

**Remote Finance Committee
Meeting Agenda
Tuesday, April 28, 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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Passcode:882760

Phone one-tap:

+16469313860,,85095923918# US

+19292056099,,85095923918# US (New York)

Join via audio:

+1 646 931 3860 US

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Webinar ID: 850 9592 3918

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1. Introductions

2. Public Hearing and Vote on FY27 Portland Public Schools Board Recommended Budget

At tonight's meeting, which follows two previous Joint/City School Finance Committee meetings on March 26th and April 2nd where the FY27 School Budget was

presented and discussed, the Committee will hold a public hearing. The Committee will also discuss the budget and a vote on recommendation of the budget back to the full City Council is scheduled. The Portland Board of Public Education Fiscal Year 2027 Budget is scheduled for a first read at the full City Council on May 4th with a second read and potential final action scheduled on May 18th. Public comment will be taken on both dates. The School Department budget materials are available at the PPS Finance website here: <https://www.portlandschools.org/departments/finance/fy-2027-budget>

3. 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. On Thursday, April 16 the Finance Committee began their detailed review. At tonight's meeting, several Department Heads will be in attendance to present their budgets in detail. Department budgets expected to be presented include: Planning & Urban Development, Permitting & Inspections, Information Technology, Jetport, Parks & Recreation, and Public Buildings & Waterfront (subject to change). This is a discussion item only – no action will be taken at the current meeting.

4. Review of Future Meeting Dates

- a. Thursday, April 30 - 5:00PM (City Manager's Recommended Budget Review continues - Departments scheduled to present: City Clerk, Employee Benefits, Health & Human Services (HHS Administration, Public Health, Social Services, Barron Center), Police, and Dispatch (subject to change).)
- b. 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 scheduled to present: Parking, Executive, Housing & Economic Development, and Legal (subject to change).)
- c. 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.

5. Adjournment



**ON COURSE FOR
STUDENT SUCCESS**

Portland Public Schools

Fiscal Year 2027

**Board of Education
Recommended Budget**

April 14, 2026

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PORTLAND PUBLIC SCHOOLS

prepared & empowered

April 18, 2026

Mayor Dion and Members of the Portland City Council:

On behalf of the Portland Board of Public Education, I and Superintendent Ryan Scallon present our recommended fiscal year 2027 (FY27) budget for the Portland Public Schools to you, in accordance with the City Charter.

This \$179.3 million proposal for 2026-2027 is the culmination of a months-long collaborative process involving staff, families and community stakeholders.

The theme of this year's budget, "On Course for Student Success," reflects a pivotal moment for the Portland Public Schools. We are currently in the second year of implementing our five-year Strategic Plan, "One District, One Plan." Our plan calls for keeping equity at the center, strengthening achievement, supporting the whole student, investing in our people, and building effective systems that sustain excellence.

This budget is designed to maintain and grow the academic and other social-emotional gains we have achieved under this plan while pursuing operational efficiencies and other savings to mitigate the impact on Portland taxpayers.

The Strategic Case for Investment

Two years ago, this district launched a commitment to keep equity at the center of every decision. We are now seeing the measurable return on that investment. Recent data confirms improved outcomes in both reading and math, with significant growth among economically disadvantaged students, multilingual learners and students with individualized education programs (IEPs).

Beyond academics, chronic absenteeism has decreased in the last year and we've had fewer incidents of student suspensions. Fewer students are missing school or being removed from class—more students are engaged in learning.

These gains are not isolated successes. They reflect the efforts of everyone in our District, from custodians to HR analysts, teachers to principals, and everyone else focused on improving experiences and outcomes for students. They demonstrate that our Strategic Plan is delivering results.

This budget maintains the core of that progress:

In **Achievement**, this budget invests in high-quality instructional materials for secondary math. We are prepared to adopt a new, research-aligned program that ensures all students have access to rigorous, grade-level tasks.

This budget allows us to expand early literacy support by adding education technicians to first grade in three schools. This year, we piloted early literacy education technicians in our Title I kindergarten classes—and early data shows increased progress monitoring and positive academic trends.

We are also supporting development of a Local Black History curriculum, building on our leadership in Wabanaki Studies, so that students see themselves reflected in what they learn. This budget includes a half-time staff member to support the development of the Black History curriculum, while the Foundation for Portland Public Schools has committed to paying for any related non-personnel expenses.

In **Whole Student**, we are expanding pre-kindergarten and preparing to assume responsibility for early childhood special education services for four-year-olds, as required by the state. This budget includes a \$5.1 million investment, expected to be fully reimbursed by the state, and consequently at no cost to the District. Early intervention strengthens kindergarten readiness and long-term academic outcomes.

In **Equity** and **People**, we are proposing to extend leadership dedicated to student, family, and community engagement and we're budgeting for an equity audit and Civil Rights Officer. We are investing in leadership development and expanding tuition reimbursement and ESOL credentialing to strengthen instructional capacity.

In **Systems**, our budget will continue work on financial transparency and facilities planning, increasing school supply budgets using an equity-based formula and advancing the MainePERS reconciliation to ensure fiscal accountability.

Navigating Fiscal Challenges: Reductions & Revisions

The development of the FY27 budget was marked by significant fiscal pressures. Under the state's Essential Programs and Services (EPS) formula, Portland faces a \$4.1 million decrease in state funding in FY27. This reduction is largely driven by two factors: a decrease in student enrollment and a significant increase in the city's overall property values.

On a slightly more upbeat note, we learned that Portland will receive an additional \$420,000 for FY27 that is included in the state supplemental budget that the Legislature recently passed. However, it's not enough to offset such a large loss in revenue under EPS, and while the Legislature has now approved changes in the

formula, the earliest that Portland will see any positive impact from the EPS revisions will be FY28.

Less state funding means more of a burden on City taxpayers. Recognizing this, both the Board's Finance Committee and the full Board worked tirelessly to identify savings that would minimize the tax impact while maintaining and investing in student services.

Taxpayer Impact and Community Stewardship

We on the Board are deeply sensitive to the fact that school funding is a shared community responsibility. Every amendment made during the budget process was viewed through the lens of balancing student needs with the financial reality of Portland residents.

For FY27, just as we did for FY25 and F26, we are presenting to you a budget with the entire picture—including not only local funds, but grants, Title funds (federal supplemental funds to school districts to assist schools with the highest student concentrations of poverty in meeting educational goals), and the state reimbursement for early childhood special education.

The Board's recommended budget of \$179.3 million consists of a local budget of \$167 million and \$12.3 million in additional funds. If approved, this would result in an estimated 5.68 percent increase in the school portion of the property tax rate. For the owner of a median-priced \$566,600 home, the budget would raise property taxes by \$201.60 per year or \$16.80 per month.

Conclusion

This budget represents a balanced, honest approach in a difficult fiscal year. It calls for the most efficient use of our resources while continuing to maintain and strengthen the gains our students have made in the past two years.

We ask the City Council to support this budget and send it to Portland voters for final approval on June 9. Together, we can ensure that Portland's public schools remain on course for success, providing the high-quality education our students deserve and that our community expects.

Respectfully submitted,

Sarah Lentz, Chair

Portland Board of Public Education

The background of the page features a large, light blue watermark of the Portland Public Schools logo. The logo consists of a stylized sunburst or compass rose design with multiple triangular rays emanating from a central point, all enclosed within a circular border.

Vision

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

Mission

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

Fiscal Year 2027 Budget Timeline

Date	Time	Activity	Location
Tuesday, December 08, 2025	6:00 PM	Finance Committee: Preview of Board Meeting Where Finance Team, Updates, and Finances Will Be Reviewed Board Exploration Questions	via Zoom
December 2025 -February 2026		Superintendent Works with District Staff	
Monday, January 12, 2026	6:00 PM	Finance Committee: Vote on CIP	via Zoom
Monday, January 26, 2026	5:00 PM	City Budget Workshop	
Monday, February 9, 2026	6:00 PM	School Finance Committee Budget Update	via Zoom
Tuesday, February 10, 2026	6:00 PM	Public Forum on the 2027 School Year Budget	School Board Meeting
Monday, February 23, 2026	6:00 PM	School Finance Committee Budget Review	via Zoom
Thursday, February 26, 2026	6:00 PM	Tentative: City Finance Committee Vote on CIP	Via City Finance Committee
Monday, March 2, 2026	6:00 PM	Tentative: City Council 1st Read CIP	Via City Finance Committee
Tuesday, March 10, 2026	6:00 PM	Superintendent Presents Recommended Budget • Must occur no later than 3.5 months before the end of the fiscal year	School Board Meeting
Monday, March 16, 2026	6:00 PM	Tentative: City Council 2nd Read & Vote CIP	Via City Finance Committee
Monday, March 23, 2026	6:00 PM	School Finance Committee Public Hearing and Vote on Budget to School Board for Approval	via Zoom
Thursday, March 26, 2026	6:00 PM	Joint City & School Finance Committee Meeting and Budget Review Meeting #1 • Per City Charter, two (2) joint meetings must occur during the thirty (30) days following submission of the Superintendent's Proposed Budget to the School Board	Joint Meeting via Zoom
Tuesday, March 31, 2026	6:00 PM	1st Reading of Recommended Budget and Public Hearing • Per School Board Policy, at least two (2) public hearings on the school budget	School Board Meeting
Thursday, April 2, 2026	6:00 PM	Joint City & School Finance Committee Meeting and Budget Review Meeting #2 • Per City Charter, two (2) joint meetings must occur during the thirty (30) days following submission of the Superintendent's Proposed Budget to the School Board	Joint Meeting via Zoom
Monday, April 13, 2026	6:00 PM	School Finance Committee Budget Review	via Zoom.
Tuesday, April 14, 2026	6:00 PM	2nd Reading of Recommended Budget and Public Hearing and Vote to Recommend Budget to City Council • Per School Board Policy, at least two (2) public hearings on the school budget	School Board Meeting.
Thursday, April 30, 2026	5:00 PM	Tentative: City Finance Committee Review & Refer School Board Budget and Vote to Recommend to City Council	City Finance Committee Meeting via Zoom
Monday, May 4, 2026	5:00 PM	Tentative: City Council 1st Reading of Budget at Public Hearing	City Council Meeting
Monday, May 18, 2026	5:00 PM	City Council 2nd Reading of Budget at Public Hearing and Vote for School Board Budget to Referendum	City Council Meeting
Tuesday, June 9, 2026		Public Referendum on School Budget • Must occur 10 to 30 days following City Council Approval Vote for School Board Budget to Referendum	

Portland Board of Public Education

Sarah Lentz
School Board Chair
At-Large
(2028)

Abusana “Micky” Bondo
Vice Chair
District 1
(2027)

Sarah Brydon
District 5
(2026)

Ali Ali
District 2
(2027)

Maya Lena
At-Large
(2027)

Julianne Opperman
District 3
(2028)

Usira Ali
At-Large
(2026)

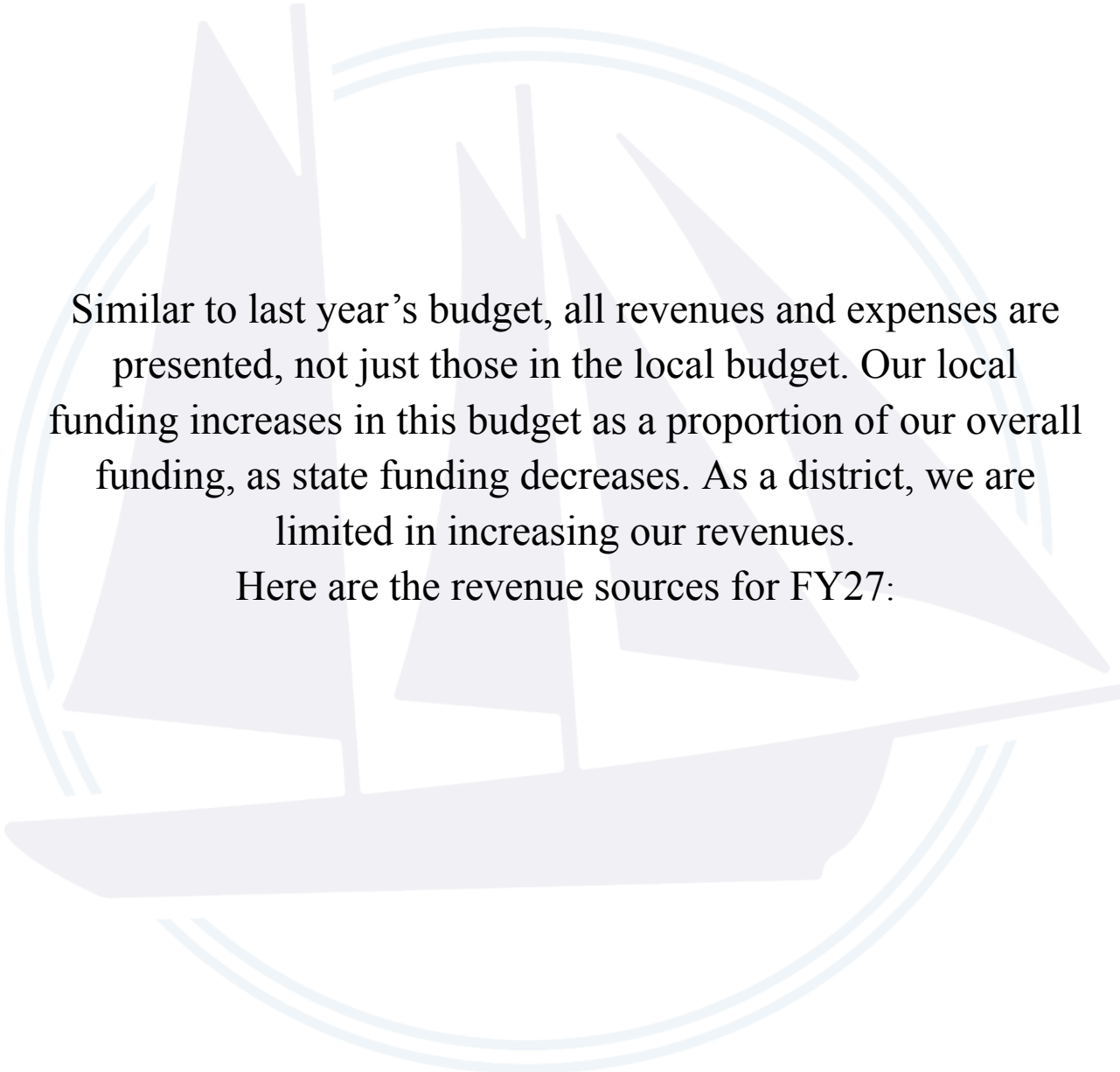
Fatuma Noor
District 4
(2026)

Jayne Sawtelle
At-Large
(2028)



Fiscal Year 2027 Revenues

PORTLAND PUBLIC SCHOOLS



Similar to last year's budget, all revenues and expenses are presented, not just those in the local budget. Our local funding increases in this budget as a proportion of our overall funding, as state funding decreases. As a district, we are limited in increasing our revenues.

Here are the revenue sources for FY27:

Portland Public Schools
FY2027 Summary Revenue Budget
General, Adult Ed, and Food Service Funds - Summary
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
Local Revenue (non-tax)								
General	\$1,325,741	\$1,510,369	\$478,000	\$478,000	\$478,000	\$478,000	\$0	0.0%
Adult Ed	\$132,677	\$111,358	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.0%
Food Service	\$63,205	\$56,532	\$51,500	\$63,150	\$63,150	\$63,150	\$11,650	22.6%
Total Local Revenue	\$1,521,623	\$1,678,259	\$609,500	\$621,150	\$621,150	\$621,150	\$11,650	1.9%
State Revenue								
General	\$25,930,307	\$24,180,785	\$23,861,285	\$19,663,251	\$19,663,251	\$20,083,251	-\$3,778,034	-15.8%
Adult Ed	\$650,923	\$901,223	\$940,184	\$952,516	\$952,516	\$952,516	\$12,332	1.3%
Food Services	\$1,533,203	\$1,609,677	\$1,578,214	\$1,653,000	\$1,653,000	\$1,653,000	\$74,786	4.7%
Total State Revenue	\$28,114,433	\$26,691,684	\$26,379,683	\$22,268,767	\$22,268,767	\$22,688,767	-\$3,690,916	-14.0%
Federal Revenue								
General	\$282,040	\$257,807	\$445,000	\$445,000	\$445,000	\$695,000	\$250,000	56.2%
Food Services	\$3,000,577	\$3,150,598	\$3,147,141	\$3,654,875	\$3,654,875	\$3,654,875	\$507,734	16.1%
Total Federal Revenue	\$3,282,617	\$3,408,405	\$3,592,141	\$4,099,875	\$4,099,875	\$4,349,875	\$757,734	21.1%
Total Non-Tax Revenue	\$32,918,673	\$31,778,349	\$30,581,324	\$26,989,792	\$26,989,792	\$27,659,792	-\$2,921,532	-9.6%
Use of Fund Balance								
General	\$557,270	\$1,272,572	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000	\$0	0.0%
Adult Education	\$190,736	\$89,270	\$236,889	\$0	\$0	\$0	-\$236,889	-100.0%
Food Services	\$18,048	\$395,291	\$856,782	\$0	\$0	\$0	-\$856,782	-100.0%
Total Fund Balance	\$766,055	\$1,757,133	\$4,993,671	\$3,900,000	\$3,900,000	\$3,900,000	-\$1,093,671	-21.9%
Property Taxes								
General Education	\$108,928,268	\$117,333,679	\$125,019,522	\$134,146,619	\$133,009,476	\$133,092,313	\$8,072,791	6.457%
Adult Education	\$1,921,740	\$2,068,945	\$2,206,457	\$2,367,541	\$2,347,471	\$2,348,933	\$142,476	6.457%
Food Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Property Tax	\$110,850,008	\$119,402,624	\$127,225,979	\$136,514,160	\$135,356,947	\$135,441,246	\$8,215,267	6.5%
Total Revenue	\$144,534,735	\$152,938,106	\$162,800,974	\$167,403,952	\$166,246,739	\$167,001,038	\$4,200,064	2.6%

Portland Public Schools
FY2027 Detailed Revenue Budget
General, Adult Ed, and Food Service Funds - Detail
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
GENERAL FUND								
<i>Local Revenue</i>								
Property Tax Revenue	\$108,928,268	\$117,333,679	\$125,019,522	\$134,146,619	\$133,009,476	\$133,092,313	\$8,072,791	6.5%
Tuition Public K-8	\$211,921	\$187,932	\$235,000	\$235,000	\$235,000	\$235,000	\$0	0.0%
Tuition Public 9-12	\$159,488	\$138,316	\$130,000	\$130,000	\$130,000	\$130,000	\$0	0.0%
Transportation - Other Org	\$63,772	\$64,664	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
Interest on Investments	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
Admissions 9-12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Building Rentals	\$58,060	\$53,190	\$49,500	\$49,500	\$49,500	\$49,500	\$0	0.0%
Donations/Contributions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Misc Local Revenue	\$818,650	\$251,447	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.0%
Sped revenue/Other Local Gov	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Refund Prior YR Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Misc Sales and Refunds	\$0	\$0	\$500	\$500	\$500	\$500	\$0	0.0%
Special Revenue Transfer	\$0	\$737,124	\$0	\$0	\$0	\$0	\$0	0.0%
Insurance Proceeds	\$0	\$77,483	\$0	\$0	\$0	\$0	\$0	0.0%
Proceeds from Disposal of Property	\$849	\$215	\$0	\$0	\$0	\$0	\$0	0.0%
Proceeds from Disposal of Buses	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Local	\$110,254,009	\$118,844,048	\$125,497,522	\$134,624,619	\$133,487,476	\$133,570,313	\$8,072,791	6.4%
<i>State Revenue</i>								
State Share EPS (State Subsidy)	\$17,039,433	\$17,290,947	\$17,055,500	\$12,745,972	\$12,745,972	\$13,165,972	-\$3,889,528	-22.8%
State Reimbursement Debt Service	\$3,214,721	\$3,108,476	\$2,855,075	\$2,431,368	\$2,431,368	\$2,431,368	-\$423,707	-14.8%
Career & Technical Education Center Allocation	\$3,523,947	\$3,716,194	\$3,724,663	\$3,987,137	\$3,987,137	\$3,987,137	\$262,474	7.0%
Multilingual Learner Hardship Funds	\$2,071,314	\$185,339	\$0	\$0	\$0	\$0	\$0	0.0%
Education Service Center Member Allocation	\$181,185	\$186,430	\$0	\$177,293	\$177,293	\$177,293	\$177,293	100.0%
State Agency Client	\$213,689	\$152,091	\$226,047	\$226,047	\$226,047	\$226,047	\$0	0.0%
Less: MaineCare Seed (Private & Public)	(\$439,315)	(\$634,105)	\$0	\$0	\$0	\$0	\$0	0.0%
MLTI Distinguished Educator	\$82,333	\$140,313	\$0	\$95,434	\$95,434	\$95,434	\$95,434	100.0%
National Board - Salary Supplement	\$43,000	\$35,100	\$0	\$0	\$0	\$0	\$0	0.0%
Total State	\$25,930,307	\$24,180,785	\$23,861,285	\$19,663,251	\$19,663,251	\$20,083,251	-\$3,778,034	-15.8%
<i>Federal Revenue</i>								
MaineCare Medicaid Reimbursement	\$188,497	\$222,869	\$400,000	\$400,000	\$400,000	\$650,000	\$250,000	62.5%
Federal Impact Aid	\$93,543	\$34,938	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.0%
Total Federal	\$282,040	\$257,807	\$445,000	\$445,000	\$445,000	\$695,000	\$250,000	56.2%
TOTAL GENERAL FUND	\$136,466,356	\$143,282,640	\$149,803,807	\$154,732,870	\$153,595,727	\$154,348,564	\$4,544,757	3.0%
USE OF FUND BALANCE	\$557,270	\$1,272,572	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000	\$0	0.0%
TOTAL PRE-K-12 GENERAL FUND REVENUE & FUND BALANCE	\$137,023,625	\$144,555,212	\$153,703,807	\$158,632,870	\$157,495,727	\$158,248,564	\$4,544,757	3.0%
ADULT EDUCATION								
<i>Adult Education Local Revenue</i>								
Local Funds (tax levy)	\$1,921,740	\$2,068,945	\$2,206,457	\$2,367,541	\$2,347,471	\$2,348,933	\$142,476	6.5%
Tuition Individual Enrichment	\$130,706	\$110,215	\$80,000	\$80,000	\$80,000	\$80,000	\$0	0.0%
Tuition Individual Vocational	\$600	\$70	\$0	\$0	\$0	\$0	\$0	0.0%
Tuition Other Academic	\$1,372	\$845	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Education Misc Revenue	\$0	\$228	\$0	\$0	\$0	\$0	\$0	0.0%
Fund Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Education Local Revenue	\$2,054,417	\$2,180,303	\$2,286,457	\$2,447,541	\$2,427,471	\$2,428,933	\$142,476	6.2%
<i>Adult Education State Revenue</i>								
Adult Education State Subsidy	\$650,923	\$901,223	\$940,184	\$952,516	\$952,516	\$952,516	\$0	1.3%
Adult Education State Subsidy	\$650,923	\$901,223	\$940,184	\$952,516	\$952,516	\$952,516	\$0	1.3%
USE OF FUND BALANCE	\$190,736	\$89,270	\$236,889	\$0	\$0	\$0	-\$236,889	-100.0%
TOTAL ADULT EDUCATION REVENUE	\$2,896,077	\$3,170,796	\$3,463,530	\$3,400,057	\$3,379,987	\$3,381,449	-\$82,081	-2.4%

Portland Public Schools
FY2027 Detailed Revenue Budget
General, Adult Ed, and Food Service Funds - Detail
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
FOOD SERVICE								
<i>Food Service Local Revenue</i>								
Local Funds (tax levy)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Daily Sales - Lunch	-\$57	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Daily Sales Non-Reimbursement	\$51,510	\$34,471	\$37,500	\$51,500	\$51,500	\$51,500	\$14,000	37.3%
Special Functions	\$1,532	\$604	\$5,000	\$8,650	\$8,650	\$8,650	\$3,650	73.0%
Building Rentals	\$6,000	\$6,000	\$6,000	\$0	\$0	\$0	-\$6,000	-100.0%
Donations/Contributions	\$1,000	\$12,017	\$0	\$0	\$0	\$0	\$0	0.0%
Misc Sales and Refunds/Nutrition	\$3,220	\$3,440	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.0%
Food Services Local Revenue	\$63,205	\$56,532	\$51,500	\$63,150	\$63,150	\$63,150	\$11,650	22.6%
<i>Food Services State Revenue</i>								
State Reimbursement	\$1,097,799	\$1,178,367	\$1,148,765	\$1,200,000	\$1,200,000	\$1,200,000	\$51,235	4.5%
Local Produce	\$33,712	\$7,685	\$5,500	\$10,000	\$10,000	\$10,000	\$4,500	81.8%
Breakfast Reduced State	\$2,112	\$1,475	\$2,258	\$0	\$0	\$0	-\$2,258	-100.0%
Breakfast Paid State	\$399,580	\$422,150	\$421,691	\$443,000	\$443,000	\$443,000	\$21,309	5.1%
Food Services State Revenue	\$1,533,203	\$1,609,677	\$1,578,214	\$1,653,000	\$1,653,000	\$1,653,000	\$74,786	4.7%
<i>Food Service Federal Revenue</i>								
After School Snack	\$712	\$0	\$962	\$1,350	\$1,350	\$1,350	\$388	40.3%
Summer Food Program	\$13,606	\$101,074	\$118,276	\$118,276	\$118,276	\$118,276	\$0	0.0%
Performance Based Lunch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Reimbursement Lunch - Regular	\$291,283	\$284,251	\$320,586	\$342,000	\$342,000	\$342,000	\$21,414	6.7%
Reimbursement Lunch - Reduced	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Reimbursement Lunch - Free	\$1,271,254	\$1,398,783	\$1,370,452	\$1,600,000	\$1,600,000	\$1,600,000	\$229,548	16.7%
Reimbursement Breakfast	\$774,496	\$772,886	\$790,258	\$990,000	\$990,000	\$990,000	\$199,742	25.3%
Federal Non-Food Assistance	\$10,448	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Payments in Lieu of Comm	\$234,290	\$275,746	\$282,870	\$290,132	\$290,132	\$290,132	\$7,262	2.6%
Fresh Fruits and Veggies	\$112,000	\$116,287	\$100,800	\$129,024	\$129,024	\$129,024	\$28,224	28.0%
Child/Adult Care Food Program	\$146,713	\$201,571	\$162,937	\$184,093	\$184,093	\$184,093	\$21,156	13.0%
Supply Chain Assistance Funds	\$145,774	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Food Services Federal Revenue	\$3,000,577	\$3,150,598	\$3,147,141	\$3,654,875	\$3,654,875	\$3,654,875	\$507,734	16.1%
USE OF FUND BALANCE	\$18,048	\$395,291	\$856,782	\$0	\$0	\$0	-\$856,782	-100.0%
TOTAL FOOD SERVICES REVENUE	\$4,615,033	\$5,212,098	\$5,633,637	\$5,371,025	\$5,371,025	\$5,371,025	-\$262,612	-4.7%
TOTAL REVENUE & OTHER FUNDING SOURCES	\$144,534,735	\$152,938,106	\$162,800,974	\$167,403,952	\$166,246,739	\$167,001,038	\$4,200,064	2.6%

Portland Public Schools
FY2027 Detailed Revenue Budget
General, Adult Ed, and Food Service Funds - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
GENERAL								
Local Revenue								
General	\$110,254,009	\$118,844,048	\$125,497,522	\$134,624,619	\$133,487,476	\$133,570,313	\$8,072,791	6.4%
Adult Ed	\$2,054,417	\$2,180,303	\$2,286,457	\$2,447,541	\$2,427,471	\$2,428,933	\$142,476	6.2%
Food Service	\$63,205	\$56,532	\$51,500	\$63,150	\$63,150	\$63,150	\$11,650	22.6%
Total Local Revenue	\$112,371,631	\$121,080,883	\$127,835,479	\$137,135,310	\$135,978,097	\$136,062,396	\$8,226,917	6.4%
Local Grants								
Barr Grant - High School Redesign	\$48,000	\$195,000	\$195,000	\$110,000	\$110,000	\$110,000	(\$85,000)	-43.6%
Foundation for Portland Public Schools						\$66,260	\$66,260	100.0%
RREV: Outdoor/Experiential Learning	\$259,665	\$120	\$0	\$0	\$0	\$0	\$0	0.0%
Total Local Grants	\$307,665	\$195,120	\$195,000	\$110,000	\$110,000	\$176,260	(\$18,740)	-9.6%
Total Local Funds	\$112,679,296	\$121,276,004	\$128,030,479	\$137,245,310	\$136,088,097	\$136,238,656	\$8,208,177	6.4%
State Revenue								
State Share EPS (State Subsidy)	\$17,039,433	\$17,290,947	\$17,055,500	\$12,745,972	\$12,745,972	\$13,165,972	(\$3,889,528)	-22.8%
State Reimbursement Debt Service	\$3,214,721	\$3,108,476	\$2,855,075	\$2,431,368	\$2,431,368	\$2,431,368	(\$423,707)	-14.8%
Career & Technical Education Center Allocation	\$3,523,947	\$3,716,194	\$3,724,663	\$3,987,137	\$3,987,137	\$3,987,137	\$262,474	7.0%
MultiLingual Learner Hardship Funds	\$2,071,314	\$185,339	\$0	\$0	\$0	\$0	\$0	0.0%
Education Service Center Member Allocation	\$181,185	\$186,430	\$0	\$177,293	\$177,293	\$177,293	\$177,293	100.0%
State Agency Client	\$213,689	\$152,091	\$226,047	\$226,047	\$226,047	\$226,047	\$0	0.0%
Less: MaineCare Seed (Private & Public)	(\$439,315)	(\$634,105)	\$0	\$0	\$0	\$0	\$0	0.0%
MLTI Distinguished Educator	\$82,333	\$140,313	\$0	\$95,434	\$95,434	\$95,434	\$95,434	100.0%
National Board - Salary Supplement	\$43,000	\$35,100	\$0	\$0	\$0	\$0	\$0	0.0%
Total State Programming Revenue	\$25,930,307	\$24,180,785	\$23,861,285	\$19,663,251	\$19,663,251	\$20,083,251	(\$3,778,034)	-15.8%
State Grants								
Afghan Grant	\$26,091	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Community School Grant	\$236,575	\$67,000	\$0	\$0	\$0	\$0	\$0	0.0%
ESSER State Set-Aside	\$844,960	\$42,460	\$0	\$0	\$0	\$0	\$0	0.0%
Maine Apprenticeship		\$98,168	\$0	\$20,000	\$20,000	\$20,000	\$20,000	100.0%
Make It Happen	\$42,300	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
MHA - Preventing Homelessness	\$0	\$759,670	\$443,141	\$0	\$0	\$0	(\$443,141)	-100.0%
Miscellaneous Local Grants	\$86,882	\$31,000	\$0	\$0	\$0	\$0	\$0	0.0%
MLTI Grant	\$308,018	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	100.0%
NewSchools Venture Fund	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Perkins State	\$81,442	\$51,177	\$0	\$0	\$0	\$0	\$0	0.0%
Reiche Summer Program	\$19,400	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Sewall Foundation	\$42,300	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total State and Local Grants	\$1,797,968	\$1,049,475	\$443,141	\$35,000	\$35,000	\$35,000	(\$408,141)	-92.1%
Federal Revenue								
MaineCare Medicaid Reimbursement	\$188,497	\$222,869	\$400,000	\$400,000	\$400,000	\$650,000	\$250,000	62.5%
Federal Impact Aid	\$93,543	\$34,938	\$45,000	\$45,000	\$45,000	\$45,000	\$0	0.0%
Total Federal	\$282,040	\$257,807	\$445,000	\$445,000	\$445,000	\$695,000	\$250,000	56.2%
Title Funds								
ESEA Title IA	\$1,951,440	\$4,151,672	\$1,946,104	\$1,861,851	\$1,861,851	\$1,861,851	(\$84,253)	-4.3%
ESEA Title IIA	\$471,112	\$699,292	\$341,159	\$352,766	\$352,766	\$352,766	\$11,607	3.4%
ESEA Title III	\$239,044	\$523,742	\$272,587	\$240,549	\$240,549	\$240,549	(\$32,038)	-11.8%
ESEA Title IVA	\$218,507	\$287,107	\$230,209	\$204,483	\$204,483	\$204,483	(\$25,726)	-11.2%
Total Title Funds	\$2,880,104	\$5,661,812	\$2,790,059	\$2,659,649	\$2,659,649	\$2,659,649	(\$130,410)	-4.7%
Federal Grant Funds								
IDEA	\$2,205,660	\$2,190,841	\$2,223,754	\$2,232,322	\$2,232,322	\$2,232,322	\$8,568	0.4%
ARP Homeless Children & Youth I	\$18,844	\$5,385	\$0	\$0	\$0	\$0	\$0	0.0%
ARP Homeless Children & Youth II	\$114,174	\$39,683	\$0	\$0	\$0	\$0	\$0	0.0%
CTE Climate	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	100.0%
ESSERF 1	\$0	\$25,161	\$0	\$0	\$0	\$0	\$0	0.0%
ESSERF 2	\$1,770,995	\$145,026	\$0	\$0	\$0	\$0	\$0	0.0%
ESSERF 3	\$10,654,100	\$1,681,274	\$0	\$0	\$0	\$0	\$0	0.0%
McKinney-Vento Homelessness Assistance	\$37,965	\$19,825	\$0	\$0	\$0	\$0	\$0	0.0%
Perkins Career/Technical Ed Fed Funds	\$0	\$77,244	\$0	\$0	\$0	\$0	\$0	0.0%
Perkins Career/Technical Ed Reserve and Leadership	\$0	\$11,451	\$0	\$0	\$0	\$0	\$0	0.0%
Perkins Federal	\$233,363	\$183,658	\$212,686	\$293,308	\$293,308	\$293,308	\$80,622	37.9%
Refugee Resettlement	\$136,254	\$129,267	\$0	\$0	\$0	\$0	\$0	0.0%
Total Federal Grant Funds	\$15,171,356	\$4,508,816	\$2,436,440	\$2,625,630	\$2,625,630	\$2,625,630	\$189,190	7.8%
Total Federal Funds	\$18,333,500	\$10,170,628	\$5,226,499	\$5,285,279	\$5,285,279	\$5,285,279	\$58,780	1.1%

Portland Public Schools
FY2027 Detailed Revenue Budget
General, Adult Ed, and Food Service Funds - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
Child Development Services/State Programming Funding								
Early Childhood Special Education	\$1,081,229	\$1,206,559	\$1,265,000	\$5,322,816	\$5,322,816	\$5,091,355	\$3,826,355	302.5%
USE OF FUND BALANCE	\$557,270	\$1,272,572	\$3,900,000	\$3,900,000	\$3,900,000	\$3,900,000	\$0	0.0%
TOTAL PRE-K-12 PROGRAMMING AND FUND BALANCE	\$158,261,947	\$157,176,994	\$160,833,447	\$169,385,965	\$168,248,822	\$168,836,458	\$8,003,011	5.0%
ADULT EDUCATION								
Adult Education Local Revenue	\$1,923,712	\$2,070,088	\$2,286,457	\$2,447,541	\$2,427,471	\$2,428,933	\$142,476	6.2%
Adult Education State Revenue								
Adult Education State Subsidy	\$650,923	\$901,223	\$940,184	\$952,516	\$952,516	\$952,516	\$12,332	1.3%
Adult Education Local Grants & Other Revenue								
AEFLA	\$243,310	\$221,576	\$170,000	\$200,000	\$200,000	\$200,000	\$30,000	17.6%
Alfond Charitable	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	100.0%
ARP SLFR Workforce Development	\$633,211	\$730,784	\$0	\$0	\$0	\$0	\$0	0.0%
Catholic Charities - Refugee Services	\$0	\$43,509	\$0	\$0	\$0	\$0	\$0	0.0%
Clean Energy Partnership	\$0	\$241,019	\$208,000	\$0	\$0	\$0	(\$208,000)	-100.0%
Commercial Contracts/Other	\$39,301	\$13,388	\$100,000	\$150,000	\$150,000	\$150,000	\$50,000	50.0%
Cumberland County ARPA	\$25,364	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DTRR - Diverse Talent Recruitment and Retainment	\$0	\$47,039	\$83,000	\$0	\$0	\$0	(\$83,000)	-100.0%
Enrichment Tuition	\$130,706	\$110,215	\$60,000	\$80,000	\$80,000	\$80,000	\$20,000	33.3%
FPAE	\$175,834	\$138,160	\$250,000	\$350,000	\$350,000	\$350,000	\$100,000	40.0%
FPPS	\$0	\$0	\$0	\$31,000	\$31,000	\$31,000	\$31,000	100.0%
FTW - Foreign Trained Workers	\$28,327	\$120,689	\$75,000	\$75,000	\$75,000	\$75,000	\$0	0.0%
Learn to Earn/Preble Street	\$2,107	\$44,240	\$0	\$0	\$0	\$0	\$0	0.0%
Maine Apprenticeship Prog ARPA	\$84,496	\$355,395	\$0	\$0	\$0	\$0	\$0	0.0%
Maine College and Career Access	\$56,878	\$181,774	\$75,000	\$75,000	\$75,000	\$75,000	\$0	0.0%
Maine Connectivity Authority	\$0	\$0	\$150,000	\$0	\$0	\$0	(\$150,000)	-100.0%
MaineHealth	\$0	\$13,200	\$0	\$0	\$0	\$0	\$0	0.0%
MDOE New Mainers Resource Center Expansion Grant	\$34,765	\$260,131	\$312,000	\$60,000	\$60,000	\$60,000	(\$252,000)	-80.8%
McHAF Nova Fund Health Workforce	\$0	\$0	\$0	\$189,500	\$189,500	\$189,500	\$189,500	100.0%
MJRP CCSC - Maine Jobs and Recovery Plan	\$0	\$0	\$100,000	\$0	\$0	\$0	(\$100,000)	-100.0%
Other (WF Agencies Billing)	\$25,409	\$69,399	\$0	\$150,000	\$150,000	\$150,000	\$150,000	100.0%
PAE Special Project	\$66,543	\$7,014	\$0	\$0	\$0	\$0	\$0	0.0%
Portland Housing Authority	\$10,618	\$13,359	\$24,500	\$24,500	\$24,500	\$24,500	\$0	0.0%
Preble Street	\$0	\$0	\$0	\$125,280	\$125,280	\$125,280	\$125,280	100.0%
Proficiency-Based Diploma	\$0	\$187	\$0	\$0	\$0	\$0	\$0	0.0%
Tax Increment Financing (TIF)	\$151,101	\$205,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0	0.0%
United Way Thrive	\$0	\$0	\$27,585	\$0	\$0	\$0	(\$27,585)	-100.0%
Total Adult Education Local Grants	\$1,707,970	\$2,816,079	\$1,835,085	\$1,735,280	\$1,735,280	\$1,735,280	(\$99,805)	-5.4%
USE OF FUND BALANCE	\$190,736	\$89,270	\$236,889	\$0	\$0	\$0	(\$236,889)	-100.0%
TOTAL ADULT EDUCATION REVENUE	\$4,473,341	\$5,876,660	\$5,298,615	\$5,135,337	\$5,115,267	\$5,116,729	(\$181,886)	-3.4%
FOOD SERVICE								
Food Services Local Revenue	\$63,205	\$56,532	\$51,500	\$63,150	\$63,150	\$63,150	\$11,650	22.6%
Food Services State Revenue								
State Reimbursement	\$1,097,799	\$1,178,367	\$1,148,765	\$1,200,000	\$1,200,000	\$1,200,000	\$51,235	4.5%
Local Produce	\$33,712	\$7,685	\$5,500	\$10,000	\$10,000	\$10,000	\$4,500	81.8%
Breakfast Reduced State	\$2,112	\$1,475	\$2,258	\$0	\$0	\$0	(\$2,258)	-100.0%
Breakfast Paid State	\$399,580	\$422,150	\$421,691	\$443,000	\$443,000	\$443,000	\$21,309	5.1%
Food Services State Revenue	\$1,533,203	\$1,609,677	\$1,578,214	\$1,653,000	\$1,653,000	\$1,653,000	\$74,786	4.7%
Food Service Federal Revenue								
After School Snack	\$712	\$0	\$962	\$1,350	\$1,350	\$1,350	\$388	40.3%
Summer Food Program	\$13,606	\$101,074	\$118,276	\$118,276	\$118,276	\$118,276	\$0	0.0%
Performance Based Lunch	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Reimbursement Lunch - Regular	\$291,283	\$284,251	\$320,586	\$342,000	\$342,000	\$342,000	\$21,414	6.7%
Reimbursement Lunch - Reduced	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Reimbursement Lunch - Free	\$1,271,254	\$1,398,783	\$1,370,452	\$1,600,000	\$1,600,000	\$1,600,000	\$229,548	16.7%
Reimbursement Breakfast	\$774,496	\$772,886	\$790,258	\$990,000	\$990,000	\$990,000	\$199,742	25.3%
Federal Non-Food Assistance	\$10,448	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Payments in Lieu of Comm	\$234,290	\$275,746	\$282,870	\$290,132	\$290,132	\$290,132	\$7,262	2.6%
Fresh Fruits and Veggies	\$112,000	\$116,287	\$100,800	\$129,024	\$129,024	\$129,024	\$28,224	28.0%
Child/Adult Care Food Program	\$146,713	\$201,571	\$162,937	\$184,093	\$184,093	\$184,093	\$21,156	13.0%
Supply Chain Assistance Funds	\$145,774	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Food Services Federal Revenue	\$3,000,577	\$3,150,598	\$3,147,141	\$3,654,875	\$3,654,875	\$3,654,875	\$507,734	16.1%
USE OF FUND BALANCE	\$18,048	\$395,291	\$856,782	\$0	\$0	\$0	(\$856,782)	-100.0%

Portland Public Schools
FY2027 Detailed Revenue Budget
General, Adult Ed, and Food Service Funds - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
TOTAL FOOD SERVICES REVENUE	\$4,615,033	\$5,212,098	\$5,633,637	\$5,371,025	\$5,371,025	\$5,371,025	(\$262,612)	-4.7%
TOTAL REVENUE & OTHER FUNDING SOURCES	\$167,350,321	\$168,265,752	\$171,765,699	\$179,892,327	\$178,735,114	\$179,324,212	\$7,558,513	4.4%

Portland Public Schools
Five-Year Projection - General Education Fund Balance Details
Board of Education Recommended Budget
April 14, 2026

	FY27		FY28		FY29		FY30		FY31	
Fund balance, beginning of year:	\$	12,308,330	\$	11,008,330	\$	10,008,330	\$	9,258,330	\$	8,758,330
Nonspendable		-		-		-		-		-
Restricted for:										
Career and technical education		360,236		360,236		360,236		360,236		360,236
Subsequent years expenditures		-		-		-		-		-
Committed for:										
Capital expenditures		-		-		-		-		-
Debt service		2,549,764		2,549,764		2,549,764		2,549,764		2,549,764
Subsequent years expenditures		3,900,000		2,000,000		1,500,000		1,000,000		1,000,000
Assigned to:		-		-		-		-		-
Subsequent years expenditures		-		-		-		-		-
Unassigned		5,498,330		6,098,330		5,598,330		5,348,330		4,848,330
Total fund balances, beginning of year		12,308,330		11,008,330		10,008,330		9,258,330		8,758,330
Revenues and other financing sources less expenditures and other financing uses		(1,300,000)		(1,000,000)		(750,000)		(500,000)		(500,000)
Fund balance, end of year	\$	11,008,330	\$	10,008,330	\$	9,258,330	\$	8,758,330	\$	8,258,330
Fund balance, end of year:										
Nonspendable		-		-		-		-		-
Restricted for:										
Career and technical education		360,236		360,236		360,236		360,236		360,236
Subsequent years expenditures		-		-		-		-		-
Committed for:										
Capital expenditures		-		-		-		-		-
Debt service		2,549,764		2,549,764		2,549,764		2,549,764		2,549,764
Subsequent years expenditures		2,000,000		1,500,000		1,000,000		1,000,000		1,000,000
Assigned to:		-		-		-		-		-
Subsequent years expenditures		-		-		-		-		-
Unassigned		6,098,330		5,598,330		5,348,330		4,848,330		4,348,330
Fund balance, end of year	\$	11,008,330	\$	10,008,330	\$	9,258,330	\$	8,758,330	\$	8,258,330

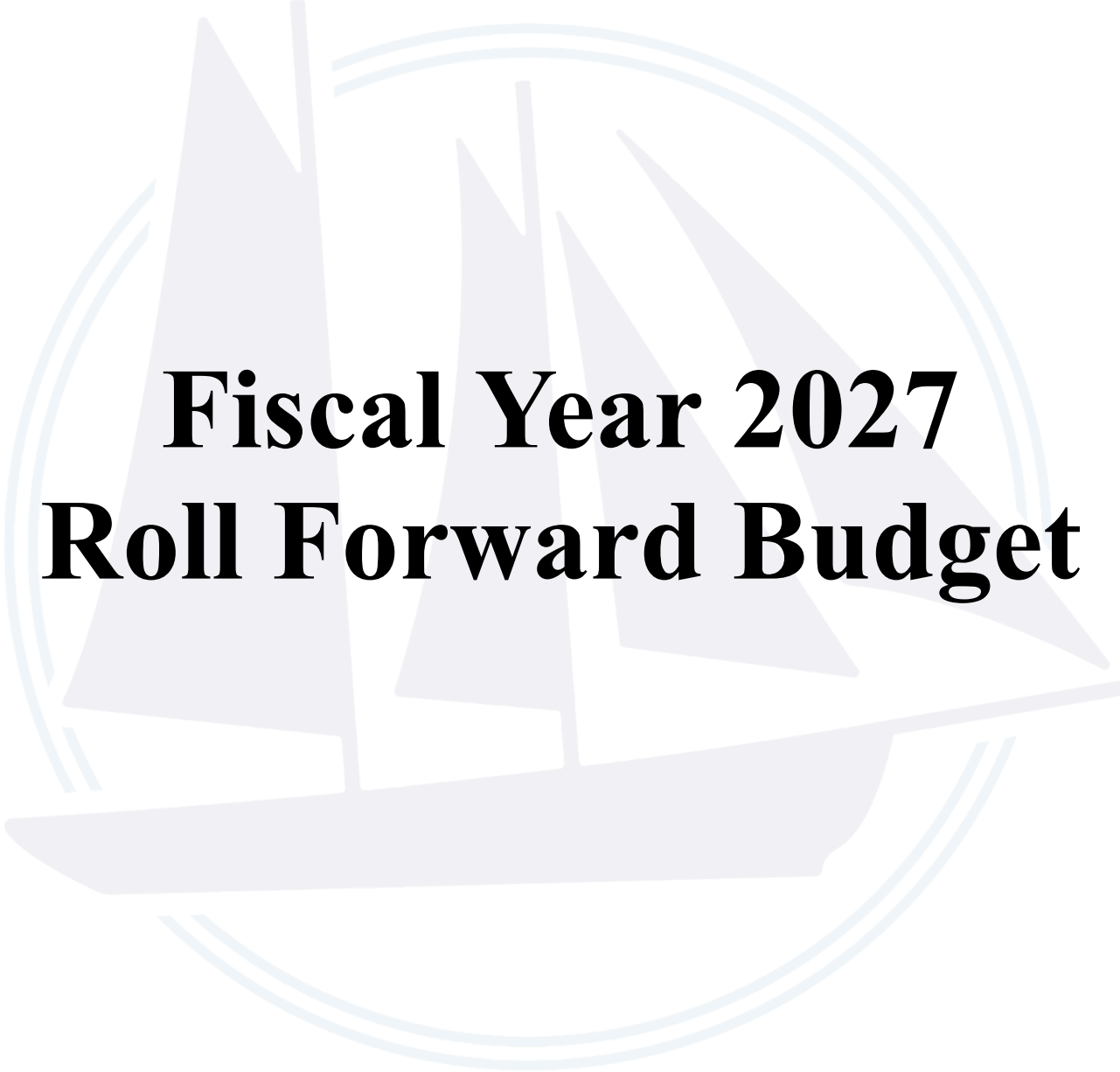
Portland Public Schools
FY2027 Tax Rate Computation
Board of Education Recommended Budget
April 14, 2026

	FY2022*	FY2023	FY2024	FY2025	FY2026*	<u>14-Apr-26</u> FY2027
Tax Levy	\$99,083,251	\$103,851,071	\$110,850,008	\$119,402,624	\$127,225,979	\$135,441,246
\$ Increase	\$4,744,507	\$4,767,820	\$6,998,937	\$8,552,616	\$7,823,355	\$8,215,267
% Increase	5.03%	4.81%	6.74%	7.72%	6.55%	6.46%
 Valuation	 \$8,155,000,000	 \$14,729,000,000	 \$14,879,000,000	 \$15,145,000,000	 \$20,300,000,000	 \$20,450,000,000
\$ Increase	\$85,000,000	\$93,364,697	\$150,000,000	\$145,480,100	\$5,155,000,000	\$150,000,000
% Increase	1.05%	1.14%	1.02%	0.98%	34.04%	0.74%
 Tax Rate (per \$1000)	 \$12.15	 \$7.05	 \$7.45	 \$7.88	 \$6.27	 \$6.62
\$ Increase	\$0.46	\$0.28	\$0.40	\$0.43	\$0.42	\$0.36
% Increase	3.90%	4.10%	5.68%	6.60%	5.33%	5.68%

*FY 22 and FY26 had property re-evaluations. This also impacted Tax Rate Increases for FY23 and FY27. They have been adjusted to account for the change in evaluation and the rate adjustment as a result.

Portland Public Schools
FY2027 Revenue Five-Year Projection
General, Adult Ed, and Food Service Funds - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY27 Board Apr 14	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
GENERAL						
Local Funds						
Property Tax Levy	\$133,092,313	\$133,092,313	\$141,288,436	\$149,447,523	\$158,067,769	\$165,977,404
Increased Property Tax Required		\$8,196,123	\$8,159,087	\$8,620,247	\$7,909,635	\$8,927,983
Total Local Programming Revenue	\$478,000	\$492,340	\$507,110	\$522,324	\$537,993	\$554,133
Total Local Grants	\$211,260	\$217,598	\$224,126	\$230,850	\$237,775	\$244,908
TOTAL LOCAL FUNDS	\$133,781,573	\$141,998,373	\$150,178,759	\$158,820,942	\$166,753,173	\$175,704,429
State Revenue						
State Share EPS (State Subsidy)	\$13,165,972	\$12,968,483	\$12,773,956	\$12,582,346	\$12,393,611	\$12,207,707
Career & Technical Education Center Allocation	\$3,987,137	\$4,106,751	\$4,229,953	\$4,356,852	\$4,487,557	\$4,622,184
State Reimbursement Debt Service	\$2,431,368	\$2,358,427	\$2,287,674	\$2,219,044	\$2,152,472	\$2,087,898
Education Service Center Member Allocation	\$177,293	\$182,612	\$188,091	\$193,733	\$199,545	\$205,532
MLTI Distinguished Educator	\$95,434	\$98,297	\$101,246	\$104,283	\$107,412	\$110,634
State Agency Client	\$226,047	\$226,047	\$226,047	\$226,047	\$226,047	\$226,047
Total State Programming Revenue	\$20,083,251	\$19,940,616	\$19,806,966	\$19,682,305	\$19,566,645	\$19,460,002
Federal Revenue						
MaineCare Medicaid Reimbursement	\$650,000	\$715,000	\$786,500	\$865,150	\$951,665	\$1,046,832
Federal Impact Aid	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000
Total Federal	\$695,000	\$760,000	\$831,500	\$910,150	\$996,665	\$1,091,832
Total Title Funds	\$2,659,649	\$2,633,053	\$2,606,722	\$2,580,655	\$2,554,848	\$2,529,300
Federal Grant Funds						
IDEA	\$2,232,322	\$2,243,484	\$2,254,701	\$2,265,975	\$2,277,304	\$2,288,691
CTE Climate	\$100,000	\$0	\$0	\$0	\$0	\$0
Perkins Federal	\$293,308	\$293,308	\$293,308	\$293,308	\$293,308	\$293,308
Total Federal Grant Funds	\$2,625,630	\$2,536,792	\$2,548,009	\$2,559,283	\$2,570,612	\$2,581,999
Total Federal Funds	\$5,980,279	\$5,929,844	\$5,986,231	\$6,050,087	\$6,122,126	\$6,203,130
State Program Funding						
Early Childhood Special Education	\$5,091,355	\$5,244,096	\$5,401,419	\$5,563,461	\$5,730,365	\$5,902,276
USE OF FUND BALANCE	\$3,900,000	\$2,000,000	\$1,500,000	\$1,000,000	\$1,000,000	\$1,000,000
TOTAL PRE-K-12 PROGRAMMING AND FUND	\$168,836,458	\$175,112,930	\$182,873,374	\$191,116,796	\$199,172,308	\$208,269,837
Adult Education Revenue						
Adult Ed Property Tax Levy	\$2,348,933	\$2,348,933	\$2,348,933	\$2,348,933	\$2,348,933	\$2,348,933
Adult Education Local Revenue	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
Adult Education State Subsidy	\$952,516	\$964,899	\$977,442	\$990,149	\$1,003,021	\$1,016,060
Adult Education Grants	\$1,735,280	\$1,735,280	\$1,735,280	\$1,735,280	\$1,735,280	\$1,735,280
TOTAL ADULT EDUCATION REVENUE	\$5,116,729	\$5,129,112	\$5,141,655	\$5,154,362	\$5,167,234	\$5,180,273
Food Services Revenue						
Food Services Local Revenue	\$63,150	\$65,045	\$66,996	\$69,006	\$71,076	\$73,208
Food Services State Revenue	\$1,653,000	\$1,702,590	\$1,753,668	\$1,806,278	\$1,860,466	\$1,916,280
Food Services Federal Revenue	\$3,654,875	\$3,764,521	\$3,877,457	\$3,993,781	\$4,113,594	\$4,237,002
TOTAL FOOD SERVICES REVENUE	\$5,371,025	\$5,532,156	\$5,698,120	\$5,869,064	\$6,045,136	\$6,226,490
TOTAL REVENUE & OTHER FUNDING SOURCES	\$ 179,324,212	\$ 185,774,197	\$ 193,713,150	\$ 202,140,222	\$ 210,384,678	\$ 219,676,600



Fiscal Year 2027 Roll Forward Budget

PORTLAND PUBLIC SCHOOLS

To begin our FY27 budgeting process, we established a Roll Forward Budget. This represented a baseline - the cost of maintaining our current programs, staffing levels, and services into the next school year. By quantifying our existing obligations first, we ensured a transparent foundation before considering any new investments.

Key Drivers of the Baseline:

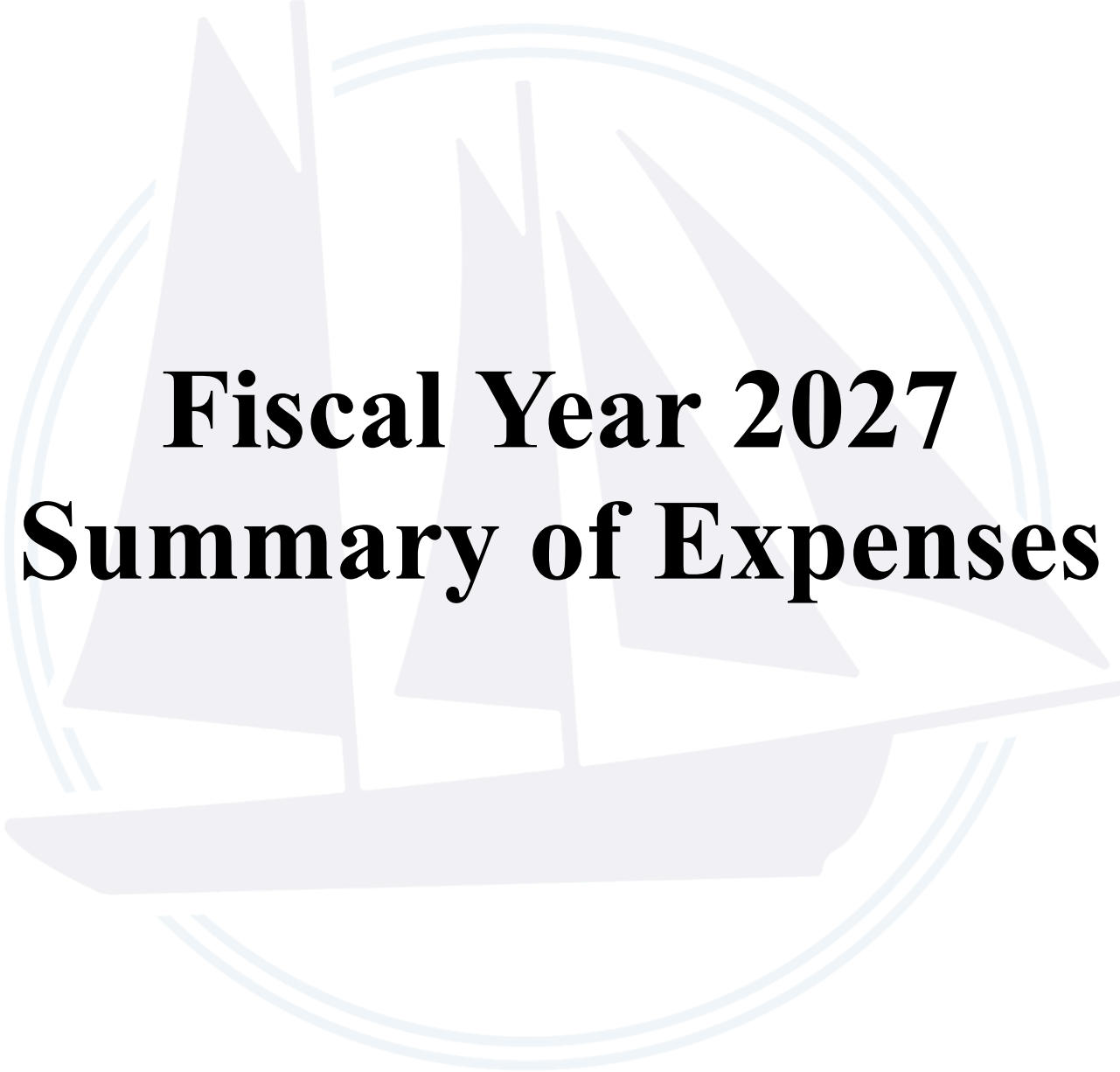
- **Personnel & Benefits:** We maintained current staffing levels, accounting only for contractual salary obligations and a projected 9% increase in healthcare costs.
- **Operational Efficiency:** Non-personnel expenses were capped at 2%, with targeted adjustments only for inflation-sensitive expenditures.
- **Debt Service:** We realized a significant \$2.7M savings from the retirement of our pension bond.
- **Revenue:** We held revenue flat with the exception of a \$478k reduction in grant funding.
- **Fund Balance:** We held General Ed fund balance usage at the FY26 level of \$3.9 million and eliminated fund balance reliance in our Adult Ed and Food Service programs to ensure their long-term sustainability.

Based on these assumptions, expenditures would see a 2.7% increase over FY26 and the resulting baseline tax levy increase was projected to be 3.51%.

Since establishing this roll forward budget, we incorporated strategic requests from school leaders and department heads. With the unanticipated reduction in State funding due to the EPS formula, we carefully made reductions to ensure the final budget is both fiscally responsible and focused on our strategic goals.

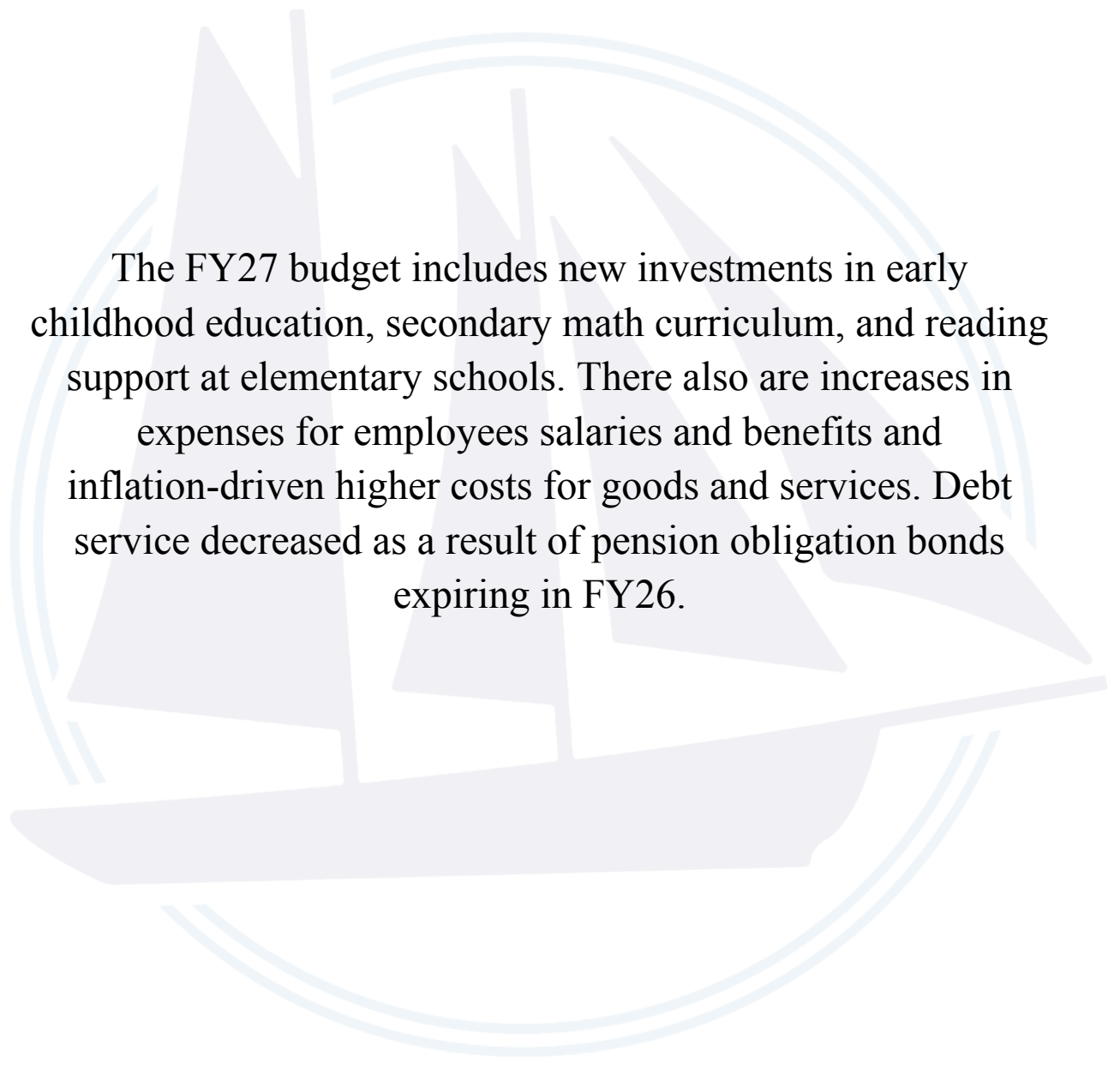
Portland Public Schools
FY2027 Expenditure Summary Budget - All Funds
Roll Forward Budget
January 12, 2026

	FY25 ACTUAL	FY26 BUDGET	FY27 ROLLFORWARD BUDGET	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS					
Regular & Temporary Salaries	\$94,179,932	\$103,217,955	\$107,772,730	\$4,554,775	4.4%
Total Benefits	\$27,947,431	\$31,904,675	\$33,925,082	\$2,020,407	6.3%
TOTAL SALARIES & BENEFITS	\$122,127,363	\$135,122,630	\$141,697,812	\$6,575,182	4.9%
CONTRACTED SERVICES					
PreK-12th Contracted Services	\$1,425,949	\$1,675,239	\$1,635,304	-\$39,935	-2.4%
SPED Contracted Services	\$7,448,681	\$4,028,950	\$4,109,529	\$80,579	2.0%
Adult Ed Contracted Services	\$23,953	\$27,764	\$28,319	\$555	2.0%
Ops & Comm Contracted Services	\$4,564,695	\$3,477,823	\$3,526,979	\$49,156	1.4%
Ins & Legal Contracted Services	\$992,440	\$1,175,544	\$1,293,098	\$117,554	10.0%
Facilities Contracted Services	\$3,465,943	\$3,762,225	\$3,788,546	\$26,321	0.7%
Transport Contracted Services	\$921,832	\$867,000	\$936,240	\$69,240	8.0%
TOTAL CONTRACTED SERVICES	\$18,843,492	\$15,014,545	\$15,318,016	\$303,471	2.0%
SUPPLIES					
Academic Supplies	\$2,675,205	\$2,102,894	\$2,165,352	\$62,458	3.0%
Operations Supplies	\$5,050,791	\$4,793,514	\$5,200,084	\$406,570	8.5%
TOTAL SUPPLIES	\$7,725,996	\$6,896,408	\$7,365,436	\$469,028	6.8%
MISCELLANEOUS	\$2,411,916	\$693,992	\$686,802	-\$7,190	-1.0%
CAPITAL EQUIPMENT	\$379,547	\$482,400	\$492,048	\$9,648	2.0%
DEBT SERVICE	\$13,075,224	\$13,555,724	\$10,869,250	-\$2,686,474	-19.8%
TOTAL NON SALARY AND BENEFITS	\$42,436,175	\$36,643,069	\$34,731,551	-\$1,911,518	-5.2%
TOTAL EXPENDITURES	\$164,563,538	\$171,765,699	\$176,429,363	\$4,663,664	2.7%



Fiscal Year 2027 Summary of Expenses

PORTLAND PUBLIC SCHOOLS



The FY27 budget includes new investments in early childhood education, secondary math curriculum, and reading support at elementary schools. There also are increases in expenses for employees salaries and benefits and inflation-driven higher costs for goods and services. Debt service decreased as a result of pension obligation bonds expiring in FY26.

Portland Public Schools
FY2027 Expenditure Summary Budget - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries							
Professional Salary	\$57,765,843	\$62,233,669	\$65,906,760	\$65,594,648	\$65,787,506	\$3,553,837	5.7%
Instructional Aide/Asst	\$8,390,736	\$9,464,895	\$11,507,052	\$11,482,202	\$11,480,874	\$2,015,979	21.3%
Administration/Regular Support	\$22,071,539	\$25,180,129	\$25,753,433	\$25,554,226	\$25,524,833	\$344,704	1.4%
Total Regular Salaries	\$88,228,118	\$96,878,693	\$103,167,245	\$102,631,076	\$102,793,213	\$5,914,520	6.1%
Temporary Salaries							
Temporary Salary	\$1,448,084	\$1,510,238	\$1,384,820	\$1,380,150	\$1,380,150	-\$130,088	-8.6%
Tutor	\$6,616	\$65,894	\$40,949	\$40,836	\$40,836	-\$25,058	-38.0%
Substitute	\$2,693,534	\$2,388,182	\$2,510,960	\$2,504,568	\$2,504,568	\$116,386	4.9%
Teacher Additional Pay	\$60,847	\$123,504	\$108,078	\$107,782	\$107,782	-\$15,722	-12.7%
Regular Support Overtime	\$1,393	\$42,197	\$41,883	\$41,769	\$41,769	-\$428	-1.0%
Stipend/Differential	\$1,399,094	\$1,546,293	\$1,257,651	\$1,254,174	\$1,254,174	-\$292,119	-18.9%
Retirement Sick Payout	\$0	\$500,000	\$469,217	\$467,922	\$467,922	-\$32,078	-6.4%
Stipend/Other	\$342,246	\$162,954	\$448,927	\$447,685	\$447,685	\$284,731	174.7%
Total Temporary Salaries	\$5,951,814	\$6,339,262	\$6,262,485	\$6,244,886	\$6,244,886	-\$94,376	-1.5%
Total Salaries	\$94,179,932	\$103,217,955	\$109,429,730	\$108,875,962	\$109,038,099	\$5,820,144	5.6%
Benefits							
Health Insurance	\$19,634,094	\$23,039,858	\$24,075,367	\$23,938,668	\$24,088,119	\$1,048,261	4.5%
Medicare	\$1,350,365	\$1,475,400	\$1,614,045	\$1,605,936	\$1,611,110	\$135,710	9.2%
Retirement	\$5,519,695	\$5,379,387	\$6,245,529	\$6,208,575	\$6,239,412	\$860,025	16.0%
Tuition Reimbursement	\$426,666	\$195,647	\$364,410	\$363,404	\$363,404	\$167,757	85.7%
Workers Compensation	\$562,478	\$511,572	\$550,000	\$548,482	\$548,482	\$36,910	7.2%
Unemployment	\$85,999	\$0	\$155,000	\$154,572	\$154,572	\$154,572	100.0%
All Other	\$311,596	\$796,671	\$965,968	\$960,042	\$962,514	\$165,843	20.8%
PFML	\$57,066	\$506,140	\$558,052	\$555,248	\$556,163	\$50,023	9.9%
Total Benefits	\$27,947,958	\$31,904,675	\$34,528,371	\$34,334,926	\$34,523,775	\$2,619,100	8.2%
TOTAL SALARIES & BENEFITS	\$122,127,890	\$135,122,630	\$143,958,101	\$143,210,888	\$143,561,874	\$8,439,244	6.2%
CONTRACTED SERVICES							
PreK - 12th							
Contractual Pre-K	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Employee Train & Development Services	\$219,151	\$200,107	\$207,359	\$207,359	\$207,359	\$7,252	3.6%
EBooks & Online Subscriptions	\$110,133	\$57,121	\$87,091	\$87,091	\$87,091	\$29,970	52.5%
Software/Annual Subscription	\$879,607	\$1,238,885	\$1,477,647	\$1,477,647	\$1,477,647	\$238,762	19.3%
Tuition to Post-Secondary	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Staff Travel	\$188,114	\$169,126	\$161,844	\$161,844	\$161,844	-\$7,282	-4.3%
Security	\$28,945	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.0%
Total PreK-12th Contracted Services	\$1,425,949	\$1,675,239	\$1,943,941	\$1,943,941	\$1,943,941	\$268,702	16.0%
Special Education							
Special Education Contracted Services	\$3,905,313	\$425,000	\$1,110,847	\$1,050,847	\$1,044,903	\$619,903	145.9%
Tuition To In-State SAU	\$92,461	\$3,950	\$73,950	\$73,950	\$73,950	\$70,000	1772.2%
Tuition to Private Source	\$3,450,906	\$3,600,000	\$3,600,000	\$3,600,000	\$3,600,000	\$0	0.0%
Total SPED Contracted Services	\$7,448,681	\$4,028,950	\$4,784,797	\$4,724,797	\$4,718,853	\$689,903	17.1%
Adult Education							
Adult Ed Contracted Services	\$0	\$4,947	\$4,947	\$4,947	\$4,947	\$0	0.0%
Adult Education Advertising	\$23,953	\$18,150	\$16,550	\$16,550	\$16,550	-\$1,600	-8.8%

Portland Public Schools
FY2027 Expenditure Summary Budget - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
Adult Ed Travel	\$0	\$4,667	\$4,667	\$4,667	\$4,667	\$0	0.0%
Total Adult Ed Contracted Services	\$23,953	\$27,764	\$26,164	\$26,164	\$26,164	-\$1,600	-5.8%
Ops and Comms							
Purchased Prof & Technical Services	\$3,849,894	\$2,695,803	\$3,232,024	\$3,132,024	\$3,132,024	\$436,221	16.2%
Other Professional Services	\$108,086	\$11,000	\$17,000	\$17,000	\$17,000	\$6,000	54.5%
Computer Lease	\$91,600	\$0	\$0	\$0	\$0	\$0	0.0%
Other Purchased Services	\$1,144	\$1,600	\$1,600	\$1,600	\$1,600	\$0	0.0%
Tech Related Repairs and Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Software Maintenance	\$124,673	\$265,000	\$135,000	\$135,000	\$135,000	-\$130,000	-49.1%
Postage	\$37,752	\$41,884	\$40,356	\$40,356	\$40,356	-\$1,528	-3.6%
Phone	\$149,335	\$226,638	\$177,714	\$177,714	\$177,714	-\$48,924	-21.6%
Internet Connectivity	\$13,485	\$8,543	\$8,543	\$8,543	\$8,543	\$0	0.0%
Advertising	\$25,097	\$26,500	\$25,500	\$25,500	\$25,500	-\$1,000	-3.8%
Printing/Binding	\$30,868	\$40,041	\$30,686	\$30,686	\$30,686	-\$9,355	-23.4%
Photocopying	\$132,760	\$160,814	\$149,577	\$149,577	\$149,577	-\$11,237	-7.0%
Total Operations & Communications Contracted Services	\$4,564,695	\$3,477,823	\$3,818,000	\$3,718,000	\$3,718,000	\$240,177	6.9%
Insurance & Legal							
Insurance - General Liability	\$712,381	\$846,644	\$789,734	\$789,734	\$789,734	-\$56,910	-6.7%
Legal Services	\$280,059	\$328,900	\$273,900	\$273,900	\$273,900	-\$55,000	-16.7%
Total Insurance & Legal Contracted Services	\$992,440	\$1,175,544	\$1,063,634	\$1,063,634	\$1,063,634	-\$111,910	-9.5%
Facilities							
Alarms	\$5,100	\$5,000	\$5,100	\$5,100	\$5,100	\$100	2.0%
Architect/Engineering - NSA	\$66,675	\$10,000	\$360,000	\$360,000	\$360,000	\$350,000	3500.0%
Water	\$57,548	\$53,652	\$56,279	\$56,279	\$56,279	\$2,627	4.9%
Sewer	\$134,076	\$122,242	\$127,396	\$127,396	\$127,396	\$5,154	4.2%
Waste Disposal Services	\$159,794	\$150,333	\$154,728	\$154,728	\$154,728	\$4,395	2.9%
Recycling Services	\$126,692	\$140,500	\$139,100	\$139,100	\$139,100	-\$1,400	-1.0%
Hazard Waste Disposal	\$2,303	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.0%
Repair and Maintenance Services	\$1,141,141	\$1,160,830	\$1,230,225	\$1,230,225	\$1,230,225	\$69,395	6.0%
HVAC Maintenance	\$648,580	\$865,000	\$865,000	\$865,000	\$865,000	\$0	0.0%
Mowing/Plowing/Field Maintenance	\$460,856	\$620,000	\$530,000	\$530,000	\$530,000	-\$90,000	-14.5%
Pest Management Services	\$21,998	\$22,967	\$23,850	\$23,850	\$23,850	\$883	3.8%
Fire Extinguisher Maintenance Services	\$0	\$10,000	\$0	\$0	\$0	-\$10,000	-100.0%
Asbestos/Mold Services	\$6,198	\$40,000	\$20,000	\$20,000	\$20,000	-\$20,000	-50.0%
Vehicle & Equipment Repair	\$24,944	\$32,000	\$34,000	\$34,000	\$34,000	\$2,000	6.3%
Rentals	\$610,037	\$525,701	\$536,998	\$536,998	\$536,998	\$11,297	2.1%
Total Facilities Contracted Services	\$3,465,943	\$3,762,225	\$4,086,676	\$4,086,676	\$4,086,676	\$324,451	8.6%
Transportation							
Student Transportation Services	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.0%
Student Transportation Purchase/Private (Sped OOD and Hon	\$921,832	\$865,000	\$836,500	\$836,500	\$836,500	-\$28,500	-3.3%
Total Transport Contracted Services	\$921,832	\$867,000	\$838,500	\$838,500	\$838,500	-\$28,500	-3.3%
TOTAL CONTRACTED SERVICES	\$18,843,492	\$15,014,545	\$16,561,712	\$16,401,712	\$16,395,768	\$1,381,223	9.2%
SUPPLIES							
Academic							
General Supplies	\$1,079,447	\$661,867	\$792,389	\$792,389	\$792,389	\$130,522	19.7%
Instructional Supplies	\$375,734	\$479,178	\$543,245	\$543,245	\$543,245	\$64,067	13.4%
Books Periodicals	\$239,900	\$649,352	\$862,669	\$862,669	\$862,669	\$213,317	32.9%

Portland Public Schools
FY2027 Expenditure Summary Budget - All Funds
Board of Education Recommended Budget
April 14, 2026

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
Tech Related Supplies	\$497,593	\$165,457	\$143,960	\$143,960	\$143,960	-\$21,497	-13.0%
Software Licenses	\$214,139	\$54,451	\$57,411	\$57,411	\$57,411	\$2,960	5.4%
Audiovisual Supplies	\$802	\$2,589	\$3,300	\$3,300	\$3,300	\$711	27.5%
CTE Minor Equipment	\$267,590	\$90,000	\$128,563	\$128,563	\$128,563	\$38,563	42.8%
Total Academic Supplies	\$2,675,205	\$2,102,894	\$2,531,537	\$2,531,537	\$2,531,537	\$428,643	20.4%
Operations							
Custodial Supplies	\$281,385	\$262,804	\$267,355	\$267,355	\$267,355	\$4,551	1.7%
Energy	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Natural Gas	\$923,088	\$853,171	\$865,141	\$836,211	\$865,141	\$11,970	1.4%
Electricity	\$1,100,626	\$865,879	\$1,054,239	\$1,025,308	\$1,054,239	\$188,360	21.8%
Bottled Gas	\$20,463	\$5,000	\$25,000	\$25,000	\$25,000	\$20,000	400.0%
Oil	\$57,071	\$69,840	\$72,000	\$72,000	\$72,000	\$2,160	3.1%
Gasoline	\$192,394	\$259,000	\$255,000	\$255,000	\$255,000	-\$4,000	-1.5%
Food	\$2,259,595	\$2,250,000	\$2,338,680	\$2,338,680	\$2,338,680	\$88,680	3.9%
Non-Food Supplies	\$216,170	\$227,820	\$223,735	\$223,735	\$217,791	-\$10,029	-4.4%
Total Operations Supplies	\$5,050,791	\$4,793,514	\$5,101,150	\$5,043,289	\$5,095,206	\$301,692	6.3%
TOTAL SUPPLIES	\$7,725,996	\$6,896,408	\$7,632,687	\$7,574,826	\$7,626,743	\$730,335	10.6%
MISCELLANEOUS							
Dues and Fees	\$261,111	\$310,188	\$229,853	\$229,853	\$229,853	-\$80,335	-25.9%
Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Maine State Billing Fees	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
School Board Conference Fees	\$300	\$0	\$0	\$0	\$0	\$0	0.0%
Judgments Against SAU	\$23,500	\$0	\$0	\$0	\$0	\$0	0.0%
Field Trip Transportation	\$0	\$98,764	\$93,817	\$93,817	\$93,817	-\$4,947	-5.0%
Miscellaneous Expenditures	\$325,709	\$264,383	\$19,430	\$19,430	\$19,430	-\$244,953	-92.7%
Other Items	\$29,588	\$20,657	\$0	\$0	\$0	-\$20,657	-100.0%
Fund Transfers Out	\$1,771,709	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL MISCELLANEOUS	\$2,411,916	\$693,992	\$343,100	\$343,100	\$343,100	-\$350,892	-50.6%
CAPITAL EQUIPMENT							
Equipment Greater Than \$10,000	\$248,528	\$85,000	\$109,500	\$109,500	\$109,500	\$24,500	28.8%
Equipment Less Than \$10,000	\$40,928	\$115,000	\$185,100	\$185,100	\$185,100	\$70,100	61.0%
Vehicles (Non-Student)	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Tech Related Equip Greater Than \$10,000	\$455	\$0	\$0	\$0	\$0	\$0	0.0%
Tech Related Equipment Less Than \$10,000	\$89,636	\$282,400	\$174,000	\$174,000	\$174,000	-\$108,400	-38.4%
Student Transportation Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CAPITAL EQUIPMENT	\$379,547	\$482,400	\$468,600	\$468,600	\$468,600	-\$13,800	-2.9%
DEBT SERVICE							
Principal	\$8,992,171	\$9,967,132	\$7,524,201	\$7,369,451	\$7,524,201	-\$2,442,931	-24.5%
Interest	\$4,083,053	\$3,588,592	\$3,403,926	\$3,366,537	\$3,403,926	-\$184,666	-5.1%
Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL DEBT SERVICE	\$13,075,224	\$13,555,724	\$10,928,127	\$10,735,988	\$10,928,127	-\$2,627,597	-19.4%
TOTAL NON SALARY AND BENEFITS	\$42,436,176	\$36,643,069	\$35,934,226	\$35,524,226	\$35,762,338	-\$880,731	-2.4%
TOTAL EXPENDITURES	\$164,564,066	\$171,765,699	\$179,892,327	\$178,735,114	\$179,324,212	\$7,558,513	4.4%

Portland Public Schools
FY2027 Expenditure Five-Year Projection
Board of Education Recommended Budget
April 14, 2026

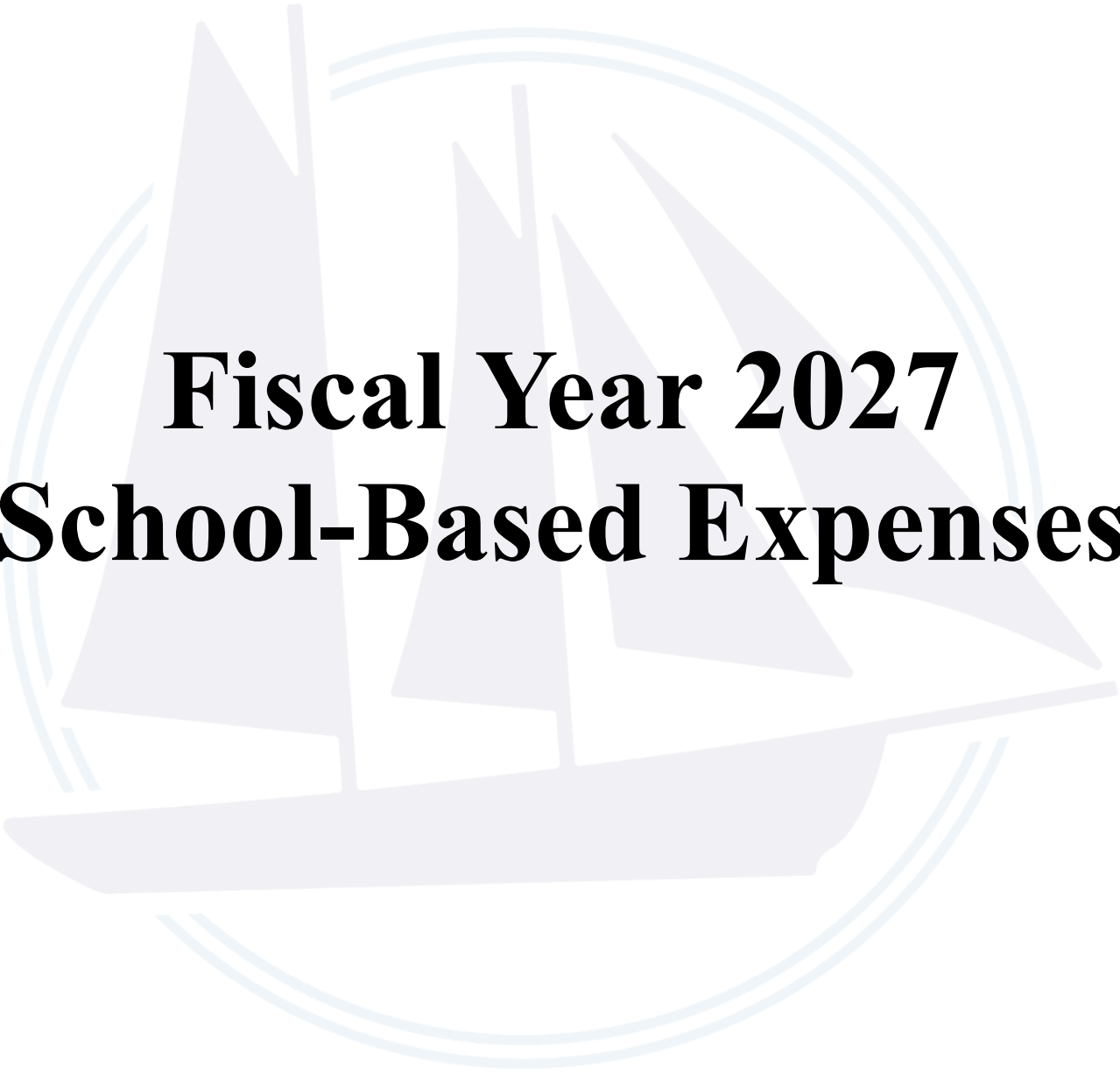
	FY27 Board Apr 14	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
SALARIES & BENEFITS						
Regular Salaries						
Professional Salary	\$65,787,506	\$69,076,881	\$72,530,725	\$76,157,262	\$79,965,125	\$83,963,381
Instructional Aide/Asst	\$11,480,874	\$12,054,918	\$12,657,664	\$13,290,547	\$13,955,074	\$14,652,828
Administration/Regular Support	\$25,524,833	\$26,290,578	\$27,079,295	\$27,891,674	\$28,728,424	\$29,590,277
Total Regular Salaries	\$102,793,213	\$107,422,377	\$112,267,684	\$117,339,483	\$122,648,623	\$128,206,486
Temporary Salaries						
Temporary Salary	\$1,380,150	\$1,407,753	\$1,435,908	\$1,464,626	\$1,493,919	\$1,523,797
Tutor	\$40,836	\$41,244	\$41,657	\$42,073	\$42,494	\$42,919
Substitute	\$2,504,568	\$2,554,659	\$2,605,753	\$2,657,868	\$2,711,025	\$2,765,245
Teacher Additional Pay	\$107,782	\$108,860	\$109,948	\$111,048	\$112,158	\$113,280
Regular Support Overtime	\$41,769	\$42,187	\$42,609	\$43,035	\$43,465	\$43,900
Stipend/Differential	\$1,254,174	\$1,266,716	\$1,279,383	\$1,292,177	\$1,305,098	\$1,318,149
Retirement Sick Payout	\$467,922	\$472,601	\$477,327	\$482,101	\$486,922	\$491,791
Stipend/Other	\$447,685	\$452,162	\$456,683	\$461,250	\$465,863	\$470,521
Total Temporary Salaries	\$6,244,886	\$6,346,182	\$6,449,268	\$6,554,177	\$6,660,944	\$6,769,603
Total Salaries	\$109,038,099	\$113,768,559	\$118,716,952	\$123,893,660	\$129,309,567	\$134,976,089
Benefits						
Health Insurance	\$24,088,119	\$26,015,169	\$28,096,382	\$30,344,093	\$32,771,620	\$35,393,350
Medicare	\$1,611,110	\$1,683,664	\$1,759,606	\$1,839,098	\$1,922,310	\$2,009,420
Retirement	\$6,239,412	\$6,520,396	\$6,814,499	\$7,122,351	\$7,444,609	\$7,781,963
Tuition Reimbursement	\$363,404	\$367,038	\$370,708	\$374,416	\$378,160	\$381,941
Workers Compensation	\$548,482	\$553,967	\$559,506	\$565,102	\$570,753	\$576,460
Unemployment	\$154,572	\$156,118	\$157,679	\$159,256	\$160,848	\$162,457
All Other	\$962,514	\$1,010,640	\$1,061,172	\$1,114,230	\$1,169,942	\$1,228,439
PFML	\$556,163	\$581,209	\$607,424	\$634,865	\$663,590	\$693,661
Total Benefits	\$34,523,775	\$36,888,199	\$39,426,977	\$42,153,410	\$45,081,831	\$48,227,691
TOTAL SALARIES & BENEFITS	\$143,561,874	\$150,656,758	\$158,143,930	\$166,047,069	\$174,391,398	\$183,203,780
CONTRACTED SERVICES						
Total PreK-12th Contracted Services	\$1,943,941	\$1,982,820	\$2,022,476	\$2,062,926	\$2,104,184	\$2,146,268
Total SPED Contracted Services	\$4,718,853	\$4,813,230	\$4,909,495	\$5,007,685	\$5,107,838	\$5,209,995
Total Adult Ed Contracted Services	\$26,164	\$26,687	\$27,221	\$27,765	\$28,321	\$28,887
Total Operations & Communications Contracted Services	\$3,718,000	\$3,792,360	\$3,868,207	\$3,945,571	\$4,024,483	\$4,104,972
Total Insurance & Legal Contracted Services	\$1,063,634	\$1,084,907	\$1,106,605	\$1,128,737	\$1,151,312	\$1,174,338
Total Facilities Contracted Services	\$4,086,676	\$4,168,410	\$4,251,778	\$4,336,813	\$4,423,550	\$4,512,021
Total Transport Contracted Services	\$838,500	\$855,270	\$872,375	\$889,823	\$907,619	\$925,772
TOTAL CONTRACTED SERVICES	\$16,395,768	\$16,723,683	\$17,058,157	\$17,399,320	\$17,747,307	\$18,102,253
SUPPLIES						
Total Academic Supplies	\$2,531,537	\$2,582,168	\$2,633,811	\$2,686,487	\$2,740,217	\$2,795,021
Total Operations Supplies	\$5,095,206	\$5,197,110	\$5,301,052	\$5,407,073	\$5,515,215	\$5,625,519
TOTAL SUPPLIES	\$7,626,743	\$7,779,278	\$7,934,863	\$8,093,561	\$8,255,432	\$8,420,541
TOTAL MISCELLANEOUS	\$343,100	\$349,962	\$356,961	\$364,100	\$371,382	\$378,810

Portland Public Schools
FY2027 Expenditure Five-Year Projection
Board of Education Recommended Budget
April 14, 2026

	FY27 Board Apr 14	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
TOTAL CAPITAL EQUIPMENT	\$468,600	\$477,972	\$487,531	\$497,282	\$507,228	\$517,372
TOTAL DEBT SERVICE	\$10,928,127	\$9,786,544	\$9,731,707	\$9,738,889	\$9,111,931	\$9,053,845
TOTAL NON SALARY AND BENEFITS	\$35,762,338	\$35,117,439	\$35,569,220	\$36,093,153	\$35,993,279	\$36,472,820
TOTAL EXPENDITURES	\$179,324,212	\$185,774,197	\$193,713,150	\$202,140,222	\$210,384,678	\$219,676,600

Portland Public Schools
FY2027 Expenditure by State Budget Categoricals
Board of Education Recommended Budget
April 14, 2026

State Budget Category	FY24 ACTUAL	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance		\$ +/(-) v FY26	% +/- v FY26
					Comm Rev Mar 23	FY27 Board Apr 14		
1. Regular Instruction	\$51,894,182	\$55,783,720	\$59,628,553	\$61,848,693	\$61,499,412	\$61,567,550	\$1,938,997	3.3%
2. Special Education Instruction	\$23,242,110	\$25,450,875	\$26,381,408	\$28,940,007	\$28,812,274	\$28,846,671	\$2,465,263	9.3%
3. CTE (Vocational) Instruction	\$3,582,685	\$4,004,632	\$3,789,146	\$4,034,573	\$4,037,445	\$4,039,394	\$250,248	6.6%
4. Other Instruction	\$2,576,905	\$2,139,627	\$2,589,312	\$2,607,979	\$2,602,826	\$2,602,826	\$13,514	0.5%
5. Student & Staff Support	\$13,592,176	\$15,354,384	\$17,332,105	\$17,606,284	\$17,589,009	\$17,948,271	\$616,166	3.6%
6. System Administration	\$5,847,764	\$6,060,933	\$5,797,833	\$6,764,863	\$6,422,340	\$6,429,235	\$631,402	10.9%
7. School Administration	\$6,840,936	\$6,659,683	\$7,438,098	\$7,789,572	\$7,769,411	\$7,775,865	\$337,767	4.5%
8. Transportation & Buses	\$5,200,915	\$4,138,396	\$4,873,278	\$4,873,045	\$4,863,682	\$4,872,059	-\$1,219	0.0%
9. Facilities Maintenance	\$10,847,014	\$15,050,081	\$15,386,271	\$16,399,310	\$16,323,382	\$16,398,426	\$1,012,155	6.6%
10. Debt Service	\$12,614,737	\$9,023,421	\$9,627,973	\$7,142,223	\$6,950,084	\$7,142,223	-\$2,485,750	-25.8%
11. All Other Expenditures	\$744,372	\$889,460	\$859,830	\$626,322	\$625,862	\$626,044	-\$233,786	-27.2%
Total General Fund	\$136,983,796	\$144,555,212	\$153,703,807	\$158,632,870	\$157,495,727	\$158,248,564	\$4,544,757	3.0%
Adult Education	\$2,896,077	\$3,170,796	\$3,463,530	\$3,400,057	\$3,379,987	\$3,381,449	-\$82,081	-2.4%
Food Service	\$4,615,033	\$5,212,098	\$5,633,637	\$5,371,025	\$5,371,025	\$5,371,025	-\$262,612	-4.7%
TOTAL EXPENDITURES	\$144,494,905	\$152,938,106	\$162,800,974	\$167,403,952	\$166,246,739	\$167,001,038	\$4,200,064	2.6%



Fiscal Year 2027 School-Based Expenses

PORTLAND PUBLIC SCHOOLS

Our student population has declined. At the same time, the cost of staffing and supplies has increased based on collective bargaining agreements and inflation. In response to requests from school staff, PPS budgeted for a 5% increase in supplies (compared to a zero-based budget process in departments) and salaries increased by the rates in the collective bargaining agreements. This section includes total student enrollment and staffing, total school-based expenses, and staffing and expenditures per school:

Portland Public Schools
FY2027 Summary Revenue Budget
Eight Year Enrollment Pattern
Board of Education Recommended Budget
April 14, 2026

School Year	Total Enrollment	Economically Disadvantaged		Students with IEPs		English Learners (EL)	
2025-26	6,242	3,271	52%	1,296	21%	1,798	29%
2024-25	6,498	3,653	56%	1,158	18%	1,955	30%
2023-24	6,616	3,306	50%	1,174	18%	2,000	30%
2022-23	6,436	2,851	44%	1,122	17%	1,683	26%
2021-22	6,456	2,865	44%	1,136	18%	1,622	25%
2020-21	6,495	3,266	50%	1,109	17%	1,483	23%
2019-20	6,748	3,555	53%	1,079	16%	1,564	23%
2018-19	6,695	3,436	51%	1,054	16%	1,663	25%

FY2027 School Staffing Summary
Board of Education Recommended Budget
April 14, 2026

	SY 25-26	SY 26-27
Teachers / Instructional Coaches	624.0	631.5
Education Technicians	251.7	261.7
Admin Staff	63.5	63.5
Administrative Staff	33.6	33.6
Support Staff	88.8	88.3
Facilities	67.8	67.8
Dedicated Subs	37.0	36.0
Total Staff	1,166.3	1,182.3

Portland Public Schools
FY2027 School Staffing Summary
Board of Education Recommended Budget
April 14, 2026

	Cliff Island		East End		Longfellow		Lyseth	
	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27
Instructional Staff	1.4	1.4	28.5	28.5	16.4	16.4	34	34
Pre-K Teacher	0.0	0.0	2	2	1	1	2	2
Teacher	1.0	1.0	19	19	12	12	25	25
Specials Teacher	0.3	0.3	3.5	3.5	2.4	2.4	4	4
Librarian	0.1	0.1	1	1	0.5	0.5	1	1
Reading Specialist	0	0	2	2	0.5	0.5	1	1
Math Specialist	0	0	1	1	0	0	1	1
Special Education Teachers	0	0	6	7	3	4	4	5
Special Education Teacher	0	0	0	0	0	0	0	0
Resource Room Teacher	0	0	3	3	2	2	4	4
Specialized Programs Teacher	0	0	2	2	1	1	0	0
Pre-K Sped	0	0	1	2	0	1	0	1
Multilingual Teachers	0	0	8	9	0.5	0.5	5	5
ESOL Teacher	0	0	7	7	0.5	0.5	4	4
Pre-K ESOL Teacher	0	0	1	2	0	0	1	1
Education Technicians	0	0	24.5	25.5	8.7	14.7	11.5	11.5
Ed Tech III	0	0	2	3	0	0	0	0
Pre-K Ed Tech III	0	0	2	2	1	1	2	2
Pre-K Sped Ed-Tech III	0	0	2	2	0	6	2	2
Sped Ed Tech III	0	0	17	17	7.7	7.7	7	7
ML Ed Tech III	0	0	1.5	1.5	0	0	0	0
Health Ed Tech III	0	0	0	0	0	0	0.5	0.5
Admin Staff:	0.1	0.1	4	4	2.5	2.5	4	4
Principal	0.1	0.1	1	1	1	1	1	1
Assistant Principal	0	0	1	1	1	1	1	1
Teacher Leader	0	0	0	0	0	0	0	0
Athletic Director	0	0	0	0	0	0	0	0
Special Education Coordinator	0	0	1	1	0.5	0.5	1	1
School Culture Coordinator	0	0	1	1	0	0	1	1
Director Co-Curricular	0	0	0	0	0	0	0	0
Administrative Staff	0	0	3	3	1.6	1.6	2	2
Secretary Lead - FY	0	0	1	1	1	1	1	1
Secretary Lead - SY	0	0	0	0	0	0	0	0
Secretary - FY	0	0	0	0	0	0	0	0
Secretary - SY	0	0	1	1	0.6	0.6	1	1
Community School Coordinator	0	0	1	1	0	0	0	0
Instructional Coaches	0	0	1	1	1	1	1	1
Instructional Coaches	0	0	1	1	1	1	1	1
Support Staff	0	0	4	4	3	3	3	3
Social Worker	0	0	2	2	2	2	2	2
Guidance Counselor	0	0	1	1	0	0	0	0
Psychologist	0	0	0	0	0	0	0	0
Speech Therapist	0	0	0	0	0	0	0	0
School Nurse	0	0	1	1	1	1	1	1
Occupational Therapist	0	0	0	0	0	0	0	0
Physical Therapist	0	0	0	0	0	0	0	0
Athletic Trainer	0	0	0	0	0	0	0	0
Extended Learning Coordinator	0	0	0	0	0	0	0	0
Make It Happen Coordinator	0	0	0	0	0	0		
Health Assistant	0	0	0	0	0	0	0	0
Coordinator Student Services	0	0	0	0	0	0	0	0
Facilities	0.3	0.3	4	4	2.5	2.5	3	3
Building Custodian Head	0.0	0.0	0	0	0	0	0	0
Building Custodian	0.0	0.0	0	0	0	0	0	0
Building Custodian II - 1st Shift	0.3	0.3	0	0	0	0	0	0
Building Custodian II - 2nd Shift	0	0	2	2	1.5	1.5	2	2
Building Custodian III Head	0	0	0	0	1	1	0	0
Building Custodian III Shift Supervisor	0	0	1	1	0	0	0	0
Building Custodian IV Head	0	0	1	1	0	0	1	1
Substitutes	0	0	3	3	2	2	3	3
Dedicated Sub	0	0	3	3	2	2	3	3
TOTAL FTE	1.7	1.7	86	89	41.2	48.2	70.5	71.5

Portland Public Schools
FY2027 School Staffing Summary
Board of Education Recommended Budget
April 14, 2026

	Ocean Ave.		Peaks Island		Presumpscot		Reiche	
	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27
Instructional Staff	24.2	24.2	6.5	6.5	20.2	20.2	34.8	34.8
Pre-K Teacher	0	0	1.0	1.0	3	3	4	4
Teacher	18	18	4.0	4.0	12	12	22	22
Specials Teacher	3.2	3.2	0.6	0.6	3.2	3.2	3.8	3.8
Librarian	1	1	0.5	0.5	0	0	1	1
Reading Specialist	1	1	0.5	0.5	1	1	3	3
Math Specialist	1	1	0.0	0.0	1	1	1	1
Special Education Teachers	5	6	1	1	3	3	4	5
Special Education Teacher	0	0	0	0	0	0	0	0
Resource Room Teacher	3	3	1	1	2	2	3	3
Specialized Programs Teacher	2	2	0	0	1	1	1	1
Pre-K Sped	0	1	0	0	0	0	0	1
Multilingual Teachers	3.2	3.2	0	0	4	4	10	11
ESOL Teacher	3.2	3.2	0	0	3	3	9	9
Pre-K ESOL Teacher	0	0	0	0	1	1	1	2
Education Technicians	19.75	19.75	3	3	16	14	17.2	19.1
Ed Tech III	2	2	0	0	1	1	3	5
Pre-K Ed Tech III	0	0	1	1	3	3	4	4
Pre-K Sped Ed-Tech III	0	0	0	0	8	8	1	1
Sped Ed Tech III	17	17	2	2	3	1	7	7
ML Ed Tech III	0.75	0.75	0	0	1	1	2	2
Health Ed Tech III	0	0	0	0	0	0	0.2	0.1
Admin Staff:	4	4	0.9	0.9	3	3	5	5
Principal	1	1	0.9	0.9	1	1	0	0
Assistant Principal	1	1	0	0	1	1	0	0
Teacher Leader	0	0	0	0	0	0	3	3
Athletic Director	0	0	0	0	0	0	0	0
Special Education Coordinator	1	1	0	0	0.5	0.5	1	1
School Culture Coordinator	1	1	0	0	0.5	0.5	1	1
Director Co-Curricular	0	0	0	0	0	0	0	0
Administrative Staff	2	2	1	1	1	1	2	2
Secretary Lead - FY	1	1	0	0	1	1	1	1
Secretary Lead - SY	0	0	1	1	0	0	0	0
Secretary - FY	0	0	0	0	0	0	0	0
Secretary - SY	1	1	0	0	0	0	1	1
Community School Coordinator	0	0	0	0	0	0	0	0
Instructional Coaches	1	1	0	0	0	0	1	1
Instructional Coaches	1	1	0	0	0	0	1	1
Support Staff	4	4	1.5	1.5	2	2	5	5
Social Worker	2	2	0.5	0.5	1	1	3	3
Guidance Counselor	0	0	0	0	0	0	0	0
Psychologist	0	0	0	0	0	0	0	0
Speech Therapist	1	1	0	0	0	0	0	0
School Nurse	1	1	1	1	1	1	1	1
Occupational Therapist	0	0	0	0	0	0	0	0
Physical Therapist	0	0	0	0	0	0	0	0
Athletic Trainer	0	0	0	0	0	0	0	0
Extended Learning Coordinator	0	0	0	0	0	0	0	0
Make It Happen Coordinator	0	0	0	0	0	0	0	0
Health Assistant	0	0	0	0	0	0	0	0
Coordinator Student Services	0	0	0	0	0	0	1	1
Facilities	3.5	3.5	1	1	2.5	2.5	5	5
Building Custodian Head	0	0	0	0	0	0	0	0
Building Custodian	0	0	0	0	0	0	0	0
Building Custodian II - 1st Shift	0	0	0	0	1	1	0	0
Building Custodian II - 2nd Shift	2.5	2.5	0	0	0.5	0.5	4	4
Building Custodian III Head	0	0	1	1	1	1	0	0
Building Custodian III Shift Supervisor	0	0	0	0	0	0	0	0
Building Custodian IV Head	1	1	0	0	0	0	1	1
Substitutes	3	3	0	0	2	2	3	3
Dedicated Sub	3	3	0	0	2	2	3	3
TOTAL FTE	69.7	70.7	14.9	14.9	53.7	51.7	87	90.9

Portland Public Schools
FY2027 School Staffing Summary
Board of Education Recommended Budget
April 14, 2026

	Rowe		Talbot		King		Lincoln	
	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27
Instructional Staff	31	31	28.6	28.6	32.5	32.5	30.5	30.5
Pre-K Teacher	2	2	3	3	0	0	0	0
Teacher	22	22	18	18	30	30	30	30
Specials Teacher	4	4	3.6	3.6	0	0	0	0
Librarian	1	1	1	1	0.5	0.5	0.5	0.5
Reading Specialist	1	1	2	2	2	2	0	0
Math Specialist	1	1	1	1	0	0	0	0
Special Education Teachers	6	7	6	8	6	6	6	6
Special Education Teacher	0	0	0	0	0	0	0	0
Resource Room Teacher	4	4	4	4	3	3	3	3
Specialized Programs Teacher	2	2	1	1	3	3	3	3
Pre-K Sped	0	1	1	3	0	0	0	0
Multilingual Teachers	5	5	6	6	6	6	3	3
ESOL Teacher	4	4	5	5	6	6	3	3
Pre-K ESOL Teacher	1	1	1	1	0	0	0	0
Education Technicians	22	28	29.2	29.1	15	15	14	14
Ed Tech III	2	2	2	3	2	2	0	0
Pre-K Ed Tech III	2	2	3	3	0	0	0	0
Pre-K Sped Ed-Tech III	2	8	1	1	0	0	0	0
Sped Ed Tech III	15	15	22	22	11	11	13	13
ML Ed Tech III	1	1	1	0	2	2	1	1
Health Ed Tech III	0	0	0.2	0.1	0	0	0	0
Admin Staff:	4	4	4	4	4	4	4	4
Principal	1	1	1	1	1	1	1	1
Assistant Principal	1	1	1	1	1	1	1	1
Teacher Leader	0	0	0	0	0	0	0	0
Athletic Director	0	0	0	0			0	0
Special Education Coordinator	1	1	1	1	1	1	1	1
School Culture Coordinator	1	1	1	1	1	1	1	1
Director Co-Curricular	0	0	0	0	0	0	0	0
Administrative Staff	2	2	3	3	2	2	2	2
Secretary Lead - FY	1	1	1	1	1	1	1	1
Secretary Lead - SY	0	0	0	0	0	0	0	0
Secretary - FY	0	0	0	0	0	0	0	0
Secretary - SY	1	1	1	1	1	1	1	1
Community School Coordinator	0	0	1	1	0	0	0	0
Instructional Coaches	1	1	1	1	1	1	1	1
Instructional Coaches	1	1	1	1	1	1	1	1
Support Staff	7	7	6.5	6	7	7	7	7
Social Worker	3	3	3	3	3	3	3	3
Guidance Counselor	1	1	0	0	2	2	2	2
Psychologist	0	0	0	0	0	0	0	0
Speech Therapist	2	2	1	1	0	0	0	0
School Nurse	1	1	1	1	1	1	1	1
Occupational Therapist	0	0	1	1	0	0	0	0
Physical Therapist	0	0	0	0	0	0	0	0
Athletic Trainer	0	0	0	0	0	0	0	0
Extended Learning Coordinator	0	0	0	0	0	0	0	0
Make It Happen Coordinator	0	0	0	0	1	1	1	1
Health Assistant	0	0	0.5	0	0	0	0	0
Coordinator Student Services	0	0	0	0	0	0	0	0
Facilities	4	4	5	5	4	4	4.5	4.5
Building Custodian Head	0	0	0	0	0	0	0	0
Building Custodian	0	0	0	0	0	0	0	0
Building Custodian II - 1st Shift	0	0	0	0	0	0	0	0
Building Custodian II - 2nd Shift	3	3	3	3	2	2	2.5	2.5
Building Custodian III Head	0	0	0	0	0	0	0	0
Building Custodian III Shift Supervisor	0	0	1	1	1	1	1	1
Building Custodian IV Head	1	1	1	1	1	1	1	1
Substitutes	3	3	3	3	2	2	2	2
Dedicated Sub	3	3	3	3	2	2	2	2
TOTAL FTE	85	92	92.3	93.7	79.5	79.5	74	74

Portland Public Schools
FY2027 School Staffing Summary
Board of Education Recommended Budget
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	Moore		Casco Bay		Deering		Portland	
	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27	SY25-26	SY26-27
Instructional Staff	33.5	33.5	22.5	22.5	47.2	46.2	48	47
Pre-K Teacher	0	0	0	0	0	0	0	0
Teacher	31	32	22	22	46.7	45.7	47	46
Specials Teacher	0	0	0	0	0	0	0	0
Librarian	0.5	0.5	0.5	0.5	0.5	0.5	1	1
Reading Specialist	2	1	0	0	0	0	0	0
Math Specialist	0	0	0	0	0	0	0	0
Special Education Teachers	6	6	5	5	11	11	7	7
Special Education Teacher	0	0	0	0	0	0	0	0
Resource Room Teacher	3	3	3	3	4	4	4	4
Specialized Programs Teacher	3	3	2	2	7	7	3	3
Pre-K Sped	0	0	0	0	0	0	0	0
Multilingual Teachers	3	3	2.5	2.5	9	9	9	8
ESOL Teacher	3	3	2.5	2.5	9	9	9	8
Pre-K ESOL Teacher	0	0			0	0	0	0
Education Technicians	18	18	5	5.2	28.3	26.3	14.5	13.8
Ed Tech III	0	0	1	1	0.5	0.5	1	1
Pre-K Ed Tech III	0	0	0	0	0	0	0	0
Pre-K Sped Ed-Tech III	0	0	0	0	0	0	0	0
Sped Ed Tech III	17	17	4	4	26	24	12	11
ML Ed Tech III	1	1	0	0	1	1	1	1
Health Ed Tech III	0	0	0	0.2	0.8	0.8	0.5	0.8
Admin Staff:	4	4	4	4	8	8	7	7
Principal	1	1	1	1	1	1	1	1
Assistant Principal	1	1	1	1	2	2	2	2
Teacher Leader	0	0	0	0	0	0	0	0
Athletic Director	0	0	0	0	1	1	1	1
Special Education Coordinator	1	1	1	1	2	2	1	1
School Culture Coordinator	1	1	1	1	2	2	2	2
Director Co-Curricular	0	0	0	0	0	0	0	0
Administrative Staff	2	2	2	2	3	3	3	3
Secretary Lead - FY	1	1	1	1	1	1	1	1
Secretary Lead - SY	0	0	0	0	0	0	0	0
Secretary - FY	0	0	0	0	1	1	1	1
Secretary - SY	1	1	1	1	1	1	1	1
Community School Coordinator	0	0	0	0	0	0	0	0
Instructional Coaches	1	1	0	0	0	0	0	0
Instructional Coaches	1	1	0	0	0	0	0	0
Support Staff	7	7	5	5	13	13	12.3	12.3
Social Worker	2.5	2.5	1.5	1.5	5	5	3.8	3.8
Guidance Counselor	2	2	2	2	4	4	4.5	4.5
Psychologist	0	0	0	0	0	0	0	0
Speech Therapist	0	0	0	0	0	0	0	0
School Nurse	1	1	0.5	0.5	1	1	1	1
Occupational Therapist	0	0	0	0	0	0	0	0
Physical Therapist	0	0	0	0	0	0	0	0
Athletic Trainer	0	0	0	0	1	1	1	1
Extended Learning Coordinator	0	0	0	0	1	1	1	1
Make It Happen Coordinator	1	1	1	1	1	1	1	1
Health Assistant	0.5	0.5	0	0	0	0	0	0
Coordinator Student Services	0	0	0	0	0	0	0	0
Facilities	4.5	4.5	0.78	0.78	8.5	8.5	8.5	8.5
Building Custodian Head	0	0	0	0	0	0	0	0
Building Custodian	0	0	0	0	0	0	0	0
Building Custodian II - 1st Shift	1	1	0	0	1	1	1	1
Building Custodian II - 2nd Shift	2.5	2.5	0.78	0.78	5.5	5.5	5.5	5.5
Building Custodian III Head	0	0	0	0	0	0	0	0
Building Custodian III Shift Supervisor	0	0	0	0	1	1	1	1
Building Custodian IV Head	1	1	0	0	1	1	1	1
Substitutes	2	2	2	2	3	3	3	2
Dedicated Sub	2	2	2	2	3	3	3	2
TOTAL FTE	81	81	48.8	49.0	131	128	112.3	108.6

Portland Public Schools
FY2027 School Staffing Summary
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	PATHS	
	SY25-26	SY26-27
Instructional Staff	20	20
Pre-K Teacher	0	0
Teacher	20	20
Specials Teacher	0	0
Librarian	0	0
Reading Specialist	0	0
Math Specialist	0	0
Special Education Teachers	0	0
Special Education Teacher	0	0
Resource Room Teacher	0	0
Specialized Programs Teacher	0	0
Pre-K Sped	0	0
Multilingual Teachers	1	1
ESOL Teacher	1	1
Pre-K ESOL Teacher	0	0
Education Technicians	5	5
Ed Tech III	5	5
Pre-K Ed Tech III	0	0
Pre-K Sped Ed-Tech III	0	0
Sped Ed Tech III	0	0
ML Ed Tech III	0	0
Health Ed Tech III	0	0
Admin Staff:	1	1
Principal	1	1
Assistant Principal	0	0
Teacher Leader	0	0
Athletic Director	0	0
Special Education Coordinator	0	0
School Culture Coordinator	0	0
Director Co-Curricular	0	0
Administrative Staff	2	2
Secretary Lead - FY	1	1
Secretary Lead - SY	0	0
Secretary - FY	0	0
Secretary - SY	1	1
Community School Coordinator	0	0
Instructional Coaches	0	0
Instructional Coaches	0	0
Support Staff	1.5	1.5
Social Worker	0	0
Guidance Counselor	0	0
Psychologist	0	0
Speech Therapist	0	0
School Nurse	0.5	0.5
Occupational Therapist	0	0
Physical Therapist	0	0
Athletic Trainer	0	0
Extended Learning Coordinator	0	0
Make It Happen Coordinator	0	0
Health Assistant	0	0
Coordinator Student Services	1	1
Facilities	6.22	6.22
Building Custodian Head	0	0
Building Custodian	0	0
Building Custodian II - 1st Shift	0	0
Building Custodian II - 2nd Shift	4.22	4.22
Building Custodian III Head	0	0
Building Custodian III Shift Supervisor	1	1
Building Custodian IV Head	1	1
Substitutes	1	1
Dedicated Sub	1	1
TOTAL FTE	37.7	37.7

Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
April 14, 2026

School Based Budgets

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$75,186,789	\$79,447,229	\$84,442,373	\$84,125,342	\$84,205,868	\$4,853,639	6.0%
Temporary Salaries	\$5,228,892	\$5,422,025	\$5,409,501	\$5,488,637	\$5,488,637	-\$28,388	1.2%
Total Salaries	\$80,415,681	\$84,869,254	\$89,851,874	\$89,613,979	\$89,694,505	\$4,825,251	5.7%
Benefits	\$23,313,865	\$25,948,061	\$27,836,814	\$27,765,283	\$27,871,431	\$1,923,371	7.4%
TOTAL SALARIES & BENEFITS	\$103,729,546	\$110,817,315	\$117,688,688	\$117,379,262	\$117,565,936	\$6,748,622	6.1%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$406,804	\$275,107	\$349,797	\$349,797	\$349,797	\$72,770	27.1%
SPED Contracted Services	\$3,160,558	\$3,950	\$177,797	\$177,797	\$177,797	\$173,847	4401.2%
Adult Ed Contracted Services	\$23,953	\$27,764	\$26,164	\$26,164	\$26,164	-\$2,144	-5.8%
Operations & Communications Contracted Services	\$1,001,522	\$670,827	\$756,933	\$756,933	\$756,933	\$105,449	12.8%
Insurance & Legal Contracted Services	\$518,842	\$535,510	\$535,600	\$535,600	\$535,600	\$90	0.0%
Facilities Contracted Services	\$918,465	\$874,415	\$891,631	\$891,631	\$891,631	\$23,936	2.0%
Transport Contracted Services	\$398,830	\$2,000	\$13,500	\$13,500	\$13,500	\$11,280	575.0%
TOTAL CONTRACTED SERVICES	\$6,428,974	\$2,389,573	\$2,751,422	\$2,751,422	\$2,751,422	\$385,228	15.1%
SUPPLIES							
Academic Supplies	\$1,416,543	\$1,041,468	\$1,280,100	\$1,280,100	\$1,280,100	\$221,489	22.9%
Operations Supplies	\$2,115,150	\$1,881,669	\$2,049,710	\$2,049,710	\$2,049,710	\$168,041	8.9%
TOTAL SUPPLIES	\$3,531,693	\$2,923,137	\$3,329,810	\$3,329,810	\$3,329,810	\$389,530	13.9%
MISCELLANEOUS	\$203,819	\$174,442	\$210,050	\$210,050	\$210,050	\$35,608	20.4%
CAPITAL EQUIPMENT	\$67,674	\$0	\$124,600	\$124,600	\$124,600	\$118,364	100.0%
DEBT SERVICE	\$4,014,550	\$3,891,477	\$3,768,404	\$3,768,404	\$3,768,404	-\$123,073	-3.2%
TOTAL NON SALARY AND BENEFITS	\$14,246,711	\$9,378,629	\$10,184,286	\$10,184,286	\$10,184,286	\$805,657	8.6%
TOTAL EXPENDITURES	\$117,976,257	\$120,195,944	\$127,872,974	\$127,563,548	\$127,750,222	\$7,554,279	6.3%



PORTLAND PUBLIC SCHOOLS
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Portland Adult Education (PAE)

Director: Kate Hersom

Address: 14 Locust Street, Portland, ME 04101

Portland Adult Education (PAE) is Maine's largest adult education program, dedicated to empowering adult learners to achieve their educational, professional, and personal goals. PAE offers a diverse range of courses, including English language acquisition, high school diploma completion, workforce training, and personal enrichment classes. The program collaborates with local organizations and businesses to provide students with practical skills and employment opportunities. With a commitment to accessibility and lifelong learning, PAE helps individuals gain the knowledge and confidence needed for career advancement and community engagement. Through its supportive learning environment, PAE strives to meet the evolving needs of the community, fostering personal growth and economic development.

Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
April 14, 2026

Portland Adult Education

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$3,027,424	\$2,953,343	\$3,046,208	\$3,032,541	\$3,030,512	\$172,169	2.6%
Temporary Salaries	\$515,270	\$661,877	\$442,474	\$440,369	\$440,369	-\$316,507	-33.5%
Total Salaries	\$3,542,694	\$3,615,220	\$3,488,682	\$3,472,910	\$3,470,881	-\$144,338	-4.0%
Benefits	\$884,866	\$1,033,131	\$1,014,660	\$1,010,362	\$1,013,853	-\$19,278	-1.9%
TOTAL SALARIES & BENEFITS	\$4,427,560	\$4,648,351	\$4,503,342	\$4,483,272	\$4,484,734	-\$163,616	-3.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$50,039	\$25,929	\$15,326	\$15,326	\$15,326	-\$12,523	-40.9%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$23,953	\$27,764	\$26,164	\$26,164	\$26,164	-\$2,144	-5.8%
Ops & Comm Contracted Services	\$298,752	\$210,483	\$143,320	\$143,320	\$143,320	-\$47,820	-31.9%
Ins & Legal Contracted Services	\$6,359	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$193,926	\$196,533	\$200,330	\$200,330	\$200,330	\$10,517	1.9%
Transport Contracted Services	\$0	\$2,000	\$2,000	\$2,000	\$2,000	-\$220	0.0%
TOTAL CONTRACTED SERVICES	\$573,030	\$462,709	\$387,140	\$387,140	\$387,140	-\$52,190	-16.3%
SUPPLIES							
Academic Supplies	\$186,096	\$146,809	\$146,909	\$146,909	\$146,909	-\$17,043	0.1%
Operations Supplies	\$39,223	\$39,210	\$39,210	\$39,210	\$39,210	\$0	0.0%
TOTAL SUPPLIES	\$225,319	\$186,019	\$186,119	\$186,119	\$186,119	-\$17,043	0.1%
MISCELLANEOUS	\$147,592	\$1,536	\$2,036	\$2,036	\$2,036	\$500	32.6%
CAPITAL EQUIPMENT	\$0	\$0	\$56,700	\$56,700	\$56,700	\$50,464	100.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$945,940	\$650,264	\$631,995	\$631,995	\$631,995	-\$18,269	-2.8%
TOTAL EXPENDITURES	\$5,373,500	\$5,298,615	\$5,135,337	\$5,115,267	\$5,116,729	-\$181,885	-3.4%

- Change in Salaries & Benefits is due to contractual salary increases, 2 grant funded positions end June 30, 2026, and hours for some part time, adjunct staff reduced due to decreased grant funding.
- Contracted Services is reduced year over year as \$100,000 budgeted for the Strategic Plan was a one time expense.



PORTLAND PUBLIC SCHOOLS
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Casco Bay High School (366 students)

Principal: Priya Natarajan

Address: 196 Allen Ave, Portland, ME 04103

Casco Bay High School is an expeditionary learning school that emphasizes rigorous and relevant curriculum. Students participate in learning expeditions that integrate multiple disciplines and culminate in high-quality projects. The school's small size allows for personalized learning experiences and strong relationships between students and staff. Casco Bay High School is committed to preparing students for college, career, and active citizenship.

**Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
April 14, 2026**

Casco Bay High School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$3,254,684	\$3,507,344	\$4,001,836	\$3,991,128	\$3,991,128	\$483,784	13.8%
Temporary Salaries	\$223,790	\$204,544	\$195,427	\$194,886	\$194,886	-\$9,658	-4.7%
Total Salaries	\$3,478,474	\$3,711,888	\$4,197,263	\$4,186,014	\$4,186,014	\$474,126	12.8%
Benefits							
Health Insurance	\$696,412	\$755,571	\$882,250	\$879,906	\$882,201	\$126,630	16.8%
Medicare	\$52,273	\$53,254	\$61,062	\$60,900	\$60,900	\$7,646	14.4%
Retirement	\$188,516	\$170,776	\$219,600	\$219,061	\$219,061	\$48,285	28.3%
Tuition Reimbursement	\$23,757	\$6,464	\$12,832	\$12,797	\$12,797	\$6,333	98.0%
Workers Compensation	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
All Other	\$5,296	\$27,849	\$32,153	\$32,069	\$32,069	\$4,220	15.2%
PFML	\$921	\$18,994	\$21,063	\$21,005	\$21,005	\$2,011	10.6%
Benefits	\$967,173	\$1,032,908	\$1,228,960	\$1,225,738	\$1,228,033	\$195,125	18.9%
TOTAL SALARIES & BENEFITS	\$4,445,647	\$4,744,796	\$5,426,223	\$5,411,752	\$5,414,047	\$669,251	14.1%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$5,848	\$4,457	\$15,200	\$15,200	\$15,200	\$10,743	241.0%
SPED Contracted Services	\$3,337	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$36,767	\$20,685	\$37,687	\$37,687	\$37,687	\$17,002	82.2%
Ins & Legal Contracted Services	\$16,179	\$16,961	\$16,961	\$16,961	\$16,961	\$0	0.0%
Facilities Contracted Services	\$1,955	\$7,673	\$11,083	\$11,083	\$11,083	\$3,410	44.4%
Transport Contracted Services	\$14,480	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$78,566	\$49,776	\$80,931	\$80,931	\$80,931	\$31,155	62.6%
SUPPLIES							
Academic Supplies	\$35,294	\$46,623	\$46,894	\$46,894	\$46,894	\$271	0.6%
Operations Supplies	\$13,905	\$40,040	\$74,166	\$74,166	\$74,166	\$34,126	85.2%
TOTAL SUPPLIES	\$49,199	\$86,663	\$121,060	\$121,060	\$121,060	\$34,397	39.7%
MISCELLANEOUS	\$5,215	\$13,377	\$20,197	\$20,197	\$20,197	\$6,820	51.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$132,980	\$149,816	\$222,188	\$222,188	\$222,188	\$72,372	48.3%
TOTAL EXPENDITURES	\$4,578,628	\$4,894,612	\$5,648,411	\$5,633,940	\$5,636,235	\$741,623	15.2%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.
- Utilities expenses were re-allocated between Casco Bay High and PATHS based on the percentage of the building occupied by each school.



PORTLAND PUBLIC SCHOOLS
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Cliff Island School (2 students)

Teacher Leader: William Anton

Address: 20 Church Road, PO Box 8, Cliff Island, ME 04019

Cliff Island School offers a unique, personalized educational experience tailored to its small student body. Located on Cliff Island, the school integrates the island's natural surroundings into its curriculum, providing hands-on learning opportunities. The close-knit community ensures individualized attention, fostering strong relationships between students, staff, and residents. Emphasis is placed on experiential learning, allowing students to engage deeply with their environment and community.

Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
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Cliff Island School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$88,662	\$124,226	\$97,810	\$97,541	\$97,541	-\$26,685	-21.5%
Temporary Salaries	\$7,777	\$4,526	\$1,656	\$1,651	\$1,651	-\$2,875	-63.5%
Total Salaries	\$96,440	\$128,752	\$99,466	\$99,192	\$99,192	-\$29,560	-23.0%
Benefits	\$18,099	\$35,509	\$14,317	\$14,280	\$14,280	-\$21,229	-59.8%
TOTAL SALARIES & BENEFITS	\$114,539	\$164,261	\$113,783	\$113,472	\$113,472	-\$50,789	-30.9%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$143	\$1,748	\$1,748	\$1,748	\$1,748	\$0	0.0%
SPED Contracted Services	\$0	\$3,950	\$3,950	\$3,950	\$3,950	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$209	\$602	\$602	\$602	\$602	\$0	0.0%
Ins & Legal Contracted Services	\$352	\$370	\$370	\$370	\$370	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$704	\$6,670	\$6,670	\$6,670	\$6,670	\$0	0.0%
SUPPLIES							
Academic Supplies	\$29	\$116	\$267	\$267	\$267	\$151	130.2%
Operations Supplies	\$2,979	\$1,800	\$2,300	\$2,300	\$2,300	\$500	27.8%
TOTAL SUPPLIES	\$3,008	\$1,916	\$2,567	\$2,567	\$2,567	\$651	34.0%
MISCELLANEOUS	\$0	\$400	\$400	\$400	\$400	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$3,712	\$8,986	\$9,637	\$9,637	\$9,637	\$651	7.2%
TOTAL EXPENDITURES	\$118,251	\$173,247	\$123,420	\$123,109	\$123,109	-\$50,138	-28.9%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Deering High School (837 students)

Principal: Vacant

Address: 370 Stevens Ave, Portland, ME 04103

Deering High School boasts a rich history and a diverse student body. The school offers a wide range of academic courses, including Advanced Placement classes, to challenge and engage students.

Extracurricular activities, from athletics to arts, provide avenues for students to explore their passions.

Deering High School is dedicated to creating an inclusive environment where every student has the opportunity to succeed.

Portland Public Schools
FY2027 Expenditure Summary
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Deering High School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$8,184,331	\$8,787,709	\$9,094,918	\$9,149,583	\$9,149,583	\$361,874	4.1%
Temporary Salaries	\$721,012	\$691,281	\$883,929	\$881,489	\$881,489	\$190,208	27.5%
Total Salaries	\$8,905,343	\$9,478,990	\$9,978,847	\$10,031,072	\$10,031,072	\$552,082	5.8%
Benefits	\$2,629,045	\$2,874,748	\$3,034,320	\$3,049,525	\$3,059,384	\$184,636	6.4%
TOTAL SALARIES & BENEFITS	\$11,534,388	\$12,353,738	\$13,013,167	\$13,080,597	\$13,090,456	\$736,718	6.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$41,065	\$19,800	\$26,600	\$26,600	\$26,600	\$6,800	34.3%
SPED Contracted Services	\$172,739	\$0	\$16,644	\$16,644	\$16,644	\$16,644	100.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$240,445	\$76,920	\$100,147	\$100,147	\$100,147	\$23,227	30.2%
Ins & Legal Contracted Services	\$66,371	\$69,582	\$69,582	\$69,582	\$69,582	\$0	0.0%
Facilities Contracted Services	\$143,595	\$103,884	\$104,200	\$104,200	\$104,200	\$316	0.3%
Transport Contracted Services	\$114,499	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$778,714	\$270,186	\$317,173	\$317,173	\$317,173	\$46,987	17.4%
SUPPLIES							
Academic Supplies	\$167,829	\$124,250	\$134,038	\$134,038	\$134,038	\$9,788	7.9%
Operations Supplies	\$279,830	\$176,234	\$250,800	\$250,800	\$250,800	\$74,566	42.3%
TOTAL SUPPLIES	\$447,659	\$300,484	\$384,838	\$384,838	\$384,838	\$84,354	28.1%
MISCELLANEOUS	\$3,103	\$33,500	\$50,459	\$50,459	\$50,459	\$16,959	50.6%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$1,229,476	\$604,170	\$752,470	\$752,470	\$752,470	\$148,300	24.5%
TOTAL EXPENDITURES	\$12,763,864	\$12,957,908	\$13,765,637	\$13,833,067	\$13,842,926	\$885,018	6.8%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

East End Community School (375 students)

Principal: Boyd Marley

Address: 195 North St, Portland, ME 04101

East End Community School serves a diverse student population, reflecting the rich cultural tapestry of Portland's East End. The students, staff, and families of East End Community School value diversity, equity, relationships, growth, and achievement. Our community has high expectations for students and believes that students can grow to meet grade level standards and beyond. We believe that having consistent opportunities and access to deeply engaging, strong grade level instruction, where students do most of the thinking, will grow student achievement and empower students for the world. The dedicated staff works collaboratively to ensure that ALL feel seen, welcomed and heard in their academic journey.

Portland Public Schools
FY2027 Expenditure Summary
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East End Community School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$4,898,018	\$5,365,636	\$5,794,875	\$5,781,029	\$5,780,873	\$415,237	7.7%
Temporary Salaries	\$399,266	\$245,994	\$297,104	\$296,351	\$296,351	\$50,357	20.5%
Total Salaries	\$5,297,284	\$5,611,630	\$6,091,979	\$6,077,380	\$6,077,224	\$465,594	8.3%
Benefits	\$1,608,131	\$1,818,948	\$2,039,316	\$2,034,505	\$2,040,570	\$221,622	12.2%
TOTAL SALARIES & BENEFITS	\$6,905,415	\$7,430,578	\$8,131,295	\$8,111,885	\$8,117,794	\$687,216	9.2%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$1,053	\$7,906	\$1,200	\$1,200	\$1,200	-\$6,706	-84.8%
SPED Contracted Services	\$363,319	\$0	\$19,397	\$19,397	\$19,397	\$19,397	100.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$10,312	\$22,240	\$9,193	\$9,193	\$9,193	-\$13,047	-58.7%
Ins & Legal Contracted Services	\$26,002	\$27,261	\$27,261	\$27,261	\$27,261	\$0	0.0%
Facilities Contracted Services	\$25,301	\$25,567	\$25,000	\$25,000	\$25,000	-\$567	-2.2%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$425,988	\$82,974	\$82,051	\$82,051	\$82,051	-\$923	-1.1%
SUPPLIES							
Academic Supplies	\$61,534	\$49,376	\$58,019	\$58,019	\$58,019	\$8,643	17.5%
Operations Supplies	\$154,167	\$127,000	\$150,000	\$150,000	\$150,000	\$23,000	18.1%
TOTAL SUPPLIES	\$215,701	\$176,376	\$208,019	\$208,019	\$208,019	\$31,643	17.9%
MISCELLANEOUS	\$1,500	\$3,865	\$4,555	\$4,555	\$4,555	\$690	17.9%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$643,189	\$263,215	\$294,625	\$294,625	\$294,625	\$31,410	11.9%
TOTAL EXPENDITURES	\$7,548,604	\$7,693,793	\$8,425,920	\$8,406,510	\$8,412,419	\$718,626	9.3%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

King Middle School (437 students)

Principal: Amy Marx

Address: 92 Deering Ave, Portland, ME 04102

King Middle School is renowned for its expeditionary learning model, emphasizing hands-on, project-based education. Students engage in interdisciplinary expeditions that foster critical thinking and real-world problem-solving skills. The school promotes a culture of respect and responsibility, preparing students to be active, informed citizens. With a diverse student body, King Middle School celebrates inclusivity and encourages students to explore various perspectives.

Portland Public Schools
FY2027 Expenditure Summary
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King Middle School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$5,167,619	\$5,338,841	\$5,836,330	\$5,742,081	\$5,742,081	\$403,240	7.6%
Temporary Salaries	\$266,625	\$323,985	\$294,797	\$293,983	\$293,983	-\$30,002	-9.3%
Total Salaries	\$5,434,243	\$5,662,826	\$6,131,127	\$6,036,064	\$6,036,064	\$373,238	6.6%
Benefits	\$1,538,497	\$1,705,467	\$1,868,525	\$1,840,825	\$1,845,709	\$140,242	8.2%
TOTAL SALARIES & BENEFITS	\$6,972,740	\$7,368,293	\$7,999,652	\$7,876,889	\$7,881,773	\$513,480	7.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$20,798	\$23,500	\$24,200	\$24,200	\$24,200	\$700	3.0%
SPED Contracted Services	\$53,849	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$32,104	\$24,000	\$30,204	\$30,204	\$30,204	\$6,204	25.9%
Ins & Legal Contracted Services	\$30,949	\$32,446	\$32,446	\$32,446	\$32,446	\$0	0.0%
Facilities Contracted Services	\$27,308	\$23,000	\$22,200	\$22,200	\$22,200	-\$800	-3.5%
Transport Contracted Services	\$48,286	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$213,296	\$102,946	\$109,050	\$109,050	\$109,050	\$6,104	5.9%
SUPPLIES							
Academic Supplies	\$60,660	\$64,564	\$68,211	\$68,211	\$68,211	\$3,647	5.6%
Operations Supplies	\$121,053	\$104,108	\$119,400	\$119,400	\$119,400	\$15,292	14.7%
TOTAL SUPPLIES	\$181,713	\$168,672	\$187,611	\$187,611	\$187,611	\$18,939	11.2%
MISCELLANEOUS	\$926	\$5,500	\$5,586	\$5,586	\$5,586	\$86	1.6%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$395,934	\$277,118	\$302,247	\$302,247	\$302,247	\$25,129	9.1%
TOTAL EXPENDITURES	\$7,368,675	\$7,645,411	\$8,301,899	\$8,179,136	\$8,184,020	\$538,609	7.0%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Lincoln Middle School (351 students)

Principal: Aris Ayala Cruz

Address: 522 Stevens Ave, Portland, ME 04103

Lincoln Middle School offers a dynamic, equity-centered learning environment that combines rigorous academics with a deep commitment to belonging and social-emotional growth. The school's comprehensive curriculum spans preparation in the academic core, arts, applied sciences, and languages. It also includes a civics and social emotional centered approach, that fosters student voice and agency. A wide range of extracurricular activities, such as clubs and athletics, encourage students to explore their interests, develop leadership skills, and build strong connections, while dedicated staff partner closely with families to cultivate a joyful, inclusive community where every student can thrive.

Portland Public Schools
FY2027 Expenditure Summary
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Lincoln Middle School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$4,892,231	\$4,821,383	\$5,006,983	\$4,993,448	\$4,993,448	\$172,065	3.6%
Temporary Salaries	\$237,199	\$299,427	\$269,514	\$268,769	\$268,769	-\$30,658	-10.2%
Total Salaries	\$5,129,430	\$5,120,810	\$5,276,497	\$5,262,217	\$5,262,217	\$141,407	2.8%
Benefits	\$1,432,412	\$1,556,924	\$1,514,943	\$1,510,988	\$1,515,463	-\$41,461	-2.7%
TOTAL SALARIES & BENEFITS	\$6,561,842	\$6,677,734	\$6,791,440	\$6,773,205	\$6,777,680	\$99,946	1.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$8,942	\$17,920	\$16,500	\$16,500	\$16,500	-\$1,420	-7.9%
SPED Contracted Services	\$284,005	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$32,022	\$31,100	\$40,200	\$40,200	\$40,200	\$9,100	29.3%
Ins & Legal Contracted Services	\$35,751	\$37,481	\$37,481	\$37,481	\$37,481	\$0	0.0%
Facilities Contracted Services	\$34,813	\$48,500	\$49,000	\$49,000	\$49,000	\$500	1.0%
Transport Contracted Services	\$35,016	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$430,548	\$135,001	\$143,181	\$143,181	\$143,181	\$8,180	6.1%
SUPPLIES							
Academic Supplies	\$28,827	\$49,501	\$61,409	\$61,409	\$61,409	\$11,908	24.1%
Operations Supplies	\$163,900	\$116,000	\$145,400	\$145,400	\$145,400	\$29,400	25.3%
TOTAL SUPPLIES	\$192,728	\$165,501	\$206,809	\$206,809	\$206,809	\$41,308	25.0%
MISCELLANEOUS	\$2,186	\$2,450	\$2,450	\$2,450	\$2,450	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$625,462	\$302,952	\$352,440	\$352,440	\$352,440	\$49,488	16.3%
TOTAL EXPENDITURES	\$7,187,304	\$6,980,686	\$7,143,880	\$7,125,645	\$7,130,120	\$149,434	2.1%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Longfellow Elementary School (250 students)

Principal: Nicole Bradeen

Address: 432 Stevens Ave, Portland, ME 04103

Longfellow Elementary School is committed to academic excellence, social-emotional learning, critical thinking and collaborative problem-solving for all. Longfellow is a supportive and collaborative environment that aims to ensure that every student feels connected and empowered with tools and strategies to feel successful. The staff work diligently to create an environment where every student belongs and one where every student feels safe, respected, and known as individuals.

Portland Public Schools
FY2027 Expenditure Summary
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Longfellow Elementary School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$2,747,689	\$2,836,338	\$3,214,047	\$3,206,629	\$3,206,629	\$370,291	13.1%
Temporary Salaries	\$183,473	\$202,291	\$171,905	\$171,498	\$171,498	-\$30,793	-15.2%
Total Salaries	\$2,931,162	\$3,038,629	\$3,385,952	\$3,378,127	\$3,378,127	\$339,498	11.2%
Benefits	\$804,056	\$914,473	\$1,035,226	\$1,032,924	\$1,035,555	\$121,082	13.2%
TOTAL SALARIES & BENEFITS	\$3,735,218	\$3,953,102	\$4,421,178	\$4,411,051	\$4,413,682	\$460,580	11.7%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$2,004	\$8,000	\$5,260	\$5,260	\$5,260	-\$2,740	-34.3%
SPED Contracted Services	\$244,940	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$4,116	\$8,300	\$8,800	\$8,800	\$8,800	\$500	6.0%
Ins & Legal Contracted Services	\$14,827	\$15,545	\$15,545	\$15,545	\$15,545	\$0	0.0%
Facilities Contracted Services	\$11,552	\$11,271	\$11,305	\$11,305	\$11,305	\$34	0.3%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$277,438	\$43,116	\$40,910	\$40,910	\$40,910	-\$2,206	-5.1%
SUPPLIES							
Academic Supplies	\$22,970	\$28,800	\$31,979	\$31,979	\$31,979	\$3,179	11.0%
Operations Supplies	\$44,863	\$41,959	\$40,700	\$40,700	\$40,700	-\$1,259	-3.0%
TOTAL SUPPLIES	\$67,833	\$70,759	\$72,679	\$72,679	\$72,679	\$1,920	2.7%
MISCELLANEOUS	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$727,643	\$705,811	\$683,980	\$683,980	\$683,980	-\$21,831	-3.1%
NON SALARY AND BENEFITS	\$1,072,914	\$821,186	\$799,069	\$799,069	\$799,069	-\$22,117	-2.7%
TOTAL EXPENDITURES	\$4,808,132	\$4,774,288	\$5,220,247	\$5,210,120	\$5,212,751	\$438,463	9.2%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Lyseth Elementary School (473 students)

Principal: Laurie Cloutier

Address: 175 Auburn St, Portland, ME 04103

Harrison Lyseth Elementary School is committed to academic excellence, offering a curriculum that challenges and inspires students. The school integrates technology and innovative teaching methods to enhance learning outcomes. A strong emphasis on character education helps students develop integrity, responsibility, and empathy. Extracurricular activities, including music and sports, provide well-rounded opportunities for personal growth.

Portland Public Schools
FY2027 Expenditure Summary
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Lyseth Elementary School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$4,486,442	\$4,701,080	\$4,962,955	\$4,950,235	\$4,950,213	\$249,133	5.3%
Temporary Salaries	\$331,378	\$230,047	\$300,591	\$299,828	\$299,828	\$69,781	30.3%
Total Salaries	\$4,817,819	\$4,931,127	\$5,263,546	\$5,250,063	\$5,250,041	\$318,914	6.5%
Benefits	\$1,427,876	\$1,465,704	\$1,578,118	\$1,574,107	\$1,578,145	\$112,441	7.7%
TOTAL SALARIES & BENEFITS	\$6,245,695	\$6,396,831	\$6,841,664	\$6,824,170	\$6,828,186	\$431,355	6.7%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$12,628	\$20,315	\$19,165	\$19,165	\$19,165	-\$1,150	-5.7%
SPED Contracted Services	\$7,612	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$8,527	\$13,024	\$11,687	\$11,687	\$11,687	-\$1,337	-10.3%
Ins & Legal Contracted Services	\$17,500	\$18,346	\$18,346	\$18,346	\$18,346	\$0	0.0%
Facilities Contracted Services	\$11,573	\$8,722	\$9,000	\$9,000	\$9,000	\$278	3.2%
Transport Contracted Services	\$1,390	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$59,230	\$60,407	\$58,198	\$58,198	\$58,198	-\$2,209	-3.7%
SUPPLIES							
Academic Supplies	\$46,129	\$46,194	\$47,851	\$47,851	\$47,851	\$1,657	3.6%
Operations Supplies	\$61,541	\$37,656	\$52,900	\$52,900	\$52,900	\$15,244	40.5%
TOTAL SUPPLIES	\$107,669	\$83,850	\$100,751	\$100,751	\$100,751	\$16,901	20.2%
MISCELLANEOUS	\$6,996	\$9,558	\$9,482	\$9,482	\$9,482	-\$76	-0.8%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$1,175,242	\$1,137,358	\$1,099,473	\$1,099,473	\$1,099,473	-\$37,885	-3.3%
NON SALARY AND BENEFITS	\$1,349,137	\$1,291,173	\$1,267,904	\$1,267,904	\$1,267,904	-\$23,269	-1.8%
TOTAL EXPENDITURES	\$7,594,832	\$7,688,004	\$8,109,568	\$8,092,074	\$8,096,090	\$408,086	5.3%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Moore Middle School (484 students)

Principal: Darralynn Jones

Address: 171 Auburn Street, Portland, ME 04103

Lyman Moore Middle School focuses on fostering a community of learners who are curious, compassionate, and committed to personal growth. The school offers a variety of programs aimed at developing critical thinking and leadership skills. Collaborative teaching practices and a supportive environment ensure that students are well-prepared for high school and beyond. Community partnerships enhance the educational experience by connecting students with real-world learning opportunities.

Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
April 14, 2026

Moore Middle School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$5,116,224	\$5,291,305	\$5,953,717	\$5,937,805	\$5,937,805	\$646,500	12.2%
Temporary Salaries	\$261,475	\$314,939	\$288,215	\$287,419	\$287,419	-\$27,520	-8.7%
Total Salaries	\$5,377,699	\$5,606,244	\$6,241,932	\$6,225,224	\$6,225,224	\$618,980	11.0%
Benefits	\$1,645,710	\$1,745,229	\$1,935,347	\$1,930,281	\$1,936,135	\$190,906	10.9%
TOTAL SALARIES & BENEFITS	\$7,023,408	\$7,351,473	\$8,177,279	\$8,155,505	\$8,161,359	\$809,886	11.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$21,209	\$9,293	\$12,511	\$12,511	\$12,511	\$3,218	34.6%
SPED Contracted Services	\$159,904	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$29,604	\$29,827	\$20,812	\$20,812	\$20,812	-\$9,015	-30.2%
Ins & Legal Contracted Services	\$36,204	\$37,956	\$37,956	\$37,956	\$37,956	\$0	0.0%
Facilities Contracted Services	\$47,163	\$40,337	\$45,592	\$45,592	\$45,592	\$5,255	13.0%
Transport Contracted Services	\$54,397	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$348,480	\$117,413	\$116,871	\$116,871	\$116,871	-\$542	-0.5%
SUPPLIES							
Academic Supplies	\$55,906	\$34,683	\$53,196	\$53,196	\$53,196	\$18,513	53.4%
Operations Supplies	\$217,568	\$189,608	\$211,800	\$211,800	\$211,800	\$22,192	11.7%
TOTAL SUPPLIES	\$273,475	\$224,291	\$264,996	\$264,996	\$264,996	\$40,705	18.1%
MISCELLANEOUS	\$4,432	\$9,980	\$6,965	\$6,965	\$6,965	-\$3,015	-30.2%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$626,387	\$351,684	\$388,832	\$388,832	\$388,832	\$37,148	10.6%
TOTAL EXPENDITURES	\$7,649,795	\$7,703,157	\$8,566,111	\$8,544,337	\$8,550,191	\$847,034	11.0%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Ocean Avenue Elementary School (312 students)

Principal: Beverly Stevens

Address: 150 Ocean Avenue, Portland, ME 04103

Ocean Avenue Elementary School (OAES) is a school where students are encouraged to ask questions, think deeply, and take action to care for our community. OAES serves a diverse group of learners and families, and we take pride in being a school where everyone belongs. Our staff work hard to create a welcoming and supportive learning environment where students feel safe, respected, and known as individuals. Learning at OAES includes strong academics, opportunities for creativity and the arts, and meaningful connections to the world beyond the classroom. We believe every child can meet expectations when teachers combine high expectations with strong care, encouragement, and consistent support.

Portland Public Schools
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Ocean Avenue Elementary School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$4,094,891	\$4,338,731	\$4,475,014	\$4,463,128	\$4,462,919	\$124,188	2.9%
Temporary Salaries	\$159,352	\$234,598	\$272,779	\$272,093	\$272,093	\$37,495	16.0%
Total Salaries	\$4,254,243	\$4,573,329	\$4,747,793	\$4,735,221	\$4,735,012	\$161,683	3.5%
Benefits	\$1,277,638	\$1,480,032	\$1,522,249	\$1,518,225	\$1,523,712	\$43,680	3.0%
TOTAL SALARIES & BENEFITS	\$5,531,881	\$6,053,361	\$6,270,042	\$6,253,446	\$6,258,724	\$205,363	3.4%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$6,737	\$11,745	\$8,450	\$8,450	\$8,450	-\$3,295	-28.1%
SPED Contracted Services	\$339,736	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$21,249	\$11,208	\$9,147	\$9,147	\$9,147	-\$2,061	-18.4%
Ins & Legal Contracted Services	\$24,378	\$25,558	\$25,558	\$25,558	\$25,558	\$0	0.0%
Facilities Contracted Services	\$19,173	\$16,672	\$17,800	\$17,800	\$17,800	\$1,128	6.8%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$411,273	\$65,183	\$60,955	\$60,955	\$60,955	-\$4,228	-6.5%
SUPPLIES							
Academic Supplies	\$38,054	\$22,780	\$46,376	\$46,376	\$46,376	\$23,596	103.6%
Operations Supplies	\$91,668	\$80,000	\$85,300	\$85,300	\$85,300	\$5,300	6.6%
TOTAL SUPPLIES	\$129,722	\$102,780	\$131,676	\$131,676	\$131,676	\$28,896	28.1%
MISCELLANEOUS	\$9,950	\$11,934	\$1,600	\$1,600	\$1,600	-\$10,334	-86.6%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$550,945	\$179,897	\$194,231	\$194,231	\$194,231	\$14,334	8.0%
TOTAL EXPENDITURES	\$6,082,826	\$6,233,258	\$6,464,273	\$6,447,677	\$6,452,955	\$219,697	3.5%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Peaks Island School (45 students)

Teacher Leader: William Anton

Address: 4 Church Avenue, Portland, ME 04108

Peaks Island School provides a unique educational setting, surrounded by the natural beauty of Peaks Island. The small student body allows for personalized instruction and strong community bonds. The curriculum leverages the island's resources, offering hands-on learning experiences in marine biology, ecology, and local history. Community events and partnerships enrich the educational experience, making the school a central hub for island residents.

Portland Public Schools
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Peaks Island School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$836,356	\$989,102	\$1,005,676	\$1,002,900	\$1,002,900	\$13,798	1.4%
Temporary Salaries	\$69,068	\$37,122	\$28,701	\$28,622	\$28,622	-\$8,500	-22.9%
Total Salaries	\$905,424	\$1,026,224	\$1,034,377	\$1,031,522	\$1,031,522	\$5,298	0.5%
Benefits	\$255,873	\$309,354	\$351,147	\$350,180	\$351,093	\$41,739	13.5%
TOTAL SALARIES & BENEFITS	\$1,161,297	\$1,335,578	\$1,385,524	\$1,381,702	\$1,382,615	\$47,037	3.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$50,941	\$45,586	\$45,586	\$45,586	\$45,586	\$0	0.0%
SPED Contracted Services	\$36,469	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$858	\$2,553	\$2,553	\$2,553	\$2,553	\$0	0.0%
Ins & Legal Contracted Services	\$4,565	\$4,786	\$4,786	\$4,786	\$4,786	\$0	0.0%
Facilities Contracted Services	\$1,488	\$1,753	\$1,550	\$1,550	\$1,550	-\$203	-11.6%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$94,321	\$54,678	\$54,475	\$54,475	\$54,475	-\$203	-0.4%
SUPPLIES							
Academic Supplies	\$9,692	\$9,896	\$11,283	\$11,283	\$11,283	\$1,387	14.0%
Operations Supplies	\$50,506	\$47,040	\$52,100	\$52,100	\$52,100	\$5,060	10.8%
TOTAL SUPPLIES	\$60,198	\$56,936	\$63,383	\$63,383	\$63,383	\$6,447	11.3%
MISCELLANEOUS	\$0	\$678	\$678	\$678	\$678	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$154,519	\$112,292	\$118,536	\$118,536	\$118,536	\$6,244	5.6%
TOTAL EXPENDITURES	\$1,315,816	\$1,447,870	\$1,504,060	\$1,500,238	\$1,501,151	\$53,281	3.7%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.
- Teacher leader stipend removed due to change in leadership structure to a Principal.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Portland Arts and Technology High School (PATHS)

Director: Kevin Stilphen

Address: 196 Allen Ave, Portland, ME 04103

PATHS offers hands-on, technical education to prepare students for a wide range of high-skill, high-wage, and high-demand careers. Programs include culinary arts, automotive technology, and multimedia communications, among others. Students from various high schools attend PATHS part-time to gain practical skills and industry certifications. The school collaborates with local businesses and organizations to provide real-world learning experiences and internships.

Portland Public Schools
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PATHS

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$2,573,254	\$2,571,197	\$2,670,107	\$2,662,737	\$2,662,737	\$91,540	3.6%
Temporary Salaries	\$187,559	\$85,258	\$86,024	\$85,787	\$85,787	\$529	0.6%
Total Salaries	\$2,760,813	\$2,656,455	\$2,756,131	\$2,748,524	\$2,748,524	\$92,069	3.5%
Benefits	\$757,930	\$836,398	\$825,412	\$823,134	\$825,083	-\$11,315	-1.4%
TOTAL SALARIES & BENEFITS	\$3,518,743	\$3,492,853	\$3,581,543	\$3,571,658	\$3,573,607	\$80,754	2.3%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$50,785	\$35,104	\$90,923	\$90,923	\$90,923	\$55,819	159.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$22,066	\$17,453	\$137,875	\$137,875	\$137,875	\$120,422	690.0%
Ins & Legal Contracted Services	\$58,015	\$59,050	\$59,050	\$59,050	\$59,050	\$0	0.0%
Facilities Contracted Services	\$50,022	\$52,113	\$48,866	\$48,866	\$48,866	-\$3,247	-6.2%
Transport Contracted Services	\$0	\$0	\$11,500	\$11,500	\$11,500	\$11,500	100.0%
TOTAL CONTRACTED SERVICES	\$180,888	\$163,720	\$348,214	\$348,214	\$348,214	\$184,494	112.7%
SUPPLIES							
Academic Supplies	\$321,450	\$110,000	\$230,918	\$230,918	\$230,918	\$120,918	109.9%
Operations Supplies	\$236,939	\$235,259	\$200,934	\$200,934	\$200,934	-\$34,325	-14.6%
TOTAL SUPPLIES	\$558,389	\$345,259	\$431,852	\$431,852	\$431,852	\$86,593	25.1%
MISCELLANEOUS	\$105	\$0	\$21,629	\$21,629	\$21,629	\$21,629	100.0%
CAPITAL EQUIPMENT	\$67,674	\$0	\$57,400	\$57,400	\$57,400	\$57,400	100.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$807,056	\$508,979	\$859,095	\$859,095	\$859,095	\$350,116	68.8%
TOTAL EXPENDITURES	\$4,325,799	\$4,001,832	\$4,440,638	\$4,430,753	\$4,432,702	\$430,870	10.8%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.
- Increases in contracted services and supplies is due to additional planned expenditures due to grant funds received after the FY26 budget was finalized (Climate Education Professional Development Grant, Perkins).
- Utilities expenses were re-allocated between Casco Bay High and PATHS based on the percentage of the building occupied by each school.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Portland High School (767 students)

Principal: Sheila Jepson

Address: 284 Cumberland Ave, Portland, ME 04101

Established in 1821, Portland High School is one of the oldest public high schools in the United States. Located in the heart of the city, the school prides itself on academic excellence and community engagement. The city is our campus! The school's urban setting provides students with unique opportunities to connect with the broader Portland community. Rigorous academic programming ensures that students are prepared for various post-secondary pathways. Our population of students is diverse, active in co-curricular athletics, activities, the arts and volunteering.

Portland Public Schools
FY2027 Expenditure Summary
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Portland High School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$7,740,624	\$7,947,912	\$8,335,527	\$8,312,527	\$8,396,410	\$448,498	5.6%
Temporary Salaries	\$688,735	\$662,745	\$623,270	\$621,549	\$621,549	-\$41,196	-6.2%
Total Salaries	\$8,429,359	\$8,610,657	\$8,958,797	\$8,934,076	\$9,017,959	\$407,302	4.7%
Benefits	\$2,212,856	\$2,464,569	\$2,639,740	\$2,632,459	\$2,662,625	\$198,056	8.0%
TOTAL SALARIES & BENEFITS	\$10,642,215	\$11,075,226	\$11,598,537	\$11,566,535	\$11,680,584	\$605,358	5.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$52,555	\$19,800	\$26,600	\$26,600	\$26,600	\$6,800	34.3%
SPED Contracted Services	\$54,016	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$134,503	\$129,554	\$134,412	\$134,412	\$134,412	\$4,858	3.7%
Ins & Legal Contracted Services	\$86,877	\$91,080	\$91,080	\$91,080	\$91,080	\$0	0.0%
Facilities Contracted Services	\$263,547	\$254,580	\$258,026	\$258,026	\$258,026	\$3,446	1.4%
Transport Contracted Services	\$130,762	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$722,260	\$495,014	\$510,118	\$510,118	\$510,118	\$15,104	3.1%
SUPPLIES							
Academic Supplies	\$144,964	\$145,400	\$177,654	\$177,654	\$177,654	\$32,254	22.2%
Operations Supplies	\$200,740	\$221,193	\$205,300	\$205,300	\$205,300	-\$15,893	-7.2%
TOTAL SUPPLIES	\$345,705	\$366,593	\$382,954	\$382,954	\$382,954	\$16,361	4.5%
MISCELLANEOUS	\$21,815	\$69,430	\$67,930	\$67,930	\$67,930	-\$1,500	-2.2%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$1,089,780	\$931,037	\$961,002	\$961,002	\$961,002	\$29,965	3.2%
TOTAL EXPENDITURES	\$11,731,995	\$12,006,263	\$12,559,539	\$12,527,537	\$12,641,586	\$635,323	5.3%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Presumpscot Elementary School (254 students)

Principal: Angela Taylor

Address: 69 Presumpscot St, Portland, ME 04103

Presumpscot Elementary School, an accredited Expeditionary Learning school, fosters a collaborative learning environment where students, teachers, and families work together to achieve academic success. The school utilizes the principles of crew to emphasize social-emotional learning and community building, ensuring that students become lifelong learners and are empowered to better the world. Innovative teaching practices and a rich array of extracurricular activities provide a well-rounded educational experience. Community partnership is fostered, strengthening the bond between the school and its stakeholders.

Portland Public Schools
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Presumpscot Elementary School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$2,980,151	\$3,327,456	\$3,527,269	\$3,519,202	\$3,518,779	\$191,323	5.7%
Temporary Salaries	\$218,432	\$269,158	\$239,570	\$238,909	\$238,909	-\$30,249	-11.2%
Total Salaries	\$3,198,584	\$3,596,614	\$3,766,839	\$3,758,111	\$3,757,688	\$161,074	4.5%
Benefits	\$965,917	\$1,139,506	\$1,250,833	\$1,248,054	\$1,252,444	\$112,938	9.9%
TOTAL SALARIES & BENEFITS	\$4,164,501	\$4,736,120	\$5,017,672	\$5,006,165	\$5,010,132	\$274,012	5.8%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$2,492	\$2,426	\$3,559	\$3,559	\$3,559	\$1,133	46.7%
SPED Contracted Services	\$98,089	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$4,513	\$8,212	\$8,420	\$8,420	\$8,420	\$208	2.5%
Ins & Legal Contracted Services	\$8,787	\$9,212	\$9,212	\$9,212	\$9,212	\$0	0.0%
Facilities Contracted Services	\$24,170	\$17,629	\$22,329	\$22,329	\$22,329	\$4,700	26.7%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$138,051	\$37,479	\$43,520	\$43,520	\$43,520	\$6,041	16.1%
SUPPLIES							
Academic Supplies	\$39,422	\$34,445	\$32,825	\$32,825	\$32,825	-\$1,620	-4.7%
Operations Supplies	\$77,384	\$70,781	\$77,200	\$77,200	\$77,200	\$6,419	9.1%
TOTAL SUPPLIES	\$116,806	\$105,226	\$110,025	\$110,025	\$110,025	\$4,799	4.6%
MISCELLANEOUS	\$0	\$600	\$612	\$612	\$612	\$12	2.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$1,320,534	\$1,280,914	\$1,241,293	\$1,241,293	\$1,241,293	-\$39,621	-3.1%
NON SALARY AND BENEFITS	\$1,575,390	\$1,424,219	\$1,395,450	\$1,395,450	\$1,395,450	-\$28,769	-2.0%
TOTAL EXPENDITURES	\$5,739,891	\$6,160,339	\$6,413,122	\$6,401,615	\$6,405,582	\$245,243	4.0%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Reiche Community School (463 students)

Lead Teachers: Anne Dalphin, David Briley, Taryn Southard

Address: 166 Brackett St, Portland, ME 04102

Howard C. Reiche Community School has the distinction of being the first school in the country to convert from a traditional principal-led model to a Teacher-Powered model in 2011. Our unique teacher-led school creates rich opportunities for staff involvement in democratic, shared leadership. It is also the most diverse school in Maine. The school's rich multilingual community enriches the educational experience, promoting cross-cultural understanding and respect. Partnerships with local businesses and organizations provide students with unique learning opportunities beyond the classroom.

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Reiche Community School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$5,040,728	\$5,475,509	\$6,022,484	\$6,007,652	\$6,007,301	\$531,792	9.7%
Temporary Salaries	\$229,224	\$320,283	\$318,220	\$317,410	\$317,410	-\$2,873	-0.9%
Total Salaries	\$5,269,953	\$5,795,792	\$6,340,704	\$6,325,062	\$6,324,711	\$528,919	9.1%
Benefits	\$1,675,778	\$1,764,838	\$2,018,068	\$2,013,223	\$2,018,953	\$254,115	14.4%
TOTAL SALARIES & BENEFITS	\$6,945,730	\$7,560,630	\$8,358,772	\$8,338,285	\$8,343,664	\$783,034	10.4%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$5,715	\$9,742	\$6,890	\$6,890	\$6,890	-\$2,852	-29.3%
SPED Contracted Services	\$298,618	\$0	\$70,000	\$70,000	\$70,000	\$70,000	100.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$22,523	\$26,830	\$15,251	\$15,251	\$15,251	-\$11,579	-43.2%
Ins & Legal Contracted Services	\$30,850	\$32,343	\$32,343	\$32,343	\$32,343	\$0	0.0%
Facilities Contracted Services	\$30,061	\$29,419	\$29,650	\$29,650	\$29,650	\$231	0.8%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$387,766	\$98,334	\$154,134	\$154,134	\$154,134	\$55,800	56.7%
SUPPLIES							
Academic Supplies	\$62,497	\$43,609	\$43,307	\$43,307	\$43,307	-\$302	-0.7%
Operations Supplies	\$138,287	\$106,366	\$122,400	\$122,400	\$122,400	\$16,034	15.1%
TOTAL SUPPLIES	\$200,784	\$149,975	\$165,707	\$165,707	\$165,707	\$15,732	10.5%
MISCELLANEOUS	\$0	\$2,526	\$4,368	\$4,368	\$4,368	\$1,842	72.9%
CAPITAL EQUIPMENT	\$0	\$0	\$10,500	\$10,500	\$10,500	\$10,500	100.0%
DEBT SERVICE	\$791,131	\$767,394	\$743,658	\$743,658	\$743,658	-\$23,736	-3.1%
NON SALARY AND BENEFITS	\$1,379,681	\$1,018,229	\$1,078,367	\$1,078,367	\$1,078,367	\$60,138	5.9%
TOTAL EXPENDITURES	\$8,325,412	\$8,578,859	\$9,437,139	\$9,416,652	\$9,422,031	\$843,172	9.8%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Rowe Elementary School (468 students)

Principal: Joseph Trivisonno

Address: 23 Orono Road, Portland, ME 04102

Amanda C. Rowe Elementary School is dedicated to fostering a nurturing and inclusive environment where every student is encouraged to reach their full potential. The school emphasizes community involvement, ensuring that families play an active role in the educational journey. With a curriculum that balances academic rigor with social-emotional learning, students are prepared for future challenges. The dedicated staff strives to create a supportive atmosphere that celebrates diversity and promotes a love for learning.

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Rowe Elementary School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$4,956,063	\$5,348,045	\$5,804,752	\$5,791,051	\$5,791,051	\$443,006	8.3%
Temporary Salaries	\$246,784	\$324,268	\$366,026	\$365,085	\$365,085	\$40,817	12.6%
Total Salaries	\$5,202,847	\$5,672,313	\$6,170,778	\$6,156,136	\$6,156,136	\$483,823	8.5%
Benefits	\$1,610,934	\$1,762,606	\$1,985,849	\$1,981,321	\$1,988,312	\$225,706	12.8%
TOTAL SALARIES & BENEFITS	\$6,813,781	\$7,434,919	\$8,156,627	\$8,137,457	\$8,144,448	\$709,529	9.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$7,659	\$11,336	\$9,714	\$9,714	\$9,714	-\$1,622	-14.3%
SPED Contracted Services	\$448,603	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$19,985	\$25,036	\$12,026	\$12,026	\$12,026	-\$13,010	-52.0%
Ins & Legal Contracted Services	\$18,734	\$19,641	\$19,641	\$19,641	\$19,641	\$0	0.0%
Facilities Contracted Services	\$13,802	\$14,934	\$15,700	\$15,700	\$15,700	\$766	5.1%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$508,784	\$70,947	\$57,081	\$57,081	\$57,081	-\$13,866	-19.5%
SUPPLIES							
Academic Supplies	\$61,411	\$37,973	\$44,273	\$44,273	\$44,273	\$6,300	16.6%
Operations Supplies	\$111,770	\$93,896	\$104,800	\$104,800	\$104,800	\$10,904	11.6%
TOTAL SUPPLIES	\$173,180	\$131,869	\$149,073	\$149,073	\$149,073	\$17,204	13.0%
MISCELLANEOUS	\$0	\$2,748	\$3,224	\$3,224	\$3,224	\$476	17.3%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$681,964	\$205,564	\$209,378	\$209,378	\$209,378	\$3,814	1.9%
TOTAL EXPENDITURES	\$7,495,745	\$7,640,483	\$8,366,005	\$8,346,835	\$8,353,826	\$713,343	9.3%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



PORTLAND PUBLIC SCHOOLS
prepared & empowered

Talbot Community School (371 students)

Principal: Terry Young

Address: 1600 Forest Ave, Portland, ME 04103

Named in honor of Maine's first African-American legislator, Gerald E. Talbot Community School celebrates diversity and inclusion at its core. The curriculum is designed to promote cultural awareness and social justice, preparing students to be active, informed citizens. Community engagement is a cornerstone, with numerous programs connecting students to local history and contemporary issues. The school's supportive environment ensures that all students have the resources and encouragement they need to succeed.

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Talbot Community School

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$5,090,254	\$5,722,072	\$5,591,865	\$5,578,537	\$5,578,370	-\$143,702	-2.5%
Temporary Salaries	\$282,471	\$309,684	\$329,299	\$328,525	\$328,525	\$18,841	6.1%
Total Salaries	\$5,372,725	\$6,031,756	\$5,921,164	\$5,907,062	\$5,906,895	-\$124,861	-2.1%
Benefits	\$1,598,379	\$2,007,716	\$1,979,784	\$1,975,154	\$1,982,084	-\$25,632	-1.3%
TOTAL SALARIES & BENEFITS	\$6,971,104	\$8,039,472	\$7,900,948	\$7,882,216	\$7,888,979	-\$150,493	-1.9%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$58,929	\$500	\$20,365	\$20,365	\$20,365	\$19,865	3973.0%
SPED Contracted Services	\$595,322	\$0	\$67,806	\$67,806	\$67,806	\$67,806	100.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$36,360	\$12,800	\$12,597	\$12,597	\$12,597	-\$203	-1.6%
Ins & Legal Contracted Services	\$36,143	\$37,892	\$37,982	\$37,982	\$37,982	\$90	0.2%
Facilities Contracted Services	\$19,015	\$21,828	\$20,000	\$20,000	\$20,000	-\$1,828	-8.4%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$745,770	\$73,020	\$158,750	\$158,750	\$158,750	\$85,730	117.4%
SUPPLIES							
Academic Supplies	\$73,481	\$46,449	\$44,691	\$44,691	\$44,691	-\$1,758	-3.8%
Operations Supplies	\$108,826	\$153,519	\$115,000	\$115,000	\$115,000	-\$38,519	-25.1%
TOTAL SUPPLIES	\$182,307	\$199,968	\$159,691	\$159,691	\$159,691	-\$40,277	-20.1%
MISCELLANEOUS	\$0	\$4,860	\$6,379	\$6,379	\$6,379	\$1,519	31.3%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$928,077	\$277,848	\$324,820	\$324,820	\$324,820	\$46,972	16.9%
TOTAL EXPENDITURES	\$7,899,181	\$8,317,320	\$8,225,768	\$8,207,036	\$8,213,799	-\$103,521	-1.2%

- Teacher additional pay, stipends, substitute teacher pay, and other temporary salaries were re-allocated based on FY25 actuals and equitable distribution based on enrolled students. Across the district these temporary salaries remained relatively flat but due to this re-allocation, individual schools may see larger increases or decreases.
- Across the district an additional 5 percent was added for school supplies. However, an equitable funding formula was used that considered the number of enrolled students, students with IEPs, low-income students, and multilingual students so individual schools may see higher or lower increases.
- Operational supplies budgets increased across many of our buildings due to the rising costs of utilities.



Fiscal Year 2027 Department-Based Expenses

PORTLAND PUBLIC SCHOOLS

For the FY27 budget, we required detailed non-personnel budgets from each department – built from a zero-based budget where every dollar of non-personnel costs is justified and aligned to the strategic plan. We also reviewed staffing proposals to each department’s current staffing levels and the priorities of the strategic plan. Shown are the descriptions of each department, their full-time-equivalent (FTE) staff, the initiatives of the strategic plan that they are responsible for, as well as their overall expenses:

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Central Department Summary

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$13,041,329	\$17,431,464	\$18,724,908	\$18,411,322	\$18,492,933	\$1,061,467	6.1%
Temporary Salaries	\$722,922	\$917,237	\$852,985	\$850,663	\$850,663	-\$66,574	-7.3%
Total Salaries	\$13,764,251	\$18,348,701	\$19,577,893	\$19,261,985	\$19,343,596	\$994,893	5.4%
Total Benefits	\$4,634,093	\$5,956,614	\$6,691,520	\$6,569,641	\$6,652,342	\$695,728	11.7%
TOTAL SALARIES & BENEFITS	\$18,398,344	\$24,305,315	\$26,269,413	\$25,831,626	\$25,995,938	\$1,690,621	7.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$1,019,145	\$1,400,132	\$1,594,144	\$1,594,144	\$1,594,144	\$194,012	13.9%
SPED Contracted Services	\$4,288,123	\$4,025,000	\$4,607,000	\$4,547,000	\$4,541,056	\$516,058	12.8%
Ops & Comm Contracted Services	\$3,564,677	\$2,806,996	\$3,061,067	\$2,961,067	\$2,961,067	\$154,071	5.5%
Ins & Legal Contracted Services	\$473,598	\$640,034	\$528,034	\$528,034	\$528,034	-\$112,000	-17.5%
Facilities Contracted Services	\$2,547,478	\$2,887,810	\$3,195,045	\$3,195,045	\$3,195,045	\$307,235	10.6%
Transport Contracted Services	\$523,001	\$865,000	\$825,000	\$825,000	\$825,000	-\$40,000	-4.6%
TOTAL CONTRACTED SERVICES	\$12,416,022	\$12,624,972	\$13,810,290	\$13,650,290	\$13,644,346	\$1,019,376	8.1%
SUPPLIES							
Academic Supplies	\$1,258,662	\$1,061,426	\$1,251,437	\$1,251,437	\$1,251,437	\$190,011	17.9%
Operations Supplies	\$2,935,641	\$2,911,845	\$3,051,440	\$2,993,579	\$3,045,496	\$133,651	4.6%
SUPPLIES	\$4,194,303	\$3,973,271	\$4,302,877	\$4,245,016	\$4,296,933	\$323,662	8.1%
MISCELLANEOUS	\$2,208,097	\$519,550	\$133,050	\$133,050	\$133,050	-\$386,499	-74.4%
CAPITAL EQUIPMENT	\$311,873	\$482,400	\$344,000	\$344,000	\$344,000	-\$138,400	-28.7%
DEBT SERVICE	\$9,060,674	\$9,664,247	\$7,159,723	\$6,967,584	\$7,159,723	-\$2,504,524	-25.9%
TOTAL NON SALARY AND BENEFITS	\$28,190,969	\$27,264,440	\$25,749,940	\$25,339,940	\$25,578,052	-\$1,686,385	-6.2%
TOTAL EXPENDITURES	\$46,589,313	\$51,569,755	\$52,019,353	\$51,171,566	\$51,573,990	\$4,236	0.0%



Personnel Changes by Department for FY27

Position	FY27 FTE	Change
Communications		
TV 3 Manager	-0.5	Removed position
Data & Technology		
Enrollment Specialist	-1.0	Removed position
Enrollment, Secretary Lead FY	-0.2	Reduce to 0.8 FTE
Systems Engineer	-1.0	Removed position
Early Childhood		
Speech Pathologist	+4	Positions added to support assumption of Early Childhood Special Education for 4 Year Olds
Occupational Therapist	+1	Positions added to support assumption of Early Childhood Special Education for 4 Year Olds
Business Manager	+0.5	Positions added to support assumption of Early Childhood Special Education for 4 Year Olds
Services Coordinator	+1	Positions added to support assumption of Early Childhood Special Education for 4 Year Olds
Data & Enrollment Manager	+1	Positions added to support assumption of Early Childhood Special Education for 4 Year Olds
Elementary & Secondary Networks		
Black History Teacher	+0.5	One Year Only addition to support curriculum development
Food Service		
Cafe Worker	-2.7	This position added during mandated spend down that ends with FY26.
District Chef	-1.0	This position added during mandated spend down that ends with FY26.
Human Resources		
HR Analyst	-1.0	Removed position
Professional Learning and Development Manager	0	Repurposed HR Coordinator position to support staff learning and development
Civil Rights officer	+1	Addition of new position
Multilingual Center/Family Engagement & Community Partnerships		
Family & Community Specialist	-1	Removed position
Assistant Superintendent of Student, Family, and Community Engagement	+1.0	Addition of new position
Superintendent's Office		
Chief of Schools & Academics	+1	Addition of new position
Transportation		
Bus Driver	-1.5	Removed two 0.75 bus driver positions
Bus Assistant	+3.0	Added four 0.75 FTE positions to support special education out of district runs
Mini Bus Driver	+2.25	Added three 0.75 positions to support assumption of Early Childhood Special Education for 4 Year Olds

Bus Assistant	+2.25	Added three 0.75 positions to support assumption of Early Childhood Special Education for 4 Year Olds
Total		
Additional Full Time Equivalent	+11.0	
Reductions	-8.4	
Adjustment	+2.6	



Communications (Sarah Warren, Ph.D.)

The Communications Department manages district-wide messaging, public relations, and engagement with stakeholders. This office plays a key role in ensuring transparency, keeping families informed about school initiatives, and fostering strong community relationships.

Strategic Plan Initiatives:

- Refine and implement effective two-way communication strategies with families, students, and staff to increase engagement and trust.

	FY 26	FY 27
Full Time Equivalent Staff	2.3	1.8

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Communications

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$313,316	\$298,480	\$135,002	\$134,629	\$134,629	-\$163,851	-54.9%
Temporary Salaries	\$0	\$1,461	\$1,450	\$1,446	\$1,446	-\$15	-1.0%
Total Salaries	\$313,316	\$299,941	\$136,452	\$136,075	\$136,075	-\$163,866	-54.6%
Total Benefits	\$65,300	\$82,807	\$30,200	\$30,117	\$30,299	-\$52,508	-63.4%
TOTAL SALARIES & BENEFITS	\$378,616	\$382,748	\$166,652	\$166,192	\$166,374	-\$216,374	-56.5%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$30	\$600	\$300	\$300	\$300	-\$300	-50.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$53,950	\$61,732	\$38,120	\$38,120	\$38,120	-\$23,612	-38.2%
Ins & Legal Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$53,980	\$62,332	\$38,420	\$38,420	\$38,420	-\$23,912	-38.4%
SUPPLIES							
Academic Supplies	\$3,169	\$4,500	\$500	\$500	\$500	-\$4,000	-88.9%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$3,169	\$4,500	\$500	\$500	\$500	-\$4,000	-88.9%
MISCELLANEOUS	\$800	\$1,250	\$1,250	\$1,250	\$1,250	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$57,949	\$68,082	\$40,170	\$40,170	\$40,170	-\$27,912	-41.0%
TOTAL EXPENDITURES	\$436,565	\$450,830	\$206,822	\$206,362	\$206,544	-\$244,286	-54.2%

- Due to changes in organizational structure, 1 FTE previously under Communications was moved to the Multilingual Center. The TV3 0.5 FTE position was eliminated.
- Funds for the Foster Grandparents program were also moved to Multilingual resulting in a decrease to contracted services.



COMMUNICATIONS

Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$35,120	ReachMyTeach \$35,000 TinyURL \$120
Printing/Binding	\$3,000	Strategic plan materials for Board/Council/Public \$3,000
Staff Travel	\$300	Communications team travel \$300
General Supplies	\$500	Communications team supplies \$500
Dues and Fees	\$1,250	National/New England School Public Relations Association \$1,250



Data & Technology (Hayley Didriksen)

The Data & Technology Department ensures that PPS has the technological infrastructure, data systems, and digital tools needed to support learning and district operations. The department oversees cybersecurity and data privacy, maintains district hardware and software systems, manages student records, fulfills state and federal reporting requirements, and supports the digital learning platforms and assessment systems used to monitor student progress and district performance.

Strategic Plan Initiatives:

- Design and implement the data infrastructure necessary to build dashboards to monitor progress of the school system effectively.

	FY 26	FY 27
Full Time Equivalent Staff	19.3	17.1

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Data & Technology

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$1,150,671	\$1,442,303	\$1,612,869	\$1,524,942	\$1,608,635	\$166,723	11.5%
Temporary Salaries	\$11,647	\$16,074	\$29,911	\$29,829	\$29,829	\$13,755	85.6%
Total Salaries	\$1,162,318	\$1,458,377	\$1,642,780	\$1,554,771	\$1,638,464	\$180,478	12.3%
Total Benefits	\$360,183	\$306,799	\$543,696	\$508,858	\$546,333	\$239,534	78.1%
TOTAL SALARIES & BENEFITS	\$1,522,501	\$1,765,176	\$2,186,476	\$2,063,629	\$2,184,797	\$420,012	23.8%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$357,595	\$429,306	\$629,670	\$629,670	\$629,670	\$200,364	46.7%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$241,669	\$32,750	\$73,100	\$73,100	\$73,100	\$40,350	123.2%
Ins & Legal Contracted Services	\$0	\$57,000	\$0	\$0	\$0	-\$57,000	-100.0%
Facilities Contracted Services	\$179,026	\$188,168	\$293,420	\$293,420	\$293,420	\$105,252	55.9%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$778,290	\$707,224	\$996,190	\$996,190	\$996,190	\$288,966	40.9%
SUPPLIES							
Academic Supplies	\$433,654	\$58,900	\$100,408	\$100,408	\$100,408	\$41,508	70.5%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$433,654	\$58,900	\$100,408	\$100,408	\$100,408	\$41,508	70.5%
MISCELLANEOUS	\$120	\$165	\$165	\$165	\$165	\$0	0.0%
CAPITAL EQUIPMENT	\$90,091	\$281,000	\$174,000	\$174,000	\$174,000	-\$107,000	-38.1%
DEBT SERVICE	\$1,125	\$1,125	\$0	\$0	\$0	-\$1,125	-100.0%
NON SALARY AND BENEFITS	\$1,303,279	\$1,048,414	\$1,270,763	\$1,270,763	\$1,270,763	\$222,349	21.2%
TOTAL EXPENDITURES	\$2,825,781	\$2,813,590	\$3,457,239	\$3,334,392	\$3,455,560	\$642,361	22.8%

- Due to changes in organizational structure in FY26, regular and temporary salaries expenses related to multilingual student intake moved from Multilingual Center to Data & Technology.
- An Enrollment Specialist position was eliminated, but \$30,000 added in contracted services to support seasonal increases in enrollments.
- Facilities contracted services costs increased due to moving Cisco Webex expenses from the Facilities budget to Data & Technology as well as due to changes in the E-Rate funding program.
- The Data & Technology team was able to reduce insurance costs by \$57,000 for student Chromebook insurance.
- Central office staff computer costs were centralized under the Data & Technology budget rather than individual department budgets.



DATA & TECHNOLOGY Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased professional and Technical Services	\$69,500	IT Contracted Services \$15,000 E-Rate Consultant \$7,000 TEC/Data Privacy Services \$5,000 IC Resource Partners \$2,500 ML Intake Assessment & Intake Services \$40,000
Employee Training and Development Services	\$17,000	IT Team professional development (CompTIA \$8,000 IC Training Portal, available to all IC users (YES Series) \$6,000 Data & Enrollment Teams professional development \$3,000
Repair and maint svcs	\$284,320	IT infrastructure improvements in PK-12 buildings \$135,000 Cisco Webex/Spark: Direct phone services \$105,220 Cisco Webex EMP monitoring \$33,100 Cabling projects \$10,000 Student laptop bag cleaning \$1,000
Recycling services	\$9,100	Give IT, Get IT - E-waste recycling service \$9,100
Phone	\$3,600	Technician phone stipends \$3,600
Software/annual subscription	\$600,670	EMP Network Monitoring \$108,090 DeepSeas MDR \$29,250 GoDaddy, PPS website domain \$2,000 SentinalOne \$21,000 JAMF \$41,000 Securly web filter \$21,450 Virtru \$10,727 Adobe \$2,625 Google Workspace (Drive, Gmail, Meets, Classtools) \$42,000 Mimecast (email filter & DMARC analyzer) \$55,836 Asana \$9,000 VM-Ware \$16,500 Ditto Casting \$25,000 Nessus/Tenable vulnerability management \$8,400 IT department password manager \$2,400 Asset management software \$25,000 Extreme IQ hardware subscription \$1,300 Microsoft 365 \$2,000 Fortinet Subscription \$4,535 SolarWinds HelpDesk \$25,000 Infinite Campus \$38,000 National Student Clearinghouse data \$1,875 PowerSchool Analytics & Insights Dashboard \$54,752 Qualtrics survey software \$3,100 Naviance (CCR tool) \$16,000 FinalSite hosting, newsletter, translations, mobile app \$26,750

		Zoom licenses for board mtgs	\$6,080
		ML Intake WIDA Online Assessments - State Requirement	\$1,000
Staff travel	\$12,000	IT team mileage reimbursement	\$11,000
		Travel reimbursement for IT/Data conferences	\$1,000
General supplies	\$2,500	Enrollment & Intake general office supplies	\$1,500
		IT general office supplies	\$500
		Data general office supplies	\$500
Tech-related supplies	\$97,908	Repair parts & supplies	\$20,000
		Monitors & computer peripherals	\$19,000
		Data center expense	\$51,600
		Laptop bags	\$7,308
Tech-related equip <\$10k	\$174,000	Staff device replacement inventory for 26-27SY (All HS,	\$100,000
		Projector replacements	\$15,000
		School STEM Lab upkeep (HS only)	\$16,000
		RICOH Copier	\$8,000
		Office phone replacements	\$20,000
		Elementary student device replacements (Student devices for MS and HS covered by MLTI)	\$15,000
Dues and fees	\$165	Membership in Association of Computer Technology	\$165

Portland Public Schools
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Debt Service

	FY25	FY26	FY27 SUPT	FY27 Finance	FY27 Board		
	ACTUAL	BUDGET	REC Mar 10	Comm Rev	Apr 14	\$ +/(-) v FY26	% +/- v FY26
				Mar 23			
DEBT SERVICE							
Principal	\$6,513,894	\$7,488,855	\$5,062,733	\$4,907,983	\$5,062,733	-\$2,426,122	-32.4%
Interest	\$2,527,027	\$2,156,618	\$2,096,990	\$2,059,601	\$2,096,990	-\$59,628	-2.8%
Bond Issuance	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL DEBT SERVICE	\$9,040,921	\$9,645,473	\$7,159,723	\$6,967,584	\$7,159,723	-\$2,485,750	-25.8%

Note: School-specific debt service is shown on school detail pages.



Early Childhood (Kathryn Soucy)

The Early Childhood Department expands early childhood education opportunities, ensuring that young learners are prepared for kindergarten. It oversees curriculum development, family outreach, and efforts to increase Public Pre-K programming. The department will assume responsibility (transitioning from CDS to PPS) for early childhood special education services for school aged four year olds in SY26/27 and all children aged 3-5 in SY27/28.

Strategic Plan Initiatives:

- Ensure we meet the commitment to universal readiness for kindergarten through partnership with community organizations.

	FY 26	FY 27
Full Time Equivalent Staff	5.5	13

Portland Public Schools
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Early Childhood General Education

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$85,588	\$566,654	\$395,259	\$394,168	\$394,168	-\$78,549	-30.4%
Temporary Salaries	\$26,721	\$19,950	\$0	\$0	\$0	-\$19,950	-100.0%
Total Salaries	\$112,309	\$586,604	\$395,259	\$394,168	\$394,168	-\$98,499	-32.8%
Total Benefits	\$35,981	\$139,146	\$92,971	\$92,711	\$93,210	-\$25,573	-33.0%
TOTAL SALARIES & BENEFITS	\$148,290	\$725,750	\$488,230	\$486,879	\$487,378	-\$124,072	-32.8%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$5,582	\$10,495	\$10,495	\$10,495	\$10,495	\$0	0.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$105,750	\$0	\$105,000	\$105,000	\$105,000	\$105,000	100.0%
Ins & Legal Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$111,332	\$10,495	\$115,495	\$115,495	\$115,495	\$105,000	1000.5%
SUPPLIES							
Academic Supplies	\$21,001	\$31,500	\$31,500	\$31,500	\$31,500	\$0	0.0%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$21,001	\$31,500	\$31,500	\$31,500	\$31,500	\$0	0.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$132,333	\$41,995	\$146,995	\$146,995	\$146,995	\$105,000	250.0%
TOTAL EXPENDITURES	\$280,623	\$767,745	\$635,225	\$633,874	\$634,373	-\$19,072	-17.4%

- The cost of the Partner site MOU was missed in the FY26 Budget; the cost remains flat YoY at \$105,000.



EARLY CHILDHOOD GENERAL EDUCATION Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$105,000	Partner Site MOU \$105,000
Employee Training and Development Services	\$2,500	Employee training \$2,500
Software/annual subscription	\$6,795	Curriculum subscriptions \$6,795
Staff Travel	\$1,200	Teacher/staff travel between schools \$1,200
General Supplies	\$9,000	\$500 per classroom \$9,000
Instructional Supplies	\$16,200	\$900 per classroom \$16,200
Books/Periodicals	\$6,300	Books for Pre-K classrooms \$6,300

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Early Childhood Special Education

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$0	\$0	\$1,469,466	\$1,469,466	\$1,277,874	\$1,277,874	100.0%
Temporary Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Total Salaries	\$0	\$0	\$1,469,466	\$1,469,466	\$1,277,874	\$1,277,874	100.0%
Total Benefits	\$0	\$0	\$349,148	\$349,148	\$304,364	\$304,364	100.0%
TOTAL SALARIES & BENEFITS	\$0	\$0	\$1,818,614	\$1,818,614	\$1,582,238	\$1,582,238	100.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$0	\$0	\$19,080	\$19,080	\$19,080	\$19,080	100.0%
SPED Contracted Services	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	100.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ins & Legal Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$0	\$0	\$69,080	\$69,080	\$69,080	\$69,080	100.0%
SUPPLIES							
Academic Supplies	\$0	\$0	\$72,900	\$72,900	\$72,900	\$72,900	100.0%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$0	\$0	\$72,900	\$72,900	\$72,900	\$72,900	100.0%
MISCELLANEOUS	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$0	\$0	\$141,980	\$141,980	\$141,980	\$141,980	100.0%
TOTAL EXPENDITURES	\$0	\$0	\$1,960,594	\$1,960,594	\$1,724,218	\$1,724,218	100.0%

- PPS is assuming ownership of Early Childhood Special Education services for 4 year olds as per the State mandate. These expenses are offset by increased revenues from the State.



EARLY CHILDHOOD SPECIAL EDUCATION Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$50,000	Contracted Services per IEP needs (Psych, BCBA, PT, etc.) as well as interpreting \$50,000
Staff Travel	\$15,000	Travel for Itinerant Teachers, Related Service Providers, \$15,000
General Supplies	\$76,980	Assessments \$4,080 Computers for new staff \$700 per staff (+ \$200 for staff \$34,400 Transportation equipment (harnesses) \$10,000 Assistive technology (TBD by student IEPs) \$7,000 AEPS-3 \$6,000 Diapers and wipes \$5,500 Curriculum Materials \$10,000



Elementary and Secondary Networks (Angela Atkinson Duina, Ed.D.; Abdullahi Ahmed, Ed.D.)

The Elementary and Secondary Networks department oversees the instructional programs and leads K-12 education in PPS. This includes implementing high-quality instructional materials, supporting teacher and leader development, and strengthening learning environments to promote academic excellence.

Strategic Plan Initiatives:

- K-12: Support the use of high-quality instructional materials that provide students with consistent access to grade-level tasks and foster high levels of cognitive engagement.
- Continue and strengthen the HS Redesign Process, re-envisioning the high school experience, including stronger academic, career, and technical education experiences to better prepare students for college and career.
- Develop the capacity of schools to provide more effective instruction to multilingual learners to develop English proficiency and by integrating English language development strategies into the teaching of core content.
- Design and implement a plan to increase students' access to enrichment subjects (e.g., arts, computer science, world languages) to engage students and better prepare for their futures.
- Increase the capacity of schools to create and implement whole-school systems, SEL curriculum, and relationships that promote a joyful, supportive, and safe school culture.
- Design and implement student leadership opportunities to amplify student voices so that they are heard and incorporated into system/school decisions.

	FY 26	FY 27
Full Time Equivalent Staff	16	16.5

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Elementary and Secondary Networks

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$1,663,857	\$1,751,915	\$1,393,623	\$1,251,679	\$1,441,189	-\$310,726	-17.7%
Temporary Salaries	\$74,791	\$106,723	\$59,678	\$59,514	\$59,514	-\$47,209	-44.2%
Total Salaries	\$1,738,648	\$1,858,638	\$1,453,301	\$1,311,193	\$1,500,703	-\$357,935	-19.3%
Total Benefits	\$477,373	\$439,085	\$411,372	\$357,943	\$415,949	-\$23,136	-5.3%
TOTAL SALARIES & BENEFITS	\$2,216,021	\$2,297,723	\$1,864,673	\$1,669,136	\$1,916,652	-\$381,071	-16.6%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$349,199	\$579,118	\$527,279	\$527,279	\$527,279	-\$51,839	-9.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$448,130	\$522,570	\$379,240	\$379,240	\$379,240	-\$143,330	-27.4%
Ins & Legal Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$10,014	\$0	\$4,500	\$4,500	\$4,500	\$4,500	100.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$807,343	\$1,101,688	\$911,019	\$911,019	\$911,019	-\$190,669	-17.3%
SUPPLIES							
Academic Supplies	\$471,107	\$482,664	\$689,417	\$689,417	\$689,417	\$206,753	42.8%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$471,107	\$482,664	\$689,417	\$689,417	\$689,417	\$206,753	42.8%
MISCELLANEOUS	\$36,259	\$58,750	\$68,700	\$68,700	\$68,700	\$9,950	16.9%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$1,314,709	\$1,643,102	\$1,669,136	\$1,669,136	\$1,669,136	\$26,034	1.6%
TOTAL EXPENDITURES	\$3,530,730	\$3,940,825	\$3,533,809	\$3,338,272	\$3,585,788	-\$355,037	-9.0%

- Temporary salaries and teacher additional pay were reduced to offset increased costs in other areas.
- Contracted services were reduced to offset the needed increase in supplies which is primarily driven by the new math curriculum.
- \$75K was budgeted for staff leadership and development.
- The Director of Elementary ESOL and Director of Secondary ESOL are counted as FTE in the Elementary and Secondary Networks Department. For FY27, their salary and benefits have been shifted to the Multilingual Department page in accordance with State reporting requirements.
- In FY26, two vacant Director of Special Education positions were counted in the Elementary and Secondary Networks Department budget. Those two positions are now filled and are reflected in the Special Education and Student Support budget.



ELEMENTARY AND SECONDARY NETWORKS

Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$379,240	Elementary: Leadership development \$37,500 LW MOU \$90,000 Out of school time funds for 21st CCLC grant Rowe/Talbot \$45,000 EL Model PRES \$25,500 Wabanaki Studies Advisors \$7,000 Wabanaki/BH Walkthroughs \$2,000 Audubon \$7,500 Field work supplies \$540 Wabanaki Field Work Contracted Services \$16,700 Secondary: Leadership development \$37,500 EL Model contracts King and Casco \$51,000 JMG \$54,000 Professional services for Peaks and testing \$5,000
Employee Training and Development Services	\$35,849	Elementary: Math Assessment Training \$4,050 ESOL PD for 660 Endorsement \$10,000 PurposeFULL Character Strong Curriculum Training \$2,499 Boost PD for Instructional coaches \$1,050 Secondary: SEL PBIS State Conference \$1,000 PBIS Regional Conference for Director \$250 HS Math PD \$7,000 ESOL PD for 660 Endorsement \$10,000
Software / Annual Subscription	\$505,214	Elementary: ELlevation \$67,000 DMG Scheduling \$16,200 Navigate 360 \$13,000 Boost Reading \$32,843 IMSE Lab for Reading Specialists \$1,500 IM Student licenses \$58,385 mClass licenses \$26,100 Science licenses \$4,655 Pebble Go and Typing \$16,961 Math assessment licenses \$21,544 PuposeFULL People \$30,385 Secondary: SEL SWIS for Elementary/Secondary \$7,925 SEL Curric \$33,000 HS Math RTI Systems \$45,000

		Lexia Power Up	\$34,650
		Gizmos	\$5,670
		Portland Press Herald	\$3,000
		Follett/Destiny	\$26,004
		MagicSchool AI	\$13,200
		Culturegrams	\$2,960
		NY Time	\$2,321
		WeVideo	\$1,700
		Swank	\$9,800
		Britannica	\$4,042
		Overdrive/Sora	\$6,000
		Classify	\$12,472
		Cognia	\$8,897
Staff Travel	\$6,216	Elementary:	
		Mobile MakerSpace Ferry	\$100
		PBIS Cohort Schools	\$616
		Travel for Spanish Immersion Metro Pass	\$500
		Secondary:	
		Music/Art Teacher reimbursements	\$5,000
General Supplies	\$41,800	Elementary:	
		Elementary Network incidentals including food for PD	\$3,850
		General Supplies for SS	\$1,000
		Elementary supplies for supplemental instruction	\$15,000
		Secondary:	
		Secondary Network incidentals	\$2,650
		Food and PD Materials for K-12 PD	\$4,300
		Secondary supplies for supplemental instruction	\$15,000
Books/Periodicals	\$647,617	Elementary:	
		CKLA workbooks	\$53,411
		EL ELA workbooks and texts	\$153,962
		IM workbooks	\$95,314
		Number Corner	\$1,310
		Special Ed math resources	\$41,000
		Science workbooks	\$2,127
		Geography/SS Books	\$3,000
		Secondary:	
		HS Math	\$118,218
		EL ELA for 6-8	\$89,424
		EL ELA Texts	\$12,000
		MS Math Curric	\$77,851
Dues and Fees	\$68,700	Elementary:	
		Dues/Fees for Spanish Immersion Visas	\$12,000
		MSSA Elementary	\$1,000
		IB dues & fees	\$9,350
		Secondary:	
		MSS Secondary	\$1,000
		AP Exam fees	\$6,000
		MCLA membership	\$250
		PSAT/SAT	\$30,600

		Seal of Biliteracy exam fees	\$2,500
		Student music event fees	\$6,000
Rentals	\$4,500	Elementary: ACCESS Retreat	\$2,500
		Secondary: Rental space for meetings/PD	\$2,000



Facilities (Tammara Sweeney)

The Facilities Department ensures that all school buildings and grounds are maintained to provide a safe, clean, and productive learning environment. It oversees construction projects, maintenance planning, and sustainability initiatives.

Strategic Plan Initiatives:

- This department supports students and staff across the District but has no specific initiative in the Strategic Plan.

	FY 26	FY 27
Full Time Equivalent Staff	14	14

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Facilities

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$749,236	\$902,114	\$944,355	\$941,749	\$941,749	\$39,635	4.4%
Temporary Salaries	\$12,549	\$4,399	\$4,366	\$4,354	\$4,354	-\$45	-1.0%
Total Salaries	\$761,785	\$906,513	\$948,721	\$946,103	\$946,103	\$39,590	4.4%
Total Benefits	\$243,700	\$344,751	\$308,688	\$307,836	\$310,635	-\$34,116	-9.9%
TOTAL SALARIES & BENEFITS	\$1,005,485	\$1,251,264	\$1,257,409	\$1,253,939	\$1,256,738	\$5,474	0.4%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$14,117	\$23,000	\$33,000	\$33,000	\$33,000	\$10,000	43.5%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$520,900	\$430,500	\$473,300	\$473,300	\$473,300	\$42,800	9.9%
Ins & Legal Contracted Services	\$41,959	\$35,542	\$35,542	\$35,542	\$35,542	\$0	0.0%
Facilities Contracted Services	\$2,013,152	\$2,319,067	\$2,569,050	\$2,569,050	\$2,569,050	\$249,983	10.8%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$2,590,128	\$2,808,109	\$3,110,892	\$3,110,892	\$3,110,892	\$302,783	10.8%
SUPPLIES							
Academic Supplies	\$177,583	\$170,000	\$155,000	\$155,000	\$155,000	-\$15,000	-8.8%
Operations Supplies	\$173,011	\$99,500	\$138,500	\$80,639	\$138,500	\$39,000	39.2%
TOTAL SUPPLIES	\$350,593	\$269,500	\$293,500	\$235,639	\$293,500	\$24,000	8.9%
MISCELLANEOUS	\$1,600	\$0	\$0	\$0	\$0	\$0	0.0%
CAPITAL EQUIPMENT	\$91,694	\$110,000	\$80,000	\$80,000	\$80,000	-\$30,000	-27.3%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$3,034,015	\$3,187,609	\$3,484,392	\$3,426,531	\$3,484,392	\$296,783	9.3%
TOTAL EXPENDITURES	\$4,039,500	\$4,438,873	\$4,741,801	\$4,680,470	\$4,741,130	\$302,257	6.8%

- Contracted Services increase is primarily due to a one-time expense of \$350,000 for a facilities assessment study.
- Facilities will purchase fewer replacements to large equipment.



FACILITIES

Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$368,300	Interpreter support \$5,000 Door preventive maintenance \$15,000 Gym equipment inspections \$30,000 AHERA training and inspections \$35,000 Indoor air quality \$50,000 Fire sprinkler inspections \$10,000 Burglary monitoring \$8,000 Fire alarm monitoring \$16,000 Fire alarm system inspections and pump testing \$55,000 Kitchen hood inspections and cleaning \$12,000 Elevator certifications \$3,300 Staffing company \$55,000 CHO annual audit \$9,000 Minuteman security camera agreement \$55,000 Fire extinguisher inspection \$10,000
Employee Training and Development Services	\$1,000	Supervisors training (online) \$1,000
Alarms	\$5,100	Intrusion alarms \$5,100
Architect/Engineer	\$360,000	Facilities building assessments \$350,000 Architect/engineer \$10,000
Water	\$1,600	Central Office \$1,600
Sewer	\$3,500	Central Office \$3,500
Phone	\$105,000	Cell phones for head custodians/supervisors \$15,000 Consolidated communications and carousel phone lines \$90,000
Software / Annual Subscription	\$26,000	Work order management system and building use \$21,000 Vape sensor licenses \$5,000
Repair and Maintenance	\$605,000	Electrical \$200,000 Plumbing \$175,000 Alarm system repairs \$15,000 Security system repairs \$20,000 Elevator service contract \$28,000 Roof repairs \$45,000 Masonry repairs \$20,000 Refinish gym floors \$22,000 Flooring replacements \$30,000 Door repairs \$10,000 Window shades \$40,000
HVAC Maintenance	\$865,000	Preventative maintenance \$350,000 Water treatment \$50,000 BMS \$25,000 Repair and maintenance \$392,000
		Air emissions licenses \$8,000 PHS and Deering ventilation \$40,000
Grounds Maintenance	\$530,000	Snow removal \$200,000 Landscaping Peaks Island \$3,000 City operations maintenance \$100,000 Landscaping \$227,000
Staff Travel	\$6,000	Mileage for floaters \$6,000

Asbestos/Mold Abatement	\$20,000	Asbestos and mold abatement services	\$20,000
Vehicle and Equipment	\$20,000	Repair and maintenance of facility vehicles and equipment	\$20,000
Recycling Services	\$130,000	City chargeback for recycling	\$130,000
Hazardous Waste Disposal	\$4,000	Disposal of hazardous waste	\$4,000
Pest Management Services	\$23,850	Pest management for the district	\$23,850
Insurance - General Liability	\$35,542		\$35,542
General Supplies	\$155,000	Maintenance parts	\$155,000
Custodial Supplies	\$3,500	Central Office	\$3,500
Natural Gas	\$70,000	Central Office	\$70,000
Electricity	\$65,000	Central Office	\$65,000
Equipment (over \$10K)	\$30,000	Chariot ride on scrubber	\$17,000
		Robotic vacuum	\$13,000
Equipment (Under \$10K)	\$50,000	Snow blowers	\$20,000
		Vacuums	\$10,000
		Scrubbers	\$20,000
Rentals	\$1,000	Storage containers	\$1,000



Finance (Lesa Beck)

The Finance Department oversees the district's financial planning, budgeting, and resource allocation. It ensures that funds are managed responsibly and equitably to support the district's strategic priorities and student success.

Strategic Plan Initiatives:

- Design and implement a sustainable multi-year financial model that enables PPS to successfully implement the strategic plan and equitably allocate resources across the district.

	FY 26	FY 27
Full Time Equivalent Staff	10	10

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Finance

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$629,668	\$958,596	\$878,909	\$876,484	\$876,484	-\$81,722	-8.6%
Temporary Salaries	\$10,500	\$4,695	\$4,660	\$4,647	\$4,647	-\$48	-1.0%
Total Salaries	\$640,168	\$963,291	\$883,569	\$881,131	\$881,131	-\$81,770	-8.5%
Total Benefits	\$169,581	\$254,816	\$278,032	\$277,264	\$279,524	\$24,708	9.7%
TOTAL SALARIES & BENEFITS	\$809,749	\$1,218,107	\$1,161,601	\$1,158,395	\$1,160,655	-\$57,062	-4.7%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$12,833	\$5,000	\$2,500	\$2,500	\$2,500	-\$2,500	-50.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$1,117,433	\$937,000	\$1,220,680	\$1,120,680	\$1,120,680	\$183,680	19.6%
Ins & Legal Contracted Services	\$792	\$6,361	\$6,361	\$6,361	\$6,361	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$1,131,058	\$948,361	\$1,229,541	\$1,129,541	\$1,129,541	\$181,180	19.1%
SUPPLIES							
Academic Supplies	\$2,920	\$15,000	\$11,000	\$11,000	\$11,000	-\$4,000	-26.7%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$2,920	\$15,000	\$11,000	\$11,000	\$11,000	-\$4,000	-26.7%
MISCELLANEOUS	\$410,638	\$100,000	\$8,000	\$8,000	\$8,000	-\$92,000	-92.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$1,544,617	\$1,063,361	\$1,248,541	\$1,148,541	\$1,148,541	\$85,180	8.0%
TOTAL EXPENDITURES	\$2,354,366	\$2,281,468	\$2,410,142	\$2,306,936	\$2,309,196	\$28,118	1.2%

- Contracted Services increase is due to \$600,000 budgeted for continued MainePERS reconciliation, a 4% contractual increase in ADP payroll services, and budgeting for compliance related changes within our payroll system. Where possible these increases were offset with reductions in supplies and fees.



FINANCE

Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$963,680	Berry Dunn MPERS contract \$500,000 ADP Payroll Management \$363,680 Financial audit services \$100,000
Employee Training and Development Services	\$2,000	Training and conference registration fees for Finance team members \$2,000
Software/annual subscription	\$125,000	Munis Financial System \$120,000 Quickbooks \$5,000
Insurance - General Liability	\$6,361	\$6,361
Postage	\$20,000	Central Office postage \$20,000
Photocopying	\$15,000	\$15,000
Printing/Binding	\$2,000	\$2,000
Staff Travel	\$500	Mileage reimbursement \$500
General Supplies	\$4,000	Office supplies \$4,000
Tech Related Supplies	\$2,000	Computer peripherals \$2,000
Dues and Fees	\$8,000	Professional association dues \$3,025 Fees related to purchasing, tax filings and reportings \$4,975



Food Service (Tyler Guerin)

The Food Service Department ensures that all students have access to nutritious and well-balanced meals that support their health and academic performance. The department manages school meal programs, oversees food safety and compliance, and works to expand access to quality meals for all students.

Strategic Plan Initiatives:

- This department supports students and staff across the District but has no specific initiative in the Strategic Plan.

	FY 26	FY 27
Full Time Equivalent Staff	41.9	38.2

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Food Service

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$1,663,044	\$1,974,977	\$1,776,304	\$1,776,304	\$1,776,304	-\$201,018	-10.1%
Temporary Salaries	\$77,396	\$9,622	\$11,774	\$11,774	\$11,774	\$2,152	22.4%
Total Salaries	\$1,740,440	\$1,984,599	\$1,788,078	\$1,788,078	\$1,788,078	-\$198,866	-9.9%
Total Benefits	\$560,063	\$813,797	\$678,249	\$678,249	\$684,193	-\$129,604	-15.9%
TOTAL SALARIES & BENEFITS	\$2,300,502	\$2,798,396	\$2,466,327	\$2,466,327	\$2,472,271	-\$328,470	-11.7%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$28,270	\$43,000	\$41,000	\$41,000	\$41,000	-\$2,000	-4.7%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$56,469	\$10,120	\$16,370	\$16,370	\$16,370	\$6,250	61.8%
Ins & Legal Contracted Services	\$7,285	\$6,663	\$6,663	\$6,663	\$6,663	\$0	0.0%
Facilities Contracted Services	\$89,988	\$153,750	\$74,750	\$74,750	\$74,750	-\$79,000	-51.4%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$182,012	\$213,533	\$138,783	\$138,783	\$138,783	-\$74,750	-35.0%
SUPPLIES							
Academic Supplies	\$29,674	\$17,700	\$15,500	\$15,500	\$15,500	-\$2,200	-12.4%
Operations Supplies	\$2,567,294	\$2,552,820	\$2,657,415	\$2,657,415	\$2,651,471	\$98,651	3.9%
TOTAL SUPPLIES	\$2,596,968	\$2,570,520	\$2,672,915	\$2,672,915	\$2,666,971	\$96,451	3.8%
MISCELLANEOUS	\$2,528	\$2,000	\$3,000	\$3,000	\$3,000	\$1,000	50.0%
CAPITAL EQUIPMENT	\$130,088	\$90,000	\$90,000	\$90,000	\$90,000	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$2,911,595	\$2,876,053	\$2,904,698	\$2,904,698	\$2,898,754	\$22,701	0.8%
TOTAL EXPENDITURES	\$5,212,098	\$5,674,449	\$5,371,025	\$5,371,025	\$5,371,025	-\$305,769	-5.3%

- The operational supply increase is driven by rising food costs.
- Food Service had a mandated fund balance spend down for FY26 which will not continue into FY27, resulting in decreases in non-food supplies, equipment, and maintenance expenditure and a reduction in positions added on a temporary basis.



FOOD SERVICE Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$6,000	For Serve Safe that is required by the Health Department \$6,000
Employee Training and Development Services	\$4,000	Director & admin trainings, State & National \$2,000 Employee trainings, State & National \$2,000
Water	\$1,250	\$1,250
Sewer	\$3,000	\$3,000
Repair and Maintenance Services	\$50,000	Aging of most equipment requires constant balance of repairs and purchases. Catch up on deferred maintenance \$50,000
Vehicle & Equipment Repair	\$14,000	\$14,000
Waste Disposal Services	\$6,500	\$6,500
Other Purchased Services	\$1,600	Meal ferry charges \$1,600
Insurance - General Liability	\$6,663	\$6,663
Phone	\$1,800	\$1,800
Internet Connectivity	\$2,750	\$2,750
Software / Annual Subscription	\$28,000	Nutritional software \$28,000
Advertising	\$500	RFP/Bid Advertising \$500
Printing/Binding	\$2,000	Signage \$2,000
Photocopying	\$1,720	\$1,720
Staff Travel	\$9,000	Admin staff mileage to schools and State & National trainings and conferences \$1,500 Lunch program staff travel per IRS reimbursement rules \$7,500
General Supplies	\$12,000	Office supplies and reusable lunch trays \$12,000
Natural Gas	\$22,000	\$22,000
Electricity	\$68,000	\$68,000
Gasoline	\$5,000	Fuel for food service delivery trucks \$5,000
Food	\$2,338,680	Increase year over year for inflation \$2,338,680
Non-Food Supplies	\$217,791	Increase year over year for inflation \$217,791
Tech-Related supplies	\$3,500	To pilot new programs throughout the district to improve access points for students \$3,500
Equipment (over \$10k)	\$50,000	Upgrade of decade old equipment as identified in inventory of all large equipment in schools. FY27 upgrades to include both sets of ovens at Moore Middle School and Lincoln Middle School, replace Talbot's 3-door cooler \$50,000
Equipment <\$10k	\$40,000	Melamine tray replacement expense is costly due to breakage and loss. Researching outside sourcing to transition to long-term solution to more economical and ecofriendly stainless steel trays. \$40,000
Dues and Fees	\$3,000	State licenses \$3,000



Human Resources (Jennifer Slabbinck)

The Human Resources Department leads efforts in recruitment, retention, staff development, and workforce diversity. HR oversees employee relations, employee benefits, equity and belonging, and ensures that the District's hiring practices reflect our commitment to inclusion. The department continuously develops and refines internal systems and organizational structures to mitigate risk, maintain compliance, and optimize operational efficiency.

Strategic Plan Initiatives:

- Develop and implement a plan to advance staff mindsets and cultural humility in support of equitable outcomes and experiences for our students and families.
- Refine and implement a shared vision for a strong and inclusive staff culture where staff are valued, affirmed, effective, and supported.
- Refine and implement recruitment, selection, and support systems to enhance the quality and demographic diversity of staff.
- Strengthen onboarding for staff to increase effectiveness of new hires.
- Strengthen practice of all staff, teachers, and leaders through improved systems to provide all staff with regular feedback, coaching, professional development, and evaluation aligned to PPS's instructional, cultural, and operational vision.

	FY 26	FY 27
Full Time Equivalent Staff	10	10*

* Civil Rights Officer salary and benefits included on School Board budget page

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Human Resources

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/(-) v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$864,500	\$925,044	\$899,376	\$896,894	\$896,894	-\$27,759	-3.0%
Temporary Salaries	\$141,111	\$168,400	\$193,682	\$193,147	\$193,147	\$24,747	14.7%
Total Salaries	\$1,005,611	\$1,093,444	\$1,093,058	\$1,090,041	\$1,090,041	-\$3,012	-0.3%
Total Benefits	\$944,590	\$776,294	\$1,058,505	\$1,055,582	\$1,058,320	\$282,026	36.3%
TOTAL SALARIES & BENEFITS	\$1,950,201	\$1,869,738	\$2,151,563	\$2,145,623	\$2,148,361	\$279,014	14.9%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$116,445	\$129,676	\$132,000	\$132,000	\$132,000	\$2,324	1.8%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$49,292	\$47,000	\$127,000	\$127,000	\$127,000	\$80,000	170.2%
Ins & Legal Contracted Services	\$62,023	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.0%
Facilities Contracted Services	\$0	\$500	\$500	\$500	\$500	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$227,760	\$277,176	\$359,500	\$359,500	\$359,500	\$82,324	29.7%
SUPPLIES							
Academic Supplies	\$11,741	\$19,000	\$19,000	\$19,000	\$19,000	\$0	0.0%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$11,741	\$19,000	\$19,000	\$19,000	\$19,000	\$0	0.0%
MISCELLANEOUS	\$42,480	\$20,000	\$20,000	\$20,000	\$20,000	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$281,980	\$316,176	\$398,500	\$398,500	\$398,500	\$82,324	26.0%
TOTAL EXPENDITURES	\$2,232,181	\$2,185,914	\$2,550,063	\$2,544,123	\$2,546,861	\$361,338	16.5%

- Contracted Services increase driven by \$80K budgeted for the equity audit.
- Benefits increase is larger than for other departments because the district wide unemployment expense is captured in addition to the benefits for the HR staff.



HUMAN RESOURCES

Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$86,000	Interpretation services to support employees as needed \$6,000 Equity audit \$80,000
Workers Comp	\$550,000	Workers Compensation costs \$550,000
Other Employee Benefits	\$15,600	Retiree Life Insurance \$15,600
Other Professional Services	\$11,000	Physicals and Drug Testing \$6,000 Ergonomic Assessments \$5,000
Employee Training and Development Services	\$10,000	New staff orientation materials and supplies \$5,000 Onboarding training and materials \$3,000 Mandated training materials \$2,000
Legal Services	\$100,000	Legal services related to negotiations and compliance \$100,000
Software/Annual Subscription	\$118,000	Vector \$40,000 Frontline \$75,000 Compliance training \$3,000
Repair and Maintenance Services	\$500	HR Badge Machine \$500
Advertising	\$25,000	Indeed \$22,000 School Spring \$3,000
Printing/Binding	\$5,000	Recruitment and promotional materials \$3,000 Longevity and staff recognition materials \$2,000
Staff Travel	\$4,000	Inclusion Maine \$2,000 Job fair travel \$1,000 PFML training \$1,000
General Supplies	\$19,000	Employee appreciation, retirement, and staff recognition \$14,000 Department supplies \$5,000
Dues and Fees	\$20,000	Management & renewal fees for Mission Square Retirement \$16,000 Membership and dues costs for HR staff \$4,000



Multilingual Center/Family Engagement & Community Partnerships (Grace Valenzuela, Ph.D.)

This department strengthens the connection between students, families, schools, and the broader community to ensure every child has equitable access to opportunity and support. We provide programs and support to empower families with the tools and partnerships they need to enhance their children's academic achievement, belonging, and socio-emotional well-being.

Through our Multilingual and Multicultural Center, we provide language access, cultural navigation, and direct support to multilingual learners and immigrant families. Our family engagement and community partnership initiatives build meaningful relationships with caregivers, amplify family voice, and connect schools with local organizations and resources. We coordinate volunteer management efforts that bring community members into our schools as partners in student success. In addition, we support students and families experiencing homelessness by helping them navigate educational rights, access basic needs and housing resources, and maintain school stability.

Strategic Plan Initiatives:

- This department supports students and staff across the District but has no specific initiative in the Strategic Plan.

	FY 26	FY 27
Full Time Equivalent Staff	17.3	17.3

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Multilingual

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$1,463,928	\$1,458,993	\$1,529,918	\$1,476,401	\$1,476,401	\$17,799	1.2%
Temporary Salaries	\$67,672	\$101,558	\$47,621	\$47,489	\$47,489	-\$54,069	-53.2%
Total Salaries	\$1,531,600	\$1,560,551	\$1,577,539	\$1,523,890	\$1,523,890	-\$36,270	-2.3%
Total Benefits	\$529,037	\$483,456	\$566,442	\$544,268	\$549,075	\$65,619	13.6%
TOTAL SALARIES & BENEFITS	\$2,060,637	\$2,044,007	\$2,143,981	\$2,068,158	\$2,072,965	\$29,349	1.4%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$27,130	\$7,467	\$12,600	\$12,600	\$12,600	\$5,133	68.7%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$97,599	\$156,967	\$97,100	\$97,100	\$97,100	-\$59,867	-38.1%
Ins & Legal Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Facilities Contracted Services	\$23,279	\$0	\$1,500	\$1,500	\$1,500	\$1,500	100.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$148,008	\$164,434	\$111,200	\$111,200	\$111,200	-\$53,234	-32.4%
SUPPLIES							
Academic Supplies	\$23,937	\$21,950	\$15,500	\$15,500	\$15,500	-\$6,450	-29.4%
Operations Supplies	\$0	\$4,000	\$0	\$0	\$0	-\$4,000	-100.0%
TOTAL SUPPLIES	\$23,937	\$25,950	\$15,500	\$15,500	\$15,500	-\$10,450	-40.3%
MISCELLANEOUS	\$3,842	\$259,493	\$1,000	\$1,000	\$1,000	-\$258,492	-99.6%
CAPITAL EQUIPMENT	\$0	\$1,400	\$0	\$0	\$0	-\$1,400	-100.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$175,787	\$451,277	\$127,700	\$127,700	\$127,700	-\$323,576	-71.7%
TOTAL EXPENDITURES	\$2,236,424	\$2,495,284	\$2,271,681	\$2,195,858	\$2,200,665	-\$294,227	-11.8%

- Due to changes in organizational structure in FY26, regular and temporary salaries expenses and contracted services related to multilingual student intake and central registrar moved from Multilingual Center to Data & Technology and 1 FTE moved from Communications to Multilingual.
- The \$30K budget for the Foster Grandparents program was moved from Communications to Multilingual.



MULTILINGUAL Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$85,000	Contract for language interpretation services \$55,000 Contract for Foster Grandparents Program \$30,000
Employee Training and Development Services	\$5,100	Professional certificate courses \$5,100
Phone	\$7,800	Essential phone stipends for Family & Community \$7,800
Photocopying	\$1,300	\$1,300
Printing/Binding	\$3,000	Invitations, posters, staff business cards, and flyers \$3,000
Staff Travel	\$7,500	Mileage reimbursement \$7,500
General Supplies	\$15,000	Office supplies \$15,000
Books/Periodicals	\$500	\$500
Dues and Fees	\$1,000	Membership to professional organization \$1,000
Rentals	\$1,500	Staff Retreat, Family and Community Engagement Sessions \$1,500



School Board (Sarah Lentz, Board Chair)

The School Board provides governance and oversight for Portland Public Schools. It is responsible for setting district policies, approving the budget, and ensuring that the district remains aligned with its mission and strategic priorities. The Board works collaboratively with the Superintendent and district leaders to make decisions that support student success.

Strategic Plan Initiatives:

- The Board is responsible for the overall success of the strategic plan

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School Board

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$0	\$0	\$145,540	\$145,138	\$145,138	\$145,138	100.0%
Temporary Salaries	\$65,761	\$68,599	\$87,544	\$87,302	\$87,302	\$18,703	27.3%
Total Salaries	\$65,761	\$68,599	\$233,084	\$232,440	\$232,440	\$163,841	238.8%
Total Benefits	\$29,841	\$6,603	\$75,389	\$75,180	\$75,857	\$69,254	1048.8%
TOTAL SALARIES & BENEFITS	\$95,602	\$75,202	\$308,473	\$307,620	\$308,297	\$233,095	310.0%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$9,802	\$10,800	\$10,800	\$10,800	\$10,800	\$0	0.0%
Ins & Legal Contracted Services	\$114,097	\$162,349	\$162,349	\$162,349	\$162,349	\$0	0.0%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$123,899	\$173,149	\$173,149	\$173,149	\$173,149	\$0	0.0%
SUPPLIES							
Academic Supplies	\$6,217	\$5,000	\$7,000	\$7,000	\$7,000	\$2,000	40.0%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$6,217	\$5,000	\$7,000	\$7,000	\$7,000	\$2,000	40.0%
MISCELLANEOUS	\$21,856	\$20,000	\$18,450	\$18,450	\$18,450	-\$1,550	-7.8%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$151,973	\$198,149	\$198,599	\$198,599	\$198,599	\$450	0.2%
TOTAL EXPENDITURES	\$247,575	\$273,351	\$507,072	\$506,219	\$506,896	\$233,545	85.4%

- Salaries and benefits increase is driven by the new Civil Rights Officer position who will report to the Board
- \$2,000 in audio visual supplies were moved from Communications to the School Board as they relate to Board meetings.



SCHOOL BOARD Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$10,000	Facilitation support and external training as Needed \$10,000
Insurance - General Liability	\$162,349	\$162,349
Printing/Binding	\$800	Printing for board materials \$800
General Supplies	\$7,000	Supplies for swearing-in and retirement recognition \$5,000 Audiovisual supplies for Board meetings \$2,000
Dues and Fees	\$18,450	Maine School Board Association \$18,450



Special Education and Student Support (Jesse Applegate)

Special Education and Student Support ensures that students with disabilities receive the programming and services that they need to succeed. It focuses on inclusive education, improving instructional strategies, and developing programs that effectively support individual student needs. The department also oversees the structures for supporting all students' mental and physical health.

Strategic Plan Initiatives:

- Develop the capacity of schools to provide more effective instruction to students with disabilities across the continuum of services, utilizing content-specific universal design for learning strategies and practices.
- Develop and implement systems for identifying and delivering behavioral support services focused on students' emotional and mental health.

	FY 26	FY 27
Full Time Equivalent Staff	50	50

Portland Public Schools
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Board of Education Recommended Budget
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Special Education and Student Support

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$1,109,184	\$4,172,713	\$4,411,383	\$4,399,209	\$4,399,209	\$226,886	5.4%
Temporary Salaries	\$119,279	\$401,219	\$397,872	\$396,774	\$396,774	-\$4,445	-1.1%
Total Salaries	\$1,228,463	\$4,573,932	\$4,809,255	\$4,795,983	\$4,795,983	\$222,441	4.9%
Total Benefits	\$257,503	\$1,122,443	\$1,205,456	\$1,202,130	\$1,204,631	\$82,188	7.3%
TOTAL SALARIES & BENEFITS	\$1,485,967	\$5,696,375	\$6,014,711	\$5,998,113	\$6,000,614	\$304,629	5.3%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$87,387	\$82,250	\$96,000	\$96,000	\$96,000	\$13,750	16.7%
SPED Contracted Services	\$4,288,123	\$4,025,000	\$4,557,000	\$4,497,000	\$4,491,056	\$466,058	11.6%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$141,778	\$138,200	\$50,500	\$50,500	\$50,500	-\$87,700	-63.5%
Ins & Legal Contracted Services	\$9,738	\$75,000	\$20,000	\$20,000	\$20,000	-\$55,000	-73.3%
Facilities Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$4,527,025	\$4,320,450	\$4,723,500	\$4,663,500	\$4,657,556	\$337,108	7.8%
SUPPLIES							
Academic Supplies	\$50,266	\$215,000	\$110,000	\$110,000	\$110,000	-\$105,000	-48.8%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$50,266	\$215,000	\$110,000	\$110,000	\$110,000	-\$105,000	-48.8%
MISCELLANEOUS	\$762,449	\$30,750	\$6,000	\$6,000	\$6,000	-\$24,750	-80.5%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$5,339,740	\$4,566,200	\$4,839,500	\$4,779,500	\$4,773,556	\$207,358	4.5%
TOTAL EXPENDITURES	\$6,825,706	\$10,262,575	\$10,854,211	\$10,777,613	\$10,774,170	\$511,987	5.0%

- The increase in contracted services is driven by new software programs for specialized programs and using contracted services to cover for difficult to fill vacancies. This is offset where possible by reductions in fees and supplies.



SPECIAL EDUCATION AND STUDENT SUPPORT Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$50,000	IEP and Mainecare Billing System (EDMS) \$18,000 Scheduling Software (DM Schedules) \$32,000
Employee Training and Development Services	\$27,000	Crisis Prevention Institute Training for Related Services Staff \$25,000 Professional development for Student Support Services Staff \$2,000
Special Education Contracted Services	\$891,056	Additional contracting to ensure that all therapy and related services are provided as per IEPs: Speech Therapy \$160,000 Occupational Therapy \$50,000 Physical Therapy \$50,000 Contracted Tutoring and Ed Tech Services \$80,000 Psychology and Board Certified Behavior Analysts \$344,056 Contracted services to cover temporary or unexpected nursing needs for students with complex medical needs: \$40,000 Extended School Year Programming \$160,000 MHP Consultation \$7,000
Legal Services	\$20,000	Administrator consultation with our external legal team as needed, and the deductibles on claims we file in response to legal action \$20,000
Postage	\$500	Legally required mailing of forms \$500
Software / Annual Subscription	\$65,000	Required psychological and academic evaluations \$25,000 New program for Breathe - Character Strong Tier 3 \$20,000 New program for Beach - ACE \$20,000
Tuition to Private Source	\$3,600,000	Tuition for IEP-determined placements at special purpose \$3,600,000
Staff Travel	\$4,000	Special education staff travel mileage between schools as required by their job responsibilities, and some travel to professional meetings/conference \$3,000 Nurse travel for unexpected coverage or other responsibilities \$1,000 Chapter 104 staff travel as required by their assignments \$0
General Supplies	\$75,000	General supplies for special education classes, to be distributed proportionally to schools and programs \$50,000 Administrative and classroom materials to support students with 504 plans \$2,000 All medical supplies required for nurses in the normal course of business \$20,000 Supplies for Extended School Year Program \$3,000
Instructional Supplies	\$35,000	Instructional supplies for special education classes, to be distributed proportionally to schools and programs; evaluation materials for specialists \$35,000

Dues and Fees	\$6,000	Membership dues to professional organizations for some staff and administrators, and some fees relating to licensure for staff	\$6,000
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Superintendent's Office (Ryan Scallon, Ed.D.)

The Superintendent's Office provides strategic leadership and vision for the entire school district. This office ensures that district policies, initiatives, and operations align with the Board's Policies and the Strategic Plan. It focuses on equity, instructional excellence, and operational efficiency while maintaining accountability for student outcomes.

Strategic Plan Initiatives:

- Clarify central office roles and responsibilities, including decision-making rights, and implement improved systems for communication to increase the effectiveness of support for school staff, students, and families.
- Codify shared systems, standard operating procedures, and guidance for schools in order to strengthen accountability and responsiveness to schools.
- Develop, pilot, and scale a community schools model to effectively support students and expand access to community partnerships.
- Expand access to out of school time activities (i.e. sports, clubs, non-academic opportunities etc.) and school-wide events across the district so that students' feelings of motivation and inclusion increase.

	FY 26	FY 27
Full Time Equivalent Staff	7.0*	8.0*

*Includes the Foundation for Portland Public Schools and PEA President

Portland Public Schools
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Superintendent

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$632,880	\$666,785	\$685,330	\$683,439	\$683,439	\$17,044	2.5%
Temporary Salaries	\$0	\$3,267	\$3,242	\$3,233	\$3,233	-\$34	-1.0%
Total Salaries	\$632,880	\$670,052	\$688,572	\$686,672	\$686,672	\$17,010	2.5%
Total Benefits	\$158,394	\$146,644	\$159,082	\$158,643	\$159,863	\$13,219	9.0%
TOTAL SALARIES & BENEFITS	\$791,274	\$816,696	\$847,654	\$845,315	\$846,535	\$30,229	3.7%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$9,332	\$48,000	\$48,000	\$48,000	\$48,000	\$0	0.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$242,434	\$0	\$0	\$0	\$0	\$0	0.0%
Ins & Legal Contracted Services	\$206,911	\$153,900	\$153,900	\$153,900	\$153,900	\$0	0.0%
Facilities Contracted Services	\$1,325	\$1,325	\$1,325	\$1,325	\$1,325	\$0	0.0%
Transport Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL CONTRACTED SERVICES	\$460,002	\$203,225	\$203,225	\$203,225	\$203,225	\$0	0.0%
SUPPLIES							
Academic Supplies	\$12,398	\$10,212	\$10,212	\$10,212	\$10,212	\$0	0.0%
Operations Supplies	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
TOTAL SUPPLIES	\$12,398	\$10,212	\$10,212	\$10,212	\$10,212	\$0	0.0%
MISCELLANEOUS	\$35,531	\$26,967	\$6,310	\$6,310	\$6,310	-\$20,657	-76.6%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
NON SALARY AND BENEFITS	\$507,931	\$240,404	\$219,747	\$219,747	\$219,747	-\$20,657	-8.6%
TOTAL EXPENDITURES	\$1,299,205	\$1,057,100	\$1,067,401	\$1,065,062	\$1,066,282	\$9,572	0.9%



SUPERINTENDENT Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost	
Employee Training and Development Services	\$38,300	Leadership conferences for senior leadership	\$38,300
Legal Services	\$153,900		\$153,900
Rentals	\$1,325	Meeting spaces	\$1,325
Staff Travel	\$9,700	Mileage reimbursement	\$9,700
General Supplies	\$10,212		\$10,212
Dues and Fees	\$6,310	AASA and MSMA membership	\$6,310



Transportation (Ben Lesavoy)

The Transportation Department ensures safe and reliable transportation for students across the district. It manages bus routes, schedules, and accessibility to support equitable access to education.

Strategic Plan Initiatives:

- Design and implement a multiyear transportation plan to support equitable student access.

	FY 26	FY 27
Full Time Equivalent Staff	44	50

Portland Public Schools
FY2027 Expenditure Summary
Board of Education Recommended Budget
April 14, 2026

Transportation

	FY25 ACTUAL	FY26 BUDGET	FY27 SUPT REC Mar 10	FY27 Finance Comm Rev Mar 23	FY27 Board Apr 14	\$ +/- v FY26	% +/- v FY26
SALARIES & BENEFITS							
Regular Salaries	\$2,324,180	\$2,312,890	\$2,447,574	\$2,440,820	\$2,440,820	\$127,930	5.5%
Temporary Salaries	\$65,096	\$11,270	\$11,185	\$11,154	\$11,154	-\$116	-1.0%
Total Salaries	\$2,389,276	\$2,324,160	\$2,458,759	\$2,451,974	\$2,451,974	\$127,814	5.5%
Total Benefits	\$704,514	\$1,039,973	\$934,290	\$931,712	\$940,089	-\$99,884	-9.6%
TOTAL SALARIES & BENEFITS	\$3,093,789	\$3,364,133	\$3,393,049	\$3,383,686	\$3,392,063	\$27,930	0.8%
CONTRACTED SERVICES							
PreK-12th Contracted Services	\$11,226	\$42,220	\$42,220	\$42,220	\$42,220	\$0	0.0%
SPED Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Adult Ed Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Ops & Comm Contracted Services	\$479,472	\$459,357	\$469,857	\$469,857	\$469,857	\$10,500	2.3%
Ins & Legal Contracted Services	\$30,793	\$43,219	\$43,219	\$43,219	\$43,219	\$0	0.0%
Facilities Contracted Services	\$230,694	\$225,000	\$250,000	\$250,000	\$250,000	\$25,000	11.1%
Transport Contracted Services	\$523,001	\$865,000	\$825,000	\$825,000	\$825,000	-\$40,000	-4.6%
TOTAL CONTRACTED SERVICES	\$1,275,186	\$1,634,796	\$1,630,296	\$1,630,296	\$1,630,296	-\$4,500	-0.3%
SUPPLIES							
Academic Supplies	\$13,465	\$10,000	\$13,500	\$13,500	\$13,500	\$3,500	35.0%
Operations Supplies	\$195,337	\$255,525	\$255,525	\$255,525	\$255,525	\$0	0.0%
TOTAL SUPPLIES	\$208,802	\$265,525	\$269,025	\$269,025	\$269,025	\$3,500	1.3%
MISCELLANEOUS	\$1,097	\$175	\$175	\$175	\$175	\$0	0.0%
CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
DEBT SERVICE	\$18,628	\$17,649	\$0	\$0	\$0	-\$17,649	-100.0%
NON SALARY AND BENEFITS	\$1,503,712	\$1,918,145	\$1,899,496	\$1,899,496	\$1,899,496	-\$18,649	-1.0%
TOTAL EXPENDITURES	\$4,597,502	\$5,282,278	\$5,292,545	\$5,283,182	\$5,291,559	\$9,281	0.2%



TRANSPORTATION Non-Personnel FY27

Account	Budgeted Amount	Breakdown of Cost
Purchased Professional and Technical Services	\$416,257	Crossing guards contract \$409,500 Bus wash \$6,000 Bed bug dogs \$757
Employee Training and Development Services	\$7,500	Vector trainings \$7,500
Photocopying	\$1,000	Recruiting banners and signs \$1,000
Electricity	\$5,525	\$5,525
Gasoline	\$250,000	Fuel for all vehicles in district \$250,000
Phone	\$27,600	Union member phone bills \$50/month \$27,600
Software/annual subscription	\$31,220	Transportation software from Tyler Tech \$31,220
Repair and Maintenance	\$260,000	South Portland garage contract \$160,000 Parts \$100,000
Software Maintenance	\$15,000	Bus cameras and maintenance \$10,000 Tablet/software repairs/maintenance \$5,000
Private Student Transportation Services	\$575,000	Contract transportation for Special Education \$200,000 Contract transportation for MCV students \$25,000 Contract transportation for athletics and extracurricular \$350,000
Student Transportation	\$250,000	Metro and Casco Bay Lines passes \$250,000
Insurance - General Liability	\$43,219	\$43,219
Staff Travel	\$3,500	Travel to local and regional conferences for management \$3,500
General Supplies	\$13,500	Office supplies \$10,000 Staff appreciation \$3,500
Dues and Fees	\$175	MAPT membership \$175

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.



City Manager's
Recommended Budget
"Blue Book" Summary:
What is included for FY27?

- 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 of Portland Budgeting 101 - Revenues

City General Fund Revenues

	FY25	FY26	CM Recommended FY27	FY27 / FY26 \$ chg	% chg
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

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.

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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 Recommended FY27	+/- Chg
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. Developmer	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)
<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%	



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%
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** Finance Department NET	(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%
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Total		(\$2,000,000)				
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*** Finance	(\$7,424,383)	(\$2,000,000)	(\$2,000,000)	\$0	\$2,000,000	100.00%
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Finance Administration 10015100

10015100 Total EXPENDITURE	\$1,485,428	\$1,557,717	\$1,557,717	\$1,646,868	\$89,151	5.72%
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10015100 Total REVENUE	(\$853,961)	(\$9,597,148)	(\$9,597,148)	(\$4,682,148)	\$4,915,000	-51.21%
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** Finance Administration NET	\$631,468	(\$8,039,431)	(\$8,039,431)	(\$3,035,280)	\$5,004,151	62.25%
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Total		(\$8,039,431)				
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Treasury 10015200

10015200 Total EXPENDITURE	\$884,371	\$889,624	\$889,624	\$957,187	\$67,563	7.59%
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10015200 Total REVENUE	(\$24,902,066)	(\$21,790,687)	(\$21,627,190)	(\$18,530,884)	\$3,259,803	-14.96%
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** Treasury NET	(\$24,017,695)	(\$20,901,063)	(\$20,737,566)	(\$17,573,697)	\$3,327,366	15.92%
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Total		(\$20,901,063)				
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**** Finance Net	(\$30,810,610)	(\$30,940,494)	(\$30,776,997)	(\$20,608,977)	\$10,331,517	33.39%
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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. Dusen 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 City Council	\$480,786	\$687,937	\$530,310	(157,627)	-22.9%
100-12 City Clerk	733,525	869,026	1,013,064	144,038	16.6%
100-13 Executive	1,384,639	1,736,794	1,684,371	(52,423)	-3.0%
100-14 Assessor	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%
Finance	2,369,809	2,447,341	2,604,055	156,714	6.4%
100-16 Legal	1,155,072	1,307,446	1,398,180	90,734	6.9%
100-17 Human Resources	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%
Parking	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%
Housing & Econ. Development	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	FY27 / FY26 \$ chg	% chg
	FY25	FY26			
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	FY27 / FY26 \$ chg	% chg
	FY25	FY26			
	669,245	624,773	654,898	30,125	4.8%
Ice Arena	1,192,256	1,260,378	1,708,793	448,415	35.6%
Public Assemblies	986,412	811,140	863,034	51,894	6.4%
Concessions	1,448,796	1,368,143	-	(1,368,143)	-100.0%
Custodial Services	246,365	237,149	264,057	26,908	11.3%
Merrill Auditorium	13,789,760	14,138,397	14,422,328	283,931	2.0%
Parks Rec & Facilities					
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%
Public Buildings & Waterfront	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%
HHS	45,186,013	51,828,317	47,385,454	(4,442,863)	-8.6%
100-47 Debt Service	59,676,737	60,899,384	40,028,844	(20,870,540)	-34.3%
100-48 Public Library	4,891,900	5,136,495	5,393,315	256,820	5.0%
100-51 Pension	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%
Employee Benefits	28,888,389	30,721,273	38,016,087	7,294,814	23.7%
100-61 Contingency	8,407	250,000	250,000	-	0.0%
100-62 Liability Insurance	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

		CM			
		Recommended		FY27 / FY26	
		FY25	FY26	FY27	
				\$ 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, & Chgbaks	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 Recommended FY27	+/- Chg
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. Developmer	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)
<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
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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
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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%
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*****	General Fund	\$629,224	\$793,870	\$658,617	\$696,685	(\$97,185)	-12.24%
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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%

Finance Committee Jetport FY 2027 Budget Overview

Paul Bradbury, Airport Director

April 28, 2026

Eight Consecutive Years of Award Recognition from the Airport Council International Airport Service Quality Program (ASQ). Award is based on direct and extensive surveys of our passengers.



**Maine's
Home
Airport.**





AT A GLANCE

American Airlines

Breeze

DELTA AIR LINES

jetBlue AIRWAYS

Southwest

sun country airlines.

UNITED

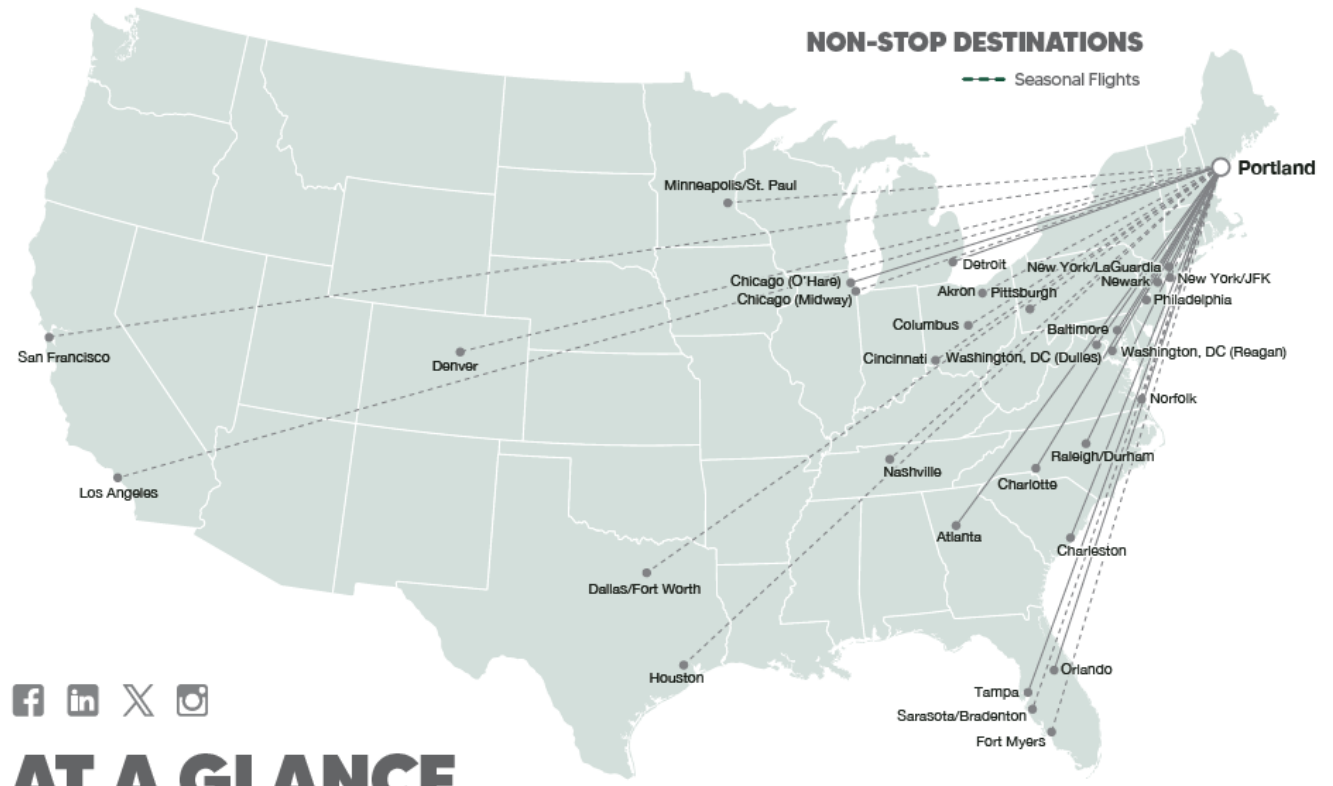
FedEx



AN ECONOMIC ENGINE FOR MAINE

The state of Maine recently released the Maine State Aviation System Plan which completed an economic impact analysis of the Portland International Jetport. Highlights include:

- Annual Economic Impact to the State: \$1,175,466,500
- Employment Impact: 10,007 jobs
- Estimated Local and State Taxes: \$84,521,600



AT A GLANCE

NON-STOP SERVICE *Seasonal Service ★NEW!

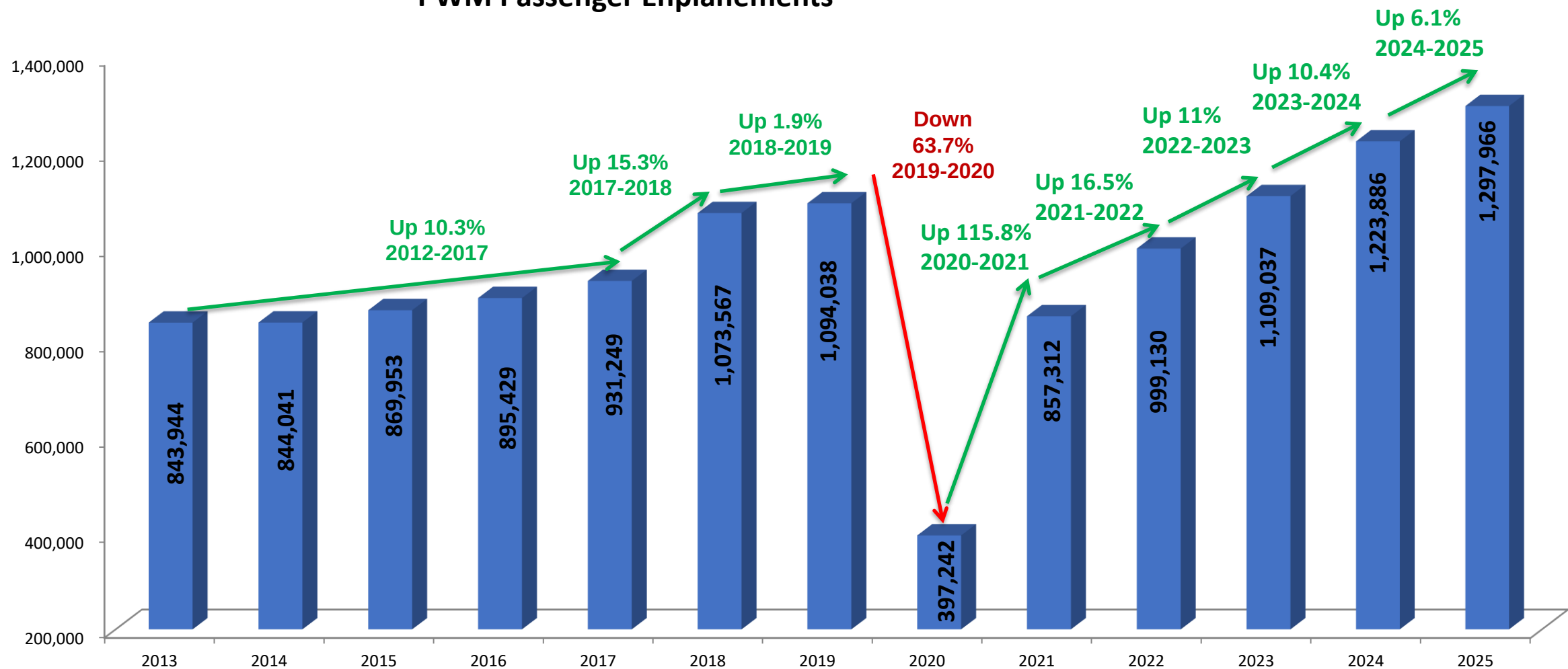
★ Akron/Canton	*Breeze
Atlanta	▲ DELTA
Baltimore	Southwest
Charleston	Breeze
Charlotte	American Airlines
Chicago Midway	*Southwest
Chicago O'Hare	*American Airlines UNITED
★ Cincinnati	*Breeze
Columbus	*Breeze
Dallas/Fort Worth	American Airlines

Denver	*UNITED
Detroit	▲ DELTA
Fort Myers	*Breeze
★ Los Angeles	*UNITED
Minneapolis/St. Paul	*▲ DELTA *sun country airlines
Nashville	*Southwest
Newark	UNITED
New York/JFK	▲ DELTA *jetBlue
New York/LaGuardia	American Airlines ▲ DELTA
Norfolk	*Breeze

Orlando	Breeze Southwest
Philadelphia	American Airlines
Pittsburgh	*Breeze
Raleigh-Durham	Breeze
★ San Francisco	*UNITED
Sarasota/Bradenton	*Breeze
Tampa	Breeze
Washington Dulles	UNITED
Washington National	American Airlines

PASSENGER ENPLANEMENTS (BOARDINGS)

PWM Passenger Enplanements

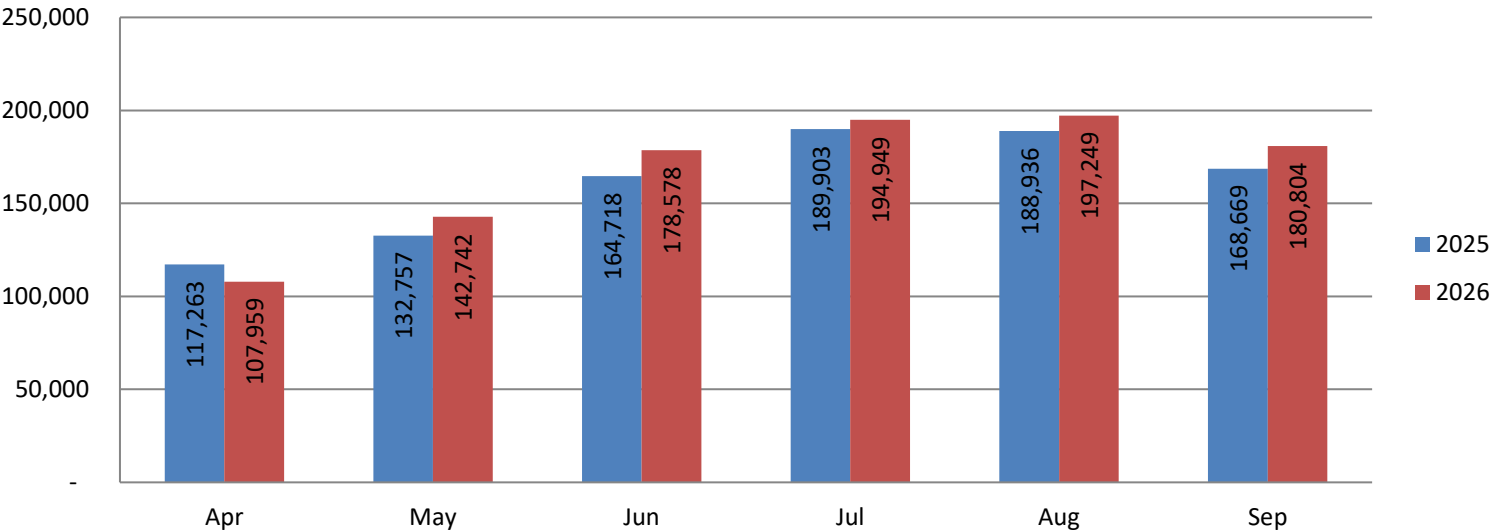


PASSENGER STATISTICS – HISTORICAL ENPLANEMENTS

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Total	% Change
2017	54,499	50,256	65,566	67,338	75,344	84,231	101,368	104,165	92,530	99,996	71,613	64,343	931,249	4.0%
2018	56,272	57,672	62,490	77,423	81,816	100,961	122,194	130,339	110,634	115,234	83,995	74,537	1,073,567	15.3%
2019	64,824	65,678	77,180	78,421	84,340	100,525	119,151	127,461	113,123	110,707	77,611	75,017	1,094,038	1.9%
2020	67,985	67,499	36,979	2,535	7,184	14,486	32,359	41,658	35,281	39,605	27,399	24,272	397,242	-63.7%
2021	20,907	22,255	34,213	52,122	60,022	91,447	120,481	126,572	101,867	106,803	64,519	56,104	857,312	115.8%
2022	43,509	53,468	66,297	70,956	69,086	100,972	120,710	123,339	111,386	115,679	65,757	57,971	999,130	16.5%
2023	50,858	53,356	64,199	67,148	79,938	115,579	137,002	143,021	124,579	127,249	78,570	67,538	1,109,037	11.0%
2024	52,905	66,107	71,883	72,141	85,624	123,477	151,930	159,240	138,068	144,445	80,498	77,568	1,223,886	10.4%
2025	63,284	61,281	75,115	89,523	102,711	134,556	156,005	169,143	142,750	147,745	83,529	72,324	1,297,966	6.1%
2026	61,067	61,964	72,907											
Change ENP YOY	-3.5%	1.1%	-2.9%											
Cap 26	80,686	76,274	90,666	107,959	142,742	178,578	194,949	197,249	180,804	182,619	126,211	102,955	1,661,692	
LF 26	75.7%	81.2%	80.4%											
Cap 25	82,826	77,044	92,084	117,263	132,757	164,718	189,903	188,936	168,669	171,128	110,242	88,815	1,584,385	
LF 25	76.4%	79.5%	81.6%	76.3%	77.4%	81.7%	82.1%	89.5%	84.6%	86.3%	75.8%	81.4%	81.9%	
Change Cap 25/26	-2.6%	-1.0%	-1.5%	-7.9%	7.5%	8.4%	2.7%	4.4%	7.2%	6.7%	14.5%	15.9%	4.9%	

AVAILABLE SEATS: APRIL-SEPTEMBER 2026

Available Seats
Updated 4/24/2026



Outbound Capacity is up **40,035** seats over the next six months. This is an increase of **+4.2%** year-over-year.

	Apr	May	Jun	Jul	Aug	Sep	TOTAL
2025	117,263	132,757	164,718	189,903	188,936	168,669	962,246
2026	107,959	142,742	178,578	194,949	197,249	180,804	1,002,281
Last Week	107,959	142,742	178,844	198,348	197,111	180,664	1,005,668
Change 24/25	(9,304)	9,985	13,860	5,046	8,313	12,135	40,035
%	-7.9%	7.5%	8.4%	2.7%	4.4%	7.2%	4.2%

HISTORICAL ENPLANEMENTS: Trend - New England

Airport's
Record Year



	Enplanements							
	PWM	MHT	BDL	BOS	BGR	PVD	BTV	Total
2000	668,098	1,568,860	3,651,943	13,613,507	272,833	2,684,204	446,363	22,905,808
2001	625,591	1,599,062	3,416,243	11,739,553	254,678	2,751,762	509,031	20,895,920
2002	623,093	1,647,797	3,221,081	11,077,238	239,617	2,662,721	546,857	20,018,404
2003	625,267	1,776,347	3,098,556	11,087,799	302,547	2,553,584	546,452	19,990,552
2004	687,344	1,937,142	3,326,461	12,758,020	357,040	2,732,524	627,423	22,425,954
2005	734,295	2,149,035	3,617,453	13,214,923	433,816	2,846,002	690,641	23,686,165
2006	710,142	1,931,563	3,409,938	13,544,552	411,352	2,588,992	681,678	23,278,217
2007	819,995	1,920,911	3,231,374	13,783,297	346,688	2,499,677	703,186	23,305,128
2008	876,102	1,834,875	3,006,362	12,820,489	355,508	2,342,593	747,559	21,983,488
2009	871,291	1,578,349	2,626,873	12,566,797	388,681	2,153,168	700,592	20,885,751
2010	851,566	1,391,797	2,640,155	13,561,814	416,328	1,951,566	640,790	21,454,016
2011	833,005	1,342,308	2,772,315	14,180,730	391,597	1,920,699	636,019	22,076,673
2012	799,136	1,210,189	2,647,610	14,293,695	302,610	1,809,322	615,026	21,677,588
2013	836,942	1,190,082	2,681,181	14,810,153	315,319	1,884,830	606,503	22,325,010
2014	844,041	1,048,128	2,913,380	15,425,869	288,939	1,764,828	602,932	22,888,117
2015	869,953	1,042,987	2,969,794	16,680,910	239,609	1,786,599	594,034	24,183,886
2016	895,429	1,010,408	3,025,166	18,083,245	246,913	1,826,949	604,576	25,692,686
2017	931,249	986,554	3,214,976	19,145,096	275,399	1,969,966	591,556	27,114,796
2018	1,073,567	926,481	3,330,734	20,431,531	303,546	2,147,977	674,944	28,888,780
2019	1,088,728	852,321	3,323,614	20,699,377	325,160	1,969,775	687,436	28,946,411
2020	394,089	305,958	1,150,033	6,035,452	134,022	641,518	200,182	8,861,254
2021	854,142	478,143	2,273,259	10,909,817	298,582	1,159,679	382,744	16,356,366
2022	982,834	643,641	2,844,713	17,443,775	343,528	1,571,905	601,441	24,431,837
2023	1,114,668	645,148	3,122,158	19,962,577	357,289	1,732,901	649,474	27,584,215
2024	1,221,913	633,257	3,285,194	21,090,721	376,456	1,984,916	670,636	29,263,093
2025	1,297,966	691,859	3,327,905	21,572,156	438,006	2,140,541	718,495	30,186,928
Current Off High	76,053	(1,457,176)	(324,038)	481,435	4,190	(705,461)	(29,064)	923,835
	6.2%	-67.8%	-8.9%	2.3%	1.0%	-24.8%	-3.9%	3.4%

S&P Raises the Jetport's Bond Rating to A from A-



RatingsDirect®

Research Update:

Portland International Jetport, ME General Airport Revenue Bond Rating Raised To 'A' On Declining Debt, Steady Growth

April 2, 2026

Overview

- S&P Global Ratings raised its long-term and underlying rating (SPUR) to 'A' from 'A-' on Portland, Maine's outstanding general airport revenue bonds (GARBs), issued for the Portland International Jetport (PWM).
- At the same time, we assigned our 'A' long-term rating to PWM's proposed \$14.3 million series 2026 airport revenue refunding bonds.
- The outlook is stable.
- The upgrade reflects the airport's declining debt burden and steady growth trends supported by demand in the Portland metropolitan area.

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Portland International Jetport FY27 Budget Summary

Division Revenues	FY25 Budget	FY25 Audited	FY26 Budget	FY26 Projected	FY27 Request	Change FY 26/27
Terminal	\$ 23,849,461	\$ 24,945,697	\$ 26,543,313	\$ 26,910,576	\$ 27,715,547	4.42%
General Aviation	\$ 445,313	\$ 334,448	\$ 335,563	\$ 370,000	\$ 334,425	-0.34%
Operations	\$ 45,000	\$ 56,175	\$ 52,500	\$ 46,000	\$ 54,375	3.57%
Parking	\$ 9,716,717	\$ 10,780,709	\$ 10,012,191	\$ 10,446,000	\$ 10,614,770	6.02%
Deicing	\$ 875,000	\$ 789,802	\$ 875,000	\$ 811,000	\$ 876,054	0.12%
Total	\$ 34,931,491	\$ 36,906,831	\$ 37,818,567	\$ 38,583,576	\$ 39,595,171	4.70%
Expenditures:						
Administration	\$ 1,293,932	\$ 1,296,481	\$ 1,350,885	\$ 1,297,734	\$ 1,402,625	3.83%
Jetport Field	\$ 5,540,592	\$ 5,348,361	\$ 5,928,840	\$ 5,136,224	\$ 6,182,483	4.28%
General Aviation	\$ 19,584	\$ 19,271	\$ 20,112	\$ 20,112	\$ 20,655	2.70%
Fringe & Indirect Costs	\$ 5,698,633	\$ 5,219,360	\$ 5,922,615	\$ 5,639,209	\$ 5,017,332	-15.29%
Operations	\$ 3,082,409	\$ 3,341,496	\$ 3,632,294	\$ 3,899,869	\$ 4,105,583	13.03%
Terminal	\$ 11,009,925	\$ 9,545,734	\$ 9,531,611	\$ 9,360,618	\$ 15,052,060	57.92%
Marketing	\$ 545,480	\$ 367,581	\$ 610,565	\$ 408,974	\$ 611,280	0.12%
Parking	\$ 5,767,060	\$ 4,504,218	\$ 5,071,620	\$ 4,999,395	\$ 5,061,211	-0.21%
Deicing	\$ 740,376	\$ 761,189	\$ 769,527	\$ 779,675	\$ 792,532	2.99%
Total	\$33,697,991	\$30,403,691	\$32,838,069	\$31,541,810	\$38,245,761	16.47%
SURPLUS	\$1,233,500	\$6,503,140	\$4,980,498	\$7,041,766	\$1,349,410	-72.91%

Division	FY25 Budget	FY25 Audited	FY26 Budget	FY26 Projected	FY27 Request
Total Operating Revenues	\$ 33,808,291	\$ 36,323,018	\$ 36,695,367	\$ 37,190,576	\$ 38,395,171
Interest Reclassification		\$ 1,492,874			
Interest - Revenue Fund	\$ 1,000,000	\$ 1,799,755	\$ 1,000,000	\$ 1,393,000	\$ 1,200,000
Interest - Reclass GASB 87 GASB 87		\$ (583,813)			
Interest - PFC Fund		\$ 182,991			
Intergovernmental revenue					
LEO Grant	\$ 123,200	\$ -	\$ 123,200	\$ -	\$ -
Total revenue for coverage	\$ 34,931,491	\$ 39,798,638	\$ 37,818,567	\$ 38,583,576	\$ 39,595,171
Less: M&O expenses					
Operating expenses	\$ (24,239,533)	\$ (22,507,757)	\$ (24,965,669)	\$ (24,313,681)	\$ (26,213,186)
Changes made after rates were calculated		\$ 1,503,588			
Capital outlay	\$ (5,603,658)	\$ (4,041,134)	\$ (4,016,500)	\$ (3,372,229)	\$ (8,171,000)
Total expenses for coverage	\$ (24,239,533)	\$ (25,045,303)	\$ (24,965,669)	\$ (24,313,681)	\$ (26,213,186)
Net Revenue:	\$ 10,691,958	\$ 14,753,335	\$ 12,852,898	\$ 14,269,895	\$ 13,381,985
Debt Service:	\$ 3,854,800	\$ 3,854,800	\$ 3,855,900	\$ 3,855,900	\$ 3,861,575
Debt Service for Coverage Calculation	\$ 3,854,800	\$ 3,854,800	\$ 3,855,900	\$ 3,855,900	\$ 3,861,575
Debt Service Ratio:	2.77x	3.83x	3.33x	3.70x	3.47x

Airline Cost Per Enplanement CPE, Cash balance, and FTEs

Division	FY25 Budget	FY25 Audited	FY26 Budget	FY26 Projected	FY27 Request
Airline Revenues	\$ 11,276,633	\$ 11,991,531	\$ 13,433,237	\$ 12,541,000	\$ 13,639,632
Enplanements	\$ 1,165,000	\$ 1,278,219	\$ 1,234,900	\$ 1,297,000	\$ 1,297,000
Airline Cost Per Enplanement (CPE)	\$9.68	\$9.38	\$10.88	\$9.67	\$10.52
Jetport Cash Balance, as of 3/31/26				\$ 26,331,030	
Operating cost per day:				\$ 61,665	
Days cash on hand is:				427	
Jetport Full Time Equivalent Employees	60		64		66

2025 Cost Per Enplanement at Airports in the New England Region:

BDL: \$7.63 BGR: \$6.89 BOS: \$23.50 BTV: \$6.85 MHT: \$15.67 PVD: \$8.25 PWM: \$9.38

THANK YOU!





***Maine's
Home
Airport.***



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*

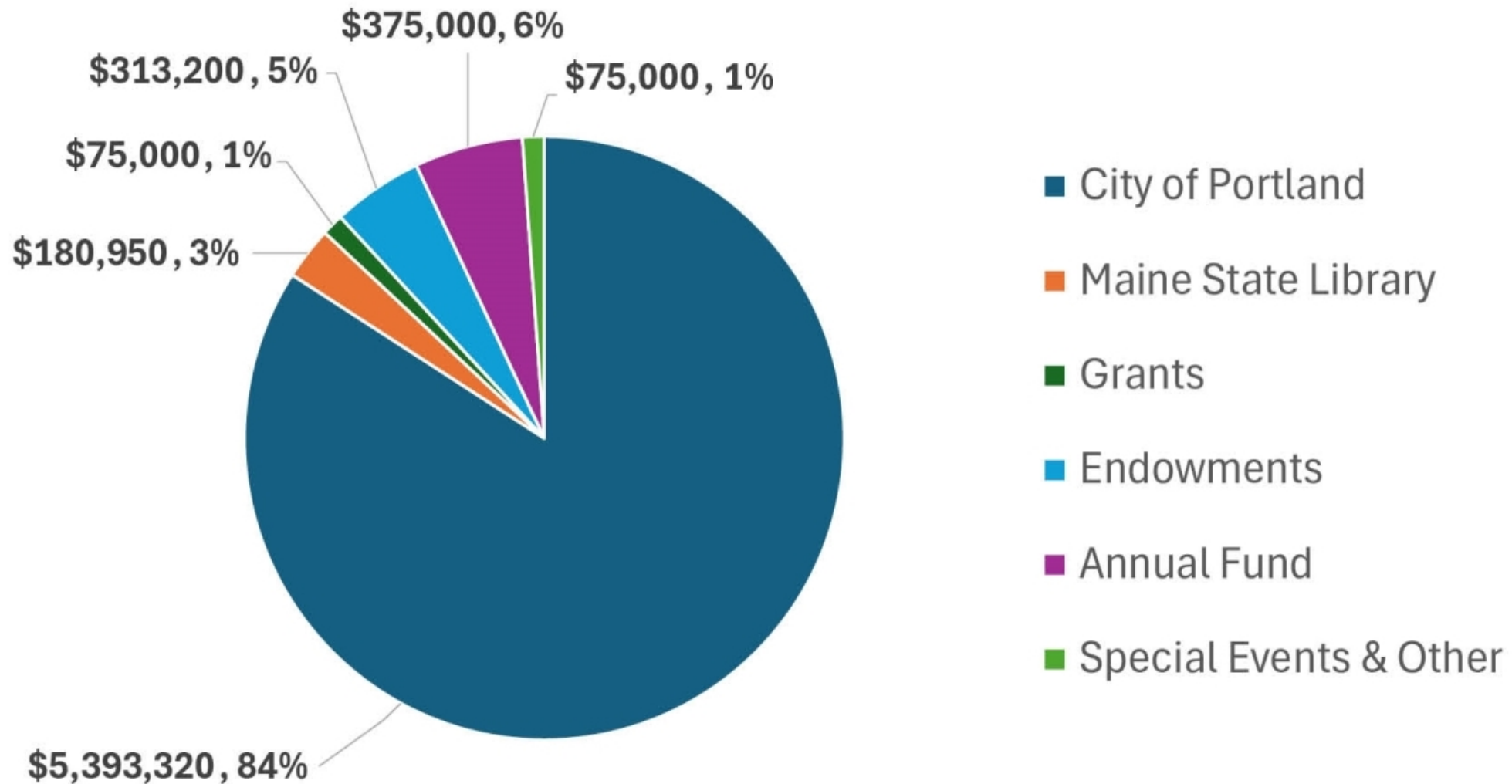
In 2025, PPL

- 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**

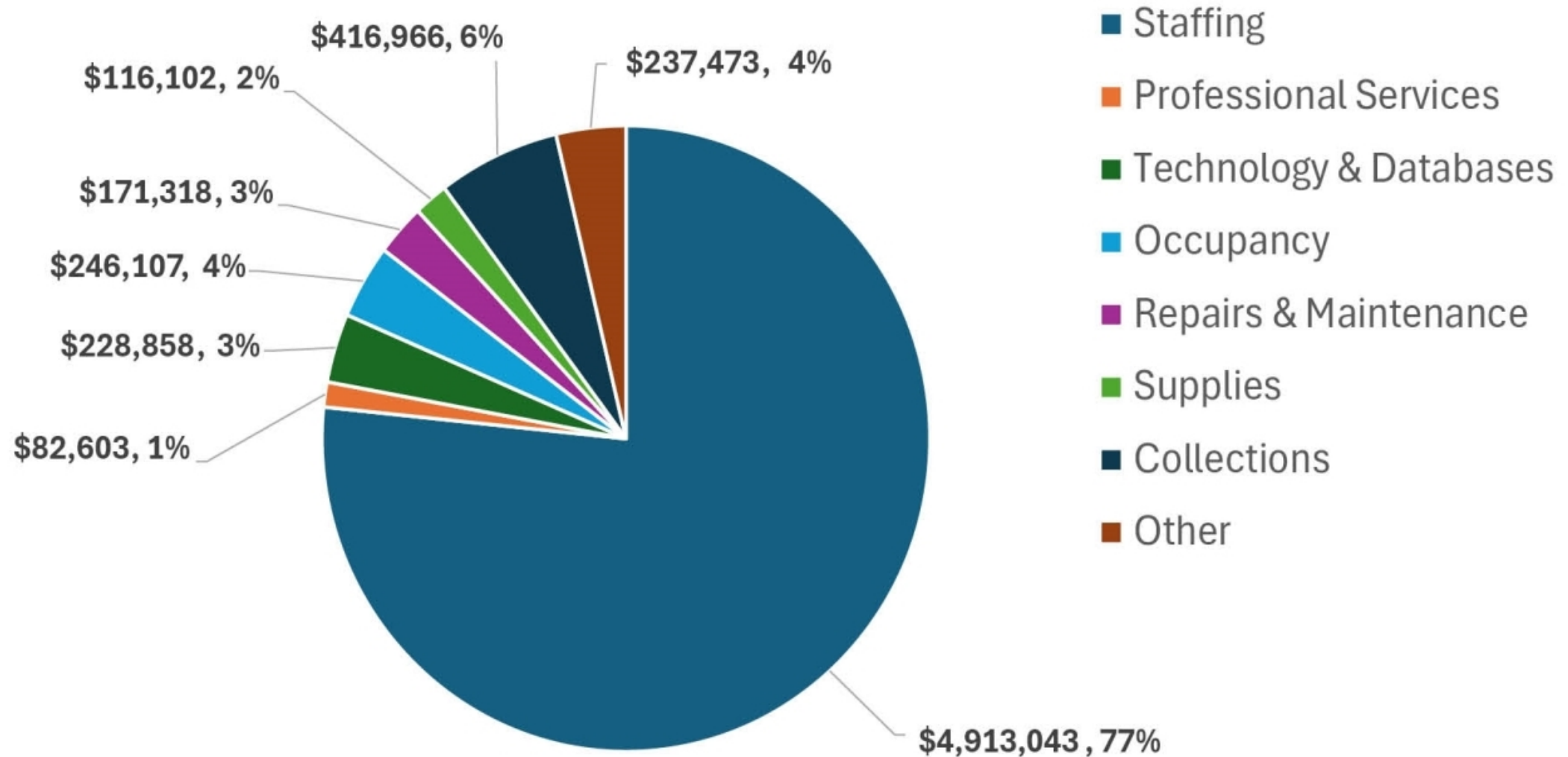
*Calculated using FY2025 statistics and the Maine State Library's Value Use Calculator



PPL FY26 Funding Sources



PPL FY27 Expenses



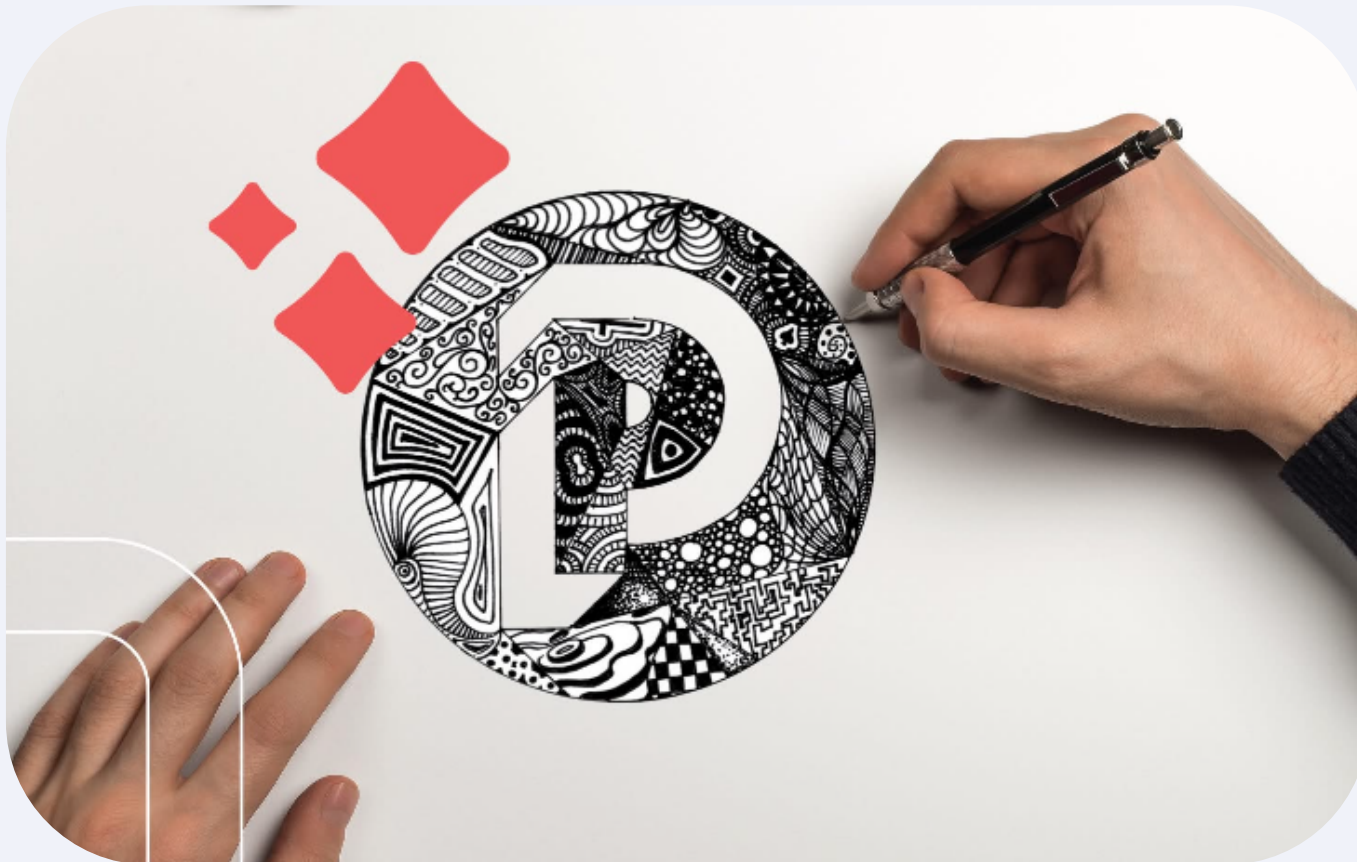
FY 27 Budget In Summary

- ◆ 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					
Revenue	FY25 actual	FY26 approved	FY27 proposed	dollar increase	percent increase
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		