

**Remote Finance Committee
Meeting Agenda
Thursday, April 16, 2026
5:00 PM**



MEMBERS
Councilor April Fournier, Chair
Councilor Benjamin Grant
Councilor Wesley Pelletier
Mayor Mark Dion (Ex-Officio)

Remote via ZOOM

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. 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.

Join from PC, Mac, iPad, or Android:

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1. Introductions

2. Review of the FY27 City Manager's Recommended Budget

On Monday, April 13th the City Council referred the City Manager's Recommended Budget to the Finance Committee. At tonight's meeting the Finance Committee will begin their review of the FY27 budget. Finance Director Brendan T. O'Connell will provide a budget overview and

several Department Heads will be in attendance to present their budgets in detail. Department budgets expected to be presented include: Finance, Assessors, Human Resources, Fire, and Public Works (subject to change). This is a discussion item only – no action will be taken at the current meeting.

3. Review of Future Meeting Dates

- a. Tuesday, April 28 - 5:00PM (City Manager's Recommended Budget Review - Departments TBD, and Public Hearing and Vote on Portland Public Schools Board Recommended Budget)
- b. Thursday, April 30 - 5:00PM (City Manager's Recommended Budget Review continues) - Departments TBD)
- c. Thursday, May 7 - 5:00PM (City Manager's Recommended Budget Review continues and scheduled Public Hearing and Vote on FY27 City Manager's Recommended Budget - Departments TBD)
- d. Additional meetings may be scheduled as needed.

See <https://www.portlandmaine.gov/668/Finance-Committee> for updates on which Departments will be presenting on each night, as they are confirmed.

4. Adjournment

FY27 City Manager's Recommended Budget

Presentation to Finance Committee - April 16, 2026





Budgeting 101 - Definitions

The City of Portland **Budget** is a fiscal plan setting out anticipated revenues and expenditures for accomplishing City services over the course of our fiscal year (which runs each July 1st through June 30th). Setting an annual operating budget is required by the [City Charter](#).

The City budget includes both the **general fund** and several **enterprise** funds.



Budgeting 101 - Definitions

The **general fund** is the largest of the City's funds and includes funding for basic municipal services such as public safety, health and human services, and public works. The general fund is supported by property taxes and a variety of other sources including excise taxes, licenses and permits, State of Maine revenue sharing and general assistance reimbursement, charges for services from City Departments and more.

The FY27 City Manager's Recommended general fund operating budget is \$278.5M. This is a \$6.6M reduction from FY26, approximately a 2.3% decrease.



Budgeting 101 - Definitions

The **enterprise funds** are self supporting funds that rely on their own revenues to support their expenditures. They do not utilize any property tax revenue to support their operations. The City currently has four enterprise funds totaling \$85.4M:

- Jetport Enterprise Fund (\$39.6M)
- Sewer Enterprise Fund (\$35.2M)
- Stormwater Enterprise Fund (\$8.8M)
- Fish Pier Enterprise Fund (\$1.8M)



Tax Levy vs Tax Rate

TAX LEVY: The City Council sets the tax levy during budget approval, not the tax rate. The City **tax levy** is the amount of property taxes required to be collected from Portland property taxpayers to fund municipal operations.

TAX RATE (aka MILL RATE): The City Assessor uses the property tax levy approved by the City Council and divides it by the total taxable valuation of the City to come up with the final tax rate (also known as the mill rate or the millage rate) per \$1000 of assessed value. The tax commitment and rate setting process usually does not occur until midsummer. Tax rates shown during the budget process are ESTIMATES.



Tax Rates: Difficult to Predict

The **tax levy increase** (5% for FY27) is typically HIGHER than the **tax rate increase** (currently ESTIMATED at 4.2%). As new property is built in the City, the total property tax levy is spread across a larger base of property taxpayers.

Tax rates shown in the budget process are ESTIMATES due to a number of factors:

- Assessed values are as of April 1 of each year.
- Property owners may appeal their valuations and appeals may stretch until much later in the calendar year.
- Final City mill rate is not set until the tax commitment is completed and filed with State in late summer of each year.



Revaluation: Does not raise tax levy

One important thing to note - although the revaluation is expected to result in a City-wide increase in home values, **IT DOES NOT RAISE ADDITIONAL PROPERTY TAX REVENUE.** It simply distributes the existing approved tax levy more equitably across all property taxpayers. Although assessed valuations will rise, there will be a corresponding reduction the tax rate, resulting in the same amount of overall tax levy to be collected.

Although FY27 is not a revaluation year, the City does plan to update values again in FY28 to ensure equity across all property taxpayers.

Tax Rate: What is City/School Breakdown?

The City of Portland committed tax rate for FY26 is \$11.98 and the breakdown is not split evenly between the City / Schools.

	FY26 (Final)		FY27 (Estimated)	
School	6.27	52.3%	6.63	52.7%
City	5.26	43.9%	5.44	43.2%
County	0.45	3.8%	0.51	4.1%
TOTAL	11.98		12.58	



Budgeting 101 - Median Assessed Home Value

We typically present the impact of each budget proposal on the **median** homeowner in Portland. What does this mean?

The **median** is the value separating the higher half of a data sample, a population, or a probability distribution, from the lower half. In simple terms, it may be thought of as the "middle" value of a data set. For example, in the data set {1, 3, 3, 6, 7, 8, 9}, the median is 6, the fourth number in the sample. The median is a commonly used measure of the properties of a data set in statistics and probability theory.

The **median home value** is the median assessed value of single family homes in Portland is estimated to be \$540,000 for FY27.



City of Portland Budgeting 101 - Revenues

The City of Portland budget is funded by a variety of revenue sources. Portland's budget is one of the most diverse budgets in New England and is 56.3% funded by non-property tax revenue sources.

The FY27 budget includes total revenues of \$278.5M, total estimated non-property tax revenues of \$156.8M, and a required municipal property tax levy of \$121.7M.



- Transmittal Letter from City Manager
- FY27 Comparative Budget Plan
- FY27 Non-Tax Revenue by Department
- FY27 Tax Levy by Budget Category
- FY27 Staffing FTE Change

[City Manager's Recommended Budget "Blue Book" Summary:](#)
[What is included for FY27?](#)

City of Portland Budgeting 101 - Revenues

	FY25	FY26	CM Recommended FY27	FY27 / FY26 \$ chg	% chg
<u>City General Fund Revenues</u>					
31 Property Taxes	\$113,473,286	\$115,926,519	\$121,722,845	5,796,326	5.0%
31 Other Local Taxes	4,591,511	4,228,477	1,866,477	(2,362,000)	-55.9%
32 Licenses & Permits	13,094,035	8,619,540	9,797,172	1,177,632	13.7%
33 Intergovernmental Revenue	35,532,936	21,959,353	22,976,434	1,017,081	4.6%
34 Charges for Services	40,380,586	48,353,619	49,283,995	930,376	1.9%
35 Fines, Forfeits and Penalties	2,741,251	2,587,135	2,620,635	33,500	1.3%
36 Use of Money and Property	20,506,310	18,291,950	18,505,077	213,127	1.2%
39 Other Sources	54,437,294	56,283,586	47,712,853	(8,570,733)	-15.2%
Fund Balance Use / (Restoration)	-	8,800,000	4,000,000	(4,800,000)	-54.5%
Total General Fund Revenues	\$284,757,209	\$285,050,179	\$278,485,488	(6,564,691)	-2.3%



City of Portland Budgeting 101 - Revenues

31 - Property Taxes - This is the total amount of property taxes required to be collected to support municipal operations

31 - Other Local Taxes - This category includes Excise Tax revenue and a revenue offset due to required Tax Increment Financing (TIF) payments and districts.

32 - Licenses and Permits - Business license revenue, permitting & inspections revenue, limited other Department permits etc.

33 - Intergovernmental Revenue - State & Federal revenue including State of Maine revenue sharing, general assistance reimbursement, grant revenues and more.



City of Portland Budgeting 101 - Revenues

34 - Charges for Services - Where you will find majority of Department revenues via charge for services they provide (examples include Parks & Rec program fees, berthing fees, and HHS clinic fees etc).

35 - Fines Forfeit Penalties - This category includes parking tickets and boots, code violation fees including restaurant inspection violations and more.

36 - Use of Money and Property - Parking meter income, parking garages income, rental income, interest income.

39 - Other Sources - Debt service reimbursement and other reimbursements from enterprise funds, employee contributions for benefits and various other misc.



City of Portland Budgeting 101 - Fund Balance

Fund Balance Use / Restoration - Although we typically reserve fund balance use for one time expenditures (such as those included within the Capital Improvement Plan budget), we have in recent years begun using fund balance to close budget gaps.

Fund balance is only recommended for use when we have a **surplus** fund balance (i.e. a balance above our stated fund balance policy thresholds) and typically in situations where the use of fund balance is not expected to continue for multiple fiscal years.

The amount of fund balance being currently recommended for use within the FY27 City Manager's Recommended Budget is \$4M. This is part of a multi-year plan to return to only nominal fund balance use within the operating budget.



City of Portland Budgeting 101 - Fund Balance

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Tax Levy by Budget Category

City Manager Recommended

Department	FY 2027 Tax Levy	FY 2027 Tax Rate	% of Taxes
Debt Service	15,564,568	0.76	12.8%
Fire	21,371,538	1.05	17.6%
Police	25,328,711	1.24	20.8%
Public Works	14,004,179	0.68	11.5%
County Tax	10,395,163	0.51	8.5%
Library	5,393,315	0.26	4.4%
General Government	7,021,432	0.34	5.8%
Health & Human Services	12,637,693	0.62	10.4%
Parks, Rec & Facilities	4,366,732	0.21	3.6%
Metro	2,504,814	0.12	2.1%
Dispatch Services	3,134,700	0.15	2.6%
	121,722,845	5.95	100.0%

FY 2027 Non-Tax Revenue

*Excludes Taxes & Surplus

Department	FY25 Collected	FY26 Estimated (budget)	FY26 Projected	FY27 Estimated (budget)	FY27 Estimated vs FY26 Estimated (budget)	%
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General Fund Revenues:

City Council	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
City Clerk	316,245	306,953	306,953	334,002	27,049	8.8%
Executive	1,276,753	924,532	924,532	873,996	(50,536)	-5.5%
Assessor	268	1,000	1,000	2,000	1,000	100.0%
Finance	27,069,707	20,359,358	20,359,358	17,346,555	(3,012,803)	-14.8%
Legal	256,593	233,537	236,537	233,537	-	0.0%
Human Resources	86,088	71,420	71,420	71,420	-	0.0%
Parking	11,926,871	11,552,224	11,552,224	12,338,078	785,854	6.8%
Housing & Economic Development	1,615,958	1,796,494	1,723,270	1,889,549	93,055	5.2%
Police	2,795,457	2,676,610	2,676,610	2,626,728	(49,882)	-1.9%
Fire	5,333,211	6,427,199	5,679,180	6,839,610	412,411	6.4%
Dispatch Services	1,623,710	2,100,916	2,100,916	2,207,605	106,689	5.1%
Planning & Development	988,734	697,769	697,769	651,128	(46,641)	-6.7%
Permitting & Inspections	11,582,784	6,714,934	6,352,249	7,312,911	597,977	8.9%
Information Technology	363,679	359,568	376,059	394,862	35,294	9.8%
Public Works	6,080,794	6,726,041	6,726,041	7,616,174	890,133	13.2%
Parks, Recreation, & Facilities	9,957,452	10,262,475	10,444,888	11,436,948	1,174,473	11.4%
Public Buildings & Waterfront	5,640,599	4,721,973	5,019,134	5,078,926	356,953	7.6%
HHS - Administration	-	53,274	-	-	(53,274)	-
HHS - Public Health	1,824,264	2,948,981	2,104,456	2,265,579	(683,402)	-23.2%
HHS - Social Services	19,948,203	9,251,701	15,468,146	13,077,428	3,825,727	41.4%
HHS - Barron Center	16,926,793	23,036,267	18,094,463	22,977,684	(58,583)	-0.3%
Debt Service Reimbursements	32,760,652	35,585,367	35,585,367	24,464,276	(11,121,091)	-31.3%
Employee Benefits	7,452,855	8,385,431	7,786,195	9,374,824	989,393	11.8%
Insurance	296,174	305,407	298,047	313,780	8,373	2.7%
Memberships / Other	563,566	563,566	563,566	1,163,566	600,000	106.5%
Wage Adjustment	-	27,186	27,186	-	(27,186)	-100.0%

Department:	FY22	FY23	FY24	FY25	FY26	CM	+/- Chg
						Recommended FY27	
City Council	-	-	-	-	-	-	-
City Clerk	7.9	8.6	8.7	8.3	8.0	8.0	-
Executive	8.5	10.5	12.5	13.0	13.0	13.0	-
Assessor	5.9	5.9	5.9	6.9	7.6	7.9	0.3
Finance	25.0	25.0	25.0	25.6	25.6	25.6	-
Legal	8.0	9.0	9.0	9.0	9.0	9.0	-
Human Resources	11.5	12.0	13.6	14.6	15.3	15.0	(0.3)
Parking	29.2	29.2	29.0	29.0	28.8	29.8	1.0
Housing/Econ. Developer	16.0	16.8	15.8	14.8	16.0	16.0	-
Police	189.0	187.0	187.0	190.0	190.0	182.0	(8.0)
Fire	224.0	226.0	229.0	229.0	229.3	229.0	(0.30)
Dispatch Services	36.0	36.0	37.0	37.0	37.0	38.0	1.0
Planning/Urban Developm	17.0	17.0	17.0	17.0	17.0	17.0	-
Permitting/Inspections	35.0	36.0	40.0	40.0	41.0	41.0	-
Information Technologies	15.8	16.0	19.0	19.1	19.0	19.0	-
Public Works	126.5	129.0	129.5	135.5	137.5	137.8	0.3
Parks & Recreation	113.7	126.7	130.4	134.8	142.8	134.9	(7.9)
Public Buildings/Waterfron	24.0	24.4	24.6	26.6	24.6	33.9	9.3
HHS - Administration	4.0	5.0	5.0	6.0	8.0	6.0	(2.0)
HHS - Public Health	32.8	38.4	36.6	40.6	40.4	32.2	(8.2)
HHS - Social Services	96.2	118.0	163.6	221.8	222.8	175.4	(47.4)
Barron Center	245.0	244.8	202.2	204.2	215.8	203.7	(12.1)
Total HHS	378.0	406.2	407.4	472.6	487.0	417.3	(69.7)
General Fund Total:	1,271.0	1,321.3	1,340.4	1,422.8	1,448.5	1,374.2	(74.3)
	2%	4%	1%	6%	2%	-5%	
Enterprise Funds:							
Sewer Fund	34.0	34.0	34.0	34.0	34.0	34.0	-
Stormwater Fund	10.0	10.0	10.0	10.0	10.0	10.0	-
Jetport Fund	57.0	58.0	58.0	60.0	64.0	66.0	2.0
Enterprise Fund Total:	101.0	102.0	102.0	104.0	108.0	110.0	2.0
	1%	1%	0%	2%	4%	2%	
Total City Employees:	1,372.00	1,423.30	1,442.40	1,526.80	1,556.50	1,484.20	(72.30)
	2%	4%	1%	6%	2%	-5%	



FY27 City Manager's Recommended Budget - Department Review Schedule *tentative*

Thursday, April 16th

- Budget Overview from Finance Director
- Assessing
- Finance
- Human Resources
- Fire Department
- Public Works



FY27 City Manager's Recommended Budget - Department Review Schedule *tentative*

Tuesday, April 28th

- Portland Public Schools (Public Hearing and Vote on FY27 PPS Board Recommended Budget)
- Planning & Urban Development
- Permitting & Inspections
- Information Technology
- Jetport
- Parks & Recreation
- Public Buildings & Waterfront



FY27 City Manager's Recommended Budget - Department Review Schedule *tentative*

Thursday, April 30th

- City Clerk
- Employee Benefits
- Health & Human Services
 - HHS Admin
 - Public Health
 - Social Services
 - Barron Center
- Police
- Dispatch



FY27 City Manager's Recommended Budget - Department Review Schedule *tentative*

Thursday, May 7th

- Parking
- Executive
- Housing and Economic Development
- Legal
- Answers to Questions from Previous Meetings
- Public Hearing and Vote on FY27 City Manager's Recommended Budget

Assessor Department Change
FY27 City Manager Recommended Budget Highlights

Total Expenditure Request

FY27 Expenditure Request	\$	868,512
FY26 Expenditure Request	\$	851,874
\$ Change	\$	16,638
% Change:		1.95%

Payroll/Benefits		721,588
Other Expenses		146,924

Total Revenue Budget

FY27 Revenue Request	\$	2,000
FY26 Budget	\$	1,000
\$ Change	\$	1,000
% Change		100.00%

Total Budget-Net

FY26 Request-Net	\$	866,512
FY25 Budget-Net	\$	850,874
\$ Change	\$	15,638
% Change		1.84%

Expenditure Change Highlights

Payroll increase 8% - reflects .3FTE increase & regular increases	\$	53,759
Decrease contractual services - reduction in appeal assistance	\$	(20,310)

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Assessor 14						
Assessor 10014000						
10014000 Total EXPENDITURE	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%
10014000 Total REVENUE	(\$268)	(\$1,000)	(\$1,000)	(\$2,000)	(\$1,000)	100.00%
** Assessor NET	\$599,385	\$850,874	\$940,111	\$866,512	\$15,638	1.84%
Total		\$850,874				
**** Assessor Net	\$599,385	\$850,874	\$940,111	\$866,512	\$15,638	1.84%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Assessor 14						
* Payroll	\$552,760	\$667,829	\$707,572	\$721,588	\$53,759	8.05%
* Administrative Svcs	\$5,562	\$14,200	\$14,200	\$12,605	(\$1,595)	-11.23%
* Contractual Services	\$24,618	\$145,185	\$193,879	\$125,813	(\$19,372)	-13.34%
* Maintenance & Repair	\$791	\$3,100	\$3,100	\$1,240	(\$1,860)	-60.00%
* Rentals	\$2,131	\$2,160	\$2,160	\$2,160	\$0	0.00%
* Supplies	\$13,313	\$19,400	\$20,200	\$5,106	(\$14,294)	-73.68%
* Utilities	\$478	\$0	\$0	\$0	\$0	---
10014000 Assessor	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	
**** Assessor	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%
***** General Fund	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%

Finance Department Change
FY27 City Manager Recommended Budget Highlights

Total Expenditure Request

FY27 Expenditure Request	\$	3,010,194
FY26 Expenditure Request	\$	2,858,607
\$ Change	\$	151,587
% Change:		5.30%

Payroll/Benefits

2,526,911

Other Expenses

483,283

Total Revenue Budget

FY27 Revenue Request	\$	23,213,032
FY26 Budget	\$	33,387,835
\$ Change	\$	(10,174,803)
% Change		-30.47%

Total Budget-Net

FY26 Request-Net	\$	(20,202,838)
FY25 Budget-Net	\$	(30,529,228)
\$ Change	\$	10,326,390
% Change		-33.82%

Expenditure Change Highlights

Payroll increase 6% - contractual increases	\$	143,216
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Revenue Change Highlights

Increase in Excise Tax revenue	\$	750,000
Decrease in Interest Income (rate drops, \$15M no longer invested after Federated sale)	\$	(750,000)
Doubling funding for PSTEP Program from \$300,000 to \$600,000	\$	(300,000)
Decrease in FY26 to FY27 projected Maine Revenue Sharing	\$	(157,003)

**General Fund
Finance 15**

Finance

10015000 Total REVENUE		(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	-100.00%
** Finance Department NET		(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%
Total			(\$2,000,000)				
*** Finance		(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%

Finance Administration 10015100

10015100 Total EXPENDITURE	\$1,485,428	\$1,557,717	\$1,557,717	\$1,646,868	\$89,151	5.72%
10015100 Total REVENUE	(\$853,961)	(\$9,597,148)	(\$9,597,148)	(\$4,682,148)	\$4,915,000	-51.21%
** Finance Administration NET	\$631,468	(\$8,039,431)	(\$8,039,431)	(\$3,035,280)	\$5,004,151	62.25%
Total		(\$8,039,431)				

Treasury 10015200

10015200 Total EXPENDITURE	\$884,371	\$889,624	\$889,624	\$957,187	\$67,563	7.59%
10015200 Total REVENUE	(\$24,902,066)	(\$21,790,687)	(\$21,627,190)	(\$18,530,884)	\$3,259,803	-14.96%
** Treasury NET	(\$24,017,695)	(\$20,901,063)	(\$20,737,566)	(\$17,573,697)	\$3,327,366	15.92%
Total		(\$20,901,063)				
**** Finance Net	(\$30,810,610)	(\$30,940,494)	(\$30,776,997)	(\$20,608,977)	\$10,331,517	33.39%

CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Finance 15						
* Payroll	\$1,356,719	\$1,420,000	\$1,420,000	\$1,511,196	\$91,196	6.42%
* Administrative Svcs	\$85,275	\$78,625	\$78,625	\$83,200	\$4,575	5.82%
* Contractual Services	\$5,046	\$5,750	\$5,750	\$6,375	\$625	10.87%
* Maintenance & Repair	\$12,289	\$22,250	\$22,250	\$16,535	(\$5,715)	-25.69%
* Rentals	\$4,447	\$6,536	\$6,536	\$5,542	(\$994)	-15.21%
* Supplies	\$18,788	\$21,940	\$21,940	\$22,340	\$400	1.82%
* Utilities	\$2,864	\$2,616	\$2,616	\$1,680	(\$936)	-35.78%
10015100 Finance Administration	\$1,485,428	\$1,557,717	\$1,557,717	\$1,646,868	\$89,151	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$606,075	\$627,839	\$627,839	\$672,786	\$44,947	7.16%
* Administrative Svcs	\$43,885	\$49,820	\$49,820	\$52,700	\$2,880	5.78%
* Contractual Services	\$211,559	\$188,615	\$188,615	\$208,060	\$19,445	10.31%
* Maintenance & Repair	\$6,759	\$8,450	\$8,450	\$8,141	(\$309)	-3.66%
* Rentals	\$2,959	\$3,200	\$3,200	\$3,200	\$0	0.00%
* Supplies	\$13,134	\$11,700	\$11,700	\$12,300	\$600	5.13%
10015200 Treasury	\$884,371	\$889,624	\$889,624	\$957,187	\$67,563	
**** Finance	\$2,369,799	\$2,447,341	\$2,447,341	\$2,604,055	\$156,714	6.40%

Human Resources Department Change
FY27 City Manager Recommended Budget Highlights

Total Expenditure Request

FY27 Expenditure Request	\$	1,724,097
FY26 Expenditure Request	\$	1,680,747
\$ Change	\$	43,350
% Change:		2.58%

Payroll/Benefits		1,534,658
Other Expenses		189,439

Total Revenue Budget

FY27 Revenue Request	\$	71,420
FY26 Budget	\$	71,420
\$ Change	\$	-
% Change		0.00%

Total Budget-Net

FY26 Request-Net	\$	1,652,677
FY25 Budget-Net	\$	1,609,327
\$ Change	\$	43,350
% Change		2.69%

Expenditure Change Highlights

Payroll increase 8%	\$	114,078
Decrease Travel/Training	\$	(19,500)

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Human Resources 17						
Human Resources 10017100						
10017100 Total EXPENDITURE	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	2.58%
10017100 Total REVENUE	(\$86,088)	(\$71,420)	(\$71,420)	(\$71,420)	\$0	0.00%
** Human Resources NET	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%
Total		\$1,609,327				
**** Human Resources Net	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%
***** General Fund Net	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Human Resources 17						
* Payroll	\$1,292,027	\$1,420,580	\$1,420,580	\$1,534,658	\$114,078	8.03%
* Benefits	\$222	\$1,200	\$1,200	\$500	(\$700)	-58.33%
* Administrative Svcs	\$77,631	\$85,359	\$88,009	\$64,609	(\$20,750)	-24.31%
* Contractual Services	\$38,500	\$106,800	\$106,850	\$73,925	(\$32,875)	-30.78%
* Maintenance & Repair	\$10,842	\$18,600	\$18,600	\$9,000	(\$9,600)	-51.61%
* Rentals	\$17,214	\$18,900	\$18,900	\$18,900	\$0	0.00%
* Supplies	\$21,640	\$23,440	\$23,440	\$18,185	(\$5,255)	-22.42%
* Utilities	\$3,263	\$5,868	\$5,868	\$4,320	(\$1,548)	-26.38%
10017100 Human Resources	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	
**** Human Resources	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	2.58%



Questions & Answers

City of Portland, Maine

City Manager's Recommended Budget



FY27 Budget

July 1, 2026 – June 30, 2027

City of Portland | Executive Department

Danielle P. West, *City Manager*



To: Mayor Dion and Members of the Portland City Council

CC: City of Portland Leadership Team and City Staff

From: Danielle P. West, City Manager

Date: April 13, 2026

Re: City Manager's FY27 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 \$363.9M Fiscal Year 2027 (FY27) Municipal Operating Budget. This was an extremely difficult budget to formulate within City Council guidance given the increasing costs of goods, services, and labor, heightened funding uncertainty at the state and federal levels, and rapidly rising health insurance costs.

In January, we began the budget process with discussions with the Council and Finance Committee to set shared expectations for the upcoming fiscal year. The Council was briefed on the many challenges facing the City in FY27, most notably a significant increase in the cost of employee health insurance, a large increase in the tax levied by Cumberland County, a reduction in projected State revenue sharing, and a continued rise in the cost of employee salaries and wages. Councilors indicated that in spite of these challenges, they hoped to limit the impact to property taxpayers and not trigger cuts to longtime core City services. Six of the nine Council members weighed in with specific budget guidance seeking to limit the tax rate increase to between 5-7%.

When Department leaders submitted their budget requests this year, however, their initial requests resulted in a proposed tax levy increase of approximately \$22.5M (or 19% tax rate increase). When combined with the non-department expense items mentioned above, that increase grew to over \$24M (or 21%). In order to achieve the Council's recommended tax rate increase, we had to work with Departments to reduce FY27 their budget requests by approximately \$18M in total.

I truly appreciate the work Department leaders did to reduce their requests despite the need and importance of the services they provide. They presented me with many options including, but not limited to, position cuts and not filling vacancies, delaying expenses to future fiscal years, and raising and expanding various fees. After much thought and discussion, and with an eye toward maintaining City core services, we selected several proposed options in order to reduce the proposed tax levy increase. The most notable of these being the reduction of 74.3 FTE's from the general fund budget. Although many of these positions are vacant, others were layoffs resulting from the wind down of shelter operations at 166 Riverside Industrial Parkway. We also added or increased fees in a number of Departments including Fire, Health & Human Services, Parking, Parks, Recreation & Facilities, Planning & Urban Development, Permitting & Inspections, and more.

We additionally had to make several changes to our health insurance plan in order to help control the rising costs. As mentioned above, at the beginning of this process we were faced with an over 30% estimated increase in health insurance costs, which the City pays on behalf of its employees. We have set to work at that time to reduce the City's health insurance expenses. We were able to accomplish that goal by eliminating coverage for GLP1s for weight loss and increasing premiums. We also plan to protect the City moving forward by purchasing stop-loss insurance, which will limit our liability for very large high-cost health insurance claims within our plan that we struggled to address this past fiscal year.

We have been continuing to work with our lobbyists, the State Delegation, and the City's Legislative Committee to address the City's costs related to General Assistance (GA) reimbursement funding. While Portland takes its state mandated GA obligation very seriously, data shows that we continue to serve more people from across the State, and out of the State, than people who are from Portland. Due to this, we continue to advocate for increases in reimbursement and the cost-sharing model between the state and municipalities.

We also continue to work with the Council regarding how we operate and fund our emergency shelter services. This year's budget includes the elimination of the emergency shelter we operated at 166 Riverside Industrial Parkway (based on Council guidance this service ended effective early April 2026) for single asylum seekers, as well as a reduction in costs related to our Family Shelter operation. Both of these items are related to the decrease in the need for such services due to the pace of asylum seeker arrivals slowing significantly.

Thanks to the Council including funds in the FY26 budget, we conducted a community survey in late 2025 that provided an opportunity for Portland residents to share their feedback and insights regarding the programs and services provided by the City. The purpose of this survey was to objectively assess and collect opinions and feedback on City programs, services, and long-term investments; to support decision making that reflects community priorities; and to establish a benchmark to measure ongoing progress.

High levels of satisfaction were reported by residents regarding core operational services, such as public safety, solid waste services, and customer service from City employees. These results directly underscore the importance and effective allocation of current budget funds supporting these functions. The survey results confirmed that the community perceives these essential services as clear strengths of City operations. This positive feedback validates the continued budgetary commitment to maintaining and enhancing the quality of these foundational operations, ensuring resources are directed toward services that consistently meet resident expectations and contribute to a high quality of life within Portland. Because of this, you will see maintenance of core services and many of the Council's goals reflected and addressed in the FY27 recommended budget.

While I was pleased to see the high levels of satisfaction with City services, 75% of respondents did express dissatisfaction with the affordability of living in Portland, and so it was very important for me to bring forward a fiscally responsible budget recommendation within the Council's guidance.

Overall, it was incredibly difficult to close the budget gap described above. This is despite our best efforts to make revisions to Department requested budget proposals, set aside new requests, account for savings from staff vacancies, increase revenue projections, and recommend fee increases. In fact, in order to meet all of the components of the Council guidance, the budget I'm bringing forward recommends the use of \$4M in unassigned fund balance to bring the FY27 tax levy to \$121,722,845 or an approximately 5% tax levy increase.

When factoring in an estimated increase in the local assessed valuation of \$150,000,000 in growth, the impact to the City portion of the projected FY27 tax rate is 24 cents or an approximately 4.2% tax rate increase. At this time, the estimated impact of this increase on an average homeowner with a median property valued at \$540,000 would result in an additional \$130 in annual property taxes.¹

¹ It is important to note that the final tax rate increase will not be known until the Assessor's Office completes its assessment work and finalizes the tax commitment in late summer 2026.

FY27 DEPARTMENTS AND BUDGET HIGHLIGHTS OF NOTE

Total general fund spending for FY27 is budgeted to decrease by \$8.5M or approximately 3.1% (before consideration of County Tax and METRO Assessment). Inclusive of increases in County Tax and METRO, total general fund and assessment spending is budgeted to decrease by \$6.5M or 2.3%.

The following are some Departmental budget highlights of note:

Employee Benefits: The single biggest budget challenge of FY27 was the significant increase in the cost of our employer funded health insurance. The core cost of the services has risen significantly. The City has also been successful in filling vacant positions, increasing the number of employees and family members on the plan. Although we are limited in the ways we can influence health plan costs, we have made a number of changes which have reduced the total increase in this budget. In total, costs of employee benefits (including retirement contributions) is projected to rise by \$6.6M in FY27.

County Tax: For FY27, Cumberland County has informed the City that taxes will be rising by over \$1.3M (14.5%) and will be nearly \$10.4M for FY27. This represents approximately 25% of the total municipal tax levy increase in the current fiscal year.

City Clerk: The City Clerk budget for FY27 includes the anticipated minimum wage increases from the citizen initiated minimum wage referendum. It also includes new software for clean elections funds tracking, as required by voter approved changes to the City's Charter. Overall, the budget is increasing by \$144k (16.7%) for FY27.

City Council: The City Council's budget for FY26 included several one time expenditures that are not being carried forward into FY27. As a result, the budget is decreasing by approximately \$158k.

Parking: The Parking Division budget includes increases in fees and expanded hours of operation for FY27. Most notably, the parking meters will be enforced for an additional hour Monday through Saturday from 6PM to 7PM.² Additionally, the City will begin limited hours of enforcement on Sundays from 10AM to 4PM. One additional staff member will be needed for this effort.

Police: The Police Department budget for FY27 reflects the elimination of a number of vacant officer positions. This elimination includes assumptions about how many officers we will realistically be able to hire in the upcoming year. The budget includes a \$3.7M increase in funding overall (18.4%) resulting from the last City Council approved collective bargaining agreement.

Dispatch: The dispatch budget for FY27 reflects a \$313k increase (approximately 6.8%). For many years, dispatch employees were employed by both Portland and South Portland. The +1FTE reflected in FY27's budget reflects finalization of the plan to have all Dispatch employees within Portland's budget. Costs are split between the two communities based on census so there is no significant new cost as a result of this shift.

Health & Human Services (HHS): As determined by the Council in early 2026, we have wound down shelter operations at 166 Riverside Industrial Parkway effective in early April 2026 as asylum seeker arrivals have significantly slowed. As a result, this budget reflects significant reductions in staffing levels and expenses within HHS. The HHS budget also includes minor eliminations of vacant positions at the Barron Center due to lower than anticipated patient census, and changes in staffing within Public Health related to expiration of grants. Overall, HHS's budgeted spending is decreasing by 8.6% or \$4.4M for FY27

Portland Public Library: The Portland Public Library budget is rising to approximately \$5.4M for FY27. In line with City Council guidance, their increase has been limited to 5%.

² Downtown Portland workers are encouraged to take advantage of the Portland Downtown District's Park and Work Program and/or use public transportation whenever possible.

Debt Service: The Debt Service budget is decreasing by \$20.9M due to pending expiration of the pension obligation bonds on June 1, 2026. However, the majority of this decrease is not having an impact on the tax rate, as there is also a year over year reduction in the use of debt service reserve and fund balance of approximately \$11M, and a loss in debt service reimbursement from the School Department and the Enterprise Funds related to their portion of pension obligation bond debt service.

METRO: As described to the Council in the late fall and mentioned above, the METRO budget included a nearly \$600k increase in assessment to Portland (20%) due to their expansion of service levels with Federal funds which are set to expire over the next 18 months. Council was supportive of continuing to fund these service levels with taxpayer dollars in FY27.

FY26 RECAP

Despite continued staff vacancies across City departments, City staff did amazing things in FY26 with the resources they had available. I am continually amazed and proud of all the work they do on a daily basis. Since a municipality's budget is the primary policy document reflecting the Council's and our community's priorities for the year, I feel it's important for my budget letter to include key highlights (as outlined below) from several of our departments for FY26. This is one communication tool that we use to inform our residents and taxpayers about the services the City provides.

During the calendar year 2025, the City's **Social Services Division** successfully transitioned 682 individuals from homelessness into permanent housing. Our Project HOPE (Housing Opportunities for People in Encampments) and Resettlement program housed 160 individuals directly without ever needing to enter the shelter system. For those requiring immediate stabilization, the City maintained 583 year-round beds across three facilities: the Homeless Services Center (HSC), the Family Shelter, and 166 Riverside. Together, these sites served 1,641 individuals, providing 164,883 bed nights (representing over 451 years of homelessness). These shelters focused on comprehensive wrap-around services to connect guests with healthcare and long-term supportive housing. Social Services also assumed direct operation of the 2025-2026 emergency warming shelter. This move increased capacity by 60 guests during extreme weather events, ultimately serving an additional 382 individuals.

Over the past year, the **Public Health Division** continued its efforts to provide essential services, strengthen community health and safety, and respond to the evolving public health needs of the community. Staff distributed 31,916 Naloxone doses and other harm reduction supplies directly to clients and through organizational partners across Cumberland and York counties. The availability of naloxone has been a driving factor in Maine's declining overdose fatalities. Clients reported 857 community overdose reversals (Naloxone was administered by someone other than a first responder, resulting in a non-fatality) and a 31% decrease in non-fatal overdoses was tracked across Cumberland County. With Opioid Settlement Funding, a Syringe Redemption Project increased the return rate of syringe waste to the city-run Syringe Services Program by 22%, bringing the total return rate to 86%. Staff are proud of the work to reduce overdose deaths and the risks of drug use. Additionally, patient navigators made 4,516 referrals to connect clients with medical care, case management, substance use treatment, and recovery services. Through the clinical programs, staff delivered free and low-cost services to connect patients with essential services. Most common program engagement by patients included: Immunization (2,866), Portland Community Free Clinic (215), Maternal & Child Health (97), and STD Clinic (860). Patients are not necessarily unique as some see multiple services. Additional highlights include: 101 patients receiving free optometry consults and eyewear through a short-term grant; 110 patients utilizing DoxyPEP upon its introduction to the STD Clinic; and expanding vaccination availability and reducing barriers to access by offering a walk-in vaccination clinic twice every week.

The **Barron Center**, committed to being the preferred nursing provider for long-term and/or rehabilitative care, received a 4-star rating from the Centers for Medicare & Medicaid Services. In the 2025 calendar year, they served 193 unique residents with a combined 40,246 bed nights (~equivalent to over 110 years). A major highlight this year was the introduction of the Lucynt Machine, an innovative tool that uses light and motion to physically and cognitively engage residents in a way that

feels like play. Additionally, while still recovering from staffing declines that occurred during the Covid pandemic, the Barron Center achieved a lower nursing turnover rate, outperforming 77% of skilled nursing facilities nationwide.

The **Office of Elder Affairs** achieved significant success in 2025 by hosting its Age-Friendly Portland summit for Portland's older residents. Other service accomplishments included: 455 patients receiving care through their senior outreach nursing program, specifically designed for low-income seniors who don't qualify for other in-home care; connecting 132 volunteers and 121 households participating in the volunteer snow shoveling program to ensure safe, accessible paths and driveways, thereby supporting continued independence at home; and 69 adult day program clients, many with cognitive and physical health conditions, receiving 16,222 service hours of programming, offering essential respite for their caregivers.

Our **Parks, Recreation and Facilities Department** is the proud steward of our parks, open spaces, and public facilities. The budget supports the beautification and enjoyment of the city through the Parks Division, which oversees planting of 200 trees annually, perennial plants, tulip beds, urban meadows and orchards, oversight of eight miles of multi-use bike paths, and basic maintenance of our 67 parks and open spaces spread over 1,400 acres. We added an additional Park Project Manager position to help us better plan and execute capital improvements to our park system, ranging from court lighting projects and ADA accessibility projects to new courts, athletic fields, tree planting projects, and 30 city and school playgrounds. The project managers apply for grants and alternative funding sources, and work to quickly complete approved CIP and CDBG projects throughout the city. We also funded a third full time Park Ranger position to focus on park safety and cleanliness, as well as leading nature and history-based programming for all age groups in our park system.

The Recreation division supports recreational activities for the community such as the Before and After School Program with more than 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. Over the last year we added four recreation program staff to allow us to offer 50 additional before and after care slots for children.

The Public Assembly Division runs our city venues and cultural institutions such as Merrill Auditorium, The James A. Banks, Sr. Portland Expo, Troubh Ice Arena, and Ocean Gateway. We hired a Venue Manager for the Expo to oversee the entire facility, from event services to custodial, marketing, and promotion, and will serve to activate and enhance the nation's oldest municipal arena.

We also continued to invest in maintenance and upkeep of our treasured public buildings, from City Hall ventilation and efficiency projects, to access improvements at the Police Station and improved living quarters at Fire Stations, to resilience work along our waterfront and piers.

For the **Planning & Urban Development Department**, 2025 included a significant level of both development review and long-range planning activity. With respect to new housing, 1,440 units were approved citywide, including 380 (27%) deed-restricted affordable units—the highest number of approved housing units in the City's recent history. Significant projects shepherded through the planning review process included 125 Thompsons Point (255 units), 165 Washington Avenue (325 units), 61 Preble / 60 Elm Street (217 units), 9 Boyd Street (82 affordable units), and 1877 Congress Street (78 affordable units). The City also saw 187 units from prior-year approvals completed and occupied. Additionally, the City established a new institutional overlay zone for the University of New England's Portland Campus.

Long-range planning, transportation, and policy initiatives included leading and completing an update to the City's Complete Streets Policy, along with advancing several major efforts such as the Reimagining Franklin Street initiative; completing the Forest Avenue redesign study to improve safety and multimodal accessibility; commencing construction of the Union Branch pathway project; securing a \$2,120,000 Safe Streets for All grant for Brighton Avenue to support the City Council's

Vision Zero initiative; advancing and completing updates to the City's Hotel Inclusionary Zoning ordinance; and initiating the City's Inclusionary Zoning study.

The Department also launched several digital tools to enhance data capabilities, transparency, and data quality, including the official digital zoning map; continued maintenance and enhancements to the Housing Data Dashboard; the release of the Historic Preservation Mapper; and the recent launch of the City's Site Plan Application Mapper. The tools make thousands of pages of historic survey records and photographs readily accessible to the public, allow users to easily determine whether a property is historically designated, track data related to housing, easily understand a parcels zoning, and make information related to site plan approvals readily accessible to the public.

Historic Preservation had another record-setting year, reviewing 600 applications. The program also completed an update to the Historic Resource Design Manual, the first comprehensive overhaul of the document since the early 1990s. Additional achievements included the addition of Western Cemetery to the National Register of Historic Places and the award of three CLG grants: \$3,783 to support staff attendance at a conference, \$14,332 as a pass-through to the Fifth Maine Museum, and \$13,257 as a pass-through to Mechanics' Hall.

Our **Permitting and Inspections Department** continues to see its workload increase. In FY25, we saw averages of more than 100 permits applied for each week, more than 270 inspections performed each week, more rental units added to the City, and business licenses continuing to be applied for in vacant storefronts. Those averages have continued through the first half of FY26.

In FY25, permitting staff processed 5,603 building permits applications, and the City's five Building Inspectors performed 7,316 inspections. The Business Licensing office is also consistently busy with new businesses and renewal business license applications. In FY25, staff issued 1,525 business licenses and performed 1,384 Health Inspections. That office also issued 82 Marijuana Licenses and performed 323 Marijuana Inspections.

The Housing Safety Office is required to collect data on more than 20,000 units, staff the Rent Board, perform housing inspections and investigate rental violations. This Office's Housing Safety Inspectors performed 3,531 inspections in FY25. The Rental Registration Inspectors conducted inspections on 7,657 during the 2025 Calendar Year. These account for 654 complaints and 7,003 proactive inspections. Staff issued Long Term licenses for 19,673 units. They also issued 917 Short-Term Rental unit licenses.

Our **Public Works Department** continues to keep our city clean and moving. The Water Resources division maintains 200 miles of sewer lines and 100 miles of storm water lines; 4,400 catch basins; several thousand sewer and storm water manholes, and 500 lane miles of street sweeping. This division also completed the construction of the Back Cove South Storage Conduit in 2025; the sewer separation project on Hersey Street began, and when completed it will include pedestrian safety elements. Water Resources also continues to line aging sewer infrastructure to extend the life of aging sewer lines around the city. The Streets & Sidewalks team provides maintenance and repair of 500 lane miles of streets and 200 miles of sidewalks including patching, rebuilding and roadside maintenance. The Winter Operations team provides all plowing, snow removal and winter road maintenance to 500 lane miles of Portland streets. The Traffic team provides maintenance and repair of 130 signalized intersections, 6,400 street lights, citywide lane striping, crosswalk painting, and in-house street sign production and installation. The Solid Waste crew provides weekly trash and recycling service to 21,000 customers located on the mainland and all of Portland's island communities, services for 250 public property barrels daily, dumpster trash removal services for city buildings, as well as yearly yard waste, leaf, and tree collections. The Engineering team has 25 projects with MaineDOT in various stages of development, seven FEMA-funded projects either under construction or in design, as well as the annual local street and sidewalk paving projects.

Our Transportation Engineering team continues to work on a number of transportation safety and calming projects, in addition to many of the components outlined in our Vision Zero Action Plan, which the Council adopted in August of 2025 to improve pedestrian safety and reduce fatalities. In

2025, the City modernized its complete streets policy, transforming a long-standing vision into a data driven accountability framework. The policy mandates regular reporting on key performance indicators, ensuring that our commitment to safety, equity, and accessibility is backed by measurable action. Significant complete streets construction also occurred in 2025 with the addition of 1.3 miles of new bike lanes, 1.5 miles of new and improved sidewalks, seven new crosswalks, five new pairs of rectangular rapid flashing beacon signals to improve pedestrian access, and one new transit shelter.

Portland's local small businesses are the backbone of our economy, contributing to the City's authenticity and character. More than 90% of the businesses in Portland have less than 20 employees. Portland's local businesses have faced challenges in recent years stemming from systemic impacts from the pandemic, as well as broader macroeconomic factors such as inflation, tariffs, and a tight labor market. The Portland Development Corporation (PDC), staffed by the **Housing and Economic Development Department (HEDD)**, supports Portland's businesses with a variety of grant and loan programs that encourage job creation, business retention and expansion, and sustained economic development. The past six months have seen a focused effort to support economic vitality in the downtown district to encourage storefront activations, including the creation of a new interest-free loan product for storefront improvements. So far in FY 2026, the PDC provided two such loans for a combined \$28,000 to two businesses on Congress Street, and expects to see continued demand through the rest of the fiscal year for this product. The PDC also provided nine commercial loans to date in FY2026 totaling \$705,000. Of these, seven loans were to startup businesses, and two enabled long time employees to purchase and expand existing businesses (Tony's Donuts and Health Resonates). The PDC's financing programs are critical to supporting local businesses and creating economic vitality.

American Rescue Plan Act (ARPA) funds allocated by the City Council to the child care approved use category were utilized to offer grants to aspiring daycare providers and existing centers to open or expand, adding much-needed daycare slot openings to Portland. More than 100 new slots for care have been documented. ARPA funding is also supporting the Childcare Voucher Collaborative, a program that provides scholarships to low-income families to help with the costs of childcare while they are temporarily ineligible for the State of Maine's Child Care Affordability Program (CCAP).

HEDD 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 support land revitalization in Portland. In FY26, the City received additional Brownfields Grant Funding from the United States Environmental Protection Agency (EPA) for assessment work in the amount of \$500,000, and \$800,00 in grant funds to recapitalize the City Brownfields Revolving Loan/Grant Fund for clean-up work. These funds have been, and will continue to be, used to assess and remediate contamination at several sites in the city, catalyzing projects that benefit Portland's residents and businesses. Since the start of FY26, the City provided \$1.35 million in grants to non-profit developers, including the Portland Housing Authority, Youth and Family Outreach, and Community Housing of Maine. The City also provided a \$750,000 Brownfields loan to support cleanup at the redevelopment project at 465 Congress Street.

Housing availability and affordability continue to be a focus of the Council's Housing and Economic Development Committee (HEDC) and City officials. The HEDC recently approved the release of the 2026 Affordable Housing Development and Tax Increment Financing (TIF) Application, drafted by HEDD staff. The application will make available an estimated \$270,198 in HOME funding and \$1,989,361 in Jill C. Duson Housing Trust funds for investment in affordable housing, together with access to the City's Affordable Housing TIF Program. In 2025, the City Council approved the use of development financing and tax increment financing for five projects that, when completed, will create 230 new units of affordable rental housing, 10 new market rate rental units and eight new homeownership units affordable at 120% AMI. Several projects financed by the City in previous years have recently been completed and are now occupied by tenants or new homeowners, including condominium units and rental units on two phases of the Dougherty Commons development.

The HEDD also is a steward of the waterfront as the City is a major contributor to its economic vitality with ownership of the Portland Fish Pier, Portland Ocean Terminal/Maine State Pier, and Ocean Gateway. Construction of the Confined Aquatic Disposal (CAD) Cell was completed in March 2025, followed by dredging from December 2025 to April 2026 that removed over 45,000 cubic yards of sediment from the Portland Harbor. Over 10,000 linear feet of berthing has now been deepened and restored. Dredging efforts will resume in November 2026 for a final season.

The **Portland Police Department** answered a total of 72,926 calls for service in 2025, despite being down more than 20 officers. Over the last several months, the Department worked to hire a team of Urban Rangers to work collaboratively with police officers, park rangers, and city businesses to ensure that downtown public areas remain accessible, welcoming, and well-maintained for all residents and visitors. This group will serve as a uniformed, non-law-enforcement presence with a focus on building positive relationships, supporting safe public spaces, and protecting community resources. The Department also received an overall satisfaction rating of 72% in the 2025 community survey, notably higher than the national average of 58.8%. Additionally, 71% of respondents indicated their level of trust in the department was either high or somewhat high. The Department outperformed national benchmarks in several key areas, including the quality of local police services (60.6% compared to 49% nationally), response times (61.7% compared to 51.7%), and community programs and outreach (45.9% compared to 42.1%). The Police Department's Traffic team also plays a key role in our Vision Zero efforts.

The **Fire Department** continued to be productive and busy in 2025. The Department has been fortunate to stay fully staffed with 15 new employees entering the department over the last year. The Department's workload continues to increase with calls for service rising 2-3% a year, and the handling of roughly 50-60 emergency calls each day. The Department has seen several cardiac arrest saves with our recent rate of patients walking out of the hospital without deficits nearly 20%, while the national average is below 10%. The Mobile Medical Outreach program, a community based medical and social service effort for unsheltered residents, continues to expand and with assistance to our most vulnerable citizens. MMO is managed collectively by the Fire Department and the City's Public Health division.

The **Portland International Jetport** continued its strong passenger growth in 2025 serving an all-time record 2.59 million total passengers, which was up 6.3% over the prior year. This was driven by seven consecutive all-time record months for passenger volumes, from April through October 2025. Seven airlines currently serve the Jetport. Year-round service is provided by American, Breeze, Delta, JetBlue, Southwest, and United; and seasonal service is provided by Sun Country. The Jetport remains a substantial economic driver for the region. The Maine State Aviation System Plan noted that the Jetport provides an economic benefit to the state of \$1.175 billion, supporting over 10,000 jobs, and providing state and local tax revenues of \$86.5 million.

The Jetport continued its long standing industry recognition for exceptional customer service receiving the 2025 Airports Council International's Best Airport at Departures of Two to Five Million Passengers in North America, Most Dedicated Staff in North America, and Easiest Airport Journey in North America. This is consistent with the 2025 City of Portland Community Survey, which found 84% of respondents were "very satisfied" and "satisfied" with the ease of using the Jetport. Additionally, the Jetport recently saw its rating from S&P Global raised to "A" from "A-" on declining debt, steady passenger growth, and consistent demand for air travel in the Portland metropolitan area.

In FY26, programming in the **Sustainability Office** emphasized building community resilience. Our Sustainable Neighborhoods Mini-Grant program allowed neighborhood organizations or groups of neighbors to apply for up to \$500 to help fund an event or project that would build connections among those who live near them. We awarded 30 grants that supported actions in neighborhoods across the city, including two on Peaks Island. Funded actions included a community dinner for residents of three apartment buildings in the West End, a community gardening project on Rowe Avenue, a pet parade on the Bayside Trail, a collaborative project to mend clothes, and a neighborhood Halloween dance party. During the grant period from October 1 to December 31, more than 1,000 residents participated in a

mini-grant funded project and we are pleased to learn several projects continue as regular events in their neighborhood. To build on this success, the Sustainability team hosted a Neighborhood Leaders Summit inviting nearly 70 informal community leaders to exchange their work and discuss how social connections make our neighborhoods more resilient.

The second round of our Electrify Bikes! incentives helped 30 income-eligible Portland residents purchase an e-bike. Combining both rounds of incentives, this program has enabled 100 residents to acquire a reliable, carbon free vehicle that may not have been accessible to them otherwise. It also supported Portland's economy by partnering with local bike shops who can also help program participants maintain their e-bikes.

Sustainability staff also implemented the Resilience Education Project, which highlights how Portland's built and natural infrastructure contributes to our city's resilience to climate change. Colorful signs placed near important infrastructure offer quick facts and QR codes leading to a detailed story map; the map explains how specific infrastructure mitigates flooding and heat, while assets like pools and playgrounds bolster social resilience. Examples of all of the signs are currently on display near the Myrtle Street entrance of City Hall.

This small but mighty team also conducted several projects to educate people about sustainable landcare practices in alignment with Portland's landcare ordinance. This included the Landcare Lunchbreak series that featured webinars about removing introduced plants without the use of pesticides, selecting plants that provide food and habitat for pollinators, and avoiding introduced plants that do not provide food or habitat.

CONCLUSION

I would like to thank Finance Director Brendan O'Connell, Deputy Finance Director Anne Bilodeau, Budget Manager Sasha Pavlak, Assistant City Managers Greg Jordan and Dena Libner, Human Resources Director Anne Torregrossa, and Communications Director Jessica Grondin for their assistance in developing this budget recommendation and presentation, and recognize 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 all the work they've done in helping us address some extremely complex issues over this last year, as well as the exemplary municipal services they continue to provide each and every day. I'm proud of how we all worked together to keep our community strong.

Finally, I'd like to thank the Council for advising us on your priorities and working collaboratively as we prepared and now review this recommended budget in more detail in the weeks ahead.

Sincerely,



Danielle P. West
City Manager

Budget Appropriations & Comparative Summary

	FY25	FY26	CM Recommended FY27	FY27 / FY26 \$ chg	% chg
City General Fund Revenues					
31 Property Taxes	\$113,473,286	\$115,926,519	\$121,722,845	5,796,326	5.0%
31 Other Local Taxes	4,591,511	4,228,477	1,866,477	(2,362,000)	-55.9%
32 Licenses & Permits	13,094,035	8,619,540	9,797,172	1,177,632	13.7%
33 Intergovernmental Revenue	35,532,936	21,959,353	22,976,434	1,017,081	4.6%
34 Charges for Services	40,380,586	48,353,619	49,283,995	930,376	1.9%
35 Fines, Forfeits and Penalties	2,741,251	2,587,135	2,620,635	33,500	1.3%
36 Use of Money and Property	20,506,310	18,291,950	18,505,077	213,127	1.2%
39 Other Sources	54,437,294	56,283,586	47,712,853	(8,570,733)	-15.2%
Fund Balance Use / (Restoration)	-	8,800,000	4,000,000	(4,800,000)	-54.5%
Total General Fund Revenues	\$284,757,209	\$285,050,179	\$278,485,488	(6,564,691)	-2.3%
City General Fund Expenditures					
100-11 <i>City Council</i>	\$480,786	\$687,937	\$530,310	(157,627)	-22.9%
100-12 <i>City Clerk</i>	733,525	869,026	1,013,064	144,038	16.6%
100-13 <i>Executive</i>	1,384,639	1,736,794	1,684,371	(52,423)	-3.0%
100-14 <i>Assessor</i>	599,654	851,874	868,512	16,638	2.0%
100-15 Admin	1,485,438	1,557,717	1,646,868	89,151	5.7%
Treasury	884,371	889,624	957,187	67,563	7.6%
<i>Finance</i>	2,369,809	2,447,341	2,604,055	156,714	6.4%
100-16 <i>Legal</i>	1,155,072	1,307,446	1,398,180	90,734	6.9%
100-17 <i>Human Resources</i>	1,463,638	1,680,747	1,724,097	43,350	2.6%
100-18 Admin	1,552,503	1,575,807	1,752,990	177,183	11.2%
Elm Street Garage	302,345	327,125	340,321	13,196	4.0%
Spring Street Garage	925,337	609,962	623,916	13,954	2.3%
Temple Street Garage	59,970	121,800	123,108	1,308	1.1%
<i>Parking</i>	2,840,155	2,634,694	2,840,335	205,641	7.8%
100-19 Admin	926,512	1,020,107	1,089,131	69,024	6.8%
Portland Development Corp	37,750	42,352	42,352	-	0.0%
Housing & Comm. Development	687,944	834,035	837,552	3,517	0.4%
<i>Housing & Econ. Development</i>	1,652,206	1,896,494	1,969,035	72,541	3.8%
100-21 Administration	1,572,815	1,590,363	1,754,676	164,313	10.3%
Uniformed Operations Group	12,896,976	13,310,915	16,506,859	3,195,944	24.0%
Bureau Investigative Services	2,946,653	3,467,795	3,555,853	88,058	2.5%
Operations Support Services	1,556,918	1,273,309	1,462,222	188,913	14.8%
Jetport Security	693,102	703,876	814,022	110,146	15.6%

Budget Appropriations & Comparative Summary

		CM				
				Recommended	FY27 / FY26	
		FY25	FY26	FY27	\$ chg	% chg
Police		19,666,464	20,346,258	24,093,632	3,747,374	18.4%
100-22	Admin	1,138,286	1,175,147	1,085,905	(89,242)	-7.6%
	Code Enforcement & Comm Svcs	408,614	405,844	350,957	(54,887)	-13.5%
	Field Operations	18,217,222	18,742,973	19,903,641	1,160,668	6.2%
	Operations Support Services	1,074,659	1,156,546	1,117,399	(39,147)	-3.4%
	Air Rescue	1,695,122	1,726,759	1,788,125	61,366	3.6%
Fire		22,533,903	23,207,269	24,246,027	1,038,758	4.5%
100-23	Dispatch Services	3,793,217	4,585,476	4,898,506	313,030	6.8%
100-24	Admin	247,436	259,723	236,425	(23,298)	-9.0%
	Planning	1,332,176	1,498,170	1,555,728	57,558	3.8%
Planning & Urban Development		1,579,612	1,757,893	1,792,153	34,260	1.9%
100-25	Admin	225,757	236,112	252,031	15,919	6.7%
	Inspections	1,530,111	1,669,548	1,741,444	71,896	4.3%
	Housing Safety	914,893	1,080,755	1,106,230	25,475	2.4%
	Business Licensing	384,073	419,516	438,783	19,267	4.6%
Permitting & Licensing		3,054,834	3,405,931	3,538,488	132,557	3.9%
100-29	Information Technologies	3,417,854	3,365,861	3,424,116	58,255	1.7%
100-31	Admin	745,119	772,751	1,037,656	264,905	34.3%
	Streets (Districting)	2,131,548	2,205,898	2,301,740	95,842	4.3%
	Solid Waste	3,639,282	3,346,490	3,391,456	44,966	1.3%
	Communications	229,227	239,267	253,797	14,530	6.1%
	Portland Downtown District	554,168	652,865	692,212	39,347	6.0%
	Winter Operations	1,719,977	1,646,072	1,928,013	281,941	17.1%
	Island Services	1,135,107	1,167,817	1,214,517	46,700	4.0%
	Traffic & Transportation Ops	1,989,620	2,040,752	2,413,749	372,997	18.3%
	Transportation Engineering	478,404	560,448	566,371	5,923	1.1%
	Engineering	1,393,813	1,601,497	1,642,611	41,114	2.6%
	Fleet Services	4,694,818	4,640,319	4,781,930	141,611	3.1%
Public Works		18,711,083	18,874,176	20,224,052	1,349,876	7.2%
100-33	Admin	783,111	822,204	958,508	136,304	16.6%
	Parks	1,536,006	1,622,069	1,962,073	340,004	21.0%
	Forestry	941,834	1,046,482	1,194,247	147,765	14.1%
	Athletic Facilities	1,118,851	1,154,495	1,198,695	44,200	3.8%
	Cemeteries	830,307	756,406	785,072	28,666	3.8%
	Recreation	2,223,812	2,475,302	2,492,426	17,124	0.7%
	Aquatics	474,190	591,562	870,268	278,706	47.1%
	Golf Course	1,314,853	1,344,894	1,448,597	103,703	7.7%
	Golf Course Restaurant	23,722	23,400	21,660	(1,740)	-7.4%

Budget Appropriations & Comparative Summary

		CM				
				Recommended	FY27 / FY26	
		FY25	FY26	FY27	\$ chg	% chg
	Ice Arena	669,245	624,773	654,898	30,125	4.8%
	Public Assemblies	1,192,256	1,260,378	1,708,793	448,415	35.6%
	Concessions	986,412	811,140	863,034	51,894	6.4%
	Custodial Services	1,448,796	1,368,143	-	(1,368,143)	-100.0%
	Merrill Auditorium	246,365	237,149	264,057	26,908	11.3%
	<i>Parks Rec & Facilities</i>	13,789,760	14,138,397	14,422,328	283,931	2.0%
100-35	Admin	525,923	482,719	530,042	47,323	9.8%
	Trades	698,594	811,547	937,387	125,840	15.5%
	School HVAC	586,779	-	-	-	0.0%
	Public Safety Bldg.	372,239	291,730	292,510	780	0.3%
	City Hall	1,439,329	2,127,491	2,103,060	(24,431)	-1.1%
	Merrill Auditorium (PB)	196,322	298,965	269,745	(29,220)	-9.8%
	Hadlock Stadium	407,032	350,570	365,995	15,425	4.4%
	Expo Building	243,528	281,900	281,970	70	0.0%
	Canco Road Buildings	350,804	407,630	467,730	60,100	14.7%
	Other Public Buildings	205,444	245,025	251,085	6,060	2.5%
	Waterfront	1,467,173	1,570,113	1,658,428	88,315	5.6%
	Custodial Services	-	-	799,462	799,462	100.0%
	<i>Public Buildings & Waterfront</i>	6,493,167	6,867,690	7,957,414	1,089,724	15.9%
100-44	Admin	629,224	793,870	696,685	(97,185)	-12.2%
	Public Health	3,181,940	4,074,557	3,733,815	(340,742)	-8.4%
	Social Services	25,449,151	28,652,282	25,073,090	(3,579,192)	-12.5%
	Barron Center	15,925,698	18,307,608	17,881,864	(425,744)	-2.3%
	<i>HHS</i>	45,186,013	51,828,317	47,385,454	(4,442,863)	-8.6%
100-47	<i>Debt Service</i>	59,676,737	60,899,384	40,028,844	(20,870,540)	-34.3%
100-48	<i>Public Library</i>	4,891,900	5,136,495	5,393,315	256,820	5.0%
100-51	<i>Pension</i>	10,786,586	11,521,999	12,021,999	500,000	4.3%
100-52	Health Insurance	25,632,374	27,067,549	34,185,162	7,117,613	26.3%
	Workers' Comp	1,275,307	1,714,400	1,679,400	(35,000)	-2.0%
	FICA	1,606,565	1,578,873	1,791,074	212,201	13.4%
	Group Life	306,286	260,451	260,451	-	0.0%
	Unemployment	67,857	100,000	100,000	-	0.0%
	<i>Employee Benefits</i>	28,888,389	30,721,273	38,016,087	7,294,814	23.7%
100-61	<i>Contingency</i>	8,407	250,000	250,000	-	0.0%
100-62	<i>Liability Insurance</i>	1,037,339	1,258,404	1,296,908	38,504	3.1%
100-65	Regional Transportation Program	68,199	70,000	70,000	-	0.0%

Budget Appropriations & Comparative Summary

	FY25	FY26	CM Recommended FY27	FY27 / FY26 \$ chg	% chg
Contributions	563,118	621,050	616,452	(4,598)	-0.7%
Memberships/Contributions	631,317	691,050	686,452	(4,598)	-0.7%
100-67 <i>Wage Adjustment</i>	-	-	184,211	184,211	100.0%
Total General Fund Expenditures	\$256,826,066	\$272,968,226	\$264,491,945	(8,476,281)	-3.1%
100-63 County Tax	8,414,303	9,082,446	10,395,163	1,312,717	14.5%
100-65 Metro Assessment	3,092,221	2,999,507	3,598,380	598,873	20.0%
Total General Fund & Assessments	\$268,332,590	\$285,050,179	\$278,485,488	(6,564,691)	-2.3%
Enterprise Fund Revenues					
31 Property Taxes, Current Year	-	-	-	-	
32 Licenses & Permits	\$5,300	\$5,050	\$5,300	250	5.0%
33 Intergovernmental	-	123,200	-	(123,200)	-100.0%
34 Charges for Services	40,428,381	41,044,111	42,285,183	1,241,072	3.0%
36 Use of Money and Property	39,882,779	38,096,431	40,254,435	2,158,004	5.7%
39 Other Sources	955,057	547,260	546,260	(1,000)	-0.2%
Fund Balance Use / (Surplus)	-	2,060,067	2,350,769	290,702	14.1%
Total Enterprise Fund Revenues	\$81,271,517	\$81,876,119	\$85,441,947	3,565,828	4.4%
Enterprise Fund Expenditures					
530 Fish Pier	\$327,368	\$417,522	\$471,988	54,466	13.0%
Portland Fish Exchange	1,697,930	1,347,758	1,352,219	4,461	0.3%
Fish Pier	2,025,298	1,765,280	1,824,207	58,927	3.3%
570 Finance Admin	93,583	104,038	106,257	2,219	2.1%
Public Works Admin	871,965	949,561	1,027,189	77,628	8.2%
Operations (Districting)	3,274,709	3,251,188	3,188,082	(63,106)	-1.9%
Communications	75,125	78,967	81,221	2,254	2.9%
Engineering	620,016	733,388	771,173	37,785	5.2%
Debt Service	9,212,202	9,998,373	9,398,845	(599,528)	-6.0%
Fringe Benefits	1,482,267	1,674,920	1,199,920	(475,000)	-28.4%
PWD Assessment	16,826,174	18,137,448	19,459,896	1,322,448	7.3%
Sewer	32,456,041	34,927,883	35,232,583	304,700	0.9%
571 Finance Admin	288,517	307,228	299,882	(7,346)	-2.4%
Management	2,098,435	2,575,341	3,599,447	1,024,106	39.8%
Debt Service	4,113,479	4,024,875	4,429,213	404,338	10.0%
Fringe Benefits	430,393	456,945	461,444	4,499	1.0%
Stormwater	6,930,824	7,364,389	8,789,986	1,425,597	19.4%

Budget Appropriations & Comparative Summary

		FY25	FY26	CM Recommended FY27	FY27 / FY26	
					\$ chg	% chg
583	Admin	1,296,481	1,350,885	1,402,625	51,740	3.8%
	Marketing	367,581	610,565	611,280	715	0.1%
	Fringe, Indirects, & Chgbacks	5,219,360	5,922,615	5,017,332	(905,283)	-15.3%
	Field	5,348,361	5,928,840	6,182,483	253,643	4.3%
	General Aviation	19,271	20,112	20,655	543	2.7%
	Operations	3,341,496	3,632,294	4,105,583	473,289	13.0%
	Terminal	9,545,734	9,531,611	15,052,060	5,520,449	57.9%
	Parking	4,504,218	5,071,620	5,061,211	(10,409)	-0.2%
	Airfield Deicing	761,189	769,527	792,532	23,005	3.0%
	Anticipated Surplus	-	4,980,498	1,349,410	(3,631,088)	-72.9%
	Jetport	30,403,691	37,818,567	39,595,171	1,776,604	4.7%
Total Enterprise Fund Expenditures		\$71,815,854	\$81,876,119	\$85,441,947	3,565,828	4.4%
Total City Expenditures		\$340,148,444	\$366,926,298	\$363,927,435	(2,998,863)	-0.8%
School Department Revenues						
	Property Taxes	\$119,402,624	\$127,225,979	\$135,356,947	8,130,968	6.4%
	Local Revenue	6,761,509	6,005,902	6,872,799	866,897	14.4%
	State Subsidy	25,016,840	24,575,422	20,116,993	(4,458,429)	-18.1%
	Surplus Use	1,757,133	4,993,671	3,900,000	(1,093,671)	-21.9%
	Total School Revenues	152,938,106	162,800,974	166,246,739	3,445,765	2.1%
School Department Expenditures						
	Total School Expenses	152,938,106	162,800,974	166,246,739	3,445,765	2.1%
Total City & Schools Expenditures		\$493,086,550	\$529,727,272	\$530,174,174	446,902	0.1%

FY 2027 Non-Tax Revenue

*Excludes Taxes & Surplus

Department	FY25 Collected	FY26 Estimated (budget)	FY26 Projected	FY27 Estimated (budget)	FY27 Estimated vs FY26 Estimated (budget)	%
General Fund Revenues:						
City Council	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%
City Clerk	316,245	306,953	306,953	334,002	27,049	8.8%
Executive	1,276,753	924,532	924,532	873,996	(50,536)	-5.5%
Assessor	268	1,000	1,000	2,000	1,000	100.0%
Finance	27,069,707	20,359,358	20,359,358	17,346,555	(3,012,803)	-14.8%
Legal	256,593	233,537	236,537	233,537	-	0.0%
Human Resources	86,088	71,420	71,420	71,420	-	0.0%
Parking	11,926,871	11,552,224	11,552,224	12,338,078	785,854	6.8%
Housing & Economic Development	1,615,958	1,796,494	1,723,270	1,889,549	93,055	5.2%
Police	2,795,457	2,676,610	2,676,610	2,626,728	(49,882)	-1.9%
Fire	5,333,211	6,427,199	5,679,180	6,839,610	412,411	6.4%
Dispatch Services	1,623,710	2,100,916	2,100,916	2,207,605	106,689	5.1%
Planning & Development	988,734	697,769	697,769	651,128	(46,641)	-6.7%
Permitting & Inspections	11,582,784	6,714,934	6,352,249	7,312,911	597,977	8.9%
Information Technology	363,679	359,568	376,059	394,862	35,294	9.8%
Public Works	6,080,794	6,726,041	6,726,041	7,616,174	890,133	13.2%
Parks, Recreation, & Facilities	9,957,452	10,262,475	10,444,888	11,436,948	1,174,473	11.4%
Public Buildings & Waterfront	5,640,599	4,721,973	5,019,134	5,078,926	356,953	7.6%
HHS - Administration	-	53,274	-	-	(53,274)	-
HHS - Public Health	1,824,264	2,948,981	2,104,456	2,265,579	(683,402)	-23.2%
HHS - Social Services	19,948,203	9,251,701	15,468,146	13,077,428	3,825,727	41.4%
HHS - Barron Center	16,926,793	23,036,267	18,094,463	22,977,684	(58,583)	-0.3%
Debt Service Reimbursements	32,760,652	35,585,367	35,585,367	24,464,276	(11,121,091)	-31.3%
Employee Benefits	7,452,855	8,385,431	7,786,195	9,374,824	989,393	11.8%
Insurance	296,174	305,407	298,047	313,780	8,373	2.7%
Memberships / Other	563,566	563,566	563,566	1,163,566	600,000	106.5%
Wage Adjustment	-	27,186	27,186	-	(27,186)	-100.0%
Total General Fund:	\$166,692,410	\$156,095,183	\$155,180,566	\$150,896,166	(\$5,199,017)	-3.3%

Tax Levy by Budget Category

City Manager Recommended

Department	FY 2027 Tax Levy	FY 2027 Tax Rate	% of Taxes
Debt Service	15,564,568	0.76	12.8%
Fire	21,371,538	1.05	17.6%
Police	25,328,711	1.24	20.8%
Public Works	14,004,179	0.68	11.5%
County Tax	10,395,163	0.51	8.5%
Library	5,393,315	0.26	4.4%
General Government	7,021,432	0.34	5.8%
Health & Human Services	12,637,693	0.62	10.4%
Parks, Rec & Facilities	4,366,732	0.21	3.6%
Metro	2,504,814	0.12	2.1%
Dispatch Services	3,134,700	0.15	2.6%
	121,722,845	5.95	100.0%

Authorized Employees

FY 2027

Department:	FY22	FY23	FY24	FY25	FY26	CM	+/- Chg
						Recommended FY27	
City Council	-	-	-	-	-	-	-
City Clerk	7.9	8.6	8.7	8.3	8.0	8.0	-
Executive	8.5	10.5	12.5	13.0	13.0	13.0	-
Assessor	5.9	5.9	5.9	6.9	7.6	7.9	0.3
Finance	25.0	25.0	25.0	25.6	25.6	25.6	-
Legal	8.0	9.0	9.0	9.0	9.0	9.0	-
Human Resources	11.5	12.0	13.6	14.6	15.3	15.0	(0.3)
Parking	29.2	29.2	29.0	29.0	28.8	29.8	1.0
Housing/Econ. Developer	16.0	16.8	15.8	14.8	16.0	16.0	-
Police	189.0	187.0	187.0	190.0	190.0	182.0	(8.0)
Fire	224.0	226.0	229.0	229.0	229.3	229.0	(0.30)
Dispatch Services	36.0	36.0	37.0	37.0	37.0	38.0	1.0
Planning/Urban Development	17.0	17.0	17.0	17.0	17.0	17.0	-
Permitting/Inspections	35.0	36.0	40.0	40.0	41.0	41.0	-
Information Technologies	15.8	16.0	19.0	19.1	19.0	19.0	-
Public Works	126.5	129.0	129.5	135.5	137.5	137.8	0.3
Parks & Recreation	113.7	126.7	130.4	134.8	142.8	134.9	(7.9)
Public Buildings/Waterfront	24.0	24.4	24.6	26.6	24.6	33.9	9.3
HHS - Administration	4.0	5.0	5.0	6.0	8.0	6.0	(2.0)
HHS - Public Health	32.8	38.4	36.6	40.6	40.4	32.2	(8.2)
HHS - Social Services	96.2	118.0	163.6	221.8	222.8	175.4	(47.4)
Barron Center	245.0	244.8	202.2	204.2	215.8	203.7	(12.1)
<i>Total HHS</i>	<i>378.0</i>	<i>406.2</i>	<i>407.4</i>	<i>472.6</i>	<i>487.0</i>	<i>417.3</i>	<i>(69.7)</i>
General Fund Total:	1,271.0	1,321.3	1,340.4	1,422.8	1,448.5	1,374.2	(74.3)
	2%	4%	1%	6%	2%	-5%	
Enterprise Funds:							
Sewer Fund	34.0	34.0	34.0	34.0	34.0	34.0	-
Stormwater Fund	10.0	10.0	10.0	10.0	10.0	10.0	-
Jetport Fund	57.0	58.0	58.0	60.0	64.0	66.0	2.0
Enterprise Fund Total:	101.0	102.0	102.0	104.0	108.0	110.0	2.0
	1%	1%	0%	2%	4%	2%	
Total City Employees:	1,372.00	1,423.30	1,442.40	1,526.80	1,556.50	1,484.20	(72.30)
	2%	4%	1%	6%	2%	-5%	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund City Council 11						
City Council 10011000						
10011000 Total EXPENDITURE	\$480,786	\$687,937	\$687,937	\$530,310	(\$157,627)	-22.91%
10011000 Total REVENUE	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	0.00%
** City Council NET	\$475,786	\$682,937	\$682,937	\$525,310	(\$157,627)	-23.08%
Total		\$682,937				
**** City Council Net	\$475,786	\$682,937	\$682,937	\$525,310	(\$157,627)	-23.08%
***** General Fund Net	\$475,786	\$682,937	\$682,937	\$525,310	(\$157,627)	-23.08%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund City Council 11						
* Payroll	\$164,633	\$202,973	\$202,973	\$198,246	(\$4,727)	-2.33%
* Benefits	\$550	\$1,800	\$1,800	\$1,800	\$0	0.00%
* Administrative Svcs	\$50,140	\$63,490	\$63,490	\$64,590	\$1,100	1.73%
* Contractual Services	\$250,727	\$404,200	\$404,200	\$254,200	(\$150,000)	-37.11%
* Maintenance & Repair	\$8,219	\$9,000	\$9,000	\$9,000	\$0	0.00%
* Supplies	\$6,126	\$5,250	\$5,250	\$1,250	(\$4,000)	-76.19%
* Utilities	\$391	\$1,224	\$1,224	\$1,224	\$0	0.00%
10011000 City Council	\$480,786	\$687,937	\$687,937	\$530,310	(\$157,627)	
**** City Council	\$480,786	\$687,937	\$687,937	\$530,310	(\$157,627)	-22.91%
***** General Fund	\$480,786	\$687,937	\$687,937	\$530,310	(\$157,627)	-22.91%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
City Clerk 12						
City Clerk 10012000						
10012000 Total EXPENDITURE	\$733,525	\$869,026	\$869,026	\$1,013,064	\$144,038	16.57%
10012000 Total REVENUE	(\$316,245)	(\$306,953)	(\$306,953)	(\$334,002)	(\$27,049)	8.81%
** City Clerk NET	\$417,280	\$562,073	\$562,073	\$679,062	\$116,989	20.81%
Total		\$562,073				
**** City Clerk Net	\$417,280	\$562,073	\$562,073	\$679,062	\$116,989	20.81%
***** General Fund Net	\$417,280	\$562,073	\$562,073	\$679,062	\$116,989	20.81%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund City Clerk 12						
* Payroll	\$595,688	\$602,797	\$602,797	\$688,070	\$85,273	14.15%
* Benefits	\$550	\$600	\$600	\$600	\$0	0.00%
* Administrative Svcs	\$22,438	\$20,592	\$20,592	\$22,177	\$1,585	7.70%
* Contractual Services	\$55,060	\$63,984	\$63,984	\$108,664	\$44,680	69.83%
* Maintenance & Repair	\$10,174	\$13,535	\$13,535	\$13,535	\$0	0.00%
* Rentals	\$20,396	\$30,075	\$30,075	\$43,075	\$13,000	43.23%
* Supplies	\$14,221	\$15,500	\$15,500	\$15,000	(\$500)	-3.23%
* Contributions	\$15,000	\$121,943	\$121,943	\$121,943	\$0	0.00%
10012000 City Clerk	\$733,525	\$869,026	\$869,026	\$1,013,064	\$144,038	
**** City Clerk	\$733,525	\$869,026	\$869,026	\$1,013,064	\$144,038	16.57%
***** General Fund	\$733,525	\$869,026	\$869,026	\$1,013,064	\$144,038	16.57%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund City Manager 13						
City Manager Administration 10013100						
10013100 Total EXPENDITURE	\$1,384,639	\$1,736,794	\$1,736,794	\$1,684,371	(\$52,423)	-3.02%
10013100 Total REVENUE	(\$1,276,753)	(\$924,532)	(\$924,532)	(\$873,996)	\$50,536	-5.47%
** City Manager Administration NET	\$107,885	\$812,262	\$812,262	\$810,375	(\$1,887)	-0.23%
Total		\$812,262				
**** City Manager Net	\$107,885	\$812,262	\$812,262	\$810,375	(\$1,887)	-0.23%
***** General Fund Net	\$107,885	\$812,262	\$812,262	\$810,375	(\$1,887)	-0.23%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund City Manager 13						
* Payroll	\$1,229,056	\$1,448,320	\$1,448,320	\$1,523,497	\$75,177	5.19%
* Benefits	\$11,910	\$12,200	\$12,200	\$11,900	(\$300)	-2.46%
* Administrative Svcs	\$34,815	\$46,310	\$46,310	\$40,310	(\$6,000)	-12.96%
* Contractual Services	\$88,910	\$207,000	\$207,000	\$89,000	(\$118,000)	-57.00%
* Maintenance & Repair	\$9,949	\$8,164	\$8,164	\$8,164	\$0	0.00%
* Rentals	\$1,991	\$2,400	\$2,400	\$2,400	\$0	0.00%
* Supplies	\$6,089	\$10,600	\$10,600	\$7,900	(\$2,700)	-25.47%
* Utilities	\$1,919	\$1,800	\$1,800	\$1,200	(\$600)	-33.33%
10013100 City Manager Administration	\$1,384,639	\$1,736,794	\$1,736,794	\$1,684,371	(\$52,423)	
**** City Manager	\$1,384,639	\$1,736,794	\$1,736,794	\$1,684,371	(\$52,423)	-3.02%
***** General Fund	\$1,384,639	\$1,736,794	\$1,736,794	\$1,684,371	(\$52,423)	-3.02%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Assessor 14						
Assessor 10014000						
10014000 Total EXPENDITURE	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%
10014000 Total REVENUE	(\$268)	(\$1,000)	(\$1,000)	(\$2,000)	(\$1,000)	100.00%
** Assessor NET	\$599,385	\$850,874	\$940,111	\$866,512	\$15,638	1.84%
Total		\$850,874				
**** Assessor Net	\$599,385	\$850,874	\$940,111	\$866,512	\$15,638	1.84%
***** General Fund Net	\$599,385	\$850,874	\$940,111	\$866,512	\$15,638	1.84%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Assessor 14						
* Payroll	\$552,760	\$667,829	\$707,572	\$721,588	\$53,759	8.05%
* Administrative Svcs	\$5,562	\$14,200	\$14,200	\$12,605	(\$1,595)	-11.23%
* Contractual Services	\$24,618	\$145,185	\$193,879	\$125,813	(\$19,372)	-13.34%
* Maintenance & Repair	\$791	\$3,100	\$3,100	\$1,240	(\$1,860)	-60.00%
* Rentals	\$2,131	\$2,160	\$2,160	\$2,160	\$0	0.00%
* Supplies	\$13,313	\$19,400	\$20,200	\$5,106	(\$14,294)	-73.68%
* Utilities	\$478	\$0	\$0	\$0	\$0	---
10014000 Assessor	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	
**** Assessor	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%
***** General Fund	\$599,654	\$851,874	\$941,111	\$868,512	\$16,638	1.95%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Finance 15						
Finance						
10015000 Total REVENUE	(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	-100.00%
** Finance Department NET	(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%
Total		(\$2,000,000)				
*** Finance	(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%
Finance Administration 10015100						
10015100 Total EXPENDITURE	\$1,485,428	\$1,557,717	\$1,557,717	\$1,646,868	\$89,151	5.72%
10015100 Total REVENUE	(\$853,961)	(\$9,597,148)	(\$9,597,148)	(\$4,682,148)	\$4,915,000	-51.21%
** Finance Administration NET	\$631,468	(\$8,039,431)	(\$8,039,431)	(\$3,035,280)	\$5,004,151	62.25%
Total		(\$8,039,431)				
Treasury 10015200						
10015200 Total EXPENDITURE	\$884,371	\$889,624	\$889,624	\$957,187	\$67,563	7.59%
10015200 Total REVENUE	(\$24,902,066)	(\$21,790,687)	(\$21,627,190)	(\$18,530,884)	\$3,259,803	-14.96%
** Treasury NET	(\$24,017,695)	(\$20,901,063)	(\$20,737,566)	(\$17,573,697)	\$3,327,366	15.92%
Total		(\$20,901,063)				
**** Finance Net	(\$30,810,610)	(\$30,940,494)	(\$30,776,997)	(\$20,608,977)	\$10,331,517	33.39%
***** General Fund Net	(\$30,810,610)	(\$30,940,494)	(\$30,776,997)	(\$20,608,977)	\$10,331,517	33.39%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Finance 15						
* Payroll	\$1,356,719	\$1,420,000	\$1,420,000	\$1,511,196	\$91,196	6.42%
* Administrative Svcs	\$85,275	\$78,625	\$78,625	\$83,200	\$4,575	5.82%
* Contractual Services	\$5,046	\$5,750	\$5,750	\$6,375	\$625	10.87%
* Maintenance & Repair	\$12,289	\$22,250	\$22,250	\$16,535	(\$5,715)	-25.69%
* Rentals	\$4,447	\$6,536	\$6,536	\$5,542	(\$994)	-15.21%
* Supplies	\$18,788	\$21,940	\$21,940	\$22,340	\$400	1.82%
* Utilities	\$2,864	\$2,616	\$2,616	\$1,680	(\$936)	-35.78%
10015100 Finance Administration	\$1,485,428	\$1,557,717	\$1,557,717	\$1,646,868	\$89,151	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$606,075	\$627,839	\$627,839	\$672,786	\$44,947	7.16%
* Administrative Svcs	\$43,885	\$49,820	\$49,820	\$52,700	\$2,880	5.78%
* Contractual Services	\$211,559	\$188,615	\$188,615	\$208,060	\$19,445	10.31%
* Maintenance & Repair	\$6,759	\$8,450	\$8,450	\$8,141	(\$309)	-3.66%
* Rentals	\$2,959	\$3,200	\$3,200	\$3,200	\$0	0.00%
* Supplies	\$13,134	\$11,700	\$11,700	\$12,300	\$600	5.13%
10015200 Treasury	\$884,371	\$889,624	\$889,624	\$957,187	\$67,563	
**** Finance	\$2,369,799	\$2,447,341	\$2,447,341	\$2,604,055	\$156,714	6.40%
***** General Fund	\$2,369,799	\$2,447,341	\$2,447,341	\$2,604,055	\$156,714	6.40%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Legal 16						
Legal 10016000						
10016000 Total EXPENDITURE	\$1,155,072	\$1,307,446	\$1,284,379	\$1,398,180	\$90,734	6.94%
10016000 Total REVENUE	(\$256,593)	(\$233,537)	(\$236,537)	(\$233,537)	\$0	0.00%
** Legal NET	\$898,479	\$1,073,909	\$1,047,842	\$1,164,643	\$90,734	8.45%
Total		\$1,073,909				
**** Legal Net	\$898,479	\$1,073,909	\$1,047,842	\$1,164,643	\$90,734	8.45%
***** General Fund Net	\$898,479	\$1,073,909	\$1,047,842	\$1,164,643	\$90,734	8.45%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Legal 16						
* Payroll	\$881,848	\$1,028,396	\$1,028,396	\$1,123,197	\$94,801	9.22%
* Benefits	\$0	\$600	\$0	\$0	(\$600)	-100.00%
* Administrative Svcs	\$20,756	\$35,951	\$26,951	\$35,951	\$0	0.00%
* Contractual Services	\$233,019	\$200,780	\$200,500	\$200,500	(\$280)	-0.14%
* Maintenance & Repair	\$8,936	\$28,227	\$15,040	\$25,040	(\$3,187)	-11.29%
* Supplies	\$9,725	\$13,000	\$13,000	\$13,000	\$0	0.00%
* Utilities	\$480	\$492	\$492	\$492	\$0	0.00%
10016000 Legal	\$1,155,072	\$1,307,446	\$1,284,379	\$1,398,180	\$90,734	
**** Legal	\$1,155,072	\$1,307,446	\$1,284,379	\$1,398,180	\$90,734	6.94%
***** General Fund	\$1,155,072	\$1,307,446	\$1,284,379	\$1,398,180	\$90,734	6.94%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Human Resources 17						
Human Resources 10017100						
10017100 Total EXPENDITURE	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	2.58%
10017100 Total REVENUE	(\$86,088)	(\$71,420)	(\$71,420)	(\$71,420)	\$0	0.00%
** Human Resources NET	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%
Total		\$1,609,327				
**** Human Resources Net	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%
***** General Fund Net	\$1,377,550	\$1,609,327	\$1,612,027	\$1,652,677	\$43,350	2.69%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Human Resources 17						
* Payroll	\$1,292,027	\$1,420,580	\$1,420,580	\$1,534,658	\$114,078	8.03%
* Benefits	\$222	\$1,200	\$1,200	\$500	(\$700)	-58.33%
* Administrative Svcs	\$77,631	\$85,359	\$88,009	\$64,609	(\$20,750)	-24.31%
* Contractual Services	\$38,500	\$106,800	\$106,850	\$73,925	(\$32,875)	-30.78%
* Maintenance & Repair	\$10,842	\$18,600	\$18,600	\$9,000	(\$9,600)	-51.61%
* Rentals	\$17,214	\$18,900	\$18,900	\$18,900	\$0	0.00%
* Supplies	\$21,640	\$23,440	\$23,440	\$18,185	(\$5,255)	-22.42%
* Utilities	\$3,263	\$5,868	\$5,868	\$4,320	(\$1,548)	-26.38%
10017100 Human Resources	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	
**** Human Resources	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	2.58%
***** General Fund	\$1,463,638	\$1,680,747	\$1,683,447	\$1,724,097	\$43,350	2.58%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Parking 18						
Parking Administration 10018100						
10018100 Total EXPENDITURE	\$1,552,503	\$1,575,807	\$1,597,657	\$1,752,990	\$177,183	11.24%
10018100 Total REVENUE	(\$8,105,015)	(\$7,582,340)	(\$7,582,340)	(\$8,546,620)	(\$964,280)	12.72%
** Parking Administration NET	(\$6,552,512)	(\$6,006,533)	(\$5,984,683)	(\$6,793,630)	(\$787,097)	-13.10%
Total		(\$6,006,533)				
Elm Street Garage 10018200						
10018200 Total EXPENDITURE	\$302,345	\$327,125	\$327,125	\$340,321	\$13,196	4.03%
10018200 Total REVENUE	(\$779,334)	(\$836,320)	(\$836,320)	(\$756,700)	\$79,620	-9.52%
** Elm Street Garage NET	(\$476,988)	(\$509,195)	(\$509,195)	(\$416,379)	\$92,816	18.23%
Total		(\$509,195)				
Spring Street Garage 10018300						
10018300 Total EXPENDITURE	\$925,337	\$609,962	\$609,962	\$623,916	\$13,954	2.29%
10018300 Total REVENUE	(\$1,846,871)	(\$1,983,564)	(\$1,983,564)	(\$1,845,758)	\$137,806	-6.95%
** Spring Street Garage NET	(\$921,534)	(\$1,373,602)	(\$1,373,602)	(\$1,221,842)	\$151,760	11.05%
Total		(\$1,373,602)				
Temple Street Garage 10018400						
10018400 Total EXPENDITURE	\$59,970	\$121,800	\$123,615	\$123,108	\$1,308	1.07%
10018400 Total REVENUE	(\$1,195,651)	(\$1,150,000)	(\$1,150,000)	(\$1,189,000)	(\$39,000)	3.39%
** Temple Street Garage NET	(\$1,135,681)	(\$1,028,200)	(\$1,026,385)	(\$1,065,892)	(\$37,692)	-3.67%
Total		(\$1,028,200)				
**** Parking Net	(\$9,086,716)	(\$8,917,530)	(\$8,893,865)	(\$9,497,743)	(\$580,213)	-6.51%
***** General Fund Net	(\$9,086,716)	(\$8,917,530)	(\$8,893,865)	(\$9,497,743)	(\$580,213)	-6.51%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Parking 18						
* Payroll	\$1,087,958	\$1,104,842	\$1,104,842	\$1,304,972	\$200,130	18.11%
* Benefits	\$5,813	\$5,960	\$5,960	\$5,940	(\$20)	-0.34%
* Administrative Svcs	\$7,817	\$15,610	\$15,610	\$15,275	(\$335)	-2.15%
* Contractual Services	\$216,534	\$228,477	\$236,496	\$166,584	(\$61,893)	-27.09%
* Maintenance & Repair	\$1,200	\$3,700	\$3,700	\$4,900	\$1,200	32.43%
* Rentals	\$148,178	\$162,980	\$162,980	\$172,630	\$9,650	5.92%
* Supplies	\$37,343	\$41,590	\$41,665	\$69,220	\$27,630	66.43%
* Minor Capital Items	\$0	\$0	\$13,756	\$0	\$0	---
* Utilities	\$10,019	\$11,208	\$11,208	\$12,269	\$1,061	9.47%
* Contributions	\$1,440	\$1,440	\$1,440	\$1,200	(\$240)	-16.67%
* Capital Outlay	\$36,202	\$0	\$0	\$0	\$0	---
10018100 Parking Administration	\$1,552,503	\$1,575,807	\$1,597,657	\$1,752,990	\$177,183	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$207,678	\$220,629	\$220,629	\$222,516	\$1,887	0.86%
* Benefits	\$393	\$1,100	\$1,100	\$1,100	\$0	0.00%
* Contractual Services	\$39,596	\$43,400	\$43,400	\$46,690	\$3,290	7.58%
* Maintenance & Repair	\$32,715	\$36,965	\$36,965	\$44,984	\$8,019	21.69%
* Supplies	\$3,384	\$4,625	\$4,625	\$4,625	\$0	0.00%
* Utilities	\$18,580	\$20,406	\$20,406	\$20,406	\$0	0.00%
10018200 Elm Street Garage	\$302,345	\$327,125	\$327,125	\$340,321	\$13,196	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$326,044	\$342,637	\$342,637	\$352,460	\$9,823	2.87%
* Benefits	\$64	\$1,100	\$1,100	\$1,100	\$0	0.00%
* Contractual Services	\$72,685	\$77,640	\$77,640	\$82,407	\$4,767	6.14%
* Maintenance & Repair	\$47,085	\$54,390	\$54,390	\$56,754	\$2,364	4.35%
* Supplies	\$5,308	\$6,300	\$6,300	\$10,800	\$4,500	71.43%
* Utilities	\$56,075	\$70,395	\$70,395	\$70,395	\$0	0.00%
* Capital Outlay	\$240,782	\$57,500	\$57,500	\$50,000	(\$7,500)	-13.04%
10018300 Spring Street Garage	\$925,337	\$609,962	\$609,962	\$623,916	\$13,954	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	\$20,728	\$21,800	\$21,800	\$23,108	\$1,308	6.00%
* Maintenance & Repair	\$13,864	\$100,000	\$101,815	\$100,000	\$0	0.00%
10018400 Temple Street Garage	\$59,970	\$121,800	\$123,615	\$123,108	\$1,308	
**** Parking	\$2,840,155	\$2,634,694	\$2,658,359	\$2,840,335	\$205,641	7.81%
***** General Fund	\$2,840,155	\$2,634,694	\$2,658,359	\$2,840,335	\$205,641	7.81%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Housing & Economic Development 19						
Economic Development Admin 10019100						
10019100 Total EXPENDITURE	\$926,512	\$1,020,107	\$991,805	\$1,089,131	\$69,024	6.77%
10019100 Total REVENUE	(\$929,143)	(\$1,020,107)	(\$991,805)	(\$1,089,131)	(\$69,024)	6.77%
** Economic Development Admin NET	(\$2,631)	\$0	\$0	\$0	\$0	---
Total		\$0				
Portland Development Corp 10019200						
10019200 Total EXPENDITURE	\$37,749	\$42,352	\$42,352	\$42,352	\$0	0.00%
10019200 Total REVENUE	(\$37,749)	(\$42,352)	(\$42,352)	(\$42,352)	\$0	0.00%
** Portland Development Corp NET	\$0	\$0	\$0	\$0	\$0	---
Total		\$0				
Housing & Community Dev 10019300						
10019300 Total EXPENDITURE	\$687,944	\$834,035	\$834,035	\$837,552	\$3,517	0.42%
10019300 Total REVENUE	(\$649,066)	(\$734,035)	(\$689,113)	(\$758,066)	(\$24,031)	3.27%
** Housing & Community Dev NET	\$38,878	\$100,000	\$144,922	\$79,486	(\$20,514)	-20.51%
Total		\$100,000				
**** Housing & Economic Development Net	\$36,247	\$100,000	\$144,922	\$79,486	(\$20,514)	-20.51%
***** General Fund Net	\$36,247	\$100,000	\$144,922	\$79,486	(\$20,514)	-20.51%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Housing & Economic Development 19						
* Payroll	\$679,086	\$681,867	\$627,250	\$704,351	\$22,484	3.30%
* Benefits	\$0	\$1,560	\$1,560	\$1,560	\$0	0.00%
* Administrative Svcs	\$17,807	\$14,065	\$11,885	\$14,150	\$85	0.60%
* Contractual Services	\$24,184	\$108,400	\$139,135	\$155,035	\$46,635	43.02%
* Maintenance & Repair	\$436	\$3,185	\$3,185	\$3,185	\$0	0.00%
* Rentals	\$927	\$1,200	\$960	\$1,020	(\$180)	-15.00%
* Supplies	\$2,975	\$8,750	\$6,750	\$8,750	\$0	0.00%
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
* Utilities	\$1,097	\$1,080	\$1,080	\$1,080	\$0	0.00%
* Contributions	\$200,000	\$200,000	\$200,000	\$200,000	\$0	0.00%
10019100 Economic Development Admin	\$926,512	\$1,020,107	\$991,805	\$1,089,131	\$69,024	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	\$20,167	\$20,705	\$20,705	\$20,705	\$0	0.00%
* Contractual Services	\$17,252	\$20,897	\$20,897	\$20,897	\$0	0.00%
* Supplies	\$330	\$750	\$750	\$750	\$0	0.00%
10019200 Portland Development Corp	\$37,749	\$42,352	\$42,352	\$42,352	\$0	---

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$649,066	\$734,035	\$734,035	\$758,066	\$24,031	3.27%
* Contractual Services	\$38,878	\$100,000	\$100,000	\$79,486	(\$20,514)	-20.51%
10019300 Housing & Community Dev	\$687,944	\$834,035	\$834,035	\$837,552	\$3,517	100.42%
**** Housing & Economic Development	\$1,652,206	\$1,896,494	\$1,868,192	\$1,969,035	\$72,541	3.83%
***** General Fund	\$1,652,206	\$1,896,494	\$1,868,192	\$1,969,035	\$72,541	3.83%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Police Department 21						
Police Administration 10021100						
10021100 Total EXPENDITURE	\$1,572,815	\$1,590,363	\$1,590,363	\$1,754,676	\$164,313	10.33%
10021100 Total REVENUE	(\$451,669)	(\$253,760)	(\$253,760)	(\$403,185)	(\$149,425)	58.88%
** Police Administration NET	\$1,121,146	\$1,336,603	\$1,336,603	\$1,351,491	\$14,888	1.11%
Total		\$1,336,603				
Uniformed Operations Group 10021200						
10021200 Total EXPENDITURE	\$12,896,976	\$13,310,915	\$13,316,299	\$16,506,859	\$3,195,944	24.01%
10021200 Total REVENUE	(\$1,182,630)	(\$1,183,086)	(\$1,183,086)	(\$1,065,765)	\$117,321	-9.92%
** Uniformed Operations Group NET	\$11,714,346	\$12,127,829	\$12,133,213	\$15,441,094	\$3,313,265	27.32%
Total		\$12,127,829				
Bureau Investigative Services 10021300						
10021300 Total EXPENDITURE	\$2,946,654	\$3,467,795	\$3,467,795	\$3,555,853	\$88,058	2.54%
10021300 Total REVENUE	(\$432,865)	(\$457,000)	(\$457,000)	(\$271,466)	\$185,534	-40.60%
** Bureau Investigative Services NET	\$2,513,789	\$3,010,795	\$3,010,795	\$3,284,387	\$273,592	9.09%
Total		\$3,010,795				
Police Operation Support Svcs 10021400						
10021400 Total EXPENDITURE	\$1,556,918	\$1,273,309	\$1,120,326	\$1,462,222	\$188,913	14.84%
10021400 Total REVENUE	(\$48,938)	(\$78,888)	(\$78,888)	(\$72,290)	\$6,598	-8.36%
** Police Operation Support Svcs NET	\$1,507,980	\$1,194,421	\$1,041,438	\$1,389,932	\$195,511	16.37%
Total		\$1,194,421				
Jetport Security 10021800						
10021800 Total EXPENDITURE	\$693,102	\$703,876	\$703,876	\$814,022	\$110,146	15.65%
10021800 Total REVENUE	(\$679,355)	(\$703,876)	(\$703,876)	(\$814,022)	(\$110,146)	15.65%
** Jetport Security NET	\$13,747	\$0	\$0	\$0	\$0	---
Total		\$0				
**** Police Department Net	\$16,871,007	\$17,669,648	\$17,522,049	\$21,466,904	\$3,797,256	21.49%
***** General Fund Net	\$16,871,007	\$17,669,648	\$17,522,049	\$21,466,904	\$3,797,256	21.49%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Police Department 21						
* Payroll	\$1,531,568	\$1,539,475	\$1,539,475	\$1,608,952	\$69,477	4.51%
* Benefits	\$8,181	\$9,040	\$9,040	\$13,100	\$4,060	44.91%
* Administrative Svcs	\$22,830	\$31,000	\$31,000	\$125,050	\$94,050	303.39%
* Contractual Services	\$0	\$0	\$0	\$0	\$0	---
* Maintenance & Repair	\$3,217	\$3,400	\$3,400	\$3,674	\$274	8.06%
* Rentals	\$1,439	\$2,508	\$2,508	\$1,600	(\$908)	-36.20%
* Supplies	\$3,974	\$2,300	\$2,300	\$2,300	\$0	0.00%
* Utilities	\$1,606	\$2,640	\$2,640	\$0	(\$2,640)	-100.00%
10021100 Police Administration	\$1,572,815	\$1,590,363	\$1,590,363	\$1,754,676	\$164,313	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$11,714,352	\$12,033,122	\$12,033,122	\$14,432,937	\$2,399,815	19.94%
* Benefits	\$289,243	\$308,535	\$308,535	\$315,335	\$6,800	2.20%
* Administrative Svcs	\$23,583	\$54,110	\$54,110	\$62,160	\$8,050	14.88%
* Contractual Services	\$223,479	\$432,673	\$434,221	\$984,059	\$551,386	127.44%
* Maintenance & Repair	\$75,977	\$98,808	\$102,645	\$94,808	(\$4,000)	-4.05%
* Rentals	\$6,763	\$7,936	\$7,936	\$7,936	\$0	0.00%
* Supplies	\$349,553	\$279,827	\$279,827	\$490,620	\$210,793	75.33%
* Utilities	\$29,322	\$95,904	\$95,904	\$119,004	\$23,100	24.09%
* Capital Outlay	\$100,176	\$0	\$0	\$0	\$0	---
10021200 Uniformed Operations Group	\$12,896,976	\$13,310,915	\$13,316,299	\$16,506,859	\$3,195,944	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$2,814,561	\$3,310,179	\$3,310,179	\$3,393,237	\$83,058	2.51%
* Benefits	\$105,554	\$120,400	\$120,400	\$120,400	\$0	0.00%
* Administrative Svcs	\$2,163	\$1,000	\$1,000	\$5,000	\$4,000	400.00%
* Contractual Services	\$5,180	\$8,000	\$8,000	\$5,000	(\$3,000)	-37.50%
* Maintenance & Repair	\$0	\$2,000	\$2,000	\$5,000	\$3,000	150.00%
* Rentals	\$1,243	\$1,916	\$1,916	\$1,916	\$0	0.00%
* Supplies	\$14,585	\$14,400	\$14,400	\$15,400	\$1,000	6.94%
* Utilities	\$3,367	\$9,900	\$9,900	\$9,900	\$0	0.00%
10021300 Bureau Investigative Services	\$2,946,654	\$3,467,795	\$3,467,795	\$3,555,853	\$88,058	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$873,076	\$866,865	\$866,865	\$1,016,422	\$149,557	17.25%
* Benefits	\$17,903	\$21,500	\$21,500	\$21,500	\$0	0.00%
* Administrative Svcs	\$152,090	\$192,585	\$192,585	\$151,835	(\$40,750)	-21.16%
* Contractual Services	\$8,832	\$8,500	\$8,500	\$12,250	\$3,750	44.12%
* Maintenance & Repair	\$120,161	\$115,972	\$115,972	\$184,133	\$68,161	58.77%
* Rentals	\$3,789	\$4,140	\$4,140	\$4,140	\$0	0.00%
* Supplies	\$213,656	\$61,947	(\$91,036)	\$68,222	\$6,275	10.13%
* Utilities	\$2,337	\$1,800	\$1,800	\$3,720	\$1,920	106.67%
* Capital Outlay	\$165,074	\$0	\$0	\$0	\$0	---
10021400 Police Operation Support Svcs	\$1,556,918	\$1,273,309	\$1,120,326	\$1,462,222	\$188,913	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$660,076	\$651,491	\$651,491	\$751,857	\$100,366	15.41%
* Benefits	\$7,141	\$22,485	\$22,485	\$22,485	\$0	0.00%
* Administrative Svcs	\$840	\$3,000	\$3,000	\$0	(\$3,000)	-100.00%
* Contractual Services	\$13,411	\$15,000	\$15,000	\$21,000	\$6,000	40.00%
* Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	---
* Rentals	\$448	\$900	\$900	\$680	(\$220)	-24.44%
* Supplies	\$11,186	\$11,000	\$11,000	\$18,000	\$7,000	63.64%
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
10021800 Jetport Security	\$693,102	\$703,876	\$703,876	\$814,022	\$110,146	
**** Police Department	\$19,666,464	\$20,346,258	\$20,198,659	\$24,093,632	\$3,747,374	18.42%
***** General Fund	\$19,666,464	\$20,346,258	\$20,198,659	\$24,093,632	\$3,747,374	18.42%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Fire Department 22						
Fire Administration 10022100						
10022100 Total EXPENDITURE	\$1,138,286	\$1,175,147	\$1,156,618	\$1,085,905	(\$89,242)	-7.59%
10022100 Total REVENUE	(\$107,907)	(\$127,421)	(\$127,421)	(\$100,884)	\$26,537	-20.83%
** Fire Administration NET	\$1,030,379	\$1,047,726	\$1,029,197	\$985,021	(\$62,705)	-5.98%
Total		\$1,047,726				
Fire Code Enforce & Comm Svcs 10022200						
10022200 Total EXPENDITURE	\$408,613	\$405,844	\$413,846	\$350,957	(\$54,887)	-13.52%
10022200 Total REVENUE	(\$68,561)	(\$89,056)	\$70,000	(\$416,516)	(\$327,460)	367.70%
** Fire Code Enforce & Comm Svcs NET	\$340,052	\$316,788	\$483,846	(\$65,559)	(\$382,347)	-120.69%
Total		\$316,788				
Fire Field Operations 10022300						
10022300 Total EXPENDITURE	\$18,217,222	\$18,742,973	\$18,819,755	\$19,903,641	\$1,160,668	6.19%
10022300 Total REVENUE	(\$3,295,554)	(\$4,248,803)	(\$3,735,000)	(\$4,357,585)	(\$108,782)	2.56%
** Fire Field Operations NET	\$14,921,668	\$14,494,170	\$15,084,755	\$15,546,056	\$1,051,886	7.26%
Total		\$14,494,170				
Fire Operation Support Svcs 10022400						
10022400 Total EXPENDITURE	\$1,075,423	\$1,156,546	\$1,097,014	\$1,117,399	(\$39,147)	-3.38%
10022400 Total REVENUE	(\$166,067)	(\$235,160)	(\$160,000)	(\$176,500)	\$58,660	-24.94%
** Fire Operation Support Svcs NET	\$909,356	\$921,386	\$937,014	\$940,899	\$19,513	2.12%
Total		\$921,386				
Air Rescue Station 10022800						
10022800 Total EXPENDITURE	\$1,695,122	\$1,726,759	\$1,618,008	\$1,788,125	\$61,366	3.55%
10022800 Total REVENUE	(\$1,695,122)	(\$1,726,759)	(\$1,726,759)	(\$1,788,125)	(\$61,366)	3.55%
** Air Rescue Station NET	\$0	\$0	(\$108,751)	\$0	\$0	---
Total		\$0				
**** Fire Department Net	\$17,201,456	\$16,780,070	\$17,426,061	\$17,406,417	\$626,347	3.73%
***** General Fund Net	\$17,201,456	\$16,780,070	\$17,426,061	\$17,406,417	\$626,347	3.73%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Fire Department 22						
* Payroll	\$1,032,084	\$1,103,429	\$1,081,420	\$1,017,582	(\$85,847)	-7.78%
* Benefits	\$6,362	\$4,600	\$5,500	\$5,250	\$650	14.13%
* Administrative Svcs	\$17,365	\$18,688	\$15,300	\$12,776	(\$5,912)	-31.64%
* Contractual Services	\$5,844	\$3,350	\$3,350	\$2,850	(\$500)	-14.93%
* Maintenance & Repair	\$673	\$0	\$0	\$1,000	\$1,000	---
* Rentals	\$10,794	\$12,108	\$11,548	\$11,844	(\$264)	-2.18%
* Supplies	\$63,152	\$30,800	\$37,300	\$32,131	\$1,331	4.32%
* Utilities	\$2,011	\$2,172	\$2,200	\$2,472	\$300	13.81%
10022100 Fire Administration	\$1,138,286	\$1,175,147	\$1,156,618	\$1,085,905	(\$89,242)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$377,392	\$381,644	\$388,590	\$329,668	(\$51,976)	-13.62%
* Benefits	\$75	\$75	\$75	\$2,475	\$2,400	3200.00%
* Administrative Svcs	\$12,112	\$9,273	\$9,273	\$6,922	(\$2,351)	-25.35%
* Contractual Services	\$1,822	\$2,000	\$2,000	\$1,700	(\$300)	-15.00%
* Maintenance & Repair	\$337	\$0	\$337	\$600	\$600	---
* Supplies	\$13,278	\$8,400	\$9,119	\$5,500	(\$2,900)	-34.52%
* Utilities	\$3,597	\$4,452	\$4,452	\$4,092	(\$360)	-8.09%
10022200 Fire Code Enforce & Comm Svcs	\$408,613	\$405,844	\$413,846	\$350,957	(\$54,887)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$16,659,338	\$17,284,756	\$17,308,656	\$18,372,103	\$1,087,347	6.29%
* Benefits	\$416,912	\$306,682	\$311,225	\$169,425	(\$137,257)	-44.76%
* Administrative Svcs	\$303,305	\$265,816	\$232,441	\$265,665	(\$151)	-0.06%
* Contractual Services	\$84,290	\$101,812	\$102,157	\$94,867	(\$6,945)	-6.82%
* Maintenance & Repair	\$254,288	\$347,083	\$438,392	\$375,981	\$28,898	8.33%
* Supplies	\$465,857	\$402,324	\$392,384	\$440,100	\$37,776	9.39%
* Utilities	\$33,232	\$34,500	\$34,500	\$34,500	\$0	0.00%
* Capital Outlay	\$0	\$0	\$0	\$151,000	\$151,000	---
10022300 Fire Field Operations	\$18,217,222	\$18,742,973	\$18,819,755	\$19,903,641	\$1,160,668	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$15,708	\$12,000	\$12,000	\$6,000	(\$6,000)	-50.00%
* Maintenance & Repair	\$309,480	\$367,601	\$318,500	\$335,595	(\$32,006)	-8.71%
* Rentals	\$483,290	\$509,480	\$509,480	\$542,339	\$32,859	6.45%
* Supplies	\$72,320	\$67,500	\$69,500	\$48,500	(\$19,000)	-28.15%
* Utilities	\$183,824	\$199,965	\$187,534	\$184,965	(\$15,000)	-7.50%
10022400 Fire Operation Support Svcs	\$1,075,423	\$1,156,546	\$1,097,014	\$1,117,399	(\$39,147)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,380,405	\$1,393,560	\$1,325,000	\$1,518,864	\$125,304	8.99%
* Benefits	\$14,051	\$27,800	\$13,975	\$28,475	\$675	2.43%
* Administrative Svcs	\$42,158	\$58,600	\$35,000	\$53,500	(\$5,100)	-8.70%
* Contractual Services	\$46,761	\$3,342	\$2,457	\$3,402	\$60	1.80%
* Maintenance & Repair	\$98,943	\$79,990	\$91,000	\$96,250	\$16,260	20.33%
* Supplies	\$69,546	\$64,311	\$54,700	\$65,814	\$1,503	2.34%
* Minor Capital Items	\$12,677	\$90,000	\$85,000	\$10,000	(\$80,000)	-88.89%
* Utilities	\$10,584	\$9,156	\$10,876	\$11,820	\$2,664	29.10%
10022800 Air Rescue Station	\$1,695,122	\$1,726,759	\$1,618,008	\$1,788,125	\$61,366	
**** Fire Department	\$22,534,666	\$23,207,269	\$23,105,241	\$24,246,027	\$1,038,758	4.48%
***** General Fund	\$22,534,666	\$23,207,269	\$23,105,241	\$24,246,027	\$1,038,758	4.48%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Dispatch Services 23						
Dispatch Services 10023500						
10023500 Total EXPENDITURE	\$3,793,217	\$4,585,476	\$4,443,137	\$4,898,506	\$313,030	6.83%
10023500 Total REVENUE	(\$1,623,710)	(\$2,100,916)	(\$2,100,916)	(\$2,207,605)	(\$106,689)	5.08%
** Dispatch Services NET	\$2,169,507	\$2,484,560	\$2,342,221	\$2,690,901	\$206,341	8.30%
Total		\$2,484,560				
**** Dispatch Services Net	\$2,169,507	\$2,484,560	\$2,342,221	\$2,690,901	\$206,341	8.30%
***** General Fund Net	\$2,169,507	\$2,484,560	\$2,342,221	\$2,690,901	\$206,341	8.30%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Dispatch Services 23						
* Payroll	\$3,032,737	\$3,603,025	\$3,603,025	\$3,744,104	\$141,079	3.92%
* Benefits	\$49,998	\$18,800	\$18,800	\$18,400	(\$400)	-2.13%
* Administrative Svcs	\$18,800	\$106,350	\$100,298	\$106,450	\$100	0.09%
* Contractual Services	\$558,035	\$625,400	\$483,061	\$745,500	\$120,100	19.20%
* Maintenance & Repair	\$26,875	\$23,030	\$29,082	\$26,700	\$3,670	15.94%
* Rentals	\$789	\$1,170	\$1,170	\$1,000	(\$170)	-14.53%
* Supplies	\$26,396	\$25,000	\$25,000	\$37,500	\$12,500	50.00%
* Minor Capital Items	\$30,239	\$20,000	\$20,000	\$28,340	\$8,340	41.70%
* Utilities	\$15,026	\$162,701	\$162,701	\$190,512	\$27,811	17.09%
10023500 Dispatch Services	\$3,793,217	\$4,585,476	\$4,443,137	\$4,898,506	\$313,030	
**** Dispatch Services	\$3,793,217	\$4,585,476	\$4,443,137	\$4,898,506	\$313,030	6.83%
***** General Fund	\$3,793,217	\$4,585,476	\$4,443,137	\$4,898,506	\$313,030	6.83%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Dept of Planning & Development 24						
Planning & Development Admin 10024100						
10024100 Total EXPENDITURE	\$247,435	\$259,723	\$259,723	\$236,425	(\$23,298)	-8.97%
10024100 Total REVENUE	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	\$0	0.00%
** Planning & Development Admin NET	\$217,435	\$229,723	\$229,723	\$206,425	(\$23,298)	-10.14%
Total		\$229,723				
Planning 10024200						
10024200 Total EXPENDITURE	\$1,332,176	\$1,498,170	\$1,514,731	\$1,555,728	\$57,558	3.84%
10024200 Total REVENUE	(\$958,734)	(\$667,769)	(\$667,769)	(\$621,128)	\$46,641	-6.98%
** Planning NET	\$373,443	\$830,401	\$846,962	\$934,600	\$104,199	12.55%
Total		\$830,401				
**** Dept of Planning & Development Net	\$590,878	\$1,060,124	\$1,076,685	\$1,141,025	\$80,901	7.63%
***** General Fund Net	\$590,878	\$1,060,124	\$1,076,685	\$1,141,025	\$80,901	7.63%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Dept of Planning & Development 24						
* Payroll	\$235,546	\$248,873	\$248,873	\$227,068	(\$21,805)	-8.76%
* Benefits	\$1,166	\$600	\$600	\$600	\$0	0.00%
* Administrative Svcs	\$6,456	\$6,500	\$6,500	\$5,000	(\$1,500)	-23.08%
* Contractual Services	\$74	\$250	\$250	\$250	\$0	0.00%
* Maintenance & Repair	\$1,839	\$2,000	\$2,000	\$2,507	\$507	25.35%
* Supplies	\$2,354	\$1,500	\$1,500	\$1,000	(\$500)	-33.33%
10024100 Planning & Development Admin	\$247,435	\$259,723	\$259,723	\$236,425	(\$23,298)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,055,667	\$1,163,999	\$1,163,999	\$1,319,946	\$155,947	13.40%
* Benefits	\$626	\$950	\$950	\$950	\$0	0.00%
* Administrative Svcs	\$17,577	\$15,850	\$22,825	\$18,000	\$2,150	13.56%
* Contractual Services	\$171,493	\$252,300	\$259,473	\$156,500	(\$95,800)	-37.97%
* Maintenance & Repair	\$43,610	\$44,875	\$44,875	\$45,472	\$597	1.33%
* Rentals	\$8,419	\$8,640	\$8,640	\$8,640	\$0	0.00%
* Supplies	\$16,229	\$10,500	\$12,913	\$5,500	(\$5,000)	-47.62%
* Utilities	\$718	\$1,056	\$1,056	\$720	(\$336)	-31.82%
10024200 Planning	\$1,332,176	\$1,498,170	\$1,514,731	\$1,555,728	\$57,558	
**** Dept of Planning & Development	\$1,579,612	\$1,757,893	\$1,774,454	\$1,792,153	\$34,260	1.95%
***** General Fund	\$1,579,612	\$1,757,893	\$1,774,454	\$1,792,153	\$34,260	1.95%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Permitting & Inspections 25						
Permitting & Inspections Admin 10025100						
10025100 Total EXPENDITURE	\$225,757	\$236,112	\$236,112	\$252,031	\$15,919	6.74%
** Permitting & Inspections Admin NET	\$225,757	\$236,112	\$236,112	\$252,031	\$15,919	6.74%
Total		\$236,112				
Inspections 10025200						
10025200 Total EXPENDITURE	\$1,530,111	\$1,669,548	\$1,669,570	\$1,741,444	\$71,896	4.31%
10025200 Total REVENUE	(\$8,507,795)	(\$3,919,700)	(\$3,589,500)	(\$4,445,700)	(\$526,000)	13.42%
** Inspections NET	(\$6,977,684)	(\$2,250,152)	(\$1,919,930)	(\$2,704,256)	(\$454,104)	-20.18%
Total		(\$2,250,152)				
Housing Safety 10025300						
10025300 Total EXPENDITURE	\$914,893	\$1,080,755	\$1,053,738	\$1,106,230	\$25,475	2.36%
10025300 Total REVENUE	(\$1,213,605)	(\$1,118,885)	(\$1,088,600)	(\$1,160,000)	(\$41,115)	3.67%
** Housing Safety NET	(\$298,712)	(\$38,130)	(\$34,862)	(\$53,770)	(\$15,640)	-41.02%
Total		(\$38,130)				
Business Licensing 10025400						
10025400 Total EXPENDITURE	\$384,073	\$419,516	\$423,016	\$438,783	\$19,267	4.59%
10025400 Total REVENUE	(\$1,861,385)	(\$1,676,349)	(\$1,674,149)	(\$1,707,211)	(\$30,862)	1.84%
** Business Licensing NET	(\$1,477,312)	(\$1,256,833)	(\$1,251,133)	(\$1,268,428)	(\$11,595)	-0.92%
Total		(\$1,256,833)				
**** Permitting & Inspections Net	(\$8,527,950)	(\$3,309,003)	(\$2,969,813)	(\$3,774,423)	(\$465,420)	-14.07%
***** General Fund Net	(\$8,527,950)	(\$3,309,003)	(\$2,969,813)	(\$3,774,423)	(\$465,420)	-14.07%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Permitting & Inspections 25						
* Payroll	\$219,673	\$230,192	\$230,192	\$242,671	\$12,479	5.42%
* Benefits	\$0	\$0	\$0	\$600	\$600	---
* Administrative Svcs	\$770	\$2,200	\$2,200	\$3,200	\$1,000	45.45%
* Contractual Services	\$0	\$200	\$200	\$200	\$0	0.00%
* Maintenance & Repair	\$552	\$360	\$360	\$860	\$500	138.89%
* Supplies	\$4,284	\$2,500	\$2,500	\$4,500	\$2,000	80.00%
* Utilities	\$478	\$660	\$660	\$0	(\$660)	-100.00%
10025100 Permitting & Inspections Admin	\$225,757	\$236,112	\$236,112	\$252,031	\$15,919	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,470,131	\$1,593,698	\$1,593,698	\$1,647,064	\$53,366	3.35%
* Benefits	\$2,170	\$5,850	\$5,850	\$5,850	\$0	0.00%
* Administrative Svcs	\$16,218	\$24,650	\$24,650	\$26,575	\$1,925	7.81%
* Contractual Services	\$10,258	\$17,500	\$17,500	\$18,500	\$1,000	5.71%
* Maintenance & Repair	\$6,670	\$6,490	\$6,512	\$9,315	\$2,825	43.53%
* Rentals	\$923	\$1,800	\$1,800	\$1,800	\$0	0.00%
* Supplies	\$20,409	\$15,660	\$15,660	\$27,660	\$12,000	76.63%
* Utilities	\$3,332	\$3,900	\$3,900	\$4,680	\$780	20.00%
10025200 Inspections	\$1,530,111	\$1,669,548	\$1,669,570	\$1,741,444	\$71,896	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$842,696	\$975,553	\$975,553	\$1,018,170	\$42,617	4.37%
* Benefits	\$4,304	\$5,650	\$5,650	\$6,000	\$350	6.19%
* Administrative Svcs	\$7,621	\$11,975	\$11,975	\$23,100	\$11,125	92.90%
* Contractual Services	\$50,423	\$59,065	\$32,065	\$42,500	(\$16,565)	-28.05%
* Maintenance & Repair	\$815	\$2,317	\$2,300	\$1,640	(\$677)	-29.22%
* Rentals	\$439	\$540	\$540	\$540	\$0	0.00%
* Supplies	\$7,571	\$24,875	\$24,875	\$13,800	(\$11,075)	-44.52%
* Utilities	\$1,023	\$780	\$780	\$480	(\$300)	-38.46%
10025300 Housing Safety	\$914,893	\$1,080,755	\$1,053,738	\$1,106,230	\$25,475	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$350,770	\$369,222	\$372,722	\$387,764	\$18,542	5.02%
* Benefits	\$1,613	\$2,850	\$2,850	\$3,450	\$600	21.05%
* Administrative Svcs	\$1,103	\$1,675	\$1,675	\$2,525	\$850	50.75%
* Contractual Services	\$17,317	\$27,300	\$27,300	\$30,000	\$2,700	9.89%
* Maintenance & Repair	\$1,450	\$945	\$945	\$600	(\$345)	-36.51%
* Rentals	\$1,391	\$2,064	\$2,064	\$2,064	\$0	0.00%
* Supplies	\$9,616	\$14,800	\$14,800	\$10,700	(\$4,100)	-27.70%
* Utilities	\$815	\$660	\$660	\$1,680	\$1,020	154.55%
10025400 Business Licensing	\$384,073	\$419,516	\$423,016	\$438,783	\$19,267	
**** Permitting & Inspections	\$3,054,834	\$3,405,931	\$3,382,436	\$3,538,488	\$132,557	3.89%
***** General Fund	\$3,054,834	\$3,405,931	\$3,382,436	\$3,538,488	\$132,557	3.89%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Information Technology 29						
* Payroll	\$1,598,376	\$1,707,125	\$1,634,022	\$1,774,637	\$67,512	3.95%
* Benefits	\$2,257	\$4,200	\$3,126	\$5,650	\$1,450	34.52%
* Administrative Svcs	\$12,902	\$23,000	\$23,518	\$29,580	\$6,580	28.61%
* Contractual Services	\$174,659	\$74,761	\$118,419	\$84,206	\$9,445	12.63%
* Maintenance & Repair	\$1,131,845	\$1,228,159	\$1,339,029	\$1,195,499	(\$32,660)	-2.66%
* Rentals	\$317	\$0	\$0	\$0	\$0	---
* Supplies	\$41,008	\$42,500	\$42,500	\$44,000	\$1,500	3.53%
* Utilities	\$247,073	\$286,116	\$259,035	\$290,544	\$4,428	1.55%
* Capital Outlay	\$186,519	\$0	\$0	\$0	\$0	---
10029100 Information Technology	\$3,417,854	\$3,365,861	\$3,419,648	\$3,424,116	\$58,255	
**** Information Technology	\$3,417,854	\$3,365,861	\$3,419,648	\$3,424,116	\$58,255	1.73%
***** General Fund	\$3,417,854	\$3,365,861	\$3,419,648	\$3,424,116	\$58,255	1.73%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Information Technology 29						
Information Technology 10029100						
10029100 Total EXPENDITURE	\$3,417,854	\$3,365,861	\$3,419,648	\$3,424,116	\$58,255	1.73%
10029100 Total REVENUE	(\$363,679)	(\$359,568)	(\$376,059)	(\$394,862)	(\$35,294)	9.82%
** Information Technology NET	\$3,054,175	\$3,006,293	\$3,043,589	\$3,029,254	\$22,961	0.76%
Total		\$3,006,293				
**** Information Technology Net	\$3,054,175	\$3,006,293	\$3,043,589	\$3,029,254	\$22,961	0.76%
***** General Fund Net	\$3,054,175	\$3,006,293	\$3,043,589	\$3,029,254	\$22,961	0.76%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Public Works 31						
Public Works Administration 10031100						
10031100 Total EXPENDITURE	\$745,119	\$772,751	\$772,751	\$1,037,656	\$264,905	34.28%
10031100 Total REVENUE	(\$337,064)	(\$387,128)	(\$387,128)	(\$492,723)	(\$105,595)	27.28%
** Public Works Administration NET	\$408,055	\$385,623	\$385,623	\$544,933	\$159,310	41.31%
Total		\$385,623				
PW Operations						
10031202 Total EXPENDITURE	\$2,131,548	\$2,205,898	\$2,212,881	\$2,301,740	\$95,842	4.34%
10031202 Total REVENUE	(\$1,119)	(\$1,000)	(\$1,000)	(\$41,000)	(\$40,000)	4000.00%
** Districting NET	\$2,130,429	\$2,204,898	\$2,211,881	\$2,260,740	\$55,842	2.53%
10031203 Total EXPENDITURE	\$3,639,282	\$3,346,490	\$3,702,628	\$3,391,456	\$44,966	1.34%
10031203 Total REVENUE	(\$2,783,134)	(\$2,781,244)	(\$2,781,244)	(\$2,829,954)	(\$48,710)	1.75%
** Solid Waste NET	\$856,148	\$565,246	\$921,384	\$561,502	(\$3,744)	-0.66%
10031204 Total EXPENDITURE	\$229,227	\$239,267	\$239,267	\$253,797	\$14,530	6.07%
10031204 Total REVENUE	(\$81,913)	(\$85,410)	(\$85,410)	(\$92,212)	(\$6,802)	7.96%
** Communications NET	\$147,314	\$153,857	\$153,857	\$161,585	\$7,728	5.02%
10031205 Total EXPENDITURE	\$554,168	\$652,865	\$652,865	\$692,212	\$39,347	6.03%
10031205 Total REVENUE	(\$491,650)	(\$659,465)	(\$659,465)	(\$759,792)	(\$100,327)	15.21%
** Portland Downtown District NET	\$62,518	(\$6,600)	(\$6,600)	(\$67,580)	(\$60,980)	-923.94%
10031206 Total EXPENDITURE	\$1,719,977	\$1,646,072	\$1,646,072	\$1,928,013	\$281,941	17.13%
10031206 Total REVENUE	(\$21,509)	(\$23,900)	(\$23,900)	(\$36,400)	(\$12,500)	52.30%
** Winter Operations NET	\$1,698,468	\$1,622,172	\$1,622,172	\$1,891,613	\$269,441	16.61%
10031207 Total EXPENDITURE	\$1,135,107	\$1,167,817	\$1,269,445	\$1,214,517	\$46,700	4.00%
** Island Services NET	\$1,135,107	\$1,167,817	\$1,269,445	\$1,214,517	\$46,700	4.00%
10031208 Total EXPENDITURE	\$1,989,620	\$2,040,752	\$2,166,614	\$2,413,749	\$372,997	18.28%
10031208 Total REVENUE	(\$1,497)	(\$198,650)	(\$198,650)	(\$312,650)	(\$114,000)	57.39%
** Traffic & Transportation Ops NET	\$1,988,123	\$1,842,102	\$1,967,964	\$2,101,099	\$258,997	14.06%
Total		\$7,549,492				
*** PW Operations	\$8,018,107	\$7,549,492	\$8,140,102	\$8,123,476	\$573,984	7.60%
PW Engineering Division						
10031302 Total EXPENDITURE	\$478,403	\$560,448	\$560,448	\$566,371	\$5,923	1.06%
10031302 Total REVENUE	(\$947,812)	(\$1,401,530)	(\$1,401,530)	(\$1,640,620)	(\$239,090)	17.06%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
** Transportation Engineering NET	(\$469,408)	(\$841,082)	(\$841,082)	(\$1,074,249)	(\$233,167)	-27.72%
10031303 Total EXPENDITURE	\$1,393,813	\$1,601,497	\$1,601,497	\$1,642,611	\$41,114	2.57%
10031303 Total REVENUE	(\$1,091,724)	(\$917,726)	(\$917,726)	(\$1,140,835)	(\$223,109)	24.31%
** Engineering NET	\$302,090	\$683,771	\$683,771	\$501,776	(\$181,995)	-26.62%
Total		(\$157,311)				
*** PW Engineering Division	(\$167,318)	(\$157,311)	(\$157,311)	(\$572,473)	(\$415,162)	-263.91%
Fleet Services 10031400						
10031400 Total EXPENDITURE	\$4,694,817	\$4,640,319	\$4,648,722	\$4,781,930	\$141,611	3.05%
10031400 Total REVENUE	(\$323,373)	(\$269,988)	(\$269,988)	(\$269,988)	\$0	0.00%
** Fleet Services NET	\$4,371,444	\$4,370,331	\$4,378,734	\$4,511,942	\$141,611	3.24%
Total		\$4,370,331				
**** Public Works Net	\$12,630,289	\$12,148,135	\$12,747,148	\$12,607,878	\$459,743	3.78%
***** General Fund Net	\$12,630,289	\$12,148,135	\$12,747,148	\$12,607,878	\$459,743	3.78%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Public Works 31						
* Payroll	\$691,432	\$704,561	\$704,561	\$961,121	\$256,560	36.41%
* Benefits	\$1,641	\$1,600	\$1,600	\$2,200	\$600	37.50%
* Administrative Svcs	\$8,121	\$11,565	\$11,565	\$12,485	\$920	7.96%
* Contractual Services	\$1,883	\$4,290	\$4,290	\$4,290	\$0	0.00%
* Maintenance & Repair	\$30,404	\$34,765	\$34,765	\$36,640	\$1,875	5.39%
* Rentals	\$1,590	\$1,440	\$1,440	\$1,440	\$0	0.00%
* Supplies	\$9,260	\$13,150	\$13,150	\$18,100	\$4,950	37.64%
* Utilities	\$789	\$1,380	\$1,380	\$1,380	\$0	0.00%
10031100 Public Works Administration	\$745,119	\$772,751	\$772,751	\$1,037,656	\$264,905	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,874,491	\$1,945,207	\$1,945,207	\$2,022,463	\$77,256	3.97%
* Benefits	\$23,080	\$11,110	\$11,110	\$16,460	\$5,350	48.15%
* Administrative Svcs	\$1,335	\$9,850	\$9,850	\$12,250	\$2,400	24.37%
* Contractual Services	\$63,207	\$62,206	\$69,189	\$59,295	(\$2,911)	-4.68%
* Maintenance & Repair	\$2,149	\$3,100	\$3,100	\$3,100	\$0	0.00%
* Rentals	\$9,232	\$14,500	\$14,500	\$14,500	\$0	0.00%
* Supplies	\$154,236	\$155,725	\$155,725	\$169,472	\$13,747	8.83%
* Utilities	\$3,817	\$4,200	\$4,200	\$4,200	\$0	0.00%
10031202 Districting	\$2,131,548	\$2,205,898	\$2,212,881	\$2,301,740	\$95,842	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,266,863	\$1,392,241	\$1,392,241	\$1,462,032	\$69,791	5.01%
* Benefits	\$40,653	\$15,200	\$15,200	\$17,050	\$1,850	12.17%
* Administrative Svcs	\$6,204	\$6,679	\$6,679	\$8,179	\$1,500	22.46%
* Contractual Services	\$2,213,246	\$1,831,890	\$2,167,151	\$1,788,265	(\$43,625)	-2.38%
* Maintenance & Repair	\$5,209	\$7,260	\$11,237	\$14,160	\$6,900	95.04%
* Rentals	\$3,426	\$0	\$0	\$0	\$0	---
* Supplies	\$20,124	\$18,320	\$35,220	\$24,370	\$6,050	33.02%
* Minor Capital Items	\$14,950	\$0	\$0	\$0	\$0	---
* Utilities	\$1,931	\$2,400	\$2,400	\$2,400	\$0	0.00%
* Capital Outlay	\$0	\$72,500	\$72,500	\$75,000	\$2,500	3.45%
10031203 Solid Waste	\$3,639,282	\$3,346,490	\$3,702,628	\$3,391,456	\$44,966	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$213,754	\$218,130	\$218,130	\$226,860	\$8,730	4.00%
* Benefits	\$737	\$1,125	\$1,125	\$1,125	\$0	0.00%
* Administrative Svcs	\$100	\$100	\$100	\$100	\$0	0.00%
* Contractual Services	\$9,180	\$8,000	\$8,000	\$8,000	\$0	0.00%
* Maintenance & Repair	\$0	\$500	\$500	\$500	\$0	0.00%
* Rentals	\$932	\$1,340	\$1,340	\$1,340	\$0	0.00%
* Supplies	\$4,524	\$7,300	\$7,300	\$13,100	\$5,800	79.45%
* Utilities	\$0	\$2,772	\$2,772	\$2,772	\$0	0.00%
10031204 Communications	\$229,227	\$239,267	\$239,267	\$253,797	\$14,530	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$496,375	\$587,615	\$587,615	\$620,242	\$32,627	5.55%
* Benefits	\$5,145	\$3,450	\$3,450	\$5,100	\$1,650	47.83%
* Administrative Svcs	\$100	\$400	\$400	\$400	\$0	0.00%
* Contractual Services	\$33,930	\$39,840	\$39,840	\$39,840	\$0	0.00%
* Maintenance & Repair	\$0	\$300	\$300	\$570	\$270	90.00%
* Rentals	\$433	\$360	\$360	\$360	\$0	0.00%
* Supplies	\$16,767	\$18,900	\$18,900	\$23,700	\$4,800	25.40%
* Minor Capital Items	\$827	\$0	\$0	\$0	\$0	---
* Utilities	\$592	\$2,000	\$2,000	\$2,000	\$0	0.00%
10031205 Portland Downtown District	\$554,168	\$652,865	\$652,865	\$692,212	\$39,347	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$484,920	\$506,631	\$506,631	\$609,652	\$103,021	20.33%
* Administrative Svcs	\$4,124	\$5,750	\$5,750	\$8,000	\$2,250	39.13%
* Contractual Services	\$32,394	\$34,265	\$34,265	\$39,265	\$5,000	14.59%
* Maintenance & Repair	\$1,731	\$5,000	\$5,000	\$7,500	\$2,500	50.00%
* Rentals	\$436,094	\$550,590	\$550,590	\$609,550	\$58,960	10.71%
* Supplies	\$748,732	\$542,600	\$542,600	\$652,810	\$110,210	20.31%
* Utilities	\$0	\$1,236	\$1,236	\$1,236	\$0	0.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10031206 Winter Operations	\$1,719,977	\$1,646,072	\$1,646,072	\$1,928,013	\$281,941	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$677,665	\$726,342	\$726,342	\$759,342	\$33,000	4.54%
* Benefits	\$3,295	\$6,495	\$6,495	\$6,495	\$0	0.00%
* Administrative Svcs	\$342	\$2,200	\$2,200	\$2,200	\$0	0.00%
* Contractual Services	\$355,722	\$323,370	\$394,281	\$345,470	\$22,100	6.83%
* Maintenance & Repair	\$2,789	\$7,500	\$7,500	\$7,500	\$0	0.00%
* Rentals	\$13,707	\$9,750	\$9,750	\$9,750	\$0	0.00%
* Supplies	\$43,667	\$59,300	\$90,017	\$70,900	\$11,600	19.56%
* Minor Capital Items	\$23,824	\$20,000	\$20,000	\$0	(\$20,000)	-100.00%
* Utilities	\$14,097	\$12,860	\$12,860	\$12,860	\$0	0.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10031207 Island Services	\$1,135,107	\$1,167,817	\$1,269,445	\$1,214,517	\$46,700	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$776,024	\$781,505	\$781,505	\$865,307	\$83,802	10.72%
* Benefits	\$5,772	\$4,870	\$4,910	\$5,830	\$960	19.71%
* Administrative Svcs	\$5,939	\$9,105	\$9,105	\$13,990	\$4,885	53.65%
* Contractual Services	\$458,970	\$532,280	\$637,180	\$673,010	\$140,730	26.44%
* Maintenance & Repair	\$129,451	\$196,087	\$214,212	\$287,187	\$91,100	46.46%
* Rentals	\$80	\$780	\$780	\$780	\$0	0.00%
* Supplies	\$255,470	\$234,906	\$237,704	\$261,426	\$26,520	11.29%
* Minor Capital Items	\$16,508	\$50,575	\$50,575	\$50,575	\$0	0.00%
* Utilities	\$296,946	\$230,644	\$230,644	\$255,644	\$25,000	10.84%
* Capital Outlay	\$21,320	\$0	\$0	\$0	\$0	---
10031208 Traffic & Transportation Ops	\$1,989,620	\$2,040,752	\$2,166,614	\$2,413,749	\$372,997	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$434,118	\$491,688	\$491,688	\$515,571	\$23,883	4.86%
* Benefits	\$2,180	\$3,160	\$3,160	\$3,160	\$0	0.00%
* Administrative Svcs	\$6,321	\$14,360	\$14,360	\$14,750	\$390	2.72%
* Contractual Services	\$5,829	\$15,850	\$15,850	\$16,300	\$450	2.84%
* Maintenance & Repair	\$19,527	\$23,000	\$23,000	\$5,000	(\$18,000)	-78.26%
* Rentals	\$442	\$0	\$0	\$0	\$0	---
* Supplies	\$9,507	\$11,850	\$11,850	\$11,050	(\$800)	-6.75%
* Utilities	\$480	\$540	\$540	\$540	\$0	0.00%
10031302 Transportation Engineering	\$478,403	\$560,448	\$560,448	\$566,371	\$5,923	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,341,416	\$1,525,383	\$1,525,383	\$1,566,937	\$41,554	2.72%
* Benefits	\$2,858	\$3,180	\$3,180	\$3,180	\$0	0.00%
* Administrative Svcs	\$10,763	\$15,760	\$15,760	\$15,520	(\$240)	-1.52%
* Contractual Services	\$17,936	\$28,300	\$28,300	\$21,300	(\$7,000)	-24.73%
* Maintenance & Repair	\$2,286	\$5,650	\$5,650	\$14,150	\$8,500	150.44%
* Rentals	\$913	\$780	\$780	\$780	\$0	0.00%
* Supplies	\$15,429	\$20,200	\$20,200	\$18,500	(\$1,700)	-8.42%
* Utilities	\$2,212	\$2,244	\$2,244	\$2,244	\$0	0.00%
10031303 Engineering	\$1,393,813	\$1,601,497	\$1,601,497	\$1,642,611	\$41,114	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,941,529	\$2,157,051	\$2,157,051	\$2,170,550	\$13,499	0.63%
* Benefits	\$30,571	\$31,800	\$31,850	\$31,800	\$0	0.00%
* Administrative Svcs	\$20,905	\$36,850	\$35,156	\$39,850	\$3,000	8.14%
* Contractual Services	\$1,713	\$2,555	\$2,555	\$2,555	\$0	0.00%
* Maintenance & Repair	\$1,402,272	\$1,409,388	\$1,417,436	\$1,452,100	\$42,712	3.03%
* Rentals	\$16,109	\$11,080	\$11,080	\$11,080	\$0	0.00%
* Supplies	\$1,133,709	\$974,435	\$974,435	\$1,046,835	\$72,400	7.43%
* Minor Capital Items	\$5,475	\$0	\$1,999	\$0	\$0	---
* Utilities	\$971	\$2,160	\$2,160	\$2,160	\$0	0.00%
* Capital Outlay	\$141,563	\$15,000	\$15,000	\$25,000	\$10,000	66.67%
10031400 Fleet Services	\$4,694,817	\$4,640,319	\$4,648,722	\$4,781,930	\$141,611	
**** Public Works	\$18,711,083	\$18,874,176	\$19,473,189	\$20,224,052	\$1,349,876	7.15%
***** General Fund	\$18,711,083	\$18,874,176	\$19,473,189	\$20,224,052	\$1,349,876	7.15%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Parks, Rec & Facilities 33						
Parks Rec & Fac Administration 10033100						
10033100 Total EXPENDITURE	\$783,111	\$822,204	\$856,143	\$958,508	\$136,304	16.58%
** Parks Rec & Fac Administration NET	\$783,111	\$822,204	\$856,143	\$958,508	\$136,304	16.58%
Total		\$822,204				
Parks Division						
10033202 Total EXPENDITURE	\$1,536,006	\$1,622,069	\$1,751,810	\$1,962,073	\$340,004	20.96%
10033202 Total REVENUE	(\$130,616)	(\$179,855)	(\$180,253)	(\$194,055)	(\$14,200)	7.90%
** Parks NET	\$1,405,391	\$1,442,214	\$1,571,557	\$1,768,018	\$325,804	22.59%
10033203 Total EXPENDITURE	\$941,834	\$1,046,482	\$1,037,935	\$1,194,247	\$147,765	14.12%
10033203 Total REVENUE	(\$23,040)	(\$23,040)	\$25,168	(\$25,200)	(\$2,160)	9.38%
** Forestry NET	\$918,794	\$1,023,442	\$1,063,103	\$1,169,047	\$145,605	14.23%
10033204 Total EXPENDITURE	\$1,118,851	\$1,154,495	\$1,215,216	\$1,198,695	\$44,200	3.83%
10033204 Total REVENUE	(\$636,537)	(\$692,208)	(\$706,837)	(\$721,468)	(\$29,260)	4.23%
** Athletic Facilities NET	\$482,314	\$462,287	\$508,379	\$477,227	\$14,940	3.23%
10033205 Total EXPENDITURE	\$830,307	\$756,406	\$802,057	\$785,072	\$28,666	3.79%
10033205 Total REVENUE	(\$864,041)	(\$790,544)	(\$891,457)	(\$1,012,293)	(\$221,749)	28.05%
** Cemeteries NET	(\$33,734)	(\$34,138)	(\$89,400)	(\$227,221)	(\$193,083)	-565.60%
Total		\$2,893,805				
*** Parks Division	\$2,772,764	\$2,893,805	\$3,053,639	\$3,187,071	\$293,266	10.13%
Recreation Division						
10033302 Total EXPENDITURE	\$2,223,812	\$2,475,302	\$2,442,012	\$2,492,426	\$17,124	0.69%
10033302 Total REVENUE	(\$2,242,957)	(\$2,632,755)	(\$2,696,070)	(\$2,898,742)	(\$265,987)	10.10%
** Recreation NET	(\$19,145)	(\$157,453)	(\$254,058)	(\$406,316)	(\$248,863)	-158.06%
10033303 Total EXPENDITURE	\$474,189	\$591,562	\$553,996	\$870,268	\$278,706	47.11%
10033303 Total REVENUE	(\$230,174)	(\$250,249)	(\$116,820)	(\$447,460)	(\$197,211)	78.81%
** Aquatics NET	\$244,016	\$341,313	\$437,176	\$422,808	\$81,495	23.88%
10033304 Total EXPENDITURE	\$1,314,853	\$1,344,894	\$1,356,659	\$1,448,597	\$103,703	7.71%
10033304 Total REVENUE	(\$2,289,235)	(\$2,231,385)	(\$2,323,761)	(\$2,451,687)	(\$220,302)	9.87%
** Riverside Golf Course NET	(\$974,382)	(\$886,491)	(\$967,102)	(\$1,003,090)	(\$116,599)	-13.15%
10033305 Total EXPENDITURE	\$23,722	\$23,400	\$18,369	\$21,660	(\$1,740)	-7.44%
10033305 Total REVENUE	(\$15,170)	(\$38,430)	(\$28,800)	(\$35,430)	\$3,000	-7.81%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
** Golf Course Restaurant NET	\$8,552	(\$15,030)	(\$10,431)	(\$13,770)	\$1,260	8.38%
10033306 Total EXPENDITURE	\$669,245	\$624,773	\$626,627	\$654,898	\$30,125	4.82%
10033306 Total REVENUE	(\$740,576)	(\$675,775)	(\$664,129)	(\$766,990)	(\$91,215)	13.50%
** Ice Arena NET	(\$71,331)	(\$51,002)	(\$37,502)	(\$112,092)	(\$61,090)	-119.78%
Total		(\$768,663)				
*** Recreation Division	(\$812,289)	(\$768,663)	(\$831,917)	(\$1,112,460)	(\$343,797)	-44.73%
Public Assemblies						
10033401 Total EXPENDITURE	\$1,192,256	\$1,260,378	\$1,312,353	\$1,708,793	\$448,415	35.58%
10033401 Total REVENUE	(\$876,495)	(\$1,092,400)	(\$1,108,429)	(\$1,085,275)	\$7,125	-0.65%
** Public Assemblies Admin NET	\$315,761	\$167,978	\$203,924	\$623,518	\$455,540	271.19%
10033402 Total EXPENDITURE	\$986,412	\$811,140	\$893,572	\$863,034	\$51,894	6.40%
10033402 Total REVENUE	(\$968,074)	(\$865,000)	(\$955,000)	(\$965,000)	(\$100,000)	11.56%
** Concessions NET	\$18,338	(\$53,860)	(\$61,428)	(\$101,966)	(\$48,106)	-89.32%
10033404 Total EXPENDITURE	\$1,448,796	\$1,368,143	\$1,532,103	\$0	(\$1,368,143)	-100.00%
** Custodial Services NET	\$1,448,796	\$1,368,143	\$1,532,103	\$0	(\$1,368,143)	-100.00%
10033405 Total EXPENDITURE	\$246,365	\$237,149	\$251,758	\$264,057	\$26,908	11.35%
10033405 Total REVENUE	(\$940,538)	(\$790,834)	(\$798,500)	(\$833,348)	(\$42,514)	5.38%
** Merrill Auditorium NET	(\$694,173)	(\$553,685)	(\$546,742)	(\$569,291)	(\$15,606)	-2.82%
Total		\$928,576				
*** Public Assemblies	\$1,088,722	\$928,576	\$1,127,857	(\$47,739)	(\$976,315)	-105.14%
**** Parks, Rec & Facilities Net	\$3,832,308	\$3,875,922	\$4,205,722	\$2,985,380	(\$890,542)	-22.98%
***** General Fund Net	\$3,832,308	\$3,875,922	\$4,205,722	\$2,985,380	(\$890,542)	-22.98%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Parks, Rec & Facilities 33						
* Payroll	\$677,650	\$721,419	\$742,794	\$857,404	\$135,985	18.85%
* Benefits	\$525	\$2,400	\$1,869	\$2,400	\$0	0.00%
* Administrative Svcs	\$53,764	\$41,405	\$49,052	\$47,940	\$6,535	15.78%
* Contractual Services	\$10,567	\$11,740	\$12,707	\$8,700	(\$3,040)	-25.89%
* Maintenance & Repair	\$16,425	\$25,120	\$27,968	\$23,644	(\$1,476)	-5.88%
* Rentals	\$2,604	\$2,760	\$2,760	\$2,760	\$0	0.00%
* Supplies	\$18,105	\$17,000	\$18,033	\$13,500	(\$3,500)	-20.59%
* Utilities	\$985	\$360	\$960	\$2,160	\$1,800	500.00%
10033100 Parks Rec & Fac Administration	\$783,111	\$822,204	\$856,143	\$958,508	\$136,304	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,044,991	\$1,226,028	\$1,171,546	\$1,445,491	\$219,463	17.90%
* Benefits	\$19,631	\$17,900	\$20,715	\$23,100	\$5,200	29.05%
* Administrative Svcs	\$7,081	\$6,125	\$6,895	\$7,125	\$1,000	16.33%
* Contractual Services	\$224,258	\$168,032	\$302,473	\$161,900	(\$6,132)	-3.65%
* Maintenance & Repair	\$5,147	\$11,954	\$12,630	\$17,562	\$5,608	46.91%
* Rentals	\$25,378	\$16,000	\$24,000	\$104,300	\$88,300	551.88%
* Supplies	\$74,197	\$76,070	\$96,219	\$107,500	\$31,430	41.32%
* Minor Capital Items	\$5,258	\$20,000	\$18,796	\$10,500	(\$9,500)	-47.50%
* Utilities	\$81,439	\$79,960	\$98,536	\$84,595	\$4,635	5.80%
10033202 Parks	\$1,536,006	\$1,622,069	\$1,751,810	\$1,962,073	\$340,004	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$739,405	\$844,152	\$767,741	\$931,167	\$87,015	10.31%
* Benefits	\$4,346	\$10,485	\$14,667	\$12,035	\$1,550	14.78%
* Administrative Svcs	\$6,979	\$9,305	\$6,879	\$11,085	\$1,780	19.13%
* Contractual Services	\$102,669	\$129,300	\$158,599	\$177,200	\$47,900	37.05%
* Maintenance & Repair	\$536	\$1,990	\$1,485	\$1,960	(\$30)	-1.51%
* Rentals	\$0	\$3,000	\$2,000	\$3,000	\$0	0.00%
* Supplies	\$85,530	\$45,850	\$81,080	\$55,400	\$9,550	20.83%
* Minor Capital Items	\$0	\$0	\$3,062	\$0	\$0	---
* Utilities	\$2,369	\$2,400	\$2,422	\$2,400	\$0	0.00%
10033203 Forestry	\$941,834	\$1,046,482	\$1,037,935	\$1,194,247	\$147,765	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$801,871	\$814,315	\$856,450	\$833,708	\$19,393	2.38%
* Benefits	\$8,052	\$9,280	\$7,225	\$9,730	\$450	4.85%
* Administrative Svcs	\$2,199	\$3,700	\$4,579	\$3,700	\$0	0.00%
* Contractual Services	\$32,875	\$17,750	\$43,153	\$33,750	\$16,000	90.14%
* Maintenance & Repair	\$12,344	\$28,600	\$31,938	\$28,570	(\$30)	-0.10%
* Rentals	\$15,755	\$18,500	\$20,982	\$18,500	\$0	0.00%
* Supplies	\$166,072	\$180,374	\$163,085	\$184,874	\$4,500	2.49%
* Minor Capital Items	\$9,963	\$9,400	\$9,801	\$9,400	\$0	0.00%
* Utilities	\$69,721	\$72,576	\$78,003	\$76,463	\$3,887	5.36%
10033204 Athletic Facilities	\$1,118,851	\$1,154,495	\$1,215,216	\$1,198,695	\$44,200	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$620,678	\$583,777	\$584,700	\$590,675	\$6,898	1.18%
* Benefits	\$2,924	\$4,200	\$3,540	\$4,200	\$0	0.00%
* Administrative Svcs	\$2,344	\$3,805	\$3,714	\$4,275	\$470	12.35%
* Contractual Services	\$129,757	\$65,052	\$110,216	\$66,052	\$1,000	1.54%
* Maintenance & Repair	\$4,842	\$17,200	\$10,649	\$23,580	\$6,380	37.09%
* Rentals	\$2,986	\$5,600	\$5,081	\$9,600	\$4,000	71.43%
* Supplies	\$51,309	\$66,000	\$66,196	\$66,000	\$0	0.00%
* Minor Capital Items	\$0	\$2,500	\$2,500	\$12,000	\$9,500	380.00%
* Utilities	\$5,905	\$8,272	\$5,461	\$8,690	\$418	5.05%
* Capital Outlay	\$0	\$0	\$10,000	\$0	\$0	---
10033205 Cemeteries	\$830,307	\$756,406	\$802,057	\$785,072	\$28,666	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,828,947	\$2,037,613	\$1,969,820	\$2,033,675	(\$3,938)	-0.19%
* Benefits	\$2,718	\$16,490	\$16,490	\$16,490	\$0	0.00%
* Administrative Svcs	\$15,376	\$26,430	\$35,104	\$31,302	\$4,872	18.43%
* Contractual Services	\$222,542	\$244,230	\$245,839	\$242,710	(\$1,520)	-0.62%
* Maintenance & Repair	\$26,322	\$8,980	\$9,168	\$8,670	(\$310)	-3.45%
* Rentals	\$42,078	\$57,450	\$57,200	\$60,200	\$2,750	4.79%
* Supplies	\$72,729	\$71,665	\$96,354	\$86,935	\$15,270	21.31%
* Utilities	\$13,101	\$12,444	\$12,037	\$12,444	\$0	0.00%
10033302 Recreation	\$2,223,812	\$2,475,302	\$2,442,012	\$2,492,426	\$17,124	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$415,518	\$523,107	\$348,163	\$694,227	\$171,120	32.71%
* Benefits	\$683	\$2,360	\$6,860	\$8,460	\$6,100	258.47%
* Administrative Svcs	\$3,962	\$2,925	\$5,740	\$7,460	\$4,535	155.04%
* Contractual Services	\$9,502	\$32,900	\$133,604	\$21,800	(\$11,100)	-33.74%
* Maintenance & Repair	\$10,342	\$2,270	\$2,964	\$16,346	\$14,076	620.09%
* Supplies	\$14,032	\$26,500	\$53,318	\$95,505	\$69,005	260.40%
* Utilities	\$20,150	\$1,500	\$3,347	\$26,470	\$24,970	1664.67%
10033303 Aquatics	\$474,189	\$591,562	\$553,996	\$870,268	\$278,706	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$638,982	\$668,012	\$668,968	\$688,960	\$20,948	3.14%
* Benefits	\$4,414	\$6,900	\$6,900	\$6,900	\$0	0.00%
* Administrative Svcs	\$23,613	\$28,645	\$28,645	\$32,170	\$3,525	12.31%
* Contractual Services	\$39,353	\$105,339	\$105,339	\$101,259	(\$4,080)	-3.87%
* Maintenance & Repair	\$63,143	\$41,790	\$41,735	\$41,790	\$0	0.00%
* Rentals	\$75,334	\$135,770	\$135,770	\$171,362	\$35,592	26.21%
* Supplies	\$376,938	\$280,790	\$281,040	\$327,920	\$47,130	16.78%
* Minor Capital Items	\$0	\$0	\$10,614	\$0	\$0	---
* Utilities	\$78,407	\$77,648	\$77,648	\$78,236	\$588	0.76%
10033304 Riverside Golf Course	\$1,314,853	\$1,344,894	\$1,356,659	\$1,448,597	\$103,703	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	\$0	\$0	\$0	\$0	\$0	---
* Contractual Services	\$0	\$0	\$200	\$0	\$0	---
* Maintenance & Repair	\$8,499	\$9,000	\$4,997	\$9,000	\$0	0.00%
* Rentals	\$1,792	\$2,400	\$1,376	\$0	(\$2,400)	-100.00%
* Supplies	\$1,141	\$1,000	\$1,749	\$1,000	\$0	0.00%
* Utilities	\$10,016	\$11,000	\$10,047	\$11,660	\$660	6.00%
* Capital Outlay	\$2,274	\$0	\$0	\$0	\$0	---
10033305 Golf Course Restaurant	\$23,722	\$23,400	\$18,369	\$21,660	(\$1,740)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$354,073	\$349,991	\$349,991	\$369,745	\$19,754	5.64%
* Benefits	\$1,434	\$1,440	\$1,600	\$1,600	\$160	11.11%
* Administrative Svcs	\$945	\$910	\$950	\$1,010	\$100	10.99%
* Contractual Services	\$23,003	\$17,190	\$17,190	\$18,155	\$965	5.61%
* Maintenance & Repair	\$46,536	\$36,980	\$36,980	\$37,235	\$255	0.69%
* Rentals	\$1,297	\$1,104	\$1,104	\$1,260	\$156	14.13%
* Supplies	\$40,942	\$29,550	\$30,615	\$27,210	(\$2,340)	-7.92%
* Utilities	\$201,015	\$187,608	\$188,197	\$198,683	\$11,075	5.90%
10033306 Ice Arena	\$669,245	\$624,773	\$626,627	\$654,898	\$30,125	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,077,625	\$1,131,522	\$1,125,788	\$1,492,342	\$360,820	31.89%
* Benefits	\$1,200	\$2,760	\$2,760	\$4,200	\$1,440	52.17%
* Administrative Svcs	\$23,745	\$25,220	\$25,220	\$29,635	\$4,415	17.51%
* Contractual Services	\$17,671	\$51,000	\$80,110	\$71,000	\$20,000	39.22%
* Maintenance & Repair	\$8,412	\$6,740	\$31,200	\$39,732	\$32,992	489.50%
* Rentals	\$0	\$0	\$90	\$0	\$0	---
* Supplies	\$28,542	\$36,000	\$40,000	\$64,700	\$28,700	79.72%
* Utilities	\$5,061	\$7,136	\$7,185	\$7,184	\$48	0.67%
10033401 Public Assemblies Admin	\$1,192,256	\$1,260,378	\$1,312,353	\$1,708,793	\$448,415	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$383,459	\$374,500	\$391,419	\$393,738	\$19,238	5.14%
* Benefits	\$1,511	\$2,560	\$2,560	\$2,560	\$0	0.00%
* Administrative Svcs	\$2,581	\$3,520	\$3,580	\$3,530	\$10	0.28%
* Contractual Services	\$148,792	\$140,480	\$142,678	\$140,480	\$0	0.00%
* Maintenance & Repair	\$7,702	\$9,750	\$9,750	\$9,750	\$0	0.00%
* Supplies	\$439,798	\$275,250	\$338,115	\$307,500	\$32,250	11.72%
* Utilities	\$2,570	\$5,080	\$5,470	\$5,476	\$396	7.80%
10033402 Concessions	\$986,412	\$811,140	\$893,572	\$863,034	\$51,894	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,126,777	\$1,171,368	\$1,134,907	\$0	(\$1,171,368)	-100.00%
* Benefits	\$5,530	\$9,080	\$9,080	\$0	(\$9,080)	-100.00%
* Administrative Svcs	\$1,183	\$687	\$615	\$0	(\$687)	-100.00%
* Contractual Services	\$13,162	\$26,258	\$130,000	\$0	(\$26,258)	-100.00%
* Maintenance & Repair	\$25,097	\$15,000	\$15,000	\$0	(\$15,000)	-100.00%
* Rentals	\$149,407	\$26,300	\$100,000	\$0	(\$26,300)	-100.00%
* Supplies	\$127,640	\$119,450	\$142,501	\$0	(\$119,450)	-100.00%
10033404 Custodial Services	\$1,448,796	\$1,368,143	\$1,532,103	\$0	(\$1,368,143)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$188,760	\$175,435	\$181,397	\$196,862	\$21,427	12.21%
* Benefits	\$1,002	\$600	\$900	\$600	\$0	0.00%
* Contractual Services	\$12,905	\$20,100	\$20,195	\$25,200	\$5,100	25.37%
* Maintenance & Repair	\$30,868	\$27,810	\$30,000	\$29,475	\$1,665	5.99%
* Supplies	\$7,210	\$11,500	\$10,600	\$10,000	(\$1,500)	-13.04%
* Utilities	\$5,619	\$1,704	\$8,666	\$1,920	\$216	12.68%
10033405 Merrill Auditorium	\$246,365	\$237,149	\$251,758	\$264,057	\$26,908	
**** Parks, Rec & Facilities	\$13,789,759	\$14,138,397	\$14,650,610	\$14,422,328	\$283,931	2.01%
***** General Fund	\$13,789,759	\$14,138,397	\$14,650,610	\$14,422,328	\$283,931	2.01%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Public Buildings & Waterfront 35						
Public Buildings						
10035404 Total EXPENDITURE	\$0	\$0	\$0	\$799,462	\$799,462	---
** Public Buildings Custodial NET	\$0	\$0	\$0	\$799,462	\$799,462	---
Total		\$0				
*** Public Buildings	\$0	\$0	\$0	\$799,462	\$799,462	---
PB & Wtrfnt - Admin						
10035100 Total EXPENDITURE	\$525,923	\$482,719	\$483,119	\$530,042	\$47,323	9.80%
** PB & Wtrfnt - Administration NET	\$525,923	\$482,719	\$483,119	\$530,042	\$47,323	9.80%
10035101 Total EXPENDITURE	\$698,594	\$811,547	\$811,747	\$937,387	\$125,840	15.51%
10035101 Total REVENUE	(\$36,088)	(\$36,100)	(\$36,100)	(\$38,100)	(\$2,000)	5.54%
** PB & Wtrfnt - Trades NET	\$662,505	\$775,447	\$775,647	\$899,287	\$123,840	15.97%
10035102 Total EXPENDITURE	\$586,779	\$0	\$3,842	\$0	\$0	---
10035102 Total REVENUE	(\$579,123)	\$0	\$0	\$0	\$0	---
** PB & Wtrfnt - School HVAC NET	\$7,655	\$0	\$3,842	\$0	\$0	---
Total		\$1,258,166				
*** PB & Wtrfnt - Admin	\$1,196,084	\$1,258,166	\$1,262,608	\$1,429,329	\$171,163	13.60%
PB & Wtrfnt - Buildings						
10035201 Total EXPENDITURE	\$372,239	\$291,730	\$292,657	\$292,510	\$780	0.27%
** PB & Wtrfnt - Public Safety NET	\$372,239	\$291,730	\$292,657	\$292,510	\$780	0.27%
10035202 Total EXPENDITURE	\$1,439,329	\$2,127,491	\$2,536,693	\$2,103,060	(\$24,431)	-1.15%
10035202 Total REVENUE	(\$222,675)	(\$535,000)	(\$535,000)	(\$610,000)	(\$75,000)	14.02%
** PB & Wtrfnt - City Hall NET	\$1,216,654	\$1,592,491	\$2,001,693	\$1,493,060	(\$99,431)	-6.24%
10035203 Total EXPENDITURE	\$196,322	\$298,965	\$471,690	\$269,745	(\$29,220)	-9.77%
** PB & Wtrfnt - Merrill (PB) NET	\$196,322	\$298,965	\$471,690	\$269,745	(\$29,220)	-9.77%
10035204 Total EXPENDITURE	\$407,032	\$350,570	\$351,065	\$365,995	\$15,425	4.40%
10035204 Total REVENUE	(\$566,676)	(\$510,000)	(\$510,000)	(\$510,000)	\$0	0.00%
** PB & Wtrfnt - Hadlock NET	(\$159,644)	(\$159,430)	(\$158,935)	(\$144,005)	\$15,425	9.68%
10035205 Total EXPENDITURE	\$243,528	\$281,900	\$342,004	\$281,970	\$70	0.02%
** PB & Wtrfnt - Expo NET	\$243,528	\$281,900	\$342,004	\$281,970	\$70	0.02%
10035206 Total EXPENDITURE	\$350,804	\$407,630	\$427,771	\$467,730	\$60,100	14.74%
** PB & Wtrfnt - Canco Rd NET	\$350,804	\$407,630	\$427,771	\$467,730	\$60,100	14.74%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
10035210 Total EXPENDITURE	\$205,444	\$245,025	\$245,559	\$251,085	\$6,060	2.47%
** PB & Wtrfnt - Other Bldgs NET	\$205,444	\$245,025	\$245,559	\$251,085	\$6,060	2.47%
Total		\$2,958,311				
*** PB & Wtrfnt - Buildings	\$2,425,347	\$2,958,311	\$3,622,439	\$2,912,095	(\$46,216)	-1.56%
PB & Wtrfnt - Waterfront 10035300						
10035300 Total EXPENDITURE	\$1,467,173	\$1,570,113	\$1,784,408	\$1,658,428	\$88,315	5.62%
10035300 Total REVENUE	(\$4,236,036)	(\$3,640,873)	(\$3,938,034)	(\$3,920,826)	(\$279,953)	7.69%
** PB & Wtrfnt - Waterfront NET	(\$2,768,863)	(\$2,070,760)	(\$2,153,626)	(\$2,262,398)	(\$191,638)	-9.25%
Total		(\$2,070,760)				
**** Public Buildings & Waterfront Net	\$852,568	\$2,145,717	\$2,731,421	\$2,878,488	\$732,771	34.15%
***** General Fund Net	\$852,568	\$2,145,717	\$2,731,421	\$2,878,488	\$732,771	34.15%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Public Buildings & Waterfront 35						
* Payroll	\$511,881	\$471,219	\$471,419	\$519,142	\$47,923	10.17%
* Benefits	\$2,848	\$3,200	\$3,400	\$3,400	\$200	6.25%
* Administrative Svcs	\$1,696	\$2,550	\$2,550	\$2,550	\$0	0.00%
* Contractual Services	\$90	\$250	\$250	\$250	\$0	0.00%
* Maintenance & Repair	\$1,252	\$3,000	\$3,000	\$2,200	(\$800)	-26.67%
* Rentals	\$1,176	\$1,500	\$1,500	\$1,500	\$0	0.00%
* Supplies	\$6,980	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Utilities	\$0	\$0	\$0	\$0	\$0	---
10035100 PB & Wtrfnt - Administration	\$525,923	\$482,719	\$483,119	\$530,042	\$47,323	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$676,596	\$784,847	\$784,847	\$905,187	\$120,340	15.33%
* Benefits	\$5,568	\$10,150	\$10,150	\$10,550	\$400	3.94%
* Administrative Svcs	\$5,179	\$7,050	\$7,050	\$8,150	\$1,100	15.60%
* Contractual Services	\$565	\$0	\$200	\$0	\$0	---
* Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	---
* Supplies	\$10,685	\$9,500	\$9,500	\$13,500	\$4,000	42.11%
10035101 PB & Wtrfnt - Trades	\$698,594	\$811,547	\$811,747	\$937,387	\$125,840	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$20,984	\$26,930	\$27,857	\$27,710	\$780	2.90%
* Maintenance & Repair	\$93,138	\$69,000	\$69,000	\$69,000	\$0	0.00%
* Supplies	\$26,897	\$35,000	\$35,000	\$35,000	\$0	0.00%
* Utilities	\$126,505	\$160,800	\$160,800	\$160,800	\$0	0.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10035201 PB & Wtrfnt - Public Safety	\$372,239	\$291,730	\$292,657	\$292,510	\$780	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$202,116	\$228,021	\$228,021	\$238,110	\$10,089	4.42%
* Benefits	\$1,055	\$800	\$800	\$1,400	\$600	75.00%
* Contractual Services	\$20,867	\$52,670	\$143,097	\$18,550	(\$34,120)	-64.78%
* Maintenance & Repair	\$70,502	\$150,000	\$158,775	\$150,000	\$0	0.00%
* Supplies	\$34,617	\$48,000	\$48,000	\$58,000	\$10,000	20.83%
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
* Utilities	\$1,052,624	\$1,598,000	\$1,908,000	\$1,637,000	\$39,000	2.44%
* Capital Outlay	\$47,815	\$50,000	\$50,000	\$0	(\$50,000)	-100.00%
10035202 PB & Wtrfnt - City Hall	\$1,439,329	\$2,127,491	\$2,536,693	\$2,103,060	(\$24,431)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$7,951	\$15,470	\$15,470	\$16,250	\$780	5.04%
* Maintenance & Repair	\$57,656	\$143,495	\$310,595	\$143,495	\$0	0.00%
* Supplies	\$18,546	\$30,000	\$30,000	\$30,000	\$0	0.00%
* Utilities	\$62,156	\$110,000	\$110,000	\$80,000	(\$30,000)	-27.27%
* Capital Outlay	\$44,375	\$0	\$5,625	\$0	\$0	---
10035203 PB & Wtrfnt - Merrill (PB)	\$196,322	\$298,965	\$471,690	\$269,745	(\$29,220)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$6,676	\$8,770	\$9,265	\$9,195	\$425	4.85%
* Maintenance & Repair	\$85,642	\$63,800	\$63,800	\$78,800	\$15,000	23.51%
* Supplies	\$22,750	\$28,000	\$28,000	\$28,000	\$0	0.00%
* Utilities	\$282,881	\$250,000	\$250,000	\$250,000	\$0	0.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10035204 PB & Wtrfnt - Hadlock	\$407,032	\$350,570	\$351,065	\$365,995	\$15,425	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$4,502	\$5,800	\$7,904	\$5,870	\$70	1.21%
* Maintenance & Repair	\$61,373	\$108,000	\$108,000	\$108,000	\$0	0.00%
* Supplies	\$15,327	\$21,000	\$21,000	\$21,000	\$0	0.00%
* Utilities	\$104,315	\$147,100	\$147,100	\$147,100	\$0	0.00%
* Capital Outlay	\$8,333	\$0	\$58,000	\$0	\$0	---
10035205 PB & Wtrfnt - Expo	\$243,528	\$281,900	\$342,004	\$281,970	\$70	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$10,972	\$14,850	\$15,636	\$14,950	\$100	0.67%
* Maintenance & Repair	\$132,223	\$207,000	\$226,355	\$247,000	\$40,000	19.32%
* Supplies	\$30,060	\$30,000	\$30,000	\$30,000	\$0	0.00%
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
* Utilities	\$168,503	\$155,780	\$155,780	\$175,780	\$20,000	12.84%
10035206 PB & Wtrfnt - Canco Rd	\$350,804	\$407,630	\$427,771	\$467,730	\$60,100	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$17,300	\$18,920	\$19,454	\$24,980	\$6,060	32.03%
* Maintenance & Repair	\$58,127	\$75,245	\$75,245	\$75,245	\$0	0.00%
* Supplies	\$41,103	\$51,000	\$51,000	\$51,000	\$0	0.00%
* Utilities	\$88,915	\$99,860	\$99,860	\$99,860	\$0	0.00%
10035210 PB & Wtrfnt - Other Bldgs	\$205,444	\$245,025	\$245,559	\$251,085	\$6,060	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$389,330	\$479,049	\$479,049	\$564,324	\$85,275	17.80%
* Benefits	\$2,085	\$4,900	\$4,900	\$5,140	\$240	4.90%
* Administrative Svcs	\$4,647	\$17,750	\$17,750	\$17,750	\$0	0.00%
* Contractual Services	\$113,635	\$184,790	\$202,598	\$162,590	(\$22,200)	-12.01%
* Maintenance & Repair	\$201,753	\$435,600	\$540,500	\$480,600	\$45,000	10.33%
* Rentals	\$5,207	\$11,000	\$11,000	\$11,000	\$0	0.00%
* Supplies	\$52,734	\$58,500	\$58,500	\$58,500	\$0	0.00%
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
* Utilities	\$284,582	\$378,524	\$378,524	\$358,524	(\$20,000)	-5.28%
* Capital Outlay	\$0	\$0	\$91,587	\$0	\$0	---
10035300 PB & Wtrfnt - Waterfront	\$1,467,173	\$1,570,113	\$1,784,408	\$1,658,428	\$88,315	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$0	\$0	\$0	\$672,666	\$672,666	---
* Benefits	\$0	\$0	\$0	\$4,390	\$4,390	---
* Administrative Svcs	\$0	\$0	\$0	\$0	\$0	---
* Contractual Services	\$0	\$0	\$0	\$28,551	\$28,551	---
* Maintenance & Repair	\$0	\$0	\$0	\$3,750	\$3,750	---
* Rentals	\$0	\$0	\$0	\$0	\$0	---
* Supplies	\$0	\$0	\$0	\$90,105	\$90,105	---
* Utilities	\$0	\$0	\$0	\$0	\$0	---
10035404 Public Buildings Custodial	\$0	\$0	\$0	\$799,462	\$799,462	
**** Public Buildings & Waterfront	\$6,493,167	\$6,867,690	\$7,750,555	\$7,957,414	\$1,089,724	15.87%
***** General Fund	\$6,493,167	\$6,867,690	\$7,750,555	\$7,957,414	\$1,089,724	15.87%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Health & Human Services 44						
HHS Administration 10044100						
10044100 Total EXPENDITURE	\$629,224	\$793,870	\$658,617	\$696,685	(\$97,185)	-12.24%
10044100 Total REVENUE	\$0	(\$53,274)	\$0	\$0	\$53,274	-100.00%
** HHS Administration NET	\$629,224	\$740,596	\$658,617	\$696,685	(\$43,911)	-5.93%
Total		\$740,596				
Public Health						
10044201 Total EXPENDITURE	\$853,227	\$1,490,791	\$1,327,648	\$1,588,133	\$97,342	6.53%
10044201 Total REVENUE	(\$509,530)	(\$1,087,313)	(\$921,074)	(\$1,090,574)	(\$3,261)	0.30%
** Public Health Administration NET	\$343,698	\$403,478	\$406,574	\$497,559	\$94,081	23.32%
10044202 Total EXPENDITURE	\$323,570	\$390,638	\$155,924	\$156,879	(\$233,759)	-59.84%
10044202 Total REVENUE	(\$170,761)	(\$232,719)	\$0	\$0	\$232,719	-100.00%
** Family Health NET	\$152,809	\$157,919	\$155,924	\$156,879	(\$1,040)	-0.66%
10044203 Total EXPENDITURE	\$460,227	\$584,308	\$282,291	\$301,077	(\$283,231)	-48.47%
10044203 Total REVENUE	(\$444,033)	(\$483,460)	(\$181,645)	(\$194,561)	\$288,899	-59.76%
** Chronic Disease Prevention NET	\$16,195	\$100,848	\$100,646	\$106,516	\$5,668	5.62%
10044204 Total EXPENDITURE	\$217,582	\$267,427	\$158,486	\$166,162	(\$101,265)	-37.87%
10044204 Total REVENUE	(\$36,814)	(\$143,568)	(\$33,667)	(\$36,051)	\$107,517	-74.89%
** Health Equity NET	\$180,768	\$123,859	\$124,819	\$130,111	\$6,252	5.05%
10044205 Total EXPENDITURE	\$1,175,436	\$1,341,393	\$1,297,542	\$1,521,564	\$180,171	13.43%
10044205 Total REVENUE	(\$614,205)	(\$1,001,921)	(\$968,070)	(\$944,393)	\$57,528	-5.74%
** Portland Public Health Clinic NET	\$561,230	\$339,472	\$329,472	\$577,171	\$237,699	70.02%
10044206 Total REVENUE	(\$48,922)	\$0	\$0	\$0	\$0	---
** Research NET	(\$48,922)	\$0	\$0	\$0	\$0	---
Total		\$1,125,576				
*** Public Health	\$1,205,778	\$1,125,576	\$1,117,435	\$1,468,236	\$342,660	30.44%
Social Services						
10044301 Total EXPENDITURE	\$513,517	\$551,728	\$546,632	\$586,854	\$35,126	6.37%
10044301 Total REVENUE	(\$161,574)	(\$138,950)	(\$128,936)	(\$138,968)	(\$18)	0.01%
** Social Services Administration NET	\$351,943	\$412,778	\$417,696	\$447,886	\$35,108	8.51%
10044302 Total EXPENDITURE	\$8,005,773	\$9,178,931	\$8,326,516	\$8,595,787	(\$583,144)	-6.35%
10044302 Total REVENUE	(\$10,590,794)	(\$2,740,413)	(\$8,366,997)	(\$5,276,779)	(\$2,536,366)	92.55%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
** General Assistance NET	(\$2,585,021)	\$6,438,518	(\$40,481)	\$3,319,008	(\$3,119,510)	-48.45%
10044305 Total EXPENDITURE	\$2,515,999	\$2,775,982	\$2,758,782	\$2,391,286	(\$384,696)	-13.86%
10044305 Total REVENUE	(\$2,006,539)	(\$890,750)	(\$790,129)	(\$1,306,665)	(\$415,915)	46.69%
** Family Shelter NET	\$509,460	\$1,885,232	\$1,968,653	\$1,084,621	(\$800,611)	-42.47%
10044306 Total EXPENDITURE	\$11,501,496	\$11,912,090	\$12,200,669	\$13,499,163	\$1,587,073	13.32%
10044306 Total REVENUE	(\$5,848,261)	(\$4,152,441)	(\$4,637,554)	(\$6,355,016)	(\$2,202,575)	53.04%
** Homeless Services Center NET	\$5,653,235	\$7,759,649	\$7,563,115	\$7,144,147	(\$615,502)	-7.93%
10044307 Total EXPENDITURE	\$2,912,367	\$4,233,551	\$4,543,217	\$0	(\$4,233,551)	-100.00%
10044307 Total REVENUE	(\$1,341,035)	(\$1,329,147)	(\$1,544,530)	\$0	\$1,329,147	-100.00%
** Asylum Emerg Shelter (166RS) NET	\$1,571,332	\$2,904,404	\$2,998,687	\$0	(\$2,904,404)	-100.00%
Total		\$19,400,581				
*** Social Services	\$5,500,949	\$19,400,581	\$12,907,670	\$11,995,662	(\$7,404,919)	-38.17%
Barron Center						
10044402 Total EXPENDITURE	\$573,339	\$614,019	\$599,320	\$633,252	\$19,233	3.13%
10044402 Total REVENUE	(\$306,294)	(\$448,332)	\$354,840	(\$381,960)	\$66,372	-14.80%
** Office of Elder Affairs NET	\$267,045	\$165,687	\$954,160	\$251,292	\$85,605	51.67%
Total		\$165,687				
*** Barron Center	\$267,045	\$165,687	\$954,160	\$251,292	\$85,605	51.67%
**** Health & Human Services Net	\$7,602,995	\$21,432,440	\$15,637,882	\$14,411,875	(\$7,020,565)	-32.76%
***** General Fund Net	\$7,602,995	\$21,432,440	\$15,637,882	\$14,411,875	(\$7,020,565)	-32.76%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Barron Center General Fnd Health & Human Services 44						
Barron Center 10744400						
10744400 Total REVENUE	(\$16,620,499)	(\$22,587,935)	(\$18,449,303)	(\$22,595,724)	(\$7,789)	0.03%
** Barron Center NET	(\$16,620,499)	(\$22,587,935)	(\$18,449,303)	(\$22,595,724)	(\$7,789)	-0.03%
10744401 Total EXPENDITURE	\$1,494,850	\$1,678,817	\$1,448,383	\$1,708,466	\$29,649	1.77%
** Barron Center Administration NET	\$1,494,850	\$1,678,817	\$1,448,383	\$1,708,466	\$29,649	1.77%
10744403 Total EXPENDITURE	\$331,007	\$367,045	\$345,215	\$380,908	\$13,863	3.78%
** Therapeutic Recreation NET	\$331,007	\$367,045	\$345,215	\$380,908	\$13,863	3.78%
10744404 Total EXPENDITURE	\$1,631,575	\$2,424,637	\$1,801,621	\$2,312,850	(\$111,787)	-4.61%
** Nursing Administration NET	\$1,631,575	\$2,424,637	\$1,801,621	\$2,312,850	(\$111,787)	-4.61%
10744405 Total EXPENDITURE	\$7,338,892	\$7,987,590	\$7,566,146	\$7,278,582	(\$709,008)	-8.88%
** Nursing Direct Care NET	\$7,338,892	\$7,987,590	\$7,566,146	\$7,278,582	(\$709,008)	-8.88%
10744406 Total EXPENDITURE	\$1,782,206	\$2,146,072	\$1,993,445	\$2,347,882	\$201,810	9.40%
** Nutrition NET	\$1,782,206	\$2,146,072	\$1,993,445	\$2,347,882	\$201,810	9.40%
10744407 Total EXPENDITURE	\$1,107,060	\$1,070,975	\$1,092,266	\$1,194,810	\$123,835	11.56%
** Environmental Services NET	\$1,107,060	\$1,070,975	\$1,092,266	\$1,194,810	\$123,835	11.56%
10744408 Total EXPENDITURE	\$544,084	\$668,102	\$538,010	\$643,116	(\$24,986)	-3.74%
** Housekeeping NET	\$544,084	\$668,102	\$538,010	\$643,116	(\$24,986)	-3.74%
10744409 Total EXPENDITURE	\$588,349	\$688,138	\$579,822	\$685,640	(\$2,498)	-0.36%
** Laundry Services NET	\$588,349	\$688,138	\$579,822	\$685,640	(\$2,498)	-0.36%
10744410 Total EXPENDITURE	\$534,336	\$662,213	\$574,700	\$696,358	\$34,145	5.16%
** Central Supply NET	\$534,336	\$662,213	\$574,700	\$696,358	\$34,145	5.16%
Total		(\$4,894,346)				
**** Health & Human Services Net	(\$1,268,141)	(\$4,894,346)	(\$2,509,695)	(\$5,347,112)	(\$452,766)	-9.25%
***** Barron Center General Fnd Net	(\$1,268,141)	(\$4,894,346)	(\$2,509,695)	(\$5,347,112)	(\$452,766)	-9.25%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Health & Human Services 44						
* Payroll	\$586,035	\$767,453	\$630,300	\$623,395	(\$144,058)	-18.77%
* Benefits	\$2,350	\$3,540	\$2,940	\$3,540	\$0	0.00%
* Administrative Svcs	\$31,810	\$2,500	\$5,000	\$7,500	\$5,000	200.00%
* Contractual Services	\$1,064	\$4,627	\$4,627	\$54,000	\$49,373	1067.06%
* Maintenance & Repair	\$999	\$5,500	\$5,500	\$3,000	(\$2,500)	-45.45%
* Supplies	\$6,966	\$9,750	\$9,750	\$4,750	(\$5,000)	-51.28%
* Utilities	\$0	\$500	\$500	\$500	\$0	0.00%
10044100 HHS Administration	\$629,224	\$793,870	\$658,617	\$696,685	(\$97,185)	
**** Health & Human Services	\$629,224	\$793,870	\$658,617	\$696,685	(\$97,185)	-12.24%
***** General Fund	\$629,224	\$793,870	\$658,617	\$696,685	(\$97,185)	-12.24%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Health & Human Services 44						
* Payroll	\$535,817	\$707,358	\$541,285	\$742,374	\$35,016	4.95%
* Benefits	\$285	\$600	\$600	\$600	\$0	0.00%
* Administrative Svcs	\$11,784	\$15,650	\$15,650	\$17,150	\$1,500	9.58%
* Contractual Services	\$29,232	\$484,496	\$484,496	\$526,983	\$42,487	8.77%
* Maintenance & Repair	\$2,959	\$5,277	\$5,277	\$5,277	\$0	0.00%
* Rentals	\$229,444	\$220,081	\$223,011	\$237,729	\$17,648	8.02%
* Supplies	\$2,381	\$3,500	\$3,500	\$1,500	(\$2,000)	-57.14%
* Utilities	\$41,325	\$53,829	\$53,829	\$56,520	\$2,691	5.00%
10044201 Public Health Administration	\$853,227	\$1,490,791	\$1,327,648	\$1,588,133	\$97,342	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$321,126	\$384,958	\$150,239	\$151,199	(\$233,759)	-60.72%
* Benefits	\$0	\$0	\$0	\$0	\$0	---
* Administrative Svcs	\$102	\$1,600	\$1,600	\$1,600	\$0	0.00%
* Contractual Services	\$900	\$522	\$527	\$522	\$0	0.00%
* Rentals	\$427	\$808	\$808	\$808	\$0	0.00%
* Supplies	\$1,015	\$2,750	\$2,750	\$2,750	\$0	0.00%
10044202 Family Health	\$323,570	\$390,638	\$155,924	\$156,879	(\$233,759)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$456,598	\$576,948	\$275,411	\$293,717	(\$283,231)	-49.09%
* Benefits	\$390	\$960	\$480	\$960	\$0	0.00%
* Administrative Svcs	\$1,179	\$2,500	\$2,500	\$2,500	\$0	0.00%
* Contractual Services	\$1,171	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Rentals	\$223	\$400	\$400	\$400	\$0	0.00%
* Supplies	\$667	\$2,500	\$2,500	\$2,500	\$0	0.00%
10044203 Chronic Disease Prevention	\$460,227	\$584,308	\$282,291	\$301,077	(\$283,231)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$213,011	\$261,806	\$152,865	\$160,541	(\$101,265)	-38.68%
* Benefits	\$330	\$360	\$360	\$360	\$0	0.00%
* Administrative Svcs	\$318	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Contractual Services	\$3,199	\$4,261	\$4,261	\$4,261	\$0	0.00%
* Maintenance & Repair	\$0	\$0	\$0	\$0	\$0	---
* Supplies	\$723	\$0	\$0	\$0	\$0	---
10044204 Health Equity	\$217,582	\$267,427	\$158,486	\$166,162	(\$101,265)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$944,678	\$1,130,133	\$1,086,282	\$1,283,204	\$153,071	13.54%
* Benefits	\$379	\$600	\$600	\$1,200	\$600	100.00%
* Administrative Svcs	\$294	\$16,200	\$16,200	\$17,700	\$1,500	9.26%
* Client Expenses	\$645	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Contractual Services	\$178,945	\$142,960	\$142,960	\$162,960	\$20,000	13.99%
* Maintenance & Repair	\$2,117	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Rentals	\$1,015	\$1,000	\$1,000	\$1,000	\$0	0.00%
* Supplies	\$47,363	\$48,500	\$48,500	\$53,500	\$5,000	10.31%
10044205 Portland Public Health Clinic	\$1,175,436	\$1,341,393	\$1,297,542	\$1,521,564	\$180,171	
**** Health & Human Services	\$3,030,042	\$4,074,557	\$3,221,891	\$3,733,815	(\$340,742)	-8.36%
***** General Fund	\$3,030,042	\$4,074,557	\$3,221,891	\$3,733,815	(\$340,742)	-8.36%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Health & Human Services 44						
* Payroll	\$238,373	\$271,974	\$266,766	\$280,515	\$8,541	3.14%
* Benefits	\$16,013	\$10,350	\$10,050	\$10,643	\$293	2.83%
* Administrative Svcs	\$4,647	\$3,660	\$3,660	\$6,660	\$3,000	81.97%
* Contractual Services	\$7,859	\$11,895	\$12,307	\$12,067	\$172	1.45%
* Maintenance & Repair	\$11,672	\$32,600	\$32,600	\$38,600	\$6,000	18.40%
* Rentals	\$151,433	\$147,068	\$147,068	\$156,880	\$9,812	6.67%
* Supplies	\$42,156	\$18,000	\$18,000	\$22,500	\$4,500	25.00%
* Utilities	\$41,364	\$56,181	\$56,181	\$58,989	\$2,808	5.00%
10044301 Social Services Administration	\$513,517	\$551,728	\$546,632	\$586,854	\$35,126	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$636,642	\$768,101	\$768,101	\$810,638	\$42,537	5.54%
* Benefits	\$118	\$1,200	\$1,200	\$1,200	\$0	0.00%
* Administrative Svcs	\$1,827	\$3,500	\$3,500	\$3,500	\$0	0.00%
* Client Expenses	\$6,890,658	\$8,179,422	\$7,242,092	\$7,515,398	(\$664,024)	-8.12%
* Contractual Services	\$334,804	\$200,111	\$212,111	\$195,127	(\$4,984)	-2.49%
* Maintenance & Repair	\$38,392	\$2,500	\$75,415	\$50,500	\$48,000	1920.00%
* Rentals	\$2,519	\$2,485	\$2,485	\$2,485	\$0	0.00%
* Supplies	\$100,701	\$21,072	\$21,072	\$16,372	(\$4,700)	-22.30%
* Utilities	\$112	\$540	\$540	\$567	\$27	5.00%
10044302 General Assistance	\$8,005,773	\$9,178,931	\$8,326,516	\$8,595,787	(\$583,144)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,755,384	\$2,063,709	\$2,063,709	\$1,629,937	(\$433,772)	-21.02%
* Benefits	\$538	\$2,400	\$1,200	\$2,400	\$0	0.00%
* Administrative Svcs	\$2,802	\$5,700	\$5,700	\$5,700	\$0	0.00%
* Client Expenses	\$9,746	\$33,500	\$33,500	\$33,500	\$0	0.00%
* Contractual Services	\$81,793	\$99,658	\$83,658	\$100,939	\$1,281	1.29%
* Maintenance & Repair	\$155,774	\$71,030	\$71,030	\$250,000	\$178,970	251.96%
* Rentals	\$321,937	\$332,336	\$332,336	\$201,740	(\$130,596)	-39.30%
* Supplies	\$39,234	\$62,205	\$62,205	\$56,355	(\$5,850)	-9.40%
* Utilities	\$93,547	\$105,444	\$105,444	\$110,715	\$5,271	5.00%
* Capital Outlay	\$55,244	\$0	\$0	\$0	\$0	---
10044305 Family Shelter	\$2,515,999	\$2,775,982	\$2,758,782	\$2,391,286	(\$384,696)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$6,726,079	\$7,047,391	\$7,047,392	\$8,267,485	\$1,220,094	17.31%
* Benefits	\$8,311	\$9,180	\$8,812	\$9,419	\$239	2.60%
* Administrative Svcs	\$9,329	\$8,700	\$8,700	\$8,700	\$0	0.00%
* Client Expenses	\$80,913	\$95,734	\$95,734	\$95,734	\$0	0.00%
* Contractual Services	\$160,335	\$147,226	\$147,226	\$197,802	\$50,576	34.35%
* Maintenance & Repair	\$64,951	\$150,000	\$150,000	\$90,000	(\$60,000)	-40.00%
* Rentals	\$2,584,496	\$2,730,018	\$2,730,266	\$2,730,366	\$348	0.01%
* Supplies	\$1,733,415	\$1,585,565	\$1,874,263	\$1,954,467	\$368,902	23.27%
* Utilities	\$133,668	\$138,276	\$138,276	\$145,190	\$6,914	5.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10044306 Homeless Services Center	\$11,501,496	\$11,912,090	\$12,200,669	\$13,499,163	\$1,587,073	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$2,467,065	\$2,649,745	\$2,959,298	\$0	(\$2,649,745)	-100.00%
* Benefits	\$600	\$1,950	\$1,350	\$0	(\$1,950)	-100.00%
* Administrative Svcs	\$1,635	\$5,700	\$5,700	\$0	(\$5,700)	-100.00%
* Client Expenses	\$37,994	\$66,396	\$66,396	\$0	(\$66,396)	-100.00%
* Contractual Services	\$25,359	\$47,600	\$48,313	\$0	(\$47,600)	-100.00%
* Maintenance & Repair	\$7,793	\$7,000	\$7,000	\$0	(\$7,000)	-100.00%
* Rentals	\$0	\$1,840	\$1,840	\$0	(\$1,840)	-100.00%
* Supplies	\$367,891	\$1,449,180	\$1,449,180	\$0	(\$1,449,180)	-100.00%
* Utilities	\$4,029	\$4,140	\$4,140	\$0	(\$4,140)	-100.00%
* Capital Outlay	\$0	\$0	\$0	\$0	\$0	---
10044307 Asylum Emerg Shelter (166RS)	\$2,912,367	\$4,233,551	\$4,543,217	\$0	(\$4,233,551)	
**** Health & Human Services	\$25,449,152	\$28,652,282	\$28,375,816	\$25,073,090	(\$3,579,192)	-12.49%
***** General Fund	\$25,449,152	\$28,652,282	\$28,375,816	\$25,073,090	(\$3,579,192)	-12.49%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Health & Human Services 44						
* Payroll	\$519,723	\$563,169	\$556,035	\$581,167	\$17,998	3.20%
* Administrative Svcs	\$3,037	\$3,530	\$3,385	\$4,420	\$890	25.21%
* Contractual Services	\$890	\$2,385	\$1,400	\$1,750	(\$635)	-26.62%
* Maintenance & Repair	\$7,826	\$0	\$0	\$0	\$0	---
* Supplies	\$36,386	\$39,475	\$32,350	\$37,950	(\$1,525)	-3.86%
* Utilities	\$5,477	\$5,460	\$6,150	\$7,965	\$2,505	45.88%
10044402 Office of Elder Affairs	\$573,339	\$614,019	\$599,320	\$633,252	\$19,233	
**** Health & Human Services	\$573,339	\$614,019	\$599,320	\$633,252	\$19,233	3.13%
***** General Fund	\$573,339	\$614,019	\$599,320	\$633,252	\$19,233	3.13%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Barron Center General Fnd Health & Human Services 44						
* Payroll	\$797,592	\$862,497	\$738,824	\$914,609	\$52,112	6.04%
* Benefits	\$1,627	\$5,400	\$3,645	\$6,000	\$600	11.11%
* Administrative Svcs	\$210,018	\$294,275	\$253,146	\$274,629	(\$19,646)	-6.68%
* Contractual Services	\$421,037	\$425,010	\$385,116	\$419,943	(\$5,067)	-1.19%
* Maintenance & Repair	\$19,738	\$23,490	\$14,415	\$17,275	(\$6,215)	-26.46%
* Rentals	\$8,547	\$6,780	\$8,852	\$9,300	\$2,520	37.17%
* Supplies	\$32,198	\$53,205	\$36,225	\$57,650	\$4,445	8.35%
* Utilities	\$4,094	\$8,160	\$8,160	\$9,060	\$900	11.03%
10744401 Barron Center Administration	\$1,494,850	\$1,678,817	\$1,448,383	\$1,708,466	\$29,649	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$300,509	\$332,745	\$307,511	\$344,858	\$12,113	3.64%
* Administrative Svcs	\$1,572	\$3,100	\$2,400	\$2,400	(\$700)	-22.58%
* Contractual Services	\$15,614	\$19,700	\$20,265	\$21,550	\$1,850	9.39%
* Supplies	\$13,312	\$11,500	\$15,039	\$12,100	\$600	5.22%
10744403 Therapeutic Recreation	\$331,007	\$367,045	\$345,215	\$380,908	\$13,863	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,450,120	\$2,161,982	\$1,559,281	\$2,036,370	(\$125,612)	-5.81%
* Benefits	\$0	\$0	\$1,000	\$1,000	\$1,000	---
* Administrative Svcs	\$8,278	\$28,320	\$11,100	\$30,000	\$1,680	5.93%
* Contractual Services	\$169,665	\$209,335	\$205,240	\$220,480	\$11,145	5.32%
* Supplies	\$3,512	\$0	\$0	\$0	\$0	---
* Minor Capital Items	\$0	\$0	\$0	\$0	\$0	---
* Capital Outlay	\$0	\$25,000	\$25,000	\$25,000	\$0	0.00%
10744404 Nursing Administration	\$1,631,575	\$2,424,637	\$1,801,621	\$2,312,850	(\$111,787)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$6,246,587	\$7,842,090	\$5,788,531	\$7,068,582	(\$773,508)	-9.86%
* Benefits	\$0	\$0	\$5,978	\$0	\$0	---
* Contractual Services	\$1,038,750	\$145,500	\$1,771,637	\$210,000	\$64,500	44.33%
10744405 Nursing Direct Care	\$7,338,892	\$7,987,590	\$7,566,146	\$7,278,582	(\$709,008)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,084,689	\$1,269,657	\$1,234,257	\$1,430,687	\$161,030	12.68%
* Benefits	\$17,198	\$17,770	\$18,546	\$18,550	\$780	4.39%
* Administrative Svcs	\$1,151	\$2,000	\$1,740	\$1,250	(\$750)	-37.50%
* Contractual Services	\$52,221	\$51,530	\$53,316	\$62,950	\$11,420	22.16%
* Maintenance & Repair	\$30,669	\$30,080	\$29,650	\$26,360	(\$3,720)	-12.37%
* Supplies	\$539,842	\$737,535	\$619,060	\$770,585	\$33,050	4.48%
* Minor Capital Items	\$14,751	\$11,000	\$10,376	\$0	(\$11,000)	-100.00%
* Capital Outlay	\$41,685	\$26,500	\$26,500	\$37,500	\$11,000	41.51%
10744406 Nutrition	\$1,782,206	\$2,146,072	\$1,993,445	\$2,347,882	\$201,810	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$320,233	\$402,310	\$398,720	\$423,787	\$21,477	5.34%
* Benefits	\$1,309	\$3,270	\$3,270	\$3,750	\$480	14.68%
* Administrative Svcs	\$565	\$1,600	\$2,014	\$1,600	\$0	0.00%
* Contractual Services	\$59,640	\$65,240	\$73,352	\$72,853	\$7,613	11.67%
* Maintenance & Repair	\$187,097	\$153,045	\$157,194	\$168,215	\$15,170	9.91%
* Supplies	\$63,682	\$66,180	\$64,498	\$69,560	\$3,380	5.11%
* Minor Capital Items	\$21,637	\$12,000	\$12,000	\$15,000	\$3,000	25.00%
* Utilities	\$322,414	\$331,265	\$345,153	\$403,980	\$72,715	21.95%
* Capital Outlay	\$130,483	\$36,065	\$36,065	\$36,065	\$0	0.00%
10744407 Environmental Services	\$1,107,060	\$1,070,975	\$1,092,266	\$1,194,810	\$123,835	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$454,606	\$546,462	\$431,540	\$508,841	(\$37,621)	-6.88%
* Benefits	\$1,856	\$2,100	\$2,100	\$2,200	\$100	4.76%
* Contractual Services	\$4,895	\$4,050	\$4,500	\$4,500	\$450	11.11%
* Maintenance & Repair	\$137	\$2,760	\$760	\$760	(\$2,000)	-72.46%
* Supplies	\$82,590	\$112,730	\$99,110	\$126,815	\$14,085	12.49%
10744408 Housekeeping	\$544,084	\$668,102	\$538,010	\$643,116	(\$24,986)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$485,521	\$549,263	\$470,297	\$513,485	(\$35,778)	-6.51%
* Benefits	\$4,759	\$1,700	\$1,700	\$1,700	\$0	0.00%
* Maintenance & Repair	\$4,606	\$9,200	\$13,300	\$12,365	\$3,165	34.40%
* Supplies	\$88,447	\$127,975	\$94,525	\$158,090	\$30,115	23.53%
10744409 Laundry Services	\$588,349	\$688,138	\$579,822	\$685,640	(\$2,498)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$56,237	\$56,500	\$53,689	\$59,003	\$2,503	4.43%
* Benefits	\$2,520	\$4,750	\$3,560	\$3,900	(\$850)	-17.89%
* Client Expenses	\$5,622	\$9,000	\$6,450	\$6,000	(\$3,000)	-33.33%
* Rentals	\$9,579	\$15,000	\$6,100	\$11,650	(\$3,350)	-22.33%
* Supplies	\$460,377	\$576,963	\$504,901	\$615,805	\$38,842	6.73%
10744410 Central Supply	\$534,336	\$662,213	\$574,700	\$696,358	\$34,145	
**** Health & Human Services	\$15,352,359	\$17,693,589	\$15,939,608	\$17,248,612	(\$444,977)	-2.51%
***** Barron Center General Fnd	\$15,352,359	\$17,693,589	\$15,939,608	\$17,248,612	(\$444,977)	-2.51%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
Debt Service 47						
Debt Service 10047000						
10047000 Total EXPENDITURE	\$59,676,737	\$60,899,384	\$60,899,384	\$40,028,844	(\$20,870,540)	-34.27%
10047000 Total REVENUE	(\$32,760,652)	(\$35,585,367)	(\$35,585,367)	(\$24,464,276)	\$11,121,091	-31.25%
** Debt Service NET	\$26,916,084	\$25,314,017	\$25,314,017	\$15,564,568	(\$9,749,449)	-38.51%
Total		\$25,314,017				
**** Debt Service Net	\$26,916,084	\$25,314,017	\$25,314,017	\$15,564,568	(\$9,749,449)	-38.51%
***** General Fund Net	\$26,916,084	\$25,314,017	\$25,314,017	\$15,564,568	(\$9,749,449)	-38.51%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Debt Service 47						
* Contractual Services	\$436,651	\$250,000	\$250,000	\$240,000	(\$10,000)	-4.00%
* Debt Service	\$59,240,085	\$60,649,384	\$60,649,384	\$39,788,844	(\$20,860,540)	-34.40%
10047000 Debt Service	\$59,676,737	\$60,899,384	\$60,899,384	\$40,028,844	(\$20,870,540)	
**** Debt Service	\$59,676,737	\$60,899,384	\$60,899,384	\$40,028,844	(\$20,870,540)	-34.27%
***** General Fund	\$59,676,737	\$60,899,384	\$60,899,384	\$40,028,844	(\$20,870,540)	-34.27%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Library 48						
Library 10048000						
10048000 Total EXPENDITURE	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%
** Library NET	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%
Total		\$5,136,495				
**** Library Net	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%
***** General Fund Net	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Library 48						
* Payroll	\$3,443,133	\$3,872,015	\$3,872,015	\$4,065,615	\$193,600	5.00%
* Benefits	\$614,757	\$600,000	\$600,000	\$630,000	\$30,000	5.00%
* Supplies	\$2,850	\$0	\$0	\$0	\$0	---
* Contributions	\$829,180	\$664,480	\$664,480	\$697,700	\$33,220	5.00%
10048000 Library	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	
**** Library	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%
***** General Fund	\$4,889,920	\$5,136,495	\$5,136,495	\$5,393,315	\$256,820	5.00%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Pension 51						
Pension 10051200						
10051200 Total EXPENDITURE	\$10,786,586	\$11,521,999	\$11,521,999	\$12,021,999	\$500,000	4.34%
10051200 Total REVENUE	(\$1,137,394)	(\$1,106,237)	(\$1,106,237)	(\$1,472,494)	(\$366,257)	33.11%
** Pension NET	\$9,649,192	\$10,415,762	\$10,415,762	\$10,549,505	\$133,743	1.28%
Total		\$10,415,762				
**** Pension Net	\$9,649,192	\$10,415,762	\$10,415,762	\$10,549,505	\$133,743	1.28%
***** General Fund Net	\$9,649,192	\$10,415,762	\$10,415,762	\$10,549,505	\$133,743	1.28%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Pension 51						
* Benefits	\$10,786,586	\$11,521,999	\$11,521,999	\$12,021,999	\$500,000	4.34%
10051200 Pension	\$10,786,586	\$11,521,999	\$11,521,999	\$12,021,999	\$500,000	
**** Pension	\$10,786,586	\$11,521,999	\$11,521,999	\$12,021,999	\$500,000	4.34%
***** General Fund	\$10,786,586	\$11,521,999	\$11,521,999	\$12,021,999	\$500,000	4.34%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Employee Benefits 52						
Medical / Health						
10052200 Total EXPENDITURE	\$25,632,374	\$27,067,549	\$30,260,518	\$34,185,162	\$7,117,613	26.30%
10052200 Total REVENUE	(\$6,078,405)	(\$6,928,393)	(\$6,429,157)	(\$7,578,238)	(\$649,845)	9.38%
** Medical / Health Prgm NET	\$19,553,969	\$20,139,156	\$23,831,361	\$26,606,924	\$6,467,768	32.12%
Total		\$20,139,156				
*** Medical / Health	\$19,553,969	\$20,139,156	\$23,831,361	\$26,606,924	\$6,467,768	32.12%
Workers' Compensation 10052300						
10052300 Total EXPENDITURE	\$1,275,307	\$1,714,400	\$1,694,400	\$1,679,400	(\$35,000)	-2.04%
10052300 Total REVENUE	(\$89,573)	(\$190,000)	(\$90,000)	(\$133,750)	\$56,250	-29.61%
** Workers' Compensation NET	\$1,185,734	\$1,524,400	\$1,604,400	\$1,545,650	\$21,250	1.39%
Total		\$1,524,400				
FICA 10052400						
10052400 Total EXPENDITURE	\$1,606,565	\$1,578,873	\$1,578,873	\$1,791,074	\$212,201	13.44%
10052400 Total REVENUE	(\$137,054)	(\$150,773)	(\$150,773)	(\$177,262)	(\$26,489)	17.57%
** FICA NET	\$1,469,511	\$1,428,100	\$1,428,100	\$1,613,812	\$185,712	13.00%
Total		\$1,428,100				
Group Life Insurance 10052500						
10052500 Total EXPENDITURE	\$306,286	\$260,451	\$260,451	\$260,451	\$0	0.00%
10052500 Total REVENUE	(\$10,428)	(\$10,028)	(\$10,028)	(\$13,080)	(\$3,052)	30.43%
** Group Life Insurance NET	\$295,858	\$250,423	\$250,423	\$247,371	(\$3,052)	-1.22%
Total		\$250,423				
Unemployment 10052600						
10052600 Total EXPENDITURE	\$67,857	\$100,000	\$100,000	\$100,000	\$0	0.00%
** Unemployment NET	\$67,857	\$100,000	\$100,000	\$100,000	\$0	0.00%
Total		\$100,000				
**** Employee Benefits Net	\$22,572,928	\$23,442,079	\$27,214,284	\$30,113,757	\$6,671,678	28.46%
***** General Fund Net	\$22,572,928	\$23,442,079	\$27,214,284	\$30,113,757	\$6,671,678	28.46%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Employee Benefits 52						
* Benefits	\$24,496,565	\$25,864,114	\$29,057,083	\$32,958,000	\$7,093,886	27.43%
* Administrative Svcs	\$1,113,827	\$1,191,396	\$1,191,396	\$1,215,123	\$23,727	1.99%
* Rentals	\$9,441	\$9,939	\$9,939	\$9,939	\$0	0.00%
* Utilities	\$1,778	\$2,100	\$2,100	\$2,100	\$0	0.00%
10052200 Medical / Health Prgm	\$25,632,374	\$27,067,549	\$30,260,518	\$34,185,162	\$7,117,613	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	(\$109,105)	(\$310,000)	(\$50,000)	(\$100,000)	\$210,000	-67.74%
* Contractual Services	\$603,694	\$867,000	\$587,000	\$622,000	(\$245,000)	-28.26%
* Insurance	\$678,700	\$1,015,000	\$1,015,000	\$1,015,000	\$0	0.00%
* Contributions	\$102,018	\$142,400	\$142,400	\$142,400	\$0	0.00%
10052300 Workers' Compensation	\$1,275,307	\$1,714,400	\$1,694,400	\$1,679,400	(\$35,000)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Benefits	\$1,606,565	\$1,578,873	\$1,578,873	\$1,791,074	\$212,201	13.44%
10052400 FICA	\$1,606,565	\$1,578,873	\$1,578,873	\$1,791,074	\$212,201	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Benefits	\$306,286	\$260,451	\$260,451	\$260,451	\$0	0.00%
10052500 Group Life Insurance	\$306,286	\$260,451	\$260,451	\$260,451	\$0	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Benefits	\$67,857	\$100,000	\$100,000	\$100,000	\$0	0.00%
10052600 Unemployment	\$67,857	\$100,000	\$100,000	\$100,000	\$0	
**** Employee Benefits	\$28,888,389	\$30,721,273	\$33,894,242	\$38,016,087	\$7,294,814	23.75%
***** General Fund	\$28,888,389	\$30,721,273	\$33,894,242	\$38,016,087	\$7,294,814	23.75%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Contingency 61						
Contingency 10061000						
10061000 Total EXPENDITURE	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%
** Contingency NET	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%
Total		\$250,000				
**** Contingency Net	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%
***** General Fund Net	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Contingency 61						
* Administrative Svcs	\$907	\$925	\$925	\$925	\$0	0.00%
* Contractual Services	\$7,500	\$249,075	\$264,075	\$249,075	\$0	0.00%
10061000 Contingency	\$8,407	\$250,000	\$265,000	\$250,000	\$0	
**** Contingency	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%
***** General Fund	\$8,407	\$250,000	\$265,000	\$250,000	\$0	0.00%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Liability Insurance 62						
Liability Insurance 10062000						
10062000 Total EXPENDITURE	\$1,029,589	\$1,258,404	\$1,258,404	\$1,296,908	\$38,504	3.06%
10062000 Total REVENUE	(\$296,174)	(\$305,407)	(\$298,047)	(\$313,780)	(\$8,373)	2.74%
** Liability Insurance NET	\$733,415	\$952,997	\$960,357	\$983,128	\$30,131	3.16%
Total		\$952,997				
**** Liability Insurance Net	\$733,415	\$952,997	\$960,357	\$983,128	\$30,131	3.16%
***** General Fund Net	\$733,415	\$952,997	\$960,357	\$983,128	\$30,131	3.16%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Liability Insurance 62						
* Administrative Svcs	\$2,925	\$5,700	\$5,700	\$5,700	\$0	0.00%
* Contractual Services	\$0	\$5,000	\$5,000	\$5,000	\$0	0.00%
* Insurance	\$1,026,664	\$1,247,704	\$1,247,704	\$1,286,208	\$38,504	3.09%
10062000 Liability Insurance	\$1,029,589	\$1,258,404	\$1,258,404	\$1,296,908	\$38,504	
**** Liability Insurance	\$1,029,589	\$1,258,404	\$1,258,404	\$1,296,908	\$38,504	3.06%
***** General Fund	\$1,029,589	\$1,258,404	\$1,258,404	\$1,296,908	\$38,504	3.06%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund						
County Tax 63						
County Tax 10063000						
10063000 Total EXPENDITURE	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%
** County Tax NET	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%
Total		\$9,082,446				
**** County Tax Net	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%
***** General Fund Net	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund County Tax 63						
* Contributions	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%
10063000 County Tax	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	
**** County Tax	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%
***** General Fund	\$8,414,303	\$9,082,446	\$9,082,446	\$10,395,163	\$1,312,717	14.45%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Memberships / Other 65						
Transit District (Metro) 10065200						
10065200 Total EXPENDITURE	\$3,092,221	\$2,999,507	\$2,999,507	\$3,598,380	\$598,873	19.97%
10065200 Total REVENUE	(\$563,566)	(\$563,566)	(\$563,566)	(\$1,163,566)	(\$600,000)	106.46%
** Transit District (Metro) NET	\$2,528,655	\$2,435,941	\$2,435,941	\$2,434,814	(\$1,127)	-0.05%
Total		\$2,435,941				
Regional Transportation 10065300						
10065300 Total EXPENDITURE	\$68,199	\$70,000	\$70,000	\$70,000	\$0	0.00%
** Regional Transportation NET	\$68,199	\$70,000	\$70,000	\$70,000	\$0	0.00%
Total		\$70,000				
Memberships - Misc 10065400						
10065400 Total EXPENDITURE	\$563,118	\$621,050	\$621,050	\$616,452	(\$4,598)	-0.74%
** Memberships - Misc NET	\$563,118	\$621,050	\$621,050	\$616,452	(\$4,598)	-0.74%
Total		\$621,050				
**** Memberships / Other Net	\$3,159,972	\$3,126,991	\$3,126,991	\$3,121,266	(\$5,725)	-0.18%
***** General Fund Net	\$3,159,972	\$3,126,991	\$3,126,991	\$3,121,266	(\$5,725)	-0.18%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
General Fund (100 & 107):						
General Fund Memberships / Other 65						
* Contributions	\$3,092,221	\$2,999,507	\$2,999,507	\$3,598,380	\$598,873	19.97%
10065200 Transit District (Metro)	\$3,092,221	\$2,999,507	\$2,999,507	\$3,598,380	\$598,873	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contributions	\$68,199	\$70,000	\$70,000	\$70,000	\$0	0.00%
10065300 Regional Transportation	\$68,199	\$70,000	\$70,000	\$70,000	\$0	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$44,165	\$55,000	\$55,000	\$55,000	\$0	0.00%
* Contributions	\$518,953	\$566,050	\$566,050	\$561,452	(\$4,598)	-0.81%
10065400 Memberships - Misc	\$563,118	\$621,050	\$621,050	\$616,452	(\$4,598)	
**** Memberships / Other	\$3,723,538	\$3,690,557	\$3,690,557	\$4,284,832	\$594,275	16.10%
***** General Fund	\$3,723,538	\$3,690,557	\$3,690,557	\$4,284,832	\$594,275	16.10%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Fish Pier Authority Fund Public Buildings & Waterfront 35						
PB & Wtrfnt - Waterfront						
53035301 Total EXPENDITURE	\$727,367	\$417,522	\$472,949	\$471,988	\$54,466	13.05%
53035301 Total REVENUE	(\$840,472)	(\$657,399)	(\$657,399)	(\$585,798)	\$71,601	-10.89%
** Pub Bldg & Wtrfnt - Fish Pier NET	(\$113,105)	(\$239,877)	(\$184,450)	(\$113,810)	\$126,067	52.55%
Total		(\$239,877)				
*** PB & Wtrfnt - Waterfront	(\$113,105)	(\$239,877)	(\$184,450)	(\$113,810)	\$126,067	52.55%
Portland Fish Exchange 53035601						
53035601 Total EXPENDITURE	\$1,697,930	\$1,347,758	\$1,347,758	\$1,352,219	\$4,461	0.33%
53035601 Total REVENUE	(\$1,578,526)	(\$1,107,881)	(\$1,107,881)	(\$1,238,409)	(\$130,528)	11.78%
** Portland Fish Exchange NET	\$119,405	\$239,877	\$239,877	\$113,810	(\$126,067)	-52.55%
Total		\$239,877				
**** Public Buildings & Waterfront Net	\$6,299	\$0	\$55,427	\$0	\$0	---
***** Fish Pier Authority Fund Net	\$6,299	\$0	\$55,427	\$0	\$0	---

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Fish Pier Authority Fund Public Buildings & Waterfront 35						
*	\$400,000	\$0	\$0	\$0	\$0	---
* Payroll	\$76,456	\$69,079	\$69,079	\$69,695	\$616	0.89%
* Benefits	\$22,192	\$14,836	\$14,836	\$14,836	\$0	0.00%
* Administrative Svcs	\$9,298	\$10,702	\$10,702	\$10,702	\$0	0.00%
* Contractual Services	\$31,634	\$57,463	\$62,890	\$61,763	\$4,300	7.48%
* Maintenance & Repair	\$53,246	\$212,000	\$262,000	\$262,000	\$50,000	23.58%
* Insurance	\$15,000	\$15,120	\$15,120	\$15,120	\$0	0.00%
* Supplies	\$1,492	\$13,500	\$13,500	\$13,500	\$0	0.00%
* Utilities	\$19,578	\$15,000	\$15,000	\$15,000	\$0	0.00%
* Contributions	\$88,200	\$0	\$0	\$0	\$0	---
* Debt Service	\$10,273	\$9,822	\$9,822	\$9,372	(\$450)	-4.58%
53035301 Pub Bldg & Wtrfnt - Fish Pier	\$727,367	\$417,522	\$472,949	\$471,988	\$54,466	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$717,409	\$843,528	\$843,528	\$843,529	\$1	0.00%
* Benefits	\$119,210	\$11,500	\$11,500	\$14,600	\$3,100	26.96%
* Administrative Svcs	\$0	\$63,500	\$63,500	\$49,500	(\$14,000)	-22.05%
* Contractual Services	\$274,111	\$43,000	\$43,000	\$43,500	\$500	1.16%
* Maintenance & Repair	\$35,429	\$58,500	\$58,500	\$62,500	\$4,000	6.84%
* Insurance	\$72,342	\$95,230	\$95,230	\$95,230	\$0	0.00%
* Supplies	\$119,016	\$66,000	\$66,000	\$70,200	\$4,200	6.36%
* Utilities	\$129,187	\$166,500	\$166,500	\$173,160	\$6,660	4.00%
* Capital Outlay	\$225,379	\$0	\$0	\$0	\$0	---
* Debt Service	\$5,847	\$0	\$0	\$0	\$0	---
53035601 Portland Fish Exchange	\$1,697,930	\$1,347,758	\$1,347,758	\$1,352,219	\$4,461	
**** Public Buildings & Waterfront	\$2,425,298	\$1,765,280	\$1,820,707	\$1,824,207	\$58,927	3.34%
***** Fish Pier Authority Fund	\$2,425,298	\$1,765,280	\$1,820,707	\$1,824,207	\$58,927	3.34%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Sewer Utility Fund						
Finance 15						
Finance Accounting & Budgeting						
57015300 Total EXPENDITURE	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	2.13%
** Sewer Utility Finance NET	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	2.13%
Total		\$104,038				
*** Finance Accounting & Budgeting	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	2.13%
**** Finance Net	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	2.13%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Sewer Utility Fund						
Public Works 31						
Public Works						
57031000 Total REVENUE	(\$32,605,796)	(\$34,927,883)	(\$34,927,883)	(\$35,232,583)	(\$304,700)	0.87%
** Sewer Utility Public Works NET	(\$32,605,796)	(\$34,927,883)	(\$34,927,883)	(\$35,232,583)	(\$304,700)	-0.87%
Total		(\$34,927,883)				
*** Public Works	(\$32,605,796)	(\$34,927,883)	(\$34,927,883)	(\$35,232,583)	(\$304,700)	-0.87%
Public Works Administration						
57031100 Total EXPENDITURE	\$871,965	\$949,561	\$964,092	\$1,027,189	\$77,628	8.18%
** Sewer Utility PW Admin NET	\$871,965	\$949,561	\$964,092	\$1,027,189	\$77,628	8.18%
Total		\$949,561				
*** Public Works Administration	\$871,965	\$949,561	\$964,092	\$1,027,189	\$77,628	8.18%
PW Operations						
57031202 Total EXPENDITURE	\$3,274,709	\$3,251,188	\$3,337,529	\$3,188,082	(\$63,106)	-1.94%
** Sewer Utility Districting NET	\$3,274,709	\$3,251,188	\$3,337,529	\$3,188,082	(\$63,106)	-1.94%
57031204 Total EXPENDITURE	\$75,126	\$78,967	\$78,967	\$81,221	\$2,254	2.85%
** Sewer Communications NET	\$75,126	\$78,967	\$78,967	\$81,221	\$2,254	2.85%
Total		\$3,330,155				
*** PW Operations	\$3,349,835	\$3,330,155	\$3,416,496	\$3,269,303	(\$60,852)	-1.83%
PW Engineering Division						
57031303 Total EXPENDITURE	\$619,583	\$733,388	\$771,803	\$771,173	\$37,785	5.15%
** Sewer Engineering NET	\$619,583	\$733,388	\$771,803	\$771,173	\$37,785	5.15%
Total		\$733,388				
*** PW Engineering Division	\$619,583	\$733,388	\$771,803	\$771,173	\$37,785	5.15%
Debt Service						
57031600 Total EXPENDITURE	\$8,499,924	\$9,998,373	\$9,998,373	\$9,398,845	(\$599,528)	-6.00%
** Sewer Utility Debt Service NET	\$8,499,924	\$9,998,373	\$9,998,373	\$9,398,845	(\$599,528)	-6.00%
Total		\$9,998,373				
*** Debt Service	\$8,499,924	\$9,998,373	\$9,998,373	\$9,398,845	(\$599,528)	-6.00%
Fringe Benefits						
57031700 Total EXPENDITURE	\$1,482,267	\$1,674,920	\$1,674,920	\$1,199,920	(\$475,000)	-28.36%
** Sewer Utility Fringe Benefits NET	\$1,482,267	\$1,674,920	\$1,674,920	\$1,199,920	(\$475,000)	-28.36%
Total		\$1,674,920				
*** Fringe Benefits	\$1,482,267	\$1,674,920	\$1,674,920	\$1,199,920	(\$475,000)	-28.36%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
PWD Assessment						
57031800 Total EXPENDITURE	\$16,826,174	\$18,137,448	\$18,137,448	\$19,459,896	\$1,322,448	7.29%
** Sewer Utility PWD Assessment NET	\$16,826,174	\$18,137,448	\$18,137,448	\$19,459,896	\$1,322,448	7.29%
Total		\$18,137,448				
*** PWD Assessment	\$16,826,174	\$18,137,448	\$18,137,448	\$19,459,896	\$1,322,448	7.29%
**** Public Works Net	(\$956,048)	(\$104,038)	\$35,250	(\$106,257)	(\$2,219)	-2.13%
***** Sewer Utility Fund Net	(\$862,465)	\$0	\$139,288	\$0	\$0	---

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Sewer Utility Fund Finance 15						
* Payroll	\$91,404	\$99,033	\$99,033	\$101,252	\$2,219	2.24%
* Administrative Svcs	\$0	\$975	\$975	\$975	\$0	0.00%
* Contractual Services	\$559	\$1,180	\$1,180	\$1,180	\$0	0.00%
* Supplies	\$1,620	\$2,850	\$2,850	\$2,850	\$0	0.00%
57015300 Sewer Utility Finance	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	
**** Finance	\$93,583	\$104,038	\$104,038	\$106,257	\$2,219	2.13%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Sewer Utility Fund Public Works 31						
* Payroll	\$727,981	\$773,292	\$773,292	\$841,584	\$68,292	8.83%
* Benefits	\$1,021	\$3,180	\$3,180	\$3,580	\$400	12.58%
* Administrative Svcs	\$24,680	\$35,485	\$35,485	\$35,930	\$445	1.25%
* Contractual Services	\$12,320	\$19,270	\$33,801	\$19,270	\$0	0.00%
* Maintenance & Repair	\$54,511	\$74,149	\$74,149	\$77,312	\$3,163	4.27%
* Rentals	\$25,141	\$25,780	\$25,780	\$27,286	\$1,506	5.84%
* Supplies	\$16,912	\$16,797	\$16,797	\$20,619	\$3,822	22.75%
* Utilities	\$751	\$1,608	\$1,608	\$1,608	\$0	0.00%
57031100 Sewer Utility PW Admin	\$871,965	\$949,561	\$964,092	\$1,027,189	\$77,628	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,491,787	\$1,752,759	\$1,752,759	\$1,733,906	(\$18,853)	-1.08%
* Benefits	\$15,770	\$15,925	\$16,025	\$15,925	\$0	0.00%
* Administrative Svcs	\$15,176	\$54,270	\$54,270	\$54,500	\$230	0.42%
* Contractual Services	\$619,607	\$622,532	\$635,547	\$562,532	(\$60,000)	-9.64%
* Maintenance & Repair	\$390,163	\$282,911	\$332,107	\$295,611	\$12,700	4.49%
* Rentals	\$82,176	\$89,610	\$94,625	\$90,227	\$617	0.69%
* Supplies	\$274,203	\$249,590	\$249,590	\$251,790	\$2,200	0.88%
* Utilities	\$142,898	\$138,591	\$138,591	\$138,591	\$0	0.00%
* Capital Outlay	\$39,155	\$45,000	\$64,016	\$45,000	\$0	0.00%
57031202 Sewer Utility Districting	\$3,274,709	\$3,251,188	\$3,337,529	\$3,188,082	(\$63,106)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$70,408	\$71,983	\$71,983	\$74,237	\$2,254	3.13%
* Benefits	\$244	\$375	\$375	\$375	\$0	0.00%
* Administrative Svcs	\$33	\$33	\$33	\$33	\$0	0.00%
* Contractual Services	\$2,782	\$2,640	\$2,640	\$2,640	\$0	0.00%
* Maintenance & Repair	\$0	\$165	\$165	\$165	\$0	0.00%
* Rentals	\$309	\$443	\$443	\$443	\$0	0.00%
* Supplies	\$1,349	\$2,413	\$2,413	\$2,413	\$0	0.00%
* Utilities	\$0	\$915	\$915	\$915	\$0	0.00%
57031204 Sewer Communications	\$75,126	\$78,967	\$78,967	\$81,221	\$2,254	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$374,693	\$413,628	\$413,628	\$449,218	\$35,590	8.60%
* Benefits	\$1,838	\$2,400	\$2,400	\$2,880	\$480	20.00%
* Administrative Svcs	\$9,810	\$18,600	\$18,600	\$20,340	\$1,740	9.35%
* Contractual Services	\$205,448	\$277,750	\$316,165	\$277,750	\$0	0.00%
* Maintenance & Repair	\$1,691	\$1,700	\$1,700	\$1,700	\$0	0.00%
* Rentals	\$0	\$780	\$780	\$780	\$0	0.00%
* Supplies	\$9,756	\$17,450	\$17,450	\$17,425	(\$25)	-0.14%
* Utilities	\$971	\$1,080	\$1,080	\$1,080	\$0	0.00%
57031303 Sewer Engineering	\$619,583	\$733,388	\$771,803	\$771,173	\$37,785	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$196,780	\$195,245	\$195,245	\$195,245	\$0	0.00%
* Debt Service	\$8,303,144	\$9,803,128	\$9,803,128	\$9,203,600	(\$599,528)	-6.12%
57031600 Sewer Utility Debt Service	\$8,499,924	\$9,998,373	\$9,998,373	\$9,398,845	(\$599,528)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Benefits	\$938,180	\$1,133,543	\$1,133,543	\$658,543	(\$475,000)	-41.90%
* Administrative Svcs	\$549,269	\$516,837	\$516,837	\$516,837	\$0	0.00%
* Insurance	(\$5,182)	\$24,540	\$24,540	\$24,540	\$0	0.00%
57031700 Sewer Utility Fringe Benefits	\$1,482,267	\$1,674,920	\$1,674,920	\$1,199,920	(\$475,000)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	\$16,826,174	\$18,137,448	\$18,137,448	\$19,459,896	\$1,322,448	7.29%
57031800 Sewer Utility PWD Assessment	\$16,826,174	\$18,137,448	\$18,137,448	\$19,459,896	\$1,322,448	
**** Public Works	\$31,649,748	\$34,823,845	\$34,963,133	\$35,126,326	\$302,481	0.87%
***** Sewer Utility Fund	\$31,743,330	\$34,927,883	\$35,067,171	\$35,232,583	\$304,700	0.87%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Stormwater Fund						
Finance 15						
Finance Administration						
57115100 Total EXPENDITURE	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	-2.39%
** Stormwater Finance NET	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	-2.39%
Total		\$307,228				
*** Finance Administration	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	-2.39%
**** Finance Net	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	-2.39%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Stormwater Fund						
Public Works 31						
Public Works						
57131000 Total REVENUE	(\$8,960,572)	(\$7,364,389)	(\$7,364,389)	(\$8,789,986)	(\$1,425,597)	19.36%
** Stormwater Public Works NET	(\$8,960,572)	(\$7,364,389)	(\$7,364,389)	(\$8,789,986)	(\$1,425,597)	-19.36%
Total		(\$7,364,389)				
*** Public Works	(\$8,960,572)	(\$7,364,389)	(\$7,364,389)	(\$8,789,986)	(\$1,425,597)	-19.36%
Stormwater Management 57131500						
57131500 Total EXPENDITURE	\$2,098,435	\$2,575,341	\$2,881,522	\$3,599,447	\$1,024,106	39.77%
** Stormwater Management NET	\$2,098,435	\$2,575,341	\$2,881,522	\$3,599,447	\$1,024,106	39.77%
Total		\$2,575,341				
Debt Service						
57131600 Total EXPENDITURE	\$4,113,479	\$4,024,875	\$4,024,875	\$4,429,213	\$404,338	10.05%
** Stormwater Debt Service NET	\$4,113,479	\$4,024,875	\$4,024,875	\$4,429,213	\$404,338	10.05%
Total		\$4,024,875				
*** Debt Service	\$4,113,479	\$4,024,875	\$4,024,875	\$4,429,213	\$404,338	10.05%
Fringe Benefits						
57131700 Total EXPENDITURE	\$430,393	\$456,945	\$456,945	\$461,444	\$4,499	0.98%
** Stormwater Fringe Benefits NET	\$430,393	\$456,945	\$456,945	\$461,444	\$4,499	0.98%
Total		\$456,945				
*** Fringe Benefits	\$430,393	\$456,945	\$456,945	\$461,444	\$4,499	0.98%
**** Public Works Net	(\$2,318,265)	(\$307,228)	(\$1,047)	(\$299,882)	\$7,346	2.39%
***** Stormwater Fund Net	(\$2,029,748)	\$0	\$306,181	\$0	\$0	---

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Stormwater Fund Finance 15						
* Payroll	\$229,846	\$236,823	\$236,823	\$241,677	\$4,854	2.05%
* Administrative Svcs	\$22,221	\$28,655	\$28,655	\$28,655	\$0	0.00%
* Contractual Services	\$35,015	\$36,200	\$36,200	\$24,000	(\$12,200)	-33.70%
* Maintenance & Repair	\$0	\$400	\$400	\$400	\$0	0.00%
* Supplies	\$1,435	\$5,150	\$5,150	\$5,150	\$0	0.00%
57115100 Stormwater Finance	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	
**** Finance	\$288,517	\$307,228	\$307,228	\$299,882	(\$7,346)	-2.39%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Stormwater Fund Public Works 31						
* Payroll	\$1,033,575	\$1,180,606	\$1,180,606	\$1,284,848	\$104,242	8.83%
* Benefits	\$899	\$4,500	\$4,647	\$4,650	\$150	3.33%
* Administrative Svcs	\$34,622	\$55,515	\$55,515	\$50,745	(\$4,770)	-8.59%
* Contractual Services	\$349,473	\$978,082	\$1,284,066	\$1,863,082	\$885,000	90.48%
* Maintenance & Repair	\$222,529	\$87,600	\$87,600	\$155,049	\$67,449	77.00%
* Rentals	\$49,840	\$56,720	\$56,720	\$58,226	\$1,506	2.66%
* Supplies	\$145,211	\$204,819	\$204,869	\$175,240	(\$29,579)	-14.44%
* Utilities	\$1,085	\$7,499	\$7,499	\$7,607	\$108	1.44%
57131500 Stormwater Management	\$2,098,435	\$2,575,341	\$2,881,522	\$3,599,447	\$1,024,106	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Contractual Services	\$46,519	\$46,033	\$46,033	\$46,033	\$0	0.00%
* Debt Service	\$4,066,960	\$3,978,842	\$3,978,842	\$4,383,180	\$404,338	10.16%
57131600 Stormwater Debt Service	\$4,113,479	\$4,024,875	\$4,024,875	\$4,429,213	\$404,338	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Benefits	\$296,245	\$337,359	\$337,359	\$341,858	\$4,499	1.33%
* Administrative Svcs	\$124,327	\$109,586	\$109,586	\$109,586	\$0	0.00%
* Insurance	\$9,821	\$10,000	\$10,000	\$10,000	\$0	0.00%
57131700 Stormwater Fringe Benefits	\$430,393	\$456,945	\$456,945	\$461,444	\$4,499	
**** Public Works	\$6,642,307	\$7,057,161	\$7,363,342	\$8,490,104	\$1,432,943	20.30%
***** Stormwater Fund	\$6,930,825	\$7,364,389	\$7,670,570	\$8,789,986	\$1,425,597	19.36%

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Jetport Fund						
Jetport 28						
Jetport						
58328000 Total REVENUE	(\$26,745,453)	(\$26,543,313)	(\$26,910,576)	(\$27,715,547)	(\$1,172,234)	4.42%
** Jetport Department NET	(\$26,745,453)	(\$26,543,313)	(\$26,910,576)	(\$27,715,547)	(\$1,172,234)	-4.42%
Total		(\$26,543,313)				
*** Jetport	(\$26,745,453)	(\$26,543,313)	(\$26,910,576)	(\$27,715,547)	(\$1,172,234)	-4.42%
Jetport Administration Div.						
58328101 Total EXPENDITURE	\$1,296,481	\$1,350,885	\$1,297,734	\$1,402,625	\$51,740	3.83%
** Jetport Administration NET	\$1,296,481	\$1,350,885	\$1,297,734	\$1,402,625	\$51,740	3.83%
58328102 Total EXPENDITURE	\$367,581	\$610,565	\$408,974	\$611,280	\$715	0.12%
** Jetport Marketing NET	\$367,581	\$610,565	\$408,974	\$611,280	\$715	0.12%
58328103 Total EXPENDITURE	\$5,219,360	\$5,922,615	\$5,639,209	\$5,017,332	(\$905,283)	-15.29%
** Jetport Fringe/Indirect Costs NET	\$5,219,360	\$5,922,615	\$5,639,209	\$5,017,332	(\$905,283)	-15.29%
Total		\$7,884,065				
*** Jetport Administration Div.	\$6,883,421	\$7,884,065	\$7,345,917	\$7,031,237	(\$852,828)	-10.82%
Jetport Field 58328200						
58328200 Total EXPENDITURE	\$5,348,361	\$5,928,840	\$5,136,224	\$6,182,483	\$253,643	4.28%
** Jetport Field NET	\$5,348,361	\$5,928,840	\$5,136,224	\$6,182,483	\$253,643	4.28%
Total		\$5,928,840				
Jetport General Aviation 58328300						
58328300 Total EXPENDITURE	\$19,271	\$20,112	\$20,112	\$20,655	\$543	2.70%
58328300 Total REVENUE	(\$334,448)	(\$335,563)	(\$370,000)	(\$334,425)	\$1,138	-0.34%
** Jetport General Aviation NET	(\$315,177)	(\$315,451)	(\$349,888)	(\$313,770)	\$1,681	0.53%
Total		(\$315,451)				
Jetport Operations 58328400						
58328400 Total EXPENDITURE	\$3,341,496	\$3,632,294	\$3,899,869	\$4,105,583	\$473,289	13.03%
58328400 Total REVENUE	(\$56,175)	(\$52,500)	(\$46,000)	(\$54,375)	(\$1,875)	3.57%
** Jetport Operations NET	\$3,285,321	\$3,579,794	\$3,853,869	\$4,051,208	\$471,414	13.17%
Total		\$3,579,794				
Jetport Terminal Division 58328500						
58328500 Total EXPENDITURE	\$9,545,734	\$9,531,611	\$9,360,618	\$15,052,060	\$5,520,449	57.92%
** Jetport Terminal Division NET	\$9,545,734	\$9,531,611	\$9,360,618	\$15,052,060	\$5,520,449	57.92%
Total		\$9,531,611				

**CITY OF PORTLAND, ME
FY27 DEPARTMENT ORG NET REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUALS	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Jetport Parking Division 58328600						
58328600 Total EXPENDITURE	\$4,504,218	\$5,071,620	\$4,999,395	\$5,061,211	(\$10,409)	-0.21%
58328600 Total REVENUE	(\$10,780,709)	(\$10,012,191)	(\$10,446,000)	(\$10,614,770)	(\$602,579)	6.02%
** Jetport Parking Division NET	(\$6,276,492)	(\$4,940,571)	(\$5,446,605)	(\$5,553,559)	(\$612,988)	-12.41%
Total		(\$4,940,571)				
Jetport Airfield Deicing Fac. 58328700						
58328700 Total EXPENDITURE	\$761,189	\$769,527	\$779,675	\$792,532	\$23,005	2.99%
58328700 Total REVENUE	(\$789,802)	(\$875,000)	(\$811,000)	(\$876,054)	(\$1,054)	0.12%
** Jetport Airfield Deicing Fac. NET	(\$28,612)	(\$105,473)	(\$31,325)	(\$83,522)	\$21,951	20.81%
Total		(\$105,473)				
Jetport Surplus 58328900						
58328900 Total EXPENDITURE	\$0	\$4,980,498	\$7,041,766	\$1,349,410	(\$3,631,088)	-72.91%
58328900 Total REVENUE	\$0	\$0	\$0	\$0	\$0	---
** Jetport Surplus NET	\$0	\$4,980,498	\$7,041,766	\$1,349,410	(\$3,631,088)	-72.91%
Total		\$4,980,498				
**** Jetport Net	(\$8,302,896)	\$0	\$0	\$0	\$0	---
***** Jetport Fund Net	(\$8,302,896)	\$0	\$0	\$0	\$0	---

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
Enterprise Funds (500s):						
Jetport Fund Jetport 28						
* Payroll	\$983,851	\$1,007,187	\$1,012,500	\$1,045,552	\$38,365	3.81%
* Benefits	\$1,629	\$2,000	\$2,000	\$4,750	\$2,750	137.50%
* Administrative Svcs	\$95,489	\$114,140	\$95,700	\$137,700	\$23,560	20.64%
* Contractual Services	\$148,014	\$155,850	\$126,538	\$141,720	(\$14,130)	-9.07%
* Maintenance & Repair	\$30,129	\$33,750	\$31,910	\$34,870	\$1,120	3.32%
* Rentals	\$5,547	\$6,600	\$5,467	\$6,600	\$0	0.00%
* Supplies	\$18,712	\$18,338	\$13,654	\$13,793	(\$4,545)	-24.78%
* Minor Capital Items	\$0	\$0	\$0	\$6,000	\$6,000	---
* Utilities	\$13,111	\$13,020	\$9,965	\$11,640	(\$1,380)	-10.60%
58328101 Jetport Administration	\$1,296,481	\$1,350,885	\$1,297,734	\$1,402,625	\$51,740	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$7,314	\$14,400	\$5,000	\$16,000	\$1,600	11.11%
* Benefits	\$989	\$2,130	\$1,500	\$2,130	\$0	0.00%
* Administrative Svcs	\$158,161	\$228,035	\$172,500	\$235,830	\$7,795	3.42%
* Contractual Services	\$176,442	\$335,000	\$190,000	\$315,000	(\$20,000)	-5.97%
* Maintenance & Repair	\$24,200	\$29,000	\$38,054	\$30,320	\$1,320	4.55%
* Supplies	\$474	\$2,000	\$1,920	\$12,000	\$10,000	500.00%
58328102 Jetport Marketing	\$367,581	\$610,565	\$408,974	\$611,280	\$715	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$0	\$0	\$0	\$0	\$0	---
* Benefits	\$2,495,390	\$3,174,904	\$2,884,293	\$2,155,568	(\$1,019,336)	-32.11%
* Administrative Svcs	\$657,350	\$660,117	\$702,541	\$702,541	\$42,424	6.43%
* Insurance	\$253,103	\$220,500	\$249,872	\$273,664	\$53,164	24.11%
* Contributions	\$1,813,517	\$1,867,094	\$1,802,503	\$1,885,559	\$18,465	0.99%
58328103 Jetport Fringe/Indirect Costs	\$5,219,360	\$5,922,615	\$5,639,209	\$5,017,332	(\$905,283)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,266,189	\$1,645,937	\$1,425,873	\$1,719,211	\$73,274	4.45%
* Benefits	\$15,469	\$12,120	\$11,620	\$17,120	\$5,000	41.25%
* Administrative Svcs	\$38,324	\$62,175	\$55,150	\$70,850	\$8,675	13.95%
* Contractual Services	\$674,158	\$773,967	\$924,300	\$932,288	\$158,321	20.46%
* Maintenance & Repair	\$690,365	\$645,482	\$614,500	\$774,242	\$128,760	19.95%
* Rentals	\$138,937	\$13,912	\$7,810	\$8,672	(\$5,240)	-37.67%
* Supplies	\$545,432	\$710,135	\$677,700	\$703,020	(\$7,115)	-1.00%
* Minor Capital Items	\$0	\$12,000	\$16,000	\$79,100	\$67,100	559.17%
* Utilities	\$178,807	\$171,612	\$159,271	\$185,980	\$14,368	8.37%
* Capital Outlay	\$1,765,681	\$1,881,500	\$1,244,000	\$1,692,000	(\$189,500)	-10.07%
58328200 Jetport Field	\$5,348,361	\$5,928,840	\$5,136,224	\$6,182,483	\$253,643	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$393	\$500	\$500	\$500	\$0	0.00%
* Contractual Services	\$17,584	\$18,112	\$18,112	\$18,655	\$543	3.00%
* Maintenance & Repair	\$1,294	\$1,500	\$1,500	\$1,500	\$0	0.00%
58328300 Jetport General Aviation	\$19,271	\$20,112	\$20,112	\$20,655	\$543	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$1,213,499	\$1,350,965	\$1,405,100	\$1,459,867	\$108,902	8.06%
* Benefits	\$2,484	\$10,625	\$12,000	\$14,875	\$4,250	40.00%
* Administrative Svcs	\$68,076	\$84,205	\$68,320	\$90,030	\$5,825	6.92%
* Contractual Services	\$1,044,715	\$1,113,278	\$1,325,650	\$1,314,955	\$201,677	18.12%
* Maintenance & Repair	\$83,304	\$183,770	\$157,200	\$139,430	(\$44,340)	-24.13%
* Supplies	\$75,653	\$58,100	\$52,000	\$79,200	\$21,100	36.32%
* Minor Capital Items	\$0	\$10,500	\$7,500	\$32,100	\$21,600	205.71%
* Utilities	\$9,882	\$14,016	\$8,270	\$8,352	(\$5,664)	-40.41%
* Contributions	\$767,690	\$766,835	\$834,000	\$906,774	\$139,939	18.25%
* Capital Outlay	\$48,483	\$40,000	\$29,829	\$60,000	\$20,000	50.00%
58328400 Jetport Operations	\$3,341,496	\$3,632,294	\$3,899,869	\$4,105,583	\$473,289	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$965,387	\$1,305,099	\$1,176,000	\$1,506,286	\$201,187	15.42%
* Benefits	\$4,335	\$4,400	\$9,900	\$8,400	\$4,000	90.91%
* Administrative Svcs	\$21,890	\$26,515	\$23,500	\$33,715	\$7,200	27.15%
* Contractual Services	\$4,103,363	\$4,462,462	\$4,520,600	\$5,061,084	\$598,622	13.41%
* Maintenance & Repair	\$859,000	\$839,437	\$761,000	\$797,717	(\$41,720)	-4.97%
* Rentals	\$32,667	\$10,000	\$3,000	\$12,520	\$2,520	25.20%
* Supplies	\$133,643	\$122,498	\$117,863	\$137,732	\$15,234	12.44%
* Minor Capital Items	\$0	\$0	\$0	\$37,800	\$37,800	---
* Utilities	\$1,351,578	\$1,291,800	\$1,280,955	\$1,487,856	\$196,056	15.18%
* Capital Outlay	\$1,569,074	\$975,000	\$973,400	\$5,474,000	\$4,499,000	461.44%
* Debt Service	\$493,550	\$494,400	\$494,400	\$494,950	\$550	0.11%
58328500 Jetport Terminal Division	\$9,545,734	\$9,531,611	\$9,360,618	\$15,052,060	\$5,520,449	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$13,876	\$20,000	\$20,000	\$20,000	\$0	0.00%
* Administrative Svcs	\$1,620	\$1,000	\$1,600	\$1,000	\$0	0.00%
* Contractual Services	\$171,611	\$187,380	\$181,380	\$253,200	\$65,820	35.13%
* Maintenance & Repair	\$97,588	\$146,625	\$105,101	\$192,670	\$46,045	31.40%
* Rentals	\$11,800	\$500	\$0	\$5,000	\$4,500	900.00%
* Supplies	\$38,820	\$57,275	\$38,780	\$50,675	(\$6,600)	-11.52%
* Utilities	\$170,173	\$177,340	\$166,034	\$227,041	\$49,701	28.03%
* Capital Outlay	\$632,721	\$1,120,000	\$1,125,000	\$945,000	(\$175,000)	-15.63%
* Debt Service	\$3,361,250	\$3,361,500	\$3,361,500	\$3,366,625	\$5,125	0.15%
58328600 Jetport Parking Division	\$4,504,218	\$5,071,620	\$4,999,395	\$5,061,211	(\$10,409)	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Payroll	\$0	\$0	\$0	\$0	\$0	---
* Contractual Services	\$750,385	\$756,012	\$773,175	\$779,347	\$23,335	3.09%
* Maintenance & Repair	\$10,322	\$11,500	\$6,000	\$12,500	\$1,000	8.70%
* Supplies	\$482	\$2,015	\$500	\$685	(\$1,330)	-66.00%
58328700 Jetport Airfield Deicing Fac.	\$761,189	\$769,527	\$779,675	\$792,532	\$23,005	

**CITY OF PORTLAND, ME
FY27 DEPARTMENT CATEGORY EXPENDITURE REPORT**

ACCOUNT DESCRIPTION	FY25 ACTUAL	FY26 ORIGINAL BUDGET	FY26 TOTAL PROJECTION	FY27 MGR RECOMM	INCR / (DECR) FY27 / FY26	% CHG FY27 / FY26
* Administrative Svcs	\$0	\$4,980,498	\$7,041,766	\$1,349,410	(\$3,631,088)	-72.91%
58328900 Jetport Surplus	\$0	\$4,980,498	\$7,041,766	\$1,349,410	(\$3,631,088)	
**** Jetport	\$30,403,691	\$37,818,567	\$38,583,576	\$39,595,171	\$1,776,604	4.70%
***** Jetport Fund	\$30,403,691	\$37,818,567	\$38,583,576	\$39,595,171	\$1,776,604	4.70%



We Are Your Connection

Fiscal Year 2027 Budget

Sarah Moore

Executive Director



Portland Public Library (PPL) & the City of Portland



- ◆ PPL is a **component unit** of the City of Portland
 - Component Unit – a legally separate organization for which the City is financially accountable
- ◆ PPL is a 501(c)3 **nonprofit** founded in 1867.
- ◆ PPL is **financially dependent upon the City**.
 - The City owns all the **land and buildings** in which the library operates public facilities.
 - The City provides **support services** to the library.
 - The City provides significant **financial support** to the library.
 - The City's financial statements would be incomplete without the inclusion of the library as a discretely presented component unit.



New Mission & Vision

WE ARE

your connection

**to information
to ideas
to community
to the arts
to knowledge**



Mission

Portland Public Library is a welcoming cultural center that brings people together and connects them with trusted resources, ideas, experiences, and information. We build a stronger community by inspiring learning, creativity, and collaboration.

Vision

A vibrant, inclusive, and engaged community that thrives through connections discovered at Portland Public Library.

2026-2031 Strategic Plan



ACCESS

Enhancing Opportunities for All



COMMUNICATIONS

Expanding Awareness of the Library



SUSTAINABILITY

Cultivating Responsibility for Tomorrow



CULTURE

Creating Community for Portland's Residents



2026-2031 Internal Operations Plan



INTERNAL COMMUNICATIONS

Building systems for clarity, efficiency, and engagement



GROWTH MIDSET

Fostering adaptability, learning, and empowerment



SERVICE PHILOSOPHY

Embracing a service-centered culture



WORKPLACE CULTURE

Promoting a collegial and considerate environment



FY 2025 Impact for Patrons



- ◆ **5,064** new borrowers
- ◆ **1,456** programs hosted
- ◆ **22,598** program attendees
- ◆ **37,089** questions answered
- ◆ **563,222** physical items circulated
- ◆ **373,914** digital content views
- ◆ **35,293** public computer sessions



PPL Supports the City

◆ Community Services

- The Downtown Library Safety team has saved lives by administering Narcan and CPR. Our staff frequently connect patrons to behavioral health staff and other city services.
- PPL acts as a **warming shelter** and **cooling center**
- Started a Community Resource Room at the Downtown Library to bring community organizations and providers into the library to meet directly with patrons.

◆ Portland Public Schools

- **Safe space** for **PHS students** with access to computers
- **Dedicated Staff** support teen developmental growth
- **READ** program offers library cards to all PPS students
- **School visits** from the Bookmobile
- Organize and promote **summer reading**, supporting literacy throughout the summer
- Riverton Branch is co-located in **Talbot Elementary School**

◆ Portland Residents

- **Enrichment activities** for all ages
- Trusted source for **information and resources**
- Community Hub and Cultural Center with **4 public branches and a BookMobile**
- Rotating **art exhibits** year round



Impact of Investments

Every \$1.00 the City invested in PPL returned over \$2.94 in value to Portland residents in 2025*

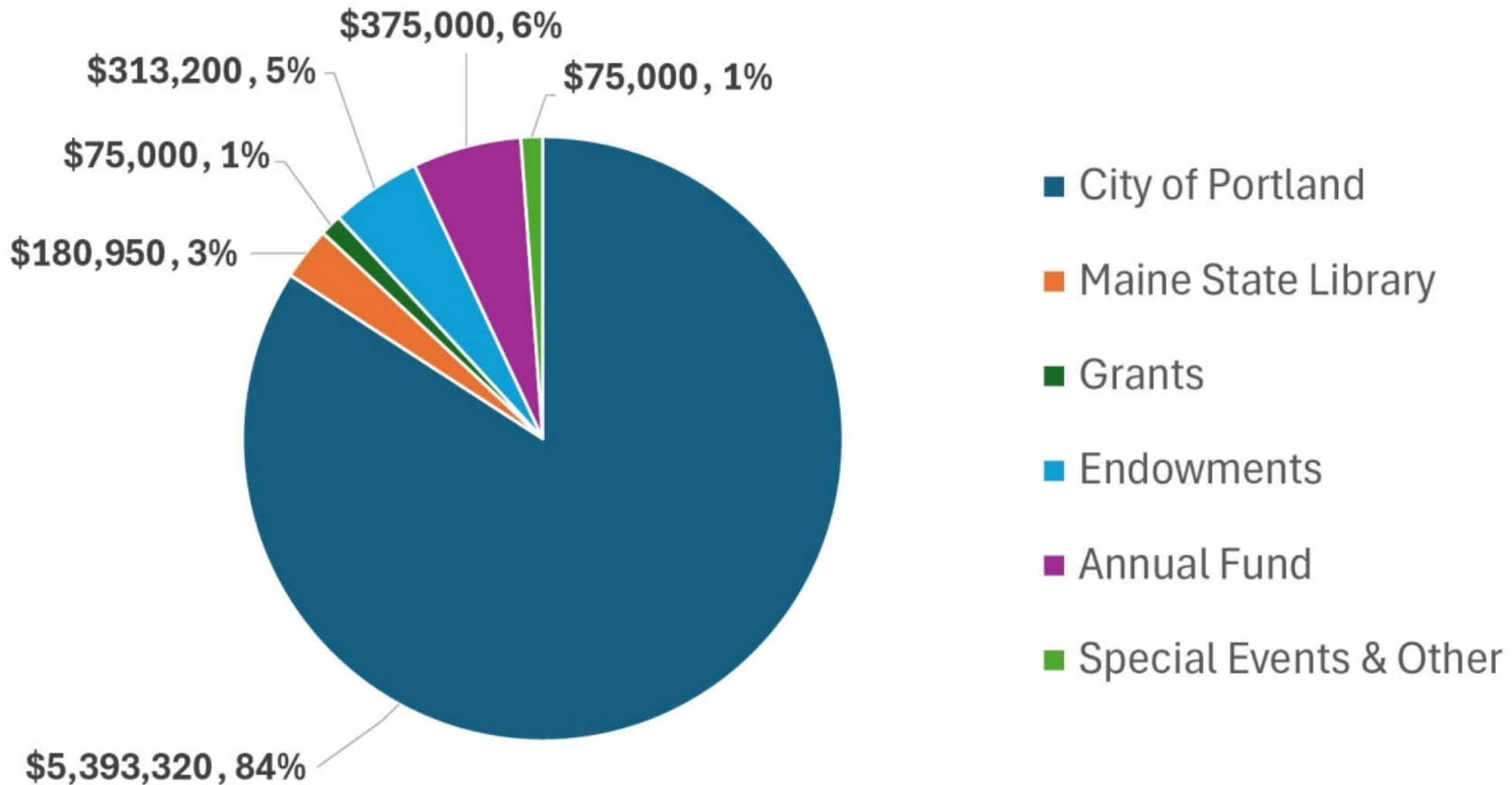
In 2025, PPL

- Visited **1,239 seniors** through our Outreach program
- Engaged **9,426 babies, toddlers, preschoolers, and their caregivers** in early-literacy activities
- Offered **637 free passes** to local museums, parks, and cultural sites
- Made **552 Bookmobile stops** for Portland neighborhoods & schools
- Welcomed **395,879 visitors** across all 4 branch locations
- Enabled **31,416 free Wi-Fi connections**
- Connected citizen investors to **19,033 Value Line records**
- Delivered **22,178 Consumer Reports** to our patrons
- Facilitated **4,561 language learning sessions** through Mango Languages
- Issued **5,064 new library cards**

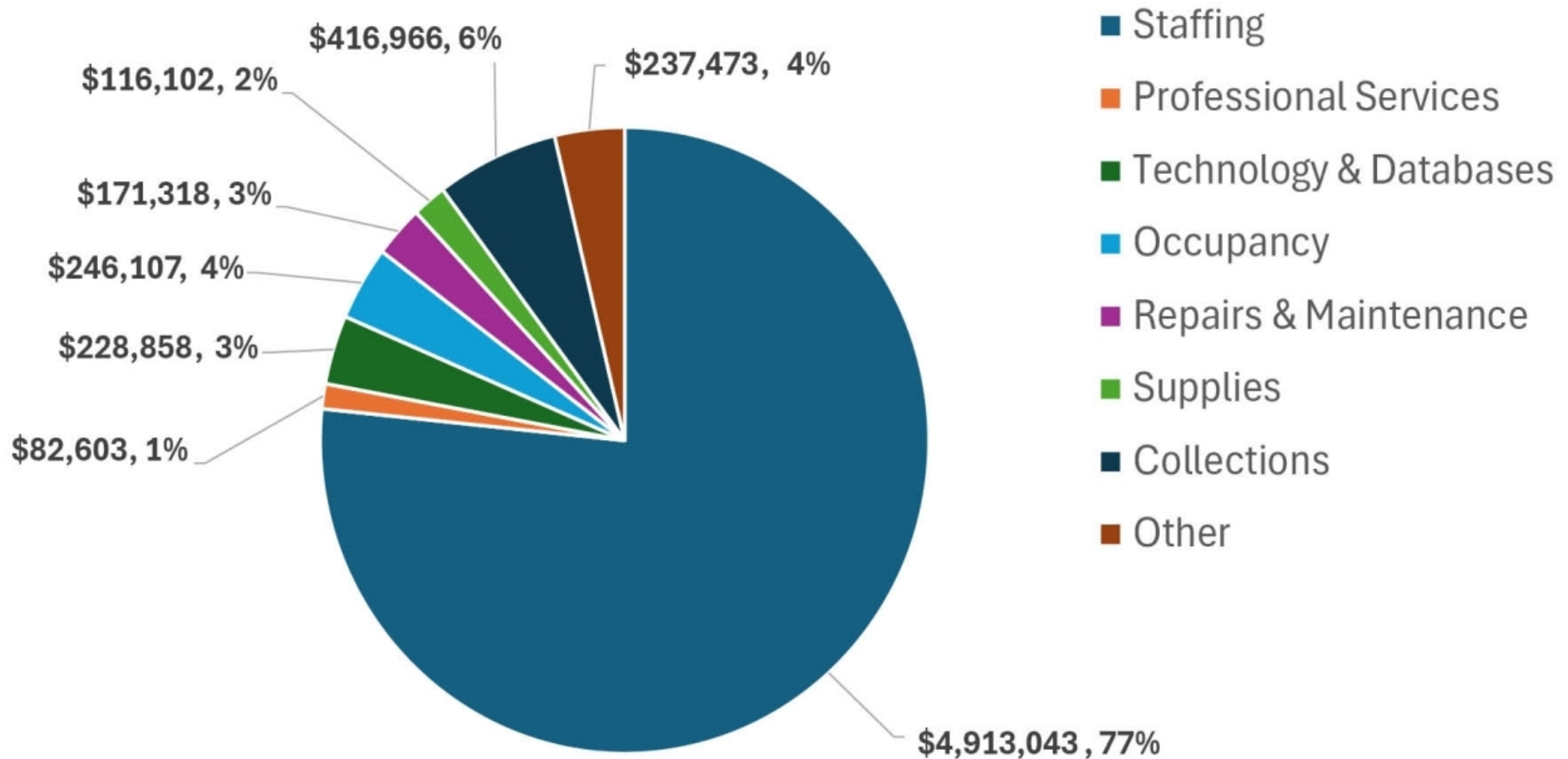
*Calculated using FY2025 statistics and the Maine State Library's Value Use Calculator



PPL FY26 Funding Sources



PPL FY27 Expenses



FY 27 Budget In Summary

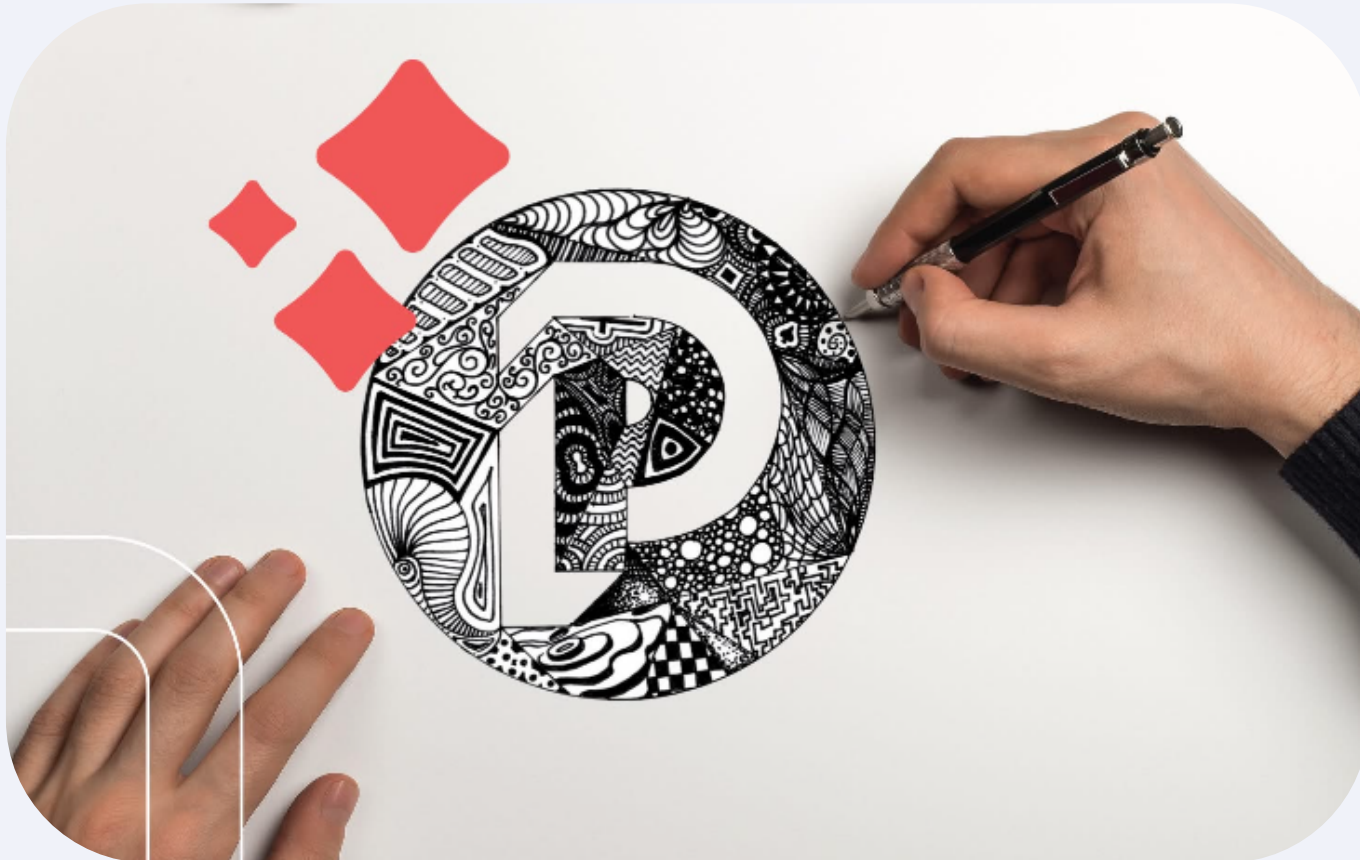


- ◆ Personnel budget increase 4.3%
- ◆ Medical insurance budget increase 16.7%
- ◆ Staff development increase of \$7,000
- ◆ Operating budget increase \$356,069 ~ 5.9% above FY26
- ◆ City funding requested – 5.0%
- ◆ Fundraising goal is 12% increase in donations





Your Connection



Thank You



Sarah Moore

Executive Director

Portland Public Library					
FY25-FY27					
	FY25 actual	FY26 approved	FY27 proposed	dollar increase	percent increase
Revenue					
Annual Fund	420,276	335,000	375,000	40,000	11.9%
City Appropriation	4,891,900	5,136,495	5,393,320	256,825	5.0%
Endowment Funds	348,264	285,500	313,200	27,700	9.7%
Grants	78,607	58,400	75,000	16,600	28.4%
Maine State Library	180,950	180,950	180,950	0	0.0%
Miscellaneous Income	64,483	60,056	75,000	14,944	24.9%
Total Revenue	5,984,479	6,056,401	6,412,470		
Expenditures					
Personnel	FY25 actual	FY26 approved	FY27 proposed	dollar increase	percent increase
Salaries - Regular	3,391,344	3,749,274	3,911,818	162,544	4.3%
Salaries - Temporary	49,079	50,000	50,000	0	0.0%
Salaries - OT	33,100	35,000	35,000	0	0.0%
Personnel Total	3,473,523	3,834,274	3,996,818		
Contractual					
Medical Insurance	613,706	684,000	798,056	114,056	16.7%
Other Benefits	21,417	3,000	15,830	12,830	427.7%
Parking	64,615	69,120	77,339	8,219	11.9%
Professional Services	195,887	79,900	82,603	2,703	3.4%
Technology	260,500	221,767	228,858	7,091	3.2%
Utilities	202,240	207,792	211,307	3,515	1.7%
Maintenance & Security	304,112	180,000	171,318	-8,682	-4.8%
Branch Occupancy	36,184	36,000	34,800	-1,200	-3.3%
Staff Development	10,406	18,000	25,000	7,000	38.9%
Supplies	69,680	105,000	116,102	11,102	10.6%
Other	111,987	104,559	82,472	-22,087	-21.1%
Printing/Duplicating	20,157	33,879	34,836	957	2.8%
Postage	26,395	20,000	18,113	-1,887	-9.4%
Insurance	55,966	55,510	60,718	5,208	9.4%
Bank & Investment Fees	40,170	3,600	41,335		
Total Contractual	2,033,422	1,822,127	1,998,686		
Commodities					
Books-Digital-AV	398,588	336,500	341,590	5,090	1.5%
Periodicals	11,125	15,000	20,910	5,910	39.4%
Periodicals-Microfilm	10,578	9,500	14,042	4,542	47.8%
Preservation		1,000		-1,000	-100.0%
Materials Processing	32,924	33,000	32,924	-76	-0.2%
Shipping & Handling	7,998	5,000	7,500	2,500	50.0%
Total Commodities	461,213	400,000	416,966		
TOTAL Expenses	5,968,158	6,056,401	6,412,470	0	5.9%
NET	16,321	0	0		