

Lisbon Resident,

The FY25/26 Board of Education (BOE) budget has been a challenging undertaking. The initial budget request was brought to the Finance Subcommittee in January 2025 with a proposed increase of 18% for FY25/26. This was followed by months of work by the LCS administration and the Subcommittee to reduce the request to an 8.46% increase. Numerous factors contributed to the increase, most of which are contractual or driven by Special Education numbers and placements.

Special Education.

- In FY 2024 the Board of Finance (BOF) requested that the Board of Education include 100% of the Special Education costs in the FY25/26 BOE budget, instead of using the past practice of calculating the anticipated Excess Cost Grant during the budget process and reducing the budget request by the estimated Excess Cost Grant amount. The FY25/26 Budget request includes Special Education costs of \$450,350.00 that would normally not be in our budget request.
- Thirty-one (31) HS outplacements (21 budgeted in FY24/25) (HS SPED Tuition up \$388K)
- NFA Special Education Programs (Resource/Atlas) up 3.7%
- Griswold Special Education and Transition Programs up 3.5%
- Learning Clinic/Sharp/Lighthouse/Learn/Seabird Programs up 3%.
- EASTCON up 17% for FY25/26 after mid-year increase in FY24/25
- SPED Transportation up \$80K
- Local initiated placement basic contribution for 2024/25 is \$85,831/student (NCEP \$19,074); this is the Town's basic contribution before the Excess Cost Grant threshold (4.5 x's NCEP) is achieved for any qualifying student. Lisbon currently has numerous high needs students whose programs, support services and transportation costs far exceed the NCEP but do not exceed the Excess Cost Grant threshold. The cost for these programs is 100% borne by the Town of Lisbon.

Salaries.

- In September/October of 2024, the Lisbon Board of Education negotiated the 2025-2029 LEA (Teachers) Contract. After four (4) meetings between the two parties and their respective representation (CEA representatives for the bargaining unit and the BOE Attorney), the negotiations went to mediation. The final settlement was a 12.02% total wage increase over three (3) years, inclusive of general wage increases and step movement. (The state average at the time of mediation was 13.41% over three (3) years)
- MEUI (Secretaries/Custodians/Educational Aides) Contract: 2022-2027 - 3% Wage increase + Step.
- Admin Contracts: 3.25% wage increase (same as LEA) (Superintendent did not take a raise in FY25-26)

Benefits.

- Anthem BCBS FY25/26 (Health/Dental/Vision Provider) increase 8.14% (up \$92,867.91)
- Sick Time Payout for one (1) retiring employee (\$11.8K) (Contractual)

- 2025/26 CMERS (Connecticut Municipal Employee Retirement System) Employer contribution set by the State: 16.71% of employee payroll (x4 employees) (\$51K)

Transportation.

- Transportation Contract w/ First Student (2024-2029) FY25/26: Contractual - 7.0% Increase (\$38K).

High School Tuition (Regular Ed).

- NFA: Up 3.7% (102 Students)
- GHS: Up 3.5% (38 Students)
- Ledyard VoAg (6 Students) (Tuition capped by State)
- Lyman VoAg (1 Student) (Tuition capped by State)
- Magnet Schools (NLPS) (5 Students) (Tuition capped by State)
- The State changed the Technical High School selection process to a lottery; we can no longer budget for all those Eighth-Grade students who chose a Technical High School as their first choice. We took a cautionary approach and budgeted 50% of those who chose a Technical High School as their first choice at either NFA or GHS as part of the FY25/26 budget request.

The FY25/26 Budget request represents a perfect storm for the Board and the Town of Lisbon, we made every effort to limit the requested increase, however the five aforementioned contractual drivers and external changes at the State and Local levels severely limited our ability to bring the Town a more reasonable budget proposal. These five drivers represent 93% of the total FY25/26 budget request increase. The remaining 7% of the budget request increase includes Maintenance of the building, Student Activities, Technology (hardware/software), Cafeteria, Adult Education, Legal Fees, and Support Services for Summer School (ESY). The Board of Education also included \$10,000 for an anticipated Superintendent search in FY25/26, as Ms. Keating will be entering her last year of service in September 2025, and the Board will need to identify and hire a new Superintendent.

To arrive at the 8.46% increase the Administration and the Board carefully studied each and every budget request and cut any non-essential request, reduced staff, re-positioned/re-purposed staff, postponed maintenance, halved technology hardware and software requests, and moved some salaries or portions of salaries out of the General Fund into State and Federal Grant money. We are not alone, many of our neighboring districts are seeing similar increases, the escalation of special education costs, transportation costs, tuition costs, and benefits costs is driving these budget increases, especially for rural districts, and in particular rural districts that do not host their own High School, as they are at the mercy of the receiving districts and their annual tuition rate increases for Regular and Special Education programs.

There is a continuous effort to address these annual costs, our administrative team is constantly looking for ways to address the escalating costs in Special Education and Transportation. Internally we have set up upper and lower resource rooms to try and provide for the special education needs of students we feel can be adequately educated in-house, precluding expensive outplacements. We have gone out to

bid for our transportation services twice in the last five years in an attempt to reduce costs, with our last RFP in the Spring of 2024 resulting in a single bidder response and a five-year contract of 7% per year for each of the five years. Although our student population has decreased slightly in the last several years, the reduction is across all grades, so the staffing (2 teachers per grade) cannot be reduced (contractually we cannot have more than 25 students per classroom). Our administrative staff was increased in 2024 to add an Assistant Principal in response to an increase in the number of discipline issues, meetings, scheduling, and planning tasks that were overwhelming the principal position. Post pandemic we added a 0.2 Social Worker position (one day/week) to assist students with their emotional needs. The FY25/26 budget shifted Social Worker salary to be funded by grant. On March 26th, 2025, LCS hosted a legislative breakfast where local leaders, the Board of Education and LCS administrators voiced their concerns to local legislators about State funding for Special Education, Transportation, and Tuition costs. The State is aware of the issues impacting rural districts, however legislative actions seem to progressively shift more and more of State funding (ECS Grant) to urban districts, leaving rural districts to absorb more and more of the cost of local education. The local legislators, who both represent multiple rural districts, indicated that they would bring our concerns back to Hartford.

Its not all bad news, students at LCS continue to surpass the State Performance Index in ELA, Math, Science and PE. As a matter of fact, over the past couple of years we have seen huge gains in Science and PE scores with our PE scores being top in the state with 93 percent of students achieving the fitness standard. Our students are happy, they express their desire to learn and strive for new challenges. They display their creativity, kindness, and empathy in and out of school. Our high school students are well prepared for High School and generally excel amongst their peers in each of our sending schools. Our administrative and teaching staff work together to provide a quality program for our students, they constantly demonstrate their ability to be flexible, to challenge status quo, to identify and concentrate on emergent needs or trends, and support our students with one common goal, and that is to provide quality education and enrichment to our students to the best of their ability.

Lastly, I would like to apologize for this budget, this is by far the most complex budget that I have ever had to present to the Town in my 15+ years on the Board of Education. As a taxpayer I know that we have seen multiple tax increases in recent years, and this budget is only going to add to that burden. I can assure you that we worked diligently to minimize the increase, but there were simply too many increases outside of our control to make that happen.

Thank you for your time,

Ian Rogers

Lisbon Board of Education (Chairman)

LISBON BOARD OF EDUCATION PROPOSED BUDGET - FY 26 Budget Breakdown by Cost Center

Location	Location Name	FY25 Actual	FY26 Requested	FY26 FINAL	% Change	% of Budget FY26
01	Lisbon Central School (LCS)	\$ 3,947,701.00	\$ 4,401,674.00	\$ 4,204,895.00	6.52%	34.28%
03	Technology	\$ 137,763.00	\$ 267,930.00	\$ 194,049.00	40.86%	1.58%
04	Summer School	\$ 44,663.00	\$ 54,252.00	\$ 47,205.00	5.69%	0.38%
14	Regular Education	\$ 2,009,471.00	\$ 2,208,639.00	\$ 2,208,639.00	9.91%	18.00%
15	Student Activities	\$ 72,729.00	\$ 78,613.00	\$ 77,320.00	6.31%	0.63%
21	Board of Ed.	\$ 2,020.00	\$ 2,145.00	\$ 12,145.00	501.24%	0.10%
22	Superintendent	\$ 162,085.00	\$ 178,628.00	\$ 168,980.00	4.25%	1.38%
24	Business Office	\$ 163,725.00	\$ 161,387.00	\$ 157,348.00	-3.89%	1.28%
26	Special Ed.	\$ 2,997,030.00	\$ 4,152,458.00	\$ 3,751,633.00	25.18%	30.58%
27	Adult Education	\$ 19,150.00	\$ 20,426.00	\$ 20,426.00	6.66%	0.17%
28	Maintenance	\$ 625,384.00	\$ 716,912.00	\$ 663,009.00	6.02%	5.40%
29	Cafeteria	\$ 19,501.00	\$ 19,361.00	\$ 16,361.00	-16.10%	0.13%
30	Regular Transportation	\$ 577,706.00	\$ 616,734.00	\$ 615,553.00	6.55%	5.02%
31	Health	\$ 115,780.00	\$ 133,348.00	\$ 130,102.00	12.37%	1.06%
	FY25 Town Appropriated	\$ 10,892,770.00	\$ 13,012,507.00	\$ 12,267,665.00	12.62%	100.00%
	Exclusion of Excess Cost Grant	\$ 11,310,995.00	\$ 13,012,507.00	\$ 12,267,665.00	8.46%	

FY25 Excess Cost Grant - Negative Expenditure = \$418,225

FY26 LISBON BOARD OF EDUCATION BUDGET (033125)

FUND	ACCT	LOCATION NAME	FY25 SUB-ACTUAL	FY25 ACTUAL	FY25 SUB-FINAL	FY26 FINAL REQUEST	% OF CHANGE FROM FY25 ACTUAL	TOTAL INCREASE	% OF FY 26 TOTAL BUDGET REQUEST
01		LCS		\$3,947,701		\$4,204,895	\$0	\$257,194	
	1100.00.111	CERTIFIED SALARIES	\$2,017,202		\$2,090,208		\$0	\$73,006	16.99%
	2410.00.111	LCS ADMINISTRATION	\$239,103		\$246,586		\$0	\$7,483	2.00%
	2020.00.111	GUIDANCE COUNSELOR	\$98,181		\$101,423		\$0	\$3,242	0.82%
	2220.00.111	MEDIA SPECIALIST	\$85,243		\$89,841		\$0	\$4,598	0.73%
	2540.02.111	SCHEDULING	\$1,820		\$2,900		\$1	\$1,080	0.02%
	1100.04.111	HOMEBOUND TUTORING	\$5,760		\$8,100		\$0	\$2,340	0.07%
	2410.00.112	PRINCIPAL'S SECRETARY	\$44,996		\$49,213		\$0	\$4,217	0.40%
	2410.01.112	OTHER SUPPORT STAFF	\$33,640		\$35,116		\$0	\$1,476	0.29%
	1100.03.112	ELL TUDOR	\$9,000		\$0		-\$1	-\$9,000	0.00%
	1100.00.113	CERTIFIED SUBSTITUTES	\$31,875		\$32,500		\$0	\$625	0.26%
	1100.01.113	NON-CERTIFIED SUBSTITUTES	\$8,855		\$10,800		\$0	\$1,945	0.09%
	1100.00.210	ANTHEM BC	\$1,070,141		\$1,233,428		\$0	\$163,287	10.03%
	1100.00.220	FICA-EMPLOYERS SHARE	\$141,285		\$152,711		\$0	\$11,426	1.24%
	2410.00.230	RETIREMENT BENEFITS - MEUI	\$3,932		\$1,765		-\$1	-\$2,167	0.01%
	1100.01.230	SICK TIME PAYOUTS	\$0		\$11,875		-	\$11,875	0.10%
	1100.00.231	CONTRACTUAL TEACHER - 403(b)	\$7,200		\$8,400		\$0	\$1,200	0.07%
	1100.00.250	CONTR. TUITION REIMBURSEMENT	\$0		\$3,438		-	\$3,438	0.03%
	1100.00.260	UNEMPLOYMENT	\$1,000		\$2,170		\$1	\$1,170	0.02%
	1100.00.270	WORKERS COMP INSURANCE	\$35,765		\$34,720		\$0	-\$1,045	0.28%
	1100.00.290	LIFE INSURANCE	\$5,106		\$10,616		\$1	\$5,510	0.09%
	2213.00.322	PROFESSIONAL DEVELOPMENT	\$12,000		\$12,488		\$0	\$488	0.10%
	1100.00.324	FIELD TRIPS	\$4,950		\$0		-\$1	-\$4,950	0.00%
	2140.00.340	EVALUATIONS	\$850		\$876		\$0	\$26	0.01%
	1100.00.580	MILAGE REIMBURSEMENT	\$300		\$430		\$0	\$130	0.00%
	1100.00.590	CONTRACTED SERVICES	\$21,221		\$2,202		-\$1	-\$19,019	0.02%
	1100.00.611	INSTRUCTIONAL SUPPLIES	\$37,959		\$27,385		\$0	-\$10,574	0.22%
	1100.01.611	INSTR SUPPLY - MANDATORY	\$1,882		\$2,352		\$0	\$470	0.02%
	1100.02.611	INSTR SUPPLY - TEACHER	\$6,750		\$6,300		\$0	-\$450	0.05%
	1100.00.640	TEXTBOOKS	\$2,497		\$4,950		\$1	\$2,453	0.04%
	2200.00.642	LIBRARY SUPPLIES/MATERIALS	\$3,838		\$2,797		\$0	-\$1,041	0.02%
	1100.00.692	OTHER SUPPLIES	\$11,800		\$16,111		\$0	\$4,311	0.13%
	1100.00.739	OTHER EQUIPMENT	\$2,450		\$1,104		-\$1	-\$1,346	0.01%
	1100.00.810	DUES & SUBSCRIPTIONS	\$1,100		\$2,090		\$1	\$990	0.02%

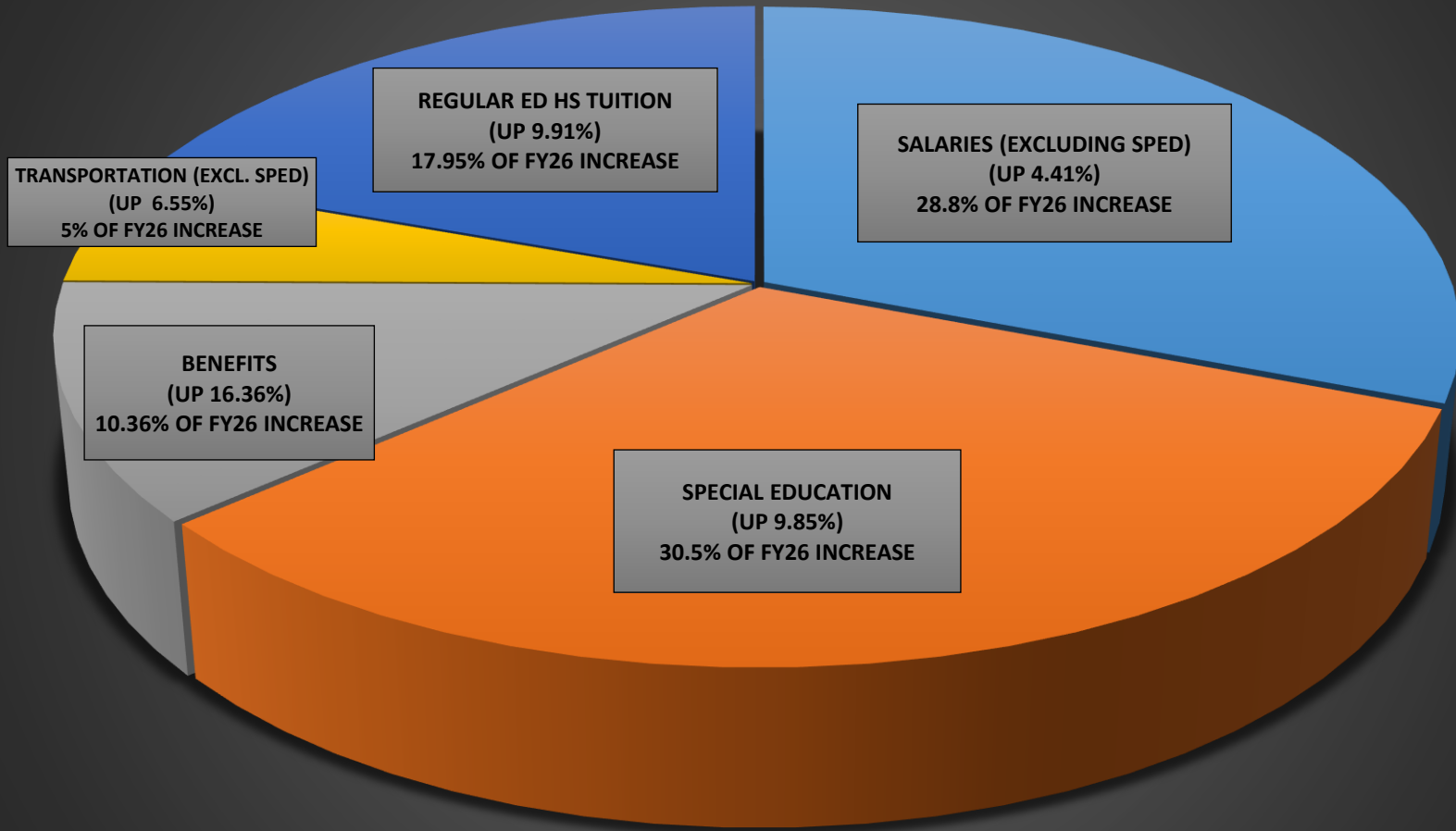
03		TECHNOLOGY		\$137,763		\$194,049	\$0	\$56,286	0.00%
	2400.00.530	TELEPHONE	\$8,304		\$10,441		\$0	\$2,137	0.08%
	2400.00.590	CONTRACTED SERVICES	\$106,072		\$116,689		\$0	\$10,617	0.95%
	1100.00.650	TECHNOLOGY SUPPLIES -HARDWARE	\$4,384		\$20,888		\$4	\$16,504	0.17%
	2400.00.650	TECHNOLOGY SUPPLIES - SOFTWARE	\$9,173		\$39,667		\$3	\$30,494	0.32%
	2400.00.692	TECHNOLOGY DEPT SUPPLIES	\$3,610		\$2,364		\$0	-\$1,246	0.02%
	1100.00.734	COMPUTER EQUIPMENT	\$6,220		\$4,000		\$0	-\$2,220	0.03%
									0.00%
04		SUMMER SCHOOL		\$44,663		\$47,205	\$0	\$2,542	0.00%
	1400.00.111	CERTIFIED SALARIES - SUMMER SCHOOL	\$15,860		\$19,524		\$0	\$3,664	0.16%
	1400.00.112	NON-CERTIFIED SALARIES	\$13,678		\$9,191		\$0	-\$4,487	0.07%
	1400.00.590	CONTRACTED SERVICES	\$15,125		\$18,490		\$0	\$3,365	0.15%
									0.00%
14		REGULAR EDUCATION		\$2,009,471		\$2,208,639	\$0	\$199,168	0.00%
	1100.00.561	REG ED TUITION - DESIGNATED HS	\$1,931,480		\$2,174,124		\$0	\$242,644	17.67%
	1100.01.561	ELEM REGUALR ED TUITION - MAGNET	\$7,646		\$7,054		\$0	-\$592	0.06%
	1100.02.561	REGULAR ED - MAGNET HS	\$0		\$3,717		-	\$3,717	0.03%
	1100.03.561	REGULAR ED - LEDYARD VoAg HS	\$50,673		\$19,787		-\$1	-\$30,886	0.16%
	1100.04.561	REGULAR ED - ACT HS	\$7,246		\$0		-\$1	-\$7,246	0.00%
	1100.06.561	REGULAR ED - LYMAN VoAg HS	\$12,426		\$3,957		-\$1	-\$8,469	0.03%
									0.00%
15		STUDENT ACTIVITIES		\$72,729		\$77,320	\$0	\$4,591	0.00%
	.115	STUDENT ACTIVITIES - SALARIES	\$42,682		\$43,815		\$0	\$1,133	0.36%
	.510	STUDENT ACTIVITIES - TRANSPORTATION	\$14,201		\$17,934		\$0	\$3,733	0.15%
	.590	STUDENT ACTIVITIES - OFFICIALS/REFEREES	\$10,992		\$10,702		\$0	-\$290	0.09%
	.615	STUDENT ACTIVITIES - SUPPLIES	\$4,854		\$4,869		\$0	\$15	0.04%
									0.00%
21		BOARD OF ED		\$2,020		\$12,145	\$5	\$10,125	0.00%
	2310.00.112	RECORDING SECRETARY	\$1,020		\$1,145		\$0	\$125	0.01%
	2310.00.692	BOARD SUPPLIES	\$1,000		\$11,000		\$10	\$10,000	0.09%

									0.00%
22		SUPERINTENDENT		\$162,085		\$168,980	\$0	\$6,895	0.00%
	2320.00.111	SUPERINTENDENT SALARY	\$96,837		\$96,837				0.79%
	2320.00.112	ADMINISTRATIVE ASSISTANT	\$25,683		\$37,125		\$0	\$11,442	0.30%
	2320.02.290	MERS CONTRIBUTION	\$3,986		\$0		-\$1	-\$3,986	0.00%
	2320.00.341	LEGAL FEES	\$15,000		\$15,000		\$0	\$0	0.12%
	2320.01.341	ACCOUNTING FEES	\$10,000		\$10,300		\$0	\$300	0.08%
	2320.00.692	OTHER SUPPLIES	\$3,000		\$2,904		\$0	-\$96	0.02%
	2320.00.810	DUES AND SUBSCRIPTIONS	\$7,579		\$6,814		\$0	-\$765	0.06%
									0.00%
24		BUSINESS OFFICE		\$163,725		\$157,348	\$0	-\$6,377	0.00%
	2510.00.111	BUSINESS MANAGER SALARY	\$90,000		\$89,386		\$0	-\$614	0.73%
	2510.01.111	BUSINESS MANAGER OPERATIONS STAFF	\$25,683		\$25,011		\$0	-\$672	0.20%
	2510.02.290	MERS CONTRIBUTION	\$18,411		\$25,170		\$0	\$6,759	0.20%
	2510.00.532	POSTAGE	\$3,950		\$4,000		\$0	\$50	0.03%
	2510.00.540	ADVERTISING	\$2,500		\$2,000		\$0	-\$500	0.02%
	2520.00.590	CONTRACTED SERVICES	\$20,378		\$8,076		-\$1	-\$12,302	0.07%
	2510.00.692	OTHER SUPPLIES	\$2,000		\$2,000		\$0	\$0	0.02%
	2510.00.739	OTHER EQUIPMENT	-		-		-	-	0.00%
	2510.00.810	DUES AND SUBSCRIPTIONS	\$803		\$1,705		\$1	\$902	0.01%

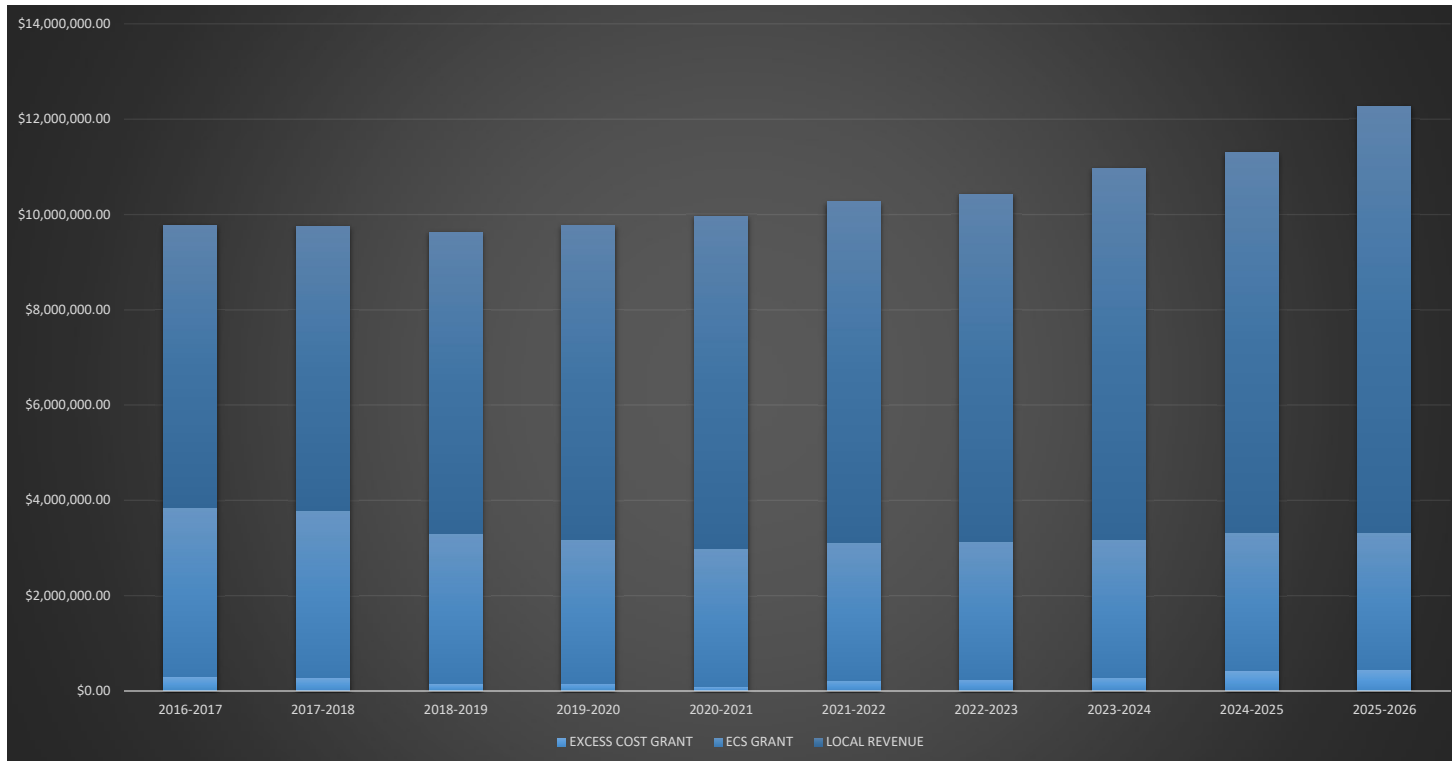
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26		SPECIAL EDUCATON		\$3,415,255		\$3,751,633	\$0	\$336,378	0.00%
	1200.00.111	SPED CERTIFIED SALARIES	\$672,595		\$710,394		\$0	\$37,799	5.77%
	2190.00.111	SPED ADMINISTRATOR	\$118,372		\$120,286		\$0	\$1,914	0.98%
	1200.01.111	SPED HOMEBOUND TUTORING	\$12,800		\$18,000		\$0	\$5,200	0.15%
	2190.01.111	PSYCOLOGISTS	\$85,905		\$91,246		\$0	\$5,341	0.74%
	1200.02.111	SPEECH/LANGUAGE	\$130,258		\$137,951		\$0	\$7,693	1.12%
	2190.03.111	COTA SALARY	\$70,370		\$72,655		\$0	\$2,285	0.59%
	2190.04.111	SOCIAL WORKER	\$23,007		\$8,064		-\$1	-\$14,943	0.07%
	1200.03.112	SPED AIDES	\$127,774		\$102,123		\$0	-\$25,651	0.83%
	2190.00.112	SPED SECRETARY	\$52,576		\$54,163		\$0	\$1,587	0.44%
	1200.00.113	SPED CERTIFIED SUBSTITUTES	\$2,125		\$6,500		\$2	\$4,375	0.05%
	1200.01.113	SPED NON-CERTIFIED SUBSTITUTES	\$2,300		\$1,560		\$0	-\$740	0.01%
	2190.00.230	RETIREMENT CONTRIBUTIONS - LA	\$2,629		\$0		\$0	-\$2,629	0.00%
	1200.03.230	RETIREMENT CONTRIBUTIONS - MEUI	\$14,429		\$4,423		-\$1	-\$10,006	0.04%
	1200.00.231	CONTRACTUAL TEACHER 403(b)	\$2,880		\$3,900		\$0	\$1,020	0.03%
	1200.00.322	PROFESSIONAL DEVELOPMENT	\$7,320		\$12,225		\$1	\$4,905	0.10%
	2190.00.340	EVALUATIONS	\$6,550		\$15,600		\$1	\$9,050	0.13%
	2190.00.341	LEGAL FEES	\$40,000		\$30,000		\$0	-\$10,000	0.24%
	2700.02.510	SPED TRANSPORTATION & AIDES	\$94,801		\$133,758		\$0	\$38,957	1.09%
	2700.04.510	SUMMER SCHOOL TRANSPORTATION	\$62,743		\$73,140		\$0	\$10,397	0.59%
	2700.04.510	SPED CONTRACTED TRANSPORTATION	\$250,445		\$280,177		\$0	\$29,732	2.28%
	1200.00.560	SPED HS TUITION	\$858,654		\$1,246,818		\$0	\$388,164	10.13%
	1200.01.560	SUMMER SCHOOL TUITION	\$153,808		\$170,042		\$0	\$16,234	1.38%
	1200.03.560	ELEMENTARY SPED TUITION	\$324,579		\$124,616		-\$1	-\$199,963	1.01%
	1200.02.560	EXCESS COST	\$0		\$0		-	\$0	0.00%
	1200.00.590	SPED CONTRACTED SERVICES	\$285,660		\$317,939		\$0	\$32,279	2.58%
	1200.00.611	SPED INSTRUCTIONAL SUPPLIES	\$6,158		\$7,567		\$0	\$1,409	0.06%
	1200.02.611	SPED SUPPLIES - TEACHER	\$2,700		\$2,925		\$0	\$225	0.02%
	1200.01.611	SPED TECHNOLOGY SUPPLIES	\$1,644		\$1,488		\$0	-\$156	0.01%
	2190.00.692	OTHER SUPPLIES	\$984		\$900		\$0	-\$84	0.01%
	2190.00.739	OTHER EQUIPMENT	\$0		\$1,808		-	\$1,808	0.01%
	2190.00.810	DUES & SUBSCRIPTIONS	\$1,189		\$1,365		\$0	\$176	0.01%
									0.00%
27		ADULT EDUCATION		\$19,150		\$20,426	\$0	\$1,276	0.00%
	1300.00.592	ADULT EDUCATION	\$19,150		\$20,426		\$0	\$1,276	0.17%
									0.00%
28		MAINTENANCE		\$625,384		\$663,009	\$0	\$37,625	0.00%
	2600.00.112	MAINTENANCE SALARIES	\$256,781		\$269,861		\$0	\$13,080	2.19%
	2600.00.130	SUBSTITUTE SALARIES	\$24,476		\$26,410		\$0	\$1,934	0.21%
	2600.00.230	RETIREMENT CONTRIBUTIONS 403(b)	\$9,046		\$7,395		\$0	-\$1,651	0.06%
	2600.00.290	MERS CONTRIBUTION	\$11,632		\$13,497		\$0	\$1,865	0.11%
	2600.00.431	CONTRACTED BUILDING REPAIRS	\$27,942		\$39,951		\$0	\$12,009	0.32%

	2600.00.520	PROPERTY/LIABILITY INSURANCE	\$62,610		\$63,446		\$0	\$836	0.52%
	2600.00.593	CUSTODIAL CONTRACTED SERVICES	\$72,989		\$78,633		\$0	\$5,644	0.64%
	2600.00.614	CUSTODIAL SUPPLIES	\$27,740		\$24,277		\$0	-\$3,463	0.20%
	2600.00.622	ELECTRICITY	\$71,970		\$74,917		\$0	\$2,947	0.61%
	2600.00.624	HEAT	\$56,424		\$57,550		\$0	\$1,126	0.47%
	2600.00.720	CAPITAL IMPROVEMENTS	\$2,300		\$3,000		\$0	\$700	0.02%
	2600.00.739	OTHER EQUIPMENT	\$924		\$3,222		\$2	\$2,298	0.03%
	2600.00.810	DUES & SUBSCRIPTIONS	\$550		\$850		\$1	\$300	0.01%
									0.00%
29		CAFETERIA		\$19,501		\$16,361	\$0	-\$3,140	0.00%
	3100.00.210	ANTHEM BC	-		-				0.00%
	3100.00.290	LIFE INSURANCE	\$108		\$108		\$0	\$0	0.00%
	3100.00.322	PROFESSIONAL DEVELOPMENT	\$300		\$300		\$0	\$0	0.00%
	3100.01.341	ACCOUNTING FEES	\$1,597		-		-	-	0.00%
	3100.00.431	REPAIRS	\$8,000		\$7,000		\$0	-\$1,000	0.06%
	3100.00.590	CONTRACTED SERVICES	\$5,614		\$4,598		\$0	-\$1,016	0.04%
	3100.00.623	PROPANE	\$2,682		\$3,055		\$0	\$373	0.02%
	3100.00.692	OTHER SUPPLIES	\$200		\$200		\$0	\$0	0.00%
	3100.00.720	CAPITAL IMPROVEMENTS	-		-		-	-	0.00%
	3100.00.739	OTHER EQUIPMENT	\$500		\$500		\$0	\$0	0.00%
	3100.00.810	DUERS AND SUBSCRIPTIONS	\$500		\$600		\$0	\$100	0.00%
									0.00%
30		REGULAR TRANSPORTATION		\$577,706		\$615,553	\$0	\$37,847	0.00%
	2700.00.510	REGULAR ED TRANSPORTATION	\$570,093		\$609,516		\$0	\$39,423	4.95%
	2700.01.510	FIELD TRIP TRANSPORTATION	\$7,613		\$6,037		\$0	-\$1,576	0.05%
									0.00%
31		HEALTH		\$115,780		\$130,102	\$0	\$14,322	0.00%
	2130.00.112	SCHOOL NURSE	\$64,877		\$71,493		\$0	\$6,616	0.58%
	2130.01.112	NURSE'S ASSISTANT	\$23,661		\$29,689		\$0	\$6,028	0.24%
	2130.01.113	SUBSTITUTE NURSE	\$7,040		\$7,360		\$0	\$320	0.06%
	2130.02.290	MERS CONTRIBUTION	\$10,099		\$11,946		\$0	\$1,847	0.10%
	2130.00.322	PROFESSIONAL DEVELOPMENT	\$600		\$618		\$0	\$18	0.01%
	2130.00.590	CONTRACTED SERVICES	\$2,746		\$1,908		\$0	-\$838	0.02%
	2130.00.612	HEALTH SUPPLIES	\$6,160		\$6,514		\$0	\$354	0.05%
	2130.00.650	TECHNOLOGY SUPLIES	\$278		\$260		\$0	-\$18	0.00%
	2130.00.810	DUES & SUBSCRIPTION	\$319		\$314		\$0	-\$5	0.00%
				\$11,310,995		\$12,267,665			
					Increase:	\$956,670	8.46%		

LISBON BOARD OF EDUCATION FY25/26 BUDGET DRIVERS



Lisbon School District Ten Year Budget History



YEAR	EXCESS COST GRANT	ECS GRANT	LOCAL REVENUE
2016-2017	\$293,081.00	\$3,544,878.00	\$5,939,120.00
2017-2018	\$270,418.00	\$3,518,715.00	\$5,965,283.00
2018-2019	\$148,243.01	\$3,146,060.00	\$6,337,938.00
2019-2020	\$162,828.00	\$3,019,504.00	\$6,578,887.00
2020-2021	\$79,509.75	\$2,899,516.00	\$6,982,003.00
2021-2022	\$218,992.50	\$2,899,516.00	\$7,151,298.00
2022-2023	\$242,912.00	\$2,899,516.00	\$7,280,151.00
2023-2024	\$275,155.00	\$2,899,516.00	\$7,786,481.00
2024-2025	\$418,225.00	\$2,899,516.00	\$7,993,254.00
2025-2026	\$450,354.00	\$2,867,387.00	\$8,949,923.80