

**MINUTES**  
**SPECIAL TOWN MEETING**  
**NOVEMBER 20, 2017**

A special town meeting of the electors and those qualified to vote at the town meetings of the Town of Lebanon was held on Monday, November 20, 2017 at Lyman Memorial High School, 917 Exeter Road (Route 207). Audience 84

Selectman Glen Coutu called the meeting to order at 7:30 PM.

The meeting was opened with the Pledge of Allegiance.

Selectman Glen Coutu then called for nominations for moderator.

Moved by John Bendoraitis seconded by Phil Johnson, to appoint Brian Green as moderator. Vote called – Motion passed

Moderator Brian Green reviewed Town Meeting protocol and rules.

Moved by John Bendoraitis, seconded by Phil Johnson, to wave the reading of the call of the meeting. Vote called – Motion passed

Moved by Meghan Bruce, seconded by David Scata to bring item 1 to the floor. *“Consider and act upon approving the proposed 2017–18 Fiscal Year budget for the Town of Lebanon in the amount of twenty five million four hundred fifty-five thousand one hundred three dollars and no cents (\$25,455,103.00) for the General Town Government, Board of Education, Special Revenue Accounts and Capital Expenditures with Revenue Estimates of seven million one hundred three thousand five hundred twelve dollars and no cents (\$7,103,512.00) and the remainder to be raised by taxes with an estimated mil rate of 29.4 mils, representing a 1.6% increase.”*

A motion from the floor was made to bring item 1 to Referendum. Moderator Green stated that motion was out of order, and Item 1 was on the floor.

Liz Charron, Chairman Board of Finance spoke to the question as follows: The state approved a budget in late October and the Board of Finance approved a proposed budget on November 8th. Last Friday, the State announced “hold backs” which means the Office of Policy & Management which does distributions for the State will be holding back revenue to towns.

The Board of Finance proposed budget shows expenses of about \$25,455,000 which is an increase of \$128,000. Revenue is about \$7.1 million, which is a decrease of \$145,000. The Grand List is slightly up \$509,000. The estimated mil rate for the proposal is 29.4 mils which is a half mil increase or 1.6%.

Changes reflected since the May meeting are as follows: On the revenue side from the state, education is about \$5.1 million. There are three parts to Education: Education Cost Sharing (ECS), Transportation and the VoAg Grant. Both Transportation and VoAg are at zero, and ECS has been dropped to \$5.1 million. The Municipal Stabilization Fund which is the sharing of sales tax revenue for the state has been dropped to zero. Last year, we did not put anything into this account. We received \$150,000 in the last fiscal year. For this proposed budget, we will receive \$53,957 from the state which, which is a decrease of what we are receiving. All other areas from state there is also a decrease of \$35,000.

On the revenue side, tuition is going up \$182,000. This is revenue received from other towns that send students to Lebanon. Other areas of local revenue going up are Building Department fees and Town Clerk fees. This is estimated to be about a \$174,000 increase. A large part of the increase will be generated from the new solar farm being built and building fees estimated at \$110,000. The Building Official's hours have been expanded which also includes his services with the Town of Columbia. They pay Lebanon \$35,000 for his time. We do see an increase in The Town Clerk fees increasing about \$35,000. In total, we are seeing a decrease of about \$145,000.

On the expense side, changes have been made based on information the Board has received. There is equipment for Public Works to replace a dump truck. Finance Board had built into the budget \$70,000 a year over the next four to five years. Fund Balance is healthy and the Finance Board feels it makes more sense to purchase pieces of equipment outright rather than committing the town to payments. This \$70,000 payment has been removed from the budget. Also since May 1<sup>st</sup>, the Cemetery Commission came up with a plan to develop the cemetery on Synagogue Road. This land has already been purchased. An entrance is needed, a road developed inside the cemetery and paving of an inside road. Cost estimated at \$75,000 and paving estimate is \$10,000. Snow removal increased \$5,000 as the contract that came in for the schools was more than what was originally budgeted. The Finance Board decided to keep Board of Education financing flat. The budget for 2016-17 fiscal year is what was put in for 2017-18. Rationale is based on significant decreasing enrollment over the years, and a large drop of revenue from the State. The Board of Finance did vote that at the end of each fiscal year if there is a surplus for Board of Education, the Board of Finance can transfer up to one percent of their total budget into a non-lapsing fund to be used for capital improvements for the schools. This was done in 2016 and 2017 as well as funding for capital for school improvements, technology and athletic facilities to make sure we are supporting our schools.

Even though there is an approved budget at the state level, it was announced that revenue will be held back including municipal aid. This funding could be released if revenue is stronger than expected. This is not anticipated and \$1,000,000 less revenue than was originally planned.

The town Fund Balance is healthy. There was a surplus in the Town and Board of Education last year, and revenue was about \$600,000 more than budgeted. At the beginning of the year the balance was about \$5.9 million (unaudited) in Fund Balance. There was a transfer of \$190,000 to the Board of Education non-lapsing fund. We will be talking about approving and using \$519,000 for equipment for Public Works this evening. One is to replace a truck that was in an accident and declared totaled. The town will be receiving about \$89,000 from insurance from that claim. With these items, our Fund Balance will be \$5,282,000 which is about 20.8% of the total expenditure budget. The Finance Board did research on what our fund balance should be. The Board looked at what other towns did, what the State recommends and what Moody's looks at for credit ratings for bonding. It is recommended to keep fund balance at least 12-15% of total expenditures. When you subtract the \$437,000 of hold backs if it comes to fruition, it comes to \$4,845,000 which is about 19% of the proposed budget. The budget presented does maintain services in Town and one that we feel is a fiscally responsible budget for the town.

Moderator Brian Green opened the floor to questions.

Jim Melo, Beaumont Highway: Wanted clarification why the \$300,000 from Solid Waste Commission that was transferred by Board of Selectmen in August is not reflected in budget proposal.

Selectman John Bendoraitis stated that the money in the Solid Waste Commission account was always part of Fund Balance. It was in a low yielding savings account and moved into a high yielding CD. Fund Balance was not touched but merely moved from one account to another and only moved for investment purposes. The

fees generated by the Transfer Station are brought to the Finance Department and are then deposited into this account solely for Solid Waste. These fees are not shown in a separate line item.

Kim Klikowicz, 242 East Hebron Turnpike: Requested where the estimated revenue of \$100,000 from the Senior Housing project is reflected and asked about the proposed assessments - will market value go up or down and is it reflected in the budget?

Liz Charron spoke to these questions as follows: Regarding the Senior Housing Project, these properties would be added into the Grand List. There is no separate revenue from the Senior Housing that would be reflected in the budget. When it was being built there were Building Fees associated with the project. There is no separate stream of revenue. The contract for the revaluation project has just been awarded and work has just begun. There is no information at this time, and it will take well into next year before any determination will be made on properties going up or down in value.

Adam Wolak, 242 East Hebron Turnpike: What is the ten percent increase in Selectmen pay?

Liz Charron spoke to the question as follows: There is a \$14,000 increase to this account. The job description of the secretary that supports the Selectmen's office has modified to reflect increased responsibilities. The hours were increased from 35 to 40 hours, if needed. She now processes passport applications and pistol permit applications in addition to her other duties. These two items generate about \$8,000 in revenue. The hourly rate was also evaluated and increased based on market data.

Mike Okonuk, Trumbull Highway: Is the \$89,000 insurance adjustment going to be applied to the \$190,000 of the DPW equipment prior to the insurance adjustment?

Liz Charron spoke to the question as follows: The new truck will cost \$190,000. The insurance payment of \$89,000 will flow into Fund Balance. The net effect is \$190,000 minus \$89,000.

Al Vertefeuille, Bogg Lane: It was stated earlier that the \$89,000 insurance payment would flow into Capital Account. Is it going into Capital or Fund Balance?

Liz Charron: The \$89,000 will be going into Fund Balance not Capital.

Moderator Brian Green called the question. *"Consider and act upon approving the proposed 2017-18 Fiscal Year budget for the Town of Lebanon in the amount of twenty five million four hundred fifty-five thousand one hundred three dollars and no cents (\$25,455,103.00) for the General Town Government, Board of Education, Special Revenue Accounts and Capital Expenditures with Revenue Estimates of seven million one hundred three thousand five hundred twelve dollars and no cents (\$7,103,512.00) and the remainder to be raised by taxes with an estimated mil rate of 29.4 mils, representing a 1.6% increase."*

There was a motion from floor to bring Item 1 to Referendum.

Moderator Brian Green stated that the question had been called and he explained that a petition to bring the budget to Referendum would have had to been filed with the Town Clerk's office prior to this meeting.

Vote called by show of hands: Yes 54; No 16. Motion passed. *(A copy of the 2017-2018 proposed budget follows these minutes).*

Moved by Kevin Cwikla, seconded by Meghan Bruce, to bring item 2 to the floor.

*"Consider and act upon authorizing the transfer of \$519,000.00 from Fund Balance to Capital Account Fund 220 for the purchase of the following Department of Public Works equipment:*

- 1. 2017 Full Size Highway Dump Truck with Plow to replace 2015 plow truck due to accident in October 2017, \$190,000*
- 2. 2017 Full Size Highway Dump Truck with Plow, \$190,000*
- 3. 2017 F550 Dump Truck w/Plow and Sander to replace 1994 International Truck with flatbed, \$72,000.*
- 4. Wood/Brush Chipper to replace 1987 wood chipper, \$67,000*

Selectmen Coutu spoke to the question as follows:

- (1) Liz Charron spoke to this earlier that this 2015 plow truck was totaled in an accident. The town was able to find a new vehicle to replace it, and there is a verbal hold on a truck.
- (2) This 2017 full size dump truck with plow was in budget to replace a 1994 truck.
- (3) This dump truck with plow and sander to replace the 1994 truck.
- (4) Purchase a new wood chipper to replace the 1987 wood chipper the town currently has.

Moderator Brian Green opened the floor to questions:

Bob Leone, Barker Road: What are the makes of the vehicles that we are purchasing?

Selectman Glen Coutu spoke to the question as follows: Item #1: The 2017 Highway dump truck with plow to replace the 2015 plow truck due to accident is a Freightliner. Item #2: Has not yet been determined. Item #3: The F550 Dump Truck w/Plow and sander is a Ford. Item # 4: Replacement wood chipper is unknown at this time.

Joyce Okonuk, Clarke Road: Why are we choosing to purchase from Fund Balance and not leasing?

Liz Charron spoke to the question: Board of Finance looked at Fund Balance and decided it was high. Rather than have the town lock into the \$70,000 of lease payments over the next five years, it was the agreed that it makes more sense to use Fund Balance for some of these purchases. This will give us some flexibility with Capital going forward.

John Connell, Bender Road: How many hours a year does the wood chipper get used? Why not buy used?

Selectman Glen Coutu spoke to the question as follows: Public Works chips and roads cuts substantially throughout the year. Unknown number of hours since 1987. The town has spent a considerable amount of money over the years to keep it in service.

Allyn Miller, Lynch Road: Was the truck that was in the accident leased?

Selectman Glen Coutu spoke to the question as follows: This was a leased truck. The remainder of the lease also paid off by insurance company. There was \$15,000 owed on the lease.

Kim Klikowicz: East Hebron Turnpike: Will the insurance go up on heavier new truck?

Glen Coutu: Estimates show that there would not be any additional insurance costs for a heavier truck.

Brian Kowalyszyn, 160 Oliver Road: When the truck was totaled, was it just the body of the truck or was there equipment on the truck that was totaled as well? Does town have experience with state bids?

Selectman Coutu spoke to the question as follows: The truck body was totaled. The plow for this truck was not on it at the time of the accident. This plow will be retained by the town and put in service onto an existing truck and replace an older plow. Regarding purchase by committee, we are somewhat up against it. The Town was able to find a truck with equipment and is on hold.

Moved by Mike Ninteau, seconded by Ed Tollmann to call the question.

*"Consider and act upon authorizing the transfer of \$519,000.00 from Fund Balance to Capital Account Fund 220 for the purchase of the following Department of Public Works equipment:*

- 1. 2017 Full Size Highway Dump Truck with Plow to replace 2015 plow truck due to accident in October 2017, \$190,000*
- 2. 2017 Full Size Highway Dump Truck with Plow, \$190,000*
- 3. 2017 F550 Dump Truck w/Plow and Sander to replace 1994 International Truck with flatbed, \$72,000.*
- 4. Wood/Brush Chipper to replace 1987 wood chipper, \$67,000"*

Vote Called by show of hands: 59 Yes; 8 No. Motion carried.

Moved by Ed Tollmann, seconded by Al Vertefeuille to adjourn at 8:20 PM.  
Vote Called – Motion passed.

Respectfully submitted,

*Mary Ellen Wieczorek, asst.*

Mary Ellen Wieczorek, CCTC  
Assistant Town Clerk

Lebanon Board of Finance  
2017-2018 Proposed Budget  
Special Town Meeting on November 20, 2017

	Increase (Decrease) From Prior Budget	FY 2017 - 2018 BOF Proposed	FY 2017 - 2018 Dept Request	FY 2016 - 2017 Budget Approved	FY 2015 - 2016 Actual Expense
<b>General Town</b>					
General Government	24,198	1,022,050	1,022,050	997,854	971,883
Public Safety	70,053	556,899	556,899	486,846	454,431
Public Works	27,295	1,348,592	1,372,616	1,321,297	1,278,016
Health & Social	(3,206)	213,870	213,870	217,076	195,728
Community Preservation & Develop	3,065	159,505	159,505	156,440	135,659
Fringe Benefits	(12,799)	664,601	664,601	677,400	526,281
Transfer to Other Funds	175,554	1,692,629	4,359,309	1,417,075	1,853,033
<b>SUB-TOTAL</b>	<b>284,158</b>	<b>5,558,146</b>	<b>8,348,850</b>	<b>5,273,988</b>	<b>5,415,031</b>
Increase (Decrease) over last year		5.39%	58.30%	-2.60%	
Debt Service	(155,499)	713,020	713,020	868,519	503,055
Contingency	0	130,000	130,000	130,000	180,000
<b>TOTAL General Town</b>	<b>128,659</b>	<b>6,401,166</b>	<b>9,191,871</b>	<b>6,272,507</b>	<b>6,098,086</b>
Increase (Decrease) over last year		2.05%	46.54%	2.86%	
<b>Board of Education</b>					
<b>TOTAL Board of Ed</b>	<b>0</b>	<b>19,053,937</b>	<b>19,470,871</b>	<b>19,053,937</b>	<b>18,426,197</b>
Increase (Decrease) over last year		0.00%	2.19%	3.41%	
<b>TOTAL EXPENDITURES</b>	<b>128,659</b>	<b>25,455,103</b>	<b>28,662,742</b>	<b>25,326,444</b>	<b>24,524,283</b>
Increase (Decrease) over last year		0.51%	13.17%	3.27%	
<b>TOTAL REVENUES</b>	<b>(145,948)</b>	<b>7,103,512</b>	<b>7,103,512</b>	<b>7,249,460</b>	<b>7,702,314</b>
Increase (Decrease) over last year		-2.01%	-2.01%	-5.88%	
<b>TO BE RAISED BY TAXES</b>	<b>274,608</b>	<b>18,351,591</b>	<b>21,559,230</b>	<b>18,076,984</b>	<b>16,821,969</b>
Increase (Decrease) over last year		1.52%	19.26%	7.46%	
<b>TOTAL REVENUES</b>	<b>128,660</b>	<b>25,455,103</b>	<b>28,662,742</b>	<b>25,326,444</b>	<b>24,524,283</b>
<b>EST TAXABLE GRAND LIST</b>	<b>509,358</b>	<b>625,039,701</b>	<b>625,039,701</b>	<b>624,530,343</b>	<b>607,165,900</b>
<b>EST MILL RATE (New Grand List)</b>	<b>0.5</b>	<b>29.4</b>	<b>34.5</b>	<b>28.9</b>	<b>28.7</b>
Increase in Mill Rate		1.6%	19.4%	0.9%	1.9%

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November 8, 2017

Lebanon Board of Finance  
2017-2018 Proposed Budget  
Special Town Meeting on November 20, 2017

	Increase (Decrease) From Prior Budget	FY 2017 - 2018 BOF Proposed	FY 2017 - 2018 Dept Request	FY 2016 - 2017 Budget Approved	FY 2015 - 2016 Actual Expense
<b>GENERAL GOVERNMENT</b>					
400 Legal Counsel	14,500	40,000	40,000	25,500	48,213
401 Selectmen	14,397	148,890	148,890	134,493	123,557
402 Elections	(6,761)	36,698	36,698	43,459	31,898
403 Probate Court	169	2,422	2,422	2,253	2,017
405 Bd of Finance	0	3,350	3,350	3,350	1,998
406 Finance Office	(1,176)	150,549	150,549	151,725	129,508
407 Tax Collector	1,647	81,295	81,295	79,648	74,921
408 Bd Assess Appeals	0	1,000	1,000	1,000	918
409 Town Clerk	1,189	99,093	99,093	97,904	94,582
410 Assessor	2,876	76,296	76,296	73,420	70,381
411 Auditor	0	23,000	23,000	23,000	27,950
412 Town Report	0	1,000	1,000	1,000	953
415 Computer Service	1,425	118,457	118,457	117,032	107,591
417 Town Hall	3,734	80,589	80,589	76,855	71,271
418 Insurance	(7,804)	159,411	159,411	167,215	186,125
<b>TOTAL</b>	<b>24,196</b>	<b>1,022,050</b>	<b>1,022,050</b>	<b>997,854</b>	<b>971,883</b>
Increase (Decrease) over last year		2.42%	2.42%	2.67%	
<b>PUBLIC SAFETY</b>					
420 Police Services	39,249	270,773	270,773	231,524	207,170
422 Vol Fire Dept	0	175,000	175,000	175,000	175,000
423 Fire Marshal	294	19,433	19,433	19,139	15,636
424 Burning Official	250	3,500	3,500	3,250	2,345
425 Building Dept	26,609	61,221	61,221	34,612	23,567
426 Fire Safety Complex	3,651	26,787	26,787	23,136	30,643
429 Tree Warden	0	185	185	185	70
<b>TOTAL</b>	<b>70,053</b>	<b>556,899</b>	<b>556,899</b>	<b>486,846</b>	<b>454,431</b>
Increase (Decrease) over last year		14.39%	14.39%	7.13%	
<b>PUBLIC WORKS</b>					
430 Dept Public Works	34,233	780,000	809,024	745,767	779,164
431 Buildings & Grounds	(8,346)	135,505	135,505	143,851	106,516
433 Snow Removal	2,784	219,934	214,934	217,150	195,533
434 Street Lights	1,122	2,422	2,422	1,300	2,327
436 Solid Waste Facility	(1,517)	191,782	191,782	193,299	178,528
437 Water Pollution Control	(1,176)	5,194	5,194	6,370	2,613
439 Cemetery Comm	195	13,755	13,755	13,560	13,335
<b>TOTAL</b>	<b>27,295</b>	<b>1,348,592</b>	<b>1,372,616</b>	<b>1,321,297</b>	<b>1,278,016</b>
Increase (Decrease) over last year		2.07%	3.88%	3.39%	
<b>HEALTH &amp; SOCIAL</b>					
441 Health Department	74	47,474	47,474	47,400	47,486
443 VNA Public Health Nurse	0	1,000	1,000	1,000	-
445 Human Services	1,704	21,254	21,254	19,550	18,383
446 WCMH Paramedic Program	(7,500)	35,123	35,123	42,623	31,034
448 United Services	0	5,252	5,252	5,252	5,115
449 Dispatch Switchboard	579	19,879	19,879	19,300	19,300
455 Special Events	0	1,000	1,000	1,000	980
458 Senior Center Op Exp/COA	1,937	82,888	82,888	80,951	73,430
<b>TOTAL</b>	<b>(3,208)</b>	<b>213,870</b>	<b>213,870</b>	<b>217,076</b>	<b>195,728</b>
Increase (Decrease) over last year		-1.48%	-1.48%	10.91%	

Summary November 8, 2017

Lebanon Board of Finance  
2017-2018 Proposed Budget  
Special Town Meeting November 20, 2017

	Increase (Decrease) From Prior Budget	FY 2017 - 2018 BOF Proposed	FY 2017 - 2018 Dept Request	FY 2016 - 2017 Budget Approved	FY 2015 - 2016 Actual Expense
<b>COMMUNITY PRES &amp; DEVELOP</b>					
461 Planning & Zoning	3,065	150,195	150,195	147,130	129,272
464 Z B A	0	5,060	5,060	5,060	3,288
465 Ec Develop Comm	0	2,000	2,000	2,000	880
467 Inland Wetlands	0	2,000	2,000	2,000	2,046
469 Conservation Comm	0	250	250	250	173
<b>TOTAL</b>	<b>3,065</b>	<b>159,505</b>	<b>159,505</b>	<b>156,440</b>	<b>135,659</b>
Increase (Decrease) over last year		1.96%	1.96%	15.32%	
<b>FRINGE BENEFITS</b>					
480 Social Security	(1,029)	122,939	122,939	123,968	100,181
480 Medical, Dental, Life Ins	(11,691)	366,101	366,101	377,792	275,822
480 Pension Plan	(479)	170,061	170,061	170,540	142,149
480 Unemploy Comp	400	5,500	5,500	5,100	8,129
<b>TOTAL</b>	<b>(12,799)</b>	<b>664,601</b>	<b>664,601</b>	<b>677,400</b>	<b>526,281</b>
Increase (Decrease) over last year		-1.89%	-1.89%	28.71%	
<b>OTHER</b>					
490 Debt - Principal	(14,328)	402,112	402,112	416,440	419,666
490 Debt - Interest	(16,171)	50,908	50,908	67,079	83,389
243 Debt - Library Renovations	(125,000)	-	-	125,000	-
244 Debt - Roads/Bridges	0	260,000	260,000	260,000	-
247 Debt - DPW Garage	0	-	-	-	-
<b>TOTAL</b>	<b>(155,499)</b>	<b>713,020</b>	<b>713,020</b>	<b>868,519</b>	<b>503,055</b>
Increase (Decrease) over last year		-17.90%	-17.90%	72.65%	
<b>TRANSFER TO OTHER FUNDS</b>					
204 Community Center	0	100	100	100	61
205 Animal Control	(107)	20,720	20,720	20,827	21,490
206 Recreation Comm	3,300	57,900	57,900	54,800	54,600
207 Unimproved Roads	0	-	-	-	-
208 Town Imp Program	25,000	100,000	174,999	75,000	75,000
213 Library	7,237	283,385	283,385	276,148	263,208
220 Capital & Non Rec	140,124	1,065,524	3,757,205	925,400	1,376,629
221 Sr Van Transportation	0	65,000	65,000	65,000	62,045
228 Emergency Management	0	-	-	-	-
<b>TOTAL</b>	<b>175,654</b>	<b>1,592,829</b>	<b>4,369,309</b>	<b>1,417,075</b>	<b>1,853,033</b>
Increase (Decrease) over last year		12.39%	207.63%	-23.53%	
490 Contingency	0	130,000	130,000	130,000	180,000
Increase (Decrease) over last year		0.00%	0.00%	-27.78%	
<b>Total General Town</b>	<b>128,659</b>	<b>6,401,166</b>	<b>9,191,870</b>	<b>6,272,607</b>	<b>6,098,086</b>
Increase (Decrease) over last year		2.05%	46.64%	2.86%	

Summary November 8, 2017



Lebanon Board of Finance  
2017-2018 Proposed Revenue Budget  
Special Town Meeting on November 20, 2017

	Difference	FY 2018 BOF Proposed Budget	FY 2017 Approved Budget	FY 2016 Actual
<b>STATE - SCHOOLS</b>				
100.4300 ECS	(167,320)	5,139,884	5,307,204	5,476,521
100.New ARRA ECS	0	0	0	0
Sub Total	(167,320)	5,139,884	5,307,204	5,476,521
100.4304 Transportation	(71,523)	0	71,523	73,839
100.4306 Vo-Ag Grant	(281,963)	0	281,963	281,963
100.4308 Const Prncpal	0	0	0	0
100.4310 Const Interest	0	0	0	0
Sub Total	(520,806)	5,139,884	5,660,690	5,832,323
<b>STATE - TAX RELIEF</b>				
100.4320 Boats	0	0	0	0
100.4322 In Lieu Taxes	(27)	3,431	3,458	0
100.4324 Circult Breaker	(31,000)	0	31,000	32,940
100.4328 Vets Exempt	(3,200)	0	3,200	4,658
100.4329 Grants for Mun Proj	0	30,427	30,427	30,427
100.4330 Disabled	(700)	0	700	797
Sub Total	(34,927)	33,858	68,785	68,822
<b>STATE - OTHER</b>				
		0		
100.4340 Town Aid Roads	0	279,859	279,859	318,154
100.4342 Mash - Pequot	(784)	32,377	33,161	35,167
100.4350 Mun Stabilization Grant	53,597	53,597	0	0
Sub Total	52,813	365,833	313,020	353,321
<b>STATE - TOTAL</b>	<b>(502,920)</b>	<b>5,539,575</b>	<b>6,042,495</b>	<b>6,254,466</b>
<b>LOCAL - OTHER REVENUE</b>				
100.4331 NPU Water Storage	0	35,300	35,300	50,220
100.4360 Utilities Direct	0	30,000	30,000	29,539
100.4361 Interest Taxes	0	125,000	125,000	166,191
100.4362 Lien Fees	(3,800)	8,000	11,800	10,540
100.4363 Suspense Book	0	8,000	8,000	9,836
100.4365 Misc Selectmen	0	3,500	3,500	19,876
100.4366 Town Clerk Fees	33,700	40,000	6,300	40,274
100.4367 Conveyance Fees	0	70,000	70,000	63,875
100.4368 Copies Fees	1,000	8,000	7,000	8,525
100.4371 Assessors	(50)	500	550	491
100.4373 Police	0	3000	3000	3980
100.4374 Fire Marshal	0	1,000	1,000	1,900
100.4375 Building Fees	110,000	170,000	60,000	97,245
100.4376 Fire Safety	0	1,000	1,000	725
100.4377 Solid Waste Facility	(5,000)	110,000	115,000	108,555
100.4378 Sexton Fees	0	7,500	7,500	10,500
100.4380 PZC Fees	0	5,000	5,000	5,650
100.4381 ZBA Fees	0	2,500	2,500	1,600
100.4382 IWC Fees	0	1,500	1,500	1,044
100.4384 School Tuition	182,778	874,793	692,015	781,461
100.4385 Invest Income	6,000	18,000	12,000	22,732
100.4387 Columbia Bldg Official	33,844	33,844	0	0
100.4389 Town Misc Revenue	0	6,000	6,000	12,914
100.4410 Passport Processing	(1,500)	1,500	3,000	175
<b>LOCAL - OTHER REVENUE</b>	<b>356,972</b>	<b>1,563,937</b>	<b>1,206,965</b>	<b>1,447,848</b>
	0	0	0	0
<b>TOTAL REVENUE</b>	<b>(145,948)</b>	<b>7,103,512</b>	<b>7,249,460</b>	<b>7,702,314</b>

Revenue November 8, 2017

Lebanon Board of Education  
2017-2018 Budget Request  
Special Town Meeting on November 20, 2017

PROGRAM	FY 2016 Actual	FY 2017 Budget	FY 2018 BOE Request	Change	Change %	FY 2018 BOF Proposal
<u>Personnel</u>						
Salaries and Wages	9,809,150	10,446,910	10,684,057	237,147	2%	
Employee Benefits	2,930,332	3,133,158	3,323,363	190,205	6%	
<u>Instructional Materials/Services</u>						
Special Education	1,700,901	2,181,040	2,083,189	(97,851)	-4%	
Speech, Hearing, Language, OT/PT	46,080	60,900	73,265	12,365	20%	
Talented and Gifted	0	0	0	0	0%	
Remedial Education	6,653	2,420	6,772	4,352	180%	
Art	13,639	17,085	17,912	827	5%	
Business	2,185	2,454	3,229	775	32%	
Computer Science	0	3,270	3,273	3	0%	
Language Arts	34,673	27,862	26,652	(1,210)	-4%	
World Languages	8,229	8,888	7,310	(1,578)	-18%	
Family & Consumer Sciences	4,778	7,200	7,200	0	0%	
Technology Education	30,296	24,550	20,623	(3,927)	-16%	
General Education	645	0	1,000	1,000	0%	
Math	20,966	27,827	35,147	7,320	26%	
Music	22,665	31,837	33,677	1,840	6%	
Physical Education	11,613	15,962	16,620	658	4%	
Science	30,696	32,196	32,609	413	1%	
Social Studies	7,716	18,372	15,825	(2,547)	-14%	
Agricultural Science	113,283	67,058	79,621	12,563	19%	
Health	1,068	1,923	1,590	(333)	-17%	
TV/Media	0	0	0	0	0%	
Student Activities	11,303	10,500	10,500	0	0%	
Athletics	224,808	247,416	253,634	6,218	3%	
Guidance	6,865	9,518	8,943	(575)	-6%	
Library/Media	28,573	33,795	35,480	1,685	5%	
Tuitioned Programs	239,154	232,609	207,425	(25,184)	-11%	
<u>Support Programs</u>						
Nursing & Medical	11,646	15,480	15,800	320	2%	
Psychology	6,022	3,700	5,350	1,650	45%	
Central Administration	208,708	167,895	159,475	(8,420)	-5%	
Building Administration	224,491	148,658	143,793	(4,865)	-3%	
Facilities Services	1,017,878	796,236	777,151	(19,085)	-2%	
Information Technology	393,931	153,268	160,866	7,598	5%	
Utilities	432,364	360,330	406,633	46,283	13%	
Student Transportation	824,886	763,600	812,887	49,287	6%	
Audit - Transfer In/Adjustments	0	0	0	0	0%	
Program Totals	18,426,197	19,053,937	19,470,871	416,934	2.19%	19,053,937

FISCAL YEAR 2017-2018 PROPOSED CAPITAL BUDGET; Special Town Meeting on November 20, 2017

Account Number	Title	Description	Prior Year Balances as of 03/22/17	BOF Recommended New Funding for FY 2017-2018	Department Request 2017-2018
<b>GENERAL GOVERNMENT</b>					
220-00-416-2703-0010-0000	Assessor	Revaluation	6,018.81	\$ 85,000	\$ 85,000
<b>PUBLIC SAFETY</b>					
220-00-422-2715-0020-0000	Fire Department	Emergency Services Reserve	183,338.43	\$ -	\$ -
220-00-422-2711-0020-0000	Fire Department	Fire Rescue Truck Lease Purchase	18,598.55	\$ 52,629	\$ 52,629
220-00-422-2717-0020-0000	Fire Department	Exhaust system in bays	12,880.00	\$ -	\$ -
	Fire Department	New Power Stretcher A506		\$ -	\$ 25,000
220-00-422-2719-0040-0000	Fire Department	New Power Loader A 506	20,000.00	\$ -	\$ 15,000
	Fire Department	10,000 gallon water tank		\$ -	\$ -
	Fire Department	Replace Ambulance 506		\$ -	\$ 226,000
	Fire Department	Replace Airpack Tank Replacement 22 packs		\$ -	\$ 16,500
	Fire Department	Replacement Gas Meters x 3		\$ -	\$ 19,500
	Fire Department	Possible Federal Grant Cost Share		\$ -	\$ 100,000
	Fire Department	Replace ladder 106			
<b>POLICE</b>					
220-00-420-2711-0020-0000	Police Services	Police Speed Enforcement Trailer		\$ -	\$ 9,000
	Police Services	Police Radio (four)	181.00	\$ -	\$ -
	Police Services	Police Cruiser		\$ 60,000	\$ 60,000
220-00-425-2713-0040-0000	Fire Safety Complex	Fire Safety Complex Garage Doors/Controllers	50.00	\$ -	\$ -
	Fire Safety Complex	Fire Safety Passage Doors	2,000.00		
<b>PUBLIC WORKS</b>					
220-00-430-2781-0030-0000	Public Works	Lease Obligations - Plow Trucks & Payloader	15,229.97	\$ -	\$ -
220-00-430-2781-0030-0002	Public Works	Lease Obligations - Over the Rail Mower	17,556.11	\$ -	\$ -
220-00-430-2781-0030-0003	Public Works	Lease Obligations - Plow Truck 2015	10,603.44	\$ 36,698	\$ 36,698
220-00-430-2781-0030-0004	Public Works	Lease Obligations - 2016 International 7400 Truck	16,164.65	\$ 40,463	\$ 40,463
220-00-430-2800-0030-0000	Public Works	Lease Obligations - 2016 CAT Backhoe Loader	9,756.85	\$ 32,190	\$ 32,190
220-00-430-2801-0030-0000	Public Works	Skid Steer	903.53	\$ -	\$ -
220-00-430-2802-0030-0000	Public Works	Two 1 Ton Pick Up w/V-Plow & Slide in Poly Sander	307.32	\$ -	\$ -
220-00-430-2791-0030-0000	Public Works	Compact Roller	10,300.00	\$ -	\$ -
220-00-430-2795-0030-0000	Public Works	4 in 1 budget (clam shell for DPW Case pay loader)	794.31	\$ -	\$ -
220-00-430-2793-0030-0000	Public Works	Extendable Boom for DPW Case pay loader	1,150.00	\$ -	\$ -
220-00-430-2799-0030-0000	Public Works	Leaf Blower - 3 point hitch/PTO driven	143.00	\$ -	\$ -
220-00-430-2787-0030-0000	Public Works	Fan Unit	5.00	\$ -	\$ -
220-00-430-2701-0030-0000	Public Works	Highway Paving	305,562.35	\$ 460,000	\$ 500,000
220-00-430-2786-0030-0000	Public Works	Public Buildings & Grounds - PW Bldg Committee	34,783.85	\$ 40,000	\$ 550,000
220-00-430-2786-0030-0001	Public Works	Public Buildings & Grounds - PW Bldg Committee	12,240.38	\$ -	\$ -
220-00-430-2787-0030-0000	Public Works	Public Bldgs & Grounds - Senior Center	34,661.00	\$ -	\$ -
	Public Works	Wood/Brush Chipper		\$ -	\$ -
	Public Works	Replacement for 1987 wood chipper New Lease		\$ -	\$ 67,000
	Public Works	2017 Full Size Highway Plow Truck		\$ -	\$ 190,000
	Public Works	2017 F550 Dump Truck w/Plow & Sander		\$ -	\$ 72,000
	Public Works	Used Road Grader		\$ -	\$ 170,000

Capital November 8, 2017

FISCAL YEAR 2017-2018 PROPOSED CAPITAL BUDGET, Special Town Meeting on November 20, 2017

Account Number	Title	Description	Prior Year Balances as of 03/22/17	BOF Recommended New Funding for FY 2017-2018	Department Request 2017-2018
	FACILITIES & PROPERTIES				
220-00-461-2701-0060-0000	Conservation Comm.	Open Space			
		Open Space Match federal & state grants	279,028.44	\$ 50,000	\$ 100,000
220-00-439-2701-0010-0000	Cemetery	Cemetery Repairs			
220-00-439-2702-0010-0000	Cemetery	Cemetery Road Development	9,452.82	\$ 75,000	\$ -
		Synagogue Road Cemetery Development	10,936.20	\$ -	\$ 165,000
220-00-205-2705-0040-0000	Recreation Comm.	Asphalt Field - upgrade			
220-00-205-2707-0040-0000	Recreation Comm.	Soccer Field Design	1.41	\$ -	\$ -
	Recreation Comm.	Tyler Field Well	5,856.76	\$ -	\$ -
	Recreation Comm.	Tyler Field Septic System		\$ 10,000	\$ 10,000
	Recreation Comm.	Two Soccer Fields/Asphalt Field			\$ 30,000
	Recreation Comm.	Volleyball system, sand, outdoor		\$ -	\$ 450,000
220-00-213-2713-0010-0000	Library				
Fund 243	Library Renovation				
Fund 243	Library Renovation	Redesign of Library renovation & expansion	1,338.54	\$ -	\$ -
Fund 243	Library Renovation	Architects Costs Fund 243			\$ 320,725
Fund 243	Library Renovation	Misc. Design Costs Consultants Fund 243			
Fund 243	Library Renovation	Relocate Library Fund 243			
Fund 243	Library Renovation	Project Costs Contract Fund 243			
Fund 243	Library Renovation	Project Costs Contract Fund 243			
220-00-490-2703-0050-0000	Board of Education	BOE Well Repairs			
	Board of Education	BOE Well Repairs	0.50		
220-00-490-2735-0050-0000	Board of Education	School Improvement Plan (SIP)			
	Board of Education	School Improvement Plan (SIP)	177,537.46	\$ 100,000	\$ 280,500
220-00-490-2755-0050-0000	Board of Education	Athletic Facilities			
	Board of Education	Athletic Facilities	60,355.00	\$ 30,000	\$ 55,000
220-00-490-2745-0050-0000	Board of Education	Technology			
	Board of Education	Computer replacement maintain 5-year PC refresh	27,452.82	\$ 90,000	\$ 100,000
220-00-492-2701-0060-0000	Contingency - Capital	Contingency - Capital			
	Contingency - Capital	Uncommitted Capital fund balance	37,150.74		
		TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	1,322,446.24	\$ 1,161,980	\$ 3,757,205
		Surplus from prior year capital projects & Contingency		(86,456)	
		FY 2017-2018 TAX DOLLARS NEEDED:		\$ 1,065,524	\$ 3,757,205

