Date: August 12, 2016
To: Members Lebanon Board of Finance
From: David Scata, Chairman
Subject: Regular Meeting

The Lebanon Board of Finance will hold a regular meeting on Tuesday, August 16, 2016 at 7:00 pm in the Town Hall.

Agenda

A. Call to order.

   1. Correspondence - BOE Expenditure Report

B. Minutes

   July 19, 2016, Regular Meeting

C. Public Comments

D. Financial Report: Town Monthly Reports for Fiscal Year 2015-2016 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund Balance

E. New Business

   1. Discuss and act on adjustments for Fiscal Year 2016.

F. Other

G. Adjourn

Lebanon Board of Education
Monthly Budget Status Report FY 2016-2017
Status as of July 31, 2016

Account Object / Description	Revised Budget	Year to Date Expenses	Encumb	Amount Remaining	Percent Remaining
109 CERT. STAFF	$8,245,143	$69,267	$0	$8,175,876	99.16%
110 SUBSTITUTE SAL	222,500	0	0	222,500	100.00%
111 OTHER CERT STAFF SAL	264,930	0	0	264,930	100.00%
112 NON-CERT. STAFF	1,705,690	65,973	0	1,639,717	96.13%
113 OTH NON CERT STAFF SAL	8,700	418	0	8,282	95.19%
Total Salaries	**$10,446,963**	**$135,658**	**$0**	**$10,311,305**	**98.70%**
200 SOCIAL SECURITY & MED.	$273,719	$6,367	$0	$267,352	97.67%
201 RETIREMENT	234,500	385	0	234,115	99.84%
202 GROUP HEALTH	2,436,939	113,450	0	2,323,489	95.34%
205 DISABILITY INS	2,000	0	0	2,000	100.00%
206 UNEMPLOYMENT	30,500	0	0	30,500	100.00%
207 TUITION REIMB	5,000	0	0	5,000	100.00%
208 WORKER'S COMP	150,500	33,113	99,339	18,048	11.99%
Total Employee Benefits	**$3,133,158**	**$153,315**	**$99,339**	**$2,880,504**	**91.94%**
322 IMPROVE OF INSTRUCTION	$17,500	$0	$0	$17,500	100.00%
323 PUPIL SERVICES	377,300	15,264	66,138	295,899	78.43%
324 FIELD TRIPS	2,950	0	294	2,656	90.04%
330 OTHER PROF TECH SERVICES	157,231	13,575	57,391	86,265	54.87%
340 LEGAL SERVICES	64,000	0	0	64,000	100.00%
Total Purchased Services	**$618,981**	**$28,839**	**$123,822**	**$466,320**	**75.34%**
411 RUBBISH REMOVAL	$25,500	$2,115	$0	$23,385	91.71%
420 REPAIR & MAINTAIN EQUIP	42,115	0	1,575	40,540	96.26%
430 REPAIR & MAINTAIN BLDG.	474,666	25,618	287,690	161,358	33.99%
440 RENTALS & COPIER LEASES	57,700	4,436	12,816	40,448	70.10%
Total Maint & Operations	**$599,981**	**$32,169**	**$302,081**	**$265,731**	**44.29%**
510 PUPIL TRANSPORTATION	$1,422,808	$0	$0	$1,422,808	100.00%
511 TRANSPORTATION FUEL	48,100	0	0	48,100	100.00%
520 PROPERTY/LIABILITY INS	122,000	29,924	89,772	2,304	1.89%
521 STUDENT INSURANCE	10,500	10,077	0	423	4.03%
530 TELEPHONE	49,700	3,908	0	45,792	92.14%
531 POSTAGE	20,575	0	845	19,730	95.89%
540 ADVERTISING	1,700	535	97	1,068	62.82%
550 PRINTING & BINDING	19,483	0	0	19,483	100.00%
560 SCHOOL TUITION	1,984,650	23,349	510,006	1,451,295	73.13%
561 EXCESS COST REIMBURSEMENT	(659,687)	0	0	(659,687)	100.00%
580 STAFF TRANSPORTATION	18,278	702	23	17,553	96.03%
581 STUDENT TRANSPORTATION	96,891	0	0	96,891	100.00%
Total Other Purchased Services	**$3,134,998**	**$68,494**	**$600,743**	**$2,465,760**	**78.65%**

Lebanon Board of Education
Monthly Budget Status Report FY 2016-2017
Status as of July 31, 2016

Account Object / Description	Revised Budget	Year to Date Expenses	Encumb	Amount Remaining	Percent Remaining
410 ELECTRICITY	$275,750	$20,441	$255,310	$0	0.00%
606 HEATING ENERGY	115,600	0	0	115,600	100.00%
Total Utilities	**$391,350**	**$20,441**	**$255,310**	**$115,600**	**29.54%**
601 A.V. SUPPLIES	$2,670	$345	$151	$2,174	81.40%
602 GAS & OIL SUPPLIES	1,050	0	0	1,050	100.00%
603 GRADUATION	18,300	0	0	18,300	100.00%
604 GREENHOUSE SUPPLIES	7,600	0	0	7,600	100.00%
605 HEALTH SUPPLIES	11,010	0	1,400	9,610	87.28%
607 HOME EC. SUPPLIES	5,500	0	0	5,500	100.00%
608 OFFICE SUPPLIES	11,025	821	207	9,997	90.68%
610 LAB SUPPLIES	19,962	0	1,300	18,662	93.49%
611 INSTRUCTIONAL SUPPLIES	99,471	254	11,475	87,742	88.21%
612 MUSIC-SUPPLIES	12,655	0	2,420	10,235	80.88%
613 CUSTODIAL SUPPLIES	82,000	1,804	0	80,196	97.80%
614 REPAIR & MAINT. SUPPLIES	47,788	55	0	47,733	99.89%
615 PHYS ED-SUPPLIES	15,710	0	0	15,710	100.00%
616 ATH SUPPLIES	26,500	0	0	26,500	100.00%
617 IA-SHOP SUPPLIES	23,005	0	0	23,005	100.00%
618 TESTING SUPPLIES	14,555	0	75	14,480	99.49%
619 ART-SUPPLIES	14,912	0	3,805	11,107	74.48%
620 COMPUTER S/W & SUPPLIES	15,320	0	0	15,320	100.00%
640 TEXTBOOKS	32,245	0	11,237	21,008	65.15%
641 WORKBOOKS	27,410	527	16,606	10,277	37.49%
642 LIBRARY BOOKS	19,800	0	0	19,800	100.00%
643 PERIODICALS	6,791	547	871	5,373	79.12%
690 OTHER SUPPLIES & MATL	2,000	0	0	2,000	100.00%
Total Supplies	**$517,279**	**$4,353**	**$49,548**	**$463,379**	**89.58%**
710 CAPITAL OUTLAY BUILDINGS	$30,300	$0	$0	$30,300	100.00%
720 CAPITAL OUTLAY GROUNDS	16,000	0	0	16,000	100.00%
730 INSTRUCTIONAL EQUIP	7,318	0	0	7,318	100.00%
731 REPLACE INST EQUIPMENT	5,325	0	0	5,325	100.00%
732 NON-INST EQUIPMENT	1,069	0	129	940	87.94%
733 FIXTURES AND FURNITURES	0	0	0	0	0.00%
734 TECHNOLOGY LICENSES	94,568	0	0	94,568	100.00%
735 TECHNOLOGY EQUIPMENT	0	0	0	0	0.00%
Total Capital/Equipment	**$154,580**	**$0**	**$129**	**$154,451**	**99.92%**
810 DUES & FEES	$56,647	$13,455	$150	$43,042	75.98%
890 ADMINISTRATIVE SUPPORT SERVICES	$0	$0	$0	$0	0.00%
001 GENERAL FUND	**$19,053,937**	**$456,723**	**$1,431,121**	**$17,166,093**	**90.09%**

BOARD OF FINANCE
REGULAR MEETING
July 19, 2016 7:00 pm
Town Hall
MINUTES

Members Present: David Scata, Diane Malozzi, Elizabeth Charron, Stephen Salisbury (Alternate), Michael Ninteau (Alternate), Vin Shea (Alternate)

Members Absent: Meghan Bruce, Kevin Cwikla, Philip Johnson

Also Present: First Selectmen Betsy Petrie, Glen Coutu, Selectmen, Finance Director Veronica Calvert, Recording Secretary Laurie Bergeron

A. **Call to order** – D. Scata called the meeting to order at 7:00 pm. Michael Ninteau will vote in place of Meghan Bruce, Stephen Salisbury will vote in place of Philip Johnson and Vin Shea will vote in place of Kevin Cwikla

B. **Correspondence**

a. BOE Expenditure Report
b. BOE Letter, dated 07/12/2016, Non-Lapsing Account
c. 2016 Audit Engagement Letter – D. Scata asked Veronica to talk to Auditor to change Engagement Letter so that all references are the same.

C. **Minutes**

a. **June 21, 2016, Regular Meeting** – L. Charron **MOVED** to approve the Regular Meeting minutes of June 21, 2016. D. Malozzi **SECONDED**. D. Scata abstained. All others in **FAVOR**. **MOTION PASSED**

D. **Public Comments** – B. Angeli, Superintendent of Schools – BOF previously asked for a list of projects that are planned for the district. Had emailed this list to L. Charron but was not added to agenda. Circulated hard copy to each person on the board. (Attached to minutes)

E. **Financial Report: Town Monthly Reports for Fiscal Year 2015-2016 Expenditures, Revenues, TIP/SIP, Contingency Balance and Fund** – Cutoff for submission for payment is tomorrow. Firm numbers will be available for August meeting. Veronica added that the balance as of June 30th for TIP is $41,978. L. Charron noted that we need to work on policies for TIP and SIP. We should make sure we get this on the calendar soon. Veronica reported that the balance as of June 30th for SIP is 96,609. Technology = $62,000, Athletics = $34,000. Contingency accounts updated as of June 21st. Still need to have a town meeting in regards to the Vo-Ag deficit.

F. **New Business**

a. **Discuss and act on Board of Education's request to transfer $186,586.00 to the BOE non-lapsing account.** D. Scata noted that this is something that the Board has been talking about for a long time. L. Charron asked B. Angeli looking at financial report as of the end of June looks like there is $190,000. B. Angeli explained accounts and

4

estimates of ending balances for year end. Most of funds will go towards resurfacing track at high school. Still waiting for bids for estimated costs. Feel that non lapsing account will cover this improvement and any other improvements needed. L. Charron **MOVED** to authorize the Board of Education to transfer up to 186,586.00 of their operating surplus for fiscal year 15-16 to a newly established Fund 245, Non-Lapsing Fund for BOE. V. Shea **SECONDED** the motion. M. Ninteau asked if $185,586 is the maximum to ask for transfer. Yes. If Board of Finance were to lower that amount where does the money go – back to general fund. B. Angeli noted that the first project to tackle will be the track. Any remaining money will be applied to the list of pre-approved items on the list. M. Ninteau **OPPOSED**. All other members **IN FAVOR. MOTION PASSED.**

b. **Discuss and act on Board of Selectman's request to use Fund 243, Library renovation Project, for legal expenses related to the project. Account number 243-00-000-5831-0000.** After a lengthy discussion between the Board of Finance, The Building Committee for the Library Project and First Selectmen, Betsy Petrie, it was noted that these funds have already been approved and allocated to the fund. No need for Board of Finance to vote. Betsy Petrie reported that the Library Project has been put into suspend until the title issue with Town buildings is situated. Discussion needs to take place between Building Committee and Board of Selectmen regarding future expenditures.

c. **Discuss and act on requesting the Board of Selectman's request to the Board of Finance to create a legal fund, with funds coming from fund balance, for purposes of resolving ownership and deed creation for the 3 current town properties (Library, Town Hall, and Public Works Garage).** This item is tabled at this time. Board of Selectmen is not fully prepared to discuss this request at this time.

G. Other - None

H. Adjourn – M. Ninteau **MOVED** to adjourn at 8:00. D. Malozzi **SECONDED**. All if **FAVOR. MOTION PASSED**

Respectfully Submitted,
Laurie J. Bergeron

Please see the minutes of subsequent meetings for the approval of these minutes and any corrections hereto.

5

SUMMER 2016 PLANNED FACILITIES ACTIVITIES

June 14, 2016

LEBANON ELEMENTARY SCHOOL

- Room moves accommodating teacher moves
- Kitchen walk-in cooler floor painting per D.P.H.
- Various room painting
- Line striping, crack sealing, asphalt replacement
- Replace ceiling tiles various areas
- Upper and lower 66 new emergency lighting
- Upper and lower 66 install dedicated circuits to support laptop carts
- Replace siding and repaint outbuilding
- Retaining wall replacement by lower bus loop
- Volleyball sleeves installation
- Digital dialer installation

LEBANON MIDDLE SCHOOL

- Basketball hoops and rim repairs
- Install new pole light end of main driveway
- Install new sign lighting Middle School Sign
- Garage clean out
- Remainder of locks installed on new lockers
- Smart board electrical outlets relocate
- Art and Tech. Ed ejector pump install

LYMAN MEMORIAL HIGH SCHOOL

- New Sugar Shack, Install 4000 p.s.i. concrete pad with epoxy coated rebar. Install electrical lighting and outlets per plan submitted to building department
- Repaint small animal barn and replace the broken window with Plexiglas. Repair the opposite window
- Auditorium stage floor refinish

- Basketball hoops and rim repairs/adjustments
- Gym bleacher end caps replacement
- Digital dialer install for new fire alarm system

DISTRICT MAINTENANCE

- Heating ventilation and air conditioning preventive maintenance, includes annual boiler cleaning and inspection
- Water heater preventive maintenance
- Cabinet unit heater cleaning and filter replacement
- Quarterly and semi-annual fire tamper and water flow inspections
- Fire extinguisher inspection/replacement
- Fire alarm system inspection, horns, strobes, pull stations, smoke detection, heat detection devices
- Fire pump certification tests L.E.S., L.M.S. (Lyman has no fire pump)
- Cafeteria hood cleaning
- Kitchen steamers and ovens preventive maintenance
- Garage door replacements
- Tree trimming and removal of dead trees
- Electrical emergency transfer switch preventive maintenance
- Generator preventive maintenance
- Pump septic tanks, clean debris screens
- Refinishing of gym floors
- Fluorescent lamp recycling

Respectfully submitted by Kevin French

Town of Lebanon				Amount	Percent	Notes		
Board of Finance	Adopted Budget	Amendments	Reported Period	Remaining	Remaining			
Monthly Expenditure Report	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-			
As of 06/30/2016	06/30/2016	06/30/2016	6/30/2016	6/30/2016	6/30/2016			
Account Number / Description							Surplus	Deficit
400 LEGAL COUNSEL	$20,500	$0	$48,213	($27,713)	-135%	BOF 12/15/2015: BOS informed BOF of overexpenditure in legal, approx. $32K as of 04/30/2016 which includes add'l dollars for contract negotiations, library, senior housing, Adams trust, charter, and election results.		$ 27,713
401 SELECTMEN	$131,021	$0	$123,557	$7,464	6%		$ 7,464	
402 ELECTIONS	$36,552	$0	$31,898	$4,654	13%	BOF 12/15/2015: Registrar informed BOF of new training requirement	$ 4,654	
403 PROBATE COURT	$2,017	$0	$2,017	$0	0%			
405 BOARD OF FINANCE	$2,600	$0	$1,998	$602	23%		$ 602	
406 FINANCE OFFICE	$149,060	$0	$129,508	$19,552	13%		$ 19,552	
407 TAX COLLECTOR	$101,075	$0	$74,921	$26,154	26%	Budgeted $33,000 for legal expense tax sales, actual expenses for tax sales totaled $7,691	$ 26,154	
408 BD ASSESSMENT	$1,000	$0	$918	$82	8%		$ 82	
409 TOWN CLERK	$95,893	$0	$94,582	$1,311	1%		$ 1,311	
410 ASSESSOR	$71,720	$0	$70,381	$1,339	2%		$ 1,339	
411 AUDITOR	$15,500	$10,000	$27,950	($2,450)	-16%	BOF 08/18/2015: Authorized add'l $10,000 for new audit contract from Contingency; BOF: 02/16/2016 add'l $2,450 needed for final audit invoice.		$ 2,450
412 TOWN REPORT	$1,000	$0	$953	$47	5%	Annual Report distributed at the annual town meeting.	$ 47	
415 COMPUTER SERVICE	$103,763	$0	$107,591	($3,828)	-4%	Invoices paid: $14,265.30 tax collector Quality Data; $11,004.09 Twn Clerk Cott; $22,612.50 Assessor Quality Data; $13,917.00 Walker computer support as of 01/31/15; over-expenditure $6,500 ($1,000 Twn Clk Cott Sys; $5,512 Assessor Vision)		$ 3,828
417 TOWN HALL	$74,560	$0	$71,124	$3,436	5%		$ 3,436	

Town of Lebanon				Amount	Percent	Notes		
Board of Finance	Adopted Budget	Amendments	Reported Period	Remaining	Remaining			
Monthly Expenditure Report	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-			
As of 06/30/2016	06/30/2016	06/30/2016	6/30/2016	6/30/2016	6/30/2016			
Account Number / Description							Surplus	Deficit
418 INSURANCE	$186,125	$0	$162,182	$23,943	13%	CIRMA Property, Auto, Liability; Workers Comp 1st, 2nd, 3rd, 4th quarter invoices paid	$ 23,943	
420 POLICE SERVICES	$195,870	$20,500	$207,170	$9,200	5%	BOF 08/18/2015: Authorized add'l $20,500 for RST salary and benefits from Contingency. Invoice received from State Police for Resident Trooper's salary on 6/6/2016 for $123,204.05.	$ 9,200	$ -
422 VOLUNTEER FIRE DEPT	$175,000	$0	$175,000	$0	0%		$ -	
423 FIRE MARSHALL	$21,780	$0	$15,636	$6,144	28%		$ 6,144	
424 BURNING OFFICIALS	$3,250	$0	$2,345	$905	28%		$ 905	
425 BUILDING DEPT	$23,641	$0	$23,567	$74	0%		$ 74	
426 FIRE SAFETY COMPLEX	$33,400	$0	$30,643	$2,757	8%		$ 2,757	
429 TREE WARDEN	$185	$0	$70	$115	62%		$ 115	
430 DEPT PUBLIC WORKS	$796,341	$0	$779,164	$17,177	2%	Expecting a Stanton invoice for approx. $8,000 for repairs	$ 9,177	
431 BLDGS & GROUNDS	$107,262	$0	$106,516	$746	1%		$ 746	
433 SNOW REMOVAL	$200,000	$0	$195,533	$4,467	2%		$ 4,467	
434 STREETS LIGHTS	$2,350	$0	$2,327	$23	1%		$ 23	
436 SOLID WASTE	$188,604	$0	$178,528	$10,076	5%		$ 10,076	
437 WATER POLLUTION CONTROL	$6,730	$0	$2,613	$4,117	61%		$ 4,117	
439 CEMETERY COMMISSION	$13,364	$0	$13,335	$29	0%		$ 29	
441 HEALTH DEPARTMENT	$47,428	$0	$47,486	($58)	0%	Three Uncas Health District 4 invoices paid as of 04/30/16; projected over-expenditure $58.03		$ 58
443 PUBLIC HEALTH NURSE	$1,000	$0	$0	$1,000	100%	No response to calls made to Hartford Health care for invoice	$ 1,000	
445 HUMAN SERVICES	$19,770	$0	$18,383	$1,387	7%		$ 1,387	

Town of Lebanon				Amount	Percent	Notes			
Board of Finance	Adopted Budget	Amendments	Reported Period	Remaining	Remaining				
Monthly Expenditure Report	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-	07/01/2015-				
As of 06/30/2016	06/30/2016	06/30/2016	6/30/2016	6/30/2016	6/30/2016				
Account Number / Description							Surplus	Deficit	
446 WCMH PARAMEDIC PROGRAM	$41,285	$0	$31,034	$10,251	25%	Change in billing for service calls is creating lag time for receiving invoices.	$ 10,251		
448 UNITED SERVICES	$5,252	$0	$5,252	$0	0%		$ -		
449 SWITCHBOARD	$69,350	$0	$19,300	$50,050	72%	Projected surplus for FY 2016 is $50,050. FY 16 budget built on paying an early withdrawal penalty to KX Dispatch which did not materialize.	$ 50,050		
455 SPECIAL EVENTS	$1,000	$0	$980	$20	2%		$ 20		
458 SENIOR CENTER	$77,545	$0	$73,430	$4,115	5%		$ 4,115		
461 PLANNING & ZONING	$137,823	$0	$129,272	$8,551	6%		$ 8,551		
464 ZBA	$5,060	$0	$3,288	$1,772	35%		$ 1,772		
465 ECONOMIC DEVELOPMENT	$2,000	$0	$880	$1,120	56%		$ 1,120		
467 INLAND WETLANDS	$2,000	$0	$2,046	($46)	-2%			$ 46	
469 CONSERVATION COMMISSION	$250	$0	$173	$77	31%		$ 77		
480 FRINGE BENEFITS	$581,064	$0	$526,281	$54,783	9%		$ 54,783		
SUBTOTAL FOR TOWN	$3,750,990	$30,500	$3,538,045	$243,445					
490 TRANSFERS	$21,194,721	$0	$20,078,460	$1,116,261	5%				
									Net Surplus FY 2016
GRAND TOTAL	$24,945,711	$30,500	$23,616,505	$1,359,706	5%		$ 269,540	$ 34,095	$ 235,445

10

TOWN OF LEBANON
YEAR TO DATE REVENUES FOR FY 2016
AS OF 06/30/2016
TRIAL BALANCE

Account Number / Description	FY 2016 Approved Budget 07/01/2015-06/30/2016	FY 2016 Budget Actuals 07/01/2015-06/30/2016	FY 2016 Difference Budget vs Actuals 07/01/2015-06/30/2016	FY 2016 Percent Not Collected 06/30/2016	*
100 GENERAL FUND					*
100-00-000-4300-0000-0000 EDUCATION COST SHARING (State)	$5,524,550	$5,476,521	($48,029)	0.9%	*
100-00-000-4301-0000-0000 ARRA ECS REVENUE	$0	$0	$0	0.0%	*
Subtotal	$5,524,550	$5,476,521	($48,029)	0.9%	*
100-00-000-4304-0000-0000 TRANSPORTATION (State)	$91,780	$73,839	($17,941)	19.5%	*
100-00-000-4306-0000-0000 VOCATIONAL AGRICULTURAL (State)	$293,544	$281,963	($11,581)	3.9%	*
100-00-000-4308-0000-0000 CONSTRUCTION PRINCIPAL	$0	$0	$0	0.0%	*
100-00-000-4310-0000-0000 CONSTRUCTION INTEREST	$0	$0	$0	0.0%	*
100-00-000-4315-0000-0000 SPORTS LICENSE - TOWN	$0	$157	$157	0.0%	*
100-00-000-4316-0000-0000 MARRIAGE LICENSE- TOWN	$0	$341	$341	0.0%	*
100-00-000-4317-0000-0000 OTHER REVENUE- TOWN CLERK	$0	$285	$285	0.0%	*
100-00-000-4317-0001-0000 MERS GENERAL - TOWN CLERK	$0	$9,568	$9,568	0.0%	*
100-00-000-4317-0002-0000 MERS EXCEPTION- TOWN CLERK	$0	$2,816	$2,816	0.0%	*
100-00-000-4318-0000-0000 CONVEYANCE TAX - TOWN	$0	$63,875	$63,875	0.0%	*
100-00-000-4319-0000-0000 DOG LIC TOWN CLERK FEES	$0	$788	$788	0.0%	*
100-00-000-4320-0000-0000 BOATS	$0	$0	$0	0.0%	*
100-00-000-4321-0000-0000 BURIAL PERMITS - TOWN CLK	$0	$60	$60	0.0%	*
100-00-000-4322-0000-0000 IN LIEU OF TAXES (State)	$28,014	$0	($28,014)	100.0%	*
100-00-000-4323-0000-0000 CERTIFIED COPY VITAL RECORDS	$0	$5,015	$5,015	0.0%	*
100-00-000-4324-0000-0000 CIRCUIT BREAKER (State)	$31,000	$32,940	$1,940	0.0%	*
100-00-000-4325-0000-0000 DOG LIC - TOWN PORTION ACO	$0	$0	$0	0.0%	*
100-00-000-4327-0000-0000 CERTIFICATIONS - TOWN CLERK	$0	$124	$124	0.0%	*
100-00-000-4328-0000-0000 ADD VETS EXEMPT (State)	$3,200	$4,658	$1,458	0.0%	*
100-00-000-4329-0000-0000 MUNICIPAL REVENUE SHARING (State)	$30,427	$30,427	$0	0.0%	*
100-00-000-4330-0000-0000 DISABLED (State)	$700	$797	$97	0.0%	*
100-00-000-4340-0000-0000 TOWN AID ROADS (State)	$317,096	$318,154	$1,058	0.0%	*
100-00-000-4342-0000-0000 MASH-PEQUOT (State)	$37,612	$35,167	($2,445)	6.5%	*
100-00-000-4350-0000-0000 MISC - STATE OF CONN.	$0	$0	$0	0.0%	*
100-00-000-4331-0000-0000 NPU WATER STORAGE	$35,000	$50,220	$15,220	0.0%	*
100-00-000-4360-0000-0000 UTILITIES DIRECT PILOT	$30,000	$29,539	($461)	1.5%	*
100-00-000-4361-0000-0000 INTEREST TAXES	$135,000	$166,191	$31,191	0.0%	*

TOWN OF LEBANON
YEAR TO DATE REVENUES FOR FY 2016
AS OF 06/30/2016
TRIAL BALANCE

Account Number / Description	FY 2016 Approved Budget 07/01/2015-06/30/2016	FY 2016 Budget Actuals 07/01/2015-06/30/2016	FY 2016 Difference Budget vs Actuals 07/01/2015-06/30/2016	FY 2016 Percent Not Collected 06/30/2016	*	FY 2015 Budget Actuals 07/01/2014-06/30/2015	FY 2015 Percent Not Collected 6/30/2015
100-00-000-4362-0000-0000 LIEN FEES	$3,800	$10,540	$6,740	0.0%	*		
100-00-000-4363-0000-0000 SUSPENSE BOOK	$8,000	$9,836	$1,836	0.0%	*		
100-00-000-4365-0000-0000 MISC SELECTMAN	$3,500	$19,876	$16,376	0.0%	*		
100-00-000-4366-0000-0000 TOWN CLERK FEES (Town Clerk)	$6,000	$0	($6,000)	100.0%	*		
100-00-000-4367-0000-0000 LAND RECORD FEES (Town Clerk	$70,000	$21,376	($48,624)	69.5%	*		
100-00-000-4368-0000-0000 COPIES (Town Clerk)	$7,000	$8,735	$1,735	0.0%	*		
100-00-000-4369-0000-0000 BOOKS AND ORDINANCES (Town Clerk)	$100	$0	($100)	100.0%	*		
100-00-000-4370-0000-0000 FILING MAPS (Town Clerk)	$200	$180	($20)	10.0%	*		
100-00-000-4371-0000-0000 ASSESSORS	$550	$491	($59)	10.7%	*		
100-00-000-4372-0000-0000 INSURANCE REIMBURSEMENTS	$0	$0	$0	0.0%	*		
100-00-000-4373-0000-0000 POLICE	$3,000	$3,981	$981	0.0%	*		
100-00-000-4374-0000-0000 FIRE MARSHAL	$1,000	$1,900	$900	0.0%	*		
100-00-000-4375-0000-0000 BUILDING FEES	$50,000	$97,245	$47,245	0.0%	*		
100-00-000-4376-0000-0000 FIRE SAFETY	$1,000	$725	($275)	27.5%	*		
100-00-000-4377-0000-0000 SOLID WASTE FACILITY	$115,000	$108,555	($6,445)	5.6%	*		
100-00-000-4378-0000-0000 SEXTON FEES	$7,500	$10,500	$3,000	0.0%	*		
100-00-000-4380-0000-0000 PZC FEES	$5,000	$5,650	$650	0.0%	*		
100-00-000-4381-0000-0000 ZBA FEES	$2,500	$1,600	($900)	36.0%	*		
100-00-000-4382-0000-0000 IWC FEES	$1,500	$1,044	($456)	30.4%	*		
100-00-000-4383-0000-0000 BOARD OF ED MISC REVENUE	$0	$0	$0	0.0%	*		
100-00-000-4384-0000-0000 SCHOOL TUITION	$604,068	$781,461	$177,393	0.0%	*		
100-00-000-4385-0000-0000 INVESTMENT INCOME	$12,000	$22,732	$10,732	0.0%	*		
100-00-000-4389-0000-0000 TOWN MISC REVENUE	$31,000	$12,914	($18,087)	58.3%	*		
100-00-000-4390-0000-0000 SALE OF ASSETS	$0	$100,000	$100,000	0.0%	*		
100-00-000-4410-0000-0000 PASSPORT PROCESSING	$0	$175	$0	0.0%	*		
100-00-000-4391-0000-0000 TOWN DEPOSIT	$0	$0	$0	0.0%	*		
100-00-000-4392-0000-0000 LOCAL SCHOOL	$0	$4	$4	0.0%	*		
100-00-000-4393-0000-0000 SCHOOL PRIZES	$0	$0	$0	0.0%	*		
100-00-000-4394-0000-0000 CARE CEMETERY	$0	$0	$0	0.0%	*		
100-00-000-4395-0000-0000 LYMAN FUND	$0	$0	$0	0.0%	*		
100-05-420-4350-0000-0000 MISC. STATE GRANTS	$0	$0	$0	0.0%	*		
					*		
TOTAL	$7,490,641	$7,802,964	$312,148	0.0%	*	$ 7,455,455	0.0%

12

Town of Lebanon

TIP Report as of 06/30/2016

Trial Balance

Account Number	Class	Description	Expenditure
208-00-510-5100-0000-0000	BUILDINGS & GROUNDS		
Posting Date			
07/30/2015	HARRISON CRECRETE LLC	Town Hall Handicap Ramp	$ 8,215.00
08/11/2015	HARRISON CRECRETE LLC	Town Hall exterior sidewalk and stairs repair	$ 3,300.00
08/11/2015	MOORE SUPPLIES	Animal Control door	$ 221.95
08/26/2015	COLCHESTER COMMUNICATION	Town Hall office relocations	$ 213.75
09/01/2015	COLCHESTER COMMUNICATIONS	Town Hall office relocations	$ 271.20
09/22/2015	TRANSFER ENTERPRISES	Town Hall office relocations	$ 759.05
09/22/2015	TRANSFER ENTERPRISES	Town Hall office relocations	$ 470.25
09/01/2015	HOME DEPOT	Town Hall office relocations	$ 640.06
10/27/2015	SYLVIA ENGR & WELDING	Town Hall repair of hand railings	$ 984.40
12/02/2015	W B MASON	Assessor's office furniture	$ 86.58
01/14/2015	HARRISON CONCRETE LLC	Regional Animal Pound	$ 650.00
01/28/2016	FENCE MAN	Animal Control outside enclosure fence	$ 1,250.00
03/08/2016	CARBONI PLUMBING	Animal Control hot water line to kennel	$ 280.29
03/08/2016	CARBONI PLUMBING	Animal Control repiped dog pound	$ 1,290.13
05/05/2016	ALL WASHED UP	Town Hall painting of exterior wood 50% paid	$ 1,639.00
208-00-620-6200-0000-0000	FURNITURE, FIXTURE, EQUIPMENT		
Posting Date			
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	$ 22,280.91
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	$ 1,299.00
07/01/2015	WALKER GROUP	Server, Office 365, Cloud	$ 9,350.00
09/21/2015	STAPLES	Office 365 conversion Wd My Pssprt Ultr 500GB	$ 49.95
07/23/2015	STAPLES	Library chair	$ 149.99
07/23/2015	BIBLIOMATION	Library Ethernet	$ 210.00
07/27/2015	QUASAR INTERNET	Town Website Redesign (50% payment)	$ 750.00
09/21/2015	ERGONOMIC GROUP	DPW computer part	$ 70.00
09/28/2015	ERGONOMIC GROUP	DPW HP Zbook Mobile Workstation	$ 1,045.00
09/28/2015	ERGONOMIC GROUP	DPW HP LED Monitor (2)	$ 450.00
09/28/2015	ERGONOMIC GROUP	Selectmen HP LED Monitor (1)	$ 225.00
10/23/2015	TRANSFER ENTERPRISES	Town Hall office furniture	$ 118.00

13

Town of Lebanon

TIP Report as of 06/30/2016

Trial Balance

Account Number		Class	Description	Expenditure	
11/05/2015	WALKER GROUP		Town Website Redesign (2nd payment)	$ 750.00	
11/17/2015	WALKER GROUP		Server Project, extra hours for installation	$ 2,128.25	
11/23/2015	WALKER GROUP		Four AP230s; HiveManager (software/portal access)	$ 3,619.25	
12/02/2015	ERGONOMIC GROUP		Building Dept HP LED Monitor	$ 225.00	
12/02/2015	COLCHESTER COMMUNICATINS		Sexton's phone	$ 393.65	
12/17/2015	WALKER GROUP		Server Project, extra hours for installation	$ 1,451.25	
01/29/2016	SCHILLERS		Library vacuum	$ 549.95	
02/04/2016	WALKER GROUP		Town Hall Wireless aerohive wireless solution	$ 775.00	
03/09/2016	STAPLES		Town Clerk USB splitter & 8 port netgear	$ 97.82	
03/22/2016	ERGONOMIC GROUP		Finance Laptop	$ 727.00	
03/31/2016	WALKER GROUP Adjustment		Server Project, extra hours for installation	$ (1,673.31)	
04/06/2016	COLCHESTER COMMUNICATION		Town Hall repair of two telephone sets	$ 118.75	
06/21/2016	VARIDESK		Town Clerk's office stand up desk	$ 395.00	
			Total FY 16 Expenses as of 06/30/2016	$ 65,827.12	
			Fund Balance as of 06/30/2016		$ 56,579.84

14

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Town of Lebanon
Trial Balance

Report # 30733

Account Groups: (First) - (Last)
Accounts: 220-00-490-2735-0050-0000 - 220-00-490-2755-0050-0000
Dates: 07/01/2015 - 06/30/2016
Book Type: Actual
Sort By: Account Number
Detail Option: Full Detail
Include Zero Activity Accounts: No
Subtotal First Account Segment: No
Select Accounts Utility: No

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
220-00-490-2735-0050-0000	School Improvement Plan (SIP)	Liability	(105,279.99)	158,670.34	150,000.00	8,670.34	(96,609.65)

Posting Date	Batch #	Document Type	Document #	Doc. Code	Reference	Debit Amount	Credit Amount
08/11/2015	6982	General Journal	53718		FY 16 Capital trf fr General Fund	0.00	150,000.00
09/22/2015	7074	Voucher	LHS FIRE ALAI	2676	2676-PROFESSIONAL ELECTRIC COR	33,316.67	0.00
10/20/2015	7164	Voucher	1119 LMS PARI	5092	5092-TANGLEWOOD BUILDERS LLC	17,650.00	0.00
12/02/2015	7220	Voucher	9375 LHS AUDI	4702	4702-MEGA MECHANICAL SERVICES	60,237.00	0.00
01/13/2016	7352	Voucher	1128 NORTHW	5092	5092-TANGLEWOOD BUILDERS LLC	12,500.00	0.00
02/11/2016	7433	Voucher	1146	5092	5092-TANGLEWOOD BUILDERS LLC	1,650.00	0.00
03/09/2016	7498	Voucher	9429 LHS FIRE	2676	2676-PROFESSIONAL ELECTRIC COR	33,316.67	0.00
					Account 220-00-490-2735-0050-0000 Totals:	**$158,670.34**	**$150,000.00**

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
220-00-490-2745-0050-0000	Technology	Liability	(20,140.29)	48,118.57	90,000.00	(41,881.43)	(62,021.72)

Posting Date	Batch #	Document Type	Document #	Doc. Code	Reference	Debit Amount	Credit Amount
08/11/2015	6982	General Journal	53718		FY 16 Capital trf fr General Fund	0.00	90,000.00
01/13/2016	7352	Voucher	634608 LHS	5132	5132-VALLEY COMMUNICATIONS SY	3,580.58	0.00
01/13/2016	7352	Voucher	634609 LHS	5132	5132-VALLEY COMMUNICATIONS SY	3,580.58	0.00
01/13/2016	7352	Voucher	634610 LMS	5132	5132-VALLEY COMMUNICATIONS SY	990.93	0.00
01/13/2016	7352	Voucher	B04209570	5131	5131-SHI INTERNATIONAL CORP	11,155.00	0.00
03/09/2016	7498	Voucher	B04434070	5131	5131-SHI INTERNATIONAL CORP	2,173.00	0.00
03/09/2016	7498	Voucher	B04587912	5131	5131-SHI INTERNATIONAL CORP	21,888.00	0.00
05/09/2016	7723	Voucher	636189 LMS	5132	5132-VALLEY COMMUNICATIONS SY	4,750.48	0.00
					Account 220-00-490-2745-0050-0000 Totals:	**$48,118.57**	**$90,000.00**

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
220-00-490-2755-0050-0000	Athletic Facilities	Liability	(53,265.00)	49,210.00	30,000.00	19,210.00	(34,055.00)

Posting Date	Batch #	Document Type	Document #	Doc. Code	Reference	Debit Amount	Credit Amount
08/11/2015	6982	General Journal	53718		FY 16 Capital trf fr General Fund	0.00	30,000.00
10/19/2015	7163	Voucher	CD99044460 L	5091	5091-HUSSEY SEATING COMPANY	10,423.00	0.00
12/02/2015	7220	Voucher	29884 LHS SOC	1717	1717-SCOREBOARD ENTERPRISES IN	22,425.00	0.00
01/13/2016	7352	Voucher	180151256 LM	4706	4706-STEELTECH BUILDING PRODUC	13,810.00	0.00
03/09/2016	7498	Voucher	5855 LMS LOC	46	46-PROFESSIONAL LOCK CO	2,552.00	0.00
					Account 220-00-490-2755-0050-0000 Totals:	**$49,210.00**	**$30,000.00**

9/16

Town of Lebanon
Trial Balance

Account Number	Description	Class	Beginning Balance	Total Debits	Total Credits	Net Change	Ending Balance
		Report Totals:	($178,685.28)	$255,998.91	$270,000.00	($14,001.09)	($192,686.37)

3 Accounts Listed.

CONTINGF Y AND FUND BALANCE
2015-2016

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 16 Impacts Contingency	FY 16 Impacts On Fund Balance
	FY 2016	**Fiscal Year 2016**			
		Fund Balance as of June 30, 2015, page 13 of 2015 Audit			**$ 3,870,010.00**
		Balance July 1, 2015		**$ 180,000.00**	
07/21/2015		BOF discussed the future purchase of a new police cruiser to be part of the			
		FY 2016-2017 budget process.			
07/21/2015		BOF authorized the acceptance of an audit engagement letter from Sandra E.			
		Welwood, CPA for the June 30, 2015 audit.			
07/21/2015		BOF authorized the allocation of up to $10,000.00 for the upper ramp deck			
		replacement at the town hall with funds to come from TIP.			
07/21/2015		BOF authorized an over expenditure in the Land Use account, account number			
		100-00-461-5110-0000 in the amount not to exceed $2,000.00 for clerical support.			
07/21/2015		The Town Treasurer appointed the Finance Director to act as Deputy Treasurer.			
08/18/2015		BOF discussion on defining how the State Town Aid Road money is to be divided			
		between Improved Roads and Unimproved Roads.			
08/18/2015		BOF authorized to increase Dept 411 Auditor by $10,000.00 for increased auditor		**$ (10,000.00)**	
		costs for FY 2016 by transferring amount from **Contingency. FY 2016**			
08/18/2015		BOF authorized to increase Dept 420 Police Services in the amount of $20,500.00		**$ (20,500.00)**	
		for salary and benefits due to State budget increase percentage from 70% to 85%			
		that Town must pay by transferring amount from **Contingency. FY 2016**			
08/18/2015		BOF authorized to hold a Special Town Meeting to approve the $35,000			
		expenditure from Open Space Account 220-00-461-2701-0060-0000 FY 2006			
		allocation.			
09/15/2015		BOF authorized the BOS to call a special town meeting for the purpose of entering			
		into a lease purchase agreement NTE $145,000 to finance costs related to the			
		acquisition of a plow truck for DPW.			
10/20/2015		BOF authorized the progress payment of $7,000.00 to Sandra Welwood for the			
		FY 2015 Audit.			
10/20/2015		BOF authorized the support of LVFD's request for the 10% cost share not to			
		exceed $100,000 for the AFG grant application.			
10/20/2015		BOF authorized the BOS's request to spend up to $6,500.00 for the replacement			

CONTING' Y AND FUND BALANCE
, 2015-2016

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 16 Impacts Contingency	FY 16 Impacts On Fund Balance
		of exterior doors at the Senior Center, TIP account 208-00-510-5100-0000			
11/10/2015		BOF approved the FY 2016-2017 budget calendar.			
11/17/2015		BOF authorized the BOS's request to ask for an extension from OPM for the			
		2015 audit.			
12/15/2015		BOF approved the appointment of Diane Malozzi to fill vacant BOF position.			
12/15/2015		BOF authorized the payment of $10,000.00 to Sandra Welwood for the			
		FY 2015 Audit.			
12/15/2015		BOF authorized the acceptance of the FY 2015 audit report.			
01/19/2015		Motion failed to fund up to $40,000 for the Phase II study and hazardous building study			
		requested by the Public Works Building Committee.			
02/16/2015		Motion failed to expend up to $40,000 for the town garage site from contingency fund.			
02/16/2015		BOF authorized the payment of $10,950.00 to Sandra Welwood for the			
		FY 2015 Audit and an over expenditure in Dept 411 of $2,450.00.			
02/16/2015		BOF authorized the revised FY 2016-2017 budget schedule.			
02/16/2015		BOF authorized the hire of the recording secretary to attend all 2017 budget meetings.			
02/16/2015		BOF authorized the RFP for audit services for 2016 and 2017.			
03/15/2016		BOF authorized $40,000.00 from **Contingency** for the Public Works Garage Site		**$ (40,000.00)**	
		Assessment, account 220-00-430-2786-0030-0001.			
03/29/2016		BOF authorized the 2016-2017 budget proposal to go to Public Hearing on April 11,			
		2016 for $25,650,444; revenue estimate of $7,457,060; estimated mil rate of 29.1			
04/12/2016		BOF motioned to ask the BOS to include, as part of the annual town meeting, a motion			
		to transfer funds in capital account 220-00-430-2789-0030, Roads and Bridges			
		Improvement Plan to Fund 244 Roads and Bridges Project in the amount of			
		$251,053.96			
04/19/2016		BOF authorized transfer of $5,000 from Department 400 (Legal) to Department 407,			
		(Tax Collector) for expenses associated with Gardner tax sale.			
	05/02/2016	Annual Town Meeting approved the 2016-2017 budget for the Town of Lebanon of			
		$25,326,444, revenues of $7,249,460, mil rate of 28.9, which represents an			
		increase of .9%.			

CONTINGENC ID FUND BALANCE
FY 15-2016

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 16 Impacts Contingency	FY 16 Impacts On Fund Balance
05/17/2016		BOF Subcommittee formed for a special fund for Board of Education surplus funding.			
		Subcommitte consists of D. Scata, M. Bruce, and D. Malozzi.			
05/17/2016		BOF authorized a request to the Board of Selectmen to call a special town meeting			
		for the purpose of transferring $99,000 **from Contingency** in FY 2016 to Fund 220			
		Capital Non Recurring fund accounts as follows:			
		DPW Leaf blower (attached to skid steer) 220-00-430-2799-0030-0000		$ (5,000)	
		DPW Compact roller 220-00-430-2791-0030-0000		$ (45,000)	
		DPW Extendable boom 220-00-430-2793-0030-0000		$ (5,000)	
		DPW 4 in 1 clam shell 220-00-430-2795-0030-0000		$ (14,000)	
		Cemetery Repairs 220-00-439-2701-0010-0000		$ (10,000)	
		LVFD 10,000 gallon water tank 220-00-422-2719-0040-0000		$ (20,000)	
05/17/2016		BOS authorized a request to the Board of Selectmen to call a special town meeting			
		for the purpose of reallocating remaining capital funds from the Exhaust System			
		capital account, 220-00-422-2717-002-00000 to Fire Safety Complex improvements			
		and DPW fan unit, total of $32,670, as follows:			
		FSC Garage Doors and Controllers: Advanced Overhead Door, $25,200			
		FSC Garage Doors and Controllers: Electrical, $400			
		FSC Passage Doors: Replace 3 doors including hardware, $2,000			
		Fan Unit for DPW: Air cleaning specialists, $4,300			
		Fan Unit for DPW: Associated electrical, $770			
05/17/2016		BOF set the mil rate at 28.9 for the Fiscal Year 2016-2017 Budget.			
05/26/2016		BOF authorized a request to the Board of Selectmen to call a special town meeting			
		for the purpose of: Transferring the remaining unspent appropriattion in the amount of			
		$72,023.00 from Fund 220 Capital Account 220-00-430-2711-0030-0000 (Taylor			
		Bridge Road Bridge over Bartlett) to Fund 220 Capital Account			
		220-00-492-2701-0060-0000 (Capital Contingency); Transferring $32,979.17 from			
		Fund 220-00-492-2701-0060-0000 Capital Contingency to cover the deficit in roads			
		and bridges in account 100-00-000-2292-0000; transfer of $1,893.62 from Fund			
		220-00-492-2701-0060-0000 Capital Contingency to cover the deficit in senior center			
		construction, account 217-00-000-4301-0000; transfer of remaining unspent			
		appropriation in the amount of $11,640.78 account number 100-00-000-2298-0000-			
		0000, Fire Safety Complex construction, to General Fund Balance,			
		100-00-490-5751-0000-0000; authorize expenditures in Account 100-00-445-5310-0000			
		for $89.00 and in Account 100-00-445-5210-0000 for $38.71 be transferred to			
		Account 100-00-000-2257-0000-0000 State and Drug Abuse grant to close the grant			
		liability account.			
	06/20/2016	Special Town Meeting on 06/20/2016 approved the transfers the BOF requested at			
		the BOF meetings on 05/17/2016 and 05/26/2016.			

20

CONTINGI ' AND FUND BALANCE
. 2015-2016

Approved BOF	Approved TM	Action Approved by Board & Town Meetings	Amount Authorized	FY 16 Impacts Contingency	FY 16 Impacts On Fund Balance
06/21/2016		BOF authorized the payment of Mattern and Stegon Land Surveyors invoice for			
		$2,550.00 from Capital Account 220-00-213-2713-0010-0000 for Library Project.			
06/21/2016		BOF authorized the establishment of non-lapsing special fund for Board of Education			
		Fiscal Year 2016 surplus funding. Finance Director will establish Fund 245 for the			
		special fund.			
06/21/2016		BOF authorized a request to the Board of Selectmen to call a special town meeting			$ (27,749.00)
		for transferring **from Fund Balance $27,749.00** to close out the Board of Education			
		Vo Ag equipment deficit, account number 100-00-000-2289-0000.			
		Balance		**$ 10,500.00**	**$ 3,842,261.00**

DRAFT MOTIONS

Motion by _____to amend BOF motion made on 08/18/2015 to increase the transfer from Contingency to Account 411 Auditor from $10,000.00 to $12,450.00 to cover deficit. Motion seconded by _____.

Department 411, Auditor (new auditor for FY 2015)	$ 10,000.00
Department 411, Auditor (add'l charges for new pension liability reporting)	$ 2,450.00
	$ 12,450.00

Motion by _____to amend BOF motion made on 08/18/2015 to decrease the transfer from Contingency to Account 420 - Polices Services from $20,500.00 to $11,300.00 to cover deficit. Motion seconded by _____.

Department 420, Police Services	$ 11,300.00

Motion made by _____ for FY 2016 budget amendment transfers:
Motion seconded by _____.

Department 400, Legal	$ 27,713.00
Department 415, Computer Services	$ 3,828.00
Department 441, Health	$ 58.00
Department 467, Inland Wetlands	$ 46.00
Department 480, Fringe Benefits	$ (31,645.00)