

**Town of Lebanon
Board of Finance
FY 2022-2023 Department Request
Summary**

	Increase (Decrease) From Prior Budget	FY 2022-2023 BOF Proposed	FY 2022-2023 Dept Request	FY 2021-2022 Approved Budget	FY 2020-2021 Actual Expenses	FY 2019-2020 Actual Expenses
Town Operations						
General Government	68,947	1,127,431	1,122,931	1,058,484	996,568	963,898
Public Safety	80,203	708,670	740,023	628,467	608,939	630,117
Public Works	67,986	1,563,105	1,597,549	1,495,119	1,305,804	1,281,846
Health & Social	10,747	237,952	237,952	227,205	200,945	198,344
Community Preservation & Develop	3,920	173,128	173,128	169,208	151,201	145,598
Fringe Benefits	49,208	796,206	796,206	746,998	705,234	645,996
Transfer to Other Funds	20,461	590,621	626,939	570,160	815,242	1,047,886
Subtotal Town Operations	301,472	5,197,113	5,294,728	4,895,641	4,783,933	4,913,685
Increase (Decrease) over last year		6.16%	8.15%	2.34%		
Debt Service	221,859	481,859	481,859	260,000	647,220	661,660
Capital & Non Recurring	68,860	1,056,860	1,975,335	988,000	1,382,018	1,436,607
Contingency	5,000	165,000	160,000	160,000	7,729	-
TOTAL General Town	597,191	6,900,832	7,911,922	6,303,641	6,820,900	7,011,952
Increase (Decrease) over last year		9.47%	25.51%	-7.58%		
Board of Education						
Teachers Retirement Contribution	-	-	-	-	-	-
Board of Education's Budget	500,000	20,500,000	20,784,194	20,000,000	19,561,169	19,225,930
TOTAL Board of Ed	500,000	20,500,000	20,784,194	20,000,000	19,561,169	19,225,930
Increase (Decrease) over last year		2.50%	3.92%	1.72%		
TOTAL EXPENDITURES	1,097,191	27,400,832	28,696,116	26,303,641	26,382,069	26,237,882
Increase (Decrease) over last year		4.17%	9.10%	2.50%		
TOTAL REVENUES	274,913	7,021,911	7,014,911	6,746,998	6,889,498	7,010,292
Increase (Decrease) over last year		4.07%	3.97%	1.63%		
TO BE RAISED BY TAXES	822,279	20,378,921	21,681,205	19,556,643	19,074,550	19,826,206
Increase (Decrease) over last year		4.20%	10.86%	2.80%		
TOTAL REVENUES	1,097,191	27,400,832	28,696,116	26,303,641	25,964,048	26,836,498
EST TAXABLE GRAND LIST	25,419,524	713,957,519	713,957,519	688,537,995	674,547,273	670,421,343
EST MILL RATE (New Grand List)	0.1	28.5	30.4	28.4	28.2	29.4
Increase in Mil Rate		0.49%	6.9%	0.7%		

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Board of Finance
FY 2022-2023 Department Request**

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GENERAL GOVERNMENT							
400	Legal Counsel	5,000	55,000	75,000	50,000	78,859	50,821
401	Selectmen	(2,328)	153,002	153,002	155,330	148,418	143,203
402	Elections	291	34,370	34,370	34,079	42,771	30,830
403	Probate Court	304	2,718	2,718	2,414	2,418	2,362
405	Bd of Finance	(500)	1,500	2,000	2,000	1,300	463
406	Finance Office	7,751	163,860	163,860	156,109	139,159	116,127
407	Tax Collector	(9,709)	66,852	66,852	76,561	65,512	67,814
408	Bd Assess Appeals	0	1,275	1,275	1,275	524	542
409	Town Clerk	2,052	105,120	105,120	103,068	102,735	101,111
410	Assessor	9,181	91,386	91,386	82,205	77,966	78,055
411	Auditor	30,000	55,000	30,000	25,000	21,750	20,500
412	Town Report	0	1,000	1,000	1,000	850	850
415	Computer Service	10,330	168,172	168,172	157,842	131,618	151,555
417	Town Hall	2,244	89,827	89,827	87,583	62,879	74,163
418	Insurance	14,331	138,349	138,349	124,018	119,809	125,502
TOTAL		68,947	1,127,431	1,122,931	1,058,484	996,568	963,898
PUBLIC SAFETY							
420	Police Services, page 30	39,821	366,000	397,353	326,179	297,294	345,341
422	Vol Fire Dept	35,120	235,120	235,120	200,000	200,000	175,000
423	Fire Marshal	450	25,644	25,644	25,194	19,783	21,597
424	Burning Official	(44)	3,610	3,610	3,654	2,453	4,598
425	Building Dept	600	38,685	38,685	38,085	57,958	54,108
426	Fire Safety Complex	4,256	39,611	39,611	35,355	31,451	29,473
TOTAL		80,203	708,670	740,023	628,467	608,939	630,117
PUBLIC WORKS							
430	Dept Public Works	30,000	900,000	903,215	870,000	700,924	758,855
431	Buildings & Grounds	15,100	180,143	180,143	165,043	134,246	131,792
433	Snow Removal	3,625	250,000	275,229	246,375	251,496	187,277
434	Street Lights	(200)	3,700	3,700	3,900	2,333	2,084
436	Solid Waste Facility	16,371	206,371	206,371	190,000	200,226	187,851
437	Water Pollution Control	0	2,000	2,000	2,000	1,138	939
439	Cemetery Comm	3,090	20,891	26,891	17,801	15,441	13,048
TOTAL		67,986	1,563,105	1,597,549	1,495,119	1,305,804	1,281,846
HEALTH & SOCIAL							
441	Health Department	0	49,866	49,866	49,866	49,080	47,561
445	Human Services	6,315	40,598	40,598	34,283	32,230	22,734
446	WCMH Paramedic Program	0	35,300	35,300	35,300	33,309	26,151
448	United Services	27	5,143	5,143	5,116	5,116	5,116
449	Dispatch Switchboard	3,265	18,465	18,465	15,200	15,189	20,625
455	Special Events	1,800	3,100	3,100	1,300	544	753
458	Senior Center Op Exp/COA	(660)	85,480	85,480	86,140	65,477	75,404
TOTAL		10,747	237,952	237,952	227,205	200,945	198,344
Subtotal Town Operations		227,883	3,637,158	3,698,455	3,409,275	3,112,256	3,074,205

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Board of Finance
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COMMUNITY PRES & DEVELOP						
461 Planning & Zoning	3,856	162,614	162,614	158,758	146,993	140,197
464 Z B A	0	4,500	4,500	4,500	942	545
465 Ec Develop Comm	0	2,000	2,000	2,000	851	1,205
467 Inland Wetlands	64	3,764	3,764	3,700	2,165	3,395
469 Conservation Comm	0	250	250	250	250	256
TOTAL	3,920	173,128	173,128	169,208	151,201	145,598
FRINGE BENEFITS						
480 Social Security	3,138	138,052	138,052	134,914	120,734	112,348
480 Medical, Dental, Life Ins	3,340	389,232	389,232	385,892	370,257	351,229
480 Pension Plan	42,730	263,422	263,422	220,692	208,952	176,845
480 Unemploy Comp	0	5,500	5,500	5,500	5,291	5,574
TOTAL	49,208	796,206	796,206	746,998	705,234	645,996
OTHER						
490 Debt - Principal	0	0	0	-	380,000	380,000
490 Debt - Interest	0	0	0	-	7,220	21,660
490 Debt - Principal Rds & Bridges	(120,000)	140,000	140,000	260,000	260,000	260,000
490 Debt - Interest Rds & Bridges	45,675	45,675	45,675	-	-	-
490 Debt - Principal Library Proj.	215,000	215,000	215,000	-	-	-
490 Debt - Interest Library Proj.	81,184	81,184	81,184	-	-	-
TOTAL	221,859	481,859	481,859	260,000	647,220	661,660
TRANSFER TO OTHER FUNDS						
204 Community Center	0	100	100	100	100	100
205 Animal Control	(1,231)	20,869	20,869	22,100	18,658	18,658
206 Recreation Comm	9,653	79,652	79,652	69,999	63,000	62,388
208 Town Imp Program	(20,000)	80,000	100,000	100,000	135,000	160,000
213 Library	32,039	335,000	335,684	302,961	298,484	296,405
221 Sr Van Transportation	0	70,000	85,634	70,000	70,000	70,000
School Building Comm	0				80,000	295,292
222 Renters Rebate	0	0	0	-	-	-
228 Emergency Management	0	5,000	5,000	5,000	10,000	5,043
248 COVID	0				140,000	140,000
TOTAL	20,461	590,621	626,939	570,160	815,242	1,047,886
220 Capital & Non Rec	68,860	1,056,860	1,975,335	988,000	1,382,018	1,436,607
490 Contingency	5,000	165,000	160,000	160,000	7,729	-
Subtotal Town Operations	369,308	3,263,674	4,213,467	2,894,366	3,708,644	3,937,747
Total General Town	597,191	6,900,832	7,911,922	6,303,641	6,820,900	7,011,952

**Town of Lebanon
Board of Finance
FY 2022-2023 REVENUE**

	Increase (Decrease) From Prior Budget	FY 2022-2023 BOF Proposed	FY 2022-2023 Dept Request	FY 2021-2022 Approved Budget	2020-2021 Actual Revenue	FY 2019-2020 Actual Revenue
STATE - SCHOOLS						
100.4300 ECS	0	4,578,589	4,578,589	4,578,589	4,519,909	4,769,437
100.4304 Transportation	0	0	0	0	0	0
100.4306 Vo-Ag ASTE Grant	65,611	364,911	364,911	299,300	295,148	295,148
Sub Total	65,611	4,943,500	4,943,500	4,877,889	4,815,057	5,064,585
STATE - TAX RELIEF						
100.4322 In Lieu Taxes	10,907	25,714	25,714	14,807	14,807	14,807
100.4324 Circuit Breaker	0	0	0	0	0	0
100.4328 Vets Exempt	0	0	0	0	2,432	3,352
100.4329 Grants for Mun Proj MRS	0	30,427	30,427	30,427	30,427	30,427
100.4330 Disabled	0	0	0	0	480	581
Sub Total	10,907	56,141	56,141	45,234	48,146	49,167
STATE - OTHER						
100.4340 Town Aid Roads	1,159	281,194	281,194	280,035	281,035	280,642
100.4342 Mash - Pequot	0	13,139	13,139	13,139	13,139	13,139
100.4308 Construction Principal	0	0	0	0	0	0
100.4310 Construction Interest	0	0	0	0	0	0
100.4350 Mun Stabilization Grant	0	162,740	162,740	162,740	162,740	163,048
Sub Total	1,159	457,073	457,073	455,914	456,914	456,829
STATE - TOTAL	77,677	5,456,714	5,456,714	5,379,037	5,320,117	5,570,581
LOCAL - OTHER REVENUE						
100.4331 NPU Water Storage	(655)	30,200	30,200	30,855	31,565	34,017
100.4360 Utilities Direct	(5,000)	25,000	25,000	30,000	25,419	23,753
100.4361 Interest Taxes	5,000	155,000	155,000	150,000	169,330	181,490
100.4362 Lien Fees	1,500	3,500	3,500	2,000	5,583	8,693
100.4363 Suspense Book	(1,000)	7,000	7,000	8,000	7,640	0
100.4365 Misc Selectmen	4,500	8,000	8,000	3,500	12,587	7,511
100.4366 Town Clerk Fees	1,350	41,000	41,000	39,650	81,268	48,596
100.4318 Conveyance Fees	5,000	75,000	75,000	70,000	103,222	77,809
100.4368 Copies Fees	0	8,000	8,000	8,000	10,580	9,214
100.4369 Books & Ordinances	0	50	50	50	35	15
100.4370 Filing Maps	0	300	300	300	300	480
100.4371 Assessors	(300)	200	200	500	20	190
100.4373 Police	9,000	12,000	12,000	3,000	13,824	16,389
100.4374 Fire Marshal	0	1,000	1,000	1,000	2,590	1,865
100.4375 Building Fees	20,000	110,000	110,000	90,000	124,918	82,170
100.4376 Fire Safety	(500)	500	500	1,000	0	100
100.4377 Solid Waste Facility	0	110,000	110,000	110,000	125,120	88,644
100.4378 Sexton Fees	0	7,500	7,500	7,500	8,050	5,000
100.4380 PZC Fees	1,000	6,000	6,000	5,000	12,970	6,750
100.4381 ZBA Fees	0	1,500	1,500	1,500	1,200	800
100.4382 IWC Fees	0	2,000	2,000	2,000	3,486	2,798
100.4383 School Misc. Revenue	0	0	0	0	9,349	9,608
100.4384 School Tuition	150,341	929,447	929,447	779,106	774,004	718,590
100.4385 Invest Income	7,000	25,000	18,000	18,000	34,207	54,860
100.4387 Columbia Bldg. Official	0	0	0	0	8,281	35,411
100.4389 Town Misc. Revenue	0	6,000	6,000	6,000	3,379	23,367
100.4394 Care Cemetery	0	0	0	0	454	437
100.4410 Passport Processing	0	1,000	1,000	1,000	0	1,155
LOCAL - OTHER REVENUE	197,236	1,565,197	1,558,197	1,367,961	1,569,381	1,439,711
TOTAL REVENUE	274,913	7,021,911	7,014,911	6,746,998	6,889,498	7,010,292

**Lebanon Public Schools
FY 2022-2023 Board of Education
Approved Budget**

Program/Category	FY 2020-2021 Actual (unaudited) Expenses	FY 2021-2022 Approved Budget	FY 2022-2023 Proposed Budget	% Change	% of Total Budget	FY 2022-2023 BOF Proposed Budget
<u>Personnel</u>						
Salaries and Wages	\$10,932,916	\$11,469,638	\$11,961,648	4.29%	57.55%	
Employee Benefits	\$3,674,580	\$3,745,609	\$3,982,948	6.34%	19.16%	
Staffing Enhancements			\$325,594		1.57%	
<u>Instructional Materials/Services</u>						
Special Education	\$1,935,942	\$1,738,108	\$1,154,073	-33.60%	5.55%	
Speech, Hearing, Language, OT/PT	\$24,272	\$32,100	\$35,300	9.97%	0.17%	
Remedial Education	\$3,331	\$4,268	\$11,699	174.11%	0.06%	
Art	\$15,547	\$16,245	\$17,596	8.32%	0.08%	
Business	\$0	\$1,550	\$3,149	103.16%	0.02%	
Computer Science	\$1,450	\$500	\$1,085	117.00%	0.01%	
Language Arts	\$27,216	\$30,604	\$58,211	90.21%	0.28%	
World Languages	\$25,264	\$2,465	\$6,042	145.11%	0.03%	
Family & Consumer Sciences	\$5,632	\$6,900	\$9,000	30.43%	0.04%	
Technology Education	\$16,644	\$20,210	\$36,531	80.76%	0.18%	
General Education	\$1,820	\$15,820	\$21,800	37.80%	0.10%	
Math	\$29,148	\$22,897	\$25,503	11.38%	0.12%	
Music	\$17,477	\$28,425	\$35,799	25.94%	0.17%	
Physical Education	\$21,264	\$11,856	\$17,489	47.51%	0.08%	
Science	\$7,575	\$32,511	\$32,047	-1.43%	0.15%	
Social Studies	\$4,608	\$12,909	\$11,052	-14.39%	0.05%	
Agricultural Science	\$54,429	\$71,210	\$74,329	4.38%	0.36%	
Health	\$725	\$1,700	\$2,020	18.82%	0.01%	
Student Activities	\$9,611	\$10,500	\$10,500	0.00%	0.05%	
Athletics	\$136,229	\$213,550	\$233,025	9.12%	1.12%	
Guidance	\$15,973	\$11,430	\$10,878	-4.83%	0.05%	
Library/Media	\$28,342	\$33,604	\$45,054	34.07%	0.22%	
Tuitioned Programs	\$133,444	\$144,685	\$144,685	0.00%	0.70%	
<u>Support Programs</u>						
Nursing & Medical	\$7,670	\$16,545	\$17,115	3.45%	0.08%	
Psychology	\$4,624	\$7,590	\$12,575	65.68%	0.06%	
Central Administration	\$198,450	\$176,785	\$183,210	3.63%	0.88%	
Building Administration	\$69,421	\$129,547	\$123,246	-4.86%	0.59%	
Facilities Services	\$606,803	\$546,650	\$540,312	-1.16%	2.60%	
Information Technology	\$221,689	\$192,843	\$224,439	16.38%	1.08%	
Utilities	\$398,267	\$374,251	\$461,537	23.32%	2.22%	
Student Transportation	\$767,662	\$889,255	\$954,703	7.36%	4.59%	
Unidentified (to balance to approved budget)		(\$12,760)		-100.00%	0.00%	
Rounding	(\$1)					
Total	\$19,398,024	\$20,000,000	\$20,784,194	3.92%	100.00%	\$ 20,784,194

TOWN OF LEBANON
FY 2022-2023
CAPITAL BUDGET - DRAFT

Dept.	Requested Items(s)/ Project(s)	Benefit of Purchase	Balances as of 3/18/22	FY 22-23 Dept. Request	FY 22-23 BOF Proposed	comments
Assessor	Town Revaluation	2023 Mandated by the State of Connecticut	\$ (0.31)	\$ 150,000	\$ 80,000	Per Assessor, amount requested too high for the scaled down version of reval
DPW	Highway Paving 220-00-430-2701-0030-0000-0000	Roads / Paving & Improvements	\$ 424,076.72	\$ 600,000	\$ 500,000	
	Crack Seal / approx 20miles +/-	Preservation				
	paving/approx. 3000 ton	Preservation				
	Pvng Contractor \$3600perday	Preservation				
	Chipseal approx 8.5miles	Preservation				
	CenterLineStriping 8.5 miles	Safety				
DPW	Oliver Road Bridge		\$ 3,675.00			check with Brandon
DPW	Mack Road Drainage/Reconstruction Project < 1 mile	Road Improvement / Reconstruction				
DPW	2024 Mason Dump Truck	New 2.5 yard mason dump truck				
DPW	Director Pick up truck Two 1/Ton Pickups w/V-Plow	New F150 truck for Director. F350 can be changed to mechanics truck for mobile repair	\$ 30,000.00 \$ 307.32	\$ 15,000	\$ -	taken from fund balance per 3/24 Town Meeting
DPW	2020 Bucket Truck 75 ft. Aerial Lift	Replacement of aging truck		\$ 100,000	\$ 100,000	
DPW	Sweeper - A subtle used sweeper costs between \$75,000 and \$100,000	Replacement of aged/outdated sweeper - comply with DEEP best management				
DPW	Plow Truck Plow Truck	Replacement of aging truck		\$ 225,000	\$ 55,000	lease purchase
	Lease Purchase Plow Truck FY2015		\$ 4402.23			
	Lease Purchase 2016 Inter 7400 Truck		\$ 0.11			
	2018 Hwy Dump Trk w/Plow		\$ 6,049.80			
	2019 Hwy Dump Trk w/Plow		\$ 0.32			
	2018 F350 Dump Trk w/Plow		\$ 0.06			
			\$ 0.42			
DPW	PW Building Committee		\$ 18,487.81			
	PW Garage Site Assessment		\$ 0.27			
	Temp. Salt/Sand Shed		\$ 55,066.45			leave \$10,000 for rest of project
DPW	Over The Rail Mower	Replace aging Equipment		\$ 130,000	\$ -	taken from fund balance per 3/24 Town Meeting
DPW	Wood Chip Box Wood/Brush Chpper		\$ 10,000.00 \$ (0.32)			
DPW	Jet Truck	(per auditor sale of Jet Truck should go back to WPCA fund 235)	\$ 10,000.00			
DPW	Back Hoe		\$ 1,196.07			
DPW	Town Tree Maintenance	Town Tree Maintenance \$200,000 over 5 years at \$40,000/year - CIP beginning FY2021	\$ 19,826.67	\$ 40,000		taken from fund balance per 3/24 Town Meeting
Police	Police Cruiser	Replace aging 2012 Ford Explorer	\$ 0.28	\$ 67,000	\$ -	taken from fund balance per 3/24 Town Meeting

TOWN OF LEBANON
FY 2022-2023
CAPITAL BUDGET - DRAFT

Dept.	Requested Items(s)/ Project(s)	Benefit of Purchase	Balances as of 3/18/22	FY 22-23 Dept. Request	FY 22-23 BOF Proposed	comments
P&Z	Open Space	Preservation of open space. Goal to keep open space balance at or around \$300,000 in subsequent years	\$ 236,165.44	\$ 63,835	\$ 50,000	
Rec Comm	Recreation Commission					
	2 NCAA Basketball courts	School, adults and youth		\$ 65,000	\$ -	taken from fund balance per 3/24 Town Meeting
	Playscape Tyler Field	Play area for little ones		\$ 75,000		
	Aspinall Property Dugouts		\$ 0.50			
	Aspinall Field Drainage 2 and 3	safe playing fields need good drainage	\$ 4,110.05			still needed
	Aspinall Soccer Field		\$ 2,260.53			still needed
Cemetery	Cemetery Repairs		\$ 4,109.82			
	Cemetery Road Dev. - Synagogue		\$ 578.21			
Library	Library Renovations		\$ 1,339.54			
Senior Center	2011 Senior Van		\$ 441.00			
Fire Dept	LVFD					
	SCBA Replacements	SCBA will no longer be compliant with NFPA/OSHA		\$ 225,000	\$ -	taken from fund balance per 3/24 Town Meeting
	Fire Apparatus Reserve		\$ 0.09			
	Emergency Services Reserve		\$ 64,993.84			
	Tanker Truck		\$ 0.21			
	Bunker Gear		\$ 3,980.50			
	FSC - Passage Doors		\$ 2,000.00			
	Substation Plans	Achitechual Plan for substations		\$ 100,000	\$ -	
	Rescue 106 Equipment	Updating/Replacing Rescue Equipment				
	Ladder truck lease purchase - 12 annual payments	Spafford lease beginning in April 2019 - ending January 2024		\$ 113,000	\$ 113,000	
	TOWN SUBTOTAL		\$ 903,068.63	\$ 1,968,835	\$ 898,000	
BOE	School Improvement Plan (SIP)		\$ 63,549.98		\$ 100,000	
BOE	SIP - Facilities					
	Exhaust Fans	Proper ventilation		\$ 10,000		
	District doors and hardware	Safety/security		\$ 15,000		
	L.M.S. Scissor Lift	Safely hang items, repairs		\$ 25,000		
	Electrical upgrade	Dependable power source		\$ 20,000		
	Line striping, crack sealing	Safety		\$ 30,000		
	Auditorium lights & Sound	To properly see and hear events		\$ 100,000		
	Windows, light wells Lyman	Replace failed windows		\$ 25,000		
	District painting	Fresh Appearance		\$ 30,000		
	Tree Trimming/Removal	Safety		\$ 10,000		
	District truck	Maintenance		\$ 40,000		
BOE	Technology	(per Val - we will be getting a reimb. Ck)	\$ (3,906.71)		\$ 90,000	
	Technology Refresh - Staff			\$ 74,000		
	Network Infrastructure			\$ 22,000		
	Student 1-1 refresh			\$ 45,000		
BOE	School Athletics				\$ 30,000	
	LMHS Soccer Field Drainage/Renovation	Repair drainage issues and fix turf to support proper drainage.		\$ 25,000		
	Replace LMS Gym. Scoreboard	Replace Old Scoreboard		\$ 7,500		
	Replace Lockers in Girls Loker Romm at LMHS	Replace lockers		\$ 30,000		
	BOE TOTALS		\$ 59,643.27	\$ 508,500	\$ 220,000	
	GRAND TOTAL		\$ 962,711.90	\$ 2,477,335	\$ 1,118,000	
	Less: Projects from FY21 Surplus		*	\$ (502,000)	\$ -	
	Reallocate from closed items (highlighted in yellow plus \$45,066 from orange)				\$ (61,140)	
			\$ 962,711.90	\$ 1,975,335	\$ 1,056,860	
		Funds to Come from Fund Balance as Approved at Town Meeting 3/24/22				
		DPW - additional funds for pickup truck		\$ 15,000		
		Over the Rail Mower		\$ 125,000		
		Police Cruiser		\$ 70,000		
		NCAA Basketball Courts (2)		\$ 65,000		
		SCBA units (initially over 2 years)		\$ 445,000		
		Tree Removal		\$ 60,000		
		Fieldstone wall at North Lebanon Cemetery		\$ 30,000		
		Phase 1 of Asbestos remediation at LES/LMS		\$ 160,000		
				\$ 970,000		