

**Lebanon Board of Finance  
2020-2021 Proposed Budget  
For 5/12/2020 Public Hearing**

<b>SUMMARY</b>					
	Increase (Decrease) From Prior Budget	FY 2020-2021 BOF Proposed	FY 2020-2021 Dept Request	FY 2019-2020 Budget Approved	FY 2018-2019 Actual Expense
<b>Town Operations</b>					
General Government	(3,471)	1,024,763	1,085,463	1,028,234	946,373
Public Safety	35,996	697,409	772,959	661,413	593,340
Public Works	31,218	1,398,449	1,459,827	1,367,231	1,385,542
Health & Social	8,615	223,561	223,561	214,946	197,167
Community Preservation & Develop	2,748	167,156	167,630	164,408	148,190
Fringe Benefits	16,715	786,548	786,548	769,833	615,442
Transfer to Other Funds	(27,352)	595,242	610,655	622,594	479,686
<b>Subtotal Town Operations</b>	<b>64,469</b>	<b>4,893,128</b>	<b>5,106,643</b>	<b>4,828,659</b>	<b>4,365,740</b>
<b>Increase (Decrease) over last year</b>		<b>1.34%</b>	<b>5.76%</b>		
Debt Service	(14,440)	647,220	647,220	661,660	676,100
Capital & Non Recurring	(280,274)	716,000	1,378,000	996,274	889,046
Contingency	0	160,000	160,000	160,000	130,000
<b>TOTAL General Town</b>	<b>(230,245)</b>	<b>6,416,348</b>	<b>7,291,863</b>	<b>6,646,593</b>	<b>6,060,886</b>
<b>Increase (Decrease) over last year</b>		<b>-3.46%</b>	<b>9.71%</b>		
<b>Board of Education</b>					
Teachers Retirement Contribution	-	-	-	-	-
Board of Education's Budget Request	100,000	19,662,516	20,119,128	19,562,516	19,236,054
<b>TOTAL Board of Ed</b>		<b>19,662,516</b>	<b>20,119,128</b>	<b>19,562,516</b>	<b>19,236,054</b>
<b>Increase (Decrease) over last year</b>		<b>0.51%</b>	<b>2.85%</b>		
<b>TOTAL EXPENDITURES</b>	(130,245)	26,078,864	27,410,991	26,209,109	25,296,940
<b>Increase (Decrease) over last year</b>		<b>-0.50%</b>	<b>4.59%</b>		
<b>TOTAL REVENUES</b>	172,642	6,639,085	6,639,085	6,466,443	7,060,713
<b>Increase (Decrease) over last year</b>		<b>2.67%</b>	<b>2.67%</b>		
<b>TO BE RAISED BY TAXES</b>	(302,887)	19,439,779	20,771,906	19,742,666	18,236,227
<b>Increase (Decrease) over last year</b>		<b>-1.53%</b>	<b>5.21%</b>		
<b>TOTAL REVENUES</b>	(130,245)	26,078,864	27,410,991	26,209,109	25,296,940
<b>EST TAXABLE GRAND LIST</b>	4,125,930	674,547,273	674,547,273	670,421,343	625,039,701
<b>EST MILL RATE (New Grand List)</b>	(0.6)	28.8	30.8	29.4	29.4
<b>Increase in Mil Rate</b>		<b>-2.0%</b>	<b>4.7%</b>		

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<b>GENERAL GOVERNMENT</b>					
400	10,000	50,000	100,000	40,000	47,827
401	3,180	156,679	156,679	153,499	140,961
402	5,981	40,000	50,700	34,019	35,995
403	(13)	2,416	2,416	2,429	2,374
405	(788)	2,562	2,562	3,350	1,236
406	(14,574)	142,437	142,437	157,011	137,810
407	(6,200)	73,945	73,945	80,145	72,161
408	0	1,275	1,275	1,275	1,173
409	1,256	103,299	103,299	102,043	97,912
410	2,080	80,155	80,155	78,075	74,864
411	(5,000)	25,000	25,000	30,000	21,000
412	0	1,000	1,000	1,000	880
415	194	130,909	130,909	130,715	120,028
417	7,352	93,527	93,527	86,175	66,387
418	(6,939)	121,559	121,559	128,498	125,765
<b>TOTAL</b>	<b>(3,471)</b>	<b>1,024,763</b>	<b>1,085,463</b>	<b>1,028,234</b>	<b>946,373</b>
<b>PUBLIC SAFETY</b>					
420	8,358	364,773	364,773	356,415	312,822
422	25,000	200,000	275,550	175,000	175,000
423	2,057	24,563	24,563	22,506	16,740
424	19	3,572	3,572	3,553	3,535
425	146	63,539	63,539	63,393	54,920
426	601	40,962	40,962	40,361	30,323
429	(185)	-	-	185	-
<b>TOTAL</b>	<b>35,996</b>	<b>697,409</b>	<b>772,959</b>	<b>661,413</b>	<b>593,340</b>
<b>PUBLIC WORKS</b>					
430	36,000	800,000	848,764	764,000	821,777
431	(3,283)	146,474	146,474	149,757	138,580
433	(737)	240,000	243,589	240,737	235,593
434	1,639	4,383	4,383	2,744	1,856
436	0	190,000	199,025	190,000	173,714
437	(2,721)	2,000	2,000	4,721	1,153
439	320	15,592	15,592	15,272	12,869
<b>TOTAL</b>	<b>31,218</b>	<b>1,398,449</b>	<b>1,459,827</b>	<b>1,367,231</b>	<b>1,385,542</b>
<b>HEALTH &amp; SOCIAL</b>					
441	1,429	49,080	49,080	47,651	47,572
445	11,254	34,000	34,000	22,746	21,655
446	66	35,300	35,300	35,234	24,463
448	0	5,116	5,116	5,116	5,116
449	(6,672)	14,414	14,414	21,086	20,170
455	(223)	800	800	1,023	568
458	2,761	84,851	84,851	82,090	77,623
<b>TOTAL</b>	<b>8,615</b>	<b>223,561</b>	<b>223,561</b>	<b>214,946</b>	<b>197,167</b>
<b>Subtotal Town Operations</b>	<b>72,358</b>	<b>3,344,182</b>	<b>3,541,810</b>	<b>3,271,824</b>	<b>3,122,422</b>

**Lebanon Board of Finance  
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<b>COMMUNITY PRES &amp; DEVELOP</b>					
461 Planning & Zoning	2,360	156,706	156,706	154,346	142,683
464 Z B A	440	4,500	4,974	4,060	2,028
465 Ec Develop Comm	(46)	2,000	2,000	2,046	1,269
467 Inland Wetlands	0	3,700	3,700	3,700	1,989
469 Conservation Comm	(6)	250	250	256	221
<b>TOTAL</b>	<b>2,748</b>	<b>167,156</b>	<b>167,630</b>	<b>164,408</b>	<b>148,190</b>
<b>FRINGE BENEFITS</b>					
480 Social Security	3,125	134,192	134,192	131,067	114,525
480 Medical, Dental, Life Ins	(1,829)	423,827	423,827	425,656	341,443
480 Pension Plan	15,419	223,029	223,029	207,610	158,877
480 Unemploy Comp	0	5,500	5,500	5,500	597
<b>TOTAL</b>	<b>16,715</b>	<b>786,548</b>	<b>786,548</b>	<b>769,833</b>	<b>615,442</b>
<b>OTHER</b>					
490 Debt - Principal	0	380,000	380,000	380,000	380,000
490 Debt - Interest	(14,440)	7,220	7,220	21,660	36,100
243 Debt - Library Renovations	0	-	-	-	-
244 Debt - Roads/Bridges	0	260,000	260,000	260,000	260,000
<b>TOTAL</b>	<b>(14,440)</b>	<b>647,220</b>	<b>647,220</b>	<b>661,660</b>	<b>676,100</b>
<b>TRANSFER TO OTHER FUNDS</b>					
204 Community Center	0	100	5,000	100	100
205 Animal Control	0	18,658	18,658	18,658	20,318
206 Recreation Comm	612	63,000	68,513	62,388	58,636
208 Town Imp Program	(25,000)	135,000	135,000	160,000	35,000
213 Library	2,079	298,484	298,484	296,405	290,632
221 Sr Van Transportation	0	70,000	75,000	70,000	65,000
222 Renters Rebate	(10,000)	-	-	10,000	10,000
228 Emergency Management	4,957	10,000	10,000	5,043	-
490-5491 Misc Trf BOE Prior Yr	0	-	-	-	-
490-5751 Misc Transfers Out	0	-	-	-	-
490-5751 Misc Transfers In	0	-	-	-	-
490-5752 Misc Trf BOE Non Lap.	0	-	-	-	-
<b>TOTAL</b>	<b>(27,352)</b>	<b>595,242</b>	<b>610,655</b>	<b>622,594</b>	<b>479,686</b>
<b>220 Capital &amp; Non Rec</b>	<b>(280,274)</b>	<b>716,000</b>	<b>1,378,000</b>	<b>996,274</b>	<b>889,046</b>
<b>490 Contingency</b>	<b>0</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>130,000</b>
<b>Subtotal Town Operations</b>	<b>(302,603)</b>	<b>3,072,166</b>	<b>3,750,053</b>	<b>3,374,769</b>	<b>2,938,464</b>
<b>Total General Town</b>	<b>(230,245)</b>	<b>6,416,348</b>	<b>7,291,863</b>	<b>6,646,593</b>	<b>6,060,886</b>

**Lebanon Board of Finance  
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For 5/12/2020 Public Hearing  
REVENUE**

	Difference	FY 2021 BOF Proposed Revenue Budget	FY 2020 Approved Budget	FY 2019 Actual
<b>STATE - SCHOOLS</b>				
100.4300 ECS	116,717	4,578,589	4,461,872	4,852,205
100.4304 Transportation	0	0	0	0
100.4306 Vo-Ag ASTE Grant	(803)	284,700	285,503	245,722
<b>Sub Total</b>	<b>115,914</b>	<b>4,863,289</b>	<b>4,747,375</b>	<b>5,097,927</b>
<b>STATE - TAX RELIEF</b>				
100.4322 In Lieu Taxes	0	14,807	14,807	14,807
100.4324 Circuit Breaker	0	0	0	0
100.4328 Vets Exempt	0	0	0	4,047
100.4329 Grants for Mun Proj MRS	0	30,427	30,427	30,427
100.4330 Disabled	0	0	0	651
<b>Sub Total</b>	<b>0</b>	<b>45,234</b>	<b>45,234</b>	<b>49,932</b>
<b>STATE - OTHER</b>				
		0	0	
100.4340 Town Aid Roads	5,230	285,617	280,387	280,114
100.4342 Mash - Pequot	0	13,139	13,139	13,139
100.4308 Construction Principal	0	0	0	0
100.4310 Construction Interest	0	0	0	0
100.4350 Mun Stabilization Grant	0	162,740	162,740	162,740
<b>Sub Total</b>	<b>5,230</b>	<b>461,496</b>	<b>456,266</b>	<b>455,993</b>
<b>STATE - TOTAL</b>	<b>121,144</b>	<b>5,370,019</b>	<b>5,248,875</b>	<b>5,603,852</b>
<b>LOCAL - OTHER REVENUE</b>				
100.4331 NPU Water Storage	(2,392)	32,908	35,300	42,891
100.4360 Utilities Direct	0	30,000	30,000	24,133
100.4361 Interest Taxes	0	125,000	125,000	159,388
100.4362 Lien Fees	0	2,000	2,000	4,396
100.4363 Suspense Book	0	8,000	8,000	7,850
100.4365 Misc Selectmen	0	3,500	3,500	11,931
100.4366 Town Clerk Fees	0	40,000	40,000	41,091
100.4367 Conveyance Fees	0	61,000	61,000	84,120
100.4368 Copies Fees	0	8,000	8,000	9,203
100.4371 Assessors	0	500	500	301
100.4373 Police	0	3000	3000	8,487
100.4374 Fire Marshal	0	1,000	1,000	1,875
100.4375 Building Fees	0	90,000	90,000	99,394
100.4376 Fire Safety	0	1,000	1,000	800
100.4377 Solid Waste Facility	0	110,000	110,000	111,423
100.4378 Sexton Fees	0	7,500	7,500	7,000
100.4380 PZC Fees	0	5,000	5,000	5,800
100.4381 ZBA Fees	0	1,500	1,500	1,200
100.4382 IWC Fees	0	2,000	2,000	1,812
100.4383 School Misc Revenue	0	0	0	9,975
100.4384 School Tuition	53,890	676,747	622,857	726,053
100.4385 Invest Income	0	18,000	18,000	42,901
100.4387 Columbia Bldg Official	0	35,411	35,411	34,339
100.4389 Town Misc Revenue	0	6,000	6,000	18,432
100.4410 Passport Processing	0	1,000	1,000	2,065
<b>LOCAL - OTHER REVENUE</b>	<b>51,498</b>	<b>1,269,066</b>	<b>1,217,568</b>	<b>1,456,861</b>
<b>TOTAL REVENUE</b>	<b>172,642</b>	<b>6,639,085</b>	<b>6,466,443</b>	<b>7,060,713</b>

**Lebanon Board of Education  
2020-2021 Proposed Budget**

<b>Lebanon Public Schools 2020-2021 Board of Education Approved Budget</b>						
<u>Program/Category</u>	Actual 2018-2019 Expense	2019-2020 Budget	2020-2021 BOE Approved Budget	\$\$\$\$ Change	% Change %	% Of Total Budget
<b><u>Personnel</u></b>						
Salaries and Wages	\$10,635,641	\$ 10,904,387	\$11,139,857	\$ 235,470	2.16%	55.37%
Employee Benefits	\$3,346,433	\$ 3,391,309	\$3,574,615	\$ 183,306	5.41%	17.77%
<b><u>Instructional Materials/Services</u></b>						
Special Education	\$2,267,912	\$ 2,200,543	\$ 2,537,289	\$ 336,746	15.30%	12.61%
Speech, Hearing, Language, OT/PT	\$16,840	\$ 65,600	\$ 34,100	\$ (31,500)	-48.02%	0.17%
Remedial Education	\$4,545	\$ 4,464	\$ 3,571	\$ (893)	-20.00%	0.02%
Art	\$12,452	\$ 16,695	\$ 15,963	\$ (732)	-4.38%	0.08%
Business	\$452	\$ 1,945	\$ 2,483	\$ 538	27.66%	0.01%
Computer Science	\$0	\$ 1,698	\$ 500	\$ (1,198)	-70.55%	0.00%
Language Arts	\$17,161	\$ 38,036	\$ 29,464	\$ (8,572)	-22.54%	0.15%
World Languages	\$1,475	\$ 6,685	\$ 4,775	\$ (1,910)	-28.57%	0.02%
Family & Consumer Sciences	\$5,471	\$ 7,700	\$ 7,700	\$ -	0.00%	0.04%
Technology Education	\$15,325	\$ 27,727	\$ 18,076	\$ (9,651)	-34.81%	0.09%
General Education	\$1,666	\$ 2,820	\$ 2,300	\$ (520)	-18.44%	0.01%
Math	\$15,255	\$ 20,911	\$ 25,358	\$ 4,447	21.27%	0.13%
Music	\$14,995	\$ 31,035	\$ 23,735	\$ (7,300)	-23.52%	0.12%
Physical Education	\$3,079	\$ 9,783	\$ 14,700	\$ 4,917	50.26%	0.07%
Science	\$20,014	\$ 32,926	\$ 29,030	\$ (3,896)	-11.83%	0.14%
Social Studies	\$7,663	\$ 9,342	\$ 9,225	\$ (117)	-1.25%	0.05%
Agricultural Science	\$55,240	\$ 68,469	\$ 69,211	\$ 742	1.08%	0.34%
Health	\$0	\$ 955	\$ 988	\$ 33	3.46%	0.00%
Student Activities	\$10,077	\$ 11,308	\$ 11,550	\$ 242	2.14%	0.06%
Athletics	\$193,871	\$ 235,176	\$ 206,150	\$ (29,026)	-12.34%	1.02%
Guidance	\$5,319	\$ 8,567	\$ 11,565	\$ 2,998	34.99%	0.06%
Library/Media	\$13,312	\$ 30,150	\$ 26,303	\$ (3,847)	-12.76%	0.13%
Tuitioned Programs	\$203,710	\$ 207,675	\$ 177,675	\$ (30,000)	-14.45%	0.88%
<b><u>Support Programs</u></b>						
Nursing & Medical	\$ 5,591	\$ 15,861	\$ 15,745	\$ (116)	-0.73%	0.08%
Psychology	\$ 5,832	\$ 4,400	\$ 2,575	\$ (1,825)	-41.48%	0.01%
Central Administration	\$ 146,938	\$ 169,040	\$ 170,536	\$ 1,496	0.88%	0.85%
Building Administration	\$ 100,462	\$ 118,190	\$ 109,357	\$ (8,833)	-7.47%	0.54%
Facilities Services	\$ 719,188	\$ 522,330	\$ 527,520	\$ 5,190	0.99%	2.62%
Information Technology	\$ 152,840	\$ 172,605	\$ 173,370	\$ 765	0.44%	0.86%
Utilities	\$ 425,020	\$ 385,045	\$ 385,045	\$ -	0.00%	1.91%
Student Transportation	\$ 824,177	\$ 839,139	\$ 866,412	\$ 27,273	3.25%	4.31%
Audit- Other Transfer In/Adjustments	\$ (11,902)	\$ -	\$ (107,615)	\$ (107,615)	0.00%	0.00%
<b>Total</b>	<b>\$ 19,236,054</b>	<b>\$ 19,562,516</b>	<b>\$ 20,119,128</b>	<b>\$ 556,612</b>	<b>2.85%</b>	<b>100.00%</b>

**FISCAL YEAR 2020-2021 PROPOSED CAPITAL BUDGET**

**For 5/12/2020 Public Hearing**

	Title	Description	Prior Year Balances as of 03/11/2020	Department Request 2020-2021	BOF Proposed Budget FY 2020-2021
<b>PUBLIC SAFETY</b>					
Fire Department	Emergency Services Reserve	Emergency Services Reserve	45,763	\$ -	\$ -
Fire Department	Bunker Gear	10 sets over next 2 years		\$ 75,000	\$ 60,000
<b>PUBLIC WORKS</b>					
Public Works	Highway - Paving and Road Maintenance	Highway Paving and Road Maintenance	464,424	\$ 560,000	\$ 435,000
Public Works	Highway - Oliver Road Bridge	Highway - Oliver Road Bridge Sp TM 10/29/2018	3,675	\$ -	\$ -
Public Works	Highway - Randall Rd Bridge	Randall Rd Bridge	(5,954)		
Public Works	Highway - Smith Rd Bridge	Smith Rd Bridge	(3,025)		
Public Works	Highway - 2020 Plow Truck	Purchase of 2020 Plow Truck	4,420		
Public Works	Lease Obligations - 2016 International 7400 Truck	Lease/purchase 2006 Int Truck LEASE ENDS 2019	6,050	\$ -	\$ -
Public Works	Public Buildings & Grounds - PW Bldg Committee	Public Buildings & Grounds - PW Bldg Committee	21,261	\$ -	\$ -
Public Works	Lease Obligations - 2016 CAT Backhoe Loader	Lease 2016 CAT Backhoe LEASE ENDS 2019	1,198	\$ -	\$ -
Public Works	Two 1 Ton Pick Up w/V-Plow & Slide in Poly Sander	Two 1 Ton Pick Up w/V-Plow & Slide in Poly Sander	307	\$ -	\$ -
Public Works	Town Tree Maintenance	Tree maintenance	22,442	\$ -	\$ -
Public Works	Sept 2018 Rain Storm	Sept 2018 Rain Storm; Sp Town Mtg 01/14/2019 *	75,502	\$ -	\$ -
Public Works	Sand salt Shed at Public Works Garage	Needed for employee safety/protect materials	-	\$ 85,000	\$ -
Public Works	DPW 2-way radio upgrade	Compliance with DEEP. Town wide coverage	-	\$ 123,000	\$ -
Public Works	Tree Tree Maintenance	to be funded by DPW operating		\$*16,000	
		*Not included in Capital request amount*			
<b>FACILITIES &amp; PROPERTIES</b>					
Fire Safety Complex	Fire Safety Passage Doors	Fire Safety Passage Doors	2,000		
Conservation Comm.	Open Space Planning & Zoning	Open Space Match federal & state grants	311,771	\$ 100,000	\$ -
Cemetary Comm	Cemetary Comm Cemetary Repairs	Repairs to Cemeteries	7,970		
Cemetary Comm	Cemetary Rd Development - Synagogue	Cemetary Development	1,800		
Recreation Comm.	Tyler Field Well	Irrigation and water for concession stand	10,000	\$ -	\$ -
Recreation Comm.	Aspinal Property - Field 2		8,000	\$ -	\$ -
Recreation Comm.	Aspinal Property Dugouts		37,600	\$ -	\$ -
Recreation Comm.	Aspinal Soccer Field		197,173		
Recreation Comm.	Refurbish Aspinal Basketball Courts	Upgrade Recreation asset		\$ 75,000	
Library	Library Renovation	Redesign of Library renovation & expansion	1,340	\$ -	\$ -
Senior Center	Senior Van Program	5310 Grant for Vehicle Replacement	-	\$ 27,000	\$ 14,000
Board of Education	School Improvement Plan (SIP)	School Improvement Plan (SIP)	176,302	\$ 198,000	\$ 100,000
Board of Education	BOE - LMHS Fuel Tank	Replacement of underground fuel tank	69,177		
Board of Education	Athletic Facilities	Athletic Facilities	45,379	\$ 35,000	\$ 17,000

**FISCAL YEAR 2020-2021 PROPOSED CAPITAL BUDGET**

**For 5/12/2020 Public Hearing**

	Title	Description	Prior Year Balances as of 03/11/2020	Department Request 2020-2021	BOF Proposed Budget FY 2020-2021
Board of Education	Technology	Upgrades to Tech/ network infrastructure	44,993	\$ 100,000	\$ 90,000
Contingency - Capital	Contingency - Capital	Uncommitted Capital fund balance	-		\$ -
		<b>TOTAL CAPITAL RESERVE &amp; ANNUAL CAPITAL</b>	<b>1,549,566</b>	<b>1,378,000</b>	<b>716,000</b>
		<b>FY 2020-2021 TAX DOLLARS NEEDED</b>		<b>\$ 1,378,000</b>	<b>\$ 716,000</b>