FY2023 City Budget

July 1, 2022 through June 30, 2023

Approved June 21, 2022

25 Cottage Road | South Portland, Maine 04106 | www.southportland.org

CITY OF SOUTH PORTLAND

FY 2023 Budget

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June 21, 2022

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Executive Department

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June 22, 2022

South Portland City Council
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RE: Fiscal Year 2023 Budget (July 1, 2022 – June 30, 2023)

Mayor Dhalac and City Councilors:

In accordance with Article V, §502 of the City Charter, I submitted to the City Council the City Manager's Proposed Fiscal Year 2023 (FY23) budget on March 21. Since then, the Council has held multiple workshops where they reviewed and discussed the elements of the budget and made some changes. The Council approved the School Department budget on May 17 and it was approved by the voters on June 14. The Council also approved the City budget on June 21. This letter is a revision to the one provided with my original submission and reflects the final budget.

This budget includes General Fund appropriations for municipal operations, school operations, and the Cumberland County tax obligation. Additionally, this budget includes the Sewer User Fund (Enterprise) and Special Revenue Funds budgets. The sums of these form the proposed operating budget for the City of South Portland for FY23, which totals $127,610,524, an increase of $21,657,150, or 20.8%.

The significant change from my original submission is the addition of costs for housing and other assistance the City will need to provide to the homeless population, which came to us just before the budget was to be approved. The tax impact of this for FY23 is minimal, as we have a 70% reimbursement for general assistance from the State and the City's share is being covered by FEMA and ARPA grant funds. These grants are only available to the City for the FY23 budget year. The cost funded through taxes is an additional position and associated startup costs for the GA office to handle the increase in clients and bus passes for clients, which is not an eligible GA expense.

Table I shows a comparative breakdown of expenditure budget categories, below.

Table I
Total Budget Comparison
FY2022 and FY2023

	FY22 Adopted	FY23 Approved	Dollar Change	Percent Change
City General Fund	$ 39,988,214	$ 55,739,622	$ 15,751,408	39.4%
County Tax	$ 3,119,820	$ 4,241,373	$ 1,131,553	35.9%
School General Fund	$ 55,102,298	$ 59,711,296	$ 4,608,998	8.4%
Enterprise Funds (Sewer)	$ 6,535,740	$ 6,947,013	$ 411,273	6.3%
Special Revenue Funds	$ 907,302	$ 971,220	$ 63,918	7.0%
TOTAL	$ 105,653,374	$ 127,610,524	$ 21,957,150	20.8%

FY23 Budget Objectives

The FY23 budget was crafted with three high-level objectives in mind: 1) to live within the 3.0% overall tax increase guidance given by City Council at a 2022 January workshop, 2) to address the City Council's goals for 2022, and 3) to "do right" by our employees by providing them with a competitive wage increase to both attract and retain high quality civil servants.

Objective 1: Submit a Budget that Falls within the Guidance given by City Council

In January, Council advised City and School officials to present budgets that would not increase property taxes by more than 3.0%. Unfortunately, FY23 will mark the first time in my six budget proposals where I had to recommend a tax increase higher than this guidance for the Municipal share of the budget. This is primarily due to the need to boost employee wages to remain competitive with other municipalities. We have lost excellent staff to other communities due in part to wage disparities. Last year, for example, we were only able to offer a 1% cost of living adjustment (COLA) to all staff, which was much lower than most other municipalities. This year, we are proposing a much higher amount in order to better retain and attract top personnel and to compete with large COLAs being proposed by other towns and cities in our region. The recommended budget would increase the tax rate by 5.9%. This $0.86 mil rate increase – from $14.70 to $15.56 – stems from the Municipal, School, and County shares of the budget.

Table II shows the tax rate breakdown by category, below.

Table II
Tax Rate Increase

	$ Increase	% Increase	% of Increase
City	$ 0.19	4.1%	32%
School	$ 0.44	4.7%	63%
County	$ 0.23	35.7%	5%
TOTAL	$ 0.86	5.9%	100%

Over a two-year period, the total increase in taxes is 2.7% per year on average. This is much lower than inflation, which rose 6.3% during that same period.

Objective 2: Address the City Council's Goals for 2022

The City Council's goals for 2022 were factored into the decision-making process for this year's budget. Below is a listing of each goal and a summary of how the FY23 operating budget addresses them.

- **GOAL 1: Actively Address the Climate Crisis**

  The proposed budget increases the Sustainability Office's budget by 18.2%, which is the third largest increase out of all departments. This increase, in part, includes funding for a contracted grant writer and for energy data management services. In addition, other purchases, such as a hybrid Police vehicle, are also funded within the FY23 budget proposal.

  Although separate from this budget, it is worth noting that in the City's Capital Improvement Plan, numerous projects in the Environmental category also address this goal.

- **GOAL 2: Improve Diversity, Equity, and Inclusion**

  This budget fully funds the request of the Human Rights Commission (HRC) so that they can continue their efforts on improving diversity, equity, and inclusion in our community. It also includes supplemental funding (through CDBG) for the HRC's proposed Uplift Plan. The HR budget contains funding for training on DEI.

- **GOAL 3: Improve Communications between City Committees and the City Council**

  There were no items contemplated at the Council's goal-setting workshop requiring a financial investment. Although not directly related, regrettably, for the third straight year the budget does not include funding for a Board and Committee Reception event.

- **GOAL 4: Keep Housing Affordable and Available**

  This budget keeps an elevated level of funding for the Senior Property Tax Relief Program to provide a higher benefit to seniors in need. The impending Housing Study will guide future actions, and some of those actions will likely have a fiscal impact. Such impacts will be considered in future workshops and as part of the FY24 budget process.

- **GOAL 5: Support Public Health and Human Services**

  The Health Department budget includes $124,000 for contracted mobile crisis services with Milestone (HOME Team), as recommended by the Police Services Review Working Group (PSRWG). These services began in March 2022 with funding through the ARPA grant, and are continued using operating funds for FY23.

  The Social Services budget holds the increases mentioned earlier for homeless housing and support, representing the highest departmental percentage increase for FY23. This increase reflects the ongoing demand from domestic and asylum-seeking homeless individuals being placed in our community.

Our Parks & Recreation budget includes $32,000 to provide scholarships for before and after school programs and recreation camps for children from low-income households.

While initially not included in the proposed budget, the Council added $70,000 in overtime to the Fire Department budget to address the increase in EMS calls for service during weekdays, starting in January (half of the fiscal year).

Finally, the FY23 budget continues with an annual $50,000 in funding for special legal services for the City's air quality efforts, as well as another $50,000 to hire an air quality technical expert to advise staff, the Clean Air Advisory Committee (CAAC), and City Council on such issues. Another $10,000 is included for CAAC facilitator services.

- **GOAL 6: Finalize Plans in the Works**
  This budget does not propose any significant new programs in keeping with the desire to focus efforts on the plans in front of us.

Objective 3: "Do Right" by Our Employees

This budget provides a significant cost of living adjustment (COLA) for both union and non-union personnel. This adjustment is necessary due to significant inflation, large COLAs being provided by other communities in our region, and a relatively weak COLA in FY22 (1.0%). In addition, the budget also funds Phase Two of the 2019 Wage Study that was never fully implemented financially. This added funding helps bring certain positions up to market and also boost funding for positions that have recently been difficult to fill due to economic conditions. The School budget also includes a significant COLA for their employees.

FY23 Budget Process

In late 2021, department heads were tasked with coming up with their FY23 CIP and operating budget requests. The manager instructed each department head to request what they believed necessary to maintain, or improve, their operations. In January, Council provided guidance to City and School staff regarding an acceptable tax rate increase and in late January department heads submitted their requests. In mid-February, the City Manager, Finance Director, and Deputy Finance Director met with each department head to review their budgets. Over the course of the next several weeks, departmental budgets were scoured to ensure compliance with Council guidance, Council goals, and the LD #1 growth factor.

Getting to Below a 3.0% Increase

With fixed cost increases, additional departmental requests, a significant boost in wages, and anticipated changes in revenues, the Municipal budget would have increased its share of the tax rate by approx. $0.47 – a 10% increase. This meant staff needed to find over $1.6 million in savings to come within Council's guidance of a 3.0% (or less) tax increase.

While we were able to fund 2.6 new positions and two upgraded positions in the FY23 budget, three personnel requests were denied in order to help reach the target of $1.6 million in savings. There were also a number of non-personnel requests that were reduced or eliminated to help meet the Council's tax rate goal.

These resulted in $654,608 in savings. However, almost $1 million in additional savings were still needed to arrive at a 3.0% tax increase. Staff looked closely at revenues and were able to find new or enhanced funding to help close this gap, such as the increase in State Revenue Sharing and projected increase in interest earnings.

Expenditure cuts and revenue increases totaled over $1.4 million. This amount was just shy of the $1.6 million goal to get the tax increase down to 3.0% or less. I did not feel comfortable cutting more from the budget or increasing other revenue projections. As a result, the City share of the budget yields an increase of 4.1% on the City's share of the tax rate.

Use of General Fund Balance

The FY22 budget used $1.2 million from the Tax Rate Stabilization Fund (TRSF) as a funding source, with a plan to draw down the TRSF over the next three years.

In January, the staff reviewed with Council the status of unassigned fund balance in relation to the Council's Fund Balance policy. To summarize, available fund balance increased by $16.1 million, or 16.3% of the General Fund budget. Council policy requires a minimum of 9% with a goal of 12%, allowing amounts in excess of the goal to be used for one-time expenditures, such as capital. The available fund balance (the amount in excess of the 12% goal) is $4.2 million. The FY23 budget utilizes $950,000 of available fund balance as a funding source, and another $2.4 million is used to fund capital projects, as described in January. This leaves a balance of about $850,000 above the 12% goal and keeps the City in compliance with its policy. This overage will be critical to maintain since we do not project a large fund balance for the current fiscal year and will be unable to fund numerous capital projects in FY24 without retaining this excess.

LD 1 Growth Factor

In 2005, the Maine Legislature passed LD 1, part of which imposed a property tax levy limit on how much municipalities can raise from property taxes for the municipal share of the budget from year to year. For FY23, that limit is 4.24%, as calculated below:

Personal Income Growth Factor	3.78%
Property Tax Growth Factor	0.46%
LD 1 Growth Limit Factor	4.24%

Historically, the City has been below the LD 1 limit and State statute allows for the compounding of unused capacity from year to year. South Portland currently has $8,953,627 in additional capacity as a result. This budget meets the LD 1 growth threshold. This is evidence that the City has been budgeting responsibly by not exceeding the state cap and, in fact, coming in below it.

FY2023 - PROPOSED BUDGET

General Fund

The General Fund is the largest portion of the budget with a total appropriation request of $119,692,291. The General Fund includes the property tax supported services for Municipal operations, the School Department, and taxes levied by Cumberland County.

City Departments

Below you will find a highlight of some new items included within certain departmental budgets, including rationales for significant dollar or percentage increases within the line-item categories of these budgets. NOTE: This year, several expenses were moved from one department to another to better reflect the expenditure source, and in other cases, funds previously treated as enterprise were moved into a department's regular budget. In addition, the proposed COLAs for employees are also not shown in the departmental budget lines. This means that year-to-year comparisons will be heavily skewed, showing massive decreases in some budgets, and significant increases in others, even though no new expenses are being added (or removed). Below I have corrected for those changes in an attempt to show you the actual increases within each department. Once the COLA increases are moved from elsewhere in the budget to the departmental budgets, the percentages below will increase.

Bus Service (+10.8%)

- Increase in vehicle maintenance due to chronic underfunding as well as operating two buses near the end of their useful lives and thus requiring more maintenance (new buses have been funded and are on order)
- Increase in contractual services for automatic vehicle location (AVL), passenger counting, and route planning software
- Significant increase in fuel costs

City Council (-0.8%)

- Continues funding for Clean Air Advisory Committee technical services
- An elevated level of funding for the Senior Property Tax Relief program (vs. FY21)
- Maintains increased funding (from $1,000 to $2,000) for the South Portland Historical Society

City Clerk (-1.7%)

- Upgrading an Assistant Clerk position to Deputy Clerk

Code Enforcement (-0.7%)

- Continued funding for a yet to-be-filled administrative assistant position
- Various increases to reflect actual costs

Contingency/Abatement/Misc. (-3.6%)

- No additions

Corporation Counsel (+8.9%)

- Includes $50,000 for the aforementioned legal services related to air quality monitoring
- Includes anticipated rate increase from the City's Corporation Counsel

Dispatch (-6.9%)

- No significant changes – reflects actual costs

Executive (+16.4%)

- New Communications Officer position, funded by ARPA and TIF so as to not impact the tax rate. This position will help improve notifications and information provided to the community

Facilities (+13.0%)

- Assumes full cost for a Master Electrician position that was previously shared with Water Resource Protection (WRP now has their own electrician)

Finance (+7.3%)

- New Procurement Officer position that will handle the City's ARPA funds and reporting, as well as oversee the City's procurement process. Half of these costs are funded by ARPA to partially mitigate the impact to the property tax rate

Fire (+0.6%)

- Summer intern to assist in updating the Emergency Operations Plan
- Vehicle Reserve request is fully funded (shown in different part of budget)
- Significant increase in fuel costs

Health (-2.9%)

- Full year of funding for mobile crisis response services via Milestone Recovery's The HOME Team
- Shows a reduction because the FY22 expense for a Community Health Needs Assessment was a one-time cost that does not need to repeat in FY23

Human Resources/Civil Service (+11.1%)

- Ongoing added legal services funding to assist with negotiations on five collective bargaining agreements
- Slight increase over FY22 (but still less than FY21) in employee educational reimbursements
- The existing Purchasing Agent/Benefits Administrator will become a full time Benefits Manager due to the addition of a true Procurement Officer, and thus the cost split with Finance will no longer occur

Information Technology (IT) (+27.2%)

- Slight increase in funding for the MUNIS financial software program to be a Software as a Service (SaaS)
- Updating the City's GIS web application
- Overall increases in equipment and maintenance contract costs

Insurance (+21.3%)

- Reflects wage and benefit increases, as well as costs for property and casualty insurance

Library (+1.0%)

- No longer separated between the Main and Branch libraries; however, no significant changes

Parks & Recreation (+0.1%)

- Includes contracted Sexton to oversee City owned and/or operated cemeteries
- New signage for Willard Beach, Hinckley Park, and Greenbelt
- Addition of $6,000 for various conservation projects

Planning (+15.2%)

- Full year funding for additional Planner position that was added for a portion of FY22
- Advertising is increased substantially due to a large number of Council-initiated policy activity that will require legal and mailed notices
- Contractual services is needed to support many initiatives that are nearing completion

Police (+4.7%)

- Restoration of Overtime budget, which had been reduced in years past
- Funding for Hybrid SUVs
- Clothing and body armor costs for anticipated new hires filling existing vacancies
- Increased costs for salaries of Police Chief and Deputy Police Chief
- Adds in costs for new Community Policing Center in Thornton Heights
- Significant increase in fuel costs
- Included debt service for Regional Crime Lab (previously in CIP)

Public Works (+2.2%)

- Increased costs for road salt for winter operations
- Increase in solid waste disposal per contract with Pine Tree Waste
- Significant increase in fuel costs

Social Services (+30.6%)

- Increasing amounts paid for food, household items, and rent to those qualifying residents in need

Sustainability (+18.3%)

- Funding for a consultant to assist with grant applications
- Funding for second year of contract with Source One for energy data management, which is helping the Sustainability Department, Finance, Facilities, and the South Portland School Department to streamline our energy data management and ensure it is accurate and able to be filtered for different departments' needs

Waterfront (9.0%)

- Increase in assessment from Harbor Commission

The total budget can be divided into the following six major expenditure categories, shown in Table III and described below:

Personnel Services. The major expenditures of personnel services include: salaries, wages, overtime, pension and health benefits, workers' compensation and unemployment insurance, and disability and life insurance. Personnel costs account for 67.6% of the total Municipal budget. For FY23, the Personnel Services category is $29,566,615 an increase of about $2.5 million, or 9.2% over FY22. Increases in this category stem from: 1) anticipated union contract wage and benefit increases, 2) anticipated non-union contract wage and benefit increases, and 3) new positions. As noted previously, there is a significant Cost of Living Adjustment (COLA) proposed in the FY23 budget.

Contracted Services. Contracted services include: the City's cost of water, sewer, electricity, street and traffic lights, building and equipment maintenance, rent and leases, solid waste disposal costs at ecomaine, curbside solid waste and recycling contract with a private contractor, tax abatements, general and commercial liability insurance, automobile and property insurance and the City's Contingency Account. Contracted services are $6,088,159, an increase of $580,743 or 10.5%. This represents 13.9% of the total general fund appropriation.

***Supplies*.** Supplies include: construction materials, equipment and vehicle parts, road sand and salt, gas, oil, heating fuel, library books and periodicals, and office and printing supplies. Supplies are proposed at $2,380,208, an increase of $137,037 or 6.1%. This represents 5.4% of the total general fund appropriation.

Other Costs. Other Costs include: dues and memberships, general assistance payments, public safety dispatch, and contributions. These represent $2,276,658 in the budget, an increase of $236,453 or 11.6%. This represents 5.2% of the Municipal general fund budget.

Debt Service*.* Debt Service includes annual principal and interest payments on the City's outstanding debt obligations. Debt Service this year will be $2,081,866, a $267,199 (14.7%) increase to bond and lease debt service payments. This year, Debt Service represents 4.8% of the total general fund appropriation. This includes payments on new debt issued in 2022 for Open Space and Bike/Ped bonds. That alone represents an increase in the tax rate of $0.05, or a 1.1% increase in the municipal tax rate.

Capital Outlay and Transfers. This category includes appropriations for the replacement of vehicles and equipment, including funding of capital reserves. The Capital Outlay and Transfers category represents 2.8% of the total budget. The proposed capital outlay and transfers budgets for FY23 is $1,332,046, an increase of $22,468 or 1.7%. This category represents 3.0% of the budget.

Table III
City General Fund Budget
By Expenditure Category
Comparison FY 2022 and FY 2023

	FY22 Adopted	FY23 Proposed	Dollar Change	Percent Change
Personnel	$ 27,073,195	$ 29,721,616	$ 2,648.421	9.8%
Contractual Services	$ 5,507,416	$ 6,105,159	$ 597,743	10.9%
Supplies	$ 2,243,171	$ 7,721,125	$ 5,477,954	244.2%
Other	$ 2,040,205	$ 8,777,810	$ 6,737,605	330.2%
Debt	$ 1,814,667	$ 2,081,866	$ 267,199	14.7%
Capital	$ 1,309,560	$ 1,332,046	$ 22,486	1.7%
TOTAL	$ 39,998,214	$ 55,739,622	$ 15,751,408	39.4%

City General Fund Revenues

Total non-property tax revenues, adjusting out the GA related reimbursements, are estimated at $18,984,093, an increase of $2,498,063 or 15.2%. Detail comparison of revenues is shown on the FY23 Revenue Budget Detail.

Excise tax revenues have flattened out after a surge during FY21, and we expect some drop in collections. State revenue sharing is finally back at 5% after over a decade of "raids" by the legislature to fund other priorities. Coupled with strong sales and income tax receipts, we expect a banner year for state revenue sharing. As such, we are comfortable increasing the projected revenues for this item.

Building and related development permits is estimated to increase by 20%, reflecting the sustained increase in building activity within the city. We also expect an increase in our BETE reimbursement. Some increases in revenue are offset by expenditures, as we transition to gross budgeting, such as showing the full cost of School Resource Officers, MDEA officer, TIF, and Grant funded staff and benefits, and then showing the revenue to support those costs.

City Need from Property Taxes

With expenditures of $55,739,622 and non-property tax revenues of $31,743,553 (including the use of fund balance), the total need from property taxes to support Municipal services in FY23 is $23,996,069, an increase of $1,693,265 or 7.6%, as shown in Table IV below.

Table IV
City Need from Taxes
Comparison FY 2022 and FY 2023

	FY22 Adopted	FY23 Proposed	Dollar Change	Percent Change
City Expenditures	$ 39,988,214	$ 55,739,622	$ 15,751,408	39.4%
Less Use of Fund Balance	$ 1,200,000	$ 950,000	$ (250,000)	-20.8%
Less Non-Property Tax Rev	$ 16,485,410	$ 30,793,553	$ 14,308,143	87.0%
Muni Needs from Taxes	$ 22,302,804	$ 23,996,069	$ 1,693,265	7.6%

School Need from Property Taxes
The approved School Department budget increased $4,608,998, or 8.4%. This includes the use of $1.5 million of school fund balance, to offset the reduction in state funding for education. The School Department begins receiving reimbursement for the eligible portion of debt service for the new Middle School in FY23.

The total need from property taxes for FY23 to support the School Department is $47,788,176, up $2,254,780 or 5.0%, shown in Table V below.

Table V
School Department Need from Taxes
Comparison FY 2022 and FY 2023

	FY22 Adopted	FY23 Proposed	Dollar Change	Percent Change
School Expenditures	$ 55,102,298	$ 59,711,296	$ 4,608,998	8.4%
Use of Fund Balance	$ 0	$ 1,500,000	$ 1,500,000	100.0%
Non-Property Tax Revenue	$ 9,568,902	$ 10,423,120	$ 854,218	8.9%
School Need from Taxes	$ 45,533,396	$ 47,788,176	$ 2,254,780	5.0%

Cumberland County
Cumberland County's property tax assessment for FY23 is $3,241,373, an increase of $121,553 or 3.9%. NOTE: The County is in the process of transitioning from a calendar year budget to a July-June fiscal year budget. The six-month transitional budget will result in each community paying more in one lump sum in FY24, or over seven years. We opt to pay in one payment, and included in the FY23 budget is $1 million of the $1.6 million needed, with the remainder to be raised in FY24 (on top of the traditional County assessment). This adds $1 million to the regular assessment, and $0.20 to the tax rate for FY23. In FY25 and beyond, the City would only be responsible for its traditional annual assessment, having paid the transitional assessment amount in full.

Property Tax Rate
The total need from property taxes to support Municipal, School, and County services is $76,025,618, an increase of $5,069,598 or 7.1%. The revaluation in FY22 resulted in a balancing

of property valuations, which created a decrease in the tax rate proportionate to the increase in valuation and brought property values closer to 100% of market. For FY23, we continue to see development and growth, which we are estimating will provide a small increase in valuation from new construction of about $22 million. That increase provides some capacity to absorb increases in the budget, lowering the impact on the tax rate.

The median value of an owner-occupied home in South Portland is $287,000. For this taxpayer, a 5.9% tax increase translates to an additional $246 per year ($224 if they qualify for the Homestead Exemption).

American Recovery Plan – Federal Stimulus

The City has been allocated $10,498,362 in funding as a result of the American Rescue Plan Act (ARPA). In the FY22 budget, the City Council approved $2,845,215 in ARPA funds to pay for various budget items, including many capital budget requests.

In December 2021, the Council agreed to set aside $753,147 in ARPA funds to be used in future budget years as "replacement revenue" to help fund budget gaps. The FY23 budget utilizes $81,595 of this amount to cover 50% of the costs of the Communications Officer position ($40,921) and 50% of the Procurement Officer position ($40,674).

We had anticipated continued use of ARPA funds for these positions over the next two years to help keep the burden off the property tax rate for as long as possible. However, this budget also includes the use of $2.5 million in ARPA funding to pay for the City's share of General Assistance costs, as described earlier. This was a last minute development during the budget process and due to State GA laws we are required to provide assistance to any who present to us for help. The details of this situation continue to change from month to month and while we estimated costs and revenues the best we could, it can go in any number of directions. We are hoping that over this fiscal year the details get settled, as well as the activity levels, to provide better data for our FY24 budget process.

Consumer Price Index (CPI)

According to the U.S. Department of Labor, the CPI is defined as "a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services." As you will see in Table VI, between calendar year 2017 and 2021 (which encompasses our fiscal years 2018 through 2022), the CPI-U (Northeast) increased 11.3%. However, during that same time, South Portland's tax rate increased 12.9%[1], meaning we were slightly above the CPI. When looking strictly at the Municipal share of the tax rate increase for that period (4.9%)[2], we are well <u>below</u> the CPI.

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[1] Due to the revaluation in 2021, the tax rate decreased significantly. Thus, the actual tax rate during this period decreased significantly. However, it would not be appropriate to compare the pre-revaluation and post-revaluation rates. Thus, we controlled for the impact of the revaluation to ascertain the FY22 budget's impact on the tax rate.
[2] See prior footnote.

Table VI

Consumer Price Index - Urban (Northeast) vs. South Portland Tax Increases (City Share)			
Year (FY)	CPI-U NE*	City Tax Increase	Difference
2021 (FY22)	3.9%	-1.7%	-5.6%
2020 (FY21)	1.3%	2.1%	0.8%
2019 (FY20)	1.6%	3.0%	1.3%
2018 (FY19)	2.2%	0.5%	-1.7%
2017 (FY18)	1.8%	0.9%	-0.9%
TOTALS	**11.3%**	**4.9%**	**-6.4%**
**Percent changes in CPI obtained by comparing annual averages*			

Consumer Price Index - Urban (Northeast) vs. South Portland Tax Increases (Total)			
Year (FY)	CPI-U NE*	Total Tax Increase	Difference
2021 (FY22)	3.9%	-0.5%	-4.4%
2020 (FY21)	1.3%	2.1%	0.8%
2019 (FY20)	1.6%	3.0%	1.3%
2018 (FY19)	2.2%	0.5%	-1.7%
2017 (FY18)	1.8%	0.9%	-0.9%
TOTALS	**11.3%**	**12.9%**	**1.6%**
**Percent changes in CPI obtained by comparing annual averages*			

FY24 Outlook/Cautions

Councilors should note a potentially dismal outlook for the FY24 budget, as there are several large expenses looming, and when coupled with revenue concerns, the Municipal budget will start with some significant gaps before next year's budget process even begins. Some major items of concern include:

- We are in contract negotiations with all City unions. Although the FY23 budget includes a significant COLA, additional COLAs will be necessary in years two (FY24) and three (FY25) of these contracts;
- We are using $950,000 of fund balance to keep this year's tax rate down. We will need to use a similar amount next year, otherwise, the tax rate will need to increase or cuts will need to be made;
- The placement of unhoused individuals by the City of Portland in South Portland hotels continues to challenge our financial resources as described throughout this message;
- After 17 years the Governor and Legislature are finally fully funding revenue sharing at the historical 5% of sales and income taxes. Depending on the outcome of the gubernatorial race – which features a challenger who previously cut revenue sharing as governor by 60% - this funding could be in peril. In addition, due to a relatively strong economy, sales and income tax receipts are strong. If the economy falters, that 5% is worth less;
- The Legislature in their last session approved a bill that will freeze the amount of taxes eligible homeowners pay, with the difference being reimbursed to the municipalities. While this program sounds good, we fear that the parameters for eligibility, such as no income requirement, will result in a much larger fiscal note than the state has anticipated. This could result in the Legislature making changes to the program in the future, including reducing the amount of reimbursement.
- Restoring some of the items cut from this year's budget.

Enterprise Funds

NOTE: In FY23, recreation programs such as summer camps and before and after school care have been incorporated into the Parks and Recreation operating budget. These were previously classified as Enterprise Funds. As of FY23, the Sewer User Fund will be the City's only true Enterprise Fund.

For FY23, the Sewer budget is up $411,273, from $6,535,740 to $6,947,013, an increase of 6.3%. The proposed residential sewer user rate will increase from $5.74 to $6.14 per hundred cubic feet of water (HCF), a 6.5% increase over FY22. This is an impact of $32.00 per year to the average South Portland home. (One HCF equals 748 gallons). South Portland still maintains one of the region's lowest sewer rates.

This budget reflects an additional increase in sludge disposal expenses (8.9%) and continued decline in water consumption, which are the primary factors for the rate increase. Water consumption is the basis for sewer bills, and when use declines, so do our revenues. Because there are massive fixed costs associated with operating a wastewater treatment facility, there is no ability to have a corresponding reduction in expenses when water consumption/revenues decline. Thus, rates must increase to mitigate the reduction in consumption.

Special Revenue Funds

Special Revenue Funds are programs and activities where the revenue generated from operations is dedicated to fund the expenses of those programs. These include the Golf Course, SPCTV, Economic Development and Street Openings funds. These funds do not receive property tax revenues and do not impact the annual tax rate.

Golf Course. An increase in outdoor activities has had a positive impact on golf fees, offset somewhat by the elimination of the food and beverage cart. Revenue is expected to exceed expenses in FY23 by about $14,000.

SPCTV. Cable TV franchise fee revenue is allocated partially to SPCTV. For FY23, the allocation to SPCTV has also reduced to reflect the availability of accumulated revenue in this fund that is being used to support its operations.

Street Openings. This fund accounts for the administration, inspection, and maintenance of construction access within the public way, such as in streets and sidewalks for utility installation, through the issuance of permits and assessment of fees. The fees support costs for staffing who issue permits and inspect work, as well as providing for any subsequent repairs to streets. Fees are set to match the costs; the budget includes an anticipated increase in fees for FY23.

Economic Development. This budget is funded through TIF revenue, and increases $59,021, or 15.6%, for FY23. The increase is primarily from the partial allocation of cost for a new Communications Officer and the reclassification of the Economic Development Associate position.

Conclusion

I would like to thank the many staff who helped get us here. In particular, I would like to thank our new Finance Director Ellen Sanborn and Deputy Finance Director Parker Madden for the months of work it took to prepare this budget. I would also like to thank the department heads for their significant efforts as well. I believe we have continued with the tradition of presenting a responsible budget for City Council consideration, one that balances supporting the existing services our residents have come to rely upon, while making key investments in Council's priorities, and maintaining a reasonable tax rate.

Sincerely,

Scott Morelli
City Manager

CITY OF SOUTH PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY2023
July 1, 2021-June 30, 2022
July 1, 2022-June 30, 2023

		FY22	FY23	$ +/( )	%
CITY GENERAL FUND REVENUES					
	Property Taxes	$ 25,422,624	$ 28,237,442	$ 2,814,818	11.1%
	Other Local Taxes	3,995,719	3,712,532	(283,187)	-7.1%
	Licenses & Permits	907,600	1,096,300	188,700	20.8%
	Intergovernmental Revenue	8,319,440	19,445,693	11,126,253	133.7%
	Charges for Services	2,366,101	2,402,275	36,174	1.5%
	Fines and Penalties	129,200	152,600	23,400	18.1%
	Use of Money and Property	631,000	886,000	255,000	40.4%
	Other Sources	136,350	3,098,153	2,961,803	2172.2%
	Fund Balance Use (Contribution)	1,200,000	950,000	(250,000)	-20.8%
	Total General Fund Revenues	43,108,034	59,980,995	16,872,961	39.1%
GENERAL FUND EXPENDITURES					
10150	City Council	298,843	309,534	10,691	3.6%
10152	City Clerk	300,703	294,604	(6,099)	-2.0%
10151	City Manager Executive	312,546	360,896	48,350	15.5%
10154	Finance	890,183	876,319	(13,864)	-1.6%
	Assessing	255,290	475,893	220,603	86.4%
	Total Finance and Assessing	1,145,473	1,352,212	206,739	18.0%
10153	Legal	278,490	303,398	24,908	8.9%
10155	IT	534,461	755,027	220,566	41.3%
10156	Planning	345,500	396,980	51,480	14.9%
10157	Sustainability	230,801	272,885	42,084	18.2%
10158	Human Resources & Civil Svc	411,162	456,404	45,242	11.0%
10159	Facilities	698,469	944,693	246,224	35.3%
10266	Code Enforcement	574,165	565,202	(8,963)	-1.6%
10263	Police	5,130,800	5,352,140	221,340	4.3%
10264	Fire	5,940,415	5,823,234	(117,181)	-2.0%
10265	Public Safety Communications	1,265,266	1,171,849	(93,417)	-7.4%
10372	Public Works Administratoin	249,284	253,027	3,743	1.5%
	Streets and Sidewalks	2,797,648	2,874,239	76,591	2.7%
	Rubbish Removal	1,540,887	1,584,197	43,310	2.8%
	Vehicle Maintenance	297,765	290,983	(6,782)	-2.3%
	Transfer Facility	317,831	316,236	(1,595)	-0.5%
	Total Public Works	5,203,415	5,318,682	115,267	2.2%
10476	Library	802,759	793,955	(8,804)	-1.1%
10477	Parks and Recreation Administration	168,521	163,258	(5,263)	-3.1%
	Parks	1,369,759	1,396,857	27,098	2.0%
	Pool	420,159	392,579	(27,580)	-6.6%
	Recreation	1,620,960	1,629,745	8,785	0.5%
	Total Parks and Recreation	3,579,399	3,582,439	3,040	0.1%
10580	Bus Service	1,617,439	1,782,549	165,110	10.2%

CITY OF SOUTH PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY2023
July 1, 2021-June 30, 2022
July 1, 2022-June 30, 2023

		FY22	FY23	$ +/( )	%
10581	Waterfront	55,557	60,557	5,000	9.0%
10682	Health and Social Services	893,805	13,145,281	12,251,476	1370.7%
12090	Debt Service	1,814,667	2,081,866	267,199	14.7%
10160	Pension	1,916,195	2,113,445	197,250	10.3%
10160	Disability	26,805	28,700	1,895	7.1%
	FICA	1,173,058	1,295,800	122,742	10.5%
	Group Life	12,400	13,000	600	4.8%
	Workers Compensation	522,300	546,872	24,572	4.7%
	Health Insurance	4,095,306	4,470,839	375,533	9.2%
	Wellness	12,000	14,000	2,000	16.7%
	Accrued Time	263,500	1,346,059	1,082,559	410.8%
	Medical Services	40,000	35,000	(5,000)	-12.5%
	Insurance Reserves	22,500	22,500	0	0.0%
	Total Employee Benefits	6,167,869	7,772,770	1,604,901	26.0%
13094	Contingent & Reserves	140,000	378,292	238,292	170.2%
10600	Liability Insurance	330,015	350,728	20,713	6.3%
	Total General Fund Expenditures	39,988,214	55,739,622	15,751,408	39.4%
15098	County Tax	3,119,820	4,241,373	1,121,553	35.9%
Total General Fund and Assessments		$ 43,108,034	$ 59,980,995	$ 16,872,961	39.1%
ENTERPRISE FUND REVENUES					
	Property Taxes, Current Year	$ -	$ -	$ -	#DIV/0!
	Licenses & Permits	71,249	74,355	3,106	4.4%
	Intergovernmental	181,000	200,000	19,000	10.5%
	Use of Money and Property	6,283,491	6,632,591	349,100	5.6%
	Other Sources	-	-	0	0.0%
	Fund Balance Use (Contribution)	-	40,067	40,067	-100.0%
	Total Enterprise Fund Revenues	6,535,740	6,947,013	411,273	6.3%
ENTERPRISE FUND EXPENDITURES					
5060	Sewer Administration	172,156	181,594	9,438	5.5%
	Treatment Plant	1,132,538	1,303,544	171,006	15.1%
	Pump Stations	626,436	682,076	55,640	8.9%
	Billing	201,132	208,164	7,032	3.5%
	Reserve	1,512,000	1,542,240	30,240	2.0%
	Maintenance	916,598	965,670	49,072	5.4%
	Engineering	265,234	268,769	3,535	1.3%
	Debt Service	95,415	95,193	(222)	-0.2%
	Compliance	110,902	97,047	(13,855)	-12.5%
	Sludge Disposal	504,214	549,139	44,925	8.9%
	Insurance and Benefits	999,115	1,053,577	54,462	5.5%
	Total Sewer	6,535,740	6,947,013	411,273	6.3%
Total Enterprise Fund Expenditures		6,535,740	6,947,013	411,273	6.3%

CITY OF SOUTH PORTLAND, MAINE
COMPARATIVE BUDGET PLAN FY2023
July 1, 2021-June 30, 2022
July 1, 2022-June 30, 2023

	FY22	FY23	$ +/( )	%
SPECIAL REVENUE FUND REVENUES				
Property Taxes, Current Year	$ -	$ -	$ -	#DIV/0!
Other Local Taxes	378,783	437,804	59,021	15.6%
Licenses & Permits	91,499	85,542	(5,957)	-6.5%
Charges for Services	408,143	324,800	(83,343)	-20.4%
Use of Money and Property	11,000	10,500	(500)	-4.5%
Fund Balance Use (Contribution)	17,877	112,574	94,697	529.7%
Total Speicial Revenue Fund Revenues	907,302	971,220	63,918	7.0%
SPECIAL REVENUE FUND EXPENDITURES				
2071 Golf Course	170,143	160,772	(9,371)	-5.5%
2088 SPCTV	263,877	284,602	20,725	7.9%
2550 Economic Development	378,783	437,804	59,021	15.6%
2082 Street Openings	94,499	88,042	(6,457)	-6.8%
Total Special Revenue Fund Expenditures	907,302	971,220	63,918	7.0%
TOTAL CITY EXPENDITURES	$ 50,551,076	$ 67,899,228	$ 17,284,234	34.2%
SCHOOL DEPARTMENT REVENUES				
Property Taxes	$ 45,533,396	$ 47,788,176	$ 2,254,780	5.0%
TIF Revenue	320,796	320,796	0	0.0%
Local Revenue	230,000	328,041	98,041	42.6%
State Subsidy	9,018,106	9,774,283	756,177	8.4%
Surplus Use	0	1,500,000	1,500,000	100.0%
Total School Revenues	55,102,298	59,711,296	4,608,998	8.4%
	9,568,902	10,423,120	854,218	0.0892702
SCHOOL DEPARTMENT EXPENDITURES				
Public Schools	54,632,298	59,226,296	4,593,998	8.4%
Food Service	470,000	485,000	15,000	3.2%
Total School Expenditures	55,102,298	59,711,296	4,608,998	8.4%
TOTAL CITY AND SCHOOL EXPENDITURES	$ 105,653,374	$ 127,610,524	$ 21,957,150	20.8%

FY2023 CITY BUDGET SUMMARY
by category

	FY22 Approp.	FY23 Proposed	$ +/-	% +/-	% Of Total
Personnel--General Fund	19,275,131	21,203,960	1,928,829	10.0%	
--Ent & Spec Rev Funds	2,467,582	2,637,930	170,348	6.9%	
Total	21,742,713	23,841,890	2,099,177	9.7%	35.1%
Contractual--General Fund	13,305,480	14,622,815	1,317,335	9.9%	
--Ent & Spec Rev Funds	2,859,345	3,000,674	141,329	4.9%	
Total	16,164,825	17,623,489	1,458,664	9.0%	26.0%
Supplies--General Fund	2,243,171	7,721,125	5,477,954	244.2%	
--Ent & Spec Rev Funds	478,171	598,457	120,286	25.2%	
Total	2,721,342	8,319,582	5,598,240	205.7%	12.3%
Misc/Memb--General Fund	5,160,025	13,019,183	7,859,158	152.3%	
--Ent & Spec Rev Funds	6,880	7,770	890	12.9%	
	5,166,905	13,026,953	7,860,048	152.1%	19.2%
Capital/Xfers--General Fund	1,309,560	1,332,046	22,486	1.7%	
--Ent & Spec Rev Funds	1,537,005	1,579,565	42,560	2.8%	
Total	2,846,565	2,911,611	65,046	2.3%	4.3%
Debt Svc--Total GF	1,814,667	2,081,866	267,199	14.7%	3.1%
--Ent & Spec Rev Funds	94,059	93,837	(222)	-0.2%	
Total General Fund	43,108,034	59,980,995	16,872,961	39.1%	
Total Enterprise & Spec Rev Funds	7,443,042	7,918,233	475,191	6.4%	
Total	50,551,076	67,899,228	17,348,152	34.3%	100.0%

CITY OF SOUTH PORTLAND, MAINE
FY23 REVENUE BUDGET DETAIL
July 1, 2022-June 30, 2023
Approved 6/21/2022

OBJ	ACCOUNT DESCRIPTION	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Budget	$ +/-	% +/-
GENERAL FUND							
Other Taxes							
401006	TIF tax allocation	$ (2,641,433)	$ (3,079,254)	$ (3,079,455)	$ (3,144,618)	$ (65,364)	2.1%
402001	AUTOMOBILE EXCISE TAX	7,026,373	6,750,000	6,397,000	6,500,000	(250,000)	-3.7%
402002	BOAT EXCISE TAX	26,917	22,000	25,000	25,000	3,000	13.6%
402003	AIRCRAFT EXCISE TAX	11,389	10,500	11,000	11,000	500	4.8%
433001	ECOMAINE PILOT	71,429	71,450	71,450	71,450	-	0.0%
433003	S P HOUSING AUTHORITY PILOTS	222,227	215,777	249,504	249,700	33,923	15.7%
	Total Other Taxes	**4,716,902**	**3,990,473**	**3,674,499**	**3,712,532**	**(277,941)**	**-7.0%**
Licenses and Permits							
431001	CITY SHARE DOG LICENCES	1,867	1,600	1,600	1,600	-	0.0%
431002	MARRIAGE LICENSES	6,484	6,500	6,500	6,500	-	0.0%
431003	CITY SHARE HUNT/FISH LIC	442	500	500	500	-	0.0%
431004	BUSINESS LICENSES	199,508	170,000	170,000	180,000	10,000	5.9%
431005	SUBDIVISIONS	12,755	8,000	8,000	5,000	(3,000)	-37.5%
431006	SITE PLANS	24,375	9,000	19,000	20,000	11,000	122.2%
431007	ZONE CHANGES	2,000	2,000	4,000	6,000	4,000	200.0%
431008	SPECIAL EXCEPTIONS	3,550	1,000	2,600	3,000	2,000	200.0%
431013	BUILDING FEES & PERMITS	853,388	550,000	750,000	675,000	125,000	22.7%
431014	PLUMBING PERMITS	22,178	15,000	25,000	25,000	10,000	66.7%
431015	ELECTRICAL PERMITS	40,535	30,000	35,000	35,000	5,000	16.7%
431025	DE MINIMUS PLANNING CHANGES	5,250	2,500	3,500	3,500	1,000	40.0%
431029	NONCONFORMING LOT OF RECORD	4,500	3,000	3,750	4,500	1,500	50.0%
431030	ACCESSORY DWELLING UNIT	2,100	1,000	1,000	2,500	1,500	150.0%
431031	MARIJUANA ESTABLISHMENT	11,050	1,500	3,400	2,500	1,000	66.7%
431032	OTHER PLAN REVENUE	13,651	8,500	8,500	8,500	-	0.0%
431033	PRE APPLICATION FEES	13,400	10,000	8,000	10,000	-	0.0%
432001	LICENSE TABS	122,448	80,000	95,000	95,000	15,000	18.8%
432006	MASTER BOX FEE	12,640	5,000	10,000	10,000	5,000	100.0%
432009	TRSF STATION PERMIT FEES	2,125	2,500	2,100	2,200	(300)	-12.0%
	Total Licenses and Permits	**1,354,246**	**907,600**	**1,157,450**	**1,096,300**	**188,700**	**20.8%**
Intergovernmental							
410001	STATE REVENUE SHARING	2,592,482	2,800,000	2,900,000	3,500,000	700,000	25.0%
411001	GENERAL ASSISTANCE	407,832	479,000	489,247	8,499,961	8,020,961	1674.5%
412005	MDOT LRAP	-	-	-	200,000	200,000	100.0%
412003	HOMESTEAD EXEMPTION REIMB	1,610,759	1,611,500	1,387,877	1,412,000	(199,500)	-12.4%
412004	MDEA REVENUE	112,187	95,000	71,252	75,785	(19,215)	-20.2%
412004	MDEA REVENUE (benefits)	-	-	32,063	39,162	39,162	100.0%
412005	MDOT	31,240	31,240	31,240	31,240	-	0.0%
412010	State Grant Rev (FEMA match for GA)	-	-	-	98,569	98,569	100.0%
412012	VET EXEMPT REIMB	10,369	11,000	10,400	10,400	(600)	-5.5%
412021	BETE EXPEMPTION REIMB	2,027,429	2,126,000	2,564,812	2,600,000	474,000	22.3%
431026	ANIMAL CONTROL - CAPE ELIZ	14,450	14,000	14,700	15,205	1,205	8.6%
432046	WESTBROOK ASSESSING	-	2,700	2,700	300,000	297,300	11011.1%
432062	STATE SNOWMOBILE FEES	1,000	1,000	1,132	1,000	-	0.0%
441001	SECTION 5307	829,573	886,703	743,962	1,004,378	117,675	13.3%
441001	FEMA Reimb for GA costs	-	-	-	1,478,530	1,478,530	100.0%
441002	GRANT INCOME FTA	122,059	261,297	323,772	179,463	(81,834)	-31.3%
	Total Intergovernmental	**7,759,380**	**8,319,440**	**8,573,157**	**19,445,693**	**11,126,253**	**133.7%**

CITY OF SOUTH PORTLAND, MAINE
FY23 REVENUE BUDGET DETAIL
July 1, 2022-June 30, 2023
Approved 6/21/2022

OBJ	ACCOUNT DESCRIPTION	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Budget	$ +/-	% +/-
Charges for Services							
432002	AMBULANCE FEES	1,186,954	970,000	1,000,000	1,000,000	30,000	3.1%
432007	TRANSFER FACILITY	165,779	130,000	145,000	145,000	15,000	11.5%
432008	PHOTOCOPIER	-	1,050	1,050	1,100	50	4.8%
432010	DAILY FEES	93,242	75,000	75,000	80,000	5,000	6.7%
432012	PROGRAM FEES	6,382	65,000	65,000	65,000	-	0.0%
432013	POOL RENTAL	2,812	3,500	10,000	4,500	1,000	28.6%
432014	EQUIPMENT	211	275	275	275	-	0.0%
432016	FAREBOX	94,002	180,000	160,000	160,000	(20,000)	-11.1%
432023	YOUTH PROGRAMS FEES	67,044	108,000	115,000	125,000	17,000	15.7%
432025	VACATION CAMPS	12,620	10,000	19,000	12,000	2,000	20.0%
432026	SUMMER SPORTS CAMP	55,610	59,000	59,000	59,000	-	0.0%
432027	SUMMER REC CAMPS	184,975	293,500	150,000	278,500	(15,000)	-5.1%
432028	ADULT LEAGUES	32,224	50,600	45,000	60,000	9,400	18.6%
432029	BOAT RAMP FEES	19,540	21,509	16,000	19,000	(2,509)	-11.7%
432030	PORTLAND ST PIER	24,830	22,500	22,500	22,500	-	0.0%
432044	FIRE INSPECTIONS	1,200	-	1,100	1,000	1,000	100.0%
432045	COMMUNITY CENTER	10,939	20,000	15,000	20,000	-	0.0%
432049	SENIOR PROGRAMS	4,925	31,767	14,000	20,000	(11,767)	-37.0%
432050	ADULT PROGRAMS	37,094	38,846	45,000	50,000	11,154	28.7%
432051	AFTER SCHOOL PROGRAMS	30,932	290,800	295,000	279,400	(11,400)	-3.9%
	Total Charges for Services	**2,031,315**	**2,371,347**	**2,252,925**	**2,402,275**	**30,928**	**1.3%**
Fines and Penalties							
403001	INTEREST & PENALTIES	102,335	65,000	80,000	80,000	15,000	23.1%
431009	COURT FEES & FINES	13,878	8,000	10,000	10,000	2,000	25.0%
431010	FALSE ALARMS	26,297	21,000	23,000	23,000	2,000	9.5%
431011	PARKING TICKETS	14,334	25,000	23,500	23,500	(1,500)	-6.0%
431012	ANIMAL CONTROL	4,156	4,500	4,700	4,000	(500)	-11.1%
431016	FINES & FEES	4,523	5,700	11,300	12,100	6,400	112.3%
	Total Fines and Penalties	**165,523**	**129,200**	**152,500**	**152,600**	**23,400**	**18.1%**
Use of Money and Property							
430001	INVESTMENT INCOME	627,875	300,000	306,279	400,000	100,000	33.3%
431017	SHORT TERM RENTAL FEE	7,740	5,000	6,000	7,000	2,000	40.0%
431023	CABLE TV FRANCHISE FEE	100,000	85,000	95,000	163,000	78,000	91.8%
432017	ADVERTISING	27,497	24,000	34,000	24,000	-	0.0%
432019	RENT & LEASES	202,475	192,000	262,000	262,000	70,000	36.5%
432077	Parks & Rec Facility Rentals	25,973	25,000	26,000	30,000	5,000	20.0%
	Total Use of Money and Property	**991,560**	**631,000**	**729,279**	**886,000**	**255,000**	**40.4%**

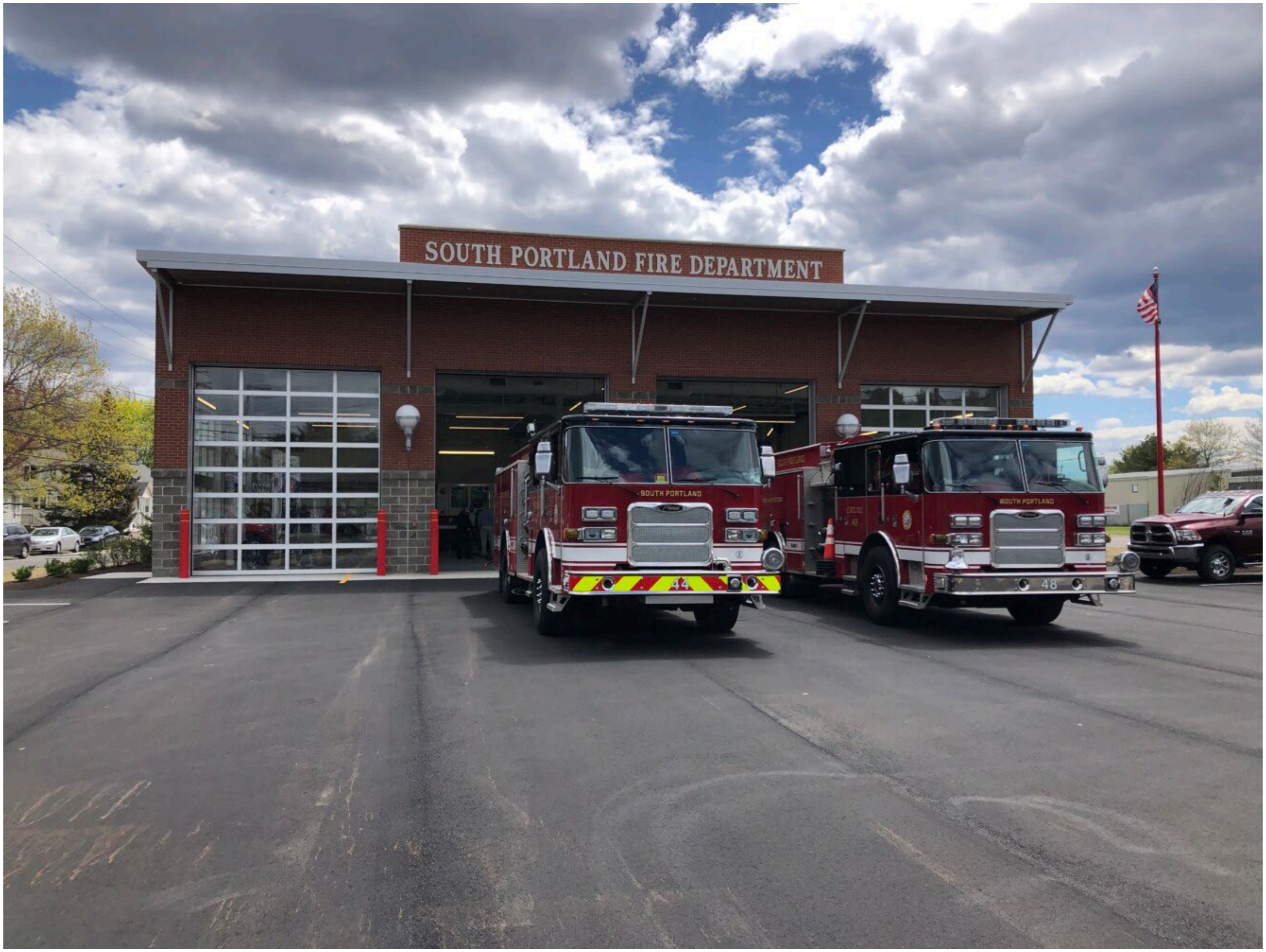
CITY OF SOUTH PORTLAND, MAINE
FY23 REVENUE BUDGET DETAIL
July 1, 2022-June 30, 2023
Approved 6/21/2022

OBJ	ACCOUNT DESCRIPTION	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Budget	$ +/-	% +/-
Other Sources							
432048	Schl charge	30,000	30,000	30,000	-	(30,000)	-100.0%
490100	Intercity School Charges	-	-	-	87,361	87,361	100.0%
490100	Intercity School Charges	-	-	-	51,288	51,288	100.0%
490100	Intercity School Charges	-	-	-	106,849	106,849	100.0%
490200	Intercity Ent Fund Charges	-	-	-	5,000	5,000	100.0%
490200	Intercity Ent Fund Charges	-	-	-	18,380	18,380	100.0%
490200	Intercity Ent Fund Charges	-	-	-	40,673	40,673	100.0%
490300	Intercity TIF charges	-	-	-	40,931	40,931	100.0%
490300	intercity TIF charges	-	-	-	25,000	25,000	100.0%
490300	intercity TIF charges - benefits	-	-	-	18,427	18,427	100.0%
490400	Intercity Grant Charges	-	-	-	40,931	40,931	100.0%
490400	Intercity Grant Charges	-	-	-	40,674	40,674	100.0%
490400	Intercity Grant Charges	-	-	-	36,807	36,807	100.0%
490400	Intercity Grant Charges	-	-	-	20,000	20,000	100.0%
490400	Intercity Grant Charges	-	-	-	2,489,482	2,489,482	100.0%
434006	EVENTS - SPONSORSHIPS	396	5,250	500	5,250	-	0.0%
435001	MISCELLANEOUS REVENUE	21,696	20,000	20,000	20,000	-	0.0%
435001	MISCELLANEOUS REVENUE	17,143	12,000	23,000	12,000	-	0.0%
435001	MISCELLANEOUS REVENUE	25	1,000	200	500	(500)	-50.0%
435001	MISCELLANEOUS REVENUE	7,354	12,000	8,000	8,000	(4,000)	-33.3%
435001	MISCELLANEOUS REVENUE	20,410	5,000	1,000	1,000	(4,000)	-80.0%
435001	MISCELLANEOUS REVENUE	7,162	3,000	2,000	3,000	-	0.0%
435001	MISCELLANEOUS REVENUE	348	500	500	500	-	0.0%
435001	MISCELLANEOUS REVENUE	4,312	4,000	4,000	4,600	600	15.0%
435001	MISCELLANEOUS REVENUE	-	100	263	-	(100)	-100.0%
435014	RECYCLING	17,184	16,000	18,000	18,000	2,000	12.5%
435002	SALE OF SURPLUS PROPERTY	284,701	-	-	-	-	0.0%
435010	Fund Bal Use(Contribution)	-	1,200,000	-	950,000	(250,000)	-20.8%
800001	TRANSFERS IN	150,000	24,000	24,000	-	(24,000)	-100.0%
800001	TRANSFERS IN CEMETERY	3,500	3,500	3,500	3,500	-	0.0%
	Total Other Sources	**564,231**	**1,336,350**	**134,963**	**4,048,153**	**2,711,803**	**202.9%**
	Total General Fund Revenue	**17,583,157**	**17,685,410**	**16,674,773**	**31,743,553**	**14,058,143**	**79.5%**
Enterprise Funds							
Wastewater Resource Protection							
431021	INDUSTRY COMPLIANCE	56,034	71,249	60,000	74,355	3,106	4.4%
431022	INDUSTRIAL APPLICATION PERMITS	200	-	400	-	-	0.0%
432036	CAPE ELIZABETH OPERATIONS	246,139	181,000	220,000	200,000	19,000	10.5%
432034	USER FEES	4,466,096	4,705,390	4,500,000	4,975,334	269,944	5.7%
432035	INDUSTRIAL FEES	1,498,763	1,578,101	1,590,000	1,654,757	76,656	4.9%
403002	SEWER LIEN FEES	238	-	200	-	-	0.0%
435001	MISCELLANEOUS REVENUE	45	-	-	-	-	0.0%
435002	SALE OF SURPLUS PROPERTY	1,245	-	1,772	-	-	0.0%
430001	INVESTMENT INCOME	2,065	-	2,500	2,500	2,500	100.0%
435010	Fund Bal Use(Contribution)	-	-	-	40,067	40,067	100.0%
	Total Wastewater Resource Prot	**6,270,825**	**6,535,740**	**6,374,872**	**6,947,013**	**411,273**	**6.3%**
	Total Enterprise Funds	**6,270,825**	**6,535,740**	**6,374,872**	**6,947,013**	**411,273**	**6.3%**

CITY OF SOUTH PORTLAND, MAINE
FY23 REVENUE BUDGET DETAIL
July 1, 2022-June 30, 2023
Approved 6/21/2022

OBJ	ACCOUNT DESCRIPTION	FY21 Actual	FY22 Budget	FY22 Projection	FY23 Budget	$ +/-	% +/-
Special Revenue Funds							
Golf Course							
432011	MEMBERSHIPS	2,120	300	1,000	300	-	0.0%
432014	EQUIPMENT	-	2,000	-	2,000	-	0.0%
432020	GOLF COURSE FEES	208,196	152,343	165,000	165,000	12,657	8.3%
432021	FOOD/BEVERAGE	-	8,000	-	-	(8,000)	-100.0%
432022	CART/CLUB RENTALS	4	5,500	5,500	5,500	-	0.0%
430001	INVESTMENT INCOME	1,505	2,000	2,000	2,000	-	0.0%
435010	Fund Bal Use(Contribution)	-	-	-	(14,028)	(14,028)	100.0%
	Total Golf Course	**211,825**	**170,143**	**173,500**	**160,772**	**(9,371)**	**-5.5%**
SPCTV							
430001	INVESTMENT INCOME	4,888	6,000	4,500	6,000	-	0.0%
431023	Cable Francise Fees	210,443	230,000	211,656	142,000	(88,000)	-38.3%
432088	SPTV FILMING BILLINGS	8,969	10,000	5,000	10,000	-	0.0%
435010	Fund Bal Use(Contribution)	-	17,877	17,877	126,602	108,725	608.2%
	Total SPCTV	**224,300**	**263,877**	**239,033**	**284,602**	**20,725**	**7.9%**
Street Openings							
430001	INVESTMENT INCOME	2,302	3,000	2,500	2,500	(500)	-16.7%
431018	STREET OPENINGS REVENUE	73,936	91,499	76,000	85,542	(5,957)	-6.5%
	Total Street Openings	**76,238**	**94,499**	**78,500**	**88,042**	**(6,457)**	**-6.8%**
Economic Development							
401006	TIF	255,860	378,783	253,466	437,804	59,021	15.6%
	Total Special Revenue Funds	**768,223**	**907,302**	**744,499**	**971,220**	**63,918**	**7.0%**
	Total City Revenue	**$ 24,622,205**	**$ 25,128,452**	**$ 23,794,144**	**$ 39,661,786**	**$ 14,533,334**	**57.8%**

FY23 TAX RATE					
	General Fund	**County Tax**	**Enterprise & Special Rev Funds**	**School Dept**	**GRAND TOTAL**
Total Expenditures	$ 55,739,622	$ 4,241,373	$ 7,918,233	$ 59,711,296	$ 127,610,524
Less: Revenues	(30,793,553)	0	(7,990,740)	(10,423,120)	(49,207,413)
Surplus (use)/contribution	(950,000)	0	72,507	(1,500,000)	(2,377,493)
Tax Levy	$ 23,996,069	$ 4,241,373	$ -	$ 47,788,176	$ 76,025,618
% of Tax Levy	*31.6%*	*5.6%*	*0.0%*	*62.9%*	*100.0%*
Valuation	*4,885,000,000*				
Tax Rate:					
FY23	$ 4.91	$ 0.87	$ -	$ 9.78	$ 15.56
FY22	$ 4.72	$ 0.64	$ -	$ 9.34	$ 14.70
$ Increase	*$ 0.19*	*$ 0.23*	*$ -*	*$ 0.44*	*$ 0.86*
% Increase	*4.1%*	*35.7%*	*0.0%*	*4.7%*	*5.9%*



GENERAL FUND ADOPTED BUDGET

FY 2023

City of South Portland, Maine
FY23 Expenditure Budget
Council Approved

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
50	**CITY COUNCIL**							
10150061	611500	SALARY	21,000	21,035	21,000	21,000	-	0.0%
10150062	620500	PRINTING & BINDING	4,000	2,500	2,500	2,500	(1,500)	-37.5%
10150062	621000	ADVERTISING	4,050	2,000	2,000	2,000	(2,050)	-50.6%
10150062	628800	CONTRACTED SERVICES	4,300	4,300	14,350	14,350	10,050	233.7%
10150062	628802	CONTRACT SERVICES-ENGINEERING	50,000	35,000	50,000	50,000	-	0.0%
10150062	629000	TRAINING AND TRAVEL	1,500	500	1,500	1,500	-	0.0%
10150063	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
10150063	633500	FOOD	1,250	700	1,250	1,250	-	0.0%
10150064	642000	DUES & MEMBERSHIPS	78,743	112,222	85,934	85,934	7,191	9.1%
10150064	643000	CONTRIBUTIONS	2,000	2,000	21,000	23,000	21,000	1050.0%
10150064	643050	HUMAN RIGHTS COMMISSION	31,500	25,000	27,500	27,500	(4,000)	-12.7%
10150068	681000	PROPERTY TAX REIMBURSEMENT	100,000	80,000	80,000	80,000	(20,000)	-20.0%
TOTAL	**CITY COUNCIL**		**298,843**	**285,757**	**307,534**	**309,534**	**10,691**	**3.7%**
	Adjustments for contributions shift from Health		-		*(19,000)*	*(19,000)*		
	Actual Net Change		***298,843***		***288,534***	***290,534***	*(10,309)*	*-3.4%*

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
51	**EXECUTIVE DEPARTMENT**							
10151061	611000	HOURLY	59,540	59,550	101,371	101,371	41,831	70.3%
10151061	611500	SALARY	224,703	220,070	229,735	229,735	5,032	2.2%
10151062	620500	PRINTING & BINDING	400	400	400	400	-	0.0%
10151062	622000	TELEPHONE	3,140	3,140	3,140	3,140	-	0.0%
10151062	623000	TRAVEL & TRAINING	9,995	9,995	11,000	11,000	1,005	10.1%
10151062	624500	SUBSCRIPTIONS	530	530	630	630	100	18.9%
10151062	627000	EQUIPMENT MAINTENANCE	420	420	420	420	-	0.0%
10151062	628800	CONTRACTED SERVICES	2,880	2,880	2,880	2,880	-	0.0%
10151062	629000	TRAINING	-	150	-	-	-	0.0%
10151063	630500	OFFICE SUPPLIES	3,100	3,100	3,350	3,350	250	8.1%
10151063	631000	PRINTING SUPPLIES	1,800	1,800	1,800	1,800	-	0.0%
10151063	633500	FOOD	500	500	500	500	-	0.0%
10151064	642000	DUES & MEMBERSHIPS	2,650	2,650	3,670	3,670	1,020	38.5%
10151065	650500	OFFICE EQUIPMENT	-	-	2,000	2,000	2,000	100.0%
10151088	900001	TRANSFERS OUT	2,888	2,888	-	-	(2,888)	-100.0%
TOTAL	**EXECUTIVE DEPARTMENT**		**312,546**	**308,073**	**360,896**	**360,896**	**48,350**	**15.5%**
	Adjustment for consolidation of Transfers				*2,888*	*2,888*		
	Actual Net Change		***312,546***		***363,784***	***363,784***	***51,238***	***16.4%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
52	**CITY CLERK**							
10152061	611000	HOURLY	133,895	129,700	136,604	136,604	2,709	2.0%
10152061	611500	SALARY	85,516	85,200	87,217	87,217	1,701	2.0%
10152061	612000	TEMPORARY HELP	17,436	17,436	9,030	9,030	(8,406)	-48.2%
10152061	612500	OVERTIME	4,500	9,612	5,000	5,000	500	11.1%
10152062	620500	PRINTING & BINDING	975	975	975	975	-	0.0%
10152062	621000	ADVERTISING	2,300	2,300	2,300	2,300	-	0.0%
10152062	622000	TELEPHONE	996	996	996	996	-	0.0%
10152062	623500	AUTO MILEAGE	-	-	200	200	200	100.0%
10152062	626000	EQUIPMENT RENTAL	7,990	7,990	7,745	7,745	(245)	-3.1%
10152062	627000	EQUIPMENT MAINTENANCE	-	200	200	200	200	100.0%
10152062	628800	CONTRACTED SERVICES	40,540	40,540	39,443	39,443	(1,097)	-2.7%
10152062	629000	TRAINING	800	800	800	800	-	0.0%
10152063	630500	OFFICE SUPPLIES	2,000	4,500	2,000	2,000	-	0.0%
10152063	631000	PRINTING SUPPLIES	500	500	500	500	-	0.0%
10152064	641000	RENT	1,500	1,500	750	750	(750)	-50.0%
10152064	642000	DUES & MEMBERSHIPS	795	795	844	844	49	6.2%
10152088	900001	TRANSFERS OUT	960	960	-	-	(960)	-100.0%
TOTAL	**CITY CLERK**		**300,703**	**304,004**	**294,604**	**294,604**	**(6,099)**	**-2.0%**
	Adjustment for consolidation of Transfers				*960*	*960*		
	Actual Net Change		***300,703***		***295,564***	***295,564***	***(5,139)***	***-1.7%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	53	LEGAL						
10153061	611000	HOURLY	49,415	49,200	50,154	50,154	739	1.5%
10153062	622000	TELEPHONE	643	643	474	474	(169)	-26.3%
10153062	627000	EQUIPMENT MAINTENANCE	600	600	720	720	120	20.0%
10153062	628801	CONTRACTED SERVICES - LEGAL	225,000	225,000	251,250	251,250	26,250	11.7%
10153062	629400	RECORDING FEES	200	200	200	200	-	0.0%
10153063	630500	OFFICE SUPPLIES	1,000	500	600	600	(400)	-40.0%
10153088	900001	TRANSFERS OUT	1,632	1,632	-	-	(1,632)	-100.0%
TOTAL	**LEGAL**		**278,490**	**277,775**	**303,398**	**303,398**	**24,908**	**8.9%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	54	**FINANCE DEPARTMENT**						
10154061	611000	HOURLY	571,279	574,885	613,566	613,566	42,287	7.4%
10154061	611500	SALARY	322,591	349,030	546,433	546,433	223,842	69.4%
10154061	612000	TEMPORARY HELP	6,350	6,350	6,350	6,350	-	0.0%
10154061	612500	OVERTIME	5,500	2,480	5,500	5,500	-	0.0%
10154062	620500	PRINTING & BINDING	19,010	19,010	7,400	7,400	(11,610)	-61.1%
10154062	621000	ADVERTISING	3,375	3,375	3,375	3,375	-	0.0%
10154062	621500	POSTAGE	-	-	19,320	19,320	19,320	100.0%
10154062	622000	TELEPHONE	3,060	3,060	5,160	5,160	2,100	68.6%
10154062	623500	AUTO MILEAGE	1,500	1,500	1,500	1,500	-	0.0%
10154062	624500	SUBSCRIPTIONS	622	622	866	866	244	39.2%
10154062	626500	MOTOR VEHICLE MAINTENANCE	300	1,500	1,500	1,500	1,200	400.0%
10154062	627000	EQUIPMENT MAINTENANCE	131,348	131,348	26,337	26,337	(105,011)	-79.9%
10154062	628800	CONTRACTED SERVICES	48,000	50,000	79,500	79,500	31,500	65.6%
10154062	629000	TRAINING	12,400	11,200	10,170	10,170	(2,230)	-18.0%
10154062	629400	RECORDING FEES	8,300	8,300	9,300	9,300	1,000	12.0%
10154063	630500	OFFICE SUPPLIES	7,000	7,000	13,900	13,900	6,900	98.6%
10154064	642000	DUES & MEMBERSHIPS	1,865	1,865	2,035	2,035	170	9.1%
10154065	650500	OFFICE EQUIPMENT	-	-	-	-	-	0.0%
10154065	656000	OTHER EQUIPMENT	-	-	-	-	-	0.0%
10154088	900001	TRANSFERS OUT	2,973	2,724	-	-	(2,973)	-100.0%
TOTAL	**FINANCE DEPARTMENT**		**1,145,473**	**1,174,249**	**1,352,212**	**1,352,212**	**206,739**	**18.0%**
	Adjustment for consolidation of Transfers				*2,973*	*2,973*		
	Adjustment for Postage/Office Supp shift from Facilities				*(23,820)*	*(23,820)*		
	Adjustment for gross cost of Westbrook Assess.				*(212,464)*	*(212,464)*		
	Adjustment for shift of Munis license to IT				*110,665*	*110,665*		
	Actual Net Change		***1,145,473***	***1,174,249***	***1,229,566***	***1,229,566***	***84,093***	***7.3%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	55	**INFORMATION TECHNOLOGY**						
10155061	611000	HOURLY	183,608	183,500	182,547	182,547	(1,061)	-0.6%
10155061	611500	SALARY	104,640	105,340	104,900	104,900	260	0.2%
10155061	612500	OVERTIME	7,500	12,360	7,500	7,500	-	0.0%
10155062	622000	TELEPHONE	20,640	20,640	24,860	24,860	4,220	20.4%
10155062	623500	AUTO MILEAGE	500	500	600	600	100	20.0%
10155062	624500	SUBSCRIPTIONS	-	120	-	-	-	-100.0%
10155062	627000	EQUIPMENT MAINTENANCE	149,695	149,695	395,230	395,230	245,535	164.0%
10155062	628800	CONTRACTED SERVICES	28,300	28,300	33,100	33,100	4,800	17.0%
10155062	629000	TRAINING	3,000	3,000	5,000	5,000	2,000	66.7%
10155063	630500	OFFICE SUPPLIES	1,140	1,140	1,140	1,140	-	0.0%
10155063	638200	BOOKS	150	150	150	150	-	0.0%
10155065	650400	COMPUTER HARDWARE	-	7,956	-	-	-	-100.0%
10155088	900001	TRANSFERS OUT	35,288	35,288	-	-	(35,288)	-100.0%
TOTAL		**INFORMATION TECHNOLOGY**	**534,461**	**547,989**	**755,027**	**755,027**	**220,566**	**41.3%**
		Adjustment for shift of Munis license from Finance			*(110,665)*	*(110,665)*		
		Adjustment for consolidation of Transfers			*35,288*	*35,288*		
		Actual Net Change	***534,461***		***679,650***	***679,650***	*145,189*	*27.2%*

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	56	**PLANNING DEPARTMENT**						
10156061	611000	HOURLY	51,605	103,210	49,905	49,905	(1,700)	-3.3%
10156061	611500	SALARY	248,045	214,274	282,111	282,111	34,066	13.7%
10156061	612000	TEMPORARY HELP	8,400	8,400	800	800	(7,600)	-90.5%
10156061	612500	OVERTIME	-	-	650	650	650	100.0%
10156062	620500	PRINTING & BINDING	1,200	1,200	1,200	1,200	-	0.0%
10156062	621000	ADVERTISING	4,260	4,260	9,260	9,260	5,000	117.4%
10156062	622000	TELEPHONE	2,712	2,712	3,912	3,912	1,200	44.2%
10156062	623500	AUTO MILEAGE	200	200	200	200	-	0.0%
10156062	624500	SUBSCRIPTIONS	751	751	751	751	-	0.0%
10156062	628800	CONTRACTED SERVICES	5,100	5,100	19,450	19,450	14,350	281.4%
10156062	628802	CONTRACT SERVICES-ENGINEERING	10,000	16,130	12,000	12,000	2,000	20.0%
10156062	629000	TRAINING	5,000	5,000	5,375	5,375	375	7.5%
10156063	630500	OFFICE SUPPLIES	1,800	1,800	1,800	1,800	-	0.0%
10156063	631000	PRINTING SUPPLIES	540	540	540	540	-	0.0%
10156063	638200	BOOKS	150	150	150	150	-	0.0%
10156064	642000	DUES & MEMBERSHIPS	2,282	2,282	2,845	2,845	563	24.7%
10156065	650300	COMPUTER SOFTWARE	1,765	1,765	3,373	3,373	1,608	91.1%
10156065	650500	OFFICE EQUIPMENT	530	530	2,658	2,658	2,128	401.5%
10156088	900001	TRANSFERS OUT	1,160	1,160	-	-	(1,160)	-100.0%
TOTAL	**PLANNING DEPARTMENT**		**345,500**	**369,464**	**396,980**	**396,980**	**51,480**	**14.9%**
	Adjustment for consolidation of Transfers				*1,160*	*1,160*		
	Actual Net Change		***345,500***		***398,140***	***398,140***	***52,640***	***15.2%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
57	**SUSTAINABILIITY**							
10157061	611000	HOURLY	101,855	92,900	105,831	105,831	3,976	3.9%
10157061	611500	SALARY	78,110	78,210	80,734	80,734	2,624	3.4%
10157061	612000	TEMPORARY HELP	7,000	7,000	7,000	7,000	-	0.0%
10157062	620500	PRINTING & BINDING	15,000	15,000	15,000	15,000	-	0.0%
10157062	622000	TELEPHONE	1,320	1,320	1,320	1,320	-	0.0%
10157062	623500	AUTO MILEAGE	500	500	200	200	(300)	-60.0%
10157062	628800	CONTRACTED SERVICES	18,000	18,000	55,000	55,000	37,000	205.6%
10157062	629000	TRAINING	2,000	2,000	1,000	1,000	(1,000)	-50.0%
10157063	630500	OFFICE SUPPLIES	3,500	3,500	3,500	3,500	-	0.0%
10157063	633500	FOOD	500	500	500	500	-	0.0%
10157063	639900	MISC SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
10157064	642000	DUES & MEMBERSHIPS	1,800	1,800	1,800	1,800	-	0.0%
10157088	900001	TRANSFERS OUT	216	216	-	-	(216)	-100.0%
TOTAL	**SUSTAINABILIITY**		**230,801**	**221,946**	**272,885**	**272,885**	**42,084**	**18.2%**
	Adjustment for consolidation of Transfers				*216*	*216*		
	Actual Net Change		***230,801***		***273,101***	***273,101***	***42,300***	***18.3%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	58	**HUMAN RESOURCES AND CIVIL SERVIC**						
10158061	611000	HOURLY	144,306	146,870	180,309	180,309	36,003	24.9%
10158061	611500	SALARY	172,630	174,500	178,529	178,529	5,899	3.4%
10158061	612000	TEMPORARY HELP	1,500	1,500	-	-	(1,500)	-100.0%
10158061	612500	OVERTIME	-	850	1,000	1,000	1,000	100.0%
10158062	620500	PRINTING & BINDING	675	675	675	675	-	0.0%
10158062	621000	ADVERTISING	6,000	6,000	6,500	6,500	500	8.3%
10158062	622000	TELEPHONE	2,376	2,376	2,376	2,376	-	0.0%
10158062	623500	AUTO MILEAGE	1,600	1,600	1,600	1,600	-	0.0%
10158062	624500	SUBSCRIPTIONS	1,450	1,450	1,450	1,450	-	0.0%
10158062	628800	CONTRACTED SERVICES	7,500	7,500	4,200	4,200	(3,300)	-44.0%
10158062	628800	CONTRACTED SERVICES - Civl Svc	-	17,000	17,745	17,745	17,745	100.0%
10158062	628801	CONTRACTED SERVICES - LEGAL	25,000	36,000	30,000	30,000	5,000	20.0%
10158062	629000	TRAINING	12,500	22,500	12,500	12,500	-	0.0%
10158062	629900	EDUCATIONAL REIMBURSEMENT	5,500	5,500	7,500	7,500	2,000	36.4%
10158063	630500	OFFICE SUPPLIES	1,300	1,694	1,300	1,300	-	0.0%
10158063	631000	PRINTING SUPPLIES	170	170	170	170	-	0.0%
10158064	641158	EMPLOYEE RECOGNITION	7,000	7,000	7,000	7,000	-	0.0%
10158064	641159	SAFETY	2,800	3,994	2,800	2,800	-	0.0%
10158064	642000	DUES & MEMBERSHIPS	750	750	750	750	-	0.0%
10158088	900001	TRANSFERS OUT	360	360	-	-	(360)	-100.0%
10268062	628800	CONTRACTED SERVICES	17,625	17,625	-	-	(17,625)	-100.0%
10268063	630500	OFFICE SUPPLIES	120	120	-	-	(120)	-100.0%
TOTAL		**HUMAN RESOURCES AND CIVIL SERVIC**	**411,162**	**456,034**	**456,404**	**456,404**	**45,242**	**11.0%**
		Adjustment for consolidation of Transfers			*360*	*360*		
		Actual Net Change	***411,162***		***456,764***	***456,764***	***45,602***	***11.1%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
59	**FACILITIES**							
10159061	611000	HOURLY	446,534	417,450	519,223	519,223	72,689	16.3%
10159061	611500	SALARY	86,785	87,810	87,438	87,438	653	0.8%
10159061	612500	OVERTIME	3,000	3,660	3,000	3,000	-	0.0%
10159062	621500	POSTAGE	41,000	41,000	29,000	29,000	(12,000)	-29.3%
10159062	622000	TELEPHONE	4,850	4,850	4,850	4,850	-	0.0%
10159062	622400	WATER & SEWER	2,636	2,636	2,636	2,636	-	0.0%
10159062	622500	ELECTRIC	49,500	201,505	204,454	204,454	154,954	313.0%
10159062	623500	AUTO MILEAGE	1,000	1,000	1,000	1,000	-	0.0%
10159062	625000	CLEANING	1,000	1,000	1,000	1,000	-	0.0%
10159062	626500	MOTOR VEHICLE MAINTENANCE	1,000	1,000	1,000	1,000	-	0.0%
10159062	627000	EQUIPMENT MAINTENANCE	5,170	6,341	5,170	5,170	-	0.0%
10159062	627500	BUILDING MAINTENANCE	25,000	40,000	25,000	25,000	-	0.0%
10159062	627510	BUILDINGS-LEASED	100	100	100	100	-	0.0%
10159063	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
10159063	631500	HEATING FUEL	8,520	8,520	8,520	8,520	-	0.0%
10159063	632000	GAS & OIL	720	720	720	720	-	0.0%
10159063	634500	CLOTHING	1,200	1,218	1,200	1,200	-	0.0%
10159063	636500	CLEANING SUPPLIES	10,000	10,000	10,000	10,000	-	0.0%
10159063	638800	BUILDING SUPPLIES	-	-	-	30,000	30,000	100.0%
10159063	639900	MISC SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
10159064	641000	RENT	6,432	6,432	6,432	6,432	-	0.0%
10159065	650500	OFFICE EQUIPMENT	450	450	450	450	-	0.0%
10159065	658000	BUILDINGS	2,000	2,000	2,000	2,000	-	0.0%
10159088	900001	TRANSFERS OUT	72	72	-	-	(72)	-100.0%
TOTAL	**FACILITIES**		**698,469**	**839,264**	**914,693**	**944,693**	**246,224**	35.3%
	Adjustment for consolidation of Electricity				*(149,372)*	*(149,372)*		
	Adjustment for Postage/Office Supp shift to Finance				*23,820*	*23,820*		
	Adjustment for consolidation of Transfers				*72*	*72*		
	Actual Net Change		***698,469***		***789,213***	***819,213***	***120,744***	***17.3%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	60	**INSURANCE**						
10160061	618000	MAINE STATE RETIREMENT	1,541,129	1,562,800	1,725,900	1,725,900	184,771	12.0%
10160061	618100	DEFERRED COMP	65,000	58,000	60,000	60,000	(5,000)	-7.7%
10160061	618101	401A	310,066	275,000	327,545	327,545	17,479	5.6%
10160061	618200	LONG TERM DISABILITY	26,805	21,594	28,700	28,700	1,895	7.1%
10160061	618300	SOCIAL SECURITY	1,173,058	1,150,500	1,295,800	1,295,800	122,742	10.5%
10160061	618400	GROUP LIFE	12,400	12,400	13,000	13,000	600	4.8%
10160061	618500	WORKERS COMP	522,300	540,950	546,872	546,872	24,572	4.7%
10160061	618600	HEALTH INSURANCE	4,095,306	4,148,749	4,437,455	4,470,839	375,533	9.2%
10160061	618601	WELLNESS	12,000	12,370	14,000	14,000	2,000	16.7%
10160061	618800	ACCRUED VACATION/PAYROLL	263,500	263,500	1,346,059	1,346,059	1,082,559	410.8%
10160061	625500	MEDICAL SERVICES	40,000	35,000	35,000	35,000	(5,000)	-12.5%
10160064	646100	LIABILITY & FIRE	330,015	330,015	350,728	350,728	20,713	6.3%
10160088	900001	TRANSFERS OUT	22,500	22,500	22,500	22,500	-	0.0%
TOTAL	**INSURANCE**		**8,414,079**	**8,433,378**	**10,203,559**	**10,236,943**	**1,822,864**	21.7%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	63	**POLICE DEPARTMENT**						
10263061	611000	HOURLY	3,782,847	3,619,084	3,890,809	3,890,809	107,962	2.9%
10263061	611100	SCHOOL CROSSING GUIDES	43,500	40,919	43,500	43,500	-	0.0%
10263061	611300	POLICE IN-SERVICE TRAINING	40,000	22,952	40,000	40,000	-	0.0%
10263061	611400	POLICE COURT APPEARANCES	30,000	10,300	30,000	30,000	-	0.0%
10263061	611500	SALARY	202,013	203,800	231,810	231,810	29,797	14.8%
10263061	612500	OVERTIME	335,000	371,092	350,000	350,000	15,000	4.5%
10263062	620500	PRINTING & BINDING	6,160	6,160	6,160	6,160	-	0.0%
10263062	622000	TELEPHONE	40,200	40,200	42,600	42,600	2,400	6.0%
10263062	622400	WATER & SEWER	1,080	1,080	1,560	1,560	480	44.4%
10263062	622500	ELECTRIC	9,840	9,840	-	-	(9,840)	-100.0%
10263062	624500	SUBSCRIPTIONS	2,075	2,075	2,075	2,075	-	0.0%
10263062	625000	CLEANING	2,000	2,000	2,000	2,000	-	0.0%
10263062	626500	MOTOR VEHICLE MAINTENANCE	1,200	4,000	4,800	4,800	3,600	300.0%
10263062	627000	EQUIPMENT MAINTENANCE	36,610	34,000	36,610	36,610	-	0.0%
10263062	627100	RADIO MAINTENANCE	7,500	7,500	7,500	7,500	-	0.0%
10263062	627500	BUILDING MAINTENANCE	25,000	40,000	25,000	25,000	-	0.0%
10263062	628000	CRIMINAL INVESTIGATION	5,000	5,000	5,000	5,000	-	0.0%
10263062	628800	CONTRACTED SERVICES	51,163	55,000	51,163	51,163	-	0.0%
10263062	629000	TRAINING	54,150	60,000	54,150	54,150	-	0.0%
10263063	630500	OFFICE SUPPLIES	6,000	6,000	8,500	8,500	2,500	41.7%
10263063	631500	HEATING FUEL	27,900	27,900	30,450	30,450	2,550	9.1%
10263063	632000	GAS & OIL	73,398	73,398	105,138	105,138	31,740	43.2%
10263063	632500	TIRES	9,500	9,500	9,500	9,500	-	0.0%
10263063	632501	VEHICLE WASH	7,500	7,500	7,000	7,000	(500)	-6.7%
10263063	634500	CLOTHING	49,115	49,115	64,890	64,890	15,775	32.1%
10263063	635000	MEDICAL & LAB SUPPLIES	3,000	3,000	3,000	3,000	-	0.0%
10263063	635800	PUBLIC SAFETY SUPPLIES	43,166	43,166	43,166	43,166	-	0.0%
10263063	636000	SMALL TOOLS	2,000	2,000	2,000	2,000	-	0.0%
10263063	636500	CLEANING SUPPLIES	2,900	2,900	2,900	2,900	-	0.0%
10263063	637100	ANIMAL SUPPLIES	6,000	6,000	6,000	6,000	-	0.0%
10263063	638600	VEHICLE SUPPLIES	30,000	30,000	30,000	30,000	-	0.0%
10263064	642000	DUES & MEMBERSHIPS	7,795	7,795	7,795	7,795	-	0.0%
10263064	643000	CONTRIBUTIONS	-	-	11,779	11,779	11,779	100.0%
10263065	651000	MOTOR VEHICLES	152,880	152,880	171,285	171,285	18,405	12.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
10263065	652500	PUBLIC SAFETY EQUIPMENT	8,000	8,000	8,000	8,000	-	0.0%
10263065	652800	COMMUNICATIONS EQUIPMENT	14,000	14,000	14,000	14,000	-	0.0%
10263065	656000	OTHER EQUIPMENT	1,500	660	2,000	2,000	500	33.3%
10263088	900001	TRANSFERS OUT	10,808	10,808	-	-	(10,808)	-100.0%
TOTAL	**POLICE DEPARTMENT**		**5,130,800**	**4,989,624**	**5,352,140**	**5,352,140**	**221,340**	**4.3%**
	Adjustment for consolidation of Electricity				*9,840*	*9,840*		
	Adjustment for consolidation of Transfers				*10,808*	*10,808*		
	Actual Net Change		***5,130,800***		***5,372,788***	***5,372,788***	***241,988***	***4.7%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
64		FIRE DEPARTMENT						
10264061	611000	HOURLY	3,947,745	3,937,667	3,949,053	3,949,053	1,308	0.0%
10264061	611500	SALARY	459,033	463,585	465,920	465,920	6,887	1.5%
10264061	612500	OVERTIME	385,000	539,800	379,960	449,960	64,960	16.9%
10264061	613000	CALL COMPANIES	80,000	58,900	75,000	75,000	(5,000)	-6.3%
10264061	614000	EDUC/PHYS INCENTIVE	2,000	2,000	2,000	2,000	-	0.0%
10264062	620500	PRINTING & BINDING	2,500	2,500	2,500	2,500	-	0.0%
10264062	622000	TELEPHONE	25,200	25,200	26,800	26,800	1,600	6.3%
10264062	622400	WATER & SEWER	194,568	194,568	211,368	211,368	16,800	8.6%
10264062	622500	ELECTRIC	46,350	46,350	-	-	(46,350)	-100.0%
10264062	624500	SUBSCRIPTIONS	263	263	263	263	-	0.0%
10264062	625500	MEDICAL SERVICES	8,000	8,000	12,000	12,000	4,000	50.0%
10264062	626500	MOTOR VEHICLE MAINTENANCE	80,000	80,000	80,000	80,000	-	0.0%
10264062	627000	EQUIPMENT MAINTENANCE	26,100	26,100	26,100	26,100	-	0.0%
10264062	627100	RADIO MAINTENANCE	10,000	19,000	10,000	10,000	-	0.0%
10264062	627500	BUILDING MAINTENANCE	50,000	55,410	50,000	50,000	-	0.0%
10264062	628800	CONTRACTED SERVICES	78,820	78,820	85,910	85,910	7,090	9.0%
10264062	629000	TRAINING	39,300	39,300	39,300	39,300	-	0.0%
10264063	630500	OFFICE SUPPLIES	4,000	4,000	4,000	4,000	-	0.0%
10264063	631500	HEATING FUEL	41,820	41,820	41,820	41,820	-	0.0%
10264063	632000	GAS & OIL	35,493	35,493	49,893	49,893	14,400	40.6%
10264063	632500	TIRES	7,000	7,000	7,000	7,000	-	0.0%
10264063	632501	VEHICLE WASH	2,235	2,235	-	-	(2,235)	-100.0%
10264063	633500	FOOD	1,500	1,500	1,500	1,500	-	0.0%
10264063	634500	CLOTHING	37,500	37,500	38,200	38,200	700	1.9%
10264063	634510	PROTECTIVE GEAR	40,750	45,750	42,500	42,500	1,750	4.3%
10264063	635000	MEDICAL & LAB SUPPLIES	70,000	76,882	67,000	67,000	(3,000)	-4.3%
10264063	635800	PUBLIC SAFETY SUPPLIES	7,000	7,000	7,000	7,000	-	0.0%
10264063	636500	CLEANING SUPPLIES	8,000	8,000	8,000	8,000	-	0.0%
10264063	638600	VEHICLE SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
10264063	639900	MISC SUPPLIES	3,500	3,500	3,500	3,500	-	0.0%
10264064	641000	RENT	1,250	1,250	1,250	1,250	-	0.0%
10264064	642000	DUES & MEMBERSHIPS	2,225	2,225	2,225	2,225	-	0.0%
10264064	643000	CONTRIBUTIONS	1,600	1,600	1,600	1,600	-	0.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
10264065	652500	PUBLIC SAFETY EQUIPMENT	25,000	25,000	25,000	25,000	-	0.0%
10264065	652800	COMMUNICATIONS EQUIPMENT	26,263	26,263	17,850	17,850	(8,413)	-32.0%
10264065	659200	HOSE	8,816	8,816	13,722	13,722	4,906	55.6%
10264088	900001	TRANSFERS OUT	176,584	176,584	-	-	(176,584)	-100.0%
TOTAL	**FIRE DEPARTMENT**		**5,940,415**	**6,094,881**	**5,753,234**	**5,823,234**	**(117,181)**	**-2.0%**
	Adjustment for consolidation of Electricity				*46,350*	*46,350*		
	Adjustment for consolidation of Vehicle Wash				*2,235*	*2,235*		
	Adjustment for consolidation of Transfers				*176,584*	*176,584*		
	Actual Net Change		***5,940,415***		***5,978,403***	***6,048,403***	***107,988***	***1.8%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
65	**PUBLIC SAFETY COMMUNICATIONS**							
10265061	611000	HOURLY	196,224	169,000	139,018	139,018	(57,206)	-29.2%
10265061	612500	OVERTIME	45,000	41,500	45,000	45,000	-	0.0%
10265062	622000	TELEPHONE	2,112	1,000	1,000	1,000	(1,112)	-52.7%
10265062	622400	WATER & SEWER	2,280	1,300	1,500	1,500	(780)	-34.2%
10265062	622500	ELECTRIC	6,060	12,000	-	-	(6,060)	-100.0%
10265062	627000	EQUIPMENT MAINTENANCE	1,060	1,000	1,000	1,000	(60)	-5.7%
10265062	627100	RADIO MAINTENANCE	4,200	1,500	1,500	1,500	(2,700)	-64.3%
10265062	627500	BUILDING MAINTENANCE	7,000	4,500	4,500	4,500	(2,500)	-35.7%
10265067	672000	Portland/S Portland PS Dispatc	990,754	990,754	968,331	968,331	(22,423)	-2.3%
10265088	900001	TRANSFERS OUT	10,576	10,576	10,000	10,000	(576)	-5.4%
TOTAL	**PUBLIC SAFETY COMMUNIC**		**1,265,266**	**1,233,130**	**1,171,849**	**1,171,849**	**(93,417)**	**-7.4%**
	Adjustment for consolidation of Electricity				*6,060*	*6,060*		
	Actual Net Change		***1,265,266***		***1,177,909***	***1,177,909***	***(87,357)***	***-6.9%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	66	**CODE ENFORCEMENT DEPARTMENT**						
10266061	611000	HOURLY	334,025	256,240	322,920	322,920	(11,105)	-3.3%
10266061	611500	SALARY	88,352	88,355	89,677	89,677	1,325	1.5%
10266061	612000	TEMPORARY HELP	5,000	56,962	5,000	5,000	-	0.0%
10266061	612500	OVERTIME	1,000	175	1,000	1,000	-	0.0%
10266062	620500	PRINTING & BINDING	600	420	500	500	(100)	-16.7%
10266062	622000	TELEPHONE	3,720	4,969	3,720	3,720	-	0.0%
10266062	622400	WATER & SEWER	246	758	390	390	144	58.5%
10266062	622500	ELECTRIC	3,500	8,500	-	-	(3,500)	-100.0%
10266062	622600	TRAFFIC LIGHTS	21,500	21,031	21,500	21,500	-	0.0%
10266062	622700	STREET LIGHTS	74,000	80,129	80,200	80,200	6,200	8.4%
10266062	623500	AUTO MILEAGE	1,000	177	500	500	(500)	-50.0%
10266062	624500	SUBSCRIPTIONS	250	248	250	250	-	0.0%
10266062	626500	MOTOR VEHICLE MAINTENANCE	750	229	500	500	(250)	-33.3%
10266062	627000	EQUIPMENT MAINTENANCE	3,500	2,018	2,000	2,000	(1,500)	-42.9%
10266062	627500	BUILDING MAINTENANCE	4,000	4,000	4,000	4,000	-	0.0%
10266062	628800	CONTRACTED SERVICES	2,600	2,600	2,600	2,600	-	0.0%
10266062	628802	CONTRACT SERVICES-ENGINEERING	10,000	10,379	10,000	10,000	-	0.0%
10266062	629000	TRAINING	3,880	3,880	3,880	3,880	-	0.0%
10266063	630500	OFFICE SUPPLIES	2,400	2,400	2,400	2,400	-	0.0%
10266063	631500	HEATING FUEL	3,265	2,250	2,250	2,250	(1,015)	-31.1%
10266063	632000	GAS & OIL	555	555	555	555	-	0.0%
10266063	632500	TIRES	800	800	1,000	1,000	200	25.0%
10266063	632501	VEHICLE WASH	200	200	-	-	(200)	-100.0%
10266063	634500	CLOTHING	1,000	1,000	1,000	1,000	-	0.0%
10266063	635800	PUBLIC SAFETY SUPPLIES	400	400	400	400	-	0.0%
10266063	636000	SMALL TOOLS	300	300	300	300	-	0.0%
10266063	638200	BOOKS	1,300	1,300	1,300	1,300	-	0.0%
10266064	642000	DUES & MEMBERSHIPS	510	510	560	560	50	9.8%
10266065	650500	OFFICE EQUIPMENT	1,200	1,200	6,800	6,800	5,600	466.7%
10266065	651000	MOTOR VEHICLE	3,152	8,152	-	-	(3,152)	-100.0%
10266088	900001	TRANSFERS OUT	1,160	1,160	-	-	(1,160)	-100.0%
TOTAL	**CODE ENFORCEMENT DEPAR**		**574,165**	**561,297**	**565,202**	**565,202**	**(8,963)**	**-1.6%**
	Adjustment for consolidation of Electricity				*3,500*	*3,500*		
	Adjustment for consolidation of Vehicle Wash				*200*	*200*		

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	Adjustment for consolidation of Transfers				*1,160*	*1,160*		
	Actual Net Change		***574,165***		***570,062***	***570,062***	***(4,103)***	***-0.7%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	72	**PUBLIC WORKS**						
	50	ADMINISTRATION						
10372061	611000	HOURLY	49,537	49,550	50,280	50,280	743	1.5%
10372061	611500	SALARY	180,165	181,200	183,907	183,907	3,742	2.1%
10372061	612500	OVERTIME	1,000	810	1,000	1,000	-	0.0%
10372062	620500	PRINTING & BINDING	500	500	500	500	-	0.0%
10372062	622000	TELEPHONE	7,222	7,222	7,222	7,222	-	0.0%
10372062	627000	EQUIPMENT MAINTENANCE	500	500	500	500	-	0.0%
10372062	627500	BUILDING MAINTENANCE	-	650	-	-	-	0.0%
10372062	629000	TRAINING	5,000	2,500	5,000	5,000	-	0.0%
10372063	630500	OFFICE SUPPLIES	1,750	2,500	2,000	2,000	250	14.3%
10372063	632000	GAS & OIL	2,618	2,618	2,618	2,618	-	0.0%
10372063	632501	VEHICLE WASH	416	416	-	-	(416)	-100.0%
10372088	900001	TRANSFERS OUT	576	576	-	-	(576)	-100.0%
TOTAL		ADMINISTRATION	249,284	249,042	253,027	253,027	3,743	1.5%
		Adjustment for consolidation of Vehicle Wash			*416*	*416*		
		Adjustment for consolidation of Transfers			*576*	*576*		
		Actual Net Change	***249,284***		***254,019***	***254,019***	***4,735***	***1.9%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
55	STREETS & SIDEWALKS							
10372561	611000	HOURLY	759,343	741,200	785,169	785,169	25,826	3.4%
10372561	611500	SALARY	40,073	41,430	81,345	81,345	41,272	103.0%
10372561	612000	TEMPORARY HELP	10,000	-	10,000	10,000	-	0.0%
10372561	612500	OVERTIME	190,000	214,775	190,000	190,000	-	0.0%
10372562	622500	ELECTRIC	9,360	9,360	-	-	(9,360)	-100.0%
10372562	626000	EQUIPMENT RENTAL	220,000	220,000	209,600	209,600	(10,400)	-4.7%
10372562	626500	MOTOR VEHICLE MAINTENANCE	7,500	7,500	7,500	7,500	-	0.0%
10372562	627100	RADIO MAINTENANCE	2,000	2,000	2,000	2,000	-	0.0%
10372562	627500	BUILDING MAINTENANCE	4,788	8,000	4,788	4,788	-	0.0%
10372562	628800	CONTRACTED SERVICES	209,600	223,150	193,652	193,652	(15,948)	-7.6%
10372563	631500	HEATING FUEL	9,200	9,200	9,200	9,200	-	0.0%
10372563	632000	GAS & OIL	84,029	84,029	100,255	100,255	16,226	19.3%
10372563	632500	TIRES	15,000	15,000	15,000	15,000	-	0.0%
10372563	632501	VEHICLE WASH	13,000	13,000	10,000	10,000	(3,000)	-23.1%
10372563	634500	CLOTHING	10,000	11,000	10,000	10,000	-	0.0%
10372563	636000	SMALL TOOLS	1,800	1,800	1,800	1,800	-	0.0%
10372563	636500	CLEANING SUPPLIES	2,500	2,500	2,500	2,500	-	0.0%
10372563	638500	CONSTRUCTION SUPPLIES	250,000	250,000	251,450	251,450	1,450	0.6%
10372563	638600	VEHICLE SUPPLIES	220,140	220,140	220,140	220,140	-	0.0%
10372563	638700	WELDING SUPPLIES	800	800	-	-	(800)	-100.0%
10372563	638800	BUILDING MAINTENANCE SUPPLIES	3,885	50	-	-	(3,885)	-100.0%
10372563	639900	SIGN SHOP SUPPLIES	35,000	35,000	35,000	35,000	-	0.0%
10372564	642000	DUES & MEMBERSHIPS	630	630	840	840	210	33.3%
10372565	651000	MOTOR VEHICLES	9,000	11,000	9,000	9,000	-	0.0%
10372565	651600	HIGHWAY MAINTENANCE	590,000	872,500	625,000	625,000	35,000	5.9%
10372565	651610	SIDEWALK MAINTENANCE	100,000	100,000	100,000	100,000	-	0.0%
TOTAL	STREETS & SIDEWALKS		2,797,648	3,094,064	2,874,239	2,874,239	76,591	2.74%
	Adjustment for consolidation of Electricity				*9,360*	*9,360*		
	Actual Net Change		***2,797,648***		***2,883,599***	***2,883,599***	***85,951***	***3.1%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
56	RUBBISH DISPOSAL							
10372662	621000	ADVERTISING	4,800	2,500	3,900	3,900	(900)	-18.8%
10372662	628100	SOLID WASTE DISPOSAL	1,396,512	1,396,512	1,438,598	1,438,598	42,086	3.0%
10372662	628101	RECYCLING WASTE DISPOSAL	107,275	107,275	108,325	108,325	1,050	1.0%
10372663	635500	HOUSEHOLD SUPPLIES	25,000	25,000	25,000	25,000	-	0.0%
10372665	656000	OTHER EQUIPMENT	7,300	8,376	8,374	8,374	1,074	14.7%
TOTAL	RUBBISH DISPOSAL		1,540,887	1,539,663	1,584,197	1,584,197	43,310	2.8%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
57	PUBLIC WORKS VEHICLE MAINT							
10372761	611000	HOURLY	209,638	213,000	216,820	216,820	7,182	3.4%
10372761	612500	OVERTIME	32,240	21,660	28,000	28,000	(4,240)	-13.2%
10372762	622400	WATER & SEWER	10,800	8,000	10,800	10,800	-	0.0%
10372762	622500	ELECTRIC	9,360	9,360	-	-	(9,360)	-100.0%
10372762	625000	CLEANING	8,000	8,000	8,000	8,000	-	0.0%
10372762	627500	BUILDING MAINTENANCE	4,788	4,788	4,788	4,788	-	0.0%
10372763	631500	HEATING FUEL	8,800	8,800	8,800	8,800	-	0.0%
10372763	632501	VEHICLE WASH	364	364	-	-	(364)	-100.0%
10372763	634500	CLOTHING	1,000	1,000	1,000	1,000	-	0.0%
10372763	636000	SMALL TOOLS	4,000	4,000	4,000	4,000	-	0.0%
10372763	638700	WELDING SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
10372765	656000	OTHER EQUIPMENT	3,775	3,775	3,775	3,775	-	0.0%
TOTAL	PUBLIC WORKS VEHICLE MAINT		297,765	287,747	290,983	290,983	(6,782)	-2.3%
	Adjustment for consolidation of Electricity				*9,360*	*9,360*		
	Adjustment for consolidation of Vehicle Wash				*364*	*364*		
	Actual Net Change		***297,765***		***300,707***	***300,707***	***2,942***	***1.0%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
58		TRANSFER FACILITY						
10372861	611000	HOURLY	104,178	107,490	105,862	105,862	1,684	1.6%
10372861	612500	OVERTIME	18,000	21,800	18,000	18,000	-	0.0%
10372862	621000	ADVERTISING	1,500	1,500	1,500	1,500	-	0.0%
10372862	622000	TELEPHONE	444	444	-	-	(444)	-100.0%
10372862	622400	WATER & SEWER	360	360	374	374	14	3.9%
10372862	626000	EQUIPMENT RENTAL	10,300	10,300	10,300	10,300	-	0.0%
10372862	628100	SOLID WASTE DISPOSAL	158,000	158,000	158,000	158,000	-	0.0%
10372862	628802	CONTRACT SERVICES-ENGINEERING	10,000	10,000	10,000	10,000	-	0.0%
10372863	630500	OFFICE SUPPLIES	200	1,400	200	200	-	0.0%
10372863	632000	GAS & OIL	10,257	10,257	11,000	11,000	743	7.2%
10372863	632501	VEHICLE WASH	1,092	1,092	-	-	(1,092)	-100.0%
10372863	638800	BUILDING SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
10372865	651000	MOTOR VEHICLES	2,500	2,500	-	-	(2,500)	-100.0%
TOTAL		TRANSFER FACILITY	**317,831**	**326,143**	**316,236**	**316,236**	**(1,595)**	-0.5%
		Adjustment for consolidation of Vehicle Wash			*1,092*	*1,092*		
		Actual Net Change	***317,831***		***317,328***	***317,328***	***(503)***	***-0.2%***
TOTAL		**PUBLIC WORKS**	**5,203,415**	**5,496,659**	**5,318,682**	**5,318,682**	**115,267**	**2.2%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	76	**PUBLIC LIBRARY**						
	61	MAIN LIBRARY						
10476161	611000	HOURLY	410,696	405,450	464,488	464,488	53,792	13.1%
10476161	611500	SALARY	160,180	160,174	162,576	162,576	2,396	1.5%
10476161	612000	TEMPORARY HELP	11,775	11,775	11,000	11,000	(775)	-6.6%
10476161	612500	OVERTIME	-	1,004	-	-	-	0.0%
10476162	620500	PRINTING & BINDING	1,000	1,000	1,000	1,000	-	0.0%
10476162	622000	TELEPHONE	2,293	2,293	3,264	3,264	971	42.3%
10476162	622400	WATER & SEWER	924	924	1,524	1,524	600	64.9%
10476162	622500	ELECTRIC	13,800	15,000	-	-	(13,800)	-100.0%
10476162	623500	AUTO MILEAGE	2,000	2,000	2,000	2,000	-	0.0%
10476162	624500	SUBSCRIPTIONS	1,200	1,200	1,400	1,400	200	16.7%
10476162	627000	EQUIPMENT MAINTENANCE	1,120	1,120	1,200	1,200	80	7.1%
10476162	627500	BUILDING MAINTENANCE	12,340	18,340	13,390	13,390	1,050	8.5%
10476162	628400	EVENTS/SHOWS	3,000	3,000	3,000	3,000	-	0.0%
10476162	628800	CONTRACTED SERVICES	11,953	11,953	13,433	13,433	1,480	12.4%
10476162	629000	TRAINING	1,000	1,000	1,000	1,000	-	0.0%
10476163	630500	OFFICE SUPPLIES	10,000	10,000	10,000	10,000	-	0.0%
10476163	631500	HEATING FUEL	8,100	8,100	12,930	12,930	4,830	59.6%
10476163	635500	HOUSEHOLD SUPPLIES	1,300	1,300	1,450	1,450	150	11.5%
10476163	636500	CLEANING SUPPLIES	1,500	1,500	1,600	1,600	100	6.7%
10476163	638200	BOOKS	71,500	71,500	81,500	81,500	10,000	14.0%
10476163	638300	AUDIO VISUAL SUPPLIES	10,000	10,000	-	-	(10,000)	-100.0%
10476164	642000	DUES & MEMBERSHIPS	200	200	200	200	-	0.0%
10476165	650300	COMPUTER SOFTWARE	1,000	3,800	1,000	1,000	-	0.0%
10476165	650400	COMPUTER HARDWARE	2,000	2,000	3,250	3,250	1,250	62.5%
10476165	650500	OFFICE EQUIPMENT	2,000	11,800	2,750	2,750	750	37.5%
10476188	900001	TRANSFERS OUT	1,792	1,792	-	-	(1,792)	-100.0%
TOTAL	MAIN LIBRARY		742,673	758,225	793,955	793,955	51,282	6.9%
	62	BRANCH LIBRARY						
10476261	611000	HOURLY	42,781	-	-	-	(42,781)	-100.0%
10476261	612000	TEMPORARY HELP	3,000	-	-	-	(3,000)	-100.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
10476262	622000	TELEPHONE	971	971	-	-	(971)	-100.0%
10476262	622400	WATER & SEWER	600	600	-	-	(600)	-100.0%
10476262	622500	ELECTRIC	1,200	700	-	-	(1,200)	-100.0%
10476262	624500	SUBSCRIPTIONS	208	208	-	-	(208)	-100.0%
10476262	627000	EQUIPMENT MAINTENANCE	100	100	-	-	(100)	-100.0%
10476262	627500	BUILDING MAINTENANCE	1,550	1,550	-	-	(1,550)	-100.0%
10476262	628800	CONTRACTED SERVICES	1,880	1,880	-	-	(1,880)	-100.0%
10476263	630500	OFFICE SUPPLIES	500	500	-	-	(500)	-100.0%
10476263	631500	HEATING FUEL	4,830	4,830	-	-	(4,830)	-100.0%
10476263	635500	HOUSEHOLD SUPPLIES	150	150	-	-	(150)	-100.0%
10476263	636500	CLEANING SUPPLIES	100	100	-	-	(100)	-100.0%
10476265	650400	COMPUTER HARDWARE	1,250	1,250	-	-	(1,250)	-100.0%
10476265	650500	OFFICE EQUIPMENT	750	750	-	-	(750)	-100.0%
10476288	900001	TRANSFERS OUT	216	216	-	-	(216)	-100.0%
TOTAL	BRANCH LIBRARY **		60,086	13,805	-	-	(60,086)	-100.0%
TOTAL	**PUBLIC LIBRARY**		**802,759**	**772,030**	**793,955**	**793,955**	**(8,804)**	-1.1%
	Adjustment for consolidation of Electricity				*15,000*	*15,000*		
	Adjustment for consolidation of Transfers				*2,008*	*2,008*		
	Actual Net Change		***802,759***		***810,963***	***810,963***	***8,204***	***1.0%***

*****The Branch Library budget has been consolidated with Main Liabrary***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	77	**PARKS & RECREATION**						
	50	ADMINISTRATION						
10477061	611000	HOURLY	49,533	49,530	50,276	50,276	743	1.5%
10477061	611500	SALARY	90,676	90,676	92,036	92,036	1,360	1.5%
10477061	612500	OVERTIME	200	35	200	200	-	0.0%
10477062	622000	TELEPHONE	3,916	3,916	3,916	3,916	-	0.0%
10477062	626000	EQUIPMENT RENTAL	2,080	2,080	2,080	2,080	-	0.0%
10477062	627000	EQUIPMENT MAINTENANCE	10,070	10,070	8,000	8,000	(2,070)	-20.6%
10477062	628800	CONTRACTED SERVICES	5,000	6,000	1,000	1,000	(4,000)	-80.0%
10477062	629000	TRAINING	5,000	5,000	5,000	5,000	-	0.0%
10477063	631000	PRINTING SUPPLIES	750	750	750	750	-	0.0%
10477088	900001	TRANSFERS OUT	1,296	1,296	-	-	(1,296)	-100.0%
TOTAL		ADMINISTRATION	168,521	169,353	163,258	163,258	(5,263)	-3.1%
		Adjustment for consolidation of Transfers			*1,296*	*1,296*		
		Actual Net Change	***168,521***		***164,554***	***164,554***	***(3,967)***	***-2.4%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
65	PARKS							
10477561	611000	HOURLY	596,642	649,225	645,290	645,290	48,648	8.2%
10477561	611500	SALARY	146,660	106,809	69,127	69,127	(77,533)	-52.9%
10477561	612000	TEMPORARY HELP	165,000	165,000	189,640	189,640	24,640	14.9%
10477561	612500	OVERTIME	30,450	34,635	30,450	30,450	-	0.0%
10477562	620500	PRINTING & BINDING	400	400	400	400	-	0.0%
10477562	622000	TELEPHONE	11,554	11,554	11,554	11,554	-	0.0%
10477562	622400	WATER & SEWER	20,000	20,000	21,632	21,632	1,632	8.2%
10477562	622500	ELECTRIC	13,822	13,822	-	-	(13,822)	-100.0%
10477562	626000	EQUIPMENT RENTAL	3,000	3,200	3,200	3,200	200	6.7%
10477562	626500	MOTOR VEHICLE MAINTENANCE	6,000	6,000	6,000	6,000	-	0.0%
10477562	627000	EQUIPMENT MAINTENANCE	3,700	3,700	3,700	3,700	-	0.0%
10477562	627100	RADIO MAINTENANCE	750	750	750	750	-	0.0%
10477562	627500	BUILDING MAINTENANCE	9,286	9,286	9,286	9,286	-	0.0%
10477562	627700	SIGN MAINTENANCE	2,000	5,200	5,000	5,000	3,000	150.0%
10477562	628500	TREE SERVICE	45,200	45,200	45,200	45,200	-	0.0%
10477562	628800	CONTRACTED SERVICES	22,400	24,818	48,400	48,400	26,000	116.1%
10477563	630500	OFFICE SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
10477563	631500	HEATING FUEL	8,000	8,000	8,000	8,000	-	0.0%
10477563	632000	GAS & OIL	25,025	25,025	25,025	25,025	-	0.0%
10477563	632500	TIRES	6,000	6,000	7,200	7,200	1,200	20.0%
10477563	632501	VEHICLE WASH	1,552	1,552	-	-	(1,552)	-100.0%
10477563	633500	FOOD	-	-	500	500	500	100.0%
10477563	634500	CLOTHING	9,970	9,970	9,970	9,970	-	0.0%
10477563	635000	MEDICAL & LAB SUPPLIES	3,500	3,500	3,500	3,500	-	0.0%
10477563	635500	HOUSEHOLD SUPPLIES	2,800	2,800	2,800	2,800	-	0.0%
10477563	636000	SMALL TOOLS	2,750	2,750	2,750	2,750	-	0.0%
10477563	636500	CLEANING SUPPLIES	200	200	200	200	-	0.0%
10477563	637000	AGRICULTURE SUPPLIES	70,000	76,969	76,000	76,000	6,000	8.6%
10477563	638500	CONSTRUCTION SUPPLIES	40,800	40,800	52,800	52,800	12,000	29.4%
10477563	638600	VEHICLE SUPPLIES	37,500	37,500	40,000	40,000	2,500	6.7%
10477563	638800	BUILDING MAINTENANCE SUPPLIES	15,883	15,883	15,883	15,883	-	0.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
10477564	641000	RENT	37,747	37,747	32,368	32,368	(5,379)	-14.3%
10477564	642000	DUES & MEMBERSHIPS	1,085	1,085	1,085	1,085	-	0.0%
10477564	643000	CONTRIBUTIONS	20,722	20,722	20,722	20,722	-	0.0%
10477565	651000	MOTOR VEHICLES	4,800	6,500	4,800	4,800	-	0.0%
10477565	655500	AGRICULTURAL EQUIPMENT	2,625	2,748	2,625	2,625	-	0.0%
10477588	900001	TRANSFERS OUT	936	936	-	-	(936)	-100.0%
TOTAL	PARKS		1,369,759	1,401,286	1,396,857	1,396,857	27,098	2.0%
	Adjustment for consolidation of Electricity				13,882	13,882		
	Adjustment for consolidation of Vehicle Wash				*1,552*	*1,552*		
	Adjustment for consolidation of Transfers				*936*	*936*		
	Actual Net Change		***1,369,759***		***1,413,227***	***1,413,227***	***43,468***	***3.2%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
66	POOL							
10477661	611000	HOURLY	187,437	185,670	190,773	190,773	3,336	1.8%
10477661	612000	TEMPORARY HELP	93,500	93,500	95,000	95,000	1,500	1.6%
10477661	612500	OVERTIME	1,596	1,570	1,596	1,596	-	0.0%
10477662	620500	PRINTING & BINDING	300	300	-	-	(300)	-100.0%
10477662	622000	TELEPHONE	792	792	792	792	-	0.0%
10477662	622400	WATER & SEWER	12,852	12,852	13,368	13,368	516	4.0%
10477662	622500	ELECTRIC	30,360	30,360	-	-	(30,360)	-100.0%
10477662	627000	EQUIPMENT MAINTENANCE	13,550	13,550	13,550	13,550	-	0.0%
10477662	627500	BUILDING MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
10477662	627700	SIGN MAINTENANCE	700	700	700	700	-	0.0%
10477662	628800	CONTRACTED SERVICES	1,750	1,750	1,750	1,750	-	0.0%
10477663	630500	OFFICE SUPPLIES	150	150	150	150	-	0.0%
10477663	631500	HEATING FUEL	35,000	35,000	35,000	35,000	-	0.0%
10477663	633500	FOOD	-	-	300	300	300	100.0%
10477663	634500	CLOTHING	1,500	1,500	1,500	1,500	-	0.0%
10477663	635000	MEDICAL & LAB SUPPLIES	1,500	1,500	1,000	1,000	(500)	-33.3%
10477663	636500	CLEANING SUPPLIES	4,500	4,500	3,500	3,500	(1,000)	-22.2%
10477663	637800	RECREATION SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
10477663	638500	CONSTRUCTION SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
10477663	638800	BUILDING MAINTENANCE SUPPLIES	2,100	2,100	2,100	2,100	-	0.0%
10477663	639000	CHEMICALS	17,500	17,500	16,500	16,500	(1,000)	-5.7%
10477664	642000	DUES & MEMBERSHIPS	1,300	1,300	1,300	1,300	-	0.0%
10477665	658000	BUILDINGS	700	1,768	700	700	-	0.0%
10477688	900001	TRANSFERS OUT	72	72	-	-	(72)	-100.0%
TOTAL	POOL		420,159	419,434	392,579	392,579	(27,580)	-6.6%
	Adjustment for consolidation of Electricity				30,360	30,360		
	Adjustment for consolidation of Transfers				*72*	*72*		
	Actual Net Change		***420,159***		***423,011***	***423,011***	***2,852***	***0.7%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
67	RECREATION							
	1	YOUTH						
10477701	611000	HOURLY	4,821	18,953	45,305	45,305	40,484	839.7%
10477701	612000	TEMPORARY HELP	36,118	38,000	38,581	38,581	2,463	6.8%
10477701	626000	EQUIPMENT RENTAL	4,237	-	5,000	5,000	763	18.0%
10477701	628800	CONTRACTED SERVICES	22,620	20,000	25,620	25,620	3,000	13.3%
10477701	633500	FOOD	-	400	-	-	-	0.0%
10477701	634500	CLOTHING	10,850	13,000	10,850	10,850	-	0.0%
10477701	637800	RECREATION SUPPLIES	5,800	3,708	5,800	5,800	-	0.0%
10477701	642000	DUES & MEMBERSHIPS	58,675	58,279	58,675	58,675	-	0.0%
TOTAL	YOUTH		143,121	152,340	189,831	189,831	46,710	32.6%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	4	CAMPS						
10477704	611000	HOURLY	38,864	38,055	43,481	43,481	4,617	11.9%
10477704	612000	TEMPORARY HELP	134,180	130,000	148,320	148,320	14,140	10.5%
10477704	612500	OVERTIME	500	355	500	500	-	0.0%
10477704	622000	TELEPHONE	1,000	183	1,000	1,000	-	0.0%
10477704	626000	EQUIPMENT RENTAL	6,500	-	10,000	10,000	3,500	53.8%
10477704	628800	CONTRACTED SERVICES	13,965	4,390	12,600	12,600	(1,365)	-9.8%
10477704	633500	FOOD	900	800	1,150	1,150	250	27.8%
10477704	634500	CLOTHING	2,000	3,301	3,000	3,000	1,000	50.0%
10477704	637800	RECREATION SUPPLIES	4,400	6,000	8,900	8,900	4,500	102.3%
10477704	642000	DUES & MEMBERSHIPS	30,000	18,712	42,000	42,000	12,000	40.0%
TOTAL	CAMPS		232,309	201,796	270,951	270,951	38,642	16.6%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	6	ADULT						
10477706	612000	TEMPORARY HELP	35,850	33,929	37,470	37,470	1,620	4.5%
10477706	628800	CONTRACTED SERVICES	18,650	18,472	22,600	22,600	3,950	21.2%
10477706	634500	CLOTHING	6,500	6,613	6,500	6,500	-	0.0%
10477706	637800	RECREATION SUPPLIES	2,000	2,000	2,000	2,000	-	0.0%
10477706	655000	RECREATIONAL EQUIPMENT	1,400	300	2,000	2,000	600	42.9%
TOTAL	ADULT		64,400	61,314	70,570	70,570	6,170	9.6%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	7	SENIOR PROGRAMS						
10477707	611000	HOURLY	16,661	25,481	45,978	45,978	29,317	176.0%
10477707	612000	TEMPORARY HELP	17,075	7,627	23,125	23,125	6,050	35.4%
10477707	626000	EQUIPMENT RENTAL	250	-	250	250	-	0.0%
10477707	633500	FOOD	6,000	1,000	10,000	10,000	4,000	66.7%
10477707	642000	DUES & MEMBERSHIPS	13,000	45,000	16,000	16,000	3,000	23.1%
10477707	655000	RECREATIONAL EQUIPMENT	500	500	500	500	-	0.0%
TOTAL	SENIOR PROGRAMS		53,486	79,608	95,853	95,853	42,367	79.2%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	14	BEFORE AND AFTER SCHOOL						
10477714	611000	HOURLY	183,415	131,237	140,464	140,464	(42,951)	-23.4%
10477714	612000	TEMPORARY HELP	40,000	73,356	66,000	66,000	26,000	65.0%
10477714	622000	TELEPHONE	3,300	7,500	3,300	3,300	-	0.0%
10477714	626000	EQUIPMENT RENTAL	1,250	-	1,800	1,800	550	44.0%
10477714	633500	FOOD	2,470	4,388	5,000	5,000	2,530	102.4%
10477714	637800	RECREATION SUPPLIES	2,500	3,342	5,000	5,000	2,500	100.0%
10477714	642000	DUES & MEMBERSHIPS	1,050	-	1,050	1,050	-	0.0%
TOTAL	BEFORE AND AFTER SCHOOL		233,985	219,823	222,614	222,614	(11,371)	-4.9%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	0	RECREATION						
10477761	611000	HOURLY	441,869	428,877	440,601	440,601	(1,268)	-0.3%
10477761	611500	SALARY	66,963	71,600	74,083	74,083	7,120	10.6%
10477761	612000	TEMPORARY HELP	83,593	66,593	73,200	73,200	(10,393)	-12.4%
10477761	612500	OVERTIME	3,000	5,300	3,000	3,000	-	0.0%
10477762	620500	PRINTING & BINDING	2,428	2,700	2,000	2,000	(428)	-17.6%
10477762	620800	REPORTS	10,000	10,000	7,200	7,200	(2,800)	-28.0%
10477762	622000	TELEPHONE	8,580	8,580	8,580	8,580	-	0.0%
10477762	622400	WATER & SEWER	5,300	4,500	4,500	4,500	(800)	-15.1%
10477762	622500	ELECTRIC	42,720	41,640	-	-	(42,720)	-100.0%
10477762	624500	SUBSCRIPTIONS	300	300	-	-	(300)	-100.0%
10477762	626000	EQUIPMENT RENTAL	6,100	6,100	6,100	6,100	-	0.0%
10477762	626500	MOTOR VEHICLE MAINT	5,000	5,000	2,000	2,000	(3,000)	-60.0%
10477762	627000	EQUIPMENT MAINTENANCE	24,300	24,300	19,700	19,700	(4,600)	-18.9%
10477762	627200	TENNIS COURT MAINTENANCE	1,300	1,300	1,300	1,300	-	0.0%
10477762	627500	BUILDING MAINTENANCE	26,000	18,000	18,000	18,000	(8,000)	-30.8%
10477762	628400	EVENTS/SHOWS	16,900	16,900	16,900	16,900	-	0.0%
10477762	628800	CONTRACTED SERVICES	21,286	21,286	25,886	25,886	4,600	21.6%
10477763	630500	OFFICE SUPPLIES	3,600	3,600	3,600	3,600	-	0.0%
10477763	631500	HEATING FUEL	28,196	28,196	28,196	28,196	-	0.0%
10477763	632000	GAS & OIL	1,215	1,215	100	100	(1,115)	-91.8%
10477763	632501	VEHICLE WASH	35	35	-	-	(35)	-100.0%
10477763	633500	FOOD	2,500	2,500	3,500	3,500	1,000	40.0%
10477763	634500	CLOTHING	1,200	1,200	1,200	1,200	-	0.0%
10477763	635000	FIRST AID	750	750	500	500	(250)	-33.3%
10477763	636000	SMALL TOOLS	1,000	1,000	1,000	1,000	-	0.0%
10477763	636500	CLEANING SUPPLIES	12,600	12,600	12,600	12,600	-	0.0%
10477763	637800	RECREATION SUPPLIES	10,000	10,000	10,000	10,000	-	0.0%
10477763	638500	CONSTRUCTION SUPPLIES	12,000	-	-	-	(12,000)	-100.0%
10477763	638800	BUILD. & CONST MAINT. SUPPLIES	7,100	7,100	7,100	7,100	-	0.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
10477763	639900	MISC SUPPLIES	400	400	400	400	-	0.0%
10477764	642000	DUES & MEMBERSHIPS	5,340	5,340	5,340	5,340	-	0.0%
10477765	658000	BUILDINGS	23,340	33,340	3,340	3,340	(20,000)	-85.7%
10477788	900001	TRANSFERS OUT	18,744	15,072	-	-	(18,744)	-100.0%
TOTAL	RECREATION		893,659	855,324	779,926	779,926	(113,733)	-12.7%
	Adjustment for consolidation of Electricity				42,720	42,720		
	Adjustment for consolidation of Vehicle Wash				35	35		
	Adjustment for consolidation of Transfers				*3,472*	*3,472*		
	Actual Net Change		***893,659***		***826,153***	***826,153***	***(67,506)***	***-7.6%***
TOTAL	**PARKS & RECREATION**		**3,579,399**	**3,560,277**	**3,582,439**	**3,582,439**	**3,040**	**0.1%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
80	**BUS SERVICE**							
10580061	611000	HOURLY	846,306	785,175	857,364	857,364	11,058	1.3%
10580061	611500	SALARY	80,650	80,640	81,851	81,851	1,201	1.5%
10580061	612500	OVERTIME	105,000	116,000	105,000	105,000	-	0.0%
10580061	615000	OTHER FEES	27,000	30,620	40,000	40,000	13,000	48.1%
10580062	620500	PRINTING & BINDING	7,500	7,500	5,000	5,000	(2,500)	-33.3%
10580062	621000	ADVERTISING	15,000	15,000	5,000	5,000	(10,000)	-66.7%
10580062	622000	TELEPHONE	6,720	6,720	4,320	4,320	(2,400)	-35.7%
10580062	622400	WATER & SEWER	2,820	2,820	2,820	2,820	-	0.0%
10580062	622500	ELECTRIC	10,500	10,500	10,306	10,306	(194)	-1.8%
10580062	623000	TRAVEL	1,000	1,000	1,000	1,000	-	0.0%
10580062	625500	MEDICAL SERVICES	1,551	1,551	1,590	1,590	39	2.5%
10580062	626500	MOTOR VEHICLE MAINTENANCE	58,000	58,000	115,000	115,000	57,000	98.3%
10580062	627000	EQUIPMENT MAINTENANCE	3,000	3,000	3,000	3,000	-	0.0%
10580062	627100	RADIO MAINTENANCE	1,500	1,500	1,500	1,500	-	0.0%
10580062	627500	BUILDING MAINTENANCE	7,176	7,176	7,176	7,176	-	0.0%
10580062	628100	SOLID WASTE DISPOSAL	2,400	2,400	2,400	2,400	-	0.0%
10580062	628800	CONTRACTED SERVICES	154,000	155,758	194,533	194,533	40,533	26.3%
10580062	629000	TRAINING	2,000	2,000	2,000	2,000	-	0.0%
10580063	630500	OFFICE SUPPLIES	3,190	3,190	3,000	3,000	(190)	-6.0%
10580063	631500	HEATING FUEL	13,000	13,000	13,000	13,000	-	0.0%
10580063	632000	GAS & OIL	164,578	164,578	232,173	232,173	67,595	41.1%
10580063	632500	TIRES	17,440	17,440	17,440	17,440	-	0.0%
10580063	632501	VEHICLE WASH	9,674	9,674	-	-	(9,674)	-100.0%
10580063	634500	CLOTHING	8,376	8,376	8,376	8,376	-	0.0%
10580063	636000	SMALL TOOLS	1,500	1,500	1,500	1,500	-	0.0%
10580063	636500	CLEANING SUPPLIES	4,000	4,000	4,000	4,000	-	0.0%
10580063	638600	VEHICLE SUPPLIES	55,000	55,000	55,000	55,000	-	0.0%
10580063	638800	BUILDING MAINTENANCE SUPPLIES	1,200	1,200	1,200	1,200	-	0.0%
10580064	642000	DUES & MEMBERSHIPS	1,498	1,498	1,500	1,500	2	0.1%
10580064	648500	OTHER	5,500	5,500	5,500	5,500	-	0.0%
10580088	900001	TRANSFERS OUT	360	360	-	-	(360)	-100.0%
TOTAL	**BUS SERVICE**		**1,617,439**	**1,572,676**	**1,782,549**	**1,782,549**	**165,110**	**10.2%**
	Adjustment for consolidation of Vehicle Wash				9,674	9,674		

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	Adjustment for consolidation of Transfers				*360*	*360*		
	Actual Net Change		***1,617,439***		***1,792,583***	***1,792,583***	***175,144***	***10.8%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
81	**WATERFRONT**							
10581062	623000	TRAVEL	500	500	500	500	-	0.0%
10581062	628801	CONTRACTED SERVICES - LEGAL	10,000	10,000	10,000	10,000	-	0.0%
10581064	642000	DUES & MEMBERSHIPS	57	57	57	57	-	0.0%
10581064	643000	CONTRIBUTIONS	45,000	45,000	50,000	50,000	5,000	11.1%
TOTAL	**WATERFRONT**		**55,557**	**55,557**	**60,557**	**60,557**	**5,000**	9.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	82	**GENERAL ASSISTANCE DEPARTMENT**						
	50	ADMINISTRATION						
10682061	611000	HOURLY	73,994	49,158	100,938	152,555	78,561	106.2%
10682061	611500	SALARY	72,990	81,080	74,085	74,085	1,095	1.5%
10682062	620500	PRINTING & BINDING	313	282	300	300	(13)	-4.2%
10682062	622000	TELEPHONE	830	832	852	852	22	2.7%
10682062	624500	SUBSCRIPTIONS	60	-	-	-	(60)	-100.0%
10682062	627000	EQUIPMENT MAINTENANCE	474	283	300	300	(174)	-36.7%
10682062	628800	CONTRACTED SERVICES	7,550	6,200	9,500	9,500	1,950	25.8%
10682063	630500	OFFICE SUPPLIES	2,000	1,600	2,000	12,000	10,000	500.0%
10682064	642000	DUES & MEMBERSHIPS	150	120	120	120	(30)	-20.0%
10682088	900001	TRANSFERS OUT	144	144	-	-	(144)	-100.0%
TOTAL	ADMINISTRATION		158,505	139,699	188,095	249,712	91,207	57.5%
	Adjustment for consolidation of Transfers				*144*	*144*		
	Actual Net Change		***158,505***		***188,239***	***249,856***	***91,351***	***57.6%***

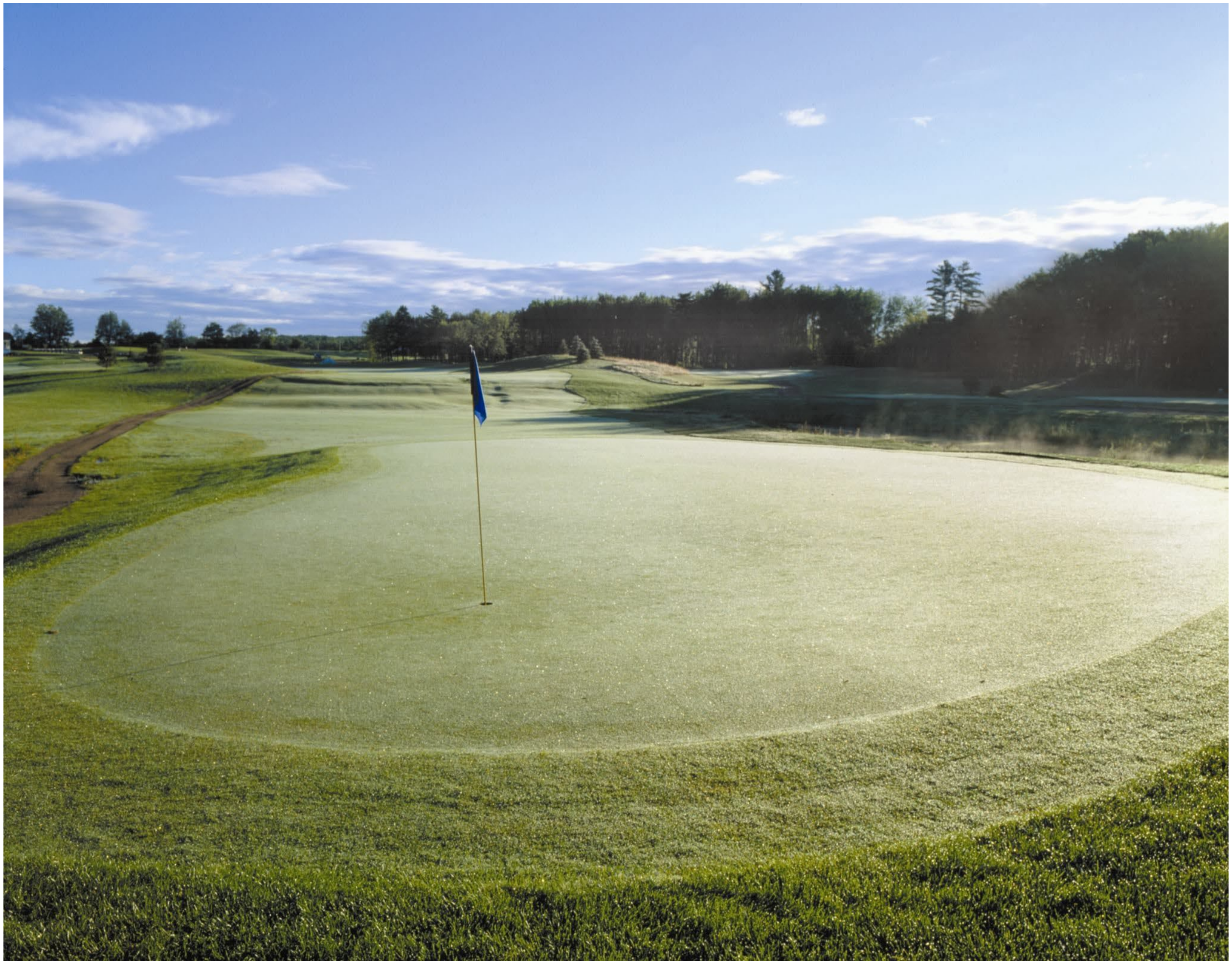
ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
71	GA SOCIAL SERVICES							
10682162	622400	WATER & SEWER	3,500	2,400	3,000	3,000	(500)	-14.3%
10682162	622500	ELECTRIC	13,000	9,000	13,000	13,000	-	0.0%
10682162	628800	CONT SERV	-	-	-	15,000	15,000	#DIV/0!
10682162	629700	BURIALS	8,000	9,853	11,000	11,000	3,000	37.5%
10682163	631500	HEATING FUEL	10,000	6,800	10,000	10,000	-	0.0%
10682163	633500	FOOD	75,000	48,000	60,000	4,680,921	4,605,921	6141.2%
10682163	634500	CLOTHING -NON ELIGIBLE	1,300	-	-	-	(1,300)	-100.0%
10682163	635000	MEDICAL & LAB SUPPLIES	30,000	11,500	25,000	25,000	(5,000)	-16.7%
10682163	635500	HOUSEHOLD SUPPLIES	19,000	17,400	19,000	698,996	679,996	3578.9%
10682163	635600	DIAPERS	6,500	5,000	6,500	6,500	-	0.0%
10682164	641000	RENT	540,000	594,000	800,000	6,701,152	6,161,152	1141.0%
10682164	643505	BUS PASSES	10,000	5,000	7,000	607,000	597,000	5970.0%
TOTAL	GA SOCIAL SERVICES		716,300	708,953	954,500	12,771,569	12,055,269	1683.0%
TOTAL	**GENERAL ASSISTANCE DEP**		**874,805**	**848,652**	**1,142,595**	**13,021,281**	**12,146,476**	1388.5%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
83	**HEALTH**							
10683062	625500	MEDICAL SERVICES	15,000	15,000	124,000	124,000	109,000	726.7%
10683064	643000	CONTRIBUTIONS	4,000	4,000	-	-	(4,000)	-100.0%
TOTAL	**HEALTH**		**19,000**	**19,000**	**124,000**	**124,000**	**105,000**	552.6%
	Adjustments for contributions to Council				*11,000*	*11,000*		
	Actual Net Change		***19,000***		***135,000***	***135,000***	***116,000***	***610.5%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
90	**GENERAL OBLIGATION DEBT**							
12090066	668800	TEMPORARY & ADMIN	1,000	-	-	-	(1,000)	-100.0%
12090066	668900	BOND INTEREST	544,492	544,492	721,234	721,234	176,742	32.5%
12090066	668950	LEASE INTEREST	36,211	36,211	30,735	30,735	(5,476)	-15.1%
12090066	669000	BOND PRINCIPAL	1,024,665	1,024,665	1,116,122	1,116,122	91,457	8.9%
12090066	669050	LEASE PRINCIPAL	208,299	208,299	213,775	213,775	5,476	2.6%
TOTAL	**GENERAL OBLIGATION DEB**		**1,814,667**	**1,813,667**	**2,081,866**	**2,081,866**	**267,199**	**14.7%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
93	**CONTINGENCY ABATEMENT RESERVE**							
13093062	628800	CONTRACTED SERVICES	100,000	109,315	100,000	100,000	-	0.0%
13093064	648000	ABATEMENTS	20,000	20,000	15,000	15,000	(5,000)	-25.0%
13094088	900001	TRANSFERS OUT	20,000	20,000	263,292	263,292	243,292	1216.5%
TOTAL	**CONTINGENCY ABATEMENT**		**140,000**	**149,315**	**378,292**	**378,292**	**238,292**	170.2%
	Adjustments for consolidation of Transfers				*(243,292)*	*(243,292)*		
	Actual Net Change		***140,000***		***135,000***	***135,000***	***(5,000)***	***-3.6%***

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
98	**COUNTY TAX**							
15098067	671000	COUNTY TAXES	3,119,820	3,119,820	4,241,373	4,241,373	1,121,553	35.9%
TOTAL	**COUNTY TAX**		**3,119,820**	**3,119,820**	**4,241,373**	**4,241,373**	**1,121,553**	**35.9%**
TOTAL	**GENERAL FUND**		**43,108,034**	**43,504,518**	**47,966,925**	**59,980,995**	**16,872,961**	**39.1%**



SPECIAL REVENUE FUNDS ADOPTED BUDGETS

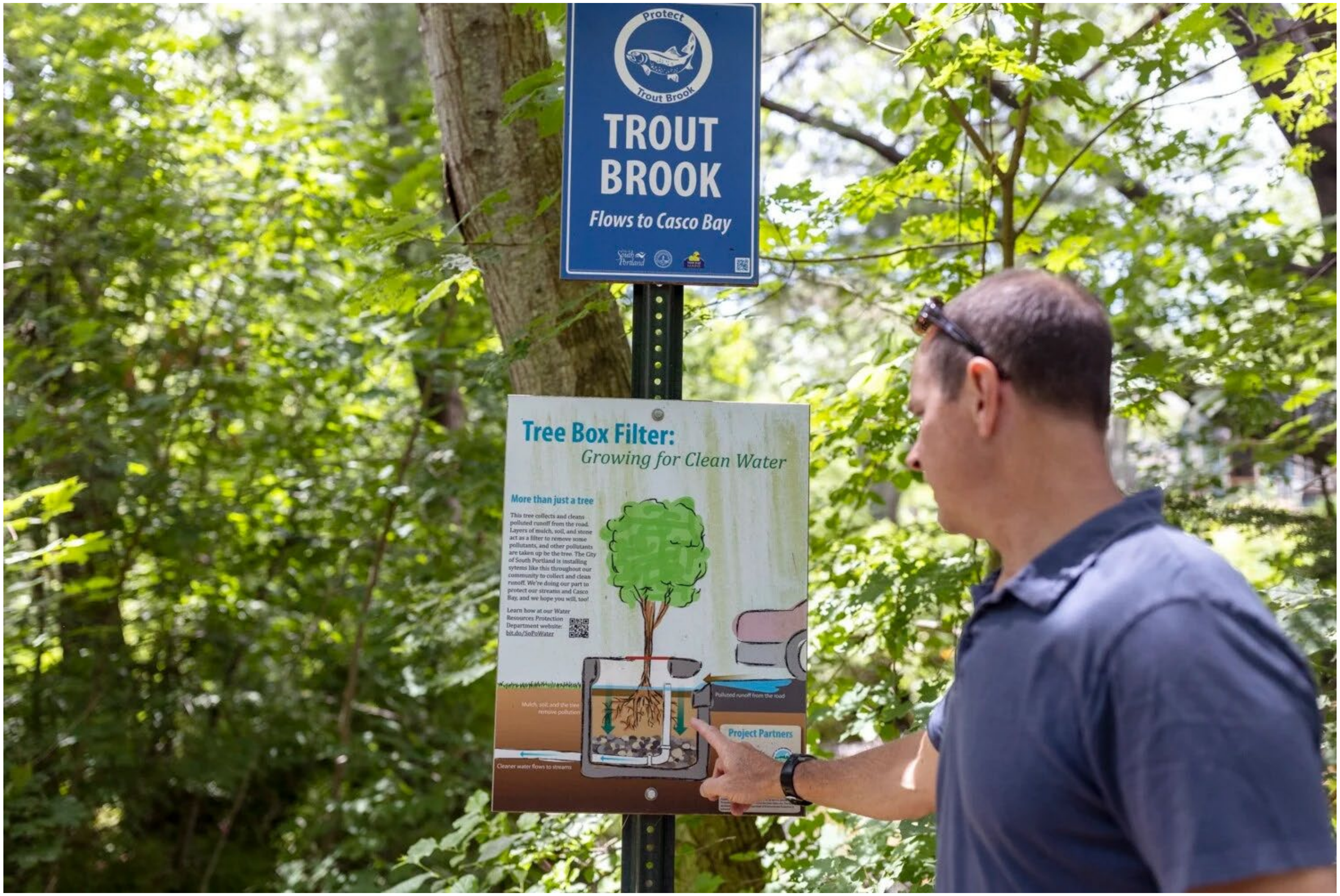
FY 2023

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
GOLF COURSE								
207161	611000	HOURLY	26,766	26,766	27,543	27,543	777	2.9%
207161	612000	TEMPORARY HELP	74,997	74,997	74,700	74,700	(297)	-0.4%
207161	612500	OVERTIME	203	203	203	203	-	0.0%
207161	618101	401A	780	780	760	760	(20)	-2.6%
207161	618200	LONG TERM DISABILITY	128	128	-	-	(128)	-100.0%
207161	618300	SOCIAL SECURITY	7,741	7,741	-	-	(7,741)	-100.0%
207161	618500	WORKERS COMP	2,498	2,498	-	-	(2,498)	-100.0%
207161	618600	HEALTH INSURANCE	12,134	12,808	13,450	13,450	1,316	10.8%
207162	620500	PRINTING & BINDING	500	500	100	100	(400)	-80.0%
207162	622000	TELEPHONE	1,429	1,429	1,429	1,429	-	0.0%
207162	622400	WATER & SEWER	6,300	6,300	6,300	6,300	-	0.0%
207162	622500	ELECTRIC	3,720	2,940	3,090	3,090	(630)	-16.9%
207162	626000	EQUIPMENT RENTAL	490	490	490	490	-	0.0%
207162	627500	BUILDING MAINTENANCE	820	820	820	820	-	0.0%
207162	628800	CONTRACTED SERVICES	300	300	6,300	6,300	6,000	2000.0%
207163	631500	HEATING FUEL	4,000	4,000	4,000	4,000	-	0.0%
207163	632000	GAS & OIL	540	540	540	540	-	0.0%
207163	633500	FOOD	7,750	7,750	-	-	(7,750)	-100.0%
207163	635500	HOUSEHOLD SUPPLIES	150	150	150	150	-	0.0%
207163	636000	SMALL TOOLS	300	300	300	300	-	0.0%
207163	637000	AGRICULTURAL SUPPLIES	8,000	8,000	10,000	10,000	2,000	25.0%
207163	638500	CONSTRUCTION SUPPLIES	400	400	400	400	-	0.0%
207163	638600	VEHICLE SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
207163	638800	BUILDING MAINTENANCE SUPPLIES	3,525	3,525	3,525	3,525	-	0.0%
207164	642000	DUES & MEMBERSHIPS	600	600	600	600	-	0.0%
207165	655100	GOLF COURSE EQUIPMENT	-	1,415	-	-	-	0.0%
207165	656000	OTHER EQUIPMENT	1,000	1,000	1,000	1,000	-	0.0%
207188	900001	TRANSFERS OUT	72	72	72	72	-	0.0%
TOTAL	**GOLF COURSE**		**170,143**	**171,452**	**160,772**	**160,772**	**(9,371)**	**-5.5%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
STREET OPENINGS								
208261	611000	HOURLY	46,456	46,456	42,120	42,120	(4,336)	-9.3%
208261	612500	OVERTIME	727	727	-	-	(727)	-100.0%
208261	618000	MAINE STATE RETIREMENT	4,860	4,340	2,468	2,468	(2,392)	-49.2%
208261	618100	DEFERRED COMP	-	-	1,183	1,183	1,183	100.0%
208261	618200	LONG TERM DISABILITY	-	-	61	61	61	100.0%
208261	618300	SOCIAL SECURITY	3,610	3,230	3,190	3,190	(420)	-11.6%
208261	618500	WORKERS COMP	878	878	900	900	22	2.5%
208261	618600	HEALTH INSURANCE	14,448	13,910	14,600	14,600	152	1.1%
208262	621000	ADVERTISING	100	100	100	100	-	0.0%
208262	622000	TELEPHONE	828	828	828	828	-	0.0%
208262	626500	MOTOR VEHICLE MAINTENANCE	4,800	4,800	4,800	4,800	-	0.0%
208262	628800	CONTRACTED SERVICES	800	800	800	800	-	0.0%
208262	628802	CONTRACT SERVICES-ENGINEERING	3,000	3,000	3,000	3,000	-	0.0%
208262	629000	TRAINING	850	850	850	850	-	0.0%
208263	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
208263	632000	GAS & OIL	874	874	874	874	-	0.0%
208263	632500	TIRES	400	400	400	400	-	0.0%
208263	638400	ENGINEERING SUPPLIES	200	200	200	200	-	0.0%
208265	651600	HIGHWAY MAINTENANCE	10,400	10,400	10,400	10,400	-	0.0%
208265	656000	OTHER EQUIPMENT	660	660	660	660	-	0.0%
208288	900001	TRANSFERS OUT	108	108	108	108	-	0.0%
TOTAL	**STREET OPENINGS**		**94,499**	**93,061**	**88,042**	**88,042**	**(6,457)**	**-6.8%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
SPCTV								
208861	611000	HOURLY	125,650	125,650	130,979	130,979	5,329	4.2%
208861	612000	TEMPORARY	15,593	-	18,920	18,920	3,327	21.3%
208861	618000	MAINE STATE RETIREMENT	2,529	2,600	7,323	7,323	4,794	189.6%
208861	618101	401A	8,087	8,450	3,509	3,509	(4,578)	-56.6%
208861	618200	LONG TERM DISABILITY	485	506	181	181	(304)	-62.7%
208861	618300	SOCIAL SECURITY	10,186	10,950	10,650	10,650	464	4.6%
208861	618500	WORKERS COMP	296	296	296	296	-	0.0%
208861	618600	HEALTH	47,005	50,161	52,670	52,670	5,665	12.1%
208862	620500	PRINTING	1,000	1,000	1,000	1,000	-	0.0%
208862	622000	TELEPHONE	1,524	1,524	6,544	6,544	5,020	329.4%
208862	624500	SUBSCRIPTIONS	5,865	5,865	6,415	6,415	550	9.4%
208862	627000	EQUIPMENT MAINTENANCE	19,881	19,881	2,000	2,000	(17,881)	-89.9%
208862	628800	CONTRACTED SERVICES	7,980	7,980	8,380	8,380	400	5.0%
208862	629000	TRAINING	1,990	1,990	3,250	3,250	1,260	63.3%
208863	630500	OFFICE SUPPLIES	1,427	1,427	1,670	1,670	243	17.0%
208863	638300	AUDIO VISUAL SUPPLIES	2,000	2,000	2,340	2,340	340	17.0%
208864	642000	DUES & MEMBERSHIPS	1,300	1,300	1,500	1,500	200	15.4%
208865	650000	CAPITAL OUTLAY	-	-	12,320	12,320	12,320	100.0%
208865	650002	CAPITAL OUTLAY SCHOOL	2,135	2,135	2,135	2,135	-	0.0%
208865	650500	OFFICE EQUIPMENT	2,000	2,000	2,000	2,000	-	0.0%
208888	900001	TRANSFERS OUT	6,944	6,944	10,520	10,520	3,576	51.5%
TOTAL	**SPCTV**		**263,877**	**252,659**	**284,602**	**284,602**	**20,725**	**7.9%**

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
TIF ECONOMIC DEVELOPMENT								
255061	611000	HOURLY	81,967	81,967	109,608	129,608	47,641	58.1%
255061	611500	SALARY	138,644	138,644	138,698	138,698	54	0.0%
255061	618000	MAINE STATE RETIREMENT	13,237	-	14,302	14,302	1,065	8.0%
255061	618101	401A	7,368	14,190	6,850	6,850	(518)	-7.0%
255061	618200	LONG TERM DISABILITY	215	383	354	354	139	64.7%
255061	618300	SOCIAL SECURITY	18,087	13,570	18,480	18,480	393	2.2%
255061	618500	WORKERS COMP	3,118	3,118	3,274	3,274	156	5.0%
255061	618600	HEALTH INSURANCE	38,743	20,466	21,490	21,490	(17,253)	-44.5%
255062	620500	PRINTING & BINDING	2,000	2,000	2,500	2,500	500	25.0%
255062	621000	ADVERTISING	16,600	16,600	16,600	16,600	-	0.0%
255062	621500	POSTAGE	1,000	1,000	1,000	1,000	-	0.0%
255062	622000	TELEPHONE	1,476	1,476	1,476	1,476	-	0.0%
255062	622400	WATER & SEWER	246	379	390	390	144	58.5%
255062	622500	ELECTRIC	2,495	2,500	2,630	2,630	135	5.4%
255062	623500	AUTO MILEAGE	1,440	650	1,440	1,440	-	0.0%
255062	627000	EQUIPMENT MAINTENANCE	900	2,018	27,000	27,000	26,100	2900.0%
255062	627500	BUILDING MAINTENANCE	2,250	2,250	2,250	2,250	-	0.0%
255062	628300	MARKETING	28,000	28,000	28,000	28,000	-	0.0%
255062	628400	EVENTS/SHOWS	9,300	8,500	10,800	10,800	1,500	16.1%
255062	629000	TRAINING	3,000	2,000	3,500	3,500	500	16.7%
255063	630500	OFFICE SUPPLIES	2,000	2,000	2,000	2,000	-	0.0%
255063	631500	HEATING FUEL	3,175	2,250	2,250	2,250	(925)	-29.1%
255064	642000	DUES & MEMBERSHIPS	2,700	2,040	2,090	2,090	(610)	-22.6%
255088	900001	TRANSFER OUT	822	822	822	822	-	0.0%
TOTAL	**TIF ECONOMIC DEVELOPME**		**378,783**	**346,823**	**417,804**	**437,804**	**59,021**	15.6%



SEWER USER FUND ADOPTED BUDGET

FY 2023

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
ENTER - WATER RESOURCE PROTECT								
50	ADMINISTRATION							
50605061	611000	HOURLY	55,177	55,177	57,584	57,584	2,407	4.4%
50605061	611500	SALARY	109,063	116,094	116,094	116,094	7,031	6.4%
50605062	620500	PRINTING & BINDING	1,000	1,000	1,000	1,000	-	0.0%
50605062	621500	POSTAGE	500	500	500	500	-	0.0%
50605062	622000	TELEPHONE	1,422	1,422	1,422	1,422	-	0.0%
50605062	627000	EQUIPMENT MAINTENANCE	500	500	500	500	-	0.0%
50605062	629000	TRAINING	1,000	1,000	1,000	1,000	-	0.0%
50605063	630500	OFFICE SUPPLIES	550	550	550	550	-	0.0%
50605063	631000	PRINTING SUPPLIES	300	300	300	300	-	0.0%
50605063	638200	BOOKS	250	250	250	250	-	0.0%
50605063	639900	MISC SUPPLIES	500	500	500	500	-	0.0%
50605064	642000	DUES & MEMBERSHIPS	1,750	1,750	1,750	1,750	-	0.0%
50605088	900001	TRANSFERS OUT	144	144	144	144	-	0.0%
TOTAL	ADMINISTRATION		172,156	179,187	181,594	181,594	9,438	5.5%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	80	TREATMENT PLANT						
50608061	611000	HOURLY	358,459	358,459	389,618	389,618	31,159	8.7%
50608061	611500	SALARY	148,160	148,160	155,943	155,943	7,783	5.3%
50608061	612500	OVERTIME	23,627	23,627	24,885	24,885	1,258	5.3%
50608061	615000	OTHER FEES	10,776	10,776	11,332	11,332	556	5.2%
50608062	622000	TELEPHONE	5,073	5,073	5,073	5,073	-	0.0%
50608062	622400	WATER & SEWER	3,500	3,500	3,500	3,500	-	0.0%
50608062	622500	ELECTRIC	219,862	219,862	219,862	219,862	-	0.0%
50608062	623000	TRAVEL	2,500	2,500	2,500	2,500	-	0.0%
50608062	624000	FREIGHT	1,000	1,000	1,000	1,000	-	0.0%
50608062	626500	MOTOR VEHICLE MAINT	2,000	2,000	2,000	2,000	-	0.0%
50608062	627000	EQUIPMENT MAINTENANCE	45,000	45,000	45,000	45,000	-	0.0%
50608062	627100	RADIO MAINTENANCE	400	400	400	400	-	0.0%
50608062	627500	BUILDING MAINTENANCE	8,500	8,500	8,500	8,500	-	0.0%
50608062	628100	SOLID WASTE DISPOSAL	18,150	18,150	18,150	18,150	-	0.0%
50608062	628800	CONTRACTED SERVICES	55,239	55,239	61,315	61,315	6,076	11.0%
50608062	629000	TRAINING	2,960	2,960	2,960	2,960	-	0.0%
50608063	630500	OFFICE SUPPLIES	1,500	1,500	1,500	1,500	-	0.0%
50608063	631000	PRINTING SUPPLIES	500	500	500	500	-	0.0%
50608063	631500	HEATING FUEL	30,000	30,000	30,000	30,000	-	0.0%
50608063	632000	GAS & OIL	6,151	6,151	6,151	6,151	-	0.0%
50608063	632500	TIRES	600	600	600	600	-	0.0%
50608063	632501	VEHICLE WASH	300	300	300	300	-	0.0%
50608063	634500	CLOTHING	7,686	7,686	7,686	7,686	-	0.0%
50608063	635000	MEDICAL & LAB SUPPLIES	10,000	10,000	10,000	10,000	-	0.0%
50608063	636000	SMALL TOOLS	1,500	1,500	1,500	1,500	-	0.0%
50608063	636500	CLEANING SUPPLIES	2,500	2,500	2,500	2,500	-	0.0%
50608063	637500	EQUIPMENT SUPPLIES	45,000	45,000	45,000	45,000	-	0.0%
50608063	638200	BOOKS	250	250	250	250	-	0.0%
50608063	638500	CONSTRUCTION SUPPLIES	-	-	1,800	1,800	1,800	100.0%
50608063	638600	VEHICLE SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
50608063	638800	BUILDING MAINTENANCE SUPPLIES	5,000	5,000	5,000	5,000	-	0.0%
50608063	639000	CHEMICALS	98,985	109,914	221,359	221,359	122,374	123.6%
50608063	639900	MISC SUPPLIES	15,000	15,000	15,000	15,000	-	0.0%
50608064	642000	DUES & MEMBERSHIPS	1,000	1,000	1,000	1,000	-	0.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
50608088	900001	TRANSFERS OUT	360	360	360	360	-	0.0%
TOTAL	TREATMENT PLANT		1,132,538	1,143,467	1,303,544	1,303,544	171,006	15.1%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
81	PUMP STATIONS							
50608161	611000	HOURLY	243,337	243,337	276,807	276,807	33,470	13.8%
50608161	611500	SALARY	56,396	56,396	60,180	60,180	3,784	6.7%
50608161	612500	OVERTIME	15,117	15,117	15,390	15,390	273	1.8%
50608161	615000	OTHER FEES	6,132	6,132	6,293	6,293	161	2.6%
50608162	622000	TELEPHONE	1,080	1,080	1,080	1,080	-	0.0%
50608162	622400	WATER & SEWER	4,621	4,621	4,621	4,621	-	0.0%
50608162	622500	ELECTRIC	177,448	177,448	178,000	178,000	552	0.3%
50608162	624000	FREIGHT	500	500	500	500	-	0.0%
50608162	626500	MOTOR VEHICLE MAINTENANCE	2,000	2,000	2,000	2,000	-	0.0%
50608162	627000	EQUIPMENT MAINTENANCE	25,000	25,000	25,000	25,000	-	0.0%
50608162	627100	RADIO MAINTENANCE	500	500	500	500	-	0.0%
50608162	627500	BUILDING MAINTENANCE	2,000	2,000	7,000	7,000	5,000	250.0%
50608162	628100	SOLID WASTE DISPOSAL	7,000	7,000	7,000	7,000	-	0.0%
50608162	628800	CONTRACTED SERVICES	18,810	18,810	28,310	28,310	9,500	50.5%
50608162	629000	TRAINING	2,000	2,000	2,000	2,000	-	0.0%
50608163	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
50608163	631000	PRINTING SUPPLIES	400	400	400	400	-	0.0%
50608163	632000	GAS & OIL	10,340	10,340	12,240	12,240	1,900	18.4%
50608163	632500	TIRES	1,760	1,760	1,760	1,760	-	0.0%
50608163	632501	VEHICLE WASH	320	320	320	320	-	0.0%
50608163	634500	CLOTHING	4,475	4,475	4,475	4,475	-	0.0%
50608163	636000	SMALL TOOLS	1,500	1,500	2,500	2,500	1,000	66.7%
50608163	636500	CLEANING SUPPLIES	500	500	500	500	-	0.0%
50608163	637500	EQUIPMENT SUPPLIES	30,000	30,000	30,000	30,000	-	0.0%
50608163	638600	VEHICLE SUPPLIES	2,500	2,500	2,500	2,500	-	0.0%
50608163	638800	BUILDING MAINTENANCE SUPPLIES	1,000	1,000	1,000	1,000	-	0.0%
50608163	639000	CHEMICALS	1,500	1,500	1,500	1,500	-	0.0%
50608163	639900	MISC SUPPLIES	9,500	9,500	9,500	9,500	-	0.0%
50608164	642000	DUES & MEMBERSHIPS	200	200	200	200	-	0.0%
TOTAL	PUMP STATIONS		626,436	626,436	682,076	682,076	55,640	8.9%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
82	BILLING							
50608262	628800	CONTRACTED SERVICES	201,132	201,132	208,164	208,164	7,032	3.5%
TOTAL	BILLING		201,132	201,132	208,164	208,164	7,032	3.5%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	83	RESERVE						
50608365	658000	BUILDINGS	1,512,000	1,512,000	1,542,240	1,542,240	30,240	2.0%
50608388	900001	TRANSFERS OUT	-	-	-	-	-	0.0%
TOTAL	RESERVE		1,512,000	1,512,000	1,542,240	1,542,240	30,240	2.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	84	SEWER MAINTENANCE						
50608461	611000	HOURLY	390,424	390,424	418,790	418,790	28,366	7.3%
50608461	611500	SALARY	179,545	179,545	194,854	194,854	15,309	8.5%
50608461	612000	TEMPORARY HELP	11,340	11,340	11,340	11,340	-	0.0%
50608461	612500	OVERTIME	29,183	29,183	31,048	31,048	1,865	6.4%
50608461	615000	OTHER FEES	13,051	13,051	13,883	13,883	832	6.4%
50608462	620500	PRINTING & BINDING	700	700	700	700	-	0.0%
50608462	622000	TELEPHONE	6,204	6,204	7,504	7,504	1,300	21.0%
50608462	622400	WATER & SEWER	800	800	1,000	1,000	200	25.0%
50608462	622500	ELECTRIC	3,300	3,300	4,200	4,200	900	27.3%
50608462	623000	TRAVEL	1,500	1,500	1,500	1,500	-	0.0%
50608462	624500	SUBSCRIPTIONS	1,800	1,800	2,500	2,500	700	38.9%
50608462	626000	EQUIPMENT RENTAL	23,950	23,950	23,950	23,950	-	0.0%
50608462	626500	MOTOR VEHICLE MAINTENANCE	7,000	7,000	7,000	7,000	-	0.0%
50608462	627000	EQUIPMENT MAINTENANCE	10,000	10,000	10,000	10,000	-	0.0%
50608462	627100	RADIO MAINTENANCE	846	846	846	846	-	0.0%
50608462	628100	SOLID WASTE DISPOSAL	55,810	55,810	55,810	55,810	-	0.0%
50608462	628800	CONTRACTED SERVICES	37,206	37,206	37,206	37,206	-	0.0%
50608462	629000	TRAINING	3,000	3,000	3,000	3,000	-	0.0%
50608463	630500	OFFICE SUPPLIES	700	700	700	700	-	0.0%
50608463	631000	PRINTING SUPPLIES	150	150	150	150	-	0.0%
50608463	631500	HEATING FUEL	8,220	8,220	8,220	8,220	-	0.0%
50608463	632000	GAS & OIL	23,415	23,415	23,415	23,415	-	0.0%
50608463	632500	TIRES	3,650	3,650	3,650	3,650	-	0.0%
50608463	632501	VEHICLE WASH	1,040	1,040	1,040	1,040	-	0.0%
50608463	634500	CLOTHING	7,896	7,896	7,896	7,896	-	0.0%
50608463	636000	SMALL TOOLS	2,500	2,500	2,500	2,500	-	0.0%
50608463	636500	CLEANING SUPPLIES	900	900	900	900	-	0.0%
50608463	637500	EQUIPMENT SUPPLIES	7,500	7,500	7,500	7,500	-	0.0%
50608463	638200	BOOKS	400	400	-	-	(400)	-100.0%
50608463	638500	CONSTRUCTION SUPPLIES	55,000	55,000	55,000	55,000	-	0.0%
50608463	638600	VEHICLE SUPPLIES	15,000	15,000	15,000	15,000	-	0.0%
50608463	638800	BUILDING MAINT SUPPLIES	400	400	400	400	-	0.0%
50608463	639000	CHEMICALS	5,200	5,200	5,200	5,200	-	0.0%
50608463	639900	MISC SUPPLIES	8,400	8,400	8,400	8,400	-	0.0%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
50608464	642000	DUES & MEMBERSHIPS	280	280	280	280	-	0.0%
50608488	900001	TRANSFERS OUT	288	288	288	288	-	0.0%
TOTAL	SEWER MAINTENANCE		916,598	916,598	965,670	965,670	49,072	5.4%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
85	ENGINEERING							
50608561	611000	HOURLY	73,570	73,570	73,804	73,804	234	0.3%
50608561	611500	SALARY	132,676	132,676	135,177	135,177	2,501	1.9%
50608561	612000	TEMPORARY HELP	9,720	9,720	9,720	9,720	-	0.0%
50608561	612500	OVERTIME	-	-	-	-	-	0.0%
50608562	620500	PRINTING & BINDING	500	500	600	600	100	20.0%
50608562	621500	POSTAGE	300	300	100	100	(200)	-66.7%
50608562	622000	TELEPHONE	2,016	2,016	2,016	2,016	-	0.0%
50608562	624500	SUBSCRIPTIONS	6,000	6,000	3,000	3,000	(3,000)	-50.0%
50608562	626500	MOTOR VEHICLE MAINTENANCE	500	500	500	500	-	0.0%
50608562	627000	EQUIPMENT MAINTENANCE	900	900	900	900	-	0.0%
50608562	628802	CONTRACT SERVICES-ENGINEERING	29,500	39,500	35,000	35,000	5,500	18.6%
50608562	629000	TRAINING	5,850	5,850	4,500	4,500	(1,350)	-23.1%
50608563	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
50608563	631000	PRINTING SUPPLIES	600	600	600	600	-	0.0%
50608563	632000	GAS & OIL	500	500	250	250	(250)	-50.0%
50608563	632501	VEHICLE WASH	80	80	80	80	-	0.0%
50608563	634500	CLOTHING	500	500	500	500	-	0.0%
50608563	637500	EQUIPMENT SUPPLIES	600	600	600	600	-	0.0%
50608563	638200	BOOKS	200	200	200	200	-	0.0%
50608563	639900	MISC SUPPLIES	300	300	300	300	-	0.0%
50608564	642000	DUES & MEMBERSHIPS	350	350	350	350	-	0.0%
50608565	650400	COMPUTER HARDWARE	-	-	-	-	-	0.0%
50608588	900001	TRANSFERS OUT	72	72	72	72	-	0.0%
TOTAL	ENGINEERING		265,234	275,234	268,769	268,769	3,535	1.3%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
86	DEBT							
50608664	648900	TH SRF BOND INTEREST/FEES	6,267	6,267	6,045	6,045	(222)	-3.5%
50608664	649000	TH SRF BOND PRINCIPAL	60,690	60,690	60,690	60,690	-	0.0%
50608666	668800	DEBT ADMIN FEES -ARRA	1,356	1,356	1,356	1,356	-	0.0%
50608666	668900	BOND INTEREST	-	-	-	-	-	0.0%
50608666	669000	BOND PRINCIPAL	27,102	27,102	27,102	27,102	-	0.0%
TOTAL	DEBT		95,415	95,415	95,193	95,193	(222)	-0.2%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
87	COMPLIANCE							
50608761	611000	HOURLY	67,793	67,793	55,954	55,954	(11,839)	-17.5%
50608761	611500	SALARY	21,974	21,974	20,589	20,589	(1,385)	-6.3%
50608761	612500	OVERTIME	733	733	605	605	(128)	-17.5%
50608761	615000	OTHER PAY	326	326	269	269	(57)	-17.5%
50608762	621500	POSTAGE	150	150	150	150	-	0.0%
50608762	622000	TELEPHONE	660	660	660	660	-	0.0%
50608762	626500	MOTOR VEHICLE MAINTENANCE	500	500	500	500	-	0.0%
50608762	627000	EQUIPMENT MAINTENANCE	1,200	1,200	800	800	(400)	-33.3%
50608762	628800	CONTRACTED SERVICES	13,654	13,654	13,654	13,654	-	0.0%
50608762	629000	TRAINING	1,500	1,500	1,500	1,500	-	0.0%
50608763	630500	OFFICE SUPPLIES	500	500	500	500	-	0.0%
50608763	632000	GAS & OIL	432	432	386	386	(46)	-10.6%
50608763	632501	VEHICLE WASH	80	80	80	80	-	0.0%
50608763	634500	CLOTHING	150	150	150	150	-	0.0%
50608763	635000	MEDICAL & LAB SUPPLIES	200	200	200	200	-	0.0%
50608763	638200	BOOKS	250	250	250	250	-	0.0%
50608763	638600	VEHICLE SUPPLIES	200	200	200	200	-	0.0%
50608763	639900	MISC SUPPLIES	600	600	600	600	-	0.0%
TOTAL	COMPLIANCE		110,902	110,902	97,047	97,047	(13,855)	-12.5%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
	88	SLUDGE DISPOSAL						
50608862	628700	SLUDGE DISPOSAL	497,700	497,700	542,625	542,625	44,925	9.0%
50608862	628800	CONTRACTED SERVICES	6,514	6,514	6,514	6,514	-	0.0%
TOTAL		SLUDGE DISPOSAL	504,214	504,214	549,139	549,139	44,925	8.9%

ORG	OBJECT	Description	FY 2022 BUDGET	FY 2022 PROJECTION	FY 2023 MANAGER	FY 2023 APPROVED	$ +/-	% +/-
89	INSURANCE							
50608961	618000	MAINE STATE RETIREMENT	165,985	137,300	171,854	171,854	5,869	3.5%
50608961	618101	401A	28,564	28,564	30,049	30,049	1,485	5.2%
50608961	618200	LONG TERM DISABILITY	2,157	2,157	2,267	2,267	110	5.1%
50608961	618300	SOCIAL SECURITY	154,370	154,370	161,214	161,214	6,844	4.4%
50608961	618500	WORKERS COMP	55,724	55,724	46,948	46,948	(8,776)	-15.7%
50608961	618600	HEALTH INSURANCE	493,237	493,237	543,237	543,237	50,000	10.1%
50608961	618601	WELLNESS	4,095	4,095	4,095	4,095	-	0.0%
50608961	618800	ACCRUED VACATION/PAYROLL	12,309	12,309	12,309	12,309	-	0.0%
50608964	645000	CLAIMS & DAMAGES	5,250	5,250	5,250	5,250	-	0.0%
50608964	646200	PROPERTY INSURANCE	77,424	77,424	76,354	76,354	(1,070)	-1.4%
TOTAL	INSURANCE		999,115	970,430	1,053,577	1,053,577	54,462	5.5%
TOTAL	**ENTER - WATER RESOURCE**		**6,535,740**	**6,535,015**	**6,947,013**	**6,947,013**	**411,273**	6.3%

City of South Portland, Maine

Capital Improvement Projects

Fiscal Year 2023

Department	Function	Description	Amount	Funding Sources: TIF	Funding Sources: General Fund Reserves/ Operating	Funding Sources: Other Fund Reserves/ Fund Balance	Funding Sources: Grants	Funding Sources: General Fund Balance
Facilities	Cultural & Recreational Facilities	Community Center Pool Roof	$ 400,000			$ 100,000		$ 300,000
Library	Cultural & Recreational Facilities	Electrical Upgrades (Phase I)	18,000					18,000
Library	Cultural & Recreational Facilities	Bridge Rehabilitation	50,000					50,000
Recreation	Cultural & Recreational Facilities	Skatepark PH II	125,000					125,000
Economic Development	General Government	Community Broadband Network Project	525,000				525,000	
Economic Development	General Government	Child Care Grant	100,000				100,000	
IT	General Government	Data Center Hardware Replacement PH II	270,000					270,000
IT	General Government	Email Server Upgrade	55,000					55,000
Planning	General Government	Mill Creek Art Installation	15,000	15,000				
Planning	General Government	Affordable Housing Projects Subsidy	300,000				300,000	
Planning	General Government	Comprehensive Plan	70,000					70,000
Planning	General Government	Ferry Service Feasibility Study	30,000	30,000				
Planning	General Government	Bicycle and Pedestrian Master Plan Part I	12,000	12,000				
Parks	Parks & Open Space	Hinckley Park Rehabilitation*	28,850			23,850	5,000	
Parks	Parks & Open Space	3/4 Ton Truck w/plow Replacement	52,000					52,000
Parks	Parks & Open Space	Parks/Golf - 4100D Outfront Mower (Tier 4 Emissions) - Replacement	85,000			25,000		60,000
Fire	Public Safety	Foam Pumper Engine #46	650,000		200,000			450,000
Fire	Public Safety	Ambulance 44 and Power Stretcher	280,000					280,000
Fire	Public Safety	Foam Trailer (500 Gallons)	25,000		25,000			
Police	Public Safety	Service Truck (Maintenance/Snow Plow/SU Transp.)	53,200					53,200
Police	Public Safety	Electric Vehicle	40,000					40,000
Police	Public Safety	Taser Replacement (2 of 5)	41,760					41,760
Police	Public Safety	Digital Storage (For body-worn and in-car video)	24,000					24,000
Public Works	Public Works and Transporation	One - 3/4 Ton Pick-up Truck	50,000				50,000	
Public Works	Public Works and Transporation	Single Axle Dump Truck Equipped for Winter Operations	220,000				121,896	98,104
Public Works	Public Works and Transporation	Radio Replacement (Pkr and PW)	165,581					165,581
Public Works	Public Works and Transporation	Biodiesel System	90,000					90,000
Sustainability	Environmental Protection	Electrify Everything Program	270,000				270,000	
Sustainability	Environmental Protection	100 Resilient Yards	77,000				62,500	14,500
Sustainability	Environmental Protection	Electric Vehicle Charging Stations	150,000					150,000
Sustainability	Environmental Protection	Solar Prolferation Study	20,000					20,000
WRP	Environmental Protection	Aeration Train 1 Rehabilitation	309,800			309,800		
WRP	Environmental Protection	Wastewater Outfall Marker Replacement	35,000			35,000		
WRP	Environmental Protection	WWTF Electrical Upgrade Phase II Design and CA	70,910			70,910		
WRP	Environmental Protection	Chlorination Update	300,000			300,000		
WRP	Environmental Protection	Disnfection Drain Pump	24,819			24,819		
WRP	Environmental Protection	2023 Sewer Lining	250,000			250,000		
WRP	Environmental Protection	Ordinance Chapter 22 Sewers and Drains Update	20,000			20,000		
WRP	Environmental Protection	Long Creek Pump Installation	161,455			161,455		
WRP	Environmental Protection	Willard Beach Pump 2 VFD Replacement	24,885			24,885		
WRP	Environmental Protection	John Roberts Pump Replacements	35,540			35,540		
WRP	Environmental Protection	Pump Stations NFPA Violations - Design	20,000			20,000		
WRP	Environmental Protection	Regular Cab 4x4 Pickup Truck	37,105			37,105		
WRP	Environmental Protection	Combination Sewer Cleaner	160,479			160,479		
WRP	Environmental Protection	14-Yard Dump Truck	48,867			48,867		
WRP	Environmental Protection	Closed Circuit Television Inspection Van	84,166			84,166		
		Total FY23 CIP	**$ 5,875,417**	**$ 57,000**	**$ 225,000**	**$ 1,731,876**	**$ 1,434,396**	**$ 2,427,145**

**** Initially approved as $100,000 pending funding confirmation; final funding = $28,850***

SOUTH PORTLAND SCHOOL DEPARTMENT

BOARD OF EDUCATION

FISCAL YEAR 2022-2023

BUDGET SUMMARY

PART I - BUDGET - LOCALLY SUPPORTED PROGRAMS

	FY22 Budget	FY23 Budget	% Change (FY22 - FY23)
REGULAR INSTRUCTION	23,127,883	24,161,319	4.5%
SPECIAL EDUCATION	10,975,378	11,697,907	6.6%
CAREER & TECHNICAL ED	0	0	0.0%
OTHER INSTRUCTION	1,116,250	1,173,013	5.1%
STUDENT & STAFF SUPPORT	3,479,570	3,817,035	9.7%
SYSTEM ADMINISTRATION	1,689,920	1,800,271	6.5%
SCHOOL ADMINISTRATION	2,686,750	2,819,808	5.0%
TRANSPORTATION & BUSES	2,299,251	2,461,739	7.1%
FACILITIES MAINTENANCE	4,731,678	5,122,187	8.3%
DEBT SERVICE	4,406,551	6,066,217	37.7%
ALL OTHER EXPENDITURES	564,067	566,800	0.5%
SUBTOTAL	55,077,298	59,686,296	
ADULT EDUCATION	25,000	25,000	0.0%
TOTAL	$55,102,298	$59,711,296	8.4%

FY21 THROUGH FY23
BUDGET COMPARISON BY COST COMPONENT

BUDGET FOR LOCALLY SUPPORTED PROGRAMS

STATE BUDGET CATEGORY	**FY21** ORIGINAL BUDGET	ACTUAL EXPENSES*	**FY22** ORIGINAL BUDGET	**FY23** PROPOSED BUDGET	**FY22-23** % CHNG
Regular Instruction	*$22,323,580*	*$21,544,969*	*$23,127,883*	*$24,161,319*	*4.5%*
Special Education	*10,299,450*	*9,489,017*	*10,975,378*	*11,697,907*	*6.6%*
Career-Technical Education	*0*	*0*	*0*	*0*	*0.0%*
Other Instruction	*1,100,750*	*786,143*	*1,116,250*	*1,173,013*	*5.1%*
Student and Staff Support	*3,481,383*	*3,105,474*	*3,479,570*	*3,817,035*	*9.7%*
System Administration	*1,610,667*	*1,639,718*	*1,689,920*	*1,800,271*	*6.5%*
School Administration	*2,645,145*	*2,627,861*	*2,686,750*	*2,819,808*	*5.0%*
Transportation	*2,456,770*	*1,986,164*	*2,299,251*	*2,461,739*	*7.1%*
Facilities	*4,785,852*	*4,518,315*	*4,731,678*	*5,122,187*	*8.3%*
Debt and Other Commitments	*4,396,725*	*4,379,222*	*4,406,551*	*6,066,217*	*37.7%*
All Other Expenditures	*478,733*	*478,733*	*564,067*	*566,800*	*0.5%*
TOTAL	*$53,579,055*	*$50,555,616*	*$55,077,298*	*$59,686,296*	*8.4%*

SOUTH PORTLAND SCHOOL DEPARTMENT
REVENUE COMPARISONS - PART I BUDGET

DESCRIPTION	FY20 BUDGETED REVENUES	FY21 BUDGETED REVENUES	FY22 BUDGETED REVENUES	FY23 BUDGETED REVENUES
USE OF FUND BALANCE	$250,000	$500,000	$0	$1,500,000
TUITION FOR STATE AGENCY CLIENTS	15,000	20,000	20,000	20,000
STUDENT ADM.	43,000	43,000	35,000	35,000
ATHLETIC SPONSORSHIPS	50,000	30,000	15,000	15,000
OTHER REVENUE	7,920	-	-	
				estimated
STATE SUBSIDY	6,811,260	6,748,483	9,018,106	9,774,283
MAINE CARE	25,000	40,000	40,000	40,000
PORTLAND TRANSPORTATION AGRMT	125,000	129,500	120,000	120,000
TRANSFER IN FROM BRICKHILL TIF	318,717	343,028	320,796	320,796
TRANSFER IN SRO/BUS/TECH RESERVES	127,980	180,142	0	98,041
SUB TOTAL REVENUE	7,773,877	8 034 153	9 568 902	11 923 120
LOCAL EFFORT - OPERATING	44,582,643	45,569,902	45,533,396	47,788,176
TOTAL REVENUE	**$52,356,520**	**$53,604,055**	**$55,102,298**	**$59,711,296**

NOTICE OF AMOUNTS ADOPTED AT CITY COUNCIL MEETING
FOR VOTERS AT SCHOOL BUDGET
VALIDATION REFERENDUM

TO: Clerk of City of South Portland, State of Maine

Pursuant to 20-A M.R.S.A. §§ 1486(2) and 2307, this Notice is to be displayed at all polling places for the school budget validation referendum to be held on June 14, 2022 to assist the voters in voting on whether to ratify the school budget approved at the May 17, 2022 City Council Meeting.

Cost Center Summary Budget Category	Amount Recommended by School Committee	Amount Approved at the City Council Meeting on May 17, 2022
Regular Instruction	$24,161,319	$24,161,319
Special Education	$11,697,907	$11,697,907
Career and Technical Education	$0	$0
Other instruction	$1,173,013	$1,173,013
Student and staff support	$3,817,035	$3,817,035
System administration	$1,800,271	$1,800,271
School administration	$2,819,808	$2,819,808
Transportation and Buses	$2,461,739	$2,461,739
Facilities Maintenance	$5,122,187	$5,122,187
Debt Service and Other Commitments	$6,066,217	$6,066,217
All Other Expenditures	$566,800	$566,800
Summary of Total Authorized Expenditures:	$59,686,296	$59,686,296

The amount approved for the school budget at the City Council meeting includes locally raised funds over and above the City's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Service Funding Act.

Disposition of Additional State Subsidy: The South Portland City Council has authorized the School Board to use all or part of additional state subsidy received, if any, to increase expenditures for school purposes in cost center categories approved by the School Board, increase the allocation of finances in a reserve fund approved by the School Board, and/or decrease the local cost share expectation, as defined in Title 20A, section 15671A(1)(B), for local property taxpayers for funding public education as approved by the School Board.

A majority of the School Board

Completed and countersigned by:

Timothy Matheney, Superintendent of Schools

A true copy of the Notice, attest:

Emily Scully, Clerk
City of South Portland, Maine