

Lebanon Board of Finance  
2019-2020 Proposed Budget  
Public Hearing 04/22/2019

	Increase (Decrease) From Prior Budget	FY 2019 - 2020 BOF Approved	FY 2019 - 2020 Dept Request	FY 2018 - 2019 Budget Approved	FY 2017 - 2018 Actual Expense
<b>Town Operations</b>					
General Government	48,895	1,028,234	1,047,766	979,339	931,658
Public Safety	18,946	661,413	662,836	642,467	537,427
Public Works	(31,613)	1,367,231	1,414,153	1,398,844	1,359,611
Health & Social	1,952	214,946	214,946	212,994	204,268
Community Preservation & Develop	2,340	164,408	164,408	162,068	153,781
Fringe Benefits	84,226	769,833	769,833	685,607	639,499
Transfer to Other Funds	142,908	622,594	705,594	479,686	576,631
<b>Subtotal Town Operations</b>	<b>267,654</b>	<b>4,828,659</b>	<b>4,979,536</b>	<b>4,561,005</b>	<b>4,402,875</b>
<b>Increase (Decrease) over last year</b>		<b>5.87%</b>	<b>9.18%</b>		
Debt Service	(14,440)	661,660	661,660	676,100	713,009
Capital & Non Recurring	107,228	996,274	3,319,350	889,046	1,584,524
Contingency	30,000	160,000	130,000	130,000	-
<b>TOTAL General Town</b>	<b>390,442</b>	<b>6,646,593</b>	<b>9,090,546</b>	<b>6,256,151</b>	<b>6,700,408</b>
<b>Increase (Decrease) over last year</b>		<b>6.24%</b>	<b>45.31%</b>		
<b>Board of Education</b>					
Teachers Retirement Contribution	-	-	-	-	-
Board of Education's Budget Request	383,579	19,562,516	19,731,446	19,178,937	18,926,845
<b>TOTAL Board of Ed</b>		<b>19,562,516</b>	<b>19,731,446</b>	<b>19,178,937</b>	<b>18,926,845</b>
<b>Increase (Decrease) over last year</b>		<b>2.00%</b>	<b>2.88%</b>		
<b>TOTAL EXPENDITURES</b>	<b>774,021</b>	<b>26,209,109</b>	<b>28,821,992</b>	<b>25,435,088</b>	<b>25,627,253</b>
<b>Increase (Decrease) over last year</b>		<b>3.04%</b>	<b>13.32%</b>		
<b>TOTAL REVENUES</b>	<b>82,474</b>	<b>6,466,443</b>	<b>6,466,443</b>	<b>6,383,969</b>	<b>7,135,422</b>
<b>Increase (Decrease) over last year</b>		<b>1.29%</b>	<b>1.29%</b>		
<b>TO BE RAISED BY TAXES</b>	<b>691,547</b>	<b>19,742,666</b>	<b>22,355,549</b>	<b>19,051,119</b>	<b>18,491,831</b>
<b>Increase (Decrease) over last year</b>		<b>3.63%</b>	<b>17.35%</b>		
<b>TOTAL REVENUES</b>	<b>774,021</b>	<b>26,209,109</b>	<b>28,821,992</b>	<b>25,435,088</b>	<b>25,627,253</b>
<b>EST TAXABLE GRAND LIST</b>	<b>23,506,380</b>	<b>670,421,343</b>	<b>670,421,343</b>	<b>646,914,963</b>	<b>625,039,701</b>
<b>EST MILL RATE (New Grand List)</b>	<b>0.0</b>	<b>29.4</b>	<b>33.3</b>	<b>29.4</b>	<b>29.4</b>
<b>Increase in Mil Rate</b>		<b>0.2%</b>	<b>13.4%</b>		

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Public Hearing 04/22/2019

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<b>GENERAL GOVERNMENT</b>					
400 Legal Counsel	20,000	40,000	50,000	20,000	38,741
401 Selectmen	1,062	153,499	153,499	152,437	143,183
402 Elections	(5,497)	34,019	34,019	39,516	25,376
403 Probate Court	55	2,429	2,429	2,374	2,422
405 Bd of Finance	0	3,350	3,889	3,350	1,681
406 Finance Office	3,485	157,011	157,011	153,526	145,697
407 Tax Collector	8,000	80,145	89,138	72,145	61,997
408 Bd Assess Appeals	275	1,275	1,275	1,000	1,186
409 Town Clerk	2,504	102,043	102,043	99,539	89,610
410 Assessor	1,993	78,075	78,075	76,082	74,170
411 Auditor	5,000	30,000	30,000	25,000	19,500
412 Town Report	0	1,000	1,000	1,000	928
415 Computer Service	11,377	130,715	130,715	119,338	116,554
417 Town Hall	2,315	86,175	86,175	83,860	74,592
418 Insurance	(1,674)	128,498	128,498	130,172	136,021
<b>TOTAL</b>	<b>48,895</b>	<b>1,028,234</b>	<b>1,047,766</b>	<b>979,339</b>	<b>931,658</b>
<b>PUBLIC SAFETY</b>					
420 Police Services	12,055	356,415	357,838	344,360	258,555
422 Vol Fire Dept	0	175,000	175,000	175,000	175,000
423 Fire Marshal	2,601	22,506	22,506	19,905	16,725
424 Burning Official	18	3,553	3,553	3,535	2,555
425 Building Dept	838	63,393	63,393	62,555	56,467
426 Fire Safety Complex	3,434	40,361	40,361	36,927	28,045
429 Tree Warden	0	185	185	185	80
<b>TOTAL</b>	<b>18,946</b>	<b>661,413</b>	<b>662,836</b>	<b>642,467</b>	<b>537,427</b>
<b>PUBLIC WORKS</b>					
430 Dept Public Works	(38,145)	764,000	791,734	802,145	776,488
431 Buildings & Grounds	76	149,757	164,757	149,681	133,010
433 Snow Removal	2,003	240,737	240,737	238,734	257,905
434 Street Lights	131	2,744	2,744	2,613	2,394
436 Solid Waste Facility	3,906	190,000	194,188	186,094	174,387
437 Water Pollution Control	103	4,721	4,721	4,618	1,870
439 Cemetery Comm	313	15,272	15,272	14,959	13,557
<b>TOTAL</b>	<b>(31,613)</b>	<b>1,367,231</b>	<b>1,414,153</b>	<b>1,398,844</b>	<b>1,359,611</b>
<b>HEALTH &amp; SOCIAL</b>					
441 Health Department	79	47,651	47,651	47,572	47,474
443 VNA Public Health Nurse	(1,000)	-	-	1,000	-
445 Human Services	775	22,746	22,746	21,971	20,948
446 WCMH Paramedic Program	111	35,234	35,234	35,123	31,693
448 United Services	0	5,116	5,116	5,116	5,252
449 Dispatch Switchboard	614	21,086	21,086	20,472	19,729
455 Special Events	23	1,023	1,023	1,000	777
458 Senior Center Op Exp/COA	1,350	82,090	82,090	80,740	78,395
<b>TOTAL</b>	<b>1,952</b>	<b>214,946</b>	<b>214,946</b>	<b>212,994</b>	<b>204,268</b>
<b>Subtotal Town Operations</b>	<b>38,180</b>	<b>3,271,824</b>	<b>3,339,701</b>	<b>3,233,644</b>	<b>3,032,964</b>

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Public Hearing 04/22/2019

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<b>COMMUNITY PRES &amp; DEVELOP</b>					
461 Planning & Zoning	1,588	154,346	154,346	152,758	149,086
464 Z B A	(1,000)	4,060	4,060	5,060	1,069
465 Ec Develop Comm	46	2,046	2,046	2,000	1,490
467 Inland Wetlands	1,700	3,700	3,700	2,000	1,984
469 Conservation Comm	6	256	256	250	152
<b>TOTAL</b>	<b>2,340</b>	<b>164,408</b>	<b>164,408</b>	<b>162,068</b>	<b>153,781</b>
<b>FRINGE BENEFITS</b>					
480 Social Security	6,212	131,067	131,067	124,855	107,499
480 Medical, Dental, Life Ins	35,267	425,656	425,656	390,389	363,689
480 Pension Plan	42,747	207,610	207,610	164,863	163,426
480 Unemploy Comp	0	5,500	5,500	5,500	4,885
<b>TOTAL</b>	<b>84,226</b>	<b>769,833</b>	<b>769,833</b>	<b>685,607</b>	<b>639,499</b>
<b>OTHER</b>					
490 Debt - Principal	0	380,000	380,000	380,000	402,112
490 Debt - Interest	(14,440)	21,660	21,660	36,100	50,897
243 Debt - Library Renovations	0	-	-	-	-
244 Debt - Roads/Bridges	0	260,000	260,000	260,000	260,000
220 Debt - Mack Road \$1.2M	0	-	-	-	-
220 Debt - DPW Garage \$3.4M	0	-	-	-	-
<b>TOTAL</b>	<b>(14,440)</b>	<b>661,660</b>	<b>661,660</b>	<b>676,100</b>	<b>713,009</b>
<b>TRANSFER TO OTHER FUNDS</b>					
204 Community Center	0	100	100	100	100
205 Animal Control	(1,660)	18,658	18,658	20,318	20,720
206 Recreation Comm	3,752	62,388	62,388	58,636	57,900
208 Town Imp Program	125,000	160,000	248,000	35,000	100,000
213 Library	5,773	296,405	296,405	290,632	283,385
221 Sr Van Transportation	5,000	70,000	65,000	65,000	65,000
222 Renters Rebate	0	10,000	10,000	10,000	-
228 Emergency Management	5,043	5,043	5,043	-	-
490-5491 Misc Trf BOE Prior Yr	0	-	-	-	49,526
490-5751 Misc Transfers Out	0	-	-	-	-
490-5751 Misc Transfers In	0	-	-	-	-
490-5752 Misc Trf BOE Non Lap.	0	-	-	-	-
<b>TOTAL</b>	<b>142,908</b>	<b>622,594</b>	<b>705,594</b>	<b>479,686</b>	<b>576,631</b>
<b>220 Capital &amp; Non Rec</b>	<b>107,228</b>	<b>996,274</b>	<b>3,319,350</b>	<b>889,046</b>	<b>1,584,524</b>
<b>490 Contingency</b>	<b>30,000</b>	<b>160,000</b>	<b>130,000</b>	<b>130,000</b>	<b>-</b>
<b>Subtotal Town Operations</b>	<b>352,262</b>	<b>3,374,769</b>	<b>5,750,845</b>	<b>3,022,507</b>	<b>3,667,444</b>
<b>Total General Town</b>	<b>390,442</b>	<b>6,646,593</b>	<b>9,090,546</b>	<b>6,256,151</b>	<b>6,700,408</b>

Summary

Lebanon Board of Finance  
2019-2020 Draft Proposed Budget  
Public Hearing 04/22/2019

	Difference	FY 2020 BOF Proposed Revenue Budget	FY 2019 Approved Budget	FY 2018 Actual
<b>STATE - SCHOOLS</b>				
100.4300 ECS	42,039	4,461,872	4,419,833	4,707,282
100.4304 Transportation	0	0	0	0
100.4306 Vo-Ag ASTE Grant	48,287	285,503	237,216	245,722
Sub Total	90,326	4,747,375	4,657,049	4,953,004
<b>STATE - TAX RELIEF</b>				
100.4322 In Lieu Taxes	11,667	14,807	3,140	3,140
100.4324 Circuit Breaker	0	0	0	0
100.4328 Vets Exempt	0	0	0	4,840
100.4329 Grants for Mun Proj MRS	0	30,427	30,427	30,427
100.4330 Disabled	0	0	0	674
Sub Total	11,667	45,234	33,567	39,081
<b>STATE - OTHER</b>				
		0		
100.4340 Town Aid Roads	0	280,387	280,387	280,387
100.4342 Mash - Pequot	0	13,139	13,139	32,377
100.4308 Construction Principal	0	0	0	136,516
100.4310 Construction Interest	0	0	0	4,420
100.4350 Mun Stabilization Grant	113,372	162,740	49,368	49,368
Sub Total	113,372	456,266	342,894	503,068
<b>STATE - TOTAL</b>	<b>215,365</b>	<b>5,248,875</b>	<b>5,033,510</b>	<b>5,495,153</b>
<b>LOCAL - OTHER REVENUE</b>				
100.4331 NPU Water Storage	0	35,300	35,300	34,825
100.4360 Utilities Direct	0	30,000	30,000	24,638
100.4361 Interest Taxes	0	125,000	125,000	134,121
100.4362 Lien Fees	0	2,000	2,000	6,160
100.4363 Suspense Book	0	8,000	8,000	17,354
100.4365 Misc Selectmen	0	3,500	3,500	9,025
100.4366 Town Clerk Fees	0	40,000	40,000	44,639
100.4367 Conveyance Fees	0	61,000	61,000	91,497
100.4368 Copies Fees	0	8,000	8,000	9,885
100.4371 Assessors	0	500	500	259
100.4373 Police	0	3,000	3,000	1,950
100.4374 Fire Marshal	0	1,000	1,000	2,000
100.4375 Building Fees	0	90,000	90,000	168,667
100.4376 Fire Safety	0	1,000	1,000	975
100.4377 Solid Waste Facility	0	110,000	110,000	102,745
100.4378 Sexton Fees	0	7,500	7,500	9,406
100.4380 PZC Fees	0	5,000	5,000	9,450
100.4381 ZBA Fees	(1,000)	1,500	2,500	800
100.4382 IWC Fees	500	2,000	1,500	1,554
100.4383 School Misc Revenue	0	0	0	12,334
100.4384 School Tuition	(133,958)	622,857	756,815	742,506
100.4385 Invest Income	0	18,000	18,000	29,373
100.4387 Columbia Bldg Official	1,567	35,411	33,844	33,844
100.4389 Town Misc Revenue	0	6,000	6,000	150,692
100.4410 Passport Processing	0	1,000	1,000	1,570
<b>LOCAL - OTHER REVENUE</b>	<b>(132,891)</b>	<b>1,217,568</b>	<b>1,350,459</b>	<b>1,640,269</b>
<b>TOTAL REVENUE</b>	<b>82,474</b>	<b>6,466,443</b>	<b>6,383,969</b>	<b>7,135,422</b>

Revenue

Lebanon Board of Finance  
2019-2020 Proposed Budget  
Public Hearing 04/22/2019

Lebanon Public Schools 2019-2020 Board of Education Approved Budget							FY 2020 BOF Proposed Budget
Program/Category	Actual 2017-2018 Expense	2018-2019 Budget	2019-2020 BOE Approved Budget	\$\$\$\$ Change	% Change %	% Of Total Budget	
<u>Personnel</u>							
Salaries and Wages	\$ 10,516,794	\$ 10,701,635	\$ 10,814,064	\$ 112,429	1%	54.81%	
Employee Benefits	\$ 3,117,891	\$ 3,263,033	\$ 3,548,729	\$ 285,696	9%	17.99%	
<u>Instructional Materials/Services</u>							
Special Education	\$ 1,995,778	\$ 2,122,637	\$ 2,078,291	\$ (44,346)	-2%	10.53%	
Speech, Hearing, Language, OT/PT	\$ 20,379	\$ 39,248	\$ 74,600	\$ 35,352	90%	0.38%	
Talented and Gifted	\$ -	\$ -	\$ -	\$ -	0%	0.00%	
Remedial Education	\$ 7,534	\$ 5,137	\$ 4,464	\$ (673)	-13%	0.02%	
Art	\$ 19,655	\$ 16,695	\$ 16,695	\$ -	0%	0.08%	
Business	\$ 2,913	\$ 1,589	\$ 1,945	\$ 356	22%	0.01%	
Computer Science	\$ -	\$ -	\$ 600	\$ 600	0%	0.00%	
Language Arts	\$ 30,419	\$ 20,766	\$ 37,785	\$ 17,019	82%	0.19%	
World Languages	\$ 3,256	\$ 2,527	\$ 6,685	\$ 4,158	165%	0.03%	
Family & Consumer Sciences	\$ 6,066	\$ 7,600	\$ 7,700	\$ 100	1%	0.04%	
Technology Education	\$ 20,433	\$ 18,840	\$ 27,727	\$ 8,887	47%	0.14%	
General Education	\$ 2,415	\$ 2,620	\$ 2,820	\$ 200	8%	0.01%	
Math	\$ 33,058	\$ 21,290	\$ 20,911	\$ (379)	-2%	0.11%	
Music	\$ 21,917	\$ 28,904	\$ 31,035	\$ 2,131	7%	0.16%	
Physical Education	\$ 15,679	\$ 8,566	\$ 9,783	\$ 1,217	14%	0.05%	
Science	\$ 26,419	\$ 25,192	\$ 33,749	\$ 8,557	34%	0.17%	
Social Studies	\$ 19,305	\$ 8,592	\$ 9,342	\$ 750	9%	0.05%	
Agricultural Science	\$ 73,975	\$ 67,487	\$ 68,469	\$ 982	1%	0.35%	
Health	\$ 1,871	\$ 875	\$ 955	\$ 80	9%	0.00%	
TV/Media	\$ -	\$ -	\$ -	\$ -	0%	0.00%	
Student Activities	\$ 10,077	\$ 10,764	\$ 11,000	\$ 236	2%	0.06%	
Athletics	\$ 202,479	\$ 210,296	\$ 245,176	\$ 34,880	17%	1.24%	
Guidance	\$ 13,794	\$ 9,461	\$ 8,567	\$ (894)	-9%	0.04%	
Library/Media	\$ 33,679	\$ 16,821	\$ 30,150	\$ 13,329	79%	0.15%	
Tuitioned Programs	\$ 188,844	\$ 177,255	\$ 207,675	\$ 30,420	17%	1.05%	
<u>Support Programs</u>							
Nursing & Medical	\$ 16,836	\$ 10,340	\$ 15,861	\$ 5,521	53%	0.08%	
Psychology	\$ 5,359	\$ 5,975	\$ 4,400	\$ (1,575)	-26%	0.02%	
Central Administration	\$ 183,007	\$ 145,325	\$ 169,040	\$ 23,715	16%	0.86%	
Building Administration	\$ 131,674	\$ 111,119	\$ 118,591	\$ 7,472	7%	0.60%	
Facilities Services	\$ 826,210	\$ 748,505	\$ 728,710	\$ (19,795)	-3%	3.69%	
Information Technology	\$ 227,680	\$ 169,238	\$ 172,730	\$ 3,492	2%	0.88%	
Utilities	\$ 447,647	\$ 377,670	\$ 385,045	\$ 7,375	2%	1.95%	
Student Transportation	\$ 809,409	\$ 822,935	\$ 838,152	\$ 15,217	2%	4.25%	
Audit - Transfer In/Adjustments	\$ 32,643	\$ -	\$ -	\$ -	0.00%	0.00%	
<b>Total</b>	<b>\$ 19,065,095</b>	<b>\$ 19,178,937</b>	<b>\$ 19,731,446</b>	<b>\$ 552,509</b>	<b>2.88%</b>	<b>100.00%</b>	<b>\$ 19,562,516</b>

FISCAL YEAR 2019-2020 PROPOSED CAPITAL BUDGET; PUBLIC HEARING 04/22/2019

Title	Description	Prior Year Balances as of 04/01/2019	BOF Proposed Budget FY 2019-2020	Department Request 2019-2020
<b>GENERAL GOVERNMENT</b>				
Assessor	2018 Revaluation	329 \$	- \$	- \$
<b>PUBLIC SAFETY</b>				
Fire Department	Emergency Services Reserve	36,449 \$	- \$	- \$
Fire Department	Fire Rescue Truck Lease Purchase	18,613 \$	- \$	- \$
Fire Department	10,000 gallon water tank	20,000 \$	- \$	- \$
Fire Department	All terrain vehicle with EMS slide in moduel	- \$	- \$	30,000 \$
Fire Department	Floor upgrade, seal, epoxy cost with non slip surface	- \$	- \$	40,000 \$
Fire Department	Door security upgrade, card/fob readers, camera	- \$	- \$	12,000 \$
Fire Department	Add AC to meeting and ready room	- \$	- \$	15,000 \$
Fire Department	Grant matching funds	- \$	- \$	100,000 \$
Fire Department	Sub-station preliminary plans	- \$	- \$	10,000 \$
Fire Department	Ladder Fire Truck Lease Purchase annual payments	- \$	113,000 \$	- \$
Police Services	Police Cruiser w/radios, lights, lettering, etc.	5,192 \$	- \$	- \$
Fire Safety Complex	Fire Safety Passage Doors	2,000		
<b>PUBLIC WORKS</b>				
Public Works	Lease Obligations - Plow Truck 2015 ACCIDENT	25,894 \$	- \$	- \$
Public Works	Lease Obligations - 2016 International 7400 Truck	6,050 \$	- \$	- \$
Public Works	Lease Obligations - 2016 CAT Backhoe Loader	9,244 \$	- \$	- \$
Public Works	Two 1 Ton Pick Up w/V-Plow & Slide in Poly Sander	307 \$	- \$	- \$
Public Works	Town Tree Maintenance	35,000 \$	- \$	- \$
Public Works	Highway - Paving and Road Maintenance	556,477 \$	500,000 \$	650,000 \$
Public Works	Highway - Oliver Road Bridge	3,675 \$	- \$	- \$
Public Works	Public Buildings & Grounds - PW Bldg Committee	53,051 \$	- \$	- \$
Public Works	2018 Hwy Dump Truck w/Plow Not a Lease Purchase	8,827 \$	- \$	- \$
Public Works	2019 Hwy Dump Truck w/Plow Not a Lease Purchase	3,360 \$	- \$	- \$
Public Works	2018 F550 Dump Truck w/Plow Not a Lease Purchase	3,913 \$	- \$	- \$
Public Works	Wood/Brusher Chipper	598 \$	- \$	- \$
Public Works	Sand salt Shed at Public Works Garage	- \$	- \$	70,000 \$
Public Works	Flow Truck	- \$	200,000 \$	200,000 \$
Public Works	Bucket Truck	- \$	- \$	155,000 \$
Public Works	Excavator	- \$	- \$	150,000 \$
Public Works	Mack Road Reconstruction	- \$	- \$	1,148,000 \$
Public Works	Sept 2018 Rain Storm	1,000,000 \$	- \$	- \$
<b>FACILITIES &amp; PROPERTIES</b>				
Conservation Comm.	Open Space Match federal & state grants	280,766 \$	50,000 \$	50,000 \$

Capital

FISCAL YEAR 2019-2020 PROPOSED CAPITAL BUDGET; PUBLIC HEARING 04/22/2019

Title	Description	Prior Year Balances as of 04/01/2019	BOF Proposed Budget FY 2019-2020	Department Request 2019-2020
Conservation Comm.	Open Space Conservation & Agriculture		\$ -	\$ 100,000
Cemetery	Cemetery Repairs			
Cemetery	Cemetery Road Development	(4,530)	\$ -	\$ -
Cemetery	Cemetery Improvements	19,971	\$ -	\$ -
	New Lebanon Cemetery (Waterman Rd) Improv.		\$ -	\$ 5,000
Recreation Comm.	Soccer Field Design			
Recreation Comm.	Tyler Field Well	1,611	\$ -	\$ -
Recreation Comm.	Aspinall Field 2 and 4 dugouts	10,000	\$ -	\$ -
Recreation Comm.	Tyler Field Well Hookup and Shed		\$ -	\$ 75,000
Library	Library Renovation		\$ -	\$ 17,000
	Redesign of Library renovation & expansion	1,340	\$ -	\$ -
Senior Center	Senior Van Program		\$ -	\$ 25,000
	5310 Grant for Vehicle Replacement			
Solid Waste Transfer Station	Solid Waste Transfer Station		\$ -	\$ 350
Solid Waste Transfer Station	Solid Waste Transfer Station		\$ -	\$ 1,000
Board of Education	School Improvement Plan (SIP)		\$ 21,303	\$ 100,000
Board of Education	Athletic Facilities		\$ 15,379	\$ 30,000
Board of Education	Technology		\$ 58,049	\$ 90,000
Contingency - Capital	Contingency - Capital		\$ -	\$ (86,726)
	Uncommitted Capital fund balance			
	TOTAL CAPITAL RESERVE & ANNUAL CAPITAL	2,192,888	996,274	3,319,350
	FY 2019-2020 TAX DOLLARS NEEDED		\$ 996,274	\$ 3,319,350

\* Uncommitted prior year capital fund balance

Capital

