



**LEBANON CITY COUNCIL
NOVEMBER 1, 2022 - 5:30 PM
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: 833 374 123#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

2. Presentation by City Manager & Finance Director

A. Overview of Proposed 2023 City Budget

3. Review of 2023 City Budget - Question & Answer Session with City Departments

A. [City Manager](#) (Includes City Manager & City Council Operations; Legal; and Advance Transit)

B. [Finance / Assessing](#)

C. [Planning & Development](#)

D. [Recreation, Arts & Parks](#)

Outside Recreation Services

E. [City of Lebanon 2023 Proposed Operating Budget](#)

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](#) 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.



2023 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 2023 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

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)



2023 Initiatives

Transparency,
engagement and
paperless initiatives

Continue
development of
various West
Lebanon
improvements

Enhance Emergency
Management
Capability and
Response

Continue Energy
and Sustainability
Projects

Continue
development of the
Strategic Plan



OPPORTUNITIES

Federal funding for infrastructure, energy and sustainability projects

City's economy is strong

Destination location for many reasons

Top rated school system

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

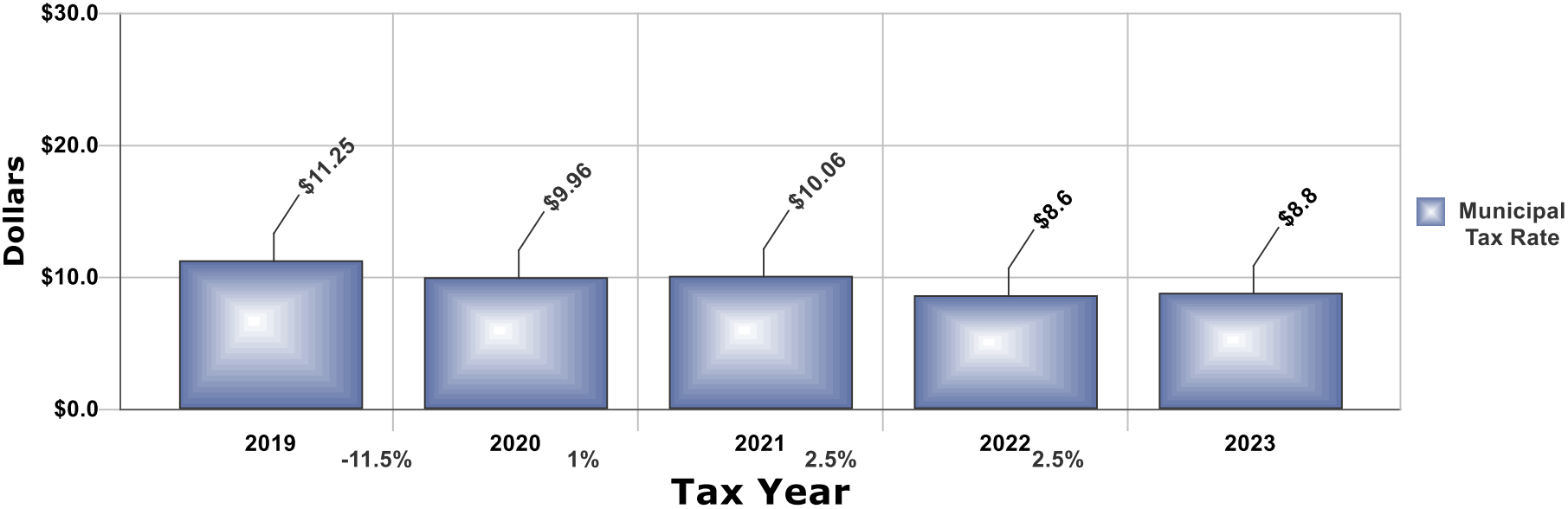
- Expenditures
- Revenues (Other than Property Taxes)
- Fund Balance Used to Reduce Tax Rate
- Assessed Valuation
- Overlay (Offsets Tax Abatements)
- War Service Tax Credits

= TAX RATE

Consumer Price Index & Tax Rate Change

Year	CPI Jun-Jun	CPI Dec-Dec	Tax Rate	Change in T Rate
2017	1.5%	1.7%	\$10.70	3%
2018	2.6%	2.2%	\$10.97	2.5%
2019	1.9%	2.1%	\$11.25	2.5%
2020	0.4%	0.8%	\$9.96	-11.5%
2021	4.0%	6.2%	\$10.06	1%
2022	7.9%	7.9% Estimated	\$8.6 Estimated	2.5% (Revaluation Conversion)
TOTAL Change	18.3%	20.9%		11.5% (does not include 2020)

Change in Municipal Tax Rate



Unassigned Fund Balance Policy



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



STANDARD DEVELOPED BY
THE GOVERNMENTAL
ACCOUNTING STANDARDS
BOARD (GASB)



ALLOWS FOR ADEQUATE
CASH FLOW BETWEEN TAX
BILLINGS



SERVES AS A CASH RESERVE
FOR EMERGENCIES

In Summary



The 2023 Total budget is **37.8%** higher than the 2022 Budget.



The 2023 operating budget w/o Cap Improvements increased by **7.1%**.



The 2023 General Fund Budget is up by **4%**.



2.5% projected increase in the 2023 tax rate.



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

Budget Overview All Funds

2022 Budget

- 2.5% increase in Tax Rate
- 8% increase in Water Rates
- 7.2% increase in Sewer Rates
- Total Budget **\$70,758,950**
- Without capital \$54,393,610

2023 Budget

- 2.5% increase in Tax Rate
- 8% increase in Water Rates
- 7.2% increase in Sewer Rates
- Total Budget **\$97,527,640**
- Without capital \$58,272,100
(**7.1%**)

General Fund Budget Change

\$36,891,120

2022

2023

\$38,372,240

4% Increase

2023 General Fund Budgetary Impacts

- The 2023 General Fund Budget represents a cost increase of **4%** equal to **\$1,481,120**.
- The total impact of cost increase drivers as listed on subsequent slides is equal to **\$1,394,593**.

SPENDING VARIANCE = \$86,527

Cost Increase Drivers

Wages
**\$705,430 (3%
GWI & 3%
Merit/Step)**

Health Insurance
cost increase
7.9% \$221,000

Retirement Rate
Increases
\$85,920

Winter Road
Maint. - **\$85,700**

Cost Increase Drivers (continued)

Gasoline
\$37,950

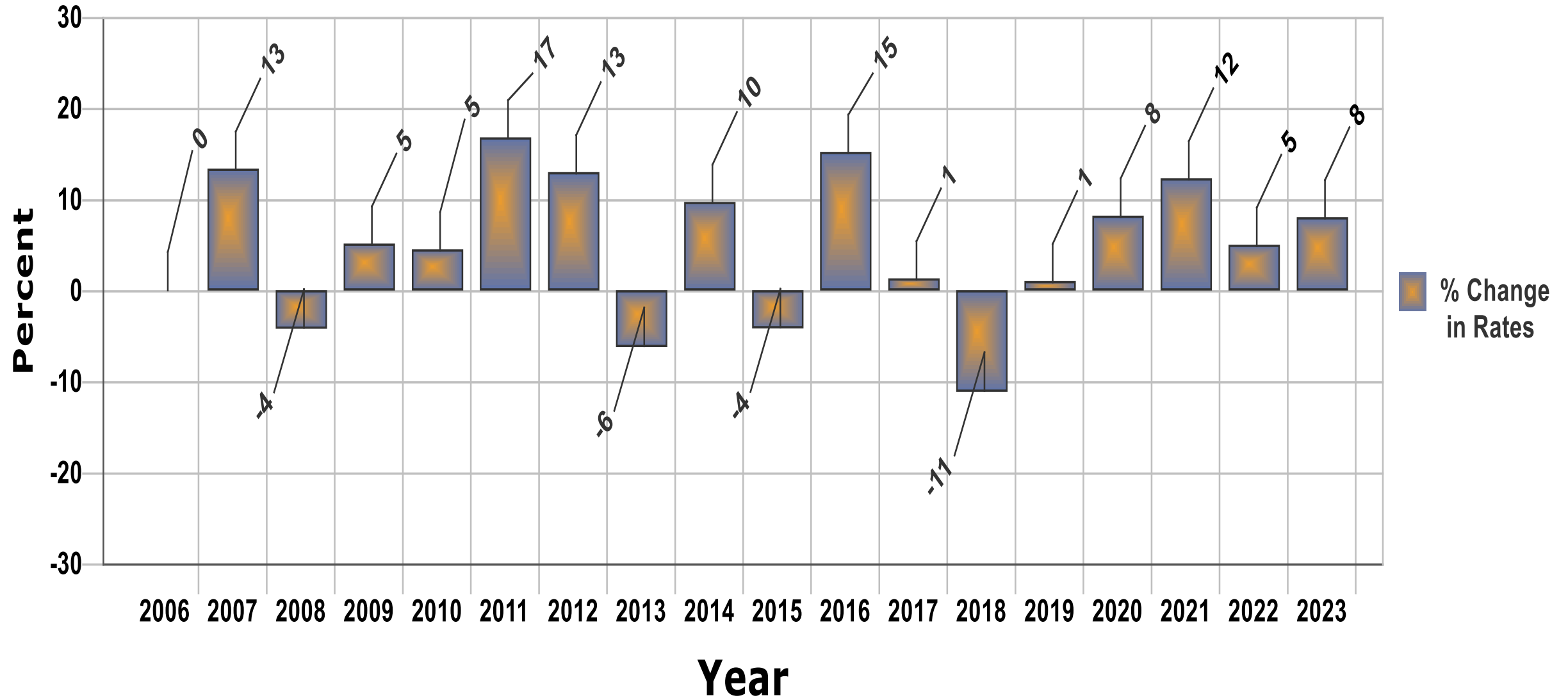
Diesel
\$42,670

Bottled Gas
\$23,470

Heating Oil
\$11,450

Electricity
\$181,160

Health Insurance Rate History



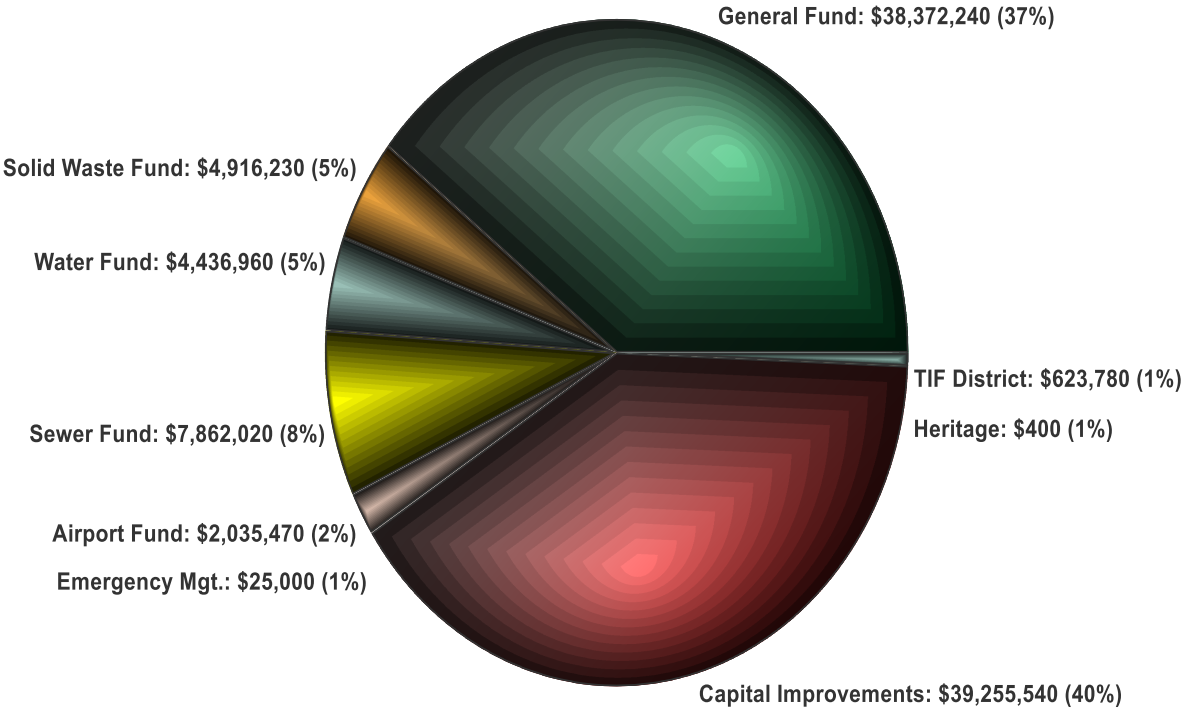
Wage Increases

3% General Wage
Increase (COLA)

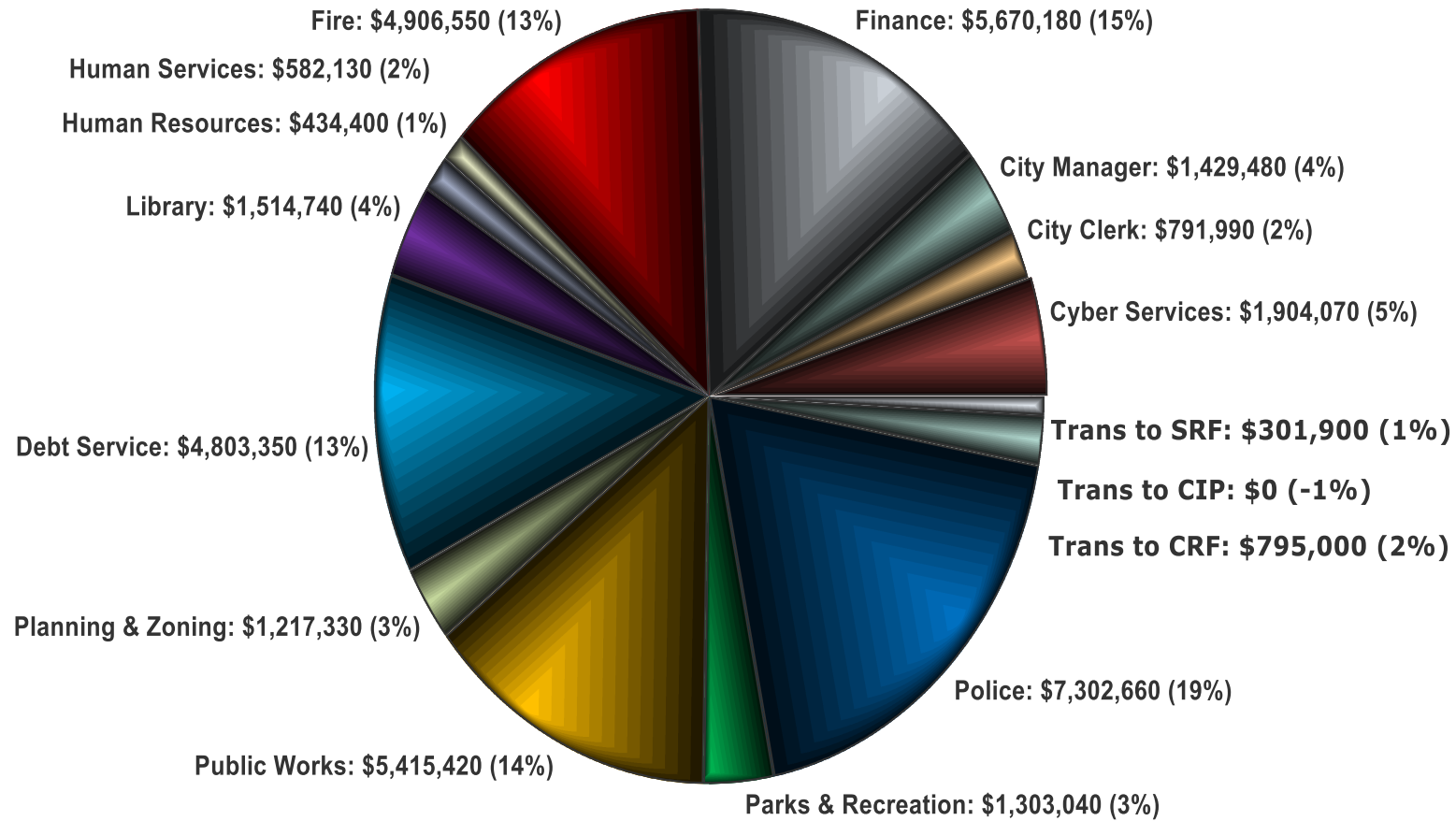
3% Merit or Step
Increase

Consumer Price Index for
New England is **7.9%**

2023 Budget By Fund



2023 Expenditures by Department General Fund





General Fund Revenue Projections

Taxes- **3%** increase in revenues projected.

Licenses & Permits- **11.3%** increase in revenues projected.

Intergovernmental Revenues- **.24%** increase.

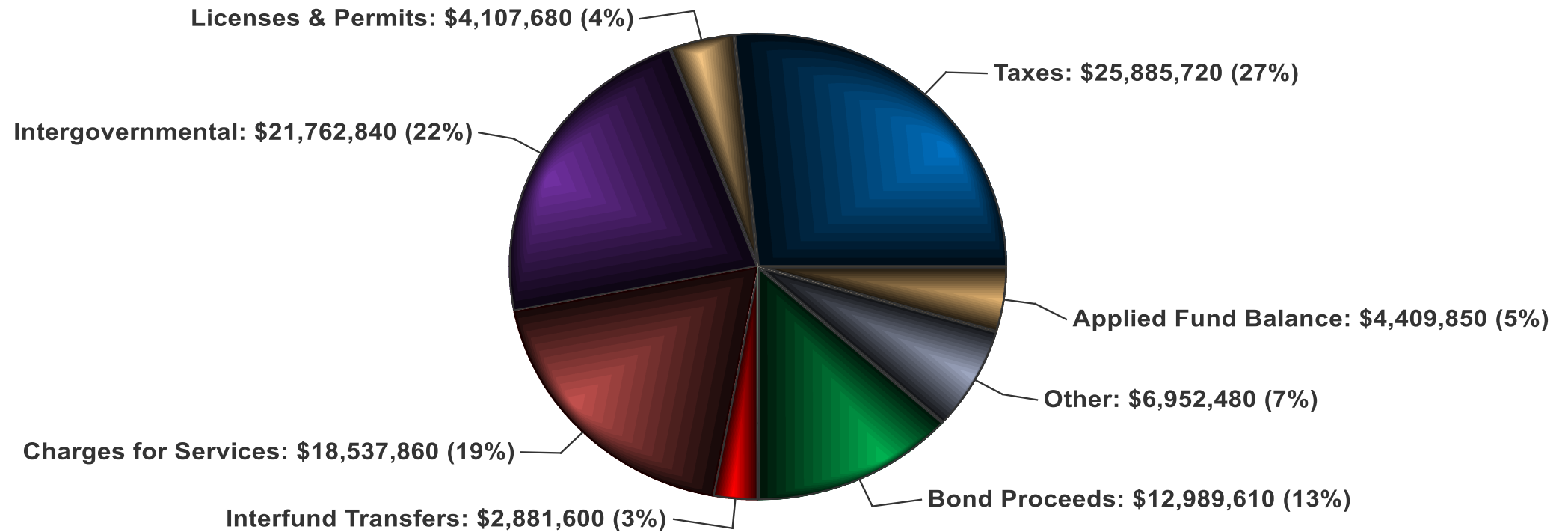
Charges for Services- **35.7%** increase

Interfund Transfers – **4.6%** increase

Bond Proceeds- **36.8%** 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.*

2023 Projected Revenues



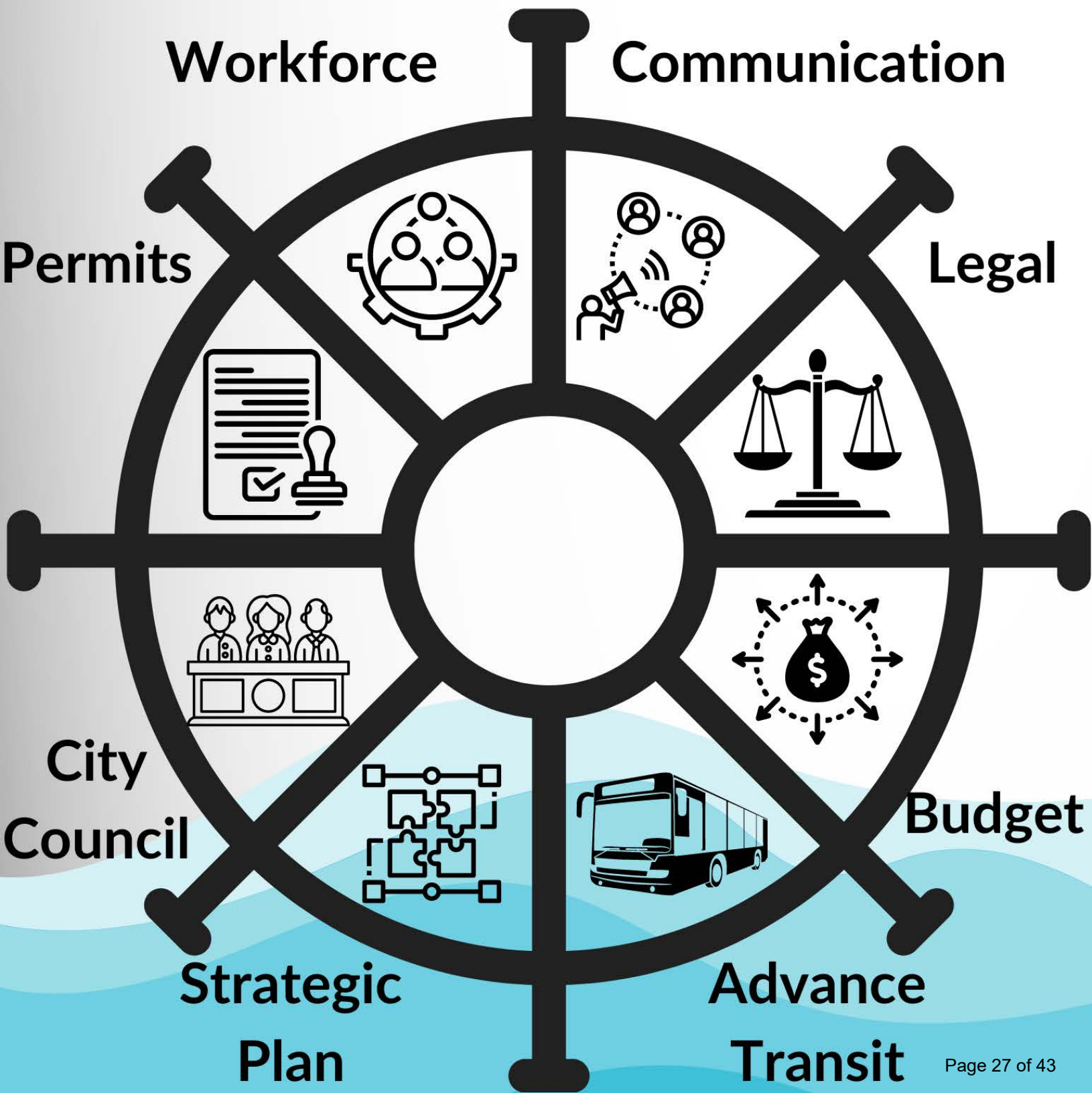
**CITY OF LEBANON
PROPOSED 2023 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

CITY MANAGER

City Manager's Office

2023 Budget



BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
CITY MANAGER						
Appropriations						
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	369,790	288,520	364,650	(5,140)	(1)
1100-4130-0050-1200-0000	TEMPORARY PT WAGES	10,800	0	68,560	57,760	535
1100-4130-0050-1300-0000	OVERTIME WAGES	2,000	0	2,000	0	0
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	4,340	3,150	4,650	310	7
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	26,150	22,400	33,300	7,150	27
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	29,060	24,760	30,130	1,070	4
1100-4130-0050-2310-0000	RETIREMENT: ICMA	19,000	15,800	20,450	1,450	8
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	26,250	21,300	28,850	2,600	10
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	620	520	750	130	21
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUB	15,150	16,300	0	(15,150)	(100)
1100-4130-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	500	0	0	(500)	(100)
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	5,350	5,190	10,000	4,650	87
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000	1,100	2,000	0	0
1100-4130-0050-5400-0000	ADVERTISING	3,500	0	3,500	0	0
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	8,500	4,800	9,500	1,000	12
1100-4130-0050-5800-0000	TRAVEL	4,000	1,760	4,000	0	0
1100-4130-0050-5875-0000	MILEAGE	1,000	330	1,000	0	0
1100-4130-0050-6000-0000	OFFICE SUPPLIES	1,500	2,270	3,000	1,500	100
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500	290	500	0	0
Total Department CITY MANAGER:		530,010	408,490	586,840	56,830	10.72
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	96,240	76,840	102,720	6,480	7
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,230	900	1,310	80	7
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	7,370	5,370	7,860	490	7
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	13,540	10,800	14,170	630	5
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	2,000	600	2,000	0	0
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	180	140	180	0	0
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUB	61,000	50,540	80,700	19,700	32
1100-4130-0070-5800-0000	TRAVEL	1,000	0	1,000	0	0
1100-4130-0070-6000-0000	OFFICE SUPPLIES	500	0	500	0	0
Total Department PUBLIC COMMUNICATIONS:		183,060	145,190	210,440	27,380	14.96
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	21,700	7,940	65,000	43,300	200
Total Department CITY MANAGER OTHER:		21,700	7,940	65,000	43,300	199.54
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	200,000	10,040	200,000	0	0
1100-4153-0000-3000-0001	ASSESSING	0	12,940	0	0	0
1100-4153-0000-3000-0002	CITY MANAGER	0	21,370	0	0	0
1100-4153-0000-3000-0003	CITY CLERK	0	320	0	0	0
1100-4153-0000-3000-0004	CODE ENFORCEMENT	0	7,760	0	0	0
1100-4153-0000-3000-0005	PUBLIC WORKS	0	26,100	0	0	0
1100-4153-0000-3000-0006	FINANCE	0	1,260	0	0	0
1100-4153-0000-3000-0008	PLANNING & ZONING	0	21,760	0	0	0
1100-4153-0000-3000-0009	LIBRARY	0	1,460	0	0	0
1100-4153-0000-3000-0010	CYBER SERVICES	0	460	0	0	0

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
CITY MANAGER						
Appropriations						
LEGAL SERVICES						
1100-4153-0000-3000-0012	POLICE	0	8,790	0	0	0
1100-4153-0000-3000-0014	PERSONNEL	100,000	4,870	100,000	0	0
Total Department LEGAL SERVICES:		300,000	117,130	300,000	0	0.00
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	249,710	249,710	267,200	17,490	7
Total Department REGIONAL ASSOCIATION- ADVANCE TRANSIT:		249,710	249,710	267,200	17,490	7.00
Appropriations		1,284,480	928,460	1,429,480	145,000	11.29
CITY MANAGER		1,284,480	928,460	1,429,480	145,000	11.29

**CITY OF LEBANON
PROPOSED 2023 OPERATING BUDGET**

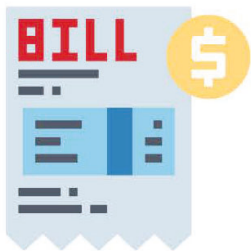
**GENERAL FUND
LINE-ITEM BUDGET**

FINANCE / ASSESSING



Finance Department

The Finance budget consists of accounting and reporting, treasury, debt and risk management, utility billing and collection, payroll, accounts payable budget preparation and administration; management of capital projects, bond proceeds, grant management, and assessing



Water/Sewer quarterly billing and collections (average 3,500 each quarter) , Transfer Station billing and collection (average 300 each month)



Weekly payroll processing, including 941's, W2's (330), year end balancing

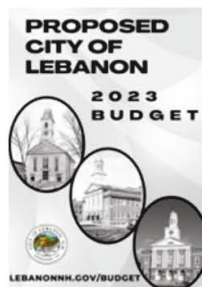
City's Financial Audit

Lebanon has always received an unqualified opinion. When an unqualified audit report is issued it represents the auditors believe that all changes, accounting polices, and their application and effects, have accurately been disclosed.



Accounts payable, account reconcilliations and analysis, prepares financial data, fixed assets

City's Annual Budget



The Finance office is responsible for preparation of the City's Annual Budget-



Assessing- 2021 Tax Rate

City	\$10.06
County	\$1.70
Local Ed	\$13.20
State Ed	<u>\$2.02</u>
Total	\$26.98

The Finance office provides finance assistance to all City departments encusing all financial transactions are conducted legally and ethically.

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
FINANCE						
Appropriations						
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	358,010	301,210	486,510	128,500	36
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	32,030	21,960	33,670	1,640	5
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000	33,320	15,000	0	0
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	4,580	3,310	5,840	1,260	28
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	31,030	25,950	40,950	9,920	32
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	52,520	46,490	63,430	10,910	21
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	10,010	3,690	12,350	2,340	23
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	740	610	920	180	24
1100-4150-0010-3020-0000	CONSULTANTS	5,000	4,230	5,800	800	16
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	42,250	0	60,000	17,750	42
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICE	55,370	20,040	67,000	11,630	21
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUB	52,960	47,340	58,140	5,180	10
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	60,000	2,360	20,000	(40,000)	(67)
1100-4150-0010-5300-0000	COMMUNICATIONS	1,440	0	0	(1,440)	(100)
1100-4150-0010-5335-0000	INFORMATION ACCESS	1,500	960	2,100	600	40
1100-4150-0010-5800-0000	TRAVEL	3,310	3,960	4,510	1,200	36
1100-4150-0010-5875-0000	MILEAGE	1,680	810	2,000	320	19
1100-4150-0010-6000-0000	OFFICE SUPPLIES	8,000	3,400	5,000	(3,000)	(38)
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	430	0	430	0	0
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	11,000	8,980	4,000	(7,000)	(64)
1100-4150-0010-7600-0000	SOFTWARE	0	260	0	0	0
Total Department FINANCIAL ADMINISTRATION:		746,860	528,880	887,650	140,790	18.85
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	71,420	57,490	75,370	3,950	6
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000	3,500	5,000	0	0
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	920	680	970	50	5
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	5,850	4,400	6,150	300	5
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	10,750	8,580	11,100	350	3
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	1,000	0	2,500	1,500	150
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	140	110	150	10	7
1100-4150-0020-5875-0000	MILEAGE	120	0	120	0	0
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,040	2,210	4,000	(40)	(1)
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	0	0	2,000	2,000	0
Total Department UTILITIES COLLECTION:		99,240	76,970	107,360	8,120	8.18
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	75,000	53,650	80,000	5,000	7
Total Department AUDITING:		75,000	53,650	80,000	5,000	6.67
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	3,048,780	2,212,420	3,270,300	221,520	7
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	3,200	5,000	5,000	0
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	9,000	6,890	7,200	(1,800)	(20)
Total Department GROUP INSURANCE:		3,057,780	2,222,510	3,282,500	224,720	7.35
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	620,000	546,500	620,000	0	0

BUDGET REPORT FOR CITY OF LEBANON

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FINANCE						
Appropriations						
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	72,500	22,440	36,000	(36,500)	(50)
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		692,500	568,940	656,000	(36,500)	(5.27)
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	0	4,410	3,000	3,000	0
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0	7,260	5,000	5,000	0
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0	1,260	0	0	0
1100-4155-0040-2900-0000	SICK PAYOUT	0	72,870	0	0	0
Total Department SICK LEAVE PAYOUT:		0	85,800	8,000	8,000	0.00
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	220,000	223,690	230,000	10,000	5
Total Department INSURANCE NOT ALLOCATED ELSEWHERE:		220,000	223,690	230,000	10,000	4.55
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	2,140	1,190	800	(1,340)	(63)
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLE	1,300	380	600	(700)	(54)
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	18,000	9,230	18,000	0	0
1100-4199-0000-5600-0000	POSTAGE	20,000	19,960	23,000	3,000	15
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	29,000	15,090	29,000	0	0
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500	590	1,500	0	0
Total Department ANCILLIARY POSTAGE:		71,940	46,440	72,900	960	1.33
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	720	630	720	0	0
Total Department ANCILLIARY OTHER:		720	630	720	0	0.00
Appropriations		4,964,040	3,807,510	5,325,130	361,090	7.27
FINANCE		4,964,040	3,807,510	5,325,130	361,090	7.27

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
ASSESSING						
Appropriations						
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	76,210	76,830	72,340	(3,870)	(5)
1100-4152-0000-1300-0000	OVERTIME WAGES	5,000	3,110	5,000	0	0
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	980	840	930	(50)	(5)
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	6,220	5,950	5,920	(300)	(5)
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	11,420	11,240	10,680	(740)	(6)
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	2,570	280	1,030	(1,540)	(60)
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	150	140	140	(10)	(7)
1100-4152-0000-3020-0000	CONSULTANTS	0	600	4,000	4,000	0
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVI	226,500	0	210,160	(16,340)	(7)
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBS	0	4,190	22,540	22,540	0
1100-4152-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	27,280	0	0	(27,280)	(100)
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	500	13,840	500	0	0
1100-4152-0000-5400-0000	ADVERTISING	2,500	0	1,000	(1,500)	(60)
1100-4152-0000-5800-0000	TRAVEL	1,000	0	2,500	1,500	150
1100-4152-0000-5875-0000	MILEAGE	280	0	500	220	79
1100-4152-0000-6000-0000	OFFICE SUPPLIES	5,000	10	1,000	(4,000)	(80)
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	11,390	0	6,810	(4,580)	(40)
Total Department ASSESSING:		377,000	117,030	345,050	(31,950)	(8.47)
Appropriations		377,000	117,030	345,050	(31,950)	(8.47)
ASSESSING		377,000	117,030	345,050	(31,950)	(8.47)

**CITY OF LEBANON
PROPOSED 2023 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

PLANNING & DEVELOPMENT

PLANNING and DEVELOPMENT DEPARTMENT

at a glance



DEVELOPMENT REVIEW

- 80: average number of applications reviewed annually by the Planning Board, Zoning Board, Conservation Commission, and Heritage Commission
- 295,000 sq. ft.: non-residential development reviewed and approved in 2020 & 2021
- 693: dwelling units reviewed and approved in 2020 & 2021
- \$129,000: application fee revenue generated in 2020 & 2021

BUILDING PERMITS, INSPECTIONS and CODE ENFORCEMENT

- 1,037 = building permits issued in 2020 & 2021
- \$2,169,000 = building permit fee revenue generated in 2020 & 2021
- 4,460 = number of building permit inspections conducted
- \$282,300,000 = value of approved building development in 2020 & 2021
- Enforcement of Building Code, Zoning Ordinance, approved site plans, and Health Code
 - Respond to complaints including inspections, coordination with other City departments and state agencies, and assist with legal actions

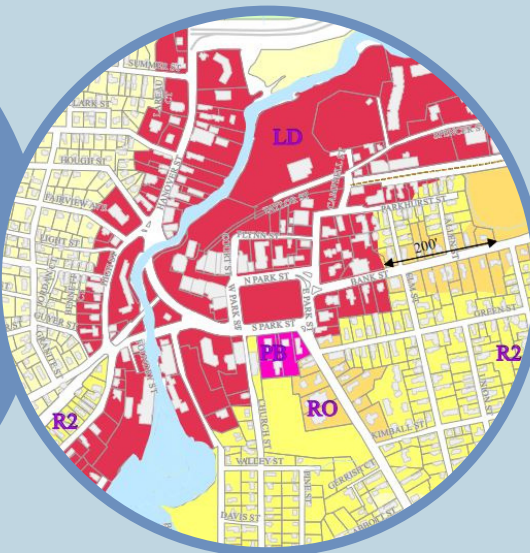


GIS & OPEN SPACE MANAGEMENT

- Manage and operate City's Geographic Information Support System providing support for City Departments and projects and public access via the GIS internet viewer
- Manage the Lebanon Open Space Program, including oversight of 2,000 acres of conservation land and 21 miles of trails

MASTER PLANNING, PROJECT DEVELOPMENT, & PROGRAMMING

- Master Plan updates and implementation
- Downtown West Lebanon and downtown Lebanon visioning implementation
- Annual Capital Improvement Program (CIP) Planning
- Multi-modal transportation planning including NH DOT 10 Year Plan programming and Lebanon Walk Bike Ride
- Grant applications and administration including NH DHS Certified Local Government (CLG) and NH DOT Transportation Alternative Program (TAP)



BOARDS & COMMITTEES

- Planning Board
- Zoning Board of Adjustment
- Conservation Commission
- Pedestrian Bicycle Advisory Committee
- Heritage Commission
- Class VI Roads Advisory Committee
- Minor Site Plan Committee
- Coordination with and assistance to:
 - Lebanon Energy Advisory Committee
 - Upper Valley Lake Sunapee Regional Planning Commission
 - UVLSRPC Transportation Advisory Committee
 - Upper Valley Sub-Committee of Connecticut River Joint Commission
 - Upper Valley Transportation Management Association



BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
PLANNING & DEVELOPMENT						
Estimated Revenues						
BUILDING PERMIT						
1100-3230-0010-9100-0000	BUILDING PERMITS	340,000	846,700	600,000	260,000	76
Total Department BUILDING PERMIT:		340,000	846,700	600,000	260,000	76.47
INCOME FROM DEPARTMENTS						
1100-3401-0010-9390-0010	PLANNING BOARD SITE PLAN REVI	0	590	0	0	0
1100-3401-0010-9390-0020	PLANNING FEES	25,000	33,030	25,000	0	0
1100-3401-0010-9390-0030	ZONING FEES	7,500	6,970	7,500	0	0
Total Department INCOME FROM DEPARTMENTS:		32,500	40,590	32,500	0	0.00
Estimated Revenues		372,500	887,290	632,500	260,000	69.80
Appropriations						
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	352,100	274,240	381,090	28,990	8
1100-4191-0010-1300-0000	OVERTIME WAGES	1,000	80	1,000	0	0
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	3,970	2,850	4,440	470	12
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	27,060	19,730	29,250	2,190	8
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	48,650	37,890	52,700	4,050	8
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	8,160	4,240	8,160	0	0
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	650	490	650	0	0
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	400	400	200	(200)	(50)
1100-4191-0010-3020-0000	CONSULTANTS	47,750	7,440	55,000	7,250	15
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	2,000	2,080	2,000	0	0
1100-4191-0010-5335-0000	INFORMATION ACCESS	2,000	960	2,000	0	0
1100-4191-0010-5400-0000	ADVERTISING	6,000	5,510	6,000	0	0
1100-4191-0010-5800-0000	TRAVEL	1,000	180	1,000	0	0
1100-4191-0010-5875-0000	MILEAGE	1,000	340	1,000	0	0
1100-4191-0010-6000-0000	OFFICE SUPPLIES	3,000	240	2,000	(1,000)	(33)
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	1,900	2,020	1,900	0	0
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	1,000	2,360	3,000	2,000	200
Total Department PLANNING & ZONING:		507,640	361,050	551,390	43,750	8.62
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	96,670	77,980	100,810	4,140	4
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	980	750	1,020	40	4
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	7,420	5,760	7,730	310	4
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	13,600	10,960	13,910	310	2
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	1,780	0	1,780	0	0
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	180	140	180	0	0
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	200	200	200	0	0
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBS	0	11,460	15,000	15,000	0
1100-4191-0020-5000-0000	OTHER PURCHASED SERVICES	17,150	0	0	(17,150)	(100)
Total Department PLANNING & ZONING GIS:		137,980	107,250	140,630	2,650	1.92
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/D	24,830	24,830	27,050	2,220	9
Total Department REGIONAL ASSOCIATION:		24,830	24,830	27,050	2,220	8.94
BUILDING INSPECTION						

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
PLANNING & DEVELOPMENT						
Appropriations						
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	352,810	284,440	373,570	20,760	6
1100-4240-0000-1300-0000	OVERTIME WAGES	2,000	890	2,000	0	0
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	3,920	2,940	4,150	230	6
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	27,270	21,100	28,860	1,590	6
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	49,890	40,120	51,890	2,000	4
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	9,410	7,570	9,590	180	2
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	1,650	1,650	1,650	0	0
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICE	6,150	4,560	6,750	600	10
1100-4240-0000-5800-0000	TRAVEL	500	0	500	0	0
1100-4240-0000-5875-0000	MILEAGE	7,190	6,190	7,190	0	0
Total Department BUILDING INSPECTION:		460,790	369,460	486,150	25,360	5.50
CONSERVATION						
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	4,050	2,480	5,000	950	23
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	310	190	390	80	26
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	1,010	980	1,200	190	19
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	110	70	130	20	18
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	3,150	30	3,150	0	0
1100-4611-0000-5875-0000	MILEAGE	260	0	260	0	0
1100-4611-0000-6100-0000	GENERAL SUPPLIES	980	360	980	0	0
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	1,000	950	1,000	0	0
Total Department CONSERVATION:		10,870	5,060	12,110	1,240	11.41
Appropriations		1,142,110	867,650	1,217,330	75,220	6.59
PLANNING & DEVELOPMENT		769,610	(19,640)	584,830	(184,780)	(24.01)

**CITY OF LEBANON
PROPOSED 2023 OPERATING BUDGET**

**GENERAL FUND
LINE-ITEM BUDGET**

RECREATION, ARTS & PARKS



Inspire Play!

LeBANON

Recreation, Arts & Parks



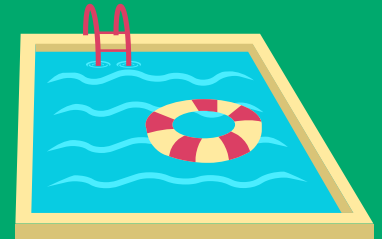
13 PARKS



78 ACRES
MAINTAINED



153 FREE
PROGRAMS



274,000 GALLONS
TREATED POOL
WATER



8,359 POOL VISITS



4,753+
REGISTERED
PARTICIPANTS



419
TOTAL
PROGRAMS

199 VOLUNTEERS



73
SPECIAL
EVENTS
ATTRACTING
14,500+ PEOPLE



107
COMMUNITY
PARTNERS

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
RECREATION, ARTS & PARKS						
Estimated Revenues						
INCOME FROM DEPARTMENTS						
1100-3401-0010-9390-0260	RECREATION PROGRAMS	53,000	52,320	48,000	(5,000)	(9)
1100-3401-0010-9390-0270	RECREATION DAY CAMP	71,000	81,180	87,000	16,000	23
1100-3401-0010-9390-0280	RECREATION POOL	27,500	29,850	27,500	0	0
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	1,200	330	1,200	0	0
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	1,200	420	1,200	0	0
1100-3401-0010-9390-0320	FARMERS' MARKET	11,500	9,530	10,000	(1,500)	(13)
Total Department INCOME FROM DEPARTMENTS:		165,400	173,630	174,900	9,500	5.74
Estimated Revenues		165,400	173,630	174,900	9,500	5.74
Appropriations						
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	362,230	292,060	383,930	21,700	6
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	3,950	2,930	4,900	950	24
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	27,760	21,370	29,420	1,660	6
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	50,930	41,060	52,960	2,030	4
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	1,740	1,550	1,770	30	2
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	6,910	5,520	6,860	(50)	(1)
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	600	600	600	0	0
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUB	0	5,360	5,520	5,520	0
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	12,970	8,070	9,050	(3,920)	(30)
1100-4520-0000-5300-0000	COMMUNICATIONS	780	330	510	(270)	(35)
1100-4520-0000-5400-0000	ADVERTISING	0	800	1,100	1,100	0
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	300	0	400	100	33
1100-4520-0000-5800-0000	TRAVEL	1,800	20	1,800	0	0
1100-4520-0000-5875-0000	MILEAGE	200	0	200	0	0
1100-4520-0000-6000-0000	OFFICE SUPPLIES	700	60	350	(350)	(50)
Total Department RECREATION ARTS & PARKS:		470,870	379,730	499,370	28,500	6.05
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	13,730	6,430	15,460	1,730	13
1100-4520-0010-1300-0000	OVERTIME WAGES	400	20	400	0	0
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	1,090	490	1,190	100	9
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	1,600	350	950	(650)	(41)
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	380	160	390	10	3
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	1,700	0	1,700	0	0
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	41,950	37,240	42,510	560	1
1100-4520-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLE	150	0	150	0	0
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	35,040	28,720	36,740	1,700	5
1100-4520-0010-6100-0000	GENERAL SUPPLIES	6,750	1,850	7,350	600	9
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	13,450	13,190	9,150	(4,300)	(32)
1100-4520-0010-6260-0000	GASOLINE	1,600	930	1,030	(570)	(36)
1100-4520-0010-6265-0000	DIESEL FUEL	0	300	0	0	0
Total Department RAP PROGRAMS:		117,840	89,680	117,020	(820)	(0.70)
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	72,350	61,510	74,380	2,030	3
1100-4520-0020-1300-0000	OVERTIME WAGES	5,000	930	5,000	0	0

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
RECREATION, ARTS & PARKS						
Appropriations						
DAY CAMP						
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	5,920	4,780	6,080	160	3
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	4,950	1,900	0	(4,950)	(100)
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	2,060	1,650	1,980	(80)	(4)
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	200	3,450	3,500	3,300	1,650
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	5,000	3,720	5,000	0	0
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	17,000	9,850	17,000	0	0
1100-4520-0020-5300-0000	COMMUNICATIONS	210	220	120	(90)	(43)
1100-4520-0020-5875-0000	MILEAGE	380	0	100	(280)	(74)
1100-4520-0020-6100-0000	GENERAL SUPPLIES	4,000	4,780	4,800	800	20
Total Department DAY CAMP:		117,070	92,790	117,960	890	0.76
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	80,590	74,660	81,830	1,240	2
1100-4520-0030-1300-0000	OVERTIME WAGES	5,000	2,730	5,000	0	0
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	6,550	5,920	6,650	100	2
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	2,480	430	1,730	(750)	(30)
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	1,800	1,490	1,730	(70)	(4)
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	1,000	1,340	1,000	0	0
1100-4520-0030-4110-0000	WATER	2,500	3,070	3,000	500	20
1100-4520-0030-4120-0000	SEWER	4,500	5,440	4,500	0	0
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	24,850	24,610	23,350	(1,500)	(6)
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLE	0	160	200	200	0
1100-4520-0030-5300-0000	COMMUNICATIONS	470	430	650	180	38
1100-4520-0030-6100-0000	GENERAL SUPPLIES	9,550	8,410	9,550	0	0
1100-4520-0030-6220-0000	ELECTRICITY	8,750	11,900	13,130	4,380	50
1100-4520-0030-6230-0000	BOTTLED GAS	1,440	1,420	1,440	0	0
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	1,000	1,370	3,100	2,100	210
Total Department POOL:		150,480	143,380	156,860	6,380	4.24
FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	9,570	7,550	9,860	290	3
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	740	580	760	20	3
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	260	200	250	(10)	(4)
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	7,500	0	7,500	0	0
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	1,980	1,470	1,530	(450)	(23)
1100-4520-0040-5400-0000	ADVERTISING	50	40	50	0	0
1100-4520-0040-6100-0000	GENERAL SUPPLIES	180	20	100	(80)	(44)
Total Department FARMERS MARKET:		20,280	9,860	20,050	(230)	(1.13)
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	72,870	49,340	68,640	(4,230)	(6)
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	20,360	16,740	26,580	6,220	31
1100-4520-0200-1300-0000	OVERTIME WAGES	1,000	160	1,000	0	0
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	740	480	700	(40)	(5)
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	7,270	4,930	9,460	2,190	30
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	10,360	6,960	9,610	(750)	(7)
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	280	160	320	40	14
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	2,500	1,750	3,140	640	26

BUDGET REPORT FOR CITY OF LEBANON

Calculations As of 10/31/2022

GL Number	Description	2022 Amended Budget	2022 Activity	2023 Requested	2023 Requested Amt Change	2023 Requested % Change
RECREATION, ARTS & PARKS						
Appropriations						
RAP PUBLIC PARKS						
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	1,000	880	1,000	0	0
1100-4520-0200-4110-0000	WATER	350	370	600	250	71
1100-4520-0200-4120-0000	SEWER	850	700	1,000	150	18
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	0	1,270	1,400	1,400	0
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	31,530	18,050	71,360	39,830	126
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLE	200	330	200	0	0
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	0	6,490	8,250	8,250	0
1100-4520-0200-5300-0000	COMMUNICATIONS	220	0	0	(220)	(100)
1100-4520-0200-5335-0000	INFORMATION ACCESS	0	880	4,800	4,800	0
1100-4520-0200-6100-0000	GENERAL SUPPLIES	17,800	27,840	16,700	(1,100)	(6)
1100-4520-0200-6220-0000	ELECTRICITY	2,500	4,600	4,200	1,700	68
1100-4520-0200-6230-0000	BOTTLED GAS	420	850	500	80	19
1100-4520-0200-6260-0000	GASOLINE	2,500	2,500	3,890	1,390	56
1100-4520-0200-6265-0000	DIESEL FUEL	700	930	700	0	0
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQ	1,500	1,600	92,500	91,000	6,067
Total Department RAP PUBLIC PARKS:		174,950	147,810	326,550	151,600	86.65
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	7,000	7,000	12,000	5,000	71
Total Department PATRIOTIC PURPOSES:		7,000	7,000	12,000	5,000	71.43
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	8,000	1,130	8,000	0	0
Total Department ARTS & CULTURE:		8,000	1,130	8,000	0	0.00
RAP OUTSIDE FUNDING SUPPORT						
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	45,000	45,000	40,000	(5,000)	(11)
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY	3,730	3,730	3,730	0	0
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	1,500	1,500	1,500	0	0
Total Department RAP OUTSIDE FUNDING SUPPORT:		50,230	50,230	45,230	(5,000)	(9.95)
Appropriations		1,116,720	921,610	1,303,040	186,320	16.68
RECREATION, ARTS & PARKS		951,320	747,980	1,128,140	176,820	18.59