

**Town of Lebanon
Board of Finance
Fiscal Year 2024-2025 Budget
Summary**

	Increase (Decrease) From Prior Budget	FY2024-2025 Board of Finance Budget	FY 2024-2025 Department Budget	FY 2023-2024 Approved Budget	FY 2022-2023 Actual Expenses	FY 2021-2022 Actual Expenses
Town Operations						
General Government	69,752	1,224,558	1,254,558	1,154,806	1,076,897	1,005,654
Public Safety	55,049	771,416	771,416	716,367	736,164	642,127
Public Works	153,385	1,836,967	1,856,103	1,683,582	1,372,207	1,406,480
Health & Social	12,312	257,110	257,110	244,798	225,281	209,681
Community Preservation & Develop	7,659	190,452	190,452	182,793	166,979	157,615
Fringe Benefits	4,856	899,067	899,067	894,211	755,301	702,617
Transfer to Other Funds	49,991	661,128	671,789	611,137	650,426	595,575
Subtotal Town Operations	353,004	5,840,698	5,900,495	5,487,694	4,983,255	4,719,749
Increase (Decrease) over last year		6.43%	7.52%	10.12%	6.16%	-1.34%
Debt Service	(8,654)	465,927	465,927	474,581	481,859	260,000
Capital & Non Recurring (Est.)	(531,279)	743,688	1,500,000	1,274,967	1,056,860	988,000
Contingency	(25,000)	100,000	150,000	125,000	52,745	64,920
TOTAL General Town	(211,929)	7,150,313	8,016,422	7,362,242	6,574,719	6,032,669
Increase (Decrease) over last year		-2.88%	8.89%	11.98%	9.47%	-6.23%
Board of Education						
Board of Education's Budget	998,000	22,383,000	22,434,099	21,385,000	20,437,239	19,988,922
TOTAL Board of Ed	998,000	22,383,000	22,434,099	21,385,000	20,437,239	19,988,922
Increase (Decrease) over last year		4.67%	4.91%	4.64%	2.50%	2.19%
TOTAL EXPENDITURES	786,071	29,533,313	30,450,521	28,747,242	27,011,958	26,021,591
Increase (Decrease) over last year		2.73%	5.93%	6.42%	4.17%	0.10%
TOTAL REVENUES	319,349	7,660,830	7,226,686	7,341,481	8,030,430	7,056,862
Increase (Decrease) over last year		4.35%	-1.56%	-8.58%	13.80%	2.55%
TO BE RAISED BY TAXES	466,722	21,872,483	23,223,835	21,405,761	18,981,528	19,610,253
Increase (Decrease) over last year		2.18%	8.49%	12.77%	4.20%	2.76%
TOTAL REVENUES	786,071	29,533,313	30,450,521	28,747,242	27,011,958	26,667,115
EST TAXABLE GRAND LIST	305,373,519	1,042,240,150	1,042,240,150	736,866,631	713,957,519	688,537,995
		41.44%				
EST MILL RATE (New Grand List)	(8.1)	21.0	22.3	29.0	26.6	28.4
Decrease in Mil Rate		-27.63%	-23.16%	1.93%	.49%	0.71%
1 mil		1,042,240	1,042,240	736,867	713,958	
1/10 mil rate		104,224	104,224	73,687	71,396	

**Town of Lebanon
Board of Finance
Fiscal Year 2024-2025 Budget**

	Increase (Decrease) From Prior Budget	FY 2024-2025 BOF Proposed Budget	FY 2024-2025 Department Budget	FY 2023-2024 Approved Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Expenses
GENERAL GOVERNMENT						
400 Legal Counsel	0	50,000	75,000	50,000	64,876	74,538
401 Selectmen	(2,796)	153,446	153,446	156,242	146,760	150,689
402 Elections	27,782	73,115	73,115	45,333	35,771	34,092
403 Probate Court	(5)	2,849	2,849	2,854	2,718	2,414
405 Bd of Finance	(200)	1,300	1,300	1,500	757	1,771
406 Finance Office	(8,679)	158,324	163,324	167,003	156,393	153,610
407 Tax Collector	5,064	72,839	72,839	67,775	64,776	64,840
408 Bd Assess Appeals	0	1,275	1,275	1,275	143	-
409 Town Clerk	2,675	114,069	114,069	111,394	101,176	96,520
410 Assessor	(3,653)	89,666	89,666	93,319	84,216	78,940
411 Auditor	750	57,750	57,750	57,000	65,000	25,000
412 Town Report	0	1,000	1,000	1,000	530	640
415 Computer Service	17,445	192,555	192,555	175,110	149,077	131,435
417 Town Hall	33,308	114,188	114,188	80,880	85,313	69,593
418 Insurance	(1,939)	142,182	142,182	144,121	119,391	121,572
TOTAL	69,752	1,224,558	1,254,558	1,154,806	1,076,897	1,005,654
PUBLIC SAFETY						
420 Police Services	30,058	379,262	379,262	349,204	393,405	354,905
422 Vol Fire Dept	30,365	275,865	275,865	245,500	235,120	200,000
423 Fire Marshal	1,136	27,465	27,465	26,329	23,846	18,019
424 Burning Official	0	3,610	3,610	3,610	2,312	2,165
425 Building Dept	1,050	45,878	45,878	44,828	40,748	37,620
426 Fire Safety Complex	(7,560)	39,336	39,336	46,896	40,733	29,418
TOTAL	55,049	771,416	771,416	716,367	736,164	642,127
PUBLIC WORKS						
430 Dept Public Works	58,827	983,827	983,827	925,000	809,616	788,245
431 Buildings & Grounds	74,468	264,920	264,920	190,452	158,462	150,418
433 Snow Removal	25,000	275,000	294,136	250,000	178,739	246,014
434 Street Lights	0	3,700	3,700	3,700	1,840	1,997
436 Solid Waste Facility	(7,251)	277,474	277,474	284,725	207,249	201,632
437 Water Pollution Control	1,250	3,250	3,250	2,000	2,000	893
439 Cemetery Comm	1,091	28,796	28,796	27,705	14,301	17,281
TOTAL	153,385	1,836,967	1,856,103	1,683,582	1,372,207	1,406,480
HEALTH & SOCIAL						
441 Health Department	1,492	53,097	53,097	51,605	49,865	49,865
445 Human Services	1,596	41,250	41,250	39,654	38,316	32,121
446 WCMH Paramedic Program	1,243	37,463	37,463	36,220	29,750	28,349
448 United Services	0	5,400	5,400	5,400	5,143	5,116
449 Dispatch Switchboard	922	19,427	19,427	18,505	18,444	15,189
455 Special Events	0	3,100	3,100	3,100	2,631	1,311
458 Senior Center Op Exp/COA	7,059	97,373	97,373	90,314	81,132	77,730
TOTAL	12,312	257,110	257,110	244,798	225,281	209,681
Subtotal Town Operations	290,498	4,090,051	4,139,187	3,799,553	3,410,549	3,263,942

**Town of Lebanon
Board of Finance
Fiscal Year 2024-2025 Budget**

		Increase (Decrease) From Prior Budget	FY 2024-2025 BOF Proposed Budget	FY 2024-2025 Department Budget	FY 2023-2024 Approved Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Expenses
COMMUNITY PRES & DEVELOP							
461	Planning & Zoning	5,366	177,017	177,017	171,651	161,036	150,315
464	Z B A	143	5,185	5,185	5,042	474	3,180
465	Ec Develop Comm	0	2,000	2,000	2,000	1,715	2,000
467	Inland Wetlands	2,150	6,000	6,000	3,850	3,579	2,052
469	Conservation Comm	0	250	250	250	175	68
TOTAL		7,659	190,452	190,452	182,793	166,979	157,615
FRINGE BENEFITS							
480	Social Security	6,329	146,374	146,374	140,045	124,694	122,871
480	Medical, Dental, Life Ins	26,612	471,545	471,545	444,933	378,215	342,070
480	Pension Plan	(28,085)	275,648	275,648	303,733	252,144	236,445
480	Unemploy Comp	0	5,500	5,500	5,500	248	1,231
TOTAL		4,856	899,067	899,067	894,211	755,301	702,617
OTHER							
490	Debt - Principal Rds & Bridges	0	140,000	140,000	140,000	140,000	260,000
490	Debt - Interest Rds & Bridges	(3,150)	39,375	39,375	42,525	45,675	-
490	Debt - Principal Library Proj.	0	215,000	215,000	215,000	215,000	-
490	Debt - Interest Library Proj.	(5,504)	71,552	71,552	77,056	81,184	-
TOTAL		(8,654)	465,927	465,927	474,581	481,859	260,000
TRANSFER TO OTHER FUNDS							
204	Community Center	0	100	100	100	100	100
205	Animal Control	1,953	26,028	26,028	24,075	20,869	22,100
206	Recreation Comm	7,038	92,000	95,997	84,962	79,652	69,999
208	Town Imp Program	25,000	100,000	100,000	75,000	80,000	100,000
213	Library	6,000	358,000	364,664	352,000	335,000	302,961
216	325 Anniversary	10,000	10,000	10,000	-	-	-
221	Sr Van Transportation	0	70,000	70,000	70,000	70,000	70,000
228	Emergency Management	0	5,000	5,000	5,000	5,000	5,000
245	BOE Non-Lapsing	0	-	-	-	-	25,415
248	COVID	0	-	-	-	-	-
TOTAL		49,991	661,128	671,789	611,137	590,621	595,575
220	Capital & Non Rec	(531,279)	743,688	1,500,000	1,274,967	1,056,860	988,000
490	Contingency	(25,000)	100,000	150,000	125,000	52,745	64,920
Subtotal Town Operations		(502,427)	3,060,262	3,877,235	3,562,689	3,104,365	2,768,727
Total General Town		(211,929)	7,150,313	8,016,422	7,362,242	6,514,914	6,032,669

LEBANON PUBLIC SCHOOLS
FY 2024-2025 Board of Education
Approved Budget

<u>Program/Category</u>	Actual 2022-2023 Expense (unaudited)	FY 2023-2024 Approved Budget	2024-2025 BOE Proposed Budget	\$\$\$ Change \$	% Change %	% of Total Budget	2024-2025 BOF Proposed Budget
<u>Personnel</u>							
Salaries and Wages	\$11,671,091	\$12,405,730	\$13,234,084	\$828,354	7%	59.0%	
Employee Benefits	\$3,936,811	\$3,969,430	\$4,288,496	\$319,066	8%	19.1%	
Purchased Services	\$505,584	\$600,149	\$637,759	\$37,610	6%	2.8%	
Maintenance & Operations	\$374,411	\$412,556	\$389,863	(\$22,693)	-6%	1.7%	
Other Purchased Services	\$2,666,594	\$2,571,949	\$2,559,494	(\$12,455)	0%	11.4%	
Utilities	\$598,697	\$613,867	\$569,358	(\$44,509)	-7%	2.5%	
Supplies	\$426,435	\$549,249	\$519,571	(\$29,678)	-5%	2.3%	
Capital Equipment	\$206,367	\$198,251	\$168,225	(\$30,026)	-15%	0.7%	
Dues & Fees	\$51,249	\$63,819	\$67,249	\$3,430	5%	0.3%	
Total	\$20,437,239	\$21,385,000	\$22,434,099	\$1,049,099	4.91%	100.0%	\$ 22,383,000

**Town of Lebanon
Board of Finance
Fiscal Year 2024-2025 Revenue Budget**

	Increase (Decrease) From Prior Budget	FY 2024-2025 BOF Proposed Budget	FY 2024-2025 Department Budget	FY 2023-2024 BOF Approved Budget	FY 2022-2023 Approved Budget	FY 2021-2022 Actual Revenue
STATE - SCHOOLS						
100.4300 ECS	0	4,349,784	4,349,784	4,349,784	4,572,577	4,589,593
100.4304 Transportation	0			-	-	-
100.4306 Vo-Ag ASTE Grant	0	364,911	364,911	364,911	364,911	315,337
Sub Total	0	4,714,695	4,714,695	4,714,695	4,937,488	4,904,930
STATE - TAX RELIEF						
100.4322 In Lieu Taxes	2,422	28,227	28,227	25,805	20,244	17,902
100.4328 Vets Exempt	0	1,800	1,800	1,800	1,796	2,471
100.4329 MRS/Municipal Grants in Aid	0	193,167	193,167	193,167	178,375	199,529
100.4330 Disabled	0	400	400	400	410	391
Sub Total	2,422	223,594	223,594	221,172	200,825	220,293
STATE - OTHER						
100.4340 Town Aid Roads	(689)	218,092	218,092	218,781	280,877	281,195
100.4342 Mash - Pequot	0	13,139	13,139	13,139	13,139	13,139
100.4350 Misc State Revenue	0	0	0	-	162,740	-
Sub Total	(689)	231,231	231,231	231,920	456,756	294,334
STATE - TOTAL	1,733	5,169,520	5,169,520	5,167,787	5,595,069	5,419,557
LOCAL - OTHER REVENUE						
100.4331 NPU Water Storage	(22,125)	0	0	22,125	30,467	31,074
100.4360 Utilities Direct	12,110	34,110	34,110	22,000	34,240	22,486
100.4361 Interest Taxes	0	155,000	155,000	155,000	152,876	154,349
100.4362 Lien Fees	500	4,000	4,000	3,500	4,740	5,192
100.4363 Suspense Book	1,000	8,000	8,000	7,000	16,097	13,674
100.4365 Misc Selectmen	0	8,000	8,000	8,000	10,270	8,325
100.4366 Town Clerk Fees	(7,200)	33,800	33,800	41,000	37,255	75,569
100.4318 Conveyance Fees	0	80,000	80,000	80,000	234,022	117,919
100.4368 Copies Fees	(1,000)	7,000	7,000	8,000	6,058	10,177
100.4369 Books & Ordinances	0	50	50	50	15	15
100.4370 Filing Maps	0	300	300	300	500	220
100.4371 Assessors	0	50	50	50	29	96
100.4373 Police	28,000	40,000	20,000	12,000	163,665	38,498
100.4374 Fire Marshal	0	2,500	2,500	2,500	2,956	2,733
100.4375 Building Fees	0	110,000	110,000	110,000	228,113	145,677
100.4376 Fire Safety	500	2,000	2,000	1,500	2,650	550
100.4377 Solid Waste Facility	0	180,000	180,000	180,000	123,325	121,760
100.4378 Sexton Fees	0	7,500	7,500	7,500	4,850	7,800
100.4380 PZC Fees	0	8,000	8,000	8,000	9,850	10,000
100.4381 ZBA Fees	(500)	1,000	1,000	1,500	800	3,400
100.4382 IWC Fees	500	2,500	2,500	2,000	2,918	2,200
100.4383 School Misc. Revenue	(4,000)	1,000	1,000	5,000	12,236	10,682
100.4384 School Tuition	(119,669)	1,200,000	1,185,056	1,319,669	1,053,089	818,206
100.4385 Invest Income	430,000	600,000	200,000	170,000	276,793	23,092
100.4389 Town Misc. Revenue	0	6,000	6,000	6,000	25,783	12,198
100.4394 Care Cemetery	500	500	500	-	477	468
100.4410 Passport Processing	(1,000)	0	800	1,000	1,287	945
LOCAL - OTHER REVENUE	317,616	2,491,310	2,057,166	2,173,694	2,435,361	1,637,305
TOTAL REVENUE	319,349	7,660,830	7,226,686	7,341,481	8,030,430	7,056,862

TOWN OF LEBANON
FY 2024-2025
CAPITAL BUDGET

Dept.	Requested Items(s)/ Project(s)	Benefit of Purchase	Balances as of 3/19/24	FY 24-25 Dept. Request	FY 23-24 BOF Proposed Budget
Assessor	Town Revaluation	2023 Mandated by the State of Connecticut	33,449.64	30,000.00	
DPW	Highway Paving	Road work scheduled for Spring 2023	328,589.17	650,000.00	550,000.00
	Plow Truck - 2023	Replacement of aging truck	210,000.00	-	-
	Plow Truck - 2024	Replacement of aging truck	244,500.00	-	-
	Plow Truck - 2025	Replacement of aging truck		265,000.00	265,000.00
	1 Ton Dump Truck	Replacement of 2012 truck	75,000.00	-	-
	Pickup Truck	Replace 2007		55,000.00	
	Excavator	Replace backhoe with mini excavator		165,000.00	165,000.00
	Skid Steer Loader	Increasing repair costs		85,000.00	
	Sept. 2018 Rain Storm	1M appropriated	586,311.74		
	Bucket Truck		737.88		
	Town Tree Maintenance		57,468.42	500,000.00	
P&Z	Open Space	Preservation of open space. Goal to keep open space balance at or around \$300,000 in subsequent years	281,031.92	18,668.00	
Rec Comm	Repair/repl. Pool decking			60,000.00	
Cemetery	North Lebanon Cemetery - Upgrade road			100,000.00	
Fire Dept	Ambulance		450,000.00		
	Emergency Services Reserve	Equipment for ambulance, revenues are received from the paramedic billing	85,396.84		
	ET106 Fire Truck (Down Payment)		100,000.00	120,000.00	120,000.00
	Ladder Truck Lease		0.58		
	Rescue 106 Equipment	Update hydraulic rescue tools	2,078.68		
		TOWN SUBTOTAL:	2,454,564.87	2,048,668.00	1,100,000.00
BOE	School Improvement Plan (SIP)		-	4,920,000.00	90,000.00
	Alarm Upgrades District Wide		103.69		
	LES Gym Floor		100,000.00		
	School Study		84,100.00		
	LMHS Roof Repairs		13,034.05		

TOWN OF LEBANON
FY 2024-2025
CAPITAL BUDGET

BOE	Asbestos Abatement	LES/LMS	111,543.20		
BOE	Technology		3,811.97	161,000.00	110,000.00
BOE	School Athletics		29,851.10	380,000.00	30,000.00
	BOE TOTALS		342,444.01	5,461,000.00	230,000.00
	GRAND TOTAL		2,797,008.88	7,509,668.00	1,330,000.00
		Reallocate from closed items (highlighted in yellow)			(586,312.32)
			2,797,008.88	7,509,668.00	743,687.68