

TOWN OF LISBON

NOTICE OF AMOUNTS ADOPTED AT TOWN COUNCIL MEETING  
FOR VOTERS AT SCHOOL BUDGET  
VALIDATION REFERENDUM

TO: Clerk of Town of Lisbon, State of Maine

Pursuant to 20-A M.R.S.A. §§ 1486(2) and 2307 this Notice is to be displayed at all polling places for the school budget validation referendum to be held on June 13, 2023, to assist the voters in voting on whether to ratify the school budget approved at the May 16, 2023 Town Council Meeting. **Note: The amount adopted by Town Council is the amount submitted to the voters at referendum.** If the council has changed the total budget recommended by the school committee, and that change is approved at referendum, the school committee shall adjust the individual cost center lines as provided by 20-A M.R.S.A. §2307 and Town Charter.

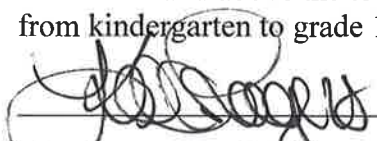
| Cost Center Summary Budget Category | Amount Proposed by School Committee |
|-------------------------------------|-------------------------------------|
| Student and Staff Support           | \$ 1,774,454                        |
| System Administration               | \$ 657,989                          |
| School Administration               | \$ 1,136,851                        |
| Facilities Maintenance              | \$ 1,993,283                        |
| Transportation and Buses            | \$ 1,060,325                        |
| School Nutrition Transfer           | \$ 231,000                          |
| Debt Service and Other Commitments  | \$ 1,168,120                        |
| Regular Instruction                 | \$ 8,228,791                        |
| Special Education                   | \$ 3,164,952                        |
| Career & Technical                  | \$ 0                                |
| Other Instruction                   | \$ 418,902                          |

Summary of Total Authorized School Budget Expenditures



Amount Proposed by School Committee: \$ 19,863,319

Amount Approved by Town Council and Submitted to Voters: \$ \_\_\_\_\_

The amount approved for the school budget at the town council meeting includes locally raised funds over and above the town's local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act.

  
Margaret Galligan-Schmoll

A majority of the School Committee

  
Paula Craig  
  
Kim

Completed and countersigned by: 

Superintendent of Schools

Date: 5/2/23

VOTE TO BE ADOPTED BY THE  
SCHOOL COMMITTEE  
TOWN OF LISBON

VOTED: That pursuant to 20-A M.R.S.A. §§ 1486(2) and 2307, the form of Notice of Amounts Adopted at Town Council Meeting be approved, and that the Superintendent of Schools be authorized and directed to complete said Notice in accordance with the meeting at which the school budget is approved, and to cause said notice, as completed, to be delivered to the Town Clerk for display at all polling places for the school budget validation referendum to be held following the meeting at which the Town Council approves the school budget.

## 23-24 Subsidy Comparison Report

Lisbon School Department

*(All Subsidy figures for 23/24 are Preliminary!)*

|   | <u>FUNDING 22/23**</u> | <u>FUNDING 23/24</u>                        | <u>Difference</u>   |
|---|------------------------|---|---------------------|
| <b>General Education Budget:</b>                              |                        | <b>Budget Expenditures as of 06/30/2022</b> |                     |
| <b>Budget Expenditures-Fund 100</b>                           | <b>\$ 18,990,943</b>   | <b>\$ 19,862,452</b>                        | <b>\$871,509.00</b> |
| Amount from Unassigned Fund Balance:                          |                        |   |                     |
| Balance to help defray taxes                                  | \$236,422              | \$118,211                                   | (\$118,211)         |
| State Grant/MLTI  | \$0                    | \$0   | \$0                 |
| Regular Instruction Reserve Account                           | \$0                    | \$93,524                                    |                     |
| Anticipated Revenue:  |                        |   |                     |
| Capital Reserve Fund-GPC                                      | \$43,209               | \$67,896                                    | \$24,687            |
| Interest Credit   | \$0                    | \$0   | \$0                 |
| ARF Funds   | \$164,425              | \$58,560                                    | (\$105,865)         |
| Special Purpose School  | \$300,000              | \$300,000                                   | \$0                 |
| <b>Total Revenue</b>  | <b>\$744,056</b>       | <b>\$638,191</b>                            | <b>(\$105,865)</b>  |
| <b>Total Budget after Revenue</b>                             | <b>\$18,246,887</b>    | <b>\$ 19,224,261</b>                        | <b>\$977,374</b>    |
| <b>Local Only Debt Service</b>                                | <b>\$438,820</b>       | <b>\$430,229</b>                            | <b>(\$8,591)</b>    |
| <b>Total Budget after Revenue and Local Only Debt Service</b> | <b>\$17,808,067</b>    | <b>\$ 18,794,032</b>                        | <b>\$985,965</b>    |
| 100% EPS  | <b>\$14,953,256</b>    | <b>\$16,106,619 *</b>                       | <b>\$1,153,363</b>  |
| Amount above 100% EPS   | <b>\$2,854,811</b>     | <b>\$ 2,687,413</b>                         | <b>\$ (167,398)</b> |
| <b>Transition Amount</b>                                      | <b>\$0</b>             | <b>\$0 *</b>                                | <b>\$0</b>          |
| <b>Total Additional Local Funds</b>                           | <b>\$2,854,811</b>     | <b>\$ 2,687,413</b>                         | <b>\$ (167,398)</b> |
| <b>State Subsidy:</b>   |                        |   |                     |
| <b>State Contribution</b>                                     | <b>\$10,617,530</b>    | <b>\$11,605,054 *</b>                       | <b>\$987,524</b>    |
| <b>Required Local Contribution</b>                            | <b>\$4,417,383</b>     | <b>\$4,588,816 *</b>                        | <b>\$171,433</b>    |
| <b>Local Only Debt Service</b>                                | <b>\$438,820</b>       | <b>\$430,229</b>                            | <b>(\$8,591)</b>    |
| <b>Local Additional Funds</b>                                 | <b>\$2,854,811</b>     | <b>\$ 2,687,413</b>                         | <b>(\$167,398)</b>  |
| <b>Total Local Funding</b>                                    | <b>\$7,711,014</b>     | <b>\$7,706,458</b>                          | <b>(\$4,556)</b>    |
|   | <b>\$18,328,544</b>    | <b>\$19,311,512</b>                         | <b>\$982,968</b>    |

There is an increase in State Funding from 22/23 to 23/24 of \$987,524

There is a increase in Local Funding from 22/23 to 23/24 of (\$4,556)

\* Amounts based on Legislative Budget Approval FY 23/24 ED279 as of January 31, 2023

\*\* Amounts from Town Council Meeting dated \_\_\_\_\_

### Adult Education:

|                     |          |    |          |     |         |
|---------------------|----------|----|----------|-----|---------|
| Anticipated Revenue | \$3,500  |    | \$3,500  | #   | \$0     |
| State Contribution  | \$8,250  | ** | \$7,735  | *** | (\$515) |
| Total Local Funding | \$16,903 | ** | \$17,418 |     | \$515   |
| Total Expenditures  | \$28,653 |    | \$28,653 |     | \$0     |

There is an increase in State Funding from 21/22 to 22/23 of (\$515)

There is a decrease in Local Funding from 21/22 to 22/23 of \$515

# Amount based on actual revenue received in 22-23

\*\*\* Amount based on actual subsidy received in 22-23

|  |                     |                     |                  |
|--|---------------------|---------------------|------------------|
| <b>Total Increase to Taxes:</b>                            | <b>\$7,727,917</b>  | <b>\$7,723,876</b>  | <b>(\$4,041)</b> |
| <b>Total increase in Budget Including Adult Education:</b> | <b>\$19,019,596</b> | <b>\$19,891,105</b> | <b>\$871,509</b> |