Lebanon Board of Finance
2016-2017 Approved Budget
Annual Town Meeting May 2, 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	5,468	997,854	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	(435,958)	1,417,075	2,652,186	1,853,033	1,787,384
SUB-TOTAL	(330,035)	**5,273,988**	**6,628,137**	**5,604,023**	**5,202,805**
Increase (Decrease) over last year		**-5.89%**	**18.27%**	**7.71%**	
Debt Service	365,464	868,519	993,519	503,055	517,685
Contingency	(50,000)	130,000	180,000	180,000	120,000
TOTAL General Town	(14,571)	**6,272,507**	**7,801,656**	**6,287,078**	**5,840,490**
Increase (Decrease) over last year		**-0.23%**	**24.09%**	**7.65%**	
Board of Education					
TOTAL Board of Ed	395,304	19,053,937	19,123,937	18,658,633	18,111,114
Increase (Decrease) over last year		**2.12%**	**2.49%**	**3.02%**	
TOTAL EXPENDITURES	380,733	25,326,444	26,925,593	24,945,711	23,951,604
Increase (Decrease) over last year		**1.53%**	**7.94%**	**4.15%**	
TOTAL REVENUES	(241,181)	7,249,460	7,249,460	7,490,641	7,385,519
Increase (Decrease) over last year		**-3.22%**	**-3.22%**	**1.42%**	
TO BE RAISED BY TAXES	621,914	18,076,984	19,676,133	17,455,070	16,566,085
Increase (Decrease) over last year		**3.56%**	**12.72%**	**5.37%**	
TOTAL REVENUES	380,733	25,326,444	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)	**0.2**	**28.9**	**31.5**	**28.7**	**28.2**
Increase in Mil Rate		**0.9%**	**9.8%**	**1.9%**	**18.0%**

Lebanon Board of Finance
2016-2017 Approved Budget
Annual Town Meeting May 2, 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	Legal Counsel	5,000	25,500	25,500	20,500	49,022
401	Selectmen	3,472	134,493	134,493	131,021	124,371
402	Elections	6,907	43,459	43,459	36,552	28,636
403	Probate Court	236	2,253	2,253	2,017	2,425
405	Bd of Finance	750	3,350	3,350	2,600	707
406	Finance Office	2,665	151,725	151,725	149,060	129,454
407	Tax Collector	(21,427)	79,648	79,648	101,075	83,117
408	Bd Assess Appeals	0	1,000	1,000	1,000	855
409	Town Clerk	2,011	97,904	97,904	95,893	92,413
410	Assessor	1,700	73,420	73,420	71,720	66,114
411	Auditor	7,500	23,000	25,500	15,500	15,500
412	Town Report	0	1,000	1,000	1,000	928
415	Computer Service	13,269	117,032	117,032	103,763	92,371
417	Town Hall	2,295	76,855	76,855	74,560	79,768
418	Insurance	(18,910)	167,215	167,215	186,125	176,979
TOTAL		**5,468**	**997,854**	**1,000,354**	**992,386**	**942,660**
Increase (Decrease) over last year			**0.55%**	**0.80%**	**5.28%**	
PUBLIC SAFETY						
420	Police Services	35,654	231,524	231,524	195,870	173,647
422	Vol Fire Dept	0	175,000	177,085	175,000	115,000
423	Fire Marshal	(2,641)	19,139	19,139	21,780	14,938
424	Burning Official	0	3,250	3,250	3,250	1,916
425	Building Dept	10,971	34,612	34,612	23,641	23,424
426	Fire Safety Complex	(10,264)	23,136	23,136	33,400	33,628
429	Tree Warden	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	Dept Public Works	(50,574)	745,767	849,359	796,341	726,794
431	Buildings & Grounds	36,589	143,851	143,851	107,262	107,989
433	Snow Removal	17,150	217,150	217,150	200,000	270,669
434	Street Lights	(1,050)	1,300	1,300	2,350	2,333
436	Solid Waste Facility	4,695	193,299	193,299	188,604	163,213
437	Water Pollution Control	(360)	6,370	6,370	6,730	3,183
439	Cemetery Comm	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	Health Department	(28)	47,400	47,400	47,428	14,144
443	VNA Public Health Nurse	0	1,000	1,000	1,000	-
445	Human Services	(220)	19,550	19,550	19,770	19,417
446	WCMH Paramedic Program	1,338	42,623	42,623	41,285	38,800
448	United Services	0	5,252	5,252	5,252	5,115
449	Dispatch Switchboard	(50,050)	19,300	19,300	69,350	50,050
455	Special Events	0	1,000	1,000	1,000	1,047
458	Senior Center Op Exp/COA	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 Approved Budget
Annual Town Meeting May 2, 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	125,000	125,000	250,000	-	-
244	Debt - Roads/Bridges	260,000	260,000	260,000	-	-
	TOTAL	**365,464**	**868,519**	**993,519**	**503,055**	**517,685**
Increase (Decrease) over last year			**72.65%**	**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	(451,229)	925,400	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	**(435,958)**	**1,417,075**	**2,652,186**	**1,853,033**	**1,787,384**
Increase (Decrease) over last year			-23.53%	**43.13%**	**3.67%**	
490	Contingency	(50,000)	130,000	180,000	180,000	120,000
Increase (Decrease) over last year			-27.78%	**0.00%**	**50.00%**	
Total General Town		(14,571)	6,272,507	7,801,656	6,287,078	5,840,490
Increase (Decrease) over last year			-0.23%	**24.09%**	**7.65%**	

Lebanon Board of Finance
2016-2017 Approved Revenue Budget
Annual Town Meeting May 2, 2016

	Difference	FY 2017 BOF Proposed	FY 2016 Budget	FY 2015 Actual
STATE - SCHOOLS				
100.4300 ECS	(217,346)	5,307,204	5,524,550	5,509,273
100.New ARRA ECS	0	0	0	0
Sub Total	(217,346)	5,307,204	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	(249,184)	5,660,690	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	(315,428)	6,042,495	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
100.4410 Passport Processing	3,000	3,000	0	0
LOCAL - OTHER REVENUE	74,247	1,206,965	1,132,718	1,051,736
TOTAL REVENUE	(241,181)	7,249,460	7,490,641	7,385,519

Lebanon Board of Education
2015-2016 Approved Budget
Annual Town Meeting May 2, 2016

PROGRAM	FY 2015 Actual	FY 2016 Budget	FY 2017 BOE Request	Change	Change %	FY 2017 BOF Proposed
Personnel						
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%	
Instructional Materials/Services						
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 Eduation	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%	
Support Programs						
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%	19,053,937

FISCAL YEAR 2016-2017 APPROVED CAPITAL BUDGET; Annual Town Meeting May 2, 2016

	Title	Description	Prior Year Balances as of 03/12/15	BOF Recommended New Funding for FY 2016-2017	Department Request 2016-2017
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 Defibulator 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 Defibulator Units			
Fire Department	Fire Department	Tires-F106			
Fire Department	Fire Department	Replace ladder 106			
Fire Department	Fire Department	3 Replacement Defibulator Units			
Police Services	Police Car with Radio Installation	Police Car with Radio Installation		$ -	$ 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 Vaccum	Reduce cost of outside services New Purchase	$ 1,722	$ -	$ -

FISCAL YEAR 2016-2017 APPROVED CAPITAL BUDGET; Annual Town Meeting May 2, 2016

	Title	Description	Prior Year Balances as of 03/12/15	BOF Recommended New Funding for FY 2016-2017	Department Request 2016-2017
Public Works	Road Drainage - Waterman Rd @ Rt 87	Road & drainage repair	$ 162	$ -	$ -
Public Works	Road Reconstruction - Bascom Rd Design	Preconstruction design	$ 4,972	$ -	$ -
Public Works	Public Buildings & Grounds - PW Bldg Committee	Schematic design/cost estimate	$ 11,448	$ 50,000	$ 50,000
Public Works	Public Bldgs & Grounds - Senior Center Carport	Cover vehicles	$ 45,000	$ -	$ -
Public Works	Roads and Bridges Improvement Plan	Roads and Bridges Improvement Plan	$ 251,054	$ -	
FACILITIES & PROPERTIES					
Conservation Comm.	Open Space	Open Space Match federal & state grants	$ 259,718	$ 56,000	$ 100,000
Cemetery	Cemetery Repairs		$ -	$ -	$ 10,000
Cemetery	Cemetery Road Development	Synagogue Road Cemetery Development	$ 20,000	$ -	$ -
Recreation Comm.	Aspinall Field - upgrade	Convert tennis to basketball court	$ 699	$ -	$ -
Recreation Comm.	Soccer Field Design	Youth soccer	$ 8,698	$ -	$ -
Recreation Comm.	Two Soccer Fields	Two Soccer Fields	$ -	$ -	$ 500,000
Library	Library Renovation	Redesign of Library renovation & expansion	$ 3,890	$ -	$ -
Board of Education	School Improvement Plan (SIP)	School Improvement Plan (SIP)	$ 96,610	$ 100,000	$ 150,000
Board of Education	Athletic Facilities	Athletic Facilities	$ 34,055	$ 30,000	$ 30,000
Board of Education	Technology	Computer replacement maintain 5-year PC refresh	$ 66,772	$ 90,000	$ 90,000
		TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	$ 1,391,514	$ 963,696	$ 2,108,221
		Surplus used from prior year capital projects		$ (38,296)	
		FY 2016-2017 TAX DOLLARS NEEDED		$ 925,400	$ 2,108,221