

City of Portland, Maine
Joint City/School Finance Committee Meeting
Thursday, March 26, 2015
6:00 pm, Room 209

1. Discussion Of Superintendent's Recommended FY'16 Budget

Documents: [FY2016 FINANCE COMMITTEES RECOMMENDED BUDGET.PDF](#)

2. Review FY'16 Capital Improvement Plan, Public Hearing, Take Action

Documents: [CIP MATERIAL 3-26-15_2.PDF](#)



Charting Our Course



FY2016 Finance Committee's Recommended Budget

March 19, 2015





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

Goals 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

Emmanuel Caulk, Superintendent
Ellen Sanborn, Chief Financial Officer
Craig Worth, Deputy Chief Operations Officer
Jeanne Crocker, Director of School Management

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

Date: March 19, 2015

To: Chair Thompson
Members of the Portland Board of Education

From: Laurie Davis, Chair, School Finance Committee

RE: Report of the Finance Committee on FY2016 Budget Recommendation Process

The Finance Committee completed its review of the Superintendent's proposed budget at our meeting on March 18, and by unanimous vote recommend its approval by the Board of Education.

Our work began before the formal presentation of the Superintendent's budget, with preliminary discussions about the elements and variables present as we entered the FY2016 budget process. We met twice in February and reviewed information on enrollment, staffing, and expected budget impacts, including those resulting from the proposed Governor's budget. We also reviewed the recently adopted School Fund Balance Policy and its application against the FY16 budget. Public comment was taken at these meetings. Copies of our agendas for those meetings are attached for reference.

At our March 12 meeting, we reviewed the proposed expenditure and revenue budgets, and also reviewed the multi-year budget projections, in compliance with Policy DA, and received public comment. On March 18, we held a public hearing and then discussed action on a recommended budget, which is detailed in the attached draft minutes from that meeting.

We voted 4-0 in favor of recommending the proposed FY2016 Superintendent's budget as presented, believing it reflects our Comprehensive Plan Framework and allows continued student growth. We also believe it to be a fiscally responsible budget that recognizes the challenges of our residents and tax payers. We appreciate the support from our residents and families and their participation in this process.



**Finance Committee Meeting
Minutes
March 18, 2015**

Attendees: Chair Davis, Members, Hatzenbuehler, Seeliger, Trevorrow, School Board Member Vendill; staff and public

Public Hearing on FY2016 Superintendent's Recommended School Budget

Discussion and Vote on FY2016 Finance Committee Recommended Budget

Discussion of overall budget and public comment items; recognition that this budget reflects current knowledge of proposed state funding and charter school costs.

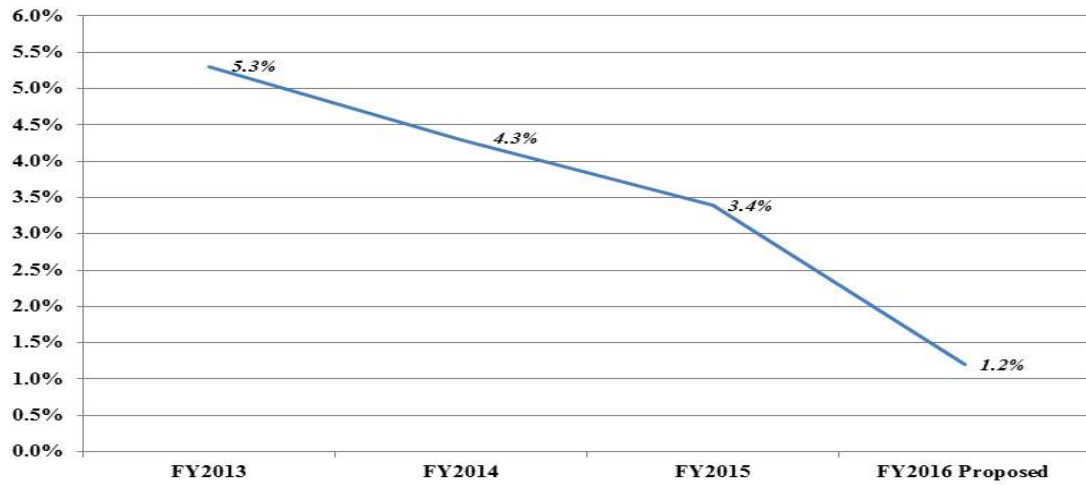
Motion by Member Trevorrow to recommend to the Board of Education an FY2016 School Budget of \$102,776,657, with revenues of \$22,588,446, requiring a property tax levy of \$79,776,211 and a tax rate of \$10.34; **Second** by Member Hatzenbuehler. **Passed 4-0.**

Next meeting, joint with the City Finance Committee, set for Thursday, March 26, 2015 at 6:00, located in City Hall Room 209.

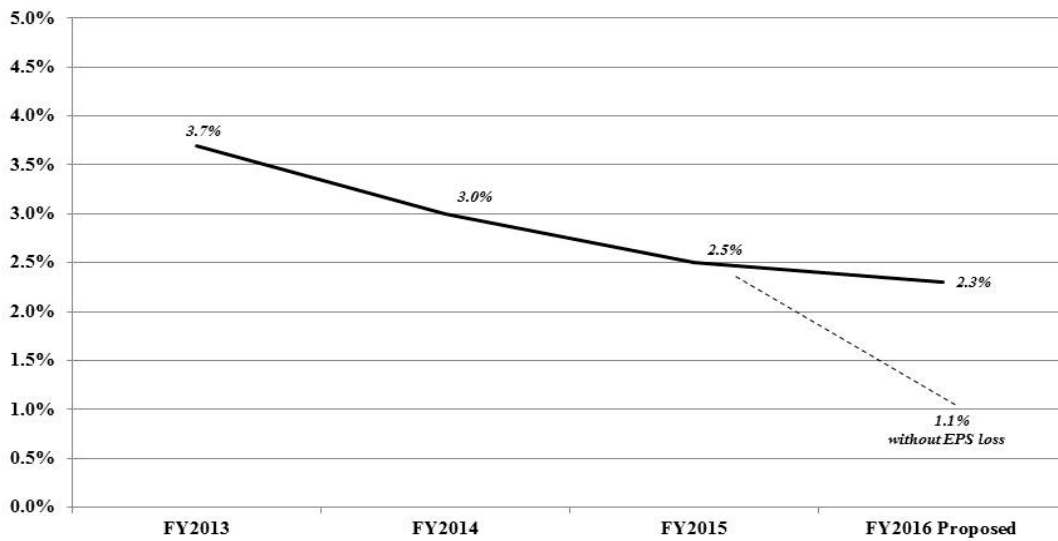
Motion to adjourn by Member Seeliger, second by member Hatzenbuehler, 4-0.

FY2016 Finance Committee Recommended Budget

Expenditure Increase History



Tax Rate Increases





**Finance Committee Meeting
February 12, 2015**

Agenda of Budget Discussion Topics

1. Current Enrollment and Staffing

Attachments:

- a. Enrollment and Full Staffing schedule—Budgeted and Current
 - i. Memo describing post-budget staffing changes
- b. Core Staffing schedules by grade level
- c. 2015/2016 Enrollment Projection

2. FY2016

Attachments:

- a. Current services budget estimate
- b. Estimated Debt Service amortization schedule
- c. City and School impacts of Governor's proposed budget
- d. Internal budget process description

Also, update on Food Services Community Eligibility Program; information attached.



**Finance Committee Meeting
February 26, 2015
353 Cumberland Avenue, Room 353**

Agenda

1. Approval of Minutes from December 18, 2014, meeting
2. Continued discussion of FY2016 budget
 - a. Update on release of EPS estimates and other non-tax revenue status
 - b. Overview of non-personnel budget impacts
 - c. Application of School Fund Balance Policy for FY16
3. Discussion of Capital Improvement Program (CIP) horizon
 - a. Results of recent bond sale
 - b. General discussion

**Portland Public Schools
FY2016 Finance Committee's Recommended Budget
March 19, 2015**

Table of Contents

<u>Item</u>	<u>Page Number</u>
Summary Revenue Budget	1
Detail Revenue Budget	2
Summary Expenditure Budget	4
Expenditures by State Budget Categories	5
Detail Expenditure Budget	6
Cost Center Summary - Expenditure	9
Tax Rate Computation	10
Comparative Tax Levy Summary	11
Certified October 1 st Attending Enrollment	12
FY15 to FY16 Comparative Staffing – Locally Funded	13
FY15 to FY16 Comparative Staffing – Grant Funded	14
FY2016 Staffing Changes – Locally Funded	15
Budget Timeline	16

Portland Public Schools
FY2016 Summary Revenue Budget
General, Adult Ed, and Food Services Funds
Finance Committee's Recommendation
March 19, 2015

		FY2015 Budget	FY2016 Superintendent's Recommended	FY16 Finance Committee's Recommended	\$ +/-(-)	% +/-
Local Revenue (non-tax)	General	\$ 2,408,042	\$ 2,441,659	\$ 2,441,659		
	Adult Ed	258,000	235,000	235,000		
	Food Services	704,082	505,239	505,239		
	Total Local Revenue	3,370,124	3,181,898	3,181,898	\$ (188,226)	-5.6%
State Revenue	EPS	14,164,886	13,247,546	13,247,546		
	Debt Service Reimb	1,846,261	1,786,554	1,786,554		
	Other	416,125	408,100	408,100		
	Adult Ed	446,935	453,680	453,680		
	Food Services	37,869	40,000	40,000		
	Total State Revenue	16,912,076	15,935,880	15,935,880	(976,196)	-5.8%
Federal Revenue	General	795,000	695,000	695,000		
	Food Services	2,796,458	2,775,668	2,775,668		
	Total Federal Revenue	3,591,458	3,470,668	3,470,668	(120,790)	-3.4%
Total Non-tax Revenue		\$ 23,873,658	\$ 22,588,446	\$ 22,588,446	\$ (1,285,212)	-5.4%
Use of Fund Balance		250,000	415,000	415,000	165,000	66.0%
Property Taxes	General Education	76,429,674	78,237,649	78,237,649		
	Adult Education	838,660	1,063,833	1,063,833		
	Food Services	200,677	471,729	471,729		
	Total Property Tax	77,469,011	79,773,211	79,773,211	2,304,200	3.0%
Total Revenue		\$ 101,592,669	\$ 102,776,657	\$ 102,776,657	\$ 1,183,988	1.2%

Portland Public Schools
FY2016 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Finance Committee's Recommendation
March 19, 2015

		FY15 Budget	FY16 Supt	FY16 Finance Committee	\$ +/-	% +/-
GENERAL FUND						
<i>LOCAL REVENUE</i>						
1211	REQUIRED LOCAL SHARE (tax levy)	\$ 61,606,170	\$ 64,342,989	\$ 64,342,989	\$ 2,736,819	4.4%
1212	LOCAL ONLY DEBT SERVICE (tax levy)	301,352	561,907	561,907	260,555	86.5%
1213	ADDITIONAL LOCAL FUNDS (tax levy)	14,522,152	13,332,753	13,332,753	(1,189,399)	-8.2%
1313	TUITION INDIV REG 9-12	4,000	-	-	(4,000)	-100.0%
1322	TUITION PUBLIC K-8	100,000	100,000	100,000	-	0.0%
1324	TUITION PUBLIC 9-12	65,000	65,000	65,000	-	0.0%
1328	TUITION CTE OTHER UNITS	160,000	190,000	190,000	30,000	18.8%
1363	SUMMER SCH TUITION 9-12	17,000	18,000	18,000	1,000	5.9%
1380	PATHS PART I & II ASSESSMENT	1,802,042	1,860,659	1,860,659	58,617	3.3%
1440	TRANSPORT - OTHER ORG (e.g. PTO, Boosters)	100,000	100,000	100,000	-	0.0%
1510	INTEREST ON INVESTMENTS	3,000	3,000	3,000	-	0.0%
1712	ADMISSIONS 9-12	35,000	35,000	35,000	-	0.0%
1910	BUILDING RENTALS	45,000	58,000	58,000	13,000	28.9%
1960	MISC LOCAL REVENUE	75,000	10,000	10,000	(65,000)	-86.7%
1991	MISC SALES & REFUNDS	1,000	1,000	1,000	-	0.0%
5305	PROCEEDS DISPOSAL OF PROP	1,000	1,000	1,000	-	0.0%
TOTAL LOCAL REVENUE		78,837,716	80,679,308	80,679,308	1,841,592	2.3%
<i>STATE REVENUE</i>						
3111	STATE SHARE EPS (State Subsidy)	14,164,886	13,247,546	13,247,546	(917,340)	-6.5%
	STATE REIMBURSED DEBT SERVICE	1,846,261	1,786,554	1,786,554	(59,707)	-3.2%
3120	STATE AGENCY CLIENT	390,000	370,000	370,000	(20,000)	-5.1%
3150	NAT'L BOARD - TEACHING SALARY SUPPLEMEN	26,125	38,100	38,100	11,975	45.8%
TOTAL STATE REVENUE		16,427,272	15,442,200	15,442,200	(985,072)	-6.0%
<i>FEDERAL REVENUE</i>						
4340	FEDERAL REIMB-TELECOM SRVC(E-RATE)	65,000	90,000	90,000	25,000	38.5%
4585	MAINECARE MEDICAID REIMB	700,000	575,000	575,000	(125,000)	-17.9%
4810	FEDERAL IMPACT AID	30,000	30,000	30,000	-	0.0%
TOTAL FEDERAL REVENUE		795,000	695,000	695,000	(100,000)	-12.6%
TOTAL GENERAL FUND		96,059,988	96,816,508	96,816,508	756,520	0.8%
5000	USE OF FUND BALANCE	250,000	415,000	415,000	165,000	66.0%
TOTAL GENERAL FUND REVENUE AND OTHER FUNDING SOURCE		\$ 96,309,988	\$ 97,231,508	\$ 97,231,508	\$ 921,520	1.0%

Portland Public Schools
FY2016 Detail Revenue Budget
General, Adult Ed, and Food Services Funds
Finance Committee's Recommendation
March 19, 2015

		FY15 Budget	FY16 Supt	FY16 Finance Committee	\$ +/-	% +/-
ADULT EDUCATION						
<i>AE LOCAL REVENUE</i>						
1214	LOCAL FUNDS (tax levy)	\$ 838,660	\$ 1,063,833	\$ 1,063,833	\$ 225,173	26.8%
1317	TUITION-INDIV-ENRICHMT	140,000	130,000	130,000	(10,000)	-7.1%
1319	TUITION-INDIV-VOC	88,000	75,000	75,000	(13,000)	-14.8%
1359	TUITION-OTHER-ACADEMIC	30,000	30,000	30,000	-	0.0%
TOTAL LOCAL REVENUE		1,096,660	1,298,833	1,298,833	202,173	18.4%
<i>AE STATE REVENUE</i>						
3240	STATE SUBSIDY	446,935	453,680	453,680	6,745	1.5%
TOTAL STATE REVENUE		446,935	453,680	453,680	6,745	1.5%
TOTAL ADULT EDUCATION REVENUE		\$ 1,543,595	\$ 1,752,513	\$ 1,752,513	\$ 208,918	13.5%
FOOD SERVICE						
<i>FS LOCAL REVENUE</i>						
1215	LOCAL FUNDS (tax levy)	200,677	471,729	471,729	271,052	135.1%
1611	DAILY SALES - LUNCH	406,707	275,639	275,639	(131,068)	-32.2%
1620	DAILY SALES NON REIM	229,375	200,000	200,000	(29,375)	-12.8%
1630	SPECIAL FUNCTIONS	58,000	20,000	20,000	(38,000)	-65.5%
1910	BUILDING RENTALS	-	9,600	9,600	9,600	100.0%
1996	MISC	10,000	-	-	(10,000)	-100.0%
TOTAL LOCAL REVENUE		904,759	976,968	976,968	72,209	8.0%
<i>FS STATE REVENUE</i>						
3250	STATE REIMBURSEMENT	37,869	40,000	40,000	2,131	0.1%
TOTAL STATE REVENUE		37,869	40,000	40,000	2,131	0.1%
<i>FS FEDERAL REVENUE</i>						
4370	AFTER SCHL SNACK	79,040	64,109	64,109	(14,931)	-18.9%
4380	SUMMER FOOD PROG	33,101	33,101	33,101	-	0.0%
4550	PERFORMNC-BASED LUNCH	41,225	37,600	37,600	(3,625)	-8.8%
4551	REIMB LUNCH - REGULAR	174,571	184,842	184,842	10,271	5.9%
4552	REIMB LUNCH - REDUCED	70,830	79,686	79,686	8,856	12.5%
4553	REIMB LUNCH - FREE	1,375,651	1,277,640	1,277,640	(98,011)	-7.1%
4554	REIMB BREAKFAST	773,269	825,000	825,000	51,731	6.7%
4558	PAYMTS IN LIEU OF COMM	171,771	196,690	196,690	24,919	14.5%
4559	FRESH FRUITS AND VEGGIES	77,000	77,000	77,000	-	0.0%
TOTAL FEDERAL REVENUE		2,796,458	2,775,668	2,775,668	(20,790)	-0.7%
TOTAL FOOD SERVICE REVENUE		\$ 3,739,086	\$ 3,792,636	\$ 3,792,636	\$ 53,550	1.4%
TOTAL REVENUE AND OTHER FUNDING SOURCES		\$ 101,592,669	\$ 102,776,657	\$ 102,776,657	\$ 1,183,988	1.2%

Portland Public Schools
FY2016 Summary Expenditure Budget*
General, Adult Ed, and Food Services Funds
Finance Committee's Recommendation
March 19, 2015

		FY2016 Superintendent's Budget		FY2016 Finance Committee's Budget		\$ +/-	% +/-
		FY2015 Budget					
Wages	Regular	\$ 58,696,920	\$	60,079,626	\$	60,079,626	
	Temp/Sub/Tutor/OT	1,704,558		1,627,328		1,627,328	
	Add pay/Stipends/Sick payout	2,297,070		2,231,337		2,231,337	
	<i>Total Wages</i>	62,698,548		63,938,291		63,938,291	\$ 1,239,743 2.0%
Benefits	Health	11,758,497		12,324,144		12,324,144	
	Pension--Teacher	1,237,991		1,515,261		1,515,261	
	Pension--all other	929,843		1,095,288		1,095,288	
	Workers Comp	580,000		602,234		602,234	
	Medicare	826,876		871,275		871,275	
	All other	1,047,317		897,810		897,810	
	<i>Total Benefits</i>	16,380,524		17,306,012		17,306,012	925,488 5.6%
Contract Services	Professional & Technical Svcs	1,311,374		1,357,455		1,357,455	
	Employee Training/Dev	232,113		163,649		163,649	
	SPED Contracted Svcs	265,200		306,800		306,800	
	SPED Student Transportation	151,500		155,000		155,000	
	SPED Tuition	811,000		838,500		838,500	
	Legal Services	180,000		180,000		180,000	
	Utilities	2,558,704		2,479,394		2,479,394	
	Repair & Maintenance	2,965,500		2,888,503		2,888,503	
	Rentals & Leases	497,285		391,980		391,980	
	Charter Schools	246,426		-		-	
	Liability Insurance	327,672		335,198		335,198	
	Other Services	614,885		622,622		622,622	
	<i>Total Contract Services</i>	10,161,659		9,719,101		9,719,101	(442,558) -4.4%
Supplies	Education Supplies	1,232,094		1,235,526		1,235,526	
	Tech Related Supplies	134,126		191,408		191,408	
	General Supplies	404,950		407,760		407,760	
	Custodial Supplies	265,000		264,000		264,000	
	Software Licenses	323,722		370,342		370,342	
	Gasoline	172,000		173,000		173,000	
	Food/Non-food supplies	1,784,653		1,743,050		1,743,050	
	<i>Total Supplies</i>	4,316,545		4,385,086		4,385,086	68,541 1.6%
Other Costs	Field Trip Transportation	335,916		291,230		291,230	
	Miscellaneous	390,857		389,912		389,912	
	Capital	125,620		65,500		65,500	
	<i>Total Other Costs</i>	852,393		746,642		746,642	(105,751) -12.4%
Debt Service	Bond DS	7,154,785		6,677,342		6,677,342	
	Loans/Leases	28,215		4,183		4,183	
	<i>Total Debt Service</i>	7,183,000		6,681,525		6,681,525	(501,475) -7.0%
Total Expenditures		\$ 101,592,669	\$	102,776,657	\$	102,776,657	\$ 1,183,988 1.2%

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

Portland Public Schools
FY2016 Proposed Budget
Expenditures by State Budget Categories
March 19, 2015

State Budget Category	FY2015 Budget	FY2016 Supt's Proposed Budget	FY2016 Finance Committee's Recommended Budget	\$ +/-	% +/-
1. Regular Instruction	\$ 40,726,321	\$ 41,365,605	\$ 41,365,605	\$ 639,284	1.6%
2. Special Education Instruction	13,734,275	14,345,747	14,345,747	611,472	4.5%
3. CTE (vocational) Instruction	3,089,724	3,063,331	3,063,331	(26,393)	-0.9%
4. Other Instruction	2,198,761	2,188,918	2,188,918	(9,843)	-0.4%
5. Student & Staff Support	9,226,041	9,449,841	9,449,841	223,800	2.4%
6. System Administration	4,270,842	4,179,744	4,179,744	(91,098)	-2.1%
7. School Administration	5,002,015	5,056,566	5,056,566	54,551	1.1%
8. Transportation & Buses	2,316,693	2,522,269	2,522,269	205,576	8.9%
9. Facilities Maintenance	9,569,157	9,363,356	9,363,356	(205,801)	-2.2%
10. Debt Service	5,979,624	5,439,135	5,439,135	(540,489)	-9.0%
11. All Other Expenditures	196,535	256,996	256,996	60,461	30.8%
Total General Fund	\$ 96,309,988	\$ 97,231,508	\$ 97,231,508	\$ 921,520	1.0%
Adult Education	1,543,595	1,752,513	1,752,513	208,918	13.5%
Food Service	3,739,086	3,792,636	3,792,636	53,550	1.4%
Total	\$ 101,592,669	\$ 102,776,657	\$ 102,776,657	\$ 1,183,988	1.2%

Portland Public Schools
FY2016 Detail Expenditure Budget
Finance Committee's Recommendation
March 19, 2015

		FY2015 BUDGET	FY2016 SUPT	FY2016 FINANCE	\$ +/-	% +/-
SALARIES & BENEFITS						
<i>Regular Salaries</i>						
1010	PROFESSIONAL SALARY	\$ 40,905,159	\$ 41,613,454	\$ 41,613,454	\$ 708,295	1.7%
1020	INSTRUCTIONAL AIDE/ASST	4,535,512	4,461,815	4,461,815	(73,697)	-1.6%
1040	ADMINISTRATOR	5,037,916	5,239,601	5,239,601	201,685	4.0%
1180	REGULAR SUPPORT STAFF	8,218,333	8,764,756	8,764,756	546,423	6.6%
Total Regular Salaries		58,696,920	60,079,626	60,079,626	1,382,706	2.4%
<i>Temporary Salaries</i>						
1200	TEMPORARY SALARY	660,876	594,669	594,669	(66,207)	-10.0%
1210	TUTOR	67,889	69,926	69,926	2,037	3.0%
1230	SUBSTITUTE	849,073	839,733	839,733	(9,340)	-1.1%
1310	TEACHER ADDITIONAL PAY	83,720	60,703	60,703	(23,017)	-27.5%
1320	AIDE/ASST OVERTIME	-	-	-	-	0.0%
1380	REGULAR SUPPORT OVERTIME	126,720	123,000	123,000	(3,720)	-2.9%
1410	PROFESSIONAL SABBATICAL	49,873	-	-	(49,873)	-100.0%
1500/10/60	STIPEND/DIFFERENTIAL	1,520,487	1,532,931	1,532,931	12,444	0.8%
1501	STIPEND-RETIREMENT SICK	629,948	615,000	615,000	(14,948)	-2.4%
1590	STIPEND/OTHER	13,042	22,703	22,703	9,661	74.1%
Total Temporary Salaries		4,001,628	3,858,665	3,858,665	(142,963)	-3.6%
Total Salaries		62,698,548	63,938,291	63,938,291	1,239,743	2.0%
<i>Benefits</i>						
2000-2299	FLEX BENEFITS, LTD, MEDICARE	13,186,359	13,818,229	13,818,229	631,870	4.8%
2300	RETIREMENT - MEPEERS & ICMA	2,167,834	2,610,549	2,610,549	442,715	20.4%
2500	TUITION REIMBURSEMENT	208,330	175,000	175,000	(33,330)	-16.0%
2700	WORKER'S COMP	580,000	602,234	602,234	22,234	3.8%
2900	LIFE INSURANCE - MEPEERS PLD	25,000	25,000	25,000	-	0.0%
9000	UNEMPLOYMENT COMPENSATION	100,000	75,000	75,000	(25,000)	-25.0%
9500	RETIREMENT INCENTIVE	113,001	-	-	(113,001)	-100.0%
Total Benefits		16,380,524	17,306,012	17,306,012	925,488	5.6%
TOTAL SALARIES & BENEFITS		79,079,072	81,244,303	81,244,303	2,165,231	2.7%
CONTRACTED SERVICES						
3000	PURCHASED PROF & TECH SVC	2,431,374	2,488,215	2,488,215	56,841	2.3%
3300	EMPLOYEE TRAIN & DEV SVCS	232,113	163,649	163,649	(68,464)	-29.5%
3400	OTHER PROFESIONNAL SVCS	63,000	39,000	39,000	(24,000)	-38.1%
3401	SECURITY	139,601	135,627	135,627	(3,974)	-2.8%
3402	ALARMS	5,000	4,500	4,500	(500)	-10.0%
3420	ARCHITECT/ENGINEER - NSA	20,000	20,000	20,000	-	0.0%
3430	ADULT ED CONTRACTED SVCS	10,187	10,175	10,175	(12)	-0.1%
3440	SPEC ED CONTRACTED SVCS	245,200	306,800	306,800	61,600	25.1%
3450	LEGAL SERVICES	180,000	180,000	180,000	-	0.0%
4110	WATER	48,100	44,054	44,054	(4,046)	-8.4%
4120	SEWER	116,300	106,583	106,583	(9,717)	-8.4%
4125	STORM WATER	-	55,944	55,944	55,944	100.0%
4300	REPAIR AND MAINT SVCS	406,499	392,539	392,539	(13,960)	-3.4%
4301	HVAC MAINTENANCE	575,000	585,776	585,776	10,776	1.9%
4302	MOWING/PLOWING/FIELDMAINT	430,000	430,000	430,000	-	0.0%

Portland Public Schools
FY2016 Detail Expenditure Budget
Finance Committee's Recommendation
March 19, 2015

		FY2015 BUDGET	FY2016 SUPT	FY2016 FINANCE	\$ +/-	% +/-
4304	VEHICLE & EQUIPMT REPAIR	23,500	20,000	20,000	(3,500)	-14.9%
4305	WASTE DISPOSAL SERVICES	175,900	113,778	113,778	(62,122)	-35.3%
4306	RECYCLING SERVICES	55,000	43,200	43,200	(11,800)	-21.5%
4308	PEST MGMT SERVICES	15,000	15,000	15,000	-	0.0%
4400	RENTALS	344,285	340,995	340,995	(3,290)	-1.0%
4420	EQUIPMT&VEHICLE LEASE	13,000	13,000	13,000	-	0.0%
4445	COPIER LEASE	100,000	-	-	(100,000)	-100.0%
4450	LEASES-NOT DOE APPROVED	40,000	37,985	37,985	(2,015)	-5.0%
5000	OTHER PURCHASED SERVICES	8,701	8,500	8,500	(201)	-2.3%
5100	STUDENT TRANSPORT SVCS	136	250	250	114	83.8%
5130	ROOM & BOARD	20,000	-	-	(20,000)	-100.0%
5140	STUDENT TRANS PURCH-PRIV	151,500	155,000	155,000	3,500	2.3%
5160	CHARTER SCHOOL TRANSP ALLOC	4,556	-	-	(4,556)	-100.0%
5200	INSURANCE-GEN LIABILITY	327,672	335,198	335,198	7,526	2.3%
5310	POSTAGE	84,901	79,573	79,573	(5,328)	-6.3%
5320	PHONE	121,291	102,977	102,977	(18,314)	-15.1%
5330	INTERNET CONNECTIVITY	36,513	47,000	47,000	10,487	28.7%
5340	EBOOKS &ONLINE SUBSCRPTNS	10,447	18,955	18,955	8,508	81.4%
5400	ADVERTISING	75,700	66,500	66,500	(9,200)	-12.2%
5510	PRINTING/BINDING	83,729	59,177	59,177	(24,552)	-29.3%
5520	PHOTOCOPYING	93,316	144,250	144,250	50,934	54.6%
5630	TUITION TO PRIVATE SOURCE	811,000	838,500	838,500	27,500	3.4%
5660	TUITION TO CHARTER SCHOOL	234,401	-	-	(234,401)	-100.0%
5690	TUITION-OTHER (POST-SEC)	11,500	11,500	11,500	-	0.0%
5800	STAFF TRAVEL	171,268	176,265	176,265	4,997	2.9%
5810	TRAVEL FOR PROF DEV	1,900	1,900	1,900	-	0.0%
5830	ADULT ED TRAVEL-STATE MTG	100	100	100	-	0.0%
TOTAL CONTRACTED SERVICES		7,917,690	7,592,465	7,592,465	(325,225)	0.0%
SUPPLIES						
6000	GENERAL SUPPLIES	404,950	407,760	407,760	2,810	0.7%
6040	CUSTODIAL SUPPLIES	265,000	264,000	264,000	(1,000)	-0.4%
6100	INSTRUCTIONAL SUPPLIES	733,189	689,279	689,279	(43,910)	-6.0%
6210	NATURAL GAS	1,000,000	974,250	974,250	(25,750)	-2.6%
6220	ELECTRICITY	969,500	880,186	880,186	(89,314)	-9.2%
6230	BOTTLED GAS	13,000	14,500	14,500	1,500	11.5%
6240	OIL	254,000	257,700	257,700	3,700	1.5%
6260	GASOLINE	172,000	173,000	173,000	1,000	0.6%
6300	FOOD	1,640,646	1,600,000	1,600,000	(40,646)	-2.5%
6310	NON-FOOD SUPPLIES	144,007	143,050	143,050	(957)	-0.7%
6400	BOOKS/PERIODICALS	365,588	409,897	409,897	44,309	12.1%
6401	TEXTBOOKS/CURRIC. UPDATE	117,000	117,000	117,000	-	0.0%
6500	TECH-RELATED SUPPLIES	134,126	191,408	191,408	57,282	42.7%
6501	SOFTWARE LICENSES	323,722	370,342	370,342	46,620	14.4%
6600	AUDIOVISUAL SUPPLIES	16,317	19,350	19,350	3,033	18.6%
TOTAL SUPPLIES		6,553,045	6,511,722	6,511,722	(41,323)	-0.6%

Portland Public Schools
FY2016 Detail Expenditure Budget
Finance Committee's Recommendation
March 19, 2015

		FY2015 BUDGET	FY2016 SUPT	FY2016 FINANCE	\$ +/-	% +/-
MISCELLANEOUS						
8100	DUES AND FEES	142,377	130,372	130,372	(12,005)	-8.4%
8110	BANK FEES	3,500	6,000	6,000	2,500	71.4%
8120	MAINE STATE BILLING FEES	44,000	44,000	44,000	-	-
8160	CHARTER SCH COMMISS'N FEE	7,469	-	-	(7,469)	-100.0%
8500	FIELD TRIP TRANSPORTATION	335,916	291,230	291,230	(44,686)	-13.3%
8900	MISC EXPENDITURES	12,200	12,025	12,025	(175)	-1.4%
9000	OTHER ITEMS	188,780	197,515	197,515	8,735	4.6%
TOTAL MISCELLANEOUS		734,242	681,142	681,142	(53,100)	-7.2%
DEBT SERVICE						
8310/20-1	DEBT SERVICE - OTHER	5,979,624	5,439,135	5,439,135	(540,489)	-9.0%
8310/20-2	DEBT SERVICE - BUSES	97,461	103,871	103,871	6,410	6.6%
8310/20-3	DEBT SERVICE - TECHNOLOGY	1,077,700	1,134,336	1,134,336	56,636	5.3%
8310/20-5	BUS/VAN LEASE/PURCHASE	28,215	4,183	4,183	(24,032)	-85.2%
TOTAL DEBT SERVICE		7,183,000	6,681,525	6,681,525	(501,475)	-7.0%
CAPITAL EQUIPMENT						
7300	EQUIPMENT (OVER \$10,000)	91,170	65,500	65,500	(25,670)	-28.2%
7340	TECH-RELATED EQUIP > \$10,000	29,950	-	-	(29,950)	-100.0%
7360	STUDENT TRANS. VEHICLES	4,500	-	-	(4,500)	0.0%
TOTAL CAPITAL EQUIPMENT		125,620	65,500	65,500	(60,120)	-47.9%
TOTAL EXPENDITURES		101,592,669	102,776,657	102,776,657	1,183,988	1.2%

Portland Public Schools
FY2016 Recommended Budget
Cost Center Summary - Expenditure
March 19, 2015

March 16, 2016

		FY16				
	Cost Center	FY15 Budget	Recommended Budget	\$ +/-(-)	% +/-	
Elementary	Cliff Island	\$ 116,135	\$ 112,189	\$ (3,946)	-3.4%	
	East End	2,845,543	3,026,647	181,104	6.4%	
	Hall	3,012,376	3,065,195	52,819	1.8%	
	Longfellow	2,383,710	2,297,847	(85,863)	-3.6%	
	Lyseth	3,406,260	3,523,828	117,568	3.5%	
	Ocean Avenue	2,937,485	2,909,124	(28,361)	-1.0%	
	Peaks Island	608,611	641,935	33,324	5.5%	
	Presumpscot	1,939,499	1,998,317	58,818	3.0%	
	Reiche	2,503,911	2,602,356	98,445	3.9%	
	Riverton	3,059,831	3,099,578	39,747	1.3%	
	Middle	King	4,365,195	4,473,730	108,535	2.5%
Lincoln		4,333,727	4,428,753	95,026	2.2%	
Moore		4,336,480	4,329,695	(6,785)	-0.2%	
High	Portland	7,311,581	7,294,751	(16,830)	-0.2%	
	Deering	7,345,263	7,100,105	(245,158)	-3.3%	
	Casco Bay*	2,107,079	2,287,660	180,581	8.6%	
	PATHS*	3,089,724	3,063,331	(26,393)	-0.9%	
Other Budget Units	Special Education	12,719,955	13,242,251	522,296	4.1%	
	Summer School	33,592	61,141	27,549	82.0%	
	Bayside Learning Community	1,138,115	1,236,879	98,764	8.7%	
	Communications Office	118,179	124,825	6,646	5.6%	
	School Board	462,102	408,182	(53,920)	-11.7%	
	Superintendent	568,620	628,404	59,784	10.5%	
	Finance & Debt Service	7,348,538	6,829,096	(519,442)	-7.1%	
	Human Resources	797,659	818,179	20,520	2.6%	
	District-wide benefits	818,001	702,234	(115,767)	-14.2%	
	Facilities Department**	3,298,816	3,194,259	(104,557)	-3.2%	
	IT Department	2,494,898	2,608,310	113,412	4.5%	
	Multi-Lingual	5,131,850	5,338,275	206,425	4.0%	
	Department of Academics	2,032,299	2,123,378	91,079	4.5%	
	Health Services	1,148,261	1,138,785	(9,476)	-0.8%	
	Transportation Services	2,316,693	2,522,269	205,576	8.9%	
	Total General Fund		\$ 96,129,988	\$ 97,231,508	\$ 1,101,520	1.1%
	Adult Education**		1,723,595	1,752,513	28,918	1.7%
Food Service		3,739,086	3,792,636	53,550	1.4%	
Total		\$ 101,592,669	\$ 102,776,657	\$ 1,183,988	1.2%	

Note: Higher than usual staff turnover impacts many school cost center variances, from wage differences as well as staff transfers

* FY16 includes the allocation of utility costs between PATHS and Casco Bay High School.

** FY15 has been adjusted to reflect the shift of building rental from Facilities to Adult Ed (\$180,000).

TAX RATE COMPUTATION--FY2016
Finance Committee's Recommendation

		General Fund		Food Service		Adult Ed		TOTAL
Total Expenditures	\$	97,231,508	\$	3,792,636	\$	1,752,513	\$	102,776,657
Less: General Revenue		(3,544,759)		(3,320,907)		(688,680)		(7,554,346)
State EPS		(13,247,546)						(13,247,546)
State reimbursed Debt Svc		(1,786,554)						(1,786,554)
Use of Fund Balance per Policy DA		(415,000)						(415,000)
Tax Levy	\$	78,237,649	\$	471,729	\$	1,063,833	\$	79,773,211
<i>Valuation</i>		<i>7,712,000,000</i>						
Tax Rate:								
	FY16	\$ 10.14	\$	0.06	\$	0.14	\$	10.34
	FY15	\$ 9.97	\$	0.03	\$	0.11	\$	10.11
	<i>\$ Increase</i>	<i>\$ 0.17</i>	<i>\$</i>	<i>0.03</i>	<i>\$</i>	<i>0.03</i>	<i>\$</i>	<i>0.23</i>
	<i>% Increase</i>	<i>1.8%</i>		<i>103.9%</i>		<i>25.4%</i>		<i>2.3%</i>

FY16 Budget
Comparative Tax Levy Summary
Finance Committee's Recommendation
March 19, 2015

	FY15	FY16	\$ +/-	% +/-
<i>Food Service</i>				
Expenditures	\$ 3,739,086	\$ 3,792,636	\$ 53,550	1.4%
Revenue	(3,538,409)	(3,320,907)	217,502	-6.1%
Tax Levy	200,677	471,729	271,052	135.1%
<i>Adult Ed*</i>				
Expenditures	1,723,595	1,752,513	28,918	1.7%
Revenue	(704,935)	(688,680)	16,255	-2.3%
Tax Levy	1,018,660	1,063,833	45,173	4.4%
<i>General Fund</i>				
Expenditures	96,129,988	97,231,508	1,101,520	1.1%
Revenue	(19,880,314)	(18,993,859)	886,455	-4.5%
Tax Levy	76,249,674	78,237,649	1,987,975	2.6%
<i>Total</i>				
Expenditures	101,592,669	102,776,657	1,183,988	1.2%
Revenue	(24,123,658)	(23,003,446)	1,120,212	-4.6%
Tax Levy	\$ 77,469,011	\$ 79,773,211	\$ 2,304,200	3.0%

**FY15 Expenditures adjusted to include building rent*

Portland Public Schools
Certified October 1st Attending Enrollment~

Cost							
Center	ELEMENTARY SCHOOLS	2009	2010	2011	2012	2013	2014*
010	Cliff Island	5	5	4	4	4	4
020	Clifford	309	311	0	0	0	0
030	East End	400	429	441	414	415	426
040	Hall	462	458	449	439	450	429
050	Longfellow	396	393	392	385	365	350
060	Lyseth	493	508	501	524	517	495
065	Ocean Ave	0	0	427	451	442	421
070	Peaks Island	52	57	64	63	53	52
080	Presumpscot	280	290	272	281	281	300
090	Reiche	311	339	329	360	366	406
100	Riverton	475	447	400	423	454	470
	Total Elementary	3,183	3,237	3,279	3,344	3,347	3,353
MIDDLE SCHOOLS							
110	King	542	547	540	532	535	503
120	Lincoln	468	437	470	469	479	499
130	Moore	549	527	509	476	488	496
	Total Middle School	1,559	1,511	1,519	1,477	1,502	1,498
HIGH SCHOOLS							
310	Portland	879	970	931	916	871	866
340	Deering	1,059	1,003	948	938	923	949
340	Casco Bay	249	276	276	280	335	368
	Total High School	2,187	2,249	2,155	2,134	2,129	2,183
TOTAL SCHOOL ENROLLMENT		6,929	6,997	6,953	6,955	6,978	7,034
Change		13	68	-44	2	23	56
Percent change		0.2%	1.0%	-0.6%	0.0%	0.3%	0.8%

Please note: 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.

~ Data provided by Maine Department of Education at <http://www.maine.gov/education/enroll/attending/statefallpub.htm>

*2014 certified enrollment data was not available at the website noted above as of the date of publication of this document.

Portland Public Schools
FY2016 Budget
FY15 to FY16 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>	
	10/1/2013	10/1/2014	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16
Cliff Island Elementary	4	4	1.00	1.00	0.50	0.50	-	-	0.25	0.25	-	-	1.75	1.75
East End Community	415	426	35.05	36.05	7.50	9.50	2.00	2.00	5.50	5.50	0.18	0.18	50.23	53.23
Hall Elementary	450	429	34.30	34.80	14.43	14.43	2.00	2.00	5.25	5.25	0.17	0.17	56.15	56.65
Longfellow Elementary	365	350	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	517	495	38.80	38.80	13.00	13.00	2.00	2.00	5.25	5.25	0.17	0.17	59.22	59.22
Ocean Avenue Elem.	442	421	33.20	33.70	16.00	16.00	2.00	2.00	6.00	6.00	0.17	0.17	57.37	57.87
Peaks Island Elem.	53	52	5.00	5.00	2.00	2.00	-	-	2.00	2.00	0.09	0.09	9.09	9.09
Presumpscot Elem.	281	300	23.40	23.40	3.50	3.50	1.00	1.00	3.00	3.00	0.17	0.17	31.07	31.07
Reiche Elementary	366	406	30.70	31.30	6.30	7.30	-	-	6.75	6.75	0.17	0.17	43.92	45.52
Riverton Elementary	454	470	35.75	35.75	16.00	16.00	2.00	2.00	8.00	8.00	0.18	0.18	61.93	61.93
King Middle School	535	503	48.00	48.50	8.00	8.00	2.00	2.00	7.75	7.75	0.17	0.17	65.92	66.42
Lincoln Middle School	479	499	48.45	49.45	11.00	11.00	2.00	2.00	8.50	8.50	0.17	0.17	70.12	71.12
Moore Middle School	488	496	46.60	48.60	12.00	12.80	2.00	2.00	8.50	8.50	0.17	0.17	69.27	72.07
Casco Bay High*	335	368	27.05	27.55	1.00	1.00	1.00	1.00	2.00	2.00	0.18	0.18	31.23	31.73
Deering High School	923	949	71.60	72.10	12.06	13.36	4.00	4.00	13.38	13.82	1.20	1.20	102.24	104.48
Portland High School	871	866	66.20	66.20	10.00	10.00	4.00	4.00	12.75	13.13	1.20	1.20	94.15	94.53
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	8.00	9.80	9.80	-	-	2.25	2.25	1.17	1.17	21.22	21.22
Special Services	0	0	34.04	34.04	-	-	-	-	-	-	2.50	2.50	36.54	36.54
Communications Office	0	0	-	-	-	-	-	-	1.00	1.00	0.52	0.60	1.52	1.60
Superintendent Office	0	0	-	-	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Finance	0	0	-	-	-	-	-	-	2.00	2.00	8.50	8.50	10.50	10.50
Human Resources	0	0	-	-	-	-	-	-	-	-	6.60	7.00	6.60	7.00
Information Technology	0	0	-	-	-	-	-	-	6.00	6.00	5.00	6.00	11.00	12.00
Facilities	0	0	-	-	-	-	-	-	5.00	5.00	3.00	3.00	8.00	8.00
Multilingual	0	0	4.30	4.30	-	-	-	-	2.00	2.50	5.40	5.40	11.70	12.20
Depart. of Academics	0	0	7.46	7.46	-	-	-	-	-	-	4.00	5.00	11.46	12.46
Transportation	0	0	-	-	-	-	-	-	31.43	32.43	2.00	2.00	33.43	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	6978	7034	653.55	660.65	155.16	160.26	29.50	29.50	197.28	199.60	48.53	51.01	1,084.02	1,101.02
FY16 Change		56		7.10		5.10		0.00		2.32		2.48		17.00

* Staffing to accommodate CBHS expansion will be managed within overall high school staffing levels

Portland Public Schools
FY2016 Budget
FY15 to FY16 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>	
	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16	FY15	FY16
Cliff Island Elementary	-	-	-	-	-	-	-	-	-	-	-	-
East End Community	5.8	5.8	-	-	-	-	2.0	2.0	2.0	-	9.8	7.8
Hall Elementary	-	-	0.5	0.5	-	-	1.0	1.0	-	-	1.5	1.5
Longfellow Elementary	-	-	-	-	-	-	2.0	2.0	-	-	2.0	2.0
Lyseth Elementary	-	-	0.5	0.5	-	-	1.5	1.5	-	-	2.0	2.0
Ocean Avenue Elem.	0.4	0.4	1.0	1.0	-	-	4.8	4.8	-	-	6.2	6.2
Peaks Island Elem.	-	-	-	-	-	-	0.2	0.2	-	-	0.2	0.2
Presumpscot Elem.	4.0	4.0	-	-	-	-	1.8	1.8	-	-	5.7	5.7
Reiche Elementary	6.2	6.2	-	-	-	-	1.1	1.1	-	-	7.3	7.3
Riverton Elementary	6.8	6.8	-	-	-	-	2.9	2.9	-	-	9.7	9.7
King Middle School	4.3	4.3	1.0	0.5	-	-	2.0	2.0	-	-	7.3	6.8
Lincoln Middle School	-	-	1.0	0.5	-	-	3.8	3.8	-	-	4.8	4.3
Moore Middle School	3.3	3.3	1.0	0.5	-	-	2.0	2.0	-	-	6.3	5.8
Casco Bay High	-	-	-	-	-	-	1.0	1.0	1.0	1.0	2.0	2.0
Deering High School	-	-	-	-	-	-	2.9	2.9	2.0	2.0	4.9	4.9
Portland High School	-	-	-	-	-	-	-	-	2.6	2.6	2.6	2.6
PATHS	-	-	-	-	-	-	-	-	1.0	1.0	1.0	1.0
Bayside Learning Ctr	-	-	-	-	-	-	-	-	-	-	-	-
Special Services	-	-	-	-	-	-	8.8	8.8	-	-	8.8	8.8
Communications Office	-	-	-	-	-	-	-	-	-	-	-	-
Superintendent Office	-	-	-	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	0.8	0.8	0.8	0.8
Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Multilingual	-	-	-	-	3.5	3.5	-	-	1.5	1.0	5.0	4.5
Depart. of Academics	2.0	2.0	1.0	1.0	-	-	-	-	1.0	-	4.0	3.0
Transportation	-	-	-	-	-	-	-	-	-	-	-	-
Adult Ed	0.3	0.3	-	-	-	-	-	-	4.9	4.9	5.2	5.2
Food Service	-	-	-	-	-	-	-	-	0.8	0.8	0.8	0.8
Total	33.1	33.1	6.0	4.5	3.5	3.5	37.8	37.8	17.6	14.1	98.0	93.0
FY16 Change		0.0		-1.5		0.0		0.0		-3.5		-5.0

Portland Public Schools
FY2016 Staffing Changes--Locally Funded
 Finance Committee's Recommendation
 March 19, 2015

FY2015 Authorized Positions (Budget) 1,084.02

Approved during FY15:

Web Manager	1.00	Information Technology
Benefits Assistant	0.40	Human Resources
Transportation Coordinator	1.00	Transportation
Intake Registrar	0.50	Multilingual
Teacher Strategist	0.50	King Middle School
Teacher Strategist	0.50	Lincoln Middle School
Teacher Strategist	0.50	Moore Middle School
ELL Teacher	0.50	Ocean Elementary
ELL Teacher	0.50	Hall Elementary
ELL Teacher	0.50	Moore Middle School
ELL Teacher	0.50	Deering High School
Spanish Teacher	0.50	Casco Bay High School
Spanish Teacher	0.50	Lincoln Middle School
Guidance Counselor	0.60	Reiche Elementary
SPED Ed Tech	0.80	Moore Middle School
SPED Ed Tech	0.80	Deering High School
Ed Tech	1.00	East End Elementary
Ed Tech	1.00	Reiche Elementary
Study Hall Ed Tech	0.50	Deering High School
Secretary	0.44	Deering High School
Secretary	0.38	Portland High School
Communications Coordinator	0.08	Communications Office
SPED teacher	1.00	Moore Middle School
	<u>14.00</u>	

Proposed in FY16:

Community & Family Engagement Coord	1.00	Academics
Pre-K - Teacher	1.00	East End Elementary
Pre-K - Ed Tech	1.00	East End Elementary
	<u>3.00</u>	

FY16 Staffing 1,101.02

Emmanuel Caulk, Superintendent
Ellen Sanborn, Chief Financial Officer
Craig Worth, Deputy Chief Operations Officer
Jeanne Crocker, Director of School Management

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

FY2016 Budget Timeline—updated March 12, 2015

Portland Public Schools has an annual budget development process that includes some key dates for public participation and finding out about the proposed budget. These *may change* slightly for weather-related or other scheduling reasons, and will be updated as needed on the full calendar which is available on our website in the Budget Toolkit section,
<http://www2.portlandschools.org/budget-toolkit/>.

Tuesday, March 10, 2015
7:00 PM

School Board Meeting
Superintendent Presents Recommended FY16
Budget to Portland Board of Education
Casco Bay High School

Thursday, March 12, 2015
6:00 PM

School Finance Committee Budget Review
353 Cumberland Avenue

Wednesday, March 18, 2015
6:00 PM

School Finance Committee **Public Hearing** and
Vote to Recommend FY16 Budget to School
Board
PHS Alumni Hall

Tuesday, March 24, 2015
6:00 PM

1st Reading of Recommended FY16 Budget by
School Board and **Public Hearing**;
Board Budget Workshop
Ocean Avenue School (special meeting)

Thursday, March 26, 2015
6:00 PM

Joint Finance Committee Meeting
Discussion of Superintendent's Recommended
FY16 Budget
City Hall Room 209

Tuesday, March 31, 2015
7:00 PM

Board Vote to Recommend FY16 School Budget to
City Council
Casco Bay High School (special meeting)

Monday, April 6, 2015
7:00 PM

Board of Education Presents Recommended FY16
Budget to City Council
City Hall Council Chambers

Thursday, April 9, 2015
6:00 PM

Joint Finance Committee Meeting
Review of Board Recommended Budget
City Hall Room 209

Monday, April 27, 2015
5:30 PM

City Council Workshop on School Budget and
1st Reading and **Public Hearing** of School Budget
City Hall Council Chambers

Monday, May 4, 2015
7:00 PM

City Council 2nd Reading and Vote on School
Budget for Referendum
City Hall Council Chambers

Tuesday, May 12, 2015

Public Referendum on FY16 School Budget



To: Finance Committee

From: Ian Houseal, Assistant to the City Manager

Date: March 26, 2015

RE: Finance Committee Recommended 2016 Capital Projects

In preparation for the Finance Committee to make a recommendation to the full City Council to authorize borrowing for the 2016 Capital projects list please see the following information:

1. The Committee asked that two 2016 capital project lists be prepared for the Committee to consider: one including the Capisic Pond Restoration project and one without. The two lists are attached.
2. The Committee asked for the financial impact of funding Capisic Pond Restoration project. A memorandum is attached adding to information provided at the last meeting.
3. The Committee asked for information regarding the voter referendum process assuming that the City Council did not deem the Emergency Communication System Replacement project an emergency as has been recommended by staff and validated by bond counsel since funding the project triggers a voter referendum with exception if it is an emergency. A memorandum explaining options for proceeding with a referendum are attached if the Committee and Council decide not to deem the project an emergency. Also see additional information provided to the Committee in reviewing the 2016 CIP.

A: FUNDING SUMMARY - GENERAL FUND

	FY15 auth.	FY16	FY17	FY18	FY19	FY20	FY21
<u>Funding Recommendation</u>							
Cash (operating budget)							
City	383,000	580,000	1,295,000	935,000	545,000	500,000	
School	-	-	-	-	-	-	
Total General Fund Cash	383,000	580,000	1,295,000	935,000	545,000	500,000	
Borrowing							
City	10,983,000	12,875,000	9,479,700	10,485,000	9,430,000	7,050,000	
School	1,525,000	1,140,000	3,040,000	1,385,000	4,715,000	695,000	
Subtotal General Fund Borrowing	12,508,000	14,015,000	12,519,700	11,870,000	14,145,000	7,745,000	
Public Art	63,000	71,000	63,000	60,000	71,000	39,000	
Land Bank	63,000	71,000	63,000	60,000	71,000	39,000	
Total General Fund Borrowing	12,634,000	14,157,000	12,645,700	11,990,000	14,287,000	7,823,000	
Subtotal - Cash and Borrowing							
City	11,492,000	13,597,000	10,900,700	11,540,000	10,117,000	7,628,000	
School	1,525,000	1,140,000	3,040,000	1,385,000	4,715,000	695,000	
Total General Fund	13,017,000	14,737,000	13,940,700	12,925,000	14,832,000	8,323,000	
Sewer/Stormwater Funds							
Reallocated Bond Proceeds	2,150,000	-	-	-	-	-	
Authorized Tier III CSO LTCP	3,000,000	29,250,000	10,000,000	32,000,000	16,300,000	10,300,000	
Cash	115,000	375,000	240,000	200,000	200,000	225,000	
Borrowing	3,277,000	3,445,000	9,820,000	2,255,000	2,130,000	1,945,000	

A: FUNDING SUMMARY - GENERAL FUND

	FY15 auth.	FY16	FY17	FY18	FY19	FY20	FY21
Valuation (1% est. increase)	7,662,000,000	7,738,620,000	7,816,006,200	7,894,166,262	7,973,107,925	8,052,839,004	8,133,367,394
<u>Current Debt Service</u>							
Current General Fund Debt Service							
City General Obligation	10,019,919	9,172,383	8,351,893	7,539,174	7,169,173	6,016,341	5,478,064
City Loans	123,002	123,002	123,002	123,002	123,002	123,002	123,002
School General Obligation	5,793,145	5,076,951	4,696,180	3,990,113	3,425,063	3,135,628	2,987,329
School Capital Leases	186,843	93,086	46,996	4,180	4,180	-	-
Total GF (Non-POB) Debt Service	16,122,909	14,465,422	13,218,071	11,656,469	10,721,418	9,274,971	8,588,395
Pen. Obligation Bond - City	9,985,356	10,626,295	11,309,463	12,033,870	12,802,135	13,615,710	14,474,866
Pen. Obligation Bond - School	1,361,640	1,449,040	1,542,200	1,640,982	1,745,746	1,856,688	1,973,845
Total POB Debt Service	11,346,996	12,075,335	12,851,663	13,674,852	14,547,881	15,472,397	16,448,711
Total Current GF Debt Service	27,469,905	26,540,757	26,069,734	25,331,321	25,269,299	24,747,368	25,037,106
Authorized, Not Borrowed--est. debt service							
Public Services Canco Road		-	274,500	268,401	262,302	256,203	250,100
City (CIP 2015)		1,269,848	1,238,709	1,207,570	1,088,098	1,060,492	1,001,886
School (CIP 2015)		345,008	333,529	322,049	52,236	51,090	49,944
Total Authorized, Not Borrowed--est. debt service		1,614,856	1,846,738	1,798,020	1,402,636	1,367,785	1,301,930
Less State reimbursed School Debt Service (est)	(1,871,914)	(1,773,250)	(1,733,682)	(1,690,405)	(1,643,432)	(1,596,087)	(1,547,410)
Current GF Debt Service Est.	25,597,991	26,382,363	26,182,790	25,438,936	25,028,503	24,519,066	24,791,626
increase from prior year	1,682,449	784,372	(199,573)	(743,854)	(410,433)	(509,437)	272,560
Current GF Debt Service Est. (less POB)	14,250,995	14,307,028	13,331,127	11,764,084	10,480,622	9,046,669	8,342,915
increase from prior year	991,448	56,033	(975,901)	(1,567,043)	(1,283,462)	(1,433,953)	(703,754)
Current Debt Service Available		(784,372)	(584,799)	159,055	569,488	1,078,925	806,365
Current FY15 Comparative Est. Tax Rate Increase from	-	0.10	0.07	(0.02)	(0.07)	(0.13)	(0.10)
<u>Projected Debt Service</u>							
Projected New Issue Debt Service--est. debt service							
City			1,339,865	2,425,222	3,586,144	4,558,616	5,245,122
School			122,800	412,883	534,310	969,680	986,948
General Fund--est. debt service			1,462,665	2,838,105	4,120,454	5,528,296	6,232,069
Projected GF Debt Service Est.	25,597,991	26,382,363	27,645,455	28,277,041	29,148,957	30,047,362	31,023,695
increase from prior year	1,682,449	784,372	1,263,092	631,586	871,917	898,404	976,333
Projected GF Debt Service Est. (less POB)	14,250,995	14,307,028	14,793,792	14,602,189	14,601,076	14,574,964	14,574,984
increase from prior year	991,448	56,033	486,764	(191,604)	(1,112)	(26,112)	20
Projected Debt Service Available		(784,372)	(2,047,464)	(2,679,050)	(3,550,966)	(4,449,371)	(5,425,704)
Projected FY15 Comparative Est. Tax Rate increase	-	0.10	0.26	0.34	0.45	0.55	0.67
Projected Est. Tax Rate increase from prior year debt		0.10	0.16	0.08	0.11	0.11	0.11

2016 CAPITAL PROJECTS - GENERAL FUND FINANCED

Transportation

PACTS/Match

PACTS Regional Transportation Management Systems (RTMS) - Traffic Signals	100,000
---	---------

<i>PACTS/Match Total</i>	<i>100,000</i>
--------------------------	----------------

Streets/Sidewalks

Paving Preservation and Rehabilitation	1,000,000
--	-----------

Sidewalk Rehabilitation/Accessibility	500,000
---------------------------------------	---------

<i>Streets/Sidewalks Total</i>	<i>1,500,000</i>
--------------------------------	------------------

Transportation Total	1,600,000
-----------------------------	------------------

Facilities

Buildings/Garages

Fire Alarm & Sprinkler Systems at all Fire Stations	75,000
---	--------

Waterproof Decking Recoat at Temple Street Parking Garage	305,000
---	---------

Ultra Violet Water Treatment System at Riverton Pool	50,000
--	--------

Passenger Elevator at City Hall	100,000
---------------------------------	---------

Seating at Hadlock Field	190,000
--------------------------	---------

Bleachers at Ice Arena	100,000
------------------------	---------

Roof Deck at Spring Street Parking Garage	500,000
---	---------

Library Roof Section	25,000
----------------------	--------

<i>Buildings/Garages Total</i>	<i>1,345,000</i>
--------------------------------	------------------

Marine

Compass Park Pier Stabilization	30,000
---------------------------------	--------

Piles at Portland Ocean Terminal	280,000
----------------------------------	---------

Steel Piles at Ocean Gateway Pier (engineering)	100,000
---	---------

<i>Marine Total</i>	<i>410,000</i>
---------------------	----------------

Schools

PATHS Paving	450,000
--------------	---------

Fire Alarm System at Portland High School	150,000
---	---------

Windows at Deering High School	250,000
--------------------------------	---------

Oil Tanks Removal at Various School Buildings	100,000
---	---------

<i>Schools Total</i>	<i>950,000</i>
----------------------	----------------

Facilities Total	2,705,000
-------------------------	------------------

2016 CAPITAL PROJECTS - GENERAL FUND FINANCED

Parks, Fields, Trails

Parks, Fields, Trails

Lyman Moore Sports Complex	275,000
Payson Park Softball Field "A" - Amenity and Field Upgrades	200,000
Golf Course Rehabilitation	100,000
<i>Parks, Fields, Trails Total</i>	<i>575,000</i>

Parks, Fields, Trails Total	575,000
------------------------------------	----------------

Equipment and Vehicles

Equipment

Communication System Replacement	7,000,000
<i>Equipment Total</i>	<i>7,000,000</i>

Vehicles

30 Passenger Bus - School	50,000
Full Size Bus - School	90,000
7 Passenger Van - School	50,000
Medcu Ambulance Replacement - Fire	265,000
Police Cruisers (4) Replacement - Police	160,000
Ladder 1 Replacement - Fire	1,300,000
Bucket Truck Replacement - Forestry 5098	220,000
<i>Vehicles Total</i>	<i>2,135,000</i>

Equipment and Vehicles Total	9,135,000
-------------------------------------	------------------

GENERAL FUND FINANCED SUBTOTAL	14,015,000
---------------------------------------	-------------------

Public Art	71,000
Land Bank	71,000

GENERAL FUND FINANCED TOTAL	14,157,000
------------------------------------	-------------------

2016 CAPITAL PROJECTS - SEWER FUND FINANCED

Facilities

Buildings/Garages

Water Resource Relocation	250,000
---------------------------	---------

<i>Buildings/Garages Total</i>	<i>250,000</i>
--------------------------------	----------------

Facilities Total	250,000
-------------------------	----------------

Equipment and Vehicles

Vehicles

Dump Truck Replacement - Public Services 3112	165,000
---	---------

Dump Truck Replacement - Sewer 3110	165,000
-------------------------------------	---------

Street Sweepers Replacement	175,000
-----------------------------	---------

CCTV Truck - NEW	415,000
------------------	---------

<i>Vehicles Total</i>	<i>920,000</i>
-----------------------	----------------

Equipment and Vehicles Total	920,000
-------------------------------------	----------------

Stormwater

Stormwater

Stormwater Storage and Filtration Systems at Sagamore Village (Engineering)	120,000
---	---------

Gravel Wetland Stormwater Treatment System in the Capisic Brook Watershed	175,000
---	---------

(Engineering)	
---------------	--

<i>Stormwater Total</i>	<i>295,000</i>
-------------------------	----------------

Stormwater Total	295,000
-------------------------	----------------

Sewer

Sewer

CMOM - Sewer System Renewal	1,100,000
-----------------------------	-----------

CMOM - Pump Station Rehabilitation	670,000
------------------------------------	---------

Rowe Avenue Sewer Separation	210,000
------------------------------	---------

<i>Sewer Total</i>	<i>1,980,000</i>
--------------------	------------------

Sewer Total	1,980,000
--------------------	------------------

SEWER FUND FINANCED TOTAL	3,445,000
----------------------------------	------------------

A: FUNDING SUMMARY - GENERAL FUND

CAPISIC POND

	FY15 auth.	FY16	FY17	FY18	FY19	FY20	FY21
Funding Recommendation							
Cash							
City	383,000	580,000	1,295,000	935,000	545,000	500,000	
School	-	-	-	-	-	-	
Total General Fund Cash	383,000	580,000	1,295,000	935,000	545,000	500,000	
Borrowing							
City	10,983,000	13,440,000	9,479,700	10,485,000	9,430,000	7,050,000	
School	1,525,000	1,140,000	3,040,000	1,385,000	4,715,000	695,000	
Subtotal General Fund Borrowing	12,508,000	14,580,000	12,519,700	11,870,000	14,145,000	7,745,000	
Public Art	63,000	73,000	61,000	57,000	69,000	37,000	
Land Bank	63,000	73,000	61,000	57,000	69,000	37,000	
Total General Fund Borrowing	12,634,000	14,726,000	12,641,700	11,984,000	14,283,000	7,819,000	
Subtotal - Cash and Borrowing							
City	11,492,000	14,166,000	10,896,700	11,534,000	10,113,000	7,624,000	
School	1,525,000	1,140,000	3,040,000	1,385,000	4,715,000	695,000	
Total General Fund	13,017,000	15,306,000	13,936,700	12,919,000	14,828,000	8,319,000	
Sewer/Stormwater Funds							
Reallocated Bond Proceeds	2,150,000	-	-	-	-	-	
Authorized Tier III CSO LTCP	3,000,000	29,250,000	10,000,000	32,000,000	16,300,000	10,300,000	
Cash	115,000	375,000	240,000	200,000	200,000	225,000	
Borrowing	3,277,000	4,005,000	9,820,000	2,255,000	2,130,000	1,945,000	

A: FUNDING SUMMARY - GENERAL FUND

CAPISIC POND

	FY15 auth.	FY16	FY17	FY18	FY19	FY20	FY21
Valuation (1% est. increase)	7,662,000,000	7,738,620,000	7,816,006,200	7,894,166,262	7,973,107,925	8,052,839,004	8,133,367,394
<u>Current Debt Service</u>							
Current General Fund Debt Service							
City General Obligation	10,019,919	9,172,383	8,351,893	7,539,174	7,169,173	6,016,341	5,478,064
City Loans	123,002	123,002	123,002	123,002	123,002	123,002	123,002
School General Obligation	5,793,145	5,076,951	4,696,180	3,990,113	3,425,063	3,135,628	2,987,329
School Capital Leases	186,843	93,086	46,996	4,180	4,180	-	-
Total GF (Non-POB) Debt Service	16,122,909	14,465,422	13,218,071	11,656,469	10,721,418	9,274,971	8,588,395
Pen. Obligation Bond - City	9,985,356	10,626,295	11,309,463	12,033,870	12,802,135	13,615,710	14,474,866
Pen. Obligation Bond - School	1,361,640	1,449,040	1,542,200	1,640,982	1,745,746	1,856,688	1,973,845
Total POB Debt Service	11,346,996	12,075,335	12,851,663	13,674,852	14,547,881	15,472,397	16,448,711
Total Current GF Debt Service	27,469,905	26,540,757	26,069,734	25,331,321	25,269,299	24,747,368	25,037,106
Authorized, Not Borrowed--est. debt service							
Public Services Canco Road		-	274,500	268,401	262,302	256,203	250,100
City (CIP 2015)		1,269,848	1,238,709	1,207,570	1,088,098	1,060,492	1,001,886
School (CIP 2015)		345,008	333,529	322,049	52,236	51,090	49,944
Total Authorized, Not Borrowed--est. debt service		1,614,856	1,846,738	1,798,020	1,402,636	1,367,785	1,301,930
Less State reimbursed School Debt Service (est)	(1,871,914)	(1,773,250)	(1,733,682)	(1,690,405)	(1,643,432)	(1,596,087)	(1,547,410)
Current GF Debt Service Est.	25,597,991	26,382,363	26,182,790	25,438,936	25,028,503	24,519,066	24,791,626
increase from prior year	1,682,449	784,372	(199,573)	(743,854)	(410,433)	(509,437)	272,560
Current GF Debt Service Est. (less POB)	14,250,995	14,307,028	13,331,127	11,764,084	10,480,622	9,046,669	8,342,915
increase from prior year	991,448	56,033	(975,901)	(1,567,043)	(1,283,462)	(1,433,953)	(703,754)
Current Debt Service Available		(784,372)	(584,799)	159,055	569,488	1,078,925	806,365
Current FY15 Comparative Est. Tax Rate Increase from	-	0.10	0.07	(0.02)	(0.07)	(0.13)	(0.10)
<u>Projected Debt Service</u>							
Projected New Issue Debt Service--est. debt service							
City			1,393,920	2,477,617	3,636,707	4,607,568	5,292,472
School			122,800	412,883	534,310	969,680	986,948
General Fund--est. debt service			1,516,720	2,890,499	4,171,017	5,577,248	6,279,419
Projected GF Debt Service Est.	25,597,991	26,382,363	27,699,510	28,329,435	29,199,520	30,096,314	31,071,045
increase from prior year	1,682,449	784,372	1,317,147	629,925	870,085	896,794	974,732
Projected GF Debt Service Est. (less POB)	14,250,995	14,307,028	14,847,847	14,654,583	14,651,639	14,623,916	14,622,334
increase from prior year	991,448	56,033	540,819	(193,264)	(2,944)	(27,723)	(1,582)
Projected Debt Service Available		(784,372)	(2,101,519)	(2,731,444)	(3,601,529)	(4,498,323)	(5,473,054)
Projected FY15 Comparative Est. Tax Rate increase	-	0.10	0.27	0.35	0.45	0.56	0.67
Projected Est. Tax Rate increase from prior year debt		0.10	0.17	0.08	0.11	0.11	0.11

2016 CAPITAL PROJECTS - GENERAL FUND FINANCED

CAPISIC POND

Transportation*PACTS/Match*

PACTS Regional Transportation Management Systems (RTMS) - Traffic Signals 100,000

PACTS/Match Total 100,000

Streets/Sidewalks

Paving Preservation and Rehabilitation 1,000,000

Sidewalk Rehabilitation/Accessibility 500,000

Streets/Sidewalks Total 1,500,000

Transportation Total 1,600,000

Facilities*Buildings/Garages*

Fire Alarm & Sprinkler Systems at all Fire Stations 75,000

Waterproof Decking Recoat at Temple Street Parking Garage 305,000

Ultra Violet Water Treatment System at Riverton Pool 50,000

Passenger Elevator at City Hall 100,000

Seating at Hadlock Field 190,000

Bleachers at Ice Arena 100,000

Roof Deck at Spring Street Parking Garage 500,000

Library Roof Section 25,000

Buildings/Garages Total 1,345,000

Marine

Compass Park Pier Stabilization 30,000

Piles at Portland Ocean Terminal 280,000

Steel Piles at Ocean Gateway Pier (engineering) 100,000

Marine Total 410,000

Schools

PATHS Paving 450,000

Fire Alarm System at Portland High School 150,000

Windows at Deering High School 250,000

Oil Tanks Removal at Various School Buildings 100,000

Schools Total 950,000

Facilities Total 2,705,000

2016 CAPITAL PROJECTS - GENERAL FUND FINANCED

CAPISIC POND

Parks, Fields, Trails*Parks, Fields, Trails*

Payson Park Softball Field "A" - Amenity and Field Upgrades	200,000
Lyman Moore Sports Complex	275,000
Capisic Pond Improvements	565,000
Golf Course Rehabilitation	100,000

<i>Parks, Fields, Trails Total</i>	<i>1,140,000</i>
------------------------------------	------------------

Parks, Fields, Trails Total**1,140,000****Equipment and Vehicles***Equipment*

Communication System Replacement	7,000,000
----------------------------------	-----------

<i>Equipment Total</i>	<i>7,000,000</i>
------------------------	------------------

Vehicles

30 Passenger Bus - School	50,000
Full Size Bus - School	90,000
7 Passenger Van - School	50,000
Medcu Ambulance Replacement - Fire	265,000
Police Cruisers (4) Replacement - Police	160,000
Ladder 1 Replacement - Fire	1,300,000
Bucket Truck Replacement - Forestry 5098	220,000

<i>Vehicles Total</i>	<i>2,135,000</i>
-----------------------	------------------

Equipment and Vehicles Total**9,135,000**

GENERAL FUND FINANCED TOTAL**14,580,000**

Public Art	73,000
------------	--------

Land Bank	73,000
-----------	--------

GENERAL FUND FINANCED TOTAL**14,726,000**

2016 CAPITAL PROJECTS - SEWER FUND FINANCED

CAPISIC POND

Buildings/Garages

Water Resource Relocation	250,000
Buildings/Garages Total	250,000

Parks, Fields, Trails

Capisic Pond Improvements	560,000
Parks, Fields, Trails Total	560,000

Sewer

CMOM - Sewer System Renewal	1,100,000
CMOM - Pump Station Rehabilitation	670,000
Rowe Avenue Sewer Separation	210,000
Sewer Total	1,980,000

Stormwater

Stormwater Storage and Filtration Systems at Sagamore Village (Engineering)	120,000
Gravel Wetland Stormwater Treatment System in the Capisic Brook Watershed (Engineering)	175,000
Stormwater Total	295,000

Vehicles

Dump Truck Replacement - Public Services 3112	165,000
Dump Truck Replacement - Sewer 3110	165,000
Street Sweepers Replacement	175,000
CCTV Truck - NEW	415,000
Vehicles Total	920,000

SEWER FUND FINANCED TOTAL	4,005,000
----------------------------------	------------------



To: Finance Committee

From: Ian Houseal, Assistant to the City Manager

Date: March 17, 2015

RE: **Financial Impact of Capisic Pond Restoration Project**

Assuming the Finance Committee decides to fund the Capisic Pond Restoration Project in 2016 the following is the financial impact of splitting the funding between the Sewer and General Funds.

Project Funding To-Date	General Fund	Sewer Fund	Total
2014 CIP Appropriation	80,000		80,000
2015 CIP Appropriation	563,000	562,000	1,125,000
Total	\$643,000	\$562,000	\$1,205,000

Split Funding Scenario

	General Fund	Sewer Fund	Total
Prior Appropriations	643,000	562,000	1,205,000
Additional Appropriation	563,000	562,000	1,125,000
Total Debt	\$1,206,000	\$1,124,000	\$2,330,000
First Year Debt Service ¹	\$115,000	\$107,000	
First Year Rate Impact²	0.015 tax rate	0.040 sewer rate	

The impact will decrease at approximately 2.6% per year to approximately 50% of the initial impact after twenty years assuming the local tax valuation and citywide sewer volumes were constant.

It is important to note that the preparation of the 2016 capital project list includes a significant amount of deferred maintenance to lessen the impact of funding the Emergency Communication System project (estimated at \$7 Million). General Fund capital borrowing levels typically range from approximately \$10 M to \$14 M. Funding capital maintenance at these levels keeps debt payments relatively constant and so therefore minimizes the impact to the tax rate from capital expenditures. This year's proposed capital maintenance borrowing plan, excluding the Communication System Replacement, is funded at approximately \$7 M, a deficit of approximately \$3 M to \$7 M. Narrative information about projects either underfunded or not funded can be found in the 2016 Capital Improvement Plan on Page 7.

¹ Assumes 20 year term and 4.5% interest rate

² Assumes the FY2015 local property tax valuation of 7,662,000,000 and FY2015 sewer rate of \$8.81/HCF



To: Finance Committee

From: Katherine Jones, City Clerk
Ian Houseal, Assistant to the City Manager

Date: March 26, 2015

RE: Voter Referendum Options for the Emergency Communication System Project

At the March 17, 2015 Finance Committee meeting, the Finance Committee asked for guidance with regard to the voter referendum options assuming the City Council did not declare the Emergency Communication System Replacement Project an emergency.

Staff has previously provided guidance to the Committee that the Project is an emergency due to the current end-of-life of the system and non-availability of replacement parts in the event critical components of the system were to fail. Such a failure of the system would create an unsafe environment for the public and safety personnel. Bond Counsel has reviewed and provided a legal opinion that this project can justifiably be declared an emergency by the City Council and is therefore justifiably an exception to the vote referendum provisions of Section 16 of the City Charter according to the same Section of the Charter.

However, assuming the City Council did not declare the Project an emergency and decided instead to ask for Project approval by a voter referendum, the voter referendum schedule options are as follows:

- The City Council could add the Project funding question to any local referendum questions scheduled for the November election. 90-days to prepare the question for the ballot. Thus the City Council would need to finalize action on the referendum question by the end of July.
- A local referendum question could be prepared concurrently with the School Budget Validation Referendum to be held on or before the 30th calendar day following the scheduled date of the School Board's budget meeting. Since the School Budget Validation Referendum will take place in May the deadline to prepare the local referendum question has passed.
- Alternatively, the City Council by a vote of six City Councilors could hold a special election to pose the referendum question. The cost of a special election is estimated to be approximately \$30,000. Again, time would be needed to prepare the question following the City Council action.