

**CITY OF PORTLAND, MAINE
MEMORANDUM**

TO: Chair Anton, Members of the Finance Committee
Mark H. Rees, City Manager

FROM: Ellen Sanborn, Finance Director



DATE: October 24, 2011

RE: First Quarter General Fund Budget Status Report for FY2012

For this first quarter all expenditure budgets are on track, with a few timing differences with debt service payments and the County Tax and Metro payments. Overall total wages are on budget, but as you know we received approval for the S.A.F.E.R. grant after the budget was developed, so that will cause wages to be over for the year, but will have offsetting grant revenue. At this point I am not aware of any significant issues in the near future that would be cause for concern on the expenditure side.

Tax collections remain strong for the first half of the year. Excise seems to have settled and is on budget. It is still early in the year for a lot of predictions, so I will just leave it that like expenditures, I am not aware of any significant issues that would cause concern.

Attached are the traditional reports, please let me know if you have any questions.

City of Portland
Budget to Actual Expenditures by Department
FY2012
September Year-to-Date
(Excludes Encumbrances)

Department	Budget	Actual	%
<u>General Fund:</u>			
City Council	\$244,994	\$57,481	23.5%
City Clerk	548,725	89,098	16.2%
City Manager	1,052,113	235,475	22.4%
Assessor	309,129	71,799	23.2%
Finance	3,456,494	1,015,612	29.4%
Legal	428,012	101,260	23.7%
Human Resources	722,940	151,493	21.0%
Parking	1,890,354	345,052	18.3%
Police Department	13,450,996	3,008,658	22.4%
Fire Department	15,254,339	3,666,335	24.0%
Planning & Development	2,033,377	425,007	20.9%
Public Services	16,761,625	3,477,179	20.7%
Recreation & Facilities Management	9,284,381	1,999,777	21.5%
Public Health	5,369,353	1,090,167	20.3%
Social Services	8,497,203	2,251,008	26.5%
Barron Center	14,669,200	3,073,725	21.0%
Debt Service	30,633,528	10,754,148	35.1%
Library	3,299,737	803,344	24.3%
Pension	4,611,496	1,089,898	23.6%
Employee Benefits	17,569,238	3,957,747	22.5%
Contingent	200,000	5,222	2.6%
Liability Insurance	790,114	316,810	40.1%
County Tax	4,384,407	0	0.0%
Memberships / Other	2,805,272	2,586,706	92.2%
Wage Adjustment	(275,000)	0	0.0%
Capital	968,000	0	0.0%
Total General Fund:	\$158,960,027	\$40,573,001	25.5%
<u>Enterprise Funds:</u>			
<u>Non-Dedicated:</u>			
Golf Course	1,104,692	321,581	29.1%
Ice Arena	666,581	148,116	22.2%
Total Non-Dedicated:	1,771,273	469,697	26.5%
<u>Dedicated:</u>			
Fish Pier	311,973	27,290	8.7%
Sewer	21,659,336	5,159,480	23.8%
Jetport	19,189,065	2,718,800	14.2%
Total Dedicated:	41,160,374	7,905,570	19.2%
Total Enterprise Funds:	42,931,647	8,375,267	19.5%

City of Portland
Expenditure Comparison by Department
FY2010-FY2012
September Year-to-Date
(Excludes Encumbrances)

Department	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
<u>General Fund:</u>						
City Council	\$80,404	40.2%	\$62,114	31.3%	\$57,481	23.5%
City Clerk	85,646	16.7%	81,564	17.2%	89,098	16.2%
City Manager	248,961	22.0%	217,971	21.5%	235,475	22.4%
Assessor	74,324	22.1%	62,789	20.8%	71,799	23.2%
Finance	1,175,872	33.0%	948,308	28.5%	1,015,612	29.4%
Legal	95,538	21.7%	96,950	23.3%	101,260	23.7%
Human Resources	165,520	24.2%	117,108	17.6%	151,493	21.0%
Parking	328,609	17.5%	315,486	16.8%	345,052	18.3%
Police Department	2,807,769	21.9%	2,861,931	21.6%	3,008,658	22.4%
Fire Department	3,395,176	22.9%	3,233,908	21.2%	3,666,335	24.0%
Planning & Development	423,902	20.2%	418,842	21.7%	425,007	20.9%
Waterfront	0	0.0%	0	0.0%	0	0.0%
Public Services	3,167,785	18.8%	3,168,825	19.6%	3,477,179	20.7%
Recreation & Facilities Management	1,663,642	20.6%	1,716,393	18.9%	1,999,777	21.5%
Parks & Recreation	0	0.0%	0	0.0%	0	0.0%
Public Health	975,142	22.2%	889,319	19.1%	1,090,167	20.3%
Social Services	2,049,849	29.6%	1,773,098	21.0%	2,251,008	26.5%
Barron Center	3,008,222	22.3%	2,977,453	21.5%	3,073,725	21.0%
Debt Service	8,683,580	28.7%	7,351,373	24.2%	10,754,148	35.1%
Library	708,848	22.8%	732,654	22.9%	803,344	24.3%
Pension	851,741	22.0%	883,347	21.0%	1,089,898	23.6%
Employee Benefits	4,112,123	25.6%	3,870,334	22.3%	3,957,747	22.5%
Contingent	54,184	53.6%	4,321	2.9%	5,222	2.6%
Liability Insurance	324,804	34.5%	289,801	15.0%	316,810	40.1%
County Tax	4,384,327	100.0%	4,353,670	100.0%	0	0.0%
Tax Increment Financing	0	-----	0	-----	0	-----
Memberships / Other	244,810	9.0%	232,413	8.4%	2,586,706	92.2%
Wage Adjustment	0	-----	0	0.0%	0	0.0%
Capital	0	-----	0	-----	0	0.0%
Total General Fund:	\$39,110,778	26.1%	\$36,659,972	23.5%	\$40,573,001	25.5%
<u>Enterprise Funds:</u>						
<u>Non-Dedicated:</u>						
Golf Course	286,052	30.2%	298,917	32.1%	321,581	29.1%
Ice Arena	132,715	18.4%	119,170	19.0%	148,116	22.2%
Total Non-Dedicated:	418,767	25.1%	418,087	26.8%	469,697	26.5%
<u>Dedicated:</u>						
Fish Pier	31,207	12.5%	32,957	8.0%	27,290	8.7%
Sewer	4,841,065	23.2%	4,928,217	23.2%	5,159,480	23.8%
Jetport	4,327,589	26.1%	2,679,403	14.6%	2,718,800	14.2%
Total Dedicated:	\$9,199,861	24.4%	\$7,640,577	19.1%	\$7,905,570	19.2%
Total Enterprise Funds:	\$9,618,628	24.4%	\$8,058,664	19.4%	\$8,375,267	19.5%

City of Portland
General Fund Expenditure Comparison by Category
FY2010-FY2012
September Year-to-Date
(Excludes Encumbrances)

Category	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
Payroll	\$14,075,170	22.1%	\$13,590,227	21.0%	\$15,281,385	23.1%
Benefits	4,443,005	24.6%	4,345,865	22.3%	4,638,456	23.1%
Administrative Services	332,059	18.0%	316,257	18.2%	372,395	20.4%
Client Expenses	1,395,570	37.7%	1,070,158	20.3%	1,454,042	27.4%
Contractual Services	1,723,767	21.8%	1,720,160	22.2%	1,628,294	19.7%
Maintenance and Repairs	942,532	32.9%	868,273	26.4%	923,581	27.3%
Rentals	276,662	18.1%	281,585	19.1%	288,772	20.0%
Insurance	467,325	31.8%	419,173	17.0%	380,856	26.5%
Supplies	1,199,937	20.8%	1,274,998	21.2%	1,428,736	21.1%
Utilities	585,053	13.2%	595,951	13.0%	691,708	14.9%
Contributions	4,796,475	61.1%	4,755,577	60.2%	2,735,806	34.4%
Capital Outlay	297,188	68.3%	80,354	11.6%	0	0.0%
Debt Service	8,576,035	28.5%	7,341,390	24.2%	10,748,971	35.2%
Total General Fund:	\$39,110,778	26.1%	\$36,659,968	23.5%	\$40,573,002	25.5%

City of Portland
General Fund Overtime Budget to Actual Expenditures
FY2012
September Year-to-Date

Department	Budget	YTD Actual	%
City Clerk	\$18,360	\$413	2.2%
City Manager	1,300	269	20.7%
Finance	3,900	1,088	27.9%
Parking	64,000	9,557	14.9%
Police Department	1,040,275	278,077	26.7%
Fire Department	1,169,500	436,222	37.3%
Planning & Development	2,000	0	0.0%
Public Services	631,625	62,559	9.9%
Recreation & Facilities Management	130,740	42,586	32.6%
Social Services	28,250	12,295	43.5%
Barron Center	675,131	149,971	22.2%
Total General Fund:	\$3,765,081	\$993,037	26.4%

City of Portland
General Fund Overtime Comparison by Department
 FY2010-FY2012
 September Year-to-Date

Department	FY10 Actual	FY10 % of Budget	FY11 Actual	FY11 % of Budget	FY12 Actual	FY12 % of Budget
City Clerk	\$108	0.6%	\$225	1.2%	\$413	2.2%
City Manager	0	0.0%	219	16.8%	269	20.7%
Finance	1,441	28.5%	160	4.1%	1,088	27.9%
Parking	11,409	19.8%	10,495	15.5%	9,557	14.9%
Police Department	298,099	26.6%	277,920	25.7%	278,077	26.7%
Fire Department	384,494	37.5%	281,101	27.4%	436,222	37.3%
Planning & Development	115	2.6%	38	1.9%	0	0.0%
Public Services	72,036	9.6%	29,940	4.3%	62,559	9.9%
Recreation & Facilities Management	36,296	26.7%	37,745	27.8%	42,586	32.6%
Social Services	5,145	20.0%	10,439	40.5%	12,295	43.5%
Barron Center	113,564	18.0%	125,264	19.2%	149,971	22.2%
Total General Fund:	\$922,707	24.4%	\$773,546	20.8%	\$993,037	26.4%

City of Portland
Property and Non-Property Tax Revenues Estimate to Actual
FY2012
September Year-to-Date

Category	FY12 Est.	FY12 Actual	FY12 % of Est.
<u>General Fund:</u>			
PROPERTY TAX REVENUE			
Property Taxes & Other	\$68,074,543	\$49,191,807	72.3%
TIFs	(\$2,465,650)	(\$2,158,602)	87.5%
Property Tax Related Revenue	\$65,608,893	\$47,033,204	71.7%
NON-TAX REVENUE			
31 Other Taxes	\$9,628,000	\$2,290,217	23.8%
32 Licenses and Permits	3,106,080	432,205	13.9%
33 Intergovernmental Revenue	13,452,499	1,950,128	14.5%
34 Charges for Services	27,046,342	6,943,869	25.7%
35 Fines Forfeits Penalties	2,132,700	532,545	25.0%
36 Uses of Money & Property	6,576,995	1,322,943	20.1%
39 Other Financing Resources	31,408,518	6,261,690	19.9%
Non-Tax Revenue	\$93,351,134	\$19,733,597	21.1%
Total General Fund:	\$158,960,027	\$66,766,801	42.0%
<u>Enterprise Funds:</u>			
<u>Non-Dedicated:</u>			
Golf Course	1,126,045	421,180	37.4%
Ice Arena	645,635	64,276	10.0%
Total Non-Dedicated:	1,771,680	485,456	27.4%
<u>Dedicated:</u>			
Fish Pier	311,973	101,478	32.5%
Sewer	21,659,336	5,810,630	26.8%
Jetport	19,189,065	3,427,881	17.9%
Total Dedicated:	41,160,374	9,339,989	22.7%
Total Enterprise Funds:	\$42,932,054	\$9,825,445	22.9%

City of Portland
Tax Revenue Comparison: Non-Property & Property
 FY2010-FY2012
 September Year-to-Date

Category	FY10 Actual	FY10 % of Est.	FY11 Actual	FY11 % of Est.	FY12 Actual	FY12 % of Est.
General Fund:						
PROPERTY TAX REVENUE						
Taxes & Other	\$47,216,136	71.1%	\$47,629,178	71.0%	\$49,191,807	72.3%
TIFs	(\$2,450,335)	93.8%	(\$1,101,580)	41.8%	(\$2,158,602)	87.5%
Property Tax Related Revenue	\$44,765,801	70.1%	\$46,527,598	72.2%	\$47,033,204	71.7%
NON-TAX REVENUE						
31 Other Taxes	\$2,287,425	22.8%	\$2,255,597	23.4%	\$2,290,217	23.8%
32 Licenses and Permits	372,019	15.6%	550,431	20.2%	432,205	13.9%
33 Intergovernmental Revenue	1,924,693	19.0%	2,334,286	18.0%	1,950,128	14.5%
34 Charges for Services	5,604,972	22.3%	5,984,048	22.5%	6,943,869	25.7%
35 Fines Forfeits Penalties	356,494	24.1%	471,925	23.8%	532,545	25.0%
36 Uses of Money & Property	1,469,363	23.5%	1,354,264	20.0%	1,322,943	20.1%
39 Other Financing Resources	7,149,243	23.5%	6,622,869	21.6%	6,261,690	19.9%
Non-Tax Revenue	\$19,164,209	22.3%	\$19,573,420	21.4%	\$19,733,597	21.1%
Total General Fund:	\$63,930,010	42.7%	\$66,101,018	42.4%	\$66,766,801	42.0%
Enterprise Funds:						
Non-Dedicated:						
Golf Course	307,130	29.7%	337,138	36.2%	421,180	37.4%
Ice Arena	81,505	12.7%	70,664	11.0%	64,276	10.0%
Total Non-Dedicated:	388,635	23.2%	407,802	25.9%	485,456	27.4%
Dedicated:						
Fish Pier	109,426	44.0%	104,771	25.4%	101,478	32.5%
Sewer	3,425,184	16.4%	5,405,440	25.4%	5,810,630	26.8%
Jetport	3,629,894	21.9%	3,532,080	19.3%	3,427,881	17.9%
Total Dedicated:	7,164,504	19.0%	9,042,291	22.6%	9,339,989	22.7%
Total Enterprise Funds:	\$7,553,139	19.2%	\$9,450,093	22.8%	\$9,825,445	22.9%



Quarterly Budget Report

For the Three Months Ended September 30, 2011

(Fiscal Year 2012)

(Unaudited)



October 17, 2011

Portland, Maine

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MEMORANDUM

TO: Finance Committee for the Portland Board of Education
FROM: Michael S. Wilson, Chief Financial Officer
RE: Quarterly Budget Status Reports
For the Three Months Ended September 30
CC: Kathleen Snyder, Board Chair; James C. Morse, Sr., Superintendent
DATE: October 17, 2011

Please find attached the revenue and expenditure reports for the three months ended September 30.

We are only three months into the FY12 budget year. With that caveat in mind, we do not anticipate any significant issues that would present a problem for the District.

The first quarter results show that expenditures are tracking the budget.

Similarly, revenues are on track with one minor exception. That one minor exception relates to the State subsidy. Toward the end of May we received a revised State subsidy printout (ED279), which reduced our State subsidy by about \$51,000. That reduction resulted from the State's revision to its adult education calculations. Adult Education has been asked to make adjustments accordingly.

Please let me know if you have any questions.



**Portland Public Schools
Revenue
(Unaudited)**

For the Three Months Ended September 30,

	2011 (FY12)				2010 (FY11)			
	Budget	YTD Received	Remaining Balance	% Rec'd	Budget	YTD Received	Remaining Balance	% Rec'd
General Fund & Adult Ed.								
Non-Property Tax Revenue								
State EPS (a)	13,221,742	3,751,841	9,469,901	28.38%	11,867,346	3,426,817	8,440,529	28.88%
Tuition	557,150	18,937	538,213	3.40%	729,000	-127,707	856,707	-17.52%
PATHS – Assessment Part I & II	1,830,806	0	1,830,806	0.00%	1,859,399	0	1,859,399	0.00%
Transport – Other Organizations	110,000	791	109,209	0.72%	110,000	3,098	106,902	2.82%
Interest – Russell Trust	3,000	0	3,000	0.00%	3,000	0	3,000	0.00%
Admissions – General	35,000	0	35,000	0.00%	35,000	3,155	31,845	9.01%
Custodian Service – Building Rentals	45,000	11,852	33,148	26.34%	45,000	6,072	38,928	13.49%
Reimbursement – Medicaid	0	0	0	-	0	4,710	(4,710)	-
Federal Revenue – Impact Aid	38,000	0	38,000	0.00%	38,000	0	38,000	0.00%
Telecom Service (E-Rate)	65,000	37,976	27,024	58.42%	75,000	35,483	39,517	47.31%
National Board - Teachers Supplemental	12,261	0	12,261	-	0	0	0	-
Miscellaneous Revenue	81,000	4,985	76,015	6.15%	159,000	12,265	146,735	7.71%
Total Non-Property Tax Revenue	15,998,959	3,826,382	12,172,577	23.92%	14,920,745	3,363,893	11,556,852	22.55%
Property Tax Revenue - General Fund (b)	68,661,414	17,165,349	51,496,065	25.00%	66,581,394	16,558,410	50,022,984	24.87%
Prior Years' Taxes Due from City	0	0	0	-	0	0	0	-
Total General Fund Revenue	84,660,373	20,991,731	63,668,642	24.80%	81,502,139	19,922,303	61,579,836	24.44%
Adult Ed. (Inc. Local & State)	1,668,125	212,746	1,455,379	12.75%	1,635,889	266,973	1,368,916	16.32%
Total General Fund & Adult Ed. Revenue	86,328,498	21,204,477	65,124,021	24.56%	83,138,028	20,189,276	62,948,752	24.28%
Total Food Service (Inc. Local, Federal & State)	2,933,537	143,650	2,789,887	4.90%	2,957,135	105,466	2,851,669	3.57%
Fund Balance Carry Forward - Food Service	200,000	0	200,000	0.00%	0	0	0	-
FY11 State Stabilization Revenue (ARRA)	0	0	0	-	4,191,426	0	4,191,426	0.00%
Total All Revenue (b)	89,462,035	21,348,127	68,113,908	23.86%	90,286,589	20,294,742	69,991,847	22.48%

(a) "EPS" stands for Essential Programs and Services funding from the State.

(b) FY11 General Fund property taxes includes \$347,355 raised for Food Services. That amount was raised and appropriated in the General Fund, but the original budget erroneously excluded it and showed it instead as taxes raised in Food Services. Those taxes in Food Services should have been budgeted as a "transfer in" in Food Services. The revised FY11 budget reflects these corrections, and these corrections are the reason why the budgeted Total All Revenue exceeds the budget book amount by \$347,355.

**Portland Public Schools
Budget to Actual Expenditures by Categories
(Unaudited)**

For the Three Months Ended September 30,

	2011 (FY12)				2010 (FY11)			
	Budget	Expended (a)	Remaining Balance	% Spent	Budget	Expended (a), (b)	Remaining Balance	% Spent
Regular Salaries	54,212,271	11,007,218	43,205,053	20.30%	55,711,992	11,887,949	43,824,043	21.34%
Temp/Subs/Other Salaries	1,863,999	366,521	1,497,478	19.66%	1,792,539	452,195	1,340,344	25.23%
Overtime	214,850	43,444	171,406	20.22%	364,391	77,325	287,066	21.22%
Sabbaticals	65,336	8,655	56,681	13.25%	115,998	29,347	86,651	25.30%
Stipend/Differentials	1,226,107	68,719	1,157,388	5.60%	1,221,428	101,014	1,120,414	8.27%
Benefits	11,945,975	2,440,642	9,505,333	20.43%	11,276,011	2,430,500	8,845,511	21.55%
Tuition	253,160	34,250	218,910	13.53%	250,000	53,959	196,041	21.58%
Contracted Services	1,460,256	376,583	1,083,673	25.79%	1,368,460	281,731	1,086,729	20.59%
Repairs/Maintenance/Leases	2,126,076	456,935	1,669,141	21.49%	2,059,949	557,633	1,502,316	27.07%
Other Purchased Services	1,880,222	332,736	1,547,486	17.70%	1,933,915	470,907	1,463,008	24.35%
Supplies, Books, AV	3,915,058	744,102	3,170,956	19.01%	3,664,661	519,576	3,145,085	14.18%
Utilities	2,624,305	159,817	2,464,488	6.09%	2,800,605	84,330	2,716,275	3.01%
Motor Fuels	128,500	12,906	115,594	10.04%	126,840	11,915	114,925	9.39%
Equipment	197,674	60,280	137,394	30.49%	177,450	150,012	27,438	84.54%
Dues/Fees	177,064	42,736	134,328	24.14%	216,418	76,753	139,665	35.47%
Debt Service & Loans	5,841,514	1,249,517	4,591,997	21.39%	5,675,259	2,007,254	3,668,005	35.37%
Other, Transfers & Miscellaneous	1,329,668	503,219	826,449	37.85%	1,530,673	405,332	1,125,341	26.48%
TOTALS	89,462,035	17,908,280	71,553,755	20.02%	90,286,589	19,597,732	70,688,857	21.71%

(a) Excludes encumbrances.

(b) Includes use of State Fiscal Stabilization Fund 0200 (ARRA).

Portland Public Schools
Expenditure Comparison by Categories
(Unaudited)

For the Three Months Ended September 30,

	2011 (FY12)		2010 (FY11)		2009 (FY10)	
	Expended (a)	% of Budget Spent	Expended (a), (b)	% of Budget Spent	Expended (a), (b)	% of Budget Spent
Regular Salaries	11,007,218	20.30%	11,887,949	21.34%	11,824,081	20.66%
Temp/Subs/Other Salaries	366,521	19.66%	452,195	25.23%	438,332	25.08%
Overtime	43,444	20.22%	77,325	21.22%	107,150	30.85%
Sabbaticals	8,655	13.25%	29,347	25.30%	2,701	1.66%
Stipend/Differentials	68,719	5.60%	101,014	8.27%	88,748	6.86%
Benefits	2,440,642	20.43%	2,430,500	21.55%	2,461,967	21.57%
Tuition	34,250	13.53%	53,959	21.58%	85,816	34.33%
Contracted Services	376,583	25.79%	281,731	20.59%	248,321	19.29%
Repairs/Maintenance/Leases	456,935	21.49%	557,633	27.07%	541,079	25.88%
Other Purchased Services	332,736	17.70%	470,907	24.35%	493,432	25.24%
Supplies, Books, AV	744,102	19.01%	519,576	14.18%	870,158	25.34%
Utilities	159,817	6.09%	84,330	3.01%	161,067	6.23%
Motor Fuels	12,906	10.04%	11,915	9.39%	14,226	12.21%
Equipment	60,280	30.49%	150,012	84.54%	99,220	26.44%
Dues/Fees	42,736	24.14%	76,753	35.47%	82,050	29.13%
Debt Service & Loans	1,249,517	21.39%	2,007,254	35.37%	1,947,267	34.80%
Other, Transfers & Miscellaneous	503,219	37.85%	405,332	26.48%	68,838	5.84%
TOTALS	17,908,280	20.02%	19,597,732	21.71%	19,534,453	21.39%

(a) Excludes encumbrances.

(b) Includes use of State Fiscal Stabilization Fund 0200 (ARRA).

Portland Public Schools
Budget to Actual Expenditures by Cost Center
For the Three Months Ended September 30, 2011
(Unaudited)

	<u>Approved Budget</u>	<u>Revised Budget</u>	<u>Expenditures & Encumbrances</u>	<u>Remaining Balance</u>	<u>% Spent</u>
Academic					
Cliff Island Elementary	99,265	99,265	20,057	79,208	20.21%
Clifford Elementary	1,953,851	1,953,851	458,829	1,495,022	23.48%
East End Community Elementary	2,731,373	2,731,373	517,901	2,213,472	18.96%
Hall Elementary	2,700,436	2,700,436	572,425	2,128,011	21.20%
Longfellow Elementary	2,040,601	2,040,601	453,681	1,586,920	22.23%
Lyseth Elementary	3,020,792	3,020,792	678,858	2,341,934	22.47%
Peaks Island Elementary	620,772	620,772	101,514	519,258	16.35%
Presumpscot Elementary	1,462,933	1,462,933	377,839	1,085,094	25.83%
Reiche Elementary	2,134,945	2,134,945	432,134	1,702,811	20.24%
Riverton Elementary	2,481,911	2,481,911	562,205	1,919,706	22.65%
Total Elementary Schools	<u>19,246,879</u>	<u>19,246,879</u>	<u>4,175,443</u>	<u>15,071,436</u>	<u>21.69%</u>
King Middle	3,986,603	3,984,377	889,270	3,095,107	22.32%
Lincoln Middle	3,788,769	3,786,543	819,566	2,966,977	21.64%
Moore Middle	3,881,065	3,878,839	767,965	3,110,874	19.80%
Total Middle Schools	<u>11,656,437</u>	<u>11,649,759</u>	<u>2,476,801</u>	<u>9,172,958</u>	<u>21.26%</u>
Portland High	6,448,584	6,450,810	1,395,153	5,055,657	21.63%
Deering High	6,954,073	6,956,299	1,537,124	5,419,175	22.10%
Casco Bay High	1,418,577	1,420,803	350,588	1,070,215	24.68%
PATHS	3,226,887	3,226,887	622,019	2,604,868	19.28%
Total High Schools	<u>18,048,121</u>	<u>18,054,799</u>	<u>3,904,884</u>	<u>14,149,915</u>	<u>21.63%</u>
Other Education					
Special Education	10,910,769	10,909,521	1,876,677	9,032,844	17.20%
Summer School	51,725	51,725	22,341	29,384	43.19%
West	1,615,072	1,616,320	231,043	1,385,277	14.29%
Multi-Lingual Total	4,815,591	4,815,591	866,715	3,948,876	18.00%
Educational Planning	1,667,851	1,667,851	432,904	1,234,947	25.96%
Health	956,144	956,144	206,479	749,665	21.59%
Total Academic	<u>68,968,589</u>	<u>68,968,589</u>	<u>14,193,287</u>	<u>54,775,302</u>	<u>20.58%</u>
Finance & Human Resources Departments					
Finance	1,121,077	1,121,077	294,007	827,070	26.23%
Human Resources	1,910,294	1,910,094	749,566	1,160,528	39.24%
Total Finance & Human Resources Departments	<u>3,031,371</u>	<u>3,031,171</u>	<u>1,043,573</u>	<u>1,987,598</u>	<u>34.43%</u>
Operations					
Computer Technology Services	1,334,024	1,334,024	426,720	907,304	31.99%
Facilities Maintenance & Operations	2,846,704	2,846,704	516,400	2,330,304	18.14%
Transportation	1,914,073	1,914,073	541,883	1,372,190	28.31%
Communications Department	95,429	95,429	13,333	82,096	13.97%
Transfer from General Fund to Food Service	0	0	0	0	
Food Service	3,133,537	3,133,537	342,701	2,790,836	10.94%
Total Operations	<u>9,323,767</u>	<u>9,323,767</u>	<u>1,841,037</u>	<u>7,482,730</u>	<u>19.75%</u>
School Committee & Superintendent	840,023	840,223	161,210	679,013	19.19%
Debt Service	5,630,160	5,630,160	1,062,275	4,567,885	18.87%
Adult Education & Education Enrichment	1,668,125	1,668,125	349,038	1,319,087	20.92%
Grand Total	<u>89,462,035</u>	<u>89,462,035</u>	<u>18,650,420</u>	<u>70,811,615</u>	<u>20.85%</u>

Portland Public Schools
Grants and Special Revenue Funds (Excludes Encumbrances)
For the Three Monthsw Ended September 30, 2011
(Unaudited)

	Federal CFDA #	Fund #	Beginning Balance 7/1/2011	YTD Revenue/ Transfers	YTD Expenditures/ Transfers	FY11 YTD Ending Balance
Federal Grants						
Title I Disadvantaged	84.010	2300	0	0	284,420	(284,420)
Title I Program Improvement	84.010	2310	69,243	0	0	69,243
Title IC – Even Start	84.213	2350	1,092	0	356	736
Title I Gear-Up	84.334	2390	8,482	8,967	22,252	(4,803)
Title I SIG	84.377A	2420	5,274	0	0	5,274
Local Entitlement	84.027	2470	0	0	138,743	(138,743)
Local Entitlement Preschool	84.173	2510	32,853	0	5,489	27,364
Sped – State Improvement (N-EETEP)	84.323	2540	0	0	0	0
McKinney Act	84.196	2610	0	0	4,485	(4,485)
Title V	84.298	2640	0	0	0	0
Title IID – Comp	84.318	2650	0	0	0	0
Title IID – Emints	84.318	2660	0	0	0	0
Title III – Excell – ESL	84.365	2680	(9,148)	0	36,165	(45,313)
Title IIA – Teacher Quality	84.367	2700	0	0	34,216	(34,216)
Refugee Resettlement	93.576	2720	(22,924)	39,057	14,850	1,283
Community Service – Learn & Serve	94.004	2780	0	0	0	0
Title IV – Drug Free Schools	84.186	2820	0	0	0	0
Carl Perkins	84.048	2860	(458)	0	51,752	(52,210)
Carl Perkins – Targeted Area Reserve	84.048	2870	0	0	0	0
REMS Safety Grant	84.184C	2900	12,977	0	12,977	0
School Counseling	84.215E	2917	(13,982)	42,600	35,209	(6,591)
Recreational Trails (RIP)	20.219	2920	0	0	0	0
Obesity Prevention	93.724	2925	(309)	0	33,372	(33,681)
Adult Ed Basic Grant	84.002	2950	(25,039)	0	5,055	(30,094)
AE Special Projects – EL/Civics	84.002	2970	(14,696)	12,707	5,639	(7,628)
ARRA – Stabilization Funds	84.394A	0200	0	0	0	0
ARRA – Title I Disadvantaged	84.389A	0300	0	0	0	0
ARRA – IDEA Part B	84.391A	0500	0	0	41,394	(41,394)
ARRA – IDEA Part B Preschool	84.392A	0510	0	0	1,266	(1,266)
ARRA – McKinney Homeless	84.387A	0610	0	0	0	0
ARRA – Title IID Ed. Technology	84.386A	0650	0	0	0	0
ARRA – Title I SIG	84.388A	0320	0	0	127,634	(127,634)
ARRA – Education Jobs Fund	84.410	2996	(1)	449,182	488,407	(39,226)
Total Federal Grants			43,364	552,513	1,343,681	(747,804)
State Grants						
Employ. Pthways – Aspire AE		2210	38,430	0	5,785	32,645
Healthy Maine Partnership		2270	9,246	0	16,866	(7,620)
College Transitions		2290	3,813	0	718	3,095
School Health Part A		2740	0	0	0	0
CNG – Bus Fund		2910	44	0	129,108	(129,064)
FAME/College Access		2915	3,454	0	0	3,454
Adult Ed New Mainers		2940	(21,016)	29,176	11,906	(3,746)
Total State Grants			33,971	29,176	164,383	(101,236)
Other Grants & Special Revenue Funds						
Total Private Local Grants		2010	269,709	42,913	44,836	267,786
SES		2020	(115)	0	1,167	(1,282)
Local Clearing Grant		2030	0	0	0	0
School Committee Task Force		2040	3,747	0	0	3,747
MaineCare Medicaid Reimbursement		2460	226,051	0	0	226,051
E-Rate		2905	150,812	0	4,042	146,770
Total Other Grants & Special Revenue Funds			650,204	42,913	50,045	643,072
Total All Grants			727,539	624,602	1,558,109	(205,968)

**Portland Public Schools
Capital Improvement Projects
As of September 30, 2011
(Unaudited)**

Project #	Description	Beginning Balance 6/30/11	FY2012 Bond Proceeds	FY2012 Expenses	Balance 9/30/2011
C04S04	East End School	12,798			12,798
C04S05	PHS/DHS Masonry Repair	19,332			19,332
C06S03	Riverton School Repair	5,665			5,665
C07S01	Preliminary Engineering	50,712		971	49,741
C07S03	Paths Roof	17,350			17,350
C07U03	School Unalloted CIP	52,160			52,160
C08B07	Reiche Reno	(3,202)			(3,202)
C08E24	Riverton School Fire Alarm	5,493			5,493
C08S02	Hall Roof Replacement	181,132			181,132
C08S03	DHS Handicap Accessibility	32			32
C08S04	DHS Auditorium Impr	201			201
C09S02	Technology Upgrades	33			33
C09S03	Bus	9,999			9,999
C09S04	PHS Tele & Security Infra	100,689			100,689
C09S05	Lyman Moore Pavement	11,868			11,868
C09S06	PHS Masonry Restoration	730,986		71,754	659,232
C10S01	School Central Kitchen	3,000,000			3,000,000
E10S02	Lighting Upgrades	763,735		66,088	697,647
E10S03	Boiler Upgrades	2,502,092			2,502,092
E10S05	Heating Controls	583,780		35,519	548,261
E10S07	Pipe & Equipment Insulation	6,874			6,874
E10S08	Water Conservation	344,756		510	344,246
E10S10	Domestic Water Heaters	35,389		396	34,993
E10S11	Walk in Cooler Controls	15,660			15,660
E10S12	New Windows	996,272		448,269	548,003
E10S13	New Roofs	1,281,794		437,650	844,144
E10S14	Building Envelope	9,200			9,200
E10S16	Solar PV System	27,974			27,974
Totals		10,762,774	0	1,061,157	9,701,618