

**Town of Lebanon
Board of Finance
FY 2023-2024 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2023-2024 BOF Budget	FY 2023-2024 Department Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Expenses	FY 2020-2021 Actual Expenses
Town Operations						
General Government	27,375	1,154,806	1,179,806	1,127,431	1,005,654	996,568
Public Safety	7,696	716,366	716,366	708,670	642,127	608,939
Public Works	120,477	1,683,582	1,677,613	1,563,105	1,406,480	1,305,804
Health & Social	6,846	244,798	245,681	237,952	209,681	200,945
Community Preservation & Develop	9,665	182,793	182,793	173,128	157,615	151,201
Fringe Benefits	98,005	894,211	894,211	796,206	702,617	705,234
Transfer to Other Funds	20,516	611,137	615,924	590,621	595,575	815,242
Subtotal Town Operations	290,580	5,487,693	5,512,395	5,197,113	4,719,749	4,783,933
Increase (Decrease) over last year		5.59%	6.07%	6.16%	-1.34%	
Debt Service	(7,278)	474,581	474,581	481,859	260,000	647,220
Capital & Non Recurring	218,107	1,274,967	3,894,136	1,056,860	2,013,152	1,382,018
Contingency	(40,000)	125,000	165,000	165,000	64,920	7,729
TOTAL General Town	461,410	7,362,242	10,046,112	6,900,832	7,057,821	6,820,900
Increase (Decrease) over last year		6.69%	45.58%	9.47%	3.47%	
Board of Education						
Board of Education's Budget (Est.)	885,000	21,385,000	21,445,725	20,500,000	19,990,967	19,561,169
TOTAL Board of Ed	885,000	21,385,000	21,445,725	20,500,000	19,990,967	19,561,169
Increase (Decrease) over last year		4.32%	4.61%	2.50%	2.20%	
TOTAL EXPENDITURES	1,346,410	28,747,242	31,491,837	27,400,832	27,048,788	26,382,069
Increase (Decrease) over last year		4.91%	14.93%	4.17%	2.53%	
TOTAL REVENUES	249,570	7,271,481	7,175,481	7,021,911	7,056,862	6,889,498
Increase (Decrease) over last year		3.55%	2.19%	-0.50%	2.43%	
TO BE RAISED BY TAXES	1,096,840	21,475,761	24,316,356	20,378,921	19,610,253	19,082,830
Increase (Decrease) over last year		5.38%	19.32%	4.20%	2.76%	
TOTAL REVENUES	1,346,410	28,747,242	31,491,837	27,400,832	26,667,115	25,972,328
EST TAXABLE GRAND LIST	22,909,112	736,866,631	736,866,631	713,957,519	688,537,995	674,547,273
EST MILL RATE (New Grand List)	0.6	29.1	33.0	28.5	28.4	28.2
Increase in Mil Rate		2.26%	15.61%	0.00%	0.71%	

**Town of Lebanon
Board of Finance
FY 2023-2024 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2023-2024 BOF Budget	FY 2023-2024 Department Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Expenses	FY 2020-2021 Actual Expenses	
GENERAL GOVERNMENT							
400	Legal Counsel	(5,000)	50,000	75,000	55,000	74,538	78,859
401	Selectmen	3,240	156,242	156,242	153,002	150,689	148,418
402	Elections	10,963	45,333	45,333	34,370	34,092	42,771
403	Probate Court	136	2,854	2,854	2,718	2,414	2,418
405	Bd of Finance	0	1,500	1,500	1,500	1,771	1,300
406	Finance Office	3,143	167,003	167,003	163,860	153,610	139,159
407	Tax Collector	924	67,776	67,776	66,852	64,840	65,512
408	Bd Assess Appeals	0	1,275	1,275	1,275	-	524
409	Town Clerk	6,274	111,394	111,394	105,120	96,520	102,735
410	Assessor	1,933	93,319	93,319	91,386	78,940	77,966
411	Auditor	2,000	57,000	57,000	55,000	25,000	21,750
412	Town Report	0	1,000	1,000	1,000	640	850
415	Computer Service	6,938	175,110	175,110	168,172	131,435	131,618
417	Town Hall	(8,947)	80,880	80,880	89,827	69,593	62,879
418	Insurance	5,772	144,121	144,121	138,349	121,572	119,809
TOTAL		27,375	1,154,806	1,179,806	1,127,431	1,005,654	996,568
PUBLIC SAFETY							
420	Police Services	(16,796)	349,204	349,204	366,000	354,905	297,294
422	Vol Fire Dept	10,380	245,500	245,500	235,120	200,000	200,000
423	Fire Marshal	685	26,329	26,329	25,644	18,019	19,783
424	Burning Official	0	3,610	3,610	3,610	2,165	2,453
425	Building Dept	6,143	44,828	44,828	38,685	37,620	57,958
426	Fire Safety Complex	7,285	46,896	46,896	39,611	29,418	31,451
TOTAL		7,696	716,366	716,366	708,670	642,127	608,939
PUBLIC WORKS							
430	Dept Public Works	25,000	925,000	943,420	900,000	788,245	700,924
431	Buildings & Grounds	10,309	190,452	190,452	180,143	150,418	134,246
433	Snow Removal	0	250,000	295,611	250,000	246,014	251,496
434	Street Lights	0	3,700	3,700	3,700	1,997	2,333
436	Solid Waste Facility	78,354	284,725	214,725	206,371	201,632	200,226
437	Water Pollution Control	0	2,000	2,000	2,000	893	1,138
439	Cemetery Comm	6,814	27,705	27,705	20,891	17,281	15,441
TOTAL		120,477	1,683,582	1,677,613	1,563,105	1,406,480	1,305,804
HEALTH & SOCIAL							
441	Health Department	1,739	51,605	51,605	49,866	49,865	49,080
445	Human Services	(944)	39,654	39,654	40,598	32,121	32,230
446	WCMH Paramedic Program	920	36,220	36,220	35,300	28,349	33,309
448	United Services	257	5,400	5,400	5,143	5,116	5,116
449	Dispatch Switchboard	40	18,505	19,388	18,465	15,189	15,189
455	Special Events	0	3,100	3,100	3,100	1,311	544
458	Senior Center Op Exp/COA	4,834	90,314	90,314	85,480	77,730	65,477
TOTAL		6,846	244,798	245,681	237,952	209,681	200,945
Subtotal Town Operations		162,394	3,799,552	3,819,467	3,637,158	3,263,942	3,112,256

**Town of Lebanon
Board of Finance
FY 2023-2024 Proposed Budget**

	Increase (Decrease) From Prior Budget	FY 2023-2024 BOF Budget	FY 2023-2024 Department Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Expenses	FY 2020-2021 Actual Expenses
COMMUNITY PRES & DEVELOP						
461 Planning & Zoning	9,037	171,651	171,651	162,614	150,315	146,993
464 Z B A	542	5,042	5,042	4,500	3,180	942
465 Ec Develop Comm	0	2,000	2,000	2,000	2,000	851
467 Inland Wetlands	86	3,850	3,850	3,764	2,052	2,165
469 Conservation Comm	0	250	250	250	68	250
TOTAL	9,665	182,793	182,793	173,128	157,615	151,201
FRINGE BENEFITS						
480 Social Security	1,993	140,045	140,045	138,052	122,871	120,734
480 Medical, Dental, Life Ins	55,701	444,933	444,933	389,232	342,070	370,257
480 Pension Plan	40,311	303,733	303,733	263,422	236,445	208,952
480 Unemploy Comp	0	5,500	5,500	5,500	1,231	5,291
TOTAL	98,005	894,211	894,211	796,206	702,617	705,234
OTHER						
490 Debt - Principal	0			-	-	380,000
490 Debt - Interest	0			-	-	7,220
490 Debt - Principal Rds & Bridges	0	140,000	140,000	140,000	260,000	260,000
490 Debt - Interest Rds & Bridges	(3,150)	42,525	42,525	45,675	-	-
490 Debt - Principal Library Proj.	0	215,000	215,000	215,000	-	-
490 Debt - Interest Library Proj.	(4,128)	77,056	77,056	81,184	-	-
TOTAL	(7,278)	474,581	474,581	481,859	260,000	647,220
TRANSFER TO OTHER FUNDS						
204 Community Center	0	100	100	100	100	100
205 Animal Control	3,206	24,075	24,075	20,869	22,100	18,658
206 Recreation Comm	5,310	84,962	84,962	79,652	69,999	63,000
208 Town Imp Program	(5,000)	75,000	50,000	80,000	100,000	135,000
213 Library	17,000	352,000	364,071	335,000	302,961	298,484
221 Sr Van Transportation	0	70,000	87,716	70,000	70,000	70,000
228 Emergency Management	0	5,000	5,000	5,000	5,000	10,000
245 BOE Non-Lapsing	0				25,415	80,000
248 COVID	0	-	-		-	140,000
TOTAL	20,516	611,137	615,924	590,621	595,575	815,242
220 Capital & Non Rec	218,107	1,274,967	3,834,136	1,056,860	2,013,152	1,382,018
490 Contingency	(40,000)	125,000	165,000	165,000	64,920	7,729
Subtotal Town Operations	299,016	3,562,690	6,166,645	3,263,674	3,793,879	3,708,644
Total General Town	461,410	7,362,242	9,986,112	6,900,832	7,057,821	6,820,900

LEBANON PUBLIC SCHOOLS
FY 2023-2024 Board of Education
Approved Budget

<u>Program/Category</u>	Actual 2021-2022 Expense (unaudited)	FY 2022-2023 Approved Budget	2023-2024 BOE Proposed Budget	% Change %	% Of Total Budget	FY2023-2024 BOF Budget
<u>Personnel</u>						
Salaries and Wages	\$11,468,937	\$11,815,284	\$12,311,949	4%	57.4%	
Employee Benefits	\$3,746,230	\$4,089,432	\$4,311,414	5%	20.1%	
<u>Instructional Materials/Services</u>						
Special Education	\$1,728,460	\$1,143,573	\$1,327,205	16%	6.2%	
Speech, Hearing, Language, OT/PT	\$13,061	\$35,300	\$27,100	-23%	0.1%	
Remedial Education	\$7,804	\$13,349	\$12,061	-10%	0.1%	
Art	\$18,168	\$17,596	\$16,411	-7%	0.1%	
Business	\$926	\$3,149	\$3,244	3%	0.0%	
Computer Science	\$340	\$1,085	\$400	-63%	0.0%	
Language Arts	\$29,131	\$58,211	\$41,037	-30%	0.2%	
World Languages	\$2,618	\$6,042	\$3,568	-41%	0.0%	
Family & Consumer Sciences	\$5,649	\$9,000	\$8,400	-7%	0.0%	
Technology Education	\$12,456	\$36,531	\$21,295	-42%	0.1%	
General Education	\$1,626	\$3,200	\$3,200	0%	0.0%	
Math	\$14,475	\$22,112	\$22,340	1%	0.1%	
Music	\$15,974	\$34,424	\$33,225	-3%	0.2%	
Physical Education	\$11,545	\$17,489	\$18,704	7%	0.1%	
Science	\$16,382	\$31,382	\$34,469	10%	0.2%	
Social Studies	\$8,048	\$9,472	\$12,998	37%	0.1%	
Agricultural Science	\$25,222	\$37,609	\$43,182	15%	0.2%	
Health	\$867	\$2,020	\$968	-52%	0.0%	
Student Activities	\$11,873	\$10,500	\$11,873	13%	0.1%	
Athletics	\$205,764	\$278,860	\$299,742	7%	1.4%	
Guidance	\$7,404	\$10,878	\$12,249	13%	0.1%	
Library/Media	\$30,235	\$41,138	\$44,078	7%	0.2%	
Tuitioned Programs	\$108,701	\$144,685	\$162,685	12%	0.8%	
<u>Support Programs</u>						
Nursing & Medical	\$9,021	\$17,115	\$19,045	11%	0.1%	
Psychology	\$7,353	\$12,575	\$9,300	-26%	0.0%	
Central Administration	\$213,430	\$183,210	\$187,925	3%	0.9%	
Building Administration	\$119,644	\$120,098	\$117,959	-2%	0.6%	
Facilities Services	\$515,898	\$540,312	\$616,311	14%	2.9%	
Information Technology	\$212,850	\$223,200	\$198,805	-11%	0.9%	
Utilities	\$479,982	\$498,257	\$613,867	23%	2.9%	
Student Transportation	\$940,894	\$1,032,912	\$898,716	-13%	4.2%	
Total	\$19,990,967	\$20,500,000	\$21,445,725	4.61%	100.0%	\$ 21,385,000

**Town of Lebanon
Board of Finance
FY 2023-2024 Proposed Budget
Revenues**

	Increase (Decrease) From Prior Budget	FY 2023-2024 BOF Budget	FY 2023-2024 Department Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Revenue	FY 2020-2021 Actual Revenue
STATE - SCHOOLS						
100.4300 ECS	(228,805)	4,349,784	4,349,784	4,578,589	4,589,593	4,519,909
100.4304 Transportation	0	-	-	-	-	-
100.4306 Vo-Ag ASTE Grant	0	364,911	364,911	364,911	315,337	295,148
Sub Total	(228,805)	4,714,695	4,714,695	4,943,500	4,904,930	4,815,057
STATE - TAX RELIEF						
100.4322 In Lieu Taxes	91	25,805	25,805	25,714	17,902	14,807
100.4324 Circuit Breaker	0	-	-	-	-	-
100.4328 Vets Exempt	1,800	1,800	1,800	-	2,471	2,432
100.4329 MRS/Municipal Grants in Aid	0	193,167	193,167	193,167	199,529	193,167
100.4330 Disabled	400	400	400	-	391	480
Sub Total	2,291	221,172	221,172	218,881	220,293	210,886
STATE - OTHER						
100.4340 Town Aid Roads	(62,413)	218,781	218,781	281,194	281,195	281,035
100.4342 Mash - Pequot	0	13,139	13,139	13,139	13,139	13,139
100.4350 Misc State Revenue	0	-	-	-	-	-
Sub Total	(62,413)	231,920	231,920	294,333	294,334	294,174
STATE - TOTAL	(288,927)	5,167,787	5,167,787	5,456,714	5,419,557	5,320,117
LOCAL - OTHER REVENUE						
100.4331 NPU Water Storage	(8,075)	22,125	22,125	30,200	31,074	31,565
100.4360 Utilities Direct	(3,000)	22,000	22,000	25,000	22,486	25,419
100.4361 Interest Taxes	0	155,000	155,000	155,000	154,349	169,330
100.4362 Lien Fees	0	3,500	3,500	3,500	5,192	5,583
100.4363 Suspense Book	0	7,000	7,000	7,000	13,674	7,640
100.4365 Misc Selectmen	0	8,000	8,000	8,000	8,325	12,587
100.4366 Town Clerk Fees	0	41,000	41,000	41,000	75,569	81,268
100.4318 Conveyance Fees	5,000	80,000	80,000	75,000	117,919	103,222
100.4368 Copies Fees	0	8,000	8,000	8,000	10,177	10,580
100.4369 Books & Ordinances	0	50	50	50	15	35
100.4370 Filing Maps	0	300	300	300	220	300
100.4371 Assessors	(150)	50	50	200	96	20
100.4373 Police	0	12,000	12,000	12,000	38,498	13,824
100.4374 Fire Marshal	500	2,500	1,500	1,000	2,733	2,590
100.4375 Building Fees	0	110,000	110,000	110,000	145,677	124,918
100.4376 Fire Safety	1,000	1,500	1,500	500	550	-
100.4377 Solid Waste Facility	70,000	180,000	110,000	110,000	121,760	125,120
100.4378 Sexton Fees	0	7,500	7,500	7,500	7,800	8,050
100.4380 PZC Fees	2,000	8,000	8,000	6,000	10,000	12,970
100.4381 ZBA Fees	0	1,500	1,500	1,500	3,400	1,200
100.4382 IWC Fees	0	2,000	2,000	2,000	2,200	3,486
100.4383 School Misc. Revenue	5,000	5,000	5,000	-	10,682	9,349
100.4384 School Tuition	390,222	1,319,669	1,319,669	929,447	818,206	774,004
100.4385 Invest Income	75,000	100,000	75,000	25,000	23,092	34,207
100.4387 Columbia Bldg. Official	0	-	-	-	-	8,281
100.4389 Town Misc. Revenue	0	6,000	6,000	6,000	12,198	3,379
100.4394 Care Cemetery	0	-	-	-	468	454
100.4410 Passport Processing	0	1,000	1,000	1,000	945	-
LOCAL - OTHER REVENUE	537,497	2,103,694	2,007,694	1,565,197	1,637,305	1,569,381
TOTAL REVENUE	248,570	7,271,481	7,175,481	7,021,911	7,056,862	6,889,498

TOWN OF LEBANON
FY 2023-2024
CAPITAL BUDGET

Dept.	Requested Items(s)/ Project(s)	Benefit of Purchase	Balances as of 3/6/23	FY 23-24 Dept. Request	FY 23-24 Proposed
Assessor	Town Revaluation	2023 Mandated by the State of Connecticut	79,999.69	25,000.00	25,000.00
DPW	Highway Paving	Road work scheduled for Spring 2023	810,020.32	650,000.00	550,000.00
DPW	Director Pick up truck	Balance of Director Pickup truck	7,882.07		
DPW	2020 Bucket Truck 75 ft. Aerial Lift	Replacement of aging truck	11,886.91		
DPW	Plow Truck - 2023	Replacement of aging truck	55,000.00	155,000.00	155,000.00
	Plow Truck - 2024	Replacement of aging truck		245,000.00	81,500.00
	1 Ton Dump Truck	Replacement of 2012 truck		75,000.00	37,500.00
	Excavator	Replace Backhoe w/mini excavator		165,000.00	
DPW	Over The Rail Mower	Replace aging Equipment	24,005.92		
DPW	Jet Truck		10,000.00		
DPW	Temp Salt/Sand Shed		2,193.35		
DPW	Town Tree Maintenance		106,870.76	500,000.00	
Police	Police Cruiser	Replace 2017 Ford Explorer	2,980.81	74,375.00	74,375.00
P&Z	Open Space	Preservation of open space. Goal to keep open space balance at or around \$300,000 in subsequent years	288,665.44	13,835.00	13,835.00
Rec Comm	Playscape Tyler Field	Play area for little ones		120,000.00	
Rec Comm	Aspinall Field Drainage 2 and 3	safe playing fields need good drainage	4,110.05		
Rec Comm	Aspinall Soccer Field		880.22		
Cemetery	Cemetery Road Dev. - Synagogue		144.91		
Cemetery	North Lebanon Cemetery - complete wall			45,000.00	
Fire Marshal	Pickup Truck	Use for inspections instead of personal vehicle		60,000.00	
Library	Library Renovations		1,339.54		
Fire Dept	Ambulance		450,000.00		
Fire Dept	Emergency Services Reserve		78,507.74		

TOWN OF LEBANON
FY 2023-2024
CAPITAL BUDGET

Dept.	Requested Items(s)/ Project(s)	Benefit of Purchase	Balances as of 3/6/23	FY 23-24 Dept. Request	FY 23-24 Proposed
Fire Dept	Bunker Gear		3,980.50		
Fire Dept	27 Breathing Aparatus, RIT's, Compressor		754.56		
Fire Dept	FSC - Passage Doors		2,000.00		
Fire Dept	Rescue 106 Equipment	Update hydraulic rescue tools		100,000.00	100,000.00
Fire Dept	Ladder truck lease purchase - 12 annual payments	Spafford lease beginning in April 2019 - ending January 2024	28,250.32	64,926.00	64,926.00
		TOWN SUBTOTAL:	1,969,473.11	2,293,136.00	1,102,136.00
BOE	Asbestos Abatement	LES/LMS	160,000.00	145,000.00	
BOE	School Improvement Plan (SIP)		38,138.31	933,000.00	100,000.00
BOE	Technology		712.01	213,000.00	100,000.00
BOE	School Athletics		30,000.00	310,000.00	30,000.00
	BOE TOTALS		228,850.32	1,601,000.00	230,000.00
	GRAND TOTAL		2,198,323.43	3,894,136.00	1,332,136.00
		Reallocate from closed items (highlighted in yellow)			(57,168.57)
			2,198,323.43	3,894,136.00	1,274,967.43