

**Town of  
LEBANON  
Connecticut**



**Annual Report  
2021-2022**

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**TOWN OF LEBANON  
ELECTED OFFICIALS  
2021-2022**

Office

Town Officer's Name

Board of Selectmen

First Selectman  
Selectman  
Selectman  
Selectman  
Selectman

Kevin Cwikla  
Kathleen Smith  
Mark DeCaprio  
Robin Chesmer  
Betsy Petrie-McComber

Board of Finance

Meghan Bruce  
Elizabeth S. Charron  
Philip R. Johnson  
Greg Lafontaine  
Diane S. Malozzi  
David A. Scata

Board of Finance Alternates

Michael Ninteau  
Hayley Messier  
Tony Tyler

Board of Education

Bruce Calef  
Sarah Haynes  
John P. Konow Jr.  
Maureen McCall  
Nicole McGillicuddy  
Alexis Margerelli-Hussey  
Danelle Person  
Matthew L. Smith  
Dawn Witcher

Board of Assessment Appeals

Susan Meigel  
Harold Nelson  
Paul Spedaliere

**TOWN OF LEBANON  
ELECTED OFFICIALS  
2021-2022**

<u>Office</u>	<u>Town Officer's Name</u>
<u>Planning and Zoning Commission</u>	Thomas Benoit Wayne M. Bundy Robin Chesmer Keith L. LaPorte Francis Malozzi Thomas G. Meyer Todd Pannone Karl Weinsteiniger
<u>Planning and Zoning Commission Alternates</u>	Julie Chalifoux Allyn Miller Ethan K. Stearns
<u>Zoning Board of Appeals</u>	Mark P. DeCaprio David M. Geligoff Keith A. Sczurek Donna R. Skaats Eilleen Weinsteiniger
<u>Zoning Board of Appeals Alternates</u>	Michael Nintean Jerome Walsh Philip R. Ziel
<u>Library Board of Trustees</u>	William Goba Dinda Guthrie Christine Hadyka Michelle Kersey Janice Knudsen Catherine McCall Suzanne Nintean Berkeley Nowosad Eilleen Weinsteiniger
<u>Registrars of Voters</u>	Berkeley Nowosad (D) Heidi Worthington (R)

**Town of Lebanon  
Elected Officials  
2021-2022**

**Justice of the Peace  
(1/4/2021 thru 1/6/2025)**

Anderson, Mary P.  
Bauwens, Ellen L.  
Belisle, Pierre A.  
Brouillet, Nancy A.  
Buffkin, Karen K.  
Dearborn, Sandra D.  
Deshefy, G. Scott  
Favrow, Mark C.  
Gentes, Robert M.  
Green, Brian  
Hofmann, Melissa A.  
LeBlanc, Bonnie L.  
Leone, Robert A.  
Miller, Allyn H.  
Nelson, Harold, Jr.  
Palmer, T. Allan  
Richardson, Arthur B.  
Roberts-Schweitzer, Nancy Ann  
Samaha, Michael J.  
Skaats, Donna  
Slate, Robert M.  
Tyler, Tony  
Tytor, Edward W.  
Wallace, Michael P.  
Walsh, Jerome E.  
Wax, Karen A.K.  
Weinsteiger, Eileen  
Ziel, Karen

## **First Selectman's Annual Report 2021-2022**

Fiscal Year 2021-2022 (July 1, 2021 to June 30, 2022) was a milestone year for the Town of Lebanon as we began the construction phase of the Jonathan Trumbull Library renovation and expansion project. This project was originally voted on at referendum in 2015 and faced delays related to the legal issues with the ownership of the Town Green. With those issues resolved, construction began in July 2021. The First Selectman's Office worked closely with Jim Russo, Chair of the Library Building Committee, to monitor progress on construction throughout the year. Work proceeded smoothly on-schedule and underbudget with the construction substantially complete prior to the end of FY21-22.

FY21-22 also saw the Town of Lebanon continuing to deal with and recover from the effects of the COVID-19 pandemic which began in March 2020. We continued to assist residents with scheduling vaccine appointments and began holding vaccine clinics to help expand access to COVID19 vaccines. Late summer and early fall brought new challenges as caseloads jumped in New London County with the rise of new variants. Like many towns, late December 2021 through February 2022 were exceptionally difficult with hundreds of new cases in Lebanon over a three-month period.

Town Hall was able to remain open during this time, and the First Selectman's Office worked with the Lebanon Volunteer Fire Department and the Uncas Health District to coordinate distribution of free at-home test kits and N95 masks. However, the winter 21-22 wave created a lot of strain on our Fire/EMS services through the LVFD. There were many COVID-positive transports during this time. I want to thank our volunteers for everything they did to keep Lebanon residents safe, even at risk to themselves.

Preserving the volunteer fire department and maintaining an active volunteer base remains a high priority for the Board of Selectmen. Many towns have struggled to maintain all-volunteer departments in recent years. This is one reason why the Board of Selectmen supported increasing the firefighter tax abatement with a revised ordinance that was adopted at Town Meeting in March 2022.

As part of the post-COVID federal American Rescue Plan Act (ARPA), the Town of Lebanon was awarded a total of \$2,114,270 under the Coronavirus Local Fiscal Recovery Fund. The first tranche of these funds was received in June 2021, just prior to the start of the FY21-22 fiscal year. The Board of Selectmen formed a subcommittee to evaluate potential ARPA-eligible projects and hosted two public hearings – one in-person and one via Zoom – to solicit public input on how to use these federal funds. The BOS has sought to use ARPA funds primarily to make one-time investments that will not generate significant new recurring expenses in future years.

The Board of Selectmen committed to the following ARPA-funded projects during Fiscal Year 2021-2022:

- Town-wide radio upgrades for first responders
- Fiber optic installation to Town Hall and related technology upgrades
- HVAC installation at Town Hall and Fire Safety Complex
- Feasibility studies and conceptual architectural plans for construction of new affordable senior housing
- Baseball stadium seating for Lyman Memorial High School
- Town-wide public works pavement management survey and study
- Social services assistance with housing, addiction, senior training, and scholarship programs for kids
- Teen Mental Health First Aid training for library staff
- Farmers' Market funding (six years)

The Selectmen also began discussions around other potential ARPA-eligible projects including completion of the Town Hall asbestos abatement, replacement of the Fire Safety Complex roof, and potential projects in support of the Recreation Commission. Discussion on these potential projects and others has continued and progressed in the current fiscal year (FY22-23).

Thanks to a healthy surplus at the end of the last fiscal year (FY20-21), we were also able to fund several capital projects using the Town's General Fund Balance in FY21-22. The Board of Selectmen-Board of Finance Long-Term Planning Committee worked to identify capital needs that were not funded in the annual budget and brought forward a list of capital items to Town Meeting in March 2022. With support of the BOF and BOS, Town Meeting approved the following items:

- Replacement of outdoor basketball court
- Firefighter breathing apparatus replacement, including RITs, compressor
- Town-wide dead tree removal funds
- New over-the-rail mower, police cruiser, and DPW director truck
- New fieldstone wall at North Lebanon Cemetery
- Phase one of asbestos abatement at LES/LMS

In spring 2022, the Board of Selectmen appointed a seven-member Charter Revision Commission charged with developing potential modifications to the Town of Lebanon Charter. This is the first time we have gone through the revision process since the Charter was adopted in November 2019. We expect any potential changes to be voted upon at the November 2023 municipal elections. More information on the proposed Charter revisions, along with agendas, minutes, and news for all Town boards, commissions, committees, and departments, can be found online at [LebanonCT.Gov](http://LebanonCT.Gov).

Regards,

Kevin T. Cwikla

First Selectman

**TOWN OF LEBANON**  
**TOWN CLERK REPORT**  
**Fiscal Year July 1, 2021– June 30, 2022**

The Town Clerk's office provides the professional link between citizens, local governing bodies and the boards, commissions, committees, and agencies of town government.

The Town Clerk's office serves to direct and administer the statutory, regulatory and charter responsibilities specific to the recording, security and reporting of land records, vital statistics and other official documents, special and general elections and issuing various permits and licenses and the collection of related fees.

The main functions of the Town Clerk's office include the recording, indexing, and copying of land record documents and maps; official repository of notices, agendas, and minutes for the various boards/committees/commissions; election related matters (e.g., issuance of absentee ballots, reporting to the Secretary of the State, and petition qualifying), and serves as the clerk to Town Meetings.

As Registrar of Vital Statistics, the Town Clerk issues marriage licenses and certified copies of birth, death, and marriage licenses. In 2021, the Department of Health implemented a secure, web-based Electronic Death Registry System, CT-Vitals. The system allows death data providers (funeral directors, medical certifiers, and local registrars) to electronically create, update, sign/certify, and register death certificates. Other services provided by the Town Clerk are the issuance of dog licenses, sports licenses, notary registrations, trade names, liquor permits and burial permits.

The Town Clerk's office has diverse responsibilities including serving as clerk to town meetings, municipal records management, land record transactions, map filings, trade name certificates and veterans discharge filings are all recorded and maintained by the Town Clerk's office. The vault stores land records dating back to early 1700. The office is responsible for maintaining and safeguarding all the records of the town and its citizens for the past, present and future.

The following transactions were recorded in the Town Clerk's Office for Fiscal Year 2021-2022:

Land Recordings, 1,591

Survey Maps, 11

Trade Names/Dissolutions, 23

Military Discharges (DD-214), 12

Birth Certificates, 66 with 2 home births

Marriage Licenses, 24

Death Certificates, 33

Sports Licenses, 66

Dog Licenses, 781 with 7 Kennels

Absentee Ballots: 11/2/2021 Municipal Election 91 Absentee Ballots; 05/24/2022 Budget Referendum 12 Absentee Ballots; 06/21/2022 Reconvened Budget Referendum 13 Absentee Ballots

Notary Services, 238

The Historic Documents Preservation Grant Program, administered through the State Library Public Records Administrator, supports municipalities in improving the preservation and management of local government records. The \$5,500.00 Preservation Grant funds were used to purchase a large format



printer/scanner. The print function allows the office to produce larger size paper copies of maps for customers. The scanner function can digitize maps and other larger formatted municipal documents in an efficient manner and will eliminate the need to send recorded maps offsite to be digitized. Scanned maps are imported and readily accessible on our indexing system. The scanner eliminates the necessity to transmit excess paper files internally as the files/documents will be scanned providing a streamlined computerized process.

The Town Clerk's office is one of neutrality and impartiality, rendering equal service to all, with an emphasis on providing information according to applicable state and local laws accurately and cost effectively, in a timely and courteous manner. We pride ourselves in serving all who come to our office and are honored to have the opportunity to do so.

Respectfully submitted,

Mary Ellen Wieczorek, CCTC  
Town Clerk



**Office of the Tax Collector  
Annual Report  
Fiscal Year July 1, 2021 – June 30, 2022**

The Tax Collector is responsible for the administration and participation of the collection of taxes, in conformity with the Connecticut State Statutes, ordinances, and established policy. We are responsible for the billing and collection of all real estate, personal property and motor vehicle taxes of the grand lists. The Lebanon Tax Collector is also the collector for the Amston Lake Water Pollution Control Authority. We provide taxpayers of the town with information, assistance, and guidance of the taxation process.

We strive for a professional atmosphere in the Tax Office. The Tax Collector is a member of the Connecticut Tax Collectors Association and has obtained Certification of Connecticut Municipal Collectors. These associations and courses allow for continuing education credits and professional development essential for certification and recertification. Course programs for tax collectors are in cooperation with the state Office of Policy and Management.

In addition to Tax Collection, our office has also provided 87 notarial service transactions for FY21-22.

Please visit our website at [www.lebanonct.gov](http://www.lebanonct.gov) where you can view your tax bills, print receipts, and find important information regarding your taxes.

<b>2020 Grand List <u>Adjusted Levy</u></b>	<b>Taxes <u>Collected</u></b>	<b>Taxes <u>Uncollected</u></b>	<b>Collection <u>Rate</u></b>
19,255,721	18,960,965	254,299	98.47%

Collections of \$ 332,320 were collected from prior year tax levies, additionally \$ 154,349 in interest and \$ 5,192 in fees. The Board of Selectman approved a suspense list of \$ 31,022. This action does not preclude collection. Its purpose is to allow an annual adjustment to the financial estimation that collection is not likely. Every effort will be made to continue to collect upon these accounts where possible. During this fiscal year \$ 27,390 was collected from previous suspense lists.

**Water Pollution Control Authority**

WPCA Assessments	\$ 311,866	WPCA Usage	\$ 141,597
Interest Delinquent	\$ 10,183	Interest	\$ 3,070
Bonded Interest	\$ 53,212	Lien/Fees	\$ 240
Lien/Fees	\$ 783		

Total WPCA Collections \$ 520,951

Respectfully submitted,  
Kelly Lawer, Tax Collector, CCMC

## **Town of Lebanon Board of Finance 2021 – 2022 Annual Report**

The primary duties of the Board of Finance (BOF) as stated in the Connecticut General Statutes are:

- Preparing and controlling the town budget
- Setting the property tax rate to support the budget
- Approving special budget appropriations and transfers
- Determining how town financial records are to be kept
- Arranging for the annual audit of town accounts
- Publishing the annual town report

The 2021 – 22 budget audited in this report required a tax rate of 28.4 mils and was approved at a referendum that was held Tuesday, May 11, 2021. It passed with 155 ayes and 83 nays. This represented an increase of 0.2 mils from the prior year, a 0.7% increase. The following were some significant considerations in the budget:

- Capital had been significantly reduced in the prior years' budget and fund balance was used for many capital investments that year. Funding was brought back up to \$988,000 in this budget.
- The bond for the school renovation projects and Fire Safety Complex improvements was paid off in the prior fiscal year, resulting in a reduction to expenses of \$387,220.
- Funding was not included for the Library project as the town was still dealing with some legal issues when this budget was prepared and the start of construction was not clear. This would not delay the start of this project as the project team had the authority to begin short-term borrowing as needed per the town meeting and referendum when the project was originally approved. Annual funding for this project is expected to be approximately \$250,000 per year once it is bonded.

The BOF has codified and continued to update Policies & Procedures we use for various tasks. These can be found on the towns' website under Boards & Committees/Board of Finance (Left side in blue box).

The BOF would like to take this opportunity to thank the elected officials, town agencies, boards, commissions and town employees for the cooperation and support we have received in the past year and for the good work they have done in managing their budgets.

Respectfully submitted,  
Liz Charron, Chairman

Members as of June 2021: Liz Charron (Chairman), Meghan Bruce (Vice-Chairman), Gregg Lafontaine (Secretary), A.J. Dunnack, Diane Malozzi, and David Scata. Alternates: Mike Nintean, Tony Tyler, and Dennis Cronin.

**TOWN OF LEBANON  
REPORT OF WAGES PAID TO TOWN EMPLOYEES  
AND ELECTED OFFICIALS  
2021-2022**

K Anderson	\$3,138	M Latrobe	\$1,558
G Arndt	\$65,647	K Lawer	\$59,600
S Ashcom	\$32,522	R Lawer	\$4,302
B Attardo	\$56,412	A Lewandowski	\$105
C Avery	\$6,494	C Levesque-McKinney	\$14,119
S Baldwin	\$5,415	M Licata	\$3,567
D Battye	\$49,104	B Littlefield	\$7,042
V Belles	\$29,228	J Maddocks	\$599
D Blakeslee	\$28,904	R Magao	\$5,973
J Brand	\$27,128	D Maheu	\$31,182
E Burns	\$1,319	D Martin	\$35,262
S Byam	\$64,500	C McCall	\$11,271
P Chester	\$91,382	D McCall	\$248
E Clark	\$50,590	M McCall	\$308
L Clark	\$5,156	S McCall	\$648
G Coutu	\$2,855	C McElroy	\$1,687
K Cwikla	\$76,083	R McComber	\$3,196
B Dennler III	\$58,295	P McComiskey	\$670
M Devore	\$3,027	L McDonald	\$289
J Dolan	\$23,645	A McMahan	\$1,622
S Dombroski	\$17,876	R Nejako	\$60
K Dowd	\$2,646	B Nelson	\$13,758
C Dwyer	\$3,281	B Nowosad	\$9,726
M Earls	\$69,857	J Nowosad	\$43,688
C Faustman	\$557	O Olbrias	\$1,837
K Fonseca	\$15,993	C Owen	\$1,304
A Ford	\$1,369	B Padewski	\$67,336
M Gaier	\$45,748	J Pietrzyk	\$242
C Goins	\$240	K Plante	\$10,677
C Grasso	\$46,613	R Pogmore	\$255
G Haaland	\$9,188	W Riley	\$10,017
J Hall	\$248	A Ricketts	\$133
C Harkness	\$8,051	S Ricketts	\$3,401
R Harkness	\$663	A Robitaille	\$68,295
P Hodina	\$8,396	B Sanchez	\$308
D Hunniford	\$101,650	M Schuett	\$8,062
Z Jacobs	\$6,066	S Schuett	\$15,205
J Janeway	\$233	L Shaner	\$497
G Jones	\$9,089	A Shanks	\$566
C Kessler	\$2,443	S Sherman	\$4,411
E Lamb	\$67,957	K Slonski	\$67,510

**TOWN OF LEBANON  
REPORT OF WAGES PAID TO TOWN EMPLOYEES  
AND ELECTED OFFICIALS  
2021-2022**

H Smith	\$45,738
K Smith	\$2,855
N Sorensen	\$17,568
E Sousa	\$77,602
B Treiss	\$13,576
S Tremblay	\$18,458
D Valliere- Peay	\$3,862
L Vichas	\$248
H Wagner	\$54,492
M Waters	\$2,678
E Weinstein	\$12,024
D Wengloski Jr	\$83,655
M Wiczorek	\$59,922
H Worthington	\$8,436
K Worthington	\$670

## Office of the Registrars of Voters

Registrars of Voters, in conjunction with the Town Clerk, are responsible for all aspects of preparing and administering elections including federal, state, municipal, primary, and referenda. This includes staying up to date on state and federal election laws, holding special voter registration sessions, hiring and training election workers including Moderators, and complying with the laws and regulations of Connecticut, to ensure the fairness and integrity of elections. Throughout the year Registrars maintain the voter registry list and conduct an annual canvass to ensure its accuracy.

### Elections

- Municipal Election 11/2/2021 - turnout 42%
- Budget Referendum 5/24/2022 – turnout 12% Yes Votes 213 No Votes 394
- Second Budget Referendum 6/21/2022– turnout 10% Yes Votes 349 No Votes 168

### Active Voter Registry List 7/1/21-6/30/2022

- Voters added: 302
- Voter Changes: 511
- Voters removed: 338

### Highlights

- Gave presentation and held registration session for students at Lyman Memorial High School
- Attended professional conferences of the Registrars of Voters Association of Connecticut
- Completed post-census redistricting
- Heidi Worthington stepped down as Republican Registrar and was replaced by Kimberly Latrobe

Respectfully Submitted by the Registrars of Voters:

Berkeley Nowosad, Democrat

Kimberly Latrobe, Republican



# TOWN OF LEBANON

## DEPARTMENT OF PUBLIC WORKS

579 EXETER ROAD  
LEBANON, CT 06249-1506

(860) 642-7565  
dhunniford@lebanonct.gov

### Public Works Annual Report 2021-2022

The Public Works Department is comprised of six Highway Maintainers, one Mechanic, one Crew Leader, and the Director of Public Works and Facilities. The Director also oversees two part-time Facilities/Grounds Maintainers.

It is the responsibility of the department to maintain and repair all public roads and right of ways, which includes approximately 77.25 miles of paved roads and 15.50 miles of dirt roads that get regraded twice a year. The Director also manages the maintenance of all Town buildings and grounds, except those managed by the Board of Education, with the assistance of the part-time Facilities/Grounds Maintainers and through a variety of contractual services such as mowing and cleaning.

Along with cleaning drainage swales and hundreds of storm water catch basins, the Public Works Department also mows all roadside vegetation (185 lane miles and performs tree removal and trimming). Other regular tasks include sweeping 144.5 lane miles of road and maintenance of eight miles of airline trail walking paths. This includes grading, tree trimming and removal, along with trail side mowing. We are also responsible for all snow removal operations on all Town roads and Town buildings.

As a department we strive to work diligently and efficiently to complete the day-to-day tasks that we are given to ensure that the taxpayers have safe roadways to travel.

During FY21-22 the Department took on the task of removing and rebuilding the damaged Randall Road bridge that has been closed for 4 years. All work was performed by in-house staff and completed in under 3 months and below estimated cost.

Respectfully submitted,

Dean Hunniford  
Director of Public Works

**Building Department  
Annual Report  
Fiscal Year 2021-2022**

The Building Department is responsible for the review and approval of building permits as outlined in the State of CT Building Code. In the interest of public safety; inspections and approvals are granted of building, electrical, plumbing and mechanical work completed on both residential and commercial properties. The building department is comprised of one part-time Building Official and a Land Use Assistant.

The Building Department processed a total of 730 permits between July 1, 2021 and June 30, 2022. Associated revenue collected is \$145,678

<u>Permit Type</u>	<u>Qty</u>
Temporary Use Permit	9
Seasonal Dwelling Conversion Application	16
Demolition Permit	5
Plumbing Permit	60
Building Permit	126
Generator Permit	18
Mechanical Permit	98
Interior Renovations	35
Electrical Permit	161
LP Gas Permit	64
Roofing/Siding/Windows/Doors	138
Total Building Permits:	730





## Planning and Zoning Commission Town of Lebanon

### ANNUAL REPORT FISCAL YEAR 2021 - 2022

For the year ending June 30, 2022 the Planning and Zoning Commission held 12 Regular Meetings and 5 Special Meetings. The following types of development applications were processed by the Planning and Zoning Commission and the Town Planner:

1	Subdivision Applications
1	Special Permit
1	Zoning Map Amendment
1	Zoning Regulation Amendment
3	CGS Sec. 7-159b Pre-Application Reviews
3	Site Plan Approval or Modification
5	Home Occupation Permits
9	Temporary Use Permits
9	Certificates of Zoning Compliance
126	Zoning Permits

Lebanon's Planning and Zoning Commission was established by Town Meeting in 1961 and has the powers and duties prescribed in the Connecticut General Statutes (Chapters 124 and 126) and other applicable General Special Acts of the General Assembly. In summary these powers and duties include:

- ✓ To prepare, adopt, or amend the *Plan of Conservation and Development*.
- ✓ To establish, change or repeal zoning and subdivision regulations and zoning districts.
- ✓ To hear, consider, and decide upon applications for approval of subdivision or resubdivision plans, site plans and special permits.
- ✓ To provide the way the zoning regulations are enforced and take appropriate actions to enforce them.
- ✓ To review and make recommendations on proposed municipal improvements, i.e., streets, bridges, schools, parks, utilities, sidewalks, public housing, etc.
- ✓ To prepare and file surveys, maps or plans of proposed streets.
- ✓ To approve or disapprove municipal applications to DEEP for grants-in-aid of programs established to preserve open space lands.

The Commission last completed Lebanon's *Plan of Conservation and Development* (POCD) in 2020. The POCD is required to be completed every ten years by State Statute in order for the town to remain eligible for discretionary state funds and grants. The POCD identifies town goals and makes recommendations to guide land use development in Lebanon. All Town Boards and Commissions are expected to rely on the POCD when making short- and long-term decisions.

The Land Use Office, under the guidance of Town Planner Philip Chester, works to implement the *Plan of Conservation and Development*; guides applicants through the development review process; and works with property owners looking to conserve land. Current projects include developing the vacant parcels abutting the Route 2 interchange; expanding senior housing options for residents; supporting land preservation efforts of the Conservation and Agriculture Commission; enforcing Lebanon's Zoning, Subdivision, and Inland Wetlands Regulations; and managing the Lebanon Farmers Market.

The Planning and Zoning Commission supports conservation and development proposals and is open to residential and non-residential development when a master plan proposal meets the physical, social, economic, and environmental needs of the community. Preserving and growing the town's agricultural land base helps retain Lebanon's rural character and ease the local tax burden, both of which are highly regarded by residents.

The Plan of Conservation and Development and Zoning and Subdivision Regulations are available online at [www.lebanonct.gov](http://www.lebanonct.gov). If you have ideas you wish to convey to the Commission please contact us through the Town Planner at (860) 642-2006 or [townplanner@lebanonct.gov](mailto:townplanner@lebanonct.gov). The Commission holds regular meetings on the third Monday of the month at 7:00 p.m. at Lebanon Town Hall. The Commission wishes to thank its members of the Village Business District and Village Green District Design Review Boards for their valuable input into development in and around Lebanon Green.

Planning and Zoning Commission Members

Francis Malozzi, Chair  
Robin Chesmer, Secretary  
Thomas Benoit  
Wayne Budney  
Thomas Meyer

Todd Pannone  
Karl Weinstein  
Julie Chalifoux, Alternate  
Allan Miller, Alternate  
Ethan Stearns, Alternate

Commission Staff

Philip Chester, Town Planner

Holli Smith, Land Use Secretary

Respectfully Submitted,  
Francis Malozzi, Chair



## Inland Wetlands Commission Town of Lebanon

### ANNUAL REPORT JULY 1, 2021 – JUNE 30, 2022

Lebanon's Inland Wetlands Commission (regulating agency) enforces the provisions of the Inland Wetlands and Watercourses Act and shall issue, issue with modification, or deny permits for all regulated activities on wetlands and within 100 feet of wetlands in the Town of Lebanon pursuant to Section 22a-36 through 45, inclusive, of the Connecticut General Statutes.

As defined in the Town of Lebanon Inland Wetlands Regulations, a regulated activity means any operation within or use of a wetland or watercourse, including but not limited to, removal or deposition of materials, or any obstruction, construction, alteration or pollution, of such wetland or watercourses, but shall not include the specific activities in Section 4 of the Inland Wetlands Regulations. Furthermore, any clearing, grubbing, filling, grading, paving, excavating, constructing, depositing or removing of material and discharging of storm water on the land within one hundred (100) feet from the boundary of any wetlands or watercourse is a regulated activity. Therefore, any activity affecting inland wetlands and watercourses within the Town are prohibited, except as may be permitted by the Inland Wetlands Commission or its Agent.

The Inland Wetlands Commission conducted 11 meetings and reviewed 35 applications for the following regulated activities:

As-of-Right Permits	6
Buffer Permits	22
Inland Wetlands Regular Permits	7

The Commission meets the first Monday of the month at 7:00 p.m. in Town Hall. Inland Wetlands Regulations, Map, applications, and timber harvest forms are available at [www.lebanonct.gov](http://www.lebanonct.gov). With questions contact Town Planner Philip Chester at (860) 642-2006.

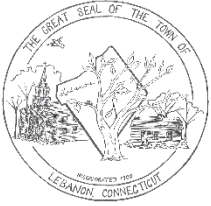
Respectfully submitted:

James McCaw, Chairman  
Robert Slate, Secretary  
Carl Bender

James Bender  
John Drum  
Dean Gustafson

James Hallene  
Dennis Latchum  
Michelle Trani

Staff: Philip Chester, AICP



## Conservation and Agriculture Commission Town of Lebanon

### ANNUAL REPORT FISCAL YEAR 2021 - 2022

Established at the March 5, 2012 Town Meeting, the Conservation and Agriculture Commission “*shall extol the role of Lebanon’s natural resources and agriculture as major contributors to the Town’s quality of life and the economy. The Commission will advocate for conservation and agricultural issues before non-profit agencies, civic organizations, municipal boards or commissions, elected officials and residents.*”

The Commission is made up of 10 residents appointed by the Board of Selectmen that work to:

- inventory and map Lebanon’s natural resources;
- develop open space funding resources to assist landowners interested in preserving property;
- assist farmers with land use issues; and
- conduct community outreach to educate residents to the importance of agriculture and land preservation.

During FY 2021/22 the Commission worked with the CT Department of Agriculture to preserve the 54-acre Williams Farm on Mack Road and continued its work to preserve several farms on Village Hill Road and the Andrews Farm on Cook Hill Road. In addition, the Commission published its annual newsletter in November which was mailed to all Lebanon households.

The Commission maintains Commons Hill Trail accessed off Schalk Road/Rte. 87 and the Five-Mile-Rock Trail accessed off Randall Road, and monitors conservation easements in town. If you are interested in becoming a steward to one of our trails or would like to help monitor a conservation easement please contact us!

The Commission meets at 4:30 p.m. on the first Monday of each month at Town Hall where the public is invited to participate. We accept applications for land preservation and donations to the town’s open space fund, and are always available as a resource on matters of protecting our community’s rich agricultural heritage and natural resources. We are committed to assuring that the Town’s natural, historical, and agricultural resources are preserved for current and future generations. You may contact us through Town Planner Philip Chester (860-642-2006) or email [ConservationComm@lebanonct.gov](mailto:ConservationComm@lebanonct.gov).

Respectfully submitted,

Marc Lang, Chair  
Jan Fitter, Vice Chair  
Alton Blodgett  
John Drum

Emery Gluck  
Keith LaPorte  
Jon Slate  
Michael Wolf, Student Rep.

Ethan Stearns  
Marc Wolf, Alternate  
Mia Colasuonno, Alternate

Staff: Philip Chester, Town Planner



## Economic Development Commission Town of Lebanon

### ANNUAL REPORT FISCAL YEAR 2021 - 2022

The Economic Development Commission was established by Town Meeting on June 29, 1973. The Commission's is charged to promote and develop the economic resources of the Town in accordance with Lebanon's *Plan of Conservation and Development* (POCD) and to exercise the powers and duties prescribed in Chapter 97 of the Connecticut General Statutes which are to:

- Conduct research into the economic conditions and trends in Lebanon and make recommendations to appropriate officials and agencies regarding action to improve the economic condition and development;
- Coordinate the activities of and cooperate with unofficial bodies organized to promote such economic development; and
- Advertise and prepare, print and distribute books, maps, charts and pamphlets which in its judgment will further its official purposes.

The Commission is made up of 10 residents appointed by the Board of Selectmen. It has created a Tax Incentive Program to further the town's POCD goals to attract new or expanded businesses, including commercial, industrial, agricultural, and senior housing development by offering temporary relief to local property taxes as strategic and long-range economic growth where greater than \$100,000 in annual assessment is made.

In FY 2021/22, the Commission:

- Provided assistance to new and emerging businesses in town;
- Supported effort to rezone property on Scott Hill Road to allow development of senior housing; and
- Provided financial support to the Lebanon Farmers' Market.

The Commission meets at 6:00 p.m. on the last Tuesday of every other month at Town Hall starting in January where the public is invited to participate. We are committed to assuring that the Town continues to orderly permit business uses and be a place friendly to agriculture and home business. You may contact us through Town Planner Philip Chester at 642-2006 or [townplanner@lebanonct.gov](mailto:townplanner@lebanonct.gov).

Respectfully submitted,

Jim Russo, Chair

Jim Smith, Vice Chair

Marc Cohen

Ellen Macauley

Pat McCarthy

Charlotte Ross, Alternate

Christine Warner, Alternate

Staff: Philip Chester, Town Planner

## **Cemetery Commission Annual Report FY 2021-2022**

The Cemetery Commission is a seven-member commission appointed by the Board of Selectmen to manage the town's burial places.

The Cemetery Commission oversees the operation and maintenance of all cemeteries and advises the Board of Selectmen and Board of Finance regarding current and long term needs to maintain the Town's cemeteries in a fitting condition. The commission provides direction to the Sexton who is responsible for the day-to-day operation of the cemeteries including interments, exhuming, sale of burial sites, installation of monuments and remediation of gravesite damage.

Commission members are Keith LaPorte (Chairman), Marc Lang, Sean McCarthy, Caitlin Jamrock, Allyn Miller, Daniel Moore, and Jim Barrett. Members are appointed for 3-year terms. Carla McElroy is the Sexton who runs the day-to-day operations of the cemeteries and participates in all commission meetings.

During fiscal year 2021-2022, there were a total of 37 burials. Of the 37, there were 12 full burials and 25 cremation burials. New Lebanon Cemetery had 11 full and 22 cremation burials. There was 1 cremation burial at Goshen Cemetery, 2 cremations at Center Cemetery and 1 full burial at Exeter Cemetery. Sexton fees, amounting to \$7800, were collected during fiscal year 2021 – 2022 and deposited in the Town's general fund.

Eight full burial and one cremation grave sites have been purchased in North Lebanon Cemetery. Four cremation plots were sold in New Lebanon Cemetery. Burials continue in previously purchased plots all cemeteries.

Activities during the Fiscal Year focused on clearing brush from walls of the older cemeteries, continued development of North Lebanon Cemetery and conversion of New Lebanon Cemetery records to a commercial computer program. Except for Exeter Cemetery, cemetery walls have been cleared. We have accepted a bid for the removal of trees at Exeter Cemetery. The work should take place in late spring 2023. Stone work has been completed at North Cemetery for construction of a 100' stone wall along Synagogue Road. Another 150' on the opposite side of the entrance is planned and is awaiting funding. While conversion of paper records to electronic records is tedious, the software program will provide several benefits. The computer program will provide public information about decedents and plots locations. Private or confidential information will not be available in the public version. The same software program will also be used for North Lebanon Cemetery on Synagogue Road.

North Lebanon Cemetery has two sections open for burials. One section consists of 42 standard size 4 feet x 11 feet grave sites. Each grave site will accommodate 1 casket with a vault plus up to 4 cremation urns on top of the vault or up to 8 cremation urns without a casket & vault. A second section is a dedicated cremation section containing one hundred 4' x 5-1/2' grave sites. Each of these sites can accommodate up to 4 cremation urns. The cost of a standard grave site is \$500. Cremation sites cost \$250. A map of the cemetery and the open sections can be found on the Lebanon Town web site.

## **Jonathan Trumbull Library Annual Report FY 2021-2022**

### Library Board Members:

Catherine McCall, Chairman, Eileen Weinstein, Suzanne Nintean, Janice Knudson, Michele Kersey, Christine Hadyka, Berkeley Nowosad, Bill Goba, and Guthrie Dinda.

Our philosophy is that the library is the center of the community. We have books and materials for borrowing and a rich variety of programs for children, teens, and adults. We also provide a digital library where Lebanon residents can download Ancestry records, movies, books, magazines and do research on Consumer Reports.

We moved into our temporary home at the Community Center on July 8, 2021. Though our current location only allows enough room for our “greatest hits,” staff and patrons have enjoyed our time here and look forward to completion of the renovation project. Construction continues on time, and budget, and we are expecting it to be complete in August of 2022.

Examples of the programs we hosted outside under the tent (weather permitting) included yoga, “Bundled Babies,” homeschoolers learning STEM, a Teen Advisory Board, reciting poetry, playing Dungeons and Dragons, chess, and trivia, discussing books and gardening, singing opera, and drawing cartoons. Our “take and make” crafts reached between 100-200 patrons per month.

The library remains open 41 hours per week: Monday 9-8, Tuesday 1-8, Wednesday 10-6, Thursday 1-8, Fridays 1-6 and Saturday 9-2. JTL is a member of Bibliomation, a nonprofit library consortium with a shared circulation system.

**Lebanon Recreation Commission  
July 2021 through June 2022**

**Fund 206 – Revenues:**

*Program Revenues:*

Pool Rental	50.00
Swimming Lessons	9,372.00
Aerobics	424.00
Basketball	6,695.56
Volleyball	525.00
Tai Chi	2,926.00
Summer Camp	1,000.00

*Transfer from General Fund:* 69,999.00

**Fund 206 – Expenses:**

*Program Expenses:*

Swimming Pool	2,015.11
Aerobics	318.00
Basketball	2,894.00
Volleyball	200.00
Tai Chi	2,495.00

Halloween	145.40
Summer Concert	1,277.40

*Contracted Services:*

Mowing	12,978.26
Field Maintenance	24,539.82
Advertising	530.00
Computer Contract	299.00
Utilities	1,106.31

*Salaries:*

Lifeguards	21,255.74
Director	18,670.51
Social Security	3,052.10



**Annual Report**  
**Town of Lebanon Resident Trooper Office and Lebanon Police Department**  
**Fiscal Year 2021-2022**

During the fiscal year of 2021-2022 the Resident State Trooper program remained in place in the Town of Lebanon. TFC Andrew Eckman has served as the town's Resident State Trooper since March 2021. The town was also served by the three part time officers of the Lebanon Police Department and one full-time School Resource Officer (SRO), who currently services all three schools in the district in a variety of ways. The Lebanon police officers supplement coverage by working additional patrols as well as at special events. Additional patrol coverage provided by State Troopers from Troop K ensured non-stop police presence in town throughout the entire fiscal year.

The Resident Trooper's office continues its emphasis on proactive community policing. This allows us to deter crime in both the residential and commercial areas of the town while simultaneously establishing a strong relationship with the community. The Resident Trooper and Town of Lebanon officers work closely with members of the community and town officials to ensure the needs of the town are being met. Crimes of theft and burglary (aka breaking and entering) have been significantly reduced over the past several years using this methodology. The town has also seen a decrease in crimes that fall under the categories of disturbances and domestic violence.

The town has seen an increase in DWI arrests over the last year, an increase of 112%. This is largely due to the results of proactive patrolling and grant funded initiatives. Also, the town has seen an increase in traffic accidents, traffic stops, and infractions (tickets) over the last year. This is largely due to the ongoing significant increase in speed related offenses.

Additionally, the majority of complaints that come into the Resident Trooper office/ Lebanon Police Department are speeding complaints. Most of these complaints occur in the summer months. Enforcement efforts are concentrated in the areas where we get the most complaints. Please be a good neighbor and responsible community member and be mindful of your speed, especially on secondary town roads.

As a reminder, ALL emergency calls should be directed to 911. It is the safest and fastest way to get a police response to your location. If you are in doubt that it is an emergency, use 911 as it

is better to err on the side of caution. It is important to remember that the Resident Trooper office is NOT manned 24/7 and that we are usually out on patrol. Contact us by calling one of the numbers listed below if you stop at the office and we are not there. Also, if you are the victim of a crime, please report it to the police, even if you don't require or want a formal report. It helps us to solve other crimes and compile accurate data in order to better serve the community.

Police performance indicators for the Town of Lebanon (includes State Police Troop K):

Town of Lebanon	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Total calls for service	4655	3753	3546	2756	2734	3924
Motor vehicle accidents with injury	10	14	14	2	13	10
Motor vehicle accidents without injury	82	84	70	84	55	76
Fatal motor vehicle accidents	1	0	2	1	3	0
Alarm responses	230	189	196	183	178	143
Assist to citizen calls	311	250	218	217	222	243
Assist to motorist calls	224	245	164	70	163	106
Traffic stops	1578	1009	918	563	213	980
Burglaries	16	8	6	9	2	3
Larcenies	22	5	10	11	11	5
Disturbances/Domestic Disturb	37/21	42/23	24/14	36/31	15/17	22/5
DWI arrests	13	13	13	11	8	17
Narcotics Violations	8	11	3	9	1	0
Tickets//Warnings	1441//427	892//77	700//143	390//117	119//77	563//389

Resident Trooper's office.....860-642-7730

Troop K.....860-465-5400



**Lebanon Volunteer Fire Department, Inc.**  
23 Goshen Hill Road • P.O. Box 51  
Lebanon, Connecticut 06249  
Phone: (860) 642-7546 • Fax: (860) 642-3429

#### Fiscal Year 2021-2022

The Lebanon Volunteer Fire Department Inc is an independent non profit organization that provides Fire, Rescue, and Emergency Medical Services to Lebanon. We are supported by the Town of Lebanon, who owns the apparatus and provides our operating location at the Fire Safety Complex located on Goshen Hill Rd.

The Town provides a budget that covers approximately half of our operating budget. The remainder of our operating budget is covered by ambulance billing revenue as well as some donations and grants.

This year, coming out of the COVID pandemic, the Department continues to evolve, adapting to the changing public health situation. What had been weekly multi-discipline meetings with town management scaled back as the situation stabilized. We have gradually resumed training and work sessions over the year. Some changes, such as conducting business meetings via video will remain in place. This has increased our outreach to the membership, keeping them engaged. Keeping the membership engaged and responding has been integral to keeping the Department functioning as an emergency service. This past fiscal year we added 7 new members and 7 cadets, several of which have moved to probationary members when they reached 18 years old.

Training has continued, with members attending classes locally as well as regionally. Certifications in Fire and EMS have been gained by multiple members. A majority of members are dual certified, with Fire and Ems certifications. The Department hosted a Ct. Fire Academy Rescue "Core" class to better prepare us to utilize enhanced rescue equipment we have purchased. Work on a training site developed by the department at the landfill continues, with it being utilized on a frequent basis.

Enhancements to the station, with upgraded internet, fiberoptic bandwidth, and air-conditioning, have helped provide incentives to members who could "work" from the station instead of home, and be available for calls if needed. Other incentives for duty time, call stipends, and the tax abatement program that has been ongoing, and supported by the town, help to ensure the availability of manpower when needed.

Call volume continues to go up. For FY 2019-2020 we had 672 calls, FY 2020-2021, 797 calls and FY 2021-2022, 823 calls. These calls are consistently 80% emergency medical calls with the remainder 20% split among fires, accidents, hazardous situations and alarms.

In September 2021, at our annual meeting, elections for executive officers were held. Re-elected to office were President Mark Elliott, Vice President Todd Kulman, Secretary Margaret McCaw, Treasurer Brandon Dominique.

The administration and members of the Lebanon Volunteer Fire Department Inc. would like to thank the citizens and administration of the Town of Lebanon for their continued support of our mission.

Mark Elliott, President

Jason Schall, Chief



## *Town of Lebanon*

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### **FIRE MARSHAL**

P.O. BOX 184 Lebanon, CT 06249

Telephone: (860) 460-3596

Email: [mwaters@lebanonct.gov](mailto:mwaters@lebanonct.gov)

### **FIRE MARSHAL'S ANNUAL REPORT**

The Lebanon Fire Marshal's Office is responsible for many functions to ensure the residents and visitors personal safety from fires and hazards. The Lebanon Fire Marshal's office for this fiscal year included the fire marshal and 2 deputy fire marshals. The office's responsibilities include two major areas: the first area is fire and life safety code compliance inspections, hazardous material piping and gas installation inspections, underground tank installation and removal inspections, blasting permit inspections, building plan review, fireworks inspections. The second area of responsibility is fire investigation. The fire marshal's office is located at the public safety building at 23 Goshen Hill Road. This office works closely with other town agencies including the Lebanon Fire Department, Building Official, and the Planning and Zoning Official.

On the fire and life safety inspection function: The fire marshal's office's activity for this fiscal year included 45 fire and life safety inspections and reinspections, 4 plan reviews, 2 blasting permit inspections, and 8 hazardous material gas installation and piping inspections. The Connecticut Life Safety code determines the frequency of required fire and life safety inspections depending on the type of occupancy.

On the fire investigation function: The fire marshal's office conducted 44 total fire investigations. The investigations were broken down into 12 structural or chimney fires, 7 vehicle fires, 13 brush fires, 8 illegal burns, and 4 other investigations. The total dollar loss for all fires was estimated to be \$375,000. There were no reported deaths or injuries from fires in this fiscal year.

The Lebanon Fire Marshal's Office and Lebanon Fire Department also presented a Fire Prevention Program to students during fire prevention week in October. At the conclusion of the program students were given fire prevention materials to take home to practice fire safety.

Current and Future Goals of the Lebanon Fire Marshal's office:

1. Modernize reports and record keeping to current technological standards recognized industry wide.
2. Incorporate technology into fire and life safety inspections with the goal of eventually reducing the use of paper.
3. Ensure compliance with Connecticut General Statutes Chapter 541 schedule of buildings required to be inspected within the Town of Lebanon.
4. Complete implementation of a 5 town fire marshal mutual aid agreement to ensure a certified fire investigator is available to respond at all times.

Respectfully Submitted,

Mark Waters  
Fire Marshal  
John Meigel  
Deputy Fire Marshal  
Scott Schuett  
Fire Marshal-Retired



## *Town of Lebanon*

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### **FIRE MARSHAL**

P.O. BOX 184 Lebanon, CT 06249

Telephone: (860) 460-3596

Email: [mwaters@lebanonct.gov](mailto:mwaters@lebanonct.gov)

### **BURNING OFFICIALS REPORT**

In 1972, the State of Connecticut enacted legislation to regulate open burning. The purpose of said legislation was to abate air pollution and wildfires. As such, the Town of Lebanon does its part to maintain air quality and to lessen the risk of wildfires by local regulation of burning. For fiscal year July 1, 2021-June 30, 2022, a total of 138 burning permits were issued to Lebanon residents. 26 of the permits were for Agricultural burning. A total of 8 open burning investigations were carried out to ensure compliance.

In 2021, the Town of Lebanon updated our Open Burning Ordinance. Those wishing to read the ordinance are able to do so by going to the Town of Lebanon website at [www.lebanonct.gov](http://www.lebanonct.gov), click on departments, burning official, and then on ordinances. Additional Information including the Forest Fire Danger Level can be found at [www.ct.gov/deep/forestfiredanger](http://www.ct.gov/deep/forestfiredanger). Anyone that has a valid permit must go to this DEEP website prior to burning to ensure that the Forest Fire Danger Level is not high, very high, or extreme. If any of these are listed, burning is not permitted for that day.

Applications for residential burning permits and agricultural permits are kept in the town clerk's office and are available during normal business hours. All other burning permit requests must be made through any of the open burning officials. No verbal permits will be issued.

Respectfully Submitted,

Scott R. Schuett

Lebanon Burning Official

Mark Waters

Lebanon Burning Official

**Town of Lebanon  
Commission on Aging  
Annual Report 2021-2022**

The purpose of the Commission on Aging is to be aware and to assist in the needs and conditions of Lebanon's aging in both the public and private sectors, in relation to housing, economics, transportation, health, social services, recreation and other matters. The COA shall, also, develop and implement programs to meet the needs and improve the conditions of the aging and shall make recommendations to the Board of Selectmen and the Annual Town Meeting regarding services to the Aging.

The COA sponsors Senior and Handicapped Transportation, Lebanon Senior Center, Municipal Agent for the Town of Lebanon, and Meals on Wheels. The COA partners with AARP, Alzheimer's Association, Uncas Health District and other organizations to offer many diverse services to our Lebanon Seniors.

Our Senior Transportation program transports seniors and disabled persons to doctor's appointments, to work, grocery shopping and personal errands. A Wellness trip is offered several times a month to encourage socialization and exploring something new. The program is funded with local dollars as well as a matching state grant which requires quarterly reporting.

The Senior Center offers many programs for good health as well as socialization to our seniors. Whether it's a heart healthy exercise class, a spirited game of cards, or a delicious lunch on a Tuesday our seniors utilize the center every day of the week. This past year the center has partnered with the Alzheimer's Association to offer a GAP program, Giving Alzheimer's Purpose, a support group for both the person diagnosed and their caregiver. The COA is currently taking steps to make the town of Lebanon dementia friendly.

We have many volunteers that make all the programs sponsored by the COA a great success, we'd like to recognize them here and give them a great big "THANK YOU".

Our seniors and town are most fortunate to have a dedicated group of people on the COA. I personally wish to express my appreciation to each of them for their time and efforts contributed to the Lebanon Seniors. If you have any suggestions for us to enhance programs for the seniors, please do not hesitate to contact the COA. Member: Jane Cady, Jim Donnelly, Darlene Hathaway, Donna Lennox, Geri McCaw, Tim Rival, Marion Russo, and Liz Shilosky.

Respectfully submitted: Bonnie LeBlanc

**Lebanon Social Services**  
**Annual Report**  
**Fiscal Year 2021/2022**

The Lebanon Social Services Department offers a variety of services and programs to support Lebanon children, adults, and seniors. This office strives for the overall well-being, quality of life, self-sufficiency and safety of our resident individuals and families through various community resources and advocacy groups. Lebanon Social Services works with federal, state, and local organizations to assist any Lebanon resident in need.

The Lebanon Social Services Department also manages the town food pantry and oversees funding, expenses, revenue, and donations to the town food pantry, Children's Back to School Program, Children's Holiday Giving Program, and emergency service needs.

**Such Services available are:**

Referrals and Assistance with SNAP, WIC, Access Health CT, Medicaid, Medicare Savings Programs  
Food Assistance through Lebanon Town Food Pantry/Mobile Food Truck locations  
Application and Intake Office for CT Energy Assistance Program  
Referrals for Operation Fuel  
Emergency Electric and Fuel Assistance Plans  
Children's Back-to-School Program  
Children's Holiday Giving Program  
Holiday Food Assistance  
Referrals for Housing, Assisted Living, Senior Living  
Senior Farmers Market Program vouchers for those eligible

**Referrals to area resources such as:**

American Job Resource Center, Catholic Charities, Childcare Programs, CT Community Care, CT Dept of Social Services, CT Legal Services, Head Start, Lebanon Children's Clothing Corner, Lebanon Leos/Lions Club, Lebanon Boy Scouts Troops, Ross Adult Day Center, Salvation Army, Senior Resources Agency on Aging, Social Security Office, St. Vincent DePaul Place, Tax Preparation Service Centers, TVCCA (various programs), Unite-CT, United Services, United Way, Windham Area Interfaith Ministry

**Advocacy and Referrals for medical/dental and health needs such as:**

Hartford Healthcare, Generations, UCFS, Natchaug Hospital, Alzheimer's Association, Center for Hospice Care, Center for Medicare Advocacy, CT Parent Advocacy Center, In-Patient and Out-Patient Drug and Alcohol Treatment Centers, Respite Care

Referrals to CT Department of Children and Families, CT Elder Protective Services, Domestic Violence  
Referrals to Lebanon Assessor for Elder Tax Credits, VA & Renters Rebate Credits  
Referrals to Lebanon Senior Center for activities, salon services, transportation  
Referrals to Jonathan Trumbull Library and Town of Lebanon Recreation Dept for upcoming programs

**Assistance and Referrals for:**

Aging Needs/Assisted Living  
Budgeting/Financial Assistance  
Counseling/Therapy  
Family Supports  
Home Health Care Options  
Housing Options  
Meals on Wheels Program  
Addiction Services  
Behavioral Health/Mental Health Services  
Socialization Programs  
Transportation

Coordination and support with Lebanon area churches and Lebanon school Social Workers for various resources for individuals and families.

Receives referrals and follows up on cases from schools, local church groups, Lebanon EMT's/Fire Department, Building & Health Department, Home health care agencies, Hospitals, Senior Resources Agency on Aging, Lebanon and area Senior Centers, family and neighbors.

**Professional Organizations:**

-Participating member of the CT Local Administrators of Social Services, a professional network of municipal social workers that collaborate to identify common needs and alternative solutions at the local social service level.

-Member of M-Team, Senior Resources Agency on Aging

-Collaborating partner with TVCCA, Eversource and Groton Utilities

-Participating Member Eastern CT CAN (Homeless Prevention Coalition)

-CT Parent Advocacy Center

-Southeast Mental Health Services

-Thames River Place

-United Way

***Respectfully Submitted,***

Shelly L. Ashcom  
Social Services Administrator



## LEBANON PUBLIC SCHOOLS

**Mission Statement:** The Lebanon Public Schools, in partnership with families and the community, will prepare students to be contributing members of a diverse global society. We are committed to providing a safe, nurturing, rigorous and student centered learning environment.

The Lebanon Public School District consists of three schools: Lebanon Elementary School, Grades Pre-K-4; Lebanon Middle School, Grades 5-8 and Lyman Memorial High School, Grades 9-12. The Pre-K program is accredited by the National Association for the Education of Young Children. Lyman Memorial High School is accredited by the New England Association of Schools and Colleges. Lyman also is home to the Lebanon Regional Agricultural Science & Technology Center, established in 1959. Students in each of the schools are provided a rigorous academic program designed to promote excellence and high achievement for all students in all grades.

Lebanon Public Schools continue to work towards goals set forth in the Strategic Plan for 2019 – 2024. The plan was developed collaboratively with advisory committees consisting of students, parents, community leaders, district staff and BOE members. The plan has 6 pillars, each contributing the necessary skills and dispositions to achieve our mission, constituting the *Portrait of a Graduate* in Lebanon, CT.

The characteristics of the six pillars are:

- Responsible Citizenship
- Effective Communications
- Critical Thinking
- Innovative Problem Solving
- A Disposition Toward Lifelong Learning
- Becoming an Engaged Collaborator

The Strategic Plan also encompasses the learning and innovative culture changes to the key levers of the previous Strategic Plan. Much was accomplished within the structural framework of the 7 levers of the educational design in Lebanon.

**Academics-** The Lebanon Public Schools is providing a challenging and robust academic program preparing students for college, career and life success.

**Positive School Climate-** The Lebanon Public Schools will provide a supportive, engaging and caring educational environment for all students.

**Talent-** The Lebanon Public Schools will recruit, support, evaluate and retain highly qualified educators.

**Building/Maintaining Effective Educational Systems-** The Lebanon Public Schools will utilize efficient systems for maintaining a highly effective educational system and a wide range of option for corresponding professional development.

**Enrollment-** The Lebanon Public Schools will maintain a viable Pre-K through 12 educational system.

**Finances-** The Lebanon Public Schools will secure appropriate funding and maintain a commitment to sourcing grant funding to support all curricular and extracurricular programs.

**Student Activities and Athletics-** The Lebanon Public Schools will provide student activities and athletic opportunities reflective of student interests.

Teachers and administrators work collaboratively to ensure all students receive education opportunities that are of high rigor, aligned to the goals in the strategic plan and of interest and importance to our students. The district is committed to using a variety of data resources to guide instruction, provide students with individualized supports, and provide professional learning options for staff. The Lebanon Public School students will perform at or above state and national levels on standardized assessments.

2021-2022 was an absolutely great year for Lebanon Public Schools. Our learners demonstrated perseverance and pride while pursuing excellence daily in all settings. Our teaching team worked alongside families to grow learners, cultivate leaders and create legacies. As a district we set goals that contained limited priorities which allowed us to have a laser-focus in our approach to realizing these impactful goals. We were mindful to make a connection to and have a direct through-line from the Lebanon Board of Education goals, the district Strategic Plan, the allocation and use of American Rescue Plan Elementary and Secondary Schools Emergency Relief funds and ultimately to goals in each of our school buildings.

We balanced the health, safety and well-being of our students and staff with setting and reaching for attainment of lofty educational goals. We carefully managed the impact of COVID-19 in our schools by diligently following recommended mitigation measures from the Center for Disease Control, the Connecticut Department of Health and the Connecticut State Department of Education. We were agile as these recommendations changed throughout the year making sure that our staff and families were aware of these shifts by providing comprehensive communication. Our Safe Return to In-Person Instruction and Continuity of Services Plan served as a road map to guide our decisions and practices. This detailed document was created by a committee of hard working and dedicated staff members.

As a district, we implemented practices to provide for continuous monitoring and celebration of our progress. Informal and formal data was reviewed by teams across the district regularly. Benchmark data was analyzed and shared at Board of Education meetings in the Fall, Winter and Spring. We utilized digital platforms to provide us with real-time access to student performance data that drove our decision making for instructional and assessment practices.

Our Board of Education worked to responsibly manage the 2021-2022 budget while developing a robust budget for the 2022-2023 school year. To create the safest and most attractive schools possible, efforts were made to make upgrades and enhance our facilities. Many developments took place in the area of curriculum and instruction. Units were refined, new textbooks were adopted, new courses that create pathways to academic and career success were proposed and digital teaching/assessment tools and platforms were acquired.

Parents and the community continue to take pride in their district schools and volunteer to work in the buildings in a variety of capacities. Groups and organizations such as PTO, PTA, FFA Parent and Alumni Association, Lions Club, American Legion, Lebanon Recreation Department, Lebanon Kids and various

booster groups provide support, programs and activities directly to or in alignment with school initiatives. The school district, town government and greater town community work cooperatively to provide the best education possible for the students of the Lebanon Public Schools.

Respectfully submitted,



Andrew Gonzalez

Superintendent of Schools

**LEBANON PUBLIC SCHOOLS ENROLLMENT AS OF OCTOBER 1, 2021**

<b><u>GRADE</u></b>	<b><u>TOTAL</u></b>
Pre-K	56
K	54
1	46
2	66
3	55
4	61
<b>LES TOTAL</b>	<b>338</b>
5	65
6	71
7	66
8	69
<b>LMS TOTAL</b>	<b>271</b>
9	89
10	82
11	75
12	84
<b>LMHS TOTAL</b>	<b>330</b>
<b>Total 10/1/21 Enrollment</b>	<b>939</b>

**Lebanon Public Schools  
2021-2022 Wages**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>	<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>
Adzimawo	Komi	\$68,512.10	Copeland	Krista	\$7,963.00
Aguilar	Jonathan	\$41,347.96	Cornell	Abigail	\$60,458.27
Allegro	Devon	\$51,084.00	Covino	David	\$54,329.21
Andrews	Christopher	\$86,937.00	Creme	Catherine	\$28,803.50
Angelastro	Anne	\$26,047.04	Czajka	Richard	\$50,781.25
Ansaldi	Karen	\$25,143.83	D'Amato	Carl	\$23,295.61
Apicelli	James	\$149,054.10	Davis	Holly	\$21,140.64
Archer	Barbara	\$87,252.00	DeCarli	David	\$91,235.04
Argenta-Gillon	Adah	\$55,258.92	DeLia	Dawn	\$59,194.29
Ayer	Diane	\$92,561.00	DeLucia	Stephanie	\$92,122.96
Bailey	Stephen	\$5,101.00	Derosier	Cheryl	\$6,456.58
Barber	Andrew	\$8,956.30	DeStefano	Andre	\$1,571.50
Barnes	Richard	\$24,977.72	Diaz	Sabrina	\$242.99
Bazzano	Lucas	\$19,912.01	Dibella	Louanne	\$3,283.00
Beckwith	Victoria	\$406.00	Dion	Austin	\$12,027.50
Belles	Valerie	\$69,389.29	Dooley	Kathy	\$43,325.73
Bergeron	Amy	\$85,002.06	Doyle	Mark	\$72,089.20
Biekert	Cheryl	\$59,698.30	Dube	Denise	\$22,944.33
Boada	Bethany	\$85,002.06	Duff	Vicki	\$14,886.01
Boomer	Caitlin	\$1,359.25	Duhaime	Lori	\$6,630.64
Boone	Tammy	\$13,071.10	Dulac	Jacques	\$93,822.04
Bowen	Hannah	\$47,363.87	Dunn	June	\$75,794.94
Brochu	Gretchen	\$92,147.00	Dunphy	Melanie	\$90,250.09
Brodie	Kevin	\$91,621.08	Dutko	Benjamin	\$31,855.86
Brown	Danielle	\$24,309.25	Dutko	Holly	\$1,105.50
Brown	Lauren	\$77,139.89	Elliott	Scott	\$102,188.02
Burelle	Christine	\$85,002.06	Escott	Sabena	\$85,360.05
Burns	Erin	\$13,460.81	Fabry	Christopher	\$85,002.06
Calamo	Anitamarie	\$86,127.06	Fabry	Ryan	\$90,295.38
Caler	Julie	\$717.08	Fauteux-Fields	Chantal	\$32,146.37
Calixte	Ayanna	\$3,903.00	Flanagan	Melynda	\$77,163.56
Carpenter	Tera	\$4,009.00	Flynn	Alyssa	\$45,064.91
Cecchetti	Theo	\$50,236.81	Fonseca	Kerry	\$3,425.23
Chalifoux	Christine	\$47,026.85	Fox	Frances	\$14,645.98
Chandler	Jeramiah	\$1,522.50	Frank	Debra	\$7,381.74
Christiansen	Kristen	\$13,171.96	Franson	Cristyn	\$47,460.96
Clark	Caitlin	\$56,502.12	French	Kevin	\$88,434.06
Clark	Lisa	\$59,376.61	Fryer	Alexandria	\$73,434.61
Cofrancesco	Kate	\$69,267.90	Gagnon	Heather	\$2,506.12
Cohen	Patricia	\$378.00	Gamache	Lisa Ann	\$87,059.99
Coleman	Ivy	\$38,901.69	Gaucher	Erin	\$85,952.00
Coleman	Stevie	\$831.75	Gaucher	Jeffrey	\$85,502.06

**Lebanon Public Schools  
2021-2022 Wages**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>	<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>
Geligoff	David	\$6,977.54	Konow	Karen	\$26,906.63
Gervais	Jan	\$85,002.06	Korzhoff	Natalia	\$69,267.90
Gibbons	Mark	\$7,048.25	Krause Bielewicz	Kristen	\$66,318.12
Gilbert	Katherine	\$26,217.25	Ladegard	Jason	\$86,702.00
Girasoli	Brian	\$68,778.03	Ladegard	Jennifer	\$85,002.06
Giwa	Nicole	\$67,741.94	Laflam	Madison	\$11,364.66
Giza	Michael	\$26,358.99	Lake	Julie	\$26,107.29
Glode	Jean	\$61,324.09	Langdon	Marie	\$85,002.06
Gomez	Martin	\$7,392.00	Laporte	Keith	\$48,960.16
Gonzalez	Andrew	\$175,100.12	Laskarzewski	Robert	\$143,698.10
Goodrich	Margaret	\$21,668.58	Laskow	Denise	\$27,620.73
Gorborino	Jacqueline	\$84,945.77	Lazine	Vanessa	\$2,240.00
Gray	George	\$97,374.06	Lazur	Barbara	\$85,002.06
Greci	Dennis	\$777.59	Learned	Carol	\$23,942.20
Grogan	Megan	\$89,489.99	LeBlanc	Bonnie	\$5,552.50
Gupta	Ruma	\$85,002.06	London Castillo	Jessica	\$33,830.57
Halbrooks	Jf	\$89,767.08	Lopez	David	\$9,033.00
Harkness	Carol	\$630.00	Lorenzo	Aaron	\$3,932.00
Hartnett	Michael	\$48,980.20	Loukides	Darlene	\$76,316.95
Harvey	Michael	\$20,735.00	Lucas	Shawn	\$81,789.43
Hashem	Melinda	\$725.00	Lund	David	\$50,628.59
Hermann	Lori-Ann	\$25,688.18	Lupo	Kevin	\$2,296.00
Hilario	Vicktrie	\$18,032.91	Lyon-Miles	Heather	\$75,794.94
Hisman	Cynthia	\$90,529.99	Maddocks	Jennifer	\$12,023.70
Holland	Ian	\$67,501.98	Magnan	Tamela	\$49,757.64
Hollander	Holly	\$3,580.37	Maiorano	Hollis	\$16,200.00
Hunt	Catherine	\$72,083.96	Mansfield	Amanda-Marie	\$61,509.45
Huntington	Megan	\$67,074.08	Marcia	Richard	\$23,777.40
Hustus Sr	Kenneth	\$47,935.32	Marino	Roselyn	\$84,978.02
Ieni	Debra	\$89,498.00	Mason	Christina	\$2,132.00
Ieni	Kati	\$4,057.00	Matkovich	Jessica	\$14,370.01
Jarvis IV	John	\$64,193.97	Mccarthy	Samantha	\$122,073.10
Johnson	Christine	\$85,002.06	Mccluskey	Heather	\$91,241.64
Johnson	Lyn	\$25,139.07	McCluskey	Lara	\$21,421.76
Johnson	Nicole	\$67,083.00	McGuinness	Olivia	\$336.00
Johnson	Zachary	\$64,564.97	McKnerney	Lorraine	\$12,231.00
Jordan	Delaney	\$955.50	Mclean	Christopher	\$90,370.06
Keough	Theresa	\$61,025.12	Mcneill	Paula	\$11,882.99
Kilcomons	Mary	\$64,549.33	Meakem	Maegan	\$84,768.49
Kinstler	Lisa	\$25,824.34	Mesidor	Bergeline	\$3,596.25
Kiselica	May	\$66,549.08	Michele	Kristy	\$40,250.72
Klosowski	John	\$89,875.49	Michele	Nicole	\$28,227.58

**Lebanon Public Schools  
2021-2022 Wages**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>	<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>
Mikkelson	Michael	\$14,813.25	Ramer	Nicole	\$2,002.00
Mills	Emma	\$9,522.90	Reid	Caitlin	\$22,589.84
Mitchell	Karen	\$48,851.49	Renna	Barbara	\$27,148.25
Moore	Christopher	\$46,040.70	Reynolds	Adam	\$85,002.06
Morello	Mark	\$95,023.05	Reynolds	Amy	\$89,080.00
Morse	Ashley	\$65,566.02	Ricard	Kathryn	\$55,627.56
Morse	Shane	\$87,302.00	Rios	Sandra	\$71,695.00
Morton	Douglas	\$2,072.00	Rivera	Carlos	\$52,612.29
Moyer	Roger	\$10,815.51	Roberts	Stephanie	\$64,329.03
Murdoch	Samantha	\$3,769.66	Schuh	Beth	\$26,787.51
Murphy	Daniel	\$61,549.95	Schultheis	Andrew	\$52,040.94
Narita	Kyotaro	\$87,854.50	Scorso	Jessica	\$88,384.75
Navarro	Angel	\$46,355.13	Shuman	Erin	\$86,856.06
Northrop	Neicia	\$4,387.50	Sirois	Olivia	\$25,591.13
Novic	Bailey	\$55,684.92	Sirpenski	Robert	\$25,450.00
Nowak	Kamila	\$58,355.96	Skaff	Mark	\$20,172.11
Nowosad	Genevieve	\$67,953.08	Skiles	Greta	\$85,002.06
Nowosad	Joanne	\$16,625.96	Smith	Diego	\$64,533.98
Ochs	Kenneth	\$55,684.94	Smith	Kathleen	\$85,203.31
O'Hearn	Candis	\$25,821.13	Smith	Rebecca	\$25,785.71
Olin	Taryn	\$38,962.56	Spedaliere	Sandra	\$24,428.06
Olsen	Jennifer	\$86,401.06	Strange	Ashley	\$21,647.20
O'Neill	Therese	\$56,201.17	Strenkowski	Lorraine	\$22,124.60
Orlando	Melissa	\$76,792.44	Strong	Erica	\$76,225.59
Orsini	Paul	\$54,741.96	Strout	Brandon	\$85,515.02
Pagliarini	Dawn	\$43,670.77	Sylvester	Marylin	\$6,818.82
Parker VI	John	\$8,499.58	Taylor	Melanie	\$525.00
Parker	Holly	\$624.00	Tedesco	David	\$91,396.39
Pastuszek	Emily	\$30,140.18	Thompson	Caroline	\$58,356.10
Pelletier	Justin	\$1,264.80	Thompson	Jennifer	\$28,963.73
Pestey	Kelly	\$350.28	Tobler	Cory	\$3,932.00
Pestey	Michael	\$53,689.44	Torockio	Halle	\$85,002.06
Peterson	Linda Joyce	\$25,781.70	Truax	Linda	\$6,313.79
Picard	Geoffrey	\$79,698.03	Turco	Jordann	\$55,812.12
Picard	Jeannette	\$95,368.99	Urban	Lisa	\$22,644.30
Pinell	Cynthia	\$10,297.71	Van Sambeck	April	\$73,784.00
Pistel	Erin	\$85,360.05	Vickers	Jennifer	\$2,296.00
Pomerleau	Lauren	\$5,806.50	Viele	Lisa	\$25,785.06
Poppiti	Alexandra	\$45,678.78	Vigue	Emily	\$7,110.00
Provost	Carolyn	\$87,036.92	Vigue	Ronald	\$7,399.00
Quiles-Glover	Rita	\$137,270.12	Villanueva	Theresa	\$23,351.57
Rahl	Jennifer	\$47,460.96	Violette	Cynthia	\$85,702.06

**Lebanon Public Schools  
2021-2022 Wages**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>21-22 WAGES</b>
Wadja	Donna	\$25,576.27
Wales	Jennifer	\$85,195.02
Welch-Collins	Baird	\$47,506.94
West	Amanda	\$20,848.13
Wildes	Brenda	\$95,107.59
Williams	Chelsea	\$62,423.92
Wilson	Sheri	\$85,002.06
Yaun	Jillian	\$45,873.96
Zimnoch	Michelle	\$5,039.12



## MEMBERS OF THE CLASS OF 2022

Abby Jo Abrell	Olivia Lynne Dunnack *+NHS	Maurice Ryan Lizotte
Johnathan Michael Avery	Spencer Michael Fortier	Anna Elizabeth Martel
Victoria Liz Ayala	Maisey Rose Fowler- Hofmann	Benjamin Michael Morin
Dylan Michael Ayasse	Sydney Marie Garrison	Bennett Michael Murphy *+NHS
Fallon Kincade Bailey	Haley Lynn Gendron ^NHS	Callie Skye Nanos
Steven Edward Bardes ^	Kristen Elizabeth Goodrich *^NHS	Nicolas Ramon Ortiz
Daniel Thomas Anderson Benoit NHS	Kaylib Michael Green	Jacob Michael Palombizio NHS
Aaron James Bisgyer +NHS	Daylan Ekins Griffin	Keera Mallory Patel *+NHS
Helen Cornelia Blakeslee +NHS	Mandy Elizabeth Grimm	Joshua Daniel Person ^
Rayne Neva Bobbi NHS	Ashlee Rose Hamilton	Emma Marie Savluk
Ginette Shannon Boyce	Kaylee Marie Hartley	Amber Nichole Sehl
Brianna Rose Bunnell	Jakob Joshua Haynes *NHS	Ciara Nicole Shaw
Evan Antem Caines	Maxwell Vincent Hussey *	Gavin Thor Smithwick
Thomas Edward Cardinali NHS	Jerimiah Gregory Hyburg	Rachael Jacqueline Springer *NHS
Connor Eric Chapman	Dillon Andrew Ieni	Cheyenne Henry Stevens
Henry Matthew Childress	Ryan Joseph Jankowski	Asher Joseph Tanganelli
Kyle Peter Clairmont	Brandon Robert Judd	Morgan Jane Tartaglia NHS
Jacob Sherwood Cone	Claire Carolyn Kelley	Shyla Madison Terpe
Angel Marie Congdon	Erica Jean Kelly Whipple	Justin Craig Thuotte
Kasey Abigail Cook *+NHS	Tye Andrew Kukucka ^NHS	Maxwell Alexander Tingley
Glenn Steven Daniels	Coen John Laibrandt	Gregory Steven Toussaint
Erika Rose Densman	Trina Coralyn Lee	Joshua Aaron Warner
Leah Catherine DiFrancesca *+NHS	Lizabeth Mara Legary +	Caleb Mark Wood
Madison Elizabeth DiFrancesca*+NHS	Grayson Cooper LeMay ^NHS	

\*Top Ten  
NHS National Honor Society  
+ Honors Senior Project  
^ Outstanding Senior Project Oral Visual

# Town of Lebanon, Connecticut

## Unaudited Financial Statements

June 30, 2022

The Town of Lebanon engaged with a new auditing firm for the June 30, 2022, Financial Statements. This extended the time needed to complete an audit of the financial statements for June 30, 2022. The audited financial statements will be posted at [LebanonCT.gov](http://LebanonCT.gov).

**TOWN OF LEBANON, CONNECTICUT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022**

	General	ARPA Fund	Bonded Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 10,964,973	-	2,082,703	\$ 1,230,654	\$ 14,278,330
Investments	799,397	-	-	3,235,144	4,034,541
Receivables	749,023	-	397,300	1,490,761	2,637,084
Prepaid Expenses	17,170	-	-	-	17,170
Due From Other Funds	768,163	848,789	-	4,831,590	6,448,542
Other	-	-	-	20,539	20,539
	<u>\$ 13,298,726</u>	<u>\$ 848,789</u>	<u>\$ 2,480,003</u>	<u>\$ 10,808,688</u>	<u>\$ 27,436,206</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts and Other Payables	\$ 392,068	13,077	414,237	\$ 206,857	\$ 1,026,239
Accrued Liabilities	179,638	-	-	-	179,638
Due to Other Funds	6,767,560	-	157,337	610,826	7,535,723
Bond Anticipation Notes Payable	-	-	-	-	-
Unearned Revenue	7,508	-	-	62,123	69,631
Total Liabilities	<u>7,346,774</u>	<u>13,077</u>	<u>571,574</u>	<u>879,806</u>	<u>8,811,231</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	293,582	-	-	-	293,582
Unavailable Revenue - Tax Interest	103,349	-	-	-	103,349
Lease Receivable	-	-	-	330,545	330,545
Unavailable Revenue - Loans Receivable	-	-	-	998,838	998,838
Unavailable Revenue - Grant Receivable	-	835,712	397,300	-	1,233,012
Advance Property Tax Collections	57,518	-	-	-	57,518
Total Deferred Inflows of Resources	<u>454,449</u>	<u>835,712</u>	<u>397,300</u>	<u>1,329,383</u>	<u>3,016,844</u>
<b>FUND BALANCES</b>					
Nonspendable	17,170	-	-	331,717	348,887
Restricted	-	-	-	786,269	786,269
Committed	20,170	-	-	7,482,529	7,502,699
Unassigned	5,460,163	-	1,511,129	(1,016)	6,970,276
Total Fund Balances	<u>5,497,503</u>	<u>-</u>	<u>1,511,129</u>	<u>8,599,499</u>	<u>15,608,131</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,298,726</u>	<u>\$ 848,789</u>	<u>\$ 2,480,003</u>	<u>\$ 10,808,688</u>	<u>\$ 27,436,206</u>

**TOWN OF LEBANON, CONNECTICUT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	General	ARPA Fund	Bonded Capital Projects	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 19,783,484	-	\$ -	\$ -	\$ 19,783,484
Intergovernmental	8,093,990	221,423	1,000,000	860,262	10,175,675
Charges for Services	1,463,186	-	-	421,640	1,884,826
Investment Income (Loss)	23,563	-	14,809	(54,422)	(16,050)
Other Revenues	-	-	-	60,634	60,634
Total Revenues	<u>29,364,223</u>	<u>221,423</u>	<u>1,014,809</u>	<u>1,288,114</u>	<u>31,888,569</u>
<b>EXPENDITURES</b>					
Current:					
General Government	1,788,592	59,310	-	424,044	2,271,946
Public Safety Services	303,734	81,576	-	-	385,310
Public Works	629,578	-	-	196,188	825,766
Education	1,525,727	51,742	-	775,791	2,353,260
Health & Social	22,665,400	28,795	-	180,242	22,874,437
Community Preservation	-	-	-	78,428	78,428
Debt Service	-	-	66,872	113,000	179,872
Capital Outlay	-	-	4,024,496	1,278,457	5,302,953
Total Expenditures	<u>26,913,031</u>	<u>221,423</u>	<u>4,091,368</u>	<u>3,046,150</u>	<u>34,271,972</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,451,192	-	(3,076,559)	(1,758,036)	(2,383,403)
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Debt	-	-	5,325,000	-	5,325,000
Transfers In	-	-	260,000	2,466,476	2,726,476
Transfers Out	(2,726,476)	-	-	-	(2,726,476)
Net Other Financing Sources	<u>(2,726,476)</u>	<u>-</u>	<u>5,585,000</u>	<u>2,466,476</u>	<u>5,325,000</u>
<b>NET CHANGE IN FUND BALANCES</b>	(275,284)	-	2,508,441	708,440	2,941,597
Fund Balances - Beginning of Year, as restated	<u>5,772,787</u>	<u>-</u>	<u>(997,312)</u>	<u>7,891,059</u>	<u>12,666,534</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 5,497,503</u>	<u>\$ -</u>	<u>\$ 1,511,129</u>	<u>\$ 8,599,499</u>	<u>\$ 15,608,131</u>

**TOWN OF LEBANON, CONNECTICUT**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**JUNE 30, 2022**

	Business- Type Activities Enterprise Fund	Governmental Activities
	WPCA Assessment Fund	Internal Service Funds
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 687,732	150,448
Interest Receivable	20,437	-
Accounts Receivable	965	15,759
Due from other funds	1,087,181	-
Others Assets	-	7,034
Current Portion of Benefit Assessment Receivable	209,284	-
Non-current Portion of Benefit Assessment Receivable	1,659,273	-
Capital Assets, Net of Accumulated Depreciation	5,723,145	-
Total Assets	<u>9,388,017</u>	<u>173,241</u>
<b>LIABILITIES</b>		
Accounts Payable	-	11,386
Claims Payable	-	6,800
Accrued Interest Payable	41,802	-
Noncurrent Liabilities, Due Within One Year	-	-
Noncurrent Liabilities, Due in More Than One Year	3,721,326	-
Total Liabilities	<u>3,763,128</u>	<u>18,186</u>
<b>NET POSITION</b>		
Net Investment in Capital Assets	2,001,819	-
Unrestricted	3,623,070	155,055
Total Net Position	<u>\$ 5,624,889</u>	<u>\$ 155,055</u>

**TOWN OF LEBANON, CONNECTICUT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Business- Type Activities Enterprise Fund WPCA Assessment Fund	Governmental Activities Internal Service Funds
<b>OPERATING REVENUES</b>		
Assessment Interest	58,117	-
Employer Contributions	-	188,272
Employee Contributions	-	109,903
Other Income	783	-
Total Operating Revenues	<u>58,900</u>	<u>298,175</u>
<b>OPERATING EXPENSES</b>		
Employee Benefits	-	291,554
Depreciation	86,714	-
Total Operating Expenses	<u>86,714</u>	<u>291,554</u>
<b>OPERATING INCOME (LOSS)</b>	(27,814)	6,621
Nonoperating Revenue (Expenses):		
Interest Expense	(94,516)	
Investment Income	3,429	594
Net Nonoperating Revenue (Expense)	<u>(91,087)</u>	<u>594</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(118,901)</u>	<u>7,215</u>
<b>CHANGE IN NET POSITION</b>	(118,901)	7,215
Net Position - Beginning of Year, as restated	<u>5,743,790</u>	<u>147,840</u>
<b>NET POSITION - END OF YEAR</b>	<u>\$ 5,624,889</u>	<u>\$ 155,055</u>

**TOWN OF LEBANON, CONNECTICUT  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022**

	Business- Type Activities Enterprise Fund	Governmental Activities
	WPCA Assesment Fund	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from Customers	\$ 203,384	\$ 242,288
Payments to Suppliers	-	
Payments to Providers of Benefits	-	(285,523)
Net Cash Provided by Operating Activities	203,384	(43,235)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers In/Out	-	
Interest Payments	-	
Net Cash Provided (Used) by Noncapital Financing Activities	-	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Loan Principal Payments	(107,659)	
Interest Payments	(95,724)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(203,383)	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income	3,429	594
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	3,430	(42,641)
Cash and Cash Equivalents - Beginning of Year, as restated	684,302	193,089
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 687,732</b>	<b>\$ 150,448</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$ (27,814)	\$ 6,621
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation Expense	86,714	
(Increase) Decrease in Accounts Receivable	316,601	(15,759)
(Increase) Decrease in Other Assets	-	(7,034)
Increase (Decrease) in Due to/from Other Funds	(172,117)	(40,128)
Increase (Decrease) in Accounts Payable	-	6,265
Increase (Decrease) in Claims Payable	-	6,800
Increase (Decrease) in Unearned Revenue	-	-
Net Cash Provided by Operating Activities	<b>\$ 203,384</b>	<b>\$ (43,235)</b>

TOWN OF LEBANON, CONNECTICUT  
GENERAL FUND  
COMBINING BALANCE SHEET SCHEDULE  
JUNE 30, 2022

	205	206	228		
	General	Dog Fund	Recreation Commission Fund	Emergency Management Fund	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 10,951,302	\$ -	\$ 13,671	\$ -	\$ 10,964,973
Investments	799,397	-	-	-	799,397
Receivables	749,023	-	-	-	749,023
Prepaid Expenses	17,170	-	-	-	17,170
Due from Other Funds	746,574	1,519	11,553	8,517	768,163
Total Assets	<u>\$ 13,263,466</u>	<u>\$ 1,519</u>	<u>\$ 25,224</u>	<u>\$ 8,517</u>	<u>\$ 13,298,726</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts and Other Payables	\$ 384,486	\$ -	\$ 7,582	\$ -	\$ 392,068
Accrued Liabilities	179,638	-	-	-	179,638
Due to other funds	6,767,560	-	-	-	6,767,560
Unearned revenue	-	-	7,508	-	7,508
Total Liabilities	7,331,684	-	15,090	-	7,346,774
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Property Taxes	293,582	-	-	-	293,582
Unavailable Revenue - Tax Interest	103,349	-	-	-	103,349
Advance Property Tax Collections	57,518	-	-	-	57,518
Total Deferred Inflows of Resources	454,449	-	-	-	454,449
<b>FUND BALANCES</b>					
Nonspendable	17,170	-	-	-	17,170
Committed	-	1,519	10,134	8,517	20,170
Unassigned	5,460,163	-	-	-	5,460,163
Total Fund Balances	<u>5,477,333</u>	<u>1,519</u>	<u>10,134</u>	<u>8,517</u>	<u>5,497,503</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,263,466</u>	<u>\$ 1,519</u>	<u>\$ 25,224</u>	<u>\$ 8,517</u>	<u>\$ 13,298,726</u>



## TOWN OF LEBANON, CONNECTICUT

## GENERAL FUND

## COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2022

205

206

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	General	Dog Fund	Recreation Commission Fund	Emergency Management Fund	Eliminations	Total
<b>REVENUES</b>						
Property Taxes	19,783,484	\$ -	\$ -	\$ -	\$ -	\$ 19,783,484
Intergovernmental	8,093,990	-	-	-	-	8,093,990
Charges for Services	1,440,909	2,290	19,987	-	-	1,463,186
Investment Income	23,560	-	3	-	-	23,563
Other Revenues	-	-	-	-	-	-
Total Revenues	29,341,943	2,290	19,990	-	-	29,364,223
<b>EXPENDITURES</b>						
Current:						
General Government	1,784,253	-	-	4,339	-	1,788,592
Public Safety Services	604,507	25,071	-	-	-	629,578
Public Works	1,525,727	-	-	-	-	1,525,727
Education	22,665,400	-	-	-	-	22,665,400
Health & Social	209,681	-	94,053	-	-	303,734
Community Preservation	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	26,789,568	25,071	94,053	4,339	-	26,913,031
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,552,375	(22,781)	(74,063)	(4,339)	-	2,451,192
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers-In	-	22,100	69,999	5,000	(97,099)	-
Transfers-Out	(2,823,575)	-	-	-	97,099	(2,726,476)
Net Other Financing Sources (Uses)	(2,823,575)	22,100	69,999	5,000	-	(2,726,476)
<b>NET CHANGE IN FUND BALANCES</b>	(271,200)	(681)	(4,064)	661	-	(275,284)
Fund Balances - Beginning of Year, as restated	5,748,533	2,200	14,198	7,856	-	5,772,787
<b>FUND BALANCES - END OF YEAR</b>	\$ 5,477,333	\$ 1,519	\$ 10,134	\$ 8,517	\$ -	\$ 5,497,503

**TOWN OF LEBANON, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Property Taxes:				
Current	\$ 19,556,643	\$ 19,556,643	\$ 19,392,928	\$ (163,715)
Back taxes	-	-	217,341	217,341
Interest	150,000	150,000	154,349	4,349
Liens & Fees	2,000	2,000	5,192	3,192
Suspense	8,000	8,000	13,674	5,674
Total Property Taxes	<u>19,716,643</u>	<u>19,716,643</u>	<u>19,783,484</u>	<u>66,841</u>
Intergovernmental:				
Town Aid Roads	280,035	\$ 280,035	281,195	1,160
Municipal Revenue Sharing	30,427	30,427	36,789	6,362
Misc - State of Connecticut	162,740	162,740	162,740	-
In Lieu of Taxes	14,807	14,807	17,902	3,095
Veteran Exemption	-	-	2,471	2,471
Disabled Exemption	-	-	391	391
Mashentucket - Pequot	13,139	13,139	13,139	-
Total Intergovernmental	<u>501,148</u>	<u>501,148</u>	<u>514,627</u>	<u>13,479</u>
Intergovernmental - Education:				
Education Cost Sharing	4,578,589	4,578,589	4,589,593	11,004
Vocational Agricultural	299,300	299,300	315,337	16,037
Total Intergovernmental - Education	<u>4,877,889</u>	<u>4,877,889</u>	<u>4,904,930</u>	<u>27,041</u>
Investment Income:				
Investment Income	18,000	18,000	23,092	5,092
Care Cemetery	-	-	468	468
Total Investment Income	<u>18,000</u>	<u>18,000</u>	<u>23,560</u>	<u>5,560</u>
Tuition:				
School Tuition	779,106	779,106	818,206	39,100
Total Tuition	<u>779,106</u>	<u>779,106</u>	<u>818,206</u>	<u>39,100</u>
Local - Charges for Services:				
Sport Licenses	100	100	84	(16)
Marriage Licenses	450	450	400	(50)
Other Revenue	-	-	1,170	1,170
MERS - General	14,000	14,000	37,164	23,164
MERS - Exception	4,000	4,000	5,632	1,632
Conveyance Tax	70,000	70,000	117,919	47,919
Dog License Town Clerk Fees	600	600	703	103
Burial Permits - Town Clerk	100	100	75	(25)
Certified Copy of Vital Records	4,300	4,300	6,070	1,770
Certifications - Town Clerk	100	100	54	(46)

**TOWN OF LEBANON, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Lease Water Storage Tank NPU	30,855	30,855	31,074	219
Utilities District	30,000	30,000	22,486	(7,514)
Misc Selectman	3,500	3,500	8,325	4,825
Raffle & Bazaar Fees	-	-	165	165
Land Record Fees	16,000	16,000	24,445	8,445
Copies	8,000	8,000	10,177	2,177
Books and Ordinances	50	50	15	(35)
Filing Maps	300	300	220	(80)
Assessors	500	500	96	(404)
Police	3,000	3,000	32,833	29,833
Police - State of CT	-	-	5,665	5,665
Fire Marshal	1,000	1,000	2,733	1,733
Building Official Fees	90,000	90,000	145,678	55,678
Fire Safety	1,000	1,000	550	(450)
Solid Waste Facility	110,000	110,000	121,760	11,760
Sexton Fees	7,500	7,500	7,800	300
PZC Fees	5,000	5,000	10,000	5,000
ZBA Fees	1,500	1,500	3,400	1,900
IWC Fees	2,000	2,000	2,200	200
Misc Revenue Board of Education	-	-	10,682	10,682
Misc Revenue Town	6,000	6,000	12,183	6,183
Passport Processing	1,000	1,000	945	(55)
Total Local - Charges for Services:	410,855	410,855	622,703	211,848
 Total Revenues and Other Financing Sources	<u>\$ 26,303,641</u>	<u>\$ 26,303,641</u>	<u>\$ 26,667,510</u>	<u>\$ 363,869</u>

**TOWN OF LEBANON, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
<b>General Government:</b>				
Legal Counsel	\$ 50,000	\$ 74,538	\$ 74,538	\$ -
Selectmen	155,330	155,330	150,689	4,641
Elections	34,079	34,092	34,092	-
Probate Court	2,414	2,414	2,414	-
Board of Finance	2,000	2,000	1,771	229
Finance Office	156,109	156,109	153,610	2,499
Tax Collector	76,561	76,561	64,840	11,721
Board of Assessment Appeals	1,275	1,275	-	1,275
Town Clerk	103,068	103,068	96,520	6,548
Assessor	82,205	82,205	78,940	3,265
Auditor	25,000	25,000	25,000	-
Town Report	1,000	1,000	640	360
Computer Services	157,842	157,842	131,435	26,407
Town Hall	87,583	87,583	69,593	17,990
Insurance	124,018	124,018	121,572	2,446
Total General Government	<u>1,058,484</u>	<u>1,083,035</u>	<u>1,005,654</u>	<u>77,381</u>
<b>Public Safety</b>				
Police Services	326,179	354,905	354,905	-
Lebanon Volunteer Fire Department	200,000	200,000	200,000	-
Fire Marshall	25,194	25,194	18,019	7,175
Burning Official	3,654	3,654	2,165	1,489
Building Department	38,085	38,085	37,620	465
Fire Safety Complex	35,355	35,355	29,418	5,937
Total Public Safety	<u>628,467</u>	<u>657,193</u>	<u>642,127</u>	<u>15,066</u>
<b>Public Works:</b>				
Department of Public Works	870,000	870,000	788,245	81,755
Buildings and Grounds	165,043	165,043	150,418	14,625
Snow Removal	246,375	246,375	246,014	361
Street Lights	3,900	3,900	1,997	1,903
Solid Waste Facility	190,000	201,632	201,632	-
Water Pollution Control	2,000	2,000	893	1,107
Cemetery Commission	17,801	17,801	17,281	520
Total Public Works	<u>1,495,119</u>	<u>1,506,751</u>	<u>1,406,480</u>	<u>100,271</u>

(Continued on next page)

**TOWN OF LEBANON, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES -  
BUDGET AND ACTUAL (BUDGETARY BASIS) (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2022**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Health & Social:				
Health Department	\$ 49,866	\$ 49,866	\$ 49,865	\$ 1
Human Services	34,283	34,283	32,121	2,162
WCMH Paramedic Program	35,300	35,300	28,349	6,951
United Services	5,116	5,116	5,116	-
Dispatch Switch Board	15,200	15,200	15,189	11
Special Events	1,300	1,311	1,311	-
Senior Center Operations	86,140	86,140	77,730	8,410
Total Health & Social	<u>227,205</u>	<u>227,216</u>	<u>209,681</u>	<u>17,535</u>
Community Preservation:				
Planning and Zoning	\$ 158,758	\$ 158,758	\$ 150,315	\$ 8,443
Zoning Board of Appeals	4,500	4,500	3,180	1,320
Economic Development Commission	2,000	2,000	2,000	-
Inland Wetlands	3,700	3,700	2,052	1,648
Conservation Commission	250	250	68	182
Total Community Preservation	<u>169,208</u>	<u>169,208</u>	<u>157,615</u>	<u>11,593</u>
Unclassified and Program:				
Social Security	134,914	134,914	122,871	12,043
Medical Life Dental Insurance	385,892	385,892	342,070	43,822
Pension Plan	220,692	220,692	236,439	(15,747)
Unemployment Compensation	5,500	5,500	1,231	4,269
Contingency	160,000	95,080	-	95,080
Total Unclassified and Program	<u>906,998</u>	<u>842,078</u>	<u>702,611</u>	<u>139,467</u>
Education	<u>20,000,000</u>	<u>20,000,000</u>	<u>19,990,967</u>	<u>9,033</u>
Total Expenditures	24,485,481	24,485,481	24,115,135	370,346

TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

	Special Revenue Funds					
	Historic Buildings Fund	Cemetery Lots Fund	Jonathan Trumbull Library Fund	Adams Community Center Fund	Small Cities Program Fund	Unimproved Town Roads Grant Fund
<b>ASSETS</b>						
Cash	\$ 10,922	\$ 20,067	\$ -	\$ -	\$ 66,470	\$ -
Investments	-	-	1,798,227	941,577	-	-
Receivables	-	-	-	-	998,838	-
Due From Other Funds	-	2,700	269,335	88,280	-	76,536
Other	-	-	-	-	-	-
Total Assets	<u>\$ 10,922</u>	<u>\$ 22,767</u>	<u>\$ 2,067,562</u>	<u>\$ 1,029,857</u>	<u>\$ 1,065,308</u>	<u>\$ 76,536</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts and Other Payables/Due to State	\$ -	\$ -	\$ 13,046	\$ 1,353	\$ -	\$ -
Due to Other Funds	-	-	-	-	15,040	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	13,046	1,353	15,040	-
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	998,838	-
Lease Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	998,838	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	51,430	76,536
Committed	10,922	22,767	2,054,516	1,028,504	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>10,922</u>	<u>22,767</u>	<u>2,054,516</u>	<u>1,028,504</u>	<u>51,430</u>	<u>76,536</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,922</u>	<u>\$ 22,767</u>	<u>\$ 2,067,562</u>	<u>\$ 1,029,857</u>	<u>\$ 1,065,308</u>	<u>\$ 76,536</u>

TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

	Special Revenue Funds					
	Social Services Donations Fund	Summer Dance Festival Fund	Trumbull Donations Fund	Senior Vans Program Fund	Special Purpose Fund	EL Reichard Nursing Scholarship Fund
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	688
Receivables	-	-	-	-	-	-
Due From Other Funds	150,391	17,919	220,897	137,678	33,426	-
Other	-	-	-	-	-	-
Total Assets	<u>\$ 150,391</u>	<u>\$ 17,919</u>	<u>\$ 220,897</u>	<u>\$ 137,678</u>	<u>\$ 33,426</u>	<u>\$ 688</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts and Other Payables/Due to State	\$ 3,112	\$ 85	\$ 2,617	\$ 5,596	\$ 972	\$ -
Due to Other Funds	-	-	-	-	-	66
Unearned Revenue	-	-	24,000	-	-	-
Total Liabilities	3,112	85	26,617	5,596	972	66
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	147,279	-	194,280	-	32,454	622
Committed	-	17,834	-	132,082	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>147,279</u>	<u>17,834</u>	<u>194,280</u>	<u>132,082</u>	<u>32,454</u>	<u>622</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 150,391</u>	<u>\$ 17,919</u>	<u>\$ 220,897</u>	<u>\$ 137,678</u>	<u>\$ 33,426</u>	<u>\$ 688</u>

TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

	Special Revenue Funds					
	School Scholarship Fund	COVID-19 Fund	Educational Grants Fund	Student Activity Fund	School Lunch Program Fund	WPCA Operating Fund
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 635,440	\$ 214,788	\$ 269,147	\$ 100
Investments	51,764	-	-	11,157	-	-
Receivables	-	-	12,282	-	123,881	21,250
Due From Other Funds	-	79,981	-	-	-	479,666
Other	-	-	-	-	20,539	-
Total Assets	<u>\$ 51,764</u>	<u>\$ 79,981</u>	<u>\$ 647,722</u>	<u>\$ 225,945</u>	<u>\$ 413,567</u>	<u>\$ 501,016</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts and Other Payables/Due to State	\$ -	\$ 7,682	\$ 18,530	\$ -	\$ 86,295	\$ 46,525
Due to Other Funds	-	-	593,267	-	-	-
Unearned Revenue	-	-	-	-	-	38,123
Total Liabilities	-	7,682	611,797	-	86,295	84,648
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	-	-	-	-
Restricted	51,764	72,299	35,925	-	-	-
Committed	-	-	-	225,945	327,272	416,368
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>51,764</u>	<u>72,299</u>	<u>35,925</u>	<u>225,945</u>	<u>327,272</u>	<u>416,368</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 51,764</u>	<u>\$ 79,981</u>	<u>\$ 647,722</u>	<u>\$ 225,945</u>	<u>\$ 413,567</u>	<u>\$ 501,016</u>



TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

Capital Projects Funds

	Capital & Nonrecurring Fund	Town Improvement Fund	BOE Non-Lapsing Fund	Communication Infrastructure Fund
<b>ASSETS</b>				
Cash	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables	-	-	-	334,510
Due From Other Funds	2,577,460	306,611	332,933	46,394
Other	-	-	-	-
Total Assets	<u>\$ 2,577,460</u>	<u>\$ 306,611</u>	<u>\$ 332,933</u>	<u>\$ 380,904</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts and Other Payables/Due to State	\$ 17,954	\$ 3,090	\$ -	\$ -
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	17,954	3,090	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue - Special Assessments	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-
Lease Receivable	-	-	-	330,545
Total Deferred Inflows of Resources	-	-	-	330,545
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	2,559,506	303,521	332,933	50,359
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>2,559,506</u>	<u>303,521</u>	<u>332,933</u>	<u>50,359</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,577,460</u>	<u>\$ 306,611</u>	<u>\$ 332,933</u>	<u>\$ 380,904</u>

**TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022**

	Permanent Funds					
	Mary Chase Library Fund	Town School Prizes Fund	Lathrop Senior Vans Donation Fund	Lathrop Senior Center Donation Fund	Flegert Ausberger Library Fund	Cummings Scholarship Fund
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	10,476	2,335	3,411	13,645	3,338	257,125
Receivables	-	-	-	-	-	-
Due From Other Funds	1,996	445	621	424	711	-
Other	-	-	-	-	-	-
Total Assets	<u>\$ 12,472</u>	<u>\$ 2,780</u>	<u>\$ 4,032</u>	<u>\$ 14,069</u>	<u>\$ 4,049</u>	<u>\$ 257,125</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts and Other Payables/Due to State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-	584
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	-	-	-	584
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	-	-	2,580	10,319	1,000	197,045
Restricted	12,472	2,780	1,452	3,750	3,049	59,496
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	<u>12,472</u>	<u>2,780</u>	<u>4,032</u>	<u>14,069</u>	<u>4,049</u>	<u>256,541</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 12,472</u>	<u>\$ 2,780</u>	<u>\$ 4,032</u>	<u>\$ 14,069</u>	<u>\$ 4,049</u>	<u>\$ 257,125</u>

TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

	George Lyman Scholarship Fund	Oliver and Lucille Manning Fund	Permanent Funds Cemetery Perpetual Care Fund	Helen Rodgers Scholarship Fund	Waterman Wilson Library Fund	Lebanon School Prizes Fund	-
<b>ASSETS</b>							
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Investments	55,725	19,433	13,756	12,240	12,165	8,351	
Receivables	-	-	-	-	-	-	
Due From Other Funds	-	3,252	-	-	-	1,997	
Other	-	-	-	-	-	-	
Total Assets	<u>\$ 55,725</u>	<u>\$ 22,685</u>	<u>\$ 13,756</u>	<u>\$ 12,240</u>	<u>\$ 12,165</u>	<u>\$ 10,348</u>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts and Other Payables/Due to State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Due to Other Funds	126	-	550	31	1,120	-	
Unearned Revenue	-	-	-	-	-	-	
Total Liabilities	126	-	550	31	1,120	-	
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Unavailable Revenue - Special Assessments	-	-	-	-	-	-	
Unavailable Revenue - Loans Receivable	-	-	-	-	-	-	
Lease Receivable	-	-	-	-	-	-	
Total Deferred Inflows of Resources	-	-	-	-	-	-	
<b>FUND BALANCES</b>							
Nonspendable	42,705	10,000	10,541	10,000	8,360	6,400	
Restricted	12,894	12,685	2,665	2,209	2,685	3,948	
Committed	-	-	-	-	-	-	
Assigned	-	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Total Fund Balances	<u>55,599</u>	<u>22,685</u>	<u>13,206</u>	<u>12,209</u>	<u>11,045</u>	<u>10,348</u>	
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 55,725</u>	<u>\$ 22,685</u>	<u>\$ 13,756</u>	<u>\$ 12,240</u>	<u>\$ 12,165</u>	<u>\$ 10,348</u>	

TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022

	Flora Williams Library Fund	Flora Williams Scholarship Fund	Permanent Funds Elizabeth Grant Scholarship Fund	William Taylor Cemetery Fund	Royal O. Woodard Scholarship Fund	Town Deposit Fund
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,564
Investments	9,134	-	3,259	1,305	6,033	-
Receivables	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Assets	<u>\$ 9,134</u>	<u>\$ -</u>	<u>\$ 3,259</u>	<u>\$ 1,305</u>	<u>\$ 6,033</u>	<u>\$ 6,564</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts and Other Payables/Due to State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	19	-	23	-
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	-	-	19	-	23	-
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable Revenue - Special Assessments	-	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	-	-
Lease Receivable	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
<b>FUND BALANCES</b>						
Nonspendable	7,000	-	4,216	1,000	6,050	6,564
Restricted	2,134	-	-	305	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	(976)	-	(40)	-
Total Fund Balances	<u>9,134</u>	<u>-</u>	<u>3,240</u>	<u>1,305</u>	<u>6,010</u>	<u>6,564</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,134</u>	<u>\$ -</u>	<u>\$ 3,259</u>	<u>\$ 1,305</u>	<u>\$ 6,033</u>	<u>\$ 6,564</u>

**TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2022**

	Permanent Funds			Eliminations	Total Nonmajor Governmental Funds
	Dorothy Hinckley Scholarship Fund	Local School Fund	Vernon Boothby Library Fund		
<b>ASSETS</b>					
Cash	\$ 6,156	\$ -	\$ 1,000	\$ -	\$ 1,230,654
Investments	-	-	-	-	3,235,144
Receivables	-	-	-	-	1,490,761
Due From Other Funds	-	1,937	-	-	4,831,590
Other	-	-	-	-	20,539
Total Assets	<u>\$ 6,156</u>	<u>\$ 1,937</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 10,808,688</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts and Other Payables/Due to State	\$ -	\$ -	\$ -	\$ -	\$ 206,857
Due to Other Funds	-	-	-	-	610,826
Unearned Revenue	-	-	-	-	62,123
Total Liabilities	-	-	-	-	879,806
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable Revenue - Special Assessments	-	-	-	-	-
Unavailable Revenue - Loans Receivable	-	-	-	-	998,838
Lease Receivable	-	-	-	-	330,545
Total Deferred Inflows of Resources	-	-	-	-	1,329,383
<b>FUND BALANCES</b>					
Nonspendable	5,000	1,937	1,000	-	331,717
Restricted	1,156	-	-	-	786,269
Committed	-	-	-	-	7,482,529
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(1,016)
Total Fund Balances	<u>6,156</u>	<u>1,937</u>	<u>1,000</u>	<u>-</u>	<u>8,599,499</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,156</u>	<u>\$ 1,937</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 10,808,688</u>

## NONMAJOR GOVERNMENTAL FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES

JUNE 30, 2022

	Special Revenue Funds								
	Historic Buildings Fund	Cemetery Lots Fund	Jonathan Trumbull Library Fund	Adams Community Center Fund	Small Cities Program Fund	Unimproved Town Roads Grant Fund	Social Services Donations Fund	Summer Dance Festival Fund	Trumbull Donations Fund
<b>REVENUES</b>									
Intergovernmental	-	-	2,575	-	-	38,345	-	-	-
Charges for Services	-	6,150	1,252	-	-	-	-	-	-
Investment Income (Loss)	5	17	(34,935)	(18,639)	-	-	-	-	-
Other	-	-	12,437	-	-	-	45,177	3,020	-
Total Revenues	5	6,167	(18,671)	(18,639)	-	38,345	45,177	3,020	-
<b>EXPENDITURES</b>									
Current									
General Government	-	-	351,403	-	-	-	-	-	-
Public Safety Services	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Health & Social	-	-	-	-	59,365	-	22,464	-	1
Community Preservation	-	-	-	26,426	-	-	-	909	44,968
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	16,865	-	-	-
Total Expenditures	-	-	351,403	26,426	59,365	16,865	22,464	909	44,969
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	5	6,167	(370,074)	(45,065)	(59,365)	21,480	22,713	2,111	(44,969)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers-In	-	-	302,961	100	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
Refunding Bond Issuance									
Premium on Refunding Bond Issuance									
Payments to Refunding Bond Escrow Agent									
Bond Premium									
BAN Premium	-	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	302,961	100	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	5	6,167	(67,113)	(44,965)	(59,365)	21,480	22,713	2,111	(44,969)
Fund Balances - Beginning of Year, as restated	10,917	16,600	2,121,629	1,073,469	110,795	55,056	124,566	15,723	239,249
<b>FUND BALANCES - END OF YEAR</b>	10,922	22,767	2,054,516	1,028,504	51,430	76,536	147,279	17,834	194,280

**TOWN OF LEBANON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**JUNE 30, 2022**

	Special Revenue Funds								
	Senior Vans Program Fund	Special Purpose Fund	EL Reichard Nursing Scholarship Fund	School Scholarship Fund	COVID-19 Fund	Educational Grants Fund	Student Activity Fund	School Lunch Program Fund	WPCA Operating Fund
<b>REVENUES</b>									
Intergovernmental	32,597	29,059	-	-	-	-	-	687,129	-
Charges for Services	1,645	7,054	-	-	-	-	210,698	19,100	143,686
Investment Income (Loss)	-	-	(18)	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	<u>34,242</u>	<u>36,113</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>210,698</u>	<u>706,229</u>	<u>143,686</u>
<b>EXPENDITURES</b>									
Current									
General Government	-	-	-	-	72,641	-	-	-	-
Public Safety Services	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	196,188
Education	-	-	-	-	-	-	235,399	528,944	-
Health & Social	95,995	-	500	-	-	-	-	-	-
Community Preservation	-	6,125	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>95,995</u>	<u>6,125</u>	<u>500</u>	<u>-</u>	<u>72,641</u>	<u>-</u>	<u>235,399</u>	<u>528,944</u>	<u>196,188</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(61,753)</u>	<u>29,988</u>	<u>(518)</u>	<u>-</u>	<u>(72,641)</u>	<u>-</u>	<u>(24,701)</u>	<u>177,285</u>	<u>(52,502)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers-In	70,000	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
Refunding Bond Issuance									
Premium on Refunding Bond Issuance									
Payments to Refunding Bond Escrow Agent									
Bond Premium									
BAN Premium									
Net Other Financing Sources (Uses)	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>8,247</u>	<u>29,988</u>	<u>(518)</u>	<u>-</u>	<u>(72,641)</u>	<u>-</u>	<u>(24,701)</u>	<u>177,285</u>	<u>(52,502)</u>
Fund Balances - Beginning of Year, as restated	<u>123,835</u>	<u>2,466</u>	<u>1,140</u>	<u>51,764</u>	<u>144,940</u>	<u>35,925</u>	<u>250,646</u>	<u>149,987</u>	<u>468,870</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>132,082</u></u>	<u><u>32,454</u></u>	<u><u>622</u></u>	<u><u>51,764</u></u>	<u><u>72,299</u></u>	<u><u>35,925</u></u>	<u><u>225,945</u></u>	<u><u>327,272</u></u>	<u><u>416,368</u></u>

**TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
JUNE 30, 2022**

	Capital Project Funds			
	Capital & Nonrecurring Fund	Town Improvement Fund	BOE Non-Lapsing Fund	Communication Infrastructure Fund
<b>REVENUES</b>				
Intergovernmental	70,557	-	-	-
Charges for Services	10,498	-	-	21,557
Investment Income (Loss)	-	-	-	8,808
Other	-	-	-	-
Total Revenues	81,055	-	-	30,365
<b>EXPENDITURES</b>				
Current				
General Government	-	-	-	-
Public Safety Services	-	-	-	-
Public Works	-	-	-	-
Education	-	-	-	-
Health & Social	-	-	-	-
Community Preservation	-	-	-	-
Debt Service	113,000	-	-	-
Capital Outlay	1,093,802	62,775	103,130	1,885
Total Expenditures	1,206,802	62,775	103,130	1,885
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,125,747)	(62,775)	(103,130)	28,480
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers-In	2,068,000	100,000	25,415	-
Transfers-Out	(100,000)	-	-	-
Refunding Bond Issuance				
Premium on Refunding Bond Issuance				
Payments to Refunding Bond Escrow Agent				
Bond Premium				
BAN Premium	-	-	-	-
Net Other Financing Sources (Uses)	1,968,000	100,000	25,415	-
<b>NET CHANGE IN FUND BALANCES</b>	842,253	37,225	(77,715)	28,480
Fund Balances - Beginning of Year, as restated	1,717,253	266,296	410,648	21,879
<b>FUND BALANCES - END OF YEAR</b>	2,559,506	303,521	332,933	50,359



**TOWN OF LEBANON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**JUNE 30, 2022**

	Permanent Funds								
	Mary Chase Library Fund	Town School Prizes Fund	Lathrop Senior Vans Donation Fund	Lathrop Senior Center Donation Fund	Flegert Ausberger Library Fund	Cummings Scholarship Fund	George Lyman Scholarship Fund	Oliver and Lucille Manning Fund	Cemetery Perpetual Care Fund
<b>REVENUES</b>									
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Investment Income (Loss)	(207)	(45)	(68)	(269)	(66)	(5,090)	(1,103)	(386)	(700)
Other	-	-	-	-	-	-	-	-	-
Total Revenues	(207)	(45)	(68)	(269)	(66)	(5,090)	(1,103)	(386)	(700)
<b>EXPENDITURES</b>									
Current									
General Government	-	-	-	-	-	-	-	-	-
Public Safety Services	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	8,047	1,744	-	-
Health & Social	-	-	-	1,917	-	-	-	-	-
Community Preservation	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	1,917	-	8,047	1,744	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(207)	(45)	(68)	(2,186)	(66)	(13,137)	(2,847)	(386)	(700)
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers-In	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
Refunding Bond Issuance									
Premium on Refunding Bond Issuance									
Payments to Refunding Bond Escrow Agent									
Bond Premium									
BAN Premium	-	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	(207)	(45)	(68)	(2,186)	(66)	(13,137)	(2,847)	(386)	(700)
Fund Balances - Beginning of Year, as restated	12,679	2,825	4,100	16,255	4,115	269,678	58,446	23,071	13,906
<b>FUND BALANCES - END OF YEAR</b>	12,472	2,780	4,032	14,069	4,049	256,541	55,599	22,685	13,206

**TOWN OF LEBANON**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**JUNE 30, 2022**

	Permanent Funds								
	Helen Rodgers Scholarship Fund	Waterman Wilson Library Fund	Lebanon School Prizes Fund	Flora Williams Library Fund	Flora Williams Scholarship Fund	Elizabeth Grant Scholarship Fund	William Taylor Cemetery Fund	Royal O. Woodard Scholarship Fund	Town Deposit Fund
<b>REVENUES</b>									
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Investment Income (Loss)	(242)	(619)	(165)	(465)	12	(63)	(66)	(118)	-
Other	-	-	-	-	-	-	-	-	-
Total Revenues	<u>(242)</u>	<u>(619)</u>	<u>(165)</u>	<u>(465)</u>	<u>12</u>	<u>(63)</u>	<u>(66)</u>	<u>(118)</u>	<u>-</u>
<b>EXPENDITURES</b>									
Current									
General Government	-	-	-	-	-	-	-	-	-
Public Safety Services	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Education	500	-	-	-	157	500	-	500	-
Health & Social	-	-	-	-	-	-	-	-	-
Community Preservation	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>157</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(742)	(619)	(165)	(465)	(145)	(563)	(66)	(618)	-
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers-In	-	-	-	-	-	-	-	-	-
Transfers-Out	-	-	-	-	-	-	-	-	-
Refunding Bond Issuance									
Premium on Refunding Bond Issuance									
Payments to Refunding Bond Escrow Agent									
Bond Premium									
BAN Premium	-	-	-	-	-	-	-	-	-
Net Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(742)	(619)	(165)	(465)	(145)	(563)	(66)	(618)	-
Fund Balances - Beginning of Year, as restated	<u>12,951</u>	<u>11,664</u>	<u>10,513</u>	<u>9,599</u>	<u>145</u>	<u>3,803</u>	<u>1,371</u>	<u>6,628</u>	<u>6,564</u>
<b>FUND BALANCES - END OF YEAR</b>	<u><u>12,209</u></u>	<u><u>11,045</u></u>	<u><u>10,348</u></u>	<u><u>9,134</u></u>	<u><u>-</u></u>	<u><u>3,240</u></u>	<u><u>1,305</u></u>	<u><u>6,010</u></u>	<u><u>6,564</u></u>

**TOWN OF LEBANON  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
JUNE 30, 2022**

	Permanent Funds			Eliminations	Total Nonmajor Governmental Funds
	Dorothy Hinckley Scholarship Fund	Local School Fund	Vernon Boothby Library Fund		
<b>REVENUES</b>					
Intergovernmental	-	-	-	\$ -	860,262
Charges for Services	-	-	-	-	421,640
Investment Income (Loss)	-	-	-	-	(54,422)
Other	-	-	-	-	60,634
Total Revenues	-	-	-	-	1,288,114
<b>EXPENDITURES</b>					
Current					
General Government	-	-	-	-	424,044
Public Safety Services	-	-	-	-	-
Public Works	-	-	-	-	196,188
Education	-	-	-	-	775,791
Health & Social	-	-	-	-	180,242
Community Preservation	-	-	-	-	78,428
Debt Service	-	-	-	-	113,000
Capital Outlay	-	-	-	-	1,278,457
Total Expenditures	-	-	-	-	3,046,150
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	-	-	(1,758,036)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers-In	-	-	-	(100,000)	2,466,476
Transfers-Out	-	-	-	100,000	-
Refunding Bond Issuance	-	-	-	-	-
Premium on Refunding Bond Issuance	-	-	-	-	-
Payments to Refunding Bond Escrow Agent	-	-	-	-	-
Bond Premium	-	-	-	-	-
BAN Premium	-	-	-	-	-
Net Other Financing Sources (Uses)	-	-	-	-	2,466,476
<b>NET CHANGE IN FUND BALANCES</b>	-	-	-	-	708,440
Fund Balances - Beginning of Year, as restated	6,156	1,937	1,000	-	7,891,059
<b>FUND BALANCES - END OF YEAR</b>	6,156	1,937	1,000	\$ -	\$ 8,599,499