

# **20-21 Subsidy Comparison Report** Lisbon School Department

*(All Subsidy figures for 20/21 are Preliminary!)*

## **General Education Budget:**

	<u>FUNDING 19/20**</u>	<u>FUNDING 20/21</u>	<u>Difference</u>
<b>Budget Expenditures-Fund 100</b>	<b>\$ 16,804,417</b>	<b>\$ 17,637,914 ✓</b>	<b>\$833,497.00</b>
Amount from Unassigned Fund Balance:			
Balance to help defray taxes	\$118,211	\$118,211	\$0
State Grant/MLTI	\$43,198	\$0	(\$43,198)
Regular Instruction Reserve Account	\$0	\$0	
Anticipated Revenue:			
Capital Reserve Fund-GPC	\$43,209	\$43,209	(\$0)
Interest Credit	\$20,508	\$19,426	(\$1,082)
CARES Act	\$0	\$84,000	\$84,000
Special Purpose School	\$135,000	\$300,000	\$165,000
<b>Total Revenue</b>	<b>\$360,126</b>	<b>\$564,846</b>	<b>\$204,720</b>
<b>Total Budget after Revenue</b>	<b>\$16,444,291</b>	<b>\$ 17,073,068</b>	<b>\$628,777</b>
<b>Local Only Debt Service</b>	<b>\$460,409</b>	<b>\$454,034</b>	<b>(\$6,375)</b>
<b>Total Budget after Revenue and Local Only Debt Service</b>	<b>\$15,983,882</b>	<b>\$ 16,619,034</b>	<b>\$635,152</b>
<b>100% EPS</b>	<b>\$13,543,443</b>	<b>\$14,114,664 *</b>	<b>\$571,221</b>
<b>Amount above 100% EPS</b>	<b>\$2,440,439</b>	<b>\$ 2,504,370</b>	<b>\$ 63,931</b>
<b>Transition Amount</b>	<b>\$0</b>	<b>\$0 *</b>	<b>\$0</b>
<b>Total Additional Local Funds</b>	<b>\$2,440,439</b>	<b>\$ 2,504,370</b>	<b>\$ 63,931</b>
<b>State Subsidy:</b>			
State Contribution	\$9,056,649	\$9,536,727 *	\$480,078
Required Local Contribution	\$4,486,794	\$4,577,937	\$91,143
Local Only Debt Service	\$460,409	\$454,034	(\$6,375)
Local Additional Funds	\$2,440,439	\$ 2,504,370	\$63,931
<b>Total Local Funding</b>	<b>\$7,387,642</b>	<b>\$7,536,341</b>	<b>\$148,699</b>
	<b>\$16,444,291</b>	<b>\$17,073,068</b>	<b>\$628,777</b>

There is an increase in State Funding from 19/20 to 20/21 of \$480,078  
There is a increase in Local Funding from 19/20 to 20/21 of \$148,699

\* Amounts based on Legislative Budget Approval FY 20/21 ED279 as of January 31, 2020  
\*\* Amounts from Town Council Meeting dated \_\_\_\_\_

## **Adult Education:**

Anticipated Revenue	\$3,500	\$3,500	#	\$0
State Contribution	\$7,544 **	\$7,884	***	\$340
Total Local Funding	\$22,574 **	\$22,234		(\$340)
Total Expenditures	<u>\$33,618</u>	<u>\$33,618 ✓</u>		<u>\$0</u>

There is an increase in State Funding from 19/20 to 20/21 of \$340  
There is a decrease in Local Funding from 19/20 to 20/21 of (\$340)

# Amount based on actual revenue received in 19-20  
\*\*\* Amount based on actual subsidy received in 19-20

Total Increase to Taxes:

\$7,410,216

\$7,558,575

\$148,359

Total increase in Budget Including Adult Education:

\$16,838,035

\$17,671,532

\$833,497

LISBON SCHOOL DEPARTMENT  
SCHOOL COMMITTEE 2020-2021 BUDGET  
WARRANT ARTICLES  
AS OF 6/16/2020

**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 \$14,114,664) 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 \$ 4,577,937

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 \$ 454,034

Council Recommends \_\_\_\_\_

LISBON SCHOOL DEPARTMENT  
SCHOOL COMMITTEE 2020-2021 BUDGET  
WARRANT ARTICLES  
AS OF 6/16/2020

*"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 \$2,504,370 in additional local funds, which exceeds the State's Essential Programs and Services allocation model by an additional \$63,931 as required to fund the budget recommended by the school committee.

The school committee recommends \$2,504,370 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by an additional \$63,931

School Committee Recommends \$ 2,504,370

Council Recommends \_\_\_\_\_

- 1) Co-Curricular and Extra-curricular activities: 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, 2020 and ending June 30, 2021 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 \$ 17,637,914

Council Recommends \_\_\_\_\_

LISBON SCHOOL DEPARTMENT  
SCHOOL COMMITTEE 2020-2021 BUDGET  
WARRANT ARTICLES  
AS OF 6/16/2020

**ARTICLE 5:**

To see if the Council will authorize the Lisbon School Department to appropriate \$33,618 for Adult Education and raise \$22,734 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 \$ 33,618

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 \_\_\_\_\_