Lebanon Board of Finance
2013-2014 Proposed Budget
Annual Town Meeting
May 6, 2013

	Increase (Decrease) From Prior Budget	FY 2013 - 2014 BOF Proposed	FY 2013 - 2014 Dept Request	FY 2012 - 2013 Budget Approved	FY 2011 - 2012 Actual Expense
General Town					
General Government	51,421	879,230	879,230	827,809	818,207
Public Safety	12,161	362,136	373,674	349,975	329,302
Public Works	41,373	1,213,001	1,297,913	1,171,628	985,170
Health & Social	9,644	188,361	188,361	178,717	167,763
Community Preservation & Develop	2,674	145,089	145,089	142,415	138,501
Fringe Benefits	106,884	571,614	571,614	464,730	445,664
Transfer to Other Funds	404,224	1,533,427	2,655,737	1,129,203	1,048,381
SUB-TOTAL	628,381	**4,892,858**	**6,111,618**	**4,264,477**	**3,932,988**
Increase (Decrease) over last year		**14.74%**	**43.31%**	**8.43%**	
Debt Service	(14,630)	532,315	532,315	546,945	794,056
Contingency	0	150,000	150,000	150,000	120,000
TOTAL General Town	**613,751**	**5,575,173**	**6,793,933**	**4,961,422**	**4,847,044**
Increase (Decrease) over last year		**12.37%**	**36.94%**	**2.36%**	
Board of Education					
TOTAL Board of Ed	75,000	17,944,353	18,211,517	17,869,353	17,273,988
Increase (Decrease) over last year		**0.42%**	**1.91%**	**3.45%**	
TOTAL EXPENDITURES	688,751	23,519,526	25,005,450	22,830,775	22,121,032
Increase (Decrease) over last year		**3.02%**	**9.53%**	**3.21%**	
TOTAL REVENUES	146,870	7,273,158	7,273,158	7,126,288	7,464,311
Increase (Decrease) over last year		**2.06%**	**2.06%**	**-4.53%**	
TO BE RAISED BY TAXES	541,881	16,246,368	17,732,292	15,704,487	14,656,721
Increase (Decrease) over last year		**3.45%**	**12.91%**	**7.15%**	
TOTAL REVENUES	688,751	23,519,526	25,005,450	22,830,775	22,121,032
EST TAXABLE GRAND LIST	13,288,625	678,793,410	678,793,410	665,504,785	659,327,960
EST MILL RATE	**0.3**	**23.9**	**26.1**	**23.6**	**22.8**
Increase in Mil Rate		**1.4%**	**10.7%**	**3.5%**	**3.2%**

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		Increase (Decrease) From Prior Budget	FY 2013 - 2014 BOF Proposed	FY 2013 - 2014 Dept Request	FY 2012 - 2013 Budget Approved	FY 2011 - 2012 Actual Expense
GENERAL GOVERNMENT						
400	Legal Counsel	0	30,000	30,000	30,000	38,215
401	Selectmen	1,416	119,826	119,826	118,410	116,608
402	Elections	(2,776)	35,089	35,089	37,865	34,044
403	Probate Court	21	2,500	2,500	2,479	2,479
405	Bd of Finance	0	2,000	2,000	2,000	1,424
406	Finance Office	25,864	142,495	142,495	116,631	106,092
407	Tax Collector	1,050	66,210	66,210	65,160	88,448
408	Bd Assess Appeals	0	1,000	1,000	1,000	786
409	Town Clerk	3,759	91,727	91,727	87,968	87,245
410	Assessor	6,986	68,289	68,289	61,303	58,201
411	Auditor	0	15,000	15,000	15,000	12,350
412	Town Report	0	1,000	1,000	1,000	900
415	Computer Service	6,395	81,101	81,101	74,706	73,080
417	Town Hall	556	56,031	56,031	55,475	51,992
418	Insurance	8,150	166,962	166,962	158,812	146,343
	TOTAL	**51,421**	**879,230**	**879,230**	**827,809**	**818,207**
Increase (Decrease) over last year			**6.21%**	**6.21%**	**1.17%**	
PUBLIC SAFETY						
420	Police Services	6,000	186,000	195,549	180,000	167,120
422	Vol Fire Dept	2,500	97,500	99,243	95,000	91,350
423	Fire Marshal	209	16,652	16,652	16,443	15,311
424	Burning Official	750	3,250	3,250	2,500	2,949
425	Building Dept	1,352	22,549	22,549	21,197	21,405
426	Fire Safety Complex	1,340	36,000	36,246	34,660	31,117
429	Tree Warden	10	185	185	175	50
	TOTAL	**12,161**	**362,136**	**373,674**	**349,975**	**329,302**
Increase (Decrease) over last year			**3.47%**	**6.77%**	**6.28%**	
PUBLIC WORKS						
430	Dept Public Works	35,405	675,000	684,879	639,595	626,540
431	Buildings & Grounds	5,910	104,242	104,242	98,332	88,354
433	Snow Removal	0	150,000	182,600	150,000	94,388
434	Street Lights	600	2,200	2,200	1,600	2,160
436	Solid Waste Facility	0	190,000	195,221	190,000	156,222
437	Water Pollution Control	(727)	79,000	116,212	79,727	5,316
439	Cemetery Comm	185	12,559	12,559	12,374	12,190
	TOTAL	**41,373**	**1,213,001**	**1,297,913**	**1,171,628**	**985,170**
Increase (Decrease) over last year			**3.53%**	**10.78%**	**18.93%**	
HEALTH & SOCIAL						
441	Health Department	1,350	16,865	16,865	15,515	16,201
443	VNA Public Health Nurse	0	1,000	1,000	1,000	1,000
445	Human Services	578	18,388	18,388	17,810	16,098
446	WCMH Paramedic Program	5,481	40,951	40,951	35,470	31,561
448	United Services	0	5,115	5,115	5,115	4,835
449	Switchboard	(265)	48,592	48,592	48,857	45,734
455	Special Events	0	1,000	1,000	1,000	1,886
458	Senior Center Op Exp/COA	2,500	56,450	56,450	53,950	50,448
	TOTAL	**9,644**	**188,361**	**188,361**	**178,717**	**167,763**
Increase (Decrease) over last year			**5.40%**	**5.40%**	**6.53%**	

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		Increase (Decrease) From Prior Budget	FY 2013 - 2014 BOF Proposed	FY 2013 - 2014 Dept Request	FY 2012 - 2013 Budget Approved	FY 2011 - 2012 Actual Expense
COMMUNITY PRES & DEVELOP						
461	Planning & Zoning	2,674	136,779	136,779	134,105	130,327
464	Z B A	0	4,060	4,060	4,060	4,871
465	Ec Develop Comm	0	2,000	2,000	2,000	1,088
467	Inland Wetlands	0	2,000	2,000	2,000	1,974
469	Conservation Comm	0	250	250	250	241
	TOTAL	**2,674**	**145,089**	**145,089**	**142,415**	**138,501**
Increase (Decrease) over last year			**1.88%**	**1.88%**	**2.83%**	
FRINGE BENEFITS						
480	Social Security	9,558	105,831	105,831	96,273	86,240
480	Medical & Life Ins	71,770	296,320	296,320	224,550	237,346
480	Pension Plan	9,556	143,463	143,463	133,907	119,184
480	Unemploy Comp	16,000	26,000	26,000	10,000	2,894
	TOTAL	**106,884**	**571,614**	**571,614**	**464,730**	**445,664**
Increase (Decrease) over last year			**23.00%**	**23.00%**	**4.28%**	
OTHER						
490	Debt - Principal	1,527	416,374	416,374	414,847	638,394
490	Debt - Interest	(16,157)	115,941	115,941	132,098	155,662
490	School Renovation	0	-	-	-	-
	TOTAL	**(14,630)**	**532,315**	**532,315**	**546,945**	**794,056**
Increase (Decrease) over last year			**-2.67%**	**-2.67%**	**-31.12%**	
TRANSFER TO OTHER FUNDS						
204	Community Center	0	100	100	100	100
205	Animal Control	8,166	22,000	22,000	13,834	17,000
206	Recreation Comm	7,435	40,000	44,365	32,565	32,500
208	Town Imp Program	0	65,000	65,000	65,000	10,000
213	Library	23,878	262,309	262,309	238,431	238,431
220	Capital & Non Rec	372,411	1,085,300	2,193,300	712,889	684,200
221	Sr Van Transportation	(8,000)	55,000	64,945	63,000	63,000
228	Emergency Management	334	3,718	3,718	3,384	3,150
	TOTAL	**404,224**	**1,533,427**	**2,655,737**	**1,129,203**	**1,048,381**
Increase (Decrease) over last year			**35.80%**	**135.19%**	**7.71%**	
490	Contingency	0	150,000	150,000	150,000	120,000
Increase (Decrease) over last year			**0.00%**	**0.00%**	**25.00%**	
Total General Town		613,751	5,575,173	6,793,933	4,961,422	4,847,044
Increase (Decrease) over last year			**12.37%**	**36.94%**	**2.36%**	

Lebanon Board of Finance
2013-2014 Proposed Revenue Budget
Annual Town Meeting
May 6, 2013

	Difference	FY 2014 BOF Proposed	FY 2013 Budget	FY 2012 Actual
STATE - SCHOOLS				
100.4300 ECS	31,721	5,555,592	5,523,871	5,467,511
100.New ARRA ECS	0	0	0	0
Sub Total	31,721	5,555,592	5,523,871	5,467,511
100.4304 Transportation	(96,805)	0	96,805	100,059
100.4306 Vo-Ag Grant	53,260	180,220	126,960	138,429
100.4308 Const Principal	0	0	0	0
100.4310 Const Interest	0	0	0	0
Sub Total	**(11,824)**	**5,735,812**	**5,747,636**	**5,705,999**
STATE - TAX RELIEF				
100.4320 Boats	0	0	0	0
100.4322 In Lieu Taxes	(31,981)	0	31,981	32,032
100.4324 Circuit Breaker	3,000	31,000	28,000	28,988
100.4328 Vets Exempt	100	3,200	3,100	2,410
100.4329 Mun Rev Sharing	(12,017)	0	12017	87,304
100.4330 Disabled	0	700	700	616
Sub Total	**(40,898)**	**34,900**	**75,798**	**151,350**
STATE - OTHER				
100.4340 Town Aid Roads	207,627	317,627	110,000	110,919
100.4342 Mash - Pequot	(32,970)	0	32,970	32,541
100.4350 Misc - State	28,215	32,215	4,000	1,564
Sub Total	**202,872**	**349,842**	**146,970**	**145,024**
STATE - TOTAL	**150,150**	**6,120,554**	**5,970,404**	**6,002,373**
LOCAL - OTHER REVENUE				
100.4360 Utilities Direct	0	30,000	30,000	31,888
100.4361 Interest Taxes	(10,000)	100,000	110,000	149,544
100.4362 Lien Fees	(200)	2,800	3,000	14,753
100.4363 Suspense Book	0	4,000	4,000	12,771
100.4365 Misc Selectmen	0	3,500	3,500	6,246
100.4366 Town Clerk Fees	0	6,000	6,000	6,310
100.4367 Conveyance Fees	0	70,000	70,000	66,297
100.4368 Copies	(1,000)	7,000	8,000	8,692
100.4369 Books & Ord	0	100	100	45
100.4370 Filing Maps	(100)	200	300	140
100.4371 Assessors	(100)	700	800	685
100.4373 Police	3,000	3000	0	3390
100.4374 Fire Marshal	0	1,000	1,000	4,085
100.4375 Building Fees	0	50,000	50,000	120,104
100.4376 Fire Safety	0	1,000	1,000	1,300
100.4377 Solid Waste Facility	0	110,000	110,000	110,488
100.4378 Sexton Fees	0	7,500	7,500	7,250
100.4380 PZC Fees	2,500	4,500	2,000	2,695
100.4381 ZBA Fees	1,500	2,500	1000	1800
100.4382 IWC Fees	0	1,000	1,000	684
100.4383 Bd Ed Misc Rev	0	0	0	0
100.4384 School Tuition	1,120	729,804	728,684	887,847
100.4385 Invest Income	0	12,000	12,000	13,326
100.4389 Town Misc Revenue	0	6,000	6,000	11,598
LOCAL - OTHER REVENUE	**(3,280)**	**1,152,604**	**1,155,884**	**1,461,938**
TOTAL REVENUE	**146,870**	**7,273,158**	**7,126,288**	**7,464,311**

Lebanon Board of Education
2013-2014 Proposed Budget
Annual Town Meeting
May 6, 2013

PROGRAM	FY 2012 Actual	FY 2013 Budget	FY 2014 BOE Request	Difference	FY 2014 BOF Proposed
ART	15,173	19,043	19,124	81	
BUSINESS EDUCATION	0	1,946	4,511	2,565	
WORLD LANGUAGE	19,523	19,450	5,673	(13,777)	
FAMILY & CONSUMER SCIENCES	2,726	4,300	5,500	1,200	
TECHNOLOGY EDUCATION	8,464	17,755	13,027	(4,728)	
LANGUAGE ARTS	10,150	24,219	29,351	5,132	
LIBRARY	13,666	26,191	34,402	8,211	
MATHEMATICS	15,795	30,070	35,934	5,864	
MUSIC	11,978	22,674	28,774	6,100	
PHYSICAL EDUCATION	2,881	7,100	11,488	4,388	
REMEDIAL READING	334	2,114	4,461	2,347	
SCIENCE	22,581	28,721	27,390	(1,331)	
SOCIAL STUDIES	4,352	6,019	7,030	1,011	
AGRICULTURAL EDUCATION	22,563	32,325	31,963	(362)	
HEALTH EDUCATION	354	1,929	2,117	188	
GUIDANCE	7,480	13,491	9,188	(4,303)	
TELEVISION MEDIA	975	943	963	20	
COMPUTER INSTRUCTION	4,045	8,154	5,440	(2,714)	
EXCEPTIONAL CHILDREN	1,324,967	1,488,896	1,445,648	(43,248)	
TUTORIAL & HOMEBOUND INSTRUCTION	11,592	32,000	21,000	(11,000)	
SUMMER SCHOOL	27,749	25,000	32,000	7,000	
NURSING & MEDICAL	9,513	13,349	12,691	(658)	
PSYCHOLOGICAL	0	600	600	0	
SPEECH, HEARING AND LANGUAGE	11,480	62,152	70,365	8,213	
CENTRAL ADMINISTRATION	208,146	170,200	211,980	41,780	
BUILDING ADMINISTRATION	161,750	210,391	266,358	55,967	
SPECIAL EDUCATION ADMINISTRATION	1,277	2,889	2,739	(150)	
SALARIES & WAGES	9,830,804	9,852,194	10,048,686	196,492	
PERSONAL BENEFITS 8. SCHOOL INSURANCE	3,227,649	3,295,904	3,376,148	80,244	
MAINTENANCE	613,867	634,605	627,809	(6,796)	
TRANSPORTATION	844,218	896,634	841,967	(54,667)	
UTILITIES	570,181	615,775	620,003	4,228	
ATHLETICS	135,967	166,488	197,068	30,580	
SYSTEMS MANAGEMENT	131,788	135,832	160,119	24,287	
Program Totals	**17,273,988**	**17,869,353**	**18,211,517**	**342,164**	**17,944,353**
				1.91%	

FISCAL YEAR 2013-2014 PROPOSED CAPITAL BUDGET

	Title		Prior Year Balances as of 02/28/13	FY 2014 Requested Item (Notes)	BOF Recommended New Funding for FY 2013-2014
(1) GENERAL GOVERNMENT					
Assessor	Revaluation		$ 56,757		$ 27,300
(2) PUBLIC SAFETY					
Fire Department	Emergency Services Reserve		$ 120,199		$ -
Fire Department	Fire Apparatus Reserve		$ 217,082	Rescue Truck	$ 60,000
(3) PUBLIC WORKS					
Public Works	Eqmt Leasing/Financing/Purchase		$ 23,169	Lease/purchase payloader;trucks;over rail mower	$ 100,000
Public Works	Regional Equipment Sharing		$ 15,000	Regional equipment sharing	$ -
Public Works	Highway - Paving		$ -	Highway paving	$ 410,000
Public Works	Taylor Bridge Rd over Bartlett - LOCIP		$ (16,000)	Reimbursement from State LOCIP Funding	$ -
Public Works	Highway Road & Bridge Plan - LOCIP		$ (229,362)	Reimbursement from State LOCIP Funding	$ -
Public Works	Tobacco Street Culvert Project - LOCIP		$ (3,000)	Reimbursement from State LOCIP Funding	$ -
Public Works	Chappell Road Pipe Replacement - LOCIP		$ (500)	Reimbursement from State LOCIP Funding	$ -
Public Works	Truck Body Replacements (2)				$ 23,000
(4) FACILITIES AND PROPERTIES					
Conservation Comm.	Open Space		$ 143,579	To be eligible for federal & state grants	$ 80,000
Cemetery	Cemetery Repairs		$ 2,815	Cemetery miscellaneous	$ -
Cemetery	Cemetery Road Development		$ -	Synagogue Road Cemetery Development	$ 20,000
Recreation Comm.	Aspinall Pavilion - finish		$ 9,054	Aspinall Pavilion completion	$ -
Recreation Comm.	Aspinall Field - upgrade		$ -	Convert tennis to basketball court	$ 25,000
Solid Waste Facility	Transfer Station Improvements		$ -	Transfer Station improvements	$ 70,000
(5) BOARD OF EDUCATION					
Board of Education	School Improvement Plan (SIP)	SIP	$ 99,149	School Improvement Plan (SIP)	$ 150,000
Board of Education	Sanitary waste line - Lyman	SIP		Sanitary waste line - Lyman	
Board of Education	Electrical upgrade	SIP		Electrical upgrade	
Board of Education	Vo-Ag greenhouse	SIP		Greenhouse glass	
Board of Education	Fire System - Lyman	SIP		Fire System - Lyman	
Board of Education	Plumbing fixtures/district	SIP		Plumbing fixtures/district	
Board of Education	Signage, line striping	SIP		Signage, line striping	
Board of Education	Recaulk Bldg Exterior - Lyman	SIP		Recaulk Bldg Exterior - Lyman	
Board of Education	Lot crack sealing	SIP		Lot crack sealing	

FISCAL YEAR 2013-2014 PROPOSED CAPITAL BUDGET

	Title		Prior Year Balances as of 02/28/13	FY 2014 Requested Item (Notes)	BOF Recommended New Funding for FY 2013-2014
Board of Education	Chemical tank removal - Lyman	SIP		Chemical tank removal - Lyman	
Board of Education	Remediation - Lyman	SIP		Remediation - Lyman	
Board of Education	Tree trimming/removal	SIP		Tree trimming/removal	
Board of Education	Replace exhaust fans - Lyman	SIP		Replace exhaust fans - Lyman	
Board of Education	Asphalt, curb replacement	SIP		Asphalt, curb replacement	
Board of Education	Rooftop units - Lyman	SIP		Rooftop units - Lyman	
Board of Education	V.F.D. replacement	SIP		V.F.D. replacement	
Board of Education	Sewage ejector pumps - Middle	SIP		Sewage ejector pumps - Middle	
Board of Education	Roof replacement - Lyman	SIP		Roof replacement - Lyman	
Board of Education	Window replacement -Elementary	SIP		Window replacement -Elementary	
Board of Education	E.R.V. - Elementary	SIP		E.R.V. - Elementary	
Board of Education	Stage Curtains - Lyman	SIP		Stage Curtains - Lyman	
Board of Education	Perimeter, interior fencing	SIP		Perimeter, interior fencing	
Board of Education	5 Yr Fire Tests	SIP		5 Yr Fire Tests	
Board of Education	Roof Repairs at LHS	SIP		Roof Repairs at LHS	
Board of Education	Masonry repairs - Lyman	SIP		Masonary repairs - Lyman	
Board of Education	Elementary Heating	SIP		Comfortable environment	
Board of Education	Athletic Facilities	Athletics	$ 32,225	Athletic Facilities	$ 30,000
Board of Education	Resurf and Cert Track LMHS	Athletics		Resurf and Cert Track LMHS	
Board of Education	Soccer drainage - Lyman	Athletics		Soccer drainage - Lyman	
Board of Education	Locker rooms - Middle	Athletics		Locker rooms - Middle	
Board of Education	Men's lockers - Lyman	Athletics		Men's lockers - Lyman	
Board of Education	Gym Sound System in/out Lyman	Athletics		Gym Sound System in/out Lyman	
Board of Education	Soccer Scoreboard - Lyman	Athletics		Soccer Scoreboard - Lyman	
Board of Education	Gym Bleachers - Lyman	Athletics		Gym Bleachers - Lyman	
Board of Education	Soccer field renovation	Athletics		Soccer field renovation	
Board of Education	Technology	Technology	$ 4,493	Technology	$ 90,000
Board of Education	Computers/Monitors	Technology		Computers/Monitors 90	
Board of Education	Blanket Managed Wireless Coverage LMHS	Technology		Wireless high school	
Board of Education	Blanket Managed Wireless Coverage LMS	Technology		Wireless middle school	
Board of Education	Blanket Managed Wireless Coverage LES	Technology		Wireless elementary school	
				TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	$ 1,085,300
				FY 2013-2014 TAX DOLLARS NEEDED	$ 1,085,300