

City Finance Committee Meeting FY2019 Budget

April 26, 2018



Agenda

- Review Board of Education Budget
- Review Information Requests
 - Class Size Policy
 - 5 Year Staffing Comparison
 - Local
 - Grant
 - Revenue Detail
 - Tax Rate Increase between 3 and 4.5%



Board's Recommended Budget

	Board Rec. FY2019 Budget	FY2018 Approved Budget	Change	% Change
Salaries	68,198,299	66,228,977	1,965,962	3.0%
Benefits	20,173,427	18,247,724	1,925,703	10.6%
Debt Service	7,967,516	6,016,755	1,950,761	32%
Other	15,458,370	15,255,133	203,237	1.3%
	111,797,612	105,748,589	6,049,023	5.7%



PORTLAND PUBLIC SCHOOLS

Tax Levy

	FC Rec. FY2019 Budget	FY2018 Approved Budget	Change	% Change
General Fund	87,525,230	81,456,771	6,068,459	7.4%
Adult Ed	1,697,097	1,297,914	399,183	30.8%
Food Service	0	33,236	-33,236	-100%
	89,222,327	82,787,921	6,434,406	7.8%



PORTLAND PUBLIC SCHOOLS

Tax Rate

	FC Rec. FY2019 Budget	FY2018 Approved Budget	Change	% Change
General Fund	11.08	10.44	0.65	6.3%
Adult Ed	0.21	0.17	0.05	26.5%
Food Service	0.00	0.0004	0.00	0%
	11.29	10.61	0.68	6.4%



Property Tax Impact

- An increase of \$163 per year for a \$240,000 home
- Adds \$0.68 to the school portion of the tax rate



Information Requests



Class Size Policy

Grade Span	Current Policy for Allowable Class Size
K	16 - 20
1-2	18 - 22
3-5	18 - 25



Projected Enrollment for FY2019

	K	1	2	3	4	5	Total
EECS	66	66	68	64	73	66	403
Hall	74	74	68	65	78	52	411
Longfellow	58	58	49	56	59	58	338
Lyseth	72	72	85	94	73	90	486
OAES	68	68	55	65	58	55	369
Presumpscot	50	50	36	38	37	37	248
Reiche	71	71	61	64	73	72	412
Riverton	71	71	60	74	60	61	397
							3064



PORTLAND PUBLIC SCHOOLS

Apply the Maximum Class Size Levels

MAX	20	22	22	25	25	25	
Staffing @ new allocation levels							
	K	1	2	3	4	5	Total
EECS	3.30	3.00	3.09	2.56	2.92	2.64	17.5
Hall	3.70	3.36	3.09	2.60	3.12	2.08	17.9
Longfellow	2.90	2.64	2.23	2.24	2.36	2.32	14.7
Lyseth	3.60	3.27	3.86	3.76	2.92	3.60	21
OAES	3.40	3.09	2.50	2.60	2.32	2.20	16.1
Presump.	2.50	2.27	1.64	1.52	1.48	1.48	10.9
Reiche	3.55	3.23	2.77	2.56	2.92	2.88	17.9
Riverton	3.55	3.23	2.73	2.96	2.40	2.44	17.3
							133.2

As these are the maximum number of students at each level, for all levels we will round up to the nearest whole number to ensure we are not over our maximum allowable students per class



PORTLAND PUBLIC SCHOOLS

Projected Number of Teachers

Smoothed									
	K	1	2	3	4	5	Total		
EECS	4	3	4	3	3	3	20	-1	
Hall	4	4	4	3	4	3	22	0	
Longfellow	3	3	3	3	3	3	18	0	
Lyseth	4	4	4	4	3	4	23	-2	
OAES	4	4	3	3	3	3	20	0	
Presump.	3	3	2	2	2	2	14	1	
Reiche	4	4	3	3	3	3	20	-2	
Riverton	4	4	3	3	3	3	20	-2	
							157	-6	(387,192)



PORTLAND PUBLIC SCHOOLS

Proposed Ratios w/ Projected Staffing

Max Ratio:	20	22	22	25	25	25	
	K	1	2	3	4	5	Total
EECS	16.50	22.00	17.00	21.33	24.33	22.00	20.53
Hall	18.50	18.50	17.00	21.67	19.50	17.33	18.75
Longfellow	19.33	19.33	16.33	18.67	19.67	19.33	18.78
Lyseth	18.00	18.00	21.25	23.50	24.33	22.50	21.26
OAES	17.00	17.00	18.33	21.67	19.33	18.33	18.61
Presump.	16.67	16.67	18.00	19.00	18.50	18.50	17.89
Reiche	17.75	17.75	20.33	21.33	24.33	24.00	20.92
Riverton	17.75	17.75	20.00	24.67	20.00	20.33	20.08
	17.69	18.38	18.53	21.48	21.25	20.29	19.60



PORTLAND PUBLIC SCHOOLS

Review 5 Years of Staffing



Local Staffing FY2015 through FY2019

	FY2015	FY2016	FY2017	FY2018	FY2019
Prior Year FTE		1,104.18	1,121.18	1,135.38	1,122.83
FTE Change		17.00	14.20	-12.55	3.49
Total FTE	1,104.18	1,121.18	1,135.38	1,122.83	1,126.30



Grant Staffing FY2015 through FY2019

	FY2015	FY2016	FY2017	FY2018	FY2019
Prior Year FTE		97.90	92.90	92.40	79.60
FTE Change		-5.00	-0.50	-12.80	2.80
Total FTE	97.90	92.90	92.40	79.60	82.40



PORTLAND PUBLIC SCHOOLS

Revenue Detail

FY2015 through FY2019 Revenue Detail

- Actual collections FY2015 through FY2017
- Budgeted revenue FY2018 and FY2019



PORTLAND PUBLIC SCHOOLS

Tax Rate Increase from 3% to 4.5%

- What level of FTE cut represents the total reduction you would need to achieve a tax increase between 3 and 4.5%

	\$ Cut	FTE Reduction	Elementary	Middle School	High School
4.5%	1,611,742	25	12	5	8
4.0%	2,030,837	31	15	7	10
3.5%	2,460,597	38	18	8	12
3.0%	2,855,597	44	21	10	14



Portland Public Schools Local Staffing Comparison 4/26/18											
	FY2015	FY2016	FY2017	FY2018	FY2019		FY15 to FY16	FY16 to FY17	FY7 to FY18	FY18 to FY19	FY15 to FY19
Cliff Island Elementary	1.95	1.95	1.95	2.45	2.45		0.00	0.00	0.50	0.00	0.50
East End Community	48.27	51.27	52.27	51.77	51.94		3.00	1.00	-0.50	0.17	3.67
Hall Elementary	51.28	51.78	51.78	52.78	54.62		0.50	0.00	1.00	1.84	3.34
Longfellow Elementary	36.66	36.66	36.66	36.66	37.13		0.00	0.00	0.00	0.47	0.47
Lyseth Elementary	54.91	54.91	53.91	53.91	53.31		0.00	-1.00	0.00	-0.60	-1.60
Ocean Avenue Elem.	60.13	60.63	60.63	60.47	59.44		0.50	0.00	-0.16	-1.03	-0.69
Peaks Island Elem.	9.78	9.78	10.28	9.78	9.03		0.00	0.50	-0.50	-0.75	-0.75
Presumpscot Elem.	37.73	37.73	36.73	34.55	33.90		0.00	-1.00	-2.18	-0.65	-3.83
Reiche Elementary	48.78	50.38	52.88	54.38	54.43		1.60	2.50	1.50	0.05	5.65
Riverton Elementary	77.16	77.16	78.16	78.00	80.95		0.00	1.00	-0.16	2.95	3.79
King Middle School	71.53	72.03	72.28	72.28	74.07		0.50	0.25	0.00	1.79	2.54
Lincoln Middle School	69.17	70.17	69.92	69.17	67.69		1.00	-0.25	-0.75	-1.48	-1.48
Moore Middle School	75.86	78.66	78.31	77.56	75.91		2.80	-0.35	-0.75	-1.65	0.05
Casco Bay High	32.69	33.19	36.04	36.29	35.94		0.50	2.85	0.25	-0.35	3.25
Deering High School	108.04	110.28	111.28	112.28	111.66		2.24	1.00	1.00	-0.62	3.62
Portland High School	92.87	93.25	92.85	88.85	91.38		0.38	-0.40	-4.00	2.53	-1.49
PATHS	38.18	38.18	38.18	37.18	36.20		0.00	0.00	-1.00	-0.98	-1.98
Bayside Learning Ctr	25.47	25.47	26.47	26.47	24.36		0.00	1.00	0.00	-2.11	-1.11
Special Services	13.19	13.19	14.79	12.79	15.29		0.00	1.60	-2.00	2.50	2.10
Communications Office	1.52	1.60	1.80	1.10	2.10		0.08	0.20	-0.70	1.00	0.58
Superintendent Office	6.00	6.00	7.00	5.00	5.00		0.00	1.00	-2.00	0.00	-1.00
Finance	7.80	7.80	7.80	7.00	6.00		0.00	0.00	-0.80	-1.00	-1.80
Human Resources	9.60	10.00	11.00	10.00	8.00		0.40	1.00	-1.00	-2.00	-1.60
Information Technology	10.75	11.75	11.75	10.75	11.00		1.00	0.00	-1.00	0.25	0.25
Facilities	8.00	8.00	9.00	10.00	12.00		0.00	1.00	1.00	2.00	4.00
Multilingual	12.78	13.28	13.28	14.48	13.48		0.50	0.00	1.20	-1.00	0.70
Depart. of Academics	4.50	5.50	7.80	6.30	7.90		1.00	2.30	-1.50	1.60	3.40
Transportation	35.88	36.88	36.88	36.88	36.64		1.00	0.00	0.00	-0.24	0.76
Adult Ed	15.36	15.36	15.36	15.36	18.31		0.00	0.00	0.00	2.95	2.95
Food Service	38.34	38.34	38.34	38.34	36.19		0.00	0.00	0.00	-2.15	-2.15
Total	1,104.18	1,121.18	1,135.38	1,122.83	1,126.32		17.00	14.20	-12.55	3.49	22.14
Increase	n/a	17.00	14.20	(12.55)	3.49						

Portland Public Schools Grant Staffing Comparison 4/26/18											
	FY2015	FY2016	FY2017	FY2018	FY2019		FY15 to FY16	FY16 to FY17	FY7 to FY18	FY18 to FY19	FY15 to FY19
Cliff Island Elementary	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
East End Community	9.80	7.80	7.80	6.50	6.50		-2.00	0.00	-1.30	0.00	-3.30
Hall Elementary	1.50	1.50	2.30	2.80	3.80		0.00	0.80	0.50	1.00	2.30
Longfellow Elementary	2.00	2.00	2.00	2.50	2.50		0.00	0.00	0.50	0.00	0.50
Lyseth Elementary	2.00	2.00	2.80	2.80	3.90		0.00	0.80	0.00	1.10	1.90
Ocean Avenue Elem.	6.20	6.20	6.70	5.80	5.90		0.00	0.50	-0.90	0.10	-0.30
Peaks Island Elem.	0.20	0.20	0.20	1.50	1.00		0.00	0.00	1.30	-0.50	0.80
Presumpscot Elem.	5.70	5.70	6.60	5.70	4.70		0.00	0.90	-0.90	-1.00	-1.00
Reiche Elementary	7.30	7.30	8.00	7.20	6.70		0.00	0.70	-0.80	-0.50	-0.60
Riverton Elementary	9.70	9.70	10.50	9.50	10.10		0.00	0.80	-1.00	0.60	0.40
King Middle School	7.30	6.80	6.80	2.00	2.80		-0.50	0.00	-4.80	0.80	-4.50
Lincoln Middle School	4.80	4.30	4.30	4.00	4.80		-0.50	0.00	-0.30	0.80	0.00
Moore Middle School	6.30	5.80	6.80	3.60	3.60		-0.50	1.00	-3.20	0.00	-2.70
Casco Bay High	2.00	2.00	1.00	1.00	1.00		0.00	-1.00	0.00	0.00	-1.00
Deering High School	4.90	4.90	2.90	1.90	2.80		0.00	-2.00	-1.00	0.90	-2.10
Portland High School	2.60	2.60	0.00	0.00	0.00		0.00	-2.60	0.00	0.00	-2.60
PATHS	1.00	1.00	1.00	1.00	1.00		0.00	0.00	0.00	0.00	0.00
Bayside Learning Ctr	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Special Services	8.80	8.80	7.20	8.30	8.30		0.00	-1.60	1.10	0.00	-0.50
Communications Office	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Superintendent Office	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Finance	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Human Resources	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Information Technology	0.80	0.80	0.80	0.00	0.00		0.00	0.00	-0.80	0.00	-0.80
Facilities	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Multilingual	5.00	4.50	4.90	3.60	3.90		-0.50	0.40	-1.30	0.30	-1.10
Depart. of Academics	4.00	3.00	3.40	2.80	2.10		-1.00	0.40	-0.60	-0.70	-1.90
Transportation	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Adult Ed	5.20	5.20	5.90	7.10	7.00		0.00	0.70	1.20	-0.10	1.80
Food Service	0.80	0.80	0.50	0.00	0.00		0.00	-0.30	-0.50	0.00	-0.80
Total	97.90	92.90	92.40	79.60	82.40		-5.00	-0.50	-12.80	2.80	-15.50
Increase	n/a	-5.00	-0.50	-12.80	2.80						

Portland Public Schools
FY2019 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 12, 2018

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	\$ +/-	% +/-	
GENERAL FUND										
<i>LOCAL REVENUE</i>										
1211	REQUIRED LOCAL SHARE (tax levy)	\$ 61,606,170	\$ 64,342,989	\$ 62,834,483	\$ 63,486,150	\$ 70,198,565	\$ 70,198,565	\$ 70,198,565	\$ 6,712,415	10.6%
1212	LOCAL ONLY DEBT SERVICE (tax levy)	301,356	561,907	572,216	496,746	597,496	597,496	597,496	100,750	20.3%
1213	ADDITIONAL LOCAL FUNDS (tax levy)	14,522,148	11,632,753	15,606,568	17,473,875	18,246,680	16,893,119	16,729,169	(744,706)	-4.3%
1313	TUITION INDIV REG 9-12	-	10,053	10,530	-	-	-	-	-	0.0%
1322	TUITION PUBLIC K-8	100,218	56,848	119,968	84,000	84,000	84,000	84,000	-	0.0%
1324	TUITION PUBLIC 9-12	71,882	87,963	94,774	121,000	90,000	90,000	90,000	(31,000)	-25.6%
1328	TUITION CTE OTHER UNITS	212,640	170,900	201,381	195,000	-	-	-	(195,000)	-100.0%
1363	SUMMER SCH TUITION 9-12	19,735	16,960	12,835	15,000	10,000	10,000	10,000	(5,000)	-33.3%
1380	PATHS PART I & II ASSESSMENT	1,802,042	1,860,659	1,818,151	1,974,357	21,876	21,876	21,876	(1,952,481)	-98.9%
1440	TRANSPORT - OTHER ORG (e.g. PTO, Boosters)	145,270	135,017	135,891	125,000	125,000	125,000	125,000	-	0.0%
1510	INTEREST ON INVESTMENTS	3,000	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
1712	ADMISSIONS 9-12	23,050	29,015	19,375	30,000	25,000	25,000	25,000	(5,000)	-16.7%
1910	BUILDING RENTALS	51,696	67,700	75,912	60,000	60,000	60,000	60,000	-	0.0%
1960	MISC LOCAL REVENUE	21,341	14,526	6,011	7,000	5,000	5,000	5,000	(2,000)	-28.6%
1991	MISC SALES & REFUNDS	546	140	310	500	500	500	500	-	0.0%
5203	SPECIAL REVENUE TRANSFER	-	-	60,450	-	-	-	-	-	0.0%
5300	PROCEEDS FROM DISPOSAL OF PROPERTY	-	4,060	3,850	-	-	-	-	-	0.0%
5305	PROCEEDS FROM DISPOSAL OF BUSES	-	-	4,115	-	-	-	-	-	0.0%
	TOTAL LOCAL	78,881,095	78,994,491	81,579,820	84,071,628	89,467,117	88,113,556	87,949,606	3,877,978	4.6%
<i>STATE REVENUE</i>										
3111	STATE SHARE EPS (State Subsidy)	13,850,960	14,785,785	13,492,066	14,113,683	12,677,092	12,677,092	12,677,092	(1,436,591)	-10.2%
	STATE REIMBURSED DEBT SERVICE	1,846,261	1,786,734	1,725,393	1,686,134	3,662,244	3,662,244	3,662,244	1,976,110	117.2%
3120	STATE AGENCY CLIENT	364,872	368,863	404,530	300,000	300,000	300,000	300,000	-	0.0%
3150	NAT'L BOARD - TEACHING SALARY SUPLMNT	38,100	32,100	24,600	70,350	64,530	64,530	64,530	(5,820)	-8.3%
	TOTAL STATE	16,100,192	16,973,483	15,646,588	16,170,167	16,703,866	16,703,866	16,703,866	533,699	3.3%
<i>FEDERAL REVENUE</i>										
4585	MAINECARE MEDICAID REIMB	580,048	575,343	470,312	500,000	650,000	650,000	650,000	150,000	30.0%
4810	FEDERAL IMPACT AID	46,816	48,044	48,709	40,000	40,000	40,000	40,000	-	0.0%
	TOTAL FEDERAL	725,961	663,982	519,022	540,000	690,000	690,000	690,000	150,000	27.8%
	TOTAL GENERAL FUND	95,707,248	96,631,955	97,745,430	100,781,795	106,860,983	105,507,422	105,343,472	4,561,677	4.5%
5000	USE OF FUND BALANCE	-	415,000	-	500,000	500,000	500,000	500,000	-	0.0%
	TOTAL GENERAL FUND REVENUE AND FUND BALANCE	\$ 95,707,248	\$ 97,046,955	\$ 97,745,430	\$ 101,281,795	\$ 107,360,983	\$ 106,007,422	\$ 105,843,472	\$ 4,561,677	4.5%

Portland Public Schools
FY2019 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 12, 2018

		FY15	FY16	FY17	FY18	FY19	FY19 Finance	FY19 Board of		
		Actual	Actual	Actual	Amended	Superintendent	Committee	Education	\$ +/-	% +/-
						Recommended	Recommended	Recommended		
ADULT EDUCATION										
<i>AE LOCAL REVENUE</i>										
1214	LOCAL FUNDS (tax levy)	\$ 838,660	\$ 1,063,833	\$ 1,149,033	\$ 1,297,914	\$ 1,700,352	\$ 1,699,077	\$ 1,697,097	\$ 399,183	30.8%
1317	TUITION-INDIV-ENRICHMT	106,614	89,874	103,169	100,000	105,000	105,000	105,000	5,000	5.0%
1319	TUITION-INDIV-VOC	67,043	57,990	64,613	60,000	70,000	70,000	70,000	10,000	16.7%
1359	TUITION-OTHER-ACADEMIC	22,997	26,791	23,409	30,000	20,000	20,000	20,000	(10,000)	-33.3%
5200	FUND TRANSFERS	-	10,000	249	-	-	-	-	-	0.0%
TOTAL LOCAL		1,035,314	1,248,488	1,340,473	1,487,914	1,895,352	1,894,077	1,892,097	404,183	27.2%
<i>AE STATE REVENUE</i>										
3240	STATE SUBSIDY	453,680	428,930	434,197	431,864	449,040	449,040	449,040	17,176	4.0%
TOTAL STATE		453,680	428,930	434,197	431,864	449,040	449,040	449,040	17,176	4.0%
5000	USE OF FUND BALANCE			-	-	50,000	50,000	50,000	50,000	100.0%
TOTAL ADULT EDUCATION REVENUE		\$ 1,488,994	\$ 1,677,418	\$ 1,774,671	\$ 1,919,778	\$ 2,394,392	\$ 2,393,117	\$ 2,391,137	\$ 471,359	24.6%
FOOD SERVICE										
<i>FS LOCAL REVENUE</i>										
1215	LOCAL FUNDS (tax levy)	200,677	471,729	169,076	33,236	47,166	(16,324)	-	(33,236)	-100.0%
1611	DAILY SALES - LUNCH	281,254	235,217	260,900	249,769	260,000	260,000	260,000	10,231	4.1%
1620	DAILY SALES NON REIM	190,159	134,690	130,298	160,237	130,785	130,785	130,785	(29,452)	-18.4%
1630	SPECIAL FUNCTIONS	14,276	25,617	9,479	10,000	10,000	10,000	10,000	-	0.0%
1910	BUILDING RENTALS	-	2,500	6,998	6,000	7,440	7,440	7,440	1,440	24.0%
1996	MISC REFUNDS - SCHOOL NUTRITION	1,673	1,885	3,666	-	2,000	2,000	2,000	2,000	100.0%
TOTAL LOCAL		688,040	871,638	580,418	459,242	457,391	393,901	410,225	(49,017)	-10.7%
<i>FS STATE REVENUE</i>										
3250	STATE REIMBURSEMENT	47,224	43,343	46,072	33,848	40,000	40,000	40,000	6,152	18.2%
TOTAL STATE		47,224	43,343	46,072	33,848	40,000	40,000	40,000	6,152	18.2%
<i>FS FEDERAL REVENUE</i>										
4370	AFTER SCHL SNACK	71,547	54,099	54,547	47,884	54,000	54,000	54,000	6,116	12.8%
4380	SUMMER FOOD PROG	31,908	30,446	54,262	54,130	63,873	63,873	63,873	9,743	18.0%
4550	PERFORMNC-BASED LUNCH	36,292	35,909	35,852	34,682	34,842	34,842	34,842	160	0.5%
4551	REIMB LUNCH - REGULAR	181,459	185,531	191,212	184,971	193,926	193,926	193,926	8,955	4.8%
4552	REIMB LUNCH - REDUCED	78,589	55,204	69,638	57,918	73,574	73,574	73,574	15,656	27.0%
4553	REIMB LUNCH - FREE	1,252,892	1,333,875	1,371,556	1,333,486	1,360,000	1,360,000	1,360,000	26,514	2.0%
4554	REIMB BREAKFAST	825,184	827,299	878,521	832,469	829,259	829,259	829,259	(3,210)	-0.4%
4558	PAYMTS IN LIEU OF COMM	187,286	188,372	191,655	180,636	194,834	194,834	194,834	14,198	7.9%
4559	FRESH FRUITS AND VEGGIES	85,288	79,327	80,140	77,750	78,200	78,200	78,200	450	0.6%
TOTAL FEDERAL		2,750,444	2,793,063	2,927,383	2,803,926	2,882,508	2,882,508	2,882,508	78,582	2.8%

Portland Public Schools
FY2019 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Board of Education Recommended Budget
April 12, 2018

	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Superintendent Recommended	FY19 Finance Committee Recommended	FY19 Board of Education Recommended	\$ +/-	% +/-
5000 USE OF FUND BALANCE	-	-	-	250,000	250,000	250,000	230,270	(19,730)	-7.9%
TOTAL FOOD SERVICE REVENUE	\$ 3,485,709	\$ 3,708,044	\$ 3,553,872	\$ 3,547,016	\$ 3,629,899	\$ 3,566,409	\$ 3,563,003	\$ 15,987	0.5%
TOTAL REVENUE AND OTHER FUNDING SOURCES	\$ 100,681,950	\$ 102,432,418	\$ 103,073,973	\$ 106,748,589	\$ 113,385,274	\$ 111,966,948	\$ 111,797,612	\$ 5,049,023	4.7%

City Council Requested Increase between 3 and 4.5%						
	Current		3% Tax Increase	3.5% Tax Increase	4% Tax Increase	4.5% Tax Increase
Superintendent's Proposed	113,385,274		113,385,274	113,385,274	113,385,274	113,385,274
School Board Recommended	111,797,612		110,529,677	110,924,677	111,354,437	111,773,532
Expenditure Increase	6,049,023		4,781,088	5,176,088	5,605,848	6,024,943
% Increase	5.72%		0	0	0	0
Expenditure Increase less New Debt	4,098,262		2,830,327	3,225,327	3,655,087	4,074,182
% Increase	3.88%		0	0	0	0
Tax Levy	89,202,597		86,347,000	86,742,000	87,171,760	87,590,855
\$ Increase	6,414,676		3,559,079	3,954,079	4,383,839	4,802,934
% Increase	7.75%		0	0	0	0
		Cuts to get here:	2,855,597	2,460,597	2,030,837	1,611,742
Tax Rate	11.29		10.93	10.98	11.03	11.09
\$ Increase	0.68					
% Increase	6.42%		3.00%	3.50%	4.00%	4.50%
City Tax Rate	11.33		11.33	11.33	11.33	11.33
City/School Tax Rate	22.62		22.26	22.31	22.36	22.42
Increase	0.97		0.61	0.66	0.71	0.77
% Increase	4.49%		2.82%	3.05%	3.30%	3.54%
average new hire cost (teacher)	64,532		44	38	31	25
Elementary	3,209	47%	21	18	15	12
Middle	1,489	22%	10	8	7	5
High	2,073	31%	14	12	10	8
	6,771		44	38	31	25