LEBANON CITY COUNCIL
NOVEMBER 5, 2020 - 5:30 PM
BUDGET WORK SESSION
REMOTE VIA MICROSOFT TEAMS
LEBANONNH.GOV/LIVE

1. Presentation by City Manager and Finance Director

A. Overview of Proposed 2021 Annual Budget

2. Review of 2021 City Budget - Question & Answer Session with City Departments

A. City Manager (To include City Manager & City Council Operations; Legal; and Advance Transit)

B. Finance Department (To include Information Services)

C. Human Resources

D. City Clerk

E. Assessing

F. Library

Due to the current situation with the COVID-19 Pandemic, the City of Lebanon is offering its meetings via Microsoft Teams. Members of the public are encouraged to attend by going to 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 Microsoft Teams software or by phone. Please visit LebanonNH.gov/Live for full details.

THE AGENDA, IN ITS ENTIRETY IS AVAILABLE ON THE CITY'S WEBSITE AT LEBANONNH.GOV

City of Lebanon

2021 BUDGET PRESENTATION

Public Policy and Resource Allocation

- Master Plan
- Sustainability Principles
- Business Plans
- Performance Measurement
- Analysis and Evaluation

Budget Objectives

- Ensure the municipal tax rate for 2021 increases no more than 3%
- Meet the City's Guiding Principals and Sustainability Objectives
- Fund critical Capital Improvement Projects
- Maintain quality service levels to meet the public's expectations

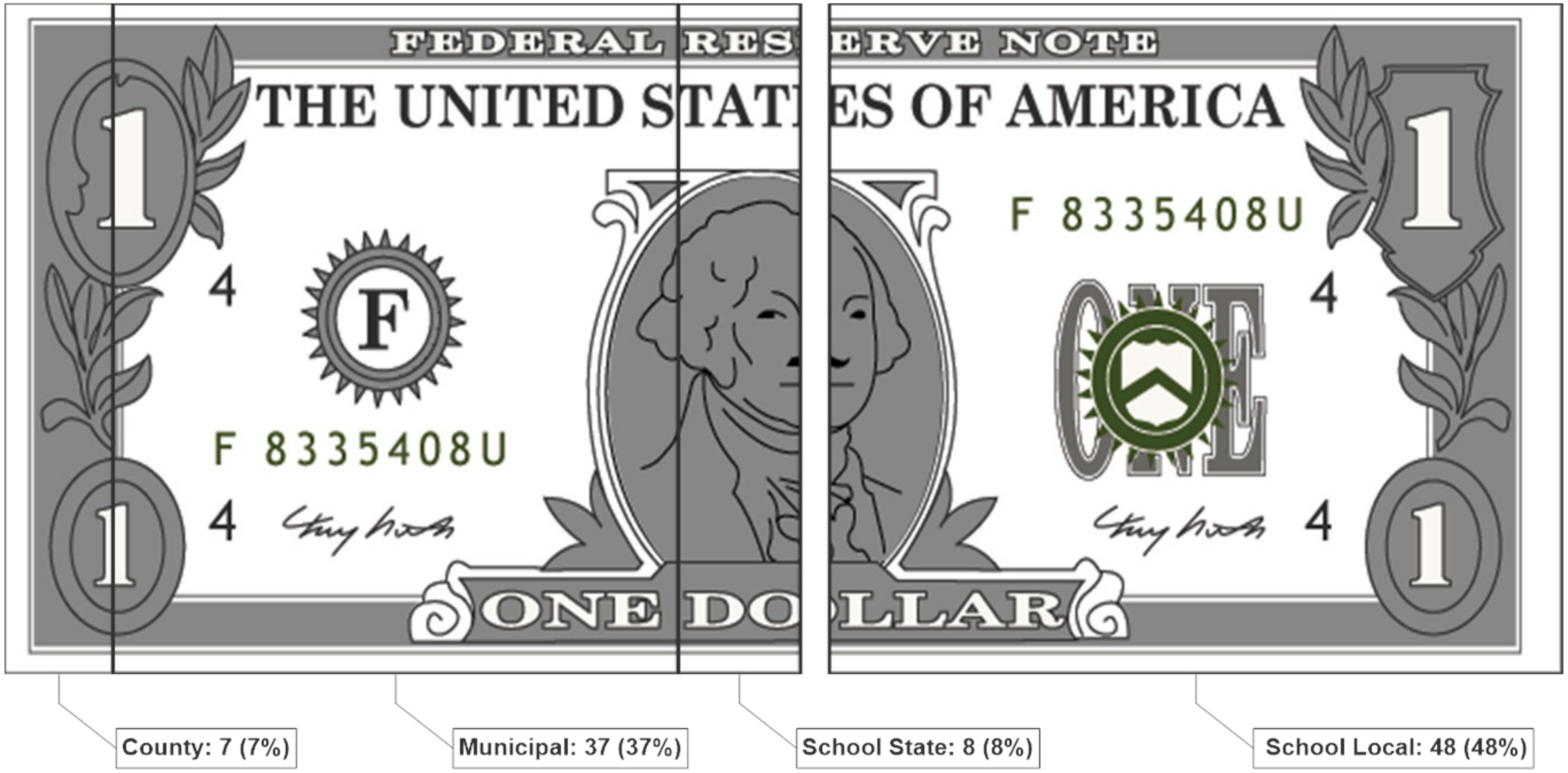
2020 Initiatives

Create	Create efficiencies by going digital (95% paperless) by July of 2020.
Update	Update Water Investment Fees to offset Capital Projects .
Implement	Implement Sewer Development Charge to produce revenue to be used to offset Capital Projects.
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…

2021 Initiatives

- 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

How Your Tax Dollars Are Spent

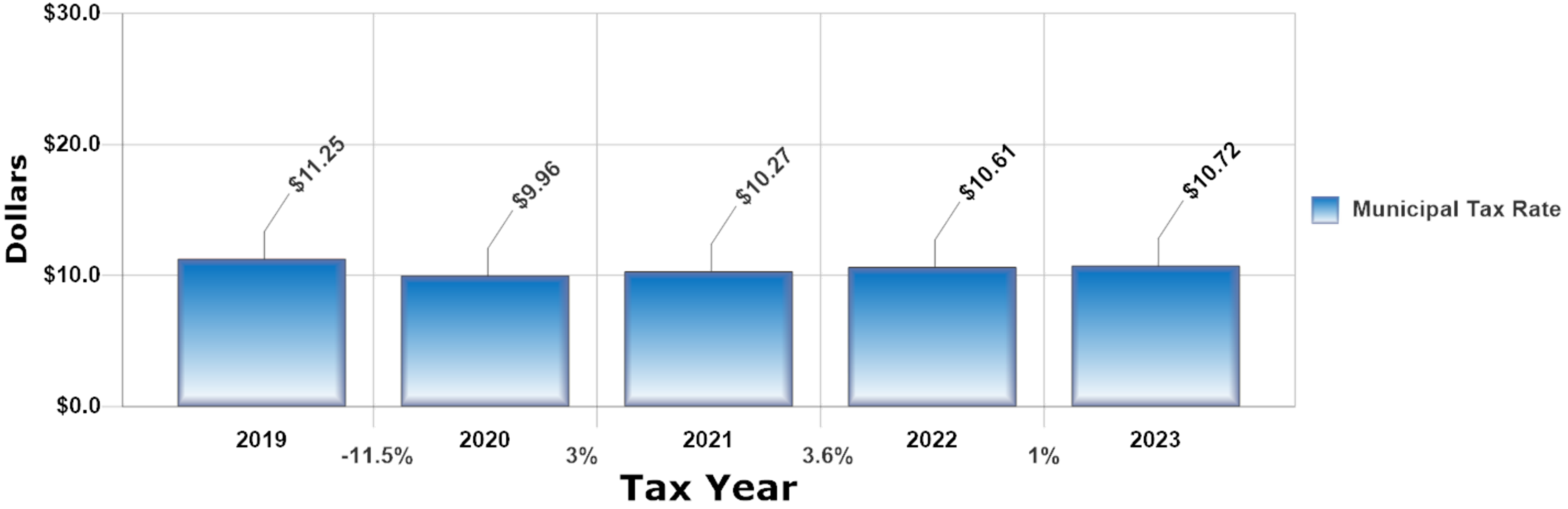


Tax Rate Factors

- 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

Change in Municipal Tax Rate



NOTE: Years 2021, 2022 and 2023 are projected based on a set of variable assumptions

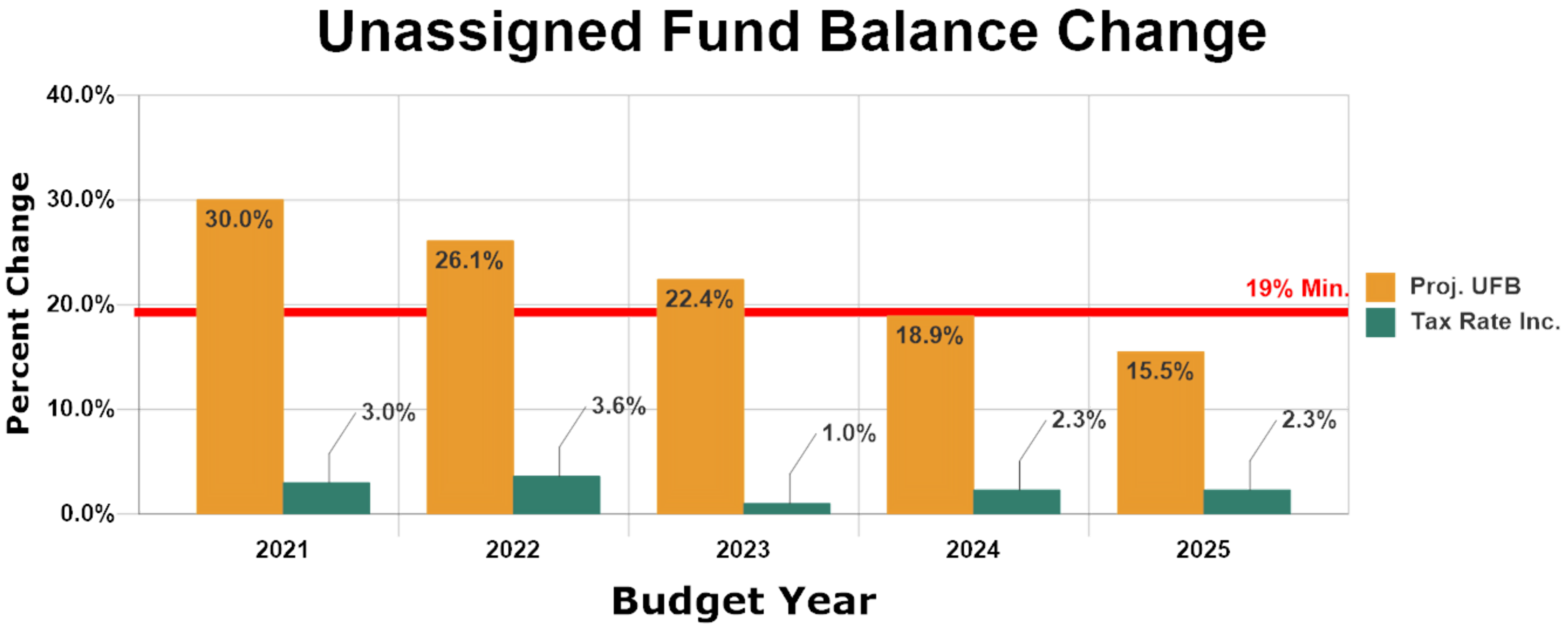
Unassigned Fund Balance Policy

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

STANDARD DEVELOPED BY THE GOVERNMENTAL ACCOUNT STANDARDS BOARD (GASB)

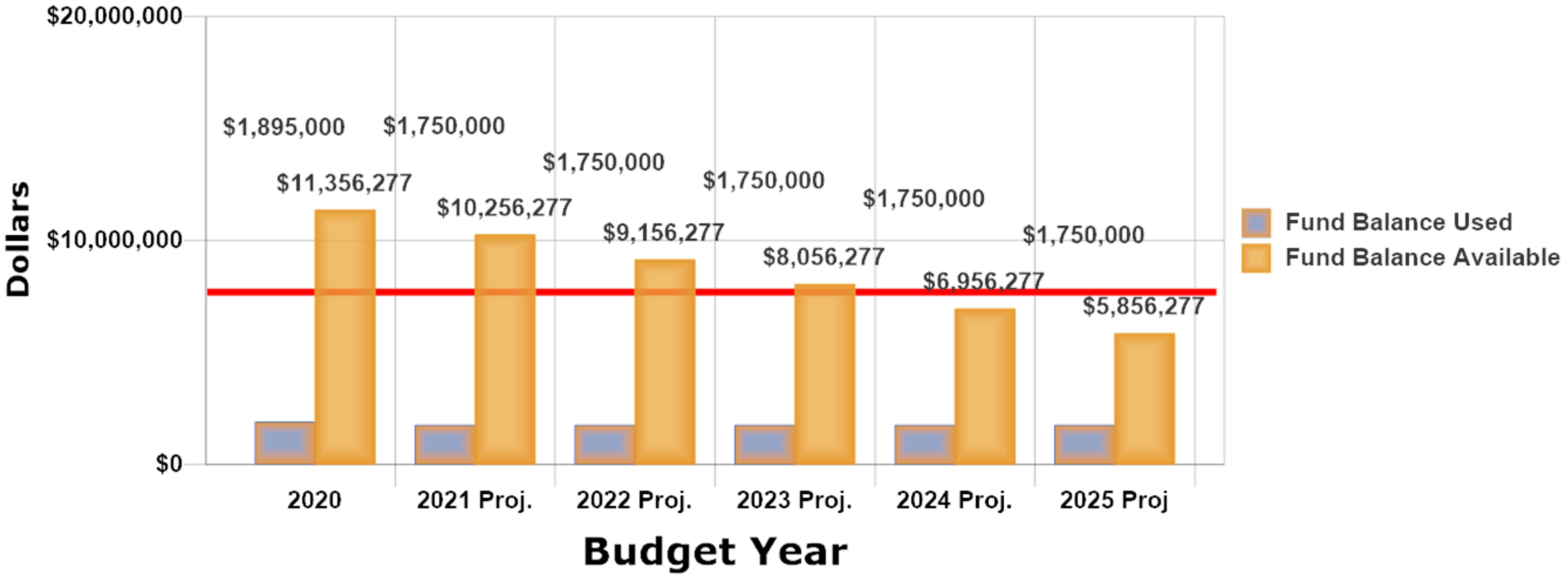
ALLOWS FOR ADEQUATE CASH FLOW BETWEEN TAX BILLINGS

SERVES AS A CASH RESERVE FOR EMERGENCIES



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



NOTE: Redline represents minimum UFB Standards (19%)

Budget Overview Comparison

2020 BUDGET

3% increase in Tax Rate

8% increase in Water Rates

7.2% increase in Sewer Rates

Total Budget **$60,655,105**

2021 BUDGET

3% increase in Tax Rate

8% increase in Water Rates

7.2% increase in Sewer Rates

Total Budget **$61,511,220**

1.4% increase from 2020

In Summary

The 2021 Total budget is **1.4%** higher than the 2020 Budget.

The 2021 budget represents a **11%** decrease in Capital Improvement spending.

The 2021 Operating Budget is up by **2.7%.**

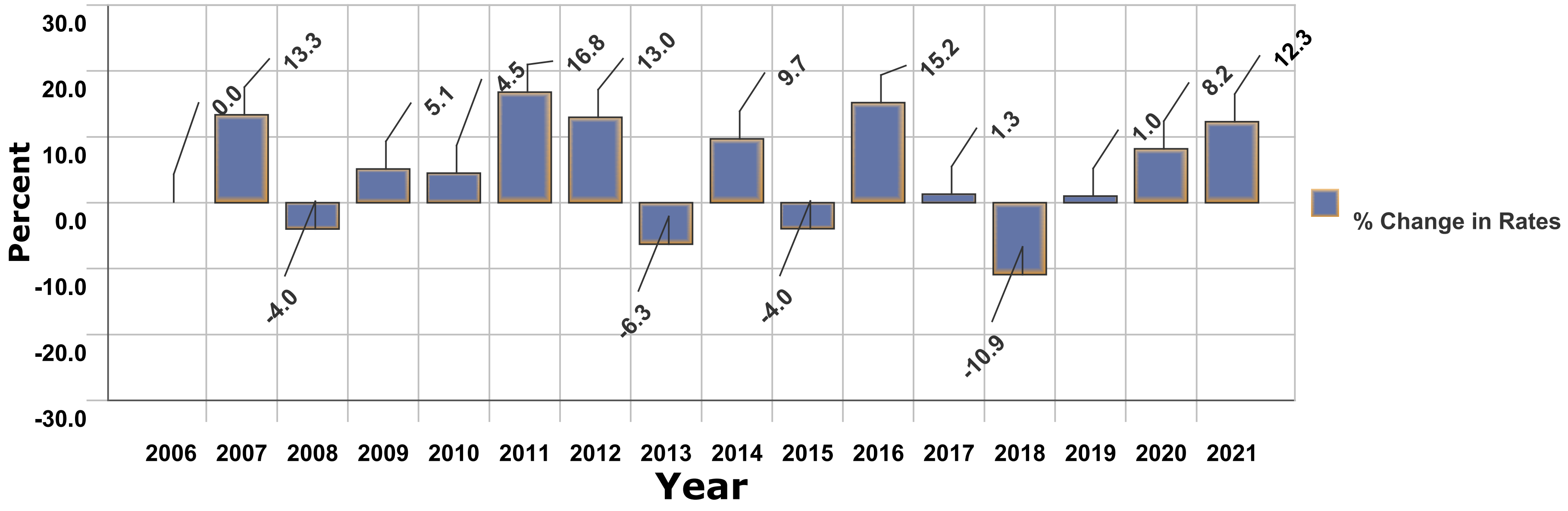
3% projected increase in the 2021 tax rate.

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

Cost Drivers

- Debt Service Increase **33.7%**
- General Wage Increase of **1.5%**
- Health Insurance cost increase **12.3%**
- Retirement Rate Increases **6.35%-25.87%**
- Increase in Overlay - **$100,000**
- Reduction in various Revenues due to COVID-19

Health Insurance Rate History



General Fund Budgetary Impacts

The 2021 General Fund Budget represents a cost increase of **2.7%** equal to **$927,595**.

The total impact of the Cost Drivers as listed on previous slides is equal to **$2 million**. Reductions in other budget lines reduce the increase to the **$927,595** amount or **2.7%**.

General Fund Budget Impacts

- The 2021 General Fund Budget represents an increase in spending of **2.7%** equal to **$927,595**.

- GWI at 1.5% = **$188,845**
- Retirement Increase = **$138,850**
- Debt. Service Increase = **$1,315,136**
- Health Insurance = **$364,240**

TOTAL = $2,007,071 built in cost increase for 2021.

% Change from the 2020 Budget

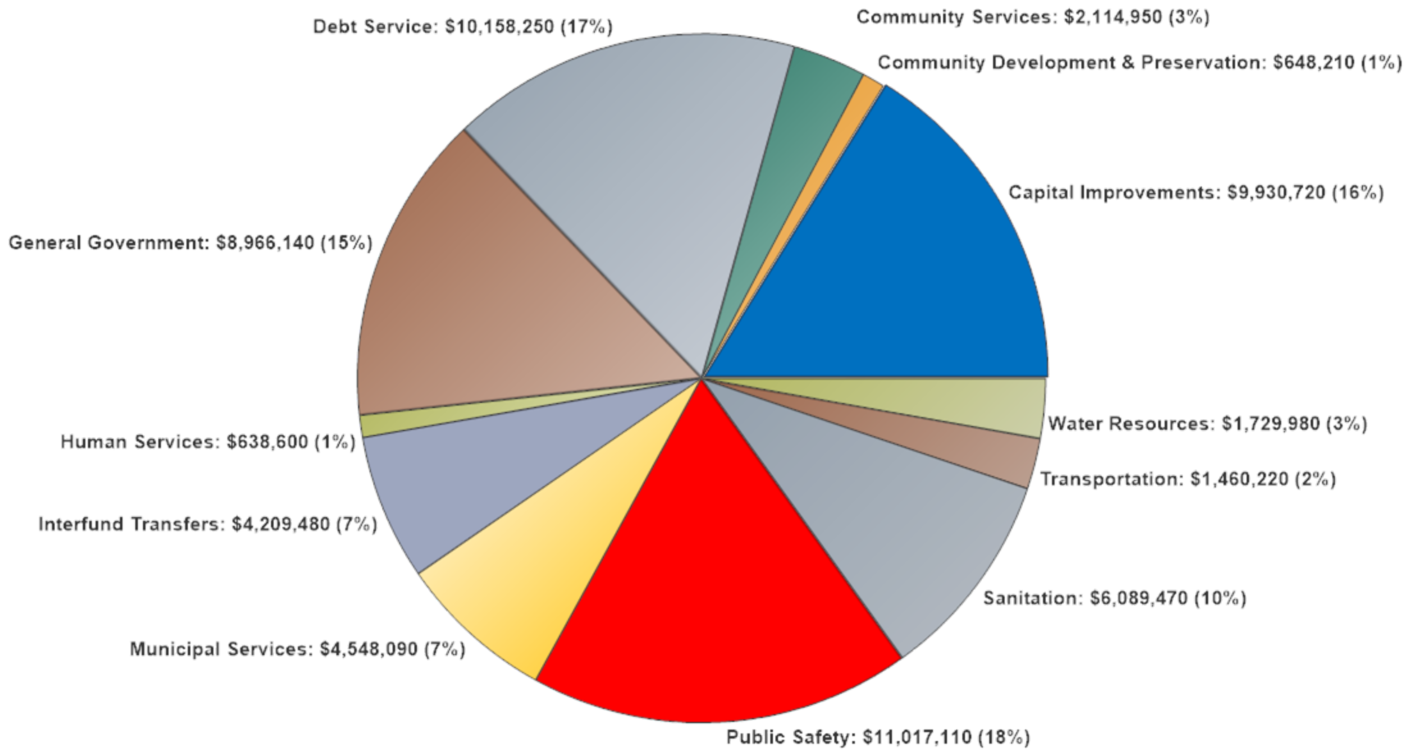
Assessing	-23%
City Clerk	-6.9%
City Manager	-9.3%
Finance	10%
Fire	2.1%
HR	-5.2%
Human Services	17.6%
Library	-6%
Planning	0.7%
Police	-1.8%
Public Works	0.9%
Recreation	-12.8%
Debt Principal	32%
Debt Interest	64.2%
Transfer to Spec Rev.	-23%
Transfer to CIP	-82.9%
Transfer to Cap. Res.	2%

Revenue Projections

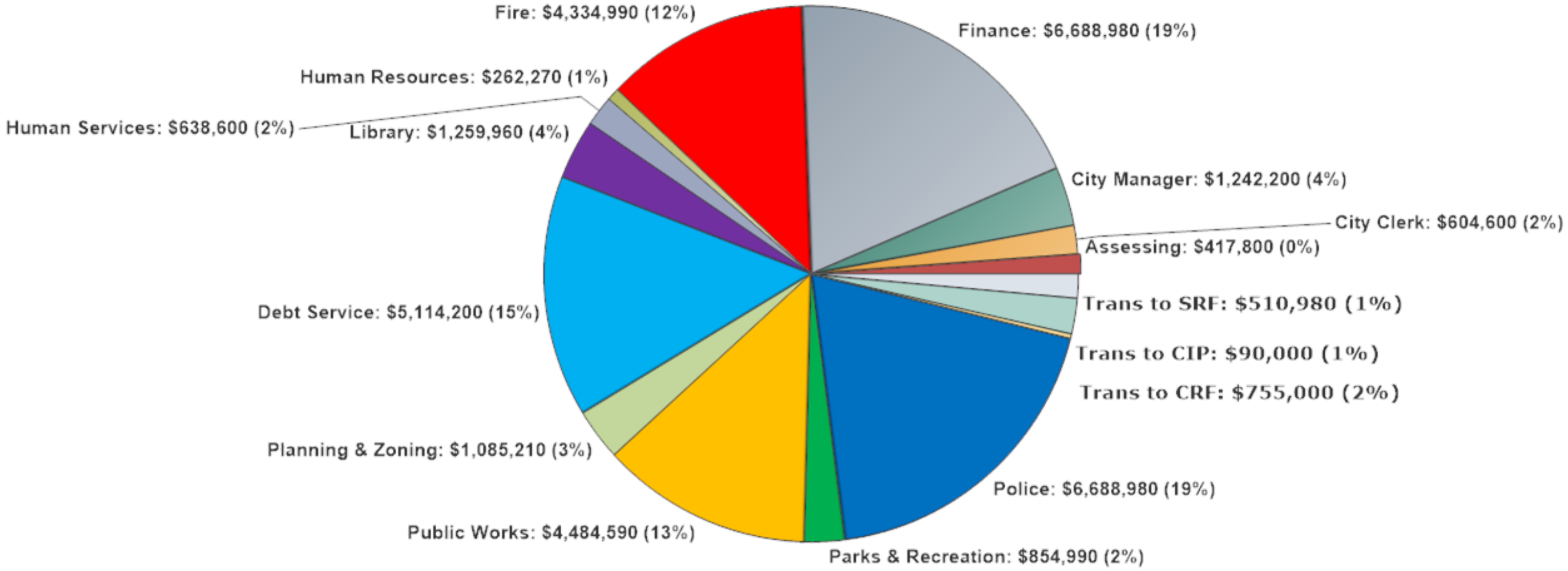
- Taxes- **4.5%** increase in revenues projected.
- Licenses & Permits- **.4%** increase in revenues projected.
- Intergovernmental Revenues- **8.6%** increase.
- Charges for Services- **1.1%** increase
- Interfund Transfers – **11%** decrease
- Bond Proceeds- 32.9% decrease*

** 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.*

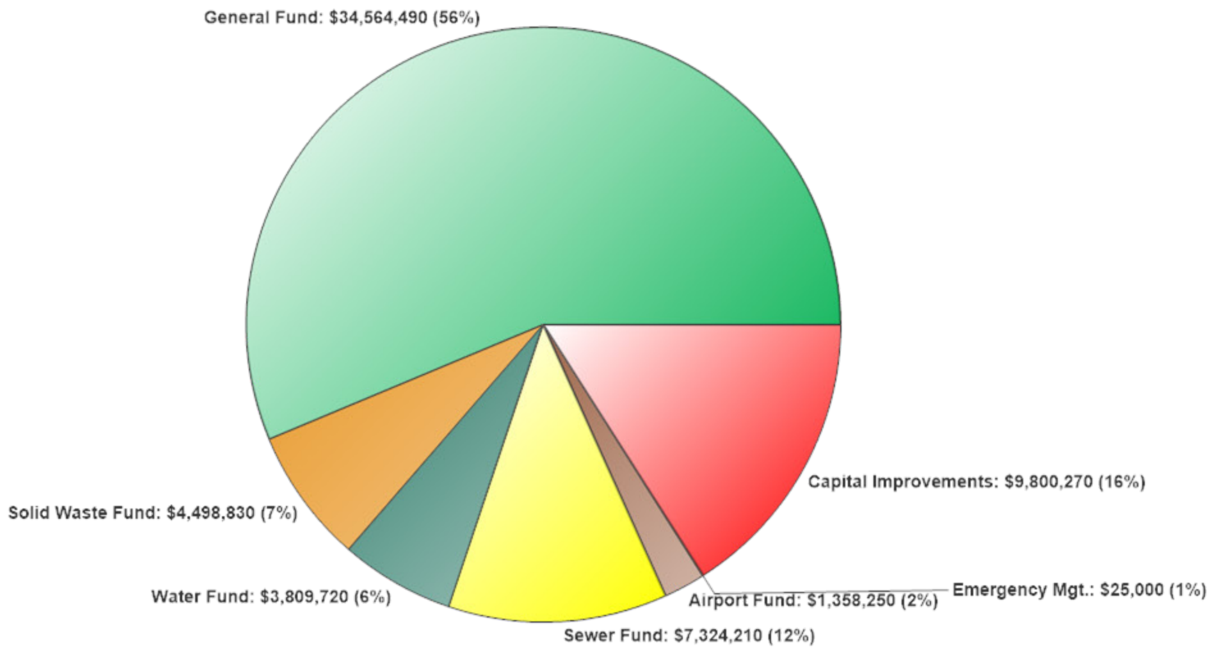
2021 Expenditures by Function



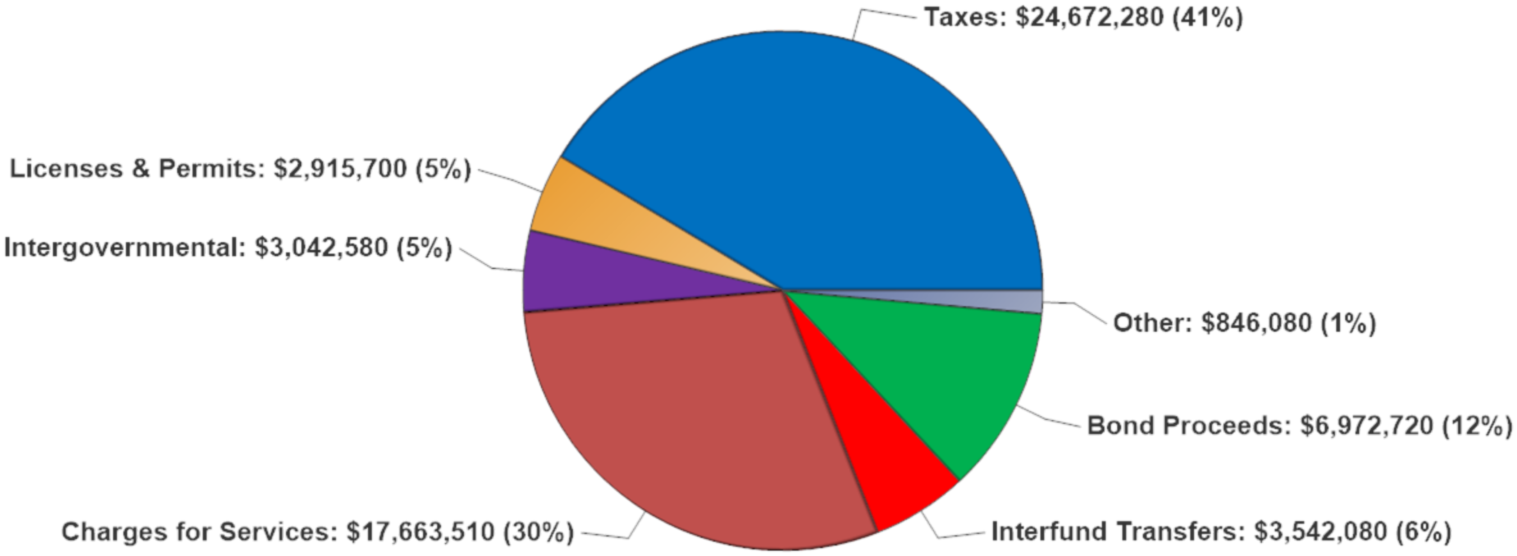
2021 Expenditures by Department General Fund

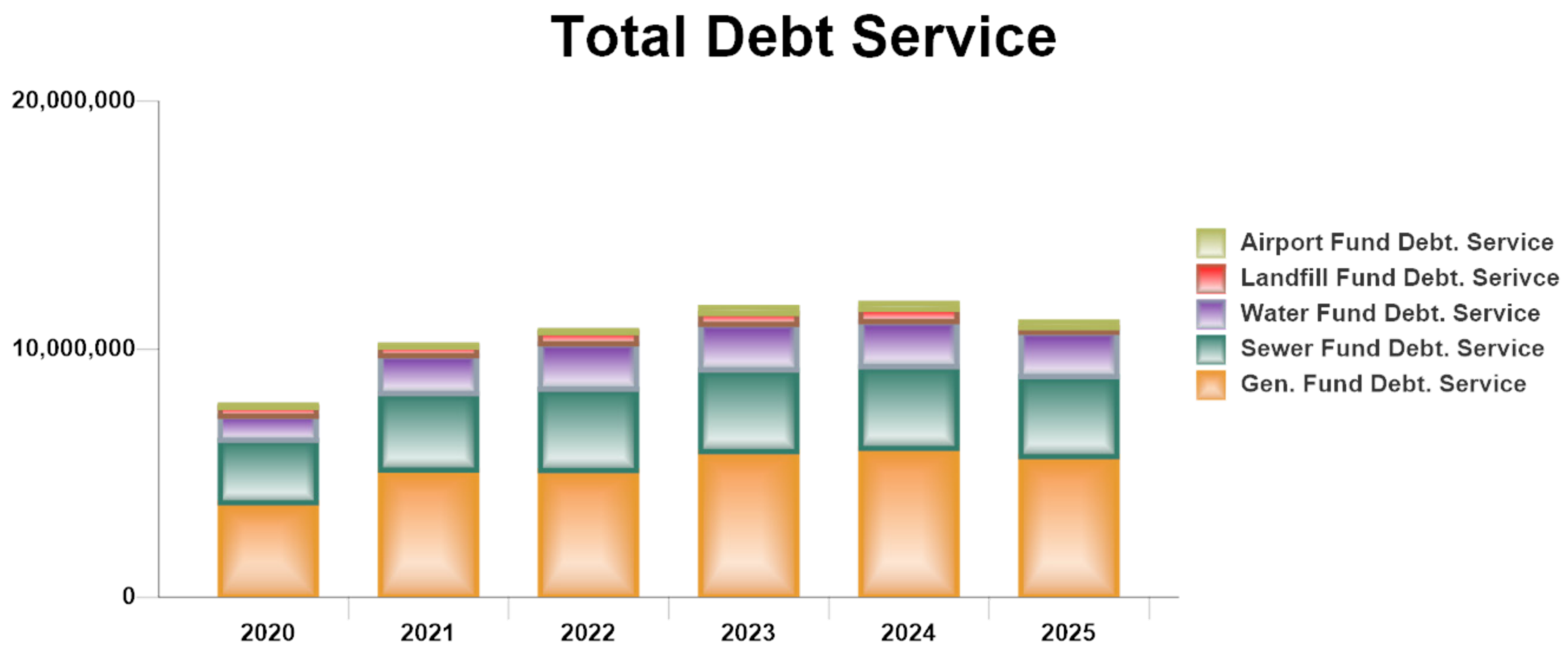


2021 Budget By Fund



2021 Projected Revenues




Total Debt Service
20,000,000
10,000,000
0
2020
2021
2022
2023
2024
2025
Airport Fund Debt. Service
Landfill Fund Debt. Serivce
Water Fund Debt. Service
Sewer Fund Debt. Service
Gen. Fund Debt. Service

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

CITY MANAGER

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
CITY MANAGER							
EXECUTIVE							
CITY MANAGER							
1100-4130-02-1100	CITY MGR: FULL-TIME WAGES	305,716.99	330,530.00	248,659.40	329,560.00	-970.00	-0.29%
1100-4130-02-1400	CITY MGR: OVERTIME WAGES	1,630.80	2,000.00	71.46	2,000.00	0.00	0.00%
1100-4130-02-2100	CITY MGR: EMPLOYEE BENEFITS	63,503.98	0.00	0.00	0.00	0.00	0.00%
1100-4130-02-2150	CITY MGR: LIFE/DISABLITY INS	0.00	3,940.00	2,783.70	4,160.00	220.00	5.58%
1100-4130-02-2200	CITY MGR: FICA & MEDICARE	23,829.61	25,440.00	19,813.02	25,220.00	-220.00	-0.86%
1100-4130-02-2301	CITY MGR: RETIREMENT:MUNICIPAL	20,033.02	22,000.00	15,842.28	24,570.00	2,570.00	11.68%
1100-4130-02-2310	CITY MGR: RETIREMENT: ICMA	14,553.61	15,150.00	11,941.10	17,030.00	1,880.00	12.41%
1100-4130-02-2600	CITY MGR: WORKERS' COMP	672.56	770.00	504.18	800.00	30.00	3.90%
1100-4130-02-4300	CITY MGR: REPAIR/MAINT SERV	0.00	500.00	0.00	500.00	0.00	0.00%
1100-4130-02-4420	CITY MGR: RENTAL:EQUIP/VEHICLE!	0.00	6,700.00	4,203.29	6,700.00	0.00	0.00%
1100-4130-02-5300	CITY MGR: TELE/COMM SYSTEM	1,079.25	1,000.00	714.93	2,000.00	1,000.00	100.00%
1100-4130-02-5400	CITY MGR: ADVERTISING	0.00	3,500.00	504.59	3,500.00	0.00	0.00%
1100-4130-02-5500	CITY MGR: OUTSIDE DUPLICATION	8,318.50	8,500.00	4,000.00	8,500.00	0.00	0.00%
1100-4130-02-5600	CITY MGR: DUES/MEMBERSHIPS	3,174.89	3,500.00	4,836.35	4,750.00	1,250.00	35.71%
1100-4130-02-5850	CITY MGR: STAFF DEVELOPMENT	5,722.00	7,500.00	398.00	5,500.00	-2,000.00	-26.67%
1100-4130-02-5870	CITY MGR: TRAVEL	1,064.53	7,500.00	20.86	5,000.00	-2,500.00	-33.33%
1100-4130-02-5900	CITY MGR: OTHER PURCHASED SR\	7,250.89	12,000.00	7,643.30	16,000.00	4,000.00	33.33%
1100-4130-02-6200	CITY MGR: OFFICE SUPPLIES	2,205.01	1,500.00	207.64	1,500.00	0.00	0.00%
1100-4130-02-6700	CITY MGR: BOOKS/PERIODICALS	143.00	500.00	70.00	500.00	0.00	0.00%
PUBLIC COMMUNICATIONS							
1100-4130-03-1100	PUBLIC COMM: FULL-TIME WAGES	0.00	77,990.00	62,759.42	80,620.00	2,630.00	3.37%
1100-4130-03-2150	PUBLIC COMM: LIFE/DISABILITY INS	0.00	980.00	739.56	1,030.00	50.00	5.10%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4130-03-2200	PUBLIC COMM: FICA/MEDICARE	0.00	5,970.00	4,837.45	6,170.00	200.00	3.35%
1100-4130-03-2301	PUBLIC COMM: RETIREMENT	0.00	8,710.00	7,074.07	10,180.00	1,470.00	16.88%
1100-4130-03-2600	PUBLIC COMM: WORKERS' COMP	0.00	180.00	127.76	200.00	20.00	11.11%
1100-4130-03-5850	PUBLIC COMM: STAFF DEVELOPMEI	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
1100-4130-03-5870	PUBLIC COMM: TRAVEL	0.00	1,000.00	0.00	1,000.00	0.00	0.00%
1100-4130-03-5900	PUBLIC COMM: OTHER PURCHASEĽ	0.00	50,000.00	42,470.27	50,000.00	0.00	0.00%
1100-4130-03-6200	PUBLIC COMM: OFFICE SUPPLIES	0.00	500.00	0.00	500.00	0.00	0.00%
FACILITY & ENERGY							
1100-4130-08-1100	FAC & ENERGY: FULL TIME WAGES	75,543.05	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-2100	FAC & ENERGY: EMPLOYEE BENEFI	7,832.08	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-2200	FAC & ENERGY: FICA/MEDICARE	5,369.06	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-2301	FAC & ENERGY: RETIREMENT	8,233.59	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-2600	FAC & ENERGY: WORKERS COMP	408.90	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-5600	FAC & ENERGY: DUES/MEMBERSHIF	2,049.55	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-5850	FAC & ENERGY: STAFF DEVELOP	434.00	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-5870	FAC & ENERGY: TRAVEL	260.52	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-5900	FAC & ENERGY: OTHER PURCHASE:	35,727.37	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-6150	FAC & ENERGY: SMALL TOOLS & EC	1,191.95	0.00	0.00	0.00	0.00	0.00%
1100-4130-08-6200	FAC & ENERGY: OFFICE SUPPLIES	199.24	0.00	0.00	0.00	0.00	0.00%
UNCLASSIFIED							
1100-4130-09-5900	OTHER PURCHASED SERVICES	66,990.30	65,000.00	7,090.65	65,000.00	0.00	0.00%
LEGAL							
DEPARTMENT OPERATIONS							
1100-4153-01-3300	OTHER PROF SERVICES	0.00	250,000.00	0.00	250,000.00	0.00	0.00%
1100-4153-01-3301	OTHER PROF SRV: ASSESSING	68,597.53	0.00	13,881.60	0.00	0.00	0.00%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4153-01-3302	OTHER PROF SRV: CITY MANAGER	116,266.83	0.00	74,536.89	0.00	0.00	0.00%
1100-4153-01-3303	OTHER PROF SRV: CITY CLERK	2,686.32	0.00	1,332.50	0.00	0.00	0.00%
1100-4153-01-3304	OTHER PROF SRV: CODE ENFORCE	0.00	0.00	3,475.16	0.00	0.00	0.00%
1100-4153-01-3305	OTHER PROF SRV: PUBLIC WORKS	13,938.98	0.00	34,704.01	0.00	0.00	0.00%
1100-4153-01-3307	OTHER PROF SRV: FIRE	0.00	0.00	1,886.29	0.00	0.00	0.00%
1100-4153-01-3308	OTHER PROF SRV: PLANNING & ZON	31,717.76	0.00	36,898.23	0.00	0.00	0.00%
1100-4153-01-3311	OTHER PROF SRV: RECREATION	3,924.41	0.00	0.00	0.00	0.00	0.00%
1100-4153-01-3312	OTHER PROF SRV: POLICE	6,499.77	0.00	10,249.83	0.00	0.00	0.00%
PERSONNEL							
1100-4153-04-3300	OTHER PROF SERV: PERSONNEL	42,613.03	50,000.00	11,384.91	50,000.00	0.00	0.00%
LEGISLATIVE							
CITY COUNCIL							
1100-4110-01-5500	CITY COUNCIL: OUTSIDE DUPLICATI	0.00	2,500.00	0.00	0.00	-2,500.00	-100.00%
1100-4110-01-5600	CITY COUNCIL: DUES/MEMBERSHIP	14,004.00	15,000.00	14,165.00	15,000.00	0.00	0.00%
1100-4110-01-5900	CITY COUNCIL: OTHER PURCHASED	1,902.53	3,000.00	571.33	3,000.00	0.00	0.00%
CABLE COMMUNICATIONS							
CABLE ACCESS							
1100-4198-01-5900	CABLE ACCESS: OTHER PURCHASE	130,000.00	135,200.00	67,600.00	0.00	-135,200.00	-100.00%
REGIONAL TRANSPORTATION							
ADVANCE TRANSIT							
1100-4199-01-5910	ADVANCE TRANSIT	242,440.00	249,710.00	249,710.00	249,710.00	0.00	0.00%
CITY MANAGER Total		**1,337,729.41**	**1,370,270.00**	**967,709.03**	**1,242,200.00**	**-128,070.00**	**-9.35%**

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

FINANCE

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
FINANCE							
FINANCE SERVICES							
ACCOUNTING & REPORTING							
1100-4151-02-1100	FINANCE: FULL-TIME WAGES	251,726.48	379,400.00	278,873.89	379,300.00	-100.00	-0.03%
1100-4151-02-1400	FINANCE: OVERTIME WAGES	19,148.63	16,000.00	16,540.81	10,000.00	-6,000.00	-37.50%
1100-4151-02-2100	FINANCE: EMPLOYEE BENEFITS	60,593.46	0.00	0.00	0.00	0.00	0.00%
1100-4151-02-2150	FINANCE: LIFE/DISABILITY INS	0.00	4,660.00	3,181.27	4,590.00	-70.00	-1.50%
1100-4151-02-2200	FINANCE: FICA & MEDICARE	20,510.10	30,960.00	21,541.36	29,790.00	-1,170.00	-3.78%
1100-4151-02-2301	FINANCE: RETIREMENT	30,571.45	44,170.00	32,997.99	49,130.00	4,960.00	11.23%
1100-4151-02-2600	FINANCE: WORKERS' COMP	581.63	910.00	598.07	710.00	-200.00	-21.98%
1100-4151-02-4300	FINANCE: REPAIR/MAINT SERVICE	34,535.92	64,880.00	51,022.13	66,400.00	1,520.00	2.34%
1100-4151-02-4410	FINANCE: RENTAL:LAND/BLDG	0.00	0.00	1,780.00		0.00	0.00%
1100-4151-02-5300	FINANCE: TELE/COMM SYSTEM	2,604.81	2,300.00	1,129.74	2,300.00	0.00	0.00%
1100-4151-02-5600	FINANCE: DUES/MEMBERSHIPS	334.67	1,260.00	229.67	1,260.00	0.00	0.00%
1100-4151-02-5850	FINANCE: STAFF DEVELOPMENT	820.63	6,140.00	910.00	9,340.00	3,200.00	52.12%
1100-4151-02-5870	FINANCE: TRAVEL	597.17	5,160.00	105.00	4,660.00	-500.00	-9.69%
1100-4151-02-5875	FINANCE: MILEAGE	0.00	0.00	142.60	500.00	500.00	100.00%
1100-4151-02-5900	FINANCE: OTHER PURCHASED SRV	101,718.19	73,500.00	11,838.29	73,500.00	0.00	0.00%
1100-4151-02-6200	FINANCE: OFFICE SUPPLIES	6,300.93	10,360.00	5,706.45	8,000.00	-2,360.00	-22.78%
1100-4151-02-6700	FINANCE: BOOKS/PERIODICALS	310.92	1,350.00	179.00	850.00	-500.00	-37.04%
1100-4151-02-7610	FINANCE: SOFTWARE	0.00	0.00	0.00	400,000.00	400,000.00	100.00%
INDEPENDENT AUDIT							
1100-4151-03-3310	FINANCE: AUDIT SERVICES	67,500.00	82,000.00	67,500.00	82,000.00	0.00	0.00%
COLLECTIONS							
1100-4151-05-1100	TAX COLL: FULL-TIME WAGES	128,294.88	138,670.00	110,401.17	150,460.00	11,790.00	8.50%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4151-05-1400	TAX COLL: OVERTIME WAGES	10,279.88	3,000.00	6,281.27	8,000.00	5,000.00	166.67%
1100-4151-05-2100	TAX COLL: EMPLOYEE BENEFITS	39,290.76	0.00	0.00	0.00	0.00	0.00%
1100-4151-05-2150	TAX COLL: LIFE/STD	0.00	1,720.00	1,303.65	1,800.00	80.00	4.65%
1100-4151-05-2200	TAX COLL: FICA & MEDICARE	10,611.08	11,190.00	8,591.98	11,900.00	710.00	6.34%
1100-4151-05-2301	TAX COLL: RETIREMENT:MUNICIPAL	15,619.78	15,830.00	13,033.54	19,480.00	3,650.00	23.06%
1100-4151-05-2600	TAX COLL: WORKERS' COMP	297.35	330.00	233.69	290.00	-40.00	-12.12%
1100-4151-05-4300	TAX COLL: REPAIR/MAINT SERVICES	7,300.86	12,040.00	6,358.59	12,040.00	0.00	0.00%
1100-4151-05-5600	TAX COLL: DUES/MEMBERSHIPS	40.00	40.00	40.00	40.00	0.00	0.00%
1100-4151-05-5850	TAX COLL: STAFF DEVELOPMENT	60.00	800.00	0.00	800.00	0.00	0.00%
1100-4151-05-5870	TAX COLL: TRAVEL	0.00	590.00	0.00	590.00	0.00	0.00%
1100-4151-05-5900	TAX COLL: OTHER PURCH SERVICE	1,128.71	4,800.00	2,217.16	4,800.00	0.00	0.00%
1100-4151-05-6200	TAX COLL: OFFICE SUPPLIES	2,876.94	7,300.00	6,035.21	7,300.00	0.00	0.00%
GRANT ADMINISTRATION							
1100-4151-10-5900	GRANT ADMIN: OTHER PURCHASED	27,610.00	45,000.00	0.00	60,000.00	15,000.00	33.33%
INFORMATION SERVICES							
COMPUTER SERVICES							
1100-4152-01-1100	CMP SRVC: FULL TIME WAGES	104,853.74	368,130.00	199,096.74	402,610.00	34,480.00	9.37%
1100-4152-01-1400	CMP SRVC: OVERTIME	8,059.90	20,000.00	7,542.27	10,000.00	-10,000.00	-50.00%
1100-4152-01-2100	CMP SRVC: EMPLOYEE BENEFITS	36,389.00	0.00	0.00	0.00	0.00	0.00%
1100-4152-01-2150	CMP SRVC: STD/LIFE	0.00	4,390.00	2,202.33	5,140.00	750.00	17.08%
1100-4152-01-2200	CMP SRVC: FICA & MEDICARE	8,794.97	29,700.00	15,784.78	32,330.00	2,630.00	8.86%
1100-4152-01-2301	CMP SRVC: RETIREMENT	12,622.41	43,360.00	23,262.19	53,340.00	9,980.00	23.02%
1100-4152-01-2600	CMP SRVC: WORKERS' COMP	242.61	900.00	408.39	760.00	-140.00	-15.56%
1100-4152-01-3400	CMP SRVC: TECHNICAL SERVICES	889,625.52	470,260.00	511,231.03	212,740.00	-257,520.00	-54.76%
1100-4152-01-3410	CMP SRVC: SOFTWARE AS A SVC	0.00	0.00	0.00	110,560.00	110,560.00	100.00%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4152-01-3420	CMP SRVC: CYBERSECURITY	0.00	0.00	0.00	167,210.00	167,210.00	100.00%
1100-4152-01-4300	CMP SRVC: REPAIR/MAINT SRVC	161,434.18	120,000.00	108,924.92	70,000.00	-50,000.00	-41.67%
1100-4152-01-4420	CMP SRVC: RENTAL;EQUIP/VEH	118,812.00	113,750.00	90,719.71	113,750.00	0.00	0.00%
1100-4152-01-5300	CMP SRVC: TELE/COMM SYS	297.57	1,440.00	348.32	1,440.00	0.00	0.00%
1100-4152-01-5335	CMP SRVC: INFORMATION ACCESS	30,095.93	36,660.00	26,267.02	37,200.00	540.00	1.47%
1100-4152-01-5400	CMP SRVC: ADVERTISING	0.00	0.00	594.73	600.00	600.00	100.00%
1100-4152-01-5600	CMP SRVC: MEMBERSHIP DUES	0.00	0.00	0.00	160.00	160.00	100.00%
1100-4152-01-5850	CMP SRVC: STAFF DEVELOPMENT	11,839.00	12,000.00	0.00	25,000.00	13,000.00	108.33%
1100-4152-01-5870	CMP SRVC: TRAVEL	90.02	0.00	2,504.06	4,000.00	4,000.00	100.00%
1100-4152-01-5875	CMP SRVC: MILEAGE	0.00	0.00	0.00	1,000.00	1,000.00	100.00%
1100-4152-01-5900	CMP SRVC: OTHER PURCHASED SR	0.00	0.00	9,997.60	0.00	0.00	0.00%
1100-4152-01-6200	CMP SRVC: OFFICE SUPPLIES	1,317.77	3,000.00	2,316.74	3,000.00	0.00	0.00%
1100-4152-01-6300	CMP SRVC: MAINT MATERIALS	41,730.37	150,000.00	20,782.65	5,000.00	-145,000.00	-96.67%
1100-4152-01-6700	CMP SRVC: BOOKS/PERIODICALS	0.00	0.00	0.00	450.00	450.00	100.00%
1100-4152-01-7400	CMP SRVC: EQUIPMENT	15,163.41	0.00	64,027.39	150,000.00	150,000.00	100.00%
1100-4152-01-7610	CMP SRVC: SOFTWARE	0.00	0.00	0.00	5,000.00	5,000.00	100.00%
TELEPHONE SERVICES							
1100-4152-02-4300	TEL: REPAIR/MAINT SERVICES	0.00	2,000.00	0.00	0.00	-2,000.00	-100.00%
1100-4152-02-4420	TEL: RENTAL:EQUIPMENT/VEHICLES	27,037.80	227,040.00	18,025.20	0.00	-227,040.00	-100.00%
ANCILLARY SUPPORT SERVICES							
POSTAGE							
1100-4154-01-4300	ANC POSTAGE: REPAIR/MAINT SRV(	1,195.00	1,900.00	1,590.00	1,900.00	0.00	0.00%
1100-4154-01-4420	ANC POSTAGE: RENTAL:EQUIP/VEH	3,382.20	3,390.00	2,536.65	3,390.00	0.00	0.00%
1100-4154-01-6200	ANC POSTAGE: OFFICE SUPPLIES	462.39	1,370.00	1,151.32	1,370.00	0.00	0.00%
1100-4154-01-6250	ANC POSTAGE: POSTAGE	45,970.42	46,000.00	10,251.53	23,000.00	-23,000.00	-50.00%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4154-01-6255	ANC POSTAGE: OUTSIDE POSTAGE	69.10	3,000.00	292.80	26,000.00	23,000.00	766.67%
COPIERS							
1100-4154-02-4300	ANC COPIERS: REPAIR/MAINT SERV	20,213.59	22,000.00	15,533.97	22,000.00	0.00	0.00%
1100-4154-02-4420	ANC COPIERS: RENTAL:EQUIP/VEHI	23,691.24	25,080.00	21,427.59	25,080.00	0.00	0.00%
1100-4154-02-6200	ANC COPIERS: OFFICE SUPPLIES	3,267.12	5,000.00	4,954.29	5,000.00	0.00	0.00%
UNALLOCATED COMMUNICATION CHGS							
1100-4154-03-5300	ANC: TELE/COMM SYSTEM	4,949.50	13,200.00	15,417.98	14,000.00	800.00	6.06%
1100-4154-03-5510	ANC OTHER: PRINT/MAIL SERVICE	0.00	0.00	0.00	18,240.00	18,240.00	100.00%
UNCLASSIFIED							
UNEMPLOYMENT COMPENSATION							
1100-4155-02-2500	UNEMPLOYMENT COMPENSATION	8,497.00	12,000.00	7,286.00	12,000.00	0.00	0.00%
1100-4155-04-2500	HEALTH INSURANCE	0.00	3,111,640.00	2,489,308.58	3,475,880.00	364,240.00	11.71%
PROPERTY/LIABILITY INSURANCE							
1100-4196-01-5200	PROPERTY/LIABILITY	197,072.02	260,000.00	200,396.48	240,000.00	-20,000.00	-7.69%
PERSONNEL ADMINISTRATION							
PAYROLL COORDINATION							
1100-4155-01-1100	PAYROLL: FULL-TIME WAGES	53,686.98	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-1400	PAYROLL: OVERTIME WAGES	3,206.67	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-2100	PAYROLL: EMPLOYEE BENEFITS	28,388.00	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-2200	PAYROLL: FICA & MEDICARE	4,148.90	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-2301	PAYROLL: RETIREMENT:MUNICIPAL	6,414.13	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-2600	PAYROLL: WORKERS' COMPENSATI	122.91	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-4300	PAYROLL: REPAIR/MAINT SERVICES	27,742.41	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-5600	PAYROLL: DUES/MEMBERSHIPS	254.00	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-5850	PAYROLL: STAFF DEVELOPMENT	55.00	0.00	0.00	0.00	0.00	0.00%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4155-01-5870	PAYROLL: TRAVEL	51.04	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-5900	PAYROLL: OTHER PURCHASED SER	587.75	0.00	0.00	0.00	0.00	0.00%
1100-4155-01-6200	PAYROLL: OFFICE SUPPLIES	2,701.69	0.00	0.00	0.00	0.00	0.00%
OTHER EMPLOYEE BENEFITS							
1100-4155-02-2200	FICA & MEDICARE	2,063.13	0.00	3,402.33	0.00	0.00	0.00%
1100-4155-02-2301	RETIREMENT:MUNICIPAL	2,045.67	0.00	4,584.46	0.00	0.00	0.00%
1100-4155-02-2302	RETIREMENT:POLICE	2,284.95	0.00	0.00	0.00	0.00	0.00%
1100-4155-02-2303	RETIREMENT:FIRE	0.00	0.00	5,455.82	0.00	0.00	0.00%
1100-4155-02-2600	WORKERS' COMPENSATION	1,223.55	0.00	2,059.60	0.00	0.00	0.00%
1100-4155-02-2900	SICK PAYOUT	9,578.41	0.00	59,174.31	0.00	0.00	0.00%
1100-4155-02-2902	CLASSIFICATION STUDY REPORT	0.00	10,000.00	0.00	10,000.00	0.00	0.00%
FINANCE Total		**2,762,996.20**	**6,081,570.00**	**4,597,632.31**	**6,688,980.00**	**607,410.00**	**9.99%**

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

HUMAN RESOURCES

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
HUMAN RESOURCES							
PERSONNEL ADMINISTRATION							
1100-4155-03-1100	HR: FULL TIME WAGES	161,772.35	173,040.00	139,767.43	175,720.00	2,680.00	1.55%
1100-4155-03-1400	HR: OVERTIME	3,776.88	3,000.00	1,576.19	5,000.00	2,000.00	66.67%
1100-4155-03-2100	HR: EMPLOYEE BENEFITS	42,150.00	0.00	0.00	0.00	0.00	0.00%
1100-4155-03-2150	HR: LIFE/DIS INS	0.00	2,150.00	1,648.83	2,250.00	100.00	4.65%
1100-4155-03-2200	HR: FICA & MEDICARE	12,388.06	13,770.00	10,341.29	13,830.00	60.00	0.44%
1100-4155-03-2301	HR: RETIREMENT	18,604.13	19,670.00	15,788.01	22,810.00	3,140.00	15.96%
1100-4155-03-2600	HR: WORKERS' COMP	360.17	410.00	286.54	330.00	-80.00	-19.51%
1100-4155-03-3100	HR: ADMINISTRATIVE SERVICES	1,250.85	750.00	66.00	750.00	0.00	0.00%
1100-4155-03-4300	HR: REPAIR/MTN SERV	3,750.00	9,840.00	9,047.00	11,850.00	2,010.00	20.43%
1100-4155-03-5300	HR: TELE/COMM SYSTEM	202.96	130.00	84.00	130.00	0.00	0.00%
1100-4155-03-5600	HR: DUES/MEMBERSHIPS	558.00	1,000.00	468.00	1,000.00	0.00	0.00%
1100-4155-03-5850	HR: STAFF DEVELOPMENT	1,761.12	6,300.00	100.00	4,500.00	-1,800.00	-28.57%
1100-4155-03-5870	HR: TRAVEL	82.36	1,500.00	0.00	1,400.00	-100.00	-6.67%
1100-4155-03-5900	HR: OTHER PURCHASED SERVICES	16,343.01	31,800.00	14,200.00	16,800.00	-15,000.00	-47.17%
1100-4155-03-5910	HR: EMPLOYEE PROGRAMS	0.00	7,000.00	239.58	0.00	-7,000.00	-100.00%
1100-4155-03-5930	HR: WELLNESS PROGRAM	2,664.65	3,000.00	0.00	1,500.00	-1,500.00	-50.00%
1100-4155-03-6200	HR: OFFICE SUPPLIES	6,967.66	3,000.00	670.69	4,000.00	1,000.00	33.33%
1100-4155-03-6700	HR: BOOKS/PERIODICALS	0.00	250.00	0.00	0.00	-250.00	-100.00%
PERSONNEL							
1100-4155-03-5875	HR: MILEAGE	0.00	0.00	0.00	400.00	400.00	100.00%
HUMAN RESOURCES Total		**272,632.20**	**276,610.00**	**194,283.56**	**262,270.00**	**-14,340.00**	**-5.18%**

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

CITY CLERK

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
CITY CLERK REVENUE							
REVENUES							
REVENUES							
1100-3712-03-0000	MV TRANS IMPROVEMENT FUND	61,389.00	61,100.00	49,482.00	61,100.00	0.00	0.00%
1100-3220-03-0000	MOTOR VEHICLE REGISTRATIONS	2,676,939.00	2,500,500.00	2,109,838.00	2,510,500.00	10,000.00	-0.40%
1100-3290-01-0000	DOG LICENSES	15,687.50	13,500.00	10,326.00	13,500.00	0.00	0.00%
1100-3290-02-0000	BOAT REGISTRATIONS	1,765.68	1,600.00	1,357.29	1,600.00	0.00	0.00%
1100-3290-09-0000	MISCELLANEOUS CITY CLERK	45,726.00	45,000.00	29,950.00	45,000.00	0.00	0.00%
1100-3290-09-0002	MOTOR VEHICLE TRANSACTION FEI	60,925.00	60,000.00	47,867.00	60,900.00	900.00	-1.50%
1100-3290-09-0003	TRANS MANAGEMENT FUND ADMIN	6,821.00	6,800.00	5,498.00	6,800.00	0.00	0.00%
CITY CLERK REVENUE Total		**2,869,253.18**	**2,688,500.00**	**2,254,318.29**	**2,699,400.00**	**10,900.00**	**0.41%**

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
CITY CLERK							
ELECTIONS & VITAL STATISTICS							
CITY CLERK							
1100-4140-01-1100	CTY CLK: FULL-TIME WAGES	308,643.05	335,950.00	274,914.44	322,430.00	-13,520.00	-4.02%
1100-4140-01-1200	CTY CLK: PART-TIME WAGES	26,186.16	32,500.00	27,461.14	32,500.00	0.00	0.00%
1100-4140-01-1400	CTY CLK: OVERTIME WAGES	12,099.51	15,000.00	19,807.90	15,000.00	0.00	0.00%
1100-4140-01-2100	CTY CLK: EMPLOYEE BENEFITS	111,699.40	0.00	0.00	0.00	0.00	0.00%
1100-4140-01-2150	CTY CLK: LIFE/DISABILITY	0.00	4,250.00	3,031.09	4,120.00	-130.00	-3.06%
1100-4140-01-2200	CTY CLK: FICA & MEDICARE	27,867.84	29,340.00	25,785.57	29,310.00	-30.00	-0.10%
1100-4140-01-2301	CTY CLK: RETIREMENT	36,833.68	39,210.00	34,564.98	42,590.00	3,380.00	8.62%
1100-4140-01-2600	CTY CLK: WORKERS' COMP	767.68	930.00	660.80	680.00	-250.00	-26.88%
1100-4140-01-4300	CTY CLK: REPAIR/MAINT SERVICE	7,321.56	8,760.00	6,384.32	9,380.00	620.00	7.08%
1100-4140-01-5300	CTY CLK: TELE/COMM SYSTEM	1,411.03	1,830.00	320.08	1,290.00	-540.00	-29.51%
1100-4140-01-5400	CTY CLK: ADVERTISING	8,723.15	7,300.00	4,115.61	8,800.00	1,500.00	20.55%
1100-4140-01-5600	CTY CLK: DUES/MEMBERSHIPS	647.00	610.00	468.00	410.00	-200.00	-32.79%
1100-4140-01-5850	CTY CLK: STAFF DEVELOPMENT	3,067.74	3,850.00	0.00	4,100.00	250.00	6.49%
1100-4140-01-5870	CTY CLK: TRAVEL	487.78	2,800.00	970.26	1,500.00	-1,300.00	-46.43%
1100-4140-01-5900	CTY CLK: OTHER PURCHASED SVC	162,659.95	112,550.00	11,026.14	106,250.00	-6,300.00	-5.60%
1100-4140-01-6100	CTY CLK: GEN OPERATING SUPP	666.92	900.00	541.43	900.00	0.00	0.00%
1100-4140-01-6200	CTY CLK: OFFICE SUPPLIES	5,959.65	8,900.00	5,817.08	9,670.00	770.00	8.65%
1100-4140-01-6700	CTY CLK: BOOKS/PERIODICALS	943.85	780.00	0.00	830.00	50.00	6.41%
ELECTIONS							
1100-4140-03-1200	ELECTIONS:PART-TIME WAGES	1,820.51	23,840.00	18,427.51	6,000.00	-17,840.00	-74.83%
1100-4140-03-2200	ELECTIONS:FICA & MEDICARE	8.95	0.00	583.61	0.00	0.00	0.00%
1100-4140-03-2600	ELECTIONS:WORKERS' COMP	12.55	60.00	54.75	10.00	-50.00	-83.33%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4140-03-4300	ELECTIONS:REPAIR/MAINT SRV	1,000.00	1,350.00	1,000.00	1,250.00	-100.00	-7.41%
1100-4140-03-5400	ELECTIONS:ADVERTISING	542.91	3,200.00	1,002.35	800.00	-2,400.00	-75.00%
1100-4140-03-5500	ELECTIONS:OUTSIDE DUPLICATION	728.75	2,900.00	2,554.00	2,000.00	-900.00	-31.03%
1100-4140-03-5850	ELECTIONS:STAFF DEVELOP	0.00	0.00	404.55	0.00	0.00	0.00%
1100-4140-03-5870	ELECTIONS:TRAVEL	0.00	200.00	0.00	200.00	0.00	0.00%
1100-4140-03-5900	ELECTIONS:OTHER PURCHASED SF	925.43	10,500.00	6,517.77	3,730.00	-6,770.00	-64.48%
1100-4140-03-6100	ELECTIONS:GENERAL OPER SUPP	-10.00	500.00	609.98	500.00	0.00	0.00%
1100-4140-03-6200	ELECTIONS:OFFICE SUPPLIES	298.04	1,280.00	1,906.42	350.00	-930.00	-72.66%
CITY CLERK Total		**721,313.09**	**649,290.00**	**448,929.78**	**604,600.00**	**-44,690.00**	**-6.88%**

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

ASSESSING

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
CITY ASSESSING							
CHIEF ASSESSOR							
ADMINISTRATION							
1100-4151-04-1100	ASSESSING: FULL-TIME WAGES	235,042.69	249,020.00	201,302.96	186,870.00	-62,150.00	-24.96%
1100-4151-04-1400	ASSESSING: OVERTIME WAGES	240.88	400.00	210.16	500.00	100.00	25.00%
1100-4151-04-2100	ASSESSING: EMPLOYEE BENEFIT	52,707.36	0.00	0.00	0.00	0.00	0.00%
1100-4151-04-2150	ASSESSING: LIFE/DISABILITY INS	0.00	2,980.00	2,171.64	2,400.00	-580.00	-19.46%
1100-4151-04-2200	ASSESSING: FICA & MEDICARE	17,709.07	19,090.00	15,165.65	14,330.00	-4,760.00	-24.93%
1100-4151-04-2301	ASSESSING: RETIREMENT:MUNICIP/	25,714.09	27,860.00	21,838.94	23,650.00	-4,210.00	-15.11%
1100-4151-04-2600	ASSESSING: WORKERS' COMP	3,109.39	3,440.00	2,524.60	350.00	-3,090.00	-89.83%
1100-4151-04-4300	ASSESSING: REPAIR/MAINT SRV	31,731.13	34,200.00	32,561.12	37,000.00	2,800.00	8.19%
1100-4151-04-5300	ASSESSING: TELE/COMM SYSTEM	238.15	1,200.00	0.00	1,200.00	0.00	0.00%
1100-4151-04-5400	ASSESSING: ADVERTISING	0.00	6,300.00	0.00	2,300.00	-4,000.00	-63.49%
1100-4151-04-5600	ASSESSING: DUES/MEMBERSHIP	1,079.00	1,990.00	807.95	1,990.00	0.00	0.00%
1100-4151-04-5850	ASSESSING: STAFF DEVELOPMENT	1,838.91	7,800.00	0.00	5,600.00	-2,200.00	-28.21%
1100-4151-04-5870	ASSESSING: TRAVEL	2,264.05	3,600.00	0.00	2,200.00	-1,400.00	-38.89%
1100-4151-04-5875	ASSESSING: MILEAGE	0.00	0.00	883.62	3,600.00	3,600.00	100.00%
1100-4151-04-5900	ASSESSING: OTHER PURCHASED S	8,653.30	162,500.00	43,561.55	126,000.00	-36,500.00	-22.46%
1100-4151-04-6200	ASSESSING: OFFICE SUPPLIES	945.73	14,450.00	1,644.20	2,000.00	-12,450.00	-86.16%
1100-4151-04-6700	ASSESSING: BOOKS/PERIODICAL	6,053.64	7,255.00	3,069.21	7,610.00	355.00	4.89%
1100-4151-04-6820	ASSESSING: UNIFORMS/CLOTHING	200.00	200.00	200.00	200.00	0.00	0.00%
CITY ASSESSING Total		**387,527.39**	**542,285.00**	**325,941.60**	**417,800.00**	**-124,485.00**	**-22.96%**

CITY OF LEBANON
PROPOSED 2021 OPERATING BUDGET

LIBRARY

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
LIBRARY							
ADMINISTRATION							
1100-4550-01-1100	LIB. ADM:FULL-TIME WAGES	456,097.32	553,690.00	437,371.28	493,260.00	-60,430.00	-10.91%
1100-4550-01-1200	LIB. ADM:P/T WAGES	307,060.80	302,450.00	161,614.05	301,620.00	-830.00	-0.27%
1100-4550-01-1201	LIB. ADM:P/T WAGES:CUSTODIAL	82,623.91	83,110.00	73,206.16	85,230.00	2,120.00	2.55%
1100-4550-01-1400	LIB. ADM:OVERTIME WAGES	1,166.29	0.00	0.00	0.00	0.00	0.00%
1100-4550-01-2100	LIB. ADM:EMPLOYEE BENEFITS	115,994.46	0.00	0.00	0.00	0.00	0.00%
1100-4550-01-2150	LIB. ADM:LIFE/DISABILITY INSURANC	0.00	7,030.00	4,981.40	7,210.00	180.00	2.56%
1100-4550-01-2200	LIB. ADM:FICA & MEDICARE	65,287.16	72,260.00	51,072.11	66,320.00	-5,940.00	-8.22%
1100-4550-01-2301	LIB. ADM:RETIREMENT:MUNICIPAL	51,189.71	61,850.00	48,059.28	62,740.00	890.00	1.44%
1100-4550-01-2600	LIB. ADM:WORKERS' COMPENSATIO	3,737.88	4,090.00	2,936.53	3,150.00	-940.00	-22.98%
1100-4550-01-4300	LIB.ADM:REPAIR/MAINT SERVICES	8,937.50	8,700.00	8,218.78	8,700.00	0.00	0.00%
1100-4550-01-4420	LIB.ADM:RENTAL:EQUIPMENT/VEHIC	2,046.12	2,000.00	1,805.20	2,050.00	50.00	2.50%
1100-4550-01-5300	LIB.ADM:TELE/COMMUNICATIONS S	9,031.91	8,970.00	5,714.74	9,280.00	310.00	3.46%
1100-4550-01-5400	LIB.ADM:ADVERTISING	810.50	2,000.00	0.00	1,000.00	-1,000.00	-50.00%
1100-4550-01-5600	LIB.ADM:DUES/MEMBERSHIPS	1,432.00	1,030.00	1,358.00	1,580.00	550.00	53.40%
1100-4550-01-5850	LIB.ADM:STAFF DEVELOPMENT	15,473.08	10,560.00	2,610.23	7,920.00	-2,640.00	-25.00%
1100-4550-01-5870	LIB.ADM:TRAVEL	1,132.17	7,790.00	6,574.32	5,710.00	-2,080.00	-26.70%
1100-4550-01-5875	LIB.ADM: MILEAGE	0.00	0.00	144.90	1,000.00	1,000.00	100.00%
1100-4550-01-5900	LIB.ADM:OTHER PURCHASED SERVI	37,807.18	6,000.00	4,540.15	600.00	-5,400.00	-90.00%
FACILITIES							
1100-4550-02-4110	LIB.FAC:WATER	1,116.30	750.00	1,363.42	2,000.00	1,250.00	166.67%
1100-4550-02-4120	LIB.FAC:SEWER	1,410.88	1,500.00	1,094.99	2,000.00	500.00	33.33%
1100-4550-02-4300	LIB.FAC:REPAIR/MAINT SERVICES	82,859.58	46,500.00	41,789.51	47,110.00	610.00	1.31%
1100-4550-02-6150	LIB.FAC:SMALL TOOLS/EQUIPMENT	46,158.65	34,500.00	45,095.14	27,500.00	-7,000.00	-20.29%

		1 2019 ACTUAL As of December	2 2020 BUDGET	3 2020 ACTUAL As of October	4 2021 PROPOSAL	5 $ CHG VS 2020 BUDGET	6 % CHANGE VS 2020 BUDGET
1100-4550-02-6220	LIB.FAC:ELECTRICITY	44,602.86	40,000.00	33,619.67	40,000.00	0.00	0.00%
1100-4550-02-6230	LIB.FAC:BOTTLED GAS	251.04	1,120.00	633.56	1,120.00	0.00	0.00%
1100-4550-02-6240	LIB.FAC:FUEL OIL	6,519.76	6,020.00	3,529.16	5,860.00	-160.00	-2.66%
1100-4550-02-6300	LIB.FAC:MAINT MATERIALS	13,176.41	10,000.00	3,870.32	10,000.00	0.00	0.00%
PROGRAMS							
1100-4550-04-5900	LIB.PGM:OTHER PURCHASED SERV	6,630.54	11,500.00	2,639.42	9,500.00	-2,000.00	-17.39%
1100-4550-04-6100	LIB.PGM:GENERAL OPERATING SUP	6,935.80	6,000.00	2,909.82	6,000.00	0.00	0.00%
1100-4550-04-6120	LIB.PGM:LIBRARY BKS/SUBSCRIPTI(	45,663.43	45,500.00	42,558.07	45,500.00	0.00	0.00%
1100-4550-04-6200	LIB.PGM:OFFICE SUPPLIES	6,186.76	6,000.00	1,532.26	6,000.00	0.00	0.00%
LIBRARY Total		**1,421,340.00**	**1,340,920.00**	**990,842.47**	**1,259,960.00**	**-80,960.00**	**-6.04%**