

4/17/2012 BOF Meeting

Item 6

Attachment A

**Lebanon Board of Finance
2012-2013 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2012 - 2013 BOF Proposed	FY 2012 - 2013 Dept Request	FY 2011 - 2012 Budget Approved	FY 2010 - 2011 Actual Expense
General Town					
General Government	24,640	827,809	828,179	803,169	783,556
Public Safety	7,947	360,400	363,553	352,453	342,158
Public Works	75,403	1,171,628	1,237,395	1,096,225	1,020,032
Health & Social	9,425	178,717	176,529	169,292	157,225
Community Preservation & Develop	(295)	142,415	141,980	142,710	134,624
Fringe Benefits	16,913	459,730	457,235	442,817	408,893
Transfer to Other Funds	140,822	1,189,203	1,052,308	1,048,381	1,086,650
SUB-TOTAL	274,855	4,329,902	4,257,179	4,055,047	3,933,138
Increase (Decrease) over last year		6.78%	4.98%	3.10%	
Debt Service	(247,112)	546,945	546,945	794,057	1,027,849
Contingency	30,000	150,000	100,000	120,000	100,000
TOTAL General Town	57,743	5,026,847	4,904,124	4,969,104	5,060,987
Increase (Decrease) over last year		1.16%	-1.31%	-1.82%	
Board of Education					
TOTAL Board of Ed	375,000	17,889,353	19,176,349	17,514,353	17,586,950
Increase (Decrease) over last year		2.14%	9.49%	-0.41%	
TOTAL EXPENDITURES	432,743	22,916,200	24,080,473	22,483,457	22,647,937
Increase (Decrease) over last year		1.92%	7.10%	-0.73%	
TOTAL REVENUES	(378,108)	7,070,051	7,448,159	7,448,159	7,983,531
Increase (Decrease) over last year		-5.08%	0.00%	-6.71%	
TO BE RAISED BY TAXES	810,851	15,846,149	16,632,314	15,035,298	14,664,406
Increase (Decrease) over last year		5.39%	10.62%	2.53%	
TOTAL REVENUES	432,743	22,916,200	24,080,473	22,483,457	22,647,937
EST TAXABLE GRAND LIST	6,176,825	665,504,785	665,609,895	659,327,960	656,321,929
EST MILL RATE	1.0	23.8	25.0	22.8	22.1
Increase in Mill Rate		4.4%	9.6%	3.2%	

**Lebanon Board of Finance
2012-2013 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2012 - 2013 BOF Proposed	FY 2012 - 2013 Dept Request	FY 2011 - 2012 Budget Approved	FY 2010 - 2011 Actual Expense
GENERAL GOVERNMENT					
400	5,000	30,000	30,500	25,000	28,151
401	2,418	118,410	122,345	115,992	120,615
402	7,418	37,865	37,865	30,447	30,609
403	0	2,479	2,479	2,479	2,303
405	0	2,000	2,000	2,000	1,120
406	384	116,631	116,131	116,247	105,586
407	300	65,160	64,860	64,860	59,159
408	0	1,000	1,000	1,000	891
409	704	87,968	87,618	87,264	85,736
410	(6,501)	61,303	61,038	67,804	65,172
411	2,650	15,000	12,350	12,350	23,850
412	(200)	1,000	1,000	1,200	795
415	(1,550)	74,706	74,706	76,256	71,110
417	1,925	55,475	55,475	53,550	51,112
418	12,092	158,812	158,812	146,720	137,347
TOTAL	24,640	827,809	828,179	803,169	783,556
Increase (Decrease) over last year		3.07%	3.11%	2.50%	
PUBLIC SAFETY					
420	425	190,425	190,000	190,000	178,658
422	3,650	95,000	98,708	91,350	90,000
423	72	16,443	16,388	16,371	15,836
424	165	2,500	2,500	2,335	2,193
425	75	21,197	21,122	21,122	22,970
426	3,560	34,660	34,660	31,100	32,451
429	0	175	175	175	50
TOTAL	7,947	360,400	363,553	352,453	342,158
Increase (Decrease) over last year		2.25%	3.15%	3.01%	
PUBLIC WORKS					
430	11,809	639,595	647,895	627,786	605,109
431	(3,716)	98,332	98,247	102,048	91,858
433	0	150,000	189,005	150,000	148,561
434	600	1,600	1,600	1,000	782
436	0	190,000	208,592	190,000	159,936
437	67,023	79,727	79,682	12,704	12,484
439	(313)	12,374	12,374	12,687	1,302
TOTAL	75,403	1,171,628	1,237,385	1,096,225	1,020,032
Increase (Decrease) over last year		6.88%	12.88%	7.47%	
HEALTH & SOCIAL					
441	0	15,515	15,515	15,515	12,242
443	0	1,000	1,000	1,000	1,000
445	(459)	17,810	17,745	18,269	16,061
446	6,438	35,470	35,470	29,032	30,952
448	280	5,115	5,115	4,835	4,000
449	3,123	48,857	46,734	45,734	41,248
455	0	1,000	1,000	1,000	393
458	43	53,950	53,950	53,907	51,329
TOTAL	9,425	178,717	176,529	169,292	157,225
Increase (Decrease) over last year		5.57%	4.27%	7.67%	

**Lebanon Board of Finance
2012-2013 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2012 - 2013 BOF Proposed	FY 2012 - 2013 Dept Request	FY 2011 - 2012 Budget Approved	FY 2010 - 2011 Actual Expense
COMMUNITY PRES & DEVELOP					
461 Planning & Zoning	435	134,105	133,670	133,670	129,662
464 Z B A	(700)	4,060	4,060	4,760	1,572
465 Ec Develop Comm	(30)	2,000	2,000	2,030	1,183
467 Inland Wetlands	0	2,000	2,000	2,000	1,957
469 Conservation Comm	0	250	250	250	250
TOTAL	(295)	142,415	141,980	142,710	134,624
Increase (Decrease) over last year		-0.21%	-0.51%	6.01%	
FRINGE BENEFITS					
480 Social Security	3,770	96,273	95,907	92,503	85,398
480 Medical & Life Ins	(8,703)	224,550	222,421	233,253	219,916
480 Pension Plan	26,846	128,907	128,907	102,061	98,185
480 Unemploy Comp	(5,000)	10,000	10,000	15,000	5,394
TOTAL	16,913	459,730	457,235	442,817	408,893
Increase (Decrease) over last year		3.82%	3.26%	8.30%	
OTHER					
490 Debt - Principal	(223,548)	414,847	414,847	638,395	837,012
490 Debt - Interest	(23,564)	132,098	132,098	155,662	190,837
490 School Renovation	0	-	-	-	-
TOTAL	(247,112)	546,945	546,945	794,057	1,027,849
Increase (Decrease) over last year		-31.12%	-31.12%	-22.75%	
TRANSFER TO OTHER FUNDS					
204 Community Center	0	100	100	100	100
205 Animal Control	(3,166)	13,834	13,834	17,000	17,000
206 Recreation Comm	65	32,565	32,500	32,500	32,500
208 Town Imp Program	55,000	65,000	10,000	10,000	10,000
213 Library	0	238,431	244,228	238,431	238,431
220 Capital & Non Rec	88,689	772,889	684,200	684,200	722,469
221 Sr Van Transportation	0	63,000	64,077	63,000	63,000
228 Emergency Management	234	3,384	3,369	3,150	3,150
TOTAL	140,822	1,189,203	1,052,308	1,048,381	1,086,650
Increase (Decrease) over last year		13.43%	0.37%	-3.52%	
490 Contingency	30,000	150,000	100,000	120,000	100,000
Increase (Decrease) over last year		25.00%	-16.67%	20.00%	
Total General Town	57,743	5,026,847	4,904,124	4,969,104	5,060,987
Increase (Decrease) over last year		1.16%	-1.31%	-1.82%	

**Lebanon Board of Finance
2012-2013 Proposed Revenue Budget**

	Difference	FY 2013 BOF Proposed	FY 2012 Budget	FY 2011 Actual
STATE - SCHOOLS				
100.4300 ECS	0	5,467,634	5,467,634	4,664,673
100.New ARRA ECS	0	0	0	780,040
Sub Total	0	5,467,634	5,467,634	5,444,713
100.4304 Transportation	(21,441)	96,805	118,246	118,496
100.4306 Vo-Ag Grant	(5,702)	126,960	132,662	138,794
100.4308 Const Principal	0	0	0	258,629
100.4310 Const Interest	0	0	0	15,784
Sub Total	(27,143)	5,691,399	5,718,542	5,976,416
STATE - TAX RELIEF				
100.4320 Boats	(2,500)	0	2,500	2,029
100.4322 In Lieu Taxes	(127)	31,981	32,108	32,293
100.4324 Circuit Breaker	0	28,000	28,000	28,703
100.4328 Add Vets Exempt	100	3,100	3,000	2,652
100.4329 New Machinery	12,017	12,017	0	24,520
100.4330 Disabled	100	700	600	729
Sub Total	9,590	75,798	66,208	90,926
STATE - OTHER				
100.4340 Town Aid Roads	(48,093)	110,000	158,093	110,852
100.4342 Mash - Pequot	2,353	32,970	30,617	30,306
100.4350 Misc - State	0	4,000	4,000	6,650
Sub Total	(45,740)	146,970	192,710	147,808
STATE - TOTAL	(63,293)	5,914,167	5,977,460	6,215,150
LOCAL - OTHER REVENUE				
100.4360 Utilities Direct	0	30,000	30,000	29,329
100.4361 Interest Taxes	0	110,000	110,000	155,048
100.4362 Lien Fees	(1,000)	3,000	4,000	6,207
100.4363 Suspense Book	1,000	4,000	3,000	5,381
100.4365 Misc Selectmen	500	3,500	3,000	3,837
100.4366 Town Clerk Fees	(14,000)	6,000	20,000	10,642
100.4367 Conveyance Fees	18,000	70,000	52,000	79,106
100.4368 Copies	1,000	8,000	7,000	7,934
100.4369 Books & Ord	0	100	100	184
100.4370 Filing Maps	0	300	300	280
100.4371 Assessors	0	800	800	885
100.4374 Fire Marshal	0	1,000	1,000	1,720
100.4375 Building Fees	0	50,000	50,000	59,983
100.4376 Fire Safety	0	1,000	1,000	1,575
100.4377 Solid Waste Facility	5,000	110,000	105,000	110,060
100.4378 Sexton Fees	1,500	7,500	6,000	7,500
100.4380 PZC Fees	(3,000)	2,000	5,000	6,560
100.4381 ZBA Fees	500	1,000	500	200
100.4382 IWC Fees	0	1,000	1,000	1,460
100.4383 Bd Ed Reimb	(14,000)	0	14,000	9,578
100.4384 School Tuition	(298,067)	728,684	1,026,751	1,250,453
100.4385 Invest Income	(12,000)	12,000	24,000	14,421
100.4389 Misc Income	(248)	6,000	6,248	6,038
LOCAL - OTHER REVENUE	(314,815)	1,155,884	1,470,699	1,768,381
TOTAL REVENUE	(378,108)	7,070,051	7,448,159	7,983,531

**Lebanon Board of Education
2012-2013 Program Summary**

PROGRAM	FY 2011 Actual	FY 2012 Budget	FY 2013 BOE Request	Difference
ART	17,758	20,178	19,043	(1,135)
BUSINESS EDUCATION	294	968	1,946	978
WORLD LANGUAGE	3,978	9,396	26,450	17,054
FAMILY & CONSUMER SCIENCES	4,461	4,300	4,300	0
TECHNOLOGY EDUCATION	9,542	13,064	17,755	4,691
LANGUAGE ARTS	20,106	15,904	24,219	8,315
LIBRARY	16,687	16,064	26,191	10,127
MATHEMATICS	13,957	18,089	30,070	11,981
MUSIC	9,189	17,022	22,674	5,652
PHYSICAL EDUCATION	2,510	4,290	7,100	2,810
REMEDIAL READING	752	1,912	2,114	202
SCIENCE	16,672	31,920	28,721	(3,199)
SOCIAL STUDIES	2,918	6,706	6,019	(687)
AGRICULTURAL EDUCATION	18,541	29,557	32,325	2,768
HEALTH EDUCATION	1,083	1,635	1,929	294
GUIDANCE	6,028	12,563	13,491	928
TELEVISION MEDIA	84	1,089	943	(146)
COMPUTER INSTRUCTION	90,682	7,503	8,154	651
EXCEPTIONAL CHILDREN	1,217,667	970,319	1,488,896	518,577
TUTORIAL & HOMEBOUND INSTRUCTION	20,380	25,000	32,000	7,000
SUMMER SCHOOL	0	25,500	25,000	(500)
NURSING & MEDICAL	5,643	12,613	13,349	736
PSYCHOLOGICAL	65	2,120	600	(1,520)
SPEECH, HEARING AND LANGUAGE	56,377	157,737	62,152	(95,585)
CENTRAL ADMINISTRATION	163,710	69,129	170,200	101,071
BUILDING ADMINISTRATION	267,962	150,146	189,391	39,245
SPECIAL EDUCATION ADMINISTRATION	0	2,388	2,889	501
SALARIES & WAGES	10,234,236	10,229,418	10,778,167	548,749
PERSONAL BENEFITS & SCHOOL INSURANCE	3,135,123	3,379,745	3,567,928	188,183
MAINTENANCE	586,258	466,374	624,605	158,231
TRANSPORTATION	852,555	864,688	906,634	41,946
UTILITIES	572,209	631,147	648,775	17,628
ATHLETICS	119,689	151,930	166,488	14,558
SYSTEMS MANAGEMENT	140,106	163,938	225,832	61,894
Program Totals	17,607,220	17,514,352	19,176,349	1,661,997
				9.49%
BOE adopted 02/22/2012				

Town of Lebanon - Proposed Capital Budget FY 2013

Note: All new and reallocated dollars would be approved to be spent in FY 2013 if budget passes in referendum

Func	G/LN		Title	Balance Avail 04/03/12	Notes	BOF Recommended Reallocations	BOF Recommended Now \$
(1) GENERAL GOVERNMENT							
220-900	6410	Assessor	Revaluation	20,000	Need \$60k In FY13 & \$40k in FY 14		40,000
(2) PUBLIC SAFETY							
220-900	6210	Police Services	Police Car	10,696	Will fund/finance in appropriate year	10,696	
220-900	6240	Fire Department	Emergency Services Fund	38,658			
220-900	6221	Fire Department	Fire Apparatus Fund	210,667			
220-900	6240	Fire Department	Ambulance Replacement Fund	-			
		Fire Department	Rescue Truck	-			
		Fire Department	Upgrade VHF 2-Way Radios	-			
		Fire Department	Substation Land Purchase	-			
		Fire Department	Apparatus Bay Ventilation	-			
		Fire Department	Hanging Heaters Apparatus Bay	-			
		Fire Department	Roof over west entrance	-			
		Fire Department	Site/Bldg Plans Sub Station	-			
(3) PUBLIC WORKS							
	NEW	Public Works	Eqmt Leasing/Financing/Puch				75,000
220-900	5314	Public Works	Hwy-Over Rail Mower	-			
220-020	5347	Public Works	Hwy-Paving	30,882			450,000
220-020	5382	Public Works	Tobacco Street Bridge No. 070003	(17,631)	State Check possible reimb		
220-020	5383	Public Works	Mack Road Bridge over Pease Brook	(1,000)	Needs \$1K to close		1,000
220-020	5385	Public Works	Taylor Bridge Rd over Bartlett	(3,800)	Needs \$300K, use LOCIP		34,000
220-900	5344	Public Works	Hwy Road & Bridge Plan-LOCIP		\$266K due from LOCIP		
220-900	5381	Public Works	Tobacco Street Culvert Project	2,641	Needs \$130K		130,000
220-020	5384	Public Works	Waterman Rd Bridge over Pease Br.	142,798	Project done	142,798	
220-900	6302	Public Works	Hwy-Pickup Reserve	6,085	TM 08/08/11; project done	6,085	
220-900	6303	Public Works	Hwy-Backhoe	-			
220-900	6306	Public Works	Hwy-Truck Plow Truck #8	11,861	Bal w/b spent end FY 12		
		Public Works	Hwy-Truck Plow Truck #34	-			
		Public Works	Hwy Truck Plow Truck #12	-			
		Public Works	Hwy Truck Plow Truck #11	-			
220-900	6316	Public Works	Hwy-Payloader	-	Project done TM 08/08/11		
		Public Works	Chappel Road Culvert	-			
		Public Works	Woodchipper	-			
		Public Works	Regional Equipment Sharing	-			
		Public Works	Bascom Road Refurbishment	-			
(4) FACILITIES AND PROPERTIES							
220-900	5469	Conservation Comm.	Open Space	156,913	\$100k to be used in FY 12 & 13		
		Conserv. & Wetlands	Vernal Pool Map	-			
				-			
220-020	5539	Cemetery	Cemetery Repairs	1,977	Will use up in FY 13, then TIP		
		Cemetery	Cemetery Land Acquisition	-			
		Cemetery	Cemetery Development	-			
				-			
220-020	5112	Board of Selectmen	FSC Hall & Kitchen	(1,817)	Project done close		1,817
220-020	5348	Board of Selectmen	Amston Lake Water Qual	34,899	Project done close	34,899	
220-020	5691	Board of Selectmen	Lake Williams Water Qual	62	Reallocate - now #431	62	
				-			
220-020	6117	Recreation Comm.	Aspinail Pavilion - finish	2,889			17,000
		Recreation Comm.	Hoon Field drainage	-			
				-			
220-020	6118	Solid Waste Facility	SWF Upgrade for Permit	10,000	Will fund all in appropriate year	10,000	
				-			
220-020	6121	Senior Center	Senior Van (Mini-Van)	38,767	To be expend. FY 12		
		Senior Center	Porlco	-	fund through TIP		
		Senior Center	Water Filter	-	fund through TIP		
		Senior Center	Computers 3/yr	-	fund through TIP		
		Senior Center	Propane Generator	-	fund through TIP		
		Senior Center	Painting, interior	-	fund through TIP		
		Senior Center	Carpeting TBD	-	fund through TIP		

Town of Lebanon - Proposed Capital Budget FY 2013

Note: All new and reallocated dollars would be approved to be spent in FY 2013 if budget passes in referendum

Func	G/L#	Title	Balance Avail 04/03/12	Notes	BOF Recommended Reallocations	BOF Recommended Now \$
(6) BOARD OF EDUCATION						
	NEW	Board of Education 2		School Imprvment Plan (SIP)		150,000
	NEW	Board of Education 2		Technology		90,000
	NEW	Board of Education 2		Outdoor Athletic Facilities		40,825
220-900	6495	Board of Education 3	30,625	Resurf and Cort Track LMHS	30,625	
220-900	6611	Board of Education 3	24,000	BOE - Resurface Tonnia Court	10,000	Need \$14,000 in FY 12
220-900	6612	Board of Education 3	-	BOE - Vehiclo Resorvo		
220-020	5217	Board of Education	-	Reseal Fire Safety Water Tanks		
220-020	5218	Board of Education	306	Gym Lockers		
220-020	5219	Board of Education	74	State Security Matching Grant		
220-020	5373	Board of Education	3,450	LMS Now Wall		
220-020	6119	Board of Education	(827)	Water Purification - LMHS		
220-020	6120	Board of Education	-	800 Gallon Water Heater		
		Board of Education	11,388	LES Cafeteria Floor Replaco		11,388
		Board of Education	30,661	Mobile computer Labs (3)		spent in FY 12
		Board of Education	-	Replace pump skid - Lyman		
		Board of Education	-	Handicapped access Elementary		
		Board of Education	-	Demo greenhouse - Middle		
		Board of Education	-	Fire doors replaco- Elementary		
		Board of Education	-	Sanitary waste line - Lyman		
		Board of Education	-	Electrical upgrade		
		Board of Education	-	Vo-Ag greenhouse mech.		
		Board of Education	-	Fire System - Lyman		
		Board of Education	-	Plumbing fixtures/district		
		Board of Education	-	Signage, line striping		
		Board of Education	-	Recaultk Bldg Exterior - Lyman		
		Board of Education	-	Lot crack sealing		
		Board of Education	-	Chemical tank removal - Lyman		
		Board of Education	-	Remodlation - Lyman		
		Board of Education	-	Tree trimming/removal		
		Board of Education	-	Replace exhaust fans - Lyman		
		Board of Education	-	Asphalt, curb replacement		
		Board of Education	-	Rooftop units - Lyman		
		Board of Education	-	V.F.D. replacement		
		Board of Education	-	Sewage ejector pumps - Middle		
		Board of Education	-	Roof replacoment - Lyman		
		Board of Education	-	Fire Storage Piping - Lyman		
		Board of Education	-	Window replacoment -Elementary		
		Board of Education	-	E.R.V. - Elementary		
		Board of Education	-	Stago Curtains - Lyman		
		Board of Education	-	Perimeter, interior fencing		
		Board of Education	-	Replace Roof Athletics - Lyman		
		Board of Education	-	Soccer drainage - Lyman		
		Board of Education	-	Locker rooms - Middle		
		Board of Education	-	Men's lockers - Lyman		
		Board of Education	-	Gym Sound System in/out Lyman		
		Board of Education	-	Soccer Scoreboard - Lyman		
		Board of Education	-	Gym Bleachers - Lyman		
		Board of Education	-	5 Yr Fire Tests		
		Board of Education	-	Computers/Monitors 90		
		Board of Education	-	Smart projectors 6		
		Board of Education	-	Roof Repairs at LHS		
(6) LONG TERM PROJECTS						
		Library	-	Library		
		Public Works	-	Town Garage		
		Fire Department	-	Substation Land Purchase		
		Public Works	-	Town Hall Roof		
		Public Works	-	Community Centor Roof		
		Public Works	-	Library Roof		
		Public Works	-	Public Works Facility		
TOTAL CAPITAL RESERVE & ANNUAL CAPITAL			795,244		256,563	1,028,442

Tax Dollars Needed

772,889

4/17/12 Meeting Item F 4

PROPOSALS FOR ANNUAL FINANCIAL STATEMENT AUDITS FOR FY 2012 AND FY 2013
SUMMARY OF KEY INFORMATION

Stephen T. Hopkins, CPA, PC	Meyers & Company, LLC	Michaud and Accavallo, CPAs, LLC
Proposal for FY 2011-2012: \$13,000 Proposal for FY 2012-2013: \$13,000	Proposal for FY 2011-2012: \$18,500 Proposal for FY 2012-2013: \$19,000	Proposal for FY 2011-2012: \$15,000 Proposal for FY 2012-2013: \$15,450
Years of Experience: 17 years	Years of Experience: 35 years	Years of Experience: Combined 75 years
Municipal experience: yes	Municipal experience: yes	Municipal experience: yes
Quality Control: AICPA Peer Review Program	Quality Control: Peer Review CT Society of CPAs	Quality Control: Peer Review CT Society of CPAs
Start date: 09/17/12		
Draft deliverable: 11/30/12	Draft deliverable: 11/30/12	Draft deliverable: 11/15/12
Final deliverable: 12/28/12		Final deliverable: 12/31/12 with a 30% discount if not delivered by 12/31/12
Hourly rate beyond scope of Audit: \$95.00 per hour Travel and hotel costs	All inclusive maximum fee: FY 2012 \$18,500 FY 2013 \$19,000	Hourly rate beyond scope of Audit: \$35.00 per hour to \$135.00 per hour
No charge for simple phone calls Charge for add'l mailings		
No charge for attendance at one Board of Finance meeting		
Charge of add'l attendance at Board meetings		

PROPOSALS FOR ANNUAL FINANCIAL STATEMENT AUDITS FOR FY 2012 AND FY 2013
SUMMARY OF KEY INFORMATION

Stephen T. Hopkins, CPA, PC	Meyers & Company, LLC	Michaud and Accavallo, CPAs, LLC
References provided	References provided	References provided
Estimated hours: 180	Estimated hours: FY 12: 285 (includes 50 hrs sunk costs) FY 13: 235	Estimated hours: 188
Summarized audit scope: - Pre audit conference - Audit of financial statements IAW with GAAS; A-133 and CT State Single Audit Act - Post audit conference - Assist with prep of financial statements - Assist with prep of required reports - Preparation of management letter	Summarized audit scope: - Audit of basic financial statements - Audit of financial statements IAW with AICPA; A-133 and CT State Single Audit Act - Preparation of management letter - Review ED 001 report - Assist with prep of required reports	- Entrance conference - Audit of financial statements IAW with AICPA; A-133 and CT State Single Audit Act - Exit conference - Review ED 001 report - Issue reports, letters, submissions - Preparation of management letter

TRANSFERS FOR
FY 2011-2012

4/17/12 Meeting Item D Transfers

Approved	Approved	Action Approved by Board & Town Meetings	Amount	FY 12 Impacts	FY 12 Impacts	FY 11 Impacts
BOF	TM	Beginning Balance		Contingency	Fund Balance	Contingency
8/9/2011	8/8/2011	Authorized the WPCA to borrow up to an additional \$350,000 from fund balance for the Amston Lake Sewer project, funds to be repaid when short term borrowing is complete no later than 12/31/11.	\$ 350,000.00		\$ 350,000.00	
7/14/2011	8/8/2011	Authorized release of funds from Capital Reserve acct. no. 220-900-6210 to purchase and equip a police cruiser.	\$ 46,003.79			
7/14/2011	8/8/2011	Authorized release of funds from Capital Reserve acct. no. 220-900-6306 to purchase a highway plow truck, plow and sander.	\$ 140,000.00			
7/14/2011	8/8/2011	Authorized reallocation from Capital Reserve acct. no. 220-900-5314 (\$4,117.75); acct. 220-900-6303 (\$8,000); acct. 220-900-6316 (\$10,000) to acct. 220-900-6302 Highway pickup reserve and release \$34,566.46 from acct. 220-900-6302	\$ 34,566.46			
07/14/11	8/8/2011	Authorized the release of \$8,812.50 from the Open Space Fund acct. 200-900-5469 as a match to a \$52,875.00 grant from USDA to preserve the Skaats property.	\$ 8,812.50			
	8/8/2011	Accept and expend a bequest from the estate of Elnor V. Imlay for providing perpetual care of the Rev. James Fitch Cemetary plot.	\$ 837.91			
		WHERE DOES THIS MONEY GET DEPOSITED?				
08/27/11	No	Authorized the BOS to expend up to \$25,000 for storm lene clean up, funds to come from acct 492 contingency. (actual expenses totalled \$10,300)	\$ 25,000.00	\$ (25,000.00)		
9/8/2011	No	Moved to transfer the following funds from acct 492 contingency: \$26,671 to acct 406 finance office; \$11,595 to acct 411 auditor; and \$13,561 to acct 433 snow removal (FY 2010-2011)	\$ 51,827.00			\$ (51,827.00)
11/10/2011	No	Authorized the repair and retest of the LVFD ladder truck in the amount of \$12,200 funds to come from acct 492 contingency.	\$ 12,200.00	\$ (12,200.00)		
1/17/2012	No	Authorized the Tax Collector to overspend by up to \$33,000 in the current fiscal year.	\$ 33,000.00			

Town of Lebanon
TIP Report as of 04/16/2012
Trial Balance

*4/17/12 meeting
 Item D TIP Account*

Account Number	Class	Description	Debit Amount	Credit Amount	Net Change	Ending Balance
208-00-510-5100-0000-0000	Expense				371.91	371.91
Posting Date	Document #		Debit Amount	Credit Amount		
12/22/2011	24-O L WILLARD CO	Paint	329.92	0.00		
12/22/2011	24-O L WILLARD CO	Paint	41.99	0.00		
			\$371.91	\$0.00		
208-00-520-5201-0000-0000	Expense				2,646.55	2,646.55
Posting Date	Document #		Debit Amount	Credit Amount		
11/08/2011	24-O L WILLARD CO	Shutters	547.02	0.00		
12/23/2011	3834-CARDMEMBER SERVICE	Monitor	75.00	0.00		
12/23/2011	3834-CARDMEMBER SERVICE	Monitor (3)	473.78	0.00		
02/14/2012	3834-CARDMEMBER SERVICE	Monitor	265.86	0.00		
02/14/2012	3834-CARDMEMBER SERVICE	Mechanic Laptop	34.16	0.00		
02/14/2012	3834-CARDMEMBER SERVICE	Satellite antenna project	511.39	0.00		
02/21/2012	1248-CADY, BOB	Labor antenna project	287.14	0.00		
03/01/2012	67-STAPLES CREDIT PLAN	Carpet protect Town Clerk	129.98	0.00		
03/27/2012	67-STAPLES CREDIT PLAN	Town Clerk printer	322.22	0.00		
			\$2,646.55	\$0.00		
208-00-610-6100-0000-0000	Expense				5,879.57	5,879.57
Posting Date	Document #		Debit Amount	Credit Amount		
07/21/2011	3834-CARDMEMBER SERVICE	AC units (3)	372.20	0.00		
08/18/2011	1417-LESSARD AIR CONDITIONING	Replace AC coil	3,250.00	0.00		
08/25/2011	1938-HOME DEPOT CREDIT SERV	Water heater replace	268.40	0.00		
10/27/2011	67-STAPLES CREDIT PLAN	Copier/toner Selectmen	650.97	0.00		
12/08/2011	4384-QUALITY INSULATION OF E	Foundation project	500.00	0.00		
12/08/2011	4383-MEGSON EXCAVATION	Foundation project	700.00	0.00		
12/22/2011	24-O L WILLARD CO	Foundation project	138.00	0.00		
			\$5,879.57	\$0.00		

4/17/12 Meeting Item D Revenue

TOWN OF LEBANON						
YEAR TO DATE REVENUES FOR FY 2012						
AS OF 04/17/2012						
TRIAL BALANCE						
		FY 2012	FY 2012	FY 2012		
		Approved	Budget	Budget	Difference	
Account Number / Description		Budget	Actuals	Budget vs Actuals		
		07/01/2011-	07/01/2012-	07/01/2012-		
		06/30/2012	04/17/2012	04/17/2012		
100 GENERAL FUND						
100-00-000-4300-0000-0000	EDUCATION COST SHARING	\$5,467,634	\$2,733,818		(\$2,733,816)	
100-00-000-4301-0000-0000	ARRA ECS REVENUE	\$0	\$0		\$0	
Subtotal		\$5,467,634	\$2,733,818		(\$2,733,816)	
100-00-000-4304-0000-0000	TRANSPORTATION	\$118,246	\$0		(\$118,246)	
100-00-000-4306-0000-0000	VOCATIONAL AGRICULTURAL	\$132,662	\$138,429		\$5,767	
100-00-000-4308-0000-0000	CONSTRUCTION PRINCIPAL	\$0	\$0		\$0	
100-00-000-4310-0000-0000	CONSTRUCTION INTEREST	\$0	\$0		\$0	
100-00-000-4320-0000-0000	BOATS	\$2,500	\$0		(\$2,500)	
100-00-000-4322-0000-0000	IN LIEU OF TAXES	\$32,108	\$61,914		\$29,806	
100-00-000-4324-0000-0000	CIRCUIT BREAKER	\$28,000	\$9,555		(\$18,445)	
100-00-000-4328-0000-0000	ADD VETS EXEMPT	\$3,000	\$2,410		(\$590)	
100-00-000-4329-0000-0000	MACHINERY	\$0	\$12,017		\$12,017	
100-00-000-4330-0000-0000	DISABLED	\$600	\$616		\$16	
100-00-000-4340-0000-0000	TOWN AID ROADS	\$158,093	\$110,919		(\$47,174)	
100-00-000-4342-0000-0000	MASH-PEQUOT	\$30,617	\$21,694		(\$8,923)	
100-00-000-4350-0000-0000	MISC. STATE OF CONN.	\$4,000	\$41,053		\$37,053	
100-00-000-4360-0000-0000	UTILITIES DIRECT	\$30,000	\$20,689		(\$9,311)	
100-00-000-4361-0000-0000	INTEREST TAXES	\$110,900	\$77,174		(\$32,826)	
100-00-000-4362-0000-0000	LIEN FEES	\$4,000	\$4,894		\$894	
100-00-000-4363-0000-0000	SCSPENSE BOOK	\$3,000	\$9,044		\$6,044	
100-00-000-4366-0000-0000	MISC SELECTMAN	\$3,000	\$3,661		\$661	
100-00-000-4367-0000-0000	TOWN CLERK FEES	\$20,000	\$4,217		(\$15,783)	
100-00-000-4367-0000-0000	CONVEYANCE FEES	\$52,000	\$45,336		(\$6,664)	
100-00-000-4368-0000-0000	COPIES	\$7,000	\$6,271		(\$729)	

TOWN OF LEBANON
YEAR TO DATE REVENUES FOR FY 2012
AS OF 04/17/2012
TRIAL BALANCE

Account Number / Description	FY 2012 Approved Budget	FY 2012 Budget Actuals	FY 2012 Difference Budget vs Actuals
100-00-000-4369-0000-0000 BOOKS AND ORDINANCES	\$100	\$15	(\$85)
100-00-000-4370-0000-0000 FILING MAPS	\$300	\$90	(\$210)
100-00-000-4371-0000-0000 ASSESSORS	\$800	\$496	(\$304)
100-00-000-4372-0000-0000 INSURANCE REIMBURSEMENTS	\$0	\$0	\$0
100-00-000-4373-0000-0000 CONSTABLES	\$0	\$1,085	\$1,085
100-00-000-4374-0000-0000 FIRE MARSHAL	\$1,000	\$3,360	\$2,360
100-00-000-4375-0000-0000 BUILDING FEES	\$50,000	\$104,913	\$54,913
100-00-000-4376-0000-0000 FIRE SAFETY	\$1,000	\$1,000	\$0
100-00-000-4377-0000-0000 SOLID WASTE FACILITY	\$105,000	\$83,298	(\$21,702)
100-00-000-4378-0000-0000 SEXTON FEES	\$6,000	\$6,250	\$250
100-00-000-4380-0000-0000 PZC FEES	\$5,000	\$845	(\$4,155)
100-00-000-4381-0000-0000 ZBA FEES	\$500	\$1,000	\$500
100-00-000-4382-0000-0000 IWC FEES	\$1,000	\$360	(\$640)
100-00-000-4383-0000-0000 BOARD OF ED REIMBURSEMENT	\$14,000	\$0	(\$14,000)
100-00-000-4384-0000-0000 SCHOOL TUITION	\$1,026,751	\$535,944	(\$490,807)
100-00-000-4385-0000-0000 INVESTMENT INCOME	\$24,000	\$7,840	(\$16,160)
100-00-000-4389-0000-0000 MISC REVENUE	\$6,248	\$1,019	(\$5,229)
100-00-000-4390-0000-0000 SALE OF ASSETS	\$0	\$0	\$0
100-00-000-4391-0000-0000 TOWN DEPOSIT	\$0	\$0	\$0
100-00-000-4392-0000-0000 LOCAL SCHOOL	\$0	\$4	\$4
100-00-000-4393-0000-0000 SCHOOL PRIZES	\$0	\$0	\$0
100-00-000-4394-0000-0000 CARE CEMETERY	\$0	\$0	\$0
100-00-000-4395-0000-0000 LYMAN FUND	\$0	\$0	\$0
100-05-420-4350-0000-0000 MISC. STATE GRANTS	\$0	\$0	\$0
TOTAL	\$7,448,159	\$4,051,229	(\$3,396,930)

4/17/12 Meeting Item D Expenditures

Town of Lebanon						
Board of Finance	Adopted Budget	Reported Period	Amount	Percent	Remaining	Remaining
Monthly Expenditure Report	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-
As of 03/31/2012	06/30/2012	03/31/2012-	03/31/2012-	03/31/2012-	03/31/2012-	03/31/2012-
Account Number / Description						
400 LEGAL COUNSEL	\$25,000.00	\$29,419.00	(\$4,419.00)	-18%		
401 SELECTMEN	\$115,992.00	\$90,153.00	\$25,839.00	22%		
402 ELECTIONS	\$30,447.00	\$22,281.00	\$8,166.00	27%		
403 PROBATE COURT	\$2,479.00	\$2,479.00	\$0.00	0%		
405 BOARD OF FINANCE	\$2,000.00	\$1,056.00	\$944.00	47%		
406 FINANCE OFFICE	\$116,247.00	\$82,183.00	\$34,064.00	29%		
407 TAX COLLECTOR	\$64,860.00	\$58,668.00	\$6,192.00	10%		
408 BD ASSESSMENT	\$1,090.00	\$690.00	\$310.00	31%		
409 TOWN CLERK	\$87,264.00	\$66,354.00	\$20,910.00	24%		
410 ASSESSOR	\$67,804.00	\$42,911.00	\$24,893.00	37%		
411 AUDITOR	\$12,350.00	\$12,350.00	\$0.00	0%		
412 TOWN REPORT	\$1,200.00	\$0.00	\$1,200.00	100%		
415 COMPUTER SERVICE	\$76,256.00	\$63,341.00	\$12,915.00	17%		
417 TOWN HALL	\$53,550.00	\$24,900.00	\$28,650.00	54%		
418 INSURANCE	\$146,720.00	\$112,226.00	\$34,494.00	24%		

Town of Lebanon							
Board of Finance	Adopted Budget	Reported Period	Remaining	Percent			
Monthly Expenditure Report	07/01/2011-	07/01/2011-	07/01/2011-	Remaining		07/01/2011-	
As of 03/31/2012	06/30/2012	03/31/2012-	03/31/2012-			03/31/2012-	
420 POLICE SERVICES	\$190,000.00	\$44,705.00	\$145,295.00	76%			
422 VOLUNTEER FIRE DEPT	\$91,350.00	\$91,350.00	\$0.00	0%			
423 FIRE MARSHALL	\$16,371.00	\$12,041.00	\$4,330.00	26%			
424 BURNING OFFICIALS	\$2,335.00	\$1,590.00	\$745.00	32%			
425 BUILDING DEPT	\$21,122.00	\$16,533.00	\$4,589.00	22%			
426 FIRE SAFETY COMPLEX	\$31,100.00	\$21,333.00	\$9,767.00	31%			
429 TREE WARDEN	\$175.00	\$50.00	\$125.00	71%			
430 DEPT PUBLIC WORKS	\$627,786.00	\$485,201.00	\$142,585.00	23%			
431 BLDGS & GROUNDS	\$102,048.00	\$67,061.00	\$34,987.00	34%			
433 SNOW REMOVAL	\$150,000.00	\$70,085.00	\$79,915.00	53%			
434 STREETS LIGHTS	\$1,000.00	\$1,523.00	(\$523.00)	-52%			
436 SOLID WASTE	\$190,000.00	\$108,898.00	\$81,102.00	43%			
437 WATER POLLUTION CONTROL	\$12,704.00	\$4,121.00	\$8,583.00	68%			
439 CEMETERY COMMISSION	\$12,687.00	\$9,498.00	\$3,189.00	25%			
441 HEALTH DEPARTMENT	\$15,515.00	\$10,840.00	\$4,675.00	30%			
443 PUBLIC HEALTH NURSE	\$1,000.00	\$1,000.00	\$0.00	0%			

Town of Lebanon							
Board of Finance	Adopted Budget	Reported Period	Amount	Remaining	Percent	Remaining	Percent
Monthly Expenditure Report	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-	07/01/2011-
As of 03/31/2012	06/30/2012	03/31/2012-	03/31/2012-	03/31/2012-	03/31/2012-	03/31/2012-	03/31/2012-
445 HUMAN SERVICES	\$18,269.00	\$16,714.00	\$1,555.00		9%		
446 WCMH PARAMEDIC PROGRAM	\$29,032.00	\$22,554.00	\$6,478.00		22%		
448 UNITED SERVICES	\$4,835.00	\$0.00	\$4,835.00		100%		
449 SWITCHBOARD	\$45,734.00	\$45,734.00	\$0.00		0%		
455 SPECIAL EVENTS	\$1,090.00	\$1,442.00	(\$442.00)		-4%		
458 SENIOR CENTER	\$53,907.00	\$37,330.00	\$16,577.00		31%		
461 PLANNING & ZONING	\$133,670.00	\$98,809.00	\$34,861.00		26%		
464 ZBA	\$4,760.00	\$2,985.00	\$1,775.00		37%		
465 ECONOMIC DEVELOPMENT	\$2,030.00	\$769.00	\$1,261.00		62%		
467 INLAND WETLANDS	\$2,000.00	\$1,449.00	\$551.00		28%		
469 CONSERVATION COMMISSION	\$250.00	\$91.00	\$159.00		64%		
480 FRINGE BENEFITS	\$442,817.00	\$356,191.00	\$86,626.00		20%		
490 TRANSFERS	\$19,476,791.00	\$14,544,901.00	\$4,931,890.00		25%		
GRAND TOTAL	\$22,483,457.00	\$16,683,809.00	\$5,799,648.00		26%		



**PLEASE JOIN US!
APRIL 30, 2012**

**Come hear The Cecil Group present a draft plan
for Lebanon Town Center.**

Your comments and feedback would be appreciated!

Lebanon Town Center

**Monday, April 30, 2012
7:00 – 8:30 p.m.
Lebanon Senior Center
37R West Town Street
Refreshments will be served**

**Sponsored by the Town of Lebanon
For additional information call 642-2006**

Item C
1
MTG
4/17/12