LISBON SCHOOL DEPARTMENT
SCHOOL DEPARTMENT PROPOSED 2023-2024 BUDGET
COST CENTERS
AS OF 5/1/2024

BUDGET BY ARTICLE	APPROVED BUDGET 2023-2024	PROPOSED BUDGET 2024-2025	$ DIFFERENCE INCREASE (DECREASE)	% DIFFERENCE INCREASE (DECREASE)
STUDENT & STAFF SUPPORT	**$ 1,774,454**	**$ 1,765,837**	$ (8,617)	-0.49%
Includes: Guidance, Nurse, Library, Technology System Administrator, Improvement of Instruction, Technology Funds, and Curriculum Funds.				
	$ -			
SYSTEM ADMINISTRATION	**$ 657,989**	**$ 689,308**	$ 31,319	4.76%
Includes: School Committee, Superintendent, Community Relations, and Business Office.				
	$ -			
SCHOOL ADMINISTRATION	**$ 1,136,851**	**$ 1,252,628**	$ 115,777	10.18%
Includes: All Principals				
	$ -			
FACILITIES MAINTENANCE	**$ 1,993,283**	**$ 1,954,110**	$ (39,173)	-1.97%
Includes: Custodial K-5, Custodial 6-8, Custodial 9-12, Custodial CO, and Grounds & Maintenance of Plant.				
	$ -			
TRANSPORTATION AND BUSES	**$ 1,060,325**	**$ 1,111,105**	$ 50,780	4.79%
	$ -			
SCHOOL NUTRITION TRANSFER	**$ 231,000**	**$ 231,000**	$ -	0.00%
	$ -			
DEBT SERVICE	**$ 1,168,120**	**$ 1,100,962**	$ (67,158)	-5.75%
	$ -			
REGULAR INSTRUCTION	**$ 8,228,791**	**$ 8,793,284**	$ 564,493	6.86%
Includes: Elementary Instruction, Lisbon Community School, PWSugg Middle, Secondary Instruction, Lisbon High School, English as a Second Language, Gifted & Talented, and Gartley Street School.				
	$ -			
SPECIAL EDUCATION	**$ 3,164,952**	**$ 3,269,218**	$ 104,266	3.29%
CAREER & TECHNICAL	**$ -**	**$ -**	$ -	0.00%
OTHER INSTRUCTION	**$ 418,902**	**$ 408,941**	$ (9,961)	-2.38%
Includes: Co-Curricular				
	$ -			
Total General Fund Articles	**$ 19,834,666**	**$ 20,576,393**	**$ 741,727**	**3.74%**
ADULT EDUCATION	**$ 28,653**	**$ 28,653**	$ -	0.00%
Total of All Articles	**$ 19,863,319**	**$ 20,605,046**	**$ 741,727**	**3.73%**

PLEASE NOTE:
Actions taken in accordance with the following articles must be taken by a recorded vote.

ARTICLE 1:

To see what sum the Council will authorize the Lisbon School Department to appropriate for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (Recommend $16,519,388) and to see what sum the Council will raise as the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

School Committee Recommends **$ 4,784,053**

Council Recommends _____

"Explanation: The Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars."

ARTICLE 2: To see what sum the Council will authorize the Lisbon School Department to raise and appropriate for the annual payments on debt service previously approved by the legislative body for non-state-funded school construction projects, or non-state-funded portions of school construction projects in addition to the funds appropriated as the local share of the school administrative unit's contribution to the total cost of funding public education from pre-kindergarten to grade 12.

Amount Recommended **$ 421,264**

Council Recommends _____

"Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the municipality/district long-term debt for major capital school construction projects and minor capital renovation projects that is not approved for state subsidy. The bonding of this long-term debt was previously approved by the voters or other legislative body."

ARTICLE 3: Shall the Town of Lisbon raise and appropriate **$3,056,111** in additional local funds, which exceeds the State's Essential Programs and Services allocation model by an additional **$367,831** as required to fund the budget recommended by the school committee.

The school committee recommends **$3,056,111** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by an additional $367,831

School Committee Recommends **$ 3,056,111**

Council Recommends _____

1) Co-Curricular and Extra-curricular activites: The state only supports 20% of Lisbon's total expenditures.
2) The Teacher Retirement portion that was previously paid by the state.
3) Substitute Pay: The State Allocates half a day per student. This does not cover long term absences where substitutes are paid at a higher rate.
4) Special Education: This additional amount is partly due to year old student information, summer school, scheduling and reduced financial support at the Federal and State levels.
5) Nutrition (Lunch): The state does not provide any subsidy to cover the expenses in the general budget.

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit's local contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Lisbon School Department's budget for educational programs.

ARTICLE 4:

To see what sum the Council will authorize the Lisbon School Committee to expend for the fiscal year beginning July 1, 2022 and ending June 30, 2023 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpected balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee Recommends **$ 20,576,393**

Council Recommends _____

ARTICLE 5:

To see if the Council will authorize the Lisbon School Department to appropriate **$25,153** for Adult Education and raise **$15,885** as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

School Committee Recommends **Yes**

Council Recommends _____

ARTICLE 6:

To see what sum the Council will authorize the Lisbon School Department to expend for Adult Education.

School Committee Recommends **$ 28,653**

Council Recommends _____

ARTICLE 7:

In addition to amounts approved in the preceding articles, shall the Council authorize the School Committee to expend sums as may be received from federal or state grants or programs or other sources during the fiscal year for school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends **Yes**

Council Recommends _____

24-25 Subsidy Comparison Report

Lisbon School Department

(All Subsidy figures for 24/25 are Preliminary!)	FUNDING 23/24**		FUNDING 24/25		Difference
General Education Budget:			**Budget Expenditures as of 06/30/2023**		
Budget Expenditures-Fund 100		**$ 19,863,319**		**$ 20,576,393**	$713,074.00
Amount from Unassigned Fund Balance:					
Balance to help defray taxes	$118,211		$118,211		$0
State Grant/MLTI	$0		$0		$0
Regular Instruction Reserve Account	$93,524		$93,524		
Anticipated Revenue:					
Capital Reserve Fund-GPC	$67,896		$67,896		$0
Interest Credit	$0		$0		$0
ARF Funds	$58,560		$0		($58,560)
Special Purpose School	$300,000		$300,000		$0
Total Revenue		$638,191		$579,631	($58,560)
Total Budget after Revenue		$19,225,128		$ 19,996,762	$771,634
Local Only Debt Service		**$430,229**		**$421,264**	($8,965)
Total Budget after Revenue and Local Only Debt Service		$18,794,899		$ 19,575,498	$780,599
100% EPS		**$16,106,619**		**$16,519,388** *	$412,769
Amount above 100% EPS		$2,688,280		$ 3,056,111	$ 367,831
Transition Amount		**$0**		**$0** *	$0
Total Additional Local Funds		**$2,688,280**		**$ 3,056,111**	$ 367,831
State Subsidy:					
State Contribution		**$11,605,054**		**$11,821,138** *	$216,084
Required Local Contribution	**$4,588,816**		**$4,784,053**	*	$195,237
Local Only Debt Service	$430,229		$421,264		($8,965)
Local Additional Funds	$2,688,280		**$ 3,056,111**		$367,831
Total Local Funding		**$7,707,325**		**$8,261,428**	**$554,103**
		$19,312,379		$20,082,565	$770,186

There is an increase in State Funding from 23/24 to 24/25 of $216,084

There is a increase in Local Funding from 23/24 to 24/25 of $554,103

*** Amounts based on Legislative Budget Approval FY 24/25 ED279 as of January 31, 2024**

**** Amounts from Town Council Meeting dated _____**

Adult Education:

Anticipated Revenue	**$3,500**		**$3,500**	**#**	$0
State Contribution	**$7,735**	**	**$9,268**	***	$1,533
Total Local Funding	**$17,423**	**	**$15,885**		($1,538)
Total Expenditures	**$28,658**		**$28,653**		($5)

There is an increase in State Funding from 23/24 to 24/25 of $1,533

There is a decrease in Local Funding from 23/24 to 24/25 of ($1,538)

 # Amount based on actual revenue received in 23-24

***** Amount based on actual subsidy received in 23-24**

Total Increase to Taxes:	**$7,724,748**	**$8,277,312**	**$552,564**
Total increase in Budget Including Adult Education:	**$19,891,977**	**$20,605,046**	**$713,069**

Definitions of Terms

Lisbon School Department

Appropriate:	Appropriate means to designate money for a particular use. For example, Article 14 asks if you will "appropriate" or designate money to be spent for additional local funds.
Raise:	Raise means to collect money. As used in the warrant articles, it gives the school department the authority to collect money from the town or taxpayers.
Budget Expenditures:	The amount the school department anticipates spending.
Essential Programs and Services (EPS):	The Essential Programs and Services (EPS) funding model was developed by the State of Maine to fund and service certain components of the cost of education. The funded components are the education allocation resources, as identified by the State, for all Maine students to achieve "the Standards in the 8 content subject areas of the Maine Learning Results system." This is considered a base line.
100% EPS:	This is an amount that is calculated by the state based on the Essential Programs and Services funding model.
Over 100% EPS:	This is the amount of Budget Expenditures that are over the 100% EPS amount. Additional Revenue and Local Only Debt Service are deducted prior to calculating the amount Over 100% EPS.
State Contribution:	This is the amount that the State provides towards the cost of education in the Town of Lisbon.
Required Local Contribution:	This is the amount that the Town must raise in order to receive the state contribution.
Local Only Debt Service:	The Local Only Debt Service Article is only for payments on new school construction projects or the construction of a new addition to an existing building for which there is no state participation. This does not include amounts to be raised for minor capital projects or the payment of loans for minor capital projects, such as roof replacement, boiler replacement or window replacements.
Local Additional Funds:	This is the additional amount needed to support the budget expenditures for the year. This amount consists of the Transition Amount plus the amount Over 100% EPS.