

# **Lisbon School District**

## **PROPOSED BUDGET**

**(Revised per vote of Board of Finance, May 20, 2009)**

### **2009 – 2010**



**[www.lisbonschool.com](http://www.lisbonschool.com)**

**Lisbon is dedicated to providing a learning environment which fosters the scholastic ability, desirable traits of character and qualities of leadership for each of its students. A community-school partnership has been and continues to be a hallmark of achievement which inspires the faculty, staff and students to reach for and achieve excellence in all aspects of their development. It is a place where individuals are touched by a special humanity and become productive citizens of our country and our world.**

## **Lisbon Board of Education Members**

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**Secretary**

Penny Allyn  
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**Assistant Principal**  
Robert Austin

**Director of Special Education**  
Lynn Slocum

**Business Manager**  
Diana Cormier

# **Lisbon Board of Education Goals**

**\* Teaching and Learning**

**\* Collaboration and Communication**

**\* Facilities and Resources**

# Lisbon School District Lisbon, CT 06351

## Executive Summary 2009 – 2010

Over the past month, the Lisbon Board of Education has reviewed a proposed 2009 – 2010 Education Budget submitted by the Superintendent of Schools. The proposed budget was developed as a “needs-based” budget. As members, we feel it was important to see the “whole picture” and then make some conscious decisions in terms of what we want to see for our schools yet – ever mindful of what the community can support.

We present for your review a \$9,670,614 Education Budget, an increase of \$320,702 or 3.43%. The increase is less than the increase for the current 2008 – 2009 year yet, at the same time, it continues our effort to maintain the momentum (to get Lisbon Central School on the same footing as its peers) started last year **AND** defer needs to another year when we could do so.

### What's in?

In keeping with our “needs-based” focus we set last year, the 2009 – 2010 Budget includes:

- Maintaining our priority for technology and a 3-year lease for classroom computers
- The athletic / activity program presented last year
- Contractual obligations for teachers and support staff
- A replacement program for classroom tables and chairs
- Supplies and equipment for the Community Connections High School
- Regular Education Summer School

### What is not in

- The second phase of a computer purchase program
- New staff
- One (1) administrative position

### The Bottom Line

The 2009 – 2010 budget requests a 3.43% increase. There are many ways to consider this budget and obviously individual account increases is one view. Another view is to see the budget from a larger perspective.

#### **Total Budget - \$9,670,604 (3.43%)**

Salaries	42.0%
Tuition	31.5%
Fixed Costs / Benefits	12.3%
General / Fiscal Administration	.7%
Operations & Maintenance	3.8%
Transportation	5.7%
Instruction	3.0%
Student Support Services	1.0%
	<u>100.0%</u>

**Regular Education**

The overall increase of 5.06% is very modest if you consider that it includes reclaiming field trips (\$3,000) and more than \$22,000 in reductions in 2008 – 2009 in textbooks (\$1,000), supplies (\$1,000) and equipment (\$436) – which included PE equipment @ \$5,978 which was not purchased in 2008 – 2009. The largest increase is for classroom chairs and tables (\$8,519). The administration, with superintendent support, reallocated expenses according to different priorities so there are decreases in textbooks and instructional supplies.

**Student Activities**

We budgeted the same as in 2008 – 2009 and recommend re-instating these programs.

**Student Support Services**

There is no increase in health supplies or the cost for physician services.

**Adult Education**

Regulated by the Connecticut State Department of Education

**Summer School**

We will continue with our special education program.

**Special Education**

This likely is the only time the Board and public would see a special education budget this small. It gives us a chance to explain three (3) things:

- The program is labor intensive so costs are in staff salaries.
- Tuition (out-of-district) and transportation comprise a large part of the budget.
- Supplies, materials, textbooks, equipment are all funded by the I.D.E.A. grant.

**Community Connections High School**

The increase of \$16,440 or 39% is due to an expected increase in rent (site to be determined) and furniture and equipment (\$5,300 – start-up costs) for CCHS. We did not incur many costs in this area in 2008 – 2009. Most of the start-up costs were for communication services for the program (\$3,000).

**Technology**

The Technology budget was dramatically reduced in 2008 – 2009 in all areas – **contracted services** (formerly communication services) for costs such as lease, maintenance agreements and software / licenses. We recommend these costs be re-instated in the budget so we can be at “par” in our original planning. The Technology budget includes new requests – Phoenix software for the business office (\$12,000) and expected communication costs (\$6,500) and work stations for Community Connections High School (\$9,800).

Other increases include the following:

	<b><u>2008 – 2009</u></b>	<b><u>2009 – 2010</u></b>	
Account 530	26,890	0	
Account 590	<u>17,500</u>	<u>95,190</u>	- Full Year Lease / Server
	44,390	95,190	
Full year Lease	+ 17,500	0	
Server Lease	+ <u>10,000</u>	<u>0</u>	
	<b><u>71,890</u></b>	<b><u>95,190</u></b>	<b>32%</b>

## **General Administration**

This area of the budget (function) has decreased significantly (- 1.20%). **BC / BS has proposed a decrease (1.51%) in its rates for the 2009 – 2010 school year.**

We increased legal / auditing fees since we will be negotiating two contracts in 2009 – 2010.

## **Fiscal Administration**

Two accounts were under-budgeted in 2008 – 2009 – advertising and payroll services. We request a NEW piece of equipment to bring us into the 20<sup>th</sup> century (a postage machine @ \$3,800).

## **Building Services**

The overall decrease of 9.81% in the budget is due primarily to the decrease in property / liability insurance which we believe was over budgeted in 2008 – 2009, as well as our recommendation for fuel and electric costs. We believe they are conservative estimates in both usage and current costs.

However, this budget “reclaims” a number of items that were cut from the maintenance budget in 2008 – 2009 especially in account 431 – Capital Building repairs and account 720 – Capital Improvements such as replacement of outside doors (\$7,336).

## **Transportation**

The 7.27% increase is actually a 3% increase when we consider the \$24,000 (our share of the decrease of one bus) to the 2008 – 2009 budget. The contractor recommends – and we agree – to budget our regular bus fleet of eleven (11) buses since there is always the uncertainty of out-of-district transportation needs.

## **Tuition**

There is no significant increase in the enrollment at NFA and GHS; however, we budgeted for average tuition increase / student at a little more than 3%.

NOTE: Special Education costs for students attending both NFA and Joshua Center were higher in 2008 – 2009 and savings (\$131,000) were offset to start-up costs for Community Connections High School.

## **Salaries**

The most noticed increases are in the accounts which were reduced in 2008 – 2009 – i.e., homebound (\$6,000), psychologist/counselor (\$14,000). We combined an existing budget for a Community Connections Advisor into one account and increased it slightly (4.6%). The overall increase doesn't reflect any increase in staff.

This is the 3<sup>rd</sup> and last year of the contracts with certified and non-certified staff.

## **Overview**

This budget is a “needs-based” budget as we presented for 2008 – 2009. The 2009 – 2010 proposed Budget does not consider staff reductions (nor increases) and manages to keep pace with growth in an unsteady and insecure economic environment.

Our priority is to “keep pace” and not retrench.

## **Something New Something Old in the 2009 – 2010 Budget**

Last year, we took a different approach to budgeting some of our accounts. For example, in the Special Education budget, instead of budgeting the full cost of an out-of-district student placement, we budgeted only our district per pupil cost. We did this because the difference between the full cost and the district cost is reimbursed by the state. In doing this, then, the state reimbursement cannot be included as revenue (per Town auditors)

In a similar fashion, other revenue can be used to offset (net) expenditures since it is directly the result of active school programs. The Lisbon Central School School Readiness program is a case in point. The Town **includes** as Revenue (p.47, 2008 Town Audit Report) – Lisbon Central School Preschool @ \$40,000 revenue. However, School Readiness program requirements issued by the State Department of Education and Social Services state, “All fees from families (tuition) received by SR sub-grantees shall be used to support the School Readiness Program”. In keeping with this requirement, the 2009 – 2010 salary budget is offset by estimated revenue for the 2009 – 2010 school year.

# Lisbon School District

## 2009 – 2010 Budget Functions

### INDEX

**Regular Education** – PreK – 8 instructional program expenses such as textbooks for all academic areas, guidance, specials (art, music, PE), field trips, classroom paper, pencils, classroom materials; testing.

**Health Services** (nurse) – PreK – 8 services including evaluations.

**Professional Development** – contracted agreements for workshops and in-service programs.

**Special Education** – PreK – 8 program including expenses for PPT and Psychological and Related Services (OT, PT, Speech / Hearing).

**Community Connections** – new high school initiative includes all program expenses.

**Adult Education** – local school district share of Adult Education program provided by Norwich Adult Education.

**Summer School** – expenses for regular education and special education and extended school year program, services required by Special Education Federal and State requirements.

**Student Support Services** – expenses for daily certified and non-certified substitutes and long-term leaves of absence, homebound tutors.

**General Administration** – expenses for employee benefits such as health insurance, FICA, unemployment compensation contract (LEA), tuition reimbursement, professional dues and fees.

**Technology** – program expenses for technology / computer services including: software and licenses, computer hardware / lease program, internet services and telephone system services.

**Media / Library Services** – program expenses including print and non-print educational material (library books and periodicals, etc.), video-visual hardware such as overhead projectors, etc.

**Copiers / Printers** – includes expenses and lease program for copiers / printers.

**Fiscal Administration** – business office expenses including postage, advertising, supplies and materials, attorney and audit fees, general expenses for Board of Education and Superintendent's office.

**Building Services** – includes expenses for maintenance and operations such as contract (outside) services, repair of building and fields / grounds, repair and replacement of non-instructional equipment, heat and utilities; **Custodial** – supplies and material.

**Transportation** – costs for regular education transportation for grades PreK – 8 and high school transportation; special education transportation to out-of-district placements.

**Student Activities** – expenses for all school activities (clubs, special activities and programs); athletics including supplies, equipment, officials and transportation.

**Salaries** – contracted salaries for teachers per LEA contract (2007 – 2010), municipal employees contract and non-union personnel.

**Tuition** – regular education tuition payments to Griswold High School, Norwich Free Academy, Science and Technology Magnet High School and other schools, special education tuition for out-of-district placed students per IEP.

# Lisbon School District 2009 – 2010 Budget Accounts

## INDEX

The specific line item of expenses are called accounts (or objects). This is a listing of the accounts in the 2009 – 2010 Lisbon School Budget.

**100 Accounts** – salary accounts

**200 Accounts** – employee benefit accounts related to salaries such as health and life insurance, FICA, unemployment and workers compensation and other employee benefits.

**300 Accounts** – certain professional services needed by the school district such as legal and auditing expenses, consultants for special education and evaluations.

**400 Accounts** – building expenses such as annual contracts for HVAC, asbestos, rent and building repairs needed.

**500 Accounts** – includes a wide range of expenditures such as transportation services, tuition to regional high schools, summer school and special education programs, telephone and other communication costs, postage, advertising, field trips, school medical advisor and student activities.

**600 Accounts** – school-wide instructional and non-instructional supplies, paper, textbooks, classroom materials and heat (fuel).

**700 Accounts** – instructional and non-instructional equipment.

**800 Accounts** – dues and membership fees to school related organizations such as CT Association of Boards of Education, Connecticut Superintendent and Principal Organizations.

**900 Accounts** – a contingency account (no expense budgeted)

**Lisbon Central School**

**Program Summary**

**REVISED**

<b>FUNCTION</b>	<b>2008/2009 BUDGET</b>	<b>2009/2010 PROPOSED</b>	<b>INCREASE/ DECREASE</b>	<b>% of INCREASE/DECREASE</b>
Regular Education	\$119,242	\$125,270	\$6,028	5.06%
Special Education	\$9,860	\$9,025	(\$835)	-8.47%
Community Connections	\$41,850	\$58,290	\$16,440	39.28%
Adult Education	\$13,000	\$14,863	\$1,863	14.33%
Summer School	\$31,727	\$18,867	(\$12,860)	-40.53%
Student Support Services	\$15,682	\$15,682	\$0	0.00%
Technology	\$64,100	\$123,037	\$58,937	91.95%
General Administration	\$1,184,064	\$1,169,866	(\$14,198)	-1.20%
Fiscal Administration	\$13,050	\$17,675	\$4,625	35.44%
Building Services	\$386,257	\$348,352	(\$37,905)	-9.81%
Transportation	\$521,852	\$559,780	\$37,928	7.27%
Student Activities	\$10,000	\$56,906	\$46,906	469.06%
Tuition	\$2,944,753	\$3,022,385	\$77,632	2.64%
Salaries	\$3,994,475	\$4,130,616	\$136,141	3.41%
<b>Totals</b>	<b>\$9,349,912</b>	<b>\$9,670,614</b>	<b>\$320,702</b>	<b>3.43%</b>

**Please note: The above functions are for budget worksheet purposes only. There are pieces of the Salary, Tuition and Transportation functions that belong in other functions. For simplistic reasons, they were listed separately.**

**Proposed per Referendum by Board of Finance**

	<b>2008/2009 Budget</b>	<b>2009/2010 Proposed Budget</b>	<b>Increase/ Decrease</b>	<b>% of Increase/Decrease</b>
Total Budget	\$9,349,912	\$9,670,614	\$320,702	3.43%
Board of Finance (4/8/09)		(\$40,205)	(\$40,205)	
Board of Finance (5/20/09)		(\$174,730)	(\$174,730)	
Tuition Adjustment				
<b>Net 2009/2010 Budget to be presented at Referendum</b>		<b>\$9,455,679</b>	<b>\$105,767</b>	<b>1.13%</b>

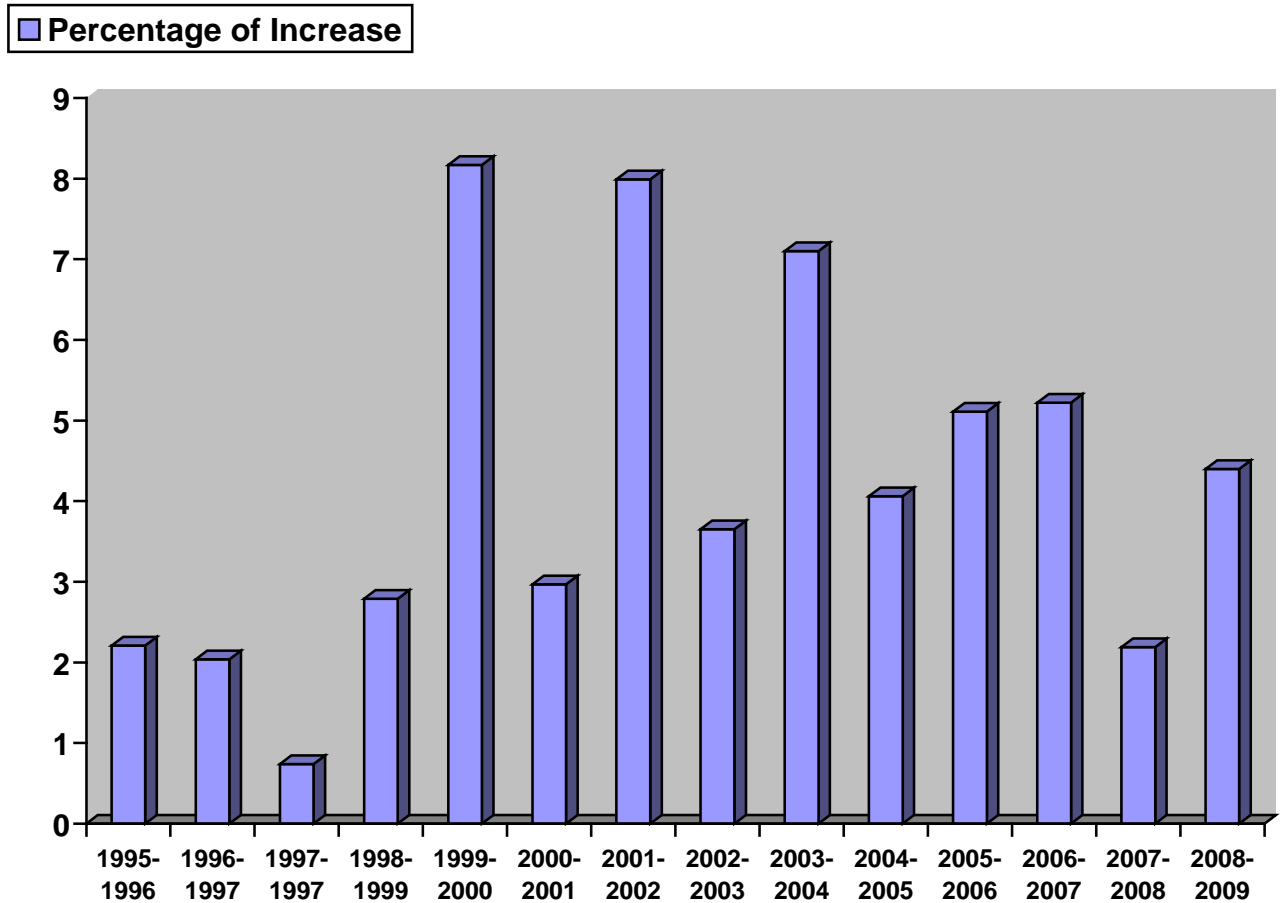
**Lisbon Central School  
2009/2010 Summary by Account  
REVISED**

Object Codes	2008/2009 Appropriation	2009/2010 Proposed Budget	Difference	% Increase/Decrease
111 · Certified Personnel	\$3,374,911	\$3,485,573	\$110,662	3.28%
112 · Support Salaries	\$599,107	\$605,726	\$6,619	1.10%
115 · Student Activities-Coach/Advisor Salaries	\$10,000	\$34,800	\$24,800	248.00%
120 · Custodian Subs/Temporary	\$3,024	\$3,024	\$0	0.00%
121 · Certified Substitutes	\$5,516	\$17,651	\$12,135	220.00%
122 · Noncertified Substitutes	\$43,644	\$37,509	(\$6,135)	-14.06%
<b>Subtotal</b>	<b>\$4,036,202</b>	<b>\$4,184,283</b>	<b>\$148,081</b>	<b>3.67%</b>
201 · Anthem BC	\$806,963	\$808,834	\$1,871	0.23%
220 · FICA	\$121,632	\$97,236	(\$24,396)	-20.06%
240 · Contractual 403(b) Contribution	\$12,000	\$12,000	\$0	0.00%
250 · Contractual Tuition Reimb	\$5,139	\$2,600	(\$2,539)	-49.41%
260 · Unemployment Comp	\$5,000	\$12,000	\$7,000	140.00%
270 · Workers Comp	\$36,644	\$37,506	\$862	2.35%
290 · Other Benefits	\$155,636	\$157,486	\$1,850	1.19%
<b>Subtotal</b>	<b>\$1,143,014</b>	<b>\$1,127,662</b>	<b>(\$15,352)</b>	<b>-1.34%</b>
300 · Virtual Learning-Comm Conn	\$2,000	\$4,000	\$2,000	100.00%
322 · Professional Development	\$10,000	\$10,000	\$0	0.00%
330 · Legal/Accounting Fees	\$15,000	\$21,500	\$6,500	43.33%
340 · Evaluations/Contracted	\$10,360	\$9,225	(\$1,135)	-10.96%
341 · Contracted Services-Community Connections	\$21,650	\$20,790	(\$860)	-3.97%
<b>Subtotal</b>	<b>\$59,010</b>	<b>\$65,515</b>	<b>\$6,505</b>	<b>11.02%</b>
410 · Electricity	\$110,833	\$110,149	(\$684)	-0.62%
427 · Rent-Community Connections	\$10,000	\$20,000	\$10,000	100.00%
431 · Contracted Building Repairs	\$30,271	\$29,036	(\$1,235)	-4.08%
<b>Subtotal</b>	<b>\$151,104</b>	<b>\$159,185</b>	<b>\$8,081</b>	<b>5.35%</b>
510 · Transportation	\$521,852	\$571,139	\$49,287	9.44%
511 · Field Trips	\$0	\$3,000	\$3,000	100.00%
520 · Property/Liability Insurance	\$104,913	\$56,785	(\$48,128)	-45.87%
530 · Telephone	\$34,390	\$7,200	(\$27,190)	-79.06%
532 · Postage	\$3,625	\$3,625	\$0	0.00%
540 · Advertising	\$175	\$1,000	\$825	471.43%
560 · Special Education Tuition	\$603,877	\$632,909	\$29,032	4.81%
561 · Regular Education Tuition	\$2,340,876	\$2,389,476	\$48,600	2.08%
580 · Travel	\$6,000	\$6,000	\$0	0.00%
590 · Purchased Services	\$48,577	\$135,324	\$86,747	178.58%
592 · Adult Education	\$13,000	\$14,863	\$1,863	14.33%
593 · Custodial Contracted Services	\$45,405	\$48,438	\$3,033	6.68%
<b>Subtotal</b>	<b>\$3,722,690</b>	<b>\$3,869,759</b>	<b>\$147,069</b>	<b>3.95%</b>
611 · Instructional Supplies	\$26,220	\$25,684	(\$536)	-2.04%
612 · Health Supplies	\$14,982	\$14,982	\$0	0.00%
614 · Custodial Supplies	\$25,012	\$27,912	\$2,900	11.59%
615 · Student Activities-Supplies	\$0	\$6,806	\$6,806	100.00%
620 · Heating Expense	\$61,475	\$50,240	(\$11,235)	-18.28%
641 · Textbooks	\$45,096	\$39,507	(\$5,589)	-12.39%
642 · Library Supplies	\$2,936	\$2,017	(\$919)	-31.30%
650 · Software/Licenses	\$6,274	\$16,330	\$10,056	160.28%
692 · School Office Supplies	\$18,550	\$16,350	(\$2,200)	-11.86%
<b>Subtotal</b>	<b>\$200,545</b>	<b>\$199,828</b>	<b>(\$717)</b>	<b>-0.36%</b>
720 · Capital Improvements	\$0	\$10,336	\$10,336	100.00%
731 · Instructional Equipment	\$17,249	\$16,466	(\$783)	-4.54%
736 · Instructional Equip Repairs	\$3,000	\$3,400	\$400	13.33%
739 · Non-Instructional Equipment	\$8,348	\$27,775	\$19,427	232.71%
<b>Subtotal</b>	<b>\$28,597</b>	<b>\$57,977</b>	<b>\$29,380</b>	<b>102.74%</b>
810 · Dues/Fees	\$8,750	\$6,405	(\$2,345)	-26.80%
<b>Subtotal</b>	<b>\$8,750</b>	<b>\$6,405</b>	<b>(\$2,345)</b>	<b>-26.80%</b>
Per 4/8/09 Board of Finance Meeting		(\$40,205)	(\$40,205)	
Per 5/20/09 Board of Finance Meeting		(\$174,730)	(\$174,730)	
<b>Total</b>	<b>\$9,349,912</b>	<b>\$9,455,679</b>	<b>\$105,767</b>	<b>1.13%</b>

# Lisbon Central School History of Budget Increases 1995 - 2009

Year	Percentage
1995 – 1996	2.21%
1996 – 1997	2.04%
1997 – 1998	0.74%
1998 – 1999	2.79%
1999 – 2000	8.17%
2000 – 2001	2.97%
2001 – 2002	7.99%
2002 – 2003	3.65%
2003 – 2004	7.10%
2004 – 2005	4.06%
2005 – 2006	5.11%
2006 – 2007	5.22%
2007 – 2008	2.19%
2008 – 2009	4.4%
<b>14 – YEAR AVERAGE</b>	<b>4.19%</b>

# Lisbon Central School History of Budget Increases 1995 - 2009



**14-Year Average of Budget Increases from 1995 – 2009**

**4.19 %**

# Enrollment

# Town of Lisbon

## October 1, 2008 Enrollment Figures

Grade	# of Students
Preschool	46
Kindergarten	50
1 <sup>st</sup>	38
2 <sup>nd</sup>	52
3 <sup>rd</sup>	48
4 <sup>th</sup>	57
5 <sup>th</sup>	66
6 <sup>th</sup>	68
7 <sup>th</sup>	77
8 <sup>th</sup>	55
<b>Total</b>	<b>557</b>

High School	# of Students
Capital Arts Magnet School	1
Community Connections	5
H.H. Ellis Tech	8
Ella T. Grasso Tech	6
Griswold High School	66
Norwich Free Academy	166
Norwich Tech	22
Science & Technology Magnet School	7
<b>Total</b>	<b>281</b>

# Norwich Free Academy Regular Education Tuition Calculation PROJECTION

	<b>Actual 2007 – 2008 Oct. 1</b>	<b>Budget 2008 – 2009</b>	<b>Actual 2008 – 2009 Oct. 1</b>	<b>Budget 2009 – 2010</b>	<b>Estimate 2009 – 2010 Oct. 1</b>	<b>Budget 2009 – 2010</b>	<b>Estimate 2010 – 2011 Oct. 1</b>	<b>Budget 2010 – 2011</b>
<b>Grade 9</b>	40		39		30 *		43	
<b>Grade 10</b>	38		46		39		30	
<b>Grade 11</b>	44		35		46		39	
<b>Grade 12</b>	45		46		35		46	
<b>TOTALS</b>	<b>167</b>	<b>167</b>	<b>166</b>	<b>166</b>	<b>150</b>	<b>150</b>	<b>158</b>	<b>158</b>

\* Count as of October 1, 2008 / January 1, 2009

## ENROLLMENT

GRADE	2004 – 2005 Actual			2005 – 2006 Actual			2006 – 2007 Actual			2007 – 2008 Actual			2008 – 2009 Actual (Oct. 1)		
	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
Preschool	60	(3)	20	56	(4)	14	58	(4)	15	56	(4)	14	46	(4)	12
Kindergarten	60	(4)	15	48	(4)	12	59	(4)	15	41	(4)	10	50	(4)	13
1 <sup>st</sup> Grade	63	(4)	16	59	(3)	20	46	(3)	15	56	(3)	19	38	(3)	13
2 <sup>nd</sup> Grade	60	(3)	20	69	(4)	17	59	(4)	15	47	(3)	16	52	(3)	17
3 <sup>rd</sup> Grade	70	(3)	23	65	(3)	22	68	(3)	23	61	(3)	20	48	(3)	16
4 <sup>th</sup> Grade	54	(3)	18	71	(3)	24	72	(3)	24	66	(3)	22	57	(3)	19
5 <sup>th</sup> Grade	47	(3)	16	54	(3)	18	74	(3)	25	68	(3)	23	66	(3)	22
6 <sup>th</sup> Grade	67	(3)	22	49	(3)	16	54	(3)	18	76	(3)	25	68	(3)	23
7 <sup>th</sup> Grade	77	(4)	19	66	(3)	22	53	(3)	18	51	(3)	17	77	(3)	26
8 <sup>th</sup> Grade	77	(3)	26	80	(4)	20	71	(3)	24	53	(3)	17	55	(3)	18
<b>TOTAL</b>	635	(33)	19	617	(34)	18	614	(33)	19	575	(32)	18	557	(32)	17

**A = Total # of Students per Grade**

**B = Total # of Homerooms**

**C = Average # of Students per Class**

# Staffing

## Lisbon School District 2007 – 2008 Staffing

	CERTIFIED		NON-CERTIFIED	
	# of Employees	FTE	# of Employees	FTE
Administrators	3.0	2.0		
Department Heads	1.0	1.0	2.0	1.5
Teachers	38.0	35.1		
Special Education	8.0	7.5		
Community Connections	2.0	1.3	1.0	1.0
Teacher Aides			2.0	1.5
Library Aide			1.0	1.0
Speech / Language	2.0	1.6		
Counselor	1.0	0.8		
Psychologist	1.0	1.0		
Secretarial / Clerical			4.0	3.3
Custodial			5.0	4.0
Nurse	1.0	1.0		
Nurse Assistant			1.0	0.5
Physical Therapy	1.0	0.6		
Occupational Therapy	1.0	0.3		
LSACC *	2.0	2.0		
LSACC Aides *			4.0	3.0
Cafeteria			6.0	5.2
Grant-Funded				
Title I	1.0	0.4		
Readiness **	2.0	0.7		
IDEA	1.0	0.5	1.0	1.0
REAP			1.0	1.0
<b>TOTAL</b>	<b>65</b>	<b>55.8</b>	<b>28</b>	<b>23</b>

\* This is a self-funded fee-based program.

\*\* This is a partially grant funded (\$107,000) program which the town receives revenue in excess of \$40,000 from parent paid tuition.

**Lisbon School District  
Lisbon, CT**

**2009 – 2010  
Budget Analysis  
With Revenue**

**LISBON SCHOOL DISTRICT  
SCHOOL SHARE MILL RATE**

	<u>2008/2009 Budget</u>	<u>2009/2010 Proposed Budget</u>	<u>Annual Difference</u>	<u>School Mill Rate Increase</u>
2009-2010 Budget	\$9,349,912	\$9,455,679	1.13%	
State Aid **	<u>\$4,051,265</u>	<u>\$4,038,912</u>		
	\$5,298,647	\$5,416,767		
Grand List	\$384,728,533	\$393,397,633	2.25%	
Mill Rate-Education	0.013772431 13.77/1000	0.013769191 13.77/1000		0.00
Assessed Value @ \$175,000 *	\$2,410	\$2,410	\$0	
Assessed Value @ \$105,000 *	\$1,446	\$1,446	\$0	
Assessed Value @ \$ 70,000 *	\$964	\$963	(\$1)	

\* Assessment is based on Market Value

Taxes=Millrate x Assessment  
Assessment=70% of Market Value

\*\* Estimates of State Formula Aid to Municipalities, February 2009

# Lisbon School District 2009 – 2010 Net Budget Increase

	<b>Estimated 2008 – 2009 Budget</b>	<b>Proposed 2009 – 2010 Budget</b>	<b>Increase</b>	<b>% Increase</b>
2008 – 2009 Budget	9,349,912	9,670,614	320,702	3.43%
Less Statutory Formula Grants				
ECS	3,899,238	3,899,238		
Adult Education	10,792	9,977		
Transportation	<u>141,235</u>	<u>129,697</u>		
	<b>4,051,265</b>	<b>4,038,912</b>	<b>(12,353)</b>	

## 2009 – 2010 Estimated Revenue (Total)

Proposed Budget 9,670,614

### REVENUE

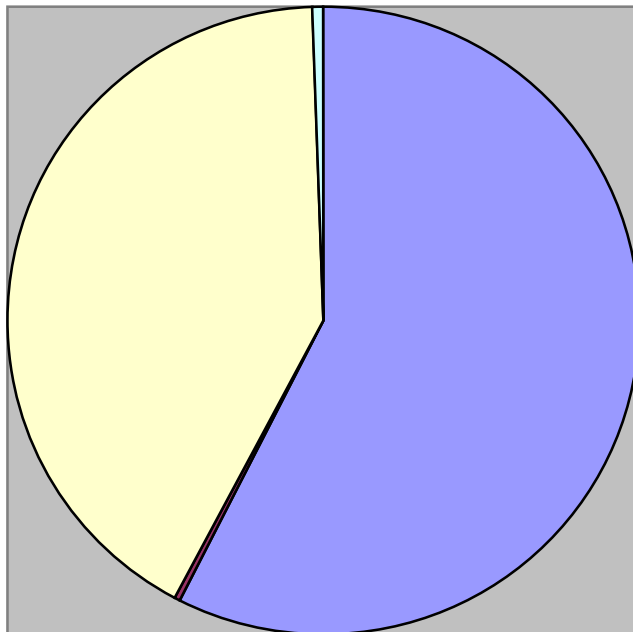
Tuition 44,500

Statutory Grants 4,038,912

Federal/State Reimbursement 23,633

**4,107,045**

NET TO TAXES 5,563,569



■ Resident Taxes (57%)

■ Federal & State (.4%)

■ Statutory Grants (State) (42%)

■ Local / Tuition (.5%)

**Lisbon School District**  
**2009 – 2010 Budget**

**Non-Discretionary Increases**

**MANDATED** (required by State Statutes)

- Regular Education Tuition \$ 48,600
- Special Education Tuition (incl. ESY) \$ 29,032
- Transportation \$ 37,928
  - Regular Ed – \$ 89,114
  - Special Ed – (\$ 51,186)

**CONTRACTUAL** (includes agreements with Teachers and Municipal Employee Association)

- Salaries \$125,384
  - Certified \$105,628
  - Non-Certified \$ 13,756
  - Substitutes \$ 6,000
- Health Insurance \$ 1,871
- Fixed Charges (\$ 24,223)
- Unemployment \$ 7,000

**UTILITIES**

- Total Utilities \$ 6,281
  - Fuel (\$ 11,235)
  - Electricity (\$ 684)
  - Telephone/Internet \$ 18,200

**ASSET MANAGEMENT**

- Outside doors \$ 7,336

**PROFESSIONAL SERVICES**

- Total professional services \$ 16,556
  - Software Licenses \$10,056
  - Attorney \$ 6,500
  - SpEd Evaluations \$ 0

**TOTAL INCREASES (80%) \$255,765**

## Discretionary Increases

- Technology \$ 27,300
  
- Textbooks (\$ 5,589)
  
- Supplies \$ 2,364
  - Classroom (\$ 536)
  - Health \$ 0
  - Maintenance \$ 2,900
  - Office \$ 0
  - Audio Visual \$ 0
  
- Non-Instructional Equipment \$ 19,427
  - Classroom \$ 8,519
  - Maintenance \$ 7,108
  - Business \$ 3,800

<b>TOTAL (20%)</b>	<b>\$ 43,502</b>
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# Lisbon School District 2009 – 2010 Budget

	<u>Elementary</u>	<u>High School</u>
Regular Education / Special Education	134,295	0
Community Connections	0	58,290
Adult Education	0	14,863
Summer School	17,427	1,440
Student Support	15,682	0
Technology	106,737	16,300
General Administration	1,169,866	0
Fiscal Support	17,675	0
Building Services	348,352	0
Transportation	279,890	279,890
Regular Education Tuition	0	2,389,476
Special Education Tuition	0	632,909
Student Activities	56,906	0
Salaries	3,941,633	188,983
<b>TOTAL</b>	<b>6,088,463</b>	<b>3,582,151</b>
	<b>63%</b>	<b>37%</b>

**Lisbon School District**  
**2009 – 2010**  
**Budget**  
**Partial List of Unfunded Mandates**

CMT – Test Scoring & Security	\$ 8,800
Incentive and Meeting	\$ 2,500
Teacher @ .4 FTE	\$ 30,298
Truant Officer	0
BEST Coordinator	\$ 500
504 Requirements	\$ 7,400
School Medical Advisor	\$ 700
Rtl / SAT Coordinator (Teacher @ .2 FTE)	\$ 11,338
Adult Education	\$ 14,863
Building Services Compliance	\$ 9,495
Asbestos Manager, Water / Well Testing, Fire Inspection, DEP permit, Radon, etc.	
<b>TOTAL</b>	<hr/> <b>\$ 85,894</b>