City of Portland, Maine
Remote Finance Committee Meeting
Thursday, May 5, 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/82022244350?pwd=aTd5ZXBRQXZ5RklHZGdHZ1JITlgzZz09
Passcode: 479286
Or One tap mobile :
US: +13126266799,,82022244350# or +19292056099,,82022244350#
Or Telephone:
Dial(for higher quality, dial a number based on your current location):
US: +1 312 626 6799 or +1 929 205 6099 or +1 301 715 8592 or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782
Webinar ID: 820 2224 4350
International numbers available: https://portlandmaine-gov.zoom.us/u/kjF6nOj5T

1. Introductions

2. FY23 City Manager Recommended Budget – Detailed Department by Department Review (DISCUSSION ITEM ONLY)

At the meeting the Committee will continue detailed review of the FY23 City Manager's Recommended budget and hear from these City Departments: Parking, Facilities & Waterfront, Public Works, Parks & Recreation, Library and Executive. This is a discussion item only - no action is scheduled for the current meeting.

3. Review of Upcoming Committee and City Budget Dates

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

4. Adjournment

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,

389 Congress Street, Portland, Maine 04101 | 207-874-8689 | citymanager@portlandmaine.gov

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

Health & Human Services

Public Health: 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.

Barron Center: 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.

<u>Executive Office:</u> 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

<u>Excise Tax</u>: 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.

<u>Parking</u>: 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.

<u>Property Valuation</u>: 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.

<u>Credit Rating Upgrade</u>: 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.

<u>State Revenue Sharing</u>: 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.

<u>ARPA Funding</u>: 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.

<u>Health Insurance</u>: 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

FY23 CM: 04/25/22

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, 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, Library, Executive, 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				

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 **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%**

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%**

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
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%**

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
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%**

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%**

	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%**

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
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%**

	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%**

	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%**

	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%**

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					
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%

	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%**

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, 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%**

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
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%**

	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%**

	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%**

	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%**

	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%**

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 **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%**

	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%**

TO: City of Portland Finance Committee
FROM: Sarah Campbell, Portland Public Library Executive Director
Marianne Sensale-Guerin, Portland Public Library Director of Finance
DATE: May 5, 2022
RE: City Manager FY23 Budget – Library Highlights

Portland Public Library greatly appreciates the long-standing positive working partnership we have with the City of Portland, and for the infrastructure funding and support it provides.

The Interim City Manager's proposed budget includes a 6.33% increase over our FY22 budget:

FY23 Expenditure Request	$ 4,312,969
FY22 Expenditure Request	$ 4,056,394
$ Change	$ 256,575
% Change	6.33%

Payroll & Benefits are 72.5% of the total City allocation. PPL generates additional funds to pay for collections, programs, and services. Payroll & Benefits accounts for 54.3% of the FY23 increase.

The increases in Expenses include the following:

• Personnel wages for permanent staff increase +4% to meet the contractual obligation of increase under the current CBA. Wages for substitute/per diem staff will increase from $12.50/hr to $15.00/hr baseline to recruit and retain this staff.	$ 139,302
• Professional fees and staff development increase to continue investment in Diversity, Equity, and Inclusion staff development, and for a qualified vendor to perform a compensation study prior to the start of 2023 CBA negotiations.	$ 53,250
• The 8% increase in utilities is based on the City's Finance Department estimate for per unit increases in electricity, natural gas, and water.	$ 11,574
• Maintenance budget is increasing for upkeep of the Library's locations based on historic trends as well as aging systems within the various buildings.	$ 39,123
• Increases for supplies, postage, and insurance are based on historic trends and the higher costs caused by inflation.	$ 14,950
• This budget adds helps to restore the budget for the Library's collection to pre-Covid levels and to address the inflationary increases from our vendors.	$ 15,582

On the revenue side, the Library is increasing PPL-generated funding from Endowment and annual fundraising by $17,206 (8.6%) to cover lost revenue from room rentals and retail sales, and towards the increase in collections budget.

We will be pleased to answer any questions.

Parks, Recreation & Facilities
FY23 City Manager Recommended Budget Highlights

Total Expenditure Request	
FY23 Expenditure Request	$ 10,699,133
FY22 Expenditure Budget	$ 9,190,984
$ Change	$ 1,508,149
% Change:	**16.41%**
Payroll	**74.93%**
Other Expenses	**25.07%**
Total Revenue Budget	
FY23 Revenue Request	$ 7,538,313
FY22 Revenue Budget (Does not include $1,500,000 in ARPA Funds)	$ 5,777,693
$ Change	$ 1,760,620
% Change	**30.47%**
Total Budget-Net	
FY23 Request-Net	$ 3,160,820
FY22 Budget-Net	$ 3,413,291
$ Change	$ (252,471)
% Change	**-7.40%**

Expenditure Change Highlights

Admin	
- Addition of 0.6 FTE Office Associate for Front Desk help	$ 23,674
- Staff scheduling software	$ 10,000
- Replacement computers	$ 10,000
Parks	
- Moved one Park Project Manager from Cemeteries & requested new Park Project Manager position to complete high priority neighborhood projects: playground replacements, tree planting initiatives, Capital Improvement project implementation, etc...	$ 128,119
- Addition of 1 FTE Park Maintainer to assist with general park maintenance, cleanliness, encampment cleanups (Went from 9 Park Maintainers pre-covid, to 5 current Park Maintainers. This would bring us to 6 total for 67 parks)	$ 45,562
- Full $40K for Cultivating Community (community garden management contract)	$ 40,000
Forestry	
- Increasing expenses for Tree work & pest control (the majority of tree planting material expenses are carried in Tree Trust Fund account)	$ 13,000
Athletic Facilities	
- Decreasing request for Temp Help	$ (14,720)
Cemeteries	
- Moved Project Manager to Parks	$ (66,288)

- Requesting new hydroseeding unit	$	11,000
- One time fee to transfer HMIS data to Web based. This is our GIS-based cemetery management system.	$	10,000

Recreation

- Moved Therapeutic Recreation Supervisor from Aquatics to Rec	$	65,357
- Increase in Temp Help for Seniors Program & ASL Interpreter	$	36,475
- Increase in Merchant fees due to the increased usage of CC payments (covered by additional revenue)	$	12,000
- Overall increase in operating expenses such as school buses, t-shirts, etc... for Summer Camp and B&A Care needs due to increased numbers from Covid restrictions being lifted (Approx number)	$	30,000

Aquatics

- Moved Therapeutic Supervisor from Aquatics to Rec	$	(65,357)
- Increased costs to maintain pools (Maint & Repair, chemicals, safety equipment)	$	17,590

Golf Course

- Took over Ghin Handicap services (revenue neutral)	$	7,500
- Irrigation contract renewal	$	7,500

Golf Course Restaurant

- Replacement awning	$	10,000

Ice Arena

- No major changes

Public Assembly Facilities

- 5.4 FTEs approved in FY22	$	252,585
- 1.1 New FTE requests in FY23	$	47,672
- Increased costs associated with more events due to Covid restrictions being lifted	$	124,500

Concessions

- 2 FTEs were added in FY22 (covered by increased revenue)	$	88,792
- Increase in temp help due to more events	$	37,634

Custodial

- 1.6 New FTES requested in FY23 for Porta Potty cleaning	$	66,571
- Replacement of AEDs to match what is used in emergency vehicles	$	15,430

Merrill

- 0.8 FTEs added in FY22	$	36,897

Revenue Change Highlights

Parks

- Addition of Food Truck license fee revenue (Spring 2023)	$	42,000

Forestry

- No major changes

Althletic Facilities

- Additional School charges for Middle School usage	$	65,590
- Increased number of field rentals	$	49,407

Cemeteries

- Overall revenues increased (All rates increased 3%)	$	134,070
- Cemeteries projected to operate in the black--first time in recent history		

Recreation

- Revenues coming back from Covid restrictions being lifted	$	666,283

- Increased registrations for Youth Programs
- Greater need for Before & After Care
- Increased number of kids in Futsal League

Aquatics

- Private rentals increased	$	30,000

Golf Course

- Increased rates for 2022 season	$	315,786

- Limited the number of Memberships sold to 515 total
- 10% increase for memberships
- Daily Play rates increased but still significantly lower than closest competitor

Restaurant

- Revenue increase with full year of rent. The Golf Course restaurant is now operated as a private concession, rather than with City staff.	$	8,100

Ice Arena

- Rentals are starting to increase again as Covid restrictions are lifted	$	13,850

Public Assembly Facilities

- Increased requests for Street Occupancy permits	$	47,250
- Events are returning to Ocean Gateway, Expo & Merill	$	84,930

Concessions

- Increase in revenues due to more events as Covid restrictions are lifted	$	146,000
- Raising prices at Clock Tower Cafe	$	22,500

Merrill

- Increased rentals due to Covid restrictions being lifted	$	189,157

FY23 Budget Request Highlights

Total Expenditure Request:	FY23 Expenditure Reque	5,738,255
	FY22 Expenditure Budge	5,518,142
	$ Change	220,113
	% Change	3.99%
Total Revenue Budget	FY23 Budget	2,092,379
	FY22 Budget	1,595,351
	$ Change	497,028
	% Change	31.15%
Total Budget-Net	FY23 Budget-Net	3,645,876
	FY22 Budget-Net	3,922,791
	$ Change	-276,915
	% Change	-7.06%

NOTES:

Expenditure Highlights

City Hall	Staff	$500,000
Hadlock	Fire Alarm Replacement	$30,000
Other Public Bldgs	Stevens Ave fire Station Restrooms - A	100,000
Waterfront	Custom Border Patrol - Upgrades	$250,000

Revenue Highighlights

Cruise ships are returning 40% to 50% capacity as of April 2022.

Department of Public Works Department Change (General fund)
FY23 City Manager Recommended Budget Highlights

Total Expenditure Request

FY23 Expenditure Request	$ 16,313,403.00
FY22 Expenditure Budget	$ 14,451,623.00
$ Change	$ 1,861,780.00
% Change	12.88%
Payroll/Benefits	55.14%
Other Expenses	44.86%

Total Revenue Budget

FY23 Revenue Request	$ 5,896,834.00
FY22 Revenue Budget	$ 5,342,603.00
$ Change	$ 554,231.00
% Change	10.37%

Expenditure Change Highlights

Wages & Benefits (includes two new positions)	$ 640,213.00
Increased gas costs	$ 428,730.00
Pine Tree Waste (solid waste collections)	$ 146,000.00
Solid Waste Temporary help	$ 72,360.00
Ecomaine tipping fees	$ 38,000.00
Keyless Fuel dispensing system	$ 80,000.00
Heavy ship Koni lifts	$ 70,000.00
Winter road salt	$ 30,000.00
Winter equipment rentals (plowing)	$ 58,000.00
Island Barge Services	$ 20,000.00
CDL training	$ 28,300.00
M&R vehicles (internal & commercial repairs)	$ 56,000.00
	$ 1,667,603.00

Revenue Change Highlights

Increased bag fees	$ 233,220.00
Increased Street Occupancy fees	$ 132,500.00
Increase in Local Road Asst Program (LRAP)	$ 25,000.00
Increase chargebacks to Enterprise funds	$ 160,885.00
	$ 551,605.00

City of Portland - Parking Department

FY23 City Manager Recommended Budget Highlights for Finance Committee prepared 4/28/22

Total Expenditure Request

FY23 Expenditure Request	$	2,474,187
FY22 Expenditure Budget		2,387,748
$ Change	$	86,439
% Change:		**3.62%**
Payroll		62.31%
Other Expenses		37.69%

Total Revenue Budget

FY23 Revenue Request	$	9,895,584
FY22 Request Budget	No APRA $	8,281,259
$ Change	$	1,614,325
% Change:		**19.49%**
FY22 Projected Actuals	$	9,265,986

Note: FY22 & 23 Revenue Request excludes ARP funding related to revenue loss - see Revenue Change Highlights Below

Expenditure Change Highlights

Any changes in FTE's	None	
Radio Replacements	$	30,000

Revenue Change Highlights

Revenues overall are recovering in a number of key categories. Garage hourly revenues are taking the longest(see table below)

Revenue Category	**FY19 Actuals**	**FY21 Actuals**	**FY 22 Budgeted**	**FY22 Proj**	**FY23 CM Rec**
Park'g Adm Misc Chgs for Svcs	$12,149	$2,248	$7,350	$7,300	$7,350
Park'g Adm Denver Boot	$77,000	$64,400	$64,400	$60,000	$70,000
Park'g Adm Parking Tickets	$1,851,046	$1,895,449	$1,600,000	$2,000,000	$1,800,000
Park'g Adm Thames St Lot	$146,320	$60,000	$41,600	$100,000	$80,000
Park'g Adm Angelos Acre	$86,395	$70,860	$80,700	$80,000	$73,000
Ocean Gateway Lot Daily	$ 70,605	$412,865	$400,000	$650,000	$600,000
Ocean Gateway Lot Monthly		$11,790		$50,000	$53,550
Park'g Adm Parking Meters	$3,811,791	$3,027,870	$3,600,000	$3,850,000	$4,166,000
Elm St Hourly Parking	**$313,475**	$92,296	$85,000	$180,000	$175,000
Elm St Monthly Parking	$410,184	$377,514	$370,500	$445,000	$391,250
Elm St Library Garage Parking	$16,723	$5,949	$7,000	$4,950	$5,600
Spring St Hourly Parking	**$923,242**	$179,945	$210,000	$450,000	$525,000
Spring St Monthly Parking	$871,200	$872,911	$835,848	$935,000	$843,336
Temple St Garages, Lots, Meter	**$1,191,369**	$745,690	$875,000	$1,050,000	$1,000,000
TOTALS	$9,781,499	$7,819,787	$8,177,398	$9,862,250	$9,790,086

*

The following is the history of meter rate increases

Prior	July 2007	July 2009	July 2017	Jul-18	Jul-19	Oct-20	Jul-22	*Propose*
50¢	75¢	$1.00	$1.25	$1.50	$1.75	$2.00	$2.50	Old Pt & Comm. St

As you can see from 2017 to 2020 meter rates have increased 60%

Executive Department
FY23 City Manager Recommended Budget Highlights

Total Expenditure Request		
FY23 Expenditure Request	$	977,670.00
FY22 Expenditure Budget	$	830,736.00
$ Change	$	146,934.00
% Change		17.69%
Payroll/Benefits		93.08%
Other Expenses		6.92%

Total Revenue Budget		
FY23 Revenue Request	$	915,794.00
FY22 Revenue Budget	$	895,724.00
$ Change	$	20,070.00
% Change		2.24%

Expenditure Change Highlights		
Wages & Benefits (includes one FTE increase)	$	108,271.00
Sustainability Expense	$	30,000.00
	$	138,271.00

Revenue Change Highlights		
Energy Credits	$	45,923.00
Cable Francise fee	$	(35,000.00)
Electric Vehicle Meter	$	5,000.00
	$	15,923.00