

MINUTES

BUDGET COMMITTEE
3RD FLOOR COUNCIL CHAMBERS
CITY HALL ANNEX
THURSDAY, MARCH 15, 2018
6:00 PM

1. Call to Order @ 6:03 by Mayor Tom Cote
2. Pledge of Allegiance
3. Roll-Call
 - a. Budget Committee Members: Bruce Knight, James Drummey, Mayor Tom Cote, Lance Hoenig, Councilor Maura Herlihy, Danielle Moody, Councilor Robert Stackpole (arrived 6:25 pm)
 - b. City Councilors: Joseph Hanslip, Lucas Lanigan, John Tuttle
 - c. City Hall Staff: Finance Director Ronni Champlin, City Manager Steve Buck, Airport Manager Alison
 - d. School Staff: Assistant Superintendent Matt Nelson, Business Manager Gwen Bedell
4. Adjustments to the Agenda: None
5. Approval of the March 8, 2018 Meeting Minutes: Tabled
6. Public Participation: None
7. Old Business: To take action, if appropriate, on the following:
 - a. No old business
8. New Business: To take action, if appropriate, on the following:
 - a. Joint Public Hearing – City Council, School Committee, Budget Committee: No Public Comment
 - b. 2018/2019 Municipal Power Point Budget **Presentation**

Commented [MH1]:

FY 18/19 BUDGET CITY OF SANFORD

MUNICIPAL OPERATIONS & CIP

By: Steven R. Buck, City Manager

Budget Committee Presentation
March 15, 2018

COMPARISON OF FY 17/18 TO FY 18/19

Comparison of FY 17/18 to FY 18/19 - This Year		
Municipal Impacts	FY 18 vs. FY 19	
Expense	\$ 23,758,872.00	\$ 1,431,978.00
Debt Service	\$ 682,119.00	\$ 40,402.00
Total Appropriation	\$ 24,440,991.00	\$ 1,472,380.00
Revenue	\$ (10,305,258.00)	\$ 911,083.00
Use of Fund Balance/Carry Forward	\$ (850,000.00)	\$ 258,311.00
Net Appropriation Net Operations	\$ 13,285,733.00	\$ 819,608.00
CIP	\$ 2,898,735.00	\$ 772,888.00
Total Appropriation with CIP	\$ 16,184,468.00	\$ 1,592,496.00

MUNICIPAL SUMMARY

Source or Use of Funds	17/18 Budgeted Amount	18/19 Budgeted Amount	Variance (18/19 vs. 17/18)
Operational Expenses	\$22,968,611	\$24,440,991	+\$1,472,380 +6.4%
-Revenues + Use of Fund Bal.	\$10,502,486	\$11,155,258	+\$652,772 +6.2%
-Net Tax from Operations	\$12,466,125	\$13,285,733	+\$819,608 +6.5%
+ CIP	\$2,125,847	\$2,898,735	+\$772,888 +36.4%
-Total Net Taxation Excl. County Tax	\$14,591,972	\$16,184,468	+\$1,592,496 +10.9%

City of Sanford

FY 18/19

Budget Review

As of 3/15/18

COMPARISON OF FY 17/18 TO FY 18/19

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**MUNICIPAL OPERATIONAL EXPENSES
BY CLASSIFICATION**

Expense Classification	2016/2017 Actual	2017/2018 Revised Budget	2018/2019 Proposed Budget	Variance (18/19 vs. 17/18)
Salaries	\$10,561,364	\$11,175,065	\$11,971,488	\$796,423
EE Benefits & Insurance	\$4,665,412	\$4,869,897	\$5,320,673	\$450,776
Petroleum Fuels	\$256,967	\$328,884	\$322,696	-\$6,188
Electricity, Water & Sewer	\$338,967	\$366,103	\$366,614	\$511
Hydrants	\$666,697	\$666,697	\$666,697	\$0.00
Debt Service	\$790,535	\$641,717	\$682,119	\$40,402
Total Expenses	\$17,279,942	\$18,048,363	\$19,330,287	\$1,281,924

Salaries:

Full Time Salaries

Increased \$706,250 Includes 3 new public safety positions, the funding of prior year approved positions, wage adjustments and contractual increases

\$41,101 1 Dispatcher (\$30,821 EE Insurance & Benefits) Contract Negotiations – Staffing Levels

\$97,446 2 Fire Fighters \$48,723 for 1 \$97,446 for 2 (\$37,976 & \$25,839 EE Insurance & Benefits)

\$17,454 Payroll Manager increased 10 hours per week to full time (Part Time Payroll Manager already made full time)

\$45,677 Working Foreman/Traffic Division Public Works – street signs (EE Insurance & Benefits not included in budget)

\$36,667 Planner 8 Months DOH November 1 Proposed wage of \$55,000 (EE Insurance & Benefits not included in budget)

\$103,903 2 CEO's – Land Bank Authority, positions already filled **offsetting revenue booked to cover all costs to include EE Insurance & Benefits)

\$342,248

Over Time Salaries	Increased	\$ 60,423	
Contractual increases to include new positions			
Part Time Salaries	Decreased	\$ - 5,879	
Payroll Manager increased 10 hours per week to full time, addition of new part time custodian, increase in minimum wage			
Holiday	Increased	\$ 21,199	
Includes new positions and contractual increases. \$2,232 dollars for each new FF.			
Sick	Increased	\$ 12,555	
Contractual increases and employees reaching their required banked amount in order to get a buyout			
Allowances	Increased	\$ <u>1,875</u>	
Includes new positions			
Total Salaries	Increased	\$796,423	

Petroleum Fuels:			
Fuel Oil	Decreased	\$-15,111	Contract with Dead River Company \$1.6936 per gallon – 7/01/2017 – 6/30/2018. Previous year budgeted \$2.2430 per gallon.
Propane Gas	Increased	\$3,166	Propane purchases are with Downeast Energy budgeted \$2.0525 per gallon. Previous year budgeted \$1.6325 per gallon.
Gasoline	Decreased	\$-19,434	Entered into an agreement with WEX Dec 2015 budgeted \$2.44 gasoline. Previous year budgeted \$2.15 per gallon. *Reduced PD Gasoline by \$20,000*
Diesel Fuel	Increased	\$24,741	Entered into an agreement with WEX Dec 2015 budgeted \$2.68 per gallon. Previous year budgeted 2.36 per gallon.
Natural Gas	Increased	\$ <u>450</u>	Fire Department is the only Department that utilizes natural gas. Purchases are from Unitil.
Total Petroleum Fuels	Decreased	\$-6,188	

EE Benefits & Insurance:			
Group Life Expense	Same	\$0	No Change.
Group Life Insurance thru MainePERS for Retirees (approximately 20 retirees)			
Unemployment	Decreased	\$-13,723	2018 Contribution 1 st \$12,000/employee \$2,469,236 X contribution rate of 2.01% less \$15,010 dividend for an annual contribution of \$34,624.
Income Protection	Increased	\$ 5,309	Short Term Disability 70% of annual salary. \$2.04 per month for each \$100 of monthly coverage.
Worker's Compensation	Increased	\$31,669	Experience Modification Rate 1.32. Individual class code rates, payroll, experience modification factor changes as well as claim experience effects the contributions. Estimated audited payroll 1/2018-1/2019 \$11,355,681.
Social Security	Increased	\$58,009	Reflects contractual increases, new positions, increase in minimum wage.
Health Insurance	Increased	\$415,617	POS A & C 5% increase and POS200 9% increase. The budget reflects a 13% increase because of the additional proposed staff and because of the HRA savings/offset of \$125,000.
Use of HRA Savings \$-125,000			
Employee Contributions 20% for all Contracts 15% for Non Union			
Health Insurance Sub Total		\$290,617	MOP 70% for NU, PO, Fire, Dispatch MOP 60% GS and MOP 60% for Public Works
ICMA	Increased	\$436	22 Employees currently participate in ICMA.
MAINEPERS	Increased	\$ <u>78,459</u>	AC Plan 9.6% to 10% 1C Plan 15.7% to 16.3% 2C Plan 10.1% to 10.5% 3C Plan 12.2% to 12.7%
Total EE Benefits & Ins	Increased	\$450,776	

Water	Increased	\$2,684	No anticipated increase per Water District. Includes 6 months of new expenses for new Airport Building.
Sewer	Decreased	\$-3,610	No anticipated increase per Sewer District. Includes 6 months of new expenses for new Airport Building. *Reduced PD Sewer by \$4,000*
Electricity	Increased	\$ <u>1,436</u>	Contracted accounts with Constellation and budgeted \$0.06780/kwh. The City entered into a 48 month agreement effective 11/1/2016 – 11/1/2020.
Total Utilities	Increased	\$510	
Hydrants	No Change	\$0	No anticipated increase per the Water District. Hydrant Lease \$166,674 per quarter (Fire Protection Fee) or \$666,697 annually.

Debt Service	Increased	\$40,402	
Includes new debt for Airport SRE Building and Dam Bond			

SUMMARY OF IMPACTS TO EXPENSES MAJOR EMPLOYMENT COSTS

■ Employment costs increased by \$1,247,199

• Wages increased by	\$ 796,423
• Social Security increase	\$ 58,009
• Health Insurance increase	\$ 415,617
• HRA Savings	\$-125,000
• Retirement Program increase	\$ 436
• Group Life increase	\$ 0
• Unemployment decrease	\$- 13,723
• Income Protection increase	\$ 5,309
• Workers Compensation increase	\$ 31,669
• MEPEERS increase	\$ 78,459
• Employee Benefits & Insurance increase	\$ 450,776

Total Employment costs represent 63% of the total City Expense Budget

Wages:

General Services – contract expires June 30, 2018 – budget 2%
 Sanford Regional Communications – contract expires June 30, 2019 – budget 3% as negotiated
 Sanford Police Association – contract expires June 30, 2019 – budget 3% as negotiated
 Public Works/Highway Local 481 – contract expires June 30, 2018 – budget 2%
 Fire Department Local 1624 – contract expires June 30, 2020 – budget 2% as negotiated
 Management/Personnel Policies – budget 2% (this based on the CPIW average for the previous calendar year)

Adjustments brought forward:

Payroll Manager	\$17,454	position approved for an additional 10 hours per week – from 30 to 40 hours per week
Airport Manager	\$ 7,500	position approved for wage adjustment (Ranger Solar, Life Flight, Restaurant Renovations)
Parks & Recreation Director	\$ 6,143	position hire in rate based on education and experience/market rate
Sub Total of Previous Year Positions	\$ 31,097	

Other Points of Interest

Minimum Wage Impacts	\$ 16,525
Recreation part time salaries \$9.00 to \$10.00/other summer staff up \$.50 per hour	Future minimum wage increases - 1/1/2019 \$11, 1/1/2020 \$12
Call Fire Department	\$ 21,000
Wages reduced by \$13,950 based on Call Fire Company members (use to pay Call Co \$54,302 per year)	
Sub Total POI	\$ 37,525
Total	\$416,874

ADDITIONAL STAFF

■ Increase in Wages	\$ 796,423
■ City Planner	\$ 36,667 (8 Months)
■ Firefighter	\$ 50,955
■ Firefighter	\$ 50,955
■ Part Time Custodian	\$ 17,097 (20 Hours Per Week)
■ Working Foreman/Traffic Div.	\$ 45,677
■ Land Bank Authority	\$ 103,903*
■ Dispatcher	\$ 42,998
■ Total Additional Staff	\$ 348,252
■ Less Offsetting Revenue	\$-103,903*
	\$ 244,349

**MUNICIPAL OPERATIONAL EXPENSES
MANDATED AND PUBLIC SAFETY**

Expense Classification	2016/2017 Actual	2017/2018 Revised Budget	2018/2019 Proposed Budget	Variance (18/19 vs. 17/18)
General Government	\$2,035,871	\$2,158,742	\$2,260,768	\$102,026
General Assistance & Health Officer	\$219,910	\$261,207	\$242,789	\$-18,418
Fire Department	\$3,324,847	\$3,417,128	\$3,683,150	\$266,022
Police Department & Crossing Guards	\$3,122,417	\$3,396,837	\$3,505,712	\$108,875
Sanford Regional Communications	\$1,409,301	\$1,412,577	\$1,501,683	\$89,106
Public Works Department	\$2,214,900	\$2,265,707	\$2,400,057	\$134,350
Environmental Services	\$1,387,573	\$1,355,063	\$1,389,163	\$34,100
Public Protection	\$855,540	\$854,346	\$858,697	\$4,351
Mandated Properties	\$650,079	\$687,519	\$701,057	\$13,538
Total Expenses	\$15,220,438	\$15,809,126	\$16,543,076	\$733,950

General Assistance:

Non-Contract Services down \$20,000 or \$11.4%.
Entire GA budget down 7.1%.

Fire Department:

Budget includes two new fire fighter positions \$101,910. \$13,950 removed from PT Call Fire Department wages leaving \$21,000.

Police Department & Crossing Guards:

Police Department budget up \$108,294 or 3.22%.
Contractual increases of 3% budgeted.

Crossing Guard Budget up \$581 or 1.97%.

SRCC:

Budget is up \$89,106 or 6.3%. Contractual increases of 3% budgeted.

Budget includes 1 new dispatcher position \$41,101.

Public Protection:

Budget is up .51% or \$4,351 all in the street lighting line.
Hydrant Rental \$666,697 annual or \$166,674 per quarter.
Hydrant Snow Removal \$25,000 annual.
Street Lighting \$167,000.

General Government: (Includes Council, Voter Registration, Administration, Personnel, IS, Codes, Assessing, City Treasurer/Clerk, Legal and Property & Casualty)

Council – Includes \$5,280 for Granicus Program
Administration – Up \$9,363 or 1.83%. Contractual increases.

Personnel – Budget includes HR Director, Payroll Manager and one part time employee. 30 hour per week employee was made full time. Budget is up 12.6%.

Codes – Includes wage adjustment for CEO and \$22,800 in Contract Services for Electrical Inspections (additional offsetting revenue of \$24,000 booked)

Planning – Includes a new Planner position for 8 months. Salary of \$55,000.

Information Systems –

Treasurer/City Clerk – Contractual increases.

Legal Services – No change \$80,000. Contract for services with Bernstein Shur.

Property & Casualty Insurance – 4.38% increase or \$7,845. Based on actual for 17/18 with Maine Municipal Association.

Public Works:

Budget up \$134,351 or 5.93%. Full Time Salaries – includes request for 1 new position – Working Foreman/Traffic Division and for street sign services plus contractual increases. Contractual 2% increases. This budget also includes the purchase of 10 road salt
GPS trackers for \$15,340 and materials for signs in the amount of \$38,000.

Environmental Services:

Budget is up \$34,100 or 2.52%. Contract Services – budgeting 3,400 tons of rubbish at \$75.50 per ton. Last year budgeted 3,400 tons at \$75.00 .
Contract Service line up \$23,963 or 2.4% – Contract with Pine Tree Waste for curbside and disposal.

Mandated Properties:

Includes:

Airport – Budget is up 5.61% or \$13,354 – wage adjustments

Oakdale Cemetery – Budget is up \$185 or .35%

Goodall Library (Goodall requesting a 3% increase or \$11,915)

All libraries, agencies and committee’s funded at last years appropriation.

MUNICIPAL REVENUES

Source	16/17 Actual	17/18 Budget	18/19 Budget	Variance
Auto Excise Tax	\$3,438,574	\$3,450,000	\$3,550,000	\$100,000
Revenue Sharing	\$1,488,965	\$1,598,513	\$1,598,513	\$0
Waste Transfer Rev	\$591,969	\$596,619	\$610,000	\$13,381
Local Road Assist	\$219,704	\$219,704	\$225,000	\$5,296
Cable Franchise Fee	\$229,168	\$230,000	\$225,000	-\$5,000
Building Permits	\$193,165	\$100,750	\$100,750	\$0
Dispatch	\$1,056,911	\$1,089,417	\$1,112,555	\$23,138
Licenses & Fees	\$7,653	\$62,000	\$116,653	\$54,653
Fire Dept/EMS Rev	\$228	\$95,500	\$96,000	\$500
Land Bank Authority	\$0	\$0	\$222,093	\$222,093
Recreation Fees	\$71,611	\$70,000	\$125,000	\$55,000
All Other Revenues	\$1,971,914	\$1,881,672	\$2,323,694	\$442,022
Total Revenues	\$9,319,862	\$9,394,175	\$10,305,258	\$911,083

Revenue Sharing:

15/16 expected to receive \$1,116,223 in State Revenue Sharing and received \$1,481,895 (an additional \$317,671 that we did not anticipate at the time of budget preparation)

16/17 expected to receive \$1,434,435 and received \$1,448,965

17/18 expect to receive \$1,598,513 and have received to date \$1,004,263 62.82%

18/19 no projections as of today on the Treasurer, State of ME website. We are budgeting what we budgeted for in 17/18. - \$1,598,513

"New" Revenues: Land Bank Authority, Electrical Inspector, Solar Lease

Talking Points:

IDC money in this budget back to \$20,000 – additional \$10,000 in 17/18 was for Growth Council Marketing

Second year of the SMHC Community Grant – Fire Department/EMS Revenue

Loss of EMPG Grant from the State for EMA for a second year

Licenses & Fees - Business Licenses projected increase of \$54,653

Recreation Department – New Director, additional programming, use of the Memorial Gym, user fees. Fees increased by \$55,000

Alfred Assessing Contract ending July 31, 2018

Electrical Inspector – signed October 16, 2017 95% of permit fees collected goes towards services rendered/City keeps 5%

Budgeted \$22,800 in Codes/Contract Services and Budgeted \$24,000 in Electrical Inspector Revenue. City keeps \$1,200.

Solar Lease \$153,869

All other revenues that make up the \$442,022:

Alfred Assessing	\$ -10,609
Investment Income	\$ 60,000
Electrical Inspector	\$ 24,000
Solar Lease	\$ 153,869
Waste Transfer Fees	\$ 43,181

CAPITAL IMPROVEMENT PLAN SUMMARY FOR 2018/2019

• Land Bank Authority	\$ 4,560
• Planning	\$ 53,500
• Police Department	\$ 117,869
• Fire Department	\$ 482,693
• Airport	\$ 34,470
• Parks, Recreation & Facilities	\$ 179,000
• Facilities	\$ 155,000
• Public Works Department	\$ 94,214
• Fleet Management	\$ 350,000
• 50% Charter Mandate Non-Rolling Stock Infrastructure	\$ 1,346,167
• Information Systems	\$ 81,262
• Municipal CIP	\$2,898,735
• Offsetting Revenue (FEMA REIMBURSEMENT)	\$ - 70,260
2018/2019 CIP	\$2,828,475

Land Bank Authority	2 Leased Vehicles for two new CEO's
Planning	Brownfields Match, Market Analysis to Support Downtown/Mill Redevelopment, GIS Land Stewardship
Police Department	3 Vehicles, Body Armor
Fire Department	5 Prior year lease payments – SCBA, 2 Ambulance, Engine, Diesel Emissions Exhaust Systems, Multi Purpose Quint, Heavy Squad and Preliminary Architectural Costs
Airport	Hangar Door for Southern Maine Aviation Maintenance Bay and a Roof for the Terminal Building
Parks & Recreation	Blouin Field Improvements, Trails Construction, Veterans Field, Park Department Vehicle, Fitness Zone, Downtown Revitalization
Facilities	Natural Gas Conversion for City Hall
Public Works	Charter Mandate of \$1,346,167 and \$350,000 for Fleet Management
Information Systems	Computers, IS Infrastructure Improvements, Server Virtualization Lease and GIS Footprints
Offsetting Revenue: (Special Revenue Accounts) \$ 70,260 FEMA	

4% Charter Mandate	\$2,692,334
Requested Use City	\$2,828,475
Requested Use School	\$ 384,825
Amount Over 4% Mandate	\$ 520,966

2017 Review of Capital Improvements Program Needs versus Current Resource Allocation - Future Bond								
Department - Rolling Stock	Future Replacement Costs	% Replacement	Est. Annualized Capital Renewal Cost	% of Annual	BACKLOG FY 17/18	% of Backlog	Anticipated FY 17/18 CIP	% FY 17/18 vs Annual
Administration	\$ 20,000	0.13%	\$ 1,000	0.10%	\$ -	0.00%	\$ -	0.00%
Airport	1,212,000	7.76%	47,347	4.61%	380,000	10.11%	70,000	147.85%
Assessing	20,000	0.13%	1,333	0.13%	-	0.00%	-	0.00%
Code Enforcement	35,000	0.22%	2,333	0.23%	-	0.00%	-	0.00%
Land Bank	32,000	0.20%	4,560	0.44%	-	0.00%	-	0.00%
Fire	6,618,000	42.95%	341,117	33.18%	2,115,000	56.25%	249,541	73.15%
Cemetery	25,000	0.16%	1,000	0.10%	-	0.00%	-	0.00%
Parks	305,000	1.95%	18,117	1.76%	100,000	2.66%	-	0.00%
Police	653,000	4.18%	163,000	15.85%	120,000	3.19%	119,752	73.47%
Public Works	6,738,000	43.12%	452,911	44.05%	1,045,000	27.79%	297,699	65.74%
Total Rolling Stock	\$ 15,658,000	100%	\$ 1,032,638	100%	\$ 3,760,000	100%	\$ 736,992	71.37%
Department - Non-Rolling Stock								
Recreation (Recreation Master Plan)			\$ 202,400	27.00%	\$ 1,235,000	100%	\$ 85,000	42.00%
Public Property			\$ 231,420	31.90%	\$ -	-	\$ 56,100	21.24%
Information Systems			\$ 55,410	7.64%	\$ -	-	\$ 81,200	106.50%
Public Works (Non-Roads)			\$ 51,043	7.04%	\$ -	-	\$ 8,000	15.67%
Airport			\$ 10,000	1.38%	\$ -	-	\$ 56,302	563.02%
Public Safety			\$ 90,730	12.51%	\$ -	-	\$ 40,000	47.39%
Planning			\$ 84,400	11.63%	\$ -	-	\$ 40,000	47.39%
Total Non-Rolling Stock			\$ 725,403	100%	\$ 1,235,000	100%	\$ 326,602	45.02%
Streets & Roads - Non-Rolling Stock (50% CIP)			\$ 2,700,000				\$ 1,217,374	45.09%
Total Streets & Roads			\$ 2,700,000				\$ 1,217,374	
Total All Departments			\$ 4,458,041		\$ 4,995,000		\$ 2,280,968	51.17%
Bond at 10 years 3.00% APR							\$ (585,566)	
Department Recommendation: \$ 4,279,917								
Charter requirement 4%: 2,434,747								
Shortfall	\$ 1,842,170							
Charter requirement -4%: 2,434,747								
Less 50% Non-Rolling Stock	\$ 1,217,374							
Less Anticipated School CIP	\$ 391,880							
Remainder for City ALL CIP	\$ 825,384							

Notes:

Total Fleet Backlog	\$ 3,760,000
Annualized CIP Need (Current)	\$ 1,028,078
Value of Fleet (Replacement)	\$ 15,626,000
Total Non-Rolling Backlog	\$ 1,235,000.00

2018 Review of Capital Improvements Program Needs versus Current Resource Allocation - Future Bond								
Department - Rolling Stock	Future Replacement Costs	% Replacement	Est. Annualized Capital Renewal Cost	% of Annual	BACKLOG FY 18/19	% of Backlog	Anticipated FY 18/19 CIP	% FY 17/18 vs Annual
Administration	\$ 20,000	0.13%	\$ 1,000	0.10%	\$ -	0.00%	\$ -	0.00%
Airport	1,212,000	7.76%	47,347	4.61%	130,000	9.89%	-	0.00%
Assessing	20,000	0.13%	1,333	0.13%	-	0.00%	-	0.00%
Code Enforcement	35,000	0.22%	2,333	0.23%	-	0.00%	-	0.00%
Land Bank	32,000	0.20%	4,560	0.44%	-	0.00%	4,560	100.00%
Fire	6,118,000	39.15%	301,117	29.29%	-	0.00%	327,755	108.85%
Cemetery	25,000	0.16%	1,000	0.10%	-	0.00%	-	0.00%
Parks	305,000	1.95%	302,000	29.38%	100,000	7.60%	-	0.00%
Police	653,000	4.18%	163,000	15.85%	40,000	3.04%	119,769	67.95%
Public Works	6,738,000	43.12%	452,911	44.05%	1,045,000	79.47%	350,000	77.29%
Total Rolling Stock	\$ 15,158,000	97%	\$ 1,276,521	124%	\$ 1,315,000	100%	\$ 795,079	62.13%
Department - Non-Rolling Stock								
Recreation (Recreation Master Plan)			\$ 302,000	41.63%	\$ 1,235,000	100%	\$ 189,000	52.59%
Public Property			\$ 231,420	31.90%	\$ -	-	\$ 239,214	103.37%
Information Systems			\$ 55,410	7.64%	\$ -	-	\$ 81,262	146.66%
Public Works (Non-Roads)			\$ 51,043	7.04%	\$ -	-	\$ -	0.00%
Airport			\$ 10,000	1.38%	\$ -	-	\$ 34,470	344.70%
Public Safety			\$ 90,730	12.51%	\$ -	-	\$ 162,044	178.60%
Planning			\$ 84,400	11.63%	\$ -	-	\$ 53,500	63.39%
Total Non-Rolling Stock			\$ 725,403	100%	\$ 1,235,000	100%	\$ 739,490	104.70%
Streets & Roads - Non-Rolling Stock (50% CIP)			\$ 2,700,000				\$ 1,346,167	49.86%
Total Streets & Roads			\$ 2,700,000				\$ 1,346,167	
Total All Departments			\$ 4,701,924		\$ 2,550,000		\$ 2,896,735	61.65%
Bond at 10 years 3.00% APR							\$ (298,838)	
Department Recommendation: \$ 6,101,252								
Charter requirement 4%: 2,692,334								
Shortfall	\$ 1,842,170							
Charter requirement -4%: 2,692,334								
Less 50% Non-Rolling Stock	\$ 1,346,167							
Less Anticipated School CIP	\$ 384,855							
Remainder for City ALL CIP	\$ 961,312							

Notes:

Total Fleet Backlog	\$ 1,315,000
Annualized CIP Need (Current)	\$ 1,028,078
Value of Fleet (Replacement)	\$ 15,626,000
Total Non-Rolling Backlog	\$ 1,235,000.00

2018 vs 2017 Review of Capital Improvements Program Needs versus Current Resource Allocation - Future Bond									
Department - Rolling Stock	Future Replacement Costs	Est. Annualized Capital Revenue Cost 17	Est. Annualized Capital Revenue Cost 18	Delta 18 vs 17	BACKLOG FY 17/18	BACKLOG FY 18/19	Delta 18 v 17	Anticipated FY 18/19 CP	% FY 17/18 vs Annual
Administration	\$ 20,000	\$ 1,000	\$ 1,000	\$ 0.00	\$ -	\$ -	\$ -	\$ -	0.00%
Airport	1,212,000	47,347	47,347	\$ 0.00	386,000	130,000	\$ (250,000.00)	-	0.00%
Assessing	20,000	1,333	1,333	\$ 0.00	-	-	\$ -	-	0.00%
Code Enforcement	25,000	2,333	2,333	\$ 0.00	-	-	\$ -	-	0.00%
Land Bank	32,000	4,500	4,500	\$ 0.00	-	-	\$ -	4,500	300.00%
Fine	6,138,000	341,117	301,117	-\$ 40,000.00	1,115,000	-	\$ (2,115,000.00)	307,755	308.25%
Cemetery	25,000	1,000	1,000	\$ 0.00	-	-	\$ -	-	0.00%
Parks	385,000	18,117	18,117	\$ 0.00	105,000	930,000	\$ -	-	0.00%
Police	653,000	363,000	163,000	\$ 200,000.00	120,000	40,000	\$ (80,000.00)	110,763	67.99%
Public Works	6,738,000	422,811	453,811	\$ 31,000.00	1,045,000	-	\$ -	352,200	77.3%
Total Rolling Stock	\$ 15,114,000	\$ 1,072,438	\$ 952,438	-\$ 120,000.00	\$ 1,746,000	\$ 1,310,000	\$ (2,445,000.00)	\$ 793,678	79.94%
Department - Non Rolling Stock									
Recreation (Recreation Master Plan)	\$ 202,400	\$ 302,000	\$ 99,600.00	\$ 2,215,000	\$ 1,215,000	\$ -	\$ 1,895,000	\$ 185,000	62.58%
Public Projects	\$ 231,400	\$ 231,400	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 231,400	100.00%
Information Systems	\$ 55,410	\$ 25,410	\$ 25,410	\$ 0.00	\$ -	\$ -	\$ -	\$ 81,240	286.65%
Public Works (Non-Roads)	\$ 51,043	\$ 51,043	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Airport	\$ 10,000	\$ 10,000	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 34,470	344.70%
Public Safety	\$ 50,730	\$ 40,730	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 162,044	378.62%
Planning	\$ 84,400	\$ 84,400	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 53,500	63.3%
Total Non-Rolling Stock	\$ 726,403	\$ 726,403	\$ 0.00	\$ 2,215,000	\$ 1,215,000	\$ -	\$ 1,895,000	\$ 719,496	104.77%
Streets & Roads - Non-Rolling Stock (10%CP)	\$ 2,700,000	\$ 2,700,000	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 1,344,161	49.84%
Total Streets & Roads	\$ 2,700,000	\$ 2,700,000	\$ 0.00	\$ -	\$ -	\$ -	\$ -	\$ 1,344,161	49.84%
Total All Departments	\$ 4,638,043	\$ 4,418,041	-\$ 220,002.00	\$ 4,995,000	\$ 2,525,000	\$ (2,445,000.00)	\$ 2,818,736	\$ 44,414	44.41%
Need at 10 years 1.00% APR					\$ (985,944)	\$ (298,938)	\$ 206,628.93	\$ 1,519,874	
Department Recommendations:									
Charter requirement 4%	\$ 6,101,292								
Charter requirement 4%	2,699,334								
Shortfall	\$ 1,842,170								
Charter requirement 4%	2,699,334								
Less 50% Non-Rolling Stock	1,346,167								
Less Anticipated School CP	384,825								
Remainder for City ALL CP	\$ 961,342								

Total Fleet Backlog	\$ 1,315,000
Remainder CP Need (Current)	\$ 1,020,078
Value of Fleet (Replacement)	\$ 6,626,000
Total Non-Rolling Backlog	\$ 1,235,000

CAPITAL IMPROVEMENT PLAN BY DEPARTMENT

Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Administration	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Airport	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000	1,212,000
Assessing	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Code Enforcement	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Land Bank	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Fine	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000	6,138,000
Cemetery	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Parks	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000	385,000
Police	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000	653,000
Public Works	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000	6,738,000
Total	15,114,000												

CAPITAL IMPROVEMENT PLAN BY DEPARTMENT

Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Recreation (Recreation Master Plan)	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400	202,400
Public Projects	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400	231,400
Information Systems	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410	55,410
Public Works (Non-Roads)	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043	51,043
Airport	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Public Safety	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730	50,730
Planning	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400	84,400
Total	726,403												

CHANGES IN FUND BALANCE FOR YEAR ENDED JUNE 30, 2016

Description	Budgeted amounts		Actual		Variance with budget
	Original	Final	Original	Final	
Revenues:					
Taxes	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 0.00
Interest, penalties, and fees	2,000,000	2,000,000	2,000,000	2,000,000	0.00
Governmental	50,000	50,000	50,000	50,000	0.00
Other	100,000	100,000	100,000	100,000	0.00
Total revenues	10,150,000	10,150,000	10,150,000	10,150,000	0.00
Expenditures:					
General government	6,000,000	6,000,000	6,000,000	6,000,000	0.00
Public services	2,000,000	2,000,000	2,000,000	2,000,000	0.00
Public works	1,000,000	1,000,000	1,000,000	1,000,000	0.00
Information	500,000	500,000	500,000	500,000	0.00
Other	1,500,000	1,500,000	1,500,000	1,500,000	0.00
Total expenditures	11,000,000	11,000,000	11,000,000	11,000,000	0.00
Change in fund balance - beginning of year	1,000,000	1,000,000	1,000,000	1,000,000	0.00
Change in fund balance - end of year	1,000,000	1,000,000	1,000,000	1,000,000	0.00

Municipal change in Fund Balance for the year ended June 30, 2016 expenditures only:

General Government	\$ 99,325
Public Services	\$ 15,763
Public Safety	\$ 34,403
Public Works	\$ 110,878
Debt Service	-\$ 2,058
Positive Budget Variance Expenditures	\$ 258,311

CHANGES IN FUND BALANCE FOR YEAR ENDED JUNE 30, 2017

	Budgeted amounts		Actual	Variance
	Original	Final		
Revenues				
Taxes	\$ 32,962,900	\$ 32,962,900	\$ 32,362,487	\$ 297,482
License, permits and fees	20,000,740	20,000,740	20,414,903	(285,842)
Intergovernmental	20,000	20,000	128,844	(108,844)
Other	900,476	900,476	1,000,347	(99,871)
Total revenues	\$ 33,884,116	\$ 33,884,116	\$ 33,906,581	\$ (22,465)
Expenditures				
General government	7,163,284	7,163,284	7,188,690	(25,406)
Public safety	8,750,041	8,750,041	8,810,571	(59,530)
Public works	18,100,000	18,100,000	18,280,474	(180,474)
Debt service	812,000	812,000	812,000	0
Other	800,000	800,000	780,000	20,000
Total expenditures	\$ 33,525,325	\$ 33,525,325	\$ 33,861,675	\$ 2,449,440
Other financing resources				
Transfer of unexpended fund balance	800,000	800,000	(204,402)	595,598
Change in general fund committed funds	100,000	100,000	(100,000)	0
Total other financing resources	\$ 900,000	\$ 900,000	\$ (204,402)	\$ 695,598
Net change in fund balances - budgetary basis				\$ 672,503
Reconciliation to GAAP basis				
Change in general fund committed funds				31,154
Net change in fund balances - GAAP basis				(642,462)
Fund balance, beginning of year				\$ 10,366,363
Fund balance, end of year				\$ 9,723,891

Municipal change in fund balance for the year ended June 30, 2017 expenditures only:

General Government	-\$ 37,412
Public Services	\$ 94,245
Public Safety	-\$ 57,530
Public Works	-\$ 52,108
Other	-\$ 100,224
Debt Service	\$ 370

069
 0 Positive Budget Variance Expenditures
 0 \$ 84,488

LAND BANK AUTHORITY BUDGET

	2018	2019
REVENUE		
Rental Housing License	\$ 169,500	\$ 169,500
Vacant Building License	\$ 9,300	\$ 9,300
TOTAL REVENUE	\$ 178,800	\$ 178,800
EXPENDITURES		
Personnel	\$ 100,000	\$ 100,000
Contractual	\$ 50,000	\$ 50,000
Materials	\$ 10,000	\$ 10,000
Travel	\$ 5,000	\$ 5,000
Printing	\$ 2,000	\$ 2,000
Telephone	\$ 1,000	\$ 1,000
Utilities	\$ 1,000	\$ 1,000
Insurance	\$ 1,000	\$ 1,000
Professional Fees	\$ 1,000	\$ 1,000
Other	\$ 1,000	\$ 1,000
TOTAL EXPENDITURES	\$ 172,000	\$ 172,000
NET CHANGE	\$ 6,800	\$ 6,800

LAND BANK AUTHORITY

REVENUE YTD

- Rental Housing License \$169,500
- Vacant Building License \$9,300

HIRING PROCESS

- A job offer was extended to second CEO, offer was accepted. Waiting on background checks and physical. Start date approximately 2-4 weeks out.

RENTAL HOUSING LICENSE UPDATE

- 945 initial property estimate
- 808 licensed properties
- 89 two-units stated not-rentals
- 64 unlicensed 3-unit and above (20 George Sleeper)
- 129 unlicensed 2-unit
- Enforcement upcoming

VACANT BUILDING LICENSE UPDATE

- 67 vacant buildings to receive license notice
- Enforcement upcoming

LAND BANK

- \$250,000 initial special revenue account (revolving fund)
- 3 building demolished
- 3 building demolitions in process
- \$103,000 expended and \$67,000 reimbursed YTD

SUMMARY OF 18/19 CHANGES

• Additional Staff Requests	\$ 348,252
• Contractual Increases	\$ 448,171
• EE Benefits/Insurance	\$ 450,776
• Land Bank Authority	\$ 15,953
• Debt Service	\$ 40,402
• 250 th Anniversary Committee	\$ 30,000
• Prior Year Use of UFB	\$ 258,311
• Capital Plan	\$ 772,888
• Additional Revenue	-\$ 911,083
• TOTAL	\$ 1,453,670

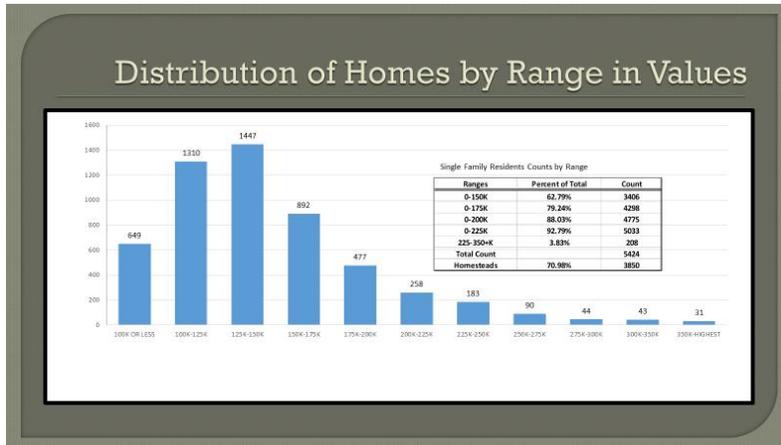
Slides on Tax Rates and Homestead home tax impacts with home valuations adjust upwards based on the current market knowledge. The budget for school and city remains unchanged from initial presentations

City of Sanford
 Village of Springvale
 2018/2019
 Estimated Mil Rate & Tax
 Impact



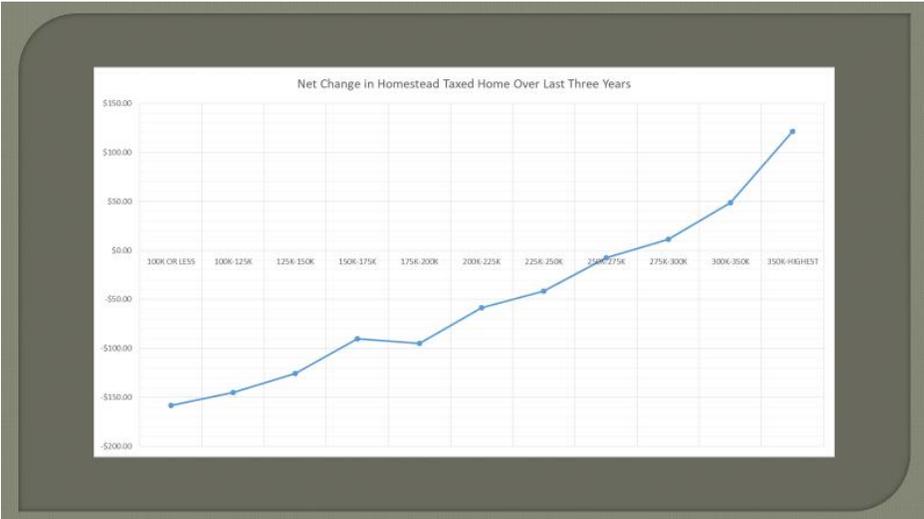
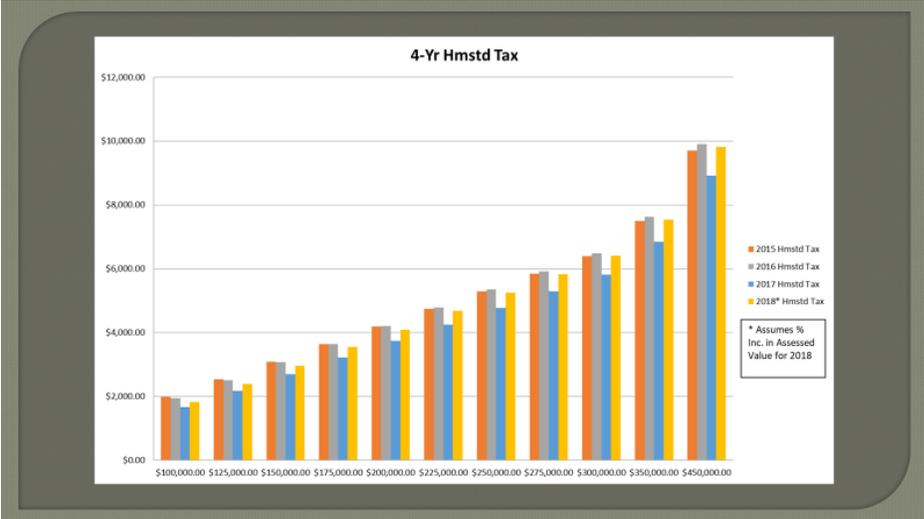
Estimated Mil Rate and Tax Impact 2018

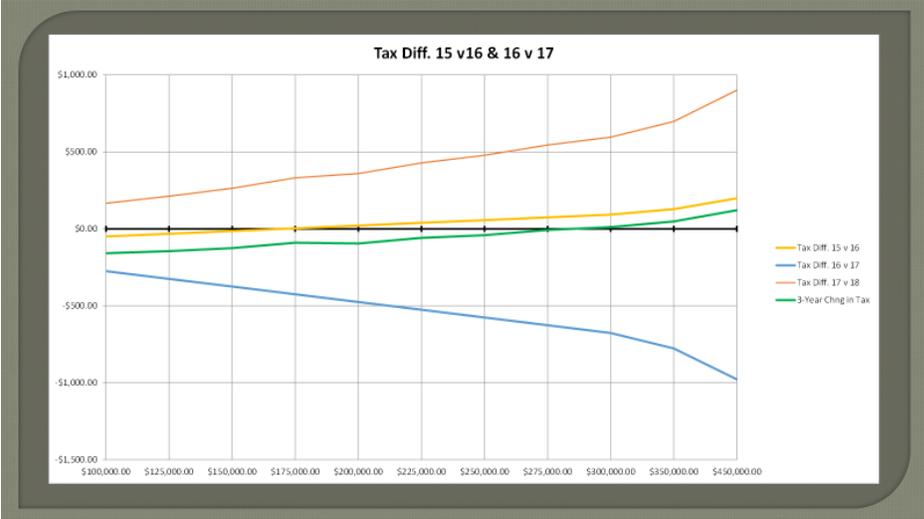
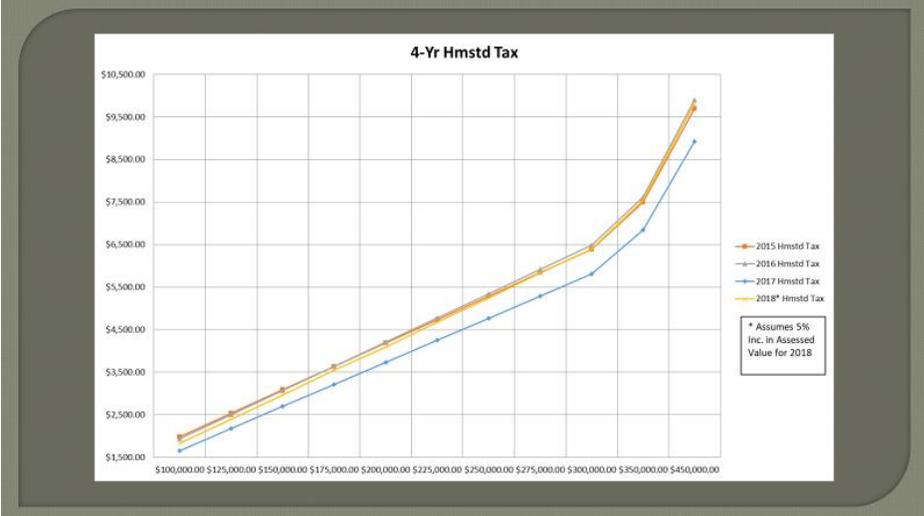
Mil Rate Calculation versus Budget
 Uses current Draft School and Municipal Budgets
 Assumes a Net Increase of \$41,238,800 in Valuation
 \$8.5 M of New Value – Remainder % Inc.
 Examines Estimated Mil Rate and 2018 Tax on a Range of
 Homestead Exempt Properties – 2017 vs. 2018
 Factors a % Increase in Property Value
 Factors the Est. change in Mil Rate



	FY 2017/2018 APPROVED BUDGET	FY 2018/2019 City Manager Recommendation	FY 17/18 vs FY 18/19
REVENUE			
MUNICIPAL			
Revenue Sharing	1,998,613	1,998,613	0
Municipal Revenue	7,795,682	8,706,245	911,083
Total Municipal Revenue	9,794,295	10,704,858	911,083
SCHOOL			
School Revenue	27,092,496	33,194,452	6,101,957
Miscellaneous Revenue	398,500	350,276	-48,225
Adult Education State Subsidy	184,000	180,000	-4,000
Other Adult Education Revenue	180,000	180,000	0
Action School Tuition/Food Service	925,000	945,000	20,000
School Unassigned Fund Balance	400,000	0	-400,000
Carry Forward FY18	725,000	1,001,844	276,844
Total School Revenue	28,904,996	35,770,612	6,865,616
TOTAL REVENUE	38,299,171	46,075,670	7,776,699
Amount To Be Raised By Taxation:	30,443,920	32,527,190	2,083,270
BASE TAX RATE:	\$21.62	\$22.44	\$0.82
USE OF UNDESIGNATED FUNDS:	1,108,311	850,000	(258,311)
Less U.F. Rate:	(\$0.79)	(\$0.59)	\$0.20
NET TO BE RAISED BY TAXATION:	29,335,609	31,677,190	2,341,581
MINIMUM TAX RATE:	\$20.83	\$21.85	\$1.02
Homestead:	(\$784,271.69)	(\$985,150.00)	(\$200,878.31)
Homestead Rate:	(\$0.50)	(\$0.70)	(\$0.14)
BETE:	(\$320,261.48)	Assume Same	\$0.01
BETE Rate:	(\$0.23)	Assume Same	(\$0.23)
Overlay Amount:	\$344,989.45	Assume Same	\$0.00
Overlay Rate:	\$0.17	Assume Same	\$0.17
TIF Amount:	\$729,738.69	Assume Same	\$0.00
TIF Rate:	\$0.82	\$0.52	\$0.09
SELECTED TAX RATE:	\$20.74	\$21.62	\$0.88

**FY 18/19 State
 Commitment
 Draft Revenue,
 Commitment
 Overlay
 Mil Rate -
 Change**





Slides provided by Business Manager Gwen Bedell based on Budget Committee questions from March 8, 2018 meeting.

Good Evening,

As requested, attached hereto please find supplemental data requested by the budget committee. The workbook contains the following tabs:

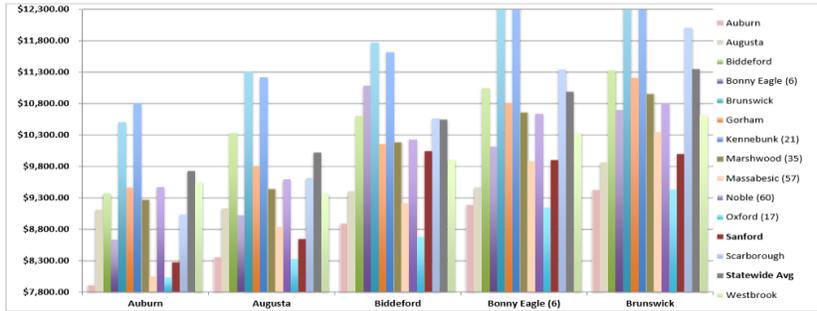
1. Cost per Pupil - this is the actual operating expense per student as reported by DOE for the immediate past 5-years that data is available (the actual 16/17 data will not be available until August). This shows the operating cost (without debt, capital outlay, and transportation) per subsidizable pupil for Sanford, our neighboring schools, as well the state-wide average and other schools in the state with a similar operating cost. Sanford is not the highest nor the lowest, but it is well below the statewide average and most of the schools on the much longer list, which you can access by clicking on the link in the sheet.

SANFORD SCHOOL DEPARTMENT
 SUMMARY: PER PUPIL COST
 As of March 15, 2018

Per Pupil Cost (defined): Operating costs include all general fund expenses except for major capital outlay, debt service and transportation for the average number of resident pupils only; revenues for tuition students are deducted from expenses.

Fiscal Year	11/12	12/13	13/14	14/15	15/16	15/16 Op.Cost	# Pupils
Auburn	\$ 7,908.61	\$ 8,354.16	\$ 8,887.19	\$ 9,188.64	\$ 9,424.08	\$ 33,582,696	3,564
Augusta	\$ 9,110.92	\$ 9,132.02	\$ 9,401.77	\$ 9,466.46	\$ 9,863.99	\$ 21,360,460	2,166
Biddeford	\$ 9,373.73	\$ 10,331.28	\$ 10,603.13	\$ 11,040.74	\$ 11,328.91	\$ 27,495,265	2,427
Bonny Eagle (6)	\$ 8,635.60	\$ 9,020.36	\$ 11,082.71	\$ 10,114.82	\$ 10,700.56	\$ 38,996,101	3,642
Brunswick	\$ 10,498.18	\$ 11,315.98	\$ 11,771.84	\$ 12,496.51	\$ 13,309.25	\$ 30,179,336	2,315
Gorham	\$ 9,465.95	\$ 9,802.02	\$ 10,155.39	\$ 10,809.93	\$ 11,208.25	\$ 29,763,315	2,656
Kennebunk (21)	\$ 10,801.19	\$ 11,220.40	\$ 11,622.74	\$ 12,332.36	\$ 12,801.16	\$ 32,489,337	1,711
Marshwood (35)	\$ 9,268.94	\$ 9,439.26	\$ 10,183.74	\$ 10,657.51	\$ 10,952.04	\$ 24,740,660	2,259
Massabesic (57)	\$ 8,047.83	\$ 8,836.08	\$ 9,214.49	\$ 9,884.10	\$ 10,347.73	\$ 31,958,959	3,089
Noble (60)	\$ 9,472.80	\$ 9,592.53	\$ 10,230.15	\$ 10,641.99	\$ 10,808.00	\$ 32,186,217	2,978
Oxford (17)	\$ 8,033.09	\$ 8,325.25	\$ 8,678.27	\$ 9,146.83	\$ 9,429.97	\$ 31,925,150	1,050
Sanford	\$ 8,273.19	\$ 8,643.34	\$ 10,042.03	\$ 9,901.58	\$ 9,996.80	\$ 31,035,067	3,105
Scarborough	\$ 9,034.22	\$ 9,612.95	\$ 10,559.78	\$ 11,341.14	\$ 12,006.53	\$ 35,857,504	2,987
Statewide Avg	\$ 9,726.80	\$ 10,021.47	\$ 10,545.58	\$ 10,990.51	\$ 11,348.78	\$ 2,027,776,995	178,678
Westbrook	\$ 9,557.40	\$ 9,363.47	\$ 9,910.33	\$ 10,335.02	\$ 10,615.26	\$ 27,196,296	2,562

Source: Maine Resident Student Per Pupil Operating Costs. Maine Department of Education. Last Updated 8/11/17. <http://www.maine.gov/education/data/ppcosts/index.html>



2. Reconciled Expenses YTD 1.31.18 - this is actual to budget and actual v. prior year by both function and article for General Education (and Adult Ed in total) for the 7-month period ending January 31, 2018. This report is fully reconciled with the City, and has been previously publicized at a recent School Committee meeting. Important note: for school-year based positions (teachers and ed techs), this represents only 5-months worth of their personnel costs as their contracts run from September and August and therefore 2-months worth of their personnel costs will not be recorded until June 2018, which is generally in the neighborhood of \$3M. Teachers and ed techs make up the bulk of our personnel costs, and of course personnel costs make up more 80% of our budget.

SANFORD SCHOOL DEPARTMENT
SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE
For the Year-to-Date and Month-Ending January 31, 2018

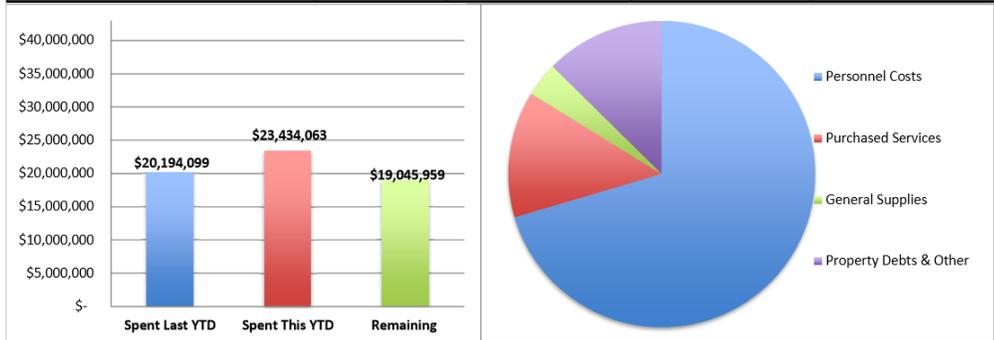
Account Group	Jul 16 - Jan 17 Actual	Jul 17 - Jan 18 Actual		2017/2018 Revised Budget		Amount Remaining Revised Budget - Actual	
51000 Personal Services - Sal/Wages&Stip.	\$ 9,717,143	\$ 10,160,349	55%	\$ 22,447,838	53%	\$ 12,287,488	55%
52000 Personal Services - Payroll Tax&Bene.	\$ 3,530,674	\$ 3,863,852	21%	\$ 8,668,174	20%	\$ 4,804,322	55%
<i>Subtotal - Personal Services</i>	<i>\$ 13,247,817</i>	<i>\$ 14,024,201</i>	<i>76%</i>	<i>\$ 31,116,012</i>	<i>73%</i>	<i>\$ 17,091,810</i>	<i>55%</i>
53000 Purchased Prof. & Tech. Services	\$ 1,111,647	\$ 1,126,008	6%	\$ 1,951,942	5%	\$ 825,934	42%
54000 Purchased Property Services	\$ 368,150	\$ 371,496	2%	\$ 592,846	1%	\$ 221,350	37%
55000 Other Purchased Services	\$ 1,258,472	\$ 1,426,054	8%	\$ 2,579,517	6%	\$ 1,153,463	45%
56000 General Supplies	\$ 808,721	\$ 726,980	4%	\$ 1,519,494	4%	\$ 792,514	52%
57000 Property Maint & Repair	\$ 205,663	\$ 226,443	1%	\$ 376,227	1%	\$ 149,784	40%
58000 Debt, Dues/Fees & Miscellaneous	\$ 361,954	\$ 531,323	3%	\$ 4,343,986	10%	\$ 3,812,663	88%
59000 Other & Rounding	\$ -	\$ 1	0%	\$ (1)	0%	\$ (2)	0%
Total	\$ 17,362,425	\$ 18,432,506	100%	\$ 42,480,022	100%	\$ 24,047,516	57%

Warrant Article Cost Center	Jul 16 - Jan 17 Actual	Jul 17 - Jan 18 Actual		2017/2018 Revised Budget		Amount Remaining	
1. Regular Instruction	\$ 6,222,931	\$ 6,603,136	36%	\$ 15,332,550	36%	\$ 8,729,414	57%
2. Special Education	\$ 3,226,239	\$ 3,470,416	19%	\$ 7,807,439	18%	\$ 4,337,023	56%
3. Career / Technical Education	\$ 966,526	\$ 1,131,789	6%	\$ 2,359,246	6%	\$ 1,227,457	52%
4. Other Instruction	\$ 581,511	\$ 610,375	3%	\$ 1,030,057	2%	\$ 419,683	41%
5. Student & Staff Support	\$ 1,540,808	\$ 1,710,743	9%	\$ 3,456,150	8%	\$ 1,745,408	51%
6. System Administration	\$ 484,489	\$ 530,311	3%	\$ 865,957	2%	\$ 335,647	39%
7. School Administration	\$ 1,125,571	\$ 1,190,407	6%	\$ 2,061,010	5%	\$ 870,603	42%
8. Transportation & Buses	\$ 875,856	\$ 877,180	5%	\$ 1,750,607	4%	\$ 873,427	50%
9. Facilities Maintenance	\$ 2,334,511	\$ 2,044,230	11%	\$ 3,797,194	9%	\$ 1,752,964	46%
10. Debt Service	\$ -	\$ 258,082	1%	\$ 3,994,813	9%	\$ 3,736,731	0%
11. All Other Expenditures & Rounding	\$ 3,983	\$ 5,839	0%	\$ 24,999	0%	\$ 19,160	0%
Subtotal	\$ 17,362,425	\$ 18,432,506	100%	\$ 42,480,022	100%	\$ 24,047,516	57%
Adult Education	\$ 404,147	\$ -	0%	\$ 846,544		\$ 846,544	100%
Total	\$ 17,766,572	\$ 18,432,506	43%	\$ 43,326,566	100%	\$ 24,894,060	57%

3. Unreconciled Expenses YTD 2.28.18 - similar to the 1.31.18 sheet, but includes the month of February. This is unreconciled as of yet with the City, but for the past four years we have reconciled every month so these numbers should be verified shortly and certainly can be used for the purposes of estimating the end-of-year expenses. Important note: the state's portion of the first of two school construction bond payments (both revenue and expense) is reflected here. The second payment, though lower, will hit the books in May.

SANFORD SCHOOL DEPARTMENT
SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE
For the Year-to-Date and Month Ending February 28, 2018

Account Group	Jul 16 - Jan 17 Actual	Jul 17 - Jan 18 Actual	2017/2018 Revised Budget	Amount Remaining Revised Budget - Actual	
51000 Personal Services - Sal/Wages&Stip.	\$ 11,357,661	\$ 11,919,527	51% \$ 22,447,838	53% \$ 10,528,311	47%
52000 Personal Services - Payroll Tax&Bene.	\$ 4,179,480	\$ 4,586,933	20% \$ 8,668,174	20% \$ 4,081,241	47%
<i>Subtotal - Personal Services</i>	\$ 15,537,141	\$ 16,506,460	70% \$ 31,116,012	73% \$ 14,609,551	47%
53000 Purchased Prof. & Tech. Services	\$ 1,236,289	\$ 1,224,665	5% \$ 1,945,610	5% \$ 720,945	37%
54000 Purchased Property Services	\$ 427,149	\$ 406,623	2% \$ 597,846	1% \$ 191,223	32%
55000 Other Purchased Services	\$ 1,477,882	\$ 1,495,039	6% \$ 2,579,510	6% \$ 1,084,471	42%
56000 General Supplies	\$ 917,551	\$ 851,073	4% \$ 1,518,562	4% \$ 667,489	44%
57000 Property Maint & Repair	\$ 233,270	\$ 235,466	1% \$ 375,716	1% \$ 140,250	37%
58000 Debt, Dues/Fees & Miscellaneous	\$ 364,817	\$ 2,714,736	12% \$ 4,346,767	10% \$ 1,632,030	38%
59000 Other & Rounding	\$ -	\$ -	0% \$ -	0% \$ -	0%
Total	\$ 20,194,099	\$ 23,434,063	100% \$ 42,480,022	100% \$ 19,045,959	45%



Warrant Article Cost Center	Jul 16 - Jan 17 Actual	Jul 17 - Jan 18 Actual	2017/2018 Revised Budget	Amount Remaining	
1. Regular Instruction	\$ 7,393,462	\$ 7,802,373	33% \$ 15,332,700	36% \$ 7,530,326	49%
2. Special Education	\$ 3,790,932	\$ 4,052,185	17% \$ 7,807,439	18% \$ 3,755,254	48%
3. Career / Technical Education	\$ 1,112,769	\$ 1,304,313	6% \$ 2,359,246	6% \$ 1,054,933	45%
4. Other Instruction	\$ 643,293	\$ 679,134	3% \$ 1,030,057	2% \$ 350,923	34%
5. Student & Staff Support	\$ 1,756,953	\$ 1,972,320	8% \$ 3,456,000	8% \$ 1,483,680	43%
6. System Administration	\$ 538,133	\$ 577,250	2% \$ 865,957	2% \$ 288,707	33%
7. School Administration	\$ 1,271,958	\$ 1,353,022	6% \$ 2,061,010	5% \$ 707,988	34%
8. Transportation & Buses	\$ 1,044,924	\$ 914,805	4% \$ 1,750,607	4% \$ 835,802	48%
9. Facilities Maintenance	\$ 2,636,765	\$ 2,331,835	10% \$ 3,797,193	9% \$ 1,465,358	39%
10. Debt Service	\$ -	\$ 2,438,392	10% \$ 3,994,813	9% \$ 1,556,420	0%
11. All Other Expenditures & Rounding	\$ 4,910	\$ 8,435	0% \$ 25,000	0% \$ 16,565	0%
Subtotal	\$ 20,194,099	\$ 23,434,063	100% \$ 42,480,022	100% \$ 19,045,959	45%
Adult Education	\$ 458,312	\$ 454,721	54% \$ 846,544	\$ 391,823	46%
Total	\$ 20,652,411	\$ 23,888,784	55% \$ 43,326,566	100% \$ 19,437,782	45%

4. Position - this is the listing of positions we have incorporated into the 18/19 budget as previously provided to you, with additional data to reflect if the position has been filled, if EPS funding is provided for it and prioritized where A = Critically Needed, B = Strongly Needed, C = Needed). I have added clarifying descriptions to a few positions to better understand the make-up of the cost, and also made one correction as verbally explained last week (Beth Lambert was the teacher at the HS whose 1/2 time position was NOT filled in 17/18 and therefore is not included in the 18/19 budget - I can show proof within my detailed binders). With regard to the new CTE programs, I would be happy to elaborate on the funding formula used by the state to determine our allocation in 18/19 as provided by DOE after our meeting in Augusta on Friday.

SANFORD SCHOOL DEPARTMENT
 FY 2018/2019 RESTORED OR NEW POSITIONS REQUESTED
 As of March 15, 2018

Priority	Article	Location	Program & Position		Filled ?	Sal/HI/Retir	Sup/Equip/Other	Total	EPS Revenue
			Description						
A	1	Elem. School	Add Pre-K Class (Teacher & Ed Tech)		No	117,782	8,677	126,459	100+% in 18/19
A	1	Elem. School	Kids Club Coordinator Position Discontinued		No	(70,925)	-	(70,925)	
	2	Willard	Psychologist Added with KCC Position Funding		Yes	70,677	-	70,677	100+% in 19/20
	3	Tech Center	Move Satellite Health Occupations Class (Marshwood)		Yes	65,587	2,745	68,332	100% in 18/19 (exc. Equip)
	3	Tech Center	Move Satellite Culinary Arts Class (Noble)		Yes	76,985	12,533	89,518	100% in 18/19 (exc. Equip)
A	3	Tech Center	Add Cosmetology Class		No	76,985	21,580	98,565	100% in 18/19 (exc. Equip)
	3	Tech Center	Add Auto Body Repair Class		No	76,985	22,300	99,285	100% in 18/19 (exc. Equip)
	3	Tech Center	Partial Allocation of Performing Arts Center Mang		Yes	31,669	-	31,669	100+% in 19/20
	3	Tech Center	Partial Allocation of 4 Additional Custodians		No	62,996	-	62,996	100+% in 19/20
	9	High School	Partial Allocation of 4 Additional Custodians		No	126,585	-	126,585	part of Gen Ops @ 70%
A	4	High School	Stipends for Summer & Moving of HS		No	11,115	-	11,115	-
	4	High School	Expand Clubs & Sports (Lacrosse, Volleyball, etc)		No	22,841	40,986	63,827	part of Gen Ops @ 70%
	4	High School	Additional Hours for Athletic Director Assistants		No	6,903	-	6,903	part of Gen Ops @ 70%
A	5	Districtwide	Differential: Converting from Ed Tech to Tech Teacher		Yes	22,188	-	22,188	part of Gen Ops @ 70%
	6	Central Offic	Add Construction Mang 1/2 Yr (18/19 Only)		No	65,678	-	65,678	-
	6	Central Offic	Expand Business Office Staff Hours		No	15,108	-	15,108	part of Gen Ops @ 70%
A	5	Central Offic	Add 1/2 time Curriculum Assistant		Yes	45,886	-	45,886	part of Gen Ops @ 70%
	1	High School	Correction: Reduce 1/2 time Teacher (Transfer to Curr.)		No	(39,601)	-	(39,601)	part of Gen Ops @ 70%
	5	Districtwide	Reduce 2/5 time Substance Abuse Coordinator		No	(50,841)	-	(50,841)	part of Gen Ops @ 70%
	5	Districtwide	Restructure NTI Program		No	(32,560)	-	(32,560)	part of Gen Ops @ 70%
B	2	High School	Special Ed IEP Coordinator		No	72,990	-	72,990	100+% in 20/21
B	5	Elem. School	Add 3 Interventionists		No	259,271	-	259,271	part of Gen Ops @ 70%
C	1 or 5	High School	Restore 1 Support/Library Ed Tech		No	31,060	-	31,060	part of Gen Ops @ 70%
C	1	Elem. School	Restore 6 Kindergarten Ed Techs		No	160,297	-	160,297	part of Gen Ops @ 70%
						\$1,225,661	\$108,821	\$1,334,482	

5. Curriculum CIP - this is the detailed curriculum expense plan by content area and grade over the next 5 years. I had previously provided you with a summary schedule.

SANFORD SCHOOL DEPARTMENT
 5-YR DETAILED CURRICULUM PLAN
 As of March 15, 2018

Content Area & Grade	SY 18-19 Local	SY 19-20 Local	SY 20-21 Local	SY 21-22 Local	SY 22-23 Local
ELA					
Elementary	\$23,000 Pioneer Valley Kits Gr. 2 \$1,200 Choice Literacy (coaching) \$4,552 Lucy Calkins Word Study Units Gr. K	\$25,000 Pioneer Valley Kits Gr. 3 \$1,300 Choice Literacy (coaching) \$5,000 Lucy Calkins Word Study Units Gr. 1	\$25,000 Pioneer Valley Kits Gr. 4 \$1,400 Choice Literacy (coaching) \$5,000 Lucy Calkins Word Study Units Gr. 2	\$25,000 Pioneer Valley Kits Gr. 5 \$1,500 Choice Literacy (coaching) \$5,000 Lucy Calkins Word Study Units Gr. 3	\$10,000 Replenish Pioneer Valley Kits \$1,500 Choice Literacy (coaching) \$5,000 Lucy Calkins Word Study Units Gr. 4
Middle School	\$10,000 Newsela Gr. 4-8 \$0.00	\$11,000 Newsela Gr. 4-8 \$25,000 Lucy Calkins RUOS Gr. 6-8 \$0.00	\$12,000 Newsela Gr. 4-8 \$25,000 Lucy Calkins RUOS Gr. 6-8 \$0.00	\$12,000 Newsela Gr. 4-8 \$25,000 Lucy Calkins RUOS Gr. 6-8 \$5,000 Lucy Calkins Word Study Units Gr. 6-8	\$12,000 Newsela Gr. 4-8 \$25,000 Lucy Calkins RUOS Gr. 6-8 \$5,000 Lucy Calkins Word Study Units Gr. 6-8
High School	\$0.00	Reading Resources - to support multi-leveled themed units \$25,000	Reading Resources - to support multi-leveled themed units \$25,000	Reading Resources - to support multi-leveled themed units \$25,000	Reading Resources - to support multi-leveled themed units \$25,000
ELA TOTAL	\$38,752	\$92,300	\$93,400	\$98,500	\$83,500
Handwriting Without Tears	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
	\$6,000 yearly Handwriting Without Tears Gr. K	\$6,000 yearly Handwriting Without Tears Gr. K plus \$6,752 yearly Handwriting Without Tears Gr. 1	\$6,000 yearly Handwriting Without Tears Gr. K plus \$13,504 (Gr. 1 & 2 @ \$6,752 ea.) yearly for Handwriting Without Tears	\$6,000 yearly Handwriting Without Tears Gr. K plus \$20,256 (Gr. 1-3 @ \$6,752 ea.) yearly for Handwriting Without Tears	\$6,000 yearly Handwriting Without Tears Gr. K plus \$20,256 yearly for Handwriting Without Tears (Gr. 1-3 @ \$6,752) plus \$13,504 for Keyboarding Without Tears (Gr. 4 & 5 @ \$6,752 ea.)
HWT TOTAL	\$6,000	\$12,752	\$19,504	\$26,256	\$39,760
Math	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	Everyday Math K-8 \$35,000 - consumables & resources \$5,000 - replenish manipulatives \$40,000 Total	Everyday Math K-8 \$36,000 - consumables & resources \$5,000 - replenish manipulatives (reevaluate program) \$41,000 Total	Everyday Math K-8 \$37,000 - consumables & resources \$5,000 - replenish manipulatives \$42,000 Total	Everyday Math K-8 \$38,000 - consumables & resources \$5,000 - replenish manipulatives \$43,000 Total	Everyday Math K-8 \$39,000 - consumables & resources \$5,000 - replenish manipulatives \$44,000 Total
Middle School	Glencoe Gr. 6-8 \$23,000 - consumables & resources	Glencoe Gr. 6-8 \$24,000 - consumables & resources	Glencoe Gr. 6-8 \$25,000 - consumables & resources (reevaluate program)	Glencoe Gr. 6-8 \$26,000 - consumables & resources	Glencoe Gr. 6-8 \$27,000 - consumables & resources
High School	\$0.00 (2nd year of 6 year license)	\$0.00 (3rd year of 6 year license)	\$0.00 (4th year of 6 year license)	\$0.00 (5th year of 6 year license - reevaluate program)	\$0.00 (6th year of 6 year license)
	Pathways - \$0.00	Pathways - Business Math \$7,500 Pathways - Financial Literacy \$7,500	Pathways - Business Math \$7,500 Pathways - Financial Literacy \$7,500	Pathways - Specific Math \$15,000	Pathways - Financial Literacy \$7,500
MATH TOTAL	\$63,000	\$80,000	\$82,000	\$84,000	\$78,500
Science	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23

Elementary	Mystery Science - materials & licenses \$15,000	Mystery Science - materials & licenses \$16,000	Mystery Science - materials & licenses \$17,000	Mystery Science - materials & licenses \$18,000 (reevaluate program)	Mystery Science - materials & licenses \$19,000
Middle School	McGraw-Hill or Pearson - 3 year licenses & books \$40,000	McGraw-Hill or Pearson Kits \$21,600	\$3,000 to replenish materials	McGraw-Hill or Pearson - 3 year licenses renewed & books \$35,000 x 80% = \$28,000 Replenish materials \$3,000 \$31,000 Total	\$3,000 to replenish materials (reevaluate program)
High School	McGraw-Hill or Pearson - 3 year licenses & books \$40,000	McGraw-Hill or Pearson Kits \$21,600	\$3,000 to replenish materials	McGraw-Hill or Pearson - 3 year licenses renewed & books \$35,000 x 80% = \$28,000 Replenish materials \$3,000 \$31,000 Total	\$3,000 to replenish materials (reevaluate program)
SCIENCE TOTAL	\$95,000	\$59,200	\$23,000	\$80,000	\$25,000
CLASSROOM LIBRARIES	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	\$39,640 Classroom Libraries	\$0.00	\$0.00	\$0.00	\$0.00
Middle School	\$39,640 Classroom Libraries	\$0.00	\$0.00	\$0.00	\$0.00
High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CLASSROOM LIBRARIES TOTAL	\$79,280	\$0.00	\$0.00	\$0.00	\$0.00
Social Studies	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Middle School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
High School	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SOCIAL STUDIES TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		(May Need to Add into budget \$100,000 to start implementation)	(May Need to Add into budget \$50,000 to cover the remaining costs of implementation)		
Health & PE	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	\$0.00	\$0.00	\$0.00	Health Resources \$25,000 and Physical Education Resources \$25,000 \$50,000 Total	\$0.00
Middle School	\$0.00	\$0.00	\$0.00	Health Resources \$25,000 and Physical Education Resources \$25,000 \$50,000 Total	\$0.00
High School	\$0.00	\$0.00	\$0.00	Health Resources \$25,000 and Physical Education Resources \$25,000 \$50,000 Total	\$0.00
HEALTH & PE TOTAL	\$0.00	\$0.00	\$0.00	\$150,000	\$0.00
World Language	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
High School	World Language \$0.00	World Language \$0.00	World Language \$0.00	World Language Gr. 9-12 3 year license @ \$71.47 with Student Editions x 250 students	World Language Gr. 9-12 1 year license @ \$46.77 with Student Editions x 250 students
WORLD LANGUAGE TOTAL	\$0.00	\$0.00	\$0.00	\$17,868	\$11,693
Music	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23

Elementary	\$0.00	\$0.00	TBD	Pearson - Gr. K-5 6-year licenses plus reference materials \$15,000	TBD
Middle School	\$0.00	\$0.00	TBD	Pearson - Gr. 6-8 6-year licenses plus reference materials \$15,000	TBD
High School	\$0.00	\$0.00	TBD	Pearson - Gr. 9-12 6-year licenses plus reference materials \$15,000	TBD
MUSIC TOTAL	\$0.00	\$0.00	\$0.00	\$45,000	TBD
Art	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	\$0.00	\$0.00	Pearson - Gr. K-5 6-year licenses plus reference materials \$15,000	TBD	TBD
Middle School	\$0.00	\$0.00	Pearson - Gr. 6-8 6-year licenses plus reference materials \$15,000	TBD	TBD
High School	\$0.00	\$0.00	Pearson - Gr. 9-12 6-year licenses plus reference materials \$15,000	TBD	TBD
ART TOTAL	\$0.00	\$0.00	\$45,000	TBD	TBD
SEL	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
Elementary	\$54,348	\$0.00	\$0.00	\$0.00	\$0.00
Middle School	\$2,700	\$2,700	\$2,700	\$2,700	\$2,700
High School	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
SEL Total	\$67,048	\$7,700	\$7,700	\$7,700	\$7,700
ALL CONTENT	SY 18-19	SY 19-20	SY 20-21	SY 21-22	SY 22-23
YEARLY TOTAL	\$349,080	\$251,952	\$270,604	\$509,324	\$246,153

6. Homeless Transportation - this shows the ramp-up in homeless transportation over the past 2.5 years, with the number of students, areas transported to and the cost. The bulk of the cost of homeless transportation is paid for within Article 8, though a small amount is available in Title 1. As you can see, this year's projection is significantly higher than prior years, and thus why the allocation for 18/19 is higher. Upon further clarification from Special Ed Director Stacey Bissell, generally students are afforded this unfunded benefit for a year or more before the district can appeal to have the student permanently placed in one of the two districts. We share the cost with the other school district, and this expense is our 1/2

SANFORD SCHOOL DEPARTMENT
HOMELESS TRANSPORTATION ACTIVITY
As of March 15, 2018

Fiscal Year	Number of Students	Other School Location	General Fund Expense	Title 1 Expense	Total
2015-16	19	Berwick, No Berwick, Lebanon, Biddeford, Lyman, Alfred, Rochester NH, Hollis, Saco, Westbrook, Hiram	\$ 6,351	\$ 2,500	\$ 8,851
2016-17	23	Gorham, SAD #60, Acton, Biddeford, Lyman, OOB, Lebanon, Rochester NH, Lewiston, Alfred, Dover NH, Steep Falls, Berwick, No Berwick	\$ 7,807	\$ 2,500	\$ 10,307
2017-18	64 as of 3/14/18	No Berwick, Saco, Shapleigh, Biddeford, Alfred, Wells, Kennebunk, Arundel, Dover NH, Limerick	\$ 17,824	\$ 10,000	\$ 27,824
	Estimated Cost thru June'18		\$ 22,952	\$ -	\$ <u>22,952</u>
			\$ 40,776	\$ 10,000	\$ 50,776

7. Retirements - this is a work in process, but establishes the type of data I will be collecting for prior years. The data for 17/18 was readily available. The data for prior years will take a little more time to compile the retirees and track the replacement costs. I ask for your continued patience on this item, and should have it by next week's meeting.

SANFORD SCHOOL DEPARTMENT
 5-YR HISTORY OF STAFF RETIREMENTS
 As of March 15, 2018

FYE	Funding Source	School or Dept.	Staff Type	Retiring Personnel Costs	Replacing Personnel Costs	Savings
17/18	Title I	MCS	Teacher	\$ 90,865	TBD	TBD
17/18	Local	SJHS	Teacher	\$ 95,877	TBD	TBD
17/18	Local	CJL	Teacher	\$ 70,867	TBD	TBD
17/18	Local	SJHS	Teacher	\$ 82,251	TBD	TBD
17/18	Local	SJHS	Secretary	\$ 61,417	TBD	TBD
17/18	Local	SHS	Teacher	\$ 93,312	TBD	TBD
17/18	Local	LAF	Teacher	\$ 79,838	TBD	TBD
17/18	Local	SJHS	Teacher	\$ 81,630	TBD	TBD
17/18	Local	SC CJL	Teacher	\$ 81,990	TBD	TBD
17/18	Local	SJHS	Library	\$ 97,527	TBD	TBD
17/18	Local	Will	Teacher	\$ 82,108	TBD	TBD
17/18	Local	RR SJHS	Teacher	\$ 88,623	TBD	TBD
17/18	Local	SJHS	Teacher	\$ 78,482	TBD	TBD
17/18	Local	Will	Nurse	\$ 56,057	TBD	TBD
17/18	Local	SJHS	Teacher	\$ 91,385	TBD	TBD
17/18	Local	CJL	Teacher	\$ 79,621	TBD	TBD

Finally, regarding grant-funded positions from prior years - upon further review of the email earlier this week, I may have misunderstood Mr. Drummey's request. If the request is for a listing of all grant funded positions over the past five years, that will take more time to compile as we have many grants (e.g. Title 1, Title 2, IDEA, etc).

Presuming time avails, I would like to present this data for the benefit of the viewers at home.

Gwen R. Bedell Gadbois, CPA, CFE

Discussion of what the amount to be raised by taxation should be so as to reduce the impact on the Homestead taxpayer. Adjustment of mil rate so as to see the impact should the net amount to be raised by taxation be lowered.

Ask School to make adjustments that lowered their net impact to taxation by \$ 800,000.
Ask City to make adjustments that lowered their net impact to taxation by \$ 456,000.

9. Future agenda items – Confirm date, time and agenda for next meeting:
 - a. Thursday, March 22, 2018
 - b. Thursday, March 29, 2018 Last Budget Committee Meeting
 - c. Tuesday, April 3, 2018 Budget Committee Presentation to the City Council
10. Budget Committee Member Comments; No Comments
11. Adjourn @ 8:56 pm