

**SOUTH PORTLAND SCHOOL DEPARTMENT**

**BOARD OF EDUCATION**

**FISCAL YEAR 2020-2021**

**BUDGET SUMMARY**

**PART I - BUDGET - LOCALLY SUPPORTED PROGRAMS**

	<i><b>FY20 Budget</b></i>	<i><b>FY21 Budget</b></i>	<i><b>% Change</b></i>
<i><b>REGULAR INSTRUCTION</b></i>	<i><b>21,742,852</b></i>	<i><b>22,323,580</b></i>	<i><b>2.7%</b></i>
<i><b>SPECIAL EDUCATION</b></i>	<i><b>9,944,148</b></i>	<i><b>10,299,450</b></i>	<i><b>3.6%</b></i>
<i><b>CAREER &amp; TECHNICAL ED</b></i>	<i><b>0</b></i>	<i><b>0</b></i>	<i><b>0.0%</b></i>
<i><b>OTHER INSTRUCTION</b></i>	<i><b>1,090,052</b></i>	<i><b>1,100,750</b></i>	<i><b>1.0%</b></i>
<i><b>STUDENT &amp; STAFF SUPPORT</b></i>	<i><b>3,278,162</b></i>	<i><b>3,481,383</b></i>	<i><b>6.2%</b></i>
<i><b>SYSTEM ADMINISTRATION</b></i>	<i><b>1,557,093</b></i>	<i><b>1,610,667</b></i>	<i><b>3.4%</b></i>
<i><b>SCHOOL ADMINISTRATION</b></i>	<i><b>2,640,644</b></i>	<i><b>2,645,145</b></i>	<i><b>0.2%</b></i>
<i><b>TRANSPORTATION &amp; BUSES</b></i>	<i><b>2,356,238</b></i>	<i><b>2,456,770</b></i>	<i><b>4.3%</b></i>
<i><b>FACILITIES MAINTENANCE</b></i>	<i><b>4,735,654</b></i>	<i><b>4,785,852</b></i>	<i><b>1.1%</b></i>
<i><b>DEBT SERVICE</b></i>	<i><b>4,488,157</b></i>	<i><b>4,396,725</b></i>	<i><b>-2.0%</b></i>
<i><b>ALL OTHER EXPENDITURES</b></i>	<i><b>498,520</b></i>	<i><b>478,733</b></i>	<i><b>-4.0%</b></i>
<i><b>SUBTOTAL</b></i>	<i><b><u>52,331,520</u></b></i>	<i><b><u>53,579,055</u></b></i>	
<i><b>ADULT EDUCATION</b></i>	<i><b>25,000</b></i>	<i><b>25,000</b></i>	<i><b>0.0%</b></i>
<i><b>TOTAL</b></i>	<i><b><u>\$52,356,520</u></b></i>	<i><b><u>\$53,604,055</u></b></i>	<i><b>2.38%</b></i>

Revised 4/23/2020

FY19 THROUGH FY21  
BUDGET COMPARISON BY COST COMPONENT

**BUDGET FOR LOCALLY SUPPORTED PROGRAMS**

STATE BUDGET CATEGORY	FY19		FY20	FY21	FY20-21
	ORIGINAL BUDGET	ACTUAL EXPENSES*	ORIGINAL BUDGET	PROPOSED BUDGET	% CHNG
<i>Regular Instruction</i>	\$20,426,897	\$19,989,158	\$21,742,852	\$22,323,580	2.7%
<i>Special Education</i>	9,652,421	9,445,796	9,944,148	10,299,450	3.6%
<i>Career-Technical Education</i>	0	0	0	0	0.0%
<i>Other Instruction</i>	1,071,820	1,020,158	1,090,052	1,100,750	1.0%
<i>Student and Staff Support</i>	3,488,139	3,433,483	3,278,162	3,481,383	6.2%
<i>System Administration</i>	1,485,665	1,561,107	1,557,093	1,610,667	3.4%
<i>School Administration</i>	2,549,908	2,476,322	2,640,644	2,645,145	0.2%
<i>Transportation</i>	2,093,625	2,307,198	2,356,238	2,456,770	4.3%
<i>Facilities</i>	4,565,535	4,478,758	4,735,654	4,785,852	1.1%
<i>Debt and Other Commitments</i>	4,509,412	4,509,412	4,488,157	4,396,725	-2.0%
<i>All Other Expenditures</i>	478,477	478,776	498,520	478,733	-4.0%
<b>TOTAL</b>	\$50,321,899	\$49,700,169	\$52,331,520	\$53,579,055	2.38%

\* Does not include end-of-year Board of Education transfers to reserve accounts in the amount of \$70,000. Revised 4/23/2020

**SOUTH PORTLAND SCHOOL DEPARTMENT  
REVENUE COMPARISONS - PART I BUDGET**

<i>DESCRIPTION</i>	<i>FY17</i>	<i>FY18</i>	<i>FY19</i>	<i>FY20</i>	<i>FY21</i>
	<i>BUDGETED</i>	<i>BUDGETED</i>	<i>BUDGETED</i>	<i>BUDGETED</i>	<i>ESTIMATED</i>
	<i>REVENUES</i>	<i>REVENUES</i>	<i>REVENUES</i>	<i>REVENUES</i>	<i>REVENUES</i>
<i>USE OF FUND BALANCE</i>	\$500,000	\$500,000	\$500,000	\$250,000	\$500,000
<i>TUITION FOR STATE</i>					
<i>AGENCY CLIENTS</i>	35,000	45,000	45,000	15,000	20,000
<i>STUDENT ADM.</i>	41,000	43,000	43,000	43,000	43,000
<i>ATHLETIC SPONSORSHIPS</i>	30,000	30,000	50,000	50,000	30,000
<i>OTHER REVENUE</i>	19,800	19,800	15,840	7,920	-
					<i>estimated</i>
<i>STATE SUBSIDY</i>	6,278,169	6,988,219	6,165,597	6,811,260	6,748,483
<i>MAINE CARE</i>	100,000	50,000	25,000	25,000	40,000
<i>PORTLAND TRANSPORTATION AGRMT</i>	126,000	126,000	125,000	125,000	129,500
<i>TRANSFER IN FROM BRICKHILL TIF</i>	201,849	197,353	245,139	318,717	343,028
<i>TRANSFER IN SRO/BUS/TECH RESERVES</i>	196,457	162,096	169,897	127,980	180,142
<i>SUB TOTAL REVENUE</i>	7,528,275	8,161,468	7,384,473	7,773,877	8,034,153
<i>LOCAL EFFORT - OPERATING</i>	40,151,019	41,043,550	42,962,426	44,582,643	45,569,902
<b><i>TOTAL REVENUE</i></b>	<b>\$47,679,294</b>	<b>\$49,205,018</b>	<b>\$50,346,899</b>	<b>\$52,356,520</b>	<b>\$53,604,055</b>
<i>Revised 4/23/2020</i>					

**SOUTH PORTLAND SCHOOL DEPARTMENT  
TAX CALCULATION**

	FY17	FY18	FY19	FY20	FY21
PART I Local Operating Budget	\$47,659,294	\$49,180,018	\$50,321,899	\$52,331,520	\$53,579,055
Adult Education Local Contribution	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000
Total School Operating Budget	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$52,356,520</u>	<u>\$53,604,055</u>
Total School Operating/Debt Reserve Expense	<u>\$47,679,294</u>	<u>\$49,205,018</u>	<u>\$50,346,899</u>	<u>\$52,356,520</u>	<u>\$53,604,055</u>
<u>Revenue and Adjustments:</u>					
Non-Tax Revenue (e.g., GPA, SAC, MaineCare, etc.)	\$7,028,275	\$7,661,468	\$6,884,473	\$7,523,877	\$7,534,153
Use of Starting Fund Balance	500,000	500,000	500,000	250,000	500,000
Total School Funds Available	<u>\$7,528,275</u>	<u>\$8,161,468</u>	<u>\$7,384,473</u>	<u>\$7,773,877</u>	<u>\$8,034,153</u>
<b>Total Amount to Be Raised by Taxes</b> (Total School Operating Budget Less Funds Available)	<b><u>\$40,151,019</u></b>	<b><u>\$41,043,550</u></b>	<b><u>\$42,962,426</u></b>	<b><u>\$44,582,643</u></b>	<b><u>\$45,569,902</u></b>
Assessed Valuation (in thousands)	\$3,432,000	\$3,452,000	\$3,488,200	\$3,506,500	est. \$3,456,500
<b>Change in School Mil Rate - Total:</b>					
Total Mil Rate	\$11.700	\$11.890	\$12.317	\$12.714	\$13.184
Change in Mil Rate from Prior Year	<u>\$0.30</u>	<u>\$0.19</u>	<u>\$0.43</u>	<u>\$0.40</u>	<u>\$0.47</u>
Mil Rate Increase as Percentage	2.63%	1.62%	3.59%	3.22%	3.70%
Tax Increase in Dollars	\$892,828	\$892,531	\$1,918,876	\$1,620,217	\$987,259
Dollar Tax Increase as Percentage	2.27%	2.22%	4.68%	3.77%	2.21%
<b>Change in School Mil Rate - Operating Budget:</b>					
Total Mil Rate	\$10.28	\$10.54	\$11.02	\$11.43	\$11.91
Tax Increase in Dollars	\$930,043	\$1,113,992	\$2,069,768	\$1,641,472	\$1,078,691
Change in Mil Rate from Prior Year	<u>\$0.31</u>	<u>\$0.26</u>	<u>\$0.48</u>	<u>\$0.41</u>	<u>\$0.48</u>
<b>Change in School Mil Rate - Debt/Municipal Leases:</b>					
Total Mil Rate	\$1.42	\$1.35	\$1.29	\$1.28	\$1.27
Tax Increase in Dollars	-\$37,215	-\$221,461	-\$150,892	-\$21,255	-\$91,432
Change in Mil Rate from Prior Year	<u>-\$0.01</u>	<u>-\$0.07</u>	<u>-\$0.06</u>	<u>-\$0.01</u>	<u>-\$0.01</u>

Revised 4/23/2020

## ***Changes from Superintendent's Proposed FY 21 Budget***

<b>Expense Reduction Category</b>	<b>FY21 Budget</b>	<b>Savings</b>	<b>Expense Increase</b>	<b>Tax Percentage</b>	<b>MIL Rate Increase</b>	<b>MIL Increase %</b>
3/9/20 Superintendent's Proposed Budget	54,442,905		3.98%	4.66%	\$0.785	6.17%
5.84% Increase Health Insurance (not 8.5%)	54,264,823	178,082	3.64%	4.26%	\$0.733	5.77%
\$50,000 reduction in Electricity Budget	54,214,823	50,000	3.55%	4.15%	\$0.719	5.65%
Staff Changes and BofA Bus/Elementary Device Lease Payments	54,210,244	4,579	3.54%	4.13%	\$0.718	5.64%
Two New Hire High School Math Teachers (less than anticipated)	54,190,261	19,983	3.50%	4.09%	\$0.712	5.60%
Course Reimbursements Reduced by \$40,000 to \$120,040	54,150,261	40,000	3.43%	4.00%	\$0.700	5.51%
Elementary Co-Curricular Stipends	54,118,578	31,683	3.37%	3.93%	\$0.691	5.43%
ELL K-12 Coordinator Stipend	54,111,080	7,498	3.35%	3.91%	\$0.689	5.42%
5.0 New Ed Techs to remain in IDEA/CARES	53,922,293	188,787	2.99%	3.49%	\$0.634	4.99%
Elementary Intervention Stipends from \$50 to \$35	53,900,764	21,529	2.95%	3.44%	\$0.628	4.94%
MS Intervention Stipends from \$50 to \$45	53,897,031	3,733	2.94%	3.43%	\$0.627	4.93%
2.6 Social Emotional Learning (SEL) Teacher FTEs	53,704,608	192,423	2.57%	3.00%	\$0.571	4.49%
Increase in Community Partnership staff	53,702,479	2,129	2.57%	3.00%	\$0.571	4.49%
SPHS Stipends (Vocal, Ultimate, Debate)	53,695,814	6,665	2.56%	2.98%	\$0.569	4.47%
Athletics Unified Basketball Coaches	53,691,590	4,224	2.55%	2.97%	\$0.567	4.46%
Percussion Ed Tech Back to .8 FTE	53,681,602	9,988	2.53%	2.95%	\$0.565	4.44%
.5 ELL Teacher	53,651,465	30,137	2.47%	2.88%	\$0.556	4.37%
.5 Memorial Teacher	53,621,555	29,910	2.42%	2.81%	\$0.547	4.30%
Reduce Transportation Center Debt	53,604,055	17,500	2.38%	2.78%	\$0.542	4.26%
Increase Starting Fund Balance \$250,000	<b>53,604,055</b>	<b>0</b>	<b>2.38%</b>	<b>2.21%</b>	<b>\$0.470</b>	<b>3.70%</b>