

**Lebanon Board of Finance
2015-2016 Approved Budget
Town Meeting May 4, 2015
Referendum May 12, 2015**

	Increase (Decrease) From Prior Budget	FY 2015 - 2016 BOF Proposed	FY 2015 - 2016 Dept Request	FY 2014 - 2015 Budget Approved	FY 2013 - 2014 Actual Expense
General Town					
General Government	52,464	992,386	992,386	939,922	948,828
Public Safety	67,731	453,126	448,031	385,395	347,782
Public Works	104,284	1,314,651	1,326,951	1,210,367	1,142,618
Health & Social	54,419	262,630	262,630	208,211	183,892
Community Preservation & Develop	1,227	147,133	147,133	145,906	131,039
Fringe Benefits	7,930	581,064	581,064	573,134	513,109
Transfer to Other Funds	94,527	1,853,033	1,966,404	1,758,506	1,533,427
SUB-TOTAL	382,582	5,604,023	5,724,599	5,221,441	4,800,695
Increase (Decrease) over last year		7.33%	9.64%	8.76%	
Debt Service	(14,630)	503,055	503,055	517,685	532,315
Contingency	60,000	180,000	150,000	120,000	150,000
TOTAL General Town	427,952	6,287,078	6,377,654	5,859,126	5,483,010
Increase (Decrease) over last year		7.30%	8.85%	6.86%	
Board of Education					
TOTAL Board of Ed	476,279	18,658,633	18,658,633	18,182,354	17,906,611
Increase (Decrease) over last year		2.62%	2.62%	1.54%	
TOTAL EXPENDITURES	904,231	24,945,711	25,036,287	24,041,480	23,389,621
Increase (Decrease) over last year		3.76%	4.14%	2.79%	
TOTAL REVENUES	46,433	7,490,641	7,490,641	7,444,208	7,465,023
Increase (Decrease) over last year		0.62%	0.62%	-0.28%	
TO BE RAISED BY TAXES	857,798	17,455,070	17,545,646	16,597,272	15,924,598
Increase (Decrease) over last year		5.17%	5.71%	4.22%	
TOTAL REVENUES	904,231	24,945,711	25,036,287	24,041,480	23,389,621
EST TAXABLE GRAND LIST	18,578,530	607,165,900	607,165,900	588,587,370	678,793,410
EST MILL RATE (New Grand List)	0.5	28.7	28.9	28.2	23.9
Increase in Mil Rate		1.9%	2.5%	18.0%	1.4%

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GENERAL GOVERNMENT					
400 Legal Counsel	(4,250)	20,500	20,500	24,750	105,378
401 Selectmen	5,021	131,021	131,021	126,000	117,715
402 Elections	1,267	36,552	36,552	35,285	26,011
403 Probate Court	(408)	2,017	2,017	2,425	2,070
405 Bd of Finance	100	2,600	2,600	2,500	1,308
406 Finance Office	(435)	149,060	149,060	149,495	132,633
407 Tax Collector	32,521	101,075	101,075	68,554	80,371
408 Bd Assess Appeals	0	1,000	1,000	1,000	859
409 Town Clerk	2,526	95,893	95,893	93,367	89,794
410 Assessor	1,623	71,720	71,720	70,097	69,045
411 Auditor	0	15,500	15,500	15,500	13,000
412 Town Report	0	1,000	1,000	1,000	925
415 Computer Service	3,643	103,763	103,763	100,120	85,409
417 Town Hall	(1,595)	74,560	74,560	76,155	66,236
418 Insurance	12,451	186,125	186,125	173,674	158,074
TOTAL	52,464	992,386	992,386	939,922	948,828
Increase (Decrease) over last year		5.58%	5.58%	-0.94%	
PUBLIC SAFETY					
420 Police Services	6,202	195,870	195,870	189,668	170,089
422 Vol Fire Dept	60,000	175,000	169,905	115,000	103,748
423 Fire Marshal	4,439	21,780	21,780	17,341	15,170
424 Burning Official	0	3,250	3,250	3,250	1,985
425 Building Dept	390	23,641	23,641	23,251	21,558
426 Fire Safety Complex	(3,300)	33,400	33,400	36,700	35,142
429 Tree Warden	0	185	185	185	90
TOTAL	67,731	453,126	448,031	385,395	347,782
Increase (Decrease) over last year		17.57%	16.25%	10.82%	
PUBLIC WORKS					
430 Dept Public Works	72,573	796,341	796,341	723,768	661,225
431 Buildings & Grounds	6,185	107,262	107,262	101,077	112,496
433 Snow Removal	50,000	200,000	212,300	150,000	169,043
434 Street Lights	0	2,350	2,350	2,350	2,154
436 Solid Waste Facility	(16,396)	188,604	188,604	205,000	172,688
437 Water Pollution Control	(8,270)	6,730	6,730	15,000	12,560
439 Cemetery Comm	192	13,364	13,364	13,172	12,452
TOTAL	104,284	1,314,651	1,326,951	1,210,367	1,142,618
Increase (Decrease) over last year		8.62%	9.63%	5.93%	
HEALTH & SOCIAL					
441 Health Department	30,310	47,428	47,428	17,118	15,673
443 VNA Public Health Nurse	0	1,000	1,000	1,000	1,000
445 Human Services	529	19,770	19,770	19,241	19,185
446 WCMH Paramedic Program	2,485	41,285	41,285	38,800	36,037
448 United Services	137	5,252	5,252	5,115	5,115
449 Dispatch Switchboard	20,613	69,350	69,350	48,737	48,592
455 Special Events	(500)	1,000	1,000	1,500	878
458 Senior Center Op Exp/COA	845	77,545	77,545	76,700	57,412
TOTAL	54,419	262,630	262,630	208,211	183,892
Increase (Decrease) over last year		26.14%	26.14%	13.22%	

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COMMUNITY PRES & DEVELOP					
461 Planning & Zoning	1,227	137,823	137,823	136,596	124,099
464 Z B A	0	5,060	5,060	5,060	4,203
465 Ec Develop Comm	0	2,000	2,000	2,000	1,512
467 Inland Wetlands	0	2,000	2,000	2,000	975
469 Conservation Comm	0	250	250	250	250
TOTAL	1,227	147,133	147,133	145,906	131,039
Increase (Decrease) over last year		0.84%	0.84%	11.35%	
FRINGE BENEFITS					
480 Social Security	3,626	112,850	112,850	109,224	103,810
480 Medical, Dental, Life Ins	(4,621)	305,784	305,784	310,405	262,284
480 Pension Plan	8,925	157,430	157,430	148,505	143,762
480 Unemploy Comp	0	5,000	5,000	5,000	3,253
TOTAL	7,930	581,064	581,064	573,134	513,109
Increase (Decrease) over last year		1.38%	1.38%	11.70%	
OTHER					
490 Debt - Principal	1,687	419,666	419,666	417,979	416,374
490 Debt - Interest	(16,317)	83,389	83,389	99,706	115,941
TOTAL	(14,630)	503,055	503,055	517,685	532,315
Increase (Decrease) over last year		-2.83%	-2.83%	-2.75%	
TRANSFER TO OTHER FUNDS					
204 Community Center	(139)	61	61	200	100
205 Animal Control	0	21,490	21,490	21,490	22,000
206 Recreation Comm	2,600	54,600	54,600	52,000	40,000
208 Town Imp Program	10,000	75,000	65,000	65,000	65,000
213 Library	(6,792)	263,208	263,208	270,000	262,309
220 Capital & Non Rec	86,000	1,376,629	1,500,000	1,290,629	1,085,300
221 Sr Van Transportation	6,045	62,045	62,045	56,000	55,000
228 Emergency Management	(3,187)	-	-	3,187	3,718
TOTAL	94,527	1,853,033	1,966,404	1,758,506	1,533,427
Increase (Decrease) over last year		5.38%	11.82%	14.68%	
490 Contingency	60,000	180,000	150,000	120,000	150,000
Increase (Decrease) over last year		50.00%	25.00%	-20.00%	
Total General Town	427,952	6,287,078	6,377,654	5,859,126	5,483,010
Increase (Decrease) over last year		7.30%	8.85%	6.86%	

Lebanon Board of Finance
2015-2016 Approved Revenue Budget
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Referendum May 12, 2015

	Difference	FY 2016 BOF Proposed	FY 2015 Budget	FY 2014 Actual
STATE - SCHOOLS				
100.4300 ECS	679	5,524,550	5,523,871	5,558,950
100.New ARRA ECS	0	0	0	0
Sub Total	679	5,524,550	5,523,871	5,558,950
100.4304 Transportation	(10,220)	91,780	102,000	96,021
100.4306 Vo-Ag Grant	40,544	293,544	253,000	160,404
100.4308 Const Principal	0	0	0	0
100.4310 Const Interest	0	0	0	0
Sub Total	31,003	5,909,874	5,878,871	5,815,375
STATE - TAX RELIEF				
100.4320 Boats	0	0	0	0
100.4322 In Lieu Taxes	665	28,014	27,349	30,428
100.4324 Circuit Breaker	0	31,000	31,000	32,848
100.4328 Vets Exempt	0	3,200	3,200	3,428
100.4329 Mun Rev Sharing	1,810	30,427	28,617	28,617
100.4330 Disabled	0	700	700	652.78
Sub Total	2,475	93,341	90,866	95,974
STATE - OTHER				
100.4340 Town Aid Roads	(888)	317,096	317,984	317,984
100.4342 Mash - Pequot	8,661	37,612	28,951	30,160
100.4350 Misc - State	0	0	0	0
Sub Total	7,773	354,708	346,935	348,144
STATE - TOTAL	41,251	6,357,923	6,316,672	6,259,493
LOCAL - OTHER REVENUE				
100.4331 NPU Water Storage	35,000	35,000	0	0
100.4360 Utilities Direct	0	30,000	30,000	29,998
100.4361 Interest Taxes	20,000	135,000	115,000	164,310
100.4362 Lien Fees	(19,200)	3,800	23,000	35,594
100.4363 Suspense Book	3,000	8,000	5,000	11,312
100.4365 Misc Selectmen	0	3,500	3,500	17,984
100.4366 Town Clerk Fees	0	6,000	6,000	5,512
100.4367 Conveyance Fees	0	70,000	70,000	87,468
100.4368 Copies	0	7,000	7,000	10,273
100.4369 Books & Ord	0	100	100	100
100.4370 Filing Maps	0	200	200	130
100.4371 Assessors	(150)	550	700	614
100.4373 Police	0	3000	3000	5,007
100.4374 Fire Marshal	0	1,000	1,000	1,355
100.4375 Building Fees	0	50,000	50,000	69,389
100.4376 Fire Safety	0	1,000	1,000	1,725
100.4377 Solid Waste Facility	0	115,000	115,000	112,837
100.4378 Sexton Fees	0	7,500	7,500	8,000
100.4380 PZC Fees	0	5,000	5,000	8,000
100.4381 ZBA Fees	0	2,500	2500	3,600
100.4382 IWC Fees	500	1,500	1,000	1,010
100.4383 Bd Ed Misc Rev	0	0	0	9,316
100.4384 School Tuition	(58,968)	604,068	663,036	589,897
100.4385 Invest Income	0	12,000	12,000	11,966
100.4389 Town Misc Revenue	25,000	31,000	6,000	20,135
LOCAL - OTHER REVENUE	5,182	1,132,718	1,127,536	1,205,530
TOTAL REVENUE	46,433	7,490,641	7,444,208	7,465,023

Lebanon Board of Education
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Referendum May 12, 2015

PROGRAM	FY 2014 Actual	FY 2015 Budget	FY 2016 BOE Request	Change	Change %	FY 2016 Approved
<u>Personnel</u>						
Salaries and Wages	9,808,156	9,882,429	10,184,282	301,853	3%	
Employee Benefits	3,071,412	3,111,285	3,118,892	7,607	0%	
<u>Instructional Materials/Services</u>						
Special Education	1,611,426	1,669,783	2,007,123	337,340	20%	
Speech, Hearing, Language, OT/PT	38,099	72,747	72,415	(332)	0%	
Talented and Gifted	219	550	0	(550)	-100%	
Remedial Education	14,678	6,989	10,130	3,141	45%	
Art	23,862	25,016	15,613	(9,403)	-38%	
Business	4,493	3,714	3,264	(450)	-12%	
Computer Science	4,595	3,437	0	(3,437)	-100%	
Language Arts	33,927	34,941	36,568	1,627	5%	
World Languages	4,650	17,871	7,208	(10,663)	-60%	
Family & Consumer Sciences	3,843	6,500	6,700	200	3%	
Technology Education	10,654	29,249	14,976	(14,273)	-49%	
General Education	197	0	0	0		
Math	14,228	29,960	21,885	(8,075)	-27%	
Music	24,226	26,770	25,995	(775)	-3%	
Physical Education	5,930	11,591	11,171	(420)	-4%	
Science	30,751	28,356	28,416	60	0%	
Social Studies	5,967	10,121	8,196	(1,925)	-19%	
Agricultural Science	22,252	31,955	32,763	808	3%	
Health	1,574	2,005	2,032	27	1%	
TV/Media	1,474	0	0	0		
Student Activities	8,278	8,278	10,229	1,951	24%	
Athletics	154,576	204,483	225,308	20,825	10%	
Guidance	6,857	9,199	9,143	(56)	-1%	
Library/Media	24,287	33,686	30,239	(3,447)	-10%	
Tuitioned Programs	247,398	262,817	256,008	(6,809)	-3%	
<u>Support Programs</u>						
Nursing & Medical	42,847	14,541	15,973	1,432	10%	
Psychology	1,800	4,636	3,065	(1,571)	-34%	
Central Administration	183,534	189,026	149,259	(39,767)	-21%	
Building Administration	131,308	132,105	145,174	13,069	10%	
Facilities Services	845,085	804,105	780,548	(23,557)	-3%	
Information Technology	125,866	178,806	155,486	(23,320)	-13%	
Utilities	594,454	528,127	444,808	(83,319)	-16%	
Student Transportation	803,708	807,276	825,764	18,488	2%	
Program Totals	17,906,611	18,182,354	18,658,633	476,279	2.62%	18,658,633

FISCAL YEAR 2015-2016 APPROVED CAPITAL BUDGET TM May 4, 2015; REFERENDUM MAY 12, 2015

	Title	Description	Prior Year Balances as of 03/02/15	BOF Recommended New Funding for FY 2015-2016
GENERAL GOVERNMENT				
Assessor	Revaluation	2018 Revaluation	\$ 6,019	\$ -
PUBLIC SAFETY				
Fire Department	Emergency Services Reserve	Emergency Services Reserve	\$ 154,090	\$ -
Fire Department	Fire Department	Fire Rescue Truck Lease Purchase	\$ 19,429	\$ 52,629
Fire Department	Fire Department	Tires Tanker 106	\$ -	\$ -
Fire Department	Fire Department	Exhaust system in bays	\$ -	\$ 108,000
Fire Department	Fire Department	UHF Radio/Repeaters/Upgrades	\$ -	\$ -
Fire Department	Fire Department	Three replacement defibrillator units	\$ -	\$ -
Fire Department	Fire Department	Replace low band radios in all vehicles	\$ -	\$ -
Fire Department	Fire Department	Rope equipment/tool upgrade to R106	\$ -	\$ -
Fire Department	Fire Department	10 lengths of 5" supply host	\$ -	\$ -
Fire Department	Fire Department	Replace Ambulance 506	\$ -	\$ -
Fire Department	Fire Department	Stryker Auto Stretcher	\$ -	\$ -
Fire Department	Fire Department	Lucas Device	\$ -	\$ -
Fire Department	Fire Department	Replace Ladder 106	\$ -	\$ -
Fire Department	Fire Department	Substation #1	\$ -	\$ -
Fire Department	Fire Department	Substation #2	\$ -	\$ -
Police Services	Radio (four)	Replace radios to be compatible with State radios	\$ -	\$ 16,000
PUBLIC WORKS				
Public Works	Lease Obligations - Plow Trucks & Payloader	Lease/purchase payloader & trucks	\$ 32,758	\$ 25,000
Public Works	Lease Obligations - Over the Rail Mower	Lease/purchase over rail mower	\$ 26,103	\$ 30,000
Public Works	Lease Obligations - Plow Truck	Lease/purchase replace Fleet #11	\$ 40,000	\$ 40,000
Public Works	New Lease - 2016 International 7400 Truck	Lease/purchase replace 2001 International Truck	\$ -	\$ 45,000
Public Works	New Lease - 2016 International 7400 Truck	Lease/purchase replace 2003 International Truck	\$ -	\$ -
Public Works	Highway - Paving	Highway paving	\$ 241,763	\$ 415,000
Public Works	Highway - Survey & Design Future Bridges/Pipes	Highway - Survey & Design Future Bridges/Pipes	\$ 66,713	\$ -
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	\$ -
Public Works	Road Drainage - Waterman Rd @ Rt 87	Road & drainage repair	\$ 10,000	\$ -
Public Works	Road Reconstruction - Bascom Rd Design	Preconstruction design	\$ 33,183	\$ -
Public Works	Public Buildings & Grounds - PW Bldg Committee	Schematic design/cost estimate	\$ 25,000	\$ 15,000
Public Works	Public Bldgs & Grounds - Senior Center Carport	Cover vehicles	\$ 45,000	\$ -
Public Works	Public Bldgs & Grounds - Aspinall Home Site	Remove house/remediate site	\$ 30,000	\$ -
Public Works	Roads and Bridges Improvement Plan	Roads and Bridges Improvement Plan	\$ -	\$ 260,000

FISCAL YEAR 2015-2016 APPROVED CAPITAL BUDGET TM May 4, 2015; REFERENDUM MAY 12, 2015

	Title	Description	Prior Year Balances as of 03/02/15	BOF Recommended New Funding for FY 2015-2016
FACILITIES & PROPERTIES				
Conservation Comm.	Open Space	Match federal & state grants	\$ 213,718	\$ 100,000
Cemetery	Cemetery Repairs	Cemetery miscellaneous	\$ 2,815	\$ -
Cemetery	Cemetery Road Development	Synagogue Road Cemetery Development	\$ 20,000	\$ -
Recreation Comm.	Aspinall Field - upgrade	Convert tennis to basketball court	\$ 3,492	\$ -
Recreation Comm.	Soccer Field Design	Youth soccer	\$ 25,000	\$ -
Recreation Comm.	Two Soccer Fields	First dedicated soccer fields	\$ -	\$ -
Library	Library Renovation	Redesign of Library renovation & expansion	\$ 6,250	\$ -
Solid Waste Facility	Transfer Station Improvements	Transfer Station improvements	\$ 65,391	\$ -
Board of Education	School Improvement Plan (SIP)	School Improvement Plan (SIP)	\$ 105,280	\$ 150,000
Board of Education	Athletic Facilities	Athletic Facilities	\$ 53,265	\$ 30,000
Board of Education	Technology	Computer replacement maintain 5-year PC refresh	\$ 20,140	\$ 90,000
		TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	\$ 1,261,320	\$ 1,376,629