

PORTLAND PUBLIC SCHOOLS
prepared & empowered

Portland Public Schools

At a Crossroads



FY2019 Approved Education Budget

May 17, 2018

**Portland Public Schools
FY2019 Approved Education Budget
May 17, 2018**

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Portland Public Schools
FY2019 Summary Revenue Budget
General, Adult Ed, and Food Services Funds
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		FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	FY19 Approved	\$ +/-	% +/-
Local Revenue (non-tax)	General	\$ 2,614,857	\$ 424,376	\$ 424,376	\$ 424,376	\$ 424,376		
	Adult Ed	190,000	195,000	195,000	195,000	195,000		
	Food Services	426,006	410,225	410,225	410,225	410,225		
	Total Local Revenue	3,230,863	1,029,601	1,029,601	1,029,601	1,029,601	\$ (2,201,262)	-68.1%
State Revenue	EPS	14,113,683	12,677,092	12,677,092	12,677,092	12,677,092		
	Debt Service Reimb	1,686,134	3,662,244	3,662,244	3,662,244	3,662,244		
	Other	370,350	364,530	364,530	364,530	364,530		
	Adult Ed	431,864	449,040	449,040	449,040	449,040		
	Food Services	33,848	40,000	40,000	40,000	40,000		
	Total State Revenue	16,635,879	17,192,906	17,192,906	17,192,906	17,192,906	557,027	3.3%
Federal Revenue	General	540,000	690,000	690,000	690,000	690,000		
	Food Services	2,803,926	2,882,508	2,882,508	2,882,508	2,882,508		
	Total Federal Revenue	3,343,926	3,572,508	3,572,508	3,572,508	3,572,508	228,582	6.8%
Total Non-tax Revenue		\$ 23,210,668	\$ 21,795,015	\$ 21,795,015	\$ 21,795,015	\$ 21,795,015	\$ (1,415,653)	-6.1%
Use of Fund Balance	General	500,000	500,000	500,000	500,000	500,000		
	Food Services	250,000	250,000	250,000	230,270	211,481		
	Adult Education	-	50,000	50,000	50,000	50,000		
		750,000	800,000	800,000	780,270	761,481		
Property Taxes	General Education	81,456,771	89,042,741	87,689,180	87,525,230	86,425,123		
	Adult Education	1,297,914	1,700,352	1,699,077	1,697,097	1,597,097		
	Food Services	33,236	47,166	(16,324)	-	-		
	Total Property Tax	82,787,921	90,790,259	89,371,933	89,222,327	88,022,220	5,234,299	6.3%
Total Revenue		\$ 106,748,589	\$ 113,385,274	\$ 111,966,948	\$ 111,797,612	\$ 110,578,716	\$ 3,830,127	3.6%

Portland Public Schools
FY2019 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
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	FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	FY19 Approved	\$ +/-	% +/-
GENERAL FUND							
LOCAL REVENUE							
1211	REQUIRED LOCAL SHARE (tax levy)	\$ 63,486,150	\$ 70,198,565	\$ 70,198,565	\$ 70,198,565	\$ 70,198,565	\$ 6,712,415 10.6%
1212	LOCAL ONLY DEBT SERVICE (tax levy)	496,746	597,496	597,496	597,496	597,496	100,750 20.3%
1213	ADDITIONAL LOCAL FUNDS (tax levy)	17,473,875	18,246,680	16,893,119	16,729,169	15,629,062	(1,844,813) -10.6%
1322	TUITION PUBLIC K-8	84,000	84,000	84,000	84,000	84,000	- 0.0%
1324	TUITION PUBLIC 9-12	121,000	90,000	90,000	90,000	90,000	(31,000) -25.6%
1328	TUITION CTE OTHER UNITS	195,000	-	-	-	-	(195,000) -100.0%
1363	SUMMER SCH TUITION 9-12	15,000	10,000	10,000	10,000	10,000	(5,000) -33.3%
1380	PATHS PART I & II ASSESSMENT	1,974,357	21,876	21,876	21,876	21,876	(1,952,481) -98.9%
1440	TRANSPORT - OTHER ORG (e.g. PTO, Boosters)	125,000	125,000	125,000	125,000	125,000	- 0.0%
1510	INTEREST ON INVESTMENTS	3,000	3,000	3,000	3,000	3,000	- 0.0%
1712	ADMISSIONS 9-12	30,000	25,000	25,000	25,000	25,000	(5,000) -16.7%
1910	BUILDING RENTALS	60,000	60,000	60,000	60,000	60,000	- 0.0%
1960	MISC LOCAL REVENUE	7,000	5,000	5,000	5,000	5,000	(2,000) -28.6%
1991	MISC SALES & REFUNDS	500	500	500	500	500	- 0.0%
	TOTAL LOCAL	84,071,628	89,467,117	88,113,556	87,949,606	86,849,499	2,777,871 3.3%
STATE REVENUE							
3111	STATE SHARE EPS (State Subsidy)	14,113,683	12,677,092	12,677,092	12,677,092	12,677,092	(1,436,591) -10.2%
	STATE REIMBURSED DEBT SERVICE	1,686,134	3,662,244	3,662,244	3,662,244	3,662,244	1,976,110 117.2%
3120	STATE AGENCY CLIENT	300,000	300,000	300,000	300,000	300,000	- 0.0%
3150	NAT'L BOARD - TEACHING SALARY SUPLMNT	70,350	64,530	64,530	64,530	64,530	(5,820) -8.3%
	TOTAL STATE	16,170,167	16,703,866	16,703,866	16,703,866	16,703,866	533,699 3.3%
FEDERAL REVENUE							
4585	MAINECARE MEDICAID REIMB	500,000	650,000	650,000	650,000	650,000	150,000 30.0%
4810	FEDERAL IMPACT AID	40,000	40,000	40,000	40,000	40,000	- 0.0%
	TOTAL FEDERAL	540,000	690,000	690,000	690,000	690,000	150,000 27.8%
	TOTAL GENERAL FUND	100,781,795	106,860,983	105,507,422	105,343,472	104,243,365	3,461,570 3.4%
5000	USE OF FUND BALANCE	500,000	500,000	500,000	500,000	500,000	- 0.0%
	TOTAL GENERAL FUND REVENUE AND FUND BALANCE	\$ 101,281,795	\$ 107,360,983	\$ 106,007,422	\$ 105,843,472	\$ 104,743,365	\$ 3,461,570 3.4%
ADULT EDUCATION							
AE LOCAL REVENUE							
1214	LOCAL FUNDS (tax levy)	\$ 1,297,914	\$ 1,700,352	\$ 1,699,077	\$ 1,697,097	\$ 1,597,097	\$ 299,183 23.1%
1317	TUITION-INDIV-ENRICHMT	100,000	105,000	105,000	105,000	105,000	5,000 5.0%
1319	TUITION-INDIV-VOC	60,000	70,000	70,000	70,000	70,000	10,000 16.7%
1359	TUITION-OTHER-ACADEMIC	30,000	20,000	20,000	20,000	20,000	(10,000) -33.3%
	TOTAL LOCAL	1,487,914	1,895,352	1,894,077	1,892,097	1,792,097	304,183 20.4%
AE STATE REVENUE							
3240	STATE SUBSIDY	431,864	449,040	449,040	449,040	449,040	17,176 4.0%
	TOTAL STATE	431,864	449,040	449,040	449,040	449,040	17,176 4.0%
5000	USE OF FUND BALANCE	-	50,000	50,000	50,000	50,000	50,000 100.0%
	TOTAL ADULT EDUCATION REVENUE	\$ 1,919,778	\$ 2,394,392	\$ 2,393,117	\$ 2,391,137	\$ 2,291,137	\$ 371,359 19.3%

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FOOD SERVICE							
FS LOCAL REVENUE							
1215 LOCAL FUNDS (tax levy)	33,236	47,166	(16,324)	-	-	(33,236)	-100.0%
1611 DAILY SALES - LUNCH	249,769	260,000	260,000	260,000	260,000	10,231	4.1%
1620 DAILY SALES NON REIM	160,237	130,785	130,785	130,785	130,785	(29,452)	-18.4%
1630 SPECIAL FUNCTIONS	10,000	10,000	10,000	10,000	10,000	-	0.0%
1910 BUILDING RENTALS	6,000	7,440	7,440	7,440	7,440	1,440	24.0%
1996 MISC REFUNDS - SCHOOL NUTRITION	-	2,000	2,000	2,000	2,000	2,000	100.0%
TOTAL LOCAL	459,242	457,391	393,901	410,225	410,225	(49,017)	-10.7%
FS STATE REVENUE							
3250 STATE REIMBURSEMENT	33,848	40,000	40,000	40,000	40,000	6,152	18.2%
TOTAL STATE	33,848	40,000	40,000	40,000	40,000	6,152	18.2%
FS FEDERAL REVENUE							
4370 AFTER SCHL SNACK	47,884	54,000	54,000	54,000	54,000	6,116	12.8%
4380 SUMMER FOOD PROG	54,130	63,873	63,873	63,873	63,873	9,743	18.0%
4550 PERFORMNC-BASED LUNCH	34,682	34,842	34,842	34,842	34,842	160	0.5%
4551 REIMB LUNCH - REGULAR	184,971	193,926	193,926	193,926	193,926	8,955	4.8%
4552 REIMB LUNCH - REDUCED	57,918	73,574	73,574	73,574	73,574	15,656	27.0%
4553 REIMB LUNCH - FREE	1,333,486	1,360,000	1,360,000	1,360,000	1,360,000	26,514	2.0%
4554 REIMB BREAKFAST	832,469	829,259	829,259	829,259	829,259	(3,210)	-0.4%
4558 PAYMTS IN LIEU OF COMM	180,636	194,834	194,834	194,834	194,834	14,198	7.9%
4559 FRESH FRUITS AND VEGGIES	77,750	78,200	78,200	78,200	78,200	450	0.6%
TOTAL FEDERAL	2,803,926	2,882,508	2,882,508	2,882,508	2,882,508	78,582	2.8%
5000 USE OF FUND BALANCE	250,000	250,000	250,000	230,270	211,481	(38,519)	-15.4%
TOTAL FOOD SERVICE REVENUE	\$ 3,547,016	\$ 3,629,899	\$ 3,566,409	\$ 3,563,003	\$ 3,544,214	\$ (2,802)	-0.1%
TOTAL REVENUE AND OTHER FUNDING SOURCES	\$ 106,748,589	\$ 113,385,274	\$ 111,966,948	\$ 111,797,612	\$ 110,578,716	\$ 3,830,127	3.6%

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		FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	FY19 Approved	\$ +/-	% +/-
Wages	Regular	\$ 62,036,494	\$ 64,455,646	\$ 63,471,075	\$ 63,471,075	\$ 62,878,340		
	Temp/Sub/Tutor/OT	1,912,454	2,109,181	2,099,181	2,099,181	1,999,181		
	Add pay/Stipends/Sick payout	2,283,389	2,628,043	2,628,043	2,628,043	2,444,612		
	<i>Total Wages</i>	<u>66,232,337</u>	<u>69,192,870</u>	<u>68,198,299</u>	<u>68,198,299</u>	<u>67,322,133</u>	\$ 1,089,796	1.6%
Benefits	Health	12,703,873	14,905,069	14,633,815	14,633,815	14,564,525		
	Pension--Teacher	1,903,339	2,170,252	2,158,094	2,158,094	2,135,105		
	Pension--all other	1,318,181	1,241,474	1,205,989	1,205,989	1,212,211		
	Workers Comp	711,200	695,670	695,670	695,670	695,670		
	Medicare	922,062	964,140	955,387	955,387	948,774		
	All other	689,069	527,787	524,472	524,472	524,086		
	<i>Total Benefits</i>	<u>18,247,724</u>	<u>20,504,392</u>	<u>20,173,427</u>	<u>20,173,427</u>	<u>20,080,371</u>	1,832,647	10.0%
Contracted Services	Professional & Technical Svcs	1,537,192	1,568,265	1,504,851	1,504,851	1,439,851		
	Employee Training/Dev	472,645	459,553	457,553	457,553	450,053		
	SPED Contracted Svcs	231,242	288,400	288,400	288,400	288,400		
	Student Transportation	361,269	230,211	230,211	230,211	230,211		
	Homeless Student Transportation	68,000	50,000	50,000	50,000	50,000		
	SPED Student Transportation	90,000	50,000	50,000	50,000	50,000		
	SPED Tuition	686,613	686,613	686,613	686,613	686,613		
	Other Tuition	-	90,832	90,832	90,832	90,832		
	Legal Services	140,000	140,000	140,000	140,000	140,000		
	Utilities	2,304,338	2,385,446	2,385,446	2,261,340	2,261,340		
	Repair & Maintenance	2,830,810	2,704,135	2,639,135	2,639,135	2,639,135		
	Rentals & Leases	374,644	384,334	384,334	384,334	384,334		
	Liability Insurance	358,250	428,281	428,281	428,281	428,281		
	Other Services	666,302	637,561	635,955	635,955	635,955		
	<i>Total Contracted Services</i>	<u>10,121,305</u>	<u>10,103,631</u>	<u>9,971,611</u>	<u>9,847,505</u>	<u>9,775,005</u>	(346,300)	-3.4%
Supplies	Education Supplies	1,009,006	1,028,683	1,028,683	1,028,683	945,083		
	Tech Related Supplies	139,946	156,996	151,996	151,996	136,122		
	General Supplies	391,146	623,607	622,607	622,607	620,107		
	Custodial Supplies	236,767	236,000	236,000	236,000	236,000		
	Software Licenses	616,280	641,111	641,111	641,111	641,111		
	Gasoline	140,681	90,421	90,421	90,421	90,421		
	Food/Non-food supplies	1,613,599	1,653,190	1,653,190	1,653,190	1,653,190		
	<i>Total Supplies</i>	<u>4,147,425</u>	<u>4,430,008</u>	<u>4,424,008</u>	<u>4,424,008</u>	<u>4,322,034</u>	174,609	4.2%
Other Costs	Field Trip Transportation	322,571	335,779	335,779	335,779	335,779		
	Miscellaneous	400,447	438,557	438,557	438,557	398,057		
	Capital	225,223	184,119	184,119	184,119	149,419		
	<i>Total Other Costs</i>	<u>948,241</u>	<u>958,455</u>	<u>958,455</u>	<u>958,455</u>	<u>883,255</u>	(64,986)	-6.9%
Debt Service	Bond DS	6,012,572	7,963,333	7,963,333	7,963,333	7,963,333		
	Loans/Leases	38,985	232,585	232,585	232,585	232,585		
	<i>Total Debt Service</i>	<u>6,051,557</u>	<u>8,195,918</u>	<u>8,195,918</u>	<u>8,195,918</u>	<u>8,195,918</u>	2,144,361	35.4%
Proposed reduction to be made 4/12/18				45,230	-	-		
Total Expenditures		<u>\$ 105,748,589</u>	<u>\$ 113,385,274</u>	<u>\$ 111,966,948</u>	<u>\$ 111,797,612</u>	<u>\$ 110,578,716</u>	<u>\$ 4,830,127</u>	<u>4.6%</u>

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

Portland Public Schools
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		FY18	FY19	FY19 Finance	FY19 Board of	FY19		
		Amended	Superintendent	Committee	Education	Approved	\$ +/-	% +/-
SALARIES & BENEFITS								
<i>Regular Salaries</i>								
1010	PROFESSIONAL SALARY	\$ 42,580,534	\$ 44,164,621	\$ 43,710,198	\$ 43,710,198	\$ 43,193,775	\$ 613,241	1.4%
1020	INSTRUCTIONAL AIDE/ASST	4,832,842	4,866,499	4,741,469	4,741,469	4,649,569	(183,273)	-3.8%
1040	ADMINISTRATOR	5,517,575	6,103,655	5,988,114	5,988,114	5,950,488	432,913	7.8%
1180	REGULAR SUPPORT STAFF	9,105,543	9,320,871	9,031,294	9,031,294	9,084,508	(21,035)	-0.2%
Total Regular Salaries		62,036,494	64,455,646	63,471,075	63,471,075	62,878,340	841,846	1.4%
<i>Temporary Salaries</i>								
1200	TEMPORARY SALARY	820,250	975,451	965,451	965,451	865,451	45,201	5.5%
1210	TUTOR	68,593	50,850	50,850	50,850	50,850	(17,743)	-25.9%
1230	SUBSTITUTE	895,111	939,880	939,880	939,880	939,880	44,769	5.0%
1310	TEACHER ADDITIONAL PAY	81,380	298,741	298,741	298,741	115,310	33,930	41.7%
1380	REGULAR SUPPORT OVERTIME	128,500	143,000	143,000	143,000	143,000	14,500	11.3%
1410	PROFESSIONAL SABBATICAL	-	19,610	19,610	19,610	19,610	19,610	100.0%
1500/10/60	STIPEND/DIFFERENTIAL	1,538,009	1,644,972	1,644,972	1,644,972	1,644,972	106,963	7.0%
1501	STIPEND-RETIREMENT SICK	640,000	640,000	640,000	640,000	640,000	-	0.0%
1590	STIPEND/OTHER	24,000	24,720	24,720	24,720	24,720	720	3.0%
Total Temporary Salaries		4,195,843	4,737,224	4,727,224	4,727,224	4,443,793	247,950	5.9%
Total Salaries		66,232,337	69,192,870	68,198,299	68,198,299	67,322,133	1,089,796	1.6%
<i>Benefits</i>								
2000-2299	FLEX BENEFITS, LTD, MEDICARE	14,000,004	16,056,996	15,773,674	15,773,674	15,697,385	1,697,381	12.1%
2030	UNEMPLOYMENT COMPENSATION	100,000	100,000	100,000	100,000	100,000	-	0.0%
2300-2380	RETIREMENT - MEPERS & ICMA	3,221,520	3,411,726	3,364,083	3,364,083	3,347,316	125,796	3.9%
2500-2580	TUITION REIMBURSEMENT	175,000	200,000	200,000	200,000	200,000	25,000	14.3%
2700	WORKER'S COMP	711,200	695,670	695,670	695,670	695,670	(15,530)	-2.2%
2900	LIFE INSURANCE - MEPERS PLD	40,000	40,000	40,000	40,000	40,000	-	0.0%
Total Benefits		18,247,724	20,504,392	20,173,427	20,173,427	20,080,371	1,832,647	10.0%
TOTAL SALARIES & BENEFITS		84,480,061	89,697,262	88,371,726	88,371,726	87,402,504	2,922,443	3.5%
CONTRACTED SERVICES								
3000	PURCHASED PROF & TECH SVC	2,414,690	1,557,566	1,494,152	1,494,152	1,429,152	(985,538)	-40.8%
3200	CONTRACTUAL PRE-K	159,810	162,554	162,554	162,554	162,554	2,744	1.7%
3300	EMPLOYEE TRAIN & DEV SVCS	472,645	459,553	457,553	457,553	450,053	(22,592)	-4.8%
3400	OTHER PROFESIONNAL SVCS	33,000	20,000	20,000	20,000	20,000	(13,000)	-39.4%
3401	SECURITY	126,036	127,867	127,867	127,867	127,867	1,831	1.5%
3402	ALARMS	4,050	4,050	4,050	4,050	4,050	-	0.0%
3420	ARCHITECT/ENGINEER - NSA	20,000	20,000	20,000	20,000	20,000	-	0.0%
3430	ADULT ED CONTRACTED SVCS	10,175	6,000	6,000	6,000	6,000	(4,175)	-41.0%
3440	SPEC ED CONTRACTED SVCS	231,242	288,400	288,400	288,400	288,400	57,158	24.7%
3450	LEGAL SERVICES	140,000	140,000	140,000	140,000	140,000	-	0.0%
4110	WATER	43,696	46,547	46,547	46,547	46,547	2,851	6.5%
4120	SEWER	106,215	116,345	116,345	116,345	116,345	10,130	9.5%
4125	STORM WATER	120,272	124,106	124,106	-	-	(120,272)	-100.0%
4300	REPAIR AND MAINT SVCS	478,916	1,024,274	1,024,274	1,024,274	1,024,274	545,358	113.9%
4301	HVAC MAINTENANCE	517,756	554,663	514,663	514,663	514,663	(3,093)	-0.6%
4302	MOWING/PLOWING/FIELDMAINT	464,600	588,766	563,766	563,766	563,766	99,166	21.3%
4303	ASBESTOS/MOLD ABATEMENT SVCS	-	20,000	20,000	20,000	20,000	20,000	100.0%
4304	VEHICLE & EQUIPMT REPAIR	14,000	20,500	20,500	20,500	20,500	6,500	46.4%
4305	WASTE DISPOSAL SERVICES	114,144	117,600	117,600	117,600	117,600	3,456	3.0%
4306	RECYCLING SERVICES	34,000	44,000	44,000	44,000	44,000	10,000	29.4%
4307	HAZ WASTE DISPOSAL SVCS	4,000	4,000	4,000	4,000	4,000	-	0.0%
4308	PEST MGMT SERVICES	16,000	19,560	19,560	19,560	19,560	3,560	22.3%
4309	FIRE EXTINGUISHER MAINT SVCS	-	7,000	7,000	7,000	7,000	7,000	100.0%
4400	RENTALS	374,644	384,334	384,334	384,334	384,334	9,690	2.6%
4430	COMPUTER LEASE	-	193,600	193,600	193,600	193,600	193,600	100.0%
4450	LEASES-NOT DOE APPROVED	34,802	34,802	34,802	34,802	34,802	-	0.0%

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		FY18	FY19	FY19 Finance	FY19 Board of	FY19		
		Amended	Superintendent	Committee	Education	Approved	\$ +/-	% +/-
5000	OTHER PURCHASED SERVICES	1,200	1,450	1,450	1,450	1,450	250	20.8%
5100	STUDENT TRANSPORT SVCS	250	250	250	250	250	-	0.0%
5140	STUDENT TRANS PURCH-PRIV	519,269	330,211	330,211	330,211	330,211	(189,058)	-36.4%
5200	INSURANCE-GEN LIABILITY	358,250	428,281	428,281	428,281	428,281	70,031	19.5%
5310	POSTAGE	70,469	70,771	70,771	70,771	70,771	302	0.4%
5320	PHONE	96,609	111,016	111,016	111,016	111,016	14,407	14.9%
5330	INTERNET CONNECTIVITY	47,400	52,426	52,426	52,426	52,426	5,026	10.6%
5340	EBOOKS &ONLINE SUBSCRPTNS	93,055	92,999	92,999	92,999	92,999	(56)	-0.1%
5400	ADVERTISING	54,700	16,000	16,000	16,000	16,000	(38,700)	-70.7%
5430	ADULT ED ADVERTISING	-	15,000	15,000	15,000	15,000	15,000	100.0%
5510	PRINTING/BINDING	43,823	52,964	51,964	51,964	51,964	8,141	18.6%
5520	PHOTOCOPYING	169,525	169,222	169,222	169,222	169,222	(303)	-0.2%
5610	TUITION TO IN-STATE SAU	-	90,832	90,832	90,832	90,832	90,832	100.0%
5630	TUITION TO PRIVATE SOURCE	686,613	686,613	686,613	686,613	686,613	-	0.0%
5650	TUITION TO POST-SECONDARY	10,000	10,000	10,000	10,000	10,000	-	0.0%
5800	STAFF TRAVEL	180,005	182,805	182,199	182,199	182,199	2,194	1.2%
5830	ADULT ED TRAVEL-STATE MTG	100	100	100	100	100	-	0.0%
	TOTAL CONTRACTED SERVICES	8,265,961	8,397,027	8,265,007	8,140,901	8,068,401	(197,560)	-2.4%
	SUPPLIES							
6000	GENERAL SUPPLIES	391,146	623,607	622,607	622,607	620,107	228,961	58.5%
6040	CUSTODIAL SUPPLIES	236,767	236,000	236,000	236,000	236,000	(767)	-0.3%
6100	INSTRUCTIONAL SUPPLIES	629,917	739,582	739,582	739,582	655,982	26,065	4.1%
6210	NATURAL GAS	801,550	909,738	909,738	909,738	909,738	108,188	13.5%
6220	ELECTRICITY	949,365	948,036	948,036	948,036	948,036	(1,329)	-0.1%
6230	BOTTLED GAS	14,510	15,682	15,682	15,682	15,682	1,172	8.1%
6240	OIL	124,721	61,550	61,550	61,550	61,550	(63,171)	-50.6%
6260	GASOLINE	140,681	90,421	90,421	90,421	90,421	(50,260)	-35.7%
6300	FOOD	1,501,181	1,540,090	1,540,090	1,540,090	1,540,090	38,909	2.6%
6310	NON-FOOD SUPPLIES	112,418	113,100	113,100	113,100	113,100	682	0.6%
6400	BOOKS/PERIODICALS	360,439	272,701	272,701	272,701	272,701	(87,738)	-24.3%
6500	TECH-RELATED SUPPLIES	139,946	156,996	151,996	151,996	136,122	(3,824)	-2.7%
6501	SOFTWARE LICENSES	616,280	641,111	641,111	641,111	641,111	24,831	4.0%
6600	AUDIOVISUAL SUPPLIES	18,650	16,400	16,400	16,400	16,400	(2,250)	-12.1%
	TOTAL SUPPLIES	6,037,571	6,365,014	6,359,014	6,359,014	6,257,040	219,469	3.6%
	MISCELLANEOUS							
8100	DUES AND FEES	157,651	158,761	158,761	158,761	158,761	1,110	0.7%
8110	BANK FEES	4,000	4,000	4,000	4,000	4,000	-	0.0%
8120	MAINE STATE BILLING FEES	45,796	45,796	45,796	45,796	45,796	-	0.0%
8140	SCHOOL BOARD CONFERENCE FEES	1,000	1,000	1,000	1,000	1,000	-	0.0%
8500	FIELD TRIP TRANSPORTATION	322,571	335,779	335,779	335,779	335,779	13,208	4.1%
8900	MISC EXPENDITURES	7,000	9,000	9,000	9,000	9,000	2,000	28.6%
9000	OTHER ITEMS	185,000	185,000	185,000	185,000	144,500	(40,500)	-21.9%
9100	FUND TRANSFERS OUT	-	35,000	35,000	35,000	35,000	35,000	100.0%
	TOTAL MISCELLANEOUS	723,018	774,336	774,336	774,336	733,836	10,818	1.5%
	DEBT SERVICE							
8310/20-1	DEBT SERVICE - OTHER	5,433,957	7,844,378	7,844,378	7,844,378	7,844,378	2,410,421	44.4%
8310/20-2	DEBT SERVICE - BUSES	106,876	102,586	102,586	102,586	102,586	(4,290)	-4.0%
8310/20-3	DEBT SERVICE - TECHNOLOGY	471,739	16,369	16,369	16,369	16,369	(455,370)	-96.5%
8310/20-5	BUS/VAN LEASE/PURCHASE	4,183	4,183	4,183	4,183	4,183	-	0.0%
	TOTAL DEBT SERVICE	6,016,755	7,967,516	7,967,516	7,967,516	7,967,516	1,950,761	32.4%

Portland Public Schools
 FY2019 Detail Expenditure Budget
 Approved Education Budget
 May 17, 2018

	FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	FY19 Approved	\$ +/-	% +/-	
CAPITAL EQUIPMENT								
7300	EQUIPMENT > \$10,000	157,223	31,619	31,619	31,619	(125,604)	-79.9%	
7301	EQUIPMENT < \$10,000	-	2,500	2,500	2,500	2,500	100.0%	
7340	TECH-RELATED EQUIP > \$10,000	15,000	-	-	-	(15,000)	-100.0%	
7341	TECH-RELATED EQUIP < \$10,000	53,000	150,000	150,000	115,300	62,300	117.5%	
TOTAL CAPITAL EQUIPMENT		225,223	184,119	184,119	149,419	(75,804)	-33.7%	
Proposed reduction to be made 4/12/18			45,230					
TOTAL EXPENDITURES		\$ 105,748,589	\$ 113,385,274	\$ 111,966,948	\$ 111,797,612	\$ 110,578,716	\$ 4,830,127	4.6%

Portland Public Schools
Approved Education Budget
FY2019 Expenditures by State Budget Categories
May 17, 2018

State Budget Category	FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	FY19 Approved	\$ +/-	% +/-
1. Regular Instruction	\$ 42,592,907	\$ 44,726,332	\$ 44,147,015	\$ 44,147,015	\$ 43,374,776	\$ 781,869	1.8%
2. Special Education Instruction	14,415,192	15,419,248	15,393,999	15,393,999	15,346,549	931,357	6.5%
3. CTE (vocational) Instruction	3,111,014	3,238,772	3,236,065	3,221,300	3,218,948	107,934	3.5%
4. Other Instruction	2,306,573	2,445,871	2,445,449	2,445,449	2,445,449	138,876	6.0%
5. Student & Staff Support	9,752,319	10,398,331	10,130,844	10,130,844	9,951,898	199,579	2.0%
6. System Administration	4,314,629	4,431,534	4,025,859	4,025,859	3,948,289	(366,340)	-8.5%
7. School Administration	5,422,263	5,575,068	5,568,553	5,568,553	5,568,553	146,290	2.7%
8. Transportation & Buses	3,209,764	3,043,966	3,018,465	3,018,465	3,002,370	(207,394)	-6.5%
9. Facilities Maintenance	10,834,964	11,401,221	11,316,191	11,212,236	11,208,764	373,800	3.4%
10. Debt Service	4,023,031	6,210,831	6,210,831	6,210,831	6,210,831	2,187,800	54.4%
11. All Other Expenditures*	299,139	469,809	514,151	468,921	466,938	167,799	56.1%
Total General Fund	\$ 100,281,795	\$ 107,360,983	\$ 106,007,422	\$ 105,843,472	\$ 104,743,365	\$4,461,570	4.4%
Adult Education	1,919,778	2,394,392	2,393,117	2,391,137	2,291,137	371,359	19.3%
Food Service	3,547,016	3,629,899	3,566,409	3,563,003	3,544,214	(2,802)	-0.1%
Total	\$ 105,748,589	\$ 113,385,274	\$ 111,966,948	\$ 111,797,612	\$ 110,578,716	\$4,830,127	4.6%

*FY19 Finance Committee Recommended amount includes proposed reduction of \$45,230 to be made 4/12/18,

Portland Public Schools
Approved Education Budget
FY2019 Cost Center Summary - Expenditure
May 17, 2018

		FY18			
Cost Center		Amended	FY19 Approved	\$ +/-	% +/-
Elementary	Cliff Island	\$ 160,283	\$ 123,742	\$ (36,541)	-22.8%
	East End	3,970,824	4,043,246	72,422	1.8%
	Hall	4,122,411	4,348,916	226,505	5.5%
	Longfellow	2,838,318	2,976,493	138,175	4.9%
	Lyseth	4,364,596	4,357,826	(6,770)	-0.2%
	Ocean Avenue	4,241,444	4,341,231	99,787	2.4%
	Peaks Island	727,588	669,398	(58,190)	-8.0%
	Presumpscot	2,565,509	2,669,873	104,364	4.1%
	Reiche	4,044,630	4,274,803	230,173	5.7%
	Riverton	5,409,655	5,793,183	383,528	7.1%
Middle	King	5,785,067	6,093,804	308,737	5.3%
	Lincoln	5,559,373	5,619,068	59,695	1.1%
	Moore	5,925,365	6,022,869	97,504	1.6%
High	Portland	8,139,778	8,457,260	317,482	3.9%
	Deering	9,205,171	9,507,005	301,834	3.3%
	Casco Bay	3,096,024	3,220,143	124,119	4.0%
	PATHS	3,111,014	3,218,948	107,934	3.5%
Other	Special Education	2,116,139	2,340,138	223,999	10.6%
	Summer School	2,103	23,192	21,089	1002.8%
	Bayside Learning Community	1,303,656	1,337,198	33,542	2.6%
	Communications Office	99,139	274,579	175,440	177.0%
	School Board	429,873	359,078	(70,795)	-16.5%
	Superintendent	818,086	712,781	(105,305)	-12.9%
	Assistant Superintendent	155,484	220,932	65,448	42.1%
	Finance	954,391	836,754	(117,637)	-12.3%
	Debt Service	4,023,031	6,210,831	2,187,800	54.4%
	Human Resources	1,105,595	983,074	(122,521)	-11.1%
	District-wide benefits	851,200	835,670	(15,530)	-1.8%
	Facilities Department	6,564,480	6,781,562	217,082	3.3%
	IT Department	2,191,925	1,971,028	(220,897)	-10.1%
	Multi-Lingual	1,099,043	1,066,028	(33,015)	-3.0%
	Department of Academics	1,890,836	1,857,983	(32,853)	-1.7%
	Health Services	-	-	-	0.0%
Transportation Services	3,409,764	3,194,729	(215,035)	-6.3%	
Total General Fund		\$ 100,281,795	\$ 104,743,365	\$ 4,461,570	4.4%
Adult Education		1,919,778	2,291,137	371,359	19.3%
Food Service		3,547,016	3,544,214	(2,802)	-0.1%
Total		\$ 105,748,589	\$ 110,578,716	\$ 4,830,127	4.6%

TAX RATE COMPUTATION--FY2019
Approved Education Budget

	General Fund	Food Service	Adult Ed	TOTAL
Total Expenditures	\$ 104,743,365	\$ 3,544,214	\$ 2,291,137	\$ 110,578,716
Less: General Revenue	(1,478,906)	(3,332,733)	(644,040)	(5,455,679)
State EPS	(12,677,092)			(12,677,092)
State reimbursed Debt Svc	(3,662,244)			(3,662,244)
Use of Fund Balance per Policy DA	(500,000)	(211,481)	(50,000)	(761,481)
Tax Levy	\$ 86,425,123	\$ -	\$ 1,597,097	\$ 88,022,220

Valuation 7,900,000,000 This estimate was updated by the City Assesor on 4/3/18

Tax Rate:								
	FY19	\$ 10.94	\$	-	\$	0.20	\$	11.14
	FY18	\$ 10.44	\$	-	\$	0.17	\$	10.61
	<i>\$ Increase</i>	<i>\$ 0.50</i>	<i>\$</i>	<i>-</i>	<i>\$</i>	<i>0.03</i>	<i>\$</i>	<i>0.53</i>
	<i>% Increase</i>	<i>4.8%</i>		<i>0.0%</i>		<i>18.9%</i>		<i>5.0%</i>

FY19 Budget
Comparative Tax Levy Summary
Approved Education Budget
May 17, 2018

	FY17	FY18	FY19	\$ +/-	% +/-
Food Service					
Expenditures	\$ 3,639,526	\$ 3,547,016	\$ 3,544,214	\$ (2,802)	-0.1%
Revenue	(3,470,450)	(3,513,780)	(3,544,214)	(30,434)	0.9%
Tax Levy	169,076	33,236	0	(33,236)	-100.0%
Adult Ed					
Expenditures	1,807,713	1,919,778	2,291,137	371,359	19.3%
Revenue	(658,680)	(621,864)	(694,040)	(72,176)	11.6%
Tax Levy	1,149,033	1,297,914	1,597,097	299,183	23.1%
General Fund					
Expenditures	98,155,645	100,281,795	104,743,365	4,461,570	4.4%
Revenue	(19,142,378)	(18,825,024)	(18,318,242)	506,782	-2.7%
Tax Levy	79,013,267	81,456,771	86,425,123	4,968,352	6.1%
Total					
Expenditures	103,602,884	105,748,589	110,578,716	4,830,127	4.6%
Revenue	(23,271,508)	(22,960,668)	(22,556,496)	404,172	-1.8%
Tax Levy	\$ 80,331,376	\$ 82,787,921	\$ 88,022,220	\$ 5,234,299	6.3%

Portland Public Schools
Certified October 1st Attending Enrollment~

Cost Center	ELEMENTARY SCHOOLS	2012	2013	2014	2015	2016	2017*
010	Cliff Island	4	4	4	4	5	2
030	East End	414	415	425	405	400	417
040	Hall	439	450	421	395	425	403
050	Longfellow	385	365	340	337	315	347
060	Lyseth	524	517	499	504	471	491
065	Ocean Ave	451	442	421	416	405	381
070	Peaks Island	63	53	52	40	38	37
080	Presumpscot	281	281	299	268	252	248
090	Reiche	360	366	404	427	434	440
100	Riverton	423	454	470	468	457	443
	Total Elementary	3,344	3,347	3,335	3,264	3,202	3,209
MIDDLE SCHOOLS							
110	King	532	535	502	517	517	518
120	Lincoln	469	479	488	485	499	523
130	Moore	476	488	495	480	501	448
	Total Middle School	1,477	1,502	1,485	1,482	1,517	1,489
HIGH SCHOOLS							
310	Portland	916	871	862	793	734	759
340	Deering	938	923	937	901	908	927
340	Casco Bay	280	335	368	389	378	387
	Total High School	2,134	2,129	2,167	2,083	2,020	2,073
	TOTAL SCHOOL ENROLLMENT	6,955	6,978	6,987	6,829	6,739	6,771
	Change	2	23	9	-158	-90	32
	Percent change	0.0%	0.3%	0.1%	-2.3%	-1.3%	0.5%
	Subsidy (EPS) counts	6,919	6,951	6,962	6,789	6,740	6,695

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.

~ Data provided by Maine Department of Education at <http://maine.gov/doe/data/student/enrollment.html>

*2017 certified enrollment data was not available at the website noted above as of the date of publication of this document.