City of Portland, Maine
Remote Finance Committee Meeting
Thursday, April 28, 2022
5:00 PM, Remote via ZOOM

AGENDA

ZOOM MEETING INFORMATION

This meeting will take place remotely using Zoom.

This meeting will be held remotely pursuant to the Remote Meeting Policy adopted by the Portland City Council and as authorized under 1 M.R.S. 403-B because of the existence of an emergency or urgent issue that requires the committee to meet by remote methods. Allow your computer to install the free Zoom app to get the best meeting experience. If you are not able to attend live, a recording will be available in the Agenda Center following the meeting. For public comment, you will need to use the "raise your hand" feature. To raise your hand via the telephone, please hit *9. You will be unmuted by the host when it is time for public comment.
Please click the link below to join the webinar:
https://portlandmaine-gov.zoom.us/j/84266995071?pwd=Q2tOSzU1U2F0djg1V0VIZnN4SDl5dz09
Passcode: 952605
Or One tap mobile :
US: +13017158592,,84266995071#,,,,*952605# or +13126266799,,84266995071#,,,,*952605#
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 301 715 8592 or +1 312 626 6799 or +1 929 205 6099 or +1 253 215 8782 or +1 346 248 7799 or +1 669 900 6833
Webinar ID: 842 6699 5071
Passcode: 952605
International numbers available: https://portlandmaine-gov.zoom.us/u/kejZsDeCg2

1. Introductions

2. Portland Public Schools FY23 Superintendent's Proposed Budget (PUBLIC HEARING & VOTE)

At the meeting the Committee will continue their discussion of the FY23 Superintendent's Recommended School Budget which was approved with minor edits on April 5th by the Portland Board of Public Education. Complete details of the proposed budget can be found in the attached presentation. The proposed budget would result in a 4.1% increase in the School portion of the tax levy and add about $102.20 to the tax bill of a homeowner with a home valued at $365,000. Public comment will be taken from those who did not have the opportunity to speak at the previous meeting. The Committee is scheduled to take action on the Board approved budget after the hearing.

3. FY23 City Manager Recommended Budget – Overview from Finance Director

At the meeting the Committee will hear a brief presentation from City Finance Director Brendan T. O'Connell and Deputy Finance Director Anne Bilodeau regarding the FY23 budget.

4. FY23 City Manager Recommended Budget – Detailed Department by Department Review

At the meeting the Committee will begin the detailed review of the FY23 City Manager's Recommended budget and hear from several City Departments. This is a discussion item only - no action is scheduled for the current meeting.

5. Review of Upcoming Committee and City Budget Dates

a. City Finance Committee Meeting 5/5 – 5:00PM
b. City Finance Committee Meeting 5/12 – 5:00 PM
c. City Council Meeting – Budget 1st Read – 5/16 – 5:00PM (Public Hearing)
d. City Finance Committee Meeting 5/19 – 5:00PM
e. City Finance Committee Meeting 5/26 – 5:00PM (Public Hearing)
f. City Council Meeting – Budget 2nd Read and Vote – 6/6 – 5:00PM (Public Hearing)

6. Adjournment

PORTLAND PUBLIC SCHOOLS

prepared & empowered

KEEPING THE FOCUS ON TEACHING & LEARNING

FY2023 Superintendent's Recommended Budget

March 15, 2022

Portland Public Schools FY2023 Budget Timeline

All meetings will be conducted remotely and on-site (hybrid), with zoom links accessible via BoardDocs unless otherwise noted.

Monday, March 7, 2022	Public Forum on the FY23 School Budget
Tuesday, March 15, 2022	School Board Meeting Superintendent Presents Recommended FY23 Budget *6:00 PM*
Thursday, March 17, 2022	School Finance Committee Budget Review *6:00 PM*
Monday, March 21, 2022	School Finance Committee Budget Review & Public Hearing *6:00 PM*
Thursday, March 24, 2022	Joint City & School Finance Committee Meeting & Budget Review *5:00 PM*
	School Finance Committee Budget Review Vote to Recommend to School Board *6:00 PM (or immediately following Joint City and School Finance Committee Review)*
Tuesday, March 29, 2022	School Board 1st Reading of Recommended FY23 Budget and Public Hearing; **School Board Budget Workshop to follow* (Special Meeting) 6:00 PM
Tuesday, April 5th, 2022	School Board Vote to Recommend FY23 School Budget to City Council (Special Meeting) 6:00 PM

Monday, April 11, 2022	School Board Presents Recommended FY23 Budget to City Council *Public Comment accepted* Order Receiving & Referring School Board Budget to City Finance Committee for Review and Setting a Public Hearing Thereon Time/location *TBD*
Thursday, April 14, 2022	Joint City & School Finance Committee Meeting & Budget Review **School Finance Committee Meeting to follow (if necessary)* *5:00 PM*
Thursday, April 28, 2022	City Finance Committee Review of Referred School Board Budget and Vote to Recommend to City Council *Time TBD*
Friday, April 29, 2022	School FY23 Budget Orders are due to City
Monday, May 2, 2022	City Council 1st Reading of FY23 Budget & Public Comment *Time TBD*
Monday, May 16, 2022	City Council 2nd Reading of FY23 Budget & Public Comment Final Vote on School Budget for Referendum *Time TBD* *Internal note: School joined as member of public*
Tuesday, June 14, 2022	Public Referendum on FY23 School Budget

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B: BUDGET CALENDAR

Charter Parameters:

- Superintendent's presentation must be no later than March 16 (3.5 months before end of fiscal year)
- Two joint meetings must occur within 30 days of the presentation
- Submission to Council must be no later than April 26 (last Monday in April)

- Budget Validation Referendum (BVR) needs to be 10 to 30 days following Council approval (need 10 days to post specimen BVR)
- Council meets 1st & 3rd Mondays (not school vacation week)
- Council Finance Committee typically meets on the 2nd and 4th Thursday of each month.

March 15, 2022

Members of the Board of Public Education,

Tonight I present to you my $132.9 million FY'23 Portland Public Schools Superintendent's Budget. This year's budget theme is: "Keeping the focus on teaching and learning." That theme signals the clear direction of this budget: maintaining our focus on achieving our Portland Promise goals of Achievement, Whole Student and People – all of which are centered by our key fourth goal of Equity.

Over the past five years, we have focused on redressing the inequities that have traditionally plagued our educational system. To that end, we have been making investments that prioritize the supports for students who for years have not been afforded the opportunities they deserve and need to be on equal footing with their peers: our students who are English language learners, have special educational needs, are economically disadvantaged or have otherwise been marginalized in society.

To advance the Portland Promise, our district's strategic plan, we have added multilingual social workers and counselors, behavioral health support staff and more ELL teachers, invested in multilingual family engagement specialists, and added staff to our youth development programs. We also have invested in increased staff diversity and inclusion efforts, and the expansion of our prekindergarten program. We have prioritized building our capacity to ensure that all students have access to high quality classroom instruction rather than be given remedial instruction. Nearly $4 out of every $10 that we have invested in these past five years has gone directly to these programs and services.

The focus of this year's budget proposal is on maintaining the work we've started. We need to continue to focus and execute on our key priorities, which has been challenging this past year. Our goal is to build our capacity to strengthen core instruction for all students and make our schools more safe and equitable. We still have many unmet needs. However, the challenges of the past two years have slowed our ability to move forward some of this work, and that needs to be our top priority.

Additionally, as we do every year, we face considerable fiscal constraints. One of these constraints is familiar to us: a State school funding system that assumes that property-rich communities like Portland can afford to pay a larger local share of their education costs, regardless of the composition of their student body. We expect a reduction of $2.6 million over this year's State funding, driven for the most part by the $12 billion State valuation of our community. We also experienced a 1.7% drop in enrollment and a reduction in the number of students identified as eligible for free and reduced lunch. Both of these are factors in the decrease in State funding.

This year, we also face a few newer challenges:

The annual consumer price index has been somewhere between 7 and 8 percent for this past year. That escalation of costs is reflected in the cost of many of the goods and services we procure.

Like so many other employers across the State and Nation during the pandemic, we have struggled to find workers to fill our positions. As a result, we have had to rely on outsourcing some functions such as transportation, facilities and some central office functions. These contracted services come at higher costs and we expect many of them to continue in FY'23.

Not unrelated to the previous point, we are prioritizing compensating our hard working Portland Public Schools People to meet the increased costs they face every day. We recently settled our contract with the bargaining unit representing our secretaries and our transportation, custodial, food service, technology and maintenance workers with an increase in the range of 6 percent. We are currently negotiating with our other bargaining units, including our largest union representing our teachers and specialists.

Finally, we have begun the renovations to the three remaining schools in the Buildings for our Future bond approved by Portland voters in a 2017 referendum. Through careful financing and use of reserves, we have been able to defer the impact of debt payments for these projects over time, but we are still seeing a significant increase in our debt service for FY’23.

While we are primarily focused on maintaining and maximizing the investments we’ve made in the past five years, we are advancing some essential new investments in this budget. Most of these have dedicated funding streams.

We are adding one additional pre-kindergarten classroom. Although less than the two classrooms per year we’ve added previously, this will allow us to stay on track with our five-year plan. We are also devoting dedicated Career and Technical Education reserves to support the staffing needed to create opportunities for our Latinx students to participate in PATHS programming. We are restructuring our library programming to prioritize increasing the number of full time certified librarians in our elementary schools to support our content based literacy work. We are reallocating hourly staffing funds to create a certified teacher position at Portland Adult Education.

Other additions include adding an educational technician to support the new State-mandated educational services for students with special needs until they are 22 years old; increasing our social studies coordinator to a full-time position (from .8 FTE); and adjusting the compensation for the executive director of the Foundation for Portland Public Schools to match the compensation for comparable roles in the non-profit sector.

In summary, my proposed budget calls for a 4.1 percent increase in the school portion of the tax rate. This reflects a 5.1 percent increase in expenditures, resulting in a $132.9 million budget, up $6.5 million over this year’s budget. The increase includes few new investments but maintains current programs and services and covers increased costs for salaries, benefits and debt service.

It requires an increased investment of $4.8 million from local taxpayers. To achieve that, we will need to raise the overall school tax rate by $.28 for a total rate of $7.05 per $1,000 valuation. My proposed budget this year would increase the school portion of the annual tax bill for the average family home in Portland (valued at $365,000) by $102, or about $9 per month.

I recognize that the city reevaluated properties last year (for the first time in 15 years) and some taxpayers saw significant increases in their property taxes

as a result. While this is a significant increase this year, I will note there has been a zero percent tax rate increase in Portland for the past two years.
I believe that this budget proposal balances the needs of our students and staff with the challenges facing residents from all walks of life. The tax increase in my budget proposal comes in well below the Consumer Price Index.

This school year has been very challenging. We started the year with very ambitious goals, but as we were engulfed in the challenges of COVID, we have had to back away from many of our efforts in order to respond to the immediate needs facing our staff. I am proud that we have been able to keep students in school so far with minimal disruptions and am so very hopeful that we are turning the corner on the pandemic.

My proposed budget will help us maintain our Portland Promise gains for the 2022-2023 school year and ensure that our teachers and staff are able to fully focus on teaching and learning. A complete budget timeline can be found on the district's website.

I look forward to discussing the budget with you in the coming weeks.

Sincerely,

Xavier Botana, Superintendent

PORTLAND PUBLIC SCHOOLS
prepared & empowered

Vision

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

Mission

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

Goals

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

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

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

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

Portland Public Schools
FY2023 Superintendent's Recommended Budget

March 15, 2022

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Portland Public Schools
FY2023 Summary Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
Local Revenue (non-tax)					
General	$ 349,263	$ 420,500	$ 368,000		
Adult Ed	85,159	179,241	142,811		
Food Services	104,367	393,517	75,000		
Total Local Revenue	**538,789**	**993,258**	**585,811**	**$ (407,447)**	**-41.0%**
State Revenue					
EPS	15,140,642	17,253,215	19,409,181		
Debt Service Reimb	3,453,482	3,364,840	2,108,369		
Other	144,192	262,747	249,947		
Adult Ed	610,773	592,998	605,916		
Food Services	38,812	51,885	1,311,576		
Total State Revenue	**19,387,902**	**21,525,685**	**23,684,989**	**2,159,304**	**10.0%**
Federal Revenue					
General	221,135	1,140,900	259,730		
Food Services	2,260,506	2,941,606	2,508,976		
Total Federal Revenue	**2,481,641**	**4,082,506**	**2,768,706**	**(1,313,800)**	**-32.2%**
Total Non-tax Revenue	**$ 22,408,332**	**$ 26,601,449**	**$ 27,039,506**	**$ 438,057**	**1.6%**
Use of Fund Balance					
General	-	500,000	1,882,095		
Food Services	-	250,000	125,000		
Adult Education	-	20,000	20,000		
	-	770,000	2,027,095		
Property Taxes					
General Education	92,551,184	97,113,615	101,977,282		
Adult Education	1,717,219	1,783,513	1,869,211		
Food Services	70,341	186,123	4,578		
Total Property Tax	**94,338,744**	**99,083,251**	**103,851,071**	**4,767,820**	**4.8%**
Total Revenue	**$ 116,747,076**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

Portland Public Schools
FY2022 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
GENERAL FUND					
LOCAL REVENUE					
REQUIRED LOCAL SHARE (tax levy)	$ 74,271,401	$ 75,510,967	$ 74,181,155	$ (1,329,812)	-1.8%
LOCAL ONLY DEBT SERVICE (tax levy)	392,289	385,252	7,151,616	6,766,364	1756.3%
ADDITIONAL LOCAL FUNDS (tax levy)	17,887,494	21,217,396	20,644,511	(572,885)	-2.7%
TUITION PUBLIC K-8	155,212	140,000	140,000	-	0.0%
TUITION PUBLIC 9-12	100,756	100,000	100,000	-	0.0%
SUMMER SCH TUITION 9-12	-	10,000	-	(10,000)	-100.0%
TRANSPORT - OTHER ORG	-	90,000	90,000	-	0.0%
INTEREST ON INVESTMENTS	3,000	3,000	3,000	-	0.0%
ADMISSIONS 9-12	-	15,000	15,000	-	0.0%
BUILDING RENTALS	47,928	52,000	9,500	(42,500)	-81.7%
MISC LOCAL REVENUE	21,330	10,000	10,000	-	0.0%
REFUND PRIOR YR EXP OPS/MAINT	17,358	-	-	-	0.0%
MISC SALES & REFUNDS	80	500	500	-	0.0%
PROCEEDS FROM DISPOSAL OF BUSES	3,599	-	-	-	0.0%
TOTAL LOCAL	92,900,447	97,534,115	102,345,282	4,811,167	4.9%
STATE REVENUE					
STATE SHARE EPS (State Subsidy)	15,140,642	17,253,215	19,409,181	2,155,966	12.5%
STATE REIMB. DEBT SERVICE	3,453,482	3,364,840	2,108,369	(1,256,471)	-37.3%
STATE AGENCY CLIENT	105,051	220,000	196,047	(23,953)	-10.9%
NAT'L BOARD - SALARY SUPLMNT	39,141	42,747	53,900	11,153	26.1%
TOTAL STATE	18,738,316	20,880,802	21,767,497	886,695	4.2%
FEDERAL REVENUE					
MAINECARE MEDICAID REIMB	168,809	1,690,900	300,000	(1,390,900)	-82.3%
SEED WITHHOLDING	-	(700,000)	(90,270)	609,730	-87.1%
FEDERAL IMPACT AID	52,326	50,000	50,000	-	0.0%
INDIRECT COST RECOVERY	-	100,000	-	(100,000)	-100.0%
TOTAL FEDERAL	221,135	1,140,900	259,730	(881,170)	-77.2%
TOTAL GENERAL FUND	111,859,897	119,555,817	124,372,509	4,816,692	4.0%
USE OF FUND BALANCE	-	500,000	1,882,095	1,382,095	276.4%
TOTAL GENERAL FUND REVENUE & FUND BALANCE	**$ 111,859,897**	**$ 120,055,817**	**$ 126,254,604**	**$ 6,198,787**	5.2%
ADULT EDUCATION					
AE LOCAL REVENUE					
LOCAL FUNDS (tax levy)	$ 1,717,219	$ 1,783,513	$ 1,869,211	$ 85,698	4.8%
TUITION-INDIV-ENRICHMT	19,427	119,241	67,811	(51,430)	-43.1%
TUITION-INDIV-VOC	55,623	40,000	55,000	15,000	37.5%
TUITION-OTHER-ACADEMIC	10,109	20,000	20,000	-	0.0%
TOTAL LOCAL	1,802,378	1,962,754	2,012,022	55,535	2.8%

Portland Public Schools
FY2022 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
AE STATE REVENUE					
STATE SUBSIDY	610,773	592,998	605,916	12,918	2.2%
TOTAL STATE	610,773	592,998	605,916	(16,744)	-2.8%
USE OF FUND BALANCE	-	20,000	20,000	-	0.0%
TOTAL ADULT EDUCATION REVENUE	**$ 2,413,152**	**$ 2,575,752**	**$ 2,637,938**	**$ 62,186**	2.4%
FOOD SERVICE					
FS LOCAL REVENUE					
LOCAL FUNDS (tax levy)	$ 70,341	$ 186,123	$ 4,578	$ (181,545)	-97.5%
DAILY SALES - LUNCH	-	274,517	-	(274,517)	-100.0%
DAILY SALES NON REIM	3,318	100,000	56,000	(44,000)	-44.0%
SPECIAL FUNCTIONS	89,673	10,000	10,000	-	0.0%
BUILDING RENTALS	9,000	6,000	6,000	-	0.0%
MISC REFUNDS	2,377	3,000	3,000	-	0.0%
TOTAL LOCAL	174,708	579,640	79,578	(500,062)	-86.3%
FS STATE REVENUE					
STATE REIMBURSEMENT	38,812	51,885	1,306,576	1,254,691	2418.2%
LOCAL PRODUCE	-	-	5,000	5,000	100.0%
TOTAL STATE	38,812	51,885	1,311,576	1,259,691	2427.9%
FS FEDERAL REVENUE					
AFTER SCHL SNACK	-	1,920	1,095	(825)	-43.0%
SUMMER FOOD PROG	1,688,296	100,000	139,155	39,155	39.2%
PERFORMNC-BASED LUNCH	-	38,247	40,064	1,817	4.8%
REIMB LUNCH - REGULAR	216,761	191,233	211,769	20,536	10.7%
REIMB LUNCH - REDUCED	-	63,553	28,028	(35,525)	-55.9%
REIMB LUNCH - FREE	-	1,287,703	948,432	(339,271)	-26.3%
REIMB BREAKFAST	-	784,339	716,425	(67,914)	-8.7%
FED NON-FOOD ASSIST/LOC PEBT	9,210	-	-	-	0.0%
PAYMTS IN LIEU OF COMM	202,880	202,161	227,508	25,347	12.5%
FRESH FRUITS AND VEGGIES	40,191	72,450	76,500	4,050	5.6%
CHILD/ADULT CARE FOOD PRGM	103,169	200,000	120,000	(80,000)	-40.0%
TOTAL FEDERAL	2,260,506	2,941,606	2,508,976	(432,630)	-14.7%
USE OF FUND BALANCE	-	250,000	125,000	(125,000)	-50.0%
TOTAL FOOD SERVICE REVENUE	**$ 2,474,027**	**$ 3,823,131**	**$ 4,025,130**	**$ 201,999**	**5.3%**
TOTAL REVENUE AND OTHER FUNDING SOURCES	**$ 116,747,076**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

Portland Public Schools
FY2022 Summary Expenditure Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
Wages					
Regular	$ 66,302,289	$ 72,237,015	$ 75,479,077		
Temp/Sub/Tutor/OT	2,245,266	2,316,225	2,314,583		
Add pay/Stipends	2,260,761	2,578,234	2,654,401		
Total Wages	70,808,316	77,131,474	80,448,061	$ 3,316,587	4.3%
Benefits					
Health	15,296,986	16,669,316	17,351,581		
Retirement	3,430,932	3,762,266	3,965,480		
All other	2,441,888	2,839,408	2,916,366		
Total Benefits	21,169,806	23,270,990	24,233,427	962,437	4.1%
Contracted Services					
Professional & Tech. Svcs	1,553,842	1,591,483	1,804,360		
Employee Training/Dev	289,559	458,656	410,773		
SPED Contracted Svcs	381,269	513,458	562,316		
Student Transportation	122,275	345,000	496,000		
Tuition	875,123	980,676	1,202,106		
Legal Services	245,766	150,000	230,000		
Water & Sewer	110,976	197,230	173,672		
Repair & Maintenance	2,622,590	2,794,566	2,895,471		
Rentals	356,749	381,630	500,954		
Loans/Leases	213,220	46,000	46,000		
Liability Insurance	420,711	603,719	741,612		
Other Services	606,348	820,902	1,590,224		
Total Contracted Services	7,798,428	8,883,320	10,653,488	1,770,168	19.9%
Supplies					
Education Supplies	1,069,356	1,138,972	1,117,993		
Tech Related Supplies	77,749	131,380	259,527		
General Supplies	629,294	689,814	803,808		
Custodial Supplies	198,888	240,475	257,645		
Software Licenses	405,239	566,925	56,350		
Utilities	1,839,456	2,147,562	2,205,385		
Gasoline	93,073	127,082	132,750		
Food/Non-food supplies	976,235	1,695,360	1,854,566		
Total Supplies	5,289,290	6,737,570	6,688,024	(49,546)	-0.7%
Other Costs					
Field Trip Transportation	54,462	334,921	308,762		
Miscellaneous	2,359,892	364,672	322,105		
Capital	229,767	176,675	43,000		
Total Other Costs	2,644,121	876,268	673,867	(202,401)	-23.1%
Debt Service					
Bond DS	8,306,212	9,555,078	10,220,805	665,727	7.0%
Total Expenditures	**$ 116,016,173**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

Portland Public Schools
FY2022 Detail Expenditure Budget
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
SALARIES & BENEFITS					
Regular Salaries					
PROFESSIONAL SALARY	$ 45,005,471	$ 48,341,267	$ 50,271,730	$ 1,930,463	4.0%
INSTRUCTIONAL AIDE/ASST	5,474,996	6,326,005	6,522,022	196,017	3.1%
ADMINISTRATOR/ REG SUPPORT	15,821,822	17,569,743	18,685,325	1,115,582	6.3%
Total Regular Salaries	66,302,289	72,237,015	75,479,077	3,242,062	4.5%
Temporary Salaries					
TEMPORARY SALARY	950,906	1,001,528	984,886	(16,642)	-1.7%
TUTOR	31,223	48,104	48,104	-	0.0%
SUBSTITUTE	1,230,852	1,116,043	1,116,043	-	0.0%
TEACHER ADDITIONAL PAY	101,343	96,331	100,011	3,680	3.8%
AIDE/ASST OVERTIME	13	-	-	-	0.0%
REGULAR SUPPORT OVERTIME	32,272	150,550	165,550	15,000	10.0%
STIPEND/DIFFERENTIAL	1,578,877	1,817,183	1,914,390	97,207	5.3%
STIPEND-RETIREMENT SICK	580,541	640,000	640,000	-	0.0%
STIPEND/OTHER	-	24,720	-	(24,720)	-100.0%
Total Temporary Salaries	4,506,027	4,894,459	4,968,984	74,525	1.5%
Total Salaries	**70,808,316**	**77,131,474**	**80,448,061**	**3,316,587**	**4.3%**
Benefits					
HEALTH INSURANCE	15,296,986	16,669,316	17,351,581	682,265	4.1%
MEDICARE	981,159	1,121,438	1,169,635	48,197	4.3%
RETIREMENT	3,430,932	3,762,266	3,965,480	203,214	5.4%
TUITION REIMBURSEMENT	218,031	269,520	289,520	20,000	7.4%
WORKER'S COMP	561,520	599,865	599,865	-	0.0%
ALL OTHER	681,179	848,585	857,346	8,761	1.0%
Total Benefits	**21,169,806**	**23,270,990**	**24,233,427**	**962,437**	**4.1%**
TOTAL SALARIES & BENEFITS	**91,978,122**	**100,402,464**	**104,681,488**	**4,279,024**	**4.3%**
CONTRACTED SERVICES					
PURCHASED PROF & TECH SVC	1,465,923	1,451,483	1,629,360	177,877	12.3%
CONTRACTUAL PRE-K	87,919	140,000	175,000	35,000	25.0%
EMPLOYEE TRAIN & DEV SVCS	289,559	458,656	410,773	(47,883)	-10.4%
OTHER PROFESIONNAL SVCS	14,552	17,000	26,000	9,000	52.9%
SECURITY	10,817	161,067	97,495	(63,572)	-39.5%
ALARMS	5,430	4,325	4,325	-	0.0%
ARCHITECT/ENGINEER - NSA	24,960	20,000	20,000	-	0.0%

Portland Public Schools
FY2022 Detail Expenditure Budget
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
ADULT ED CONTRACTED SVCS	-	6,000	6,000	-	0.0%
SPEC ED CONTRACTED SVCS	381,269	513,458	562,316	48,858	9.5%
LEGAL SERVICES	245,766	150,000	230,000	80,000	53.3%
WATER	38,326	55,624	48,872	(6,752)	-12.1%
SEWER	72,650	141,606	124,800	(16,806)	-11.9%
REPAIR AND MAINT SVCS	1,260,245	1,079,762	1,151,622	71,860	6.7%
HVAC MAINTENANCE	620,815	595,514	595,514	-	0.0%
MOWING/PLOWING/FIELDMAINT	395,769	610,766	672,800	62,034	10.2%
ASBESTOS/MOLD SVCS	23,279	20,000	20,000	-	0.0%
VEHICLE & EQUIPMT REPAIR	36,743	31,000	31,000	-	0.0%
WASTE DISPOSAL SERVICES	93,442	114,242	121,265	7,023	6.1%
RECYCLING SERVICES	122,165	122,040	143,100	21,060	17.3%
HAZ WASTE DISPOSAL SVCS	-	8,000	8,000	-	0.0%
PEST MGMT SERVICES	18,262	17,850	20,350	2,500	14.0%
FIRE EXTINGUISHER MAINT SVCS	10,664	10,000	10,000	-	0.0%
SOFTWARE MAINTENANCE	-	-	156,195	156,195	100.0%
RENTALS	356,749	381,630	500,954	119,324	31.3%
COMPUTER LEASE	213,220	46,000	46,000	-	0.0%
OTHER PURCHASED SERVICES	520	1,360	1,360	-	0.0%
STUDENT TRANSPORT SVCS	-	250	250	-	0.0%
STUDENT TRANS PURCH-PRIV	115,490	315,000	346,000	31,000	9.8%
STUDENT TRANS/PRIV-SPED OOD	-	15,000	100,000	85,000	566.7%
STUDENT TRANS/PRIV-HOMELESS	6,785	15,000	50,000	35,000	233.3%
INSURANCE-GEN LIABILITY	420,711	603,719	741,612	137,893	22.8%
POSTAGE	45,996	71,279	74,303	3,024	4.2%
PHONE	167,604	158,052	226,188	68,136	43.1%
INTERNET CONNECTIVITY	51,963	52,426	7,426	(45,000)	-85.8%
EBOOKS &ONLINE SUBSCRPTNS	96,854	37,634	49,829	12,195	32.4%
SOFTWARE/ANNUAL SUBSCRIPT		-	615,154	615,154	100.0%
ADVERTISING	5,781	15,750	18,000	2,250	14.3%
ADULT ED ADVERTISING	10,197	25,000	20,000	(5,000)	-20.0%
PRINTING/BINDING	22,558	57,743	54,757	(2,986)	-5.2%
PHOTOCOPYING	110,308	157,800	157,800	-	0.0%
TUITION TO IN-STATE SAU	106,700	122,510	163,646	41,136	33.6%
TUITION TO PRIVATE SOURCE	765,444	843,166	1,023,460	180,294	21.4%
TUITION TO POST-SECONDARY	2,980	15,000	15,000	-	0.0%
STAFF TRAVEL	80,017	220,408	176,962	(43,446)	-19.7%
ADULT ED TRAVEL-STATE MTG	-	200	-	(200)	-100.0%
TOTAL CONTRACTED SERVICES	**7,798,428**	**8,883,320**	**10,653,488**	**1,770,168**	**19.9%**

Portland Public Schools
FY2022 Detail Expenditure Budget
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
SUPPLIES					
GENERAL SUPPLIES	629,294	689,814	803,808	113,994	16.5%
CUSTODIAL SUPPLIES	198,888	240,475	257,645	17,170	7.1%
INSTRUCTIONAL SUPPLIES	622,447	677,483	557,491	(119,992)	-17.7%
NATURAL GAS	995,887	943,800	929,985	(13,815)	-1.5%
ELECTRICITY	793,705	1,117,062	1,192,400	75,338	6.7%
BOTTLED GAS	9,256	19,700	16,600	(3,100)	-15.7%
OIL	40,608	67,000	66,400	(600)	-0.9%
GASOLINE	93,073	127,082	132,750	5,668	4.5%
FOOD	887,659	1,549,283	1,708,552	159,269	10.3%
NON-FOOD SUPPLIES	88,575	146,077	146,014	(63)	0.0%
BOOKS/PERIODICALS	441,223	456,594	554,532	97,938	21.4%
TECH-RELATED SUPPLIES	77,749	131,380	259,527	128,147	97.5%
SOFTWARE LICENSES	405,239	566,925	56,350	(510,575)	-90.1%
AUDIOVISUAL SUPPLIES	5,686	4,895	5,970	1,075	22.0%
TOTAL SUPPLIES	**5,289,290**	**6,737,570**	**6,688,024**	**(49,546)**	**-0.7%**
MISCELLANEOUS					
DUES AND FEES	114,848	188,670	170,355	(18,315)	-9.7%
BANK FEES	624	2,000	2,000	-	0.0%
MAINE STATE BILLING FEES	27,268	68,452	30,000	(38,452)	-56.2%
SCHOOL BOARD CONF FEES	755	2,000	2,000	-	0.0%
JUDGMENTS AGAINST SAU	74,613	-	-	-	0.0%
FIELD TRIP TRANSPORTATION	54,462	334,921	308,762	(26,159)	-7.8%
MISC EXPENDITURES	2,932	7,550	11,750	4,200	55.6%
OTHER ITEMS	11,674	96,000	106,000	10,000	10.4%
FUND TRANSFERS OUT	2,127,178	-	-	-	0.0%
TOTAL MISCELLANEOUS	**2,414,354**	**699,593**	**630,867**	**(68,726)**	**-9.8%**
CAPITAL EQUIPMENT					
EQUIPMENT > $10,000	43,453	39,000	-	(39,000)	-100.0%
EQUIPMENT < $10,000	-	10,000	10,000	-	0.0%
VEHICLES (NON-STUDENT)	-	-	33,000	33,000	100.0%
TECH-RELATED EQUIP < $10,000	186,314	127,675	-	(127,675)	-100.0%
TOTAL CAPITAL EQUIPMENT	**229,767**	**176,675**	**43,000**	**(133,675)**	**-75.7%**

Portland Public Schools
FY2022 Detail Expenditure Budget
Superintendent's Recommended Budget
March 15, 2022

	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
DEBT SERVICE					
DEBT SERVICE - OTHER	8,264,937	9,200,132	10,194,114	993,982	10.8%
DEBT SERVICE - BUSES	30,039	21,388	20,733	(655)	-3.1%
DEBT SERVICE - TECHNOLOGY	11,236	8,558	5,958	(2,600)	-30.4%
BOND ISSUANCE	-	325,000	-	(325,000)	-100.0%
TOTAL DEBT SERVICE	**8,306,212**	**9,555,078**	**10,220,805**	**665,727**	**7.0%**
TOTAL EXPENDITURES	**$ 116,016,173**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

Portland Public Schools
Superintendent's Recommended Budget
FY2022 Expenditures by State Budget Categories
March 15, 2022

State Budget Category	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-) v FY22	% +/- v FY22
1. Regular Instruction	$ 46,069,680	$ 48,757,638	$ 50,245,405	$ 1,487,767	3.1%
2. Special Ed. Instruction	17,373,782	19,318,601	20,222,810	904,209	4.7%
3. CTE (Voc.) Instruction	3,172,295	3,224,795	3,598,754	373,959	11.6%
4. Other Instruction	1,687,331	2,229,348	2,368,728	139,380	6.3%
5. Student & Staff Support	10,694,052	11,987,053	12,924,263	937,210	7.8%
6. System Administration	5,917,735	4,717,328	5,099,238	381,910	8.1%
7. School Administration	5,683,958	5,895,946	6,186,655	290,709	4.9%
8. Transportation & Buses	2,938,383	3,600,985	3,938,755	337,770	9.4%
9. Facilities Maintenance	10,872,585	13,722,367	15,066,707	1,344,340	9.8%
10. Debt Service	6,016,698	6,041,774	6,008,608	(33,166)	-0.5%
11. All Other Expenditures	464,099	559,982	594,681	34,699	6.2%
Total General Fund	**$ 110,890,596**	**$ 120,055,817**	**$ 126,254,604**	**$ 6,198,787**	**5.2%**
Adult Education	2,228,102	2,575,752	2,637,938	62,186	2.4%
Food Service	2,897,474	3,823,131	4,025,130	201,999	5.3%
Total	**$ 116,016,173**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

Portland Public Schools
Superintendent's Recommended Budget
FY2022 Cost Center Summary - Expenditure
March 15, 2022

	Cost Center	FY21 Actual	FY22 Amended	FY23 Supt Recommended	$ +/(-)	% +/-
Elem.	Cliff Island	$ 141,710	$ 140,947	$ 140,354	$ (593)	-0.4%
	East End	4,907,053	5,288,812	5,718,560	429,748	8.1%
	Longfellow	3,061,018	3,378,898	3,470,827	91,929	2.7%
	Lyseth	5,099,156	6,189,019	6,704,657	515,638	8.3%
	Ocean Avenue	4,673,720	5,218,472	5,451,971	233,499	4.5%
	Peaks Island	914,133	965,610	987,553	21,943	2.3%
	Presumpscot	2,973,086	3,169,174	3,529,739	360,565	11.4%
	Reiche	4,884,376	5,203,472	5,727,604	524,132	10.1%
	Rowe	4,651,549	5,154,136	5,432,971	278,835	5.4%
	Talbot	5,553,487	6,466,691	6,818,216	351,525	5.4%
Middle	King	6,226,259	6,626,985	6,774,356	147,371	2.2%
	Lincoln	5,869,035	6,312,134	6,662,685	350,551	5.6%
	Moore	7,026,626	7,333,521	7,780,504	446,983	6.1%
High	Portland	9,331,096	9,973,519	10,875,400	901,881	9.0%
	Deering	9,641,598	10,480,746	10,847,295	366,549	3.5%
	Casco Bay	3,540,657	3,637,919	3,788,351	150,432	4.1%
	PATHS	3,172,295	3,224,795	3,598,754	373,959	11.6%
Other	Special Education	2,702,002	2,745,733	3,057,194	311,461	11.3% [1]
	Summer School	24,535	-	-	-	0.0%
	Breathe Program	499,707	417,737	302,605	(115,132)	-27.6% [1,2]
	Communications Office	318,384	297,056	315,329	18,273	6.2%
	School Board	215,141	403,812	407,672	3,860	1.0%
	Superintendent	568,379	633,339	659,805	26,466	4.2%
	Assistant Superintendent	273,544	388,956	416,192	27,236	7.0%
	Finance	3,095,316	1,259,975	1,457,111	197,136	15.6%
	Debt Service	6,016,698	6,041,774	6,008,608	(33,166)	-0.5%
	Human Resources	1,074,753	1,261,381	1,386,093	124,712	9.9%
	District-wide Benefits	690,602	769,865	772,365	2,500	0.3%
	Facilities Department	5,040,287	5,887,381	5,939,581	52,200	0.9%
	IT Department	1,781,102	1,822,081	1,973,801	151,720	8.3%
	MultiLingual/District ELL Prgms	1,563,798	2,736,849	1,959,300	(777,549)	-28.4% [1]
	Department of Academics	1,968,789	2,214,854	2,575,648	360,794	16.3%
	District-wide PreK	275,673	546,263	495,396	(50,867)	-9.3% [1,2]
	Remote Academy	30,934	-	-	-	0.0%
	Transportation Services	3,084,098	3,863,911	4,218,107	354,196	9.2%
	Total General Fund	**$ 110,890,596**	**$ 120,055,817**	**$ 126,254,604**	**$ 6,198,787**	**5.2%**
	Adult Education	2,228,102	2,575,752	2,637,938	62,186	2.4%
	Food Service	2,897,474	3,823,131	4,025,130	201,999	5.3%
	Total	**$ 116,016,173**	**$ 126,454,700**	**$ 132,917,672**	**$ 6,462,972**	**5.1%**

1. *The majority of this budget is located in school cost centers*
2. *FTEs previously budgeted centrally in Central Breathe and PreK Cost Center now budgeted in schools*

Portland Public Schools
Superintendent's Recommended Budget
FY2022 Tax Rate Computation
March 15, 2022

		General Fund		Food Service		Adult Ed		TOTAL
Total Expenditures	$	126,254,604	$	4,025,130	$	2,637,938	$	132,917,672
Less: General Revenue		(877,677)		(3,895,552)		(748,727)		(5,521,956)
State EPS		(19,409,181)						(19,409,181)
State reimbursed Debt Svc		(2,108,369)						(2,108,369)
Use of Fund Balance per Policy DA		(1,882,095)		(125,000)		(20,000)		(2,027,095)
Tax Levy	$	101,977,282	$	4,578	$	1,869,211	**$**	**103,851,071**
Valuation		14,729,000,000						
Tax Rate:								
FY23	$	6.92	$	0.0003	$	0.13	$	7.05
*FY22	$	6.64	$	0.01	$	0.12	$	6.77
FY22	$	11.91	$	0.02	$	0.22	$	12.15
$ Increase	*$*	*0.289*	*$*	*(0.013)*	*$*	*0.005*	***$***	***0.281***
% Increase		*4.35%*		*-97.61%*		*4.02%*		***4.15%***

* After revaluation

Portland Public Schools
Superintendent's Recommended Budget
FY2022 Comparative Tax Levy Summary
March 15, 2022

	FY21	FY22	FY23	$ +/(-)	% +/-
Food Service					
Expenditures	$ 3,783,428	$ 3,823,131	$ 4,025,130	$ 201,999	5.3%
Revenue	(3,713,087)	(3,637,008)	(4,020,552)	(383,544)	10.5%
Tax Levy	70,341	186,123	4,578	(181,545)	-97.5%
Adult Ed					
Expenditures	2,536,294	2,575,752	2,637,938	62,186	2.4%
Revenue	(819,075)	(792,239)	(768,727)	23,512	-3.0%
Tax Levy	1,717,219	1,783,513	1,869,211	85,698	4.8%
General Fund					
Expenditures	113,542,955	120,055,817	126,254,604	6,198,787	5.2%
Revenue	(20,991,771)	(22,942,202)	(24,277,322)	(1,335,120)	5.8%
Tax Levy	92,551,184	97,113,615	101,977,282	4,863,667	5.0%
Total					
Expenditures	119,862,677	126,454,700	132,917,672	6,462,972	5.1%
Revenue	(25,523,933)	(27,371,449)	(29,066,601)	(1,695,152)	6.2%
Tax Levy	$ 94,338,744	$ 99,083,251	$ 103,851,071	$ 4,767,820	4.8%

Portland Public Schools
Superintendent's Recommended Budget
FY22 to FY23 Comparative Staffing--Locally Funded
March 15, 2022

	Student Enrollment		**Teachers (PEA)**		**Ed Techs**		**Principals (PAA)**		**Support Staff (BASE)**		**Admin & Support (Non-union)**		**Total**		
Location	***10/1/2020***	***10/1/2021***	**FY22**	**FY23**	**FY22**	**FY23**	**FY22**	**FY23**	**FY22**	**FY23**	**FY22**	**FY23**	**FY22**	**FY23**	***Diff.***
Cliff Island Elementary	3	6	1.40	1.30	-	-	-	-	0.25	0.25	-	-	1.65	1.55	*-0.10*
East End Community	423	432	44.68	44.58	18.29	15.79	2.00	2.00	6.00	6.00	0.18	0.18	71.15	68.54	*-2.61*
Longfellow Elementary	295	279	27.86	25.01	4.09	3.69	1.50	1.50	4.00	4.00	0.18	0.18	37.62	34.37	*-3.25*
Lyseth Elementary	496	481	42.99	43.59	10.00	8.50	2.00	2.00	5.00	5.00	0.18	0.18	60.17	59.27	*-0.90*
Ocean Avenue Elem.	336	330	39.28	37.48	24.79	22.79	2.00	2.00	6.00	5.00	0.18	0.18	72.24	67.44	*-4.80*
Peaks Island Elem.	33	38	6.80	6.40	2.00	2.00	-	-	2.50	2.50	0.18	0.18	11.48	11.08	*-0.40*
Presumpscot Elem.	247	230	27.53	26.63	5.50	4.90	1.00	1.00	3.00	3.00	0.18	0.18	37.21	35.71	*-1.50*
Reiche Elementary	394	411	43.35	43.40	10.15	9.20	-	-	6.75	6.75	0.33	0.33	60.58	59.68	*-0.90*
Rowe Elementary	437	442	43.54	43.94	17.72	16.93	2.00	2.00	6.50	6.50	0.18	0.18	69.93	69.55	*-0.38*
Talbot Elementary	384	384	48.18	47.88	24.00	24.00	2.00	2.00	7.75	7.75	0.18	0.18	82.11	81.81	*-0.30*
King Middle School	479	458	53.34	52.17	9.80	11.80	2.00	2.00	7.25	7.25	0.50	0.50	72.89	73.72	*0.83*
Lincoln Middle School	467	457	51.89	53.42	9.00	10.00	2.00	2.00	8.00	8.00	0.19	0.19	71.08	73.61	*2.53*
Moore Middle School	484	514	56.70	58.94	20.50	18.60	2.00	2.00	8.00	9.00	0.19	0.19	87.39	88.73	*1.34*
Casco Bay High	394	391	33.14	33.59	1.20	1.20	1.00	1.00	2.00	2.00	-	-	37.34	37.79	*0.45*
Deering High School	735	711	75.50	71.50	20.96	24.96	4.00	4.00	12.75	12.75	3.20	3.20	116.41	116.41	-
Portland High School	888	908	69.48	74.98	13.60	13.60	4.00	4.00	13.00	13.00	3.20	3.20	103.28	108.78	*5.50*
PATHS	-	-	20.00	21.50	5.00	7.00	1.00	1.00	8.50	9.00	0.20	0.20	34.70	38.70	*4.00*
Breathe Program*	-	-	3.50	2.00	-	-	-	-	-	-	-	-	3.50	2.00	*-1.50*
Special Services	-	-	5.70	8.00	2.70	-	1.00	2.00	1.00	1.00	5.18	4.18	15.57	15.17	*-0.40*
Superintendent Office	-	-	-	-	-	-	-	-	-	-	3.00	3.00	3.00	3.00	-
Asst Supt/School Mgmt	-	-	-	-	-	-	-	-	-	-	3.00	3.00	3.00	3.00	-
Asst Supt/Academics	-	-	6.60	6.80	-	-	-	-	-	-	5.70	5.70	12.30	12.50	*0.20*
District-wide PreK**	-	-	-	1.00	-	1.00	-	-	-	0.50	1.50	1.00	1.50	3.50	*2.00*
Multilingual/Lang Dev.	-	-	4.70	3.75	-	-	-	-	2.00	2.00	13.55	14.75	20.25	20.50	*0.25*
Communications Office	-	-	-	-	-	-	-	-	0.60	0.60	1.80	1.80	2.40	2.40	-
Finance	-	-	-	-	-	-	-	-	1.00	1.00	8.00	8.00	9.00	9.00	-
Human Resources	-	-	-	-	-	-	-	-	-	-	8.00	8.50	8.00	8.50	*0.50*
Information Technology	-	-	-	-	-	-	-	-	5.00	6.00	6.00	6.00	11.00	12.00	*1.00*
Facilities	-	-	-	-	-	-	-	-	8.65	8.65	3.00	3.00	11.65	11.65	-
Transportation	-	-	-	-	-	-	-	-	40.25	40.25	3.32	3.40	43.57	43.65	*0.08*
Adult Ed	-	-	9.03	10.48	-	-	2.00	2.00	6.63	6.38	2.00	2.50	19.66	21.36	*1.70*
Food Service	-	-	-	-	-	-	-	-	34.94	35.38	1.00	1.00	35.94	36.38	*0.44*
Total	***6495***	***6472***	**715.19**	**718.34**	**199.28**	**195.94**	**31.50**	**32.50**	**207.31**	**209.50**	**74.25**	**75.03**	**1,227.52**	**1,231.30**	
Change		***-23***		**3.15**		**-3.34**		**1.00**		**2.19**		**0.78**		**3.78**	

**Most Breathe educational staff are reflected in their school-based costs centers (except where they are deployed district-wide). Breathe admin staff are reflected under Special Services.*
***Reflects partner site expansion classroom and central office PreK staffing only.*

Portland Public Schools
Superintendent's Recommended Budget
FY22 Staffing Changes During Fiscal Year--Locally Funded
March 15, 2022

FY22 Budgeted Positions at Beginning of the Year		**1,227.52**		
Approved during FY22:				
	Classroom Teacher	1.00	East End	Teacher
	Classroom Teacher	1.00	Rowe	Teacher
	Classroom Teacher	2.00	Moore Middle School	Teacher
	Classroom Teacher	0.45	Casco Bay High School	Teacher
	Dance Teacher	0.50	PATHS	Teacher
	Special Ed Teacher	1.00	Deering High School	Teacher
	Special Ed Teacher	1.00	Portland High School	Teacher
	Occupational Therapist	1.00	District-Wide	Teacher
	Breathe Ed Tech	1.00	King Middle School	Ed Tech
	Breathe Ed Tech	0.10	Moore Middle School	Ed Tech
	Adult Ed Math Chair	0.20	Adult Ed	Teacher
	Adult Ed Database Coordinator	0.50	Adult Ed	Non-Bargaining
	MLC Outreach & Development Specialist	0.20	Multilingual	Non-Bargaining
	HR Specialist	0.50	Human Resources	Non-Bargaining
	IT Technicial	1.00	Information Technology	BASE
	Cafeteria Worker I Team Leader	0.35	Longfellow-Food Svcs	BASE
	Transporation Logistics Manager	0.08	Transportation	Non-Bargaining
		11.88		
FY22 Current Staffing		**1,239.40**		

Portland Public Schools
Superintendent's Recommended Budget
FY23 Staffing Changes Proposed--Locally Funded
March 15, 2022

FY22 Current Staffing **1,239.40**

Proposed in FY23:

Investments	Pre-K Teacher	1.00	Partner Site	Teacher
	Pre-K Ed Tech	1.00	Partner Site	Ed Tech
	Pre-K Social Worker	0.50	Partner Site	Teacher
	Ed Techs - Career & Technical Ed.	2.00	PATHS	Ed Tech
	Teacher - ELL Support	1.00	PATHS	Teacher
	School Administrative Assistant	0.50	PATHS	BASE
	Social Studies Teacher Leader	0.20	Academics	Teacher
	Make It Happen Site Coordinator	0.25	Casco Bay High School	Non-Bargaining
	Ed Tech - RISE Program	1.00	Deering High School	Ed Tech
	Adult Ed Literacy Teacher	1.00	Adult Ed	Teacher
	Teacher - Librarian	0.70	East End	Teacher
	Teacher - Librarian	0.30	Longfellow	Teacher
	Teacher - Librarian	0.60	Lyseth	Teacher
	Teacher - Librarian	0.20	Ocean Ave	Teacher
	Teacher - Librarian	0.10	Peaks Island	Teacher
	Teacher - Librarian	0.20	Presumpscot	Teacher
	Teacher - Librarian	0.70	Reiche	Teacher
	Teacher - Librarian	0.70	Rowe	Teacher
	Teacher - Librarian	0.70	Talbot	Teacher
Reductions	Classroom Teacher	(2.00)	East End	Teacher
	Classroom Teacher	(2.00)	Longfellow	Teacher
	Classroom Teacher (Vacancy)	(1.00)	Lyseth	Teacher
	Classroom Teacher	(1.00)	Ocean Ave	Teacher
	Classroom Teacher	(1.00)	Presumpscot	Teacher
	Classroom Teacher	(1.00)	Reiche	Teacher
	Classroom Teacher	(1.00)	Rowe	Teacher
	Classroom Teacher (Vacancy)	(1.00)	Talbot	Teacher
	Classroom Teacher	(2.50)	Moore Middle School	Teacher
	Classroom Teacher	(0.50)	Deering High School	Teacher
	Teacher - Specials	(0.50)	Lincoln Middle School	Teacher
	Social Worker (Vacancy)	(0.10)	Longfellow	Teacher
	Ed Tech (Vacancy)	(0.15)	Reiche	Ed Tech
	Special Ed Exec. Admin Asst (Vacancy)	(1.00)	Special Education	Non-Bargaining
	Ed Tech - Library	(1.00)	East End	Ed Tech
	Ed Tech - Library	(0.40)	Longfellow	Ed Tech
	Ed Tech - Library	(1.00)	Lyseth	Ed Tech
	Ed Tech - Library	(0.60)	Presumpscot	Ed Tech
	Ed Tech - Library	(1.00)	Reiche	Ed Tech
	Ed Tech - Library	(1.00)	Rowe	Ed Tech
	Ed Tech - Library	(1.00)	Talbot	Ed Tech
		(8.10)		

FY23 Proposed Staffing **1,231.30**

FY22 Authorized Positions (Budget) **1,227.52**

FTE Change ***3.78***

Portland Public Schools

Certified October 1st Attending Enrollment~

Cost Center	ELEMENTARY SCHOOLS	Oct 2015 (FY16)	Oct 2016 (FY17)	Oct 2017 (FY18)	Oct 2018 (FY19)	Oct 2019 (FY20)	Oct 2020 (FY21)	Oct 2021 (FY22)	*Oct 2022 Projection (FY23)*
010	Cliff Island	4	5	2	2	5	3	6	*4*
030	East End	405	400	416	384	419	423	432	*415*
040	Rowe	395	425	403	435	426	437	442	*424*
050	Longfellow	337	315	334	334	327	295	279	*284*
060	Lyseth	504	471	491	515	511	496	481	*484*
065	Ocean Ave	416	405	381	357	341	336	330	*350*
070	Peaks Island	40	38	37	39	40	33	38	*40*
080	Presumpscot	268	252	248	246	271	247	230	*232*
090	Reiche	427	434	437	436	446	394	411	*432*
100	Talbot	468	457	442	437	438	384	384	*400*
	PK exp								*16*
	Total Elementary	**3,264**	**3,202**	**3,191**	**3,185**	**3,224**	**3,048**	**3,033**	***3,081***
	MIDDLE SCHOOLS								
110	King	517	517	519	497	476	479	458	*471*
120	Lincoln	485	499	513	528	502	467	457	*441*
130	Moore	480	501	444	453	486	484	514	*497*
	Total Middle School	**1,482**	**1,517**	**1,476**	**1,478**	**1,464**	**1,430**	**1,429**	***1,409***
	HIGH SCHOOLS								
310	Portland	793	734	756	741	873	888	908	*878*
340	Deering	901	908	913	906	798	735	711	*672*
340	Casco Bay	389	378	386	385	389	394	391	*389*
	Total High School	**2,083**	**2,020**	**2,055**	**2,032**	**2,060**	**2,017**	**2,010**	***1,939***
TOTAL SCHOOL ENROLLMENT		**6,829**	**6,739**	**6,722**	**6,695**	**6,748**	**6,495**	**6,472**	***6,429***
	Change	-158	-90	-17	-27	53	-253	-23	-66
	Percent change	-2.3%	-1.3%	-0.3%	-0.4%	0.8%	-3.7%	-0.4%	-1.0%
	Subsidy (EPS) counts	***6,789***	***6,740***	***6,695***	***6,672***	***6,730***	***6,471***	***6,456***	***6,413***

Notes:

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

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

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

Investment Narratives

Investment	**Implement the High School Staffing Equity Enhancement**	
Sponsor	**Aaron Townsend, Assistant Superintendent of School Management**	
FTE Additions	**5.0 FTE Teachers at Deering** **4.0 FTE Teachers at Portland High**	**$599,850**
Non-FTE Additions		**$0**
Reduced Costs	**5.5 FTE Teachers at Deering** **4.0 FTE Teachers at Portland High**	**-$624,697**
Total Budget Impact		**-$24,847**

Narrative:
As part of the implementation of our staffing formulas across grade spans, we are proposing to implement the High School Staffing Equity Enhancement at Deering and Portland High Schools. Historically, there has not been a methodology that has determined how many teachers were funded and assigned for general education courses at the high school level. This year we have developed a base staffing formula that prescribed a reduction of teaching staff at Deering (5.5 FTE) and Portland High (4.0 FTE). However, this base staffing formula does not account for the different student needs that exist at the various schools. To address these additional needs, we are proposing the High School Staffing Equity Enhancement to provide additional staffing to be targeted at meeting these students' needs.

Investment	**Increase Elementary Librarians**	
Sponsor	**Aaron Townsend, Assistant Superintendent of School Management**	
FTE Additions	**4.2 FTE Librarians**	**$279,929**
Non-FTE Additions		**$0**
Reduced Costs	**6.0 FTE Library Ed Techs**	**-$269,202**
Total Budget Impact		**$10,727**

Narrative:
In alignment with the development of our district instructional vision, we propose to increase the number of certified librarians at our elementary schools to be able to support our content based literacy strategies. Previously, we had 3 FTE of certified librarians split across our 9 elementary schools with 7.1 FTE of Library Ed Techs to provide access to the libraries at other times. With this investment, we are able to increase the amount of time at every elementary school with certified librarians. East End, Lyseth, Ocean Ave, Reiche, Rowe, and Talbot will have a full time librarian. Longfellow and Presumpscot will share a librarian and a library ed tech. Peaks and Cliff Island will also see an increase in library support and will retain their library ed tech support.

Investment	**Make it Happen Site Coordinator (Casco Bay High School)**	
Sponsor	**Grace Valenzuela, Executive Director of Communications and Community Partnerships**	
FTE Additions	**.25 FTE Coordinator**	**$8,477**
Non-FTE Additions		**$0**
Reduced Costs		**$0**
Total Budget Impact		**$8,477**

Narrative:
Make It Happen! (MIH) is a college readiness program that helps multilingual students build competitive academic profiles for college admission and financial aid. MIH Site Coordinators help students take challenging classes, improve their standardized test scores, develop competitive college applications, and engage in leadership, community service, and professional development opportunities. To provide academic and language acquisition support, MIH! assigns English Language Learners in grades 9-12 with volunteer academic coaches. Together, volunteer academic coaches and MIH site coordinators meet with students regularly throughout the school year to provide homework support, reading and writing enrichment, math and science tutoring, and activities that promote critical thinking, goal setting, and organizational skills.

Casco Bay High School is the only high school in Portland Public Schools without a full time Make it Happen! Site Coordinator. The application of the equity staffing formula would have resulted in an increase (2 FTE) for Casco Bay. However, because of the school's program structure, the formula was not adjusted other than the addition of this position.

Investment	**Curriculum and Assessment**	
Sponsor	**Melea Nalli, Assistant Superintendent of Teaching & Learning and Jesse Robinson, Director of Curriculum, Assessment and Instruction**	
FTE Additions	**0.2 Wabanaki Studies Coordinator**	**$20,652**
Non-FTE Additions	Curriculum & Assessment adds *Curriculum adds will be added to individual school budgets	**$300,108**
Reduced Costs		**$0**
Total Budget Impact		**$320,760**

Narrative:
For the past few years, Fiona Hopper, Wabanaki Studies Coordinator and Social Studies Teacher Leader, has led a collaboration with Indigenous leaders and scholars from across the state to advise a large group of PK-12 educators representing all schools to develop a high quality Wabanaki Studies curriculum, which will be the first to be developed in the state of Maine. Next year, Ms. Hopper will be developing and delivering professional development for all PK-5 elementary teachers and leaders, as well as supporting the implementation of the 3rd grade Wabanaki Studies unit. Additionally, she will be supporting the development of the Local Black History curriculum, piloting Local Black History PD, and providing professional development for secondary teachers as it relates to the overall social studies curriculum for those grades. All of this amounts to a full-time job and so we are seeking to increase her 0.8 to a full 1.0 FTE.

In addition, we aim to sustain the implementation of the high quality curriculum materials we have adopted and scaled over the past several years. Specifically, we are adding funds to school allocations to ensure they can purchase the consumables and annual subscriptions needed to implement Illustrative Math, Lively Letters, TC Phonics, and Second Step.

We are also adding funds to the Academic budget to support the scale up of elementary science, to finalize Wabanaki Studies development, to work on the development of Local Black History, to support ELA curriculum adoption at middle school and ELA text purchases aligned to the equity audit results, and to support HS math (e.g. Pre-Calculus).

Finally, we are prioritizing the adoption of assessments aligned to the curriculum work already underway, specifically a foundational skills assessment and PK/K screener.

Investment	**Pre-Kindergarten Expansion (1 partner site classroom and social work support**	
Sponsor	**Melea Nalli, Assistant Superintendent for Teaching & Learning and Alissa Bourque, Director of Portland PreK**	
FTE Additions	**$66,650 1 FTE PreK Teacher $44,833 1 FTE PreK Ed Tech $33,327 .5 FTE Social Worker**	**$144,810**
Non-FTE Additions	**$8,000 for general supplies**	**$8,000**
Reduced Costs	**$35,000 for 1 site instead of 2 Projected revenue from State**	**-$35,000 -$155,200**
Total Budget Impact		**-$37,390**

Narrative:
A new Pre-Kindergarten classroom for 16 students will be created at St. Elizabeths, a current community partner site. After conducting a study of need in partnership with Starting Strong and the Data Innovation Project, we learned that the Reiche neighborhood has one of the largest unmet needs for providing universal access to high quality Pre-K right now. St. Elizabeth's is located in this neighborhood and will provide more seats for families that have unmet needs right now. The cost to launch this new classroom includes the teacher, ed tech, Memorandum of Understanding with the partner site and curriculum materials costs (Note there is no added cost for transportation as there is room to add 4 students for this classroom. We have averaged 4 students per PreK class needing transportation. If we were to go over that number we would need to add an additional route, which would include a bus, driver, and aide.)

This investment includes adding a .5 social worker to be shared across partnership sites. The increased number of sites and lack of dedicated social work support has been a need identified over the course of the year. This year, a PPS social worker received a stipend to provide some support. The addition of this dedicated FTE responds to the increased number of students and the inadequacy of the previous arrangement.

Social work support is currently available to pre-kindergartners who attend classrooms housed in PPS elementary schools. As PPS continues to add pre-k classrooms, it has become apparent that sites not housed within a school have substantial needs related to the following: case management, clinical services, consultation to educators, community outreach, and family support. This half-time position will allow the five pre-k classrooms housed in partner sites plus the PATHS pre-k classroom (a ratio of 1 social worker to 224 students) to have access to social work support. This will allow PPS to provide equitable services to all students, which is particularly important because students experiencing homelessness disproportionately attend community partner site classrooms. In addition, we expect to expand by an additional two classrooms next year, one of which is likely to be housed in a community partner site, so this will also allow us to prepare to meet the needs of the expanded Pre-K population.

Furthermore, by supporting students and families at their entry point into PPS with social work services, we can offset longer-term needs and preserve the capacity of our current elementary school social workers. The current stipend used to support this work will be reallocated to the 0.5 FTE.

Revenue from Maine Department of Education will contribute $9,700 per student (16 total) in the classroom for an expected total of $155,200, which will essentially cover the full cost of the program. Due to the timing of program reimbursement, the revenue may not be realized in FY23.

Investment	**LatinX Support at PATHS**	
Sponsor	**Aaron Townsend, Assistant Superintendent of School Management, and Kevin Stilphen, Director of Portland Arts and Technology High School**	
FTE Additions	**2.0 FTE Language Access Ed Techs 1.0 FTE Teacher ELL Support .5 FTE Administrative Assistant**	**$89,666 $66,650 $20,857**
Non-FTE Additions	**Use of Restricted Fund Balance - CTE**	**-$177,173**
Total Budget Impact		**$0**

Narrative:
Based on the increased enrollment of English Language Learner students at PATHS and our community engagement sessions with LatinX families this winter, these positions will support student access to the variety of CTE programs available at PATHS in line with the Lau Plan. These positions will be funded from CTE reserves.

Investment	**1.0 FTE ed tech for RISE (Reaching Independence through Support and Education Program)**	
Sponsor	**Melea Nalli, Assistant Superintendent of Teaching & Learning and Jesse Applegate, Director of Student Support Services**	
FTE Additions	**1.0 FTE ed tech**	**$44,833**
Non-FTE Additions		**$0**
Reduced Costs		**$0**
Total Budget Impact	**1.0 FTE ed tech**	**$44,833**

Narrative:

Until recently, students in Maine were entitled to receive special education services until the end of the school year in which they turned 20. Students in PPS who remained in school until that age were those with the highest needs, and they continued to receive services in their specialized program until aging out.

In early 2021, the Maine DOE directed all districts to begin serving students until the age of 22, giving students up to almost two additional years of eligibility. It no longer made sense in this context to serve students who remained eligible at these older ages in their existing programs, where they could be 7-8 years older than their classmates. So for this current school year, PPS created the RISE (Reaching Independence through Support and Education) program to serve students beyond their 5th year of high school.

Because students in this age group have typically completed most of the academic work required to graduate, the RISE program is highly individualized, and focused on each student's transition plan. Depending on their needs and interests, students might take classes at PATHS, engage in other work and community experience, and attend partner programs focused on transitional skills.

The students in RISE have high needs and often need support traveling out of the building to their learning experiences, making support staff crucial to the program's success. Currently, RISE serves 5 students with one teacher and one ed tech, but we anticipate up to 7 additional students joining the program this year (the students in the program now will likely remain eligible for services). This creates a need for an additional 1.0 ed tech FTE, to ensure student access to their programming.

Investment	**Increase ESOL Teacher Capacity at PAE**	
Sponsor	**Aaron Townsend, Assistant Superintendent of School Management, and Anita St. Onge, Director of Portland Adult Education**	
FTE Additions	**1.0 FTE ESOL Teacher**	**$66,650**
Non-FTE Additions		**$0**
Reduced Costs	**Hourly Teacher Costs**	**-$36,333**
Total Budget Impact		**$30,317**

Narrative:
This position will increase the contracted teacher staffing for ESOL programming at PAE to be able to offer additional courses and reduce the demand on the waiting list. PAE will reallocate $36,333 of hourly teacher costs to support this investment.

Investment	**Compensation Increase for FPPS Executive Director**	
Sponsor	**Xavier Botana, Superintendent**	
FTE Additions		**$0**
Non-FTE Additions	**Salary increase**	**$8,920**
Total Budget Impact		**$8,920**
Investment	**Compensation Increase for FPPS Executive Director**	

Narrative:
Over the past three years, the Foundation for Portland Public Schools has grown significantly. With that growth, the complexity of the position of executive director has also increased.

The Executive Director for the Foundation for Portland Public Schools is currently compensated significantly below the mid-range for executive directors of similarly sized foundations. Compensation for this role was developed over 7 years ago for a much smaller and less impactful organization. This increase puts that position on the par with the market and properly

Addendum

Staffing Formula Implementation Summary Chart

	FY22 Actual Local		FY23 Proposed Local		Difference	
School	**Classroom**	**Specials/RA/ WL**	**Classroom**	**Specials/RA/ WL**	**Classroom**	**Specials/RA /WL**
Cliff Island	1	0.1	1	0.2	0	0.1
ACR	24	2.6	23	2.8	-1	0.2
EECS	23	2.4	21	2.6	-2	0.2
LNG	18	2.1	16	2	-2	-0.1
LYS	26	3	26	3	0	0
OAE	19	2.8	18	2.6	-1	-0.2
Peaks	3	0.5	3	0.4	0	-0.1
PRS	15	1.8	14	1.8	-1	0
RCH	24	2.4	23	2.4	-1	0
TAL	23	3	23	3	0	0
BDT (K8)		0.5		0.4		-0.1
KMS	24	10.5	24	10.5	0	0
LMS	24	10.5	24	10	0	-0.5
MMS	26	10.5	24	11	-2	0.5
CBHS*	21.31		21.31		0	
DHS	41.5		36		-5.5	
PHS	51		47		-4	
Totals	**363.81**	**52.7**	**344.31**	**52.7**	**-19.5**	**0**

Staffing Formulas by Grade Span

Elementary General Ed Classrooms

Staffing Formula:

Grade Level Enrollment ÷ class size max = # of FTE per grade level (rounded to nearest whole FTE)

Class Size Assumptions

- Pre-K: 16 students
- K: 20 students
- Grades 1-3: 22 students
- Grades 4-5: 25 students

Elementary Related Arts
Staffing Formula
*(Total Number of Classrooms X 3 Specials per week) ÷ (5 sections per day*5 days per week) = Minimum # of Specials FTE (rounded up to the nearest .2 FTE)*

Base Specials Staffing Assumptions (Art/Music/PE)
- Total # of Classrooms includes Pre-K, District Programs
- 1 of each special per week (3 specials/week total)
- Specials teachers teach 5 sections per day

Middle School Core Content Classrooms
Staffing Formula
Core Content FTE = 4 FTE per team (Math, ELA, Social Studies, Science); up to 100 students per team

Class Size Assumptions
- 25 students/class maximum

Middle School Related Arts Staffing
Staffing Formula
[(Total Enrollment X # of sections per day) ÷ class size avg] ÷ # of sections per teacher = Minimum Required FTE

Schedule Assumptions
- 2 sections per day for students
- 25 students class size average
- 4 sections per day per teacher

High School Base Staffing
Staffing Methodology
[(Total Enrollment X Classes per Student) ÷ Class Size Avg] ÷ Sections per Teacher = Minimum Required FTE

Schedule Assumptions
- 25 students/class average
- Classes per student:
    - DHS/PHS=8
    - CBHS=6
- Sections per teacher
    - DHS/PHS=6
    - CBHS=4

High School Equity Staffing Enhancement
Enrollment Enhancement
(1.2 X Projected Unduplicated Count) + Projected Non-Identified Count = Adjusted Enrollment

Unduplicated Student Count

- % of students who qualify as ED, SPED, or ELL

Portland Public Schools FY2023 Budget Timeline

All meetings will be conducted remotely and on-site (hybrid), with zoom links accessible via BoardDocs unless otherwise noted.

Monday, March 7, 2022	Public Forum on the FY23 School Budget
Tuesday, March 15, 2022	School Board Meeting Superintendent Presents Recommended FY23 Budget *6:00 PM*
Thursday, March 17, 2022	School Finance Committee Budget Review *6:00 PM*
Monday, March 21, 2022	School Finance Committee Budget Review & Public Hearing *6:00 PM*
Thursday, March 24, 2022	Joint City & School Finance Committee Meeting & Budget Review *5:00 PM* School Finance Committee Budget Review Vote to Recommend to School Board *6:00 PM (or immediately following Joint City and School Finance Committee Review)*
Tuesday, March 29, 2022	School Board 1st Reading of Recommended FY23 Budget and Public Hearing; **School Board Budget Workshop to follow* (Special Meeting) 6:00 PM
Tuesday, April 5th, 2022	School Board Vote to Recommend FY23 School Budget to City Council (Special Meeting) 6:00 PM
Monday, April 11, 2022	School Board Presents Recommended FY23 Budget to City Council

	Public Comment accepted Order Receiving & Referring School Board Budget to City Finance Committee for Review and Setting a Public Hearing Thereon Time/location *TBD*
Thursday, April 14, 2022	Joint City & School Finance Committee Meeting & Budget Review **School Finance Committee Meeting to follow (if necessary)* *5:00 PM*
Thursday, April 28, 2022	City Finance Committee Review of Referred School Board Budget and Vote to Recommend to City Council *Time TBD*
Friday, April 29, 2022	School FY23 Budget Orders are due to City
Monday, May 2, 2022	City Council 1st Reading of FY23 Budget & Public Comment *Time TBD*
Monday, May 16, 2022	City Council 2nd Reading of FY23 Budget & Public Comment Final Vote on School Budget for Referendum *Time TBD* *Internal note: School joined as member of public*
Tuesday, June 14, 2022	**Public Referendum** on FY23 School Budget

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B: BUDGET CALENDAR

Charter Parameters:

- Superintendent's presentation must be no later than March 16 (3.5 months before end of fiscal year)
- Two joint meetings must occur within 30 days of the presentation
- Submission to Council must be no later than April 26 (last Monday in April)
- Budget Validation Referendum (BVR) needs to be 10 to 30 days following Council approval (need 10 days to post specimen BVR)
- Council meets 1st & 3rd Mondays (not school vacation week)
- Council Finance Committee typically meets on the 2nd and 4th Thursday of each month.

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FOR IMMEDIATE RELEASE
March 15, 2022

Superintendent's FY23 Budget Keeps Focus on Teaching and Learning

Superintendent Xavier Botana's $132.9 million school budget proposal for the 2022-2023 school year allows the district to maintain current programs and services, cover rising expenses and ensure it doesn't backslide on the equity investments it has made over the past five years to support marginalized students. The budget balances fiscal constraints, including a significant reduction in state education aid, with increased costs and the need to be cognizant of taxpayers. It would increase the tax bill of the average homeowner by less than $9 per month.

PORTLAND, Maine – Superintendent Xavier Botana presented his $132.9 million school budget proposal for the 2022-2023 school year to the Portland Board of Public Education on Tuesday, March 15. The theme of the FY23 budget is "Keeping the focus on teaching and learning."

The budget would enable the district to stay the course on achieving its Portland Promise goals of Achievement, Whole Student and People – all of which are centered by the key fourth goal of Equity.

The budget proposal is up $6.5 million over this year's budget of $126.5 million. It calls for a 4.1 percent increase in the school portion of the tax rate, reflecting a 5.1 percent increase in expenditures. The increase includes few new investments but maintains current programs and services and covers increased costs for salaries, benefits and debt service.

It requires an increased investment of $4.8 million from local taxpayers. To achieve that, it would add 28 cents to the school portion of the city's tax rate, for a total school tax rate of $7.05 per $1,000 valuation. The school budget would increase the annual tax bill of the average family home in Portland (valued at $365,000) by $102, less than $9 per month.

The budget would help maintain the investments the district has made over the past five years to support students experiencing opportunity gaps: students who are English language learners (ELL), have special educational needs, are economically disadvantaged or have otherwise been marginalized in society.

To advance the Portland Promise, the district's strategic plan, nearly $4 out of every $10 the district has invested during this time has gone directly to programs and services to aid in putting these students on equal footing with their peers. The district has added multilingual social workers and counselors, behavioral health support staff and more ELL teachers, and invested in multilingual family engagement specialists and youth development staff. The district also invested in increased staff diversity and inclusion efforts, and expanded its prekindergarten program.

"It's important not to backslide," the superintendent said. "The focus of my FY23 budget proposal is on maintaining and maximizing the work we've started. This school year has been very challenging. We started the year with very ambitious goals, but as we were engulfed in the challenges of COVID, we have had to back away from many of our efforts in order to respond to immediate needs. My proposed budget will help us maintain our Portland Promise gains for the next school year and ensure that our teachers and staff are able to fully focus on teaching and learning. Our goal is to build our capacity to strengthen core instruction for all students and make our schools more safe and equitable."

The superintendent's budget proposal balances fiscal constraints, including a significant reduction in state education aid, with rising costs and the need to be cognizant of taxpayers.

The state school funding formula (known as Essential Programs and Services or EPS) allocates less state funding to communities like Portland that have high property valuation, expecting those property-rich communities to be able to contribute more to local education. The district expects a reduction of $2.6 million in state aid compared to its FY22 state funding, driven for the most part by the $12 billion state valuation of Portland property values. Other factors involved in the decrease in state aid include a 1.7 percent drop in enrollment and a reduction in the number of students identified as eligible for free and reduced lunch.

Declining revenues are coupled with increasing expenses for FY23. Costs have climbed for many of the goods and services the district procures, in line with the 7 percent to 8 percent increases in the annual consumer price index for this past year.

Due to a nationwide labor shortage, the district has struggled to find workers to fill positions and has had to outsource functions such as transportation, facilities and some central office functions. These contracted services, many of which are expected to continue in FY23, come at higher costs.

The district's People goal commits it to attracting and retaining the most talented and diverse staff. The Portland Public Schools is prioritizing compensating its hardworking People, who also are facing increased costs every day. The district recently settled a contract with the bargaining unit representing secretaries and transportation, custodial, food service, technology and maintenance workers with an increase in the range of 6 percent. It is currently negotiating with its other bargaining units, including the largest union representing teachers and specialists.

Finally, renovations are underway for the three remaining schools in the four-school Buildings for our Future bond approved by Portland voters in a 2017 referendum. Through careful financing and use of reserves, the district has been able to defer the impact of debt payments for these projects over time, but is seeing a significant increase in debt service for FY23.

The budget contains some essential new investments, most with their own dedicated funding streams.

The budget calls for adding one additional pre-kindergarten classroom. That's less than the two classrooms per year added previously, but it allows the district to stay on track with its five-year kindergarten expansion plan. Career and Technical Education reserves will support staffing needed to create opportunities for Latinx students to participate in PATHS programming. The district's Latinx students experienced higher levels of chronic absenteeism during the pandemic, and the district is taking steps to address that. The district also is restructuring its library programming to prioritize increasing the number of full-time certified librarians in elementary schools to support content-based literacy work. Hourly staffing funds will be reallocated to create a certified teacher position at Portland Adult Education.

Other additions include adding an educational technician to support the new state-mandated educational services for students with special needs until they are 22 years old; increasing the district's social studies coordinator to a full-time position (from .8 FTE); and adjusting the compensation for the executive director of the Foundation for Portland Public Schools (FPPS) to match the compensation for comparable roles in the nonprofit sector. FPPS is a nonprofit organization that has raised more than $1 million in donations, grants, contributions and other gifts so far in FY22 to support increased educational opportunities, achievement, and equity for all Portland Public Schools students and staff.

The district is fortunate to have significant federal coronavirus-related funding. The superintendent plans to engage the Board in discussion following the budget process on how that funding potentially could be leveraged to address unmet needs not covered in his budget proposal. That funding is not renewable, so the Board would have to consider the continuing impact on the budget of any uses of the federal funds that it approves. Botana said that funding discussion may expand to a participatory budgeting process that includes the community.

The superintendent recognized that some taxpayers saw significant increases in their property taxes as a result of the city-wide property revaluation last year (for the first time in 15 years). "While this is a significant increase in the school budget this year, I will note there has been a zero percent tax rate increase in Portland for the past two years," Botana said. "I believe that this budget proposal balances the needs of our students and staff with the challenges facing residents from all walks of life. The tax increase in my budget proposal comes in well below the consumer price index."

Board Chair Emily Figdor encouraged the Portland community – families, staff and other city residents – to stay engaged and informed during the budget process, which culminates in a June 14 public referendum on the budget.

The Board on March 15 referred the superintendent's proposed budget to its Finance Committee, which will have a first review of the budget on Thursday, March 17, and hold a public hearing on the budget on Monday, March 21. On April 5, the full Board will vote to recommend a budget to the City Council, which approves the bottom line of the school budget. The Council is slated to vote on the school budget on May 16 to send to voters in June. Learn more in the FY23 budget timeline and documents.

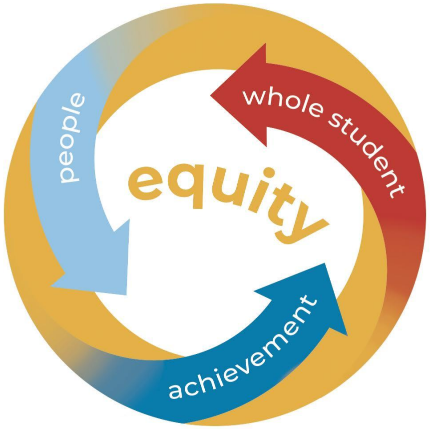
View the superintendent's budget proposal for FY23.
View the slide deck of his March 15 budget presentation to the Board.

*The **Portland Public Schools** is Maine's largest school district, with approximately 6,500 students, and is also the most diverse. About one-third of the district's students come from homes where languages other than English are spoken—a total of more than 60 languages. 52 percent of the district's students are white and 48 percent are students of color. Approximately half of PPS students qualify for free or reduced-price school meals.*

###

Joint City/School Finance Committee FY23 Budget Presentation

March 24, 2022



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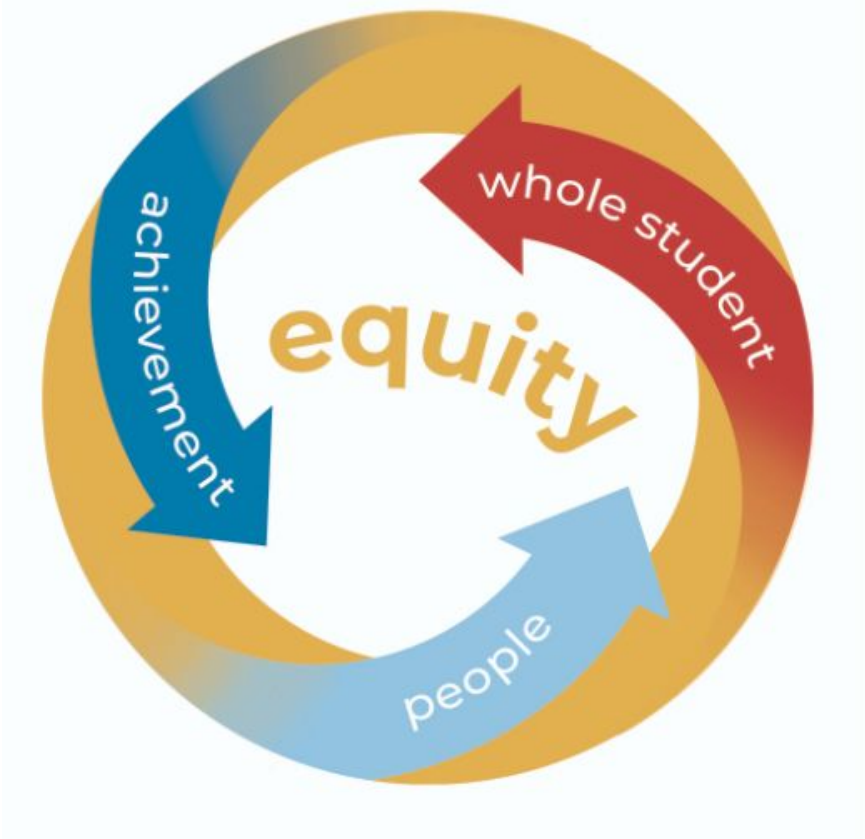
Portland Promise: Prepared and Empowered



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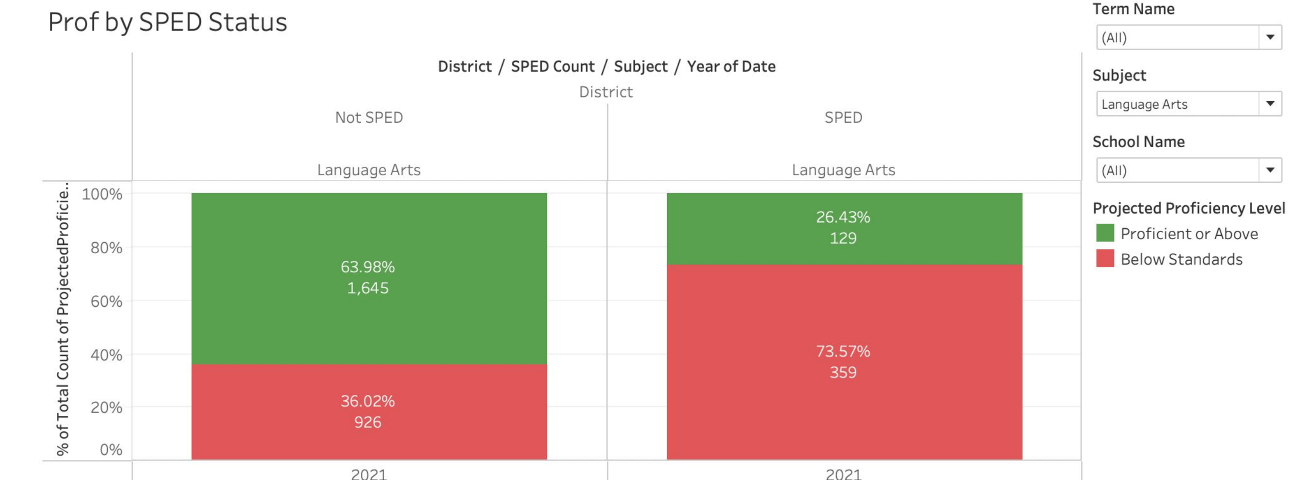
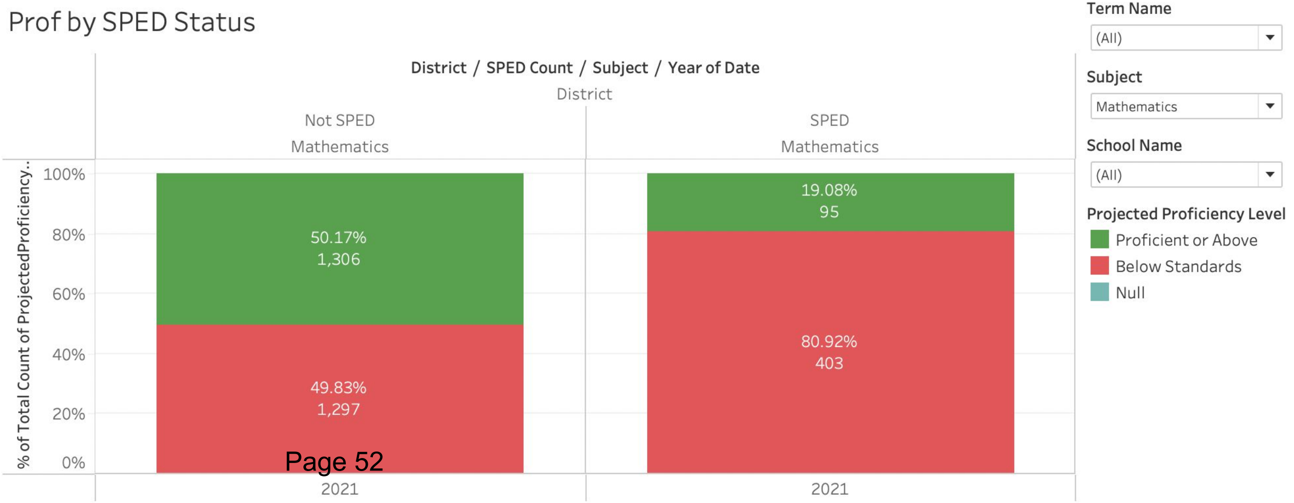
District NWEA Data: Fall 2021-22





PORTLAND PUBLIC SCHOOLS

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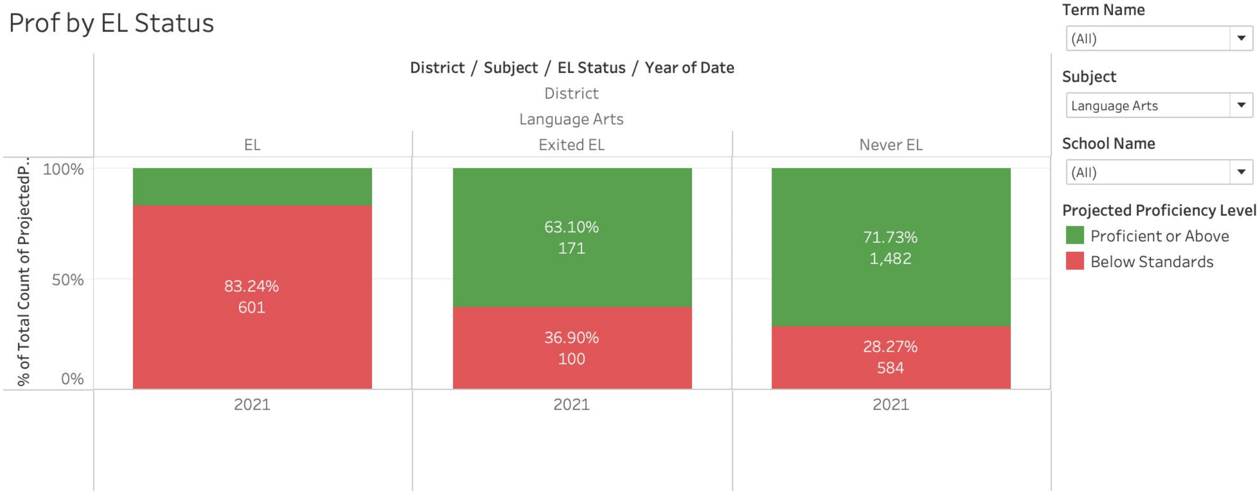

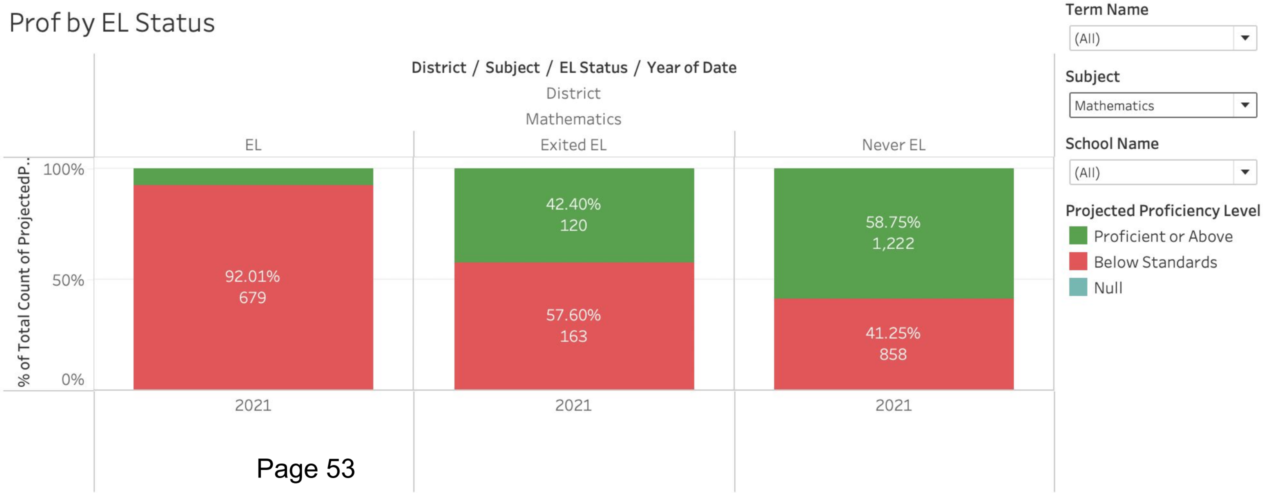

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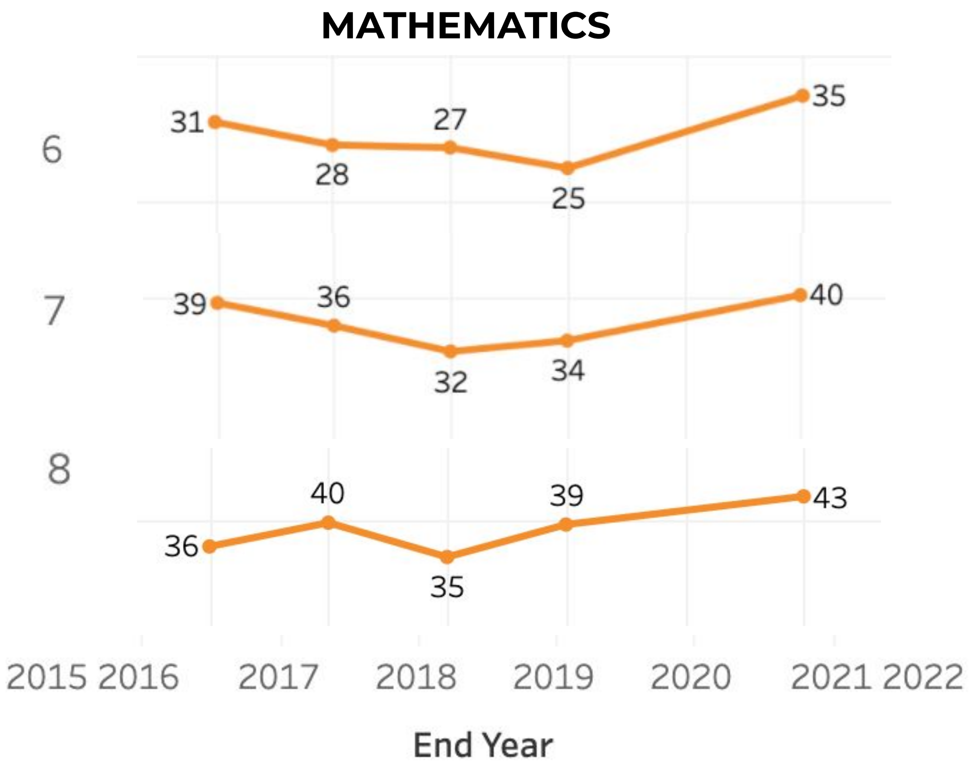
NWEA Data New Math Assessment: 2021



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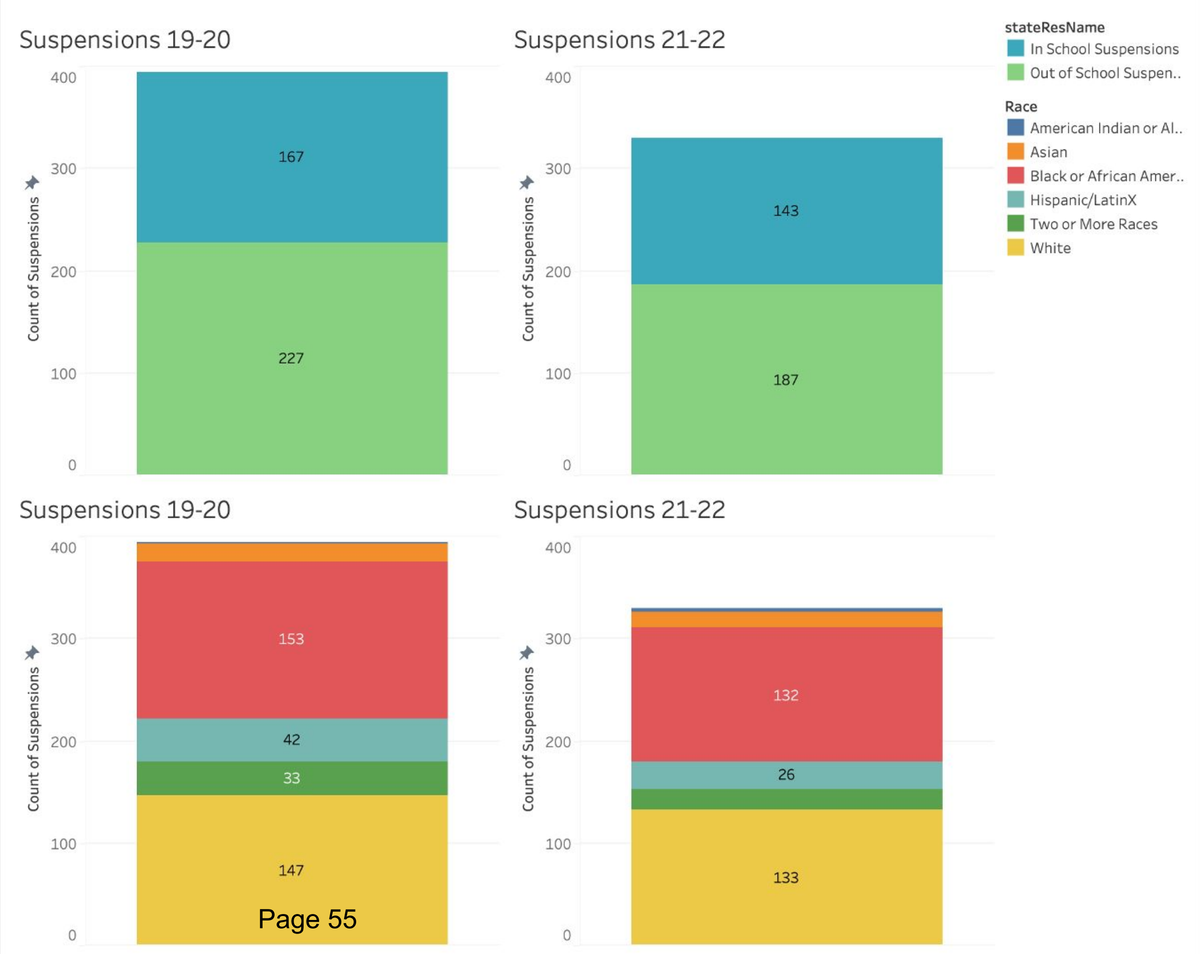
District Suspension Data: Through March 2020, 2022



Advancing the Portland Promise in PPS Budget Over Time...

FY19

None - Comprehensive Plan under development

FY20

Began investments in key areas:

- Whole student supports (FY 19)
- Core Instruction
- Pre-Kindergarten
- Behavioral Health Continuum

FY21

Continued PK expansion

Shifted some costs to CARES funding ($1.3 M in custodial)

Made some program reductions (Elem. Spanish, Athletics, Central curriculum supports) to achieve no tax increase

Delayed other investments to confront COVID Challenge

Portland Promise Investments Over Time: FY22 Investments

Advancing Equity	$2,416,955
Integrating Innovations from COVID	$216,879
Responding and Recovering	$274,778
GRAND TOTAL	$2,908,612

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Select Portland Promise Staffing Investments Over Time

	FY18		FY19		FY20		FY21		FY22	
	FTE*	S&B*	FTE	S&B	FTE	S&B	FTE	S&B	FTE	S&B
Social Workers/Counselors	16.2	$1,314,551	17	$1,449,600	17.5	$1,516,693	18.2	$1,603,369	24.8	$2,051,371
Behavioral Health Supports	25.23	$1,441,946	24.36	$1,456,818	50.36	$2,660,928	51.38	$2,863,109	61.38	$3,715,092
MLC Parent Community/Family Engagement Specialists	3.6	$151,877	4.15	$173,610	5.25	$305,530	9.4	$567,313	9.4	$710,336
Pre-Kindergarten	9	$526,743	9	$563,686	18.5	$1,050,598	27	$1,743,629	29.5	$1,895,767
Youth Development	3	$179,211	5	$427,505	5	$463,741	5.75	$499,352	5.75	$485,719
ELL Staff	62.76	$4,255,202	56.06	$4,261,172	64.46	$4,683,342	55.32	$4,450,670	69.2	$5,442,806
GRAND TOTALS	**119.79**	**$7,869,530**	**115.57**	**$8,332,391**	**161.07**	**$10,680,832**	**167.05**	**$11,727,442**	**200.03**	**$14,301,091**

***FTE = Number of Full-time Equivalents**

***S&B = Cost of Associated Salaries and Benefits**

KEEPING THE FOCUS ON TEACHING & LEARNING

FY23: Budget Goals

Maintaining current Investment levels

Advancing core priorities

- Focus on execution
- Deepening Tier I instruction and structures that support safe and equitable schools
- New investments mostly with non-General Fund revenue sources

Lagging process to use federal funds allocation to support unfunded priorities

FY23: Proposed Budget

PORTLAND PUBLIC SCHOOLS

FY23 Budget Overview

FY23 Budget

$132.9M

FY22 Budget:
$126.5M

FY23 Increase Over FY22 Approved Budget
5.1%

FY22 Increase Over FY21:
5.5%

FY23 School Tax Rate Increase
4.1%

FY22 School Tax Rate Increase:
3.9%

FY23 Preliminary vs Superintendent Recommended Budget

Tax Impact	*Preliminary Budget 2/8/22*	*Supt. Recommended*		
	FY23	**FY23**	**$ Variance**	**% Variance**
Total EXPENDITURE Budget	**$137,460,724**	**$132,917,673**	**-$4,543,051**	**-3.3%**
Personnel Budget	$99,859,667	$98,183,762	-$1,675,905	-1.7%
Non-S&B Budget	$24,730,252	$24,513,106	-$217,146	-0.9%
Debt Service	$12,870,805	$10,220,805	-$2,650,000	-10.7%
Non-Tax Revenue	$24,226,870	$27,039,506	$2,812,636	11.6%
Use of Unassigned Fund Balance	$770,000	$1,000,000	$230,000	29.9%
Use of Restricted Fund Balance - CTE	$0	$177,173	$177,173	100.0%
Use of Fund Balance - Res for Debt Serv	$849,222	$849,922	$700	100.0%
Property Taxes	$111,613,932	$103,851,073	-$7,762,859	-7.0%
Total REVENUE Budget	**$137,460,024**	**$132,917,673**	**-$4,542,350**	**-3.3%**
Property Tax Rate - School	**$7.58**	**$7.05**	**-$0.53**	**-7.0%**

FY23 SUPERINTENDENT RECOMMENDED BUDGET - Tax Impact

Tax Impact	***Approved***	***3/15/22***		
	FY22	**FY23**	**$ Variance**	**% Variance**
Total EXPENDITURE Budget	**$126,454,700**	**$132,917,673**	**$6,462,973**	5.1%
Personnel Budget	$94,001,241	$98,183,762	$4,182,521	4.4%
Non-S&B Budget	$22,898,381	$24,513,106	$1,614,725	7.1%
Debt Service	$9,555,078	$10,220,805	$665,727	7.0%
FTEs	1227.52	1227.70	0.18	0.0%
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%
Use of Unassigned Fund Balance	$770,000	$1,000,000	$230,000	29.9%
Use of Restricted Fund Balance - CTE	$0	$177,173	$177,173	100.0%
Use of Fund Balance - Res for Debt Serv	$0	$849,922	$849,922	100.0%
Property Taxes	$99,083,251	$103,851,073	$4,767,822	4.8%
Total REVENUE Budget	**$126,454,700**	**$132,917,673**	**$6,462,973**	5.1%
Valuation - AFTER REVALUATION	$14,629,000,000	$14,729,000,000	$100,000,000	0.7%
Property Tax Rate - School	$6.77	$7.05	$0.28	4.1%

FY23 Budget Overview

Expenditures	FY22 Approved	FY23 Supt Recommend	*$ Incr*	*% Incr*
Salaries & Benefits	$100,402,464	$104,681,488	$4,279,024	4.3%
Debt Service	$9,555,078	$10,220,805	$665,727	7.0%
All Other	$16,497,158	$18,015,379	$1,518,221	9.2%
Total Budgeted Expenditures	**$126,454,700**	**$132,917,672**	**$6,462,972**	**5.1%**
Revenue	**FY22 Approved**	**FY23 Supt Recommend**	***$ Incr***	***% Incr***
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%
Use of Fund Balance*	$770,000	$2,027,095	$1,257,095	163.3%
Property Tax Levy	$99,083,251	$103,851,071	$4,767,820	4.8%
Total Budgeted Revenue	**$126,454,700**	**$132,917,672**	**$6,462,972**	**5.1%**

FY23 Budget: Cost Drivers

Salaries and benefits increased $4.2M (4.3% over FY22)

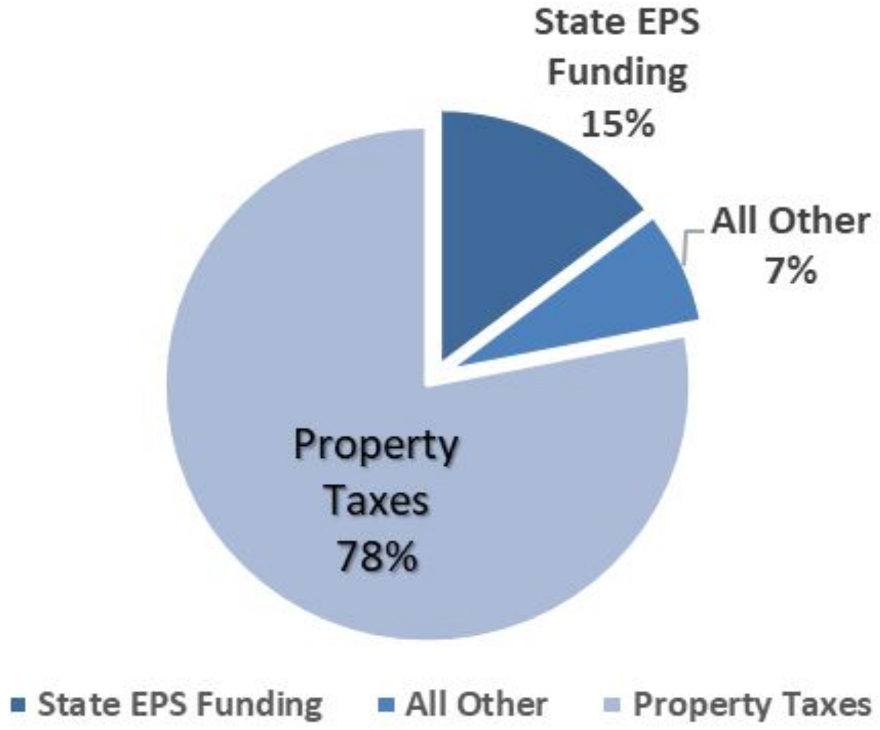
Debt Service increased $666K (7% over FY22) due to additional bond issuances for our three (3) remaining BFOF projects.

Contracted Services increased $1.8M (19.9%):

- **Private Transportation Services increased $151K (43.8%)**
- **Out of district placement tuition increased $221K (23%)**
- **Repairs & Maintenance increased - $100K (4%)**
- **Rentals increased $119K (31%)**
  - Includes audio/visual equipment rental, storage space, parking leases, athletic event space rentals of City and outside facilities
- **Liability Insurance increased $137K (23%)**
- **Other Services increased $769K (94%):**
  - Other services include Other Professional Services, Software Maintenance and Annual Subscription Renewals, Postage, Phone & Advertising. These increases were slightly offset with decreases in Printing, Staff Travel and Supplies. *Software license renewals are now required to be reported under Contracted Services by MDOE, but were previously reported under Supplies.

PORTLAND PUBLIC SCHOOLS

FY23 Budget: Revenue



PORTLAND PUBLIC SCHOOLS

FY23 Revenue Budget

	FY21 Actual	FY22 Approved	FY23 Supt Recommend	*$ +(-) change from FY22*	*% +(-) change from FY22*
Property Tax Levy	$94,338,744	$99,083,251	$103,851,071	$4,767,820	4.8%
State EPS Subsidy*	$18,594,124	$20,618,055	$21,517,550	$899,495	4.4%
All Other:					
Federal Revenue	$2,481,641	$4,082,506	$2,768,706	-$1,313,800	-32.2%
Local Non-Tax Revenue	$538,789	$993,258	$585,811	-$407,447	-41.0%
Other State Revenue (Non-EPS)	$793,778	$907,630	$2,167,439	$1,259,809	138.8%
Use of Fund Balance	$0	$770,000	$2,027,095	$1,257,095	163.3%
Total	$116,747,076	$126,454,700	$132,917,672	$6,462,972	5.1%

**Includes State-Approved Debt Service Reimbursement*
**We reserved $3.4M of the additional subsidy received in FY22 as a Debt Service Reserve, a portion of which we plan to use to offset debt payments in FY23.*

FY23 Budget Overview - continued

Revenue	**FY22 Approved**	**FY23 Supt Recommend**	***$ Incr***	***% Incr***
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%
Use of Fund Balance*	**$770,000**	**$2,027,095**	**$1,257,095**	**163.3%**
Property Tax Levy	$99,083,251	$103,851,071	$4,767,820	4.8%
Total Budgeted Revenue	$126,454,700	$132,917,672	$6,462,972	5.1%
***Use of Fund Balance**	**General Fund**	**Adult Ed**	**Food Service**	**Totals**
Use of Unassigned Fund Balance	**$855,000**	**$20,000**	**$125,000**	**$1,000,000**
Use of Restricted Fund Balance - CTE	**$177,173**	**n/a**	**n/a**	**$177,173**
Use of Reserve for Debt Service	**$849,922**	**$0**	**$0**	**$849,922**
Totals by Fund	**$1,882,095**	**$20,000**	**$125,000**	**$2,027,095**

FY23 Budget Overview: City Rate Computation

	FY22 Approved	FY23 Supt Recommend	*$ Incr*	*% Incr*
Property Tax Levy	$99,083,251	$103,851,073	$4,767,822	4.8%
Property Tax Valuation*	$14,629,000,000	$14,729,000,000	$100,000,000	0.7%
School Tax Rate*	**$6.77**	**$7.05**	**$0.28**	**4.1%**
Before Revaluation:				
Property Tax Valuation	$8,155,000,000			
School Tax Rate	**$12.15**			

After FY22 property revaluation

Property tax revenue would increase by $677,307 solely from the increase in property valuation. This means that we could increase our FY22 budget by $677,307 with no increase in the tax rate.

Thereafter, each additional budget increase of approx. $1M results in a 1% tax rate increase or ~$.07.

PORTLAND PUBLIC SCHOOLS

FY23 Budget Overview: Taxpayer Impact

- The FY23 Superintendent's Proposed Budget adds **$.28** to the School Portion of the Tax Rate for a Total School Tax Rate of **$7.05**.

- For a home with a median assessed value of **$365,000**, this represents an annual increase in property taxes of about **$102.20**.

PORTLAND PUBLIC SCHOOLS

KEEPING THE FOCUS ON TEACHING & LEARNING

FY23: Budget Goals

Maintaining current Investment levels

Advancing core priorities

- Focus on execution
- Deepening Tier I instruction and structures that support safe and equitable schools
- New investments mostly with non-General Fund revenue sources

Lagging process to use federal funds allocation to support unfunded priorities

Proposed FY23 Budget: New Investments

Investment	Net Budget Impact
HS Equity Staffing Enhancement	-$24,847
Elementary Librarian Restructure	$10,727
Make It Happen Coordinator at CBHS	$8,477
Curriculum and Assessment	$320,760
Pre-K Expansion	$32,610
LatinX Support at PATHS - Funded with CTE Reserves	$0
RISE Ed Tech Position	$44,833
PAE FTE Conversion from Temp Staff	$30,317
Compensation Increase for FPPS Exec Dir	$8,920
Total Net Budget Impact of Investments	**$431,797**

PORTLAND PUBLIC SCHOOLS

FY23 Staffing Formula: Methodology

Purpose: To establish a transparent process to efficiently allocate staffing resources on an annual basis.

Key Considerations:

- Overall school enrollment
- School master schedule
- Class size guidance by grade level
- Teacher class load assumptions

Analysis:

1. Determine the total number of classes needed to offer based on enrollment and school schedule.
2. Analyze the number of classes that can be formed based on the total number of classes (#1) and the class size guidance.
3. Calculate the number of teacher FTE needed based on the number of classes that need to be staffed (#2) and the teacher class load assumptions.

PORTLAND PUBLIC SCHOOLS

FY23 Staffing Formula: Implementation Summary

Grade Span	FY22 Local		FY23 Local		Difference	
	Class	Specials	Class	Specials	Class	Specials
Elem	176	21.2	168	21.2	**-8**	-
Middle	74	32.5	72	31.5	**-2**	**-1**
High	113.81		104.31		**-9.5**	-
Total	363.81	52.7	353.51	52.7	**-19.5**	**-1**

PORTLAND PUBLIC SCHOOLS

FY23 Staffing Formula: High School

Staffing Methodology

[(Total Enrollment X Classes per Student) ÷ Class Size Max] ÷ Sections per Teacher = Minimum FTE Required

Schedule Assumptions

- 25 students/class avg.
- Classes per student:
  - DHS/PHS=8
  - CBHS=6
- Sections per teacher
  - DHS/PHS=6
  - CBHS=4

School	FY 22 Classrooms	FY23 Classrooms	Difference
CBHS*	21.31	21.31	0
DHS	41.5	36	-5.5
PHS	51	47	-4

**CBHS would receive a 2.19 FTE increase per the formula. However, given the overall budget context and discussions with the school leadership, we are not adding these FTE this year. There is a small investment for CBHS to increase their Make It Happen coordinator to a 1.0 FTE documented elsewhere in the budget.*

PORTLAND PUBLIC SCHOOLS

New FY23 Proposed Investments: High School Equity Enhancement

Enrollment Enhancement

(1.2 X Projected Unduplicated Count)+Projected Non-Identified Count=Adjusted Enrollment

Unduplicated Student Count

- % of students who qualify as at least one of the following:
    - ED **or**
    - SPED, **or**
    - ELL

PORTLAND PUBLIC SCHOOLS

New FY23 Proposed Investments: High School Equity Enhancement

Investment	High School Equity Enhancement	
FTE Additions	5 FTE Teachers at Deering 4 FTE Teachers at Portland High	$599,850
Non-FTE Additions		
Reduced Costs	5.5 FTE Teachers at Deering 4 FTE Teachers at PHS	($624,697)
Total Budget Impact		($24,847)

PORTLAND PUBLIC SCHOOLS

Needs Not in FY'23 Proposed Budget: Student Supports

Consultation/Intervention

- BCBA (2.0 FTE)
- School Psychologist (1.5 FTE)
- Physical Therapist (0.2 FTE)
- Chapter 104 Teacher (0.4 FTE)

District Program Staffing Increases

- Bridge/FLS: Ed Tech adds (3 FTE)
- ELL Teacher for dually identified students in District Programs (1 FTE)
- Breathe: Social Worker, Breathe HS Day Treatment, (1.0 FTE) Ed Tech (1.0 FTE)

Social Work Staffing Increases

- Rowe (1 FTE)
- Peaks/Cliff (.3 FTE)

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Needs Not in FY'23 Proposed Budget: Lau Plan and World Languages

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World Language

- MS Language Immersion (1 FTE)
- Chinese Language teacher (1 FTE)

English Language Development

- ELL Teacher for dually identified students in District Programs (1 FTE, *duplicate from Student Supports slide*)
- PK ELL Support (1 FTE)
- SLIFE (1 FTE)
- Language Supports (1.6 FTE, MLMC and School-based)

Non-Personnel

- Immersion & Heritage Language Resources

Needs Not in FY’23 Proposed Budget: Academics and Miscellaneous School Requests

PORTLAND PUBLIC SCHOOLS

- Mobile Maker-Space Teacher Leader (0.2 FTE)
- ELA Teacher Leader (1.0 FTE)
- Garden Teachers (5.0 FTE)

FY23: Leveraging Federal Funding

KEEPING THE FOCUS ON TEACHING & LEARNING

PORTLAND PUBLIC SCHOOLS

Proposed Process

Once Board's FY23 Budget is approved and submitted to council:

- Determine what (if any) investments that were not included in the budget should be funded using remaining ESSERF
- Align/combine with Participatory Budget process

KEEPING THE FOCUS ON TEACHING & LEARNING

Portland Public Schools FY23 Budget Timeline - Key Dates

March 15, 2022
FY22 Budget Presentation

April 5, 2022
School Board Vote

May 16, 2022
City Council Vote

June 14, 2022
Public Referendum Vote

Budget Timeline - Board Segment

- March 15, 2022 — FY22 Budget Presentation
- March 17 — Board Finance Review
- March 21 — Board Finance Hearing
- March 24 — Joint City and Board Review
- March 29 — Board First Read and Hearing
- April 5 — Board Vote
- April 11, 2022 — School Board Budget to Council

Questions

PORTLAND PUBLIC SCHOOLS

Joint City/School Finance Committee Meeting

April 14, 2022

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Agenda for Tonight

Review budget process/timeline

Review budget changes from 3/24 version

Review answers to questions from 3/24

Address two new questions raised since 3/24

KEEPING THE FOCUS ON TEACHING & LEARNING

Portland Public Schools FY23 Budget Timeline - Key Dates

March 15, 2022

FY22 Budget Presentation

April 5, 2022

School Board Vote

May 16, 2022

City Council Vote

June 14, 2022

Public Referendum Vote

FY23 Budget Overview: Taxpayer Impact

- The FY23 Board approved Budget adds **$.28** to the School Portion of the Tax Rate for a Total School Tax Rate of **$7.05**.
- For a home with a median assessed value of **$365,000**, this represents an annual increase in property taxes of about **$102.20**.

PORTLAND PUBLIC SCHOOLS

FY23 Budget Overview
Board Approved Budget

FY23 Budget
$133.1M

FY22 Budget:
$126.5M

FY23 Increase Over FY22 Approved Budget
5.2%

FY22 Increase Over FY21:
5.5%

FY23 School Tax Rate Increase
4.1%

FY22 School Tax Rate Increase:
3.9%

FY23 Budget: Board Approved Additions not in 3/24 discussion

Requests Advanced on 3-24-22:	**Salaries & Benefits**
1.0 FTE Social Worker - Rowe	$66,650
0.3 FTE Social Worker - Island Schools	$19,995
0.5 FTE ELL Teacher - Lyseth	$33,325
0.5 FTE ELL Teacher - DHS	$33,325
Total Finance Committee Recommendations	**$153,295**

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Slides in Response to Questions of 3-24-22 Joint FC

Data slides (NWEA results by race, easier visualization of suspension data)- Councilor Chong

EPS factors (role of attendance in EPS)- Councilor Chong

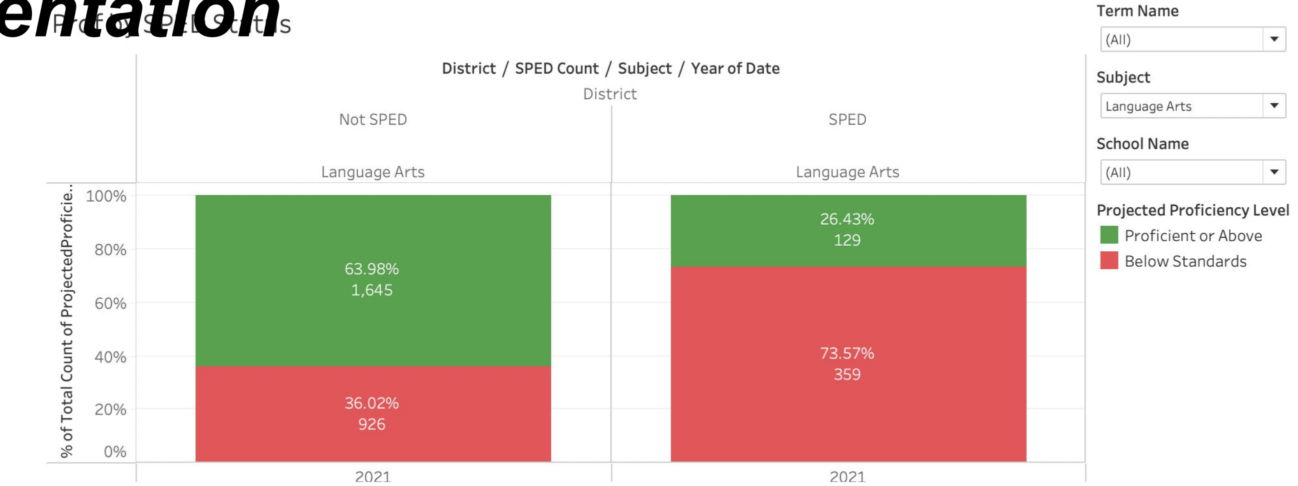
State Funding for PPS (comparison of FY 22 and projected FY 23; EPS as percentage of PPS budget over past five years)-- Councilor Trevorrow

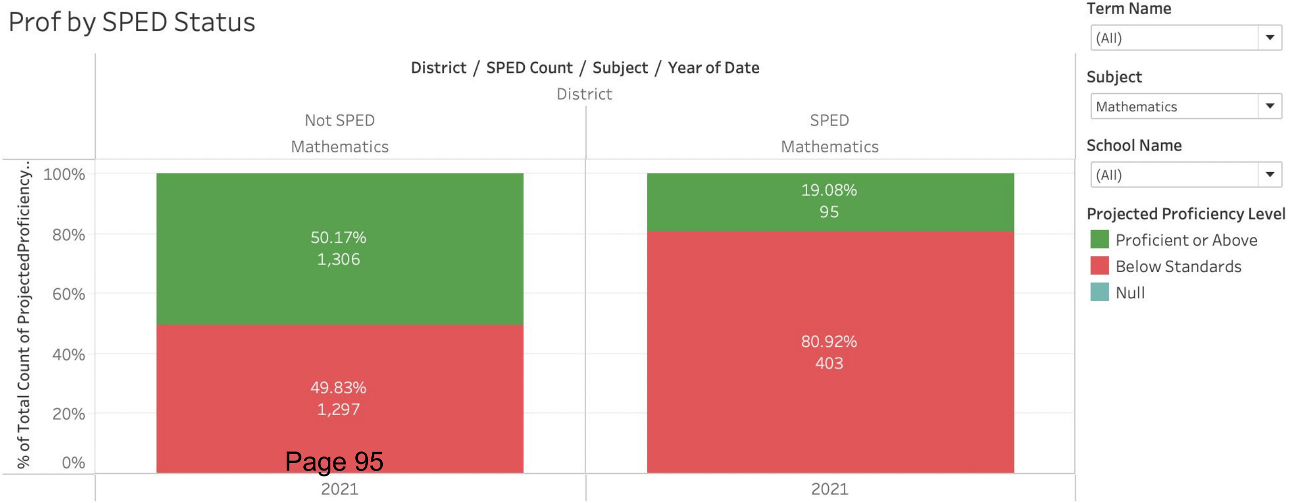
Current use of Federal ARPA funding (current allocation and remaining available funds)-- Councilor Fournier

Costs associated with priorities that are not included in the Superintendent’s Recommended Budget– Councilor Fournier

From 3/24 Presentation

District NWEA Data: Fall 2021-22

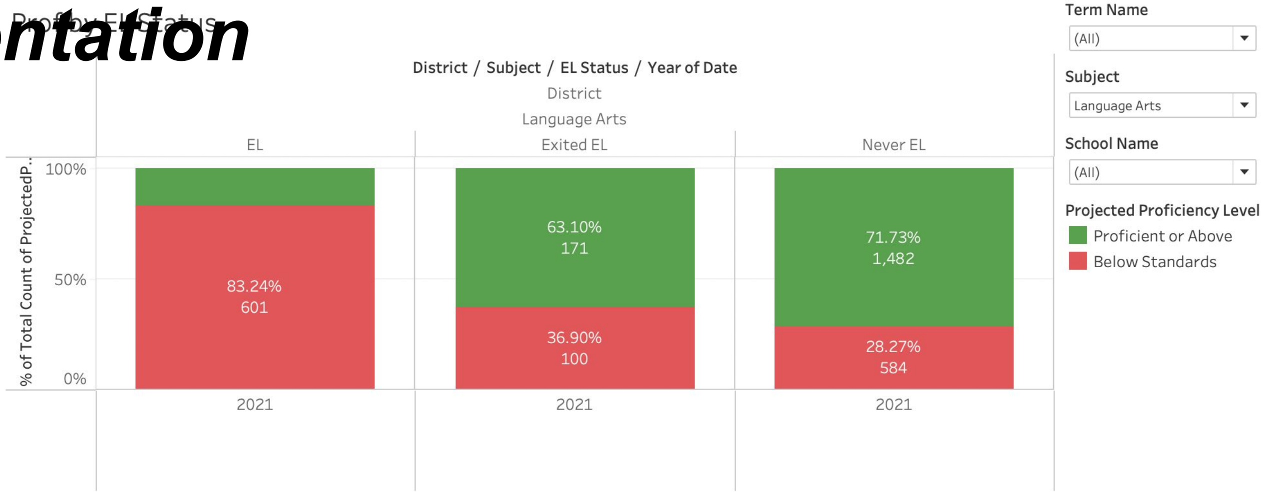


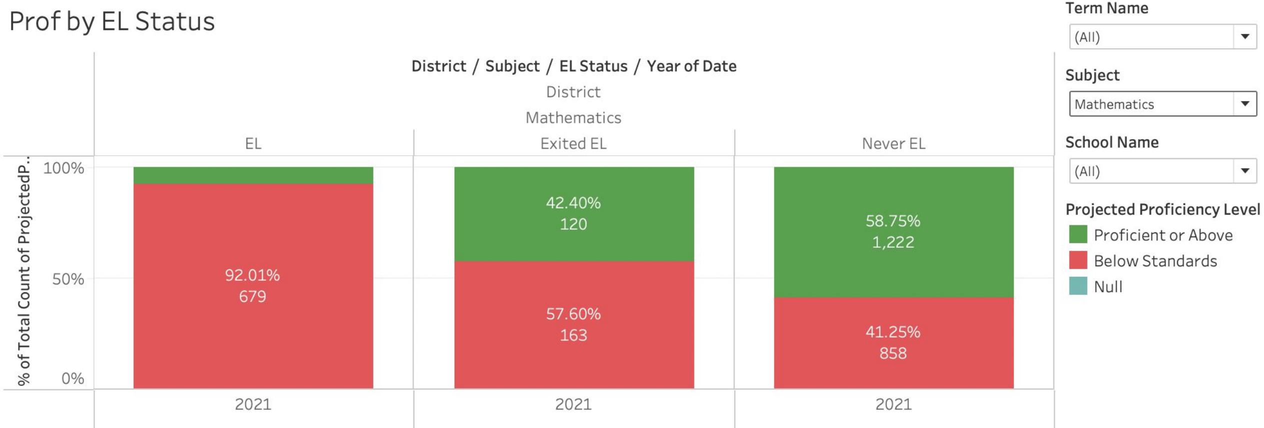


PORTLAND PUBLIC SCHOOLS

From 3/24 Presentation

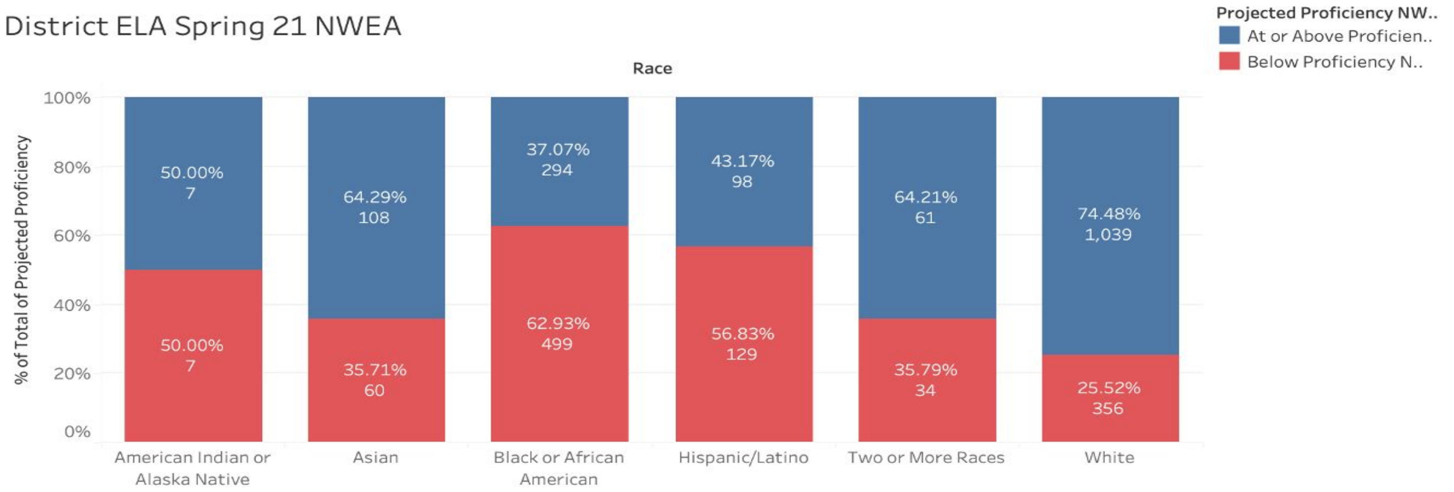
District NWEA Data: Fall 2021-22

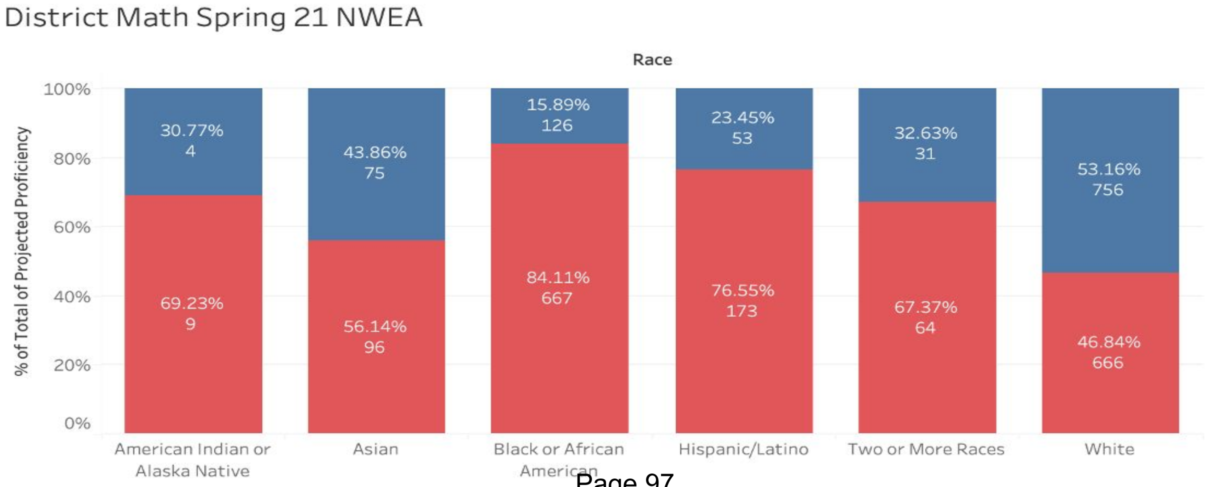




PORTLAND PUBLIC SCHOOLS

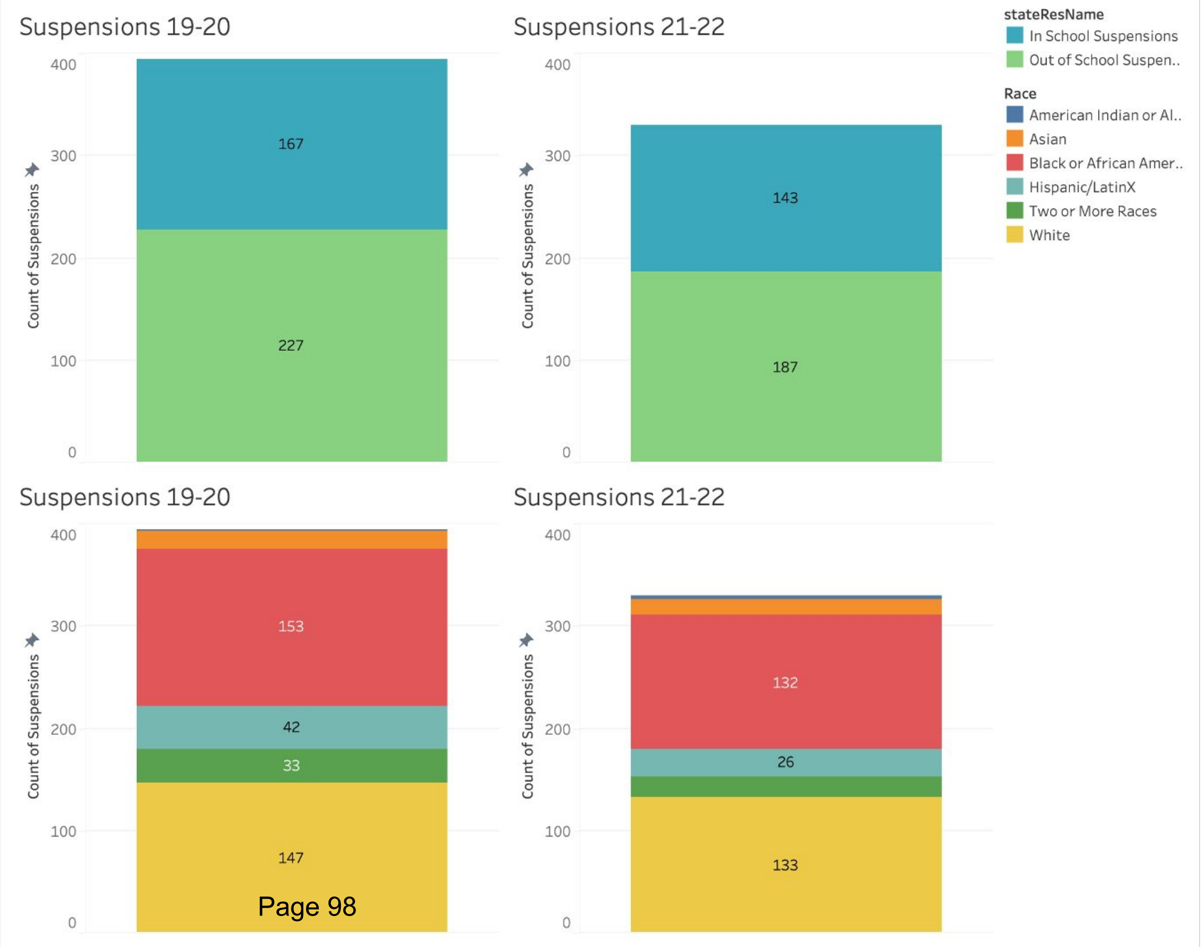
NWEA (state test) results by Race





SLIDE 6 in 3/24 Presentation

District Suspension Data: Through March 2020, 2022



PORTLAND PUBLIC SCHOOLS

Better visualization of data on slide 6 (fewer suspensions and slightly less disproportionate)

Race	Suspension Count SY20	Race Count SY20	Suspension Count SY22	Race Count SY22	Suspension % SY20	Race % SY20	Suspension % SY22	Race % SY22
American Indian or Alaska Native	1	29	4	17	0.25%	0.43%	1.23%	0.26%
Asian	18	376	15	292	4.55%	5.57%	4.62%	4.52%
Black or African American	155	1963	131	1804	39.14%	29.09%	40.62%	27.94%
Hispanic/LatinX	42	556	26	612	10.61%	8.24%	8.00%	9.48%
Native Hawaiian or Pacific Islander	0	5	0	1	0.00%	0.07%	0.00%	0.02%
Two or More Races	33	237	20	422	8.33%	3.51%	6.15%	6.54%
White	147	3582	128	3309	37.12%	53.08%	39.38%	51.25%
Total	396	6748	324	6457	100.00%	100.00%	100.00%	100.00%

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State Funding Comparison FY22 - FY23

BUDGETED EPS	as of 7/7/21	as of 2/3/22		
EPS Funding Category	FY2022	FY2023	$ Change	% Change
Adjusted Total Operating Allocation	$66,045,505	$67,927,737	$1,882,232	2.80%
Gifted & Talented	$406,564	$298,309	-$108,255	-26.60%
Special Ed	$16,257,848	$16,424,569	$166,720	1.00%
Transportation	$2,912,541	$2,956,229	$43,688	1.50%
Bus Allocation	$354,600	$109,091	-$245,509	-69.20%
Teacher Retirement	$2,155,687	$2,214,969	$59,281	2.80%
Debt	$3,364,840	$2,108,369	-$1,256,471	-37.30%
Total Operating Allocation	$91,497,586	$92,039,272	$541,687	0.60%
State Valuation	$9,748,116,667	$10,448,050,000	$699,933,333	7.20%
State Mill Rate	$7.26	$7.10	-$0.16	-2.20%
Minus Local Contribution	$70,771,327	$74,181,155	$3,409,828	4.80%
Equals State Subsidy	$20,726,259	$17,858,117	-$2,868,141	-13.80%
CTE (Career & Technical Education)	$3,285,036	$3,322,907	$37,871	1.20%
Education Service Center Member Alloc	$182,482	$181,326	-$1,156	-0.60%
Audit Adjustments	-$176,036	$0	$176,036	-100.00%
Adjusted State Subsidy	$24,017,740	$21,362,350	-$2,655,390	-11.10%

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% of School Budget Funded by State Subsidy

Fiscal Year	Approved Budget	State Subsidy	Subsidy as % of Budget
FY18	$105,748,589	$16,621,370	15.7%
FY19	$110,578,716	$17,072,889	15.4%
FY20	$117,389,270	$17,645,909	15.0%
FY21	$119,862,677	$18,852,808	15.7%
FY22*	$126,454,700	*$24,017,740	19.0%
FY23	$133,070,968	$21,518,483	16.2%

*FY22 adjusted subsidy; other subsidy amounts are reflective of earlier dated funding formula reports (ED 279) used during the budget preparation process and are not believed to show as significant an increase as the FY22 EPS adjustment that occurred in July 2021.

ESSERF2 Federal Funding Snapshot

PROJECT NAME	Approved Budget Based on Total Award	Spending Requests Submitted	Committed/ Requests Not Yet Submitted		Total Expended through 2/28/22
Equity Curriculum	$677,021	$409,033	$267,988		$334,277
Lau Plan	$49,500	$42,838	$6,663		$27,838
Equity - Special Ed Other	$161,082	$0	$161,082		$0
Diversity Hiring & Support	$27,000	$0	$27,000		$0
Communications & Resource Devel	$96,709	$94,809	$1,900		$63,305
Technology Integration & Support	$846,787	$485,859	$360,928		$310,842
Recovery - Summer School - 2 yr	$2,276,960	$1,185,806	$1,091,154		$1,379,684
Summer School Transportation	$110,000	$32,812	$77,188		$32,812
Spring Reopening (Apr21)	$803,720	$598,259	$205,461		$426,801
CUSTODIANS Salaries & Benefits - 2 yr	$2,717,625	$2,717,625	$0		$0
Grant Management	$200,000	$115,462	$84,538		$103,207
Grand Totals	**$7,966,404**	**$5,682,503**	**$2,283,901**		**$2,678,766**

ESSERF3 Federal Funding Snapshot

PROPOSED PROJECT	PRELIM BUDGET Based on TOTAL AWARD	Spending Requests Submitted	Requests Not Yet Submitted		S&B Expended Through 2/28/22	Non-S&B Expended through 2/28/22	TOTAL Expended Through 2/28/22
SUMMER PROGRAMMING	$5,000,000	$5,000,000	$0		$0	$0	$0
SAFE RETURN TO IN-PERSON INSTRUCTION	$6,950,000	$5,681,750	$1,268,250		$1,685,892	$325,144	$2,011,036
VACCINATION BONUSES	$275,000	$245,410	$29,590		$245,410	$0	$245,410
OUTDOOR SPACES	$450,000	$126,207	$323,793		$0	$126,207	$126,207
NURSING SERVICES	$700,000	$110,131	$589,869		$0	$110,131	$110,131
SOCIAL EMOTIONAL (SEL) RECOVERY	$4,371,895	$0	$4,371,895		$0	$0	$0
GRANT MANAGEMENT & REPORTING	$150,000	$150,000	$0		$0	$0	$0
GRAND TOTALS	$17,896,895	$11,313,498	$6,583,398		$1,931,302	$561,482	$2,492,783

What's Not Included

Consultation/Intervention	FTE	Total Amt.
BCBA	2.0	$133,300
School Psychologist	1.5	$99,975
Physical Therapist	0.2	$13,330
Chapter 104 Teacher	0.4	$26,660
District Program Staffing Increases		
Bridge/FLS: Ed Tech adds	3.0	$134,499
ELL Teacher for dually identified students in District Programs	1.0	$66,650
Breathe: Social Worker, Breathe HS Day Treatment, Ed Tech	2.0	$111,483
Social Work Staffing Increases		
Rowe	*1.0*	*$66,650*
Peaks/Cliff	*0.3*	*$19,995*
World Language		
MS Language Immersion	1.0	$66,650
Chinese Language teacher	1.0	$66,650

Continued next slide

PORTLAND PUBLIC SCHOOLS

What's Not Included, continued

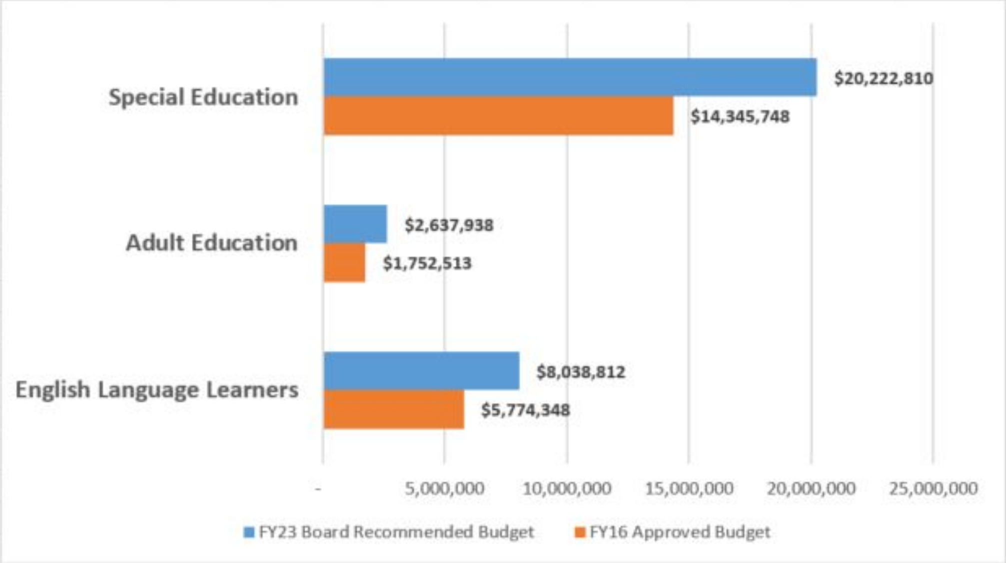
Continued from previous slide

English Language Development	**FTE**	**Total Amt.**
Dual identified (also accounted for in Student Supports)	1.0	$66,650
PK Support	1.0	$44,833
SLIFE	1.0	$66,650
Language Supports (MLMC and School-based)	1.6	$71,733
Other Personnel		
Mobile Maker-Space Teacher Leader	0.2	$15,130
ELA Teacher Leader	1.0	$75,650
Garden Teachers	5.0	$333,250
Non-Personnel		
Immersion & Heritage Language Resources		
GRAND TOTAL (including previous slide)	**24.2**	**$1,479,738**

PORTLAND PUBLIC SCHOOLS

Continued Investments

	FY23 Board Recommend	FY16 Approved	$ Incr	% Incr
Special Education	$20,222,810	$14,345,748	$5,877,062	41.0%
Adult Education	$2,637,938	$1,752,513	$885,425	50.5%
ELL (English Language Learners)	$8,038,812	$5,774,348	$2,264,464	39.2%



PORTLAND PUBLIC SCHOOLS

FY23 Use of Fund Balance - Debt Reserve RECAP

In July 2022, the State increased our EPS Subsidy by $6.2M

We amended our FY22 Budget to reflect this amount as:
$1.5M to maintain the FY21 Combined Tax Rate
$1.3M to include Federal-funded Custodian Salaries & Benefits in the Local Budget
$3.4M to create a Debt Service Reserve

Proposed for FY23:
Use one-quarter of the Debt Service Reserve in the amount of* $849,922 *to offset the FY23 tax burden

This will offset the additional $950,000 in BFOF bond interest payments anticipated for FY23.

Proposed for FY24, FY25 & FY26: Use $849,922 in each subsequent year

FY23 Use of Fund Balance - Debt Reserve

Revenue	**FY22 Approved**	**FY23 Finance Committee**	***$ Incr***	***% Incr***
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%
Use of Fund Balance*	**$770,000**	**$2,180,390**	**$1,410,390**	**183.2%**
Property Tax Levy	$99,083,251	$103,851,071	$4,767,820	4.8%
Total Budgeted Revenue	$126,454,700	**$133,070,967**	**$6,616,267**	**5.2%**
***Use of Fund Balance**	**General Fund**	**Adult Ed**	**Food Service**	**Totals**
Use of Unassigned Fund Balance	**$1,008,295**	**$20,000**	**$125,000**	**$1,153,295**
Use of Restricted Fund Balance - CTE	**$177,173**	**n/a**	**n/a**	**$177,173**
Use of Reserve for Debt Service	**$849,922**	**$0**	**$0**	**$849,922**
Totals by Fund	**$2,035,390**	**$20,000**	**$125,000**	**$2,180,390**

Slides in Response to Questions of 3-24-22 Joint FC

Data slides (NWEA results by race, easier visualization of suspension data)- Councilor Chong

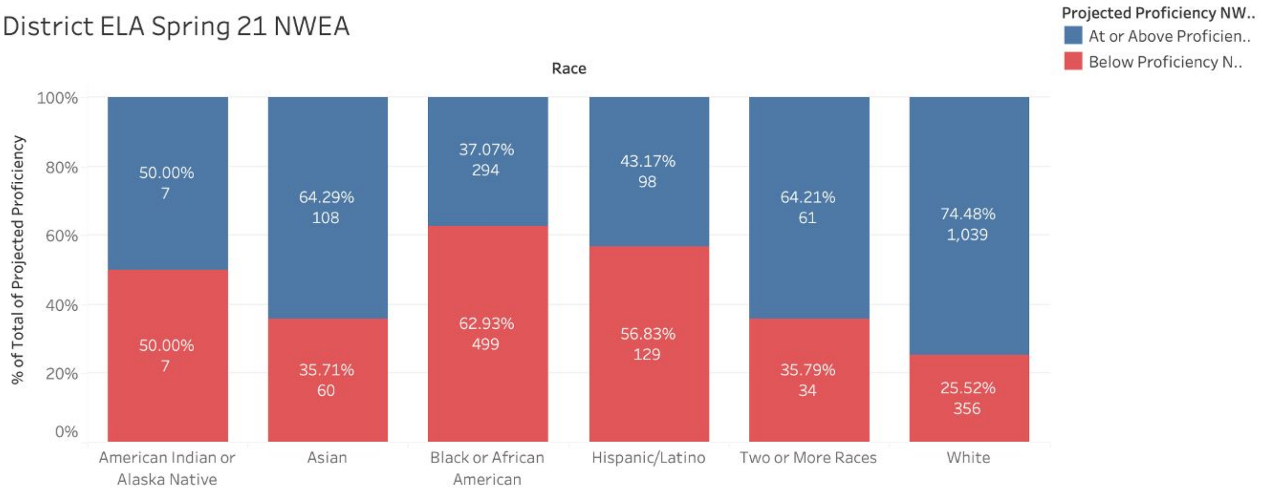
EPS factors (role of attendance in EPS)- Councilor Chong

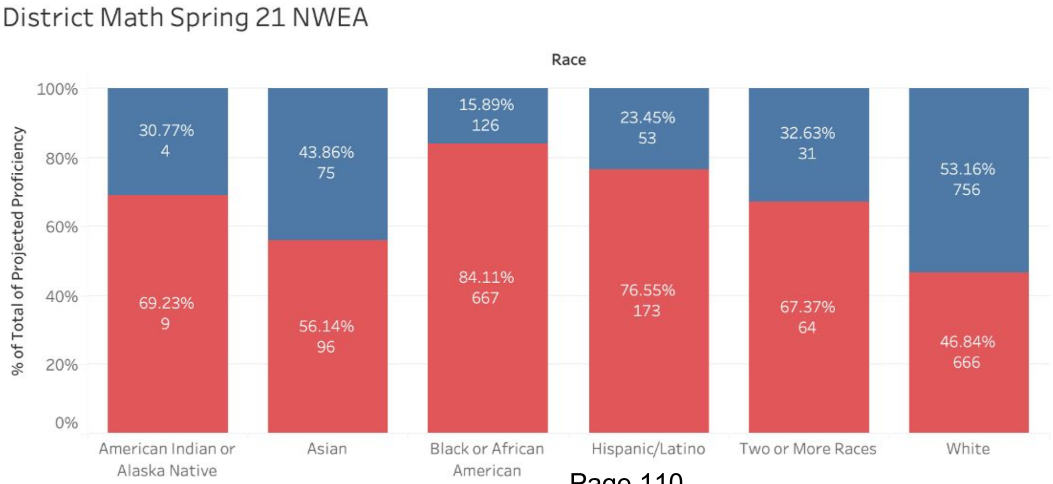
State Funding for PPS (comparison of FY 22 and projected FY 23; EPS as percentage of PPS budget over past five years)-- Councilor Trevorrow

Current use of Federal ARPA funding (current allocation and remaining available funds)-- Councilor Fournier

Costs associated with priorities that are not included in the Superintendent's Recommended Budget– Councilor Fournier

NWEA (state test) results by Race





Better visualization of data on slide 6 (fewer suspensions and slightly less disproportionate

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Two or More Races	33	237	20	422	8.33%	3.51%	6.15%	6.54%
White	147	3582	128	3309	37.12%	53.08%	39.38%	51.25%
Total	396	6748	324	6457	100.00%	100.00%	100.00%	100.00%

Link to State EPS explanation showing major factors in EPS funding which do not include Average Dailty Attendance)

https://www.maine.gov/doe/funding/gpa/eps

You may also want to review the presentation listed under "miscellaneous" section explaining how EPS is calculated

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State Funding Comparison FY 22-FY 23

BUDGETED EPS	as of 7/7/21	as of 2/3/22		
EPS Funding Category	FY2022	FY2023	$ Change	% Change
Adjusted Total Operating Allocation	$66,045,505	$67,927,737	$1,882,232	2.80%
Gifted & Talented	$406,564	$298,309	-$108,255	-26.60%
Special Ed	$16,257,848	$16,424,569	$166,720	1.00%
Transportation	$2,912,541	$2,956,229	$43,688	1.50%
Bus Allocation	$354,600	$109,091	-$245,509	-69.20%
Teacher Retirement	$2,155,687	$2,214,969	$59,281	2.80%
Debt	$3,364,840	$2,108,369	-$1,256,471	-37.30%
Total Operating Allocation	$91,497,586	$92,039,272	$541,687	0.60%
State Valuation	$9,748,116,667	$10,448,050,000	$699,933,333	7.20%
State Mill Rate	$7.26	$7.10	-$0.16	-2.20%
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Education Service Center Member Alloc	$182,482	$181,326	-$1,156	-0.60%
Audit Adjustments	-$176,036	$0	$176,036	-100.00%
Adjusted State Subsidy	$24,017,740	$21,362,350	-$2,655,390	-11.10%

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% of School Budget Funded by State Subsidy

Fiscal Year	Approved Budget	State Subsidy	Subsidy as % of Budget
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FY19	$110,578,716	$17,072,889	15.4%
FY20	$117,389,270	$17,645,909	15.0%
FY21	$119,862,677	$18,852,808	15.7%
FY22	$126,454,700	*$24,017,740	19.0%

*FY22 adjusted subsidy; other subsidy amounts are reflective of earlier dated funding formula reports (ED 279) used during the budget preparation process and are not believed to show as significant an increase as the FY22 EPS adjustment that occurred in July 2021.

ESSERF2 Federal Funding Snapshot

PROJECT NAME	Approved Budget Based on Total Award	Spending Requests Submitted	Committed/ Requests Not Yet Submitted		Total Expended through 2/28/22
Equity Curriculum	$677,021	$409,033	$267,988		$334,277
Lau Plan	$49,500	$42,838	$6,663		$27,838
Equity - Special Ed Other	$161,082	$0	$161,082		$0
Diversity Hiring & Support	$27,000	$0	$27,000		$0
Communications & Resource Devel	$96,709	$94,809	$1,900		$63,305
Technology Integration & Support	$846,787	$485,859	$360,928		$310,842
Recovery - Summer School - 2 yr	$2,276,960	$1,185,806	$1,091,154		$1,379,684
Summer School Transportation	$110,000	$32,812	$77,188		$32,812
Spring Reopening (Apr21)	$803,720	$598,259	$205,461		$426,801
CUSTODIANS Salaries & Benefits - 2 yr	$2,717,625	$2,717,625	$0		$0
Grant Management	$200,000	$115,462	$84,538		$103,207
Grand Totals	**$7,966,404**	**$5,682,503**	**$2,283,901**		**$2,678,766**

ESSERF3 Federal Funding Snapshot

PROPOSED PROJECT	PRELIM BUDGET Based on TOTAL AWARD	Spending Requests Submitted	Requests Not Yet Submitted	S&B Expended Through 2/28/22	Non-S&B Expended through 2/28/22	TOTAL Expended Through 2/28/22
SUMMER PROGRAMMING	$5,000,000	$5,000,000	$0	$0	$0	$0
SAFE RETURN TO IN-PERSON INSTRUCTION	$6,950,000	$5,681,750	$1,268,250	$1,685,892	$325,144	$2,011,036
VACCINATION BONUSES	$275,000	$245,410	$29,590	$245,410	$0	$245,410
OUTDOOR SPACES	$450,000	$126,207	$323,793	$0	$126,207	$126,207
NURSING SERVICES	$700,000	$110,131	$589,869	$0	$110,131	$110,131
SOCIAL EMOTIONAL (SEL) RECOVERY	$4,371,895	$0	$4,371,895	$0	$0	$0
GRANT MANAGEMENT & REPORTING	$150,000	$150,000	$0	$0	$0	$0
GRAND TOTALS	$17,896,895	$11,313,498	$6,583,398	$1,931,302	$561,482	$2,492,783

What's Not Included

Consultation/Intervention	FTE	Total Amt.
BCBA	2.0	$133,300
School Psychologist	1.5	$99,975
Physical Therapist	0.2	$13,330
Chapter 104 Teacher	0.4	$26,660
District Program Staffing Increases		
Bridge/FLS: Ed Tech adds	3.0	$134,499
ELL Teacher for dually identified students in District Programs	1.0	$66,650
Breathe: Social Worker, Breathe HS Day Treatment, Ed Tech	2.0	$111,483
Social Work Staffing Increases		
Rowe	1.0	$66,650
Peaks/Cliff	0.3	$19,995
World Language		
MS Language Immersion	1.0	$66,650
Chinese Language teacher	1.0	$66,650

Continued next slide

PORTLAND PUBLIC SCHOOLS

What's Not Included, continued

Continued from previous slide

English Language Development	FTE	Total Amt.
Dual identified (also accounted for in Student Supports)	1.0	$66,650
PK Support	1.0	$44,833
SLIFE	1.0	$66,650
Language Supports (MLMC and School-based)	1.6	$71,733
Other Personnel		
Mobile Maker-Space Teacher Leader	0.2	$15,130
ELA Teacher Leader	1.0	$75,650
Garden Teachers	5.0	$333,250
Non-Personnel		
Immersion & Heritage Language Resources		
GRAND TOTAL (including previous slide)	**24.2**	**$1,479,738**

PORTLAND PUBLIC SCHOOLS

What's Not Included: Student Supports

Consultation/Intervention

- BCBA (2.0 FTE) ($133,300)
- School Psychologist (1.5 FTE) ($99,975)
- Physical Therapist (0.2 FTE) ($13,330)
- Chapter 104 Teacher (0.4 FTE) ($26,660)

District Program Staffing Increases

- Bridge/FLS: Ed Tech adds (3 FTE) ($134,499)
- ELL Teacher for dually identified students in District Programs (1 FTE) ($66,650)
- Breathe: Social Worker, Breathe HS Day Treatment, (1.0 FTE) ($66,650) Ed Tech (1.0 FTE) ($44,833)

Social Work Staffing Increases

- Rowe (1 FTE) ($66,650)
- Peaks/Cliff (.3 FTE) ($19,995)

What's Not Included: Lau Plan and World Languages

World Language

- MS Language Immersion (1 FTE) ($66,650)
- Chinese Language teacher (1 FTE) ($66,650)

English Language Development

- Dual identified (1 FTE, also accounted for in Student Supports) ($66,650)
- PK Support (1 FTE) ($44,833)
- SLIFE (1 FTE) ($66,650)
- Language Supports (1.6 FTE, MLMC and School-based) ($71,733)

Non-Personnel

- Immersion & Heritage Language Resources

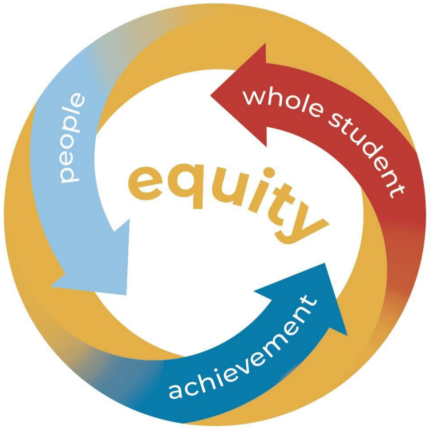
PORTLAND PUBLIC SCHOOLS

What's Not Included: Academics and Miscellaneous School Requests

- Mobile Maker-Space Teacher Leader (0.2 FTE) ($15,130)
- ELA Teacher Leader (1.0 FTE) ($75,650)
- Garden Teachers (5.0 FTE) ($333,250)

FY23 Budget
City Finance Committee Review of Referred School Board Budget and Vote to Recommend to City Council

April 28, 2022



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Projected FY24 Impact of Maintaining Flat School Tax Rate in FY23

						Escalation Factor	Escalation Factor	Escalation Factor
		Board Recommend			*Flat Tax Rate*	7.5%	5.0%	2.5%
	FY22	**FY23**	**Difference**	**%**	**FY23**	**FY24**	**FY24**	**FY24**
Total EXP Budget	**$126,454,700**	**$133,070,968**	**$6,616,268**	**5.2%**	**$133,070,968**	**$143,051,291**	**$139,724,517**	**$136,397,742**
Personnel Budget	$94,001,241	$ 98,337,057	$4,335,816	4.6%	$98,337,057	$105,712,336	$103,253,910	$100,795,483
Non-S&B Budget	$22,898,381	$ 24,513,106	$1,614,725	7.1%	$24,513,106	$26,351,589	$25,738,761	$25,125,934
Debt Service	$9,555,078	$ 10,220,805	$665,727	7.0%	$10,220,805	$10,987,366	$10,731,846	$10,476,325
FTEs	1227.52	1227.70	0.18	0.0%				
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%	$27,039,506	$27,039,506	$27,039,506	$27,039,506
Use of Unassigned Fund Balance	$770,000	$1,153,295	$383,295	49.8%	$1,153,295	$1,153,295	$1,153,295	$1,153,295
Use of Federal Funding/Add'l Fund Balance	$0	$0	$0	0.0%	$4,135,743	$0	$0	$0
Use of Restricted Fund Balance - CTE	$0	$177,173	$177,173	100.0%	$177,173	$177,173	$177,173	$177,173
Use of Fund Balance - Res for Debt Serv	$0	$849,922	$849,922	100.0%	$849,922	$849,922	$849,922	$849,922
Property Taxes*	$99,083,251	$103,851,073	$4,767,822	4.8%	$99,715,330	$113,831,395	$110,504,621	$107,177,847
Total Revenue	**$126,454,700**	**$133,070,968**	**$6,616,268**	**5.2%**	**$133,070,968**	**$143,051,291**	**$139,724,517**	**$136,397,742**
Valuation - ***AFTER REVALUATION***	**$14,629,000,000**	**$14,729,000,000**	$100,000,000	0.7%	**$14,729,000,000**	**$14,829,000,000**	**$14,829,000,000**	**$14,829,000,000**
Property Tax Rate - School	$6.77	$7.05	$0.28	**4.1%**	$6.77	$7.68	$7.45	$7.23
					$ Increase	**$0.91**	**$0.68**	**$0.46**
**School used $1,499,155 of Additional EPS Subsidy to maintain FY22 combined tax rate*					**% Increase**	**13.4%**	**10.0%**	**6.8%**

Projected FY24 Tax Impact of Adopting FY23 Board Recommended Budget

						Escalation Factor	Escalation Factor	Escalation Factor
	Board Recommend				*Board Recommend*	7.5%	5.0%	2.5%
	FY22	FY23	Difference	%	FY23	FY24	FY24	FY24
Total EXP Budget	**$126,454,700**	**$133,070,968**	**$6,616,268**	**5.2%**	**$133,070,968**	**$143,051,291**	**$139,724,517**	**$136,397,742**
Personnel Budget	$94,001,241	$ 98,337,057	$4,335,816	4.6%	$98,337,057	$105,712,336	$103,253,910	$100,795,483
Non-S&B Budget	$22,898,381	$ 24,513,106	$1,614,725	7.1%	$24,513,106	$26,351,589	$25,738,761	$25,125,934
Debt Service	$9,555,078	$ 10,220,805	$665,727	7.0%	$10,220,805	$10,987,366	$10,731,846	$10,476,325
FTEs	1227.52	1227.70	0.18	0.0%				
Non-Tax Revenue	$26,601,449	$27,039,506	$438,057	1.6%	$27,039,506	$27,039,506	$27,039,506	$27,039,506
Use of Unassigned Fund Balance	$770,000	$1,153,295	$383,295	49.8%	$1,153,295	$1,153,295	$1,153,295	$1,153,295
Use of Federal Funding/Add'l Fund Balance	$0	$0	$0	0.0%	$0	$0	$0	$0
Use of Restricted Fund Balance - CTE	$0	$177,173	$177,173	100.0%	$177,173	$177,173	$177,173	$177,173
Use of Fund Balance - Res for Debt Serv	$0	$849,922	$849,922	100.0%	$849,922	$849,922	$849,922	$849,922
Property Taxes*	$99,083,251	$103,851,073	$4,767,822	4.8%	$103,851,073	$113,831,395	$110,504,621	$107,177,847
Total Revenue	**$126,454,700**	**$133,070,968**	**$6,616,268**	**5.2%**	**$133,070,968**	**$143,051,291**	**$139,724,517**	**$136,397,742**
Valuation - ***AFTER REVALUATION***	**$14,629,000,000**	**$14,729,000,000**	$100,000,000	0.7%	**$14,729,000,000**	**$14,829,000,000**	**$14,829,000,000**	**$14,829,000,000**
Property Tax Rate - School	$6.77	$7.05	$0.28	**4.1%**	$7.05	$7.68	$7.45	$7.23
					$ Increase	**$0.63**	**$0.40**	**$0.18**
**School used $1,499,155 of Additional EPS Subsidy to maintain FY22 combined tax rate*					**% Increase**	**8.9%**	**5.7%**	**2.6%**

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ESSERF2 - Fully Committed

PROJECT NAME	Budget	Requested/ Committed	Remaining Bal
Equity Curriculum	$677,021.00	$409,033.35	$267,987.65
Lau Plan	$49,500.00	$42,837.50	$6,662.50
Equity - Special Ed Other	$161,081.52	$0.00	$161,081.52
Diversity Hiring & Support	$27,000.00	$0.00	$27,000.00
Communications & Resource Devel	$96,709.00	$94,809.00	$1,900.00
Technology Integration & Support	$846,787.00	$485,859.00	$360,928.00
Recovery - Summer School	$2,276,960.00	$1,185,805.64	$1,091,154.36
Summer School Transportation	$110,000.00	$32,811.97	$77,188.03
Spring Reopening (Apr21)	$803,720.21	$598,259.09	$205,461.12
CUSTODIANS	$2,717,625.00	$2,717,625.00	$0.00
Grant Management	$200,000.00	$115,462.11	$84,537.89
Grand Total	**$7,966,403.73**	**$5,682,502.66**	**$2,283,901.07**

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ESSERF3 Current Proposed

ESSERF3		PROJECTED OVER 2 YRS.		ACTUALS - AS OF 3/7/22		
		TOTAL		*S&B	*Non-S&B	TOTAL
PROPOSED PROJECT	PRELIM BUDGET	Requested/ Committed	Uncommitted	Expended	Expended	Expended
SUMMER PROGRAMMING	$5,000,000.00	$5,000,000.00	$0.00	$0.00	$0.00	$0.00
SAFE RETURN TO IN-PERSON INSTRUCTION	$6,950,000.00	$5,681,749.83	$1,268,250.17	$1,685,891.63	$325,143.94	$2,011,035.57
VACCINATION BONUSES	$275,000.00	$245,410.00	$29,590.00	$245,410.00	$0.00	$245,410.00
OUTDOOR SPACES	$450,000.00	$126,206.94	$323,793.06	$0.00	$126,206.94	$126,206.94
NURSING SERVICES	$700,000.00	$110,130.75	$589,869.25	$0.00	$110,130.75	$110,130.75
SOCIAL EMOTIONAL (SEL) RECOVERY	$4,371,895.44	$0.00	$4,371,895.44	$0.00	$0.00	$0.00
GRANT MANAGEMENT & REPORTING	$150,000.00	$150,000.00	$0.00	$0.00	$0.00	$0.00
GRAND TOTALS	$17,896,895.44	$11,313,497.52	$6,583,397.92	$1,931,301.63	$561,481.63	$2,492,783.26

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ESSERF3 Actual Cost Projection through August 2022

ESSERF3 Award	**$17,896,895.44**
Estimate of Actual Costs through FY22:	
Personnel Estimate through FY22	$4,067,335.43
Non-Personnel Estimate through FY22	$792,612.23
Projected FY22 Costs	**$4,859,947.66**
Estimate of Actual Summer School Costs:	
FY23 Non-Personnel Summer School Costs*	**$1,000,000.00**
Total Projected Costs through August 2022	**$5,859,947.66**
Estimated Unspent Balance	**$12,036,947.78**

*FY23 Personnel-Related Summer School costs will be charged to remaining dedicated funds in the ESSERF2 Grant.

District Comparisons

Superintendents Group Survey
Sorted by Supt. Proposed Expenditure % Increase

District	Supt Proposed Exp Increase %	Supt Proposed Tax Rate Increase	Notes
MSAD 15	3.61%	0% Gray/1.9% NG	Gray/New Gloucester
RSU 5	4.22%	2.88%	Freeport, Durham & Pownal
RSU 14	4.34%	6.30%	Windham, Raymond
Cape	4.68%	4.97%	
Falmouth	4.85%	6.51%	Falmouth is going through revaluation
Portland	5.10%	4.10%	
Greely	5.40%	2.9% Cumberland/ 4.8% North Yarmouth	
Westbrook	5.90%	7.37%	
Sebago	6.20%	4.10%	
Scarborough	6.40%	5.30%	
MSAD 6	8.20%	10.8% (Average over five towns)	Buxton, Hollis, Limington, Standish and Frye Island
South Portland	8.40%	5.18%	
Gorham	8.50%	9.50%	
Yarmouth	9.40%	7.20%	
Brunswick	13.91%	2.41%	
MSAD 61	14.00%	0.50%	Bridgton, Casco, and Naples

Superintendents Group Survey
Sorted by Supt. Proposed Tax Rate % Increase

District	Supt Proposed Exp Increase %	Supt Proposed Tax Rate Increase	Notes
MSAD 61	14.00%	0.50%	Bridgton, Casco, and Naples
MSAD 15	3.61%	0% Gray/1.9% NG	Gray/New Gloucester
Brunswick	13.91%	2.41%	
RSU 5	4.22%	2.88%	Freeport, Durham & Pownal
Greely	5.40%	2.9% Cumberland/ 4.8% North Yarmouth	
Portland	5.10%	4.10%	
Sebago	6.20%	4.10%	
Cape	4.68%	4.97%	
South Portland	8.40%	5.18%	
Scarborough	6.40%	5.30%	
RSU 14	4.34%	6.30%	Windham, Raymond
Falmouth	4.85%	6.51%	Falmouth is going through revaluation
Yarmouth	9.40%	7.20%	
Westbrook	5.90%	7.37%	
Gorham	8.50%	9.50%	
MSAD 6	8.20%	10.8% (Average over five towns)	Buxton, Hollis, Limington, Standish and Frye Island

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Ranked % Change in Per Pupil Counts

Source: MDOE as of December 21, 2021

Ranked % Change in Per Pupil Counts (Enrollment)				
SAU	**Prior Year (FY22) Oct to Oct Avg Oct 20/Oct 19 Pupils***	**New Year (FY23) Oct to Oct Avg Oct 21/Oct 20 Pupils***	***Change in Count***	***% Change***
Cape Elizabeth	1,537.0	1,492.0	-45.0	-2.9%
Falmouth	2,045.0	2,002.0	-43.0	-2.1%
Yarmouth	1,646.5	1,612.5	-34.0	-2.1%
Scarborough	2,929.5	2,870.0	-59.5	-2.0%
Portland	6,599.0	6,484.0	-115.0	-1.7%
South Portland	2,934.5	2,893.5	-41.0	-1.4%
Biddeford	2,372.0	2,339.5	-32.5	-1.4%
Lewiston	5,268.0	5,204.5	-63.5	-1.2%
Bangor	3,397.5	3,362.5	-35.0	-1.0%
Westbrook	2,373.0	2,355.0	-18.0	-0.8%

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Tax Rate Comparison Ranked by District

Ranked by Total Tax Rate			
Tax Rates			
SAU	**FY2022 School**	**FY2022 Total**	**% of Total Municipal Rate**
Lewiston	$11.38	$28.26	40.30%
Bangor	$10.27	$22.90	44.80%
Cape Elizabeth	$15.28	$20.26	75.40%
Yarmouth	$14.28	$19.80	72.10%
Biddeford	$9.54	$18.23	52.30%
Westbrook	$9.73	$17.83	54.60%
Falmouth	$13.56	$17.43	77.80%
Scarborough	$10.26	$15.02	68.30%
South Portland	$9.81	$14.70	66.70%
Portland**	$6.77	$12.99	52.10%
Average	**$11.09**	**$18.74**	**59.20%**

Some School tax rates have been extrapolated from City and School budget and tax data

*****After FY22 Revaluation***

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State Subsidy Funding Comparison Ranked by District

Percentage of Budget Paid For By The State			
SAU	**FY22 Total Local Budget***	**FY22 State Subsidy***	**% of Budget**
Lewiston	$92,518,801	$66,042,904	71.4%
Westbrook	$42,124,118	$19,187,704	45.6%
Bangor	$50,453,573	$22,596,353	44.8%
Biddeford	$39,864,326	$16,018,347	40.2%
Falmouth	$41,020,986	$10,251,275	25.0%
Yarmouth	$31,256,141	$6,900,059	22.1%
Portland	$126,454,700	$23,859,559	18.9%
South Portland	$53,992,085	$8,825,038	16.3%
Scarborough	$57,669,617	$5,411,250	9.4%
Cape Elizabeth	$29,857,097	$2,604,917	8.7%
		Average	**32.0%**
***Local Budget based on information available on websites**			
***State Subsidy - FY22 ED279 dated 10-20-21**			

Local vs State Comparisons

Source: ED850 dated 7-7-21 & School/Municipal Websites

SAU	FY22 Approved Budget	FY22 State Total EPS Allocation	$ Var	Variance as % of FY22 Approved Budget		FY22 Local School Tax Rate	FY22 State Mill Rate	$ Var	Variance as % of FY22 Tax Rate
Lewiston	$92,518,801	$79,888,132	$12,630,668	13.70%		$11.38	$7.10	$4.28	37.60%
Bangor	$50,453,573	$41,500,109	$8,953,464	17.70%		$10.27	$7.10	$3.17	30.90%
Biddeford	$39,864,326	$31,056,373	$8,807,953	22.10%		$9.54	$7.10	$2.44	25.60%
Westbrook	$41,840,260	$32,171,623	$9,668,637	23.10%		$9.73	$7.10	$2.63	27.00%
South Portland	$53,992,085	$40,102,194	$13,889,891	25.70%		$9.81	$7.10	$2.71	27.60%
Portland	$126,454,700	$91,497,586	$34,957,114	27.60%	*	$12.15	$7.10	$5.05	41.60%
Falmouth	$41,020,986	$28,790,532	$12,230,454	29.80%		$13.56	$7.10	$6.46	47.60%
Scarborough	$57,783,798	$37,228,066	$20,555,732	35.60%		$10.26	$7.10	$3.16	30.80%
Yarmouth	$31,256,141	$19,491,096	$11,765,045	37.60%		$14.28	$7.10	$7.18	50.30%
Cape Elizabeth	$29,857,097	$18,007,124	$11,849,973	39.70%		$15.28	$7.10	$8.18	53.50%
					*	Tax Rate Before FY22 Revaluation			

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EPS Essential Programs and Services: Staffing Formulas

B) Staff Positions:		PreK-K EPS FTE	Students Per Staff	1-5 EPS FTE	Students Per Staff	6-8 EPS FTE	Students Per Staff	9-12 EPS FTE	Students Per Staff	EPS FTE Total	Actual FTE Total	EPS as % of Actual
1	Teachers	44.13	15	148.47	16	89.28	16	125.59	16	407.48	482.5	84%
2	Guidance	1.89	350	6.79	350	4.08	350	8.04	250	20.8	38.6	54%
3	Librarians	0.83	800	2.97	800	1.79	800	2.51	800	8.09	5.5	147%
4	Health	0.83	800	2.97	800	1.79	800	2.51	800	8.09	13	62%
5	Education Techs	5.81	114	20.84	114	4.58	312	6.36	316	37.58	62.1	61%
6	Library Techs	1.32	500	4.75	500	2.86	500	4.02	500	12.95	8.5	152%
7	Clerical	3.31	200	11.88	200	7.14	200	10.05	200	32.38	33.1	98%
8	School Admin.	2.17	305	7.79	305	4.68	305	6.38	315	21.02	26	81%
	Totals	**60.29**		**206.46**		**116.2**		**165.46**		**548.39**	**669.3**	**82%**

*Grades 6-8 Student:Teacher Ratio reduced from 17:1 to 16:1 for FY23

Attending Pupil Averages: PreK-K=662.0 | 1-5=2,375.5 | 6-8=1,428.5 | 9-12=2009.5

City of Portland, Maine

City Manager's Recommended Budget

FY23 Budget

July 1, 2022 – June 30, 2023

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

To: Mayor and Members of the Portland City Council
CC: City of Portland Staff
From: Danielle P. West, Interim City Manager
Date: April 25, 2022
Re: City Manager's FY23 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 $333.9 million FY23 Municipal Operating Budget. It's a pleasure to serve as Interim City Manager during this time of transition, and I thank you for the trust you have placed in me. I'm humbled and honored to lead our dedicated group of public servants who work tirelessly each day to provide excellent municipal services to and for the City of Portland and its residents. I'd also like to thank you for your patience and understanding following my communication in which I expressed that it was in the City's best interest to delay the budget presentation so that we could make every effort to not propose overly increasing the property tax rate or making significant cuts to core municipal services.

The last several years have tested us all in many ways, and while we have learned to operate differently and seen many, although not all, of our revenue streams come back to their pre-pandemic levels, there are new challenges that we face. One such budget challenge that has presented itself as a big obstacle this year is something to which no one is immune. The unexpected 7% rise in inflation during 2021 is affecting all of our departmental budgets in one way or another through higher costs for goods and services, fuel, and labor.

The second, and larger, budget challenge we face is quite unique to Portland, though it has regional and statewide implications. The State of Maine and the City of Portland continue to attract record numbers of asylum seeking families from the southern U.S. border, and record numbers of circumstantially and chronically homeless individuals, seeking emergency shelter services. As I have previously stated, we are proud to be a welcoming city, take our General Assistance (GA) obligation seriously, and understand the value and benefits of having new residents in Maine, but we are in a dire situation. Our staff is stretched thin and cannot adequately provide the required resources to the hundreds of new arrivals, our shelters are beyond their capacity, and it is increasingly harder to find enough hotels to provide overflow. On top of this, the cost of providing the overflow hotel rooms is unsustainable. At the time of writing this letter to you, we are providing shelter to 1,602 people each night in six communities to meet the need that stretches beyond our two City-operated shelters.

It is currently projected that the annualized cost of providing overflow hotel rooms just to those who have already presented at Portland's GA office will now exceed $45M, more than doubling the City's HHS budget in just a single year. Of course, this figure does not account for future arrivals, and the City has been seeing nearly 100 individuals arriving per week during the last month so the cost could continue to rise significantly in the coming months. The increase in the City's HHS budget for FY23 represents nearly 80% of the City's total FY22 to FY23 budget increase.

Under the State's GA law, the State of Maine currently reimburses all municipalities for 70% of the GA costs described above, and the municipality is required to cover the remaining 30%. Thankfully, as a result of the pandemic, the City will also receive FEMA reimbursement for its 30% share in FY22. Those FEMA funds, however, will no longer be available as of June 20, 2022.

In an effort to not have to increase the property tax rate or make significant cuts to City services, the Mayor, myself, and other members of City staff have been working diligently with our State and Federal delegations, as well as the Governor's Office, to find solutions and alternative sources of funding for increased GA reimbursement, temporary housing of asylum seekers, and resettlement coordination. Due to these circumstances, the budget I'm presenting continues to dedicate a significant amount of our money and staff resources to providing social services, emergency shelter, public health, and long-term care to our neediest populations. However, I can't stress enough that we can't continue to do this alone. We will continue to need regional and state assistance as we move forward into FY23.

As you know, we drastically reduced our budget two years ago in light of the impact COVID had on our revenue streams and the impact it had on our taxpayers. Last year, you approved a measured and moderate budget; one that would minimize a tax rate increase, but also start the process of getting us back to where we were before the pandemic hit. The City had COVID related revenue losses of nearly $28M during FY21 and the tail end of FY20. And many key revenue categories dropped by millions of dollars in FY22. We are thankful that Portland received $46.2 million in federal American Rescue Plan Act (ARPA) funds to help cover these lost revenues and fund one-time transformational projects. We're also thankful to the Council for balancing all of our needs and approving a phased approach to using these funds, allocating the use of $8.75 million in FY22. The FY23 budget contemplates using $5.5 million of ARPA funds and we anticipate using $2.75M million in FY24 to recoup remaining losses as revenues climb back. After addressing the COVID related revenue losses in City budgets, the use of remaining ARPA funds will be decided by the Council with staff recommendations made outside of the fiscal year budgeting process.

In addition to revenue losses, our GA budget increases, and inflation, we continue to face many other cost increases including in debt service costs (an approximately $1 million increase in our pension obligation bond debt service alone), in the tax levied by Cumberland County, in our required METRO contribution, and in contractually obligated union wage increases.

While we always ask our Department Directors to take a hard look at their budgets and achieve any cost savings, there are things they need in order to provide our core municipal services. Due to many costs outside of their control, the departmental level budget requests resulted in a tax levy increase of nearly $30M dollars. This meant that the Finance Director and I had to make some very hard decisions in order to present you with a recommended budget that contains a property tax rate increase lower than inflation.

We have worked hard to reduce existing expenses and increase revenue streams to avoid having to cut any existing full-time equivalent (FTE) staff positions. However, we did have to put off adding most new positions that Department Heads requested that were not offset by associated revenues. After cutting 65 FTEs two years ago, and then restoring 20.5 last year, we had originally hoped to continue rebuilding during FY23. With the exception of Parks & Recreation, where the year over year increase of 13 positions is notable (but also balanced and more than fully offset by additional revenues within the Department), we were unable to restore most other staff positions. Despite these realities, we have worked to address some of the Council's stated priorities including setting aside $150,000 in funds for the creation of a Diversity, Equity and Inclusion Office, additions to staff in the Sustainability Office, among other things.

In light of all this, I'm presenting you with a recommended budget that includes a **5.5% increase in the tax rate** on the City side of the overall budget with a new city-side mill rate of $6.56 per $1,000 of assessed property value. It should be noted that if it weren't for the use of $5.5 million in ARPA funds, as well as the use of debt service reserves and an increase in revenue sharing in this budget, we'd be looking at a projected tax rate increase of approximately 17% to maintain current levels of municipal services.

Additionally, thanks to our efforts with our state and regional partners as described above, we learned today that we will be receiving a portion of one-time state funding to address emergency housing of homeless individuals. As I have said, the tax rate increase included in this recommended budget is projected to be 5.5%, but this may need to be adjusted and/or additional cuts made since this one-time funding we have been allocated is significantly less than anticipated. We plan to work diligently with the Council to address this issue through the upcoming Finance Committee budget review process.

Please note that should there be any additional priorities the Council wants to address, I felt it most appropriate for those decisions to also be made by the Council during the Finance Committee budget review process.

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

FY 16 - FY23 City of Portland Tax Levy History & Breakdown							
	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Levy	City % of Total	County Tax Levy	County % of Total	School Tax Levy	School % of Total	City of Portland Tax Levy
FY16	$75,785,193	47.6%	$5,240,009	3.3%	$78,073,211	49.1%	$159,098,413
FY17	78,445,570	47.8%	5,417,119	3.3%	80,331,376	48.9%	164,194,065
FY18	80,187,454	47.5%	5,907,743	3.5%	82,787,921	49.0%	168,883,118
FY19	83,323,749	46.9%	6,288,845	3.5%	88,003,431	49.5%	177,616,025
FY20	86,173,337	46.3%	6,640,316	3.6%	93,345,139	50.1%	186,158,792
FY21	86,743,535	46.1%	7,011,159	3.7%	94,338,744	50.2%	188,093,438
FY22	83,867,622	44.1%	7,147,309	3.8%	99,083,251	52.1%	190,098,182
FY23 Proposed	89,023,703	44.4%	7,563,215	3.8%	103,851,071	51.8%	200,437,989
The City portion of the overall tax levy has increased by $13.2M or 17.5% since FY16 (2.03% CAGR)							
The County portion of the overal tax rate has increased by $2.3M or 44.3% since FY16 (4.69% CAGR)							
The School portion of the overall tax rate has increased by $25.8M or 33.0% since FY16 (3.63% CAGR)							

CAGR = Compound Annual Growth Rate

FY22 RECAP

FY22 had us operating within the new confines of the COVID-19 pandemic. There were times in which we reverted back to emergency response mode as new variants and spikes ebbed and flowed. I am so proud of the way in which our staff managed the pandemic and how they never failed to respond to the needs of our community. While our outlook now remains hopeful, I'm cognizant of the toll the pandemic and the current labor market has had on our workforce. They have had to do more with less given budget constraints, but also due to major staff vacancies in many of our front-line service departments. During this last year we've averaged roughly 200 vacancies at any given time. We've also had several vacancies in our department leadership positions, which means many people have been doing multiple jobs at any one given time.

While we are happy to be back together in-person, I'm proud of the lessons we learned over the last several years. In many ways, we've incorporated these lessons into our workflows to provide enhanced customer service. For example, the ability to make an appointment to register your car means that you no longer have to wait in long lines, and the ability to participate in public meetings remotely means you can more easily interact with elected and appointed officials, and staff. It's exciting to see this increase in community engagement as our work is improved when we hear more feedback from our constituents.

Our Health & Human Services Department moved into its new location at 39 Forest Avenue, allowing all administrative and program staff to be housed in one location. This has greatly improved their work, but also their camaraderie as colleagues. As the social services center of the state, our commitment to providing key health and human services became even more necessary as people continued to feel the effects of the pandemic. Our emergency shelter services expanded as need increased, operating a second 24-hour shelter facility. The second facility became a contracted hotel with 149 individual rooms. This created appropriate social distancing allowing those who needed emergency shelter to safely access it during the pandemic. Additionally, individuals were provided non-congregate shelter options through emergency general assistance. The housing teams at both Oxford Street and Family Shelters did a tremendous job overcoming housing challenges due to the pandemic. Our staff worked extremely hard to find permanent housing solutions for our most vulnerable neighbors, as well as working with area landlords to keep formerly homeless individuals housed. The Oxford Street Shelter placed a total of 102 clients, 30 of whom were long-term stayers into permanent housing. The 102 housing placements represent 27,228 bed nights or 75 years. The 30 long term stayer placements represented 17,421 of those bed nights or 64%. The Family Shelter served 106 families, and housed 102 families totaling 352 individuals.

Additionally, this past year, the Public Health Division continued to respond to the COVID-19 pandemic by organizing City and community vaccination clinics and prevention efforts. To date, 634 COVID-19 vaccinations have been administered from the Public Health Division. The Division and all of its services moved from three locations to 39 Forest Avenue in November, 2021. The clinics at 39 Forest Avenue have continued to provide STD, primary care, and harm reduction services to Portland's underserved communities. Harm reduction services were also expanded to include the distribution of fentanyl test strips in March, 2022. Since distribution began, staff have distributed over 150 kits (three test strips/kit).

I'm pleased to report that we broke ground on the new Homeless Services Center at 654 Riverside Street on March 29. In 12 months from now, this modern emergency shelter facility will replace the inadequate shelter on Oxford Street with on-site access to food, health care, housing counseling, and all other related wrap-around services in order to provide a more humane experience for those who are in need of these critical and basic services. We'll soon be creating an advisory group consisting of representatives from the neighborhood association, neighborhood residents, area businesses, Portland Police, Homeless Services Center staff, Homeless Services Center clients, the District Attorney's office, Portland Trails, and the District 5 City Councilor to ensure our commitment to being a good neighbor.

In our Planning & Urban Development Department, 2021 included a significant amount of both development review and long range planning activity. For approval of new housing, it was a record year, with 925 dwelling units approved (not including single and two family homes), far exceeding the also high numbers of dwelling units approved in recent years. Ninety-five of those were dedicated low income housing units, 100 were Inclusionary Zoning units, and a combined $1,115,880 in Jill C. Duson Housing Trust contributions as a result of Inclusionary Zoning and Hotel Inclusionary approvals. Though small and medium sized projects contributed to the overall housing approved in Portland in 2021, several large initiatives contributed to the higher than average numbers, including at 52 Hanover Street (171 dwelling units), 200 Federal Street (263 dwelling units), and the former Mercy Hospital site (170 dwelling units). Other notable projects shepherded through the planning process in 2021 include USM campus expansion plans; the new Homeless Services Center; the multi-phase former Mercy Hospital site; and zoning amendments that extended the B-3 zone to encompass portions of Winter and State Streets, as well as rezoning of the Douglass and Lambert Street properties, to facilitate greater housing development and use flexibility.

Planning & Urban Development has also made significant progress on its long-range planning and policy initiatives. Some highlights include, in the transportation realm, beginning work on a citywide Bikeshare program in preparation for a 2022 launch, new and better bike lane outreach and planning, and neighborhood byway implementation through our Better Bikeways Initiative. Public space initiatives include work on Congress Square redesign and Portland Harbor Common, as well as trail and pathway projects. Planning's Public art achievements in 2021 include finalization of the installation of the Deering Street Roundabout, integrating a public art initiative into the final design for Congress Square, and coordination of the Bramhall Square art selection committee, among others. The RFP for the Historic Preservation Impact Study was issued and a consultant team selected. Finally, ReCode Portland Phase II is underway, and focused on substantive policy changes to further the code's alignment with Portland's Plan 2030's goals around equity and sustainability, with particular attention to zoning standards, environmental standards, housing policies, and complete neighborhoods. The City has contracted with consulting firm Camiros to assist with this work, and staff continues to be intricately involved in the project, including in public outreach, an explanatory video, public forums, analysis, and survey creation.

Our small business community, which is the backbone of Portland's economy and contributes so much to its authenticity and character, has faced and continues to face challenges from the pandemic. In response, the Housing and Economic Development Department (HEDD) provided over 360 Portland businesses and nonprofits with free PPE, funded through the Maine Cares Act. Through COVID Community Development Block Grant (CDBG) funding, the Department provided Winter Business Sustainability Grants of up to $9,000 each to 11 restaurants, and Microenterprise Grants of up to $5,000 to 75 small businesses. In addition, the Portland Development Corporation (PDC) set aside City loan funds for pandemic-impacted small businesses through its Rapid Response Micro Loans, providing 15 loans of up to $10,000, with $5,000 forgivable if the business retained or hired back at least 50% of its pre-COVID employees/jobs. During the worst of the pandemic, the PDC deferred loan payments for 24 businesses with City loans for up to three-to-five months. More recently, the Business Assistance Program for Job Creation has granted $10,000 and $20,000 grants to 18 small businesses for the creation of full-time jobs for low/moderate income individuals. As a result, the funding has already caused the creation of 19 full-time jobs with 12 more jobs to come. The new ARPA funded Microenterprise Program has generated 32 applications within two weeks of launch. Grants of up to $7,500 will be awarded between April and June.

HEDD also administers the Brownfields Program, assisting with the assessment and cleanup of environmentally contaminated properties for redevelopment. The City's Brownfields Assessment Fund has received $450,000 from the Environmental Protection Agency (EPA) to fund Phase I and Phase II Environmental Site Assessments. To date, 15 properties have been assessed, including Northern Wye/County Way, 337 Cumberland Avenue, 21 Randall Street, 165 Lambert Street, 12A Portland Fish Pier, MDOT Park & Ride Lot on Marginal Way, 204 Rand Road, 91 and 43 Douglas Street, 58 Fore Street and others. Using cleanup funds granted to the City from EPA, Portland's Brownfields Revolving Loan Fund has awarded over $2.4 million in loans and grants to 10 projects with three more pending. Some of these projects include Children's Odyssey (at the former Reed School), various projects on Thompson's Point including the Children's Museum and Theater of Maine, three Portland Housing Authority projects (Boyd Street, and Front Street Phases I and II) and the Chestnut Street Lofts. Staff just submitted a grant application to EPA for an additional $3 million to recapitalize the City Brownfields Revolving Loan Fund.

Our Permitting and Inspections Department has not seen a slow down due to the pandemic, in fact their workload increased, most notably due to an increase in outdoor dining as well as the passage of three Citizens Initiative Referendum questions during the November 2020 election. More specifically, the implementation of the Green New Deal, Rent Control ordinance, and the new rules and regulations related to marijuana retail establishments have significantly increased staff work.

This increase in work, required staff training, and staff shortages due to a tight labor market, have made it a very challenging year for the department.

In FY21, staff processed 2,239 building permits, 1,239 electrical permits and 392 plumbing permits. This amounts to more than we had for totals in FY18, FY19, and FY20. During the current fiscal year, we are continuing on that same trend for permit numbers. This division has also seen the adoption of a new Mechanical Code, new Electrical Code and the new Energy Code. The City's four Building Inspectors performed 5,449 inspections in FY21. So far in FY22, they have executed 3,937 inspections. Zoning has also had an increase in permit reviews due to the sheer number of permit applications. In FY21, they reviewed 950 permits and so far in FY22 they have reviewed 511 permits. The Business Licensing division implemented the Temporary Outdoor Dining Program, which lasted for two years. This helped our small businesses survive when inside dining was prohibited, social distancing, and occupancy limits were in place. In FY21, staff issued 1,507 business licenses and performed 705 Health Inspections. So far in FY22, 851 business license applications have been received. The city currently has 26 licensed marijuana retail stores and 16 stores are in the application process. The City also licenses marijuana manufacturing, cultivation, testing and small scale caregivers.

In our Housing Safety Office, the division was required to collect data on more than 20,000 units, to create and staff a Rent Board, to investigate illegal rent increases and to educate the public on the newly voter-approved ordinance. This work is in addition to the safety inspections we conduct of rental units in Portland. The City's four inspectors are both Certified Code Enforcement and Certified Fire Inspectors. They handle Long-Term, Short-Term, Complaints, and now Rent Inspections. In FY21, the Inspectors performed 2,350 inspections. The office issued 4,270 Long-Term licenses and 648 Short-Term licenses in FY21. So far in FY22, they have executed 2,056 inspections and issued 2,207 Long-Term and 556 Short-Term Registrations.

The Portland International Jetport continued its record for customer service in 2021, winning Best Airport in North America in the 2-5 million passenger category for the fifth consecutive year. The Jetport also saw significant improvement in passenger volumes despite the pandemic's ongoing negative impacts on air travel nationwide. The Jetport was down 21.6% in passenger boardings in 2021 compared to pre-pandemic 2019 levels, outperforming the nation which remained down 27.3%. This was thanks to Maine's strong leisure tourism throughout the summer season in 2021. Although passenger recovery was strong in 2021, pandemic related reductions remain and are keeping operating revenues below 2019 levels. Operating revenues are projected to be 10% below FY19 in FY22 and are budgeted at 5.6% below FY19 in FY23. Thankfully, federal relief funding for airports remains available to the Jetport and positions it well for a sustained recovery, over the next two fiscal years. In line with last summer's success, the Jetport is seeing strong capacity growth for this summer with airline partners adding all-time record seat capacity out of Portland for June, July, and August 2022. This is a good indicator of the strength of Portland and Maine's tourism economy and the market's resiliency in overcoming the pandemic.

We also remain committed to our sustainability goals outlined in our Climate Action Plan. Our Sustainability team recently announced that its free composting program will expand in early June, nearly doubling the number of drop-off locations citywide. This program began as a pilot in April 2021, with locations in the West End (Clark Street Garden), Libbytown (Libbytown Community Garden), Riverside Recycling, and Bayside (Boyd Street Community Garden). In its first year, the program successfully removed approximately seven tons of food waste from the general waste stream every month. Public feedback on this new program has been overwhelmingly positive, as measured in a recent survey conducted by the Sustainability Office. As part of the program expansion, new sites will be located at the Payson Park Garden, Riverton Community Garden, and Brentwood Farms Community Garden, in Deering. Additionally, we recently released an RFP seeking proposals from companies interested in providing competitively-priced composting services to Portland residents in exchange for promotional support.

The Sustainability team continues to work on its Electrify Everything! program, which is an effort to reduce Portland's collective carbon footprint and minimize energy costs by providing residents with exclusive discounts on solar panels and home heating appliances. Installations procured through this program will begin in FY23. We also recently announced that we selected EVGo as our partner to deploy electric vehicle charging infrastructure on City-owned property. In FY23, this partnership will bring the installation of up to 44 Level-2 chargers and four DC fast chargers (serving eight parking spots).

Furthering our commitment to our environment, our Parks, Recreation & Facilities department budget allows us to plant 200 trees each year, as well as maintain our inventory of 20,000 trees, and we've implemented several urban meadow areas in which we don't mow them as often to encourage pollinators. On top of that we've honed in on utilizing native plantings and fruit orchards. Our Public Works and Planning & Urban Development departments continue their work on increasing our bicycle transportation infrastructure with safety improvements, additional paved lanes, and new pathways in the works.

FY23 BUDGET GOALS & REALITIES

Given the fact that we're not over the full effects of the pandemic yet, and are again faced with several major cost increases that I described above, I asked every Department Head to prepare their budgets conservatively. Ultimately, I had to ask many to revise their proposals, set aside certain requests, make reductions, or suggest fee increases to help balance the budget. I'm proud of the work they did to prioritize our needs given our current situation. In spite of these efforts, for the reasons stated above, it was almost impossible for Departments to come in without any increases over last year. While the two major budget challenges we face are very serious, it is also important for me to balance the needs of our workforce. As a result, this budget does include funding for some retention strategies given the extremely tight labor market and the significant number of vacancies we have had. The pandemic has certainly exacerbated the challenges that local governments face with recruitment and retention, and that is why I'm including a cost of living adjustment (COLA) for non-union personnel, the agreed upon COLA's and other increases for union personnel per City Council approved collective bargaining agreements, and capping City health insurance premium increases at 2%.

Portland prides itself on having the most diverse revenue base in Northern New England with 58% of our FY22 general fund revenue coming from non-property tax sources (charges for services, licenses and permits, intergovernmental revenue and more). As was stated before, balancing the budget with a 5.5% increase this year is only due to the use of those diverse revenue funds, ARPA funds, and debt service reserves, as well as an increase in state revenue sharing funds. Otherwise, we'd be facing a much higher tax rate increase or a reduction in the level of municipal services we would be able to provide.

DEPARTMENT HIGHLIGHTS

<u>Health & Human Services</u>

<u>Public Health</u>: Our Public Health Department budget has increased by over half a million dollars, a 22.1% increase from FY23. We continue to aggressively pursue alternative funding opportunities, including grants, for areas of public health need in Portland.

<u>Barron Center</u>: The Barron Center has had challenges maintaining a higher census count due to the ongoing pandemic and staffing shortages at nursing homes and hospitals nationwide. Despite these challenges, the City is increasing investment at the Barron Center to an all-time high. Part of this investment includes the use of $4.1M from the State of Maine to be used only by the Barron Center on or before December 30, 2022. More than $2.7M has already been distributed, and the remaining $1.3M will be used in the coming months to provide additional monies to staff.

Public Works: The Public Works Department has had an extremely challenging time with managing the number of vacancies they have due to the labor market and the low salary ranges we offer for various positions. This budget includes a 12.3% increase as the City struggles to keep pace with the market for skilled labor positions, rising fuel prices, and other inflationary pressures.

Because of the nearly $400,000 increase in providing solid waste and recycling services, the City will be implementing a 50 cent increase in the Pay-As-You-Throw bag fees, which will bring in an estimated $275,000 in revenue to help offset these increases.

Housing & Economic Development: The Housing & Economic Development Department includes one new FTE to assist with implementation of all of the new programs the City is administering with our $46.2 American Rescue Plan Act Funding and assist with existing work. The budget also includes continued additional investment in Creative Portland and the Office of Economic Opportunity.

Parks, Recreation & Facilities: This budget includes a $1.5M or 16.4% revenue increase due to the rebounding of recreation programming and public assembly events. The budget also includes increasing the number of Before-and-After-School program participants given high demand. The increase seen in this budget, including the corresponding increase in benefits, is fully covered by the $1.75M increase in additional revenue generated.

Planning & Urban Development: This budget includes a $27,000 decrease in FY23 as $130,000 in FY22 one time expenses related to the recode and historic district study were not needed for FY23.

Police: This budget includes a 4.7% increase in funding to maintain existing service levels.

Fire: The Fire Department budget includes a nearly $1M increase in funding. Although overtime was at all-time highs in FY22, the City will be focusing on more careful management of overtime levels in FY23. The Department is also adding two FTEs related to required additional service levels at the Portland International Jetport due to the increasing size of arriving/departing aircraft.

Parking: This budget includes a 3.6% increase and will maintain existing service levels. Parking revenues are expected to rise by $1.8M in FY23 and have bounced back faster than anticipated. The budget includes a 50 cent increase in parking meter rates in the old port/commercial street area which is expected to generate $316,000 in additional revenue.

Permitting & Inspections: This budget includes a 13.1% increase and addresses a City Council priority by adding a new Code Enforcement Officer to assist with the increase in workload within the office.

City Council: The Council's budget includes no significant increase. An anticipated fee for a new City Manager search firm is offset by a reduction in anticipated Charter Commission expenses in FY23.

City Clerk: This budget includes a 7.9% increase and a slight hours increase for our election assistants to ensure adequate cross training and coverage during elections.

Corporation Counsel: A reorganization of positions has led to an increase in Corporation Counsel's budget. This is necessary in order to address the high volume of work that this department has been faced with over the past several years. This will also allow them to be able to identify areas of improvement around enforcement, policies and practices, and reduce costs city-wide over time.

Executive Office: The budget includes a $146,934 increase from FY22. Investments include increasing our half-time Sustainability Associate to a full-time position and funding for a Resilience Corps fellow through GPCOG, who will assist the Sustainability Director and Associate on fulfilling the objectives in our Climate Action Plan. The budget also includes additional sustainability/energy management funding through Engie's Total Energy & Sustainability Service.

POSITIVE BUDGET DRIVERS

Excise Tax: Excise taxes are still a significant source of revenue for the city's transportation needs. Despite rising interest rates and car prices we are projecting excise taxes to remain flat at $10.5M for FY23.

Parking: As noted previously Parking Department revenues are increasing significantly and have already exceeded pre-pandemic levels with nearly $10M expected to be received in FY23. This represents more than a $1.8M increase from FY22.

Property Valuation: Property valuation is estimated to grow by $100 million in the current year due to newly permitted and on-going construction projects and continues our upward trajectory in overall valuation. This $85M of new property valuation creates an additional approximately $656,000 in new tax revenue for municipal use. While this may seem like a significant amount, it represents only approximately a 0.7% overall increase to our FY22 valuation of approximately $14.6 billion, and can only fund a fraction of the cost increases and budget challenges we face in FY23.

Credit Rating Upgrade: Earlier this month Standard & Poor's Global Ratings (S&P) raised its credit rating on all of Portland's general obligation debt up to 'AAA' from 'AA+'. This elevates the City of Portland rating to the highest available measure of creditworthiness from S&P. The highly coveted 'AAA' rating significantly reduces debt service costs on bonds issued with the rating in place and creates additional demand for City of Portland municipal bonds. The rating increase is due to continued growth in the local economy, very strong financial management and financial policies, and very well managed debt metrics. The upgrade marks the second rating increase from the S&P in the last five years. The reduction in debt service costs due to the upgrade will be significant within the City budget. An AAA rating typically reduces total interest costs on a debt issue by an estimated 10 to 15 basis points when compared to similar costs on an AA+ rated bond (savings of $10,000 to $15,000 per million of debt issued). The City's $51.93M municipal bond sale last week realized an estimated savings of $520,000 to $780,000 due to the upgrade.

State Revenue Sharing: State revenue sharing revenue continues to increase and the State is expected to fully fund the City of Portland in FY23 at statutorily required levels. This is expected to result in an increase in excess of $2M in funding from FY22 to FY23.

ARPA Funding: ARPA continues to be a positive budget driver for the City which will help us sustain municipal services in FY23. Five and a half million dollars in ARPA revenues are being infused into the FY23 budget under the revenue replacement category.

ADDITIONAL BUDGET CHALLENGES

In addition to the items I mentioned above regarding inflation and rising GA costs, the items outlined below are additional budget challenges we need to consider in this budget process.

Health Insurance: After a couple of years without any health insurance premium increases for employees, we are faced with having to pass on an increase to staff this year. Given I mentioned above that I'm concerned about retention of staff, I am proposing to only pass along a 2% increase in FY23.

Debt Service: Our debt service is up roughly $4.2M overall. This includes an approximately $1.1 million increase in debt service related to our 2001 pension obligation bonds and similarly sized increases are looming in FY24, FY25 and FY26. During last year's budget review the Finance Director presented a plan to offset these increases using savings from renegotiation of pension obligation bond ancillary costs and provide $10M+ in property tax relief

METRO: The FY23 budget includes a 3.9% increase in our METRO contribution or an additional $117,642, an approximately 1 cent increase to the City portion of the tax rate.

Portland Public Library: The Portland Public Library has requested a 7.7% increase in FY23 funding or $306,575, an approximately 2 cent increase to the City portion of the tax rate.

County Tax: The FY23 budget includes a 5.8% or $415,906 increase in Cumberland County tax assessment pushing it to more than $7.5 million. This represents just under a 3 cent increase to the tax rate.

BALANCING THE BUDGET

At this time, the growth of non-tax revenues and property valuation results in a City side tax rate increase for municipal services of 5.5%. This means the city-side mill rate is $6.56 per $1,000 of assessed property value. The impact on an average homeowner with a property valued at $350,000 would be $119.

CONCLUSION

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

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

Finally, I'd like to thank the City Council for advising us on your priorities and working collaboratively with staff over the last year. We look forward to reviewing this proposed budget with the Finance Committee and the full Council.

Sincerely,

Danielle P. West
Interim City Manager

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2023

July 1, 2021 - June 30, 2022

July 1, 2022 - June 30, 2023

City Manager's Recommendation

		FY22	FY23 Dept Submission	FY23 City Mgr's Recomm.	FY23-CM / FY22 $	%
CITY GENERAL FUND REVENUES						
31	Property Taxes	$91,014,931	$118,399,284	$96,586,918	$5,571,987	6.1%
31	Other Local Taxes	6,087,977	6,078,477	6,078,477	(9,500)	-0.2%
32	Licenses & Permits	6,751,336	6,827,450	7,079,950	328,614	4.9%
33	Intergovernmental Revenue	25,406,110	43,785,065	64,392,196	38,986,086	153.5%
34	Charges for Services	35,487,998	37,889,528	38,696,672	3,208,674	9.0%
35	Fines, Forfeits and Penalties	1,761,050	1,966,254	1,966,254	205,204	11.7%
36	Use of Money and Property	8,870,217	10,473,544	10,812,044	1,941,827	21.9%
39	Other Sources	36,777,265	42,175,255	43,163,239	6,385,974	17.4%
	Fund Balance Use (Restoration)		-	-	-	-
	Total General Fund Revenues	$212,156,884	$267,594,857	$268,775,750	$56,618,866	26.7%
GENERAL FUND EXPENDITURES						
100-11	City Council	$424,240	$431,699	$426,699	$2,459	0.6%
100-12	City Clerk	632,235	711,947	681,447	49,212	7.8%
100-13	Executive	830,736	971,806	977,670	146,934	17.7%
100-14	Assessor	446,739	483,268	478,268	31,529	7.1%
100-15	Finance Administration	1,204,259	1,403,340	1,320,399	116,140	9.6%
	Treasury	688,701	731,669	731,669	42,968	6.2%
	Total Finance	1,892,960	2,135,009	2,052,068	159,108	8.4%
100-16	Legal	845,052	1,020,689	1,050,737	205,685	24.3%
100-17	Human Resources Admin	1,157,467	1,381,920	1,261,163	103,696	9.0%
100-18	Parking	1,465,907	1,534,970	1,534,970	69,063	4.7%
	Elm Street Garage	301,367	304,572	304,572	3,205	1.1%
	Spring Street Garage	493,474	516,845	516,845	23,371	4.7%
	Temple Street Garage	127,000	117,800	117,800	(9,200)	-7.2%
	Total Parking/Garages	2,387,748	2,474,187	2,474,187	86,439	3.6%
100-19	Economic Development Admin	710,695	1,042,011	883,824	173,129	24.4%
	Portland Development Corp	28,522	28,522	28,522	0	0.0%
	Housing & Community Dev.	538,174	574,738	574,738	36,564	6.8%
	Total Housing & Economic Dev.	1,277,391	1,645,271	1,487,084	209,693	16.4%
100-21	Police Administration	1,302,585	1,449,845	1,329,925	27,340	2.1%
	Uniformed Operations Group	10,417,102	11,007,773	10,837,455	420,353	4.0%
	Bureau Investigative Services	1,872,765	2,119,522	2,047,944	175,179	9.4%
	Operations Support Services	893,343	954,425	966,425	73,082	8.2%
	Dispatch Services	0	-	0	0	#DIV/0!
	Jetport Security	564,068	580,738	580,738	16,670	3.0%
	Total Police	15,049,863	16,112,303	15,762,487	712,624	4.7%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2023

July 1, 2021 - June 30, 2022

July 1, 2022 - June 30, 2023

City Manager's Recommendation

		FY22	FY23 Dept Submission	FY23 City Mgr's Recomm.	FY23-CM / FY22 $	%
100-22	Fire Administration	647,798	769,636	769,636	121,838	18.8%
	Code Enforcement & Comm Svcs	177,995	326,899	326,899	148,904	83.7%
	Field Operations	15,352,104	16,201,547	15,878,547	526,443	3.4%
	Operations Support Services	896,043	943,101	935,001	38,958	4.3%
	Air Rescue	1,107,200	1,263,589	1,263,589	156,389	14.1%
	Total Fire	18,181,140	19,504,772	19,173,672	992,532	5.5%
100-23	Dispatch Services	2,417,816.00	2,768,809	2,418,809	993	0.0%
100-24	Planning & Urban Dev. Admin	229,214	255,084	255,084	25,870	11.3%
	Planning	1,369,054	1,402,283	1,316,183	(52,871)	-3.9%
	Housing & Community Development	-	-	-	-	#DIV/0!
	Total Planning & Urban Dev.	1,598,268	1,657,367	1,571,267	(27,001)	-1.7%
100-25	Permitting & Inspections Admin	179,556	193,366	193,366	13,810	7.7%
	Inspections	1,078,915	1,254,238	1,254,118	175,203	16.2%
	Housing Safety	591,019	711,794	653,111	62,092	10.5%
	Business Licensing	322,894	415,683	356,150	33,256	10.3%
	Total Permitting & Licensing	2,172,384	2,575,081	2,456,745	284,361	13.1%
100-29	Information Technology	2,858,804	2,947,269	2,892,962	34,158	1.2%
100-31	Public Works Administration	705,111	787,173	787,173	82,062	11.6%
	Streets	1,773,724	1,906,294	1,906,294	132,570	7.5%
	Solid Waste	2,413,927	2,807,094	2,807,094	393,167	16.3%
	Communications	193,926	199,907	199,907	5,981	3.1%
	Portland Downtown District	414,126	411,055	411,055	(3,071)	-0.7%
	Winter Operations	1,383,835	1,504,853	1,504,853	121,018	8.7%
	Island Services	757,211	823,097	823,097	65,886	8.7%
	Traffic & Transportation Ops	1,547,308	1,667,028	1,667,028	119,720	7.7%
	Transportation Engineering	441,885	484,194	484,194	42,309	9.6%
	Engineering	1,268,444	1,346,075	1,346,075	77,631	6.1%
	Fleet Services	3,552,126	4,264,833	4,376,633	824,507	23.2%
	Total Public Works	14,451,623	16,201,603	16,313,403	1,861,780	12.9%
100-33	Parks & Recreation Admin	418,208	519,940	514,589	96,381	23.0%
	Parks	819,594	1,057,088	1,057,088	237,494	29.0%
	Forestry	771,079	882,017	834,291	63,212	8.2%
	Athletic Facilities	919,875	942,489	942,489	22,614	2.5%
	Cemeteries	823,303	805,723	785,723	(37,580)	-4.6%
	Recreation	1,510,842	1,809,159	1,809,159	298,317	19.7%
	Aquatics	542,260	536,670	536,670	(5,590)	-1.0%
	Golf Course	1,008,813	1,102,600	1,050,902	42,089	4.2%
	Golf Course Restaurant	19,660	29,660	29,660	10,000	50.9%
	Ice Arena	522,891	531,153	531,153	8,262	1.6%
	Public Assembly Facilities	472,515	924,265	924,265	451,750	95.6%
	Concessions	389,405	532,466	532,466	143,061	36.7%
	Custodial Services	878,807	1,003,164	1,003,164	124,357	14.2%
	Merrill Auditorium	93,732	147,514	147,514	53,782	57.4%
	Total Parks Rec & Facilities	9,190,984	10,823,908	10,699,133	1,508,149	16.4%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2023

July 1, 2021 - June 30, 2022

July 1, 2022 - June 30, 2023

City Manager's Recommendation

		FY22	**FY23 Dept Submission**	**FY23 City Mgr's Recomm.**	**FY23-CM / FY22 $**	**%**
100-35	Public Bldgs & Waterfront Admin	412,961	458,517	458,517	45,556	11.0%
	Trades	622,623	617,991	617,991	(4,632)	-0.7%
	School HVAC	558,036	618,574	618,574	60,538	10.8%
	Public Safety Bldg.	299,905	317,100	317,100	17,195	5.7%
	City Hall	649,284	778,587	778,587	129,303	19.9%
	Merrill Auditorium (PB)	673,655	207,455	207,455	(466,200)	-69.2%
	Hadlock Stadium	267,845	299,395	299,395	31,550	11.8%
	Expo Building	207,020	207,870	207,870	850	0.4%
	Canco Road Buildings	418,400	407,130	407,130	(11,270)	-2.7%
	Other Public Buildings	272,614	321,627	321,627	49,013	18.0%
	Waterfront	1,135,799	1,504,009	1,504,009	368,210	32.4%
	Total Public Bldgs & Waterfront	5,518,142	5,738,255	5,738,255	220,113	4.0%
100-44	HHS - Administration	338,515	508,407	508,407	169,892	50.2%
	Public Health	2,356,743	2,877,587	2,877,587	520,844	22.1%
	Social Services	16,714,830	57,000,745	60,000,745	43,285,915	259.0%
	Barron Center	16,537,167	17,076,665	17,076,665	539,498	3.3%
	Total HHS	35,947,255	77,463,404	80,463,404	44,516,149	123.8%
100-47	Debt Service	48,355,413	52,546,994	52,546,994	4,191,581	8.7%
100-48	Public Library	4,006,394	4,312,969	4,312,969	306,575	7.7%
100-51	Pension	8,531,837	9,448,120	9,448,120	916,283	10.7%
100-52	Health Insurance	17,994,636	18,154,207	18,154,207	159,571	0.9%
	Workers' Comp	1,692,000	1,697,605	1,697,605	5,605	0.3%
	FICA	1,325,660	1,325,660	1,325,660	0	0.0%
	Group Life	230,240	230,240	230,240	0	0.0%
	Unemployment	100,000	100,000	100,000	-	0.0%
	Total Employee Benefits	21,342,536	21,507,712	21,507,712	165,176	0.8%
100-61	Contingent	250,000	350,000	350,000	100,000	40.0%
100-62	Liability Insurance	817,034	901,907	901,907	84,873	10.4%
100-65	Regional Transportation Program	78,480	67,939	67,939	(10,541)	-13.4%
	Contributions	689,149	709,645	709,645	20,496	3.0%
	Total Memberships/Contributions	767,629	777,584	777,584	9,955	1.3%
100-67	Wage Adjustment	637,738	0	(150,000)	(787,738)	-123.5%
	Total General Fund Expenditures	201,989,428	256,893,853	258,074,746	56,085,318	27.8%
100-63	County Tax	7,147,309	7,563,215	7,563,215	415,906	5.8%
100-65	Metro Assessment	3,020,147	3,137,789	3,137,789	117,642	3.9%
Total General Fund and Assessments		$212,156,884	$267,594,857	$268,775,750	$56,618,866	26.7%

CITY OF PORTLAND, MAINE

COMPARATIVE BUDGET PLAN FY2023

July 1, 2021 - June 30, 2022

July 1, 2022 - June 30, 2023

City Manager's Recommendation

		FY22	FY23 Dept Submission	FY23 City Mgr's Recomm.	FY23-CM / FY22 $	%
ENTERPRISE FUND REVENUES						
31	Property Taxes, Current Year	-	-	-	-	-
32	Licenses & Permits	$12,600	$8,700	$8,700	($3,900)	-31.0%
33	Intergovernmental	1,951,053	5,716,660	5,716,660	3,765,607	193.0%
34	Charges for Services	36,602,681	36,602,681	38,302,827	1,700,146	4.6%
36	Use of Money and Property	19,200,733	24,484,568	24,484,568	5,283,835	27.5%
39	Other Sources	452,612	523,596	523,596	70,984	15.7%
	Fund Balance	(2,160,262)	(2,221,149)	(3,893,155)	(1,732,893)	80.2%
	Total Enterprise Fund Revenues	$56,059,417	$65,115,056	$65,143,196	$9,083,779	16.2%
ENTERPRISE FUND EXPENDITURES						
530	Fish Pier	$421,641	$426,809	$427,217	$5,576	1.3%
570	Sewer - Finance Admin	98,104	101,027	101,027	2,923	3.0%
	Sewer Public Works Admin	747,715	866,856	883,910	136,195	18.2%
	Sewer Operations (Districting)	2,725,639	2,981,520	2,987,120	261,481	9.6%
	Sewer Communications	64,034	65,992	65,992	1,958	3.1%
	Sewer Engineering	620,541	655,162	635,197	14,656	2.4%
	Sewer Debt Service	8,805,095	9,234,630	9,234,630	429,535	4.9%
	Sewer Fringe Benefits	1,500,808	1,509,141	1,531,681	30,873	2.1%
	PWD Assessment	13,879,425	13,879,425	13,879,425	0	0.0%
	Total Sewer	28,441,361	29,293,753	29,318,982	877,621	3.1%
571	Stormwater - Finance Admin	253,389	280,160	280,160	26,771	10.6%
	Stormwater Management	1,685,091	1,854,034	1,853,709	168,618	10.0%
	Debt Service	954,037	2,660,693	2,660,693	1,706,656	178.9%
	Fringe Benefits	356,144	349,156	351,984	(4,160)	-1.2%
	Total Stormwater	3,248,661	5,144,043	5,146,546	1,897,885	58.4%
583	Jetport Admin	1,094,140	1,239,982	1,239,982	145,842	13.3%
	Marketing	417,390	429,390	429,390	12,000	2.9%
	Fringe, Indirects & Chargebacks	4,208,328	4,619,594	4,587,702	379,374	9.0%
	Field	4,235,206	4,617,834	4,617,834	382,628	9.0%
	General Aviation	17,168	18,576	18,576	1,408	8.2%
	Jetport Operations	2,439,490	2,773,732	2,773,732	334,242	13.7%
	Terminal	6,385,111	7,619,069	7,619,069	1,233,958	19.3%
	Parking	4,475,890	5,080,154	5,080,154	604,264	13.5%
	Airfield Deicing	675,031	713,945	713,945	38,914	5.8%
	Jetport Anticipated Surplus	-	3,138,175	3,170,067	3,170,067	#DIV/0!
	Total Jetport	23,947,754	30,250,451	30,250,451	6,302,697	26.3%
Total Enterprise Fund Expenditures		$56,059,417	$65,115,056	$65,143,196	$9,083,779	16.2%
TOTAL CITY EXPENDITURES		$268,216,301	$332,709,913	$333,918,946	$65,702,645	24.5%

TAX RATE COMPUTATION--FY2023
City Manager's Recommendation

	General Fund	County Tax	City General Fund	Enterprise Funds	TOTAL CITY
Total Expenditures	*$261,212,535*	*$7,563,215*	$268,775,750	$65,143,196	$333,918,946
Less: Revenues	*(172,188,832)*	*0*	(172,188,832)	(69,036,351)	(241,225,183)
Surplus	*0*	*0*	0	3,893,155	3,893,155
Tax Levy	***$89,023,703***	***$7,563,215***	**$96,586,918**	**$0**	**$96,586,918**
Valuation	*14,729,000,000*				
Tax Rate:	-				
FY23	*$6.05*	*$0.51*	$6.56	$0.00	**$6.56**
FY22	*$5.73*	*$0.49*	$6.22	$0.00	$6.22
$ Increase	*$0.32*	*$0.02*	$0.34	$0.00	***$0.34***
% of Total Increase	*5.2%*	*0.3%*	5.5%	0.0%	***5.5%***

CITY OF PORTLAND, MAINE

FY2023 Non-Tax Revenue

Excludes Taxes & Surplus

City Manager's Recommendation

Department	FY21 Collected	FY22 Est (budget)	FY23 Est (budget)	FY23 Est vs FY22 Est (budget)	%
General Fund Revenues:					
City Council	$5,500	$5,000	$5,000	$0	0.0%
City Clerk	176,928	178,540	183,643	5,103	2.9%
Executive	987,507	895,724	915,794	20,070	2.2%
Assessor	883	1,000	500	(500)	-50.0%
Finance	22,929,928	20,372,904	28,763,280	8,390,376	41.2%
Legal	156,684	192,940	201,587	8,647	4.5%
Human Resources	100,211	53,692	56,388	2,696	5.0%
Parking	7,846,339	10,281,259	9,895,584	(385,675)	-3.8%
Housing & Economic Dev	1,232,690	1,277,391	1,487,084	209,693	16.4%
Police	2,544,075	2,106,238	2,350,462	244,224	11.6%
Fire	5,042,073	4,594,331	5,305,845	711,514	15.5%
Dispatch Services	-	1,116,240	1,127,544	11,304	1.0%
Planning & Development	601,190	739,313	683,322	(55,991)	-7.6%
Permitting & Inspections	5,492,551	5,112,419	5,282,589	170,170	3.3%
Information Technology	400,380	313,180	322,599	9,419	3.0%
Public Works	6,192,862	5,342,603	5,896,834	554,231	10.4%
Parks, Rec & Facilities	4,862,519	7,277,693	7,538,313	260,620	3.6%
Public Bldgs & Waterfront	1,465,887	3,595,351	2,092,379	(1,502,972)	-41.8%
HHS--Administration	11,632	-	-	-	#DIV/0!
HHS--Public Health	1,647,922	1,496,154	1,869,838	373,684	25.0%
HHS--Social Services	16,848,801	10,318,690	49,606,117	39,287,427	380.7%
HHS--Barron Center	20,344,037	22,458,574	20,852,437	(1,606,137)	-7.2%
Employee Benefits	7,014,493	7,704,810	7,046,332	(658,478)	-8.5%
Insurance	159,542	197,138	216,063	18,925	9.6%
Debt Service Reimb.	19,262,417	20,004,027	24,982,556	4,978,529	24.9%
Memberships / Other	654,516	640,265	640,265	-	0.0%
Total General Fund:	$125,981,568	$126,275,476	$177,322,355	$51,046,879	40.4%
Enterprise Funds Revenue:					
Fish Pier Authority	586,464	580,274	643,448	63,174	10.9%
Sewer	26,489,675	28,957,451	30,197,514	1,240,063	4.3%
Stormwater	6,797,771	7,417,771	7,944,938	527,167	7.1%
Jetport	25,424,383	21,264,183	30,250,451	8,986,268	42.3%
Total Enterprise Funds:	$59,298,293	$58,219,679	$69,036,351	$10,816,672	18.6%
Total City Revenue	$185,279,862	$184,495,155	$246,358,706	$61,863,551	33.5%

FY2023 CITY BUDGET SUMMARY

by category

City Manager's Recommendation

	FY22 Approp.	FY23 Proposed	$ +/-	% +/-	% Of Total
01 Personnel--General Fund	$84,925,475	$91,885,290	$6,959,815	8.2%	34.2%
--Ent Funds	7,297,822	7,866,336	568,515	7.8%	12.1%
Total	92,223,297	99,751,626	7,528,330	8.2%	29.9%
02+ Contractual--General Fund	67,969,401	112,962,381	44,992,980	66.2%	42.0%
--Ent Funds	29,660,130	31,664,589	2,004,460	6.8%	48.6%
Total	97,629,531	144,626,970	46,997,440	48.1%	43.3%
55+ Supplies--General Fund	6,171,514	6,723,586	552,072	8.9%	2.5%
--Ent Funds	1,323,351	1,286,457	(36,894)	-2.8%	2.0%
Total	7,494,865	8,010,043	515,178	6.9%	2.4%
63 Utilities--General Fund	3,715,716	3,882,434	166,718	4.5%	1.4%
--Ent Funds	1,376,332	1,535,444	159,112	11.6%	2.4%
Total	5,092,048	5,417,878	325,830	6.4%	1.6%
70 Capital--General Fund	1,019,365	775,065	(244,300)	-24.0%	0.3%
--Ent Funds	2,712,550	3,822,300	1,109,750	40.9%	5.9%
Total	3,731,915	4,597,365	865,450	23.2%	1.4%
75 Debt Svc--Total GF	48,355,413	52,546,994	4,191,581	8.7%	19.6%
--Ent Funds	9,566,838	11,702,503	2,135,665	22.3%	18.0%
Total	57,922,251	64,249,497	6,327,246	10.9%	19.2%
75 Jetport Rev Bond Debt Svc	4,122,395	4,095,500	(26,895)	-0.7%	6.3%
Jetport Surplus	0	3,170,067	3,170,067	#DIV/0!	4.9%
Total General Fund	212,156,884	268,775,750	56,618,866	26.7%	100.0%
Total Enterprise Funds	56,059,417	65,143,196	9,083,779	16.2%	100.0%
Total	$268,216,301	$333,918,946	$65,702,645	24.5%	100.0%

City of Portland
Staffing FTE Change
FY23 City Manager's Recommendation

Department	FY18	FY19	FY20	FY21	FY22	FY23	+/- Chg
General Fund:							
City Council	-	-	-	-	-	-	-
City Clerk	7.8	7.9	7.9	7.9	7.9	8.6	0.7
Executive	13.0	10.5	9.5	8.5	8.5	9.5	1.0
Assessor	5.9	5.9	5.9	5.7	5.9	5.9	-
Finance	25.0	25.0	25.0	24.4	25.0	25.0	-
Legal	6.0	7.0	7.0	7.0	8.0	9.0	1.0
Human Resources	11.0	11.0	10.5	11.3	11.5	12.0	0.5
Parking	29.6	29.6	30.0	29.0	29.2	29.2	-
Housing & Economic Dev.	5.8	7.1	7.0	16.0	16.0	16.8	0.8
Police	232.3	226.3	227.0	224.0	189.0	187.0	(2.0)
Fire	229.2	226.0	226.0	224.0	224.0	226.0	2.0
Dispatch Services	-	-	-	-	36.0	35.0	(1.0)
Planning & Urban Dev.	24.0	24.0	24.0	17.0	17.0	17.0	-
Permitting & Inspections	28.0	28.0	28.5	30.8	35.0	36.0	1.0
IT	17.0	17.3	16.0	16.0	15.8	16.0	0.2
Public Works	129.0	131.0	131.5	122.1	126.5	129.0	2.5
Parks & Rec	161.5	142.0	141.7	116.4	113.7	126.7	13.0
Public Bldgs & Waterfront	-	24.5	24.5	22.0	24.0	24.4	0.4
HHS Administration	5.0	5.0	4.0	4.0	6.0	5.0	(1.0)
Public Health	25.0	27.1	28.3	32.3	31.8	38.4	6.6
Social Services	80.1	87.8	93.5	94.5	95.2	118.0	22.8
Barron Center	263.7	244.0	246.8	237.6	245.0	244.8	(0.2)
Total HHS:	*373.8*	*363.9*	*372.6*	*368.4*	*378.0*	*406.2*	28.2
General Fund Subtotal:	**1,298.9**	**1,287.0**	**1,294.6**	**1,250.5**	**1,271.0**	**1,319.3**	48.3
Enterprise Funds:							
Sewer Fund	30.0	33.0	33.0	34.0	34.0	34.0	-
Stormwater Fund	13.0	10.0	10.0	9.0	10.0	10.0	-
Jetport Fund	52.5	56.0	59.0	57.0	57.0	58.0	1.0
Enterprise Subtotal:	**95.5**	**99.0**	**102.0**	**100.0**	**101.0**	**102.0**	1.0
Total City Employees:	**1,394.4**	**1,386.0**	**1,396.6**	**1,350.5**	**1,372.0**	**1,421.3**	49.3

APRIL 2022

SUN	MON	TUE	WED	THU	FRI	SAT
Finance Committee Meetings held remotely until further notice				**Departments listed are TENTATIVE and subject to change**	**01**	**02**
03	**04**	**05**	**06**	**07**	**08**	**09**
10	**11** ***City Council Meeting 5:00***	**12**	**13**	**14** ***Joint City/School Finance Committee Meeting 5:00 PM Public Hearing on PPS Budget***	**15**	**16**
17	**18** ***Patriot's Day Holiday School Vacation Week***	**19** ***School Vacation Week***	**20** ***School Vacation Week***	**21** ***School Vacation Week***	**22** ***School Vacation Week***	**23**
24	**25** ***City Council Meeting 5:00*** *City Manager Recommended Budget Presentation*	**26**	**27**	**28** ***Finance Committee Meeting 5:00 PM Vote on PPS Budget City Department Budget Review: Overview, City Clerk, City Council, Executive, Assessors, Finance, IT, Debt Service***	**29**	**30**
31						

MAY 2022

Finance Committee Meetings held remotely until further notice

Departments listed are TENTATIVE and subject to change

SUN	MON	TUE	WED	THU	FRI	SAT
01	02 ***City Council Meeting 5:00***	03	04	05 ***Finance Committee Meeting 5:00 PM Parking, Facilities & Waterfront, Public Works, Parks & Rec***	06	07
08	09	10	11	12 ***Finance Committee Meeting 5:00 PM Jetport, Fire, Permitting & Inspections, Planning & Urban Development***	13	14
15	16 ***City Council Meeting 5:00*** *City Budget 1st Read & Public Hearing*	17	18	19 ***Finance Committee Meeting 5:00 PM Police, Dispatch, HHS, Human Resources***	20	21
22	23	24	25	26 ***Finance Committee Meeting 5:00 PM Public Hearing & Vote on City Budget***	27	28
29	30 ***Memorial Day Holiday***	31				

JUNE 2021

SUN	MON	TUE	WED	THU	FRI	SAT
Finance Committee Meetings held remotely until further notice			01	02	03	04
05	06 ***City Council Meeting 5:00*** *City Budget 2nd Read, Public Hearing and Vote*	07	08	09	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
28	29	30				

Portland, Maine — Yes. Life's good here.

MEMORANDUM

DISTRIBUTE TO: Members of the Finance Committee, Interim City Manager

FROM: Brendan T. O'Connell - Finance Director

DATE: April 28, 2022

SUBJECT: **FY23 Budget Frequently Asked Questions and Answers**

During the past several months and budget cycles the Finance Department, as well as the Assessors Office have fielded many questions from residents of the City in regards to the budget and valuation. Many of these questions have come up repeatedly via phone, email and in person and we expect they may come up again in FY23. This memo is intended to summarize responses to many of the frequently asked questions ("FAQ").

Additionally, this memo will be updated as the FY23 budget process continues to move forward with answers to questions asked during Finance Committee meetings which are not answered elsewhere in other backup materials.

Question 1: I noticed the FY23 budget includes $100M of new estimated valuation. How does this growth benefit City revenues?

Property valuation has grown by $100 million in the current fiscal year due to significant new projects breaking ground and continues our upward trajectory in overall valuation. This $100 million of new property value created an additional approximately $605k in tax revenue for municipal use. While this may seem like a significant amount, it represented only a 0.068% overall increase to our FY21 valuation of approximately $14.6 billion, and can only fund a fraction of the cost increases and budget challenges we faced in FY23, many of which are outside of City control. These included the increases in Cumberland County tax (which has risen at an average rate of over 4.6% over the last 8 budget years), our METRO assessment, increases in pension obligation bond debt service (approximately $1M and increasing by around $1M+ annually through 2026), contractually obligated union compensation increases, new COVID19 related expenses and revenue losses, and other significant cost increases related to the massive inflation seen in 2021 and into 2022. The increase in valuation only funded a fraction of the cost increases that are outside of City control and it is also worth noting our valuation increase was significantly lower than the rate of inflation.

Question 2: What is the breakdown of the tax levy between City and School operations? Is it 50/50? How has the tax levy and mill rate broken down in the last several budget years?

The overall City of Portland approved tax rate for FY22 is $12.99 and the breakdown is not 50/50. The mil rate and tax levy is further broken down in the tax rate history table below. Assuming FY23 proposals are approved, the City portion would be $6.05 (44.5% of total mill rate), County $0.51 (3.7% of total) and Schools $7.05 (51.8% of total). Because of the City's revaluation in FY22, which dropped mil rates in proportion to the overall increase in valuation, progression of total taxes over time is difficult to follow. The second table on tax levy history provides easier to follow/understand data on trends in overall tax levy over time.

FY16 - FY23 City of Portland Tax Rate History & Breakdown							
	MUNICIPAL PORTION				SCHOOL PORTION		OVERALL
Fiscal Year	City Tax Rate	City % of Total	County Tax Rate	County % of Total	School Tax Rate	School % of Total	City of Portland Tax Rate
FY16	$9.83	47.6%	$0.68	3.3%	$10.12	49.1%	$20.63
FY17	$10.08	47.7%	$0.70	3.3%	$10.33	48.9%	$21.11
FY18	$10.28	47.5%	$0.76	3.5%	$10.61	49.0%	$21.65
FY19	$10.55	46.9%	$0.79	3.5%	$11.14	49.6%	$22.48
FY20	$10.79	46.3%	$0.83	3.6%	$11.69	50.2%	$23.31
FY21	$10.75	46.1%	$0.87	3.7%	$11.69	50.2%	$23.31
FY22	$5.73	44.1%	$0.49	3.8%	$6.77	52.1%	$12.99
FY23 Proposed	$6.05	44.5%	$0.51	3.7%	$7.05	51.8%	$13.61

The City's tax levy (assuming FY23 levies are approved as currently proposed) has increased by $13.2M since FY16 (a compound annual growth rate of approximately 2% per year, less than inflation over that same time period). In contrast the School tax levy has increased by $25.8M (a CAGR of 3.63% since FY16) FY16 & the County tax levy has increased by $2.3M (CAGR of 4.69% since FY16).

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

CAGR = Compound Annual Growth Rate

Question 3: Does the FY23 City Manager’s Recommended Budget include sufficient funding for our estimated General Assistance (“GA”) operations in FY23? Was there any shortfall in revenue created by the State’s decision to amend the proposal to increase GA reimbursement to 90% (in lieu of this increase the final legislation retained the existing 70% reimbursement rate and allocated a flat $10M in additional funds to municipalities based on FY21 GA spending).

One of the most difficult estimates that must be made during development of the annual operating budget is the level of GA funding necessary to comply with State GA requirements. As noted in previous Finance Committee meetings, and City Council communications, the annualized cost of hotel rooms for those who are already in hotels is $45M. That figure has been used as the basis for estimated FY23 GA emergency housing/hotels expense, with recognition that additional arrivals of asylum seekers will push this figure higher but the City’s efforts to find alternatives to hotels will hopefully offset these increases. The $45M plus an estimated cost of all other expenditure categories (rent, food, basic necessities - amounting to approximately $6.1M) was used to determine the estimated total FY23 GA spending of approximately $51.1M.

The other major moving piece of our GA budget (and the driving factor for delayed presentation of the FY23 City Manager’s Recommended Budget) is the revenue reimbursement component of the budget. The FY23 CM recommended budget assumed that the approval of the bill proposed by Representative Michael Brennan to increase GA reimbursement to 90%. Instead, there were last minute amendments to the bill that will result in Portland receiving significantly less than what was anticipated. **The final version of the bill passed by the legislature leaves the City approximately $2M short of the reimbursement anticipated under the bill proposed by Representative Brennan.** A breakdown of the estimated shortfall in the FY23 City of Portland budget is below.

A. Reimbursement based on Representative Brennan's Proposed Bill (i.e. Increase to 90%):
NOTE - This is the amount of revenue reimbursement currently included in the FY23 proposed budget

First $4,000,000 at 70% Reimbursement:	$ 2,800,000
Next $47,145,950 at 90% Reimbursement:	$42,431,355
Total Anticipated Reimbursement (prior to amendment):	$45,231,355
Remaining City of Portland Share (FY23)	**$ 5,914,595**

B. Actual revenue expended to be received based on amended version of bill (maintains 70% reimbursement rate, allocates one time additional $10M Statewide - Portland share = $7.4M):

70% Reimbursement on full $51,145,950:	$35,802,165
Additional $7.4 of one time funding:	$ 7,400,000
Total Anticipated Reimbursement (after amendment):	$43,202,165
Remaining City of Portland Share (FY23)	**$ 7,943,785**
DIFFERENCE (A) - (B) - Estimated FY23 Budget Shortfall:	**$ 2,029,190**

WARNING: Projected City of Portland local share for FY24 increases significantly due to expiration of the one time $7.4M of funding. The current total FY24 estimated local share = $15,343,785.

OPTIONS TO ADDRESS FY23 BUDGET SHORTFALL CREATED BY AMENDMENT

Option 1 - Reduce and/or eliminate the use of hotels for sheltering, which will significantly reduce the GA budget. It is important to remember that the State's supplemental budget does include $22M of funding for such alternatives once they are identified.

Option 2 - Make $ 2,029,190 of additional changes to the FY23 City Manager's Recommended Budget and/or raise the proposed tax rate increase to address the shortfall created by the amendment.

Option 3 - Reassess the City's systemic and comprehensive approach to homelessness. This will require further discussions with staff and additional separate meetings with the full City Council.

Option 4 - Some combination of the above three (3) options.

City staff will be available to discuss these proposed options over the course of the next several budget meetings.

Question 4: The State of Maine equalized valuation for Portland is over $12B but the local assessed value is well over $14B. What is the difference between these values and how do they impact my taxes?

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

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

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

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

Question 5: How does the City of Portland's mill rate compare to those of surrounding towns?

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

Portland's mill rate vs other surrounding communities as it factors in all of the important components which make up a tax bill.

Greater Portland Area Tax Rate, Assessment Value and SEV Comparision

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

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

Question 6: Can staff provide details on how fundraising works in relation to the City's operating budget? Are there limitations on what items can be supplemented by fundraising?

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

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

DEFINITIONS OF FY23 ORG CATEGORY SUMMARY EXPENDITURE REPORT COLUMNS

FY22 REVISED APPRO = Actual amount of the FY22 approved appropriation as approved by the City Council.

FY22 TOTAL PROJECTION = Projected total amount of expenditure in the current budget year as submitted by Departments in January 2022.

FY23 MGR RECOMM – The amount of FY23 budget request recommended by the City Manager to the City Council in April 2022 after performing detailed budget reviews with each Department.

INCR / (DECR) FY23 / FY22 – A comparison of the FY22 Revised Appro Column with the FY23 Mgr Recomm column showing the budget year to budget year increase that would result (in dollars) if the FY23 City Manager's Recommended budget was approved.

APPRO % CHG FY23 / FY22 - A comparison of the FY22 Revised Appro Column with the FY23 Mgr Recomm column showing the budget year to budget year percentage increase that would result if the FY23 City Manager's Recommended budget was approved.

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund (100 & 107):					
General Fund **City Council 11**					
10011000 Total EXPENDITURE	$424,240	$457,708	$426,699	$2,459	0.58%
10011000 Total REVENUE	($5,000)	($5,000)	($5,000)	$0	0.00%
**** City Council NET**	**$419,240**	**$452,708**	**$421,699**	**$2,459**	**0.59%**
****** City Council Net**	**$419,240**	**$452,708**	**$421,699**	**$2,459**	**0.59%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund (100 & 107):						
City Council 11						
City Council 10011000						
*	**Payroll**	$145,197	$145,197	$152,535	$7,338	5.05%
*	**Benefits**	$1,138	$2,000	$2,326	$1,188	104.39%
*	**Administrative Svcs**	$51,410	$46,016	$46,250	($5,160)	-10.04%
*	**Contractual Services**	$222,245	$260,245	$213,900	($8,345)	-3.75%
*	**Maintenance & Repair**	$0	$0	$6,826	$6,826	---
*	**Supplies**	$4,250	$4,250	$4,250	$0	0.00%
*	**Utilities**	$0	$0	$612	$612	---
****	**City Council**	**$424,240**	**$457,708**	**$426,699**	**$2,459**	**0.58%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **City Clerk 12**					
10012000 Total EXPENDITURE	$632,235	$610,072	$681,447	$49,212	7.78%
10012000 Total REVENUE	($178,540)	($201,961)	($183,643)	($5,103)	2.86%
** **City Clerk NET**	**$453,695**	**$408,111**	**$497,804**	**$44,109**	**9.72%**
**** **City Clerk Net**	**$453,695**	**$408,111**	**$497,804**	**$44,109**	**9.72%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
City Clerk 12						
City Clerk 10012000						
*	**Payroll**	$512,275	$499,888	$579,539	$67,264	13.13%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$8,176	$7,000	$7,549	($627)	-7.67%
*	**Contractual Services**	$82,864	$74,664	$49,164	($33,700)	-40.67%
*	**Maintenance & Repair**	$5,660	$5,660	$7,360	$1,700	30.04%
*	**Rentals**	$16,960	$16,960	$30,535	$13,575	80.04%
*	**Supplies**	$5,700	$5,300	$6,700	$1,000	17.54%
****	**City Clerk**	**$632,235**	**$610,072**	**$681,447**	**$49,212**	**7.78%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
City Manager 13						
10013100	Total EXPENDITURE	$830,736	$835,502	$977,670	$146,934	17.69%
10013100	Total REVENUE	($895,724)	($894,724)	($915,794)	($20,070)	2.24%
**	**City Manager Administration NET**	**($64,988)**	**($59,222)**	**$61,876**	**$126,864**	**195.21%**
****	**City Manager Net**	**($64,988)**	**($59,222)**	**$61,876**	**$126,864**	**195.21%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
City Manager 13						
City Manager Administration 10013100						
*	**Payroll**	$790,566	$790,995	$900,237	$109,671	13.87%
*	**Benefits**	$11,200	$11,200	$9,800	($1,400)	-12.50%
*	**Administrative Svcs**	$11,870	$12,195	$16,115	$4,245	35.76%
*	**Contractual Services**	$8,600	$12,288	$36,227	$27,627	321.24%
*	**Maintenance & Repair**	$0	$0	$5,655	$5,655	---
*	**Rentals**	$6,500	$6,500	$1,920	($4,580)	-70.46%
*	**Supplies**	$2,000	$2,324	$4,000	$2,000	100.00%
*	**Utilities**	$0	$0	$3,716	$3,716	---
**	**City Manager Administration**	**$830,736**	**$835,502**	**$977,670**	**$146,934**	**17.69%**
****	**City Manager**	**$830,736**	**$835,502**	**$977,670**	**$146,934**	**17.69%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Assessor 14**					
10014000 Total EXPENDITURE	$446,739	$441,419	$478,268	$31,529	7.06%
10014000 Total REVENUE	($1,000)	($500)	($500)	$500	-50.00%
**** Assessor NET**	**$445,739**	**$440,919**	**$477,768**	**$32,029**	**7.19%**
****** Assessor Net**	**$445,739**	**$440,919**	**$477,768**	**$32,029**	**7.19%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Assessor 14						
Assessor 10014000						
*	**Payroll**	$401,879	$401,879	$435,898	$34,019	8.46%
*	**Benefits**	$360	$360	$0	($360)	-100.00%
*	**Administrative Svcs**	$5,920	$5,920	$5,940	$20	0.34%
*	**Contractual Services**	$28,620	$23,300	$23,670	($4,950)	-17.30%
*	**Maintenance & Repair**	$0	$0	$3,500	$3,500	---
*	**Rentals**	$2,160	$2,160	$1,200	($960)	-44.44%
*	**Supplies**	$7,800	$7,800	$7,700	($100)	-1.28%
*	**Utilities**	$0	$0	$360	$360	---
****	**Assessor**	**$446,739**	**$441,419**	**$478,268**	**$31,529**	**7.06%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Finance 15**						
10015000 Total REVENUE		($750,000)	($750,000)	($5,500,000)	($4,750,000)	633.33%
**	**Finance Dept NET**	**($750,000)**	**($750,000)**	**($5,500,000)**	**($4,750,000)**	**-633.33%**
***	**Finance**	**($750,000)**	**($750,000)**	**($5,500,000)**	**($4,750,000)**	**-633.33%**
10015100 Total EXPENDITURE		$1,204,259	$1,220,769	$1,320,399	$116,140	9.64%
10015100 Total REVENUE		($473,525)	($1,682,154)	($617,602)	($144,077)	30.43%
**	**Finance Administration NET**	**$730,734**	**($461,385)**	**$702,797**	**($27,937)**	**-3.82%**
10015200 Total EXPENDITURE		$688,701	$670,470	$731,669	$42,968	6.24%
10015200 Total REVENUE		($8,097,879)	($720,029)	($11,603,678)	($3,505,799)	43.29%
**	**Treasury NET**	**($7,409,178)**	**($49,559)**	**($10,872,009)**	**($3,462,831)**	**-46.74%**
****	**Finance Net**	**($7,428,444)**	**($1,260,944)**	**($15,669,212)**	**($8,240,768)**	**-110.94%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Finance 15						
Finance Administration 10015100						
*	**Payroll**	$1,092,328	$1,113,165	$1,223,139	$130,811	11.98%
*	**Benefits**	$2,016	$2,334	$864	($1,152)	-57.14%
*	**Administrative Svcs**	$85,095	$52,670	$69,344	($15,751)	-18.51%
*	**Contractual Services**	$5,000	$33,500	$5,000	$0	0.00%
*	**Rentals**	$5,220	$4,500	$5,220	$0	0.00%
*	**Supplies**	$14,600	$14,600	$15,200	$600	4.11%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$1,632	$1,632	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Finance Administration**	**$1,204,259**	**$1,220,769**	**$1,320,399**	**$116,140**	**9.64%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Treasury 10015200						
*	**Payroll**	$497,620	$496,620	$533,788	$36,168	7.27%
*	**Administrative Svcs**	$76,525	$57,600	$69,025	($7,500)	-9.80%
*	**Contractual Services**	$98,306	$101,250	$110,206	$11,900	12.11%
*	**Maintenance & Repair**	$500	$0	$2,900	$2,400	480.00%
*	**Rentals**	$2,500	$2,500	$2,500	$0	0.00%
*	**Supplies**	$13,250	$12,500	$13,250	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Treasury**	**$688,701**	**$670,470**	**$731,669**	**$42,968**	**6.24%**
****	**Finance**	**$1,892,960**	**$1,891,239**	**$2,052,068**	**$159,108**	**8.41%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Legal 16**					
10016000 Total EXPENDITURE	$845,052	$875,081	$1,050,737	$205,685	24.34%
10016000 Total REVENUE	($192,940)	($184,940)	($201,587)	($8,647)	4.48%
** **Legal NET**	**$652,112**	**$690,141**	**$849,150**	**$197,038**	**30.22%**
**** **Legal Net**	**$652,112**	**$690,141**	**$849,150**	**$197,038**	**30.22%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Legal	**16**					
Legal	**10016000**					
*	**Payroll**	$788,347	$750,000	$896,459	$108,112	13.71%
*	**Benefits**	$840	$40	$600	($240)	-28.57%
*	**Administrative Svcs**	$20,741	$20,491	$30,900	$10,159	48.98%
*	**Contractual Services**	$30,724	$100,150	$100,734	$70,010	227.87%
*	**Maintenance & Repair**	$0	$0	$11,804	$11,804	---
*	**Supplies**	$4,400	$4,400	$10,000	$5,600	127.27%
*	**Utilities**	$0	$0	$240	$240	---
****	**Legal**	**$845,052**	**$875,081**	**$1,050,737**	**$205,685**	**24.34%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Human Resources 17**					
10017100 Total EXPENDITURE	$1,157,467	$1,062,962	$1,261,163	$103,696	8.96%
10017100 Total REVENUE	($53,692)	($53,692)	($56,388)	($2,696)	5.02%
**** Human Resources NET**	**$1,103,775**	**$1,009,270**	**$1,204,775**	**$101,000**	**9.15%**
****** Human Resources Net**	**$1,103,775**	**$1,009,270**	**$1,204,775**	**$101,000**	**9.15%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Human Resources 17						
Human Resources 10017100						
*	**Payroll**	$922,317	$921,517	$1,021,076	$98,759	10.71%
*	**Benefits**	$3,640	$3,640	$100	($3,540)	-97.25%
*	**Administrative Svcs**	$26,825	$16,705	$54,930	$28,105	104.77%
*	**Contractual Services**	$170,735	$86,600	$147,885	($22,850)	-13.38%
*	**Maintenance & Repair**	$500	$0	$3,100	$2,600	520.00%
*	**Rentals**	$16,800	$16,800	$16,800	$0	0.00%
*	**Supplies**	$16,650	$17,700	$14,650	($2,000)	-12.01%
*	**Utilities**	$0	$0	$2,622	$2,622	---
****	**Human Resources**	**$1,157,467**	**$1,062,962**	**$1,261,163**	**$103,696**	**8.96%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Parking 18						
10018000 Total REVENUE		($2,000,000)	($2,000,000)	$0	$2,000,000	-100.00%
**	**Parking Department NET**	**($2,000,000)**	**($2,000,000)**	**$0**	**$2,000,000**	**100.00%**
***	**Parking**	**($2,000,000)**	**($2,000,000)**	**$0**	**$2,000,000**	**100.00%**
10018100 Total EXPENDITURE		$1,465,907	$1,386,285	$1,534,970	$69,063	4.71%
10018100 Total REVENUE		($5,891,750)	($6,354,650)	($6,942,000)	($1,050,250)	17.83%
**	**Parking Administration NET**	**($4,425,843)**	**($4,968,365)**	**($5,407,030)**	**($981,187)**	**-22.17%**
10018200 Total EXPENDITURE		$301,367	$330,071	$304,572	$3,205	1.06%
10018200 Total REVENUE		($462,500)	($555,500)	($571,848)	($109,348)	23.64%
**	**Elm Street Garage NET**	**($161,133)**	**($225,429)**	**($267,276)**	**($106,143)**	**-65.87%**
10018300 Total EXPENDITURE		$493,474	$439,812	$516,845	$23,371	4.74%
10018300 Total REVENUE		($1,052,009)	($1,405,836)	($1,381,736)	($329,727)	31.34%
**	**Spring Street Garage NET**	**($558,535)**	**($966,024)**	**($864,891)**	**($306,356)**	**-54.85%**
10018400 Total EXPENDITURE		$127,000	$117,800	$117,800	($9,200)	-7.24%
10018400 Total REVENUE		($875,000)	($950,000)	($1,000,000)	($125,000)	14.29%
**	**Temple Street Garage NET**	**($748,000)**	**($832,200)**	**($882,200)**	**($134,200)**	**-17.94%**
****	**Parking Net**	**($7,893,511)**	**($8,992,018)**	**($7,421,397)**	**$472,114**	**5.98%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Parking 18						
Parking Administration 10018100						
*	**Payroll**	$959,580	$920,930	$1,021,424	$61,844	6.44%
*	**Benefits**	$14,360	$13,210	$4,600	($9,760)	-67.97%
*	**Administrative Svcs**	$18,400	$8,290	$18,500	$100	0.54%
*	**Contractual Services**	$283,670	$264,338	$268,000	($15,670)	-5.52%
*	**Maintenance & Repair**	$3,700	$1,500	$6,200	$2,500	67.57%
*	**Rentals**	$140,647	$140,587	$143,094	$2,447	1.74%
*	**Supplies**	$42,970	$34,720	$61,500	$18,530	43.12%
*	**Utilities**	$1,140	$1,270	$10,212	$9,072	795.79%
*	**Contributions**	$1,440	$1,440	$1,440	$0	0.00%
**	**Parking Administration**	**$1,465,907**	**$1,386,285**	**$1,534,970**	**$69,063**	**4.71%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Elm Street Garage 10018200						
*	**Payroll**	$206,185	$235,627	$212,867	$6,682	3.24%
*	**Benefits**	$1,725	$1,604	$1,615	($110)	-6.38%
*	**Contractual Services**	$31,060	$32,240	$32,830	$1,770	5.70%
*	**Maintenance & Repair**	$45,125	$45,125	$38,280	($6,845)	-15.17%
*	**Supplies**	$3,925	$3,925	$5,525	$1,600	40.76%
*	**Utilities**	$13,347	$11,550	$13,455	$108	0.81%
**	**Elm Street Garage**	**$301,367**	**$330,071**	**$304,572**	**$3,205**	**1.06%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Spring Street Garage 10018300						
*	**Payroll**	$290,563	$240,652	$307,316	$16,753	5.77%
*	**Benefits**	$1,100	$1,100	$1,100	$0	0.00%
*	**Contractual Services**	$63,185	$60,700	$71,224	$8,039	12.72%
*	**Maintenance & Repair**	$91,500	$91,400	$48,175	($43,325)	-47.35%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$5,550	$5,550	$7,300	$1,750	31.53%
*	**Utilities**	$41,576	$40,410	$41,730	$154	0.37%
*	**Capital Outlay**	$0	$0	$40,000	$40,000	---
**	**Spring Street Garage**	**$493,474**	**$439,812**	**$516,845**	**$23,371**	**4.74%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Temple Street Garage 10018400						
*	**Administrative Svcs**	$27,000	$17,800	$17,800	($9,200)	-34.07%
*	**Maintenance & Repair**	$100,000	$100,000	$100,000	$0	0.00%
**	**Temple Street Garage**	**$127,000**	**$117,800**	**$117,800**	**($9,200)**	**-7.24%**
****	**Parking**	**$2,387,748**	**$2,273,968**	**$2,474,187**	**$86,439**	**3.62%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Housing & Economic Development 19					
10019100 Total EXPENDITURE	$710,695	$635,308	$883,824	$173,129	24.36%
10019100 Total REVENUE	($710,695)	($635,308)	($883,824)	($173,129)	24.36%
** **Economic Development Admin NET**	**$0**	**$0**	**$0**	**$0**	---
10019200 Total EXPENDITURE	$28,522	$21,797	$28,522	$0	0.00%
10019200 Total REVENUE	($28,522)	($21,797)	($28,522)	$0	0.00%
** **Portland Development Corp NET**	**$0**	**$0**	**$0**	**$0**	---
10019300 Total EXPENDITURE	$538,174	$470,690	$574,738	$36,564	6.79%
10019300 Total REVENUE	($538,174)	($470,690)	($574,738)	($36,564)	6.79%
** **Housing & Community Dev NET**	**$0**	**$0**	**$0**	**$0**	---
**** **Housing & Economic Development Net**	**$0**	**$0**	**$0**	**$0**	---

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Housing & Economic Development 19						
Economic Development Admin 10019100						
*	**Payroll**	$622,480	$533,013	$704,689	$82,209	13.21%
*	**Benefits**	$1,620	$1,000	$960	($660)	-40.74%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$9,915	$8,395	$12,095	$2,180	21.99%
*	**Contractual Services**	$66,230	$83,200	$151,400	$85,170	128.60%
*	**Maintenance & Repair**	$0	$0	$2,870	$2,870	---
*	**Rentals**	$2,400	$2,200	$2,400	$0	0.00%
*	**Supplies**	$8,050	$7,500	$8,750	$700	8.70%
*	**Utilities**	$0	$0	$660	$660	---
**	**Economic Development Admin**	**$710,695**	**$635,308**	**$883,824**	**$173,129**	**24.36%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Portland Development Corp 10019200						
*	**Administrative Svcs**	$4,875	$1,600	$4,875	$0	0.00%
*	**Contractual Services**	$22,897	$19,647	$22,897	$0	0.00%
*	**Supplies**	$750	$550	$750	$0	0.00%
**	**Portland Development Corp**	**$28,522**	**$21,797**	**$28,522**	**$0**	**0.00%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Housing & Community Dev 10019300						
*	**Payroll**	$538,174	$470,690	$574,738	$36,564	6.79%
*	**Contractual Services**	$0	$0	$0	$0	---
**	**Housing & Community Dev**	**$538,174**	**$470,690**	**$574,738**	**$36,564**	**6.79%**
****	**Housing & Economic Development**	**$1,277,391**	**$1,127,795**	**$1,487,084**	**$209,693**	**16.42%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Police Department 21						
10021100 Total EXPENDITURE		$1,302,585	$1,438,096	$1,329,925	$27,340	2.10%
10021100 Total REVENUE		($147,741)	($152,085)	($165,827)	($18,086)	12.24%
**	**Police Administration NET**	**$1,154,844**	**$1,286,011**	**$1,164,098**	**$9,254**	**0.80%**
10021200 Total EXPENDITURE		$10,417,102	$10,732,589	$10,837,455	$420,353	4.04%
10021200 Total REVENUE		($966,139)	($1,071,100)	($1,169,087)	($202,948)	21.01%
**	**Uniformed Operations Group NET**	**$9,450,963**	**$9,661,489**	**$9,668,368**	**$217,405**	**2.30%**
10021300 Total EXPENDITURE		$1,872,765	$1,937,916	$2,047,944	$175,179	9.35%
10021300 Total REVENUE		($349,402)	($328,814)	($355,922)	($6,520)	1.87%
**	**Bureau Investigative Services NET**	**$1,523,363**	**$1,609,102**	**$1,692,022**	**$168,659**	**11.07%**
10021400 Total EXPENDITURE		$893,343	$930,943	$966,425	$73,082	8.18%
10021400 Total REVENUE		($78,888)	($32,500)	($78,888)	$0	0.00%
**	**Police Operation Support Svcs NET**	**$814,455**	**$898,443**	**$887,537**	**$73,082**	**8.97%**
10021500 Total EXPENDITURE		$0	$0	$0	$0	---
10021500 Total REVENUE		$0	$0	$0	$0	---
**	**Dispatch Services NET**	**$0**	**$0**	**$0**	**$0**	**---**
10021800 Total EXPENDITURE		$564,068	$451,102	$580,738	$16,670	2.96%
10021800 Total REVENUE		($564,068)	($451,102)	($580,738)	($16,670)	2.96%
**	**Jetport Security NET**	**$0**	**$0**	**$0**	**$0**	**---**
****	**Police Department Net**	**$12,943,625**	**$13,455,045**	**$13,412,025**	**$468,400**	**3.62%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Police Department 21						
Police Administration 10021100						
*	**Payroll**	$1,282,507	$1,415,658	$1,301,147	$18,640	1.45%
*	**Benefits**	$7,060	$9,179	$7,060	$0	0.00%
*	**Administrative Svcs**	$8,510	$10,000	$17,010	$8,500	99.88%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$200	$200	$400	$200	100.00%
*	**Rentals**	$2,508	$2,000	$2,508	$0	0.00%
*	**Supplies**	$1,800	$1,059	$1,800	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Police Administration**	**$1,302,585**	**$1,438,096**	**$1,329,925**	**$27,340**	**2.10%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Uniformed Operations Group 10021200						
*	**Payroll**	$9,789,676	$10,065,840	$10,179,041	$389,365	3.98%
*	**Benefits**	$158,053	$277,080	$164,300	$6,247	3.95%
*	**Administrative Svcs**	$43,360	$13,750	$44,185	$825	1.90%
*	**Contractual Services**	$196,911	$192,840	$161,109	($35,802)	-18.18%
*	**Maintenance & Repair**	$65,073	$38,588	$55,607	($9,466)	-14.55%
*	**Rentals**	$2,975	$1,975	$7,471	$4,496	151.13%
*	**Supplies**	$160,550	$141,516	$202,054	$41,504	25.85%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$504	$1,000	$23,688	$23,184	4600.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Uniformed Operations Group**	**$10,417,102**	**$10,732,589**	**$10,837,455**	**$420,353**	**4.04%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Bureau Investigative Services 10021300						
*	**Payroll**	$1,827,511	$1,805,000	$2,000,988	$173,477	9.49%
*	**Benefits**	$25,870	$121,226	$28,060	$2,190	8.47%
*	**Administrative Svcs**	$1,280	$1,000	$1,280	$0	0.00%
*	**Contractual Services**	$3,000	$1,940	$3,300	$300	10.00%
*	**Maintenance & Repair**	$2,000	$500	$2,000	$0	0.00%
*	**Rentals**	$2,704	$2,350	$1,916	($788)	-29.14%
*	**Supplies**	$10,400	$5,900	$10,400	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Bureau Investigative Services**	**$1,872,765**	**$1,937,916**	**$2,047,944**	**$175,179**	**9.35%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Police Operation Support Svcs 10021400						
*	**Payroll**	$660,212	$731,000	$704,423	$44,211	6.70%
*	**Benefits**	$6,000	$21,212	$5,000	($1,000)	-16.67%
*	**Administrative Svcs**	$123,950	$87,420	$155,385	$31,435	25.36%
*	**Contractual Services**	$12,395	$9,500	$8,800	($3,595)	-29.00%
*	**Maintenance & Repair**	$28,169	$27,111	$36,970	$8,801	31.24%
*	**Rentals**	$7,574	$6,000	$5,637	($1,937)	-25.57%
*	**Supplies**	$55,043	$48,700	$49,310	($5,733)	-10.42%
*	**Utilities**	$0	$0	$900	$900	---
**	**Police Operation Support Svcs**	**$893,343**	**$930,943**	**$966,425**	**$73,082**	**8.18%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Dispatch Services 10021500						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$0	$0	$0	$0	---
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
**	**Dispatch Services**	**$0**	**$0**	**$0**	**$0**	---

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Security 10021800						
*	**Payroll**	$542,605	$440,500	$557,822	$15,217	2.80%
*	**Benefits**	$16,815	$8,302	$16,815	$0	0.00%
*	**Administrative Svcs**	$1,450	$500	$1,000	($450)	-31.03%
*	**Maintenance & Repair**	$250	$0	$700	$450	180.00%
*	**Rentals**	$648	$500	$1,401	$753	116.20%
*	**Supplies**	$2,300	$1,300	$3,000	$700	30.43%
**	**Jetport Security**	**$564,068**	**$451,102**	**$580,738**	**$16,670**	**2.96%**
****	**Police Department**	**$15,049,863**	**$15,490,646**	**$15,762,487**	**$712,624**	**4.74%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Fire Department 22**					
10022000 Total REVENUE	$0	$0	$0	$0	---
** **Fire Department NET**	**$0**	**$0**	**$0**	**$0**	---
*** **Fire**	**$0**	**$0**	**$0**	**$0**	---
10022100 Total EXPENDITURE	$647,798	$643,100	$769,636	$121,838	18.81%
10022100 Total REVENUE	($99,785)	($102,335)	($103,785)	($4,000)	4.01%
** **Fire Administration NET**	**$548,013**	**$540,765**	**$665,851**	**$117,838**	**21.50%**
10022200 Total EXPENDITURE	$177,995	$271,795	$326,899	$148,904	83.66%
10022200 Total REVENUE	($34,921)	($40,000)	($34,921)	$0	0.00%
** **Fire Code Enforce & Comm Svcs NET**	**$143,074**	**$231,795**	**$291,978**	**$148,904**	**104.07%**
10022300 Total EXPENDITURE	$15,352,104	$16,630,459	$15,878,547	$526,443	3.43%
10022300 Total REVENUE	($3,227,800)	($3,489,300)	($3,769,300)	($541,500)	16.78%
** **Fire Field Operations NET**	**$12,124,304**	**$13,141,159**	**$12,109,247**	**($15,057)**	**-0.12%**
10022400 Total EXPENDITURE	$896,043	$901,643	$935,001	$38,958	4.35%
10022400 Total REVENUE	($124,625)	($125,000)	($134,250)	($9,625)	7.72%
** **Fire Operation Support Svcs NET**	**$771,418**	**$776,643**	**$800,751**	**$29,333**	**3.80%**
10022800 Total EXPENDITURE	$1,107,200	$1,231,388	$1,263,589	$156,389	14.12%
10022800 Total REVENUE	($1,107,200)	($1,231,388)	($1,263,589)	($156,389)	14.12%
** **Air Rescue Station NET**	**$0**	**$0**	**$0**	**$0**	---
**** **Fire Department Net**	**$13,586,809**	**$14,690,362**	**$13,867,827**	**$281,018**	**2.07%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Fire Department 22						
Fire Administration 10022100						
*	**Payroll**	$594,096	$587,580	$706,148	$112,052	18.86%
*	**Benefits**	$2,884	$4,202	$1,600	($1,284)	-44.52%
*	**Administrative Svcs**	$18,858	$18,958	$19,058	$200	1.06%
*	**Contractual Services**	$1,600	$2,000	$2,150	$550	34.38%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Rentals**	$2,160	$2,160	$8,160	$6,000	277.78%
*	**Supplies**	$28,200	$28,200	$30,300	$2,100	7.45%
*	**Utilities**	$0	$0	$2,220	$2,220	---
**	**Fire Administration**	**$647,798**	**$643,100**	**$769,636**	**$121,838**	**18.81%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Fire Code Enforce & Comm Svcs 10022200						
*	**Payroll**	$159,629	$250,700	$305,793	$146,164	91.56%
*	**Benefits**	$2,976	$4,495	$0	($2,976)	-100.00%
*	**Administrative Svcs**	$8,300	$8,300	$8,700	$400	4.82%
*	**Contractual Services**	$1,490	$2,700	$2,500	$1,010	67.79%
*	**Supplies**	$5,600	$5,600	$6,450	$850	15.18%
*	**Utilities**	$0	$0	$3,456	$3,456	---
**	**Fire Code Enforce & Comm Svcs**	**$177,995**	**$271,795**	**$326,899**	**$148,904**	**83.66%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Fire Field Operations 10022300						
*	**Payroll**	$14,014,236	$15,100,000	$14,617,995	$603,759	4.31%
*	**Benefits**	$176,832	$216,832	$242,035	$65,203	36.87%
*	**Administrative Svcs**	$252,040	$253,150	$222,525	($29,515)	-11.71%
*	**Contractual Services**	$165,761	$205,825	$124,286	($41,475)	-25.02%
*	**Maintenance & Repair**	$118,350	$181,100	$297,175	$178,825	151.10%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$325,375	$374,042	$351,325	$25,950	7.98%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$19,510	$19,510	$23,206	$3,696	18.94%
*	**Capital Outlay**	$280,000	$280,000	$0	($280,000)	-100.00%
**	**Fire Field Operations**	**$15,352,104**	**$16,630,459**	**$15,878,547**	**$526,443**	**3.43%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Fire Operation Support Svcs 10022400						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$1,075	$1,075	$1,075	$0	0.00%
*	**Contractual Services**	$23,705	$23,705	$20,205	($3,500)	-14.76%
*	**Maintenance & Repair**	$194,655	$194,655	$211,693	$17,038	8.75%
*	**Rentals**	$410,360	$410,360	$426,550	$16,190	3.95%
*	**Supplies**	$58,900	$64,500	$53,400	($5,500)	-9.34%
*	**Utilities**	$207,348	$207,348	$222,078	$14,730	7.10%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Fire Operation Support Svcs**	**$896,043**	**$901,643**	**$935,001**	**$38,958**	**4.35%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Air Rescue Station 10022800						
*	**Payroll**	$830,383	$954,383	$1,055,683	$225,300	27.13%
*	**Benefits**	$15,780	$15,780	$17,275	$1,495	9.47%
*	**Administrative Svcs**	$108,580	$108,580	$54,080	($54,500)	-50.19%
*	**Contractual Services**	$4,078	$4,078	$3,778	($300)	-7.36%
*	**Maintenance & Repair**	$91,725	$91,725	$64,350	($27,375)	-29.84%
*	**Supplies**	$40,410	$40,598	$41,010	$600	1.48%
*	**Minor Capital Items**	$0	$0	$7,550	$7,550	---
*	**Utilities**	$16,244	$16,244	$19,863	$3,619	22.28%
**	**Air Rescue Station**	**$1,107,200**	**$1,231,388**	**$1,263,589**	**$156,389**	**14.12%**
****	**Fire Department**	**$18,181,140**	**$19,678,385**	**$19,173,672**	**$992,532**	**5.46%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Dispatch Services 23					
10023500 Total EXPENDITURE	$2,417,816	$2,309,901	$2,418,809	$993	0.04%
10023500 Total REVENUE	($1,116,240)	($1,116,240)	($1,127,544)	($11,304)	1.01%
** **Dispatch Services NET**	**$1,301,576**	**$1,193,661**	**$1,291,265**	**($10,311)**	**-0.79%**
**** **Dispatch Services Net**	**$1,301,576**	**$1,193,661**	**$1,291,265**	**($10,311)**	**-0.79%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Dispatch Services 23						
Dispatch Services 10023500						
*	**Payroll**	$2,318,270	$2,251,000	$2,307,362	($10,908)	-0.47%
*	**Benefits**	$16,700	$10,500	$13,100	($3,600)	-21.56%
*	**Administrative Svcs**	$11,675	$5,450	$11,925	$250	2.14%
*	**Contractual Services**	$17,680	$15,280	$19,910	$2,230	12.61%
*	**Maintenance & Repair**	$14,270	$11,530	$12,431	($1,839)	-12.89%
*	**Rentals**	$641	$641	$666	$25	3.90%
*	**Supplies**	$10,500	$10,000	$21,375	$10,875	103.57%
*	**Minor Capital Items**	$15,000	$5,000	$15,000	$0	0.00%
*	**Utilities**	$13,080	$500	$17,040	$3,960	30.28%
****	**Dispatch Services**	**$2,417,816**	**$2,309,901**	**$2,418,809**	**$993**	**0.04%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Dept of Planning & Development 24**					
10024100 Total EXPENDITURE	$229,214	$229,886	$255,084	$25,870	11.29%
10024100 Total REVENUE	($30,000)	($30,000)	($30,000)	$0	0.00%
**** Planning & Development Admin NET**	**$199,214**	**$199,886**	**$225,084**	**$25,870**	**12.99%**
10024200 Total EXPENDITURE	$1,369,054	$1,430,819	$1,316,183	($52,871)	-3.86%
10024200 Total REVENUE	($709,313)	($541,183)	($653,322)	$55,991	-7.89%
**** Planning NET**	**$659,741**	**$889,636**	**$662,861**	**$3,120**	**0.47%**
****** Dept of Planning & Development Net**	**$858,955**	**$1,089,522**	**$887,945**	**$28,990**	**3.38%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Dept of Planning & Development 24						
Planning & Development Admin 10024100						
*	**Payroll**	$221,164	$223,164	$248,534	$27,370	12.38%
*	**Benefits**	$600	$600	$1,100	$500	83.33%
*	**Administrative Svcs**	$4,200	$3,100	$4,700	$500	11.90%
*	**Contractual Services**	$250	$0	$250	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$3,000	$3,022	$500	($2,500)	-83.33%
**	**Planning & Development Admin**	**$229,214**	**$229,886**	**$255,084**	**$25,870**	**11.29%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Planning 10024200						
*	**Payroll**	$992,264	$990,764	$1,017,223	$24,959	2.52%
*	**Benefits**	$1,450	$967	$850	($600)	-41.38%
*	**Administrative Svcs**	$16,120	$15,244	$12,950	($3,170)	-19.67%
*	**Contractual Services**	$323,600	$392,824	$202,100	($121,500)	-37.55%
*	**Maintenance & Repair**	$7,820	$7,820	$48,060	$40,240	514.58%
*	**Rentals**	$15,600	$11,000	$15,600	$0	0.00%
*	**Supplies**	$12,200	$12,200	$18,200	$6,000	49.18%
*	**Utilities**	$0	$0	$1,200	$1,200	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Planning**	**$1,369,054**	**$1,430,819**	**$1,316,183**	**($52,871)**	**-3.86%**
****	**Dept of Planning & Development**	**$1,598,268**	**$1,660,705**	**$1,571,267**	**($27,001)**	**-1.69%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Permitting & Inspections 25					
10025100 Total EXPENDITURE	$179,556	$178,000	$193,366	$13,810	7.69%
** **Permitting & Inspections Admin NET**	**$179,556**	**$178,000**	**$193,366**	**$13,810**	**7.69%**
10025200 Total EXPENDITURE	$1,078,915	$1,032,300	$1,254,118	$175,203	16.24%
10025200 Total REVENUE	($2,670,500)	($2,892,600)	($2,860,500)	($190,000)	7.11%
** **Inspections NET**	**($1,591,585)**	**($1,860,300)**	**($1,606,382)**	**($14,797)**	**-0.93%**
10025300 Total EXPENDITURE	$591,019	$602,484	$653,111	$62,092	10.51%
10025300 Total REVENUE	($1,011,450)	($808,300)	($908,428)	$103,022	-10.19%
** **Housing Safety NET**	**($420,431)**	**($205,816)**	**($255,317)**	**$165,114**	**39.27%**
10025400 Total EXPENDITURE	$322,894	$322,700	$356,150	$33,256	10.30%
10025400 Total REVENUE	($1,430,469)	($1,322,445)	($1,513,661)	($83,192)	5.82%
** **Business Licensing NET**	**($1,107,575)**	**($999,745)**	**($1,157,511)**	**($49,936)**	**-4.51%**
**** **Permitting & Inspections Net**	**($2,940,035)**	**($2,887,861)**	**($2,825,844)**	**$114,191**	**3.88%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22

Permitting & Inspections 25

Permitting & Inspections Admin 10025100

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
*	**Payroll**	$176,456	$176,000	$185,935	$9,479	5.37%
*	**Benefits**	$600	$600	$0	($600)	-100.00%
*	**Administrative Svcs**	$1,500	$500	$600	($900)	-60.00%
*	**Contractual Services**	$200	$100	$200	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$1,946	$1,946	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$4,025	$3,225	403.13%
*	**Utilities**	$0	$0	$660	$660	---
**	**Permitting & Inspections Admin**	**$179,556**	**$178,000**	**$193,366**	**$13,810**	**7.69%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Inspections 10025200						
*	**Payroll**	$1,031,210	$991,364	$1,171,796	$140,586	13.63%
*	**Benefits**	$9,480	$9,480	$6,600	($2,880)	-30.38%
*	**Administrative Svcs**	$17,525	$10,585	$17,200	($325)	-1.85%
*	**Contractual Services**	$10,000	$9,800	$12,000	$2,000	20.00%
*	**Maintenance & Repair**	$0	$0	$13,242	$13,242	---
*	**Rentals**	$1,800	$1,800	$1,800	$0	0.00%
*	**Supplies**	$8,900	$9,271	$27,700	$18,800	211.24%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$3,780	$3,780	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Inspections**	**$1,078,915**	**$1,032,300**	**$1,254,118**	**$175,203**	**16.24%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Housing Safety 10025300						
*	**Payroll**	$540,065	$544,565	$590,947	$50,882	9.42%
*	**Benefits**	$5,880	$12,409	$4,800	($1,080)	-18.37%
*	**Administrative Svcs**	$3,725	$2,975	$3,725	$0	0.00%
*	**Contractual Services**	$36,995	$37,810	$42,399	$5,404	14.61%
*	**Maintenance & Repair**	$0	$0	$6,346	$6,346	---
*	**Rentals**	$504	$504	$504	$0	0.00%
*	**Supplies**	$3,850	$4,221	$3,250	($600)	-15.58%
*	**Utilities**	$0	$0	$1,140	$1,140	---
**	**Housing Safety**	**$591,019**	**$602,484**	**$653,111**	**$62,092**	**10.51%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Business Licensing 10025400						
*	**Payroll**	$280,176	$280,176	$305,536	$25,360	9.05%
*	**Benefits**	$2,924	$2,924	$2,650	($274)	-9.37%
*	**Administrative Svcs**	$755	$680	$1,255	$500	66.23%
*	**Contractual Services**	$31,920	$31,920	$35,220	$3,300	10.34%
*	**Maintenance & Repair**	$0	$0	$1,650	$1,650	---
*	**Rentals**	$2,064	$2,000	$2,064	$0	0.00%
*	**Supplies**	$5,055	$5,000	$6,455	$1,400	27.70%
*	**Utilities**	$0	$0	$1,320	$1,320	---
**	**Business Licensing**	**$322,894**	**$322,700**	**$356,150**	**$33,256**	**10.30%**
****	**Permitting & Inspections**	**$2,172,384**	**$2,135,484**	**$2,456,745**	**$284,361**	**13.09%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Information Technology 29					
10029100 Total EXPENDITURE	$2,858,804	$2,635,787	$2,892,962	$34,158	1.19%
10029100 Total REVENUE	($313,180)	($313,180)	($322,599)	($9,419)	3.01%
** **Information Technology NET**	**$2,545,624**	**$2,322,607**	**$2,570,363**	**$24,739**	**0.97%**
**** **Information Technology Net**	**$2,545,624**	**$2,322,607**	**$2,570,363**	**$24,739**	**0.97%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Information Technology 29						
Information Technology 10029100						
*	**Payroll**	$1,223,715	$1,198,803	$1,342,829	$119,114	9.73%
*	**Benefits**	$5,280	$17,346	$1,800	($3,480)	-65.91%
*	**Administrative Svcs**	$3,950	$3,950	$2,650	($1,300)	-32.91%
*	**Contractual Services**	$499,317	$484,984	$211,435	($287,882)	-57.66%
*	**Maintenance & Repair**	$768,902	$637,919	$966,189	$197,287	25.66%
*	**Rentals**	$12,000	$12,000	$12,000	$0	0.00%
*	**Supplies**	$31,000	$31,000	$31,000	$0	0.00%
*	**Utilities**	$314,640	$249,785	$325,059	$10,419	3.31%
*	**Capital Outlay**	$0	$0	$0	$0	---
****	**Information Technology**	**$2,858,804**	**$2,635,787**	**$2,892,962**	**$34,158**	**1.19%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Public Works 31						
10031100 Total EXPENDITURE		$705,111	$686,276	$787,173	$82,062	11.64%
10031100 Total REVENUE		($273,895)	($279,895)	($339,183)	($65,288)	23.84%
**	**Public Works Administration NET**	**$431,216**	**$406,381**	**$447,990**	**$16,774**	**3.89%**
10031202 Total EXPENDITURE		$1,773,724	$1,647,400	$1,906,294	$132,570	7.47%
10031202 Total REVENUE		($2,300)	($1,750)	($2,000)	$300	-13.04%
**	**Districting NET**	**$1,771,424**	**$1,645,650**	**$1,904,294**	**$132,870**	**7.50%**
10031203 Total EXPENDITURE		$2,413,927	$2,390,370	$2,807,094	$393,167	16.29%
10031203 Total REVENUE		($2,161,810)	($2,179,402)	($2,405,293)	($243,483)	11.26%
**	**Solid Waste NET**	**$252,117**	**$210,968**	**$401,801**	**$149,684**	**59.37%**
10031204 Total EXPENDITURE		$193,926	$202,725	$199,907	$5,981	3.08%
10031204 Total REVENUE		($69,814)	($74,460)	($71,989)	($2,175)	3.12%
**	**Communications NET**	**$124,112**	**$128,265**	**$127,918**	**$3,806**	**3.07%**
10031205 Total EXPENDITURE		$414,126	$393,545	$411,055	($3,071)	-0.74%
10031205 Total REVENUE		($414,126)	($414,126)	($411,055)	$3,071	-0.74%
**	**Portland Downtown District NET**	**$0**	**($20,581)**	**$0**	**$0**	**---**
10031206 Total EXPENDITURE		$1,383,835	$1,294,296	$1,504,853	$121,018	8.75%
10031206 Total REVENUE		($106,450)	($99,300)	($106,450)	$0	0.00%
**	**Winter Operations NET**	**$1,277,385**	**$1,194,996**	**$1,398,403**	**$121,018**	**9.47%**
10031207 Total EXPENDITURE		$757,211	$966,771	$823,097	$65,886	8.70%
10031207 Total REVENUE		($3,454)	($3,454)	$0	$3,454	-100.00%
**	**Island Services NET**	**$753,757**	**$963,317**	**$823,097**	**$69,340**	**9.20%**
10031208 Total EXPENDITURE		$1,547,308	$1,448,599	$1,667,028	$119,720	7.74%
10031208 Total REVENUE		($10,450)	($10,250)	($10,450)	$0	0.00%
**	**Traffic & Transportation Ops NET**	**$1,536,858**	**$1,438,349**	**$1,656,578**	**$119,720**	**7.79%**
***	**PW Operations**	**$5,715,653**	**$5,560,964**	**$6,312,091**	**$596,438**	**10.44%**
10031302 Total EXPENDITURE		$441,885	$465,080	$484,194	$42,309	9.57%
10031302 Total REVENUE		($1,131,330)	($1,334,000)	($1,286,868)	($155,538)	13.75%
**	**Transportation Engineering NET**	**($689,445)**	**($868,920)**	**($802,674)**	**($113,229)**	**-16.42%**
10031303 Total EXPENDITURE		$1,268,444	$1,167,427	$1,346,075	$77,631	6.12%
10031303 Total REVENUE		($948,923)	($940,832)	($998,057)	($49,134)	5.18%

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
**	**Engineering NET**	**$319,521**	**$226,595**	**$348,018**	**$28,497**	**8.92%**
***	**PW Engineering Division**	**($369,924)**	**($642,325)**	**($454,656)**	**($84,732)**	**-22.91%**
10031400	Total EXPENDITURE	$3,552,126	$3,710,754	$4,376,633	$824,507	23.21%
10031400	Total REVENUE	($220,051)	($239,730)	($265,489)	($45,438)	20.65%
**	**Fleet Services NET**	**$3,332,075**	**$3,471,024**	**$4,111,144**	**$779,069**	**23.38%**
****	**Public Works Net**	**$9,109,020**	**$8,796,044**	**$10,416,569**	**$1,307,549**	**14.35%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Works 31						
Public Works Administration 10031100						
*	**Payroll**	$648,849	$640,800	$722,621	$73,772	11.37%
*	**Benefits**	$2,052	$1,550	$1,920	($132)	-6.43%
*	**Administrative Svcs**	$8,730	$4,750	$11,310	$2,580	29.55%
*	**Contractual Services**	$6,280	$1,600	$3,750	($2,530)	-40.29%
*	**Maintenance & Repair**	$27,950	$25,600	$30,390	$2,440	8.73%
*	**Rentals**	$3,000	$2,500	$3,000	$0	0.00%
*	**Supplies**	$8,250	$9,476	$13,750	$5,500	66.67%
*	**Utilities**	$0	$0	$432	$432	---
**	**Public Works Administration**	**$705,111**	**$686,276**	**$787,173**	**$82,062**	**11.64%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Districting 10031202						
*	**Payroll**	$1,537,949	$1,440,000	$1,656,699	$118,750	7.72%
*	**Benefits**	$15,630	$13,000	$11,270	($4,360)	-27.90%
*	**Administrative Svcs**	$1,651	$954	$8,120	$6,469	391.82%
*	**Contractual Services**	$59,419	$45,444	$60,430	$1,011	1.70%
*	**Maintenance & Repair**	$2,200	$2,200	$2,500	$300	13.64%
*	**Rentals**	$14,500	$14,500	$14,500	$0	0.00%
*	**Supplies**	$142,375	$131,200	$148,575	$6,200	4.35%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$102	$4,200	$4,200	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Districting**	**$1,773,724**	**$1,647,400**	**$1,906,294**	**$132,570**	**7.47%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Solid Waste 10031203						
*	**Payroll**	$931,717	$820,000	$1,037,137	$105,420	11.31%
*	**Benefits**	$10,740	$8,150	$9,860	($880)	-8.19%
*	**Administrative Svcs**	$9,630	$9,630	$16,567	$6,937	72.04%
*	**Contractual Services**	$1,440,110	$1,528,750	$1,722,230	$282,120	19.59%
*	**Maintenance & Repair**	$4,680	$4,680	$5,280	$600	12.82%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$13,570	$15,660	$12,420	($1,150)	-8.47%
*	**Utilities**	$3,480	$3,500	$3,600	$120	3.45%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Solid Waste**	**$2,413,927**	**$2,390,370**	**$2,807,094**	**$393,167**	**16.29%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Communications 10031204						
*	**Payroll**	$181,351	$190,500	$184,532	$3,181	1.75%
*	**Benefits**	$1,125	$1,125	$1,125	$0	0.00%
*	**Administrative Svcs**	$0	$0	$100	$100	---
*	**Contractual Services**	$5,700	$5,700	$7,000	$1,300	22.81%
*	**Maintenance & Repair**	$500	$900	$500	$0	0.00%
*	**Rentals**	$1,700	$1,200	$1,100	($600)	-35.29%
*	**Supplies**	$3,550	$3,300	$5,550	$2,000	56.34%
**	**Communications**	**$193,926**	**$202,725**	**$199,907**	**$5,981**	**3.08%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Portland Downtown District 10031205						
*	**Payroll**	$379,196	$347,310	$387,355	$8,159	2.15%
*	**Benefits**	$3,450	$2,100	$3,450	$0	0.00%
*	**Administrative Svcs**	$190	$190	$390	$200	105.26%
*	**Contractual Services**	$50	$16,050	$300	$250	500.00%
*	**Maintenance & Repair**	$500	$475	$300	($200)	-40.00%
*	**Rentals**	$360	$360	$360	$0	0.00%
*	**Supplies**	$16,010	$16,010	$14,900	($1,110)	-6.93%
*	**Minor Capital Items**	$9,710	$9,700	$0	($9,710)	-100.00%
*	**Utilities**	$4,660	$1,350	$4,000	($660)	-14.16%
**	**Portland Downtown District**	**$414,126**	**$393,545**	**$411,055**	**($3,071)**	**-0.74%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Winter Operations 10031206						
*	**Payroll**	$409,835	$345,000	$435,396	$25,561	6.24%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$10,900	$8,000	$15,600	$4,700	43.12%
*	**Contractual Services**	$140,305	$140,305	$145,265	$4,960	3.54%
*	**Maintenance & Repair**	$5,000	$3,000	$5,000	$0	0.00%
*	**Rentals**	$389,780	$389,780	$447,500	$57,720	14.81%
*	**Supplies**	$427,235	$406,975	$454,856	$27,621	6.47%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$780	$1,236	$1,236	$456	58.46%
**	**Winter Operations**	**$1,383,835**	**$1,294,296**	**$1,504,853**	**$121,018**	**8.75%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Island Services 10031207						
*	**Payroll**	$530,846	$448,000	$561,192	$30,346	5.72%
*	**Benefits**	$4,795	$2,550	$4,935	$140	2.92%
*	**Administrative Svcs**	$650	$3,350	$6,700	$6,050	930.77%
*	**Contractual Services**	$152,195	$170,290	$169,070	$16,875	11.09%
*	**Maintenance & Repair**	$3,739	$2,500	$6,500	$2,761	73.83%
*	**Rentals**	$19,086	$24,000	$20,200	$1,114	5.84%
*	**Supplies**	$33,700	$29,400	$41,700	$8,000	23.74%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$12,200	$9,060	$12,800	$600	4.92%
*	**Capital Outlay**	$0	$277,621	$0	$0	---
**	**Island Services**	**$757,211**	**$966,771**	**$823,097**	**$65,886**	**8.70%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Traffic & Transportation Ops 10031208						
*	**Payroll**	$537,099	$433,573	$585,291	$48,192	8.97%
*	**Benefits**	$8,350	$6,000	$4,390	($3,960)	-47.43%
*	**Administrative Svcs**	$4,215	$4,950	$6,565	$2,350	55.75%
*	**Contractual Services**	$311,355	$320,280	$335,415	$24,060	7.73%
*	**Maintenance & Repair**	$81,124	$79,075	$90,087	$8,963	11.05%
*	**Rentals**	$400	$400	$780	$380	95.00%
*	**Supplies**	$135,646	$136,546	$148,256	$12,610	9.30%
*	**Minor Capital Items**	$30,275	$30,275	$40,600	$10,325	34.10%
*	**Utilities**	$438,844	$437,500	$440,644	$1,800	0.41%
*	**Capital Outlay**	$0	$0	$15,000	$15,000	---
**	**Traffic & Transportation Ops**	**$1,547,308**	**$1,448,599**	**$1,667,028**	**$119,720**	**7.74%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Transportation Engineering 10031302						
*	**Payroll**	$401,680	$432,025	$429,144	$27,464	6.84%
*	**Benefits**	$3,640	$2,700	$3,160	($480)	-13.19%
*	**Administrative Svcs**	$12,265	$5,775	$11,190	($1,075)	-8.76%
*	**Contractual Services**	$13,055	$12,955	$12,950	($105)	-0.80%
*	**Maintenance & Repair**	$5,000	$5,000	$20,000	$15,000	300.00%
*	**Rentals**	$0	$200	$0	$0	---
*	**Supplies**	$6,245	$6,425	$7,750	$1,505	24.10%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
**	**Transportation Engineering**	**$441,885**	**$465,080**	**$484,194**	**$42,309**	**9.57%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Engineering 10031303						
*	**Payroll**	$1,208,102	$1,093,600	$1,282,381	$74,279	6.15%
*	**Benefits**	$3,300	$2,700	$2,580	($720)	-21.82%
*	**Administrative Svcs**	$10,190	$5,190	$9,750	($440)	-4.32%
*	**Contractual Services**	$29,750	$43,845	$28,300	($1,450)	-4.87%
*	**Maintenance & Repair**	$2,150	$2,150	$5,560	$3,410	158.60%
*	**Rentals**	$1,560	$1,560	$1,560	$0	0.00%
*	**Supplies**	$13,200	$17,982	$14,900	$1,700	12.88%
*	**Utilities**	$192	$400	$1,044	$852	443.75%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Engineering**	**$1,268,444**	**$1,167,427**	**$1,346,075**	**$77,631**	**6.12%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Fleet Services 10031400						
*	**Payroll**	$1,502,972	$1,365,000	$1,641,395	$138,423	9.21%
*	**Benefits**	$32,400	$25,500	$29,458	($2,942)	-9.08%
*	**Administrative Svcs**	$4,850	$4,850	$27,550	$22,700	468.04%
*	**Contractual Services**	$1,522	$1,372	$2,555	$1,033	67.87%
*	**Maintenance & Repair**	$1,273,000	$1,319,500	$1,339,100	$66,100	5.19%
*	**Rentals**	$10,480	$92,480	$11,080	$600	5.73%
*	**Supplies**	$726,902	$841,000	$1,163,335	$436,433	60.04%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$500	$2,160	$2,160	---
*	**Capital Outlay**	$0	$60,552	$160,000	$160,000	---
**	**Fleet Services**	**$3,552,126**	**$3,710,754**	**$4,376,633**	**$824,507**	**23.21%**
****	**Public Works**	**$14,451,623**	**$14,373,243**	**$16,313,403**	**$1,861,780**	**12.88%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Parks, Rec & Facilities 33					
10033000 Total REVENUE	($1,500,000)	($1,500,000)	$0	$1,500,000	-100.00%
** **Parks & Recreation Department NET**	**($1,500,000)**	**($1,500,000)**	**$0**	**$1,500,000**	**100.00%**
*** **Parks & Recreation**	**($1,500,000)**	**($1,500,000)**	**$0**	**$1,500,000**	**100.00%**
10033100 Total EXPENDITURE	$418,208	$414,198	$514,589	$96,381	23.05%
** **Parks Rec & Fac Administration NET**	**$418,208**	**$414,198**	**$514,589**	**$96,381**	**23.05%**
10033202 Total EXPENDITURE	$819,594	$817,365	$1,057,088	$237,494	28.98%
10033202 Total REVENUE	($109,180)	($160,375)	($167,605)	($58,425)	53.51%
** **Parks NET**	**$710,414**	**$656,990**	**$889,483**	**$179,069**	**25.21%**
10033203 Total EXPENDITURE	$771,079	$775,398	$834,291	$63,212	8.20%
10033203 Total REVENUE	($9,900)	($9,900)	($9,900)	$0	0.00%
** **Forestry NET**	**$761,179**	**$765,498**	**$824,391**	**$63,212**	**8.30%**
10033204 Total EXPENDITURE	$919,875	$891,760	$942,489	$22,614	2.46%
10033204 Total REVENUE	($327,698)	($409,806)	($442,695)	($114,997)	35.09%
** **Athletic Facilities NET**	**$592,177**	**$481,954**	**$499,794**	**($92,383)**	**-15.60%**
10033205 Total EXPENDITURE	$823,303	$674,644	$785,723	($37,580)	-4.56%
10033205 Total REVENUE	($742,154)	($754,572)	($876,224)	($134,070)	18.06%
** **Cemeteries NET**	**$81,149**	**($79,928)**	**($90,501)**	**($171,650)**	**-211.52%**
*** **Parks Division**	**$2,144,919**	**$1,824,514**	**$2,123,167**	**($21,752)**	**-1.01%**
10033302 Total EXPENDITURE	$1,510,842	$1,464,292	$1,809,159	$298,317	19.75%
10033302 Total REVENUE	($1,199,355)	($1,510,997)	($1,865,098)	($665,743)	55.51%
** **Recreation NET**	**$311,487**	**($46,705)**	**($55,939)**	**($367,426)**	**-117.96%**
10033303 Total EXPENDITURE	$542,260	$513,490	$536,670	($5,590)	-1.03%
10033303 Total REVENUE	($233,420)	($253,747)	($243,981)	($10,561)	4.52%
** **Aquatics NET**	**$308,840**	**$259,743**	**$292,689**	**($16,151)**	**-5.23%**
10033304 Total EXPENDITURE	$1,008,813	$1,002,612	$1,050,902	$42,089	4.17%
10033304 Total REVENUE	($1,217,064)	($1,429,080)	($1,532,850)	($315,786)	25.95%
** **Riverside Golf Course NET**	**($208,251)**	**($426,468)**	**($481,948)**	**($273,697)**	**-131.43%**
10033305 Total EXPENDITURE	$19,660	$19,660	$29,660	$10,000	50.86%
10033305 Total REVENUE	($24,160)	($22,613)	($32,260)	($8,100)	33.53%
** **Golf Course Restaurant NET**	**($4,500)**	**($2,953)**	**($2,600)**	**$1,900**	**42.22%**
10033306 Total EXPENDITURE	$522,891	$501,534	$531,153	$8,262	1.58%

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
10033306 Total REVENUE		($532,375)	($510,566)	($546,225)	($13,850)	2.60%
**	**Ice Arena NET**	**($9,484)**	**($9,032)**	**($15,072)**	**($5,588)**	**-58.92%**
***	**Recreation Division**	**$398,092**	**($225,415)**	**($262,870)**	**($660,962)**	**-166.03%**
10033401 Total EXPENDITURE		$472,515	$793,978	$924,265	$451,750	95.61%
10033401 Total REVENUE		($610,370)	($938,703)	($742,550)	($132,180)	21.66%
**	**Public Assemblies Admin NET**	**($137,855)**	**($144,725)**	**$181,715**	**$319,570**	**231.82%**
10033402 Total EXPENDITURE		$389,405	$463,920	$532,466	$143,061	36.74%
10033402 Total REVENUE		($389,750)	($361,932)	($507,500)	($117,750)	30.21%
**	**Concessions NET**	**($345)**	**$101,988**	**$24,966**	**$25,311**	**7336.52%**
10033404 Total EXPENDITURE		$878,807	$900,430	$1,003,164	$124,357	14.15%
**	**Custodial Services NET**	**$878,807**	**$900,430**	**$1,003,164**	**$124,357**	**14.15%**
10033405 Total EXPENDITURE		$93,732	$144,318	$147,514	$53,782	57.38%
10033405 Total REVENUE		($382,267)	($480,451)	($571,425)	($189,158)	49.48%
**	**Merrill Auditorium NET**	**($288,535)**	**($336,133)**	**($423,911)**	**($135,376)**	**-46.92%**
***	**Public Assemblies**	**$452,072**	**$521,560**	**$785,934**	**$333,862**	**73.85%**
****	**Parks, Rec & Facilities Net**	**$1,913,291**	**$1,034,857**	**$3,160,820**	**$1,247,529**	**65.20%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Parks, Rec & Facilities 33						
Parks Rec & Fac Administration 10033100						
*	**Payroll**	$373,270	$371,178	$435,371	$62,101	16.64%
*	**Benefits**	$600	$549	$1,200	$600	100.00%
*	**Administrative Svcs**	$13,997	$13,465	$24,490	$10,493	74.97%
*	**Contractual Services**	$15,868	$14,577	$9,100	($6,768)	-42.65%
*	**Maintenance & Repair**	$0	$0	$19,640	$19,640	---
*	**Rentals**	$2,520	$2,520	$4,800	$2,280	90.48%
*	**Supplies**	$11,953	$11,909	$18,500	$6,547	54.77%
*	**Utilities**	$0	$0	$1,488	$1,488	---
**	**Parks Rec & Fac Administration**	**$418,208**	**$414,198**	**$514,589**	**$96,381**	**23.05%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Parks 10033202						
*	**Payroll**	$589,169	$547,028	$783,263	$194,094	32.94%
*	**Benefits**	$9,900	$17,172	$11,820	$1,920	19.39%
*	**Administrative Svcs**	$2,025	$1,731	$11,025	$9,000	444.44%
*	**Contractual Services**	$46,700	$54,178	$69,700	$23,000	49.25%
*	**Maintenance & Repair**	$0	$0	$3,000	$3,000	---
*	**Rentals**	$24,000	$30,912	$24,000	$0	0.00%
*	**Supplies**	$72,500	$70,399	$78,500	$6,000	8.28%
*	**Minor Capital Items**	$7,500	$6,192	$7,500	$0	0.00%
*	**Utilities**	$67,800	$63,253	$68,280	$480	0.71%
*	**Capital Outlay**	$0	$26,500	$0	$0	---
**	**Parks**	**$819,594**	**$817,365**	**$1,057,088**	**$237,494**	**28.98%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Forestry 10033203						
*	**Payroll**	$629,349	$611,912	$680,861	$51,512	8.18%
*	**Benefits**	$10,335	$9,539	$8,335	($2,000)	-19.35%
*	**Administrative Svcs**	$5,505	$4,753	$9,005	$3,500	63.58%
*	**Contractual Services**	$74,300	$94,690	$87,300	$13,000	17.50%
*	**Maintenance & Repair**	$1,700	$1,500	$1,700	$0	0.00%
*	**Supplies**	$44,690	$47,804	$44,690	$0	0.00%
*	**Minor Capital Items**	$5,200	$5,200	$0	($5,200)	-100.00%
*	**Utilities**	$0	$0	$2,400	$2,400	---
**	**Forestry**	**$771,079**	**$775,398**	**$834,291**	**$63,212**	**8.20%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Athletic Facilities 10033204						
*	**Payroll**	$614,602	$597,956	$634,716	$20,114	3.27%
*	**Benefits**	$8,640	$7,789	$7,680	($960)	-11.11%
*	**Administrative Svcs**	$3,700	$4,136	$7,200	$3,500	94.59%
*	**Contractual Services**	$17,750	$17,110	$17,750	$0	0.00%
*	**Maintenance & Repair**	$18,000	$15,600	$18,000	$0	0.00%
*	**Rentals**	$44,484	$44,484	$44,484	$0	0.00%
*	**Supplies**	$144,299	$138,629	$143,299	($1,000)	-0.69%
*	**Minor Capital Items**	$9,400	$9,400	$9,400	$0	0.00%
*	**Utilities**	$59,000	$54,138	$59,960	$960	1.63%
*	**Capital Outlay**	$0	$2,518	$0	$0	---
**	**Athletic Facilities**	**$919,875**	**$891,760**	**$942,489**	**$22,614**	**2.46%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Cemeteries 10033205						
*	**Payroll**	$647,143	$531,188	$587,250	($59,893)	-9.25%
*	**Benefits**	$5,974	$2,496	$4,692	($1,282)	-21.46%
*	**Administrative Svcs**	$3,380	$2,089	$4,880	$1,500	44.38%
*	**Contractual Services**	$29,172	$32,276	$36,672	$7,500	25.71%
*	**Maintenance & Repair**	$54,070	$14,070	$49,090	($4,980)	-9.21%
*	**Rentals**	$7,350	$6,463	$7,350	$0	0.00%
*	**Supplies**	$53,550	$65,420	$59,325	$5,775	10.78%
*	**Minor Capital Items**	$2,700	$3,556	$5,000	$2,300	85.19%
*	**Utilities**	$6,964	$4,086	$7,464	$500	7.18%
*	**Capital Outlay**	$13,000	$13,000	$24,000	$11,000	84.62%
**	**Cemeteries**	**$823,303**	**$674,644**	**$785,723**	**($37,580)**	**-4.56%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Recreation 10033302						
*	**Payroll**	$1,277,696	$1,280,466	$1,499,499	$221,803	17.36%
*	**Benefits**	$12,830	$11,548	$7,005	($5,825)	-45.40%
*	**Administrative Svcs**	$19,910	$21,121	$22,470	$2,560	12.86%
*	**Contractual Services**	$107,761	$71,822	$150,625	$42,864	39.78%
*	**Maintenance & Repair**	$0	$0	$10,500	$10,500	---
*	**Rentals**	$24,660	$16,160	$52,300	$27,640	112.08%
*	**Supplies**	$64,145	$59,335	$47,480	($16,665)	-25.98%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$3,840	$3,840	$19,280	$15,440	402.08%
**	**Recreation**	**$1,510,842**	**$1,464,292**	**$1,809,159**	**$298,317**	**19.75%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Aquatics 10033303						
*	**Payroll**	$454,849	$425,952	$425,755	($29,094)	-6.40%
*	**Benefits**	$2,960	$2,161	$2,360	($600)	-20.27%
*	**Administrative Svcs**	$2,691	$1,541	$2,705	$14	0.52%
*	**Contractual Services**	$25,110	$31,027	$42,700	$17,590	70.05%
*	**Maintenance & Repair**	$2,100	$2,114	$3,100	$1,000	47.62%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,700	$30,726	$37,700	$0	0.00%
*	**Utilities**	$16,850	$19,969	$22,350	$5,500	32.64%
**	**Aquatics**	**$542,260**	**$513,490**	**$536,670**	**($5,590)**	**-1.03%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Riverside Golf Course 10033304						
*	**Payroll**	$519,631	$528,428	$531,151	$11,520	2.22%
*	**Benefits**	$4,880	$5,039	$5,240	$360	7.38%
*	**Administrative Svcs**	$3,345	$3,343	$10,245	$6,900	206.28%
*	**Contractual Services**	$45,080	$38,480	$58,575	$13,495	29.94%
*	**Maintenance & Repair**	$41,000	$42,500	$42,500	$1,500	3.66%
*	**Rentals**	$122,519	$110,999	$126,833	$4,314	3.52%
*	**Supplies**	$196,428	$204,028	$206,128	$9,700	4.94%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$75,930	$69,795	$70,230	($5,700)	-7.51%
**	**Riverside Golf Course**	**$1,008,813**	**$1,002,612**	**$1,050,902**	**$42,089**	**4.17%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Golf Course Restaurant 10033305						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$7,500	$7,500	$7,500	$0	0.00%
*	**Rentals**	$2,160	$2,160	$2,160	$0	0.00%
*	**Supplies**	$1,000	$1,000	$1,000	$0	0.00%
*	**Utilities**	$9,000	$9,000	$9,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$10,000	$10,000	---
**	**Golf Course Restaurant**	**$19,660**	**$19,660**	**$29,660**	**$10,000**	**50.86%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Ice Arena 10033306						
*	**Payroll**	$262,737	$263,524	$281,578	$18,841	7.17%
*	**Benefits**	$1,400	$1,240	$1,400	$0	0.00%
*	**Administrative Svcs**	$895	$755	$905	$10	1.12%
*	**Contractual Services**	$15,190	$12,690	$13,376	($1,814)	-11.94%
*	**Maintenance & Repair**	$22,365	$7,641	$26,530	$4,165	18.62%
*	**Rentals**	$1,100	$1,100	$1,262	$162	14.73%
*	**Supplies**	$25,454	$20,834	$25,150	($304)	-1.19%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$193,750	$193,750	$180,952	($12,798)	-6.61%
**	**Ice Arena**	**$522,891**	**$501,534**	**$531,153**	**$8,262**	**1.58%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Assemblies Admin 10033401						
*	**Payroll**	$409,665	$722,674	$853,235	$443,570	108.28%
*	**Benefits**	$1,560	$8,229	$2,640	$1,080	69.23%
*	**Administrative Svcs**	$6,150	$6,987	$6,150	$0	0.00%
*	**Contractual Services**	$44,740	$44,740	$39,000	($5,740)	-12.83%
*	**Maintenance & Repair**	$600	$600	$600	$0	0.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,000	$9,948	$18,000	$9,000	100.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$800	$800	$4,640	$3,840	480.00%
**	**Public Assemblies Admin**	**$472,515**	**$793,978**	**$924,265**	**$451,750**	**95.61%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Concessions 10033402						
*	**Payroll**	$193,110	$261,660	$332,116	$139,006	71.98%
*	**Benefits**	$1,800	$2,150	$2,520	$720	40.00%
*	**Administrative Svcs**	$3,115	$3,110	$3,460	$345	11.08%
*	**Contractual Services**	$15,680	$15,680	$15,640	($40)	-0.26%
*	**Maintenance & Repair**	$9,100	$9,099	$9,750	$650	7.14%
*	**Supplies**	$165,800	$171,421	$164,100	($1,700)	-1.03%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$800	$800	$4,880	$4,080	510.00%
**	**Concessions**	**$389,405**	**$463,920**	**$532,466**	**$143,061**	**36.74%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Custodial Services 10033404						
*	**Payroll**	$748,903	$762,952	$860,172	$111,269	14.86%
*	**Benefits**	$7,690	$7,690	$8,290	$600	7.80%
*	**Administrative Svcs**	$0	$0	$0	$0	---
*	**Contractual Services**	$27,984	$29,765	$29,772	$1,788	6.39%
*	**Maintenance & Repair**	$5,500	$5,500	$6,000	$500	9.09%
*	**Supplies**	$88,730	$94,523	$98,930	$10,200	11.50%
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Custodial Services**	**$878,807**	**$900,430**	**$1,003,164**	**$124,357**	**14.15%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Merrill Auditorium 10033405						
*	**Payroll**	$63,507	$110,088	$112,254	$48,747	76.76%
*	**Benefits**	$160	$160	$320	$160	100.00%
*	**Contractual Services**	$4,337	$5,173	$7,500	$3,163	72.93%
*	**Maintenance & Repair**	$16,728	$17,000	$17,000	$272	1.63%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,000	$11,897	$9,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$1,440	$1,440	---
**	**Merrill Auditorium**	**$93,732**	**$144,318**	**$147,514**	**$53,782**	**57.38%**
****	**Parks, Rec & Facilities**	**$9,190,984**	**$9,377,599**	**$10,699,133**	**$1,508,149**	**16.41%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Public Buildings & Waterfront 35						
10035000	Total REVENUE	($2,000,000)	($2,000,000)	$0	$2,000,000	-100.00%
**	**Public Bldgs & Waterfront Dept NET**	**($2,000,000)**	**($2,000,000)**	**$0**	**$2,000,000**	**100.00%**
***	**Public Bldgs & Waterfront**	**($2,000,000)**	**($2,000,000)**	**$0**	**$2,000,000**	**100.00%**
10035100	Total EXPENDITURE	$412,961	$10,014	$458,517	$45,556	11.03%
**	**PB & Wtrfnt - Administration NET**	**$412,961**	**$10,014**	**$458,517**	**$45,556**	**11.03%**
10035101	Total EXPENDITURE	$622,623	$31,790	$617,991	($4,632)	-0.74%
10035101	Total REVENUE	($25,000)	($24,000)	($24,500)	$500	-2.00%
**	**PB & Wtrfnt - Trades NET**	**$597,623**	**$7,790**	**$593,491**	**($4,132)**	**-0.69%**
10035102	Total EXPENDITURE	$558,036	$533,036	$618,574	$60,538	10.85%
10035102	Total REVENUE	($558,036)	($558,036)	($618,574)	($60,538)	10.85%
**	**PB & Wtrfnt - School HVAC NET**	**$0**	**($25,000)**	**$0**	**$0**	**---**
***	**PB & Wtrfnt - Admin**	**$1,010,584**	**($7,196)**	**$1,052,008**	**$41,424**	**4.10%**
10035201	Total EXPENDITURE	$299,905	$280,405	$317,100	$17,195	5.73%
**	**PB & Wtrfnt - Public Safety NET**	**$299,905**	**$280,405**	**$317,100**	**$17,195**	**5.73%**
10035202	Total EXPENDITURE	$649,284	$566,250	$778,587	$129,303	19.91%
**	**PB & Wtrfnt - City Hall NET**	**$649,284**	**$566,250**	**$778,587**	**$129,303**	**19.91%**
10035203	Total EXPENDITURE	$673,655	$408,655	$207,455	($466,200)	-69.20%
**	**PB & Wtrfnt - Merrill (PB) NET**	**$673,655**	**$408,655**	**$207,455**	**($466,200)**	**-69.20%**
10035204	Total EXPENDITURE	$267,845	$383,275	$299,395	$31,550	11.78%
10035204	Total REVENUE	($338,000)	($300,000)	($338,000)	$0	0.00%
**	**PB & Wtrfnt - Hadlock NET**	**($70,155)**	**$83,275**	**($38,605)**	**$31,550**	**44.97%**
10035205	Total EXPENDITURE	$207,020	$197,020	$207,870	$850	0.41%
**	**PB & Wtrfnt - Expo NET**	**$207,020**	**$197,020**	**$207,870**	**$850**	**0.41%**
10035206	Total EXPENDITURE	$418,400	$405,730	$407,130	($11,270)	-2.69%
10035206	Total REVENUE	$0	$0	$0	$0	---
**	**PB & Wtrfnt - Canco Rd NET**	**$418,400**	**$405,730**	**$407,130**	**($11,270)**	**-2.69%**
10035210	Total EXPENDITURE	$272,614	$150,584	$321,627	$49,013	17.98%
**	**PB & Wtrfnt - Other Bldgs NET**	**$272,614**	**$150,584**	**$321,627**	**$49,013**	**17.98%**
***	**PB & Wtrfnt - Buildings**	**$2,450,723**	**$2,091,919**	**$2,201,164**	**($249,559)**	**-10.18%**
10035300	Total EXPENDITURE	$1,135,799	$786,273	$1,504,009	$368,210	32.42%

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
10035300 Total REVENUE		($674,315)	($781,942)	($1,111,305)	($436,990)	64.81%
**	**PB & Wtrfnt - Waterfront NET**	**$461,484**	**$4,331**	**$392,704**	**($68,780)**	**-14.90%**
****	**Public Buildings & Waterfront Net**	**$1,922,791**	**$89,054**	**$3,645,876**	**$1,723,085**	**89.61%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Buildings & Waterfront 35						
PB & Wtrfnt - Administration 10035100						
*	**Payroll**	$391,947	$0	$438,107	$46,160	11.78%
*	**Benefits**	$3,160	$3,160	$3,160	$0	0.00%
*	**Administrative Svcs**	$2,850	$1,850	$2,850	$0	0.00%
*	**Contractual Services**	$500	$500	$500	$0	0.00%
*	**Maintenance & Repair**	$0	$0	$3,000	$3,000	---
*	**Rentals**	$3,504	$3,504	$3,900	$396	11.30%
*	**Supplies**	$11,000	$1,000	$7,000	($4,000)	-36.36%
*	**Utilities**	$0	$0	$0	$0	---
**	**PB & Wtrfnt - Administration**	**$412,961**	**$10,014**	**$458,517**	**$45,556**	**11.03%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Trades 10035101						
*	**Payroll**	$598,883	$10,000	$593,651	($5,232)	-0.87%
*	**Benefits**	$8,550	$7,050	$9,150	$600	7.02%
*	**Administrative Svcs**	$5,690	$5,240	$5,690	$0	0.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$9,500	$9,500	$9,500	$0	0.00%
**	**PB & Wtrfnt - Trades**	**$622,623**	**$31,790**	**$617,991**	**($4,632)**	**-0.74%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - School HVAC 10035102						
*	**Payroll**	$141,817	$141,817	$146,239	$4,422	3.12%
*	**Benefits**	$2,030	$2,030	$2,030	$0	0.00%
*	**Administrative Svcs**	$2,250	$2,250	$2,250	$0	0.00%
*	**Contractual Services**	$12,600	$12,600	$39,000	$26,400	209.52%
*	**Maintenance & Repair**	$214,339	$214,339	$225,055	$10,716	5.00%
*	**Supplies**	$160,000	$160,000	$169,000	$9,000	5.63%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$25,000	$0	$35,000	$10,000	40.00%
**	**PB & Wtrfnt - School HVAC**	**$558,036**	**$533,036**	**$618,574**	**$60,538**	**10.85%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Public Safety 10035201						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$7,600	$5,600	$23,300	$15,700	206.58%
*	**Maintenance & Repair**	$79,505	$79,505	$66,000	($13,505)	-16.99%
*	**Supplies**	$24,500	$24,500	$30,000	$5,500	22.45%
*	**Utilities**	$188,300	$170,800	$197,800	$9,500	5.05%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**PB & Wtrfnt - Public Safety**	**$299,905**	**$280,405**	**$317,100**	**$17,195**	**5.73%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - City Hall 10035202						
*	**Payroll**	$83,034	$0	$157,937	$74,903	90.21%
*	**Benefits**	$0	$0	$800	$800	---
*	**Contractual Services**	$12,750	$12,750	$17,850	$5,100	40.00%
*	**Maintenance & Repair**	$137,500	$137,500	$136,000	($1,500)	-1.09%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$48,000	$48,000	$48,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$368,000	$368,000	$368,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$50,000	$50,000	---
**	**PB & Wtrfnt - City Hall**	**$649,284**	**$566,250**	**$778,587**	**$129,303**	**19.91%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Merrill (PB) 10035203						
*	**Contractual Services**	$5,150	$5,150	$13,450	$8,300	161.17%
*	**Maintenance & Repair**	$74,505	$74,505	$70,005	($4,500)	-6.04%
*	**Supplies**	$14,000	$14,000	$14,000	$0	0.00%
*	**Utilities**	$80,000	$90,000	$110,000	$30,000	37.50%
*	**Capital Outlay**	$500,000	$225,000	$0	($500,000)	-100.00%
**	**PB & Wtrfnt - Merrill (PB)**	**$673,655**	**$408,655**	**$207,455**	**($466,200)**	**-69.20%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Hadlock 10035204						
*	**Contractual Services**	$6,725	$6,275	$9,595	$2,870	42.68%
*	**Maintenance & Repair**	$50,120	$4,000	$48,800	($1,320)	-2.63%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$23,000	$23,000	$23,000	$0	0.00%
*	**Utilities**	$188,000	$150,000	$188,000	$0	0.00%
*	**Capital Outlay**	$0	$200,000	$30,000	$30,000	---
**	**PB & Wtrfnt - Hadlock**	**$267,845**	**$383,275**	**$299,395**	**$31,550**	**11.78%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Expo 10035205						
*	**Contractual Services**	$4,920	$4,920	$5,770	$850	17.28%
*	**Maintenance & Repair**	$46,000	$36,000	$46,000	$0	0.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$21,000	$21,000	$21,000	$0	0.00%
*	**Utilities**	$135,100	$135,100	$135,100	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**PB & Wtrfnt - Expo**	**$207,020**	**$197,020**	**$207,870**	**$850**	**0.41%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Canco Rd 10035206						
*	**Payroll**	$0	$0	$0	$0	---
*	**Contractual Services**	$12,950	$12,950	$14,350	$1,400	10.81%
*	**Maintenance & Repair**	$207,000	$207,000	$207,000	$0	0.00%
*	**Supplies**	$30,000	$30,000	$30,000	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$168,450	$155,780	$155,780	($12,670)	-7.52%
**	**PB & Wtrfnt - Canco Rd**	**$418,400**	**$405,730**	**$407,130**	**($11,270)**	**-2.69%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Other Bldgs 10035210						
*	**Payroll**	$0	$0	$0	$0	---
*	**Benefits**	$0	$0	$0	$0	---
*	**Contractual Services**	$15,732	$0	$16,500	$768	4.88%
*	**Maintenance & Repair**	$55,000	$0	$55,245	$245	0.45%
*	**Supplies**	$40,500	$0	$40,500	$0	0.00%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$111,382	$100,584	$109,382	($2,000)	-1.80%
*	**Capital Outlay**	$50,000	$50,000	$100,000	$50,000	100.00%
**	**PB & Wtrfnt - Other Bldgs**	**$272,614**	**$150,584**	**$321,627**	**$49,013**	**17.98%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
PB & Wtrfnt - Waterfront 10035300						
*	**Payroll**	$231,561	$0	$254,940	$23,379	10.10%
*	**Benefits**	$4,274	$4,274	$4,274	$0	0.00%
*	**Administrative Svcs**	$9,500	$9,500	$9,500	$0	0.00%
*	**Contractual Services**	$139,464	$113,499	$180,495	$41,031	29.42%
*	**Maintenance & Repair**	$294,600	$294,600	$371,400	$76,800	26.07%
*	**Rentals**	$4,800	$4,800	$4,800	$0	0.00%
*	**Supplies**	$44,700	$44,700	$50,700	$6,000	13.42%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$366,900	$314,900	$377,900	$11,000	3.00%
*	**Capital Outlay**	$40,000	$0	$250,000	$210,000	525.00%
**	**PB & Wtrfnt - Waterfront**	**$1,135,799**	**$786,273**	**$1,504,009**	**$368,210**	**32.42%**
****	**Public Buildings & Waterfront**	**$5,518,142**	**$3,753,032**	**$5,738,255**	**$220,113**	**3.99%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Health & Human Services 44					
10044100 Total EXPENDITURE	$338,515	$353,661	$508,407	$169,892	50.19%
10044100 Total REVENUE	$0	$0	$0	$0	---
**** HHS Administration NET**	**$338,515**	**$353,661**	**$508,407**	**$169,892**	**50.19%**
10044201 Total EXPENDITURE	$408,649	$582,320	$660,665	$252,016	61.67%
10044201 Total REVENUE	($206,298)	($206,298)	($371,012)	($164,714)	79.84%
**** Public Health Administration NET**	**$202,351**	**$376,022**	**$289,653**	**$87,302**	**43.14%**
10044202 Total EXPENDITURE	$135,883	$170,078	$179,201	$43,318	31.88%
10044202 Total REVENUE	($84,136)	($143,579)	($126,784)	($42,648)	50.69%
**** Family Health NET**	**$51,747**	**$26,499**	**$52,417**	**$670**	**1.29%**
10044203 Total EXPENDITURE	$800,065	$705,973	$854,170	$54,105	6.76%
10044203 Total REVENUE	($704,577)	($628,806)	($766,197)	($61,620)	8.75%
**** Chronic Disease Prevention NET**	**$95,488**	**$77,167**	**$87,973**	**($7,515)**	**-7.87%**
10044204 Total EXPENDITURE	$189,018	$122,447	$209,077	$20,059	10.61%
10044204 Total REVENUE	($58,180)	($37,775)	($80,506)	($22,326)	38.37%
**** Health Equity NET**	**$130,838**	**$84,672**	**$128,571**	**($2,267)**	**-1.73%**
10044205 Total EXPENDITURE	$751,245	$752,593	$851,330	$100,085	13.32%
10044205 Total REVENUE	($417,574)	($417,574)	($449,375)	($31,801)	7.62%
**** India Street Clinic NET**	**$333,671**	**$335,019**	**$401,955**	**$68,284**	**20.46%**
10044206 Total EXPENDITURE	$71,883	$67,648	$123,144	$51,261	71.31%
10044206 Total REVENUE	($25,389)	($12,354)	($75,964)	($50,575)	199.20%
**** Research & Evaluation NET**	**$46,494**	**$55,294**	**$47,180**	**$686**	**1.48%**
***** Public Health**	**$860,589**	**$954,673**	**$1,007,749**	**$147,160**	**17.10%**
10044301 Total EXPENDITURE	$726,091	$1,159,615	$908,324	$182,233	25.10%
10044301 Total REVENUE	($283,551)	($529,581)	($273,472)	$10,079	-3.55%
**** Social Services Administration NET**	**$442,540**	**$630,034**	**$634,852**	**$192,312**	**43.46%**
10044302 Total EXPENDITURE	$10,084,466	$35,664,935	$52,019,656	$41,935,190	415.84%
10044302 Total REVENUE	($6,439,394)	($24,386,761)	($45,246,172)	($38,806,778)	602.65%
**** General Assistance NET**	**$3,645,072**	**$11,278,174**	**$6,773,484**	**$3,128,412**	**85.83%**
10044303 Total REVENUE	$0	$0	$0	$0	---
**** Portland Community Support NET**	**$0**	**$0**	**$0**	**$0**	**---**
10044304 Total EXPENDITURE	$4,106,984	$4,673,980	$5,243,952	$1,136,968	27.68%

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
10044304	Total REVENUE	($2,365,256)	($1,860,748)	($2,896,307)	($531,051)	22.45%
**	**Oxford Street Shelter NET**	**$1,741,728**	**$2,813,232**	**$2,347,645**	**$605,917**	**34.79%**
10044305	Total EXPENDITURE	$1,797,289	$1,509,060	$1,828,813	$31,524	1.75%
10044305	Total REVENUE	($1,230,489)	($1,011,620)	($1,190,166)	$40,323	-3.28%
**	**Family Shelter NET**	**$566,800**	**$497,440**	**$638,647**	**$71,847**	**12.68%**
***	**Social Services**	**$6,396,140**	**$15,218,880**	**$10,394,628**	**$3,998,488**	**62.51%**
10044402	Total EXPENDITURE	$377,954	$362,746	$402,397	$24,443	6.47%
10044402	Total REVENUE	($259,200)	($270,255)	($295,200)	($36,000)	13.89%
**	**Office of Elder Affairs NET**	**$118,754**	**$92,491**	**$107,197**	**($11,557)**	**-9.73%**
***	**Barron Center**	**$118,754**	**$92,491**	**$107,197**	**($11,557)**	**-9.73%**
****	**Health & Human Services Net**	**$7,713,998**	**$16,619,705**	**$12,017,981**	**$4,303,983**	**55.79%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Health & Human Services 44						
HHS Administration 4410						
10044100 Total EXPENDITURE		$338,515	$353,661	$508,407	$169,892	50.19%
10044100 Total REVENUE		$0	$0	$0	$0	---
**	**HHS Administration NET**	**$338,515**	**$353,661**	**$508,407**	**$169,892**	**50.19%**
***	**HHS Administration**	**$338,515**	**$353,661**	**$508,407**	**$169,892**	**50.19%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Health & Human Services 44						
Public Health 4420						
10044201 Total EXPENDITURE		$408,649	$582,320	$660,665	$252,016	61.67%
10044201 Total REVENUE		($206,298)	($206,298)	($371,012)	($164,714)	79.84%
**	**Public Health Administration NET**	**$202,351**	**$376,022**	**$289,653**	**$87,302**	**43.14%**
10044202 Total EXPENDITURE		$135,883	$170,078	$179,201	$43,318	31.88%
10044202 Total REVENUE		($84,136)	($143,579)	($126,784)	($42,648)	50.69%
**	**Family Health NET**	**$51,747**	**$26,499**	**$52,417**	**$670**	**1.29%**
10044203 Total EXPENDITURE		$800,065	$705,973	$854,170	$54,105	6.76%
10044203 Total REVENUE		($704,577)	($628,806)	($766,197)	($61,620)	8.75%
**	**Chronic Disease Prevention NET**	**$95,488**	**$77,167**	**$87,973**	**($7,515)**	**-7.87%**
10044204 Total EXPENDITURE		$189,018	$122,447	$209,077	$20,059	10.61%
10044204 Total REVENUE		($58,180)	($37,775)	($80,506)	($22,326)	38.37%
**	**Health Equity NET**	**$130,838**	**$84,672**	**$128,571**	**($2,267)**	**-1.73%**
10044205 Total EXPENDITURE		$751,245	$752,593	$851,330	$100,085	13.32%
10044205 Total REVENUE		($417,574)	($417,574)	($449,375)	($31,801)	7.62%
**	**India Street Clinic NET**	**$333,671**	**$335,019**	**$401,955**	**$68,284**	**20.46%**
10044206 Total EXPENDITURE		$71,883	$67,648	$123,144	$51,261	71.31%
10044206 Total REVENUE		($25,389)	($12,354)	($75,964)	($50,575)	199.20%
**	**Research & Evaluation NET**	**$46,494**	**$55,294**	**$47,180**	**$686**	**1.48%**
***	**Public Health**	**$860,589**	**$954,673**	**$1,007,749**	**$147,160**	**17.10%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Health & Human Services 44						
Social Services 4430						
10044301	Total EXPENDITURE	$726,091	$1,159,615	$908,324	$182,233	25.10%
10044301	Total REVENUE	($283,551)	($529,581)	($273,472)	$10,079	-3.55%
**	**Social Services Administration NET**	**$442,540**	**$630,034**	**$634,852**	**$192,312**	**43.46%**
10044302	Total EXPENDITURE	$10,084,466	$35,664,935	$52,019,656	$41,935,190	415.84%
10044302	Total REVENUE	($6,439,394)	($24,386,761)	($45,246,172)	($38,806,778)	602.65%
**	**General Assistance NET**	**$3,645,072**	**$11,278,174**	**$6,773,484**	**$3,128,412**	**85.83%**
10044303	Total REVENUE	$0	$0	$0	$0	---
**	**Portland Community Support NET**	**$0**	**$0**	**$0**	**$0**	**---**
10044304	Total EXPENDITURE	$4,106,984	$4,673,980	$5,243,952	$1,136,968	27.68%
10044304	Total REVENUE	($2,365,256)	($1,860,748)	($2,896,307)	($531,051)	22.45%
**	**Oxford Street Shelter NET**	**$1,741,728**	**$2,813,232**	**$2,347,645**	**$605,917**	**34.79%**
10044305	Total EXPENDITURE	$1,797,289	$1,509,060	$1,828,813	$31,524	1.75%
10044305	Total REVENUE	($1,230,489)	($1,011,620)	($1,190,166)	$40,323	-3.28%
**	**Family Shelter NET**	**$566,800**	**$497,440**	**$638,647**	**$71,847**	**12.68%**
***	**Social Services**	**$6,396,140**	**$15,218,880**	**$10,394,628**	**$3,998,488**	**62.51%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Health & Human Services 44						
Barron Center 4440						
10744400 Total REVENUE		($22,199,374)	($17,940,243)	($20,557,237)	$1,642,137	-7.40%
**	**Barron Center NET**	**($22,199,374)**	**($17,940,243)**	**($20,557,237)**	**$1,642,137**	**-7.40%**
10744401 Total EXPENDITURE		$1,944,986	$1,687,030	$1,780,964	($164,022)	-8.43%
**	**Barron Center Administration NET**	**$1,944,986**	**$1,687,030**	**$1,780,964**	**($164,022)**	**-8.43%**
10044402 Total EXPENDITURE		$377,954	$362,746	$402,397	$24,443	6.47%
10044402 Total REVENUE		($259,200)	($270,255)	($295,200)	($36,000)	13.89%
**	**Office of Elder Affairs NET**	**$118,754**	**$92,491**	**$107,197**	**($11,557)**	**-9.73%**
10744403 Total EXPENDITURE		$295,543	$335,844	$318,984	$23,441	7.93%
**	**Therapeutic Recreation NET**	**$295,543**	**$335,844**	**$318,984**	**$23,441**	**7.93%**
10744404 Total EXPENDITURE		$1,676,188	$1,652,168	$1,991,444	$315,256	18.81%
**	**Nursing Administration NET**	**$1,676,188**	**$1,652,168**	**$1,991,444**	**$315,256**	**18.81%**
10744405 Total EXPENDITURE		$6,889,311	$5,314,972	$7,192,519	$303,208	4.40%
**	**Nursing Direct Care NET**	**$6,889,311**	**$5,314,972**	**$7,192,519**	**$303,208**	**4.40%**
10744406 Total EXPENDITURE		$2,130,399	$1,972,011	$2,157,396	$26,997	1.27%
**	**Nutrition NET**	**$2,130,399**	**$1,972,011**	**$2,157,396**	**$26,997**	**1.27%**
10744407 Total EXPENDITURE		$1,156,201	$884,021	$1,094,400	($61,801)	-5.35%
**	**Environmental Services NET**	**$1,156,201**	**$884,021**	**$1,094,400**	**($61,801)**	**-5.35%**
10744408 Total EXPENDITURE		$657,959	$635,777	$674,363	$16,404	2.49%
**	**Housekeeping NET**	**$657,959**	**$635,777**	**$674,363**	**$16,404**	**2.49%**
10744409 Total EXPENDITURE		$528,297	$588,567	$604,138	$75,841	14.36%
**	**Laundry Services NET**	**$528,297**	**$588,567**	**$604,138**	**$75,841**	**14.36%**
10744410 Total EXPENDITURE		$880,329	$647,355	$860,060	($20,269)	-2.30%
**	**Central Supply NET**	**$880,329**	**$647,355**	**$860,060**	**($20,269)**	**-2.30%**
***	**Barron Center**	**($5,921,407)**	**($4,130,007)**	**($3,775,772)**	**$2,145,635**	**-36.24%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES DIVISION ORG NET REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
****	**Health & Human Services Net**	**$1,673,837**	**$12,397,207**	**$8,135,012**	**$6,461,175**	**386.01%**
******	**Report Total HHS Net**	**$1,673,837**	**$12,397,207**	**$8,135,012**	**$6,461,175**	**386.01%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services 44						
HHS Administration 10044100						
*	**Payroll**	$322,335	$336,762	$490,727	$168,392	52.24%
*	**Benefits**	$3,180	$3,180	$3,180	$0	0.00%
*	**Administrative Svcs**	$3,000	$2,504	$3,000	$0	0.00%
*	**Contractual Services**	$3,000	$4,125	$5,000	$2,000	66.67%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$7,000	$7,090	$6,500	($500)	-7.14%
*	**Utilities**	$0	$0	$0	$0	---
**	**HHS Administration**	**$338,515**	**$353,661**	**$508,407**	**$169,892**	**50.19%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health Administration 10044201						
*	**Payroll**	$380,174	$348,346	$400,431	$20,257	5.33%
*	**Benefits**	$600	$600	$1,200	$600	100.00%
*	**Administrative Svcs**	$16,845	$16,559	$8,845	($8,000)	-47.49%
*	**Contractual Services**	$3,350	$2,350	$2,000	($1,350)	-40.30%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Rentals**	$2,180	$190,307	$207,409	$205,229	9414.17%
*	**Supplies**	$5,500	$5,500	$5,500	$0	0.00%
*	**Utilities**	$0	$18,658	$35,280	$35,280	---
**	**Public Health Administration**	**$408,649**	**$582,320**	**$660,665**	**$252,016**	**61.67%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Family Health 10044202						
*	**Payroll**	$125,688	$162,512	$171,776	$46,088	36.67%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,917	$2,500	$2,667	($250)	-8.57%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$2,400	$594	$600	($1,800)	-75.00%
*	**Rentals**	$808	$808	$808	$0	0.00%
*	**Supplies**	$2,750	$2,750	$2,750	$0	0.00%
*	**Utilities**	$720	$314	$0	($720)	-100.00%
**	**Family Health**	**$135,883**	**$170,078**	**$179,201**	**$43,318**	**31.88%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Chronic Disease Prevention 10044203						
*	**Payroll**	$779,098	$695,312	$848,626	$69,528	8.92%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$1,520	$2,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$2,250	$1,250	$1,500	($750)	-33.33%
*	**Rentals**	$12,741	$4,980	$444	($12,297)	-96.52%
*	**Supplies**	$1,000	$1,607	$1,000	$0	0.00%
*	**Utilities**	$2,376	$704	$0	($2,376)	-100.00%
**	**Chronic Disease Prevention**	**$800,065**	**$705,973**	**$854,170**	**$54,105**	**6.76%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health Equity 10044204						
*	**Payroll**	$183,658	$119,247	$201,167	$17,509	9.53%
*	**Benefits**	$360	$360	$360	$0	0.00%
*	**Administrative Svcs**	$1,200	$1,000	$1,000	($200)	-16.67%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$3,000	$1,040	$5,750	$2,750	91.67%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$800	$0	0.00%
**	**Health Equity**	**$189,018**	**$122,447**	**$209,077**	**$20,059**	**10.61%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
India Street Clinic 10044205						
*	**Payroll**	$505,304	$544,162	$661,255	$155,951	30.86%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,700	$3,450	$3,200	($500)	-13.51%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$122,106	$137,798	$144,501	$22,395	18.34%
*	**Maintenance & Repair**	$1,200	$600	$1,200	$0	0.00%
*	**Rentals**	$58,961	$22,687	$2,024	($56,937)	-96.57%
*	**Supplies**	$48,150	$39,688	$38,150	($10,000)	-20.77%
*	**Utilities**	$10,824	$3,208	$0	($10,824)	-100.00%
**	**India Street Clinic**	**$751,245**	**$752,593**	**$851,330**	**$100,085**	**13.32%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Research & Evaluation 10044206						
*	**Payroll**	$63,473	$65,298	$117,484	$54,011	85.09%
*	**Benefits**	$360	$400	$360	$0	0.00%
*	**Administrative Svcs**	$2,300	$1,450	$2,800	$500	21.74%
*	**Contractual Services**	$3,850	$100	$1,100	($2,750)	-71.43%
*	**Maintenance & Repair**	$1,500	$0	$0	($1,500)	-100.00%
*	**Supplies**	$400	$400	$400	$0	0.00%
*	**Utilities**	$0	$0	$1,000	$1,000	---
**	**Research & Evaluation**	**$71,883**	**$67,648**	**$123,144**	**$51,261**	**71.31%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Social Services Administration 10044301						
*	**Payroll**	$630,568	$567,572	$669,131	$38,563	6.12%
*	**Benefits**	$5,000	$5,736	$5,000	$0	0.00%
*	**Administrative Svcs**	$5,575	$3,080	$5,580	$5	0.09%
*	**Contractual Services**	$6,326	$233,654	$9,878	$3,552	56.15%
*	**Maintenance & Repair**	$1,000	$0	$2,000	$1,000	100.00%
*	**Rentals**	$63,126	$278,964	$138,893	$75,767	120.03%
*	**Supplies**	$8,806	$46,287	$12,650	$3,844	43.65%
*	**Utilities**	$5,690	$24,322	$65,192	$59,502	1045.73%
**	**Social Services Administration**	**$726,091**	**$1,159,615**	**$908,324**	**$182,233**	**25.10%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Assistance 10044302						
*	**Payroll**	$642,993	$602,839	$669,371	$26,378	4.10%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$0	$2,000	$0	0.00%
*	**Client Expenses**	$9,191,993	$34,814,824	$51,145,949	$41,953,956	456.42%
*	**Contractual Services**	$98,006	$161,237	$174,006	$76,000	77.55%
*	**Maintenance & Repair**	$2,500	$650	$2,500	$0	0.00%
*	**Rentals**	$115,868	$61,134	$2,485	($113,383)	-97.86%
*	**Supplies**	$18,000	$18,000	$22,745	$4,745	26.36%
*	**Utilities**	$12,506	$5,651	$0	($12,506)	-100.00%
**	**General Assistance**	**$10,084,466**	**$35,664,935**	**$52,019,656**	**$41,935,190**	**415.84%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Oxford Street Shelter 10044304						
*	**Payroll**	$3,439,384	$4,139,556	$4,666,571	$1,227,187	35.68%
*	**Benefits**	$1,800	$1,800	$1,800	$0	0.00%
*	**Administrative Svcs**	$4,000	$0	$4,000	$0	0.00%
*	**Client Expenses**	$64,950	$105,258	$64,950	$0	0.00%
*	**Contractual Services**	$55,485	$37,192	$38,192	($17,293)	-31.17%
*	**Maintenance & Repair**	$68,946	$68,946	$68,946	$0	0.00%
*	**Rentals**	$166,851	$166,851	$170,145	$3,294	1.97%
*	**Insurance**	$10,000	$10,000	$10,000	$0	0.00%
*	**Supplies**	$236,833	$101,061	$176,032	($60,801)	-25.67%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$58,735	$43,316	$43,316	($15,419)	-26.25%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Oxford Street Shelter**	**$4,106,984**	**$4,673,980**	**$5,243,952**	**$1,136,968**	**27.68%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Family Shelter 10044305						
*	**Payroll**	$1,204,929	$946,753	$1,244,211	$39,282	3.26%
*	**Benefits**	$4,200	$9,277	$4,200	$0	0.00%
*	**Administrative Svcs**	$3,000	$0	$3,000	$0	0.00%
*	**Client Expenses**	$33,500	$26,455	$33,500	$0	0.00%
*	**Contractual Services**	$96,251	$65,094	$79,911	($16,340)	-16.98%
*	**Maintenance & Repair**	$44,904	$44,904	$44,904	$0	0.00%
*	**Rentals**	$295,470	$295,470	$301,345	$5,875	1.99%
*	**Supplies**	$41,960	$39,960	$35,395	($6,565)	-15.65%
*	**Utilities**	$73,075	$81,147	$82,347	$9,272	12.69%
**	**Family Shelter**	**$1,797,289**	**$1,509,060**	**$1,828,813**	**$31,524**	**1.75%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Office of Elder Affairs 10044402						
*	**Payroll**	$341,759	$331,706	$364,678	$22,919	6.71%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,010	$2,510	$3,014	$4	0.13%
*	**Contractual Services**	$2,970	$1,625	$3,270	$300	10.10%
*	**Supplies**	$29,915	$26,605	$31,135	$1,220	4.08%
*	**Utilities**	$300	$300	$300	$0	0.00%
**	**Office of Elder Affairs**	**$377,954**	**$362,746**	**$402,397**	**$24,443**	**6.47%**
****	**Health & Human Services**	**$19,788,042**	**$46,125,056**	**$63,789,136**	**$44,001,094**	**222.36%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services						
HHS Administration 4410						
HHS Administration 10044100						
*	**Payroll**	$322,335	$336,762	$490,727	$168,392	52.24%
*	**Benefits**	$3,180	$3,180	$3,180	$0	0.00%
*	**Administrative Svcs**	$3,000	$2,504	$3,000	$0	0.00%
*	**Contractual Services**	$3,000	$4,125	$5,000	$2,000	66.67%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Supplies**	$7,000	$7,090	$6,500	($500)	-7.14%
*	**Utilities**	$0	$0	$0	$0	---
***	**HHS Administration**	**$338,515**	**$353,661**	**$508,407**	**$169,892**	**50.19%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services						
Public Health 4420						
Public Health Administration 10044201						
*	**Payroll**	$380,174	$348,346	$400,431	$20,257	5.33%
*	**Benefits**	$600	$600	$1,200	$600	100.00%
*	**Administrative Svcs**	$16,845	$16,559	$8,845	($8,000)	-47.49%
*	**Contractual Services**	$3,350	$2,350	$2,000	($1,350)	-40.30%
*	**Maintenance & Repair**	$0	$0	$0	$0	---
*	**Rentals**	$2,180	$190,307	$207,409	$205,229	9414.17%
*	**Supplies**	$5,500	$5,500	$5,500	$0	0.00%
*	**Utilities**	$0	$18,658	$35,280	$35,280	---
**	**Public Health Administration**	**$408,649**	**$582,320**	**$660,665**	**$252,016**	**61.67%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health 4420						
Family Health 10044202						
*	**Payroll**	$125,688	$162,512	$171,776	$46,088	36.67%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,917	$2,500	$2,667	($250)	-8.57%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$2,400	$594	$600	($1,800)	-75.00%
*	**Rentals**	$808	$808	$808	$0	0.00%
*	**Supplies**	$2,750	$2,750	$2,750	$0	0.00%
*	**Utilities**	$720	$314	$0	($720)	-100.00%
**	**Family Health**	**$135,883**	**$170,078**	**$179,201**	**$43,318**	**31.88%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health 4420						
Chronic Disease Prevention 10044203						
*	**Payroll**	$779,098	$695,312	$848,626	$69,528	8.92%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$1,520	$2,000	$0	0.00%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$2,250	$1,250	$1,500	($750)	-33.33%
*	**Rentals**	$12,741	$4,980	$444	($12,297)	-96.52%
*	**Supplies**	$1,000	$1,607	$1,000	$0	0.00%
*	**Utilities**	$2,376	$704	$0	($2,376)	-100.00%
**	**Chronic Disease Prevention**	**$800,065**	**$705,973**	**$854,170**	**$54,105**	**6.76%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health 4420						
Health Equity 10044204						
*	**Payroll**	$183,658	$119,247	$201,167	$17,509	9.53%
*	**Benefits**	$360	$360	$360	$0	0.00%
*	**Administrative Svcs**	$1,200	$1,000	$1,000	($200)	-16.67%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$3,000	$1,040	$5,750	$2,750	91.67%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$800	$800	$800	$0	0.00%
**	**Health Equity**	**$189,018**	**$122,447**	**$209,077**	**$20,059**	**10.61%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health 4420						
India Street Clinic 10044205						
*	**Payroll**	$505,304	$544,162	$661,255	$155,951	30.86%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,700	$3,450	$3,200	($500)	-13.51%
*	**Client Expenses**	$1,000	$1,000	$1,000	$0	0.00%
*	**Contractual Services**	$122,106	$137,798	$144,501	$22,395	18.34%
*	**Maintenance & Repair**	$1,200	$600	$1,200	$0	0.00%
*	**Rentals**	$58,961	$22,687	$2,024	($56,937)	-96.57%
*	**Supplies**	$48,150	$39,688	$38,150	($10,000)	-20.77%
*	**Utilities**	$10,824	$3,208	$0	($10,824)	-100.00%
**	**India Street Clinic**	**$751,245**	**$752,593**	**$851,330**	**$100,085**	**13.32%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Health 4420						
Research & Evaluation 10044206						
*	**Payroll**	$63,473	$65,298	$117,484	$54,011	85.09%
*	**Benefits**	$360	$400	$360	$0	0.00%
*	**Administrative Svcs**	$2,300	$1,450	$2,800	$500	21.74%
*	**Contractual Services**	$3,850	$100	$1,100	($2,750)	-71.43%
*	**Maintenance & Repair**	$1,500	$0	$0	($1,500)	-100.00%
*	**Supplies**	$400	$400	$400	$0	0.00%
*	**Utilities**	$0	$0	$1,000	$1,000	---
**	**Research & Evaluation**	**$71,883**	**$67,648**	**$123,144**	**$51,261**	**71.31%**
***	**Public Health**	**$2,356,743**	**$2,401,059**	**$2,877,587**	**$520,844**	**22.10%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services						
Social Services 4430						
Social Services Administration 10044301						
*	**Payroll**	$630,568	$567,572	$669,131	$38,563	6.12%
*	**Benefits**	$5,000	$5,736	$5,000	$0	0.00%
*	**Administrative Svcs**	$5,575	$3,080	$5,580	$5	0.09%
*	**Contractual Services**	$6,326	$233,654	$9,878	$3,552	56.15%
*	**Maintenance & Repair**	$1,000	$0	$2,000	$1,000	100.00%
*	**Rentals**	$63,126	$278,964	$138,893	$75,767	120.03%
*	**Supplies**	$8,806	$46,287	$12,650	$3,844	43.65%
*	**Utilities**	$5,690	$24,322	$65,192	$59,502	1045.73%
**	**Social Services Administration**	**$726,091**	**$1,159,615**	**$908,324**	**$182,233**	**25.10%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Social Services 4430						
General Assistance 10044302						
*	**Payroll**	$642,993	$602,839	$669,371	$26,378	4.10%
*	**Benefits**	$600	$600	$600	$0	0.00%
*	**Administrative Svcs**	$2,000	$0	$2,000	$0	0.00%
*	**Client Expenses**	$9,191,993	$34,814,824	$51,145,949	$41,953,956	456.42%
*	**Contractual Services**	$98,006	$161,237	$174,006	$76,000	77.55%
*	**Maintenance & Repair**	$2,500	$650	$2,500	$0	0.00%
*	**Rentals**	$115,868	$61,134	$2,485	($113,383)	-97.86%
*	**Supplies**	$18,000	$18,000	$22,745	$4,745	26.36%
*	**Utilities**	$12,506	$5,651	$0	($12,506)	-100.00%
**	**General Assistance**	**$10,084,466**	**$35,664,935**	**$52,019,656**	**$41,935,190**	**415.84%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Social Services 4430						
Oxford Street Shelter 10044304						
*	**Payroll**	$3,439,384	$4,139,556	$4,666,571	$1,227,187	35.68%
*	**Benefits**	$1,800	$1,800	$1,800	$0	0.00%
*	**Administrative Svcs**	$4,000	$0	$4,000	$0	0.00%
*	**Client Expenses**	$64,950	$105,258	$64,950	$0	0.00%
*	**Contractual Services**	$55,485	$37,192	$38,192	($17,293)	-31.17%
*	**Maintenance & Repair**	$68,946	$68,946	$68,946	$0	0.00%
*	**Rentals**	$166,851	$166,851	$170,145	$3,294	1.97%
*	**Insurance**	$10,000	$10,000	$10,000	$0	0.00%
*	**Supplies**	$236,833	$101,061	$176,032	($60,801)	-25.67%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$58,735	$43,316	$43,316	($15,419)	-26.25%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Oxford Street Shelter**	**$4,106,984**	**$4,673,980**	**$5,243,952**	**$1,136,968**	**27.68%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Social Services 4430						
Family Shelter 10044305						
*	**Payroll**	$1,204,929	$946,753	$1,244,211	$39,282	3.26%
*	**Benefits**	$4,200	$9,277	$4,200	$0	0.00%
*	**Administrative Svcs**	$3,000	$0	$3,000	$0	0.00%
*	**Client Expenses**	$33,500	$26,455	$33,500	$0	0.00%
*	**Contractual Services**	$96,251	$65,094	$79,911	($16,340)	-16.98%
*	**Maintenance & Repair**	$44,904	$44,904	$44,904	$0	0.00%
*	**Rentals**	$295,470	$295,470	$301,345	$5,875	1.99%
*	**Supplies**	$41,960	$39,960	$35,395	($6,565)	-15.65%
*	**Utilities**	$73,075	$81,147	$82,347	$9,272	12.69%
**	**Family Shelter**	**$1,797,289**	**$1,509,060**	**$1,828,813**	**$31,524**	**1.75%**
***	**Social Services**	**$16,714,830**	**$43,007,590**	**$60,000,745**	**$43,285,915**	**258.97%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Debt Service 47					
10047000 Total EXPENDITURE	$48,355,413	$48,355,413	$52,546,994	$4,191,581	8.67%
10047000 Total REVENUE	($20,004,027)	($19,799,613)	($24,982,556)	($4,978,529)	24.89%
** **Debt Service NET**	**$28,351,386**	**$28,555,800**	**$27,564,438**	**($786,948)**	**-2.78%**
**** **Debt Service Net**	**$28,351,386**	**$28,555,800**	**$27,564,438**	**($786,948)**	**-2.78%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Debt Service 47						
Debt Service 10047000						
*	**Contractual Services**	$615,000	$615,000	$353,000	($262,000)	-42.60%
*	**Debt Service**	$47,740,413	$47,740,413	$52,193,994	$4,453,581	9.33%
****	**Debt Service**	**$48,355,413**	**$48,355,413**	**$52,546,994**	**$4,191,581**	**8.67%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Library 48					
10048000 Total EXPENDITURE	$4,006,394	$4,006,394	$4,312,969	$306,575	7.65%
** **Library NET**	**$4,006,394**	**$4,006,394**	**$4,312,969**	**$306,575**	**7.65%**
**** **Library Net**	**$4,006,394**	**$4,006,394**	**$4,312,969**	**$306,575**	**7.65%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Library 48						
Library 10048000						
*	**Payroll**	$2,910,150	$2,910,150	$3,099,452	$189,302	6.50%
*	**Benefits**	$540,000	$540,000	$537,000	($3,000)	-0.56%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Contributions**	$556,244	$556,244	$676,517	$120,273	21.62%
****	**Library**	**$4,006,394**	**$4,006,394**	**$4,312,969**	**$306,575**	**7.65%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Pension 51**					
10051200 Total EXPENDITURE	$8,531,837	$0	$9,448,120	$916,283	10.74%
10051200 Total REVENUE	($1,041,086)	$0	($985,205)	$55,881	-5.37%
** **Pension NET**	**$7,490,751**	**$0**	**$8,462,915**	**$972,164**	**12.98%**
**** **Pension Net**	**$7,490,751**	**$0**	**$8,462,915**	**$972,164**	**12.98%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Pension 51						
Pension 10051200						
*	**Benefits**	$8,531,837	$0	$9,448,120	$916,283	10.74%
*	**Contractual Services**	$0	$0	$0	$0	---
****	**Pension**	**$8,531,837**	**$0**	**$9,448,120**	**$916,283**	**10.74%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Employee Benefits 52						
10052200 Total EXPENDITURE		$17,994,636	$17,793,120	$18,154,207	$159,571	0.89%
10052200 Total REVENUE		($6,363,545)	($4,094,996)	($5,735,948)	$627,597	-9.86%
**	**Health Insurance Program NET**	**$11,631,091**	**$13,698,124**	**$12,418,259**	**$787,168**	**6.77%**
10052300 Total EXPENDITURE		$1,692,000	$1,735,500	$1,697,605	$5,605	0.33%
10052300 Total REVENUE		($165,000)	($185,000)	($190,000)	($25,000)	15.15%
**	**Workers' Compensation NET**	**$1,527,000**	**$1,550,500**	**$1,507,605**	**($19,395)**	**-1.27%**
10052400 Total EXPENDITURE		$1,325,660	$0	$1,325,660	$0	0.00%
10052400 Total REVENUE		($127,253)	$0	($127,253)	$0	0.00%
**	**FICA NET**	**$1,198,407**	**$0**	**$1,198,407**	**$0**	**0.00%**
10052500 Total EXPENDITURE		$230,240	$0	$230,240	$0	0.00%
10052500 Total REVENUE		($7,926)	$0	($7,926)	$0	0.00%
**	**Group Life Insurance NET**	**$222,314**	**$0**	**$222,314**	**$0**	**0.00%**
10052600 Total EXPENDITURE		$100,000	$60,000	$100,000	$0	0.00%
10052600 Total REVENUE		$0	$0	$0	$0	---
**	**Unemployment NET**	**$100,000**	**$60,000**	**$100,000**	**$0**	**0.00%**
****	**Employee Benefits Net**	**$14,678,812**	**$15,308,624**	**$15,446,585**	**$767,773**	**5.23%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Employee Benefits 52						
Health Insurance Program 10052200						
*	**Benefits**	$17,287,680	$17,600,345	$17,968,100	$680,420	3.94%
*	**Administrative Svcs**	$693,132	$179,311	$172,283	($520,849)	-75.14%
*	**Rentals**	$12,360	$12,000	$12,360	$0	0.00%
*	**Utilities**	$1,464	$1,464	$1,464	$0	0.00%
**	**Health Insurance Program**	**$17,994,636**	**$17,793,120**	**$18,154,207**	**$159,571**	**0.89%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Workers' Compensation 10052300						
*	**Administrative Svcs**	($125,000)	($329,000)	($320,000)	($195,000)	156.00%
*	**Contractual Services**	$784,000	$893,500	$842,000	$58,000	7.40%
*	**Insurance**	$906,000	$1,006,000	$1,045,905	$139,905	15.44%
*	**Contributions**	$127,000	$165,000	$129,700	$2,700	2.13%
**	**Workers' Compensation**	**$1,692,000**	**$1,735,500**	**$1,697,605**	**$5,605**	**0.33%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
FICA 10052400						
*	**Benefits**	$1,325,660	$0	$1,325,660	$0	0.00%
**	**FICA**	**$1,325,660**	**$0**	**$1,325,660**	**$0**	**0.00%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Group Life Insurance 10052500						
*	**Benefits**	$230,240	$0	$230,240	$0	0.00%
**	**Group Life Insurance**	**$230,240**	**$0**	**$230,240**	**$0**	**0.00%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Unemployment 10052600						
*	**Benefits**	$100,000	$60,000	$100,000	$0	0.00%
**	**Unemployment**	**$100,000**	**$60,000**	**$100,000**	**$0**	**0.00%**
****	**Employee Benefits**	**$21,342,536**	**$19,588,620**	**$21,507,712**	**$165,176**	**0.77%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund					
Contingency 61					
10061000 Total EXPENDITURE	$250,000	$0	$350,000	$100,000	40.00%
** **Contingency NET**	**$250,000**	**$0**	**$350,000**	**$100,000**	**40.00%**
**** **Contingency Net**	**$250,000**	**$0**	**$350,000**	**$100,000**	**40.00%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Contingency 61						
Contingency 10061000						
*	**Payroll**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$925	$0	$925	$0	0.00%
*	**Contractual Services**	$224,075	$0	$349,075	$125,000	55.78%
*	**Supplies**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$0	$0	---
*	**Capital Outlay**	$25,000	$0	$0	($25,000)	-100.00%
****	**Contingency**	**$250,000**	**$0**	**$350,000**	**$100,000**	**40.00%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Liability Insurance 62**					
10062000 Total EXPENDITURE	$817,034	$898,795	$901,907	$84,873	10.39%
10062000 Total REVENUE	($197,138)	($366,136)	($216,063)	($18,925)	9.60%
** **Liability Insurance NET**	**$619,896**	**$532,659**	**$685,844**	**$65,948**	**10.64%**
**** **Liability Insurance Net**	**$619,896**	**$532,659**	**$685,844**	**$65,948**	**10.64%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Liability Insurance 62						
Liability Insurance 10062000						
*	**Administrative Svcs**	$5,700	$5,700	$5,700	$0	0.00%
*	**Contractual Services**	$5,000	$5,000	$5,000	$0	0.00%
*	**Insurance**	$806,334	$888,095	$891,207	$84,873	10.53%
****	**Liability Insurance**	**$817,034**	**$898,795**	**$901,907**	**$84,873**	**10.39%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
County Tax 63						
10063000	Total EXPENDITURE	$7,147,309	$0	$7,563,215	$415,906	5.82%
**	**County Tax NET**	**$7,147,309**	**$0**	**$7,563,215**	**$415,906**	**5.82%**
****	**County Tax Net**	**$7,147,309**	**$0**	**$7,563,215**	**$415,906**	**5.82%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
County Tax 63						
County Tax 10063000						
*	**Contributions**	$7,147,309	$0	$7,563,215	$415,906	5.82%
********	**County Tax**	**$7,147,309**	**$0**	**$7,563,215**	**$415,906**	**5.82%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund						
Memberships / Other 65						
10065200 Total EXPENDITURE		$3,020,147	$0	$3,137,789	$117,642	3.90%
10065200 Total REVENUE		($640,265)	$0	($640,265)	$0	0.00%
**	**Transit District (Metro) NET**	**$2,379,882**	**$0**	**$2,497,524**	**$117,642**	**4.94%**
10065300 Total EXPENDITURE		$78,480	$0	$67,939	($10,541)	-13.43%
**	**Regional Transportation NET**	**$78,480**	**$0**	**$67,939**	**($10,541)**	**-13.43%**
10065400 Total EXPENDITURE		$689,149	$0	$709,645	$20,496	2.97%
**	**Memberships - Misc NET**	**$689,149**	**$0**	**$709,645**	**$20,496**	**2.97%**
****	**Memberships / Other Net**	**$3,147,511**	**$0**	**$3,275,108**	**$127,597**	**4.05%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Memberships / Other 65						
Transit District (Metro) 10065200						
*	**Contributions**	$3,020,147	$0	$3,137,789	$117,642	3.90%
**	**Transit District (Metro)**	**$3,020,147**	**$0**	**$3,137,789**	**$117,642**	**3.90%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Regional Transportation 10065300						
*	**Contributions**	$78,480	$0	$67,939	($10,541)	-13.43%
**	**Regional Transportation**	**$78,480**	**$0**	**$67,939**	**($10,541)**	**-13.43%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Memberships - Misc 10065400						
*	**Contractual Services**	$50,000	$0	$52,670	$2,670	5.34%
*	**Contributions**	$639,149	$0	$656,975	$17,826	2.79%
**	**Memberships - Misc**	**$689,149**	**$0**	**$709,645**	**$20,496**	**2.97%**
****	**Memberships / Other**	**$3,787,776**	**$0**	**$3,915,373**	**$127,597**	**3.37%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
General Fund **Wage Adjustment 67**						
10067000 Total EXPENDITURE		$637,738	$0	($150,000)	($787,738)	-123.52%
**	**Wage Adjustment NET**	**$637,738**	**$0**	**($150,000)**	**($787,738)**	**-123.52%**
****	**Wage Adjustment Net**	**$637,738**	**$0**	**($150,000)**	**($787,738)**	**-123.52%**
*****	**General Fund Net**	**$102,973,069**	**$97,495,438**	**$106,378,364**	**$3,405,295**	**3.31%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Wage Adjustment 67						
Wage Adjustment 10067000						
*	**Payroll**	$637,738	$0	($150,000)	($787,738)	-123.52%
****	**Wage Adjustment**	**$637,738**	**$0**	**($150,000)**	**($787,738)**	**-123.52%**
*****	**General Fund**	**$195,997,671**	**$199,964,806**	**$252,101,482**	**$56,103,811**	**28.62%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center General Fnd **Health & Human Services 44**						
10744400	Total REVENUE	($22,199,374)	($17,940,243)	($20,557,237)	$1,642,137	-7.40%
**	**Barron Center NET**	**($22,199,374)**	**($17,940,243)**	**($20,557,237)**	**$1,642,137**	**7.40%**
10744401	Total EXPENDITURE	$1,944,986	$1,687,030	$1,780,964	($164,022)	-8.43%
**	**Barron Center Administration NET**	**$1,944,986**	**$1,687,030**	**$1,780,964**	**($164,022)**	**-8.43%**
10744403	Total EXPENDITURE	$295,543	$335,844	$318,984	$23,441	7.93%
**	**Therapeutic Recreation NET**	**$295,543**	**$335,844**	**$318,984**	**$23,441**	**7.93%**
10744404	Total EXPENDITURE	$1,676,188	$1,652,168	$1,991,444	$315,256	18.81%
**	**Nursing Administration NET**	**$1,676,188**	**$1,652,168**	**$1,991,444**	**$315,256**	**18.81%**
10744405	Total EXPENDITURE	$6,889,311	$5,314,972	$7,192,519	$303,208	4.40%
**	**Nursing Direct Care NET**	**$6,889,311**	**$5,314,972**	**$7,192,519**	**$303,208**	**4.40%**
10744406	Total EXPENDITURE	$2,130,399	$1,972,011	$2,157,396	$26,997	1.27%
**	**Nutrition NET**	**$2,130,399**	**$1,972,011**	**$2,157,396**	**$26,997**	**1.27%**
10744407	Total EXPENDITURE	$1,156,201	$884,021	$1,094,400	($61,801)	-5.35%
**	**Environmental Services NET**	**$1,156,201**	**$884,021**	**$1,094,400**	**($61,801)**	**-5.35%**
10744408	Total EXPENDITURE	$657,959	$635,777	$674,363	$16,404	2.49%
**	**Housekeeping NET**	**$657,959**	**$635,777**	**$674,363**	**$16,404**	**2.49%**
10744409	Total EXPENDITURE	$528,297	$588,567	$604,138	$75,841	14.36%
**	**Laundry Services NET**	**$528,297**	**$588,567**	**$604,138**	**$75,841**	**14.36%**
10744410	Total EXPENDITURE	$880,329	$647,355	$860,060	($20,269)	-2.30%
**	**Central Supply NET**	**$880,329**	**$647,355**	**$860,060**	**($20,269)**	**-2.30%**
****	**Health & Human Services Net**	**($6,040,161)**	**($4,222,498)**	**($3,882,969)**	**$2,157,192**	**35.71%**
*****	**Barron Center General Fnd Net**	**($6,040,161)**	**($4,222,498)**	**($3,882,969)**	**$2,157,192**	**35.71%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
******* GF Total (100 & 107)**	**$96,932,908**	**$93,272,940**	**$102,495,395**	**5,562,487**	**5.74%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services 44						
Barron Center Administration 10744401						
*	**Payroll**	$699,907	$882,012	$772,401	$72,494	10.36%
*	**Benefits**	$4,920	$3,000	$3,600	($1,320)	-26.83%
*	**Administrative Svcs**	$264,835	$232,018	$274,370	$9,535	3.60%
*	**Contractual Services**	$885,164	$507,234	$666,553	($218,611)	-24.70%
*	**Maintenance & Repair**	$36,760	$12,500	$16,790	($19,970)	-54.33%
*	**Rentals**	$4,500	$3,000	$3,600	($900)	-20.00%
*	**Supplies**	$48,000	$45,456	$42,750	($5,250)	-10.94%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$900	$1,810	$900	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Barron Center Administration**	**$1,944,986**	**$1,687,030**	**$1,780,964**	**($164,022)**	**-8.43%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Therapeutic Recreation 10744403						
*	**Payroll**	$270,493	$312,244	$293,134	$22,641	8.37%
*	**Administrative Svcs**	$950	$500	$950	$0	0.00%
*	**Contractual Services**	$11,600	$11,920	$12,400	$800	6.90%
*	**Supplies**	$12,500	$11,180	$12,500	$0	0.00%
**	**Therapeutic Recreation**	**$295,543**	**$335,844**	**$318,984**	**$23,441**	**7.93%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Nursing Administration 10744404						
*	**Payroll**	$1,484,138	$1,483,988	$1,636,819	$152,681	10.29%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$26,870	$16,700	$27,470	$600	2.23%
*	**Contractual Services**	$117,680	$141,480	$246,655	$128,975	109.60%
*	**Maintenance & Repair**	$0	$0	$37,500	$37,500	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,500	$0	$8,000	($29,500)	-78.67%
*	**Minor Capital Items**	$10,000	$10,000	$10,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$25,000	$25,000	---
**	**Nursing Administration**	**$1,676,188**	**$1,652,168**	**$1,991,444**	**$315,256**	**18.81%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Nursing Direct Care 10744405						
*	**Payroll**	$6,889,311	$5,314,972	$7,192,519	$303,208	4.40%
*	**Benefits**	$0	$0	$0	$0	---
**	**Nursing Direct Care**	**$6,889,311**	**$5,314,972**	**$7,192,519**	**$303,208**	**4.40%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Nutrition 10744406						
*	**Payroll**	$1,238,634	$1,311,336	$1,338,261	$99,627	8.04%
*	**Benefits**	$12,545	$9,460	$13,065	$520	4.15%
*	**Administrative Svcs**	$2,575	$1,670	$2,120	($455)	-17.67%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$48,150	$47,685	$41,840	($6,310)	-13.10%
*	**Maintenance & Repair**	$16,595	$20,950	$28,450	$11,855	71.44%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$781,600	$575,910	$728,660	($52,940)	-6.77%
*	**Minor Capital Items**	$5,000	$5,000	$5,000	$0	0.00%
*	**Capital Outlay**	$25,300	$0	$0	($25,300)	-100.00%
**	**Nutrition**	**$2,130,399**	**$1,972,011**	**$2,157,396**	**$26,997**	**1.27%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Environmental Services 10744407						
*	**Payroll**	$391,051	$273,856	$398,311	$7,260	1.86%
*	**Benefits**	$3,040	$3,040	$4,790	$1,750	57.57%
*	**Administrative Svcs**	$1,250	$1,000	$1,250	$0	0.00%
*	**Contractual Services**	$78,595	$72,550	$64,675	($13,920)	-17.71%
*	**Maintenance & Repair**	$141,430	$100,660	$142,010	$580	0.41%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$72,055	$56,350	$67,955	($4,100)	-5.69%
*	**Minor Capital Items**	$12,000	$12,000	$12,000	$0	0.00%
*	**Utilities**	$420,715	$328,500	$367,344	($53,371)	-12.69%
*	**Capital Outlay**	$36,065	$36,065	$36,065	$0	0.00%
**	**Environmental Services**	**$1,156,201**	**$884,021**	**$1,094,400**	**($61,801)**	**-5.35%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Housekeeping 10744408						
*	**Payroll**	$526,189	$525,514	$544,773	$18,584	3.53%
*	**Benefits**	$2,175	$1,560	$2,175	$0	0.00%
*	**Contractual Services**	$3,700	$3,518	$3,700	$0	0.00%
*	**Maintenance & Repair**	$2,360	$2,360	$2,760	$400	16.95%
*	**Supplies**	$122,535	$101,825	$120,955	($1,580)	-1.29%
*	**Minor Capital Items**	$1,000	$1,000	$0	($1,000)	-100.00%
**	**Housekeeping**	**$657,959**	**$635,777**	**$674,363**	**$16,404**	**2.49%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Laundry Services 10744409						
*	**Payroll**	$458,317	$517,162	$509,588	$51,271	11.19%
*	**Benefits**	$1,725	$1,725	$1,725	$0	0.00%
*	**Administrative Svcs**	$250	$0	$250	$0	0.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$10,050	$5,000	$10,050	$0	0.00%
*	**Supplies**	$57,955	$64,680	$82,525	$24,570	42.39%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Laundry Services**	**$528,297**	**$588,567**	**$604,138**	**$75,841**	**14.36%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Central Supply 10744410						
*	**Payroll**	$48,029	$58,759	$50,459	$2,430	5.06%
*	**Benefits**	$11,000	$4,000	$6,500	($4,500)	-40.91%
*	**Administrative Svcs**	$3,500	$1,750	$0	($3,500)	-100.00%
*	**Client Expenses**	$9,250	$4,750	$9,250	$0	0.00%
*	**Rentals**	$23,990	$18,100	$20,340	($3,650)	-15.21%
*	**Supplies**	$759,560	$559,996	$773,511	$13,951	1.84%
*	**Capital Outlay**	$25,000	$0	$0	($25,000)	-100.00%
**	**Central Supply**	**$880,329**	**$647,355**	**$860,060**	**($20,269)**	**-2.30%**
****	**Health & Human Services**	**$16,159,213**	**$13,717,745**	**$16,674,268**	**$515,055**	**3.19%**
*****	**Barron Center General Fnd**	**$16,159,213**	**$13,717,745**	**$16,674,268**	**$515,055**	**3.19%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
****** GF Total (100 & 107)	$212,156,884	$213,682,551	$268,775,750	$56,618,866	26.69%

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Health & Human Services						
Barron Center 4440						
Barron Center Administration 10744401						
*	**Payroll**	$699,907	$882,012	$772,401	$72,494	10.36%
*	**Benefits**	$4,920	$3,000	$3,600	($1,320)	-26.83%
*	**Administrative Svcs**	$264,835	$232,018	$274,370	$9,535	3.60%
*	**Contractual Services**	$885,164	$507,234	$666,553	($218,611)	-24.70%
*	**Maintenance & Repair**	$36,760	$12,500	$16,790	($19,970)	-54.33%
*	**Rentals**	$4,500	$3,000	$3,600	($900)	-20.00%
*	**Supplies**	$48,000	$45,456	$42,750	($5,250)	-10.94%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$900	$1,810	$900	$0	0.00%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Barron Center Administration**	**$1,944,986**	**$1,687,030**	**$1,780,964**	**($164,022)**	**-8.43%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Office of Elder Affairs 10044402						
*	**Payroll**	$341,759	$331,706	$364,678	$22,919	6.71%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$3,010	$2,510	$3,014	$4	0.13%
*	**Contractual Services**	$2,970	$1,625	$3,270	$300	10.10%
*	**Supplies**	$29,915	$26,605	$31,135	$1,220	4.08%
*	**Utilities**	$300	$300	$300	$0	0.00%
**	**Office of Elder Affairs**	**$377,954**	**$362,746**	**$402,397**	**$24,443**	**6.47%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Therapeutic Recreation 10744403						
*	**Payroll**	$270,493	$312,244	$293,134	$22,641	8.37%
*	**Administrative Svcs**	$950	$500	$950	$0	0.00%
*	**Contractual Services**	$11,600	$11,920	$12,400	$800	6.90%
*	**Supplies**	$12,500	$11,180	$12,500	$0	0.00%
**	**Therapeutic Recreation**	**$295,543**	**$335,844**	**$318,984**	**$23,441**	**7.93%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Nursing Administration 10744404						
*	**Payroll**	$1,484,138	$1,483,988	$1,636,819	$152,681	10.29%
*	**Benefits**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$26,870	$16,700	$27,470	$600	2.23%
*	**Contractual Services**	$117,680	$141,480	$246,655	$128,975	109.60%
*	**Maintenance & Repair**	$0	$0	$37,500	$37,500	---
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$37,500	$0	$8,000	($29,500)	-78.67%
*	**Minor Capital Items**	$10,000	$10,000	$10,000	$0	0.00%
*	**Capital Outlay**	$0	$0	$25,000	$25,000	---
**	**Nursing Administration**	**$1,676,188**	**$1,652,168**	**$1,991,444**	**$315,256**	**18.81%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Nursing Direct Care 10744405						
*	**Payroll**	$6,889,311	$5,314,972	$7,192,519	$303,208	4.40%
*	**Benefits**	$0	$0	$0	$0	---
**	**Nursing Direct Care**	**$6,889,311**	**$5,314,972**	**$7,192,519**	**$303,208**	**4.40%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Nutrition 10744406						
*	**Payroll**	$1,238,634	$1,311,336	$1,338,261	$99,627	8.04%
*	**Benefits**	$12,545	$9,460	$13,065	$520	4.15%
*	**Administrative Svcs**	$2,575	$1,670	$2,120	($455)	-17.67%
*	**Client Expenses**	$0	$0	$0	$0	---
*	**Contractual Services**	$48,150	$47,685	$41,840	($6,310)	-13.10%
*	**Maintenance & Repair**	$16,595	$20,950	$28,450	$11,855	71.44%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$781,600	$575,910	$728,660	($52,940)	-6.77%
*	**Minor Capital Items**	$5,000	$5,000	$5,000	$0	0.00%
*	**Capital Outlay**	$25,300	$0	$0	($25,300)	-100.00%
**	**Nutrition**	**$2,130,399**	**$1,972,011**	**$2,157,396**	**$26,997**	**1.27%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Environmental Services 10744407						
*	**Payroll**	$391,051	$273,856	$398,311	$7,260	1.86%
*	**Benefits**	$3,040	$3,040	$4,790	$1,750	57.57%
*	**Administrative Svcs**	$1,250	$1,000	$1,250	$0	0.00%
*	**Contractual Services**	$78,595	$72,550	$64,675	($13,920)	-17.71%
*	**Maintenance & Repair**	$141,430	$100,660	$142,010	$580	0.41%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$72,055	$56,350	$67,955	($4,100)	-5.69%
*	**Minor Capital Items**	$12,000	$12,000	$12,000	$0	0.00%
*	**Utilities**	$420,715	$328,500	$367,344	($53,371)	-12.69%
*	**Capital Outlay**	$36,065	$36,065	$36,065	$0	0.00%
**	**Environmental Services**	**$1,156,201**	**$884,021**	**$1,094,400**	**($61,801)**	**-5.35%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Housekeeping 10744408						
*	**Payroll**	$526,189	$525,514	$544,773	$18,584	3.53%
*	**Benefits**	$2,175	$1,560	$2,175	$0	0.00%
*	**Contractual Services**	$3,700	$3,518	$3,700	$0	0.00%
*	**Maintenance & Repair**	$2,360	$2,360	$2,760	$400	16.95%
*	**Supplies**	$122,535	$101,825	$120,955	($1,580)	-1.29%
*	**Minor Capital Items**	$1,000	$1,000	$0	($1,000)	-100.00%
**	**Housekeeping**	**$657,959**	**$635,777**	**$674,363**	**$16,404**	**2.49%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Laundry Services 10744409						
*	**Payroll**	$458,317	$517,162	$509,588	$51,271	11.19%
*	**Benefits**	$1,725	$1,725	$1,725	$0	0.00%
*	**Administrative Svcs**	$250	$0	$250	$0	0.00%
*	**Contractual Services**	$0	$0	$0	$0	---
*	**Maintenance & Repair**	$10,050	$5,000	$10,050	$0	0.00%
*	**Supplies**	$57,955	$64,680	$82,525	$24,570	42.39%
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Laundry Services**	**$528,297**	**$588,567**	**$604,138**	**$75,841**	**14.36%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Barron Center 4440						
Central Supply 10744410						
*	**Payroll**	$48,029	$58,759	$50,459	$2,430	5.06%
*	**Benefits**	$11,000	$4,000	$6,500	($4,500)	-40.91%
*	**Administrative Svcs**	$3,500	$1,750	$0	($3,500)	-100.00%
*	**Client Expenses**	$9,250	$4,750	$9,250	$0	0.00%
*	**Rentals**	$23,990	$18,100	$20,340	($3,650)	-15.21%
*	**Supplies**	$759,560	$559,996	$773,511	$13,951	1.84%
*	**Capital Outlay**	$25,000	$0	$0	($25,000)	-100.00%
**	**Central Supply**	**$880,329**	**$647,355**	**$860,060**	**($20,269)**	**-2.30%**
***	**Barron Center**	**$16,537,167**	**$14,080,491**	**$17,076,665**	**$539,498**	**3.26%**

CITY OF PORTLAND, ME
FY23 HEALTH & HUMAN SERVICES ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
****	**Health & Human Services**	**$35,947,255**	**$59,842,801**	**$80,463,404**	**$44,516,149**	**123.84%**
*****	**General Fund**	**$35,947,255**	**$59,842,801**	**$80,463,404**	**$44,516,149**	**123.84%**
******	**HHS Report Total**	**$35,947,255**	**$59,842,801**	**$80,463,404**	**$44,516,149**	**123.84%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Enterprise Funds (500s):						
Fish Pier Authority Fund **Public Buildings & Waterfront 35**						
53035301	Total EXPENDITURE	$421,641	$259,358	$427,217	$5,576	1.32%
53035301	Total REVENUE	($421,641)	($259,358)	($427,217)	($5,576)	1.32%
**	**Pub Bldg & Wtrfnt - Fish Pier NET**	**$0**	**$0**	**$0**	**$0**	---
***	**PB & Wtrfnt - Waterfront**	**$0**	**$0**	**$0**	**$0**	---
****	**Public Buildings & Waterfront Net**	**$0**	**$0**	**$0**	**$0**	---
*****	**Fish Pier Authority Fund Net**	**$0**	**$0**	**$0**	**$0**	---

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Enterprise Funds (500s):						
Public Buildings & Waterfront 35						
Pub Bldg & Wtrfnt - Fish Pier 53035301						
*	**Payroll**	$70,646	$69,646	$71,926	$1,280	1.81%
*	**Benefits**	$13,446	$13,446	$13,446	$0	0.00%
*	**Operating Transfers**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$11,468	$9,968	$11,876	$408	3.56%
*	**Contractual Services**	$46,600	$26,317	$48,263	$1,663	3.57%
*	**Maintenance & Repair**	$225,000	$95,000	$227,000	$2,000	0.89%
*	**Insurance**	$14,369	$14,369	$15,120	$751	5.23%
*	**Supplies**	$13,500	$4,000	$13,500	$0	0.00%
*	**Utilities**	$15,000	$15,000	$15,000	$0	0.00%
*	**Contributions**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
*	**Debt Service**	$11,612	$11,612	$11,086	($526)	-4.53%
**	**Pub Bldg & Wtrfnt - Fish Pier**	**$421,641**	**$259,358**	**$427,217**	**$5,576**	**1.32%**
****	**Public Buildings & Waterfront**	**$421,641**	**$259,358**	**$427,217**	**$5,576**	**1.32%**
*****	**Fish Pier Authority Fund**	**$421,641**	**$259,358**	**$427,217**	**$5,576**	**1.32%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility Fund **Finance 15**						
57015300	Total EXPENDITURE	$98,104	$80,556	$101,027	$2,923	2.98%
**	**Sewer Utility Finance NET**	**$98,104**	**$80,556**	**$101,027**	**$2,923**	**2.98%**
***	**Acct, Budget & Purchasing**	**$98,104**	**$80,556**	**$101,027**	**$2,923**	**2.98%**
****	**Finance Net**	**$98,104**	**$80,556**	**$101,027**	**$2,923**	**2.98%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Finance 15						
Sewer Utility Finance 57015300						
*	**Payroll**	$82,089	$75,406	$85,012	$2,923	3.56%
*	**Administrative Svcs**	$3,765	$500	$3,765	$0	0.00%
*	**Contractual Services**	$9,400	$2,000	$9,400	$0	0.00%
*	**Supplies**	$2,850	$2,650	$2,850	$0	0.00%
**	**Sewer Utility Finance**	**$98,104**	**$80,556**	**$101,027**	**$2,923**	**2.98%**
****	**Finance**	**$98,104**	**$80,556**	**$101,027**	**$2,923**	**2.98%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility Fund **Public Works 31**						
57031000 Total REVENUE		($28,441,361)	($431,137)	($29,318,982)	($877,621)	3.09%
**	**Sewer Utility Public Works NET**	**($28,441,361)**	**($431,137)**	**($29,318,982)**	**($877,621)**	**-3.09%**
***	**Public Works**	**($28,441,361)**	**($431,137)**	**($29,318,982)**	**($877,621)**	**-3.09%**
57031100 Total EXPENDITURE		$747,715	$793,147	$883,910	$136,195	18.21%
**	**Sewer Utility PW Admin NET**	**$747,715**	**$793,147**	**$883,910**	**$136,195**	**18.21%**
***	**Public Works Administration**	**$747,715**	**$793,147**	**$883,910**	**$136,195**	**18.21%**
57031202 Total EXPENDITURE		$2,725,639	$2,790,755	$2,987,120	$261,481	9.59%
**	**Sewer Utility Districting NET**	**$2,725,639**	**$2,790,755**	**$2,987,120**	**$261,481**	**9.59%**
57031204 Total EXPENDITURE		$64,034	$67,710	$65,992	$1,958	3.06%
**	**Sewer Communications NET**	**$64,034**	**$67,710**	**$65,992**	**$1,958**	**3.06%**
***	**PW Operations**	**$2,789,673**	**$2,858,465**	**$3,053,112**	**$263,439**	**9.44%**
57031303 Total EXPENDITURE		$620,541	$716,175	$635,197	$14,656	2.36%
**	**Sewer Engineering NET**	**$620,541**	**$716,175**	**$635,197**	**$14,656**	**2.36%**
***	**PW Engineering Division**	**$620,541**	**$716,175**	**$635,197**	**$14,656**	**2.36%**
57031600 Total EXPENDITURE		$8,805,095	$0	$9,234,630	$429,535	4.88%
**	**Sewer Utility Debt Service NET**	**$8,805,095**	**$0**	**$9,234,630**	**$429,535**	**4.88%**
***	**Debt Service**	**$8,805,095**	**$0**	**$9,234,630**	**$429,535**	**4.88%**
57031700 Total EXPENDITURE		$1,500,808	$0	$1,531,681	$30,873	2.06%
**	**Sewer Utility Fringe Benefits NET**	**$1,500,808**	**$0**	**$1,531,681**	**$30,873**	**2.06%**
***	**Fringe Benefits**	**$1,500,808**	**$0**	**$1,531,681**	**$30,873**	**2.06%**
57031800 Total EXPENDITURE		$13,879,425	$0	$13,879,425	$0	0.00%
**	**Sewer Utility PWD Assessment NET**	**$13,879,425**	**$0**	**$13,879,425**	**$0**	**0.00%**
***	**PWD Assessment**	**$13,879,425**	**$0**	**$13,879,425**	**$0**	**0.00%**
****	**Public Works Net**	**($98,104)**	**$3,936,650**	**($101,027)**	**($2,923)**	**-2.98%**
*****	**Sewer Utility Fund Net**	**$0**	**$4,017,206**	**$0**	**$0**	**---**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Works 31						
Sewer Utility PW Admin 57031100						
*	**Payroll**	$604,309	$588,000	$659,858	$55,549	9.19%
*	**Benefits**	$3,192	$3,060	$2,260	($932)	-29.20%
*	**Administrative Svcs**	$23,921	$16,800	$30,495	$6,574	27.48%
*	**Contractual Services**	$19,220	$98,220	$99,220	$80,000	416.23%
*	**Maintenance & Repair**	$66,096	$56,250	$54,590	($11,506)	-17.41%
*	**Rentals**	$19,677	$19,617	$19,677	$0	0.00%
*	**Supplies**	$11,300	$11,200	$15,984	$4,684	41.45%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$0	$0	$1,826	$1,826	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Sewer Utility PW Admin**	**$747,715**	**$793,147**	**$883,910**	**$136,195**	**18.21%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility Districting 57031202						
*	**Payroll**	$1,330,508	$1,140,000	$1,422,428	$91,920	6.91%
*	**Benefits**	$27,847	$22,000	$15,355	($12,492)	-44.86%
*	**Administrative Svcs**	$74,080	$67,115	$97,970	$23,890	32.25%
*	**Contractual Services**	$661,200	$802,000	$702,670	$41,470	6.27%
*	**Maintenance & Repair**	$216,834	$225,500	$263,214	$46,380	21.39%
*	**Rentals**	$81,387	$98,880	$78,350	($3,037)	-3.73%
*	**Supplies**	$240,873	$238,275	$254,633	$13,760	5.71%
*	**Utilities**	$92,910	$115,000	$122,500	$29,590	31.85%
*	**Capital Outlay**	$0	$81,985	$30,000	$30,000	---
**	**Sewer Utility Districting**	**$2,725,639**	**$2,790,755**	**$2,987,120**	**$261,481**	**9.59%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Communications 57031204						
*	**Payroll**	$59,845	$63,637	$60,896	$1,051	1.76%
*	**Benefits**	$375	$375	$375	$0	0.00%
*	**Administrative Svcs**	$0	$0	$33	$33	---
*	**Contractual Services**	$1,900	$1,898	$2,310	$410	21.58%
*	**Maintenance & Repair**	$165	$300	$165	$0	0.00%
*	**Rentals**	$566	$400	$364	($202)	-35.69%
*	**Supplies**	$1,183	$1,100	$1,849	$666	56.30%
**	**Sewer Communications**	**$64,034**	**$67,710**	**$65,992**	**$1,958**	**3.06%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Engineering 57031303						
*	**Payroll**	$356,909	$322,500	$381,778	$24,869	6.97%
*	**Benefits**	$2,600	$2,200	$2,120	($480)	-18.46%
*	**Administrative Svcs**	$11,810	$8,125	$17,510	$5,700	48.26%
*	**Contractual Services**	$245,250	$235,650	$225,250	($20,000)	-8.15%
*	**Maintenance & Repair**	$895	$600	$895	$0	0.00%
*	**Rentals**	$750	$300	$750	$0	0.00%
*	**Supplies**	$2,327	$1,800	$5,454	$3,127	134.38%
*	**Utilities**	$0	$0	$1,440	$1,440	---
*	**Contributions**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$145,000	$0	$0	---
**	**Sewer Engineering**	**$620,541**	**$716,175**	**$635,197**	**$14,656**	**2.36%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility Debt Service 57031600						
*	**Contractual Services**	$184,978	$0	$184,978	$0	0.00%
*	**Debt Service**	$8,620,117	$0	$9,049,652	$429,535	4.98%
**	**Sewer Utility Debt Service**	**$8,805,095**	**$0**	**$9,234,630**	**$429,535**	**4.88%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility Fringe Benefits 57031700						
*	**Payroll**	$21,738	$0	$0	($21,738)	-100.00%
*	**Benefits**	$1,003,340	$0	$1,033,411	$30,071	3.00%
*	**Administrative Svcs**	$451,190	$0	$473,730	$22,540	5.00%
*	**Insurance**	$24,540	$0	$24,540	$0	0.00%
**	**Sewer Utility Fringe Benefits**	**$1,500,808**	**$0**	**$1,531,681**	**$30,873**	**2.06%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Sewer Utility PWD Assessment 57031800						
*	**Administrative Svcs**	$13,879,425	$0	$13,879,425	$0	0.00%
**	**Sewer Utility PWD Assessment**	**$13,879,425**	**$0**	**$13,879,425**	**$0**	**0.00%**
****	**Public Works**	**$28,343,257**	**$4,367,787**	**$29,217,955**	**$874,698**	**3.09%**
*****	**Sewer Utility Fund**	**$28,441,361**	**$4,448,343**	**$29,318,982**	**$877,621**	**3.09%**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Stormwater Fund **Finance 15**						
57115100 Total EXPENDITURE		$253,389	$230,924	$280,160	$26,771	10.57%
**	**Stormwater Finance NET**	**$253,389**	**$230,924**	**$280,160**	**$26,771**	**10.57%**
***	**Finance Administration**	**$253,389**	**$230,924**	**$280,160**	**$26,771**	**10.57%**
****	**Finance Net**	**$253,389**	**$230,924**	**$280,160**	**$26,771**	**10.57%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Finance 15						
Stormwater Finance 57115100						
*	**Payroll**	$173,966	$168,274	$200,737	$26,771	15.39%
*	**Administrative Svcs**	$37,453	$34,000	$37,453	$0	0.00%
*	**Contractual Services**	$36,820	$24,000	$36,820	$0	0.00%
*	**Supplies**	$5,150	$4,650	$5,150	$0	0.00%
**	**Stormwater Finance**	**$253,389**	**$230,924**	**$280,160**	**$26,771**	**10.57%**
****	**Finance**	**$253,389**	**$230,924**	**$280,160**	**$26,771**	**10.57%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Stormwater Fund						
Public Works 31						
57131000 Total REVENUE		($3,248,661)	($3,000)	($5,146,546)	($1,897,885)	58.42%
**	**Stormwater Public Works NET**	**($3,248,661)**	**($3,000)**	**($5,146,546)**	**($1,897,885)**	**-58.42%**
***	**Public Works**	**($3,248,661)**	**($3,000)**	**($5,146,546)**	**($1,897,885)**	**-58.42%**
57131500 Total EXPENDITURE		$1,685,091	$1,690,787	$1,853,709	$168,618	10.01%
**	**Stormwater Management NET**	**$1,685,091**	**$1,690,787**	**$1,853,709**	**$168,618**	**10.01%**
57131600 Total EXPENDITURE		$954,037	$0	$2,660,693	$1,706,656	178.89%
**	**Stormwater Debt Service NET**	**$954,037**	**$0**	**$2,660,693**	**$1,706,656**	**178.89%**
***	**Debt Service**	**$954,037**	**$0**	**$2,660,693**	**$1,706,656**	**178.89%**
57131700 Total EXPENDITURE		$356,144	$0	$351,984	($4,160)	-1.17%
**	**Stormwater Fringe Benefits NET**	**$356,144**	**$0**	**$351,984**	**($4,160)**	**-1.17%**
***	**Fringe Benefits**	**$356,144**	**$0**	**$351,984**	**($4,160)**	**-1.17%**
****	**Public Works Net**	**($253,389)**	**$1,687,787**	**($280,160)**	**($26,771)**	**-10.57%**
*****	**Stormwater Fund Net**	**$0**	**$1,918,711**	**$0**	**$0**	**---**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Public Works 31						
Stormwater Management 57131500						
*	**Payroll**	$909,136	$871,000	$1,032,621	$123,485	13.58%
*	**Benefits**	$3,060	$2,900	$2,700	($360)	-11.76%
*	**Administrative Svcs**	$39,944	$47,500	$45,385	$5,441	13.62%
*	**Contractual Services**	$459,252	$510,010	$475,480	$16,228	3.53%
*	**Maintenance & Repair**	$87,001	$91,000	$88,140	$1,139	1.31%
*	**Rentals**	$45,617	$38,617	$50,617	$5,000	10.96%
*	**Supplies**	$141,081	$129,760	$153,030	$11,949	8.47%
*	**Utilities**	$0	$0	$5,736	$5,736	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Stormwater Management**	**$1,685,091**	**$1,690,787**	**$1,853,709**	**$168,618**	**10.01%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Stormwater Debt Service 57131600						
*	**Contractual Services**	$18,928	$0	$18,928	$0	0.00%
*	**Debt Service**	$935,109	$0	$2,641,765	$1,706,656	182.51%
**	**Stormwater Debt Service**	**$954,037**	**$0**	**$2,660,693**	**$1,706,656**	**178.89%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Stormwater Fringe Benefits 57131700						
*	**Payroll**	$6,988	$0	$0	($6,988)	-100.00%
*	**Benefits**	$290,569	$0	$290,569	$0	0.00%
*	**Administrative Svcs**	$56,587	$0	$59,415	$2,828	5.00%
*	**Insurance**	$2,000	$0	$2,000	$0	0.00%
**	**Stormwater Fringe Benefits**	**$356,144**	**$0**	**$351,984**	**($4,160)**	**-1.17%**
****	**Public Works**	**$2,995,272**	**$1,690,787**	**$4,866,386**	**$1,871,114**	**62.47%**
*****	**Stormwater Fund**	**$3,248,661**	**$1,921,711**	**$5,146,546**	**$1,897,885**	**58.42%**

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Fund					
Jetport 28					
58328000 Total REVENUE	($15,040,336)	($21,020,717)	($22,697,031)	($7,656,695)	50.91%
** **Jetport NET**	**($15,040,336)**	**($21,020,717)**	**($22,697,031)**	**($7,656,695)**	**-50.91%**
58328101 Total EXPENDITURE	$1,094,140	$1,112,901	$1,239,982	$145,842	13.33%
** **Jetport Administration NET**	**$1,094,140**	**$1,112,901**	**$1,239,982**	**$145,842**	**13.33%**
58328102 Total EXPENDITURE	$417,390	$370,190	$429,390	$12,000	2.88%
** **Jetport Marketing NET**	**$417,390**	**$370,190**	**$429,390**	**$12,000**	**2.88%**
58328103 Total EXPENDITURE	$4,208,328	$3,718,826	$4,587,702	$379,374	9.01%
** **Jetport Fringe/Indirect Costs NET**	**$4,208,328**	**$3,718,826**	**$4,587,702**	**$379,374**	**9.01%**
*** **Jetport Administration Div.**	**$5,719,858**	**$5,201,917**	**$6,257,074**	**$537,216**	**9.39%**
58328200 Total EXPENDITURE	$4,235,206	$3,831,662	$4,617,834	$382,628	9.03%
** **Jetport Field NET**	**$4,235,206**	**$3,831,662**	**$4,617,834**	**$382,628**	**9.03%**
58328300 Total EXPENDITURE	$17,168	$16,092	$18,576	$1,408	8.20%
58328300 Total REVENUE	($223,750)	($256,727)	($254,200)	($30,450)	13.61%
** **Jetport General Aviation NET**	**($206,582)**	**($240,635)**	**($235,624)**	**($29,042)**	**-14.06%**
58328400 Total EXPENDITURE	$2,439,490	$2,345,352	$2,773,732	$334,242	13.70%
58328400 Total REVENUE	($18,750)	($34,073)	($18,750)	$0	0.00%
** **Jetport Operations NET**	**$2,420,740**	**$2,311,279**	**$2,754,982**	**$334,242**	**13.81%**
58328500 Total EXPENDITURE	$6,385,111	$6,789,283	$7,619,069	$1,233,958	19.33%
** **Jetport Terminal Division NET**	**$6,385,111**	**$6,789,283**	**$7,619,069**	**$1,233,958**	**19.33%**
58328600 Total EXPENDITURE	$4,475,890	$4,924,901	$5,080,154	$604,264	13.50%
58328600 Total REVENUE	($5,249,347)	($6,311,079)	($6,548,470)	($1,299,123)	24.75%
** **Jetport Parking Division NET**	**($773,457)**	**($1,386,178)**	**($1,468,316)**	**($694,859)**	**-89.84%**
58328700 Total EXPENDITURE	$675,031	$665,206	$713,945	$38,914	5.76%
58328700 Total REVENUE	($732,000)	($781,880)	($732,000)	$0	0.00%
** **Jetport Airfield Deicing Fac. NET**	**($56,969)**	**($116,674)**	**($18,055)**	**$38,914**	**68.31%**
58328900 Total EXPENDITURE	$0	$4,630,063	$3,170,067	$3,170,067	---
58328900 Total REVENUE	($2,683,571)	$0	$0	$2,683,571	-100.00%
** **Jetport Surplus NET**	**($2,683,571)**	**$4,630,063**	**$3,170,067**	**$5,853,638**	**218.13%**
**** **Jetport Net**	**$0**	**$0**	**$0**	**$0**	**---**

CITY OF PORTLAND, ME
FY23 DEPARTMENT ORG NET REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
***** **Jetport Fund Net**	**$0**	**$0**	**$0**	**$0**	---

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport 28						
Jetport Administration 58328101						
*	**Payroll**	$806,082	$840,049	$876,910	$70,828	8.79%
*	**Benefits**	$3,016	$3,742	$2,800	($216)	-7.16%
*	**Administrative Svcs**	$86,823	$85,234	$95,423	$8,600	9.91%
*	**Contractual Services**	$96,450	$84,338	$165,650	$69,200	71.75%
*	**Maintenance & Repair**	$8,646	$8,905	$8,646	$0	0.00%
*	**Rentals**	$6,000	$4,115	$6,000	$0	0.00%
*	**Supplies**	$31,463	$21,185	$32,413	$950	3.02%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$15,660	$12,833	$7,140	($8,520)	-54.41%
*	**Capital Outlay**	$40,000	$52,500	$45,000	$5,000	12.50%
**	**Jetport Administration**	**$1,094,140**	**$1,112,901**	**$1,239,982**	**$145,842**	**13.33%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22

Jetport Marketing 58328102

*	**Payroll**	$0	$0	$0	$0	---
*	**Administrative Svcs**	$138,390	$101,485	$159,390	$21,000	15.17%
*	**Contractual Services**	$267,000	$263,980	$240,000	($27,000)	-10.11%
*	**Maintenance & Repair**	$0	$0	$25,000	$25,000	---
*	**Supplies**	$12,000	$4,725	$5,000	($7,000)	-58.33%
**	**Jetport Marketing**	**$417,390**	**$370,190**	**$429,390**	**$12,000**	**2.88%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Fringe/Indirect Costs 58328103						
*	**Payroll**	$53,182	$53,182	$0	($53,182)	-100.00%
*	**Benefits**	$2,336,684	$1,839,890	$2,573,406	$236,722	10.13%
*	**Administrative Svcs**	$449,221	$449,221	$471,235	$22,014	4.90%
*	**Insurance**	$163,706	$170,998	$181,137	$17,431	10.65%
*	**Contributions**	$1,205,535	$1,205,535	$1,361,924	$156,389	12.97%
**	**Jetport Fringe/Indirect Costs**	**$4,208,328**	**$3,718,826**	**$4,587,702**	**$379,374**	**9.01%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Field 58328200						
*	**Payroll**	$1,034,722	$915,552	$1,099,634	$64,912	6.27%
*	**Benefits**	$41,748	$16,600	$37,708	($4,040)	-9.68%
*	**Administrative Svcs**	$24,215	$12,924	$33,055	$8,840	36.51%
*	**Contractual Services**	$977,236	$875,864	$1,070,562	$93,326	9.55%
*	**Maintenance & Repair**	$544,647	$462,149	$574,632	$29,985	5.51%
*	**Rentals**	$17,008	$16,727	$17,008	$0	0.00%
*	**Supplies**	$665,350	$580,119	$606,020	($59,330)	-8.92%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$149,730	$133,362	$162,165	$12,435	8.30%
*	**Capital Outlay**	$780,550	$818,365	$1,017,050	$236,500	30.30%
**	**Jetport Field**	**$4,235,206**	**$3,831,662**	**$4,617,834**	**$382,628**	**9.03%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport General Aviation 58328300						
*	**Payroll**	$500	$0	$500	$0	0.00%
*	**Contractual Services**	$15,168	$16,092	$16,576	$1,408	9.28%
*	**Maintenance & Repair**	$1,500	$0	$1,500	$0	0.00%
*	**Supplies**	$0	$0	$0	$0	---
*	**Capital Outlay**	$0	$0	$0	$0	---
**	**Jetport General Aviation**	**$17,168**	**$16,092**	**$18,576**	**$1,408**	**8.20%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Operations 58328400						
*	**Payroll**	$922,002	$973,394	$983,006	$61,004	6.62%
*	**Benefits**	$14,680	$12,365	$7,300	($7,380)	-50.27%
*	**Administrative Svcs**	$39,305	$37,861	$54,563	$15,258	38.82%
*	**Contractual Services**	$512,617	$513,552	$668,953	$156,336	30.50%
*	**Maintenance & Repair**	$65,000	$45,651	$29,000	($36,000)	-55.38%
*	**Supplies**	$33,588	$36,922	$56,088	$22,500	66.99%
*	**Utilities**	$4,200	$7,869	$13,800	$9,600	228.57%
*	**Contributions**	$688,098	$606,965	$656,022	($32,076)	-4.66%
*	**Capital Outlay**	$160,000	$110,773	$305,000	$145,000	90.63%
**	**Jetport Operations**	**$2,439,490**	**$2,345,352**	**$2,773,732**	**$334,242**	**13.70%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Terminal Division 58328500						
*	**Payroll**	$848,700	$801,254	$974,530	$125,830	14.83%
*	**Benefits**	$8,360	$7,529	$6,560	($1,800)	-21.53%
*	**Administrative Svcs**	$25,352	$11,658	$25,352	$0	0.00%
*	**Contractual Services**	$2,073,780	$2,371,245	$2,896,852	$823,072	39.69%
*	**Maintenance & Repair**	$564,222	$624,861	$655,618	$91,396	16.20%
*	**Rentals**	$7,500	$6,386	$7,500	$0	0.00%
*	**Supplies**	$142,322	$124,130	$114,122	($28,200)	-19.81%
*	**Minor Capital Items**	$0	$0	$0	$0	---
*	**Utilities**	$1,088,530	$1,037,452	$1,195,535	$107,005	9.83%
*	**Capital Outlay**	$1,127,000	$1,312,218	$1,246,250	$119,250	10.58%
*	**Debt Service**	$499,345	$492,550	$496,750	($2,595)	-0.52%
**	**Jetport Terminal Division**	**$6,385,111**	**$6,789,283**	**$7,619,069**	**$1,233,958**	**19.33%**

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Parking Division 58328600						
*	**Payroll**	$14,500	$8,629	$14,500	$0	0.00%
*	**Administrative Svcs**	$1,160	$0	$1,160	$0	0.00%
*	**Contractual Services**	$98,020	$151,643	$152,584	$54,564	55.67%
*	**Maintenance & Repair**	$104,369	$99,997	$104,369	$0	0.00%
*	**Rentals**	$500	$0	$500	$0	0.00%
*	**Supplies**	$18,989	$3,509	$18,989	$0	0.00%
*	**Utilities**	$10,302	$7,450	$10,302	$0	0.00%
*	**Capital Outlay**	$605,000	$1,033,923	$1,179,000	$574,000	94.88%
*	**Debt Service**	$3,623,050	$3,619,750	$3,598,750	($24,300)	-0.67%
**	**Jetport Parking Division**	**$4,475,890**	**$4,924,901**	**$5,080,154**	**$604,264**	**13.50%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

	ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Airfield Deicing Fac. 58328700						
*	**Payroll**	$2,000	$0	$2,000	$0	0.00%
*	**Contractual Services**	$662,706	$662,706	$701,620	$38,914	5.87%
*	**Maintenance & Repair**	$8,950	$2,500	$8,950	$0	0.00%
*	**Rentals**	$0	$0	$0	$0	---
*	**Supplies**	$1,375	$0	$1,375	$0	0.00%
*	**Utilities**	$0	$0	$0	$0	---
**	**Jetport Airfield Deicing Fac.**	**$675,031**	**$665,206**	**$713,945**	**$38,914**	**5.76%**

ACCOUNT DESCRIPTION		FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
Jetport Surplus 58328900						
*	**Administrative Svcs**	$0	$4,630,063	$3,170,067	$3,170,067	---
**	**Jetport Surplus**	**$0**	**$4,630,063**	**$3,170,067**	**$3,170,067**	**---**
****	**Jetport**	**$23,947,754**	**$28,404,476**	**$30,250,451**	**$6,302,697**	**26.32%**
*****	**Jetport Fund**	**$23,947,754**	**$28,404,476**	**$30,250,451**	**$6,302,697**	**26.32%**

CITY OF PORTLAND, ME
FY23 ORG CATEGORY EXPENDITURE REPORT

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
****** EF Total (500s)	$56,059,417	$35,033,888	$65,143,196	$9,083,779	16.20%
****** Report Total	$268,216,301	$248,716,439	$333,918,946	$65,702,645	24.50%

ACCOUNT DESCRIPTION	FY22 REVISED APPRO (12/31/21)	FY22 TOTAL PROJECTION	FY23 MGR RECOMM	INCR / (DECR) FY23 / FY22	APPRO % CHG FY23 / FY22
***** EF Total (500s)	$0	$5,935,917	$0	0	---
****** Report Total Net: ****** Excludes Taxes & Other Misc	$96,932,908	$99,208,857	$102,495,395	$5,562,487	5.74%