Lebanon Board of Finance
2 011-2012
Proposed Budget
Town Meeting
May 2, 2011

Revision VI	FY 2011 - 2012	FY 2011 - 2012	FY 2010 - 2011	FY 2009 - 2010
4/14/2011	BOF	Dept	Budget	Actual
	Proposed	Request	Approved	Expense
General Town				
General Government	803,169	819,215	769,488	754,624
Public Safety	352,453	363,896	350,877	370,206
Public Works	1,096,225	1,128,743	1,090,942	1,025,651
Health & Social	169,292	175,207	166,175	147,279
Community Preservation & Develop	142,710	159,751	140,725	129,163
Fringe Benefits	442,817	450,601	463,665	376,381
Transfer to Other Funds	1,048,381	1,598,486	1,111,209	1,081,111
SUB-TOTAL	4,055,047	4,695,899	**4,093,081**	**3,884,415**
	-0.9%	**14.7%**	**5.4%**	
Debt Service	794,057	794,057	1,027,850	1,292,142
Contingency	120,000	100,000	150,000	100,000
TOTAL General Town	**4,969,104**	**5,589,957**	**5,270,931**	**5,276,557**
Increase (Decrease) over last year	**-5.73%**	**5.94%**	**-0.11%**	
Board of Education				
TOTAL Board of Ed	17,514,353	17,653,695	17,255,520	16,856,342
Increase (Decrease) over last year	**1.50%**	2.31%	2.37%	
TOTAL EXPENDITURES	22,483,457	23,243,652	22,526,451	22,132,899
Increase (Decrease) over last year	**-0.19%**	5.02%	1.78%	
TOTAL REVENUES	7,448,159	7,448,159	8,039,467	8,438,048
Increase (Decrease) over last year	**-7.36%**	-11.73%	-4.72%	
TO BE RAISED BY TAXES	15,035,298	15,795,493	14,486,984	13,694,851
Increase (Decrease) over last year				
TOTAL REVENUES	22,483,457	23,243,652	22,526,451	22,132,899
EST TAXABLE GRAND LIST	659,327,960	659,327,960	656,321,929	651,745,376
EST MILL RATE	**22.8**	24.0	**22.1**	21.3
Increase in Mil Rate	**3.31%**	**8.54%**		

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4/14/2011	BOF	Dept	Budget	Actual
	Proposed	Request	Approved	Expense
GENERAL GOVERNMENT				
400 Legal Counsel	25,000	25,000	25,000	15,153
401 Selectmen	115,992	119,692	114,250	108,962
402 Elections	30,447	32,283	30,000	26,129
403 Probate Court	2,479	2,479	2,322	2,054
405 Bd of Finance	2,000	2,000	2,000	1,107
406 Finance Office	116,247	119,472	78,819	81,209
407 Tax Collector	64,860	68,460	63,865	85,013
408 Bd Assess Appeals	1,000	1,000	1,000	1,449
409 Town Clerk	87,264	88,724	85,980	83,373
410 Assessor	67,804	68,829	66,802	64,797
411 Auditor	12,350	12,350	12,350	11,750
412 Town Report	1,200	1,200	1,200	650
415 Computer Service	76,256	76,256	77,190	71,142
417 Town Hall	53,550	54,750	52,750	48,509
418 Insurance	146,720	146,720	155,960	153,327
TOTAL	**803,169**	**819,215**	**769,488**	**754,624**
Increase (Decrease) over last year	**4.38%**	**6.46%**	**1.97%**	
PUBLIC SAFETY				
420 Police Services	190,000	196,726	188,000	182,096
422 Vol Fire Dept	91,350	94,802	90,000	90,000
423 Fire Marshal	16,371	17,471	16,100	13,616
424 Burning Official	2,335	2,500	2,300	1,194
425 Building Dept	21,122	21,122	23,202	44,600
426 Fire Safety Complex	31,100	31,100	31,100	38,650
429 Tree Warden	175	175	175	50
TOTAL	**352,453**	**363,896**	**350,877**	**370,206**
Increase (Decrease) over last year	**0.45%**	**3.71%**	**-5.22%**	
PUBLIC WORKS				
430 Dept Public Works	627,786	660,000	606,686	590,242
431 Buildings & Grounds	102,048	102,099	96,550	92,223
433 Snow Removal	150,000	136,225	135,000	109,584
434 Street Lights	1,000	1,000	1,000	5,642
436 Solid Waste Facility	190,000	202,628	195,000	180,266
437 Water Pollution Control	12,704	12,704	44,200	36,626
439 Cemetery Comm	12,687	14,087	12,506	11,068
TOTAL	**1,096,225**	**1,128,743**	**1,090,942**	**1,025,651**
Increase (Decrease) over last year	**0.48%**	**3.46%**	**6.37%**	

Lebanon Board of Finance
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4/14/2011	BOF	Dept	Budget	Actual
	Proposed	Request	Approved	Expense
HEALTH & SOCIAL	-			
441 Health Department	15,515	16,790	15,280	12,238
443 VNA	1,000	1,000	1,000	1,000
445 Human Services	18,269	18,469	18,000	16,102
446 WCMH Paramedic Prog	29,032	29,032	30,952	24,060
448 United Services	4,835	4,835	4,835	4,000
449 Switchboard	45,734	45,734	41,248	41,577
455 Special Events	1,000	1,000	1,750	3,325
457 Commission Aging-Combined	-	-	11,610	10,463
458 Senior Center Operating Exp	53,907	58,347	41,500	34,514
TOTAL	**169,292**	**175,207**	**166,175**	**147,279**
Increase (Decrease) over last year	**1.88%**	**5.44%**	**12.83%**	
COMMUNITY PRES & DEVELOP				
461 Planning & Zoning	133,670	150,466	131,695	120,543
464 Z B A	4,760	4,760	4,760	3,692
465 Ec Develop Comm	2,030	2,275	2,000	610
467 Inland Wetlands	2,000	2,000	2,000	4,139
468 Flood & Erosion	-	-	20	-
469 Conservation Comm	250	250	250	178
TOTAL	**142,710**	**159,751**	**140,725**	**129,163**
Increase (Decrease) over last year	**1.41%**	**13.52%**	**8.95%**	
FRINGE BENEFITS				
480 Social Security	92,503	92,503	87,165	83,218
480 Medical & Life Ins	233,253	241,037	286,400	194,581
480 Pension Plan	102,061	102,061	75,100	82,725
480 Unemploy Comp	15,000	15,000	15,000	15,857
TOTAL	**442,817**	**450,601**	**463,665**	**376,381**
Increase (Decrease) over last year	**-4.50%**	**-2.82%**	**23.19%**	
OTHER				
490 Debt - Principal	638,395	638,395	837,013	1,055,698
490 Debt - Interest	155,662	155,662	190,837	236,444
490 School Renovation	-	-	-	-
TOTAL	**794,057**	**794,057**	**1,027,850**	**1,292,142**
Increase (Decrease) over last year	**-22.75%**	**-22.75%**	**-20.45%**	

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4/14/2011	BOF	Dept	Budget	Actual
	Proposed	Request	Approved	Expense
TRANSFER TO OTHER FUNDS				
204 Community Center	100	100	5,000	5,000
205 Animal Control	17,000	17,000	17,000	17,000
206 Recreation Comm	32,500	32,500	32,500	32,500
208 Town Imp Program	10,000	48,000	48,000	48,000
213 Library	238,431	275,519	225,000	215,000
220 Capital & Non Rec	684,200	1,153,279	722,469	706,211
221 Sr Van Transportation	63,000	68,938	57,400	57,400
228 Emergency Management	3,150	3,150	3,840	-
TOTAL	**1,048,381**	**1,598,486**	**1,111,209**	**1,081,111**
Increase (Decrease) over last year	**-5.65%**	**43.85%**	**2.78%**	
490 Contingency	120,000	100,000	150,000	100,000
Increase (Decrease) over last year	**-20.00%**	**-33.33%**	**50.00%**	

BOARD OF EDUCATION

PROGRAM SUMMARY

Program	Total 2009-2010	Total 2010-2011	Total 2011-2012	Increase/ Decrease
ART	15,572	19,585	20,178	593
BUSINESS EDUCATION	1,311	1,220	968	(252)
WORLD LANGUAGE	11,025	11,464	9,396	(2,068)
FAMILY & CONSUMER SCIENCES	4,800	4,300	4,300	0
TECHNOLOGY EDUCATION	14,455	12,782	13,064	282
LANGUAGE ARTS	16,842	21,645	15,904	(5,741)
LIBRARY	17,122	20,157	20,789	632
MATHEMATICS	22,786	32,030	18,089	(13,941)
MUSIC	17,069	15,195	17,022	1,827
PHYSICAL EDUCATION	4,401	4,300	4,290	(10)
REMEDIAL READING	2,688	1,403	1,912	509
SCIENCE	25,165	27,408	31,920	4,512
SOCIAL STUDIES	6,904	6,544	6,706	162
AGRICULTURAL EDUCATION	29,650	29,650	29,557	(93)
HEALTH EDUCATION	2,029	1,480	1,635	155
GUIDANCE	9,552	11,307	10,063	(1,244)
TELEVISION MEDIA	1,450	2,570	1,089	(1,481)
COMPUTER INSTRUCTION	10,908	11,010	7,503	(3,507)
EXCEPTIONAL CHILDREN	1,175,130	1,036,540	1,010,319	(26,221)
TUTORIAL & HOMEBOUND INSTRUCTION	20,389	25,000	25,000	0
SUMMER SCHOOL	28,326	28,326	25,500	(2,826)
NURSING & MEDICAL	6,954	9,650	12,613	2,963
PSYCHOLOGICAL	1,268	1,087	2,120	1,033
SPEECH, HEARING AND LANGUAGE	232,195	273,312	157,737	(115,575)
CENTRAL ADMINISTRATION	61,426	88,443	62,329	(26,114)
BUILDING ADMINISTRATION	124,323	158,084	150,146	(7,938)
SPECIAL EDUCATION ADMINISTRATION	2,388	2,388	2,388	0
SALARIES & WAGES	9,815,406	10,226,855	10,227,644	789
PERSONAL BENEFITS & SCHOOL INSURANCE	2,902,734	3,163,097	3,407,575	244,478
MAINTENANCE	324,453	395,642	466,374	70,732
TRANSPORTATION	1,161,049	828,984	864,688	35,704
UTILITIES	605,926	591,413	631,147	39,734
ATHLETICS	115,383	113,650	149,352	35,702
SYSTEMS MANAGEMENT	164,441	78,999	244,378	165,379
				398,175
Program Totals	16,955,520	17,255,520	17,653,695	2.31%

Revised 3/21/2011

FY 2012
ESTIMATED REVENUE

	FY 2012 BOF Proposed	FY 2011 Budget	FY 2010 Actual
STATE - SCHOOLS			
100.4300 ECS	5,467,634	4,687,594	4,636,685
100.New ARRA ECS	-	780,040	780,040
Sub Total	5,467,634	5,467,634	5,416,725
100.4304 Transportation	118,246	157,551	174,871
100.4306 Vo-Ag Grant	132,662	142,275	154,431
100.4308 Const Principal	-	259,460	392,953
100.4310 Const Interest	-	10,533	33,454
Sub Total	**5,718,542**	**6,037,453**	**6,172,434**
STATE - TAX RELIEF			
100.4320 Boats	2,500	2,500	1,284
100.4322 In Lieu Taxes	32,108	32,108	36,053
100.4324 Circuit Breaker	28,000	25,000	29,801
100.4328 Add Vets Exempt	3,000	3,000	2,812
100.4329 New Machinery	-	30,000	10,299
100.4330 Disabled	600	600	660
Sub Total	**66,208**	**93,208**	**80,909**
STATE - OTHER			
100.4340 Town Aid Roads	158,093	158,093	110,828
100.4342 Mash - Pequot	30,617	29,466	30,561
100.4350 Misc - State	4,000	4,000	7,501
Sub Total	**192,710**	**191,559**	**148,890**
STATE - TOTAL	**5,977,460**	**6,322,220**	**6,402,233**
LOCAL - OTHER REVENUE			
100.4360 Utilities Direct	30,000	41,000	29,393
100.4361 Interest Taxes	110,000	90,000	182,406
100.4362 Lien Fees	4,000	4,000	34,030
100.4363 Suspense Book	3,000	3,000	9,229
100.4365 Misc Selectmen	3,000	3,000	5,166
100.4366 Town Clerk Fees	20,000	45,000	23,464
100.4367 Conveyance Fees	52,000	52,000	67,373
100.4368 Copies	7,000	7,000	7,685
100.4369 Books & Ord	100	200	74
100.4370 Filing Maps	300	300	100
100.4371 Assessors	800	800	863
100.4372 Insurance Reimb	-	-	-
100.4373 Constables	-	500	-
100.4374 Fire Marshal	1,000	500	1,165
100.4375 Building Fees	50,000	45,000	50,344
100.4376 Fire Safety	1,000	300	550
100.4377 Solid Waste Facility	105,000	110,000	109,275
100.4378 Sexton Fees	6,000	6,000	5,500
100.4380 PZC Fees	5,000	4,000	3,560
100.4381 ZBA Fees	500	1,000	1,400
100.4382 IWC Fees	1,000	1,000	1,024
100.4383 Bd Ed Reimb	14,000	5,000	14,308
100.4384 School Tuition	1,026,751	1,287,647	1,473,004
100.4385 Invest Income	24,000	10,000	6,760
100.4389 Misc. Revenue	6,248	-	4,221
LOCAL - OTHER REVENUE	**1,470,699**	**1,717,247**	**2,030,894**
LOCAL - TRANSFER FUNDS			

FY 2012
ESTIMATED REVENUE

	FY 2012 BOF Proposed	FY 2011 Budget	FY 2010 Actual
100.4393 School Prizes	-	-	3,648
100.4394 Care Cemetery	-	-	355
100.4395 Lyman Fund	-	-	918
Sub Total	**-**	**-**	**4,921**
TOTAL - LOCAL	**1,470,699**	**1,717,247**	**2,035,815**
TOTAL REVENUE	**7,448,159**	**8,039,467**	**8,438,048**
Note: State Revenue Based on Governor's Proposed Budget FY 2012			

Func	G/L#	Title	Available for FY 2010 - 2011	FY 2010-2011 Supplemental Appropriation	Spent FY 2011 as of 3/22/11	Balance at 03/22/11	Comm. Requested FY 2011 - 2012	Rev'd Comm. Requested FY 2011 - 2012	BOF Proposed Reallocation Within Cap Non	BOF Proposed FY 2011 - 2012 Appropriation	Available for FY 2011 - 2012
TOWN CAPITAL RESERVE											
(1) GENERAL GOVERNMENT											
220-900	6410	Revaluation	20,000.00			20,000.00				-	20,000.00
											-
(2) PUBLIC SAFETY											-
220-900	6210	Police Car	17,720.85			17,720.85	28,279	21,800	6,483	21,800	46,003.79
220-900	6211	RADAR Equipment	4,500.00			4,500.00			(4,500)	-	-
220-900	6212	Police Car Computer	1,982.94			1,982.94			(1,983)	-	-
220-900	6221	Fire Apparatus Fund	191,936.00		-	191,936.00	50,000			30,000	221,936.00
220-900	6240	Ambulance Replacement Fund	119,852.53		119,852.53	-	-			-	-
220-900	6240	Emergency Services Fund	64,080.58		24,568.17	39,512.41				-	39,512.41
											-
(3) PUBLIC WORKS											-
220-900	5314	Hwy-Over Rail Mower	4,117.75			4,117.75				-	4,117.75
220-900	5346	Hwy-Road and Bridge Plan	191,991.33	220,000.00	281,179.57	130,811.76				-	130,811.76
220-900	6302	Hwy-Pickup Reserve	12,448.71			12,448.71				-	12,448.71
220-900	6303	Hwy-Backhoe	8,000.00			8,000.00				-	8,000.00
220-900	6306	Hwy-Trucks (Plow Truck)	125,000.00		72,689.00	52,311.00	140,000	140,000	-	140,000	192,311.00
220-900	6316	Hwy-Payloader	10,000.00			10,000.00	130,000				10,000.00
220-900	6318	Pipe Replacement Lk Shore	4,171.16		1,329.71	2,841.45	-		(2,841)	-	-
											-
(4) FACILITIES AND PROPERTIES											-
											-
											-
(5) BOARD OF EDUCATION											-
											-
220-900	6495	Resurf and Cert Track LMHS	30,625.00			30,625.00				-	30,625.00
220-900	6611	BOE - Resurface Tennis Court	24,000.00			24,000.00				-	24,000.00
220-900	6612	BOE - Vehicle Reserve	9,000.00			9,000.00			(9,000)	-	-
220-900		Truck					11,000				-
											-
(6) OTHER											-
220-900	5469	Open Space	160,200.00		15,500.00	144,700.00	100,000			20,000	164,700.00
		TOTAL CAPITAL RESERVE:	999,626.85	220,000.00	515,118.98	704,507.87	459,279	161,800	(11,841)	211,800	904,466.42

Func	G/L#	Title	Available for FY 2010 - 2011	FY 2010-2011 Supplemental Appropriation	Spent FY 2011 as of 3/22/11	Balance at 03/22/11	Comm. Requested FY 2011 - 2012	Rev'd Comm. Requested FY 2011 - 2012	BOF Proposed Reallocation Within Cap Non	BOF Proposed FY 2011 - 2012 Appropriation	Available for FY 2011 - 2012
ANNUAL CAPITAL EXPENSE:											
(1) GENERAL GOVERNMENT											
(2) PUBLIC SAFETY											
(3) PUBLIC WORKS											
220-020	5347	Hwy-Paving	552,910.75		434,429.32	118,481.43	550,000	500,000	-	435,000	553,481.43
(4) FACILITIES AND PROPERTIES											-
220-020	5539	Cemetery Repairs	2,327.15		-	2,327.15	4,000	2,400		2,400	4,727.15
220-020	5112	FSC Hall & Kitchen	(1,816.70)		-	(1,816.70)				-	(1,816.70)
220-020	5214	Town Hall- retaining wall	1,250.00			1,250.00			(1,250)	-	-
220-020	5436	Library	267.18		-	267.18			(267)	-	-
220-020	6115	Library-Mold and Asbestos Abater	286.78		-	286.78			(287)	-	-
220-020	6117	Finish Aspinall Pavilion - Recreatic	20,000.00			20,000.00	-			-	20,000.00
220-020	6118	SWF Upgrade for Permit	10,000.00			10,000.00	-			-	10,000.00
220-020		Transfer Station Upgrade					66,000				-
(6) BOARD OF EDUCATION											
220-020	5218	Gym Lockers	305.75			305.75				-	305.75
220-020	5219	State Security Matching Grant	74.00			74.00				-	74.00
220-020	5373	LMS New Well	4,000.00			4,000.00			-	-	4,000.00
220-020	6119	Water Purification - LMHS	15,000.00			15,000.00	-			-	15,000.00
220-020	6120	600 Gallon Water Heater	55,000.00		4,750.00	50,250.00	-		-	-	50,250.00
220-020	NEW	LES Cafeteria Floor Replacement					20,000	20,000		20,000	20,000.00
220-020	NEW	LMS Boys PE Lockers					24,000				-
220-900		Mobile Labs (3)					30,000		15,661	15,000	30,661.00
(7) OTHER											-
220-020	5348	**Amston Lake Water Qual**	15,648.87		-	34,898.87				-	-
220-020	5610	**Comprehensive Plan**	2,015.10			2,015.10				-	34,898.87
220-020	5691	Lake Williams Water Qual	4,112.00		-	4,112.00	-		(2,015)	-	-
220-020	6121	Senior Van	55,000.00		4,000.00	51,000.00	-			-	4,112.00
		TOTAL ANNUAL CAPITAL EXPENSE	736,380.88	-	443,179.32	312,451.56	694,000	522,400	11,842	472,400	51,000.00
											796,693.50
L CAPITAL RESERVE & ANNUAL CAPITAL EXPENSE			1,736,007.73	220,000.00	958,298.30	1,016,959.43	1,153,279	684,200	0	684,200	1,701,159.92