

**PORTLAND PUBLIC SCHOOLS**  
prepared & empowered

*Portland Public Schools*

*At a Crossroads*



**FY2019 Finance Committee's Recommended Budget**

**April 3, 2018**

**Portland Public Schools**  
**FY2019 Finance Committee's Recommended Budget**  
**April 3, 2018**

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***Vision***

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

***Mission***

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

***Goals***

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

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

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

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

Portland Public Schools  
 FY2019 Summary Revenue Budget  
 General, Adult Ed, and Food Services Funds  
 Finance Committee's Recommended Budget  
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		FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	\$ +/-	% +/-
<b>Local Revenue (non-tax)</b>	General	\$ 2,614,857	\$ 424,376	\$ 424,376		
	Adult Ed	190,000	195,000	195,000		
	Food Services	426,006	410,225	410,225		
	<b>Total Local Revenue</b>	<b>3,230,863</b>	<b>1,029,601</b>	<b>1,029,601</b>	<b>\$ (2,201,262)</b>	<b>-68.1%</b>
<b>State Revenue</b>	EPS	14,113,683	12,677,092	12,677,092		
	Debt Service Reimb	1,686,134	3,662,244	3,662,244		
	Other	370,350	364,530	364,530		
	Adult Ed	431,864	449,040	449,040		
	Food Services	33,848	40,000	40,000		
	<b>Total State Revenue</b>	<b>16,635,879</b>	<b>17,192,906</b>	<b>17,192,906</b>	<b>557,027</b>	<b>3.3%</b>
<b>Federal Revenue</b>	General	540,000	690,000	690,000		
	Food Services	2,803,926	2,882,508	2,882,508		
	<b>Total Federal Revenue</b>	<b>3,343,926</b>	<b>3,572,508</b>	<b>3,572,508</b>	<b>228,582</b>	<b>6.8%</b>
<b>Total Non-tax Revenue</b>		<b>\$ 23,210,668</b>	<b>\$ 21,795,015</b>	<b>\$ 21,795,015</b>	<b>\$ (1,415,653)</b>	<b>-6.1%</b>
<b>Use of Fund Balance</b>	General	500,000	500,000	500,000		
	Food Services	250,000	250,000	250,000		
	Adult Education	-	50,000	50,000		
		750,000	800,000	800,000		
<b>Property Taxes</b>	General Education	81,456,771	89,042,741	87,689,180		
	Adult Education	1,297,914	1,700,352	1,699,077		
	Food Services	33,236	47,166	(16,324)		
	<b>Total Property Tax</b>	<b>82,787,921</b>	<b>90,790,259</b>	<b>89,371,933</b>	<b>6,584,012</b>	<b>8.0%</b>
<b>Total Revenue</b>		<b>\$ 106,748,589</b>	<b>\$ 113,385,274</b>	<b>\$ 111,966,948</b>	<b>\$ 5,218,359</b>	<b>4.9%</b>

**Portland Public Schools  
 FY2019 Detail Revenue Budget  
 General, Adult Ed, and Food Services Funds  
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 April 3, 2018**

	<b>FY18 Amended</b>	<b>FY19 Superintendent Recommended</b>	<b>FY19 Finance Committee Recommended</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b>GENERAL FUND</b>					
<b>LOCAL REVENUE</b>					
1211	REQUIRED LOCAL SHARE (tax levy)	\$ 63,486,150	\$ 70,198,565	\$ 70,198,565	\$ 6,712,415 10.6%
1212	LOCAL ONLY DEBT SERVICE (tax levy)	496,746	597,496	597,496	100,750 20.3%
1213	ADDITIONAL LOCAL FUNDS (tax levy)	17,473,875	18,246,680	16,893,119	(580,756) -3.3%
1313	TUITION INDIV REG 9-12	-	-	-	- 0.0%
1322	TUITION PUBLIC K-8	84,000	84,000	84,000	- 0.0%
1324	TUITION PUBLIC 9-12	121,000	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	(5,000) -33.3%
1380	PATHS PART I & II ASSESSMENT	1,974,357	21,876	21,876	(1,952,481) -98.9%
1440	TRANSPORT - OTHER ORG (e.g. PTO, Boosters)	125,000	125,000	125,000	- 0.0%
1510	INTEREST ON INVESTMENTS	3,000	3,000	3,000	- 0.0%
1712	ADMISSIONS 9-12	30,000	25,000	25,000	(5,000) -16.7%
1910	BUILDING RENTALS	60,000	60,000	60,000	- 0.0%
1960	MISC LOCAL REVENUE	7,000	5,000	5,000	(2,000) -28.6%
1991	MISC SALES & REFUNDS	500	500	500	- 0.0%
5203	SPECIAL REVENUE TRANSFER	-	-	-	- 0.0%
5300	PROCEEDS FROM DISPOSAL OF PROPERTY	-	-	-	- 0.0%
5305	PROCEEDS FROM DISPOSAL OF BUSES	-	-	-	- 0.0%
	<b>TOTAL LOCAL</b>	<b>84,071,628</b>	<b>89,467,117</b>	<b>88,113,556</b>	<b>4,041,928 4.8%</b>
<b>STATE REVENUE</b>					
3111	STATE SHARE EPS (State Subsidy)	14,113,683	12,677,092	12,677,092	(1,436,591) -10.2%
	STATE REIMBURSED DEBT SERVICE	1,686,134	3,662,244	3,662,244	1,976,110 117.2%
3120	STATE AGENCY CLIENT	300,000	300,000	300,000	- 0.0%
3150	NAT'L BOARD - TEACHING SALARY SUPLMNT	70,350	64,530	64,530	(5,820) -8.3%
	<b>TOTAL STATE</b>	<b>16,170,167</b>	<b>16,703,866</b>	<b>16,703,866</b>	<b>533,699 3.3%</b>
<b>FEDERAL REVENUE</b>					
4585	MAINECARE MEDICAID REIMB	500,000	650,000	650,000	150,000 30.0%
4810	FEDERAL IMPACT AID	40,000	40,000	40,000	- 0.0%
	<b>TOTAL FEDERAL</b>	<b>540,000</b>	<b>690,000</b>	<b>690,000</b>	<b>150,000 27.8%</b>
	<b>TOTAL GENERAL FUND</b>	<b>100,781,795</b>	<b>106,860,983</b>	<b>105,507,422</b>	<b>4,725,627 4.7%</b>
5000	USE OF FUND BALANCE	500,000	500,000	500,000	- 0.0%
	<b>TOTAL GENERAL FUND REVENUE AND FUND BALANCE</b>	<b>\$ 101,281,795</b>	<b>\$ 107,360,983</b>	<b>\$ 106,007,422</b>	<b>\$ 4,725,627 4.7%</b>

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	<b>FY18 Amended</b>	<b>FY19 Superintendent Recommended</b>	<b>FY19 Finance Committee Recommended</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b>ADULT EDUCATION</b>					
<b>AE LOCAL REVENUE</b>					
1214 LOCAL FUNDS (tax levy)	\$ 1,297,914	\$ 1,700,352	\$ 1,699,077	\$ 401,163	30.9%
1317 TUITION-INDIV-ENRICHMT	100,000	105,000	105,000	5,000	5.0%
1319 TUITION-INDIV-VOC	60,000	70,000	70,000	10,000	16.7%
1359 TUITION-OTHER-ACADEMIC	30,000	20,000	20,000	(10,000)	-33.3%
5200 FUND TRANSFERS	-	-	-	-	0.0%
<b>TOTAL LOCAL</b>	<b>1,487,914</b>	<b>1,895,352</b>	<b>1,894,077</b>	<b>406,163</b>	<b>27.3%</b>
<b>AE STATE REVENUE</b>					
3240 STATE SUBSIDY	431,864	449,040	449,040	17,176	4.0%
<b>TOTAL STATE</b>	<b>431,864</b>	<b>449,040</b>	<b>449,040</b>	<b>17,176</b>	<b>4.0%</b>
5000 USE OF FUND BALANCE	-	50,000	50,000	50,000	100.0%
<b>TOTAL ADULT EDUCATION REVENUE</b>	<b>\$ 1,919,778</b>	<b>\$ 2,394,392</b>	<b>\$ 2,393,117</b>	<b>\$ 473,339</b>	<b>24.7%</b>
<b>FOOD SERVICE</b>					
<b>FS LOCAL REVENUE</b>					
1215 LOCAL FUNDS (tax levy)	33,236	47,166	(16,324)	(49,560)	-149.1%
1611 DAILY SALES - LUNCH	249,769	260,000	260,000	10,231	4.1%
1620 DAILY SALES NON REIM	160,237	130,785	130,785	(29,452)	-18.4%
1630 SPECIAL FUNCTIONS	10,000	10,000	10,000	-	0.0%
1910 BUILDING RENTALS	6,000	7,440	7,440	1,440	24.0%
1996 MISC REFUNDS - SCHOOL NUTRITION	-	2,000	2,000	2,000	100.0%
<b>TOTAL LOCAL</b>	<b>459,242</b>	<b>457,391</b>	<b>393,901</b>	<b>(65,341)</b>	<b>-14.2%</b>
<b>FS STATE REVENUE</b>					
3250 STATE REIMBURSEMENT	33,848	40,000	40,000	6,152	18.2%
<b>TOTAL STATE</b>	<b>33,848</b>	<b>40,000</b>	<b>40,000</b>	<b>6,152</b>	<b>18.2%</b>
<b>FS FEDERAL REVENUE</b>					
4370 AFTER SCHL SNACK	47,884	54,000	54,000	6,116	12.8%
4380 SUMMER FOOD PROG	54,130	63,873	63,873	9,743	18.0%
4550 PERFORMNC-BASED LUNCH	34,682	34,842	34,842	160	0.5%
4551 REIMB LUNCH - REGULAR	184,971	193,926	193,926	8,955	4.8%
4552 REIMB LUNCH - REDUCED	57,918	73,574	73,574	15,656	27.0%
4553 REIMB LUNCH - FREE	1,333,486	1,360,000	1,360,000	26,514	2.0%
4554 REIMB BREAKFAST	832,469	829,259	829,259	(3,210)	-0.4%
4558 PAYMTS IN LIEU OF COMM	180,636	194,834	194,834	14,198	7.9%
4559 FRESH FRUITS AND VEGGIES	77,750	78,200	78,200	450	0.6%
<b>TOTAL FEDERAL</b>	<b>2,803,926</b>	<b>2,882,508</b>	<b>2,882,508</b>	<b>78,582</b>	<b>2.8%</b>
5000 USE OF FUND BALANCE	250,000	250,000	250,000	-	0.0%
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 3,547,016</b>	<b>\$ 3,629,899</b>	<b>\$ 3,566,409</b>	<b>\$ 19,393</b>	<b>0.5%</b>
<b>TOTAL REVENUE AND OTHER FUNDING SOURCES</b>	<b>\$ 106,748,589</b>	<b>\$ 113,385,274</b>	<b>\$ 111,966,948</b>	<b>\$ 5,218,359</b>	<b>4.9%</b>

**Portland Public Schools**  
**FY2019 Summary Expenditure Budget\***  
**General, Adult Ed, and Food Services Funds**  
**Finance Committee's Recommended Budget**  
**April 3, 2018**

		<b>FY18</b>	<b>FY19</b>	<b>FY19 Finance</b>		
		<b>Amended</b>	<b>Superintendent</b>	<b>Committee</b>	<b>\$ +/-</b>	<b>% +/-</b>
			<b>Recommended</b>	<b>Recommended</b>		
<b>Wages</b>	Regular	\$ 62,036,494	\$ 64,455,646	\$ 63,471,075		
	Temp/Sub/Tutor/OT	1,912,454	2,109,181	2,099,181		
	Add pay/Stipends/Sick payout	2,283,389	2,628,043	2,628,043		
	<i>Total Wages</i>	<u>66,232,337</u>	<u>69,192,870</u>	<u>68,198,299</u>	\$ 1,965,962	3.0%
<b>Benefits</b>	Health	12,703,873	14,905,069	14,633,815		
	Pension--Teacher	1,903,339	2,170,252	2,158,094		
	Pension--all other	1,318,181	1,241,474	1,205,989		
	Workers Comp	711,200	695,670	695,670		
	Medicare	922,062	964,140	955,387		
	All other	689,069	527,787	524,472		
	<i>Total Benefits</i>	<u>18,247,724</u>	<u>20,504,392</u>	<u>20,173,427</u>	1,925,703	10.6%
<b>Contracted Services</b>	Professional & Technical Svcs	1,537,192	1,568,265	1,504,851		
	Employee Training/Dev	472,645	459,553	457,553		
	SPED Contracted Svcs	231,242	288,400	288,400		
	Student Transportation	361,269	230,211	230,211		
	Homeless Student Transportation	68,000	50,000	50,000		
	SPED Student Transportation	90,000	50,000	50,000		
	SPED Tuition	686,613	686,613	686,613		
	Other Tuition	-	90,832	90,832		
	Legal Services	140,000	140,000	140,000		
	Utilities	2,304,338	2,385,446	2,385,446		
	Repair & Maintenance	2,830,810	2,704,135	2,639,135		
	Rentals & Leases	374,644	384,334	384,334		
	Liability Insurance	358,250	428,281	428,281		
	Other Services	666,302	637,561	635,955		
	<i>Total Contracted Services</i>	<u>10,121,305</u>	<u>10,103,631</u>	<u>9,971,611</u>	(149,694)	-1.5%
<b>Supplies</b>	Education Supplies	1,009,006	1,028,683	1,028,683		
	Tech Related Supplies	139,946	156,996	151,996		
	General Supplies	391,146	623,607	622,607		
	Custodial Supplies	236,767	236,000	236,000		
	Software Licenses	616,280	641,111	641,111		
	Gasoline	140,681	90,421	90,421		
	Food/Non-food supplies	1,613,599	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>	276,583	6.7%
<b>Other Costs</b>	Field Trip Transportation	322,571	335,779	335,779		
	Miscellaneous	400,447	438,557	438,557		
	Capital	225,223	184,119	184,119		
	<i>Total Other Costs</i>	<u>948,241</u>	<u>958,455</u>	<u>958,455</u>	10,214	1.1%
<b>Debt Service</b>	Bond DS	6,012,572	7,963,333	7,963,333		
	Loans/Leases	38,985	232,585	232,585		
	<i>Total Debt Service</i>	<u>6,051,557</u>	<u>8,195,918</u>	<u>8,195,918</u>	2,144,361	35.4%
<b>Proposed reduction to be made 4/12/18</b>				45,230		
<b>Total Expenditures</b>		<u>\$ 105,748,589</u>	<u>\$ 113,385,274</u>	<u>\$ 111,966,948</u>	\$ 6,218,359	5.9%

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

**Portland Public Schools**  
**FY2019 Detail Expenditure Budget**  
**Finance Committee's Recommended Budget**  
**April 3, 2018**

		<b>FY18</b>	<b>FY19</b>	<b>FY19 Finance</b>		
		<b>Amended</b>	<b>Superintendent</b>	<b>Committee</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b>SALARIES &amp; BENEFITS</b>						
<i>Regular Salaries</i>						
1010	PROFESSIONAL SALARY	\$ 42,580,534	\$ 44,164,621	\$ 43,710,198	\$ 1,129,664	2.7%
1020	INSTRUCTIONAL AIDE/ASST	4,832,842	4,866,499	4,741,469	(91,373)	-1.9%
1040	ADMINISTRATOR	5,517,575	6,103,655	5,988,114	470,539	8.5%
1180	REGULAR SUPPORT STAFF	9,105,543	9,320,871	9,031,294	(74,249)	-0.8%
<b>Total Regular Salaries</b>		<b>62,036,494</b>	<b>64,455,646</b>	<b>63,471,075</b>	<b>1,434,581</b>	<b>2.3%</b>
<i>Temporary Salaries</i>						
1200	TEMPORARY SALARY	820,250	975,451	965,451	145,201	17.7%
1210	TUTOR	68,593	50,850	50,850	(17,743)	-25.9%
1230	SUBSTITUTE	895,111	939,880	939,880	44,769	5.0%
1310	TEACHER ADDITIONAL PAY	81,380	298,741	298,741	217,361	267.1%
1380	REGULAR SUPPORT OVERTIME	128,500	143,000	143,000	14,500	11.3%
1410	PROFESSIONAL SABBATICAL	-	19,610	19,610	19,610	100.0%
1500/10/60	STIPEND/DIFFERENTIAL	1,538,009	1,644,972	1,644,972	106,963	7.0%
1501	STIPEND-RETIREMENT SICK	640,000	640,000	640,000	-	0.0%
1590	STIPEND/OTHER	24,000	24,720	24,720	720	3.0%
<b>Total Temporary Salaries</b>		<b>4,195,843</b>	<b>4,737,224</b>	<b>4,727,224</b>	<b>531,381</b>	<b>12.7%</b>
<b>Total Salaries</b>		<b>66,232,337</b>	<b>69,192,870</b>	<b>68,198,299</b>	<b>1,965,962</b>	<b>3.0%</b>
<i>Benefits</i>						
2000-2299	FLEX BENEFITS, LTD, MEDICARE	14,000,004	16,056,996	15,773,674	1,773,670	12.7%
2030	UNEMPLOYMENT COMPENSATION	100,000	100,000	100,000	-	0.0%
2300-2380	RETIREMENT - MEPERS & ICMA	3,221,520	3,411,726	3,364,083	142,563	4.4%
2500-2580	TUITION REIMBURSEMENT	175,000	200,000	200,000	25,000	14.3%
2700	WORKER'S COMP	711,200	695,670	695,670	(15,530)	-2.2%
2900	LIFE INSURANCE - MEPERS PLD	40,000	40,000	40,000	-	0.0%
<b>Total Benefits</b>		<b>18,247,724</b>	<b>20,504,392</b>	<b>20,173,427</b>	<b>1,925,703</b>	<b>10.6%</b>
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>84,480,061</b>	<b>89,697,262</b>	<b>88,371,726</b>	<b>3,891,665</b>	<b>4.6%</b>
<b>CONTRACTED SERVICES</b>						
3000	PURCHASED PROF & TECH SVC	2,414,690	1,557,566	1,494,152	(920,538)	-38.1%
3200	CONTRACTUAL PRE-K	159,810	162,554	162,554	2,744	1.7%
3300	EMPLOYEE TRAIN & DEV SVCS	472,645	459,553	457,553	(15,092)	-3.2%
3400	OTHER PROFESIONNAL SVCS	33,000	20,000	20,000	(13,000)	-39.4%
3401	SECURITY	126,036	127,867	127,867	1,831	1.5%
3402	ALARMS	4,050	4,050	4,050	-	0.0%
3420	ARCHITECT/ENGINEER - NSA	20,000	20,000	20,000	-	0.0%
3430	ADULT ED CONTRACTED SVCS	10,175	6,000	6,000	(4,175)	-41.0%
3440	SPEC ED CONTRACTED SVCS	231,242	288,400	288,400	57,158	24.7%
3450	LEGAL SERVICES	140,000	140,000	140,000	-	0.0%
4110	WATER	43,696	46,547	46,547	2,851	6.5%



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		<b>FY18</b>	<b>FY19</b>	<b>FY19 Finance</b>		
		<b>Amended</b>	<b>Superintendent</b>	<b>Committee</b>	<b>\$ +/-</b>	<b>% +/-</b>
4120	SEWER	106,215	116,345	116,345	10,130	9.5%
4125	STORM WATER	120,272	124,106	124,106	3,834	3.2%
4300	REPAIR AND MAINT SVCS	478,916	1,024,274	1,024,274	545,358	113.9%
4301	HVAC MAINTENANCE	517,756	554,663	514,663	(3,093)	-0.6%
4302	MOWING/PLOWING/FIELDMAINT	464,600	588,766	563,766	99,166	21.3%
4303	ASBESTOS/MOLD ABATEMENT SVCS	-	20,000	20,000	20,000	100.0%
4304	VEHICLE & EQUIPMT REPAIR	14,000	20,500	20,500	6,500	46.4%
4305	WASTE DISPOSAL SERVICES	114,144	117,600	117,600	3,456	3.0%
4306	RECYCLING SERVICES	34,000	44,000	44,000	10,000	29.4%
4307	HAZ WASTE DISPOSAL SVCS	4,000	4,000	4,000	-	0.0%
4308	PEST MGMT SERVICES	16,000	19,560	19,560	3,560	22.3%
4309	FIRE EXTINGUISHER MAINT SVCS	-	7,000	7,000	7,000	100.0%
4400	RENTALS	374,644	384,334	384,334	9,690	2.6%
4420	EQUIPMT&VEHICLE LEASE	-	-	-	-	0.0%
4430	COMPUTER LEASE	-	193,600	193,600	193,600	100.0%
4450	LEASES-NOT DOE APPROVED	34,802	34,802	34,802	-	0.0%
5000	OTHER PURCHASED SERVICES	1,200	1,450	1,450	250	20.8%
5100	STUDENT TRANSPORT SVCS	250	250	250	-	0.0%
5140	STUDENT TRANS PURCH-PRIV	519,269	330,211	330,211	(189,058)	-36.4%
5200	INSURANCE-GEN LIABILITY	358,250	428,281	428,281	70,031	19.5%
5310	POSTAGE	70,469	70,771	70,771	302	0.4%
5320	PHONE	96,609	111,016	111,016	14,407	14.9%
5330	INTERNET CONNECTIVITY	47,400	52,426	52,426	5,026	10.6%
5340	EBOOKS & ONLINE SUBSCRPTNS	93,055	92,999	92,999	(56)	-0.1%
5400	ADVERTISING	54,700	16,000	16,000	(38,700)	-70.7%
5430	ADULT ED ADVERTISING	-	15,000	15,000	15,000	100.0%
5510	PRINTING/BINDING	43,823	52,964	51,964	8,141	18.6%
5520	PHOTOCOPYING	169,525	169,222	169,222	(303)	-0.2%
5610	TUITION TO IN-STATE SAU	-	90,832	90,832	90,832	100.0%
5630	TUITION TO PRIVATE SOURCE	686,613	686,613	686,613	-	0.0%
5650	TUITION TO POST-SECONDARY	10,000	10,000	10,000	-	0.0%
5800	STAFF TRAVEL	180,005	182,805	182,199	2,194	1.2%
5830	ADULT ED TRAVEL-STATE MTG	100	100	100	-	0.0%
<b>TOTAL CONTRACTED SERVICES</b>		<b>8,265,961</b>	<b>8,397,027</b>	<b>8,265,007</b>	<b>(954)</b>	<b>0.0%</b>
<b>SUPPLIES</b>						
6000	GENERAL SUPPLIES	391,146	623,607	622,607	231,461	59.2%
6040	CUSTODIAL SUPPLIES	236,767	236,000	236,000	(767)	-0.3%
6100	INSTRUCTIONAL SUPPLIES	629,917	739,582	739,582	109,665	17.4%
6210	NATURAL GAS	801,550	909,738	909,738	108,188	13.5%
6220	ELECTRICITY	949,365	948,036	948,036	(1,329)	-0.1%
6230	BOTTLED GAS	14,510	15,682	15,682	1,172	8.1%
6240	OIL	124,721	61,550	61,550	(63,171)	-50.6%
6260	GASOLINE	140,681	90,421	90,421	(50,260)	-35.7%
6300	FOOD	1,501,181	1,540,090	1,540,090	38,909	2.6%
6310	NON-FOOD SUPPLIES	112,418	113,100	113,100	682	0.6%

**Portland Public Schools**  
**FY2019 Detail Expenditure Budget**  
**Finance Committee's Recommended Budget**  
**April 3, 2018**

		<b>FY18</b>	<b>FY19</b>	<b>FY19 Finance</b>		
		<b>Amended</b>	<b>Superintendent</b>	<b>Committee</b>	<b>\$ +/-</b>	<b>% +/-</b>
6400	BOOKS/PERIODICALS	360,439	272,701	272,701	(87,738)	-24.3%
6500	TECH-RELATED SUPPLIES	139,946	156,996	151,996	12,050	8.6%
6501	SOFTWARE LICENSES	616,280	641,111	641,111	24,831	4.0%
6600	AUDIOVISUAL SUPPLIES	18,650	16,400	16,400	(2,250)	-12.1%
<b>TOTAL SUPPLIES</b>		<b>6,037,571</b>	<b>6,365,014</b>	<b>6,359,014</b>	<b>321,443</b>	<b>5.3%</b>
<b>MISCELLANEOUS</b>						
8100	DUES AND FEES	157,651	158,761	158,761	1,110	0.7%
8110	BANK FEES	4,000	4,000	4,000	-	0.0%
8120	MAINE STATE BILLING FEES	45,796	45,796	45,796	-	0.0%
8140	SCHOOL BOARD CONFERENCE FEES	1,000	1,000	1,000	-	0.0%
8500	FIELD TRIP TRANSPORTATION	322,571	335,779	335,779	13,208	4.1%
8900	MISC EXPENDITURES	7,000	9,000	9,000	2,000	28.6%
9000	OTHER ITEMS	185,000	185,000	185,000	-	0.0%
9100	FUND TRANSFERS OUT	-	35,000	35,000	35,000	100.0%
<b>TOTAL MISCELLANEOUS</b>		<b>723,018</b>	<b>774,336</b>	<b>774,336</b>	<b>51,318</b>	<b>7.1%</b>
<b>DEBT SERVICE</b>						
8310/20-1	DEBT SERVICE - OTHER	5,433,957	7,844,378	7,844,378	2,410,421	44.4%
8310/20-2	DEBT SERVICE - BUSES	106,876	102,586	102,586	(4,290)	-4.0%
8310/20-3	DEBT SERVICE - TECHNOLOGY	471,739	16,369	16,369	(455,370)	-96.5%
8310/20-5	BUS/VAN LEASE/PURCHASE	4,183	4,183	4,183	-	0.0%
<b>TOTAL DEBT SERVICE</b>		<b>6,016,755</b>	<b>7,967,516</b>	<b>7,967,516</b>	<b>1,950,761</b>	<b>32.4%</b>
<b>CAPITAL EQUIPMENT</b>						
7300	EQUIPMENT > \$10,000	157,223	31,619	31,619	(125,604)	-79.9%
7301	EQUIPMENT < \$10,000	-	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	97,000	183.0%
<b>TOTAL CAPITAL EQUIPMENT</b>		<b>225,223</b>	<b>184,119</b>	<b>184,119</b>	<b>(41,104)</b>	<b>-18.3%</b>
<b>Proposed reduction to be made 4/12/18</b>				<b>45,230</b>		
<b>TOTAL EXPENDITURES</b>		<b>\$ 105,748,589</b>	<b>\$ 113,385,274</b>	<b>\$ 111,966,948</b>	<b>\$ 6,218,359</b>	<b>5.9%</b>

**Portland Public Schools  
Finance Committee's Recommended Budget  
FY2019 Expenditures by State Budget Categories  
April 3, 2018**

<b>State Budget Category</b>	<b>FY18 Amended</b>	<b>FY19 Superintendent Recommended</b>	<b>FY19 Finance Committee Recommended</b>	<b>\$ +/-</b>	<b>% +/-</b>
1. Regular Instruction	\$ 42,592,907	\$ 44,726,332	\$ 44,147,015	\$ 1,554,108	3.6%
2. Special Education Instruction	14,415,192	15,419,248	15,393,999	978,807	6.8%
3. CTE (vocational) Instruction	3,111,014	3,238,772	3,236,065	125,051	4.0%
4. Other Instruction	2,306,573	2,445,871	2,445,449	138,876	6.0%
5. Student & Staff Support	9,752,319	10,398,331	10,130,844	378,525	3.9%
6. System Administration	4,314,629	4,431,534	4,025,859	(288,770)	-6.7%
7. School Administration	5,422,263	5,575,068	5,568,553	146,290	2.7%
8. Transportation & Buses	3,209,764	3,043,966	3,018,465	(191,299)	-6.0%
9. Facilities Maintenance	10,834,964	11,401,221	11,316,191	481,227	4.4%
10. Debt Service	4,023,031	6,210,831	6,210,831	2,187,800	54.4%
11. All Other Expenditures*	299,139	469,809	514,151	215,012	71.9%
<b>Total General Fund</b>	<b>\$ 100,281,795</b>	<b>\$ 107,360,983</b>	<b>\$ 106,007,422</b>	<b>\$ 5,725,627</b>	<b>5.7%</b>
Adult Education	1,919,778	2,394,392	2,393,117	473,339	24.7%
Food Service	3,547,016	3,629,899	3,566,409	19,393	0.5%
<b>Total</b>	<b>\$ 105,748,589</b>	<b>\$ 113,385,274</b>	<b>\$ 111,966,948</b>	<b>\$ 6,218,359</b>	<b>5.9%</b>

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

Portland Public Schools  
Finance Committee's Recommended Budget  
FY2019 Cost Center Summary - Expenditure  
April 3, 2018

Cost Center		FY18 Amended	FY19 Recommended	\$ +/-	% +/-
<b>Elementary</b>	Cliff Island	\$ 160,283	\$ 168,825	\$ 8,542	5.3%
	East End	3,970,824	4,053,116	82,292	2.1%
	Hall	4,122,411	4,422,195	299,784	7.3%
	Longfellow	2,838,318	2,983,699	145,381	5.1%
	Lyseth	4,364,596	4,429,994	65,398	1.5%
	Ocean Avenue	4,241,444	4,351,536	110,092	2.6%
	Peaks Island	727,588	670,612	(56,976)	-7.8%
	Presumpscot	2,565,509	2,675,106	109,597	4.3%
	Reiche	4,044,630	4,348,925	304,295	7.5%
	Riverton	5,409,655	5,809,572	399,917	7.4%
<b>Middle</b>	King	5,785,067	6,169,919	384,852	6.7%
	Lincoln	5,559,373	5,692,595	133,222	2.4%
	Moore	5,925,365	6,098,222	172,857	2.9%
<b>High</b>	Portland	8,139,778	8,561,613	421,835	5.2%
	Deering	9,205,171	9,586,445	381,274	4.1%
	Casco Bay	3,096,024	3,237,664	141,640	4.6%
	PATHS	3,111,014	3,236,065	125,051	4.0%
<b>Other</b>	Special Education	2,116,139	2,345,483	229,344	10.8%
	Summer School	2,103	23,192	21,089	1002.8%
	Bayside Learning Community	1,303,656	1,341,815	38,159	2.9%
	Communications Office	99,139	276,562	177,423	179.0%
	School Board	429,873	399,578	(30,295)	-7.0%
	Superintendent	818,086	714,882	(103,204)	-12.6%
	Assistant Superintendent	155,484	247,724	92,240	59.3%
	Finance	954,391	840,168	(114,223)	-12.0%
	Debt Service	4,023,031	6,210,831	2,187,800	54.4%
	Human Resources	1,105,595	987,837	(117,758)	-10.7%
	District-wide benefits	851,200	835,670	(15,530)	-1.8%
	Facilities Department	6,564,480	6,888,989	324,509	4.9%
	IT Department	2,191,925	2,027,833	(164,092)	-7.5%
	Multi-Lingual	1,099,043	1,068,402	(30,641)	-2.8%
Department of Academics	1,890,836	2,046,299	155,463	8.2%	
Health Services	-	-	-	0.0%	
Transportation Services	3,409,764	3,210,824	(198,940)	-5.8%	
<b>Total General Fund</b>		<b>\$ 100,281,795</b>	<b>\$ 105,962,192</b>	<b>\$ 5,680,397</b>	<b>5.7%</b>
<b>Adult Education</b>		1,919,778	2,393,117	473,339	24.7%
<b>Food Service</b>		3,547,016	3,566,409	19,393	0.5%
<b>Proposed reduction to be made 4/12/18</b>			45,230		
<b>Total</b>		<b>\$ 105,748,589</b>	<b>\$ 111,966,948</b>	<b>\$ 6,218,359</b>	<b>5.9%</b>

**TAX RATE COMPUTATION--FY2019**  
**Finance Committee's Recommended Budget**

	<b>General Fund</b>	<b>Food Service</b>	<b>Adult Ed</b>	<b>TOTAL</b>
Total Expenditures	\$ 106,007,422	\$ 3,566,409	\$ 2,393,117	\$ 111,966,948
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	<u>(500,000)</u>	<u>(250,000)</u>	<u>(50,000)</u>	<u>(800,000)</u>
Tax Levy	\$ 87,689,180	\$ (16,324)	\$ 1,699,077	\$ 89,371,933

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

Tax Rate:					
	FY19	\$ 11.10	\$ (0.00)	\$ 0.22	\$ 11.31
	FY18	\$ 10.44	\$ -	\$ 0.17	\$ 10.61
	<hr/>				
	<i>\$ Increase</i>	\$ 0.66	\$ (0.00)	\$ 0.05	\$ 0.70
	<i>% Increase</i>	6.3%	0.0%	26.5%	6.6%

**FY19 Budget**  
**Comparative Tax Levy Summary**  
**Finance Committee's Recommended Budget**  
**April 3, 2018**

	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>\$ +/-</b>	<b>% +/-</b>
<b><i>Food Service</i></b>					
Expenditures	\$ 3,639,526	\$ 3,547,016	\$ 3,566,409	\$ 19,393	0.5%
Revenue	(3,470,450)	(3,513,780)	(3,582,733)	(68,953)	2.0%
Tax Levy	169,076	33,236	(16,324)	(49,560)	-149.1%
<b><i>Adult Ed</i></b>					
Expenditures	1,807,713	1,919,778	2,393,117	473,339	24.7%
Revenue	(658,680)	(621,864)	(694,040)	(72,176)	11.6%
Tax Levy	1,149,033	1,297,914	1,699,077	401,163	30.9%
<b><i>General Fund</i></b>					
Expenditures	98,155,645	100,281,795	106,007,422	5,725,627	5.7%
Revenue	(19,142,378)	(18,825,024)	(18,318,242)	506,782	-2.7%
Tax Levy	79,013,267	81,456,771	87,689,180	6,232,409	7.7%
<b><i>Total</i></b>					
Expenditures	103,602,884	105,748,589	111,966,948	6,218,359	5.9%
Revenue	(23,271,508)	(22,960,668)	(22,595,015)	365,653	-1.6%
Tax Levy	\$ 80,331,376	\$ 82,787,921	\$ 89,371,933	\$ 6,584,012	8.0%