



**LEBANON CITY COUNCIL
NOVEMBER 2, 2021 - 5:30 PM
BUDGET WORK SESSION
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

1. Meeting Access

To participate in this meeting, please [join live via Microsoft Teams](#) or call 929-229-5356 (access code: 650 826 91#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

2. Presentation by City Manager & Finance Director

A. Overview of Proposed 2022 Annual Budget

3. Review of 2022 City Budget - Question & Answer Session with City Departments

- [City Manager](#) (To include City Manager & City Council Operations; Legal; and Advance Transit)
- [Finance / Assessing Departments](#)
- [Human Resources](#)
- [City Clerk](#)
- [Library](#)

City of Lebanon 2022 Operating Budget found [here](#).

Meetings are open for in-person and remote attendance. Members of the public that wish to attend remotely may do so by going to [LebanonNH.gov/Live](https://lebanonnh.gov/Live) where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

2022 Budget

CITY OF LEBANON, NH



Public Policy and Resource Allocation



Master Plan



Sustainability Principles



Business Plans



Performance Measurement



Analysis and Evaluation

Budget Objectives

Ensure	Ensure the municipal tax rate for 2022 increases no more than 2.5%
Meet	Meet the City's Guiding Principals and Sustainability Objectives
Fund	Fund critical Capital Improvement Projects
Maintain	Maintain quality service levels to meet the public's expectations



Transparency Initiative



Energy Efficiency/Greenhouse
Gas Reduction Strategies



Study new Water
Source/Sewer System
Infiltration Reduction Program



Debt Stabilization Plan



Finance Software
Replacement
Program/Related Software
Transition

2021 Initiatives

2022 Initiatives

Continue	Continue paperless and transparency initiatives; electronic payment process for landfill
Develop	Continue development of the various West Lebanon improvement projects/plans.
Create	Create wastewater capital needs assessment similar to the water assessment plan.
Continue	Continue implementation of the Fixed Asset Management System.
Enhance	Enhance energy efficiency and reduce energy usage: Streetlight Project, Solar Projects, LFGTE Project, building upgrades, etc...

2022 Initiatives (continued)

Enhance

Emergency Management capability and response

Review

Options for Public Safety software (2023 purchase)

Opportunities

Federal funding for infrastructure projects and other initiatives

City's economy is strong

- Top micropolitan area in the country out of 551.
- In the top 10 places people are moving to in the country

CSO-EPA Administrative Order accomplished

Threats

Rapidly rising salary rates-highest in the state

Interest rate increase = direct impact on interest rates for new debt incurred

Shortage of workers and products (supply chain)

Rapidly rising consumer costs-fuel, electricity, food, and most other items

Lack of Childcare-capacity and cost

Housing costs continue to rise, limited inventory

Climate change-public safety and infrastructure impacts

Tax Rate Factors

- Expenditures
- Revenues (Other than Property Taxes)
- Fund Balance Used to Reduce Tax Rate
- Assessed Valuation
- Overlay (Offsets Tax Abatements)
- War Service Tax Credits

= TAX RATE

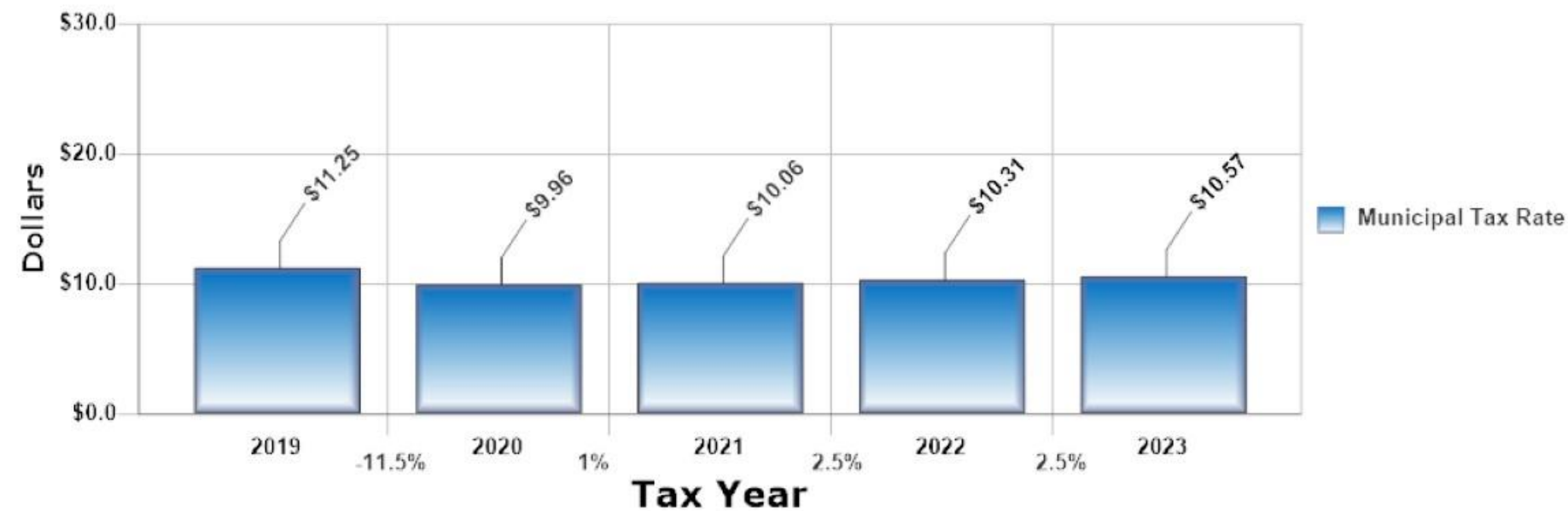
How Your Tax Dollars Are Spent



Consumer Price Index & Tax Rate Change

Year	CPI Jun-Jun	CPI Dec-Dec	Tax Rate	Change in T Rate
2016	0.7%	1.9%	\$10.39	3.5%
2017	1.5%	1.7%	\$10.70	3%
2018	2.6%	1.7%	\$10.97	2.5%
2019	1.6%	1.9%	\$11.25	2.5%
2020	0.8%	1.4%	\$9.96	-11.5%
2021	4.6%	4.6% Estimated	\$10.06	1%
TOTAL Change	11.8%	13.2%		12.5% (does not include 2020)

Change in Municipal Tax Rate



NOTE: Years 2022 and 2023 are projected based on a set of variable assumptions

Unassigned Fund Balance Policy



MAINTAIN A RANGE
BETWEEN 19% TO 24% OF
CURRENT GENERAL FUND
EXPENDITURE BUDGET



STANDARD DEVELOPED BY
THE GOVERNMENTAL
ACCOUNT STANDARDS
BOARD (GASB)

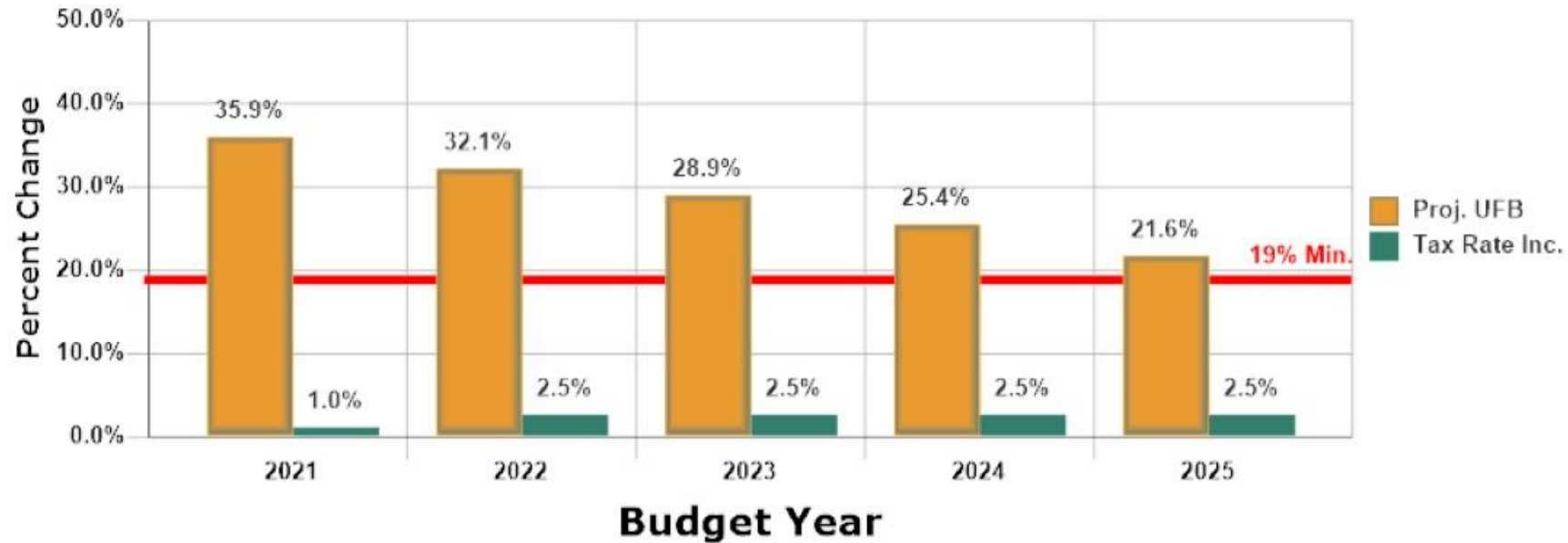


ALLOWS FOR ADEQUATE
CASH FLOW BETWEEN TAX
BILLINGS



SERVES AS A CASH RESERVE
FOR EMERGENCIES

Unassigned Fund Balance Change



NOTE: Assumes 2.5% increase in expenditures year over year and a 2% increase in revenues other than property taxes
Other caveats such as Overlay projections which change at different rates and new property tax inventory growth estimated .5% year over year.

Unassigned Fund Balance



Budget Year		2020	2021	2022 Proj.	2023 Proj.	2024 Proj.	2025 Proj
Fund Balance Used		\$2,130,000	\$2,485,000	\$2,760,700	\$2,525,000	\$2,775,000	\$2,950,000
Fund Balance Available		\$13,457,135	\$12,722,135	\$11,711,435	\$10,836,435	\$9,811,435	\$8,611,435

NOTE: Redline represents minimum UFB Standards (19%)

Budget Overview Comparison

2021 BUDGET

1% increase in Tax Rate

8% increase in Water Rates

7.2% increase in Sewer Rates

Total Budget **\$62,350,841**

2022 BUDGET

2.5% increase in Tax Rate

8% increase in Water Rates

7.2% increase in Sewer Rates

Total Budget **\$68,022,600**

9.1% increase from 2021

In Summary

The 2022 Total budget is 9.1% higher than the 2022 Budget.

The 2022 operating budget w/o Cap Improvements increased by 2.27%.

The 2022 General Fund Budget is up by 2.7%.

2.5% projected increase in the 2022 tax rate.

8% increase in Water rates and 7.2% increase in Sewer rates.

Debt Service increase \$151,680

General Wage Increase of 3% (CPI was 4.6%, Social Security projected to be 5.9%)

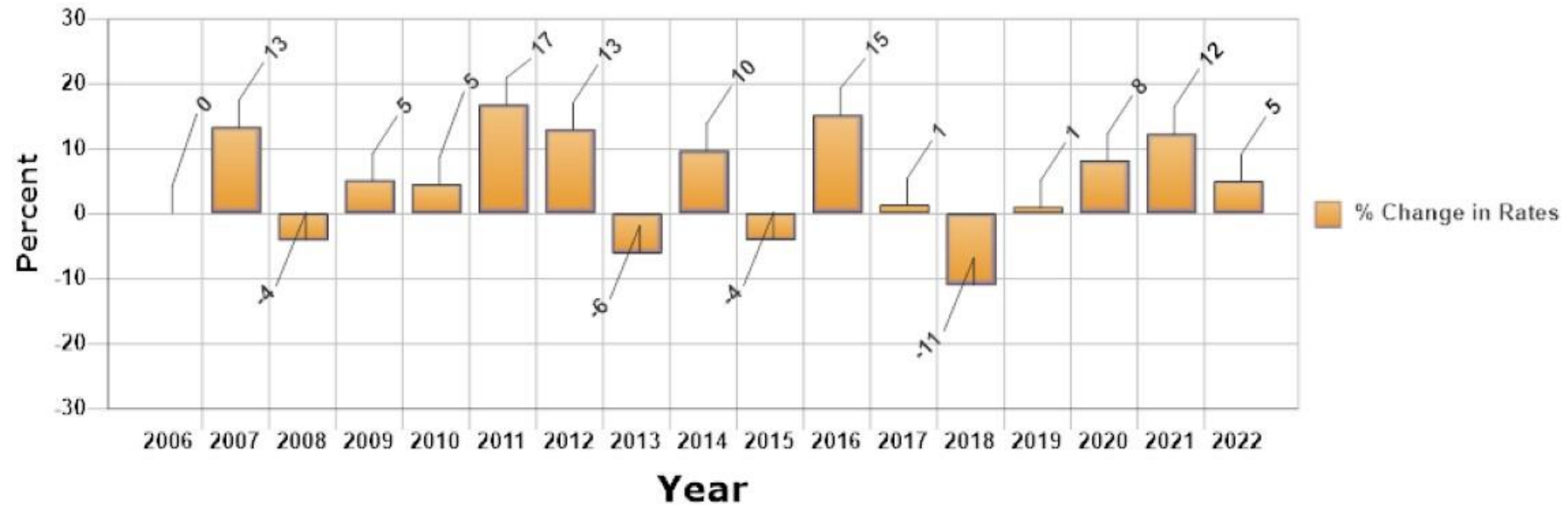
Health Insurance cost increase 5.6%

Retirement Rate Increases 6.35%-25.87% (full year impact in 2022, half year in 2021)

Increase in Overlay - \$300,000

Cost Drivers

Health Insurance Rate History



General Fund Budget Impacts

The 2022 General Fund Budget represents an increase in spending of 2.7% equal to \$974,570.

Wage Increases = \$1,094,400

Retirement Increase = \$466,150

Health Insurance = \$200,360

TOTAL = \$1,760,910 built in cost increase for 2022.

General Fund Budgetary Impacts

The 2022 General Fund Budget represents a cost increase of 2.7% equal to \$974,570.

The total impact of the Cost Drivers as listed on previous slides is equal to \$1.7 million. Reductions in other budget lines reduce the increase to the \$974,570 amount or 2.7%.

Revenue Projections

Taxes- 2.8% increase in revenues projected.

Licenses & Permits- 2% decrease in revenues projected.

Intergovernmental Revenues- 28.6% increase.

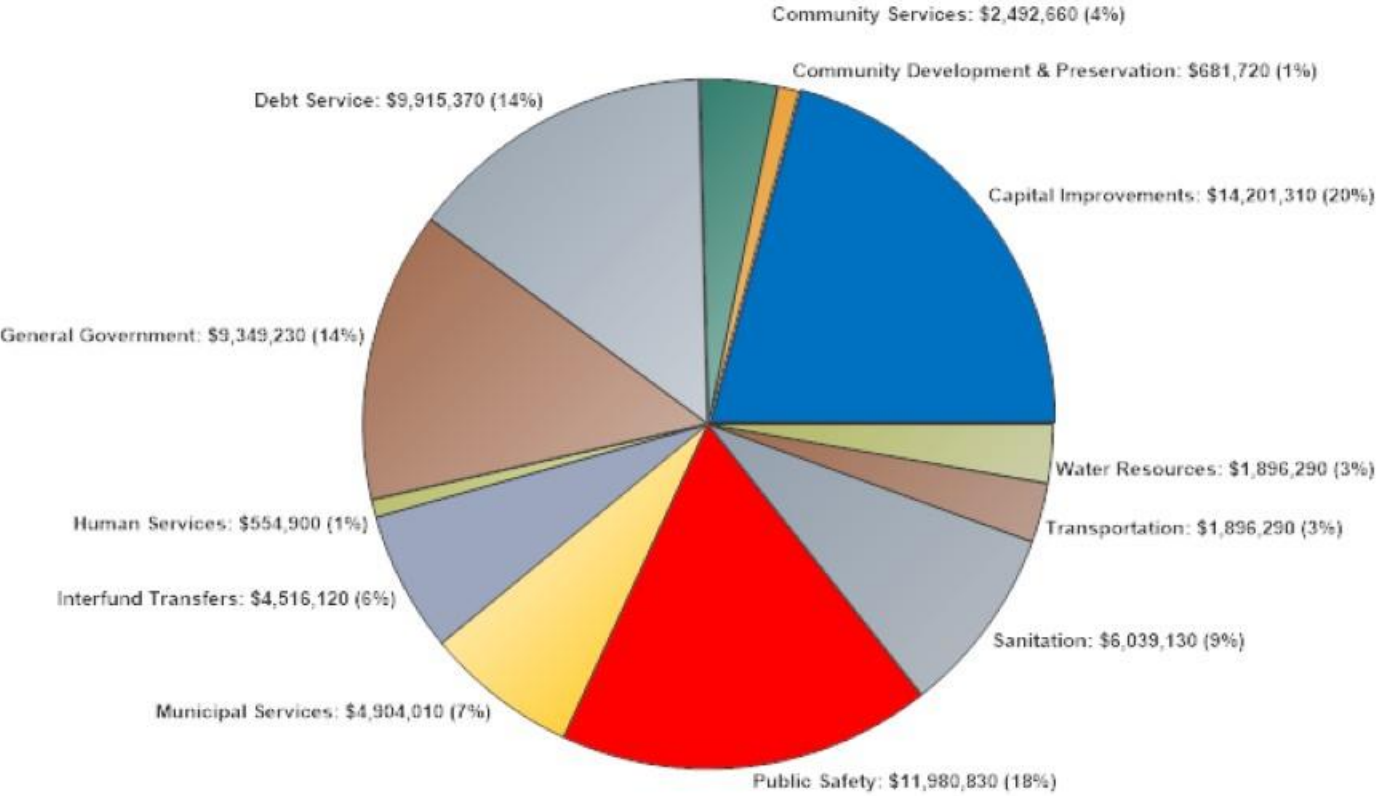
Charges for Services- 1.5% decrease

Interfund Transfers – 9% decrease

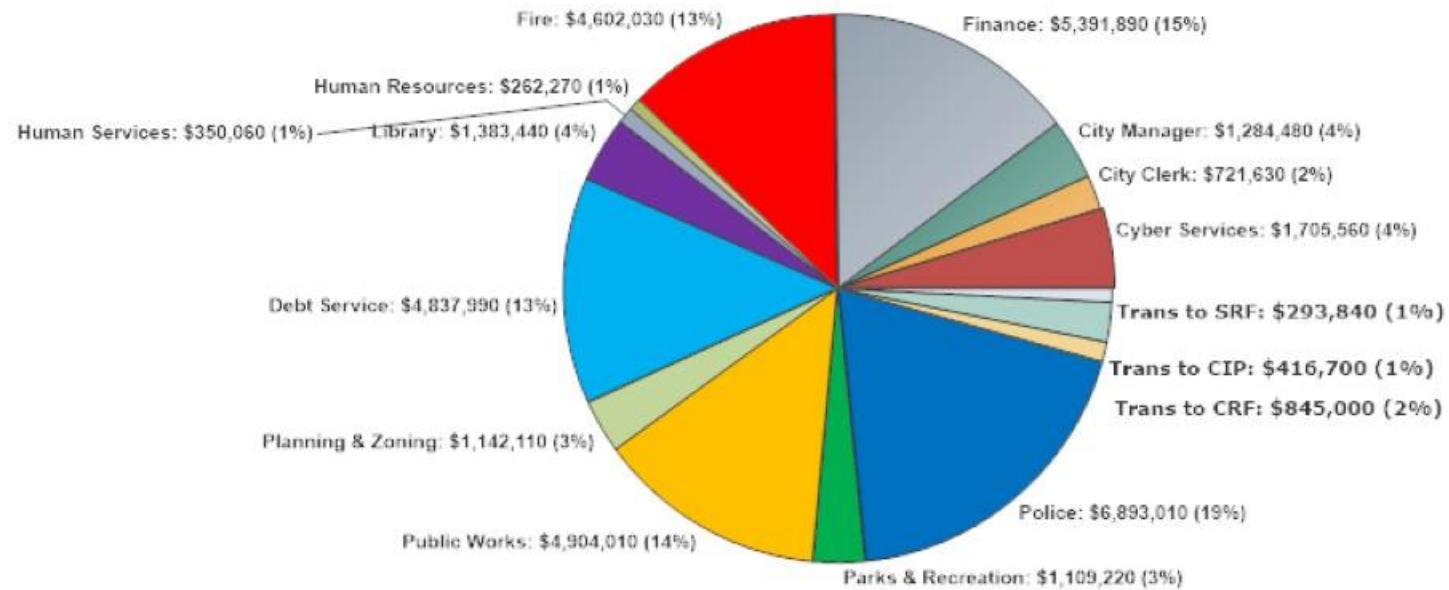
Bond Proceeds- 56% increase*

** Bond proceeds are treated as revenue in that they provide funds for the payment of projects. Bonds are actually loans that must be paid back with interest over the period of the loan.*

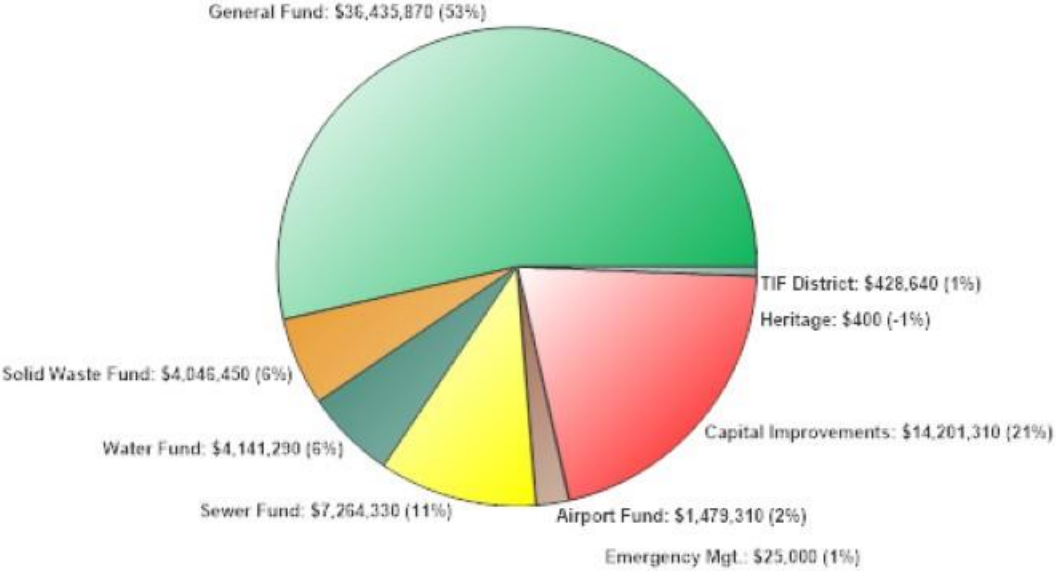
2022 Expenditures by Function



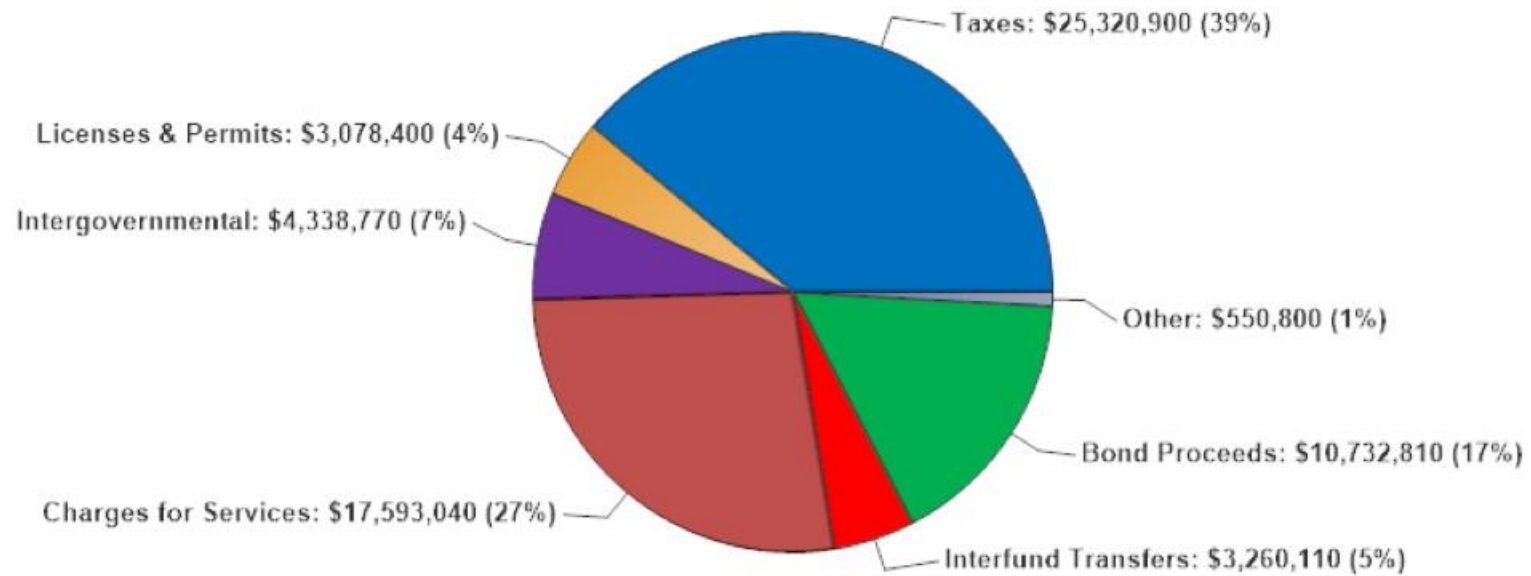
2022 Expenditures by Department General Fund



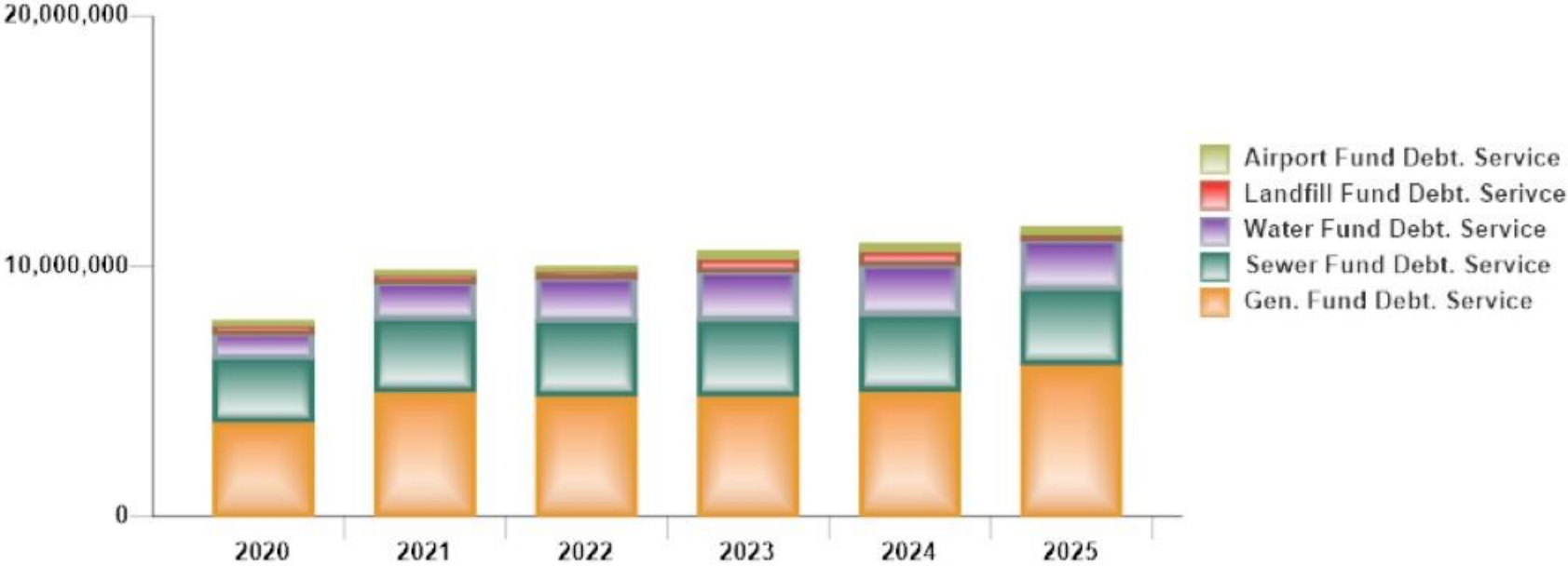
2022 Budget By Fund



2022 Projected Revenues



Total Debt Service



**CITY OF LEBANON
PROPOSED 2022 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

CITY MANAGER

CITY MANAGER EXPENDITURES

Account Number	Description	2021 APPROVED BUDGET TO 10/20/2021	2021 EXPENSES	2022 PROPOSED BUDGET	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
1100-4130-02-1100	CITY MGR: FULL-TIME WAGES	329,560	256,328	339,790	10,230	3.1%
1100-4130-02-1400	CITY MGR: OVERTIME WAGES	2,000	140	2,000	0	0.0%
1100-4130-02-2150	CITY MGR: LIFE/DISABILITY INSURANCE	4,160	2,978	4,340	180	4.3%
1100-4130-02-2200	CITY MGR: FICA & MEDICARE	25,220	20,329	26,150	930	3.7%
1100-4130-02-2301	CITY MGR: RETIREMENT:MUNICIPAL	24,570	18,851	29,060	4,490	18.3%
1100-4130-02-2310	CITY MGR: RETIREMENT: ICMA	17,030	12,707	19,000	1,970	11.6%
1100-4130-02-2600	CITY MGR: WORKERS' COMPENSATION	800	436	620	-180	-22.5%
1100-4130-02-4300	CITY MGR: REPAIR/MAINT SERVICES	500	0	500	0	0.0%
1100-4130-02-4420	CITY MGR: RENTAL:EQUIPMENT/VEHICLES	6,700	5,404	0	-6,700	-100.0%
1100-4130-02-5300	CITY MGR: TELE/COMMUNICATIONS SYSTEM	2,000	915	2,000	0	0.0%
1100-4130-02-5400	CITY MGR: ADVERTISING	3,500	0	3,500	0	0.0%
1100-4130-02-5500	CITY MGR: OUTSIDE DUPLICATION	8,500	4,000	8,500	0	0.0%
1100-4130-02-5600	CITY MGR: DUES/MEMBERSHIPS	4,750	4,484	20,750	16,000	336.8%
1100-4130-02-5850	CITY MGR: STAFF DEVELOPMENT	5,500	2,740	5,500	0	0.0%
1100-4130-02-5870	CITY MGR: TRAVEL	5,000	410	5,000	0	0.0%
1100-4130-02-5900	CITY MGR: OTHER PURCHASED SERVICES	16,000	8,180	18,000	2,000	12.5%
1100-4130-02-6200	CITY MGR: OFFICE SUPPLIES	1,500	2,020	1,500	0	0.0%
1100-4130-02-6700	CITY MGR: BOOKS/PERIODICALS	500	143	500	0	0.0%
	CITY MANAGER Total	457,790	340,067	486,710	28,920	6.3%
1100-4130-03-1100	PUBLIC COMM: FULL-TIME WAGES	80,620	61,385	96,240	15,620	19.4%
1100-4130-03-2150	PUBLIC COMM: LIFE/DISABILITY INSURANCE	1,030	757	1,230	200	19.4%
1100-4130-03-2200	PUBLIC COMM: FICA/MEDICARE	6,170	4,056	7,370	1,200	19.4%
1100-4130-03-2301	PUBLIC COMM: RETIREMENT	10,180	7,553	13,540	3,360	33.0%
1100-4130-03-2600	PUBLIC COMM: WORKERS' COMPENSATION	200	105	180	-20	-10.0%
1100-4130-03-5850	PUBLIC COMM: STAFF DEVELOPMENT	2,000	189	2,000	0	0.0%
1100-4130-03-5870	PUBLIC COMM: TRAVEL	1,000	0	1,000	0	0.0%
1100-4130-03-5900	PUBLIC COMM: OTHER PURCHASED SERVICES	50,000	49,163	61,000	11,000	22.0%
1100-4130-03-6200	PUBLIC COMM: OFFICE SUPPLIES	500	1,759	500	0	0.0%
	PUBLIC COMMUNICATIONS Total	151,700	124,967	183,060	31,360	20.7%
1100-4130-09-5900	OTHER PURCHASED SERVICES	65,000	127	65,000	0	0.0%
	UNCLASSIFIED Total	65,000	127	65,000	0	0.0%
	EXECUTIVE Total	674,490	465,160	734,770	60,280	8.9%
1100-4153-01-3300	OTHER PROFESSIONAL SERVICES	250,000	0	200,000	-50,000	-20.0%
1100-4153-01-3301	OTHER PROF SERV: ASSESSING	0	10,663	0	0	0.0%
1100-4153-01-3302	OTHER PROF SERV: CITY MANAGER	0	17,042	0	0	0.0%
1100-4153-01-3303	OTHER PROF SERV: CITY CLERK	0	1,337	0	0	0.0%
1100-4153-01-3304	OTHER PROF SERV: CODE ENFORCEMENT	0	4,847	0	0	0.0%
1100-4153-01-3305	OTHER PROF SERV: PUBLIC WORKS	0	24,524	0	0	0.0%
1100-4153-01-3306	OTHER PROF SERV: FINANCE	0	1,684	0	0	0.0%
1100-4153-01-3308	OTHER PROF SERV: PLANNING & ZONING	0	58,243	0	0	0.0%
1100-4153-01-3311	OTHER PROF SERV: RECREATION	0	1,163	0	0	0.0%
1100-4153-01-3312	OTHER PROF SERV: POLICE	0	9,843	0	0	0.0%
1100-4153-01-3313	OTHER PROF SERV: HUMAN SERVICES	0	154	0	0	0.0%
	DEPARTMENT OPERATIONS Total	250,000	129,499	200,000	-50,000	-20.0%
1100-4153-04-3300	OTHER PROF SERV: PERSONNEL	50,000	57,721	100,000	50,000	100.0%
	PERSONNEL Total	50,000	57,721	100,000	50,000	100.0%
	LEGAL Total	300,000	187,219	300,000	0	0.0%
1100-4110-01-5500	CITY COUNCIL: OUTSIDE DUPLICATION	0	0	0	0	0.0%
1100-4110-01-5600	CITY COUNCIL: DUES/MEMBERSHIPS	15,000	14,424	0	-15,000	-100.0%

Account Number	Description	2021 APPROVED BUDGET	2021 EXPENSES TO 10/20/2021	2022 PROPOSED BUDGET	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
1100-4110-01-5900	CITY COUNCIL: OTHER PURCHASED SERVICES	2,000	195	0	-2,000	-100.0%
	CITY COUNCIL Total	17,000	14,619	0	-17,000	-100.0%
1100-4199-01-5910	ADVANCE TRANSIT	249,710	249,710	249,710	0	0.0%
	REGIONAL TRANSPORTATION Total	249,710	249,710	249,710	0	0.0%
	CITY MANAGER Total	1,241,200	916,709	1,284,480	43,280	3.5%

**CITY OF LEBANON
PROPOSED 2022 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

**FINANCE/
ASSESSING**

FINANCE/ ASSESSING EXPENDITURES

Account Number	Description	2021 APPROVED BUDGET	2021 EXPENSES TO 10/20/2021	2022 PROPOSED BUDGET	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
1100-4151-04-1100	ASSESSING: FULL-TIME WAGES	69,490	57,348	76,210	6,720	9.7%
1100-4151-04-1400	ASSESSING: OVERTIME WAGES	10,000	8,708	5,000	-5,000	-50.0%
1100-4151-04-2150	ASSESSING: LIFE/DISABILITY INSURANCE	890	692	980	90	10.1%
1100-4151-04-2200	ASSESSING: FICA & MEDICARE	6,090	5,454	6,220	130	2.1%
1100-4151-04-2301	ASSESSING: RETIREMENT:MUNICIPAL	10,040	7,931	11,420	1,380	13.7%
1100-4151-04-2600	ASSESSING: WORKERS' COMPENSATION	150	222	150	0	0.0%
1100-4151-04-3100	ASSESSING: CONSULTING	0	0	226,500	226,500	NEW
1100-4151-04-3400	ASSESSING: TECHNICAL SERVICES	7,000	7,000	0	-7,000	-100.0%
1100-4151-04-4300	ASSESSING: REPAIR/MAINT SERVICES	37,000	8,600	27,280	-9,720	-26.3%
1100-4151-04-5300	ASSESSING: TELE/COMMUNICATIONS SYSTEM	1,200	0	0	-1,200	-100.0%
1100-4151-04-5400	ASSESSING: ADVERTISING	500	0	2,500	2,000	400.0%
1100-4151-04-5600	ASSESSING: DUES/MEMBERSHIPS	1,990	311	1,120	-870	-43.7%
1100-4151-04-5850	ASSESSING: STAFF DEVELOPMENT	5,600	0	1,450	-4,150	-74.1%
1100-4151-04-5870	ASSESSING: TRAVEL	800	0	1,000	200	25.0%
1100-4151-04-5875	ASSESSING: MILEAGE	300	0	280	-20	-6.7%
1100-4151-04-5900	ASSESSING: OTHER PURCHASED SERVICES	258,140	151,995	500	-257,640	-99.8%
1100-4151-04-6200	ASSESSING: OFFICE SUPPLIES	1,000	537	5,000	4,000	400.0%
1100-4151-04-6700	ASSESSING: BOOKS/PERIODICALS	7,610	1,365	11,390	3,780	49.7%
1100-4151-04-6820	ASSESSING: UNIFORMS/CLOTHING	0	0	0	0	0.0%
1100-4151-04-7610	ASSESSING: SOFTWARE	0	20,880	0	0	0.0%
	ASSESSING Total	417,800	271,043	377,000	-40,800	-9.8%
1100-4151-02-1100	FINANCE: FULL-TIME WAGES	379,300	280,692	358,010	-21,290	-5.6%
1100-4151-02-1200	FINANCE: PART-TIME WAGES	44,000	16,580	32,030	-11,970	-27.2%
1100-4151-02-1400	FINANCE: OVERTIME WAGES	10,000	16,316	15,000	5,000	50.0%
1100-4151-02-2150	FINANCE: LIFE/DISABILITY INSURANCE	4,590	3,319	4,580	-10	-0.2%
1100-4151-02-2200	FINANCE: FICA & MEDICARE	33,160	22,666	31,030	-2,130	-6.4%
1100-4151-02-2301	FINANCE: RETIREMENT:MUNICIPAL	49,130	36,986	52,520	3,390	6.9%
1100-4151-02-2600	FINANCE: WORKERS' COMPENSATION	790	530	740	-50	-6.3%
1100-4151-02-3410	FINANCE: SOFTWARE AS A SERVICE	0	0	40,920	40,920	NEW
1100-4151-02-4300	FINANCE: REPAIR/MAINT SERVICES	66,400	54,386	55,840	-10,560	-15.9%
1100-4151-02-5300	FINANCE: TELE/COMMUNICATIONS SYSTEM	2,300	1,130	1,440	-860	-37.4%
1100-4151-02-5600	FINANCE: DUES/MEMBERSHIPS	1,260	395	1,210	-50	-4.0%
1100-4151-02-5850	FINANCE: STAFF DEVELOPMENT	9,340	555	8,800	-540	-5.8%
1100-4151-02-5870	FINANCE: TRAVEL	4,660	105	3,310	-1,350	-29.0%
1100-4151-02-5875	FINANCE: MILEAGE	500	0	1,680	1,180	236.0%
1100-4151-02-5900	FINANCE: OTHER PURCHASED SERVICES	73,500	1,691	60,000	-13,500	-18.4%
1100-4151-02-6200	FINANCE: OFFICE SUPPLIES	8,000	3,539	8,000	0	0.0%
1100-4151-02-6700	FINANCE: BOOKS/PERIODICALS	850	0	430	-420	-49.4%
1100-4151-02-7610	FINANCE: SOFTWARE	400,000	124,388	0	-400,000	-100.0%
	ACCOUNTING & REPORTING Total	1,087,780	563,278	675,540	-412,240	-37.9%
1100-4151-03-3310	FINANCE: AUDIT SERVICES	82,000	69,000	75,000	-7,000	-8.5%
	INDEPENDENT AUDIT Total	82,000	69,000	75,000	-7,000	-8.5%
1100-4151-05-1100	UTILITY BILLING: FULL-TIME WAGES	89,700	74,010	71,420	-18,280	-20.4%
1100-4151-05-1400	UTILITY BILLING: OVERTIME WAGES	3,000	1,367	5,000	2,000	66.7%
1100-4151-05-2150	UTILITY BILLING: LIFE/DISABILITY INSURANCE	600	798	920	320	53.3%
1100-4151-05-2200	UTILITY BILLING: FICA & MEDICARE	7,090	5,477	5,850	-1,240	-17.5%
1100-4151-05-2301	UTILITY BILLING: RETIREMENT:MUNICIPAL	11,700	9,030	10,750	-950	-8.1%
1100-4151-05-2600	UTILITY BILLING: WORKERS' COMPENSATION	170	127	140	-30	-17.6%
1100-4151-05-4300	UTILITY BILLING: REPAIR/MAINT SERVICES	12,040	6,582	12,040	0	0.0%
1100-4151-05-5600	UTILITY BILLING: DUES/MEMBERSHIPS	0	0	0	0	0.0%
1100-4151-05-5850	UTILITY BILLING: STAFF DEVELOPMENT	400	0	1,000	600	150.0%
1100-4151-05-5870	UTILITY BILLING: TRAVEL	120	0	0	-120	-100.0%
1100-4151-05-5875	UTILITY BILLING: MILEAGE	0	0	120	120	NEW
1100-4151-05-5900	UTILITY BILLING: OTHER PURCHASED SERVICES	20	15	0	-20	-100.0%
1100-4151-05-6200	UTILITY BILLING: OFFICE SUPPLIES	7,300	3,090	4,040	-3,260	-44.7%
	UTILITY BILLING Total	132,140	100,497	111,280	-20,860	-15.8%

Account Number	Description	2021 APPROVED BUDGET	2021 EXPENSES TO 10/20/2021	2022 PROPOSED BUDGET	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
1100-4151-10-5900	GRANT ADMIN: OTHER PURCHASED SERVICES	60,000	7,475	60,000	0	0.0%
	GRANT ADMINISTRATION Total	60,000	7,475	60,000	0	0.0%
	FINANCE SERVICES Total	1,361,920	740,250	921,820	-440,100	-32.3%
1100-4154-04-5510	ANC OTHER: PRINT/MAIL SERVICE	18,240	9,287	0	-18,240	-100.0%
	DEPARTMENT OPERATIONS Total	18,240	9,287	0	-18,240	-100.0%
1100-4154-01-4300	ANC POSTAGE: REPAIR/MAINT SERVICES	1,900	865	2,140	240	12.6%
1100-4154-01-4420	ANC POSTAGE: RENTAL:EQUIPMENT/VEHICLES	3,390	1,691	1,300	-2,090	-61.7%
1100-4154-01-5510	ANC POSTAGE: CONTRACTED MAIL SERVICE	0	0	18,000	18,000	NEW
1100-4154-01-6200	ANC POSTAGE: OFFICE SUPPLIES	1,370	113	1,500	130	9.5%
1100-4154-01-6250	ANC POSTAGE: POSTAGE	23,000	0	20,000	-3,000	-13.0%
1100-4154-01-6255	ANC POSTAGE: OUTSIDE POSTAGE	26,000	26,928	29,000	3,000	11.5%
	POSTAGE Total	55,660	29,597	71,940	16,280	29.2%
1100-4154-02-4300	ANC COPIERS: REPAIR/MAINT SERVICES	22,000	12,638	17,450	-4,550	-20.7%
1100-4154-02-4420	ANC COPIERS: RENTAL:EQUIPMENT/VEHICLES	25,080	19,747	20,400	-4,680	-18.7%
1100-4154-02-6200	ANC COPIERS: OFFICE SUPPLIES	5,000	3,874	5,000	0	0.0%
	COPIERS Total	52,080	36,259	42,850	-9,230	-17.7%
1100-4154-03-5300	ANC COMM: TELE/COMMUNICATIONS SYSTEM	14,000	5,044	8,000	-6,000	-42.9%
	UNALLOCATED COMMUNICATION CHGS Total	14,000	5,044	8,000	-6,000	-42.9%
	ANCILLARY SUPPORT SERVICES Total	139,980	80,188	122,790	-17,190	-12.3%
1100-4155-02-2500	UNEMPLOYMENT COMPENSATION	12,000	7,286	9,000	-3,000	-25.0%
1100-4155-04-2500	HEALTH INSURANCE	3,486,430	2,724,667	3,048,780	-437,650	-12.6%
	UNEMPLOYMENT COMPENSATION Total	3,498,430	2,731,953	3,057,780	-440,650	-12.6%
1100-4196-01-5200	PROPERTY/LIABILITY	240,000	211,563	220,000	-20,000	-8.3%
	PROPERTY/LIABILITY INSURANCE Total	240,000	211,563	220,000	-20,000	-8.3%
	INSURANCE Total	3,738,430	2,943,516	3,277,780	-460,650	-12.3%
1100-4155-02-2200	FICA & MEDICARE	0	2,912	0	0	0.0%
1100-4155-02-2301	RETIREMENT:MUNICIPAL	0	4,214	0	0	0.0%
1100-4155-02-2302	RETIREMENT:POLICE	0	2,058	0	0	0.0%
1100-4155-02-2600	WORKERS' COMPENSATION	0	544	0	0	0.0%
1100-4155-02-2900	SICK PAYOUT	0	47,962	0	0	0.0%
1100-4155-02-2902	CLASSIFICATION STUDY REPORT	10,000	0	0	-10,000	-100.0%
1100-4155-04-2900	HEALTH SAVINGS ACCOUNT	0	0	620,000	620,000	NEW
1100-4155-04-2910	FLEXIBLE SPENDING ACCOUNT (DEPENDENT CARE ONLY)	0	0	72,500	72,500	NEW
	OTHER EMPLOYEE BENEFITS Total	10,000	57,689	692,500	682,500	6825.0%
	PERSONNEL ADMINISTRATION Total	10,000	57,689	692,500	682,500	6825.0%
	FINANCE Total	5,668,130	4,092,686	5,391,890	-276,240	-4.9%

**CITY OF LEBANON
PROPOSED 2022 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET
HUMAN RESOURCES**

HUMAN RESOURCES EXPENDITURES

Account Number	Description	2021	2021	2022	\$ CHANGE	% CHANGE
		APPROVED BUDGET	EXPENSES TO 10/20/2021	PROPOSED BUDGET	VS. 2021 BUDGET	VS 2021 BUDGET
1100-4155-03-1100	HUMAN RESOURCES: FULL TIME WAGES	175,720	138,273	192,070	16,350	9.3%
1100-4155-03-1200	HUMAN RESOURCES: PART-TIME WAGES	0	2,856	64,960	64,960	NEW
1100-4155-03-1400	HUMAN RESOURCES: OVERTIME	5,000	511	5,000	0	0.0%
1100-4155-03-2100	HUMAN RESOURCES: EMPLOYEE BENEFITS	0	3	0	0	0.0%
1100-4155-03-2150	HUMAN RESOURCES: LIFE/DISABILITY INSURANCE	2,250	1,692	2,450	200	8.9%
1100-4155-03-2200	HUMAN RESOURCES: FICA & MEDICARE	13,830	10,383	20,050	6,220	45.0%
1100-4155-03-2301	HUMAN RESOURCES: RETIREMENT: MUNICIPAL	22,810	17,080	27,720	4,910	21.5%
1100-4155-03-2600	HUMAN RESOURCES: WORKERS' COMPENSATION	330	349	480	150	45.5%
1100-4155-03-3100	HUMAN RESOURCES: ADMINISTRATIVE SERVICES	750	6	500	-250	-33.3%
1100-4155-03-4300	HUMAN RESOURCES: REPAIR/MAINTENANCE SERVICES	11,850	1,922	0	-11,850	-100.0%
1100-4155-03-5300	HUMAN RESOURCES: TELE/COMMUNICATIONS SYSTEM	130	0	130	0	0.0%
1100-4155-03-5600	HUMAN RESOURCES: DUES/MEMBERSHIPS	1,000	219	1,200	200	20.0%
1100-4155-03-5850	HUMAN RESOURCES: STAFF DEVELOPMENT	4,500	153	6,000	1,500	33.3%
1100-4155-03-5870	HUMAN RESOURCES: TRAVEL	1,400	0	1,500	100	7.1%
1100-4155-03-5875	HUMAN RESOURCES: MILEAGE	400	0	500	100	25.0%
1100-4155-03-5900	HUMAN RESOURCES: OTHER PURCHASED SERVICES	16,800	11,329	18,000	1,200	7.1%
1100-4155-03-5910	HUMAN RESOURCES: EMPLOYEE PROGRAMS	0	0	0	0	0.0%
1100-4155-03-5930	HUMAN RESOURCES: WELLNESS PROGRAM	1,500	0	1,500	0	0.0%
1100-4155-03-6200	HUMAN RESOURCES: OFFICE SUPPLIES	4,000	1,174	8,000	4,000	100.0%
1100-4155-03-6700	HUMAN RESOURCES: BOOKS/PERIODICALS	0	0	0	0	0.0%
HUMAN RESOURCES Total		262,270	185,950	350,060	87,790	33.5%

**CITY OF LEBANON
PROPOSED 2022 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

CITY CLERK

CITY CLERK REVENUES

Account Number	Description	2021	2021	2022	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
		APPROVED BUDGET	REVENUES TO 10/20/2021	PROPOSED BUDGET		
1100-3220-03-0000	MOTOR VEHICLE REGISTRATIONS	2,510,500	2,209,225	2,600,000	89,500	3.6%
1100-3290-01-0000	DOG LICENSES	13,500	13,353	13,500	0	0.0%
1100-3290-02-0000	BOAT REGISTRATIONS	1,600	2,141	1,800	200	12.5%
1100-3290-09-0000	MISCELLANEOUS CITY CLERK	45,000	32,855	44,500	-500	-1.1%
1100-3290-09-0002	MOTOR VEHICLE TRANSACTION FEES	60,900	49,729	60,900	0	0.0%
1100-3290-09-0003	TRANS MANAGEMENT FUND ADMIN FEE	6,800	5,590	6,800	0	0.0%
1100-3290-09-0004	LANDFILL PERMIT APPLICATION ADMIN FEE	3,480	4,010	500	-2,980	-85.6%
1100-3712-03-0000	MV TRANSPORTATION IMPROVEMENT FUND	61,100	50,306	61,100	0	0.0%
CITY CLERK REVENUE Total		2,702,880	2,367,208	2,789,100	86,220	3.2%

CITY CLERK EXPENDITURES

Account Number	Description	2021	2021	2022	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
		APPROVED BUDGET	EXPENSES TO 10/20/2021	PROPOSED BUDGET		
1100-4140-01-1100	CTY CLK: FULL-TIME WAGES	367,720	269,192	400,470	32,750	8.9%
1100-4140-01-1200	CTY CLK: PART-TIME WAGES	32,500	20,499	37,500	5,000	15.4%
1100-4140-01-1400	CTY CLK: OVERTIME WAGES	10,000	6,867	18,000	8,000	80.0%
1100-4140-01-2150	CTY CLK: LIFE/DISABILITY INSURANCE	4,700	3,212	5,120	420	8.9%
1100-4140-01-2200	CTY CLK: FICA & MEDICARE	31,780	22,680	34,890	3,110	9.8%
1100-4140-01-2301	CTY CLK: RETIREMENT:MUNICIPAL	48,310	34,638	52,820	4,510	9.3%
1100-4140-01-2600	CTY CLK: WORKERS' COMPENSATION	700	506	840	140	20.0%
1100-4140-01-3410	CTY CLK: SOFTWARE AS A SERVICE	0	0	23,000	23,000	NEW
1100-4140-01-4300	CTY CLK: REPAIR/MAINT SERVICES	9,380	5,216	10,090	710	7.6%
1100-4140-01-5300	CTY CLK: TELE/COMMUNICATIONS SYSTEM	1,290	320	0	-1,290	-100.0%
1100-4140-01-5400	CTY CLK: ADVERTISING	8,800	4,477	9,000	200	2.3%
1100-4140-01-5600	CTY CLK: DUES/MEMBERSHIPS	450	560	460	10	2.2%
1100-4140-01-5850	CTY CLK: STAFF DEVELOPMENT	4,500	8,090	2,750	-1,750	-38.9%
1100-4140-01-5870	CTY CLK: TRAVEL	1,970	933	5,300	3,330	169.0%
1100-4140-01-5875	CTY CLK: MILEAGE	0	248	500	500	NEW
1100-4140-01-5900	CTY CLK: OTHER PURCHASED SERVICES	94,170	23,312	67,350	-26,820	-28.5%
1100-4140-01-6100	CTY CLK: GENERAL OPERATING SUPPLIES	900	724	900	0	0.0%
1100-4140-01-6200	CTY CLK: OFFICE SUPPLIES	9,670	6,801	10,000	330	3.4%
1100-4140-01-6700	CTY CLK: BOOKS/PERIODICALS	830	143	830	0	0.0%
CITY CLERK Total		627,670	408,420	679,820	52,150	8.3%
1100-4140-03-1200	ELECTIONS: PART-TIME WAGES	6,000	4,718	23,400	17,400	290.0%
1100-4140-03-2200	ELECTIONS: FICA & MEDICARE	0	27	1,790	1,790	NEW
1100-4140-03-2600	ELECTIONS: WORKERS' COMPENSATION	10	14	420	410	4100.0%
1100-4140-03-4300	ELECTIONS: REPAIR/MAINT SERVICES	1,250	1,200	1,250	0	0.0%
1100-4140-03-5400	ELECTIONS: ADVERTISING	800	849	2,800	2,000	250.0%
1100-4140-03-5500	ELECTIONS: OUTSIDE DUPLICATION	2,000	1,145	3,000	1,000	50.0%
1100-4140-03-5850	ELECTIONS: STAFF DEVELOPMENT	0	0	100	100	NEW
1100-4140-03-5870	ELECTIONS: TRAVEL	200	0	0	-200	-100.0%
1100-4140-03-5900	ELECTIONS: OTHER PURCHASED SERVICES	3,730	2,942	7,850	4,120	110.5%
1100-4140-03-6100	ELECTIONS: GENERAL OPERATING SUPPLIES	500	1,857	300	-200	-40.0%
1100-4140-03-6200	ELECTIONS: OFFICE SUPPLIES	350	196	900	550	157.1%
ELECTIONS Total		14,840	12,948	41,810	26,970	181.7%
CITY CLERK Total		642,510	421,368	721,630	79,120	12.3%

**CITY OF LEBANON
PROPOSED 2022 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET
LIBRARY**

LIBRARY EXPENDITURES

Account Number	Description	2021 APPROVED BUDGET	2021 EXPENSES TO 10/20/2021	2022 PROPOSED BUDGET	\$ CHANGE VS. 2021 BUDGET	% CHANGE VS 2021 BUDGET
1100-4550-01-1100	LIB. ADM:FULL-TIME WAGES	565,060	426,028	702,870	137,810	24.4%
1100-4550-01-1200	LIB. ADM:PART-TIME WAGES	236,670	125,632	134,700	-101,970	-43.1%
1100-4550-01-1201	LIB. ADM:PART-TIME WAGES:CUSTODIAL	85,230	69,361	93,910	8,680	10.2%
1100-4550-01-2150	LIB. ADM:LIFE/DISABILITY INSURANCE	7,210	5,038	8,670	1,460	20.2%
1100-4550-01-2200	LIB. ADM:FICA & MEDICARE	66,850	47,003	71,270	4,420	6.6%
1100-4550-01-2301	LIB. ADM:RETIREMENT:MUNICIPAL	71,310	51,675	98,830	27,520	38.6%
1100-4550-01-2600	LIB. ADM:WORKERS' COMPENSATION	3,160	2,325	3,400	240	7.6%
1100-4550-01-4300	LIB.ADM:REPAIR/MAINT SERVICES	8,700	11,562	9,950	1,250	14.4%
1100-4550-01-4420	LIB.ADM:RENTAL:EQUIPMENT/VEHICLES	2,050	1,710	2,050	0	0.0%
1100-4550-01-5300	LIB.ADM:TELE/COMMUNICATIONS SYSTEM	9,280	7,373	9,600	320	3.4%
1100-4550-01-5400	LIB.ADM:ADVERTISING	1,000	0	1,000	0	0.0%
1100-4550-01-5600	LIB.ADM:DUES/MEMBERSHIPS	1,080	678	2,830	1,750	162.0%
1100-4550-01-5850	LIB.ADM:STAFF DEVELOPMENT	5,560	800	4,150	-1,410	-25.4%
1100-4550-01-5870	LIB.ADM:TRAVEL	2,210	0	14,900	12,690	574.2%
1100-4550-01-5875	LIB.ADM: MILEAGE	1,000	0	1,000	0	0.0%
1100-4550-01-5900	LIB.ADM:OTHER PURCHASED SERVICES	6,000	5,518	6,780	780	13.0%
ADMINISTRATION Total		1,072,370	754,703	1,165,910	93,540	8.7%
1100-4550-02-4110	LIB.FAC:WATER	2,000	1,197	2,000	0	0.0%
1100-4550-02-4120	LIB.FAC:SEWER	2,000	741	1,500	-500	-25.0%
1100-4550-02-4300	LIB.FAC:REPAIR/MAINT SERVICES	47,110	44,171	50,000	2,890	6.1%
1100-4550-02-6150	LIB.FAC:SMALL TOOLS/EQUIPMENT	31,500	29,828	30,000	-1,500	-4.8%
1100-4550-02-6220	LIB.FAC:ELECTRICITY	40,000	32,016	48,000	8,000	20.0%
1100-4550-02-6230	LIB.FAC:BOTTLED GAS	1,120	1,412	1,500	380	33.9%
1100-4550-02-6240	LIB.FAC:FUEL OIL	5,860	1,988	2,930	-2,930	-50.0%
1100-4550-02-6300	LIB.FAC:MAINT MATERIALS	10,000	8,859	10,000	0	0.0%
FACILITIES Total		139,590	120,211	145,930	6,340	4.5%
1100-4550-04-5900	LIB.PGM:OTHER PURCHASED SERVICES	8,500	6,277	11,600	3,100	36.5%
1100-4550-04-6100	LIB.PGM:GENERAL OPERATING SUPPLIES	6,000	8,436	5,000	-1,000	-16.7%
1100-4550-04-6120	LIB.PGM:LIBRARY BOOKS/SUBSCRIPTIONS	27,500	30,452	50,000	22,500	81.8%
1100-4550-04-6200	LIB.PGM:OFFICE SUPPLIES	6,000	1,086	5,000	-1,000	-16.7%
PROGRAMS Total		48,000	46,251	71,600	23,600	49.2%
LIBRARY Total		1,259,960	921,165	1,383,440	123,480	9.8%