

Staying Our Course



**FY2017 Superintendent's Proposed Budget
March 8, 2016**



Vision

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

Mission

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

Goals

Goal 1 – All Portland Public School students will graduate from high school.

Goal 2 – All Portland Public School graduates will demonstrate college readiness in the areas of academics communication, and critical thinking.

Goal 3 – All Portland Public Schools students will participate in activities that demonstrate service to our community, individual creativity, and physical wellness.



Administration

Jeanne Crocker, Interim Superintendent
Becky Foley, Chief Academic Officer
Ellen Sanborn, Chief Financial Officer
Craig Worth, Deputy Chief Operations Officer
Kim Brandt, Director of School Management

353 Cumberland Avenue, Portland, ME 04101-2957
(207) 874-8100

March 8, 2016

Chair Morrione
Members of the Portland Board of Public Education,

In accordance with City Charter, we are presenting to the Portland Board of Public Education our proposed budget for Portland Public Schools for the upcoming fiscal year 2017.

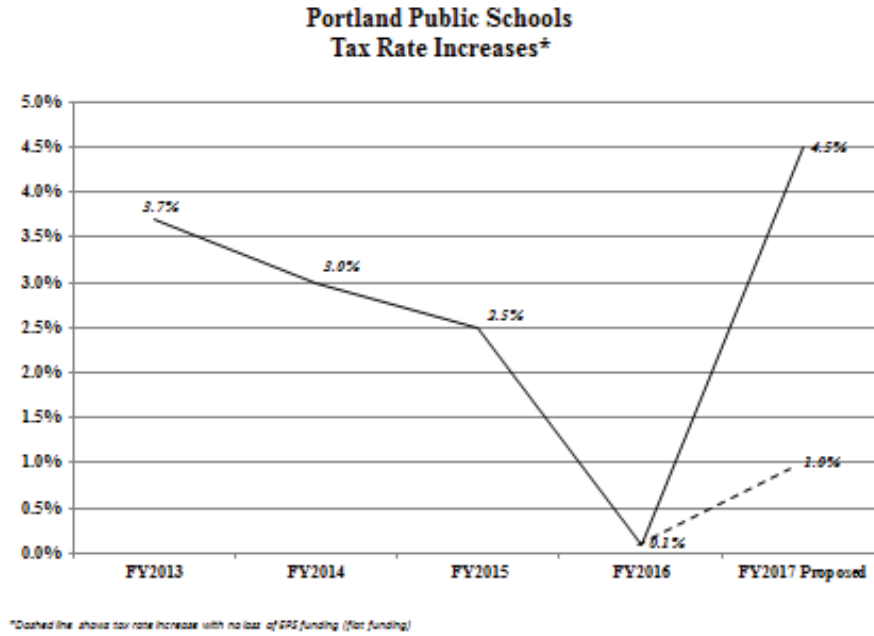
This budget submission to the Board is one that continues to stay the course to improving student achievement, while also recognizing the cost to our taxpayers. It encompasses the District's Comprehensive Plan Framework, and our three overarching goals that...

- *All Portland Public School students will graduate from high school;*
- *All Portland Public School graduates will demonstrate college and career readiness in the areas of academics, communication, and critical thinking;*
- *All Portland Public School students will participate in activities that demonstrate service to our community, individual creativity and physical wellness.*

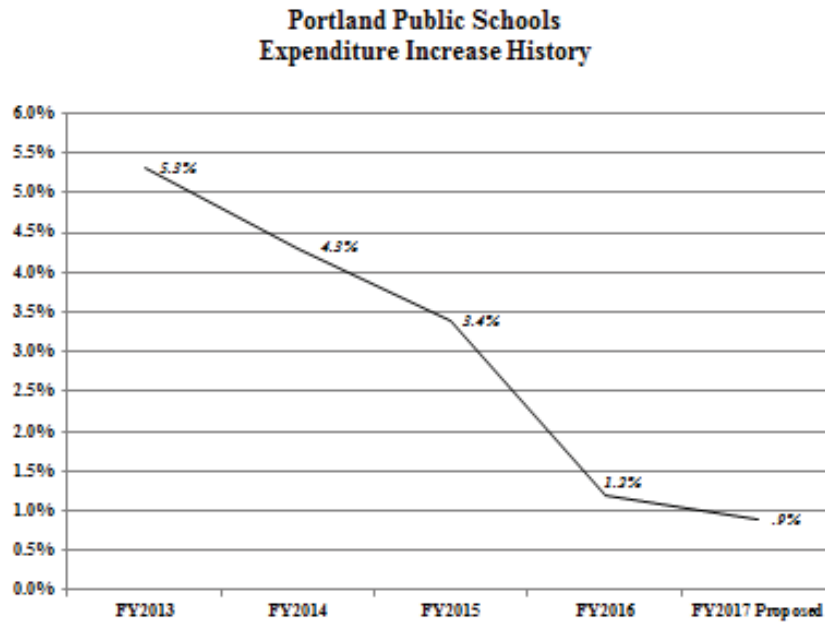
Approaching this budget process, the State continues to provide us with challenges, both financially and operationally. As of this date, our estimated state subsidy is reduced by \$2,700,000. With our limited options for revenue generation, this directly impacts the amount of tax dollars that will be needed to support our current education programming and services. Also, this budget continues to carry the cost of teacher retirement, which was paid directly by the State until FY2014 when it was shifted to school districts. This means our FY17 EPS funding does not include teacher retirement costs. The cost of charter school tuition has been assumed by the state, but our enrollment numbers now reflect a decline in students, due in part to students attending charter schools.

The FY17 budget also uses \$500,000 in School Federal Fund Balance as a funding source. You will recall discussions earlier in the year regarding our FY16 surplus and the recommended use, which included this amount for FY17. We are also programming a \$250,000 use of Food Services Fund Balance. This is not a component of General Fund Balance, and any amounts in the Food Services Fund must be used specifically for Food Services expenses. Our enrollment is declining slightly with shifts of population among schools. Over the past years we have focused on realigning our resources with current and changing needs in the District. The increases in this budget maintain the current level of service, class sizes, and initiatives that align with the Objectives and Strategies of the Comprehensive Framework. Reductions in some areas such as debt service, waste disposal, and leases has helped mitigate the impact of revenue loss in order to preserve our current staffing and programs.

Our recommended budget carries an expenditure increase of less than \$1 million, or .9%, and requires a tax rate increase of \$.46 cents per \$1,000 of assessed property value, or 4.5%.



Without the expected loss of EPS revenue, the tax rate increase would be only \$.10 cents, or 1%.



Wages and Benefits

As a direct service delivery organization our personnel costs comprise the largest portion of our expenditure budget at 79%. We are embarking on negotiations with the Portland Educators Association and our Educational Technicians and anticipate settling on contracts that align with our Comprehensive Plan Framework that are fair to our hard working employees, and also are fair to our taxpayers.

The increased cost of personnel for FY17 is under \$710,000, less than 1%.

Staying The Course

The District Scorecard data shows that our students are making progress and achieving academic growth in some measures, but are flat in most areas. This tells us that we still have much work ahead of us. This proposed budget supports our emphasis on student growth by investing in livable wages and professional development for our hard working teachers and staff, who will be able to sharpen their focus on student learning and develop their instructional skills through teacher collaboration, trainings conducted by both local and national experts, and other professional opportunities. When combined with a focus on rigorous curriculum and assessment monitoring, we will ensure that all students have the opportunity to succeed.

We are also proposing to continue the expansion of Pre-K education, which is critical to the success of every student. This budget includes funds to expand by one additional class.

In our oral and power point presentation of the budget, we will share deeper details of how we are implementing strategies and working to meet our objective to provide the best educational opportunities to all of our students.

Embracing the Community

This recommended budget incorporates input from our community and staff with special emphasis this year of significantly decreased state subsidy on the creative and innovative thinking of our school principals. We have the Budget Toolkit posted on our web site as a communication tool as we value the input from our parents, staff, and community members to help Portland Public Schools reflect the expectations our residents and students.

We celebrate the diversity of our community, and we continue to work on ways to show acceptance and create awareness of many diverse cultures. The Portland Schools is a committed partner in this work to close the opportunity gap for our students of color. We are also working to maximize opportunities for students to help accelerate learning, as partners of ConnectED, a city-wide collaborative dedicated to supporting effective education from cradle to career. We are also proud to support the work of our Nellie Mae community partner, Portland Empowered, which is working to support families who traditionally have struggled to engage in our schools.

The Board's new Public Affairs Committee is poised to hold a series of opportunities to hear the ideas, concerns and suggestions of the residents of our city. Additionally, at the district level, we are continuing our efforts to improve our district and school websites, including this evening's workshop for Board input.



Facilities

Of special note this year is the district's renewed emphasis on the importance of safe, healthy and inspiring school buildings for our students and staff.

The Hall School Building Committee, in conjunction with city and district leaders and the State Board of Education, has recommended a new school building and grounds to be funded by the state with the potential of several additional locally-funded items. Later this spring, a Hall School building referendum will be on the ballot for consideration by the citizens of the city.

The district's Buildings for Our Future initiative is currently being reviewed and refreshed in order to address equity, safety, and learning needs of Reiche, Longellow, Presumpscot, and Lyseth elementary schools.

Ongoing improvements in our schools are planned to proceed as part of the comprehensive capital improvement program.

Budget Recommendation

In closing, we would like to express our sincere appreciation for the continued support from the Board of Education. Without the Board's commitment to our Comprehensive Framework and your focus on learning results, we would not be able to navigate through the many issues that we face during the year. We look forward to discussing this budget with you in more detail.

Respectfully submitted,



Jeanne Crocker, Superintendent



**Portland Public Schools
FY2017 Superintendent’s Proposed Budget
March 8, 2016**

Table of Contents

<u>Item</u>	<u>Page Number</u>
Summary Revenue Budget	1
Detail Revenue Budget	2
Summary Expenditure Budget	4
Detail Expenditure Budget.....	5
Expenditures by State Budget Categories	8
Cost Center Summary - Expenditure	9
Tax Rate Computation	10
Comparative Tax Levy Summary	11
FY16 to FY17 Comparative Staffing – Locally Funded	12
FY16 to FY17 Comparative Staffing – Grant Funded	13
FY2017 Staffing Changes – Locally Funded	14
Certified October 1 st Attending Enrollment.....	15
Multi-year Budget Projection	16
Budget Timeline	23

**Portland Public Schools
FY2017 Summary Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommendation
March 8, 2016**

		FY2015 Actual	FY2016 Budget*	FY2016 Projection	FY2017 Superintendent's Recommended**	\$ +/-	% +/-
Local Revenue (non-tax)	General	\$ 2,451,420	\$ 2,531,659	\$ 2,520,919	\$ 2,455,057		
	Adult Ed	196,654	235,000	205,000	205,000		
	Food Services	487,363	505,239	435,115	453,244		
	Total Local Revenue	3,135,437	3,271,898	3,161,034	3,113,301	\$ (158,597)	-4.8%
State Revenue	EPS	13,850,960	14,947,546	14,809,703	12,141,427		
	Debt Service Reimb	1,846,261	1,786,554	1,786,554	1,725,393		
	Other	402,972	408,100	332,100	375,600		
	Adult Ed	453,680	453,680	428,930	453,680		
	Food Services	47,224	40,000	28,000	28,016		
	Total State Revenue	16,601,097	17,635,880	17,385,287	14,724,116	(2,911,764)	-16.5%
Federal Revenue	General	725,961	605,000	615,000	540,000		
	Food Services	2,750,444	2,775,668	2,721,434	2,739,190		
	Total Federal Revenue	3,476,405	3,380,668	3,336,434	3,279,190	(101,478)	-3.0%
Total Non-tax Revenue		\$ 23,212,939	\$ 24,288,446	\$ 23,882,755	\$ 21,116,607	\$ (3,171,839)	-13.1%
Use of Fund Balance	General	-	415,000	-	500,000		
	Food Services	-	-	-	250,000		
Property Taxes	General Education	76,429,674	76,537,649	76,537,649	80,505,640		
	Adult Education	838,660	1,063,833	1,063,833	1,183,258		
	Food Services	200,677	471,729	471,729	169,076		
	Total Property Tax	77,469,011	78,073,211	78,073,211	81,857,974	3,784,763	4.8%
Total Revenue		\$ 100,681,950	\$ 102,776,657	\$ 101,955,966	\$ 103,724,581	\$ 947,924	0.9%

*State EPS Revenue amount shows increase by City Council vote on June 24, 2015 of \$1.7m, based on estimated additional EPS funding not then approved by Legislature

**State Revenue assumes EPS reduction as published February 2, 2016

Portland Public Schools
FY2017 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommendation
March 8, 2016

	FY15 Actual	FY16 Budget*	FY16 Projection	FY17 Supt Recommended**	\$ +/-	% +/-
GENERAL FUND						
LOCAL REVENUE						
1211	REQUIRED LOCAL SHARE (tax levy)	\$ 61,606,170	\$ 62,642,989	\$ 62,642,989	\$ 64,174,384	\$ 1,531,395 2.4%
1212	LOCAL ONLY DEBT SERVICE (tax levy)	301,356	561,907	561,907	572,216	10,309 1.8%
1213	ADDITIONAL LOCAL FUNDS (tax levy)	14,522,148	13,332,753	13,332,753	15,759,040	2,426,287 18.2%
1313	TUITION INDIV REG 9-12	-	-	9,800	-	- 0.0%
1322	TUITION PUBLIC K-8	100,218	100,000	57,000	75,000	(25,000) -25.0%
1324	TUITION PUBLIC 9-12	71,882	65,000	85,000	90,000	25,000 38.5%
1328	TUITION CTE OTHER UNITS	212,640	190,000	170,000	175,000	(15,000) -7.9%
1363	SUMMER SCH TUITION 9-12	19,735	18,000	16,960	17,000	(1,000) -5.6%
1380	PATHS PART I & II ASSESSMENT	1,802,042	1,860,659	1,860,659	1,818,151	(42,508) -2.3%
1440	TRANSPORT - OTHER ORG (e.g. PTO, Boosters)	145,270	100,000	125,000	125,000	25,000 25.0%
1510	INTEREST ON INVESTMENTS	3,000	3,000	3,000	3,000	- 0.0%
1712	ADMISSIONS 9-12	23,050	35,000	35,000	35,000	- 0.0%
1910	BUILDING RENTALS	51,696	58,000	58,000	55,000	(3,000) -5.2%
1960	MISC LOCAL REVENUE	21,341	10,000	10,000	12,000	2,000 20.0%
1981	REFUND PRIOR YR EXP K-8	-	62,000	62,000	33,990	(28,010) -45.2%
1982	REFUND PRIOR YR EXP 9-12	-	28,000	28,000	15,416	(12,584) -44.9%
1991	MISC SALES & REFUNDS	546	1,000	500	500	(500) -50.0%
5305	PROCEEDS DISPOSAL OF PROP	-	1,000	-	-	(1,000) -100.0%
	TOTAL LOCAL	78,881,095	79,069,308	79,058,568	82,960,697	3,891,389 4.9%
STATE REVENUE						
3111	STATE SHARE EPS (State Subsidy)	13,850,960	14,947,546	14,809,703	12,141,427	(2,806,119) -18.8%
	STATE REIMBURSED DEBT SERVICE	1,846,261	1,786,554	1,786,554	1,725,393	(61,161) -3.4%
3120	STATE AGENCY CLIENT	364,872	370,000	300,000	300,000	(70,000) -18.9%
3150	NAT'L BOARD - TEACHING SALARY SUPLMNT	38,100	38,100	32,100	75,600	37,500 98.4%
	TOTAL STATE	16,100,192	17,142,200	16,928,357	14,242,420	(2,899,780) -16.9%
FEDERAL REVENUE						
4340***	FEDERAL REIMB-TELECOM SRVC(E-RATE)	99,096	-	-	-	- 0.0%
4585	MAINECARE MEDICAID REIMB	580,048	575,000	575,000	500,000	(75,000) -13.0%
4810	FEDERAL IMPACT AID	46,816	30,000	40,000	40,000	10,000 33.3%
	TOTAL FEDERAL	725,961	605,000	615,000	540,000	(65,000) -10.7%
	TOTAL GENERAL FUND	95,707,248	96,816,508	96,601,925	97,743,117	926,609 1.0%
5000	USE OF FUND BALANCE	-	415,000	-	500,000	85,000 20.5%
	TOTAL GENERAL FUND REVENUE AND FUND BALANCE	\$ 95,707,248	\$ 97,231,508	\$ 96,601,925	\$ 98,243,117	\$ 1,011,609 1.0%

**Portland Public Schools
FY2017 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Superintendent's Recommendation
March 8, 2016**

		FY15 Actual	FY16 Budget*	FY16 Projection	FY17 Supt Recommended**	\$ +/-	% +/-
ADULT EDUCATION							
AE LOCAL REVENUE							
1214	LOCAL FUNDS (tax levy)	\$ 838,660	\$ 1,063,833	\$ 1,063,833	\$ 1,183,258	\$ 119,425	11.2%
1317	TUITION-INDIV-ENRICHMT	106,614	130,000	115,000	115,000	(15,000)	-11.5%
1319	TUITION-INDIV-VOC	67,043	75,000	65,000	65,000	(10,000)	-13.3%
1359	TUITION-OTHER-ACADEMIC	22,997	30,000	25,000	25,000	(5,000)	-16.7%
TOTAL LOCAL		1,035,314	1,298,833	1,268,833	1,388,258	89,425	8.2%
AE STATE REVENUE							
3240	STATE SUBSIDY	453,680	453,680	428,930	453,680	-	0.0%
TOTAL STATE		453,680	453,680	428,930	453,680	-	0.0%
TOTAL ADULT EDUCATION REVENUE		\$ 1,488,994	\$ 1,752,513	\$ 1,697,763	\$ 1,841,938	\$ 89,425	5.1%
FOOD SERVICE							
FS LOCAL REVENUE							
1215	LOCAL FUNDS (tax levy)	200,677	471,729	471,729	169,076	(302,653)	-64.2%
1611	DAILY SALES - LUNCH	281,254	275,639	250,000	257,244	(18,395)	-6.7%
1620	DAILY SALES NON REIM	190,159	200,000	175,000	180,000	(20,000)	-10.0%
1630	SPECIAL FUNCTIONS	14,276	20,000	6,000	10,000	(10,000)	-50.0%
1910	BUILDING RENTALS	-	9,600	2,500	6,000	(3,600)	-37.5%
1996	MISC	1,673	-	1,615	-	-	0.0%
TOTAL LOCAL		688,040	976,968	906,844	622,320	(354,648)	-36.3%
FS STATE REVENUE							
3250	STATE REIMBURSEMENT	47,224	40,000	28,000	28,016	(11,984)	-30.0%
TOTAL STATE		47,224	40,000	28,000	28,016	(11,984)	-30.0%
FS FEDERAL REVENUE							
4370	AFTER SCHL SNACK	71,547	64,109	46,000	46,000	(18,109)	-28.2%
4380	SUMMER FOOD PROG	31,908	33,101	30,434	30,434	(2,667)	-8.1%
4550	PERFORMNC-BASED LUNCH	36,292	37,600	35,000	35,842	(1,758)	-4.7%
4551	REIMB LUNCH - REGULAR	181,459	184,842	185,000	185,182	340	0.2%
4552	REIMB LUNCH - REDUCED	78,589	79,686	50,000	50,399	(29,287)	-36.8%
4553	REIMB LUNCH - FREE	1,252,892	1,277,640	1,300,000	1,313,979	36,339	2.8%
4554	REIMB BREAKFAST	825,184	825,000	815,000	813,704	(11,296)	-1.4%
4558	PAYMTS IN LIEU OF COMM	187,286	196,690	190,000	190,000	(6,690)	-3.4%
4559	FRESH FRUITS AND VEGGIES	85,288	77,000	70,000	73,650	(3,350)	-4.4%
5000	USE OF FUND BALANCE	-	-	-	250,000	250,000	100.0%
TOTAL FEDERAL		2,750,444	2,775,668	2,721,434	2,989,190	213,522	7.7%
TOTAL FOOD SERVICE REVENUE		\$ 3,485,709	\$ 3,792,636	\$ 3,656,278	\$ 3,639,526	\$ (153,110)	-4.0%
TOTAL REVENUE AND OTHER FUNDING SOURCES		\$ 100,681,950	\$ 102,776,657	\$ 101,955,966	\$ 103,724,581	\$ 947,924	0.9%

*State EPS Revenue amount shows increase by City Council vote on June 24, 2015 of \$1.7m, based on estimated additional EPS funding not then approved by Legislature

**State Revenue assumes EPS reduction as published February 2, 2016

*** Shifted to accounts 1981 and 1982

Portland Public Schools
FY2017 Summary Expenditure Budget*
General, Adult Ed, and Food Services Funds
Superintendent's Recommendation
March 8, 2016

		FY2015 Actual	FY2016 Budget	FY2016 Projection	FY2017 Superintendent Recommended	\$ +/-	% +/-
Wages	Regular	\$ 57,160,290	\$ 60,263,908	\$ 59,487,818	\$ 61,219,985		
	Temp/Sub/Tutor/OT	1,843,109	1,622,928	1,757,804	1,670,319		
	Add pay/Stipends/Sick payout	2,080,191	2,228,871	2,246,205	2,241,021		
	<i>Total Wages</i>	61,083,590	64,115,707	63,491,827	65,131,325	\$ 1,015,618	1.6%
Benefits	Health	11,364,591	12,369,581	11,417,280	11,758,675		
	Pension--Teacher	1,287,187	1,659,256	1,457,229	1,739,316		
	Pension--all other	839,586	964,206	948,125	1,092,072		
	Workers Comp	539,467	602,234	721,578	737,664		
	Medicare	795,769	873,876	862,525	895,943		
	All other	808,718	899,156	879,623	838,869		
	<i>Total Benefits</i>	15,635,318	17,368,309	16,286,360	17,062,539	(305,770)	-1.8%
Contract Services	Professional & Technical Svcs	1,103,627	1,293,812	1,285,000	1,238,233		
	Employee Training/Dev	133,223	175,655	175,000	350,573		
	SPED Contracted Svcs	244,689	274,800	274,800	306,800		
	Student Transportation	69,640	60,940	145,000	235,448		
	Homeless Student Transportation	30,794	5,000	56,000	34,000		
	SPED Student Transportation	214,606	90,000	146,900	80,000		
	SPED Tuition	960,258	765,642	795,000	836,613		
	Legal Services	23,209	180,000	180,000	180,000		
	Utilities	2,299,392	2,483,164	2,056,272	2,328,124		
	Repair & Maintenance	2,604,339	2,816,850	2,727,458	2,820,111		
	Rentals & Leases	348,715	341,255	350,305	352,755		
	Charter Schools	365,968	-	-	-		
	Liability Insurance	306,946	335,198	340,669	379,479		
	Other Services	446,425	611,134	552,455	640,884		
	<i>Total Contract Services</i>	9,151,832	9,433,450	9,084,859	9,783,020	349,570	3.7%
Supplies	Education Supplies	1,017,880	1,225,371	1,196,926	1,257,439		
	Tech Related Supplies	188,688	172,130	165,000	163,129		
	General Supplies	365,442	411,173	645,000	401,550		
	Custodial Supplies	218,760	264,000	222,348	228,000		
	Software Licenses	224,226	382,087	375,087	419,897		
	Gasoline	111,762	173,000	125,000	161,888		
	Food/Non-food supplies	1,697,548	1,743,050	1,732,972	1,743,050		
<i>Total Supplies</i>	3,824,305	4,370,811	4,462,333	4,374,953	4,142	0.1%	
Other Costs	Field Trip Transportation	420,382	290,290	278,342	304,595		
	Miscellaneous	200,434	382,692	252,992	380,538		
	Capital	363,219	82,888	307,888	71,864		
<i>Total Other Costs</i>	984,034	755,870	839,222	756,997	1,127	0.1%	
Debt Service	Bond DS	6,999,810	6,677,342	6,677,342	6,560,579		
	Loans/Leases	54,973	55,168	54,973	55,168		
<i>Total Debt Service</i>	7,054,783	6,732,510	6,732,315	6,615,747	(116,763)	-1.7%	
Total Expenditures		\$ 97,733,862	\$ 102,776,657	\$ 100,896,916	\$ 103,724,581	\$ 947,924	0.9%

* Categories listed are combined for presentation and not all by MEDMS coding

Portland Public Schools
FY2017 Detail Expenditure Budget
Superintendent's Recommendation
March 8, 2016

		FY17						
		FY2015 Actual	FY2016 Budget	FY2016 Projection	Superintendent Recommended	\$ +/-	% +/-	
SALARIES & BENEFITS								
<i>Regular Salaries</i>								
1010	PROFESSIONAL SALARY	\$ 39,334,970	\$ 41,668,454	\$ 40,959,925	\$ 42,024,578	\$ 356,124	0.9%	
1020	INSTRUCTIONAL AIDE/ASST	4,627,792	4,462,739	4,593,657	4,641,290	178,551	4.0%	
1040	ADMINISTRATOR	5,025,119	5,366,048	5,460,423	5,616,709	250,661	4.7%	
1180	REGULAR SUPPORT STAFF	8,172,409	8,766,667	8,473,813	8,937,408	170,741	1.9%	
Total Regular Salaries		57,160,290	60,263,908	59,487,818	61,219,985	956,077	1.6%	
<i>Temporary Salaries</i>								
1200	TEMPORARY SALARY	603,171	616,269	611,085	653,736	37,467	6.1%	
1210	TUTOR	40,128	69,926	39,938	59,100	(10,826)	-15.5%	
1230	SUBSTITUTE	943,347	813,733	893,932	813,733	-	0.0%	
1310	TEACHER ADDITIONAL PAY	62,460	60,203	46,496	69,700	9,497	15.8%	
1320	AIDE/ASST OVERTIME	216	-	618	-	-	0.0%	
1380	REGULAR SUPPORT OVERTIME	256,247	123,000	212,231	143,750	20,750	16.9%	
1410	PROFESSIONAL SABBATICAL	72,332	-	35,358	-	-	0.0%	
1500/10/60	STIPEND/DIFFERENTIAL	1,392,370	1,530,965	1,530,965	1,541,321	10,356	0.7%	
1501	STIPEND-RETIREMENT SICK	547,461	615,000	615,000	615,000	-	0.0%	
1590	STIPEND/OTHER	5,569	22,703	18,386	15,000	(7,703)	-33.9%	
Total Temporary Salaries		3,923,301	3,851,799	4,004,009	3,911,340	59,541	1.5%	
Total Salaries		61,083,590	64,115,707	63,491,827	65,131,325	1,015,618	1.6%	
<i>Benefits</i>								
2000-2299	FLEX BENEFITS, LTD, MEDICARE	12,610,685	13,667,613	12,794,833	13,093,487	(574,126)	-4.2%	
2030	UNEMPLOYMENT COMPENSATION	25,358	275,000	143,000	200,000	(75,000)	-27.3%	
2300-2380	RETIREMENT - MEMPERS & ICMA	2,126,773	2,623,462	2,405,354	2,831,388	207,926	7.9%	
2500-2580	TUITION REIMBURSEMENT	139,739	175,000	145,354	175,000	-	0.0%	
2700	WORKER'S COMP	539,467	602,234	721,578	737,664	135,430	22.5%	
2900	LIFE INSURANCE - MEMPERS PLD	79,246	25,000	75,000	25,000	-	0.0%	
9500	RETIREMENT INCENTIVE	114,050	-	1,241	-	-	0.0%	
Total Benefits		15,635,318	17,368,309	16,286,360	17,062,539	(305,770)	-1.8%	
TOTAL SALARIES & BENEFITS		76,718,908	81,484,016	79,778,187	82,193,864	709,848	0.9%	
CONTRACTED SERVICES								
3000	PURCHASED PROF & TECH SVC	2,103,534	2,257,666	2,320,446	2,177,954	(79,712)	-3.5%	
3200	CONTRACTUAL PRE-K	-	132,171	125,653	191,281	59,110	44.7%	
3300	EMPLOYEE TRAIN & DEV SVCS	133,223	175,655	175,000	350,573	174,918	99.6%	
3400	OTHER PROFESSIONAL SVCS	17,490	39,000	37,868	40,000	1,000	2.6%	
3401	SECURITY	93,091	135,627	95,433	127,329	(8,298)	-6.1%	
3402	ALARMS	4,163	4,500	4,200	4,500	-	0.0%	
3420	ARCHITECT/ENGINEER - NSA	10,809	17,835	28,000	20,000	2,165	12.1%	
3430	ADULT ED CONTRACTED SVCS	5,593	10,175	15,979	10,175	-	0.0%	
3440	SPEC ED CONTRACTED SVCS	244,689	306,800	274,800	306,800	-	0.0%	
3450	LEGAL SERVICES	23,209	180,000	180,000	180,000	-	0.0%	
4110	WATER	37,670	44,054	40,768	48,000	3,946	9.0%	
4120	SEWER	103,292	106,583	112,544	99,185	(7,398)	-6.9%	
4125	STORM WATER	-	55,944	58,714	125,098	69,154	123.6%	
4300	REPAIR AND MAINT SVCS	337,657	391,867	401,253	415,778	23,911	6.1%	
4301	HVAC MAINTENANCE	563,592	517,018	517,018	520,000	2,982	0.6%	
4302	MOWING/PLOWING/FIELDMAINT	371,030	430,000	353,977	422,785	(7,215)	-1.7%	
4304	VEHICLE & EQUIPMT REPAIR	16,296	20,000	19,908	18,000	(2,000)	-10.0%	
4305	WASTE DISPOSAL SERVICES	146,167	113,778	101,850	103,917	(9,861)	-8.7%	
4306	RECYCLING SERVICES	47,908	43,200	39,508	39,300	(3,900)	-9.0%	
4307	HAZ WASTE DISPOSAL SVCS	-	-	8,664	2,000	2,000	100.0%	

Portland Public Schools
FY2017 Detail Expenditure Budget
Superintendent's Recommendation
March 8, 2016

				FY17			
		FY2016	FY2016	Superintendent			
		FY2015 Actual	Budget	Projection	Recommended	\$ +/-	% +/-
4308	PEST MGMT SERVICES	13,719	15,000	14,629	15,500	500	3.3%
4400	RENTALS	348,715	341,255	350,305	352,755	11,500	3.4%
4420	EQUIPMT&VEHICLE LEASE	12,805	13,000	12,805	13,000	-	0.0%
4445	COPIER LEASE	25,100	-	-	-	-	0.0%
4450	LEASES-NOT DOE APPROVED	37,985	37,985	37,985	37,985	-	0.0%
5000	OTHER PURCHASED SERVICES	4,424	8,500	5,000	5,000	(3,500)	-41.2%
5100	STUDENT TRANSPORT SVCS	136	250	-	250	-	0.0%
5140	STUDENT TRANS PURCH-PRIV	315,040	155,940	347,900	349,448	193,508	124.1%
5160	CHARTER SCHOOL TRANSP ALLOC	7,304	-	-	-	-	0.0%
5200	INSURANCE-GEN LIABILITY	306,946	335,198	340,669	379,479	44,281	13.2%
5310	POSTAGE	54,404	79,544	79,603	71,400	(8,144)	-10.2%
5320	PHONE	87,933	102,947	89,210	105,599	2,652	2.6%
5330	INTERNET CONNECTIVITY	40,248	47,000	46,219	47,380	380	0.8%
5340	EBOOKS & ONLINE SUBSCRPTNS	6,824	18,955	11,710	22,530	3,575	18.9%
5400	ADVERTISING	59,927	66,500	69,520	71,200	4,700	7.1%
5510	PRINTING/BINDING	61,383	54,310	39,797	53,282	(1,028)	-1.9%
5520	PHOTOCOPYING	95,519	144,250	144,270	169,113	24,863	17.2%
5610	TUITION TO IN-STATE SAU	307,094	-	-	150,000	150,000	100.0%
5630	TUITION TO PRIVATE SOURCE	653,164	765,642	795,000	686,613	(79,029)	-10.3%
5650	TUITION TO POST-SECONDARY	-	11,500	8,506	10,000	(1,500)	-13.0%
5660	TUITION TO CHARTER SCHOOL	347,574	-	-	-	-	0.0%
5690	TUITION TO STATE/GOV ORG	4,456	-	-	-	-	0.0%
5800	STAFF TRAVEL	111,023	176,150	138,995	187,834	11,684	6.6%
5810	TRAVEL FOR PROF DEV	71	1,900	-	-	(1,900)	-100.0%
5830	ADULT ED TRAVEL-STATE MTG	77	100	88	100	-	0.0%
TOTAL CONTRACTED SERVICES		7,161,282	7,357,799	7,443,794	7,931,143	573,344	7.8%
SUPPLIES							
6000	GENERAL SUPPLIES	365,442	411,173	645,000	401,550	(9,623)	-2.3%
6040	CUSTODIAL SUPPLIES	218,760	264,000	222,348	228,000	(36,000)	-13.6%
6100	INSTRUCTIONAL SUPPLIES	660,059	676,913	678,169	636,543	(40,370)	-6.0%
6210	NATURAL GAS	986,202	1,001,625	851,698	923,418	(78,207)	-7.8%
6220	ELECTRICITY	769,750	880,186	731,755	838,917	(41,269)	-4.7%
6230	BOTTLED GAS	14,718	14,500	15,364	15,344	844	5.8%
6240	OIL	259,579	230,325	110,000	125,183	(105,142)	-45.6%
6260	GASOLINE	111,762	173,000	125,000	161,888	(11,112)	-6.4%
6300	FOOD	1,541,296	1,600,000	1,583,681	1,600,000	-	0.0%
6310	NON-FOOD SUPPLIES	156,252	143,050	149,111	143,050	-	0.0%
6400	BOOKS/PERIODICALS	226,034	412,859	376,259	600,596	187,737	45.5%
6401	TEXTBOOKS/CURRIC. UPDATE	116,374	116,849	97,498	-	(116,849)	-100.0%
6500	TECH-RELATED SUPPLIES	188,688	172,130	170,000	163,129	(9,001)	-5.2%
6501	SOFTWARE LICENSES	224,226	382,087	394,053	419,897	37,810	9.9%
6600	AUDIOVISUAL SUPPLIES	15,413	18,750	11,570	20,300	1,550	8.3%
TOTAL SUPPLIES		5,854,554	6,497,447	6,161,506	6,277,815	(219,632)	-3.4%

Portland Public Schools
FY2017 Detail Expenditure Budget
 Superintendent's Recommendation
 March 8, 2016

		FY2015 Actual	FY2016 Budget	FY2016 Projection	FY17 Superintendent Recommended	\$ +/-	% +/-
MISCELLANEOUS							
8100	DUES AND FEES	128,738	134,044	128,777	149,438	15,394	11.5%
8110	BANK FEES	4,940	6,000	4,858	5,100	(900)	-15.0%
8120	MAINE STATE BILLING FEES	49,154	44,000	45,000	44,000	-	0.0%
8140	SCHOOL BOARD CONFERENCE FEES	-	-	11,000	1,000	1,000	100.0%
8160	CHARTER SCH COMMISS'N FEE	11,090	-	-	-	-	0.0%
8500	FIELD TRIP TRANSPORTATION	420,382	290,290	292,769	304,595	14,305	4.9%
8900	MISC EXPENDITURES	17,094	12,133	6,630	6,000	(6,133)	-50.5%
9000	OTHER ITEMS	509	186,515	34,982	175,000	(11,515)	-6.2%
TOTAL MISCELLANEOUS		631,906	672,982	524,016	685,133	12,151	1.8%
DEBT SERVICE							
8310/20-1	DEBT SERVICE - OTHER	5,851,646	5,439,135	5,440,438	5,345,180	(93,955)	-1.7%
8310/20-2	DEBT SERVICE - BUSES	91,454	103,871	103,730	123,225	19,354	18.6%
8310/20-3	DEBT SERVICE - TECHNOLOGY	1,056,710	1,134,336	1,133,174	1,092,174	(42,162)	-3.7%
8310/20-5	BUS/VAN LEASE/PURCHASE	4,183	4,183	4,183	4,183	-	0.0%
TOTAL DEBT SERVICE		7,003,993	6,681,525	6,681,525	6,564,762	(116,763)	-1.7%
CAPITAL EQUIPMENT							
7300	EQUIPMENT (OVER \$10,000)	346,265	63,624	-	29,600	(34,024)	-53.5%
7340	TECH-RELATED EQUIP > \$10,000	12,454	-	172,588	-	-	0.0%
7341	TECH-RELATED EQUIP < \$10,000	-	19,264	135,300	42,264	-	0.0%
7360	STUDENT TRANS. VEHICLES	4,500	-	-	-	-	0.0%
TOTAL CAPITAL EQUIPMENT		363,219	82,888	307,888	71,864	(11,024)	-13.3%
TOTAL EXPENDITURES		\$ 97,733,862	\$ 102,776,657	\$ 100,896,916	\$ 103,724,581	\$ 947,924	0.9%

**Portland Public Schools
 Superintendent's Recommendation
 FY2017 Expenditures by State Budget Categories
 March 8, 2016**

State Budget Category	FY2015 Actual	FY2016 Budget	FY2017		\$ +/-	% +/-
			Superintendent Proposed			
1. Regular Instruction	\$ 39,454,804	\$ 41,365,605	\$ 41,596,711	\$	231,106	0.6%
2. Special Education Instruction	13,764,730	14,345,748	14,098,292		(247,456)	-1.7%
3. CTE (vocational) Instruction	2,951,150	3,063,331	3,088,233		24,902	0.8%
4. Other Instruction	2,069,201	2,188,917	2,230,595		41,678	1.9%
5. Student & Staff Support	8,506,462	9,449,841	10,055,535		605,694	6.4%
6. System Administration	3,486,995	4,179,744	4,458,462		278,718	6.7%
7. School Administration	4,846,647	5,056,566	5,233,863		177,297	3.5%
8. Transportation & Buses	2,430,060	2,522,269	2,824,727		302,458	12.0%
9. Facilities Maintenance	9,200,795	10,891,658	10,573,525		(318,133)	-2.9%
10. Debt Service	5,851,646	3,910,833	3,943,376		32,543	0.8%
11. All Other Expenditures	214,363	256,996	139,798		(117,198)	-45.6%
Total General Fund	\$ 92,776,853	\$ 97,231,508	\$ 98,243,117	\$	1,011,609	1.0%
Adult Education	1,475,879	1,752,513	1,841,938		89,425	5.1%
Food Service	3,481,129	3,792,636	3,639,526		(153,110)	-4.0%
Total	\$ 97,733,862	\$ 102,776,657	\$ 103,724,581	\$	947,924	0.9%

Portland Public Schools
 Superintendent's Recommendation
 FY2017 Cost Center Summary - Expenditure
 March 8, 2016

Cost Center		FY15 Actual	FY16 Budget	FY17 Proposed Budget	\$ +/-	% +/-	Effect of FY17 Cost Allocations*	FY17 Comparative Variance
Elementary	Cliff Island	\$ 113,124	\$ 112,189	\$ 138,740	\$ 26,551	23.7%	\$ 3,422	\$ 23,129
	East End	2,721,547	3,023,555	3,784,661	761,106	25.2%	(738,372)	22,734
	Hall	2,987,482	3,065,195	3,858,504	793,309	25.9%	(833,079)	(39,770)
	Longfellow	2,096,333	2,297,847	2,649,863	352,016	15.3%	(342,253)	9,763
	Lyseth	3,349,848	3,525,153	4,207,742	682,589	19.4%	(791,382)	(108,793)
	Ocean Avenue	2,730,172	2,909,124	4,348,362	1,439,238	49.5%	(1,558,961)	(119,723)
	Peaks Island	523,961	641,935	713,042	71,107	11.1%	(70,524)	583
	Presumpscot	1,885,271	1,998,317	2,598,842	600,525	30.1%	(624,858)	(24,333)
	Reiche	2,498,307	2,602,356	3,673,307	1,070,951	41.2%	(741,698)	329,253
	Riverton	2,948,140	3,103,730	4,938,220	1,834,490	59.1%	(1,806,239)	28,251
Middle	King	4,284,522	4,473,730	5,305,532	831,802	18.6%	(1,009,188)	(177,386)
	Lincoln	4,134,358	4,428,753	5,454,657	1,025,904	23.2%	(1,024,184)	1,720
	Moore	4,211,581	4,329,795	5,527,244	1,197,449	27.7%	(1,210,135)	(12,686)
High	Portland	7,018,109	7,289,766	8,154,156	864,390	11.9%	(943,123)	(78,733)
	Deering	6,967,718	7,108,285	8,603,060	1,494,775	21.0%	(1,554,521)	(59,746)
	Casco Bay	2,102,144	2,287,660	2,997,141	709,481	31.0%	(422,913)	286,568
	PATHS	2,951,150	3,063,331	3,088,233	24,902	0.8%	-	24,902
Other	Special Education	12,759,246	13,160,393	3,058,422	(10,101,971)	-76.8%	9,777,627	(324,344)
	Summer School	27,630	61,141	-	(61,141)	-100.0%	84,950	23,809
	Bayside Learning Community	1,082,555	1,309,737	1,345,746	36,009	2.7%	-	36,009
	Communications Office	136,007	124,825	139,798	14,973	12.0%	-	14,973
	School Board	249,469	407,982	447,016	39,034	9.6%	-	39,034
	Superintendent	438,047	627,904	671,796	43,892	7.0%	-	43,892
	Finance & Debt Service	7,008,894	5,320,819	5,287,637	(33,182)	-0.6%	-	(33,182)
	Human Resources	690,098	809,179	881,405	72,226	8.9%	-	72,226
	District-wide benefits	758,121	702,234	962,664	260,430	37.1%	-	260,430
	Facilities Department	3,236,357	4,716,881	6,624,876	1,907,995	40.5%	(1,945,145)	(37,150)
	IT Department	2,330,510	2,608,310	2,572,630	(35,680)	-1.4%	-	(35,680)
	Multi-Lingual	5,188,021	5,337,475	1,094,953	(4,242,522)	-79.5%	4,353,880	111,358
	Department of Academics	1,595,561	2,122,853	2,282,076	159,223	7.5%	355,305	514,528
	Health Services	1,142,509	1,138,785	8,065	(1,130,720)	-99.3%	1,041,391	(89,329)
Transportation Services	2,430,060	2,522,269	2,824,727	302,458	12.0%	-	302,458	
Total General Fund		\$ 92,596,853	\$ 97,231,508	\$ 98,243,117	\$ 1,011,609	1.0%	\$ -	1,011,609
Adult Education		1,655,879	1,752,513	1,841,938	89,425	5.1%	-	89,425
Food Service		3,481,129	3,792,636	3,639,526	(153,110)	-4.0%	-	(153,110)
Total		\$ 97,733,862	\$ 102,776,657	\$ 103,724,581	\$ 947,924	0.9%	\$ -	\$ 947,924

*Note: Beginning in FY17, costs of school specific Special Services, Health Services, Summer School, Multi-Lingual and other imbedded programs are allocated to school cost centers. and utility costs were consolidated from location cost centers to Facilities. Individual effects shown in this column.

TAX RATE COMPUTATION--FY2017
Superintendent's Recommendation

	General Fund	Food Service	Adult Ed	TOTAL
Total Expenditures	\$ 98,243,117	\$ 3,639,526	\$ 1,841,938	\$ 103,724,581
Less: General Revenue	(3,370,657)	(3,220,450)	(658,680)	(7,249,787)
State EPS	(12,141,427)			(12,141,427)
State reimbursed Debt Svc	(1,725,393)			(1,725,393)
Use of Fund Balance per Policy DA	<u>(500,000)</u>	<u>(250,000)</u>	<u>-</u>	<u>(750,000)</u>
Tax Levy	\$ 80,505,640	\$ 169,076	\$ 1,183,258	\$ 81,857,974
<i>Valuation</i>	<i>7,737,000,000</i>			
Tax Rate:				
	FY17 \$ 10.41	\$ 0.02	\$ 0.15	\$ 10.58
	FY16 \$ 9.92	\$ 0.06	\$ 0.14	\$ 10.12
	<hr/>			
<i>\$ Increase</i>	\$ 0.49	\$ (0.04)	\$ 0.01	\$ 0.46
<i>% Increase</i>	4.9%	-63.6%	9.2%	4.5%

**FY17 Budget
Comparative Tax Levy Summary
Superintendent's Recommendation
March 8, 2016**

	FY15	FY16	FY17	\$ +/-	% +/-
Food Service					
Expenditures	\$ 3,739,086	\$ 3,792,636	\$ 3,639,526	\$ (153,110)	-4.0%
Revenue	(3,538,409)	(3,320,907)	(3,470,450)	(149,543)	4.5%
Tax Levy	200,677	471,729	169,076	(302,653)	-64.2%
Adult Ed**					
Expenditures	1,723,595	1,752,513	1,841,938	89,425	5.1%
Revenue	(704,935)	(688,680)	(658,680)	30,000	-4.4%
Tax Levy	1,018,660	1,063,833	1,183,258	119,425	11.2%
General Fund					
Expenditures	96,129,988	97,231,508	98,243,117	1,011,609	1.0%
Revenue	(19,880,314)	(20,693,859)	(17,737,477)	2,956,382	-14.3%
Tax Levy	76,249,674	76,537,649	80,505,640	3,967,991	5.2%
Total					
Expenditures	101,592,669	102,776,657	103,724,581	947,924	0.9%
Revenue	(24,123,658)	(24,703,446)	(21,866,607)	2,836,839	-11.5%
Tax Levy	\$ 77,469,011	\$ 78,073,211	\$ 81,857,974	\$ 3,784,763	4.8%

Portland Public Schools
 FY2017 Budget
 FY16 to FY17 Comparative Staffing--Locally Funded

Location	<u>Student Enrollment*</u>		<u>Teachers</u>		<u>Ed Techs</u>		<u>Principals</u>		<u>Support Staff (BASE)</u>		<u>Admin & Support (Non-union)</u>		<u>Total</u>		Difference
	10/1/2014	10/1/2015	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17	
Cliff Island Elementary	4	4	1.00	1.00	0.50	0.50	-	-	0.25	0.25	-	-	1.75	1.75	-
East End Community	425	406	36.05	36.05	9.50	9.50	2.00	2.00	5.50	6.00	0.18	0.68	53.23	54.23	1.00
Hall Elementary	421	399	34.80	34.80	14.43	14.43	2.00	2.00	5.25	5.25	0.17	0.17	56.65	56.65	-
Longfellow Elementary	340	339	26.10	26.10	6.07	6.07	1.50	1.50	4.00	4.00	0.25	0.25	37.92	37.92	-
Lyseth Elementary	499	505	38.80	37.80	13.00	13.00	2.00	2.00	5.25	5.25	0.17	0.17	59.22	58.22	-1.00
Ocean Avenue Elem.	421	419	33.70	33.70	16.00	16.00	2.00	2.00	6.00	6.00	0.17	0.17	57.87	57.87	-
Peaks Island Elem.	52	40	5.00	5.00	2.00	2.00	-	-	2.00	2.50	0.09	0.09	9.09	9.59	0.50
Presumpscot Elem.	299	269	23.40	22.40	3.50	3.50	1.00	1.00	3.00	3.00	0.17	0.17	31.07	30.07	-1.00
Reiche Elementary	404	429	31.30	33.30	7.30	7.30	-	-	6.75	6.75	0.17	0.67	45.52	48.02	2.50
Riverton Elementary	470	468	35.75	36.75	16.00	16.00	2.00	2.00	8.00	8.00	0.18	0.18	61.93	62.93	1.00
King Middle School	502	517	48.50	47.75	8.00	9.00	2.00	2.00	7.75	7.75	0.17	0.17	66.42	66.67	0.25
Lincoln Middle School	488	490	49.45	50.20	11.00	10.00	2.00	2.00	8.50	8.50	0.17	0.17	71.12	70.87	-0.25
Moore Middle School	495	481	48.60	48.25	12.80	12.80	2.00	2.00	8.50	8.50	0.17	0.17	72.07	71.72	-0.35
Casco Bay High	368	389	27.55	30.40	1.00	1.00	1.00	1.00	2.00	2.00	0.18	0.18	31.73	34.58	2.85
Deering High School	937	907	72.10	73.10	13.36	13.36	4.00	4.00	13.82	13.82	1.20	1.20	104.48	105.48	1.00
Portland High School	862	797	66.20	67.30	10.00	8.50	4.00	4.00	13.13	13.13	1.20	1.20	94.53	94.13	-0.40
PATHS	0	0	20.50	20.50	6.00	6.00	1.00	1.00	9.00	9.00	0.20	0.20	36.70	36.70	-
Bayside Learning Ctr	0	0	8.00	9.00	9.80	9.80	-	-	2.25	2.25	1.17	1.17	21.22	22.22	1.00
Special Services	0	0	34.04	35.64	-	-	-	-	-	-	2.50	2.50	36.54	38.14	1.60
Communications Office	0	0	-	-	-	-	-	-	1.00	1.00	0.60	0.80	1.60	1.80	0.20
Superintendent Office	0	0	-	-	-	-	-	-	-	-	2.00	3.00	2.00	3.00	1.00
Finance	0	0	-	-	-	-	-	-	2.00	2.00	8.50	8.50	10.50	10.50	-
Human Resources	0	0	-	-	-	-	-	-	-	-	7.00	8.00	7.00	8.00	1.00
Information Technology	0	0	-	-	-	-	-	-	6.00	6.00	6.00	6.00	12.00	12.00	-
Facilities	0	0	-	-	-	-	-	-	5.00	6.00	3.00	3.00	8.00	9.00	1.00
Multilingual	0	0	4.30	4.30	-	-	-	-	2.50	2.50	5.40	5.40	12.20	12.20	-
Depart. of Academics	0	0	7.46	8.76	-	-	-	-	-	-	5.00	6.00	12.46	14.76	2.30
Transportation	0	0	-	-	-	-	-	-	32.43	32.43	2.00	2.00	34.43	34.43	-
Adult Ed	0	0	8.05	8.05	-	-	1.00	1.00	3.88	3.88	2.00	2.00	14.93	14.93	-
Food Service	0	0	-	-	-	-	-	-	35.84	35.84	1.00	1.00	36.84	36.84	-
Total	6987	6859	660.65	670.15	160.26	158.76	29.50	29.50	199.60	201.60	51.01	55.21	1,101.02	1,115.22	
FY17 Change		-128		9.50		-1.50		0.00		2.00		4.20		14.20	

*Oct 2014 enrollment is updated from that listed in FY16 budget to reflect state certified attending enrollment which was not available at the time. Similarly, October 2015 enrollment listed is not yet state certified.

**Portland Public Schools
FY2017 Budget
FY16 to FY17 Comparative Staffing--Grant Funded**

	<u>Title IA</u>		<u>Title IIA</u>		<u>Title IIIA</u>		<u>Local Entitlement</u>		<u>All Other</u>		<u>Total</u>	
	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17	FY16	FY17
Cliff Island Elementary	-	-	-	-	-	-	-	-	-	-	-	-
East End Community	5.8	5.8	-	-	-	-	2.0	2.0	-	-	7.8	7.8
Hall Elementary	-	-	0.5	0.5	-	-	1.0	1.8	-	-	1.5	2.3
Longfellow Elementary	-	-	-	-	-	-	2.0	2.0	-	-	2.0	2.0
Lyseth Elementary	-	-	0.5	0.5	-	-	1.5	2.3	-	-	2.0	2.8
Ocean Avenue Elem.	0.4	0.4	1.0	1.0	-	-	4.8	5.3	-	-	6.2	6.7
Peaks Island Elem.	-	-	-	-	-	-	0.2	0.2	-	-	0.2	0.2
Presumpscot Elem.	4.0	4.8	-	-	-	-	1.8	1.8	-	-	5.7	6.6
Reiche Elementary	6.2	6.2	-	-	-	-	1.1	1.9	-	-	7.3	8.0
Riverton Elementary	6.8	6.8	-	-	-	-	2.9	3.7	-	-	9.7	10.5
King Middle School	4.3	4.3	0.5	0.5	-	-	2.0	2.0	-	-	6.8	6.8
Lincoln Middle School	-	-	0.5	0.5	-	-	3.8	3.8	-	-	4.3	4.3
Moore Middle School	3.3	4.3	0.5	0.5	-	-	2.0	2.0	-	-	5.8	6.8
Casco Bay High	-	-	-	-	-	-	1.0	1.0	1.0	-	2.0	1.0
Deering High School	-	-	-	-	-	-	2.9	2.9	2.0	-	4.9	2.9
Portland High School	-	-	-	-	-	-	-	-	2.6	-	2.6	-
PATHS	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Bayside Learning Ctr	-	-	-	-	-	-	-	-	-	-	-	-
Special Services	-	-	-	-	-	-	8.8	7.2	-	-	8.8	7.2
Communications Office	-	-	-	-	-	-	-	-	-	-	-	-
Superintendent Office	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	0.8	0.8	0.8	0.8
Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Multilingual	-	-	-	-	3.5	3.9	-	-	1.0	1.0	4.5	4.9
Depart. of Academics	2.0	2.4	1.0	1.0	-	-	-	-	-	-	3.0	3.4
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Adult Ed	0.3	0.3	-	-	-	-	-	-	4.9	5.6	5.2	5.9
Food Service	-	-	-	-	-	-	-	-	0.8	0.5	0.8	0.5
Total	33.1	35.3	4.5	4.5	3.5	3.9	37.8	39.9	14.1	8.9	93.0	92.4
FY17 Change		2.2		0.0		0.4		2.0		-5.2		-0.6

Portland Public Schools
FY2017 Staffing Changes--Locally Funded
Supertintendent Recommendation
March 8, 2016

FY2016 Authorized Positions (Budget) 1,101.02

Approved during FY16:

Academic Coordinator	1.00	Academics
Teacher Coach	1.00	Academics
K Teacher	1.00	Riverton
Teacher	2.00	Reiche Elementary
K Teacher	1.00	Lyseth
Art Teacher	0.60	District
Speech Therapist	0.10	Lincoln Middle School
* Literacy Coach	1.50	Deering High School
* Literacy Coach	1.00	Portland High School
* Health Teacher (from .5 Literacy Coach)	0.50	Deering High School
Teacher	1.85	Casco Bay High School
Gifted & Talented	0.30	Moore/Lincoln Middle School
Social Worker (from tuition)	1.00	Bayside
* Social Worker	0.30	SPED
* Guidance	0.60	Portland High School
* Guidance	0.50	Casco Bay High School
* Teacher	0.30	SPED
* Psychologist	1.00	SPED
Teacher	(1.00)	Deering High School
Teacher	(1.00)	Portland High School
Teacher	(0.75)	King Middle School
Ed Tech	1.00	King Middle School
Ed Tech	(0.50)	Portland High School
Teacher	0.50	Portland High School
Boiler Operator (offset by City Charges)	1.00	Facilities
Admin Secretary	0.50	Peaks Island
Admin Secretary	0.50	East End Community School
Communications Coordinator	0.20	Communications
Chemical Hygiene/Safety Officer	1.00	Facilities
HR Credential/Licensing Specialist	1.00	Human Resources
PEF Executive Dir (from contractual)	1.00	PEF
	<u>19.00</u>	

Proposed in FY17:

Art Teacher	(0.30)	Academics (across district)
Teacher	(1.00)	Deering High
Chem Hygiene Safety Officer	(1.00)	Facilities
Ed Tech	(1.00)	Lincoln Middle
Teacher (retirement)	(1.00)	Lyseth Elementary
ELL Teacher	(0.50)	Moore Middle
Teacher	(1.00)	Portland High
Ed Tech	(1.00)	Portland High
Family Ed Teacher	(1.00)	Academics (across district)
Teacher	(1.00)	Presumpscot Elementary
Speech Pathologist	(1.00)	SPED
Director of Student Life	0.50	Casco Bay High
Librarian	0.50	Lincoln
Behavioral Specialist	1.00	SPED
Transition Specialist	1.00	East End/Reiche Elementary
* Pathways Coordinator	1.00	Deering High
* Pathways Coordinator	1.00	Portland High
	<u>(4.80)</u>	

FY17 Staffing 1,115.22

* Indicates positions that were shifted from grant funding to local funding

Portland Public Schools
Certified October 1st Attending Enrollment~

Cost Center	ELEMENTARY SCHOOLS	2010	2011	2012	2013	2014	2015*
010	Cliff Island	5	4	4	4	4	4
020	Clifford	311	0	0	0	0	0
030	East End	429	441	414	415	425	406
040	Hall	458	449	439	450	421	399
050	Longfellow	393	392	385	365	340	339
060	Lyseth	508	501	524	517	499	505
065	Ocean Ave	0	427	451	442	421	419
070	Peaks Island	57	64	63	53	52	40
080	Presumpscot	290	272	281	281	299	269
090	Reiche	339	329	360	366	404	429
100	Riverton	447	400	423	454	470	468
	Total Elementary	3,237	3,279	3,344	3,347	3,335	3,278
	MIDDLE SCHOOLS						
110	King	547	540	532	535	502	517
120	Lincoln	437	470	469	479	488	490
130	Moore	527	509	476	488	495	481
	Total Middle School	1,511	1,519	1,477	1,502	1,485	1,488
	HIGH SCHOOLS						
310	Portland	970	931	916	871	862	797
340	Deering	1,003	948	938	923	937	907
340	Casco Bay	276	276	280	335	368	389
	Total High School	2,249	2,155	2,134	2,129	2,167	2,093
	TOTAL SCHOOL ENROLLMENT	6,997	6,953	6,955	6,978	6,987	6,859
	Change	68	-44	2	23	9	-128
	Percent change	1.0%	-0.6%	0.0%	0.3%	0.1%	-1.8%
	Subsidy (EPS) counts	6,950	6,870	6,919	6,951	6,962	6,784

Notes:

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

Bayside Learning Community students are also counted at their home school.

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

**2015 certified enrollment data was not available at the website noted above as of the date of publication of this document.*

Jeanne Crocker, Interim Superintendent
Becky Foley, Chief Academic Officer
Ellen Sanborn, Chief Financial Officer
Craig Worth, Deputy Chief Operations Officer
Kim Brandt, Director of School Management

353 Cumberland Avenue, Portland, ME 04101-2957
(207) 874-8100

Date: March 4, 2016

To: Jeanne Crocker, Interim Superintendent

From: Ellen Sanborn, CFO 

RE: Multi-year Budget Projection

Pursuant to Policy DA, attached are multi-year budget projections with a base year of FY2017 Proposed Budget. A number of assumptions were used in estimating revenue and expenditures which result in estimated tax rate impacts. Also, to project tax rate increases I used some inflationary adjustments to property valuation.

Revenues

General revenue, which is all except state, federal, or property tax, is about \$2.5 million. I used a 1% annual increase in my estimates as in inflationary adjustment.

State revenue for EPS is estimated from the reduced funding level for FY17, and reduced in future years to reflect the increases in property valuations and decreases in student enrollment. The 2016 State Equalized Valuation has been published, showing a significant increase for Portland. While EPS funding is never predictable, I used a flat mill against the decreased in valuation. Each year this projection can have varying assumptions and although it is our largest source of non-tax revenue, I really cannot apply logic to an estimate. EPS Debt Service Reimbursement has been matched to known and estimated debt service costs for the state funded school projects (East End, Ocean Avenue, and Hall).

All other State funding is conservatively estimated to be flat. Adult Ed and Food Services funding is tied to activity, which is not expected to change dramatically at least for the next couple of years.

Federal revenue includes Medicare reimbursement for SPED services, which had been accumulating a balance for a number of years and not been credited against the operating budget. My projection shows bringing in this balance over time, while adjusting the annual amount to be in line with actual annual collections. Food Services receives a large amount of federal funds for their programs based on meals for students. While there may be some changes to the types and number of meals per day, without a significant increase in enrollment I have not projected much increase in federal funding. I assumed a modest increase in reimbursement rate in outer years.

Expenditures

Total wages are estimated with an annual inflationary amount of 2%. Benefits are estimated using wage inflation, historical averages, and any known changes. There are no adjustments for increases in staffing.

Utility projections include inflationary increases based on rate changes and historical consumption, and include a full year of the new Storm Water fee starting in FY17. We have secured some favorable electricity and natural gas contract rates for two calendar years beginning in January of 2017; however the estimated increases in water, sewer, and storm water rates are all double digit percentages based on information from the City and Portland Water District.

All other expenditure categories use various inflationary adjustments, based on the industry and historical averages. With the FY17 proposed budget reflecting the base current services expense, subsequent years do not include and specific organizational changes since none are known at this time. Student Transportation reflects the increases in the operating agreement with METRO through FY2018 and is flat in subsequent years, pending a new agreement.

General Supplies includes an expected need to replace student and staff computers, as well as school furniture. Large blocks of computing devices were purchased in 2011 and 2012, and will be nearing end of life by 2018. School furniture has not been systematically replaced and is very tired. I have also included additional capital funds for larger replacements, such as building technology switches and servers, as well as anticipating the need to replace any food service equipment.



Debt service is estimated using the current amortization schedule and adding estimated amounts that reflect the five year CIP plan and adjusted for some additional projects that may be recommended by the facilities assessment we hope to be doing this year. Also, FY2019 shows the Hall School debt service increase, which is offset by a corresponding increase in State Debt Service Reimbursement in the revenue projections as noted above. This projection does not include any other capital construction debt service, such as elementary schools, since I do not have the information to make those calculations at this time.

Conclusion

The resulting tax rate changes over the FY2018-FY2021 budget years are higher than past increases primarily because of the projected loss of revenue. This will of course change as these years each get closer, but with the base of the proposed budget and the broad assumptions used, I believe our expenditures are reasonably projected, absent any structural changes in operations or unforeseen circumstances.

Also for reference is a schedule that compares prior multi-year budget projections.



Portland Public Schools
Multi-year Budget Estimate
General, Adult Ed, and Food Services Funds
Expenditures
March 3, 2016

		FY2015 Actual	FY2016 Budget	FY2016 Projection	FY2017 Proposed Budget	FY2018	FY2019*	FY2020	FY2021
Wages	Regular	\$ 57,160,290	\$ 60,263,908	\$ 59,487,818	\$ 61,219,985	\$ 62,444,385	\$ 63,693,272	\$ 64,967,138	\$ 66,266,481
	Temp/Sub/Tutor/OT	1,843,110	1,622,928	1,757,804	1,670,319	1,670,000	1,670,000	1,670,000	1,670,000
	Add pay/Stipends/Sick payout	2,080,191	2,228,871	2,246,205	2,241,021	2,275,000	2,275,000	2,300,000	2,300,000
	<i>Total Wages</i>	<i>61,083,591</i>	<i>64,115,707</i>	<i>63,491,827</i>	<i>65,131,325</i>	<i>66,389,385</i>	<i>67,638,272</i>	<i>68,937,138</i>	<i>70,236,481</i>
Benefits	Health	11,364,589	12,369,581	11,417,280	11,758,675	12,464,196	13,212,047	14,004,770	14,845,056
	Pension--Teacher	1,287,183	1,659,256	1,457,229	1,739,316	1,782,799	1,827,369	1,873,053	1,919,879
	Pension--all other	839,590	964,206	948,125	1,092,072	1,124,834	1,158,579	1,193,337	1,229,137
	Workers Comp	539,467	602,234	721,578	737,664	796,677	860,411	929,244	1,003,584
	Medicare	795,769	873,876	862,525	895,943	913,862	932,139	950,782	969,798
	All other	808,718	899,156	879,623	838,869	855,646	872,759	890,214	908,019
<i>Total Benefits</i>	<i>15,635,316</i>	<i>17,368,309</i>	<i>16,286,360</i>	<i>17,062,539</i>	<i>17,938,014</i>	<i>18,863,305</i>	<i>19,841,400</i>	<i>20,875,472</i>	
Contract Services	Professional & Technical Svcs	1,103,627	1,293,812	1,285,000	1,238,233	1,200,000	1,200,000	1,200,000	1,200,000
	Employee Training/Dev	133,223	175,655	175,000	350,573	350,000	350,000	350,000	350,000
	SPED Contracted Svcs	244,689	274,800	274,800	306,800	310,000	310,000	310,000	310,000
	Student Transportation	69,640	60,940	145,000	235,448	263,450	265,000	265,000	270,000
	Student Transportation--Homeless	30,794	5,000	56,000	34,000	60,000	60,000	60,000	60,000
	SPED Student Transportation	214,606	90,000	146,900	80,000	125,000	135,000	135,000	150,000
	SPED Tuition	960,258	765,642	795,000	836,613	800,000	800,000	800,000	800,000
	Legal Services	23,209	180,000	180,000	180,000	180,000	180,000	180,000	180,000
	Utilities	2,299,392	2,483,164	2,056,272	2,328,124	2,362,724	2,424,155	2,487,183	2,551,850
	Repair & Maintenance	2,604,339	2,816,850	2,727,458	2,820,111	2,876,513	2,934,043	2,992,724	3,052,579
	Rentals & Leases	348,715	341,255	350,305	352,755	420,000	420,000	420,000	420,000
	Charter Schools	365,968	-	-	-	-	-	-	-
	Liability Insurance	306,946	335,198	340,669	379,479	398,453	418,376	439,294	461,259
	Other Services	421,325	611,134	552,455	640,884	652,000	657,000	657,000	657,000
<i>Total Contractual Services</i>	<i>9,126,731</i>	<i>9,433,450</i>	<i>9,084,859</i>	<i>9,783,020</i>	<i>9,998,140</i>	<i>10,153,574</i>	<i>10,296,202</i>	<i>10,462,688</i>	
Supplies	Education Supplies	1,017,880	1,225,371	1,196,926	1,267,439	1,280,113	1,292,915	1,305,844	1,318,902
	Tech Related Supplies	188,688	172,130	165,000	163,129	164,760	166,408	168,072	169,753
	General Supplies	365,442	411,173	645,000	391,550	520,466	525,670	530,927	536,236
	Custodial Supplies	218,760	264,000	222,348	228,000	230,280	232,583	234,909	237,258
	Software Licenses	224,226	382,087	375,087	419,897	428,295	436,861	445,598	454,510
	Gasoline	111,762	173,000	125,000	161,888	166,745	168,412	170,096	171,797
	Food/Non-food supplies	1,697,548	1,743,050	1,732,972	1,743,050	1,777,911	1,813,469	1,849,739	1,886,733
	<i>Total Supplies</i>	<i>3,824,306</i>	<i>4,370,811</i>	<i>4,462,333</i>	<i>4,374,953</i>	<i>4,568,570</i>	<i>4,636,318</i>	<i>4,705,184</i>	<i>4,775,189</i>

**Portland Public Schools
Multi-year Budget Estimate
General, Adult Ed, and Food Services Funds
Expenditures
March 3, 2016**

		FY2015 Actual	FY2016 Budget	FY2016 Projection	FY2017 Proposed Budget	FY2018	FY2019*	FY2020	FY2021
Other Costs	Field Trip Transportation	420,382	290,290	278,342	304,595	307,641	310,717	313,825	316,963
	Miscellaneous	200,435	382,692	252,992	380,538	390,000	390,000	390,000	390,000
	Capital	363,219	82,888	307,888	71,864	350,000	350,000	350,000	350,000
	<i>Total Other Costs</i>	<i>984,036</i>	<i>755,870</i>	<i>839,222</i>	<i>756,997</i>	<i>1,047,641</i>	<i>1,050,717</i>	<i>1,053,825</i>	<i>1,056,963</i>
Debt Service*	Bond DS	6,999,811	6,677,342	6,677,342	6,560,579	6,293,709	8,931,869	9,135,507	9,375,227
	Loans/Leases	54,973	55,168	54,973	55,168	42,078	42,078	-	-
	<i>Total Debt Svc</i>	<i>7,054,784</i>	<i>6,732,510</i>	<i>6,732,315</i>	<i>6,615,747</i>	<i>6,335,787</i>	<i>8,973,947</i>	<i>9,135,507</i>	<i>9,375,227</i>
Total Expenditures		\$ 97,708,763	\$ 102,776,657	\$ 100,896,916	\$ 103,724,581	\$ 106,277,537	\$ 111,316,133	\$ 113,969,255	\$ 116,782,019
Variance					\$ 947,924 0.9%	\$ 2,552,956 2.5%	\$ 5,038,597 4.7%	\$ 2,653,122 2.4%	\$ 2,812,764 2.5%

* FY2019 forward includes Hall Elementary School debt service
Does not include other elem school construction debt

Portland Public Schools
Multi-year Budget Estimate
General, Adult Ed, and Food Services Funds
Revenue and Other Funding Sources
March 3, 2016

		FY2014		FY2016 Budget		FY2017 Proposed		FY2018	FY2019*	FY2020	FY2021
		Actual	FY2015 Actual	FY2016 Budget	FY2016 Projection	Budget					
Local Revenue (non-tax)	General	2,305,335	2,451,420	2,531,659	2,520,919	2,455,057	2,473,850	2,492,830	2,512,001	2,512,001	
	Adult Ed	185,572	196,657	235,000	205,000	205,000	205,000	205,000	205,000	205,000	
	Food Services	572,765	487,362	505,239	435,115	453,244	450,000	435,000	435,000	435,000	
	<i>Total Local Revenue</i>	<i>3,063,672</i>	<i>3,135,439</i>	<i>3,271,898</i>	<i>3,161,034</i>	<i>3,113,301</i>	<i>3,128,850</i>	<i>3,132,830</i>	<i>3,152,001</i>	<i>3,152,001</i>	
State Revenue	EPS	13,795,812	13,850,960	14,947,546	14,809,703	12,141,427	10,941,427	9,441,427	8,196,427	7,646,427	
	Debt Service Reimb	1,889,430	1,846,261	1,786,554	1,786,554	1,725,393	1,686,134	4,179,857	4,079,865	3,975,749	
	Other	394,388	402,972	408,100	332,100	375,600	375,600	375,600	375,600	375,600	
	Adult Ed	450,299	453,680	453,680	428,930	453,680	450,000	450,000	450,000	450,000	
	Food Services	45,022	47,224	40,000	28,000	28,016	28,000	28,000	28,000	28,000	
<i>Total State Revenue</i>	<i>16,574,951</i>	<i>16,601,097</i>	<i>17,635,880</i>	<i>17,385,287</i>	<i>14,724,116</i>	<i>13,481,161</i>	<i>14,474,884</i>	<i>13,129,892</i>	<i>12,475,776</i>		
Federal Revenue	General	101,943	725,960	605,000	615,000	540,000	465,000	375,000	375,000	375,000	
	Food Services	2,583,464	2,750,444	2,775,668	2,721,434	2,739,190	2,775,000	2,775,000	2,802,750	2,802,750	
	<i>Total Federal Revenue</i>	<i>2,685,407</i>	<i>3,476,404</i>	<i>3,380,668</i>	<i>3,336,434</i>	<i>3,279,190</i>	<i>3,240,000</i>	<i>3,150,000</i>	<i>3,177,750</i>	<i>3,177,750</i>	
Total Non-tax Revenue	22,324,030	23,212,940	24,288,446	23,882,755	21,116,607	19,850,011	20,757,714	19,459,643	18,805,526		
Use of Fund Balance	-	-	415,000	-	750,000	500,000	500,000	400,000	400,000		
Property Taxes	General Education	73,835,885	76,429,674	76,537,649	76,537,649	80,505,674	85,927,525	90,058,419	94,109,612	97,576,493	
	Adult Education	724,530	838,660	1,063,833	1,063,833	1,183,260					
	Food Services	142,586	200,677	471,729	471,729	169,076					
	<i>Total Property Tax</i>	<i>74,703,001</i>	<i>77,469,011</i>	<i>78,073,211</i>	<i>78,073,211</i>	<i>81,858,010</i>	<i>85,927,525</i>	<i>90,058,419</i>	<i>94,109,612</i>	<i>97,576,493</i>	
Total Revenue	97,027,031	100,681,951	102,776,657	101,955,966	103,724,617	106,277,537	111,316,133	113,969,255	116,782,019		
	97,027,031										
Tax Rate			\$ 10.12		\$ 10.58	\$ 11.06	\$ 11.55	\$ 12.02	\$ 12.42		
Tax Rate Increase			\$ 0.01		\$ 0.46	\$ 0.48	\$ 0.49	\$ 0.47	\$ 0.40		
%			0.1%		4.5%	4.6%	4.4%	4.1%	3.3%		
<i>Valuation</i>			<i>7,712,000,000</i>		<i>7,737,000,000</i>	<i>7,767,000,000</i>	<i>7,797,000,000</i>	<i>7,827,000,000</i>	<i>7,857,000,000</i>		

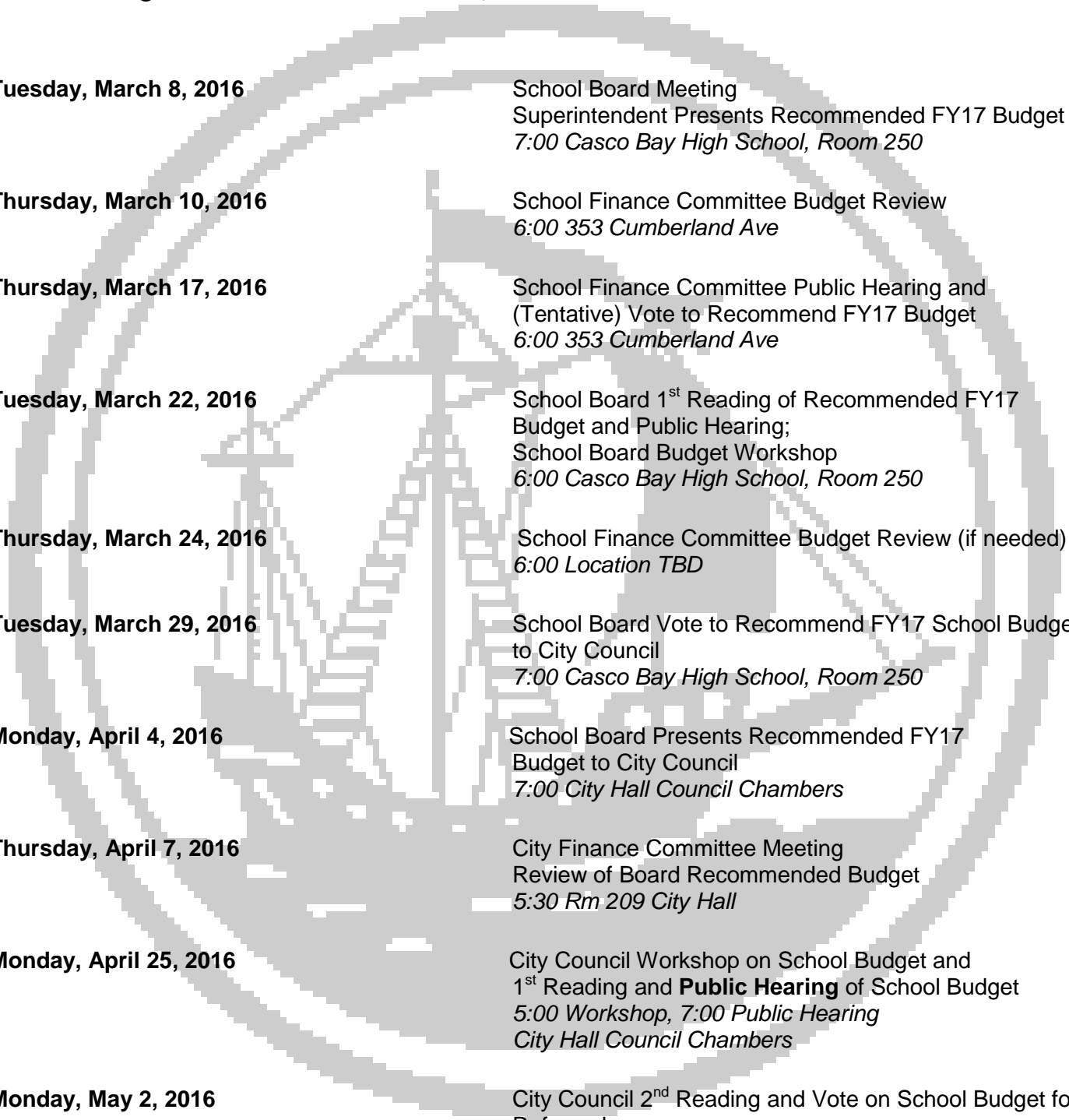
* Debt Service reimbursements include estimated Hall ES starting in FY2019

Portland Public Schools
Comparison of Multi-year Budget Projections
FY2016-FY2021
March 4, 2016

	Actual	Proposed	Projected			
	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Expenditures	\$ 102,776,657	\$ 103,724,581				
FY17 Projections			\$ 106,277,537	\$ 111,316,133	\$ 113,969,225	\$ 116,782,019
FY16 Projections		105,664,528	108,212,981	112,502,759	115,651,428	
FY15 Projections		108,847,708	115,615,307			
FY14 Projections	103,416,109	110,467,197				
Non-tax Revenue	\$ 24,288,446	\$ 21,116,607				
FY17 Projections			\$ 19,850,011	\$ 20,757,714	\$ 19,459,643	\$ 18,805,526
FY16 Projections		22,533,693	22,482,070	23,871,623	23,785,857	
FY15 Projections		25,904,724	26,999,986			
FY14 Projections	24,479,941	27,016,149				
Property Taxes	\$ 78,073,211	\$ 81,858,010				
FY17 Projections			\$ 85,927,525	\$ 90,058,419	\$ 94,109,612	\$ 97,576,493
FY16 Projections		82,930,835	85,530,910	88,431,136	91,665,571	
FY15 Projections		82,942,983	88,615,321			
FY14 Projections	78,906,168	83,451,048				
Tax Rate	\$ 10.12	\$ 10.58				
FY17 Projections			\$ 11.06	\$ 11.55	\$ 12.02	\$ 12.42
FY16 Projections		10.70	10.99	11.31	11.67	
FY15 Projections		10.65	11.27			
FY14 Projections	10.42	10.94				
Tax Rate Increase %	0.1%	4.5%				
FY17 Projections			4.6%	4.4%	4.1%	3.3%
FY16 Projections		3.5%	2.7%	2.9%	3.2%	
FY15 Projections		2.7%	5.8%			
FY14 Projections	2.5%	2.5%				

Portland Public Schools

Portland Public Schools FY2017 Budget Timeline—as of March 10, 2016



Tuesday, March 8, 2016	School Board Meeting Superintendent Presents Recommended FY17 Budget 7:00 Casco Bay High School, Room 250
Thursday, March 10, 2016	School Finance Committee Budget Review 6:00 353 Cumberland Ave
Thursday, March 17, 2016	School Finance Committee Public Hearing and (Tentative) Vote to Recommend FY17 Budget 6:00 353 Cumberland Ave
Tuesday, March 22, 2016	School Board 1 st Reading of Recommended FY17 Budget and Public Hearing; School Board Budget Workshop 6:00 Casco Bay High School, Room 250
Thursday, March 24, 2016	School Finance Committee Budget Review (if needed) 6:00 Location TBD
Tuesday, March 29, 2016	School Board Vote to Recommend FY17 School Budget to City Council 7:00 Casco Bay High School, Room 250
Monday, April 4, 2016	School Board Presents Recommended FY17 Budget to City Council 7:00 City Hall Council Chambers
Thursday, April 7, 2016	City Finance Committee Meeting Review of Board Recommended Budget 5:30 Rm 209 City Hall
Monday, April 25, 2016	City Council Workshop on School Budget and 1 st Reading and Public Hearing of School Budget 5:00 Workshop, 7:00 Public Hearing City Hall Council Chambers
Monday, May 2, 2016	City Council 2 nd Reading and Vote on School Budget for Referendum 7:00 City Hall Council Chambers
Tuesday, May 10, 2016	Public Referendum on FY17 School Budget