Lebanon Board of Finance
2014-2015 Proposed Budget
Public Hearing April 10, 2014

	Increase (Decrease) From Prior Budget	FY 2014 - 2015 BOF Proposed	FY 2014 - 2015 Dept Request	FY 2013 - 2014 Budget Approved	FY 2012 - 2013 Actual Expense
General Town					
General Government	60,692	939,922	951,540	879,230	817,626
Public Safety	23,259	385,395	390,295	362,136	346,437
Public Works	(2,634)	1,210,367	1,185,614	1,213,001	1,066,390
Health & Social	19,850	208,211	229,446	188,361	184,602
Community Preservation & Develop	817	145,906	145,906	145,089	139,211
Fringe Benefits	1,520	573,134	565,133	571,614	486,230
Transfer to Other Funds	230,079	1,763,506	1,486,714	1,533,427	1,134,003
SUB-TOTAL	333,583	**5,226,441**	**4,954,648**	**4,892,858**	**4,174,499**
Increase (Decrease) over last year		**6.82%**	**1.26%**	**17.21%**	
Debt Service	(14,630)	517,685	517,685	532,315	546,945
Contingency	(30,000)	120,000	150,000	150,000	150,000
TOTAL General Town	**288,953**	**5,864,126**	**5,622,333**	**5,575,173**	**4,871,444**
Increase (Decrease) over last year		**5.18%**	**0.85%**	**14.45%**	
Board of Education					
TOTAL Board of Ed	206,000	18,150,354	18,418,431	17,944,354	17,273,888
Increase (Decrease) over last year		**1.15%**	**2.64%**	**3.88%**	
TOTAL EXPENDITURES	494,953	24,014,480	24,040,764	23,519,527	22,145,332
Increase (Decrease) over last year		**2.10%**	**2.22%**	**6.21%**	
TOTAL REVENUES	171,050	7,444,208	7,444,208	7,273,158	7,329,524
Increase (Decrease) over last year		**2.35%**	**2.35%**	**-0.77%**	
TO BE RAISED BY TAXES	323,903	16,570,272	16,596,556	16,246,369	14,815,808
Increase (Decrease) over last year		**1.99%**	**2.16%**	**9.66%**	
TOTAL REVENUES	494,953	24,014,480	24,040,764	23,519,527	22,145,332
EST TAXABLE GRAND LIST	(90,206,040)	588,587,370	588,587,370	678,793,410	665,504,785
EST MILL RATE (New Grand List)	**4.3**	**28.2**	**28.2**	**23.9**	**23.6**
Increase in Mil Rate		**17.8%**	**18.0%**	**1.4%**	**3.5%**

Lebanon Board of Finance
2014-2015 Proposed Budget
Public Hearing April 10, 2014

		Increase (Decrease) From Prior Budget	FY 2014 - 2015 BOF Proposed	FY 2014 - 2015 Dept Request	FY 2013 - 2014 Budget Approved	FY 2012 - 2013 Actual Expense
GENERAL GOVERNMENT						
400	Legal Counsel	(5,250)	24,750	24,750	30,000	28,286
401	Selectmen	6,174	126,000	132,477	119,826	118,859
402	Elections	196	35,285	35,285	35,089	28,101
403	Probate Court	(75)	2,425	2,425	2,500	2,199
405	Bd of Finance	500	2,500	2,500	2,000	1,325
406	Finance Office	7,000	149,495	153,136	142,495	114,548
407	Tax Collector	2,344	68,554	68,554	66,210	61,462
408	Bd Assess Appeals	0	1,000	1,000	1,000	786
409	Town Clerk	1,640	93,367	93,367	91,727	91,803
410	Assessor	1,808	70,097	70,097	68,289	65,081
411	Auditor	500	15,500	15,000	15,000	13,000
412	Town Report	0	1,000	1,000	1,000	931
415	Computer Service	19,019	100,120	100,120	81,101	84,794
417	Town Hall	20,124	76,155	78,155	56,031	55,616
418	Insurance	6,712	173,674	173,674	166,962	150,835
	TOTAL	**60,692**	**939,922**	**951,540**	**879,230**	**817,626**
Increase (Decrease) over last year			**6.90%**	**8.22%**	**7.53%**	
PUBLIC SAFETY						
420	Police Services	3,668	189,668	189,668	186,000	175,318
422	Vol Fire Dept	17,500	115,000	119,400	97,500	95,000
423	Fire Marshal	689	17,341	17,841	16,652	15,276
424	Burning Official	0	3,250	3,250	3,250	2,764
425	Building Dept	702	23,251	23,251	22,549	21,268
426	Fire Safety Complex	700	36,700	36,700	36,000	36,706
429	Tree Warden	0	185	185	185	105
	TOTAL	**23,259**	**385,395**	**390,295**	**362,136**	**346,437**
Increase (Decrease) over last year			**6.42%**	**7.78%**	**4.53%**	
PUBLIC WORKS						
430	Dept Public Works	48,768	723,768	738,768	675,000	650,572
431	Buildings & Grounds	(3,165)	101,077	101,077	104,242	89,485
433	Snow Removal	0	150,000	96,000	150,000	110,956
434	Street Lights	150	2,350	2,350	2,200	2,111
436	Solid Waste Facility	15,000	205,000	207,652	190,000	181,944
437	Water Pollution Control	(64,000)	15,000	26,595	79,000	18,603
439	Cemetery Comm	613	13,172	13,172	12,559	12,719
	TOTAL	**(2,634)**	**1,210,367**	**1,185,614**	**1,213,001**	**1,066,390**
Increase (Decrease) over last year			**-0.22%**	**-2.26%**	**13.75%**	
HEALTH & SOCIAL						
441	Health Department	253	17,118	17,118	16,865	15,321
443	VNA Public Health Nurse	0	1,000	1,000	1,000	1,000
445	Human Services	853	19,241	19,241	18,388	18,222
446	WCMH Paramedic Program	(2,151)	38,800	38,800	40,951	41,464
448	United Services	0	5,115	5,115	5,115	5,115
449	Switchboard	145	48,737	48,737	48,592	45,734
455	Special Events	500	1,500	1,500	1,000	1,000
458	Senior Center Op Exp/COA	20,250	76,700	97,935	56,450	56,746
	TOTAL	**19,850**	**208,211**	**229,446**	**188,361**	**184,602**
Increase (Decrease) over last year			**10.54%**	**21.81%**	**2.04%**	

Lebanon Board of Finance
2014-2015 Proposed Budget
Public Hearing April 10, 2014

		Increase (Decrease) From Prior Budget	FY 2014 - 2015 BOF Proposed	FY 2014 - 2015 Dept Request	FY 2013 - 2014 Budget Approved	FY 2012 - 2013 Actual Expense
COMMUNITY PRES & DEVELOP						
461	Planning & Zoning	(183)	136,596	136,596	136,779	132,164
464	Z B A	1,000	5,060	5,060	4,060	3,037
465	Ec Develop Comm	0	2,000	2,000	2,000	1,760
467	Inland Wetlands	0	2,000	2,000	2,000	2,000
469	Conservation Comm	0	250	250	250	250
	TOTAL	**817**	**145,906**	**145,906**	**145,089**	**139,211**
Increase (Decrease) over last year			**0.56%**	**0.56%**	**4.22%**	
FRINGE BENEFITS						
480	Social Security	3,392	109,224	110,941	105,832	90,176
480	Medical, Dental, Life Ins	14,085	310,405	310,405	296,320	260,359
480	Pension Plan	5,043	148,505	138,787	143,462	124,878
480	Unemploy Comp	(21,000)	5,000	5,000	26,000	10,817
	TOTAL	**1,520**	**573,134**	**565,133**	**571,614**	**486,230**
Increase (Decrease) over last year			**0.27%**	**-1.13%**	**17.56%**	
OTHER						
490	Debt - Principal	1,605	417,979	417,979	416,374	414,847
490	Debt - Interest	(16,235)	99,706	99,706	115,941	132,098
490	School Renovation	0	-	-	-	-
	TOTAL	**(14,630)**	**517,685**	**517,685**	**532,315**	**546,945**
Increase (Decrease) over last year			**-2.75%**	**-2.75%**	**-2.67%**	
TRANSFER TO OTHER FUNDS						
204	Community Center	100	200	200	100	100
205	Animal Control	(510)	21,490	21,490	22,000	18,634
206	Recreation Comm	12,000	52,000	56,100	40,000	32,565
208	Town Imp Program	(35,000)	30,000	65,000	65,000	65,000
213	Library	7,691	270,000	274,597	262,309	238,431
220	Capital & Non Rec	245,329	1,330,629	1,000,000	1,085,300	712,889
221	Sr Van Transportation	1,000	56,000	66,140	55,000	63,000
228	Emergency Management	(531)	3,187	3,187	3,718	3,384
	TOTAL	**230,079**	**1,763,506**	**1,486,714**	**1,533,427**	**1,134,003**
Increase (Decrease) over last year			**15.00%**	**-3.05%**	**35.22%**	
490	Contingency	(30,000)	120,000	150,000	150,000	150,000
Increase (Decrease) over last year			**-20.00%**	**0.00%**	**0.00%**	
Total General Town		288,953	5,864,126	5,622,333	5,575,173	4,871,444
Increase (Decrease) over last year			**5.18%**	**0.85%**	**14.45%**	

Lebanon Board of Finance
2014-2015 Proposed Revenue Budget
Public Hearing April 10, 2014

	Difference	FY 2015 BOF Proposed	FY 2014 Budget	FY 2013 Actual
STATE - SCHOOLS				
100.4300 ECS	(31,721)	5,523,871	5,555,592	5,548,440
100.New ARRA ECS	0	0	0	0
Sub Total	(31,721)	5,523,871	5,555,592	5,548,440
100.4304 Transportation	102,000	102,000	0	91,897
100.4306 Vo-Ag Grant	72,780	253,000	180,220	160,404
100.4308 Const Principal	0	0	0	0
100.4310 Const Interest	0	0	0	0
Sub Total	**143,059**	**5,878,871**	**5,735,812**	**5,800,741**
STATE - TAX RELIEF				
100.4320 Boats	0	0	0	0
100.4322 In Lieu Taxes	27,349	27,349	0	31,673
100.4324 Circuit Breaker	0	31,000	31,000	30,781
100.4328 Vets Exempt	0	3,200	3,200	3,022
100.4329 Mun Rev Sharing	28,617	28,617	0	24,176
100.4330 Disabled	0	700	700	704
Sub Total	**55,966**	**90,866**	**34,900**	**90,356**
STATE - OTHER				
100.4340 Town Aid Roads	357	317,984	317,627	109,983
100.4342 Mash - Pequot	28,951	28,951	0	31,250
100.4350 Misc - State	(32,215)	0	32,215	10
Sub Total	**(2,907)**	**346,935**	**349,842**	**141,243**
STATE - TOTAL	**196,118**	**6,316,672**	**6,120,554**	**6,032,340**
LOCAL - OTHER REVENUE				
100.4360 Utilities Direct	0	30,000	30,000	30,248
100.4361 Interest Taxes	15,000	115,000	100,000	155,420
100.4362 Lien Fees	20,200	23,000	2,800	5,818
100.4363 Suspense Book	1,000	5,000	4,000	8,896
100.4365 Misc Selectmen	0	3,500	3,500	8,534
100.4366 Town Clerk Fees	0	6,000	6,000	6,157
100.4367 Conveyance Fees	0	70,000	70,000	90,809
100.4368 Copies	0	7,000	7,000	8,555
100.4369 Books & Ord	0	100	100	45
100.4370 Filing Maps	0	200	200	210
100.4371 Assessors	0	700	700	824
100.4373 Police	0	3000	3000	6803
100.4374 Fire Marshal	0	1,000	1,000	2,085
100.4375 Building Fees	0	50,000	50,000	58,261
100.4376 Fire Safety	0	1,000	1,000	1,200
100.4377 Solid Waste Facility	5,000	115,000	110,000	112,591
100.4378 Sexton Fees	0	7,500	7,500	7,250
100.4380 PZC Fees	500	5,000	4,500	6,735
100.4381 ZBA Fees	0	2,500	2500	1200
100.4382 IWC Fees	0	1,000	1,000	2,624
100.4383 Bd Ed Misc Rev	0	0	0	14,398
100.4384 School Tuition	(66,768)	663,036	729,804	749,938
100.4385 Invest Income	0	12,000	12,000	12,173
100.4389 Town Misc Revenue	0	6,000	6,000	6,410
LOCAL - OTHER REVENUE	**(25,068)**	**1,127,536**	**1,152,604**	**1,297,184**
TOTAL REVENUE	**171,050**	**7,444,208**	**7,273,158**	**7,329,524**

Lebanon Board of Education
2014-2015 Proposed Budget
Public Hearing April 10, 2014

PROGRAM	FY 2013 Actual	FY 2014 Budget	FY 2015 BOE Request	Difference	FY 2015 BOF Proposed
ART	17,902	19,124	24,417	5,293	
BUSINESS EDUCATION	1,553	4,511	3,714	(797)	
WORLD LANGUAGE	12,989	5,673	17,871	12,198	
FAMILY & CONSUMER SCIENCES	14,836	5,500	6,500	1,000	
TECHNOLOGY EDUCATION	19,440	13,027	19,174	6,147	
LANGUAGE ARTS	24,467	29,351	34,942	5,591	
LIBRARY	22,907	28,802	28,722	(80)	
MATHEMATICS	91,611	18,675	26,271	7,596	
MUSIC	20,176	28,774	22,394	(6,380)	
PHYSICAL EDUCATION	7,089	11,488	8,702	(2,786)	
REMEDIAL READING	4,631	4,461	10,518	6,057	
SCIENCE	27,202	27,390	26,131	(1,259)	
SOCIAL STUDIES	7,464	7,030	5,931	(1,099)	
AGRICULTURAL EDUCATION	27,704	31,963	31,730	(233)	
HEALTH EDUCATION	1,543	2,117	2,005	(112)	
GUIDANCE	14,518	9,188	9,199	11	
TELEVISION MEDIA	770	963	0	(963)	
COMPUTER INSTRUCTION	6,943	5,440	3,437	(2,003)	
EXCEPTIONAL CHILDREN	1,349,144	1,445,648	1,650,746	205,098	
TUTORIAL & HOMEBOUND INSTRUCTION	21,698	21,000	24,000	3,000	
SUMMER SCHOOL	17,815	32,000	32,000	0	
NURSING & MEDICAL	10,751	12,691	14,541	1,850	
PSYCHOLOGICAL	999	600	4,635	4,035	
SPEECH, HEARING AND LANGUAGE	32,677	70,365	72,747	2,382	
CENTRAL ADMINISTRATION	145,856	206,980	159,119	(47,861)	
BUILDING ADMINISTRATION	231,727	384,719	379,417	(5,302)	
SPECIAL EDUCATION ADMINISTRATION	1,106	2,739	2,789	50	
SALARIES & WAGES	9,666,042	9,803,905	9,941,440	137,535	
PERSONAL BENEFITS 8. SCHOOL INSURANCE	2,983,577	3,345,464	3,445,773	100,309	
MAINTENANCE	732,690	618,840	643,116	24,276	
TRANSPORTATION	885,112	832,236	861,894	29,658	
UTILITIES	558,099	602,603	578,290	(24,313)	
ATHLETICS	149,444	174,568	205,381	30,813	
SYSTEMS MANAGEMENT	163,406	136,519	120,885	(15,634)	
Program Totals	**17,273,888**	**17,944,354**	**18,418,431**	**474,077**	**18,150,354**
				2.64%	

FISCAL YEAR 2014-2015 PROPOSED CAPITAL BUDGET 04/10/14

	Title		Description	Prior Year Balances as of 03/15/14	BOF Recommended New Funding for FY 2014-2015
(1) GENERAL GOVERNMENT					
Assessor	Revaluation		2018 Revaluation	$ 19,018	$ -
Fire Department	Emergency Services Reserve		Emergency Services Reserve	$ 123,724	$ -
Fire Department	Fire Apparatus Reserve		Fire Rescue Truck Lease Purchase	$ 7,429	$ 52,629
(3) PUBLIC WORKS					
Public Works	Lease Obligations - Plow Trucks & Payloader		Lease/purchase payloader & trucks	$ 28,418	$ 60,000
Public Works	Lease Obligations - Over the Rail Mower		Lease/purchase over rail mower	$ 16,886	$ 40,000
Public Works	Lease Obligations - Plow Truck		Lease/purchase replace Fleet #11		$ 40,000
Public Works	Highway - Paving		Highway paving	$ 197,412	$ 390,000
Public Works	Highway Road & Bridge Plan		Highway Road & Bridge	$ 67,999	$ -
Public Works	Highway - Survey & Design Future Bridges/Pipes		Highway - Survey & Design Future Bridges/Pipes	$ -	$ 100,000
Public Works	Highway - Sisson Bridge		Highway Road & Bridge	$ 56	$ -
Public Works	Highway - Waterman Rd Bridge over Pease		Highway Road & Bridge	$ (131,228)	$ -
Public Works	Highway - Taylor Rd Bridge over Barlett		Highway Road & Bridge	$ (244,958)	$ -
Public Works	Highway - Tobacco St Bridge		Highway Road & Bridge	$ 49,117	$ -
Public Works	Highway - Hoxie Rd Bridge		Highway Road & Bridge	$ (74,944)	$ -
Public Works	Highway - Leonard Rd Bridge Phase IV		Highway Road & Bridge	$ 122,614	$ -
Public Works	Highway - Leonard Rd Bridge Phase V		Highway Road & Bridge	$ (30,893)	$ -
Public Works	Highway - Tobacco Street Culvert Project		Highway Road & Bridge	$ (4,195)	$ -
Public Works	Truck Body Replacements (2)		Truck Body Replacements (2)	$ 100	$ -
Public Works	Equipment Reserve - Bucket Truck		Reduce cost of outside services New Purchase	$ -	$ 40,000
Public Works	Equipment Reserve - Debris Vaccum		Reduce cost of outside services New Purchase	$ -	$ 8,000
Public Works	Road Drainage - Waterman Rd @ Rt 87		Road & drainage repair	$ -	$ 10,000
Public Works	Road Reconstruction - Bascom Rd Design		Preconstruction design	$ -	$ 45,000
Public Works	Public Buildings & Grounds - PW Bldg Committee		Schematic design/cost estimate	$ -	$ 25,000
Public Works	Public Bldgs & Grounds - FSC App Bay Heaters		Replace & connect to new furnace	$ -	$ 40,000
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
(4) FACILITIES AND PROPERTIES					
Conservation Comm.	Open Space		Match federal & state grants	$ 171,302	$ 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	$ 25,000	$ -
Recreation Comm.	Soccer Field Design		New - youth soccer	$ -	$ 25,000

FISCAL YEAR 2014-2015 PROPOSED CAPITAL BUDGET 04/10/14

	Title		Description	Prior Year Balances as of 03/15/14	BOF Recommended New Funding for FY 2014-2015
Library	Library Renovation		Redesign of Library renovation & expansion	$ -	$ 10,000
Solid Waste Facility	Transfer Station Improvements		Transfer Station improvements	$ 67,111	$ -
(5) BOARD OF EDUCATION					
Board of Education	School Improvement Plan (SIP)	SIP	School Improvement Plan (SIP)	$ 93,962	$ 150,000
Board of Education	Lot crack sealing	SIP	Lot crack sealing	$ -	$ -
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	V.F.D. replacement	SIP	V.F.D. replacement	$ -	$ -
Board of Education	Sewage ejector pumps - Middle	SIP	Sewage ejector pumps - Middle	$ -	$ -
Board of Education	Remediation, Lyman	SIP	Remediation, Lyman	$ -	$ -
Board of Education	Recaulk bldg. exterior Lyman	SIP	Recaulk bldg. exterior Lyman	$ -	$ -
Board of Education	Lyman Fire System	SIP	Lyman Fire System	$ -	$ -
Board of Education	Electrical Upgrade	SIP	Electrical Upgrade	$ -	$ -
Board of Education	Rooftop units Lyman	SIP	Rooftop units Lyman	$ -	$ -
Board of Education	Athletic Facilities	Athletics	Athletic Facilities	$ 45,525	$ 30,000
Board of Education	Locker rooms - Middle Phase II	Athletics	Locker rooms - Middle Phase II	$ -	$ -
Board of Education	Men's lockers - Lyman	Athletics	Men's lockers - Lyman	$ -	$ -
Board of Education	Lyman Gym Floor Refinished Property	Athletics	Lyman Gym Floor Refinished Property	$ -	$ -
Board of Education	Technology	Technology	Computer replacement maintain 5-year PC refresh	$ 88,859	$ 90,000
Contingency	Contingency - Uncommitted Fund Balance		State of CT LOCIP Reimbursement 01/21/2014	$ 73,000	
			TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	$ 734,129	$ 1,330,629
			FY 2014-2015 TAX DOLLARS NEEDED		$ 1,330,629