

Date: April 15, 2016
To: Members Lebanon Board of Finance
From: David Scata, Chairman
Subject: Regular Meeting

The Lebanon Board of Finance will hold a regular meeting on Tuesday, April 19, 2016 at 7:00 pm in the Town Hall.

Agenda

- A. Call to order.

- B. Correspondence
 - 1. BOE Expenditure Report
 - 2. CCM – Governor’s Revised FY 17 State Budget Impact, dated April 13, 2016

- C. Minutes
 - March 15, 2016, Regular Meeting
 - March 22, 2016, Special Meeting
 - March 29, 2016, Special Meeting
 - April 11, 2016, Public Hearing
 - April 12, 2016, Special Meeting

- D. Public Comments

- E. Financial Report: Town Monthly Reports for Fiscal Year 2015-2016 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund Balance

- F. New Business
 - 1. Discuss and act upon proposals received for the FY 2016-2017 audit services.
 - 2. Discuss and act upon BOS request for funding for DPW repairs.
 - 3. Discuss and act on finalized 2016-2017 budget proposal.
 - 4. Discuss and act on requesting the Board of Selectmen to bring to the Annual Town Meeting a proposed 2016-2017 budget.

- G. Other

- H. Adjourn

Lebanon Board of Education
Monthly Budget Status Report FY 2015-16
Status as of March 31, 2016

Account Object / Description	Revised Budget	Year to Date Expenses	Encumb	Amount Remaining	Percent Remaining
109 CERT. STAFF	\$7,926,032	\$4,939,705	\$0	\$2,986,327	37.68%
110 SUBSTITUTE SAL	223,825	133,803	0	90,022	40.22%
111 OTHER CERT STAFF SAL	282,136	178,115	0	104,021	36.87%
112 NON-CERT. STAFF	1,733,668	1,153,291	0	580,377	33.48%
113 OTH NON CERT STAFF SAL	8,200	5,691	500	2,009	24.50%
Total Salaries	\$10,173,861	\$6,410,605	\$500	\$3,762,756	36.98%
200 SOCIAL SECURITY & MED.	\$295,233	\$180,775	\$0	\$114,458	38.77%
201 RETIREMENT	199,798	140,532	77,138	(17,873)	(8.95%)
202 GROUP HEALTH	2,360,603	1,572,481	728,468	59,655	2.53%
205 DISABILITY INS	1,000	0	0	1,000	100.00%
206 UNEMPLOYMENT	30,506	29,090	0	1,416	4.64%
207 TUITION REIMB	5,000	7,622	0	(2,622)	(52.43%)
208 WORKER'S COMP	161,308	115,409	43,733	2,166	1.34%
Total Employee Benefits	\$3,053,448	\$2,045,909	\$849,339	\$158,200	5.18%
322 IMPROVE OF INSTRUCTION	\$3,581	\$9,294	\$4,453	(\$10,166)	(283.88%)
323 PUPIL SERVICES	352,700	152,364	44,211	156,125	44.27%
324 FIELD TRIPS	1,200	868	0	332	27.69%
330 OTHER PROF TECH SERVICES	175,344	89,583	13,574	72,187	41.17%
340 LEGAL SERVICES	63,000	16,706	43,294	3,000	4.76%
Total Purchased Services	\$595,825	\$268,815	\$105,532	\$221,478	37.17%
411 RUBBISH REMOVAL	\$25,500	\$17,863	\$7,137	\$500	1.96%
420 REPAIR & MAINTAIN EQUIP	41,215	7,066	4,706	29,443	71.44%
430 REPAIR & MAINTAIN BLDG.	463,059	330,400	128,139	4,520	0.98%
440 RENTALS & COPIER LEASES	55,845	42,889	14,147	(1,191)	(2.13%)
Total Maint & Operations	\$585,619	\$398,218	\$154,129	\$33,272	5.68%
510 PUPIL TRANSPORTATION	\$1,365,938	\$1,078,469	\$187,266	\$100,203	7.34%
511 TRANSPORTATION FUEL	121,185	87,471	0	33,714	27.82%
520 PROPERTY/LIABILITY INS	123,804	92,360	32,683	(1,239)	(1.00%)
521 STUDENT INSURANCE	10,229	11,303	0	(1,074)	(10.50%)
530 TELEPHONE	43,977	24,621	23,947	(4,591)	(10.44%)
531 POSTAGE	19,650	3,887	4,438	11,325	57.63%
540 ADVERTISING	1,900	1,301	0	599	31.53%
550 PRINTING & BINDING	19,395	8,301	4,259	6,835	35.24%
560 SCHOOL TUITION	1,979,258	1,161,288	519,247	298,723	15.09%
561 EXCESS COST REIMBURSEMENT	(674,635)	(348,828)	0	(325,807)	48.29%
580 STAFF TRANSPORTATION	19,078	11,202	2,082	5,794	30.37%
581 STUDENT TRANSPORTATION	87,218	51,712	14,261	21,244	24.36%
Total Other Purchased Services	\$3,116,997	\$2,183,087	\$788,184	\$145,726	4.68%

Governor's Revised FY 17 State Budget

GEORGE RAFAEL <GRAFAEL@CCM-CT.ORG>

Wed 4/13/2016 11:01 AM

To: Veronica Calvert <vcalvert@lebanonct.gov>;



April 13, 2016

Governor's Revised FY 17 State Budget Impact on: Lebanon

On April 12, 2016, the Governor proposed a revised state budget for FY 17. Below are grant estimates for **Lebanon** for certain key programs. Please note that these estimates are based on preliminary information and subject to change.

Grant:	Current Year FY 16	Gov. Proposed FY 17 (Feb 2016)	Gov. Rev. FY 17 (Apr 2016)	Gov. Apr. FY 17 v. Gov. Feb. FY 17		Gov. Apr. FY 17 v. FY 16	
	(\$)	(\$)	(\$)	(\$)	(%)	(\$)	(%)
Adult Education	8,186	7,501	7,501	0	0.0%	- 685	- 8.4%
ECS Grant	5,517,804	5,517,804	5,307,204	-210,600	- 3.8%	-210,600	- 3.8%
Non-Public School Transportation	0	0	0	0		0	
Public School Transportation	73,991	71,523	71,523	0	0.0%	-2,468	- 3.3%
LoCIP	71,696	71,696	71,696	0	0.0%	0	0.0%
Pequot-Mohegan Grant	35,167	33,161	33,161	0	0.0%	-2,006	- 5.7%
PILOT: Colleges & Hospitals	0	0	0	0		0	
PILOT: State-Owned Property	0	3,458	3,458	0	0.0%	3,458	
Town Aid Road	318,154	318,154	318,154	0	0.0%	0	0.0%
Grants for Municipal Projects	30,427	30,427	30,427	0	0.0%	0	0.0%
MRSA Select PILOT	0	0	0	0		0	
MRSA Sales Tax Sharing	0	214,717	35,174	-179,543	-83.6%	35,174	
MRSA Motor Vehicle	0	0	0	0		0	
Total	6,055,425	6,268,441	5,878,298	-390,143	- 6.2%	-177,127	- 2.9%

If you have any questions, please contact George Rafael at grafael@ccm-ct.org or 203-498-3063.

BOARD OF FINANCE
REGULAR MEETING
March 15, 2016 7:00 pm
Town Hall
MINUTES

Members Present: Chairman David Scata, Kevin Cwikla, Diane Malozzi, Elizabeth Charron, Michael Nintean (Alternate), Phillip Johnson, Stephen Salisbury (Alternate),

Members Absent: Meghan Bruce, and Vin Shea (Alternate)

Also Present: First Selectman Betsy Petrie, Selectmen John Bendoraitis, Selectmen Glen Coutu, Finance Director Veronica Calvert, Public Works Foreman Jay Tuttle, and Recording Secretary Laurie Bergeron

A. Call to order – D. Scata called the meeting to order at 7:00 pm.

B. Correspondence

1. BOE Expenditure Report – Board reviewed monthly expenditure report from the BOE
2. Email from Superintendent regarding projected surplus for BOE for FY 2015-2016 – R. Angeli reported that they are watching the current budget. Maybe some surplus in the Special Education portion of the budget. Some savings may be seen in the Health Insurance portion also. Expect to be able to return some money to the town at the end of the year. May also look to use some of the overage to take care of some capital items in need. Also, may use monies for technology needs.

C. Minutes

February 16, 2016 Regular Meeting

K. Cwikla MOVED to approve the February 16, 2016 meeting minutes as presented.
L. Charron SECONDED. Motion passed with L. Charron abstaining.

February 20, 2016 Special Meeting

D. Malozzi MOVED to approve the February 20, 2016 meeting minutes as presented.
K. Cwikla SECONDED. Motion passed with L. Charron abstaining

February 27, 2016 Special Meeting

K. Cwikla MOVED to approve the February 27, 2016 meeting minutes as presented.
L. Charron SECONDED. Motion passed with M. Nintean abstaining.

March 1, 2016 Special Meeting

K. Cwikla MOVED to approve the March 1, 2016 meeting minutes as presented. D. Malozzi SECONDED. Motion passed with M. Nintean abstaining.

March 8, 2016 Special Meeting

K Cwikla MOVED to approve the March 8, 2016 meeting minutes as presented. D. Scata SECONDED. Motion passed

D. Public Comments - None

E. New Business

1. Discuss FY 2016-2017 capital budgets for:

- a. **Board of Education** – R. Angeli presented the capital expense report. Health insurance premium increase has been reduced from 23% to 13%. Still working on a final number. Once hard numbers are finalized will look to call a special BOE meeting to approve their final budget request. Capital Projects – in the past we have received 150,000 for facility 90,000 for technology and 30,000 for athletics. The attached report explains the detail of these requests.

L. Charron asked if work is progressing well with projects from previous years? R. Angeli responded that yes – things are progressing along well. D. Scata inquired about the current balances for Athletics and Facilities. The plan is to use some of the surplus to pick at list of projects for next year. L. Charron inquired about tree removal. Is this anything that Public Works can take care of? Public Works contracts out for tree removal therefore so will BOE. D. Scata thanked the BOE for the list of projects that they will be looking to do in the future. They will need to look into taking care of some asbestos removal in some of the schools. Not a danger to anyone at this time, but will need to be addressed eventually. High school track is about 10 years old. This will definitely need to be resurfaced soon. Track will probably cost around \$125,000. Want to put air handlers at the elementary school in the 66 wing. This will need an engineer statement. This will be a costly endeavor. P. Johnson asked why they wouldn't take some of the surplus and use to take care of other capital projects such as asbestos removal. R. Angeli responded that if there is any one of the capital projects that can be taken care of with the surplus, they plan to do so. Not knowing what the final numbers are going to be, it's hard to speculate if they will be able to accomplish this. L. Charon responded to P. Johnson – Surplus has to be used by June 30th. It would be hard to spend surplus dollars towards asbestos prior to June 30th. It was noted that the BOF can put monies into contingency account for the BOE to take care of needs. P. Johnson inquired about the \$36,000 left in the Athletics line. Will this be spent this year? \$20,000 set aside for men's locker room. Total cost will be \$30,000. Will begin project this year and use some of next year's funds to finish up project. Also looking to replace padding on gym walls at high school. Also will complete work on gym bleachers.

D. Malozzi inquired on the sanitary tanks being pumped. Is this something that cycles thru every few years? Kevin French responded that this is something done every other year as a maintenance cycle.

- b. **Recreation Commission** – Sandy Tremblay and Enes Martineau – Sandy Tremblay presented the plans for expansion of the Aspinall field at the elementary school. These two fields will service children 3-14 – approximately 227 kids for soccer. Currently they use the baseball fields to play soccer. All but 6 are Lebanon residents. They come from towns that don't have a soccer program. L. Charron asked if it is possible to do one and then the other? Sandy responded that yes it can be in stages, but the overall costs will be higher. Would look to do field

#1 first if that is what the board would like to do. Discussion ensued as to costs and other variables. Storage of equipment, etc. P. Johnson asked why they can't continue to use ball fields to play soccer. Outfields get torn up by soccer cleats. Years of not having the proper maintenance have taken their toll on the fields.

Mr. Gentris feels the fields need to be dedicated to each sport. Nick Popitti mentioned that Sandy Tremblay talked about building #1 field first before going to do the back. Recommends doing field 2 first that way they do not have to go thru existing fields to complete. Field maintenance would definitely increase; mowing, seeding, fertilizer, etc. Enes Martineau would like to point out that there is a conflict now. Currently, we have spring and fall soccer and spring and fall baseball. There is a constant conflict with field time for each of these sports. Babe Ruth league has had to play out of town due to scheduling conflicts with soccer. Sports are big in this town. Jay Tuttle feels this is a long time coming. This has been needed for a long time. Please think about the benefits of doing both fields at the same time. Would definitely be less costly overall to do both at the same time.

M. Ninteanu asked about the field not being used – Aspinall field #1 is being taken down for maintenance. Essentially volunteers were going to take care of this endeavor. Never happened. \$11,000 will be the costs to fix #1 – just labor not materials. Most of this cost is sod. Will need to be done. D. Malozzi asked if we receive revenue from out of town players. These are nonprofit organizations. They raise money to run their programs. P. Johnson asked have you considered charging a fee to clubs to offset electric and maintenance fee?

2. Discuss and act upon acceptance of a \$16,000 grant from the CT State Department of Agriculture to help fund the Farmers Market, property appraisals, and the town-wide newsletter.

Betsy explained the process to accept grants. Grant we have applied for and given this grant. K. Cwikla MOVED to accept \$16,000 grant from the CT State Department of Agriculture to help fund the Farmers Market, property appraisals, and the town-wide newsletter. P. Johnson SECONDED the motion. MOTION PASSED UNANIMOUSLY.

3. Discuss and act upon Board of Selectmen request for \$40,000 to support the environmental assessment of the current public works garage site in FY 2016.

Rob Cady reviewed the request for \$40,000. The committee has voted to not present to the town because all figures are not solid. There is not enough information to go forward yet. Committee will hold off until next year hoping to get the environmental plan at the existing site. Purpose of the \$40,000 is to take care of phase 2 site assessment – hazardous building material assessment that needs to be done before anything can be started. Part of the project is to redevelop that parcel. This calls for paving and construction of a salt shed. They have received information from Anchor Engineering. What they are expecting to find will not require us to report anything to the state. If ground water or well water in the area is affected, we will have to report. No estimated time frame for completion of remediation. Betsy spoke on funding – maybe applying for grant – there is a rating system – at this juncture we would have to appropriate monies

prior to applying for the grant. Board of Selectman feels very strongly that we need to attend to the problem just to identify what we may have. We have an obligation as a community to take care of this. Fact is we need to look at it and get some idea as to what we are up against. D. Scata agrees that we need to support. Has to be taken from contingency and could possibly be repaid from surplus from existing budget.

D. Scata **MOVED** to spend up to \$40,000 out of contingency. K. Cwikla **SECONDED**.

M. Nintean expressed concern that surplus is being spent just so that it is not given back to taxpayers. If we think it is contaminated, why do we have people working there. Do we know there is a definitely contamination. D. Scata replied that this is the third time it has been brought to our attention. Believes that the only reason why this wasn't approved the first time was that it was believed that it would be covered by the State. That will not happen. We as a Board would not approve monies being spent just to not give back to taxpayers. They have presented a viable plan. D. Malozzi is afraid that if they do find something drastic, this will lead to a lot more money to spend to take care of this. She is concerned for the potential money that will need to be spent. D. Scata commented that there is a possibility. S. Salisbury commented that if there is a potential problem, we would rather find out now instead of later. If there is something there and we don't do something, we are negligent. K. Cwikla commented that prior to committee asking for funds to take care of this we didn't know of potential risks, now we do know – we are negligent if we don't take care of this. P. Johnson this would be money well spent. Concern is if we do find something there, what happens to the people and equipment that is there? What is the plan? We won't know until we do the assessment. Rob Cady commented that Anchor Engineering doesn't feel there will be anything that will need to be addressed immediately. But we need to know exactly what we are dealing with before we can proceed. If it is life safety impacting we will need to take care of that immediately. Want to tear the building down. Need to know what is in it before we get to demolish. This whole process is to identify potential hidden costs.

MOTION PASSED with 4 in favor, 1 not in favor and D. Malozzi abstaining.

4. Discuss FY 2016-2017 capital budgets for:
 - a. **Board of Selectman** – Glenn Coutu presented capital budget for fiscal year for public works. D. Scata noted that there really is not a realistic way to support all of these needs. May need to assess needs. Jay Tuttle and Betsy Petrie went out to inspect culverts and catch basins – looking to take a better approach to roads and bridges to ultimately avoid large expenses.
 - b. Public Works Building Committee – Rob discussed the modified report submitted to the Board (attached)
5. Discuss and act upon transfer of funds within Fund 220 Capital Account.

The Finance Director presented a report that lists all the capital accounts that have a balance as of March 12, 2016. A \$22,000 surplus could possibly be moved to roads and bridges account. A deficit of \$1,900 truck body replacements needs to be covered – recommend move some of the surpluses into contingency to could cover any deficits. D. Scata commented that the more we can put into contingency the better. L. Charron commented that historically as part of the budget package we present to town, when we

reallocate numbers at end of projects and want to use monies used for upcoming projects, we show town where the money is going.

P. Johnson commented that we have about \$50,000 in surplus not counting possible \$38,000. He recommends that we take the surplus from here to support the testing that needs to be done with public works projects.

D. Malozzi feels that any surplus should stay in its line until project is complete.

Glenn Coutu feels that there was a time when we looked at monies collected as if they were to run and operate the town as a whole. He feels that the majority feeling of the townspeople is that tax dollars were collected to reduce capital expenses.

6. Financial Report: Town Monthly Reports for Fiscal Year 2015-2016 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund Balance.

No changes to discuss

7. Discuss the FY 2016-2017 operating budget for finance and insurance; and the 2016-2017 town revenue budget. After discussion there will be an opportunity for public input.

The Finance Director presented a new roll up of the budget. The budget numbers were revised for Department 480 which covers medical, CIRMA. The budget numbers were revised for town pension and social security estimates. The Finance Director updated Department 403 Probate Court figures based upon receipt of their FY 2017 estimate. Funds were added to Department 405 Board of Finance budget for the recording secretary. Board asked the Finance Director to update the draft 2016-2017 budget report with changes discussed at the BOF meeting and present to Board at their next meeting.

The Finance Director presented revenue roll up for the 2016-2017 budget. D. Scata commented that it is looking like the state agencies are to cut by 5.25%. Should we as a town anticipate funding from state to be cut 5.25%? Board discussed variances from anticipated versus actual balances.

8. Review and discuss FY 2016-2017 budget.

D. Scata commented that we are not ready to truly discuss this topic. Still more final numbers needed. Not sure a .7 increase is what we want to ask for. With all the adjustments discussed this would change to a .5 increase. Still cautious as to what our funds will be from the state.

F. Other

L. Charron reported that the BOE has a strategic planning committee. L. Charron and M. Bruce are representing the Board of Finance on this committee. They are doing a very good job with their forward thinking. They are covering all the projected needs. Wanted to share the documents with board – want to make the schools attractive to bring in out of town students and to keep the students here in town and not look to go to magnet schools. When we get around to the BOE budget we need to note that some of these additions are to increase the enrollment of the schools.

The First Selectman and the Finance Director are working with the Superintendent and Business Manager to get the lowest increase possible for medical insurance for both the town and BOE.

G. Adjourn

D. Scata **MOVED** to adjourn. K. Cwikla **SECONDED** the motion. **UNANIMOUSLY PASSED**

Respectfully Submitted,
Laurie J. Bergeron

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

BOARD OF FINANCE
SPECIAL MEETING
March 22, 2016 7:00 pm
Town Hall
MINUTES

Members Present: Chairman David Scata, Kevin Cwikla, Diane Malozzi, Elizabeth Charron, Meghan Bruce, Phillip Johnson, Michael Nintean (Alternate), Vin Shea (Alternate) and Stephen Salisbury (Alternate)

Members Absent:

Also Present: First Selectman Betsy Petrie, Selectman John Bendoraitis, Selectmen Glen Coutu, Finance Director Veronica Calvert, and Recording Secretary Laurie Bergeron

A. Call to order – D. Scata called the meeting to order at 7:00 pm

B. New Business

1. Discuss FY 2016-2017 Board of Education, Capital & Non-Recurring, Revenue
B. Angeli presented updated BOE budget plan for 2016-2017. \$252,342 is based on increasing 3 new positions and supporting swim team. Still working to bring the insurance premiums down as low as possible. Hoping to get it down another point. A Special Education Teacher resigned this past winter. Have not replaced this position as of yet. Replacement will be at a lower pay scale thus lowering the anticipated budget. P. Johnson asked how likely do you feel the final numbers will decrease? Still a little room, but not really anything drastic. No other big pendulum shifts coming. D. Scata – enrollment projections. Significant decreases in numbers – Reading Specialist at elementary school – maybe realign staff and not increase staff. This is something that they are still looking at. Possible retirements at the elementary school therefore may be able to move current reading teacher back to classroom when hire Reading Consultant. Still looking to increase enrollment. Have spoken to Sprague BOE regarding opening up to them for their high school students. Nothing carved in stone as of yet but things in the works. M. Bruce commented that in years past it has been difficult for the BOF to get accurate figures from the BOE. Wants the BOE to know that it is difficult for the BOF to make decisions for the education needs of the town and hopes they understand the difficulty to assess the needs of the BOE. Have had several special Ed students move in and out of the town this year. P Johnson asked in the current budget how many Franklin students are you projecting attending – same as last year. 8 students projected.

2. First Selectman presented her findings that the BOF asked her to look into regarding Building Department revenue in FY 2016. The Building Department has a software program that keeps track of all fees received for the town. These reports should help the BOF make a clear decision as to budget requests for the town. L. Charron commented that the Board of Selectman built in 19 hours into the Building Department budget where they had originally asked for 15 hours per week. Why do we feel the need to increase to 19 hours? Enforcement is not being taken care of. K.

Cwikla inquired where does enforcement come in; under permits or inspections? Depends on the type of permit issued.

D. Scata would like to make sure that people are aware that we have a budget crisis in this state. Fully understand requests that everyone is making but we have a finite set of money that we have to deal with. Please be aware that projected cuts may be inevitable. We have to look at potential costs to the town due to legal expenses when things are not properly done and enforced.

3. Review and discuss FY 2016-2017 budget.

D. Scata presented draft of 2016-2017 budget. As it stands currently there will be a .4 increase to town

L. Charron – Library project alone is .4. If we did not have library in budget, we would be at a zero increase to town. M. Nintean feels the mil rate can go down. Feels that there can be things cut to enable a decrease in the mil rate. D. Malozzi would like to see budget go flat. D. Scata to go in at a zero budget we need to cut \$317,000 from current requests. V. Shea commented that when the library project was passed it was sold that each year it would increase .4. Would be afraid that if we do not increase this year and need to increase .8 next year, we would have tremendous trouble getting that approved by the townspeople. L. Charron feels that cutting budgets just to make a flat budget doesn't make any sense. Does not feel there is anything that is extraordinary. Need to invest in our town. K Cwikla feels the budget is very fair. Look at our community – applauds the BOE – it's all about marketing. We have to have a strong school system to attract out of town students and possibly new residents. Feels we have done our due diligence by looking at each individual department. S. Salisbury – agrees with the budget plans presented by each department. Feels the overall picture looks good. Need to let the departments run their departments and need the funds that they have requested. Supports budget as is. P. Johnson feels that we have an increase in the grand list which affords us the possibility to even discuss this budget going flat. Feels it could be fine-tuned a little more. M. Bruce asked for clarification in funds requested for Auditor, Public Works, and BOE. Insurance premiums on the town side are driven by the 13% increase and staffing changes. V. Shea would make more sense to him to present to town budget as we have it. Take comments and feelings from townspeople and regroup after town meeting to make final decision on final budget. M. Bruce agrees that this may be a year that we receive major cuts from state funding. Feels we are missing an opportunity to fine tune our pencils and provide some financial relief to town people. When people look to move into town they look at the mil rate. D. Scata can live with .4 increase – does not feel comfortable with any further increase. We need to have a target. Doesn't feel zero is a target. There are places we can cut. L. Charron commented that the library was presented at a .4 increase. She feels this budget is a zero increase when it stays the same as .4. D. Scata commented that \$1,000,000 for capital is a reasonable number. There is a lot more than 1,000,000 in capital requests. Maybe we look at capital as a starting point. We have some surplus that either goes back into general fund or do we look at capital improvements that we can take care of now. BOE has projected surplus. Does it go back into general fund or do we put it in contingency for them to use towards requests for capital items.

Board went thru capital requests individually and discussed as needed.

S. Salisbury commented that we need to provide the proper tools for people to do their job properly. If we need to make a choice between soccer fields and BOE, would vote to give \$270,000 to BOE and not fund soccer fields. \$828,000 does not include soccer fields – Have not addressed other requests

D. Scata commented that if we are truly looking to not have an increase in budget, let's take residual from capital and offset operating. Do not want to have to cut operating in order to keep capital at 1,000,000. Could possibly use surplus in lines this year and fund requests for next year's requests. If we fund police car, BOE, Lease contracts, Cemetery, Public Works, Paving, and Conservation we would be at \$877,696.00. Surplus of \$38,000.00 could offset some of the other capital requests.

L. Charron believes we should use TIP to fund small ticket items – extendable boom, leaf blower, clam shell for pay loader,

L. Charron reported that they having a fund balance 12-15% of your operating budget was an appropriate amount. You would want to be at the higher end if you had any bonding coming up. Currently we are at 15.5%. Also, the Bond consultant has told us that you do not want to move any funds out of Fund Balance when you are looking to go for bonding.

M. Bruce commented that the challenge we have is trying to make decisions on projected numbers for next year. We have an opportunity to keep capital at 878,000 and will take any surplus we have in capital other than going after operating expenses. Need to come to a decision - do we stay at the .4? M. Nintean asked if we were not looking at any cuts to operating expenses at all. D. Scata commented that they have already cut budgets drastically already and does not feel we should cut anymore from there. We could still see some more reduction to BOE due to staffing reductions and enrollment reductions. L. Charron, D. Scata, P. Johnson – we need to fund the BOE in order to give them the tools they need to market our programs and draw students in.

D. Scata feels that we do not have to touch operating expenses to cut back.

K. Cwikla MOVED to present a .4 mil increase to the town. L. Charron SECONDED the motion

L. Charron commented that we could allocate \$50,000 to fire department and \$111,000 to public works and let them prioritize what their needs are. Total capital requests 1,038,696. \$38,696 reallocated from surplus - \$30,000 shifting from contingency to TIP.

L. Charron went over revenue versus expenses for unimproved roads. Suggested we take 13,880 out of expense line and divert it to the fund instead and not have it as an expense. No change to bottom-line.

P Johnson commented with the numbers the way they are, do we want to go on record that we are shorting the rec department in order to keep our increase at .4?

3 in favor; 3 opposed – tie. Motion does not pass.

D. Scata – feels we need to look at cutting some capital expenses to lower increase to town.

M. Bruce feels we need to have all the updated information and spreadsheets in order to make formal decision to present at town meeting

C. Adjourn

K. Cwikla MOVED to adjourn at 8:58 pm. M. Bruce **SECONDED. UNANIMOUSLY PASSED.**

Respectfully Submitted,
Laurie J. Bergeron

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

BOARD OF FINANCE
SPECIAL MEETING
March 29, 2016 7:00 pm
Town Hall
MINUTES

Members Present: Chairman David Scata, Kevin Cwikla, Diane Malozzi, Elizabeth Charron, Meghan Bruce, Phillip Johnson, Michael Nintean (Alternate), and Stephen Salisbury (Alternate)

Members Absent: Vin Shea (Alternate)

Also Present: Recording Secretary Laurie Bergeron

A. Call to order – D. Scata called the meeting to order at 7:00 pm

D. Scata commented that he is still very concerned with what is going to happen with the State and their budget and how it could potentially affect us.

B. New Business

1. Discuss and act on the use of surplus dollars in the current year for capital items.

Operating budget has a surplus of \$50,000 due to switchboard \$14,000 surplus - tax collector 18,000 plus contingency of \$100,000 as a possible surplus for this fiscal year in addition to Capital \$38,296 which can be reallocated. The BOE will have a surplus but still waiting on the final numbers.

Veronica was asked to contact the Auditor and check to see if we can we transfer surplus from general fund to capital fund but she advised against this without an approved budget appropriation. We could consider putting it in 2017 budget and vote at referendum.

\$182,000 in anticipated surplus plus \$38,000 in capital. M. Bruce asked if we are going to go line by line and discuss or decide which lines will be covered by this \$182,000? Do we want to expand on some of the operating expenses for next year this year? Or do we leave things as is and put into the general fund?

A lengthy discussion ensued as to where the anticipated surplus should be applied. Ie: fire department, public works for paving and building repairs. L. Charron made a point that if we use anticipated surplus this year to reduce taxes for next year, we will just create a problem the following year when we will have to make up that reduction just to stay even with services. She feels surplus could be used for some requests without reducing the overall amount for capital projects. This allows us to get some extra things done that are important.

P. Johnson feels that some of this year's surplus could be used to fund some of the requests for next year. M. Bruce commented that we need as a board to come up with a multi-year capital financial plan. D. Malozzi agrees with M. Bruce – need departments to come to BOF with a projected plan with priorities. Library Building

Project was presented that it would be a projected .4 mil increase. M. Bruce commented that we made assumptions based on the thought that there would be a shovel in the ground by now. Expectation of the townspeople to see some kind of progress.

D. Scata does not feel comfortable cutting from operating budgets. L. Charron has some solid points – hoping that surplus would be able to fund some of the capital requests. M. Bruce can we look at some of the items that we would like to fund with the surplus.

M. Bruce feels that we should be looking at cutting operating budget especially BOE. D. Malozzi leery of the total to give BOE. Hard to give to a plan that you don't know how it will pan out. Not a lot to cut from these departments budgets. We raised contingency last year in anticipation

K. Cwikla all budgets came in reasonable. We could be here indefinitely. Suggests we bring plan to town and see what happens. If they feel it is too high, we come back to the table. If townspeople feel that this is a good plan, then we go forward.

D. Scata - We have a robust fund balance. Feels we should offset some cost factors for next year. L. Charron reiterated the concern of what happens the following year.

We could have an additional \$100,000 going into fund balance with the sale of property for senior housing.

B Petrie mentioned that there were expenses associated with the sale that have been booked to TIP with the expectation that they would be reimbursed. L. Charron suggested we move these expenses to legal and Selectmen budgets and authorize the over expenditure with funds to come from Contingency. This will be added to our next regular meeting.

P. Johnson distributed his work up for discussion purposes as to how to present with a zero increase.

L. Charron supports using surplus but not to decrease 1,000,000 capital since this causes an issue the following year.

Question is going to be do you want your taxes to go up. The only way to support all items before us is to raise taxes. What is the feeling of the townspeople?

M. Bruce we have reallocated some of the projected excess dollars towards specific items still left capital at 1,000,000. Still at a .4. We have an aging community and doesn't feel comfortable with this increase.

S. Salisbury K. Cwikla feel we should bring this to town meeting and see what the community thinks.

L. Charron mentioned the Board of Selectman wanted extra 4 hours for the Building Dept. She proposed shifting the dollars from DPW since shifting dollars really

doesn't make any difference to the bottom line and we shouldn't be micro-managing the budgets.

Not sure we are going to get what we are looking for at town meeting. Don't always get the turnout that we anticipate.

L. Charron would like to suggest that we have this list of what we want to do with surplus. Wait another month and see what transpires before we act. M. Bruce if we find some sort of extraordinary item that would affect financing these items, what is our game plan?

2. Discuss and finalize the Town Budget, Special Funds, Revenue, BOE Budget, and Capital Reserve & Nonrecurring Expenses for the 2016-2017 budget.

Does the BOE have a better understanding of surplus – anticipating well over \$300,000 surplus for the year. Increase for next year takes into consideration this \$300,000 surplus. D. Scata recommends \$300,000 goes into fund balance unless there is a specific item that could be funded with this money. B. Angeli stated that they would plan to use money to get ahead on some of the projects. Anticipate still returning money to town – approx. \$150,000

3. Discuss and act on 2016-2017 budget proposal to go to Public Hearing on April 11, 2016. Liz Charron MOVED to present the 2016-2017 budget proposal: *“Present at Public Hearing on Monday, April 11, 2016 a 2016-2017 fiscal year budget for the Town of Lebanon in the amount of \$ 25,650,444, For the General Town Government, Board of Education, Special Revenue Accounts and Capital Expenditures with Revenue Estimates of \$ 7,457,060. and the remainder to be raised by taxes with an estimated mil rate of 29.1, as outlined in Attachment A.”*

K. Cwikla SECONDED.

M. Nintean feels we should be looking at a flat budget – senses that is not going to happen – government has to stop spending money. At some point we have to truly start weighing what is needed and what is wanted.

D. Scata cannot see how they can reduce operating expenses anymore. The only increases are truly due to salaries. BOE side if they bring in students, it will bring in revenue. Feels that the funds they are looking for is directly related to bringing in students. Understands the rationale of the BOE with their increase. Does not feel we are in a deficit in this town. Feels we are very healthy.

M. Bruce feels we need to look at things coming down the pike and decisions we have already made and decisions that may come down the pike. Many major town projects coming down upon the townspeople and this is before a 2019 re-evaluation on properties, which, may significantly impact taxpayers. Feels there is still some room to cut on the BOE side.

4 members in favor (Scata, Charron, Cwikla, Johnson); 2 opposed (Bruce, Malozzi).
Motion Passed.

4. Discuss and act on the notice for the public hearing, Attachment B

M. Bruce MOVED to act of the notice for public hearing, Attachment B. P. Johnson SECONDED. Motion Passed.

5. Discuss and act on the presentation at the public hearing.

D. Scata, Meghan Bruce and L. Charron will work on presentation and include questions that were raised during discussions so that people are aware.

BOE will present.

B Petrie requested the opportunity to comment on the budget since the BOE is allowed to discuss their budget.

C. Adjourn:

L. Charron MOVED to adjourn at 8:43 pm. M. Bruce SECONDED. Motion Passed.

Respectfully Submitted,
Laurie J. Bergeron

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

BOARD OF FINANCE
PUBLIC HEARING
April 11, 2016 7:30 pm
Lyman Auditorium
MINUTES

Members Present: Chairman David Scata, Kevin Cwikla, Diane Malozzi, Elizabeth Charron, Vin Shea (Alternate), Phillip Johnson, Michael Nintean (Alternate), and Stephen Salisbury (Alternate)

Members Absent: Meghan Bruce

Public Audience: 28

Others Present: First Selectman Betsy Petrie, Superintendent Bob Angeli

A. Call to order – D. Scata called the public hearing to order at 7:30 pm

David Scata and Liz Charron walked the audience through the handouts for the Board of Finance proposed FY 2016-2017 town budget, special funds, capital reserve and nonrecurring expenses.

Bob Angeli presented and commented about the Board of Education proposed budget that was presented to the Board of Finance during the budget development process.

The public hearing was opened to the public for comments, at which point, comments regarding various areas of the budget were discussed.

Questions were answered by both the Board of Finance and Board of Education.

B. Adjourn:

Meeting was adjourned at 9:15 pm

Respectfully Submitted,
Laurie J. Bergeron

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BOARD OF FINANCE
SPECIAL MEETING
April 12, 2016 7:00 pm
Town Hall
MINUTES

Members Present: Chairman David Scata, Kevin Cwikla, Diane Malozzi, Elizabeth Charron, Phillip Johnson, Michael Ninteau (Alternate), and Stephen Salisbury (Alternate), Vin Shea (Alternate)

Members Absent: Meghan Bruce

Also Present: First Selectmen Betsy Petrie, Selectmen Glen Coutu, Finance Director Veronica Calvert, Recording Secretary Laurie Bergeron

A. Call to order D. Scata called the meeting to order at 7:00 pm

B. New Business

- a. Open, discuss, and act upon proposals received for FY 2016-2017 audit services. Received two proposals for audit services:
Steven Hopkins – with a proposal of \$21,500 for the first year and \$19,500 for the second year.

Second proposal is from Albert J. Rusilowicz with a proposal of \$24,500 for both years.

Both proposals were circulated around to the Board members for review. We budgeted for next year for \$27,000. Each one of them does fall within the budget. D. Scata recommends that we hold off on making a decision until next Tuesday so that he can call references on each auditor. This item will be tabled until the next meeting on April 19, 2016. Veronica will scan in both proposals and email to each Board member so that they can review and let David know any questions they may want asked.

- b. Discuss and act on transferring remaining funds in capital account 220-00-430-2789- 0030 Roads and Bridges Improvement Plan to Fund 244 Roads and Bridges Project.

Veronica Calvert noted that there is \$251,053.96 remaining in this account. L. Charron MOVED that we request the Board of Selectman to bring to the annual town meeting a proposal to transfer the balance of account 220-00-430-2789-0030-000 to Fund 244. P. Johnson SECONDED the motion. All in favor

- c. Discuss input from the April 11, 2016 Public Hearing – meeting was not well attended. Potential cuts to ECS from the state. Governor submitted a new proposal for next year's budget. Potential cuts are still possible. Excess costs are proposed to be cut by \$8 million across the state. Even though there is a new proposal from the Governor we are still not sure as to where our cuts are going to

hit. L. Charron - take on the lack of attendance is that most of the town is not opposed to our proposed budget. Don't agree that we need to go to a zero budget. Is still very concerned as to what cuts will come from the State. We seem to be getting new information on a daily basis. S. Salisbury mentioned that it seemed that the big question of the night was what if we find out after the budget is passed that we are not getting funding expected from the state. What is the plan? M. Nintean take was that there was a light crowd due to the fact that the Board of Ed gets what they want every year. Major projects coming down the road. Feels that this year seems to be a year we could make a zero budget. Firm believer that we should get to a zero budget. P. Johnson concurs with acceptance due to a lack of attendance. Concerns that we had a growth in the grand list and we are showing a growth in the mil rate when we have a possibility to hold it flat. Has played with some numbers and has gotten the number down. Could use this to either work on numbers now or wait for vote and go forward. D. Scata - in past years we have fully supported the BOE so people felt that they didn't need to come out and publicly speak in favor of BOE. Last week we discussed numerous projects, repairs and looking at surplus monies to help fulfill the needs for public works. Realistically we gave most people what they were looking for. The only big no was to Rec Dept for soccer fields. Still very concerned with what we are going to get from the state. If we agree to say that .4 is fine and have a backup plan if more cuts come. S. Salisbury how do you deal with the unknowns? D. Malozzi - our biggest concern is the unknown. Feels we will get more feedback from town meeting. Doesn't feel we can go flat. Feels more areas should be more conservative just in case we get cuts. Recommending freezing budgets? Or do we keep our fingers crossed? Doesn't think anyone has the right answer. If we discuss any budgets being cut, we should at least let them know so that they can be part of the discussion.

K. Cwikla asked what has happened in the past when you are waiting for the state to decide. D. Scata doesn't remember ever being in this situation. If .4 gets passed - what happens in November when we find out we are not getting all monies anticipated. L. Charron commented that even if we requested a freeze, what are you going to freeze, you can't freeze salaries, most are union workers. It's pennies. M. Nintean - can we look at possible new hires that BOE wants for next year and reduce amount to two positions instead of three. D. Scata - We cannot dictate where they spend their money. Can only give them bottom line. What they do with the funding is their responsibility not ours. If we are least considering possible reductions to BOE would at least like to notify them of what is on the agenda. Would like to wait until next Tuesday and hopefully have a more definite idea of what we are looking at. If we are going to make cuts we try to share the burden between the town and the BOE. D. Scata does not want to put the entire burden on the BOE. M. Nintean feels there is room to make cuts without effecting current staff. V. Shea other than taxes they are our biggest revenue. S. Salisbury - is there a way to hold off on TIP and SIP until after November? We do have 180,000 in surplus that we were going to use to pay for things up front and we are holding off on that also. Before we make any decisions feels we need to notify them and let them be heard. L. Charron prefers waiting until next week. Thinks it is a good idea to maybe hold back on SIP and technology until we know the actual revenue. D. Malozzi feels that we should see where we can cut little things to help. D. Scata suggests we do not act upon this item until next week. Would like to inform the BOE and let them know that we are going to look at possible reductions next week. Invite them to be in attendance. L. Charron MOVED to table items "d" and "e" until next week. D. Malozzi SECONDED. P. Johnson abstained,

M. Nintean abstained – all others in favor. D. Scata will notify the BOE of our plans to discuss

d. Discuss and act on finalized 2016-2017 budget proposal.

_____ moves and _____ seconds a motion to request the Board of Selectman bring to Annual Town Meeting a proposed FY 2016-2017 budget for the Town of Lebanon of \$_____ to include General Town Government, Board of Education and Special Revenue accounts and capital expenditures with projected revenue of \$_____ and an estimated mil rate of _____ as outlined in the document exhibit dated April 12, 2016, which will represent an increase/decrease/no increase in the amount to be raised by taxes of _____%

e. Discuss and act on requesting the BOS to bring to the Annual Town Meeting a proposed 2016-2017 budget.

C. Adjourn

K. Cwikla MOVED to adjourn at 8:02 pm. P. Johnson SECONDED – all in favor

Respectfully Submitted,
Laurie J. Bergeron

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Town of Lebanon		Adopted Budget		Amendments		Reported Period		Amount		Percent		Notes	
Board of Finance		07/01/2015-		07/01/2015-		07/01/2015-		Remaining		Remaining			
Monthly Expenditure Report		06/30/2016		06/30/2016		3/31/2016		07/01/2015-		3/31/2016			
As of 03/31/2016													
Account Number / Description												Surplus	
												Deficit	
400	LEGAL COUNSEL	\$20,500	\$0	\$31,731				(\$11,231)	-55%	BOF 12/15/2015: BOS informed BOF of overexpenditure in legal, approx. \$19K as of 03/31/2016		\$	19,000
401	SELECTMEN	\$131,021	\$0	\$91,960				\$39,061	30%				
402	ELECTIONS	\$36,552	\$0	\$22,697				\$13,855	38%	BOF 12/15/2015: Registrar informed BOF of new training requirement			
403	PROBATE COURT	\$2,017	\$0	\$2,017				\$0	0%				
405	BOARD OF FINANCE	\$2,600	\$0	\$1,160				\$1,440	55%				
406	FINANCE OFFICE	\$149,060	\$0	\$86,214				\$62,846	42%	Estimated surplus \$15,000 as of 03/31/2016	\$	15,000	
407	TAX COLLECTOR	\$101,075	\$0	\$49,513				\$51,562	51%	\$5,000 needed to cover legal tax sale charged to Legal Department 100-00-400; \$11,000 needed for temporary Assistant Tax Collector's office coverage. Estimated surplus \$14,000 as of 03/31/2016	\$	14,000	
408	BD ASSESSMENT	\$1,000	\$0	\$827				\$173	17%				
409	TOWN CLERK	\$95,893	\$0	\$68,283				\$27,610	29%				
410	ASSESSOR	\$71,720	\$0	\$50,400				\$21,320	30%				
411	AUDITOR	\$15,500	\$0	\$27,950				(\$12,450)	-80%	BOF 08/18/2015: Authorized add'l \$10,000 for new audit contract from Contingency; BOF: 02/16/2016 add'l \$2,450 needed for final audit invoice.	\$	12,450	
412	TOWN REPORT	\$1,000	\$0	\$0				\$1,000	100%	Printing of Annual Report \$900,000 not paid yet.			
415	COMPUTER SERVICE	\$103,763	\$0	\$92,357				\$11,406	11%	Invoices paid: \$14,265.30 tax collector Quality Data; \$11,004.09 Twn Clerk Cott; \$22,612.50 Assessor Quality Data; \$13,917.00 Walker computer support as of 01/31/15; over-expenditure \$6,500 (\$1,000 Twn Clk Cott Sys; \$5,512 Assessor Vision)	\$	6,500	

Town of Lebanon		Adopted Budget	Amendments	Reported Period	Amount	Percent	Notes
Board of Finance		07/01/2015-	07/01/2015-	07/01/2015-	Remaining	Remaining	
Monthly Expenditure Report		06/30/2016	06/30/2016	3/31/2016	07/01/2015-	07/01/2015-	
As of 03/31/2016					3/31/2016	3/31/2016	
Account Number / Description							
417 TOWN HALL	\$74,560	\$0	\$45,476		\$29,084	39%	
418 INSURANCE	\$186,125	\$0	\$162,182		\$23,943	13%	CIRMA Property, Auto, Liability; Workers Comp 1st, 2nd, 3rd, 4th quarter invoices paid; estimated surplus of \$18K as of 03/31/2016 \$ 18,000
420 POLICE SERVICES	\$195,870	\$0	\$58,592		\$137,278	70%	BOF 08/18/2015: Authorized add'l \$20,500 for RST salary and benefits from Contingency. Invoice not received from State Police for Resident Trooper's salary. Should receive in May/June timeframe. \$ 20,500
422 VOLUNTEER FIRE DEPT	\$175,000	\$0	\$175,000		\$0	0%	
423 FIRE MARSHALL	\$21,780	\$0	\$11,296		\$10,484	48%	
424 BURNING OFFICIALS	\$3,250	\$0	\$855		\$2,395	74%	
425 BUILDING DEPT	\$23,641	\$0	\$16,646		\$6,995	30%	
426 FIRE SAFETY COMPLEX	\$33,400	\$0	\$18,004		\$15,396	46%	
429 TREE WARDEN	\$185	\$0	\$70		\$115	62%	
430 DEPT PUBLIC WORKS	\$796,341	\$0	\$529,089		\$267,252	34%	
431 BLDGS & GROUNDS	\$107,262	\$0	\$74,389		\$32,873	31%	
433 SNOW REMOVAL	\$200,000	\$0	\$183,180		\$16,820	8%	
434 STREETS LIGHTS	\$2,350	\$0	\$1,582		\$768	33%	
436 SOLID WASTE	\$188,604	\$0	\$124,524		\$64,080	34%	
437 WATER POLLUTION CONTROL	\$6,730	\$0	\$2,075		\$4,655	69%	
439 CEMETERY COMMISSION	\$13,364	\$0	\$7,461		\$5,903	44%	

Town of Lebanon		Adopted Budget	Amendments	Reported Period	Amount	Percent	Notes	Surplus	Deficit
Board of Finance		07/01/2015-	07/01/2015-	07/01/2015-	Remaining	Remaining			
Monthly Expenditure Report		06/30/2016	06/30/2016	3/31/2016	07/01/2015-	3/31/2016			
As of 03/31/2016									
Account Number / Description									
441 HEALTH DEPARTMENT	\$47,428	\$0	\$37,459		\$9,969	21%	Three Uncas Health District 3 invoices paid as of 01/31/2016; anticipate one more invoice for \$10,027.03; projected over-expenditure \$58.03		\$ 58
443 PUBLIC HEALTH NURSE	\$1,000	\$0	\$0		\$1,000	100%			
445 HUMAN SERVICES	\$19,770	\$0	\$13,893		\$5,877	30%			
446 WCMH PARAMEDIC PROGRAM	\$41,285	\$0	\$18,925		\$22,360	54%			
448 UNITED SERVICES	\$5,252	\$0	\$5,252		\$0	0%			
449 SWITCHBOARD	\$69,350	\$0	\$19,300		\$50,050	72%	Projected surplus for FY 2016 is \$50,050. FY 16 budget built on paying an early withdrawal penalty to KX Dispatch which did not materialize. \$ 50,050		
455 SPECIAL EVENTS	\$1,000	\$0	\$47		\$953	95%			
458 SENIOR CENTER	\$77,545	\$0	\$50,293		\$27,252	35%			
461 PLANNING & ZONING	\$137,823	\$0	\$94,581		\$43,242	31%	BOF 07/21/2015: Authorized over expenditure of \$2,000 for clerical support for building/land use activities.	\$ 2,000	
464 ZBA	\$5,060	\$0	\$2,132		\$2,928	58%			
465 ECONOMIC DEVELOPMENT	\$2,000	\$0	\$380		\$1,620	81%			
467 INLAND WETLANDS	\$2,000	\$0	\$1,275		\$725	36%			
469 CONSERVATION COMMISSION	\$250	\$0	\$130		\$120	48%			
480 FRINGE BENEFITS	\$581,064	\$0	\$396,623		\$184,441	32%	Estimated surplus \$13,500 as of 03/31/2016	\$ 13,500	
SUBTOTAL FOR TOWN	\$3,750,990	\$0	\$2,575,820		\$1,175,170				
490 TRANSFERS	\$21,194,721	\$0	\$14,791,434		\$6,403,287	30%			
GRAND TOTAL	\$24,945,711	\$0	\$17,367,254		\$7,578,457	30%		\$ 110,550	\$ 60,508

TOWN OF LEBANON
YEAR TO DATE REVENUES FOR FY 2016
AS OF 03/31/2016

TRIAL BALANCE

Account Number / Description	FY 2016 Approved Budget 07/01/2015- 06/30/2016	FY 2016 Budget Actuals 07/01/2015- 03/31/2016	FY 2016 Difference Budget vs Actuals 07/01/2015- 03/31/2016	FY 2016 Percent Not Collected 03/31/2016	*
100 GENERAL FUND					*
100-00-000-4300-0000-0000 EDUCATION COST SHARING (State)	\$5,524,550	\$2,762,276	(\$2,762,274)	50.0%	*
100-00-000-4301-0000-0000 ARRA ECS REVENUE	\$0	\$0	\$0	0.0%	*
Subtotal	\$5,524,550	\$2,762,276	(\$2,762,274)	50.0%	*
100-00-000-4304-0000-0000 TRANSPORTATION (State)	\$91,780	\$0	(\$91,780)	100.0%	*
100-00-000-4306-0000-0000 VOCATIONAL AGRICULTURAL (State)	\$293,544	\$281,963	(\$11,581)	3.9%	*
100-00-000-4308-0000-0000 CONSTRUCTION PRINCIPAL	\$0	\$0	\$0	0.0%	*
100-00-000-4310-0000-0000 CONSTRUCTION INTEREST	\$0	\$0	\$0	0.0%	*
100-00-000-4315-0000-0000 SPORTS LICENSE - TOWN	\$0	\$88	\$88	0.0%	*
100-00-000-4316-0000-0000 MARRIAGE LICENSE- TOWN	\$0	\$231	\$231	0.0%	*
100-00-000-4317-0000-0000 OTHER REVENUE- TOWN CLERK	\$0	\$186	\$186	0.0%	*
100-00-000-4317-0001-0000 MERS GENERAL - TOWN CLERK	\$0	\$6,867	\$6,867	0.0%	*
100-00-000-4317-0002-0000 MERS EXCEPTION- TOWN CLERK	\$0	\$2,144	\$2,144	0.0%	*
100-00-000-4318-0000-0000 CONVEYANCE TAX - TOWN	\$0	\$53,240	\$53,240	0.0%	*
100-00-000-4319-0000-0000 DOG LIC TOWN CLERK FEES	\$0	\$185	\$185	0.0%	*
100-00-000-4320-0000-0000 BOATS	\$0	\$0	\$0	0.0%	*
100-00-000-4321-0000-0000 BURIAL PERMITS - TOWN CLK	\$0	\$54	\$54	0.0%	*
100-00-000-4322-0000-0000 IN LIEU OF TAXES (State)	\$28,014	\$0	(\$28,014)	100.0%	*
100-00-000-4323-0000-0000 CERTIFIED COPY VITAL RECORDS	\$0	\$3,775	\$3,775	0.0%	*
100-00-000-4324-0000-0000 CIRCUIT BREAKER (State)	\$31,000	\$32,940	\$1,940	0.0%	*
100-00-000-4325-0000-0000 DOG LIC - TOWN PORTION ACO	\$0	\$0	\$0	0.0%	*
100-00-000-4327-0000-0000 CERTIFICATIONS - TOWN CLERK	\$0	\$116	\$116	0.0%	*
100-00-000-4328-0000-0000 ADD VETS EXEMPT (State)	\$3,200	\$4,658	\$1,458	0.0%	*
100-00-000-4329-0000-0000 MUNICIPAL REVENUE SHARING (State)	\$30,427	\$0	(\$30,427)	100.0%	*
100-00-000-4330-0000-0000 DISABLED (State)	\$700	\$797	\$97	0.0%	*
100-00-000-4340-0000-0000 TOWN AID ROADS (State)	\$317,096	\$318,154	\$1,058	0.0%	*
100-00-000-4342-0000-0000 MASH-PEQUOT (State)	\$37,612	\$11,722	(\$25,890)	68.8%	*

TOWN OF LEBANON									
YEAR TO DATE REVENUES FOR FY 2016									
AS OF 03/31/2016									
TRIAL BALANCE									
Account Number / Description	FY 2016 Approved Budget	FY 2016 Budget Actuals	FY 2016 Difference Budget vs Actuals	FY 2016 Percent Not Collected					
	07/01/2015-06/30/2016	07/01/2015-03/31/2016	07/01/2015-03/31/2016	03/31/2016					
100-00-000-4350-0000-0000 MISC - STATE OF CONN.	\$0	\$0	\$0	0.0%					
100-00-000-4331-0000-0000 NPU WATER STORAGE	\$35,000	\$41,377	\$6,377	0.0%					
100-00-000-4360-0000-0000 UTILITIES DIRECT PILOT	\$30,000	\$28,709	(\$1,291)	4.3%					
100-00-000-4361-0000-0000 INTEREST TAXES	\$135,000	\$130,540	(\$4,460)	3.3%					
100-00-000-4362-0000-0000 LIEN FEES	\$3,800	\$9,095	\$5,295	0.0%					
100-00-000-4363-0000-0000 SUSPENSE BOOK	\$8,000	\$6,672	(\$1,328)	16.6%					
100-00-000-4365-0000-0000 MISC SELECTMAN	\$3,500	\$10,306	\$6,806	0.0%					
100-00-000-4366-0000-0000 TOWN CLERK FEES	\$6,000	\$0	(\$6,000)	100.0%					
100-00-000-4367-0000-0000 LAND RECORD FEES	\$70,000	\$15,301	(\$54,699)	78.1%					
100-00-000-4368-0000-0000 COPIES	\$7,000	\$6,018	(\$983)	14.0%					
100-00-000-4369-0000-0000 BOOKS AND ORDINANCES	\$100	\$0	(\$100)	100.0%					
100-00-000-4370-0000-0000 FILING MAPS	\$200	\$110	(\$90)	45.0%					
100-00-000-4371-0000-0000 ASSESSORS	\$550	\$348	(\$202)	36.7%					
100-00-000-4372-0000-0000 INSURANCE REIMBURSEMENTS	\$0	\$0	\$0	0.0%					
100-00-000-4373-0000-0000 POLICE	\$3,000	\$3,421	\$421	0.0%					
100-00-000-4374-0000-0000 FIRE MARSHAL	\$1,000	\$1,350	\$350	0.0%					
100-00-000-4375-0000-0000 BUILDING FEES	\$50,000	\$68,829	\$18,829	0.0%					
100-00-000-4376-0000-0000 FIRE SAFETY	\$1,000	\$400	(\$600)	60.0%					
100-00-000-4377-0000-0000 SOLID WASTE FACILITY	\$115,000	\$80,428	(\$34,572)	30.1%					
100-00-000-4378-0000-0000 SEXTON FEES	\$7,500	\$7,250	(\$250)	3.3%					
100-00-000-4380-0000-0000 PZC FEES	\$5,000	\$3,975	(\$1,025)	20.5%					
100-00-000-4381-0000-0000 ZBA FEES	\$2,500	\$800	(\$1,700)	68.0%					
100-00-000-4382-0000-0000 IWC FEES	\$1,500	\$620	(\$880)	58.7%					
100-00-000-4383-0000-0000 BOARD OF ED MISC REVENUE	\$0	\$0	\$0	0.0%					
100-00-000-4384-0000-0000 SCHOOL TUITION	\$604,068	\$372,424	(\$231,644)	38.3%					
100-00-000-4385-0000-0000 INVESTMENT INCOME	\$12,000	\$14,138	\$2,138	0.0%					
100-00-000-4389-0000-0000 TOWN MISC REVENUE	\$31,000	\$4,745	(\$26,255)	84.7%					
100-00-000-4390-0000-0000 SALE OF ASSETS	\$0	\$100,000	\$100,000	0.0%					

TOWN OF LEBANON									
YEAR TO DATE REVENUES FOR FY 2016									
AS OF 03/31/2016									
TRIAL BALANCE									
Account Number / Description	FY 2016 Approved Budget	FY 2016 Budget Actuals	FY 2016 Difference Budget vs Actuals	FY 2016 Percent Not Collected	FY 2015 Budget	FY 2015 Actuals	FY 2015 Percent Not Collected		
	07/01/2015- 06/30/2016	07/01/2015- 03/31/2016	07/01/2015- 03/31/2016	03/31/2016					
100-00-000-4391-0000-0000 TOWN DEPOSIT	\$0	\$0	\$0	0.0%					
100-00-000-4392-0000-0000 LOCAL SCHOOL	\$0	\$2	\$2	0.0%					
100-00-000-4393-0000-0000 SCHOOL PRIZES	\$0	\$0	\$0	0.0%					
100-00-000-4394-0000-0000 CARE CEMETERY	\$0	\$0	\$0	0.0%					
100-00-000-4395-0000-0000 LYMAN FUND	\$0	\$0	\$0	0.0%					
100-05-420-4350-0000-0000 MISC. STATE GRANTS	\$0	\$0	\$0	0.0%					
TOTAL	\$7,490,641	\$4,386,252	(\$3,104,389)	41.4%				\$ 4,157,003	44.2%

Town of Lebanon

TIP Report as of 03/31/2016

Trial Balance

Account Number	Class	Description	Expenditure
208-00-510-0000-0000	BUILDINGS & GROUNDS		
Posting Date			
07/30/2015	ED'S REFRIGERATION	Fire Safety Complex	\$ 183.75
07/30/2015	HARRISON CRECRETE LLC	Town Hall Handicap Ramp	\$ 8,215.00
08/11/2015	HARRISON CRECRETE LLC	Town Hall exterior sidewalk and stairs repair	\$ 3,300.00
08/11/2015	MOORE SUPPLIES	Animal Control door	\$ 221.95
08/17/2015	OCEAN STATE	Town Hall conference room air conditioner	\$ 264.81
08/26/2015	COLCHESTER COMMUNICATION	Town Hall office relocations	\$ 213.75
09/01/2015	COLCHESTER COMMUNICATIONS	Town Hall office relocations	\$ 271.20
09/22/2015	TRANSFER ENTERPRISES	Town Hall office relocations	\$ 759.05
09/22/2015	TRANSFER ENTERPRISES	Town Hall office relocations	\$ 470.25
09/01/2015	HOME DEPOT	Town Hall office relocations	\$ 640.06
09/08/2015	OVERHEAD DOOR CO.	Fire Safety Complex overhead door repairs	\$ 1,030.00
09/08/2015	OVERHEAD DOOR CO.	Fire Safety Complex overhead door repairs	\$ 40.00
09/10/2015	LINCOLN DOOR	Senior Center replacement door	\$ 3,220.00
10/22/2015	TARBELL, HEINTZ	Senior housing survey and subdiv application	\$ 4,500.00
10/27/2015	SYLVIA ENGR & WELDING	Town Hall repair of hand railings	\$ 984.40
12/02/2015	NEW ENGLAND MECHANICAL	Fire Safety Complex furnace repair	\$ 272.00
12/02/2015	NEW ENGLAND MECHANICAL	Fire Safety Complex boiler controller repair	\$ 373.00
12/02/2015	W B MASON	Assessor's office furniture	\$ 86.58
12/14/2015	EMCOR SERVICES	DPW repair to propane furnace at town garage	\$ 396.57
12/14/2015	CARBONI PLUMBING	Community Ctr repair toilet, blockage, reset	\$ 186.04
12/16/2015	SERVICE STATIN EQUIPMENT	DPW repair to Fuel Master System	\$ 532.46
12/17/2015	GENALCO INC.	DPW sander rack sling, link grab hook slip hook	\$ 1,064.03
12/17/2015	GENALCO INC.	DPW sander rack sling, link grab hook slip hook	\$ 15.54
12/24/2015	STAR SUPPLY CO	Senior Center thermostat replacement	\$ 233.33
01/14/2015	HARRISON CONCRETE LLC	Regional Animal Pound	\$ 650.00
01/19/2016	EMCOR SERVICES	Library heater emergency repair pressure switch	\$ 518.70
01/28/2016	FENCE MAN	Animal Control outside enclosure fence	\$ 1,250.00
03/08/2016	EMCOR SERVICES	Fire Safety Complex furnace repair	\$ 377.82
03/08/2016	EMCOR SERVICES	Fire Safety Complex furnace repair	\$ 221.50
03/08/2016	CARBONI PLUMBING	Animal Control hot water line to kennel	\$ 280.29

Town of Lebanon

TIP Report as of 03/31/2016

Trial Balance

Account Number	Class	Description	Expenditure
03/08/2016	CARBONI PLUMBING	Animal Control repiped dog pound	\$ 1,290.13
03/09/2016	NICHOLS ELECTRIC	DPW garage pressure washer circuit	\$ 698.00
03/09/2016	EMCOR SERVICES	Fire Safety Complex boiler and water heater repair	\$ 120.50
208-00-620-0000-0000	FURNITURE, FIXTURE, EQUIPMENT		
Posting Date			
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	\$ 22,280.91
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	\$ 1,299.00
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	\$ 9,350.00
09/21/2015	STAPLES	Office 365 conversion Wd My Pssprt Ultr 500GB	\$ 49.95
07/23/2015	STAPLES	Library chair	\$ 149.99
07/23/2015	BIBLIOMATION	Library Ethernet	\$ 210.00
07/27/2015	QUASAR INTERNET	Town Website Redesign (50% payment)	\$ 750.00
08/06/2015	HOME DEPOT	Replace freezer for Fire Safety Complex	\$ 169.00
09/21/2015	ERGONOMIC GROUP	DPW computer part	\$ 70.00
09/28/2015	ERGONOMIC GROUP	DPW HP Zbook Mobile Workstation	\$ 1,045.00
09/28/2015	ERGONOMIC GROUP	DPW HP LED Monitor (2)	\$ 450.00
09/28/2015	ERGONOMIC GROUP	Selectmen HP LED Monitor (1)	\$ 225.00
10/23/2015	TRANSFER ENTERPRISES	Town Hall office furniture	\$ 118.00
11/05/2015	WALKER GROUP	Town Website Redesign (2nd payment)	\$ 750.00
11/17/2015	WALKER GROUP	Server Project, extra hours for installation	\$ 2,128.25
11/23/2015	WALKER GROUP	Four AP230s; HiveManager (software/portal access)	\$ 3,619.25
12/02/2015	ERGONOMIC GROUP	Building Dept HP LED Monitor	\$ 225.00
12/02/2015	COLCHESTER COMMUNICATINS	Sexton's phone	\$ 393.65
12/14/2015	GRAINGER	DPW air compressor	\$ 1,902.92
12/14/2015	GRAINGER	DPWelement intake filter for air compressor	\$ 55.84
12/14/2015	WINSUPPLY WILLIMANTIC	DPW Bk S40 stl nlp for air compressor	\$ 2.54
12/17/2015	WALKER GROUP	Server Project, extra hours for installation	\$ 1,451.25
01/29/2016	SCHILLERS	Library vacuum	\$ 549.95
02/04/2016	WALKER GROUP	Town Hall Wireless arohive wireless solution	\$ 775.00
02/11/2016	WILLIMANTIC AUTO SUPPLY	DPW 10 ton service jack	\$ 1,149.00
03/08/2016	PELA ELECTRIC	Fire Safety Complex Motor-Deloran Cook 700 Series	\$ 194.64
03/09/2016	STAPLES	Town Clerk USB splitter & 8 port netgear	\$ 97.82

Town of Lebanon

TIP Report as of 03/31/2016

Trial Balance

Account Number	Class	Description	Expenditure
03/22/2016	ERGONOMIC GROUP	Finance Laptop	\$ 727.00
03/31/2016	WALKER GROUP Adjustment	Server Project, extra hours for installation	\$ (1,673.31)
		Total FY 16 Expenses as of 03/31/2016	\$ 81,396.36
		Fund Balance as of 03/31/2016	\$ 41,010.60

Town of Lebanon

TIP Report as of 03/31/2016

Trial Balance

Account Number	Class	Description	Expenditure
		Projects > \$5,000.00 (BOF approval)	
		Server, Office 365, Cloud	\$ 35,000.00
		Walker Group	\$ (22,280.91)
		Walker Group	\$ (1,299.00)
		Walker Group	\$ (9,350.00)
		Staples	\$ (49.95)
		Walker Group Adjustment	\$ 1,673.31
		Walker Group	\$ (2,128.25)
		Walker Group Invoice #71188	\$ (1,784.00)
		Balance	\$ (218.80)
		Town Hall ramp	\$ 10,000.00
		Harrison Concrete, LLC	\$ (8,215.00)
		Balance	\$ -
		Balance	\$ 1,785.00
		Senior Center replacement exterior door	\$ 6,500.00
		Lincoln Door (paid in FY 2015)	\$ (3,220.00)
		Lincoln Door	\$ (3,220.00)
		Balance	\$ -
		Balance	\$ 60.00
		DPW Air Compressor 10/06/2015	\$ 2,000.00
		Grainger air compressor	\$ (1,902.92)
		Grainger element intake filter	\$ (55.84)
		Winsupply Willimantic blk S40 stl nip	\$ (2.54)
		Balance	\$ 38.70
		FSC Stove Replacement Nov 2014 FY 2015	\$ 8,500.00
		FSC replace stove Pymt #1 VOIDED \$2,468.60	\$ -
		FSC replace stove Pymt #2 VOIDED \$4,937.18	\$ -
		FSC replace stove Pymt #3 VOIDED \$822.85	\$ -
		Balance	\$ 8,500.00

Town of Lebanon Trial Balance

Report # 29185

Account Groups: (First) - (Last)
 Accounts: 220-00-490-2735-0050-0000 -
 220-00-490-2755-0050-0000
 Dates: 07/01/2015 - 03/31/2016
 Book Type: Actual
 Sort By: Account Number
 Detail Option: Full Detail
 Include Zero Activity Accounts: No
 Subtotal First Account Segment: No
 Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
220-00-490-2735-0050-0000	School Improvement Plan (SIP)	Liability	(105,279.99)	158,670.34	150,000.00	8,670.34	(96,609.65)
		Reference		Debit Amount	Credit Amount		
08/11/2015	General Journal 53718	FY 16 Capital trf fr General Fund		0.00	150,000.00		
09/22/2015	Voucher 7074	LHS FIRE ALA12676		33,316.67	0.00		
10/20/2015	Voucher 7164	1119 LMS PARI5092		17,650.00	0.00		
12/02/2015	Voucher 7220	9375 LHS AUD4702		60,237.00	0.00		
01/13/2016	Voucher 7352	1128 NORTHW.5092		12,500.00	0.00		
02/11/2016	Voucher 7433	1146 5092		1,650.00	0.00		
03/09/2016	Voucher 7498	9429 LHS FIRE 2676		33,316.67	0.00		
		Account 220-00-490-2735-0050-0000 Totals:		\$158,670.34	\$150,000.00		
220-00-490-2745-0050-0000	Technology	Liability	(20,140.29)	43,368.09	90,000.00	(46,631.91)	(66,772.20)
		Reference		Debit Amount	Credit Amount		
08/11/2015	General Journal 53718	FY 16 Capital trf fr General Fund		0.00	90,000.00		
01/13/2016	Voucher 7352	634608 LHS 5132		3,580.58	0.00		
01/13/2016	Voucher 7352	634609 LHS 5132		3,580.58	0.00		
01/13/2016	Voucher 7352	634610 LMS 5132		990.93	0.00		
01/13/2016	Voucher 7352	B04209570 5131		11,155.00	0.00		
03/09/2016	Voucher 7498	B04434070 5131		2,173.00	0.00		
03/09/2016	Voucher 7498	B04587912 5131		21,888.00	0.00		
		Account 220-00-490-2745-0050-0000 Totals:		\$43,368.09	\$90,000.00		
220-00-490-2755-0050-0000	Athletic Facilities	Liability	(53,265.00)	49,210.00	30,000.00	19,210.00	(34,055.00)
		Reference		Debit Amount	Credit Amount		
08/11/2015	General Journal 53718	FY 16 Capital trf fr General Fund		0.00	30,000.00		
10/19/2015	Voucher 7163	CD99044460 L 5091		10,423.00	0.00		
12/02/2015	Voucher 7220	29884 LHS SOC1717		22,425.00	0.00		
01/13/2016	Voucher 7352	180151256 LM 4706		13,810.00	0.00		
03/09/2016	Voucher 7498	5855 LMS LOC46		2,552.00	0.00		
		Account 220-00-490-2755-0050-0000 Totals:		\$49,210.00	\$30,000.00		

Town of Lebanon Trial Balance

Account Number	Class	Description	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
Report Totals:			(\$178,685.28)	\$251,248.43	\$270,000.00	(\$18,751.57)	(\$197,436.85)

3 Accounts Listed.

CONTINGENCY AND FUND BALANCE
FY 2015-2016

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 16 Impacts Contingency	FY 16 Impacts On Fund Balance
	FY 2016	Fiscal Year 2016			
		Fund Balance as of June 30, 2015, page 13 of 2015 Audit Balance July 1, 2015		\$ 180,000.00	\$ 3,870,010.00
07/21/2015		BOF discussed the future purchase of a new police cruiser to be part of the FY 2016-2017 budget process.			
07/21/2015		BOF authorized the acceptance of an audit engagement letter from Sandra E. Welwood, CPA for the June 30, 2015 audit.			
07/21/2015		BOF authorized the allocation of up to \$10,000.00 for the upper ramp deck replacement at the town hall with funds to come from TIP.			
07/21/2015		BOF authorized an over expenditure in the Land Use account, account number 100-00-461-5110-0000 in the amount not to exceed \$2,000.00 for clerical support.			
07/21/2015		The Town Treasurer appointed the Finance Director to act as Deputy Treasurer.			
08/18/2015		BOF discussion on defining how the State Town Aid Road money is to be divided between Improved Roads and Unimproved Roads.			
08/18/2015		BOF authorized to increase Dept 411 Auditor by \$10,000.00 for increased auditor costs for FY 2016 by transferring amount from Contingency. FY 2016		\$ (10,000.00)	
08/18/2015		BOF authorized to increase Dept 420 Police Services in the amount of \$20,500.00 for salary and benefits due to State budget increase percentage from 70% to 85% that Town must pay by transferring amount from Contingency. FY 2016		\$ (20,500.00)	
08/18/2015		BOF authorized to hold a Special Town Meeting to approve the \$35,000 expenditure from Open Space Account 220-00-461-2701-0060-0000 FY 2006 allocation.			
09/15/2015		BOF authorized the BOS to call a special town meeting for the purpose of entering into a lease purchase agreement NTE \$145,000 to finance costs related to the acquisition of a plow truck for DPW.			
10/20/2015		BOF authorized the progress payment of \$7,000.00 to Sandra Welwood for the FY 2015 Audit.			
10/20/2015		BOF authorized the support of LVFD's request for the 10% cost share not to exceed \$100,000 for the AFG grant application.			
10/20/2015		BOF authorized the BOS's request to spend up to \$6,500.00 for the replacement			

Proposals for the Fiscal year 2016 and 2017 Audits	A	B		
CHECKLIST				
	HOPKINS	RUSILOWICZ	Remarks	FY 2015 Audit
				Final Costs
License to practice in Connecticut (yes or no)				
Town Audit (\$ cost)				
Board of Education Audit & ED001 (\$ cost)				
Component Unit Audit (Fire Department) (\$ cost)				
State Single Audit (\$ cost)				
Federal Single Audit (\$ cost)				
Municipal References (yes or no)				
Assists with preparation of financial statements (yes or no)				
Firm insurance (yes or no)				
First Engagement fieldwork (start date)				
Second Engagement fieldwork (start date)				
Delivery date of draft audited financial statements				
Delivery date of final copy of audited financial statements				
Copies provided:				
State and Federal Compliance Audit (25 copies) (yes or no)				
One electronic PDF format copy (yes or no)				
Management Letter 10 copies (yes or no)				
ED001 review report 10 copies (yes or no)				
CT State municipal audit questionnaire 2 copies (yes or no)				
Additional services hourly rate (\$ cost)				
Total Cost for FY 2016 Audit (\$ cost)				
Total Cost for FY 2017 Audit (\$ cost)				
Total (\$ cost)				\$ 27,950

**Lebanon Board of Finance
2016-2017 Proposed Budget
Public Hearing April 11, 2016**

	Increase (Decrease) From Prior Budget	FY 2016 - 2017 BOF Proposed	FY 2016 - 2017 Dept Request	FY 2015 - 2016 Budget Approved	FY 2014 - 2015 Actual Expense
General Town					
General Government	9,468	1,001,854	1,000,354	992,386	942,660
Public Safety	33,720	486,846	488,931	453,126	362,613
Public Works	6,646	1,321,297	1,424,889	1,314,651	1,287,353
Health & Social	(45,554)	217,076	227,937	262,630	199,850
Community Preservation & Develop	9,307	156,440	156,440	147,133	132,784
Fringe Benefits	96,336	677,400	677,400	581,064	490,161
Transfer to Other Funds	(330,958)	1,522,075	2,652,186	1,853,033	1,787,384
SUB-TOTAL	(221,035)	5,382,988	6,628,137	5,604,023	5,202,805
Increase (Decrease) over last year		-3.94%	18.27%	7.71%	
Debt Service	490,464	993,519	993,519	503,055	517,685
Contingency	(30,000)	150,000	180,000	180,000	120,000
TOTAL General Town	239,429	6,526,507	7,801,656	6,287,078	5,840,490
Increase (Decrease) over last year		3.81%	24.09%	7.65%	
Board of Education					
TOTAL Board of Ed	465,304	19,123,937	19,123,937	18,658,633	18,111,114
Increase (Decrease) over last year		2.49%	2.49%	3.02%	
TOTAL EXPENDITURES	704,733	25,650,444	26,925,593	24,945,711	23,951,604
Increase (Decrease) over last year		2.83%	7.94%	4.15%	
TOTAL REVENUES	(33,581)	7,457,060	7,457,060	7,490,641	7,385,519
Increase (Decrease) over last year		-0.45%	-0.45%	1.42%	
TO BE RAISED BY TAXES	738,314	18,193,384	19,468,533	17,455,070	16,566,085
Increase (Decrease) over last year		4.23%	11.54%	5.37%	
TOTAL REVENUES	704,733	25,650,444	26,925,593	24,945,711	23,951,604
EST TAXABLE GRAND LIST	17,364,443	624,530,343	624,530,343	607,165,900	588,587,370
EST MILL RATE (New Grand List)	0.4	29.1	31.2	28.7	28.2
Increase in Mil Rate		1.5%	8.6%	1.9%	18.0%

**Lebanon Board of Finance
2016-2017 Proposed Budget
Public Hearing April 11, 2016**

	Increase (Decrease) From Prior Budget	FY 2016 - 2017 BOF Proposed	FY 2016 - 2017 Dept Request	FY 2015 - 2016 Budget Approved	FY 2014 - 2015 Actual Expense
GENERAL GOVERNMENT					
400	5,000	25,500	25,500	20,500	49,022
401	3,472	134,493	134,493	131,021	124,371
402	6,907	43,459	43,459	36,552	28,636
403	236	2,253	2,253	2,017	2,425
405	750	3,350	3,350	2,600	707
406	2,665	151,725	151,725	149,060	129,454
407	(21,427)	79,648	79,648	101,075	83,117
408	0	1,000	1,000	1,000	855
409	2,011	97,904	97,904	95,893	92,413
410	1,700	73,420	73,420	71,720	66,114
411	11,500	27,000	25,500	15,500	15,500
412	0	1,000	1,000	1,000	928
415	13,269	117,032	117,032	103,763	92,371
417	2,295	76,855	76,855	74,560	79,768
418	(18,910)	167,215	167,215	186,125	176,979
TOTAL	9,468	1,001,854	1,000,354	992,386	942,660
Increase (Decrease) over last year		0.95%	0.80%	5.28%	
PUBLIC SAFETY					
420	35,654	231,524	231,524	195,870	173,647
422	0	175,000	177,085	175,000	115,000
423	(2,641)	19,139	19,139	21,780	14,938
424	0	3,250	3,250	3,250	1,916
425	10,971	34,612	34,612	23,641	23,424
426	(10,264)	23,136	23,136	33,400	33,628
429	0	185	185	185	60
TOTAL	33,720	486,846	488,931	453,126	362,613
Increase (Decrease) over last year		7.44%	7.90%	24.96%	
PUBLIC WORKS					
430	(50,574)	745,767	849,359	796,341	726,794
431	36,589	143,851	143,851	107,262	107,989
433	17,150	217,150	217,150	200,000	270,669
434	(1,050)	1,300	1,300	2,350	2,333
436	4,695	193,299	193,299	188,604	163,213
437	(360)	6,370	6,370	6,730	3,183
439	196	13,560	13,560	13,364	13,172
TOTAL	6,646	1,321,297	1,424,889	1,314,651	1,287,353
Increase (Decrease) over last year		0.51%	8.39%	2.12%	
HEALTH & SOCIAL					
441	(28)	47,400	47,400	47,428	14,144
443	0	1,000	1,000	1,000	-
445	(220)	19,550	19,550	19,770	19,417
446	1,338	42,623	42,623	41,285	38,800
448	0	5,252	5,252	5,252	5,115
449	(50,050)	19,300	19,300	69,350	50,050
455	0	1,000	1,000	1,000	1,047
458	3,406	80,951	91,812	77,545	71,277
TOTAL	(45,554)	217,076	227,937	262,630	199,850
Increase (Decrease) over last year		-17.35%	-13.21%	31.41%	

**Lebanon Board of Finance
2016-2017 Proposed Budget
Public Hearing April 11, 2016**

	Increase (Decrease) From Prior Budget	FY 2016 - 2017 BOF Proposed	FY 2016 - 2017 Dept Request	FY 2015 - 2016 Budget Approved	FY 2014 - 2015 Actual Expense
COMMUNITY PRES & DEVELOP					
461 Planning & Zoning	9,307	147,130	147,130	137,823	128,071
464 Z B A	0	5,060	5,060	5,060	2,628
465 Ec Develop Comm	0	2,000	2,000	2,000	860
467 Inland Wetlands	0	2,000	2,000	2,000	975
469 Conservation Comm	0	250	250	250	250
TOTAL	9,307	156,440	156,440	147,133	132,784
Increase (Decrease) over last year		6.33%	6.33%	10.81%	
FRINGE BENEFITS					
480 Social Security	11,118	123,968	123,968	112,850	102,011
480 Medical, Dental, Life Ins	72,008	377,792	377,792	305,784	238,829
480 Pension Plan	13,110	170,540	170,540	157,430	148,207
480 Unemploy Comp	100	5,100	5,100	5,000	1,114
TOTAL	96,336	677,400	677,400	581,064	490,161
Increase (Decrease) over last year		16.58%	16.58%	18.55%	
OTHER					
490 Debt - Principal	(3,226)	416,440	416,440	419,666	417,979
490 Debt - Interest	(16,310)	67,079	67,079	83,389	99,706
243 Debt - Library Renovations	250,000	250,000	250,000	-	-
244 Debt - Roads/Bridges	260,000	260,000	260,000	-	-
TOTAL	490,464	993,519	993,519	503,055	517,685
Increase (Decrease) over last year		97.50%	97.50%	-2.83%	
TRANSFER TO OTHER FUNDS					
204 Community Center	39	100	100	61	200
205 Animal Control	(663)	20,827	20,827	21,490	21,490
206 Recreation Comm	0	54,600	54,600	54,600	52,000
207 Unimproved Roads	0	-	13,880	-	28,878
208 Town Imp Program	0	75,000	105,000	75,000	65,000
213 Library	12,940	276,148	279,848	263,208	270,000
220 Capital & Non Rec	(346,229)	1,030,400	2,108,221	1,376,629	1,290,629
221 Sr Van Transportation	2,955	65,000	69,710	62,045	56,000
228 Emergency Management	0	-	-	-	3,187
TOTAL	(330,958)	1,522,075	2,652,186	1,853,033	1,787,384
Increase (Decrease) over last year		-17.86%	43.13%	3.67%	
490 Contingency	(30,000)	150,000	180,000	180,000	120,000
Increase (Decrease) over last year		-16.67%	0.00%	50.00%	
Total General Town	239,429	6,526,507	7,801,656	6,287,078	5,840,490
Increase (Decrease) over last year		3.81%	24.09%	7.65%	

**Lebanon Board of Finance
2016-2017 Proposed Revenue Budget
Public Hearing April 11, 2016**

	Difference	FY 2017 BOF Proposed	FY 2016 Budget	FY 2015 Actual
STATE - SCHOOLS				
100.4300 ECS	(6,746)	5,517,804	5,524,550	5,509,273
100.New ARRA ECS	0	0	0	0
Sub Total	(6,746)	5,517,804	5,524,550	5,509,273
100.4304 Transportation	(20,257)	71,523	91,780	91,487
100.4306 Vo-Ag Grant	(11,581)	281,963	293,544	277,449
100.4308 Const Principal	0	0	0	0
100.4310 Const Interest	0	0	0	0
Sub Total	(38,584)	5,871,290	5,909,874	5,878,209
STATE - TAX RELIEF				
100.4320 Boats	0	0	0	0
100.4322 In Lieu Taxes	(24,556)	3,458	28,014	33,143
100.4324 Circuit Breaker	0	31,000	31,000	35,568
100.4328 Vets Exempt	0	3,200	3,200	3,920
100.4329 Mun Rev Sharing	0	30,427	30,427	28,617
100.4330 Disabled	0	700	700	697
Sub Total	(24,556)	68,785	93,341	101,945
STATE - OTHER				
100.4340 Town Aid Roads	(37,237)	279,859	317,096	317,096
100.4342 Mash - Pequot	(4,451)	33,161	37,612	36,533
100.4350 MRSA Sales Tx Share	0	0	0	0
Sub Total	(41,688)	313,020	354,708	353,629
STATE - TOTAL	(104,828)	6,253,095	6,357,923	6,333,783
LOCAL - OTHER REVENUE				
100.4331 NPU Water Storage	300	35,300	35,000	0
100.4360 Utilities Direct	0	30,000	30,000	29,014
100.4361 Interest Taxes	(10,000)	125,000	135,000	56,016
100.4362 Lien Fees	8,000	11,800	3,800	6,927
100.4363 Suspense Book	0	8,000	8,000	9,133
100.4365 Misc Selectmen	0	3,500	3,500	41,053
100.4366 Town Clerk Fees	0	6,300	6,300	8,232
100.4367 Conveyance Fees	0	70,000	70,000	84,287
100.4368 Copies Fees	0	7,000	7,000	8,872
100.4371 Assessors	0	550	550	507
100.4373 Police	0	3000	3000	3,780
100.4374 Fire Marshal	0	1,000	1,000	2,035
100.4375 Building Fees	10,000	60,000	50,000	124,510
100.4376 Fire Safety	0	1,000	1,000	1,275
100.4377 Solid Waste Facility	0	115,000	115,000	106,785
100.4378 Sexton Fees	0	7,500	7,500	6,500
100.4380 PZC Fees	0	5,000	5,000	5,175
100.4381 ZBA Fees	0	2,500	2,500	2,800
100.4382 IWC Fees	0	1,500	1,500	1,382
100.4384 School Tuition	87,947	692,015	604,068	537,492
100.4385 Invest Income	0	12,000	12,000	15,458
100.4389 Town Misc Revenue	(25,000)	6,000	31,000	503
LOCAL - OTHER REVENUE	71,247	1,203,965	1,132,718	1,051,736
TOTAL REVENUE	(33,581)	7,457,060	7,490,641	7,385,519

**Lebanon Board of Education
2015-2016 Proposed Budget
Public Hearing April 11, 2016**

PROGRAM	FY 2015 Actual	FY 2016 Budget	FY 2017 BOE Request	Change	Change %	FY 2017 Requested
<u>Personnel</u>						
Salaries and Wages	9,818,926	10,214,760	10,440,702	225,942	2%	
Employee Benefits	2,875,559	3,055,948	3,246,919	190,971	6%	
<u>Instructional Materials/Services</u>						
Special Education	1,742,880	2,007,123	2,135,987	128,864	6%	
Speech, Hearing, Language, OT/PT	48,346	63,516	60,900	(2,616)	-4%	
Talented and Gifted	0	0	0	0	0%	
Remedial Education	6,200	9,064	2,492	(6,572)	-73%	
Art	21,082	15,613	16,385	772	5%	
Business	2,954	3,264	2,454	(810)	-25%	
Computer Science	4,166	0	3,270	3,270	0%	
Language Arts	29,502	36,303	27,712	(8,591)	-24%	
World Languages	16,837	8,274	8,888	614	7%	
Family & Consumer Sciences	6,053	6,700	7,200	500	7%	
Technology Education	23,081	14,976	24,550	9,574	64%	
General Education	0	0	0	0	0%	
Math	34,455	21,885	27,827	5,942	27%	
Music	34,221	25,995	31,837	5,842	22%	
Physical Education	11,218	11,171	15,710	4,539	41%	
Science	34,532	28,416	32,196	3,780	13%	
Social Studies	10,187	8,301	16,812	8,511	103%	
Agricultural Science	56,565	61,248	67,058	5,810	9%	
Health	2,053	2,032	2,175	143	7%	
TV/Media	0	0	0	0	0%	
Student Activities	9,931	10,229	10,500	271	3%	
Athletics	203,208	225,308	254,916	29,608	13%	
Guidance	6,860	9,143	9,518	375	4%	
Library/Media	31,036	30,239	35,295	5,056	17%	
Tutitioned Programs	213,942	256,008	233,359	(22,649)	-9%	
<u>Support Programs</u>						
Nursing & Medical	11,178	15,973	15,480	(493)	-3%	
Psychology	9,405	3,065	3,700	635	21%	
Central Administration	197,794	189,713	167,895	(21,818)	-12%	
Building Administration	121,243	145,174	148,746	3,572	2%	
Facilities Services	1,003,866	775,602	796,236	20,634	3%	
Information Technology	241,285	155,646	153,268	(2,378)	-2%	
Utilities	562,588	416,323	360,350	(55,973)	-13%	
Student Transportation	772,332	831,621	763,600	(68,021)	-8%	
Audit - Transfer in/Adjustments	-52,371	0	0	0	0%	
Program Totals	18,111,114	18,658,633	19,123,937	465,304	2.49%	19,123,937

FISCAL YEAR 2016-2017 PROPOSED CAPITAL BUDGET; Public Hearing April 11, 2016

	Title	Description	Prior Year Balances as of 03/12/15	BOF Recommended New Funding for FY 2016-2017	Department Request 2016
GENERAL GOVERNMENT					
Assessor	Revaluation	2018 Revaluation	\$ 6,019	\$ -	\$ 56,666
PUBLIC SAFETY					
Fire Department	Emergency Services Reserve	Emergency Services Reserve	\$ 159,689	\$ -	\$ -
Fire Department	Fire Department	Fire Rescue Truck Lease Purchase	\$ 18,229	\$ 53,000	\$ 53,000
Fire Department	Fire Department	Exhaust system in bays	\$ 108,000	\$ -	\$ -
Fire Department	Fire Department	3 Replacement Defibrillator Units		\$ -	\$ 8,500
Fire Department	Fire Department	Airpack Tank Replacement (22 packs)		\$ -	\$ 15,400
Fire Department	Fire Department	10,000 gallon water tank		\$ -	\$ 20,000
Fire Department	Fire Department	Replace overhead doors		\$ -	\$ 40,000
Fire Department	Fire Department	UHF repeaters/upgrades		\$ -	\$ 35,000
Fire Department	Fire Department	Replace Ambulance 506			
Fire Department	Fire Department	Tires-ET206			
Fire Department	Fire Department	New Power Stretcher- A506			
Fire Department	Fire Department	New Stair Chair Pro-A506			
Fire Department	Fire Department	Tires-HT106			
Fire Department	Fire Department	3 Replacement Defibrillator Units			
Fire Department	Fire Department	Tires-F106			
Fire Department	Fire Department	Replace ladder 106			
Fire Department	Fire Department	3 Replacement Defibrillator Units			
Police Services	Police Car with Radio Installation	Police Car with Radio Installation	\$ -	\$ 55,000	\$ 55,000
Police Services	Radio (four)	Replace radios to be compatible with State radios	\$ 191	\$ -	\$ -
Fire Safety Complex	Fire Safety Complex Garage Doors/Controllers	Fire Safety Complex Garage Doors/Controllers	\$ -	\$ -	\$ 36,359
PUBLIC WORKS					
Public Works	Lease Obligations - Plow Trucks & Payloader	Lease/purchase payloader & trucks	\$ 15,230	\$ -	\$ -
Public Works	Lease Obligations - Over the Rail Mower	Lease/purchase over rail mower	\$ 25,320	\$ 7,696	\$ 7,696
Public Works	Lease Obligations - Plow Truck 2015	Lease/purchase plow truck 2015	\$ 13,360	\$ 37,000	\$ 37,000
Public Works	Lease Obligations - 2016 International 7400 Truck	Lease/purchase 2006 International Truck	\$ 41,628	\$ 45,000	\$ 45,000
Public Works	Back Hoe	Back Hoe		\$ 45,000	\$ 45,000
Public Works	Skid Stear	Skid Stear		\$ 70,000	\$ 70,000
Public Works	1 Ton Pick Up w/V-Plow & Slide in Poly Sander	1 Ton Pick Up w/V-Plow & Slide in Poly Sander		\$ 80,000	\$ 80,000
Public Works	Compact Roller	Compact Roller		\$ -	\$ 50,000
Public Works	4 in 1 budget (clam shell for DPW Case pay loader)	4 in 1 budget (clam shell for Case pay loader)		\$ -	\$ 13,500
Public Works	Extendable Boom for DPW Case pay loader	Extendable Boom for DPW Case pay loader		\$ -	\$ 4,700
Public Works	Leaf Blower - 3 point hitch/PTO driven	Leaf Blower - 3 point hitch/PTO driven		\$ -	\$ 5,400
Public Works	12' Snow Push Box w/mounting chains	12' Snow Push Box w/mounting chains			
Public Works	10' Kage Snow Plow System (for back hoe)	10' Kage Snow Plow System (for back hoe)			
Public Works	Highway - Paving	Highway paving	\$ 162,638	\$ 300,000	\$ 500,000
Public Works	Highway - Survey & Design Future Bridges/Pipes	Highway - Survey & Design Future Bridges/Pipes	\$ 22,224	\$ -	\$ -
Public Works	Truck Body Replacements (2)	Truck Body Replacements (2)	\$ (1,900)	\$ -	\$ -
Public Works	Equipment Reserve - Bucket Truck	Reduce cost of outside services New Purchase	\$ 16,088	\$ -	\$ -
Public Works	Equipment Reserve - Debris Vacuum	Reduce cost of outside services New Purchase	\$ 1,722	\$ -	\$ -

Discuss and act on requesting the Board of Selectmen to bring to the Annual Town Meeting a proposed FY 2016-2017 budget.

_____ moves and _____ seconds a motion to request the Board of Selectman bring to Annual Town Meeting a proposed FY 2016-2017 budget for the Town of Lebanon of \$_____ to include General Town Government, Board of Education and Special Revenue accounts and capital expenditures with projected revenue of \$_____ and an estimated mil rate of _____ as outlined in the document exhibit dated April 19, 2016, which will represent an increase/decrease/no increase in the amount to be raised by taxes of _____%.