LEBANON CITY COUNCIL
SEPTEMBER 6, 2023 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

1. Call to Order

To participate in this meeting, please join live via Microsoft Teams or call 929-229-5356 (access code: 747 889 495#). If you have trouble accessing this meeting, please email Shaun Mulholland.

The September 6, 2023 Lebanon City Council Meeting is hereby called to order.

2. Pledge of Allegiance

3. Public Forum Announcement by the Mayor

Any member of the public who desires to speak on any item may do so when the item is taken up by the Council and will be allowed to speak on the subject for not more than three minutes. **(Note: Speakers are asked to state their name, ward of residence, and to use the microphone provided.)**

4. Open to the Public

5. Recognitions: None

6. Approval of Minutes

A. MOTION TO approve the minutes as presented in the September 6, 2023 agenda packet.

7. Appointments

A.
- Library Board of Trustees, Renee Dunn (Alternate Member)
- Planning Board, Jeremy Rutter (Reappointment Regular Member)
- Zoning Board, Jeremy Katz (Reappointment Regular Member)

8. Public Hearing Items: None

9. Old Business

A. Clarification Regarding the Lebanon Open Space Trust (L.O.S.T.) Fund and the Conservation Commission's Authority

10. New Business

A. Dog Licensing Civil Forfeiture Update

B. Review and Discussion of 2023 2nd Quarter Budget Report and Release of Public School Impacts Fees

C. Annual review and re-adoption of City Council Policy CC-100, Cash Management & Investment

D. Annual review of City Council Policy CC-101, Fund Balance

E. Exemption of Zoning Requirements for City of Lebanon to Establish an Emergency Winter Shelter at 160 Mechanic Street

F. Review and Discussion of Economic Development Commission and Downtown TIF Advisory Board Recommendation for Redevelopment of 20 Spencer Street

11. City Manager Report

12. Council Representatives to Other Bodies Report

13. Future Agenda Items

14. Non-Public Session

A. NH RSA 91-A:3, II(c) – "Matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of the public body itself..."

15. Adjournment

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.

FUTURE BOARD/COMMITTEE/COMMISSION APPOINTMENTS - No future board/committee/commission appointments at this time.

Proposed Future Agenda Items: Dates may be tentative and this list is not considered all-inclusive.
September 20, 2023
New Business:
A. Lease with FAA for Airport Control Tower
B. Vote to Continue Sealing Certain Non-Public Minutes
C. Discussion with Jon Livadas (Woolen Mill Housing Project) re: 79E and potential for historic and affordable housing relief

September 26, 2023 – Community Conversation

September 27, 2023 – Special Meeting (Central Fire Station Replacement Project Presentation)

October 4, 2023
New Business:
A. Early Learning Center of the Upper Valley Project Presentation
B. Presentation of Zoning Amendments

Agenda
Lebanon City Council
September 06, 2023

6. Acceptance Of Minutes:

Minutes To Be Accepted

- August 16, 2023 (Work Session)
- August 16, 2023 (Regular Meeting)

MOVED, to approve the minutes as presented in the September 6, 2023 agenda packet.

DRAFT

LEBANON CITY COUNCIL
WORK SESSION MINUTES
Wednesday, August 16, 2023, 6:00 p.m.
Council Chambers
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT: Mayor Tim McNamara, Assistant Mayor Clifton Below, Erling Heistad, Karen Liot Hill, Christian Simon, George Sykes, Douglas Whittlesey, Devin Wilkie, and Karen Zook

MEMBERS ABSENT:

STAFF PRESENT: City Manager Shaun Mulholland, Deputy City Manager – Public Services Nik Coates, Assistant Director Public Works Jay Cairelli and Alan Hamilton, Highway Maintenance

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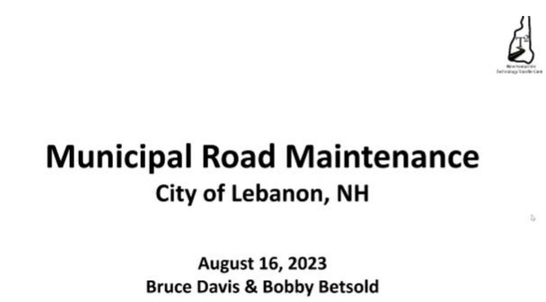
1. **CALL TO ORDER:** Mayor McNamara called the meeting to order at 6:00 p.m.

2. Presentation on Pavement Management Strategies from the University of New Hampshire (UNH) Technology Transfer Center (Note: Presentation was not included in agenda packet, but most of the slides presented are included below.)

Mr. Bruce Davis and Bobby Betsold introduced themselves before giving and explaining the following informational slides to the Council.



Your Most Valuable Asset

- Integral part of everyday life
- Largest financial asset in city
- Can have significant impacts (positive and negative) on many aspects of town activities
- Is your network getting the attention it deserves?

Lebanon's Road Network

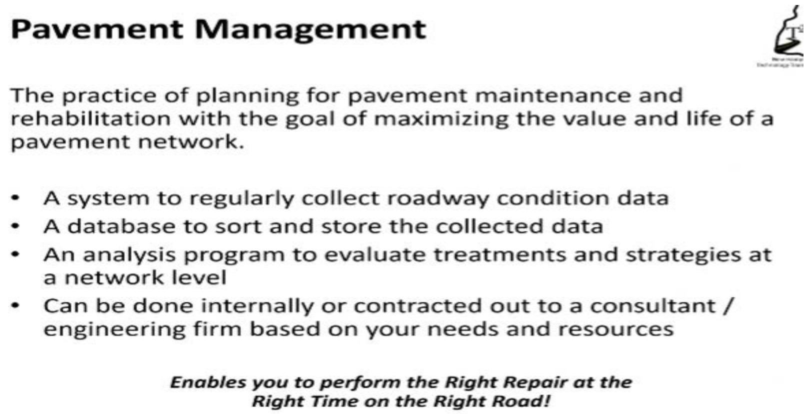
PRESENT DAY VALUE OF ROAD NETWORK						
	MILEAGE:			UNIT COSTS:		
	92	Paved		Pavement	$75	/ ton
	8	Gravel		Gravel	$35	/ ton
Depth (inches)	PAVED ROADS					
	Material	Cost/SY	Miles	Width (ft)	SY	Cost
4	Pavement	$ 16.80	92	24	1,295,360	$ 21,762,048
12	Gravel	$ 15.84				$ 20,515,264
TOTAL VALUE PAVED ROADS						**$ 42,277,312**
Depth (inches)	GRAVEL ROADS					
	Material	Cost/SY	Miles	Width (ft)	SY	Cost
12	Gravel	$ 15.84	8	16	75,093	$ 1,189,291
TOTAL VALUE OF GRAVEL ROADS						**$ 1,189,291**
TOTAL VALUE OF THE NETWORK:						**$ 43,466,603**
ANNUALIZED DEPRECIATION AT				20	***YEAR LIFE***	**$ 2,173,330**

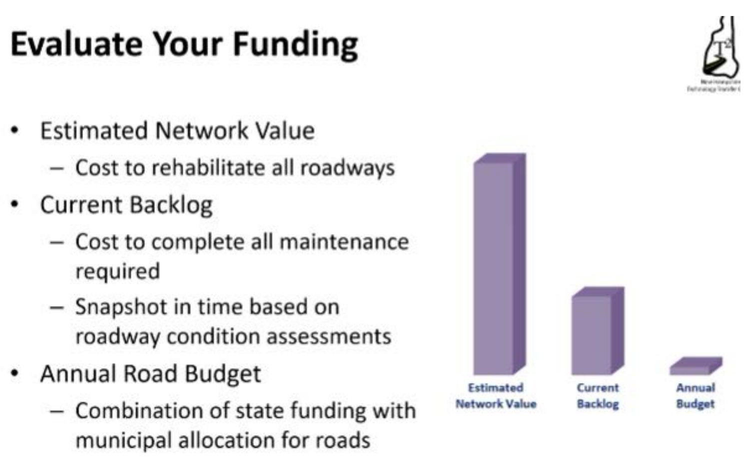
Road Materials Only…No Ancillary Items!

The Change in Road Maintenance

- Increased traffic volumes
- Increased heavy truck traffic
- Increased material costs
- Level or decreased budgets

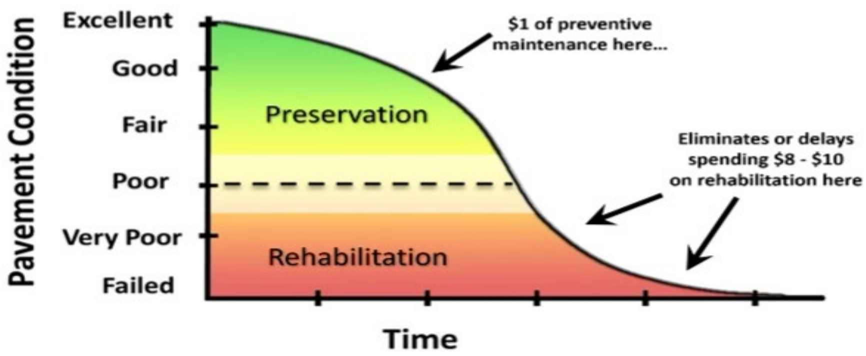
The Perfect Storm for Road Maintenance



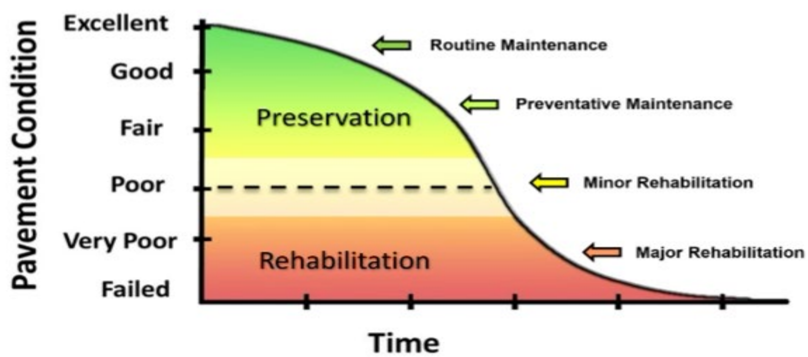


Pictures depicting the various types of pavement distress and what causes pavement distress was reviewed.

Life of Pavement



Life of Pavement



Treatment Options by Category

Routine Maintenance
- Crack Seal
- Fog Seal

Preventative Maintenance
- Conventional Chip Seal
- Asphalt Rubber SAM/Is
- Microsurfacing
- Cape Seal
- Bonded Wearing Course
- HMA Overlay

Minor Rehabilitation
- Shim & Overlay
- Mill and HMA Overlay
- Hot In-Place Recycling
- Cold In-Place Recycling

Major Rehabilitation
- Full Depth Reclamation
- Reconstruction

Surface Seals

- Crack Seal
- Fog Seal
- Chip Seal (Single, Double, Asphalt Rubber)
- Microsurfacing (Single, Double)
- Cape Seals

Surface Seals can only extend the life of roads by 3-7 years.

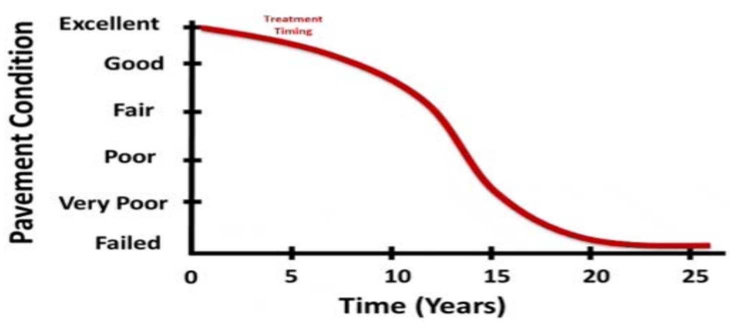
HMA Overlays / Mill & Fills

- Conventional HMA Overlay
- Bonded Wearing Course
- Shim & Overlays
- HMA Mill & Fill

Recycling & Rehabilitation

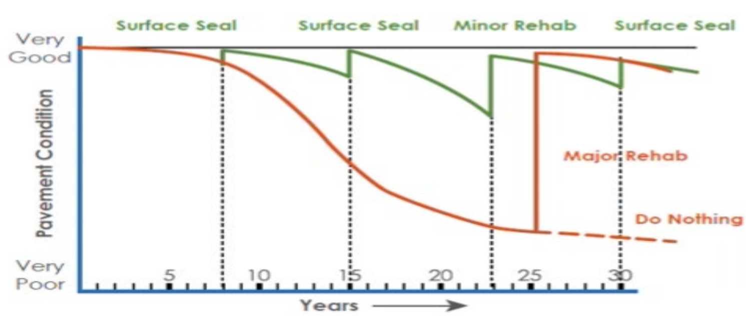
- Hot In-Place Recycling
- Cold In-Place Recycling
- Full Depth Reclamation (with or without stabilization)

Treatment Timing vs. Cost



The case for preventative maintenance should be the same for roads as we do for cars in order to maintain the City's roadway asset.

Strategy Comparison



"Worst First" Not the Best Fiscal Policy

- Fixing the worst roads first means rebuilding, which has the highest cost
- Maintenance on other roads is neglected and their conditions worsen
- Each year adds more miles to the list of "worst" that need rebuilding
- Agencies dig themselves into a deeper financial hole with the "Worst First" strategy.

What Does This Mean for You?

- Like all assets, your roads age (deteriorate) each year
- Your annual work must at least equal the life lost by your network or you lose ground each year
- Every treatment option has...
  - Unit cost
  - Estimated life extension (number of years until the road returns to it's prior condition)

Treatment Life Extensions

Treatment	Good Condition (PCI=80)	Fair Condition (PCI=60)	Poor Condition (PCI=40)
Crack Seal	1 - 3	0 - 2	0
Single Seal	4 - 8	3 - 5	0 - 3
Double or High Performance Seal	6 - 12	3 - 8	2 - 4
Thin Overlay or Combo	8 - 14	4 - 10	3 - 6
FDR & HMA	12 - 18	12 - 18	12 - 18

Applying treatments at the right time yields the best return on your investment!

What Does This Mean For Lebanon?

- Two Maintenance Strategies
  - Rehab & Repair
  - Rehab, Repair, and Preserve
- Three Funding Levels
  - $550,000
  - $1,000,000
  - $1,500,000

Remember that your annualized depreciation is ~$2.1M

$550,000 Annual Budget

Rehab & Repair Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	1.00	15	15	$285,824	$285,824
2	1.5" Mill & Fill	2.00	10	20	$125,312	$250,624
3	Thin Overlay	0.00	10		$107,712	
4	Single Seal	0.00	8		$62,656	
5	Crack Seal	0.00	3		$7,500	
6						
TOTAL		3.00	n/a	35	n/a	$536,448

Rehab, Repair & Preserve Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	0.75	15	11	$285,824	$214,368
2	1.5" Mill & Fill	1.00	10	10	$125,312	$125,312
3	Thin Overlay	0.75	10	8	$107,712	$80,784
4	Single Seal	1.50	8	12	$62,656	$93,984
5	Crack Seal	4.00	3	12	$7,500	$30,000
6						
TOTAL		8.00	n/a	53	n/a	$544,448

$1,000,000 Annual Budget

Rehab & Repair Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	1.75	15	26	$285,824	$500,192
2	1.5" Mill & Fill	3.75	10	38	$125,312	$469,920
3	Thin Overlay	0.00	10		$107,712	
4	Single Seal	0.00	8		$62,656	
5	Crack Seal	0.00	3		$7,500	
6						
TOTAL		5.50	n/a	64	n/a	$970,112

Rehab, Repair & Preserve Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	1.25	15	19	$285,824	$357,280
2	1.5" Mill & Fill	1.50	10	15	$125,312	$187,968
3	Thin Overlay	1.75	10	18	$107,712	$188,496
4	Single Seal	3.00	8	24	$62,656	$187,968
5	Crack Seal	8.00	3	24	$7,500	$60,000
6						
TOTAL		15.50	n/a	99	n/a	$981,712

$1,500,000 Annual Budget

Rehab & Repair Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	2.50	15	38	$285,824	$714,560
2	1.5" Mill & Fill	6.00	10	60	$125,312	$751,872
3	Thin Overlay	0.00	10		$107,712	
4	Single Seal	0.00	8		$62,656	
5	Crack Seal	0.00	3		$7,500	
6						
TOTAL		8.50	n/a	98	n/a	$1,466,432

Rehab, Repair & Preserve Strategy

Item #	Process	Miles	Life Extension	Years Gained	Cost Per Mile	Subtotal
1	Reclaim & Repave	1.75	15	26	$285,824	$500,192
2	1.5" Mill & Fill	2.00	10	20	$125,312	$250,624
3	Thin Overlay	3.00	10	30	$107,712	$323,136
4	Single Seal	5.50	8	44	$62,656	$344,608
5	Crack Seal	9.00	3	27	$7,500	$67,500
6						
TOTAL		21.25	n/a	147	n/a	$1,486,060

Lebanon's Network Strategy (92 Miles)

Budget	Strategy	Miles Treated	Total Cost	Years Gained	EAC
$550K	Rehab & Repair	3.0	$536,448	35	$1.09
	Rehab, Repair & Preserve	8.0	$544,448	53	$0.73
$1M	Rehab & Repair	5.5	$970,112	64	$1.08
	Rehab, Repair & Preserve	15.5	$981,712	99	$0.70
$1.5M	Rehab & Repair	8.5	$1,466,432	98	$1.07
	Rehab, Repair & Preserve	21.25	$1,486,060	147	$0.72

Summary & Take-Aways

- The (asset) value and importance of municipal roadways must be considered more closely
- There are numerous treatments available…not all will work on every road and in every community, so finding the best fit is critical
- Only increased funding AND a blended strategy will allow Lebanon to maintain or improve their network

Mr. Jay Cairelli (Assistant Director of Public Works) walked through and explained the pictures of Slayton Hill, Poverty Lane, Old Pine Tree Cemetery Road, Storrs Hill, and Stoney Brook Road, noting the types of repairs these roads need and the potential cost of repairs.

Slayton Hill

Poverty Lane

Old Pine Tree Cemetery Road

Storrs Hill

Stoney Brook Road

Thank You!

Questions or Follow-up?

Bobby Betsold
(413) 887-7384
rbetsold@asmg.com

Bruce Davis
(603) 496-3053
bdavis@asmg.com

Respectfully submitted,
Dona E. Gibson, Recording Secretary

DRAFT

LEBANON CITY COUNCIL
REGULAR SESSION MINUTES
Wednesday, August 16, 2023, 7:00 p.m.
Council Chambers
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT: Mayor Tim McNamara, Assistant Mayor Clifton Below, Erling Heistad, Karen Liot Hill, Christian Simon, George Sykes, Douglas Whittlesey (Remote), Devin Wilkie, and Karen Zook

MEMBERS ABSENT:

STAFF PRESENT: City Manager Shaun Mulholland, Finance Director Vicki Lee, Airport Director Carl Gross, Human Services Director Lynne Goodwin, GIS Coordinator Mark Goodwin, Deputy City Manager – Public Services Nik Coates

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1. **CALL TO ORDER:** Mayor McNamara called the meeting to order at 7:00 p.m.

2. **PLEDGE OF ALLEGIANCE:** Councilor Liot Hill led the Council in the Pledge.
   - Deputy City Manager David Brooks announced the meeting criteria for the public.
   - Councilor Whittlesey was attending remotely due to a family matter.

3. **PUBLIC FORUM:** Mayor McNamara made the Public Forum announcement.

4. **OPEN TO PUBLIC: No one came from the public came forth.**
   - Councilor Liot Hill recognized the Lebanon Opera House for their Nexus Event.

5. **RECOGNITIONS:**
   - **RESOLUTION HONORING ALEX JACCACI** representing Hypertherm.

WHEREAS, Alex Jaccaci, representing Hypertherm, has generously volunteered his time and expertise to the City of Lebanon, serving as a co-facilitator and mentor for a Lean Commercial Permitting Workshop; and

WHEREAS, Alex has demonstrated exceptional volunteerism and service to our local government, dedicating his time and expertise to ensure the success of the workshop, and in doing so, has significantly contributed to the City's efforts to incorporate Lean processes into its operations; and

WHEREAS, Alex has provided invaluable coaching and mentorship, sharing practical tools and techniques, and providing real-world templates and examples that have enhanced the quality of our work; and

WHEREAS, Alex's adept application of Lean principles to our unique context has allayed fears and misconceptions about the Lean process, demonstrating its applicability across different sectors, from manufacturing to local government permit approvals; and

WHEREAS, Alex's contributions have not only enriched the recent workshop but have also empowered our team to feel confident about leading future Lean events independently; and

WHEREAS, Alex's efforts have been met with unanimous praise and appreciation by City staff and stakeholders and have set the stage for the successful implementation of our desired future state; and

WHEREAS, the residents of the City of Lebanon are fortunate to have benefited from such an exemplary volunteer effort, which has made a significant difference to our staff and will greatly improve the public building permit application experience.

NOW, THEREFORE BE IT RESOLVED, that the Lebanon City Council, on behalf of the citizens of Lebanon, extends their heartfelt gratitude and appreciation to Alex Jaccaci in honor of his outstanding volunteer services to the community.

BE IT FURTHER RESOLVED, that this resolution be written upon the minutes of the Lebanon City Council meeting.

Dated this 16th day of August 2023 in Lebanon, New Hampshire.

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Tim McNamara, Mayor on behalf of the Lebanon City Council

- **RESOLUTION HONORING AND APPRECIATION OF THOMAS "TOM" CARTER**

WHEREAS, Tom Carter devoted himself to a career in public service, having served in the Lebanon Public Works Department for 34 and one-half years; and

WHEREAS, Tom began his service to the City in March of 1989, working on the sewer collection system as a laborer; and

WHEREAS, Tom worked as a plant operator and lab technician at the treatment plant in the early 1990's, and became the wastewater plant maintenance mechanic in December 1994, which is the position he still holds today; and

WHEREAS, Tom served the Public Works Department over the past 34 years in a courteous and helpful manner, often going above and beyond his duties to assist the department and his co-workers whenever needed; and

WHEREAS, Tom has earned the respect, confidence, and friendship of his fellow coworkers. He is known for his work ethic, leading the younger team members by example. He is never afraid to tackle any project and is revered for his knowledge and ingenuity. The success of the treatment plant was always at the forefront of his actions; and

WHEREAS, Tom has demonstrated, during his employment with the City, those many attributes that were essential to his position, continually giving of himself freely and unselfishly to not only his co-workers, but to anyone who needed his assistance or expertise. He could always be counted on, no matter what time of day, or what weather conditions.

NOW, THEREFORE, BE IT RESOLVED, that the Lebanon City Council, on behalf of Lebanon's residents, employees, visitors, and civil servants, extend their sincere appreciation to Thomas Carter in honor of his exemplary service to Lebanon.

BE IT FURTHER RESOLVED, that this resolution be written upon the minutes of the Lebanon City Council meeting.

Dated this 16th day of August 2023 in Lebanon, New Hampshire.

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Timothy J. McNamara, Mayor on behalf of the Lebanon City Council

6. ACCEPTANCE OF MINUTES: August 2, 2023 (Regular Meeting)

Amendments: Page 17, Line 49: Change "that he took" to "taken using an ATV."; Page 18, line 6; Change " a lot of" to "some;" Page 18, line 12: Change "lower end of Methodist Hill Road" to " eastern end at Methodist Hill Road. Also add sentence: "He also mentioned that the Patch family would propose to improve this section to be like the first section."

***Councilor Heistad MOVED* to approve the August 2, 2023 minutes as amended and presented in the August 16, 2023 City Council agenda packet.**
Seconded by Councilor Liot Hill.

Roll Call Vote:
Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and Mayor McNamara all voting Yea.
None voted Nay.

****The Vote on the Motion was approved (9-0)***

7. APPOINTMENTS: NONE

8. PUBLIC HEARING ITEMS:

Mayor McNamara spoke briefly about items 8A and 8B, noting they are both two separate Public Hearing Items. By procedure, we need to have these as separate Public Hearings even though they are inextricably linked and will be taken in the order presented on the agenda. He was not present at the July 19th Council meeting but was present at the August 2nd meeting where a couple of comments came up asking why there was not more time for public comments. The reason is that the meeting on July 19th was a briefing session as a precursor for tonight's meeting and was not a Public Hearing. Public comments will be taken tonight.

A. PROVISIONAL DEDICATION AND ACCEPTANCE OF AN ALTERNATE BARDEN HILL ROAD (HIGHWAY OR CLASS A TRAIL) – A public hearing for the purpose of receiving public input and taking action on a request by Patch Forest, LLC for the provisional dedication and acceptance of an alternate Barden Hill Road (Public Highway per NH RSA 229:1 or Class A Trail per NH RSA 231-A:5).

Included in the agenda packet: ***(All supportive documents, maps and photos can be found on pages 22 54, in the August 16, 2023 Council agenda packet)***

1. Proposed Terms of Compromise from Patch Forest, LLC, received July 11, 2023
2. Right-of-Way Discontinuance Map, prepared by the City of Lebanon, printed February 5, 2021

Available, but not included in this Section:

1. July 19, 2023 City Council Agenda Packet
2. August 2, 2023 City Council Agenda Packet

THE PROPOSED TERMS OF COMPROMISE ARE AS FOLLOWS:

1. In replacement of the existing historical Barden Hill Road, the course of which is at times difficult to ascertain, follow, is overgrown with trees, and does not follow an optimally scenic course across the land, Patch Forest will dedicate, and the City Council will accept, as a Class A Trail pursuant to RSA 231-A:5, a new and improved Barden Hill Trail from the intersection of Downer Road at its west end to Methodist Hill Road at its east end.

   a. The new Barden Hill Trail may deviate from the course of the historical road at certain points in preference for a course where modern snowmobile trails and/or logging skid trails on private property provide a more favorable, scenic and enjoyable course for recreational uses.

   b. The new Barden Hill Trail will be established at a width of one rod (16.5 feet) in order to accommodate public recreational uses as may be permitted by the Council by its authority under RSA 231-A:4.

   c. Pursuant to RSA 231-A:5, Class A trails may be dedicated and accepted subject to trail use restrictions as may be imposed by the grantor. Consistent with the Council's prior action with regard to the current Barden Hill Road/Class A Trail, permitted means of travel along the proposed new Barden Hill Trail will be:

      i. Feet, skis, snowshoes, and horses;

      ii. Bicycles, ridden appropriately for a multipurpose trail, when the City deems that the conditions of the trail warrant their use; and

      iii. Snowmobiles, ridden appropriately for a multipurpose trail, when snow cover is adequate to warrant their use.

   All other wheeled or motorized vehicles, on- or off-road, shall be prohibited, except, pursuant to RSA 231-A:1, Patch Forest, Patch Orchards, and their assigns shall retain the right to use the Trail for vehicular access to abutting lands for such nondevelopment uses as agriculture and forestry, or for access to any existing building or structure.

   d. Patch Forest and the City will jointly hire and share the cost of a professional surveyor to draw the boundaries of the public right of way, selecting the most favorable east-west course in the reasonable near vicinity of the existing historical road while avoiding interference with Patch Forest/Patch Orchard's existing active use of its private property (*e.g.,* existing tapped maple trees or sap lines). The proposed course will be informally flagged and GPS-charted by the City's GIS coordinator. The course of the Trail's eastern end along the northern boundary of the Kimball property (Lot 169-3) shall remain unchanged so as not to interfere with an existing private driveway on Lot 169-5.

e. The City will erect gates at the eastern and western ends of the Barden Hill Trail to prevent unpermitted access by motorized vehicles, along with appropriate signage to inform the public of use restrictions.

f. Patch Forest/Patch Orchards and their assigns may apply for a license from the City Manager to run maple sap lines within and across the new Barden Hill Trail at a suitable height so as not to interfere with public use of the trail, and such license will not be unreasonably withheld.

g. Patch Forest/Patch Orchards and their assigns will have the authority to maintain and use private roads that cross the new Barden Hill Trail. Pursuant to RSA 231A:1, the City will bear no responsibility for maintaining the Trail for use by Patch Forest/Patch Orchards and their assigns. The City may grant permission for Patch Forest/Patch Orchards and their assigns to maintain the Trail for Patch Forest's access uses, such permission will not be unreasonably withheld.

2. To facilitate public access to the new Barden Hill Trail, Patch Forest will grant the City of Lebanon an easement to the so-called "chicken coop" area next to Methodist Hill Road for the construction and maintenance of a small public parking area of a size to accommodate at least 2 vehicles. Patch Forest will execute an easement deed prepared by the City to permit the City's removal of the chicken coop and the installation of parking following the City's preparation of a suitable survey of the parking area.

3. The City Council will formally discontinue the historical Barden Hill Road to the extent the historical road does not overlap with the newly dedicated Trail.

4. In compromise for the location of the new Barden Hill Trail and to the granting by Patch Forest of an easement at the easterly end of the new Barden Hill Trail for parking, the City Council is asked to formally discontinue the sections of historical roads that abut Patch Forest land, to wit: Durkee Road (from GPS coordinate 838170.1-402236.7 to the intersection with McCallister Road); McCallister Road (from the intersection with Atherton Road to the Enfield town line); and Atherton Road (from Route 120 to the Enfield town line). (**Note: McCallister Road and Atherton Road would be completely discontinued in Lebanon; sections of Durkee Road and Barden Hill Road abutting non-Patch Forest lands would <u>not</u> be discontinued.)** Following the formal discontinuance, these roads would revert to private property.

<u>BACKGROUND</u>

Patch Forest, LLC has submitted a new proposal to discontinue several Class VI roads passing through the Patch Forest property, including a section of Class VI Road #14 (Barden Hill Road); a section of Class VI

Road #19 (Durkee Road); Class VI Road #20 (Atherton Road); and Class VI Road #21 (McCallister Road). In conjunction with the proposed discontinuances, Patch Forest has offered to identify and create an alternate Barden Hill Road for consideration of dedication and acceptance by the City.

The proposal stems from litigation between Patch Forest, LLC and the City, which has been temporarily suspended to allow the parties to mediate a potential resolution concerning the Class VI roads on the Patch Forest property. The current proposal from Patch Forest would make both the pending litigation and the ongoing mediation moot.

On July 19th, the City's attorney provided an overview of the current settlement proposal from Patch Forest, LLC and a discussion of the distinctions between dedication and acceptance as a Public Highway per NH RSA 229:1 or as a Class A Trail per NH RSA 231-A:5. On August 2nd, GPS maps and pictures of the alternate Barden Hill alignment were presented by the City's attorney and the Planning and Development Department. In addition, the attorney for Patch Forest, LLC presented videos of the proposed alternate alignment.

PRESENTATIONS:

At the request of Mayor McNamara, City Attorney Matt Decker was asked to give a briefing regarding the roads being talked about and the current status as we currently understand it with respect to Class VI applicability. The Mayor noted he has seen comments come forward which would seem to indicate an understanding that all of these roads meet the same set of criteria for Class VI designation, but there are some subtle differences he felt were important the public understands.

City Attorney Decker noted he spoke on this on July 19 and August 2nd but would briefly repeat some of what had already been presented for the benefit of anyone who was not at either of those two prior presentations.

Why are we here? Patch Forest, LLC acquired their 950 acres in 2017 and they have asked the Judge to review the status of these four roads. The judge came out to view the roads in November of last year (2022) and his instruction was that the parties attempt a settlement on these four roads before moving on to a trial, if necessary.

The reason why we have a legal dispute about these roads (Atherton, McCallister, and Barden East) is because we do not have layouts for these roads. There are four ways a public right of way can be created under New Hampshire Law and the layout is the clearest and simplest one. The layout is a written document from the Board of Selectman or the governing body that sets forth the starting point and end point of the road; the course of the road; and, the width of the road. We have numerous historical layouts going back to the 1700's, but we do not have layouts for Atherton, McCallister and Barden east, as far as we know. The City has a small collection of layouts for which no corresponding road can be identified. Given the nature of those layouts, they are ambiguous, and the landmarks referenced in those layouts no longer exist after 250 years, so it is very difficult to determine whether any of those layouts apply to Atherton, McCallister or Barden east, although we now think we have identified a layout for Atherton.

Lacking a layout, the other way we can establish these are public roads of way is by prescription, which is 20-years of continuous use by the public adverse to the rights/interest of the landowner for a time period preceding 1968. In those instances, the municipality has the initial burden of bringing forth the evidence to establish that the public used (a road), without permission from the landowner, for a 20-year period. So lacking layouts for Atherton, McCallister and Barden east, this is what we would be asking the judge to review as evidence for prescription of these public rights of way.

The Class VI Roads Advisory Committee did a very thorough job going through all the prescriptive evidence for these roads a few years ago, and they determined that there was enough evidence to support these roads being determined to be prescriptive roads.

In City Attorney Matthew Decker's legal opinion, he agreed with the Class VI Roads Advisory Committee's conclusion and that is what led to this Council (2-years ago) to convert these roads into Class A Trails. The evidence for these roads is not all the same, and if we were to rank the roads from best evidence to weakest evidence, he would say:

1. Atherton has the strongest evidence (through maps and physical evidence) and we also believe we now have a layout for Atherton. In addition, we know there is a section of Atherton that continues into the Town of Enfield off Methodist Hill to the south and we know that Enfield considers its section of Atherton to be a Class VI Road.
2. McCallister has a similar situation. There is good physical evidence, but perhaps not as good as Atherton. The lesser available evidence is the logging operations that have been conducted up there at some point since 2017. There are a number of maps that show a Lebanon section of McCallister Road and a section of McCallister Road in Enfield and Enfield considers McCallister to be a Class VI Road.
3. Barden East Road: There is somewhat less physical evidence available. There is a question of how much of this is due to logging operations up there. There is also less map evidence for Barden Hill Road starting from Downer Road east over to Methodist Hill Road. Some earlier maps show Barden Road, but then some later maps (1855-1860) are already not showing the eastern section of Barden Hill Road. As a separate issue with Barden Hill Road, in the very eastern section there is a possibility that it overlapped with another road (Churchill Way) for which we have a discontinuance. The court would have to deal with the long time ago discontinuance of Churchill Way to effectively discontinue the very east end of Barden east.

City Attorney Decker noted there is an inherit risk in going to a trial. We can't predict what a judge might do, but if the judge is telling us to settle, maybe the preliminary thought in the judge's mind is that there is room for compromise and maybe he splits the baby. If he splits the baby, we are potentially in what some might call a lose-lose situation where, for example, Barden east might be declared a private road while Atherton and McCallister are declared public roads and explained his reasons.

This is the genesis of our mediation and the proposal that is now before the Council. The proposal is to create a Class A trail for our historic Barden Hill Road that would be, theoretically, the maximal public utility, and discontinue the roads that are of lesser public utility.

Mayor McNamara reviewed the Public Hearing process.

In response to Councilor Liot Hill's question regarding why Durkee Road was left out of his briefing, City Attorney Decker pointed out that Durkee and Barden west are not being challenged as part of the

Patch lawsuit, so no matter what happens if there is a court hearing those two roads are not at risk. He also noted that Barden west is not part of the discontinuance request, but if Atherton and McCallister were to be discontinued, then what we are referring to as Durkee would be a Dead End. It would start on Route 120 and proceeds east and dead end at McCallister. He emphasized that people should not get tangled up with the names of the roads because the Class VI Roads Advisory Committee had one definition of what was Durkee and McCallister, but the court case has a slightly different designation of what is what. It should be clear from the maps what the difference is between Durkee and McCallister.

At the request of Mayor McNamara, Patch Forest, LLC's Attorney Matt Wilder and Ms. Barbara Patch (owner of Patch Forest, LLC) came forth to give their testimonies.

Ms. Patch read a letter she prepared for the Council and public as stated below: (Note: Letter was not included in agenda packet.)

Dear Members of the Council: My family and I thank you for the opportunity to be here tonight. It is important to note that this proposal that you will be addressing tonight has not just originated from my family. We appreciate the work that Mark Goodwin, Shaun Mulholland and Matt Decker have done in trying to formulate a resolution that might be acceptable to everyone.

Although there is significant history for this case going back a few years, I think it is important to focus on two fairly recent events that sheds some light on this case and the importance of working together to try and reach a resolution that might be beneficial to all.

1. On November 21st of last year (2022) a review was conducted by Judge Peter Bornstein, who is presiding over this case. Judge Bornstein walked the trails that are now at issue. At the conclusion of his review, Judge Bornstein had a conversation with our counsel and with Matt Decker, the City's counsel. Although Judge Bornstein did not render his opinion on the merits of the case, he did suggest to counsel that this case could be resolved between the parties. Judge Bornstein noted that there should be a resolution out there that could be acceptable to everyone.
2. The mediation that occurred on February 17, 2023 was held before Judge Robert Morrill, a retired Superior Court Judge. Although mediation did not resolve the case, we considered the mediation meaningful in that it helped bring us here tonight. Mediation brought to light that continued litigation would invariably result in a successful party and in an unsuccessful party. Mediation also made both sides aware of the opportunity to work together to reach an amicable resolution. Fortunately, there was consensus during mediation that we and the representatives of the City would work together to formulate a plan that might resolve this roads and trails issue.

Over the last several months, our counsel and the City's counsel have worked together to formulate the proposal that is being submitted tonight. It is important to note that this proposal is not simply coming from us (Patch Forest, LLC), and certainly does not contain everything we might like or want, but rather the proposal incorporates aspects that have been brought to our attention by representatives of the City. In this respect, the proposal is intended to address and hopefully satisfy interests and concerns that are important to us, the City, and to the public. As you consider and deliberate on this proposal, it might be easy to simply conclude that the City should not concede on any of these issues. Certainly, we could have taken that same approach. However, there is a much bigger picture for all of us to consider. If we continue down the road of litigation this case will be in the hands of Judge Bornstein. He will make a decision that all of us will have to live with even if his decision involves an outcome that does not seem practical, or in anyone's best interest. Litigation could certainly result in no one being happy with the outcome. Conversely, we all have the opportunity to work together to find an outcome that is a win for everyone.

The proposal being presented to you, after you discontinued three (3) Class A Trails, is that these three trails do not have significant value to the City or to the public. These trails exist over rocky and rough terrain. There are washouts along certain sections and one should be prepared to encounter pricker bushes, saplings and other objects and variants when traversing along sections of these trails. There are certainly some dangerous sections on some of these trails. Some sections of these three trails are hard to find and follow. As the forest continues to grow and mature, sections of the Durkee, McCallister and Atherton trails will become even harder to find and follow.

Although we feel these trails do not have significant value to the City or to the public, the areas where these trails are located do have value to the Patch Forest family. We bought this property believing it is vital to our agricultural operations and necessary for allowing my three sons to become part of the family business. There are many maple trees that are in the area of these trails. We have sap lines crossing sections of these trails, which are necessary for our maple product production business. This is how we make our living. Our use of the land for agriculture is also a way for us to preserve the land from development. Our use of the land for maple production is a way for us to ensure that our family, which has existed for 8 generations, does not follow the path of so many other farms that have gone out of business in and around the Upper Valley. We believe our farm is an asset to the Upper Valley and we hope that it will remain that way for years and decades to come.

We understand the reluctance that there might be to give up these three trails. We submit, however, that what the City and public would be getting in return far outweighs any loss. We are proposing to give the City a dedicated trail across our property. A new trail known as the Barden Hill Trail would be dedicated to the City. This trail would start at the end of Barden Hill Road and run all the way through to Methodist Hill Road just below Exit 16. This trail would be much more conducive to hiking, biking and other recreational uses compared to the Durkee, McCallister and Atherton trails. The dedicated trail would meander through open sections of woods with the opportunity along the way for beautiful westerly views. The openness of the woods on either side of the proposed trail is conducive to bird and wildlife sightings. A dedicated Barden Hill trail will be located on certain areas where we have already given permission for use by the local snowmobile group. Some of these areas are well defined and occasionally maintained by my family or the Snowmobile Club. My family understands the importance of having a trail that is easy for the public to use and enjoy. The proposed Barden Hill Trail will meet these requirements. Durkee, McCallister and Atherton do not.

There is already adequate parking on the westerly end of where the Barden Hill Trail would start. As part of the proposal we are addressing tonight, we would be willing to give an easement on our land to the City for parking purposes on the easterly end of Barden Hill Trail. It is also important to note the proximity of the easterly end of the proposed dedicated Barden Hill Trail to the bike trail that starts at Exit 16. Biker, hikers and snowmobiles interested in continuing on from the Barden Hill Trail can easily and safely access the bike trail at Exit 16.

My family believes the acceptance of the proposal being presented tonight is a win-win-win for everyone. It is a win for the public in that a dedicated trail will be established that can be easily accessed and enjoyed throughout the year. It's a win for the City in that a dedicated trail will become part of the already existing public trail system. We expect the Barden Hill Trail will be actively used and enjoyed by hikers, bikers, and snowmobilers for years to come. And, yes, it will be a win for my family by enhancing our ability to fully utilize critical areas of our land for our maple and farming operations.

Although Judge Bornstein did not specifically suggest any sort of resolution for this case after he walked the trails back in November, I suspect the proposal we are addressing tonight may be exactly what he had in mind. The resolution is reasonable, practical, logical and serves everyone's interest. Thank you.

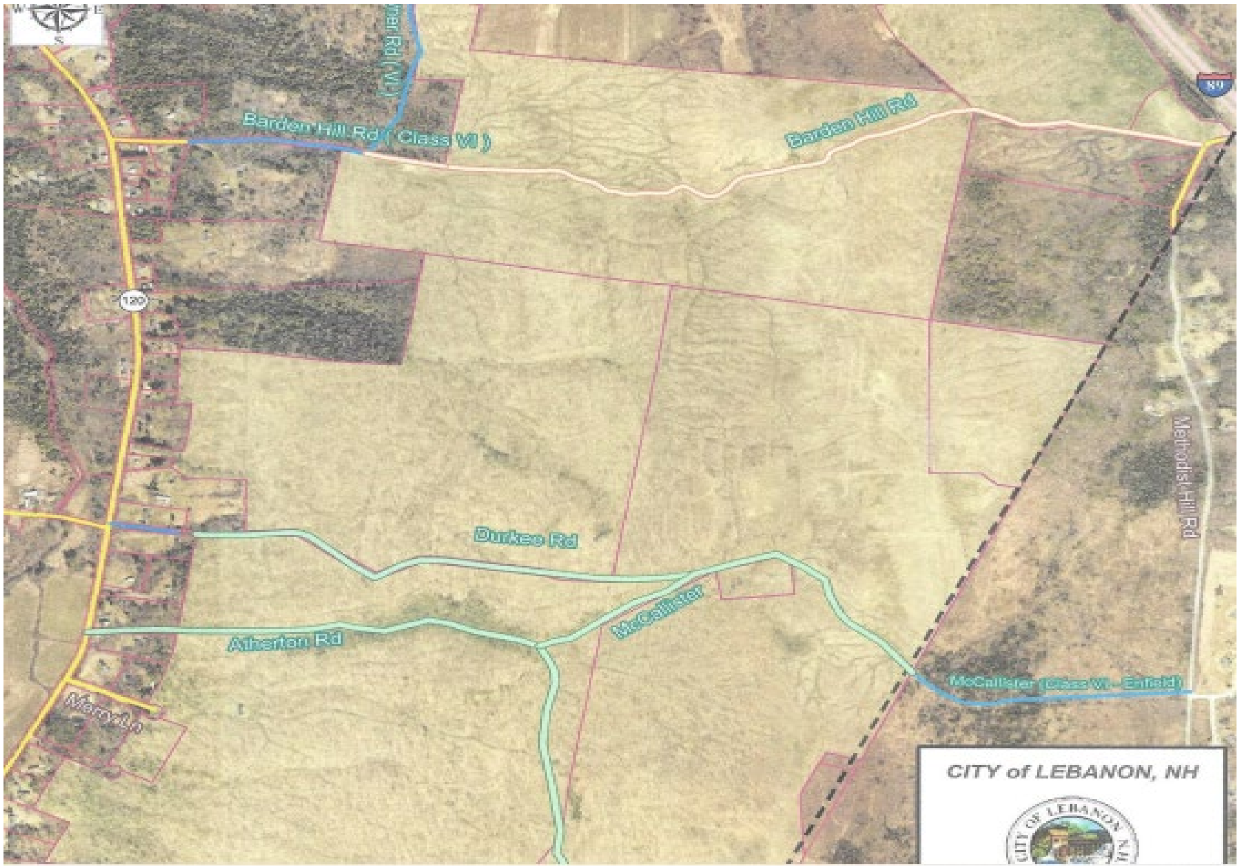
Attorney Matt Wilder, counsel for Patch Forest, LLC, came forth to review their specific proposal and maps that were included in the Council agenda packet, but first wanted to address some potential misinformation.

1. He noticed when he was reading the Valley News article about this topic there was comment noting that "others at the meeting were concerned the Orchard would use the roads abandoned by the City for commercial development." His response to this comment is No-No-and No. We (Patch Forest, LLC) are not here for the purpose of requesting abandonment of roads so that we can then develop those. Certainly, if his clients were interested in developing this property they would want to see those trails and roads maintained.
2. He also wanted to address the public's concern about why the City is even considering Patch's request. It would seem that the City should not give up anything that it already has; it shouldn't be forced to; and, it should not do so in litigation. While he understood that position, this case is not going to be resolved on feelings, it will be resolved by law and facts.

While Attorney Wilder did not want to be adversarial and noted that what he did want to do is show some of the items that might affect this case so the Council and public may have a better understanding of why this proposal is going to be in the public's best interest and stressed the City is not giving up anything.

Tonight, Attorney Wilder stated, we are under the assumption that these roads exist but when we walk into the courtroom it will be just the opposite. The burden is going to be on the City to establish that these roads exist. There is uncertainty about the location of these roads, which becomes a factor as well.

Attorney Wilder started his presentation by showing and explaining the first map (below), which is part of the Patch Forest proposal. This map shows Barden Hill Road, as well as the Durkee, McCallister and Atherton roads and how they configure with one another.



Attorney Wilder addressed Assistant Mayor Below's question at the last meeting about how this proposed trail relates to what the configuration might have been to the previous roads. At that time the concern was if the roads even existed. He included this map to give a sense of how this trail may be related to the City, at least at one point in time. This map shows Barden Hill Road and where it is determined to start and to end. This map was also part of or generated from the following map.

The map above becomes quite important to the analysis of Barden Hill Road for one important reason. When this map was generated, there was a feeling that Barden Hill Road comes onto the Churchill Way extension, and it did not follow through all the way to Methodist Hill Road and will become part of the court process. There is also the issue of whether Barden Hill Road becomes a Dead End by virtue of the Churchill Way extension being discontinued by the City. The argument that exists in this case is to the extent that Barden Hill Road exists by prescription. Prescription cannot take the place of discontinuance. In other words, Barden Hill Road cannot extend over a section of Churchill Way extension that was discontinued.

At some point during the work of the Class VI Roads Advisory Committee, this configuration of road(s) was changed. These are the final configurations of those trails.

The question is how the City got to this point, and this will certainly become an issue should this case go to trial. Attorney Wilder then reviewed the configuration for Barden Hill Road (BHR) on the following historical maps:

1. Torbet Map ca. 1776: BHR might exist
2. Torbet Map ca. 1860: There is no longer a road that depicts BHR. Legend say road abandoned or little used.
3. Eaton Map ca. 1855: BHR not on this map
4. Walling Map 1860: BHR not on this map
5. Hurd Map ca. 1892: BHR not on this map
6. USGS Map ca. 1927: BHR west is on map, but not BHR east
7. USGS Map ca. 1932: There are sections of BHR west, but not BHR east
8. White Pine Blister Map ca. 1937: Shows BHR west, but there is no indication of BHR east.
9. Historical Map ca. 1967: Shows BHR west, but BHR appears not to exist. (Note: This map shows Lebanon's historical roads.)

(**NOTE:** All these maps can be viewed in the August 16, 2023 City Council agenda packet on ***pages 31-39.)***

At the request of Mayor McNamara, Attorney Wilder spoke about Patch Forest LLC's proposal and how it differs from what one might think of as the current location of Barden Hill West and why there would/would not be a difference. He also spoke about the rationale for requesting the discontinuance of all the roads south of Barden Hill Road. He noted that on the map from the Class VI Road Advisory Committee, it shows the approximate location of the proposed trail because it seems to be the easiest route, or a route that makes the most sense. He also reviewed other maps where the proposed trail is dramatically different from what the location is, or could be determined by a court. The reason the Patch family is making their proposal is that this Barden Hill Trail currently is not an area that has been tapped out for agricultural operations. As a result of this litigation, the Patch family has largely left this area alone in hopes that a resolution can happen. The reason for the exchange of roads is due to sugaring operations. Their feeling is that the Durkee, McCallister and Atherton roads are not as important to the public as the proposed Barden Hill Trail because of where they go; where they originate; and how difficult it is to traverse them, but they are important to the Patch family so they can continue maple sugaring operations and explained his reasonings. He also spoke about the proposed parking area and the cameras that were set up on all these roads depicting how often these roads are used by the public, noting Barden Hill Road is used the most.

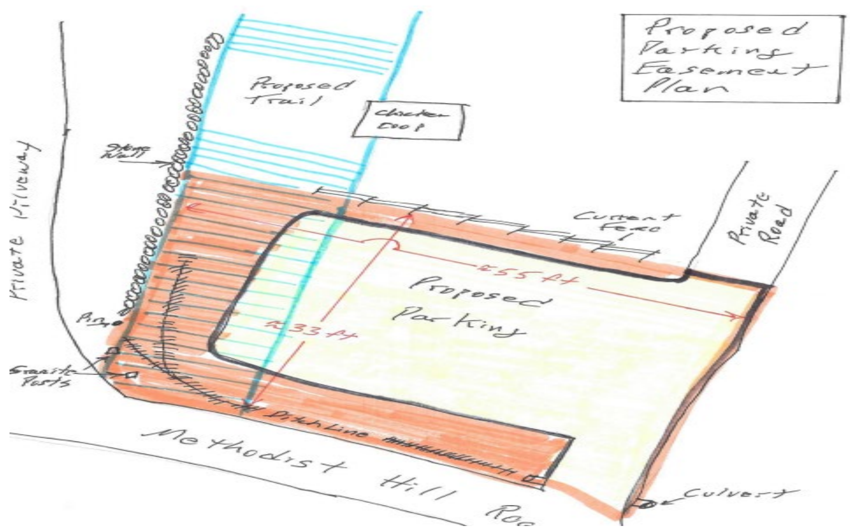
Attorney Wilder also wanted the Council to take into consideration the assessment done by the Class VI Road Advisory Committee a number of years ago. (Assessment Template can be found on ***pages 40-42*** in the August 16, 2023 Council agenda packet.)

Should this case go to trial, Attorney Wilder included and reviewed a sample case (major points highlighted in yellow) that he believed the judge would give significant weight to. This case can be found on ***pages 44-52,*** Council agenda packet. He also noted that maps alone do not determine/resolve the issue. What this case holds are the inclusion of a road on a map which is competent evidence to support the inference of the use of the road. However, we have not addressed whether the appearance of a road on an ancient map is sufficient to establish a public highway by prescription. Just because a road might appear on a map does not necessarily mean that prescription is going to be found. According to the court it still must be established that the public use was adverse, meaning that the public used the road under a claim of right and without permission from the owner.

Attorney Decker addressed Councilor Liot Hill's questions from the last Council meeting as follows:

1. Use restrictions on proposed trail? When these roads were converted to Class A Trails a couple of years ago, there were various restrictions that were placed on those trails. The Patch's proposal is to have the type of use restrictions (snowmobile, bikes, horses, pedestrians. Not 4-wheeler or motorized vehicles etc.) remain the same.
2. How to protect the public interest with respect to some of these trails? This is a very important concern and is one of the reasons the Patch family is proposing to dedicate this trail (Barden Hill) so that it can never be changed. This trail will not be able to be updated to a Class VI Road, so development cannot occur on a Class VI road that could be upgraded to a Class V Road. This trail would remain as a Class A trail and would be open to public use and enjoyment in perpetuity.
3. Parking area and what that might look like at the intersection of the trail and Methodist Hill?

Attorney Wilder addressed and explained the proposed parking area as depicted on the hand draft shown below.



In response to Councilor Liot Hill's question regarding the maintenance, Attorney Wilder explained that if this is a public trail (proposed Barden Hill Trail) that is dedicated to the City, then, presumably, it is the City's responsibility to maintain that Class A Trail. They anticipate that this trail, if approved, will be used by the Snowmobile Club. He is aware that the Snowmobile Club will run a brush hog, or other equipment, through their trails for the upcoming snowmobile season. The Patch family also has an interest in making sure this trail is kept to a low length for use by the public and further explained his reasoning.

The way Mayor McNamara understood the proposed agreement is that:

1. The Patch family would improve a short section of trail from the proposed parking area back to where the existing roadbed is to an equivalent condition to what is there now.

2. The responsibility for construction of the parking and the gates would be on the City.
3. The width of the proposed trail from end-to-end would be 1 rod as opposed to what it is now.

Mayor McNamara opened the Public Hearing, and the following members of the public came forth to speak:

- **Mr. Bruce Shames (Ward-3)**: He spoke about how a Public Hearing is not about law but values and felt it was not about a matter of access. This is a matter of historical/cultural/economic values for him and explained his reasoning. He encouraged the Council to maintain ownership of these roads and keep them as Class VI trails so they can be passed to future generations.
- **Mr. Chris Jason (Ward 1)**: He lives on Atherton Road and spoke about why he purchased his property on Atherton and the people who use Atherton, especially those from Enfield, and was hoping to keep it that way.
- **Dr. Ernst Oidtmann (Ward-1)**: He spoke about climate change and his reasons why it is important to conserve and protect Lebanon's vital environment for future generations, noting that in the next 20-40 years maple sugaring may no longer be a viable option. He would like to see the Patch's work out some kind of conservation easement to protect forestry and farming opportunities.
- **Mr. Steve Whitman** (Lives on Churchill Way for past 25 years): He spoke about the growth taking place at the end of this piece of land and his concerns for the future regarding how these lands need protection. He felt the proposal was not in the City's best interest and the Council should not make a decision tonight but spend more time going over the entire future of this land and how it can be protected and still be used as the Patch family is trying to do. Once the City gives up their rights, it is gone.
- **Ms. Nicole Ford Burley (Ward-3 and City Historian):** She read a couple of excerpts from a letter in an article written in the 1930's concerning the history of Lebanon residents, noting these roads date back more than 200 years. She also spoke about her reasons for preserving these roads, which are historical monuments the City is so fortunate to have.
- **Mr. Rob Taylor (Enfield Planning Board Representative/Land Use Administrator)**. He spoke about his reasons/concerns why the Council should consider the connectivity of these roads to the Town of Enfield and Methodist Hill. Any action taken on these roads would certainly have impact on the Town of Enfield. He felt it important to maintain these historical rights of way and keep them as Class VI roads.
- **Mr. Lafayette Lahaye (Borders Patch property)**: He questioned how far Barden Hill west goes up before it turns to a trail and if it was located at the gate for the Snowmobile Club. Attorney Decker showed him on the map where it would end. Councilor Heistad noted it is right where Downer turns to go north.
- **Ms. Barbara Hirai (Ward-1)**: Spoke about her reasons why she felt it important that the City does not give up these roads.
- **Ms. Pat Morris (Ward-3)**: Spoke about the history of her landownership and her reasons why she felt Barden Hill west should not be given up by the City.
- **Mr. Fran Casale (No Ward given)** He questioned what has changed and spoke about his reasons and concerns why he felt the City should not be giving up these historical roads.
- **Mr. Colin Smith (Kimball St./Chair of Ped/Bike Committee)**: He spoke about his concerns and reasons why he felt it would be a detriment to the City if they gave up these roads.

Before moving to on to those who were attending this meeting remotely, Mayor McNamara noted that the Council received a Class VI Roads petition signed by approximately 131 people. (It was noted in an email from the City Clerk to the City Manager that she was only able to verify 70 +/- petitions as being Lebanon residents at the time of this printing.) For the record, and at the request of City Manager Mulholland, this 13-page petition is being included in the minutes.

(9)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
✓ Barbara Putnam	216 Meriden Rd, Leb. NH
✓ Walter Putnam	216 Meriden Rd Leb NH
✓ Sam Fazio	212 Meriden Rd Leb NH
✓ Christina Fazio	212 Meriden Rd Leb NH
✓ Lisa S. Thibodeau	414 Meriden Rd. Leb. NH
✓ Michael Thibodeau	" "
✓ Alena Buckwold	22 Barden Hill Rd, Lebanon NH
✓ William Buckwold	22 Barden Hill Rd Lebanon NH
HENRY E DESSERT	1 BARDEN HILL RD LEBANON NH
Craig Paterson	138 School ST Lebanon
✓ [illegible]	15 Crafts Ave W. Leb.
Marc [illegible]	36 Spring St.

(10)

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McCallister
Durkee

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Name	Address
✓ April Flanders	1 Jones Ave W Lebanon, NH 03784
✓ Curtis Moodie	2 Porter Road Lebanon NH 03766
✓ Jeanne Moodie	2 Porter Road Lebanon NH 03766
✓ Andy Hunnewell	5 College Ave, Lebanon NH 03766
✓ Kevin Doyle	2 Winona Circle Lebanon NH 03766
[illegible]	53 Dartmouth Ave Lebanon
✓ David Holler	17 Riverdale Pkwy Lebanon
✓ Terri Hosler	17 Riverdale Pkwy Leb. [illegible]
✓ Patrick McCarthy	6 Brookside Dr. Lebanon, NH
Carli McCarthy	6 Brookside Dr Lebanon, NH
✓ Robert McCarthy	33 Spring St. Lebanon, NH 0376
✓ Cindy McCarthy	33 Spring St. Lebanon, NH 03766

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LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

- Barden Hill
- Atherton
- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Richard Gagnon	Lebanon NH 03766
Thomas [illegible]	Leb NH 03766
Nancy Wray	104 Seminary Hill Rd WLeb 03784
[illegible]	35 Hannah St Leb
[illegible]	13 Fairview Leb.
Charles Thériault	81 Spencer ST.
Nancy Downs	7 Michael St Leb.
[illegible]	Mascoma ST.
Gary [illegible]	Mechanic St
Calvin [illegible]	Rudsboro Rd. Leb.
Ed. Brooks	30 Wolf Rd Leb. N.H

(4)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

- Barden Hill
- Atherton
- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
✓ Leslie St Pierre	373 Meriden Rd.
[illegible]	3 Jefferson Place
[illegible]	5 Granite st
[illegible]	373 Meriden Rd
✓ Douglas Boisvert	263 Dartmouth college highway
✓ Tanya Boisvert	263 Dartmouth College Highway
✓ Isabelle M Boisvert	97 Hanover St. Lebanon
Tony Pickerson	263 Dartmouth College HWY Lebanon

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(6)

LEBANON NH CLASS VI ROADS PETITION

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- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
✓ Deanna Monica	10 Monica Rd., Lebanon
✓ Joseph Monica	10 Monica Rd. Lebanon
✓ Dexter D Bucklin	53 US Route 4A, Lebanon, NH
✓ Ken Carroll	161 Hardy Hill
✓ Susan Johnson	161 Hardy Hill
Nat V Bu	29 Hardy Hill
✓ Todd Vanacka	3 ALDEN RD.

Bill

(4)

LEBANON NH CLASS VI ROADS PETITION

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Atherton
McCallister
Durkee

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Name	Address
WR Hay	Lebanon N.H.
[illegible]	Lebanon NH
~~[illegible]~~	~~Leb Wt~~
[illegible] Romano	West Leb
[illegible] Roberts	W. Leb.
Don B Wallace	75 Poverty Lane
Jay Smith	32 Stage Coach, Leb
Stewart Stracher	52 DOGWOOD CIRCLE, W. LEB
Michael J. Foy	29 Apple Blossom Dr. W. Leb
Carrie A Downey	79 Forest Ave Lebanon NH
Bob Downey	79 Forest Ave Lebanon NH
Caitlin Downey	79 Forest Avenue, Lebanon NH

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LEBANON NH CLASS VI ROADS PETITION

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Atherton
McCallister
Durkee

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Name	Address
Janice Stokey	383 Meriden Rd
Lafayette F. Hayes	383 Meriden Rd
Robert Pushee	405 Meriden Road
Germaine Pushee	405 Meriden Road
Ed Dutile	16 Batchelder Ave.
Robert Poirier	21 Williams St Leb.
Cheryl Poirier	21 Williams Street
Al Besaw	18 Young St Leb.
[illegible] Rollaph	4 Barnes Av Leb
Jesse Lyons	119 School St Leb.
Dave Sherman	66 Young
[illegible]	56 School Street

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(4)

LEBANON NH CLASS VI ROADS PETITION

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Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Beulah Montgomery	99A Hanover st unit 4
[illegible] Carr	103 School St
✓ Joshua Flanders	1 Jones Avenue
Erica Hatch	54 mechanic St.
✓ [illegible]	37 La Plante Rd.
✓ Marion Vincent	37 La Plante Rd.
Jason [illegible]	23 Laplante Rd
Robert [illegible]	22 Stony Brook Rd.
✓ Harold Slack	Townsend Terrace
[illegible]	Townsend terrace
Lynn [illegible]	16 Batchelder Ave. - W Lebanon NH
Larry Vanier	140 School St.

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LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

- Barden Hill
- Atherton
- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Jim Varney	67 Hanover St. Leb. N.H.
Connie Emerson	27 Eldridge St. Lebanon, NH
√ Roy Emerson	" " " " "
[illegible]	1 Bomhower ST
~~[illegible]~~	~~[illegible] EAST MAIN [illegible] Rd~~
√ Victor Bouchard	7 Townsend Terrace
√ [illegible]	Dartmouth Coll Hwy
[illegible]	MASCOMA St
√ Brenda Griggs	MASCOMA St
√ Tom Clifford	204 Meriden RD Lebanon
√ David DiMinico	103 Mascoma St Lebanon
[illegible]	98 POVERTY LANE, LEBANON.

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McCallister
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Name	Address
Foster Moodie	65 US RT 4A
Sally Moodie	65 US Rt 4A
√ Glen Kimball	12 Methodist Hill Rd.
√ Adelaide A. Griffiths	74 Prospect St., Lebanon, NH.
√ Clark A. Griffiths	74 " " " "
√ [illegible]	3 PORTER RD LEBANON, NH.
√ Todd Hamilton	3 Porter Rd Lebanon NH

(118) 26 (3)

LEBANON NH CLASS VI ROADS PETITION

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Name	Address
[illegible signature]	475 Meriden Rd
Jennifer Wilson	475 Meriden Rd.
√ Nick Lattaye	397 Meriden Rd Leb NH 03766
Roy Lagasse	28 Stayton Hill Rd
√ David Bagley	32 Eldridge St
√ Linda Bagley	32 Eldridge St
John A. [illegible]	11 Clark St.

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Bob (6)

LEBANON NH CLASS VI ROADS PETITION

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Name	Address
✓ Robert Townsend	Lebanon NH
✓ Carolyn Townsend	Leb NH
✓ Dennis Bundy	Lebanon NH
✓ Heidi Bundy	Leb NH
✓ David Jorgensen	Leb NH
✓ Glenn Crowe	Lebanon NH
Ronald Sanville	Lebanon NH
[illegible]	Lebanon NH

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LEBANON NH CLASS VI ROADS PETITION

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- Durkee

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Name	Address
BILLY SAINE	261 DARTMOUTH COLL HWY
Troy Barrows	69 South Main Street WL
Travis Clarkson	2 Spencer St #19
Alan [illegible]	427 Dartmouth college Hwy
Damian Hetzel	36 Manchester dr
Ricci gilman	24 thompson
Sandy gilman	24 thompson
Dana Clark	147 Hanover Street
James Hutt	Pine Street Lebanon
Renee Hutt	Pine Street Lebanon
Alisa Canillas	147 Hanover Street

8.A Public Hearing (continued)

- **Mr. Stephen Wood (No Ward given)**: He spoke about the history behind the Class VI Roads Advisory Committee decision regarding these roads. He also spoke about why he felt the City could offer the landowners an arrangement that would make it possible for them to run their operations and still maintain what the City owns.
- **Ms. Emily Bisson (Ward-2)**: She questioned what would happen to the land that approaches Route 120 if it is turned over to the Patch's in exchange for the Barden Hill Trail. Mayor McNamara noted that Atherton, Durkee and McCallister Roads would be discontinued and passed on to the Patch's if this proposal passes. Further clarification was given to her by City Attorney Matt Wilder, Mayor McNamara and City Manager Mulholland.
- **Mr. Frank Stockwell (West Lebanon)**: He spoke about his reasons why this proposal should move forward.

Hearing no further comments from the public, the Public Hearing was closed.

Council Deliberations:

Assistant Mayor Below referenced ***page 24, item d.*** (d. "Patch Forest and the City will jointly hire and share the cost of a professional surveyor to draw the boundaries of the public right of way") and ***page 25 item 2*** ("Patch Forest will execute an easement deed prepared by the City to permit the City's removal of the chicken coop and the installation of parking following the City's preparation of a suitable survey of the parking area"). He questioned if it was the intent that the City separately survey the parking area from the joint survey of the whole right of way or was the intent that the survey, above the proposed right of way and the parking area, be done jointly. He also questioned the removal of the chicken coop. His impression from what was said tonight is that the proposal would be that Patch Forest would remove the chicken coop as part of improving that section of the trail, but it was not explicit. He felt they were probably assuming the City would make a suitable parking area. Attorney Wilder said it would be important for the City to take on that responsibility to make sure it is the best possible parking area to accommodate the public and explained his reasoning. For the chicken coop, the Patch family is willing to take that down. These two things should be considered as additions to this proposal.

Assistant Mayor Below spoke about Ms. Morris' comment regarding the land they own to the east of Downer Road that intersects at the upper end of their parcel and questioned if there was any reason not to move the discontinuance up to the corner of that property so whatever the width of Barden Hill Road is, it is surrounded on both sides by Patch Forest, LLC instead of just one side. Attorney Decker stated he will need to look into that but thought the reason was because there was a reclassification of the Class VI Road to Class A Trail. From the Patch family's point of view, there is no reason why this cannot be done.

Assistant Mayor Below pointed out that this road was abandoned so it could not be reconverted to a Class VI road, but if we were to abandon the rest of the right of way there, it would be a City-owned right of way and would continue as a Class A Trail. (The current proposal shows this area being abandoned.) He felt this is a tweak that should be made in the proposal.

Mayor McNamara spoke about the interest expressed by the Town of Enfield, noting that any action on the McCallister Road is important to them. It was also mentioned that both Durkee and Atherton Roads may not need to have an east-west connection between Route 120 and McCallister Road in Enfield. Attorney Wilder stated earlier that this area in the McCallister/Durkee/Atherton intersection area was important to the Patch's because of a concentration of maple trees. He was wondering about the possibility, in addition to the Barden Road east-west connection, if there would be value to the public in having a southern connection as well to McCallister. If so, could that be done in a way that would have minimal impact on the Patch's maple sugaring operations? For example, if Durkee continued to the intersection of McCallister and then continued out to the McCallister Road connection in Enfield. He also questioned what the impact would on the Patch family if:

1. The section of McCallister to the south and west of that would be discontinued, and
2. If Atherton would be discontinued

Attorney Wilder noted it would impact their operations because this area is pretty intensive as far as the number of maple trees, sap lines, etc. and further explained why this would not be viable. However, he would be willing to work with the City on something that works for everyone.

Councilor Sykes questioned the gravel operations as mentioned earlier by Mr. Whitman and wondered if a gravel operation special exception was granted. Attorney Wilder noted there is not a gravel operation, it is a leveling of the field.

Councilor Heistad spoke about the use of the land from a hiking perspective and noted the value of a loop, which are built into many cross country and hiking trails and further explained his ideas.

Councilor Liot Hill and Attorney Wilder discussed Durkee Road, Atherton Road and McCallister Road. She asked if it was correct that the Class VI Roads Advisory Committee asked that the City not discontinue any of the Class VI Roads. City Manager Mulholland noted there is evidence to indicate these roads are Class VI Roads, but the Council changed them to Class A Trails. Councilor Liot Hill questioned that when the City reclassifies a Class VI road to Class A Trail, if the City retains the ability to reclassify the Class A Trail back to a Class VI road in the future should a future Council decide that was prudent. The answer was "yes."

Councilor Liot Hill asked if the Class VI Roads Advisory Committee had a recommendation regarding this particular proposal. Councilor Heistad noted they have not been asked by the Council to do this. Discussions then took place regarding what the specific role was for the Class VI Roads Advisory Committee regarding this proposal, with the City Manager noting this was a policy decision for the Council to make and further explained his reason.

Class VI Roads Advisory Committee Chair Stephen Wood came forth again and explained what this Committee had decided regarding these roads and what their directives from the Council were. He felt the Committee did what they were supposed to do (recommended these roads be turned into Class A Trails). As a citizen, Mr. Wood questioned if the Council has enough information to make a decision that makes real sense, noting this is a big decision. Some of the things that came up at this meeting, and in other meetings, need to be considered further. It is time to say no to this one proposal and schedule another meeting so things that were brought up tonight can be further examined.

Councilor Liot Hill explained her reasons why the Council should ask for advice/recommendation from the Class VI Roads Advisory Committee on this issue. We are trying to find a solution/resolution that meets the interests of the Patch family to allow them to continue their operations, but also meets the interests of the public in preserving their interests that are of value. There is some interest in recreational trails, but there is also interest in historic preservation. The other issue is who will have control in the future. If these roads are Class VI roads, it is the City that has control. If the Class VI roads are abandoned, the City will have no control. It is hard to put a value on this, but she was very leery of tying the hands of future City Councils when we do not know what the situation will be in Lebanon in 50/100/250 years from now. She did not feel she could say yes to the current proposal but felt this could continue to be an ongoing discussion and did not want to walk away from table.

Mr. Stephen Wood came forth again and spoke about his reasons why he believed the Council/City needs more time to think more about a solution to this very large problem and hoped they would decide to do this.

In response to Mayor McNamara's question if it was correct (today) that we do not have a continuous connection all the way from Barden Hill east to Methodist Hill Road, Attorney Decker stated this is the question.

Councilor Sykes explained his reasons why he felt this vote should be delayed.

Mayor McNamara asked if anyone from the Council was willing to make a motion. If not, this will go no further.

Assistant Mayor Below was not ready to make a motion because he felt the conceptual agreement needed to be modified and felt this decision could temporarily be put off. This is not an easy decision for anyone, in part because no one wants to give up Class VI roads and there are historic and recreational values. Once these (roads) are given up you cannot go back. On the other hand, if a decision is not made and if we do not come to a deal, then this goes forward, at some point, to trial. From his point of view, the City might lose Barden Hill Road and further explained his reasoning. The burden is on the City in a trial. To be clear, he thought there is value in establishing a Barden Hill right of way that clearly connects and is likely to get more use than if we lose the case. We may get Atherton and Durkee; and maybe McCallister, but he thought the use of those roads is going to be less without substantial investment. He further continued to explain the pros/cons of this proposal.

Councilor Liot Hill spoke about Barden Hill and the presumption that it was the most valuable to the public. However, what we have heard from the public is that there was not a great deal of support for Barden Hill, but she did hear people speak about the value of Atherton and McCallister. Our assumptions about what is valuable to the people of Lebanon may not be what we (Council) have believed up until now and noted the City has many recreational trails. If we are just evaluating these roads based on whether or not they are good trails, she was unsure if we needed Barden Hill. The City right now is not putting any money into Barden/Atherton/McCallister/Durkee, they are just what they are, but his proposition actually has the City expending funds to create a recreational trail and further explained her reasons.

The Council continued discussions regarding the value of Barden Hill Road, with Councilor Liot Hill noting the Council has, interestingly, not heard anything from the Snowmobile Club.

Mayor McNamara noted the Council is here to make tough decisions and this is one of the tougher decisions he has seen. He agreed with Assistant Mayor Below that procrastination is not going to get us anywhere. We need to go towards an ultimate goal: Whether we let this go to court; whether we act on this current proposal; and, whether we decide not to do anything tonight, which would be an implicit direction to our staff to go back and keep talking.

The Council did not wish to make a Motion on item 8.A (at this time).

Since there was no interest in making a Motion item 8.A, Mayor McNamara said it would make no sense to open a Public Hearing on the following item 8.B. City Manager Mulholland noted that since there is a petition before the Council, they need to at least hear from the public on this. While the Council does not need to take any action on 8.B, they need to at least open the Public Hearing.

Assistant Mayor Below noted that even though the Council will not be taking any action tonight on 8.A and 8.B, it does not mean that we will not come back to these items in the near future to take action. At a minimum, we need to revise the Settlement Term Sheet.

ACTION: ***No Action Taken By The Council. Will be discussed at a future date yet TBA.***

Councilor Heistad MOVED to extend the meeting to 10:30P.
Seconded by Councilor Wilkie.

Roll Call Vote:
Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and Mayor McNamara all voting Yea.
None voted Nay.

****The Vote on the Motion was approved (9-0)***

B. DISCONTINUANCE OF A SECTION OF CLASS VI ROAD #14 (BARDEN HILL ROAD); DISCONTINUANCE OF A SECTION OF CLASS VI ROAD #19 (DURKEE ROAD); DISCONTINUANCE OF CLASS VI ROAD #20 (ATHERTON ROAD); AND DISCONTINUANCE OF CLASS VI ROAD #21 (MCCALLISTER ROAD) – A public hearing for the purpose of receiving public input and taking action on a request by Patch Forest, LLC for the discontinuance of a section of Class VI Road #14 (Barden Hill Road); the discontinuance of a section of Class VI Road #19 (Durkee Road); the discontinuance of Class VI Road #20 (Atherton Road); and the discontinuance of Class VI Road #21 (McCallister Road).

Mayor McNamara explained that any action on these discontinuances would have taken place if the Motion for the previous Public Hearing on 8.A had been executed, but he will open the Public Hearing on this item.

Assistant Mayor Below noted that the proposed action here is provisional and any discontinuances could not take place until the other part of the deal was completed, noting each one (8.A & 8.B) is dependent on the other.

City Manager Mulholland requested, for the record, that the testimonies provided in Section 8.A of the previous Public Hearing be included in Section 8.B, as well as the petition and other written documentation.

Included in the agenda: ***(All supportive documents, maps and photos can be found on pages 55-88, in the August 16, 2023 Council agenda packet)***

1. Proposed Terms of Compromise from Patch Forest, LLC, received July 11, 2023
2. Right-of-Way Discontinuance Map, prepared by the City of Lebanon, printed February 5, 2021

Available, but not included in this Section:
1. July 19, 2023 City Council Agenda Packet
2. August 2, 2023 City Council Agenda Packet

BACKGROUND
Patch Forest, LLC has submitted a new proposal to discontinue several Class VI roads passing through the Patch Forest property, including a section of Class VI Road #14 (Barden Hill Road); a section of Class VI Road #19 (Durkee Road); Class VI Road #20 (Atherton Road); and Class VI Road #21 (McCallister Road).

The attached proposal stems from litigation between Patch Forest, LLC and the City, which has been temporarily suspended to allow the parties to mediate a potential resolution concerning the Class VI roads on the Patch Forest property. The current proposal from Patch Forest would make both the pending litigation and the ongoing mediation moot.

On July 19th, the City's attorney provided an overview of the current settlement proposal from Patch Forest, LLC. On August 2nd, maps and pictures of the respective Class VI roads were presented by the City's attorney and the Planning and Development Department in conjunction with a related pending request for provisional dedication and acceptance of an alternate Barden Hill Road alignment.

On August 16th, Patch Forest, LLC will make a formal presentation of their proposal in advance of the public hearing.

THE PROPOSED TERMS OF COMPROMISE ARE AS FOLLOWS:

1. In replacement of the existing historical Barden Hill Road, the course of which is at times difficult to ascertain, follow, is overgrown with trees, and does not follow an optimally scenic course across the land, Patch Forest will dedicate, and the City Council will accept, as a Class A Trail pursuant to RSA 231-A:5, a new and improved Barden Hill Trail from the intersection of Downer Road at its west end to Methodist Hill Road at its east end.

    a. The new Barden Hill Trail may deviate from the course of the historical road at certain points in preference for a course where modern snowmobile trails and/or logging skid trails on private property provide a more favorable, scenic and enjoyable course for recreational uses.

    b. The new Barden Hill Trail will be established at a width of one rod (16.5 feet) in order to accommodate public recreational uses as may be permitted by the Council by its authority under RSA 231-A:4.

    c. Pursuant to RSA 231-A:5, Class A trails may be dedicated and accepted subject to trail use restrictions as may be imposed by the grantor. Consistent with the Council's prior action with regard to the current Barden Hill Road/Class A Trail, permitted means of travel along the proposed new Barden Hill Trail will be:

        i. Feet, skis, snowshoes, and horses;

        ii. Bicycles, ridden appropriately for a multipurpose trail, when the City deems that the conditions of the trail warrant their use; and

        iii. Snowmobiles, ridden appropriately for a multipurpose trail, when snow cover is adequate to warrant their use.

    All other wheeled or motorized vehicles, on- or off-road, shall be prohibited, except, pursuant to RSA 231-A:1, Patch Forest, Patch Orchards, and their assigns shall retain the right to use the Trail for vehicular access to abutting lands for such nondevelopment uses as agriculture and forestry, or for access to any existing building or structure.

    d. Patch Forest and the City will jointly hire and share the cost of a professional surveyor to draw the boundaries of the public right of way, selecting the most favorable east-west course in the reasonable near vicinity of the existing historical road while avoiding interference with Patch Forest/Patch Orchard's existing active use of its private property (*e.g.,* existing tapped maple trees or sap lines).

The proposed course will be informally flagged and GPS-charted by the City's GIS coordinator. The course of the Trail's eastern end along the northern boundary of the Kimball property (Lot 169-3) shall remain unchanged so as not to interfere with an existing private driveway on Lot 169-5. The City will erect gates at the eastern and western ends of the Barden Hill Trail to prevent unpermitted access by motorized vehicles, along with appropriate signage to inform the public of use restrictions.

e. Patch Forest/Patch Orchards and their assigns may apply for a license from the City Manager to run maple sap lines within and across the new Barden Hill Trail at a suitable height so as not to interfere with public use of the trail, and such license will not be unreasonably withheld.

f. Patch Forest/Patch Orchards and their assigns will have the authority to maintain and use private roads that cross the new Barden Hill Trail. Pursuant to RSA 231A:1, the City will bear no responsibility for maintaining the Trail for use by Patch Forest/Patch Orchards and their assigns. The City may grant permission for Patch Forest/Patch Orchards and their assigns to maintain the Trail for Patch Forest's access uses, such permission will not be unreasonably withheld.

g. Patch Forest/Patch Orchards and their assigns will have the authority to maintain and use private roads that cross the new Barden Hill Trail. Pursuant to RSA 231- A:1, the City will bear no responsibility for maintaining the Trail for use by Patch Forest/Patch Orchards and their assigns. The City may grant permission for Patch Forest/Patch Orchards and their assigns to maintain the Trail for Patch Forest's access uses, such permission will not be unreasonably withheld.

2. To facilitate public access to the new Barden Hill Trail, Patch Forest will grant the City of Lebanon an easement to the so-called "chicken coop" area next to Methodist Hill Road for the construction and maintenance of a small public parking area of a size to accommodate at least 2 vehicles. Patch Forest will execute an easement deed prepared by the City to permit the City's removal of the chicken coop and the installation of parking following the City's preparation of a suitable survey of the parking area.

3. The City Council will formally discontinue the historical Barden Hill Road to the extent the historical road does not overlap with the newly dedicated Trail.

4. In compromise for the location of the new Barden Hill Trail and to the granting by Patch Forest of an easement at the easterly end of the new Barden Hill Trail for parking, the City Council is asked to formally discontinue the sections of historical roads that abut Patch Forest land, to wit: Durkee Road (from GPS coordinate 838170.1-402236.7 to the intersection with McCallister Road); McCallister Road (from the intersection with Atherton Road to the Enfield town line); and Atherton Road (from Route 120 to the Enfield town line). (**Note: McCallister Road and Atherton Road would be completely discontinued in Lebanon; sections of Durkee Road and Barden Hill Road abutting non-Patch Forest lands would <u>not</u> be discontinued.)** Following the formal discontinuance, these roads would revert to private property.

Mayor McNamara opened the Public Hearing, and the following members of the public came forth to speak: **(NOTE: Below is a repeat of the public comments and petition from Section 8A)**

- **Mr. Bruce Shames (Ward-3)**: He spoke about how a Public Hearing is not about law but values and felt it was not about a matter of access. This is a matter of historical/cultural/economic values for him and explained his reasoning. He encouraged the Council to maintain ownership of these roads and keep them as Class VI trails so they can be passed to future generations.
- **Mr. Chris Jason (Ward 1)**: He lives on Atherton Road and spoke about why he purchased his property on Atherton and the people who use Atherton, especially those from Enfield, and was hoping to keep it that way.
- **Dr. Ernst Oidtmann (Ward-1)**: He spoke about climate change and his reasons why it is important to conserve and protect Lebanon's vital environment for future generations, noting that in the next 20-40 years maple sugaring may no longer be a viable option. He would like to see the Patch's work out some kind of conservation easement to protect forestry and farming opportunities.
- **Mr. Steve Whitman** (Lives on Churchill Way for past 25 years): He spoke about the growth taking place at the end of this piece of land and his concerns for the future regarding how these lands need protection. He felt the proposal was not in the City's best interest and the Council should not make a decision tonight but spend more time going over the entire future of this land and how it can be protected and still be used as the Patch family is trying to do. Once the City gives up their rights, it is gone.
- **Ms. Nicole Ford Burley (Ward-3 and City Historian):** She read a couple of excerpts from letter in an article written in the 1930's concerning the history of Lebanon residents, noting these roads date back more than 200 years. She also spoke about her reasons for preserving these roads, which are historical monuments the City is so fortunate to have.
- **Mr. Rob Taylor (Enfield Planning Board Representative/Land Use Administrator)**. He spoke about his reasons/concerns why the Council should consider the connectivity of these roads to the Town of Enfield and Methodist Hill. Any action taken on these roads would certainly have impact on the Town of Enfield. He felt it important to maintain these historical rights of way and keep them as Class VI roads.
- **Mr. Lafayette Layhan (Boarders Patch property)**: He questioned how far Barden Hill west goes up before it turns to a trail and if it was located at the gate for the Snowmobile Club. Attorney Decker showed him on the map where it would end. Councilor Heistad noted it is right where Downer turns to go north.
- **Ms. Barbara Hirai (Ward-1)**: Spoke about her reasons why she felt it important that the City does not give up these roads.
- **Ms. Pat Morris (Ward-3)**: Spoke about the history of her landownership and her reasons why she felt Barden Hill west should not be given up by the City.
- **Mr. Fran Casale (No Ward given)** He questioned what has changed and spoke about his reasons and concerns why he felt the City should not be giving up these historical roads.
- **Mr. Colin Smith (Kimball St./Chair of Ped/Bike Committee)**: He spoke about his concerns and reasons why he felt it would be a detriment to the City if they gave up these roads.

Mayor McNamara noted that the Council received a Class VI Roads Petition signed by approximately 131 people. (It was noted in an email from the City Clerk to the City Manager that she was only able to verify 70 +/- petitions as being Lebanon residents at the time of this printing.) For the record, and at the request of City Manager Mulholland, this 13-page petition is being included in the minutes.

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Name	Address
Barbara Putnam	216 Meriden Rd, Leb. NH
Walter Putnam	216 Meriden Rd Leb NH
SAm Fazio	212 Meriden Rd Leb NH
Christina Fazio	212 Meriden Rd Leb NH
Lisa S. Imbriglia	414 Meriden Rd. Leb. NH
Michael Imbriglia	" "
Alena Buckwold	22 Barden Hill Rd, Lebanon NH
William Buckwold	22 Barden Hill Rd Lebanon NH
HENRY E DESSERT	1 BARDEN HILL RD LEBANON NH
Craig Paterson	138 School ST Lebanon
[illegible]	15 Crafts Ave W. Leb.
Marc [illegible]	36 Spring St.

10

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Name	Address
✓ April Flanders	1 Jones Ave W. Lebanon, NH 03784
✓ Curtis Moodie	2 Porter Road Lebanon NH 03766
✓ Jeanne Moodie	2 Porter Road Lebanon NH 03766
✓ Andy Hunnewell	5 College Ave, Lebanon NH 03766
✓ Kevin Doyle	2 Winona Circle Lebanon NH 03766
[illegible]	53 Dartmouth Ave Lebanon
✓ David Holler	17 Riverdale Pkwy Lebanon
Terri Holler	17 Riverdale Pkwy Leb. [illegible]
✓ Patrick McCarthy	6 Brookside Dr. Lebanon, NH
Carli McCarthy	6 Brookside Dr Lebanon, NH
✓ Robert McCarthy	33 Spring St. Lebanon, NH 0376
✓ Cindy McCarthy	33 Spring St. Lebanon, NH 03766

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Name	Address
Richard Gagnon etc	Lebanon NH 03766
Thomas [illegible]	Leb NH 03766
Nancy Wright	104 Seminary Hl Rd WLeb 03784
[illegible]	35 Hannah St Leb
Al DeNotrillo	13 Fairview Leb.
Charles Therriault	81 Spencer ST.
Nancy Downs	7 Michael St Leb.
Pete [illegible]	Mascoma ST.
Gary Dunn	Mechanic St
Calvin Goode	Rudsboro Rd. Leb.
Ed. Brooks	30 Wolf Rd Leb. N.H

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Name	Address
Leslie St Pierre	373 Meriden Rd
[illegible]	3 Jefferson Place
[illegible]	5 Granite st
[illegible]	373 Meriden Rd
Douglas Boisvert	263 Dartmouth college highway
Tanya Boisvert	263 Dartmouth College Highway
Isabelle M Boisvert	97 Hanover St. Lebanon
Tony Pickerson	263 Dartmouth College HWY Lebanon

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Name	Address
Deanna Monica	10 Monica Rd., Lebanon
Joseph Monica	10 Monica Rd. Lebanon
Dexter D [illegible]	53 US Route 4A, Lebanon, NH
[illegible]	161 Hardy Hill
Susan Johnson	161 Hardy Hill
[illegible]	29 Hardy Hill
Todd [illegible]	3 ALDEN RD.

Bill

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The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

- Barden Hill
- Atherton
- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
W R Hay	Lebanon N.H.
[illegible]	Lebanon NH
Robert [illegible]	~~Leb Vt~~
Mike Romano	West Leb
Jim Roberts	W. Leb.
✓ Joel B Wallace	75 Poverty Lane
Jay Smith	32 Stage Coach, Leb
Stewart [illegible]	52 DOGWOOD CIRCLE, W. LEB
Michael J. Foy	29 Apple Blossom Dr. W. Leb
✓ Carrie A Downey	79 Forest Ave Lebanon NH
✓ Bob Downey	79 Forest Ave Lebanon NH
✓ Caitlin Downey	79 Forest Avenue. Lebanon NH

~6

(3)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

- Barden Hill
- Atherton
- McCallister
- Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Janice [illegible]	383 Meriden Rd
Lafayette [illegible]	383 Meriden Rd
Robert [illegible]	405 Meriden Road
[illegible]	405 Meriden Road
[illegible]	16 Batchelder Ave.
Robert Poirier	21 Williams St Leb.
Cheryl Poirier	21 Williams Street
✓ Al Bosaw	18 Young St Leb.
[illegible]	6 Bartlett Av Leb
✓ Jesse Lyons	119 School St Leb.
✓ Dave [illegible]	66 Young
[illegible]	56 School Street

~~1 (4)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Beulah Mongomery	99A Hanover st unit 4
[illegible] Carr	103 School St
✓ Joshua Flanders	1 Jones Avenue
Erica Hatch	54 mechanic St.
✓ [illegible] Vincent	37 La Plante Rd.
✓ Marion Vincent	37 La Plante Rd.
Jason LaHaye	23 LaPlante Rd
Robert W. [illegible]	22 Stony Brook Rd.
✓ Harold Slack	Townsend Terrace
[illegible]	Townsend terrace
Lynn [illegible]	16 Batchelder Ave. - W Lebanon NH
Larry Vanier	140 School St.

1
2

maf

(6)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Jim Varney	67 Hanover St. Leb. N.H.
Connie Emerson	27 Eldridge St. Lebanon, NH
√ Roy Emerson	" " " " "
[illegible]	1 Bomhower ST
~~[illegible]~~	~~[illegible] EAST MAIN [illegible] Rd~~
√ Victor Bouchard	7 Townsend Terrace
√ Chris J Chd	Dartmouth Coll Hwy
[illegible]	MASCOMA St
√ Brenda Griggs	MASCOMA St
√ Tom Clifford	204 Meriden RD Lebanon
√ David DiMinico	103 Mascoma St Lebanon
[illegible]	98 POVERTY LANE, LEBANON.

1

5

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. **We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.**

Name	Address
Foster Moodie	65 US RT 4A
Sally Moodie	65 US Rt 4A
√ Glen Kimball	12 Methodist Hill Rd.
√ Adelaide A. Griffiths	74 Prospect St., Lebanon, NH.
√ Clark A. Griffiths	74 " " " "
√ [illegible]	3 PORTER RD LEBANON, NH.
√ Todd Hamilton	3 porter Rd Lebanon NH

1

(118)   26   (3)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
[illegible]	475 Meriden Rd
Jennifer Wilson	475 Meriden Rd.
√ [illegible]	397 Meriden Rd Leb NH 03766
Roy Lagasse	28 Slayton Hill Rd
√ David Bagley	32 Eldridge St
√ Linda Bagley	32 Eldridge St
[illegible]	11 Clark St.

1

Bob (6)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
Robert Townsend	Lebanon NH
Carolyn Townsend	Leb NH
Dennis Bundy	Lebanon NH
Heidi Bundy	Leb NH
David Jorgensen	Leb NH
Glenn Crowe	Lebanon NH
Ronald Sanville	Lebanon NH
[illegible]	Lebanon NH

(6)

LEBANON NH CLASS VI ROADS PETITION

The following citizens of Lebanon and West Lebanon petition the Lebanon City Council to preserve these Class VI roads as a public asset:

Barden Hill
Atherton
McCallister
Durkee

Lebanon holds many public parks, trails and recreation areas for the health and benefit of its citizens. We believe these Class VI roads should also be preserved for our benefit and they should be open and accessible at all times.

Name	Address
BILLY SAINE	261 DARTMOUTH COLL HWY
Troy Barrows	69 South Main Street WL
Travis Clarkson	2 Spencer St #19
Alan [illegible]	427 Dartmouth college Hwy
√ Damian Hetzel	36 Manchester dr
√ Ricci gilman	24 thompson
√ Sandy gilman	24 thompson
√ Dana Clark	147 Hanover Street
√ James Hutt	Pine Street Lebanon
√ Renee Hutt	Pine Street Lebanon
Alisa Canillas	147 Hanover Street

PUBLIC HEARING ON ITEM 8B CONTINUED.

Chris Chase (Atherton Road): In response to Mr. Chase's question, Attorney Decker briefly explained the difference between a Class VI Road versus a Class A Trail.

Mr. Manuel Lopez (Ward-2): His wife (Ms. Bisson) gave testimony earlier and he hoped to get some clarity on what would happen to Atherton. Mayor McNamara noted that Atherton's right of way would be discontinued all the way to Route 120 and revert to the property owners.

Pat Morse (63 Bank St): In response to Ms. Morse's clarification issue regarding the proposed Barden Hill trail, Mayor McNamara and Assistant Mayor Below explained the boundaries to her.

Mr. Chiasson (No Ward given): He spoke about his reasons why the City should not accept this proposal.

Hearing no further comments from the public, the Public Hearing was closed.

ACTION: No Action Taken By The Council. Will be discussed at a future date yet TBD

C. **ORDINANCE #2023-04** – A public hearing for the purpose of receiving public input and taking action on Ordinance #2023-04 to amend City Code Chapter 110, Noise from Sound Amplification Systems, relative to changes in permitting procedures.

Included in the agenda: ***(Pages 35-39, Council agenda packet)***

1. Proposed Ordinance #2023-04
2. August 2, 2023 Legal Opinion by Attorney Christine Johnston

City Manager Shaun Mulholland reviewed and explained the background behind amending City Code Chapter 110 in Ordinance #2023-04.

BACKGROUND

During the City Council's meeting on May 17, 2023, the Council and City Manager discussed the process for issuing sound permits pursuant to City Code Chapter 110, Noise from Sound Amplification Systems. During the discussion, the Council indicated support for delegating the permitting authority to the City Manager instead of continuing to require Council approval for certain permits. In addition, the Council expressed support for extending the allowed permit times.

Based on the Council's guidance, the Administration has prepared an ordinance outlining proposed changes to City Code Chapter 110 to clarify the process and terms for issuing sound permits and to designate the City Manager as the permitting authority.

Mayor McNamara opened the Public Hearing. Hearing no comments from the public, the Public Hearing was closed.

ACTION:

Councilor Sykes MOVED, that the Lebanon City Council hereby adopts Ordinance #2023-04 to amend the Code of the City of Lebanon, Chapter 110, Noise from Sound Amplification Systems, to clarify the process and terms for issuing sound permits and to designate the City Manager as the permitting authority.
Seconded by Councilor Liot Hill.

Roll Call Vote:
Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and Mayor McNamara all voting Yea.
None voted Nay.

****The Vote on the Motion was approved (9-0)***

9. OLD BUSINESS: NONE

10. NEW BUSINESS

A. Authorization for the City Manager to Transfer Appropriated, Unencumbered, FY 2023 General Funds

Included in the agenda packet: ***(Pages 41-43, Council agenda packet)***

BACKGROUND

The City Council appropriates a budget on an annual basis. The 2023 Budget was appropriated on December 14, 2022. Occasionally, situations occur that require the transfer of appropriated, but unencumbered funds from one department to another for unanticipated expenses. Unanticipated expenses have occurred in the Departments of Public Works, Human Services, and Human Resources as summarized in the attached Resolution that will cause these department budgets to be over expended.

The Council may authorize the City Manager to transfer funds from one department to another within the City's General Fund, pursuant to the provisions in City Charter §C419:45, Transfer of Appropriations. The City Manager intends to make budget recissions, as needed, to address the unanticipated expenditures to ensure the overall budget does not exceed the total appropriations in the City's General Fund Budget for Fiscal Year 2023.

ACTION:

Councilor Wilkie MOVED, that the Lebanon City Council, pursuant to City Charter §C419:45, hereby approves the Resolution for the Authorization to Transfer Fiscal Year 2023 General Fund Appropriations as provided in the following table and as presented in the August 16, 2023 City Council Agenda Packet on page 95 of 138 of the Council agenda packet:

RESOLUTION – LEBANON CITY COUNCIL

Title: Authorization to Transfer 2023 General Fund Appropriations

BE IT HEREBY RESOLVED by the Lebanon City Council, that:

WHEREAS, the City Council appropriates funds in December of each year for the ensuing fiscal year, and City Charter §C419:45, Transfer of Appropriations, provides that the Council may authorize the City Manager to transfer any unencumbered appropriation or a portion thereof from one department to another; and

WHEREAS, the costs to provide statutorily required welfare services pursuant to RSA 165:1 exceed the appropriations for the Human Services Department within the 2023 Budget; and

WHEREAS, the costs associated with the operation of the Human Resources Department will exceed the appropriations within the 2023 Budget; and

WHEREAS, the severe rain events starting on June 28th through the end of July resulted in unanticipated damage to roadways and drainage systems on Stevens Rd., Sunset Rock Rd., Eastman Hill Rd., and Pumping Station Rd. The cost of the emergency repairs that were made for the damage is estimated to be $279,860.00. These costs were not budgeted for in the 2023 Budget; and

WHEREAS, on April 24th, a landslide occurred on the slope of the School St. Cemetery adjacent to Valley Street. Emergency repairs were made to stabilize the slope. Engineering analysis, slope monitoring, and the development of a stabilization plan are ongoing. The house located at the bottom of the slope at 1 Valley Street is presently under condemnation order due to the risk of slope failure. The cost to date of the stabilization of the initial landslide and the engineering work for the other portion of the slope is estimated to be $144,200.

NOW, THEREFORE, the City Council hereby authorizes the City Manager to transfer unencumbered appropriations in the 2023 General Fund Budget in the amount of up to $500,000 from the departments as indicated below to the departments as indicated below:

Transfer of Appropriated, but Unencumbered, FY 2023 General Funds Pursuant to City Charter §C419:45	
From:	**Up To Amount:**
City Manager's Office	$75,000
Finance Department	$75,000
Fire Department	$50,000
Police Department	$300,000
Total:	**$500,000**
To:	
Human Resources	$5,000
Human Services	$70,000
Public Works	$425,000
Total:	**$500,000**

BE IT FURTHER RESOLVED that this resolution be written upon the minutes of the Lebanon City Council meeting on August 16, 2023

Seconded by Councilor Liot Hill.

Roll Call Vote:
Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and Mayor McNamara all voting Yea.
None voted Nay.

****The Vote on the Motion was approved (9-0).***

B. Clarification Regarding the Lebanon Open Space Trust (L.O.S.T.) Fund and the Conservation Commission's Authority **(NOT DISCUSSED. POSTPONED TO A FUTURE MEETING)**

11. City Manager Report: None

12. COUNCIL REPRESENTATIVES TO OTHER BODIES: None

13. FUTURE AGENDA ITEMS:

- Clarification Regarding the Lebanon Open Space Trust (L.O.S.T.) Fund and the Conservation Commission's Authority: Since this item was postponed due to time constraints and complexity of the topic, it should be added to a future agenda.
- Sections 8.A & 8.B in this agenda packet: No Action was taken on these two items, but the Council would like these brought back to them for further review in the not-too-distant future before it goes to trial. The Proposal agreement needs to be revised.

14. NON-PUBLIC SESSION: None

15. ADJOURNMENT:
Councilor Wilkie MOVED for adjournment.
Seconded by Councilor Whittlesey

Roll Call Vote:
Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and Mayor McNamara all voting Yea.
None voted Nay.

****The Vote on the MOTION was unanimously approved (9-0).***

The meeting was adjourned at 10:18 PM.

Respectfully submitted,
Dona E. Gibson
Recording Secretary

Agenda
Lebanon City Council
September 06, 2023

7. Appointments:

Appointments

Board/Committee Appointments as presented by City Clerk Jaseya Ewing.

- Library Board of Trustees, Renee Dunn (Alternate Member)
- Planning Board, Jeremy Rutter (Reappointment Regular Member)
- Zoning Board, Jeremy Katz (Reappointment Regular Member)

Included in this Section:

1. Memo from City Clerk Jaseya Ewing dated September 6, 2023.

Office of the City Clerk & Tax Collector
51 N. Park Street
Lebanon, NH 03766

MEMORANDUM

DATE: September 6, 2023

TO: The Honorable Mayor & City Council

FROM: Jaseya Ewing, City Clerk & Tax Collector

RE: **Appointments Proposed for Council Discussion/Action:**

If the Council wishes to proceed with action on the appointments below, a nomination should be made and voted on for each appointment.
Note: nominations do not need to be seconded.

Library Board of Trustees

- **Renee Dunn** – Appointment as an alternate member of the Lebanon Library Board of Trustees for a 1-year term.
  Term: 8/23-8/24

Planning Board

- **Jeremy Rutter** – Reappointment as a member of the Lebanon Planning Board for a 3-year term.
  Term: 8/23-8/26

Zoning Board

- **Jeremy Katz** – Reappointment as a member of the Lebanon Zoning Board for a 3-year term.
  Term: 8/23-8/26

Board Member Application

Application Process

After submitting this application, you will be contacted and interviewed by one of our City Councilors. Your application will then go before the full Council at one of their regular meetings for consideration of appointment. If you have questions, please contact the City Clerk's Office at 603-448-3054 or cityclerk@lebanonnh.gov.

Basic Requirements

- *Lebanon/West Lebanon resident (except for those boards whose membership makeup includes non-resident)*
- *Willingness to learn*
- *Commitment to attend meetings*
- *Treat people fairly*
- *Consider the best interest of the community as a whole when making decisions*
- *Must have attended one meeting of the board that you wish to apply to*

within the last six months to observe the process and function of the board.

(Section Break)

First Name	Renee
Last Name	Dunn
Physical Address	
City	
State	
Zip Code	
Is this your mailing address?	
Home Phone Number	
Work Number	*Field not completed.*
Email Address	
How long have you resided in Lebanon?	6 Years

(Section Break)

Is this an application for re-appointment?	This application is not for re-appointment.
For which board, committee, or commission are you applying?	Library Board of Trustees
Other Committee	*Field not completed.*
Why would you like to serve?	I am an avid user of the library, I currently serve on the as a director for the Lebanon Public Library Foundation
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I stay up to date on library news and have a keen interest in improving library services for the community in any way I can. As part of the Foundation board, I fundraised for the renovation of the Lebanon branch and would like to do more as part of the Board of Trustees.

Certification	I hereby certify that I meet the basic requirements for applying to a Lebanon board / committee.

Email not displaying correctly? View it in your browser.

Councilor Interview Report Form

Councilor Name: _Devin R. Wilkie_________ Date of Interview: _25 August 2023______

Applicant Name: __Renee Dunn____

Board(s) to Which Applied: _Library Board of Trustees____________________________________

____ Regular Seat _X__ Alternate Seat

Has Applicant Attended Meeting of Board to Which Applying? _X_ Yes ____ No

(If yes, indicate date of meeting.) Date: __Joint meeting with Foundation Board in July__

Recommend Appointment: ___X__ Yes _____ No

_______ Regular Seat __X__ Alternate Seat

General Comments: Renee is enthusiastic about getting involved and was particularly interested in the Library Board when she attended Citizens Academy in 2019. She is a current member of the Library Foundation board and looks forward to doing more to support the library. I am happy to recommend her appointment.

(PLEASE NOTE: THIS FORM WILL BE INCLUDED IN THE AGENDA MATERIALS WHEN APPLICANT IS SCHEDULED TO APPEAR BEFORE THE CITY COUNCIL.)

Standard Questions for All Applicants:

1) What do you believe is the purpose of this Board/Committee?

Library Board of Trustees

2) Are you familiar with the meeting dates and time commitments of this Board/Committee? Would you be available for additional meetings, site visits, or other official events when necessary?

Yes

3) Do you have any previous experience working with this type of Board/Committee, or in a related field, in this community or any other community?

Library Foundation board. Also works for Dartmouth Health, with investments, including a quarterly meeting with Investment Committee.

4) Do you have any interest in attending educational presentations and seminars in order to further educate yourself relative to the work of this Board/Committee?

Yes – joined Citizens Academy in 2019 and was interested in Library elements. Communicated with Sean Fleming & Amy Lappin about the board.

5) Do you anticipate that you would have to recuse yourself from more than an occasional meeting due to a conflict of interest (perceived or real) relating to your past or present employment, organizational membership, real estate holdings, family ties, or other reasons?

No

6) What do you think are the key challenges for this Board/Committee?

Not entirely familiar with City budget process – may be a good opportunity to learn. Complex role.

7) What do you think are the key opportunities for this Board/Committee?

Support for projects incl. children's section, recording studio.

8) What would you like to see this Board/Committee accomplish in the next year?

Learn more about the Trustee board. Also interested in supporting & finding funding for various projects at the library.

Board Member Application

Application Process

After submitting this application, you will be contacted and interviewed by one of our City Councilors. Your application will then go before the full Council at one of their regular meetings for consideration of appointment. If you have questions, please contact the City Clerk's Office at 603-448-3054 or cityclerk@lebanonnh.gov.

Basic Requirements

- *Lebanon/West Lebanon resident (except for those boards whose membership makeup includes non-resident)*
- *Willingness to learn*
- *Commitment to attend meetings*
- *Treat people fairly*
- *Consider the best interest of the community as a whole when making decisions*
- *Must have attended one meeting of the board that you wish to apply to within the last six months to observe the process and function of the board.*

(Section Break)

First Name	Jeremy
Last Name	Rutter
Physical Address	
City	
State	
Zip Code	
Is this your mailing address?	

Home Phone Number	
Work Number	
Email Address	
How long have you resided in Lebanon?	46 years
(Section Break)	
Is this an application for re-appointment?	This application is for re-appointment.
For which board, committee, or commission are you applying?	Planning Board
Other Committee	Heritage
Why would you like to serve?	After 3 years of service to date, I'm finally learning how to participate on this board with some true understanding of how it functions - and I also enjoy being the PB rep to the Heritage Commission.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	The Planning Board needs as many members as it can get at the present time . . . we're definitely a bit short-handed at the present time.
Certification	I hereby certify that I meet the basic requirements for applying to a Lebanon board / committee.

Email not displaying correctly? View it in your browser.

From: Shaun Mulholland
To: Kara Tracy
Subject: FW: [EXTERNAL] Online Form Submission #7661 for Board Member Application
Date: Monday, August 14, 2023 9:44:08 AM

Kara

Please submit my nomination for Jeremy Rutter to the Planning Board for reappointment at the next available meeting.

Shaun Mulholland
City Manager
City of Lebanon, NH
51 N. Park St.
Lebanon, NH 03766
603-448-4220

Board Member Application

Application Process

After submitting this application, you will be contacted and interviewed by one of our City Councilors. Your application will then go before the full Council at one of their regular meetings for consideration of appointment. If you have questions, please contact the City Clerk's Office at 603-448-3054 or cityclerk@lebanonnh.gov.

Basic Requirements

- *Lebanon/West Lebanon resident (except for those boards whose membership makeup includes non-resident)*
- *Willingness to learn*
- *Commitment to attend meetings*
- *Treat people fairly*
- *Consider the best interest of the community as a whole when making decisions*
- *Must have attended one meeting of the board that you wish to apply to*

within the last six months to observe the process and function of the board.

(Section Break)

First Name	Jeremy
Last Name	Katz
Physical Address	
City	
State	
Zip Code	
Is this your mailing address?	
Home Phone Number	
Work Number	*Field not completed.*
Email Address	
How long have you resided in Lebanon?	24 years

(Section Break)

Is this an application for re-appointment?	This application is for re-appointment.
For which board, committee, or commission are you applying?	Zoning Board of Adjustment
Other Committee	*Field not completed.*
Why would you like to serve?	I have served several terms already on the ZBA and feel familiar and comfortable with the Board and its purpose. I believe the time that I have invested as a volunteer to serve the City on the ZBA has benefitted the City and its residents.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I believe that it is important to provide parties a fair chance to be heard and for the Zoning Ordinance to be applied in a just and nondiscriminatory manner. I believe that my ability to be an impartial judge, to consider testimony and to read the Ordinance without bias is valuable to the Board, to the City, and to

	applicants and abutters.
Certification	I hereby certify that I meet the basic requirements for applying to a Lebanon board / committee.

Email not displaying correctly? View it in your browser.

From: w kuppy
To: Kara Tracy
Subject: [EXTERNAL] Re: Katz Zoning Board Reappointment
Date: Wednesday, August 9, 2023 11:48:21 PM

[EXTERNAL EMAIL] DO NOT CLICK links or attachments unless you recognize the sender and know the content is safe.

Yes. Do you want reasons why or is this enough?

Sent from my iPad

> On Aug 9, 2023, at 08:23, Kara Tracy <Kara.Tracy@lebanonnh.gov> wrote:
>
> Good morning,
> I'm emailing in regards to a current member of the Zoning board who is up for reappointment, Jeremy Katz. Would you recommend that he be reappointed for an additional term?
>
> Thank you,
> Kara Tracy
> Deputy City Clerk
> City of Lebanon, NH
> (603)448-3054

9. Old Business: (Continued from August 16, 2023 Meeting)

9.A – Clarification Regarding the Lebanon Open Space Trust (LOST) Fund and the Conservation Commission's Authority

Background

The City Council created the Lebanon Open Space Trust (LOST) Fund during 1987/1988 in connection with the approval of a Boston Lot Forestry Plan. The Council approved the establishment of the LOST Fund on September 7, 1988. Subsequent action by the City Council approved the transfer of 100% of the Current Use land use change tax to be deposited into the Fund.

On January 18, 2006, the City Council made the following motion:

> ***Motion made by Councilor Moses for discussion purposes that the City Council expand the purpose of the LOST fund per RSA 36-A and annually and review the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue. Seconded by Councilor Hill.***

Mayor Dean reiterated the motion twice during the discussion. The reiterations of the motion are different than the original motion made and seconded. See highlights below showing the difference.

> ***"Councilor Moses moved that the Council expand the purpose of the LOST Fund per RSA 36-A and annually review and approve the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue.***
>
> ***There being no further discussion, a vote was held and the motion passed by a vote of five in favor, two opposed (Mayor Dean and Councilor Nash)."***

The minutes seem to indicate the City Council intended to clarify that the LOST Fund is a conservation fund permitted under the provisions of RSA 36-A:5, I. The motion does not clearly specify this, however.

> ***RSA 36-A:5 Appropriations Authorized. –***
> *I. A town or city, having established a conservation commission as authorized by RSA 36-A:2, may appropriate money as deemed necessary for the purpose of this chapter. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 36-A:4 may be placed in a conservation fund and allowed to accumulate from year to year. Money may be expended from said fund by the conservation commission for the purposes of this chapter without further approval of the town meeting.*
> *II. The town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the conservation fund and shall pay out the same only upon order of the conservation commission. The disbursement of conservation funds shall be authorized by a majority of the conservation commission. Prior to the use of such funds for the purchase of any interest in real property or for a contribution to a qualified organization for the purchase*

> *of property interests under RSA 36-A:4-a, I(b), the conservation commission shall hold a public hearing with notice in accordance with RSA 675:7.*
> *III. In the municipality that has adopted the provisions of RSA 79-A:25, II, the specified percentage of the revenues received pursuant to RSA 79-A shall be placed in the conservation fund.*

The discussions reflected in the minutes of the 1988 and 2006 meetings seem to intend that the LOST Fund is a Conservation Fund that is authorized in RSA 36-A:5. The Conservation Commission has been operating under that assumption since 1988. The statute authorizes the Conservation Commission to do the following:

> *"Money may be expended from said fund by the conservation commission for the purposes of this chapter without further approval of the town meeting."*

As Lebanon is a city, it does not have a town meeting. The City Council is the legislative body of the City. The motion approved on January 18, 2006 to "annually review and approve the resulting budget", is contrary to the provisions of the statute.

The City Manager in cooperation with the City's legal counsel has generated a resolution to clarify and correct the record relative to the LOST Fund and the Conservation Commission's authority thereto. The Conservation Commission has been operating in accordance with the provisions of the statutes since 1988. The resolution does not change the authority of the Conservation Commission; it merely clarifies the intent and validates that the Conservation Commission has been carrying out its functions appropriately.

Action

The following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby approves the Resolution clarifying the status and intent of the Lebanon Open Space Trust (LOST) Fund to be a "Conservation Fund" as permitted by RSA 36-A:5, I, and the Conservation Commission's role and authority relative to the LOST Fund, as presented in the September 6, 2023 City Council Agenda Packet.

Included in this Section:

1. Draft Resolution of Clarification for Lebanon Open Space Trust (LOST) Fund
2. City Council minutes of September 7, 1988
3. City Council minutes of January 18, 2006
4. July 26, 2023 Memorandum from Attorney Matt Decker of Drummond Woodsum.

CITY of LEBANON, NH
51 North Park Street
Lebanon, NH 03766
www.LebanonNH.gov

Resolution – Lebanon City Council

Title: Lebanon Open Space Trust (LOST) Fund

BE IT HEREBY RESOLVED by the Lebanon City Council, that:

WHEREAS, on July 15, 1987, the City Council reviewed a "Boston Lot Forestry Plan" proposed by the Conservation Commission, which included a recommendation by the Conservation Commission that income from tree harvesting in the Boston Lot "be placed in a Conservation Fund" for four specific projects:

1. Blaze and mark the bounds at Boston Lot.
2. Improve access at Boston Lot for timber removal and subsequent recreational uses.
3. Complete a survey map for the Farnum Hill Reserve and Goodwin Park.
4. Purchase land or development rights of marginal land for conservation and/or recreational uses (wetlands, ridgetops, geologic features, etc.); and

WHEREAS, on July 15, 1987, the City Council adopted a motion "*that the City Council adopt the Boston Lot Forestry Plan and authorize the Conservation Commission to implement it*"; and

WHEREAS, as of July 15, 1987, RSA 36-A:5, which authorizes New Hampshire municipalities to appropriate moneys for the establishment and maintenance of a conservation commission and to place such appropriated moneys in a conservation fund, was silent as to the manner in which money may be expended from a conservation fund; and

WHEREAS, effective July 24, 1987, RSA 36-A:5 was amended to specify that money in a conservation fund may be expended "by the conservation commission" and "without further approval of the town meeting" (a/k/a the municipal legislative body); and

WHEREAS, on September 7, 1988, at a City Council public hearing "for the purpose of discussing the establishment of the Lebanon Open Space Trust Fund", the Chairman of the Conservation Commission, with reference to the July 15, 1987 City Council Meeting Minutes, asserted that "the [conservation] fund had already been approved by the City Council last fall when establishing the Boston Lot Forestry Plan" and requested "that the Council's vote of last fall stand and that the name of the trust fund be established as the L.O.S.T. fund"; and

WHEREAS, on September 7, 1988, the City Council adopted a motion "*that the name of the fund used to collect donations for conservation land and easements be established as the L.O.S.T. (Lebanon Open Space Trust) fund."* and,

WHEREAS, the Council's actions in 1987 and 1988 appear to have defined the permitted uses of the LOST Fund more narrowly than the purposes of a "conservation fund" as set forth in RSA 36-A; and

WHEREAS, on January 18, 2006, the City Council reviewed a request by the Conservation Commission to expand the purposes of the LOST Fund consistent with RSA 36-A to include *"maintenance, research and all manner of conservation related items"*, as part of which the Commission Chairperson represented that "*…the Conservation Commission intends to submit a proposed budget and come back to the Council on an annual basis with a proposed budget for the expanded LOST fund; this would be part of the regular budget cycle, and the Commission hopes this would satisfy the oversight concerns that some Councilors have raised."*; and

WHEREAS, on January 18, 2006, the City Council adopted a motion "*that the Council expand the purpose of the LOST Fund per RSA 36-A and annually **review and approve** the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue.*" (emphasis added); and

WHEREAS, RSA 36-A:5 specifies that money appropriated into a conservation fund by the municipal legislative body (a/k/a the City Council) may be expended by the Conservation Commission "for the purposes of this chapter [RSA 36-A] without further approval of the town meeting [i.e. legislative body]"; and

WHEREAS, the actions taken by the City Council in 1987, 1988, and 2006, and the context within which such actions were taken, have caused uncertainty regarding the authorized purpose(s) for use of money in the LOST Fund, and regarding the Council's role in oversight of spending from the LOST Fund.

NOW THEREFORE,

1. The purpose of this resolution is to clarify the purpose of the LOST Fund, and the City Council's oversight thereof, as follows:

   a. The LOST Fund is a "Conservation Fund" as permitted by RSA 36-A:5, I.

   b. The City Council, in its role as the legislative body of the City of Lebanon, has the general authority under RSA 36-A:5, I, to appropriate money into the LOST Fund, and has the specific authority under RSA 36-A:5, III and RSA 79-A:25, II, to specify a percentage of revenues from current use taxation under RSA 79-A to be placed into the LOST Fund. In exercising its authority to appropriate money into the LOST Fund, the City Council may request a proposed budget or other information from the Conservation Commission detailing the Conservation Commission's needs and plans for money to be appropriated. The Council's review of the proposed budget shall be only for appropriation purposes, and such review shall not constrain the Conservation Commission's spending of money from the LOST Fund for the purposes of RSA 36-A.

   c. Per RSA 36-A:5, I, the Conservation Commission has the general authority to expend money from the LOST Fund "for the purposes of this chapter [RSA 36-A]" without further review or approval of the Council, in the Council's capacity as the City's <u>legislative</u> body.

   d. The Council, in its capacity as the City's <u>governing</u> body, retains authority within RSA 36-A to review and approve certain actions of the Conservation Commission. *See*, *e.g.*, RSA 36-A:4, I ("Said commission may acquire in the name of the city or town, subject to the approval of the local governing body, by purchase, the fee in such land or water rights….”). With regard to Conservation Commission actions requiring governing body approval, money shall not be expended from the LOST Fund for such purpose unless or until the Council has approved such action.

e. The Council’s motion in 2006 to “*expand the purpose of the LOST Fund per RSA 36-A*” was not intended to, and did not have the effect of, granting the Conservation Commission any optional powers under RSA 36-A in general, or under RSA 36-A:4-a specifically.

2. The Conservation Commission continues to operate, and the individual members of the Conservation Commission past and present have operated and continue to operate, within the authority granted to them under State Law and City Code. The Commission and its volunteer members have served, and continue to serve, the people of this City in an exemplary manner.

BE IT FURTHER RESOLVED that this resolution be written upon the minutes of the Lebanon City Council meeting,

Dated this 16 day of August, 2023, at Lebanon, New Hampshire.

City Clerk Jaseya Ewing

DATE SIGNED:

PUBLIC HEARING HELD

BEFORE THE CITY COUNCIL

ON SEPTEMBER 7, 1988

A Public Hearing was held before the Lebanon City Council on Wednesday, September 7, 1988, in Lower City Hall, for the purpose of discussing the establishment of the Lebanon Open Space Trust (L.O.S.T.) fund, a special fund that would be used to set aside certain revenues accepted by the Conservation Commission to purchase open space conservation land and easements.

Notices of the hearing were published in the VALLEY NEWS, a newspaper of general circulation in the City of Lebanon, on August 26, and 29, 1988.

The hearing was called to order by the Mayor at 7:28 p.m. Six members of the City Council, twenty residents, various department heads, and members of the local media were present. (Councilors Mans, Mastro, and Truax were absent.)

The hearing was opened by the Mayor to public comments.

Mr. David Jescavage, Chairman of the Conservation Commission, referred to minutes included in the agenda packet indicating that the fund had already been approved by the City Council last fall when establishing the Boston Lot Forestry Plan. On behalf of the Commission, he requested that the Council's vote of last fall stand and that the name of the trust fund be established as the L.O.S.T. fund.

There being no further comments or questions from those in the audience, the hearing was closed by the Mayor at 7:29 p.m.

Respectfully submitted,

City Clerk

MINUTES OF PUBLIC HEARING

HELD BEFORE CITY COUNCIL

ON SEPTEMBER 7, 1988

A public hearing was held before the Lebanon City Council on Wednesday, September 7, 1988, in Lower City Hall, for the purpose of discussing whether monies collected in 1987 and 1988 for stumpage fees from timber sales should be earmarked to the Lebanon Open Space Trust Fund, should the fund be established.

Notices of the hearing were published in the VALLEY NEWS, a newspaper of general circulation in the City of Lebanon, on August 26, and 29, 1988.

Six members of the City Council, twenty residents, several department heads, and members of the local media were present. (Councilors Mans, Mastro, and Truax were absent.)

Mr. David Jescavage, Chairman of the Conservation Commission, pointed out the fact that the Council, when approving the Boston Lot Forestry plan last fall, earmarked funds realized from the sale of timber to the L.O.S.T. fund. He requested, on behalf of the Commission, that the vote of last fall stand. (see attached)

There being no further comments or questions, the hearing was closed by the Mayor at 7:30 p.m.

Respectfully submitted,

Dorothy Koegel [signature]

City Clerk

CITY OF LEBANON, NEW HAMPSHIRE

MEMORANDUM

TO: Honorable Mayor and City Council

FROM: John P. Aubin, Treasurer/Finance Director

DATE: September 1, 1988

SUBJECT: Lebanon Open Space Trust Fund

1. SUBJECT RESOLUTION:

The Council at its July 27, 1988 meeting discussed the establishment of a trust fund to hold certain revenues for eventual use conservation use. The resolution was amended at that meeting to be as shown below.

RESOLUTION

WHEREAS the City of Lebanon is desirous of preserving environmentally valuable open space, and

WHEREAS the City of Lebanon from time to time receives revenues from the use of conservation land in the City, and

WHEREAS, R.S.A. 31:19A allows municipalities to establish trust funds for any public purpose not foreign to their institution or incompatible with their organization, and

WHEREAS the Conservation Commission has requested that its revenues be set aside in a "Lebanon Open Space Trust Fund", to be used for the acquisition of open space,

NOW THEREFORE BE IT RESOLVED THAT, the City Council of the City of Lebanon hereby establishes a "Lebanon Open Space Trust Fund" according to the following guidelines.

1. Purpose of the Fund: The purpose of the Fund shall be restricted to the purchase of open space conservation land and/or conservation easements as determined by the Conservation Commission.

2. Source of Principal: All monies received for the purpose of the fund shall be deposited to the Fund.

3. Custody of Fund: The Trustees of the Trust Funds shall have custody over the Fund and shall invest same in accordance with New Hampshire Statutes.

4. Use of Income: All income from the Fund may be expended to promote the purpose of the fund.

5. Use of Principal: The principal amount of the Fund may be expended to promote the purpose of the Fund.

6. Fund Dissolution: The unexpended assets of the Fund shall carry forward from year to year until and unless the Fund is dissolved by resolution of the City Council. Reduction of Fund assets to zero shall not in and of itself dissolve the Fund.

7. Expenditures from Fund: From time to time the Conservation Commission may by affirmative vote request that the City Council appropriate monies from the Fund for the purchase of conservation land. The Trustees shall pay over to the City Treasurer all monies so appropriated to be expended only for the purpose specified.

2. PRIOR COUNCIL ACTION:

There was some question at that meeting as to the history of this issue. We have researched the minutes of the meeting which authorized this action and have attached same. The minutes of the July 15, 1987 meeting adopted the "Boston Lot Forestry Plan" which included placement of stumpage income in a Conservation Fund, such fund to be used for four listed purposes. I thought, and apparently David Jescavage thought, that the missing ingredient at the July 1987 meeting was a resolution outlining exactly the mechanics of the fund. The above resolution was intended to fill that void.

3. ENABLING LEGISLATION

In researching this issue this past month I examined RSA 36-A, attached. In light of this legislation much of the proposed resolution appears redundant. Conservation Commissions are by state law authorized to establish such funds, carry them forward from year to year, and expend monies--without additional appropriation (RSA 36-A:5).

4. CONCLUSION AND ACTION REQUIRED

In that state law authorizes the creation of this fund and Council action of July 15, 1987 authorized that stumpage fees be credited to that fund I don't believe any further action by the council is required. I think that any action to disallow use of stumpage fees for conservation purposes would be an action to reconsider the July 15, 1987 vote. I apologize for not having researched this issue better before the July 27 meeting.

C:\WS2000\DOCUMENT\JA0901CC

CITY OF LEBANON

MEMORANDUM

TO: Donald L. Vittum, Interim City Manager

FROM: David Jescavage, Chairman DJ/(jc)
Lebanon Conservation Commission

DATE: July 5, 1988

SUBJECT: L.O.S.T. Fund

At its May 1988 monthly meeting the Lebanon Conservation Commission voted to establish a land conservation fund for the purpose of providing monies to purchase easements and lands for conservation purposes.

The fund will officially be known as the L.O.S.T. Fund (Lebanon Open Space Trust Fund).

The Conservation Commission also would like to have all monies derived from the sale of timber cut from Boston Lot to be placed in the L.O.S.T. Fund for the purposes stated above.

Please discuss this request with the City Council and let me know if I can provide any further information.

cc: John Aubin, Finance Director
City Councilors
Lebanon Conservation Commission Members

the Recreation Department, the Parent Teachers Organization, the Human Services Council, the CCB, as well as their current involvement with providing after school care programs.

Motion of Councilor Girouard, seconded by Shedd, that the Lebanon City Council supports the concept and issues in the report received from the After School Care Task Force.

Councilor Girouard made it clear that the motion would simply indicate the Council's support of the issues and that it recognizes that there is a problem. It was her feeling that to take such action would in no way be a commitment by the City to fund the program and would only be an indication that the community recognizes that there is a problem dealing with a shortage of after school care for working parents.

Councilor Shedd also felt that the Council's support of the program might be looked on as encouragement for those groups who might be in a position to provide funding.

Councilor Wadsworth felt that the School Board should have an opportunity to review the report prior to the Council taking any action.

It was Councilor Mans' feeling that the group should follow established procedures for other social service agencies to solicit an appropriation of City funds during the budget review process.

Councilor Laurie questioned the fact that a Council representative was not asked to participate in the study. Mrs. Crory agreed that that was an apparent oversight. It was Councilor Girouard's opinion, however, that it was not necessary that the Council participate in the study and that the appropriate time for its involvement would be now.

Voting results to support the concept and issues contained in the report were as follows: Six voted for the Motion. Laurie, Mans, and Truax voted against. Motion declared adopted by the Mayor.

BOSTON LOT FORESTRY PLAN ADOPTED

See attached memo dated July 2, 1987, as submitted by Conservation Commission chairman David Jescavage.

Mr. Paul Gross, speaking as a member and appearing on behalf of the Conservation Commission, explained recommendations dealing with the

Boston Lot Forestry Plan and urged its adoption.

Motion of Councilor Mans, seconded by Councilor Girouard, that the City Council adopt the Boston Lot Forestry Plan and authorize the Conservation Commission to implement it.

City Manager Alan Edmond indicated that he would return to the Council with recommendations to establish a trust fund for monies realized from thinning out the trees.

Voting results: Motion voted for and adopted by unanimous vote.

LEGISLATION RE PROBATION DEPARTMENT EXPENSES

The Mayor read a letter he received from the N.H. Municipal Association's director indicating passage of HB 355 (Chapter 402), whereby the state will pick up the probation office expenses (personnel, etc.) that will mean an annual cost savings to the City of approximately $21,855.

The question was raised as to whether, in fact, the state legislature, when approving the bill, had appropriated the necessary funding.

Councilor Wadsworth, also a state legislator, agreed to look into the matter, not being familiar with that particular part of the state budget. She did assume, however, that funds had been appropriated because it was doubtful that Mr. Andrews would have sent the letter unless that was the case.

APPOINTMENTS: LHA, LIBRARY BOARD, & ZORC

See attached memo dated July 9, 1987, as submitted by the Clerk.

Lebanon Housing Authority:

Councilor Brown nominated Robert Guernsey to be reappointed to the Lebanon Housing Authority for a 5 year term. The nomination was seconded by Councilor Mans. By a show of hands, Mr. Guernsey was reappointed by unanimous vote.

Library Board of Trustees:

Councilor Wadsworth nominated Beverly Weeks and Mary Swainbank for reappointment and Kathleen Stickney to fill the third vacancy on the board for 3 year terms. The nomination was seconded by Councilor Laurie.

CITY OF LEBANON

MEMORANDUM

TO: Honorable Mayor & City Council

FROM: David Jescavage, Chairman
Lebanon Conservation Commission

DATE: July 2, 1987

SUBJECT: Boston Lot Forestry Plan

The Lebanon Conservation Commission requests your approval to initiate a forest management plan for the City forest at Boston Lot. Under the direction of the Lebanon Conservation Commission, the consulting forester, Continuous Forest Management, Incorporated, has completed the plan. (A portion with a synopsis found on page 7 is attached for your information).

The primary emphasis is to improve the forest stand for aesthetics, recreation, and wildlife enhancement. The treatment is analogous to how a person would care for a garden.

Harvesting would occur during the winter months to minimize environmental impact. The Commission recommends that the initial harvest of the first 5 year plan occur during the winter of 1987-88.

Some modest income, net of expenses, will be realized from the weeding and thinning procedure. The Commission recommends that this income be placed in a Conservation Fund for the following projects:

1. Blaze and mark the bounds at Boston Lot. (A survey map has been completed)

2. Improve access at Boston Lot for timber removal and subsequent recreational uses.

3. Complete a survey map for the Farnum Hill Reserve and Goodwin Park.

4. Purchase land or development rights of marginal land for conservation and/or recreational uses (wetlands, ridgetops, geologic features, etc.).

Commission Member Paul Gross will be at the July Council Meeting to answer any questions.

cc: Alan H. Edmond, City Manager
Daniel Nash, Public Works Director
Johnson Engineering
Peggy Grodinsky, Reporter, Valley News
Lebanon Conservation Commission Members

MINUTES OF THE REGULAR

CITY COUNCIL MEETING

HELD SEPTEMBER 7, 1988

Regular meeting of the Lebanon City Council was called to order in Lower City Hall by Mayor Mark Farnham at 7:30 p.m. Councilors present: Nancy Esquivel, Patti Laurie, David Shedd, Karen Wadsworth, John Wasson, and the Mayor. Councilors Philip Mans, Frank Mastro, and Feno Truax were absent. (Councilor Mans joined the meeting at 7:42 p.m.)
Acting City Manager John Aubin was present representing the City Administration.

Notices of the meeting were delivered to Councilors and posted at City Hall, the Lebanon Fire Station, and both City libraries on September 2, 1988.

Councilor Nancy Esquivel led the Council and those in the audience in the Pledge of Allegiance.

The Public Forum was announced by the Mayor.

Mayor Farnham announced that Councilor Truax was recuperating from surgery at home and would resume his duties the first of October.

ADOPT ORD. #55, THE ALARM ORDINANCE

See public hearing held prior to meeting.

Motion of Councilor Wasson, seconded by Councilor Shedd, that Ordinance #55, the Alarm ordinance, be adopted as amended, with a change in Article 5, Section 2, by substituting the word "registered mail" for "certified mail."

Councilors asked several questions dealing with the ordinance and recommended fee schedule, which were addressed by the Administration.
It was noted that the fees for buildings owned by non-profit organizations, such as churches, DHMC, the CCB, the Senior Center, etc., would be addressed in the over-all administrative regulations, which would be separate.
It was also noted that the fee charged to a residential user for a false alarm would be less than for a commercial user because fewer field units would respond.

Councilor Laurie felt that people would not intentionally violate the ordinance. She also noted that signs were expensive and no one starting a business in Lebanon would want to get on the wrong side of the City by violating its regulations. She felt that business people were honest and would not intentionally violate the City's regulations. She noted the various interpretations with measuring the size of signs. It was her opinion that there were sufficient safeguards within the ordinance and that people were honest enough that they would follow procedures. She felt that Section 403.9.E. was cumbersome and should be deleted.

Attorney Blair Wood, speaking on behalf of his client, said that the architect, who his client had obviously relied on, made a mistake. He said that they had submitted plans to the building inspector and were issued building and occupancy permits. He objected to the fact that his client would have to remove the sign before knowing whether they could get a special exception from the Zoning Board.

Councilors Mans and Wadsworth agreed that the section should be deleted.

Attorney William Baker, a practicing attorney in the City and a West Lebanon resident, felt it was wrong for any City ordinance to presume bad faith. He was also of the opinion that the ordinance had the necessary mechanisms to cover the enforcement issue without including that section.

There being no further comments or questions, voting results on the amendment to delete Section 403.9.E. were unanimous. The motion, as amended, was adopted by unanimous vote.

<u>L.O.S.T FUND RE CONSERVATION COMMISSION</u>

See public hearings held prior to meeting.

Motion of Councilor Wadsworth, seconded by Councilor Esquivel, that the name of the fund used to collect donations for conservation land and easements be established as the L.O.S.T. (Lebanon Open Space Trust) fund. Motion voted for and adopted by unanimous vote.

<u>ACQUISITION OF COLE WILDWOOD DR. PROPERTY</u>

See memo dated August 11, 1988 as submitted by Acting City Manager John Aubin, various other attachments, and letters from certain residents stating their support of purchasing the Cole property.

As the owner of property abutting the Cole tract, Councilor Mans stepped down from discussing the matter due to a possible conflict of interest.

FINAL

LEBANON CITY COUNCIL
Minutes of January 18, 2006
City Hall, Council Chambers, 6:30 p.m.

Members present:	Mayor James Dean, Councilors Daniel Nash, Karen Liot-Hill, Cliff Desrosiers, Dean Sorenson, Robert Moses, Denise MacLeod
Members absent:	Assistant Mayor Patrick Hayes, Councilor Terri Dudley
Staff present:	City Manager Gregg Mandsager, Sr. Planner/GIS Coordinator Mark Goodwin, Public Works Director Michael Lavalla, Deputy Chief George Sykes,

PRESENTATION: Municipal Law Update presentation by Attorney Waugh

Attorney Waugh summarized his 2005 Municipal Law Update previously provided to the Council. Additional copies were distributed to members of the public.

Councilor Moses raised the question of the best way to educate and train members of the City's Boards and Commissions. Attorney Waugh encouraged members to attend the various seminars that are offered. Also discussed was an orientation process for Board members, specific to each type of Board.

The Council thanked Attorney Waugh for his presentation.

PUBLIC HEARING: To receive public input and take action on proposed Ordinance #2006-3, an Ordinance to amend the Code of the City of Lebanon by modifying the language in Chapter 168, "Vehicles and Traffic", §168-13, "Enforcement", Section A.

Mayor Dean asked for public comment; no public comment was offered and the public hearing was closed.

OPEN TO PUBLIC:

Carl Porter raised concerns about the condition of some of the roads in the City following the most recent winter storm, specifically the areas of Stevens Road and Hardy Hill. Public Works Director Lavalla explained the challenging nature of the recent storm event and noted this particular route had been plowed and maintained every three hours. Suellen Balestra, a resident on Stevens Road, disagreed with Mr. Porter's comments, stating she believes the City has done a stellar job, especially considering the conditions in that area.

4. MINUTES

- December 15, 2005 - Budget Public Hearing

Motion made by Councilor Nash to approve the minutes of December 15, 2005 with corrections as necessary. Seconded by Councilor Desrosiers. There being no further discussion a vote was held, and the motion passed unanimously (7 - 0).

- January 4, 2006

Motion made by Councilor Nash to approve the minutes of January 4, 2006 with corrections as necessary. Seconded by Councilor Hill. There being no further discussion a vote was held and the motion passed unanimously (7 - 0).

5. ACTION ON PUBLIC HEARING ITEM

A. Proposed Ordinance #2006-3, an Ordinance to Amend Chapter 168, "Vehicles and Traffic", §168-13, "Enforcement", Section A

Motion made by Councilor Hill as follows:
MOVED, that the Lebanon City Council hereby adopts Ordinance #2006-3, an Ordinance to amend Chapter 168, "Vehicles and Traffic, §168-13, "Enforcement", of the Code of the City of Lebanon, as follows:

Ordinance #2006-3

AN ORDINANCE TO AMEND the Code of the City of Lebanon by making the following changes to Chapter 168, "Vehicles and Traffic", §168-13, "Enforcement":

THE CITY OF LEBANON ORDAINS AS FOLLOWS:
Section 1:

Chapter 168, "Vehicles and Traffic", §168-13, "Enforcement", Section A. is hereby amended to modify the language to read as follows:

§168-13, "Enforcement".

A. Any person who receives written notification of violation of § 168-1, 168-2, 168-4, 168-5, 168-6, 168-7 and 168-8, with the exception of the violations listed below, shall, within 48 hours of receipt of the notice, either pay a fine of $10 at the Lebanon Police Department or indicate on said notice that he or she contests the allegation of violation. Should a person decide to pay the fine, such payment shall not constitute an admission of guilt, nor a determination of guilt. On receipt of the payment, no further action shall be taken by the Lebanon Police Department or any other law enforcement officer on such violation. Each additional time period violation constitutes a separate offense.
[Amended 12-6-1995; 6-2-1999; 6-1-2005 by Ord. No. 2005-1]

Section	Offense	Fine
168-2A(4)	Crosswalks	$50
168-2B(2)	Fire hydrants	$50
168-2B(7)	Fire lanes	$50
168-8A	Handicapped parking	$50
168-3	Hanover Street Mall	$50
168-14	Motorized vehicle noise and sound system	Up to $250 - 1st offense Up to $500 - Subsequent offense

Section 2: Effective date.
This Ordinance shall become effective January 18, 2006.

Seconded by Councilor MacLeod. There being no further discussion, a vote was held and the motion passed unanimously (7 - 0).

6. OLD BUSINESS

A. Amendment to Ordinance #18, Salary Plan, Article II, Non-Bargaining Unit Employees - Second Reading

Motion made by Councilor Nash as follows:

MOVED, that the Lebanon City Council recognizes the second reading to amend Ordinance No. 18, Salary Plan, Article II, Non-Bargaining Unit Employees, by replacing the current language and compensation and classification schedule with "Employees shall be paid in accordance with the accompanying pay plan effective first pay period of 2006 and with the personnel rules and regulations implemented under Section 419:51 of the Charter of the City of Lebanon."

Revised Compensation and Classification Schedule (Proposed Changes Are Bold/Italicized):

NON-BARGAINING UNIT EMPLOYEES		Hourly		Annual	
Grade	Position Title	Min.	Max.	Min.	Max.
1	Clerk Typist	***$11.86***	***$14.81***	-	-
2	Library Custodian I	***$12.10***	***$15.12***	-	-
3	Library Clerk I	***$12.83***	***$16.04***	-	-
4	Accounting Clerk I	***$13.59***	***$16.99***	-	-
	Department Secretary I	-	-	-	-
	Library Clerk II	-	-	-	-

	Maintenance Custodian	-	-	-	-
	Parking Control Attendant	-	-	-	-
5	Accounting Clerk II	***$14.55***	***$18.18***	-	-
	Airport Maintenance Worker	-	-	-	-
	Assistant City Clerk	-	-	-	-
	Department Secretary II	-	-	-	-
	Library Assistant	-	-	-	-
6	Administrative Secretary	***$17.46***	***$21.82***	-	-
	Assessing Clerk	-	-	-	-
	Assistant City Clerk - Deputy	-	-	-	-
	Benefits Coordinator	-	-	-	-
	Communications Specialist	-	-	-	-
	Accounting Clerk III	-	-	-	-
7	Administrative Assistant	***$18.16***	***$22.70***	-	-
	Library Technical Assistant	-	-	-	-
	Tax Collector	-	-	-	-
8	-	***$18.52***	***$23.15***	-	-
9	Executive Assistant	***$19.99***	***$27.00***	-	-
10	Human Services Director	-	-	***$45,749.85***	***$61,756.13***
11	~~***City Auditor***~~	-	-	***$50,337.17***	***$67,946.55***
	City Clerk	-	-	-	-
	Deputy Finance Director	-	-	-	-
12	Human Resources Director	-	-	***$51,323.69***	***$69,303.02***
13	Recreation Director	-	-	***$52,359.53***	***$70,684.13***
14	Airport Manager	-	-	***$53,420.05***	***$72,114.59***
	Library Director	-	-	-	-
15	Deputy Police Chief	-	-	***$54,496.80***	***$76,212.00***
	Assistant Director/Public Works	-	-	-	-
16	Chief of Police	-	-	***$61,410.86***	***$88,602.19***
	Director of Public Works	-	-	-	-
	Finance Director	-	-	-	-
	Fire Chief	-	-	-	-

Seconded by Councilor Hill.

Councilor Moses referred to a survey of wages in comparable communities provided to the Council and stated he wanted to be sure Lebanon is staying current with regard to salaries.

City Manager Mandsager commented that the previous cost of living adjustments over the years have been an attempt to keep pace with wages in New Hampshire; he feels Lebanon falls somewhere within the middle ground in terms of wages. He added that if he were to propose increases outside of the proposed 4.4%, he would do that during budget sessions. This would allow the Council time to have a more in-depth look at personnel wages for nonbargaining unit employees and take a closer look at the comparisons provided.

There being no further discussion a vote was held and the motion passed unanimously (7 - 0).

B. Schedule Public Hearing Re: Proposed Ordinance #2006-2, Amendment of Chapter 31, Article I, "Conservation Commission", § 31-1, "Creation; membership", of the Code of the City of Lebanon.

Councilor Hill stated she would like clarification of how many members and alternates are proposed with the recommended motion. She indicated she would like to hear whether the members of the Conservation Commission have a recommendation to offer.

Nicole Cormen, Chair of the Conservation Commission, stated the Commission rescinded its earlier motion when it was subsequently discovered the RSA states that one of the 7 regular members of a Conservation Commission can be from a Planning Board or other City board; this position has been effectively now filled by the City Council by prior motion. The requested Recreation Commission member would then be as an alternate position. The Conservation Commission wishes to avoid a situation where members who have served longer as alternates and wish to move up to a regular member position would be prohibited from doing so if another regular slot were to be filled by the Rec Commission member.

Chair Cormen stated at the present time the Conservation Commission has seven regular positions, one of which is filled by the Council representative. There are also four alternate positions; at the present time three of the alternate positions are filled, with one alternate vacancy remaining. The intent of the Conservation Commission and the motions passed on January 12th were that the Rec Commission representative would serve as an alternate.

Motion made by Councilor Hill as follows:

MOVED, that the Lebanon City Council hereby schedules a public hearing for February 1, 2006, beginning at 7:00 p.m. in City Hall for the purpose of receiving public input and taking action on proposed Ordinance #2006-2, an Ordinance to amend the Code of the City of Lebanon by modifying the language in Chapter 31, "Boards, Committees and Commissions", Article I, "Conservation Commission", §31-1, "Creation; membership" Article I, as follows:

Ordinance #2006-2

AN ORDINANCE TO AMEND the Code of the City of Lebanon by making the following changes to Chapter 31, "Boards, Committees and Commissions", Article I, "Conservation Commission", §31-1, "Creation; membership":

THE CITY OF LEBANON ORDAINS AS FOLLOWS:

Section 1:

Chapter 31, "Boards, Committees and Commissions", Article I, "Conservation Commission", §31-1, "Creation; membership" is hereby amended to modify the language to read as follows:

§31-1, "Creation; membership".

There is hereby created a Conservation Commission to consist of seven members and up to four alternate members as provided by law who shall be appointed by the City Council. Membership shall include one City Council representative as a regular member and one member of the Recreation Commission as an alternate member.

Section 2: Effective date.

This Ordinance shall become effective ___________.

Seconded by Councilor Sorenson. A vote was held, and the motion passed by a vote of four in favor, three opposed (Councilors Moses, MacLeod and Nash).

C. Current Use Discussion

Chair of the Conservation Commission, Nicole Cormen, was joined by several other members of the Commission. She referred to a memo and accompanying materials provided to the Council. Ms. Cormen stated at this time the Commission would be asking the Council to confirm the assumption that for the remainder of 2006 the 100% current use funding would continue, and also asking the Council to act upon a motion passed by the Conservation Commission on December 8th to expand the purpose of the Lebanon Open Space Trust Fund (LOST). She explained that when this fund was established the monies were limited to the acquisition of open space land and easements for conservation purposes. Subsequent research showed that the purposes of the LOST fund under the related RSA include much broader uses such as maintenance, research, and all manner of conservation related items. Documentation for these purposes can be found in RSA 36-A:5 and A:2. She added that after this meeting's discussion she would hope that the Conservation Commission could get back to its task of completing the Lebanon Open Space Plan, noting there is a draft that is partially complete. She would expect the plan to be completed in late May or early June assuming there are no major distractions, at which time it would be presented to the City Council. This would allow a more comprehensive discussion about current use funding and percentages. As part of that process, the Conservation Commission intends to submit a proposed budget and come back to the Council on an annual basis with a proposed budget for the expanded LOST fund; this would be part of the regular budget cycle, and the Commission hopes this would satisfy the oversight concerns that some Councilors have raised.

Mayor Dean stated that the Council would be looking for two items at this meeting; one is a proposal as to how the LOST funds might be used, the potential use of the funds to do repair work on some of the City's conservation lands, as well as the Park Ranger's salary. He would like to focus on those items first, then discuss whether the current funding is appropriate.

Ms. Cormen stated that money from a conservation fund, of which the City's LOST fund is an example, is Lebanon's only such fund. She quoted the uses of the funds from the appropriate RSA. Ms. Cormen stated there are 11 conservation lands in the City of Lebanon; the stewardship and maintenance of those properties will be the topic of discussion at an upcoming Conservation Commission special meeting to which they have invited the Recreation and Parks Director.

Councilor Hill noted that Ms. Cormen's memo has three specific goals for this discussion. One is to let the Conservation Commission know what their operating assumptions are for the next 12 months, next is to have the Council act upon the requested motion to expand uses consistent with RSA 36-A, and the third is to talk about the open space plan. If there is to be a larger discussion of the current use penalty policy, she believes this should happen subsequent to the completion of the open space plan. Councilor Hill stated she feels these are very reasonable goals. She added she is frustrated that there is no specific language for the motion to expand the uses of the funding.

Motion made by Councilor Moses for discussion purposes that the City Council expand the purpose of the LOST fund per RSA 36-A and annually and review the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue. Seconded by Councilor Hill.

Councilor Nash stated he brought this issue up in 2005 when the Boston Lot repair issue came up, looking at a way to defray the $1.7 million expense. At that time, the Conservation Commission had indicated they would take a look at contributing to that expense, yet in all of the materials now provided to the Council there is no mention of helping the City defray that expense. He noted the taxpayers had approved $12 million of bonded indebtedness this year, the first payment of which will be made in 2007. There will be approximately $1.8 million to $2 million worth of new bonded indebtedness as part of the 2007 budget, and part of that will be due to repairs to the Boston Lot at approximately $180,000 per year. He feels that the current use money belongs to the taxpayers and should go back to them; he also feels that the Conservation Commission's needs should be matched up to other needs in the City. Councilor Nash noted that last year $95,000 was put into the LOST fund with absolutely no discussion. He has concerns that this fund could become a "slush fund" to be used as the Conservation

Commission sees fit, which may or may not match exactly to the City's needs. He would like to see the funding decreased from 100% to 25%.

Councilor MacLeod stated she vehemently disagrees with Councilor Nash's proposal. She noted in 1998 a Resolution was passed and the Council's position at that time was desirous of preserving the City's valuable open space. She feels that this is important today, more so than ever. She stated Councilor Nash feels the current use money should go back to the taxpayers, and she feels conserving land is preserving money in another form so that it goes from generation to generation. She does not support a change in allocation and does not think the fund is a "slush fund". She noted that with or without Council oversight, when the Conservation Commission wishes to purchase land it has to come before the Council. Councilor MacLeod added that Lebanon fails miserably in conservation of lands in comparison to other communities, and she feels the City should go forward to conserve even more of the valuable land in the City.

City Manager Mandsager indicated monies could be expended from the fund with a two step process, requiring budget and manager approval. He understands the Conservation Commission's recommendation that their budget would be part of the Planning budget presented to the City Manager and subsequently to the Council.

Mayor Dean asked if he was correct in understanding that new purchase of lands in every case requires the approval of the Council, and purchase of signage, operating equipment, etc., does not require Council approval. City Manager Mandsager answered that Mayor Dean's understanding was correct. Mayor Dean stated that what he finds missing is that he does not know in the budget process how the Conservation Commission plans to use the monies. He added he has a very hard time allocating monies with an unknown use, which is why there were the two items on the agenda for this meeting as to how the LOST funds might be used. He stated he would continue to look for that data to support the rationale.

Councilor Sorenson referred to a motion made at the December 8th Conservation Commission meeting which included language referring to expanding how the monies could be used. As he reads the intent of that motion, it answers the questions asked by the Council at its November 2nd meeting as to how the monies might be used and potential use of the funds to do repair work on some of the City's conservation lands. He noted that the City has to prioritize how to use its funds, and it may not be in the best interest to use these funds for repair of the Boston Lot. He stated he does not feel the LOST fund is a "slush fund". He added the future of Lebanon is going to be under more pressure year after year for growth, and it is important to put into place a mechanism to enable the string of pearls talked about in the Master Plan. Councilor Sorenson stated the 100% allocation is agreeable to him. He commented the future cannot be sabotaged to take care of what is going on today.

Judy Macnab explained that this is a state program, not a local program, and it has been in effect for 60 years. Its purpose is to protect the citizens in the state from undue development. The whole purpose of the fund to begin with was to preserve an appropriate amount of land to make up for land that was lost to development. She pointed out the use of the money in the LOST fund will be according to the RSA, with the primary interest in buying land, and also to use it for stewardship. She added a full-time ranger is needed as there is not enough done with a part-time ranger.

Ms. Cormen stated the Conservation Commission has developed a hypothetical budget if the Council wishes to see it. It is hypothetical because it is unknown from one year to the next what the revenue coming into the fund will be.

Suellen Balestra stated that in order to buy lands through the LOST fund, the Conservation Commission is required to have a public hearing, then go before the City Council. The Council has the ability to approve or deny what is being proposed. She emphasized the LOST fund is not a "slush fund", it goes through all of the proper channels. Ms. Balestra commented that from the first Master Plan in the 1980's to the present there has been a lot of public support for open space preservation. She added that during the time the Master Plan was being created a survey was sent out to Lebanon residents asking if they were concerned about preserving open space, and there was much support for that. She stated she hopes the Council will continue to support the LOST fund at 100%.

Carl Porter, speaking as a member of the public, stated he does not doubt the aspirations of the Conservation Commission, but he does not see any need to increase the amount of money they are given. If there is true support for preserving open space in Lebanon, he suggested the affluent citizens in the City band together to purchase it. He does not feel the City should be in the business of purchasing open land; it is not up to the City to continually purchase pieces of land. He feels the money going to the Conservation Commission should be used to maintain properties, for example, the Boston Lot dam.

Councilor Desrosiers stated he does not think any of the monies in the LOST fund were abused, and he does not think that was what Councilor Nash was suggesting. He believes that the LOST fund should be used to purchase the land that becomes available to the City. The issue he has is he also thinks there is some stewardship responsibility that goes with the maintenance of that land, and he feels there should always be some funds to help defray some of those costs. Otherwise, the burden comes onto the City again, and that does not seem right to him.

Jim Perry stated he is hoping the Council will vote to retain no more than 25% of the current use penalty money for the LOST fund. He added this is money originally taken from the taxpayers of Lebanon, so a minimum of 75% of the LOST fund monies should go to the General Fund. He noted his latest tax bill puts him over $7,500 a year in taxes, almost a 100% growth in property taxes in approximately 12 years. Mr. Perry pointed out that retired people do not have their income increasing like that, nor do hourly workers. He stated affordable housing seems to be an issue in this area, and the more property taken out of private domain and put into public conservation, the less land there is available for affordable housing. He spoke of the thousands of acres put into public conservation use by the City, the state and other entities. Mr. Perry added that he finds it very unfair that the Conservation Commission saw it necessary to come forward as a group; this is an effort which seems to him to intimidate the City's elected representatives.

Susan Almy noted that land in open space costs less to the City than any other land. Once land comes out of open space as it is developed, it usually costs the City more than it did when it was in open space. Over time, the land that is saved by the City will become more and more valuable to the citizens as it will provide places to go to see a deer, take a walk, or cross country ski. She pointed out that at this point there is very little land in Lebanon that is developed, but it is necessary to think 20 or 50 years from now as the City heads towards buildout.

Councilor Hill stated the question the Council and City needs to ask is what the appropriate mechanism is to deal with issues of lack of affordable housing and pressure on people through increased taxes. She stated she feels the LOST fund is not the appropriate mechanism to address those issues; there are many other things that will have a more significant and more substantial impact on affordable housing and property tax relief.

Motion by Councilor Hill to call the question. Seconded by Councilor MacLeod. A vote was held and the motion failed by a vote of 3 in favor (Councilors Nash, Hill and MacLeod), 4 opposed (Mayor Dean, Councilors Sorenson, Desrosiers, and Moses).

Mayor Dean stated he would like to keep the conversations germane to the motion.

The motion was restated as follows:

Councilor Moses moved that the Council expand the purpose of the LOST Fund per RSA 36-A and annually review and approve the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue.

Mayor Dean asked when the Council might see the budget from the Conservation Commission. Ms. Cormen answered that the proposed budget would not change substantially without hypothetical revenues being added to it. She noted the Commission has had a conservation parcel occupying its attention, and depending on whether that opportunity comes to fruition and how it might be funded, there may be the potential to basically wipe out the existing funding. In that case, there would be no monies for maintenance so that question would become moot. Relative to maintenance, Ms. Cormen stated she thinks it is very important that the Council and the public understand that the word maintenance refers to trail maintenance, parking lots, wood lots and boundaries; other than that, conversations have been about substantial capital facilities over which the Commission has no authority and for which she does not think they are responsible. She would not want the Council to vote in favor of a motion and expect the LOST fund would bail out the City for the entire cost of repairing the Boston Lot Dam, for example.

Councilor Desrosiers asked what is anticipated for monies coming in this current year from lands that will be coming out of current use; for example, Sleeper Village. Councilor Nash answered an estimate was previously provided to the Council of $1.3 or $1.7 million. The process of collecting that money does not even begin until ground is broken. Councilor Desrosiers commented that if that kind of money is put into the LOST fund, there should be more than just maintenance of trails that is accomplished with it. He cannot see that kind of money being used strictly for buying property and stewardship. He noted some of the landfill money is put aside for future maintenance, and he thinks the same should be done with the current use penalty money. Ms. Cormen explained that would be the case. She noted they have calculated what it would cost to fund a full-time park ranger at approximately $50,000, representing salary plus benefits and supplies. She agreed that a million dollars sounds like a lot of money, but not when talking about a parcel of conservation land, such as water front or water feature land, especially upstream of the drinking water supply. She feels the Conservation Commission's job is to be dovetailing with fiscal and policy planning.

Carl Porter asked if the current 11 conservation lands in the City are not enough. He added it should be up to the landowner as to what they want to do with their property; the City should not be allowing the Conservation Commission to continually buy land taking it off from the open market. One of the property discussions concerns primarily undevelopable land; he feels it is pointless to buy property if it is primarily undevelopable.

Motion made by Councilor Hill to call the question. Seconded by Councilor MacLeod. A vote was held, and the motion passed unanimously (7 - 0).

The motion was again restated as follows:

Councilor Moses moved that the Council expand the purpose of the LOST Fund per RSA 36-A and annually review and approve the resulting budget, and that the existing 100% allocation of current use penalty monies to the LOST fund will continue.

There being no further discussion, a vote was held and the motion passed by a vote of five in favor, two opposed (Mayor Dean and Councilor Nash).

6. OLD BUSINESS

D. DPW Facility Update

Public Works Director Lavalla stated that subsequent to the last Council meeting, Pathways and the subcontractor had completed an additional subsurface investigation on the Spencer St. site. There are no results yet, but the work is complete. They met with the design build firm they were speaking with initially on the Spencer St. site to affirm and confirm the estimate that Pathways had developed for the Poverty Lane site, and that estimate is part of the information presented. Based on the costs for redeveloping and rehabilitating the Spencer St. site versus the Poverty Lane site, Public Works Director Lavalla's recommendation would be the Poverty Lane site, based on capital costs, the opportunity to expand, the larger footprint, its geographical location in the center of Lebanon, and easy access to major roads. One major concern with developing the Spencer St. site is what would be done in the interim when building the new building and trying to rehabilitate the existing one, either having to somehow operate out of that site or transfer operations during the time of construction to an alternate site. He feels that developing the Poverty Lane site provides an opportunity to still maintain the current site while developing the new facility.

Mayor Dean asked for Public Work Director Lavalla's recommendation for the Spencer St. facility if there is a move to Poverty Lane. Public Works Director Lavalla answered the first thing to be done is to remediate the site and determine exactly what the impact was; he added he has no guess on a dollar amount for that work. Scott Hazelton stated the cost to the City for cleanup of the site is limited to the City's insurance deductible. They are now in the investigative phase of finding out what is on the site.

Mayor Dean asked if he was correct in assuming that added to the cost of the Poverty Lane site should be remediation costs to the Spencer St. facility site. Public Works Director Lavalla agreed that there are costs associated with that, but those costs would be applied whether the facility stayed at the Spencer St. site or moved offsite.

Mayor Dean asked if there are costs associated with making Poverty Lane able to handle additional and more frequent heavy traffic. Public Works Director Lavalla answered at this point he thinks the existing footprint of Poverty Lane will handle the traffic anticipated, even though the road was designed narrower than what some people desired when it was rehabilitated several years ago. The road base and structure can handle the load; the issue would be the 10 ft. wide travel lanes. Public Works Director Lavalla stated that the narrower lanes can accommodate the anticipated truck traffic. The cost to widen the shoulders by 2 ft. on each side is estimated at a minimum of $50,000 for paving and shoulder work; however, there is an unknown figure if drainage improvements were to be made to extend culverts, etc.

Mayor Dean asked for an estimate of road upgrade costs for Poverty Lane. Public Works Director Lavalla answered there are about 3,600 ft. of shoulders to be widened, as well as some possible drainage work. He stated he would be hesitant to give a final number. If just shoulder rehabilitation were to be done it would be roughly $50,000; another 50% could be added for drainage improvements and extending culverts. He stressed that these figures are just rough estimates.

Mayor Dean asked if it was necessary to tear down the building at the Spencer St. site. Mr. Hazelton answered there are environmental issues at that site pertaining to soil and ground water contamination, and remediation would be required. Mayor Dean asked what the cost would be above and beyond remediation to make the Spencer St. land either available for sale or for other municipal uses. Public Works Director Lavalla answered he estimated that cost would be $200,000 to $250,000 to demolish everything at Spencer St. and Souza Court, understanding the majority of remediation is paid for by others.

Councilor Desrosiers commented some of that money could be recouped by sale of the property. He added his first concern with Poverty Lane was the width of the road, and also the width of the blades on the snowplow trucks during the winter. He asked if this problem is anticipated. Public Works Director Lavalla answered he does not think Poverty Lane is any worse than the majority of roads in Lebanon in that regard. He noted the trucks plow Poverty Lane at the current time.

Councilor Hill asked who decides what happens to the Spencer St. site, and wondered about the process. She asked if the Council decides how it is to be used, and when it would be an appropriate time for the Council to consider what options it should look at. Mayor Dean answered the appropriate time would be after a decision is made to relocate to the Poverty Lane site. Mr. Hazelton added the state mandates a time frame of environmental remediation of the site; above and beyond that, once the decision has been made to relocate, demolition can happen when the facility is moved.

Councilor Hill wondered about the anticipated length of construction, and the time frame for getting the Spencer St. and Souza Court sites demolished. Mr. Hazelton answered they would plan to start construction in the spring, and would anticipate work extending into a second construction season. He would expect the administration building and garage to be functional and usable this calendar year. Public Works Director Lavalla added that landscaping and other issues may extend the time frame into the second construction season.

Councilor Nash stated he would hope the Public Works Director would keep the Council informed, and he would have no concerns as long as the work did not go over budget. He added he does not see the need to necessarily demolish the buildings at the present site as he feels it might add to the sales value.

Susan Almy stated she would like to request on behalf of the Conservation Commission an opportunity to discuss this project with the DPW to be sure there will not be a problem in the final design. She noted the project is proposed to be right next to a very sensitive wetland drainage area for most of Farnum Hill. She added that personally speaking as a resident of Poverty Lane, no one particularly wants a garage on their road. However, she realizes this is definitely the best place to put it in Lebanon. She would like to help the City avoid any future problems by having the Conservation Commission allowed to consult with staff. Public Works Director Lavalla stated they are fully prepared to go before the Conservation Commission at any time. Ms. Cormen commented the desire was to get the Conservation Commission's input early enough in the process to avoid costs associated with redesign. Public Works Director Lavalla stated this is early enough in the process; at this time there is only a conceptual design. Ms. Cormen stated she would try to get this matter as an agenda item for the Conservation Commission's February meeting.

Councilor MacLeod asked how much land there is on the Souza Court and Spencer St. sites. Public Works Director Lavalla answered there are around 2.5 acres between the two sites. Councilor MacLeod asked if there was any idea of the value of the property after it has been cleaned up. Public Works Director Lavalla answered Chet Hagenbarth of Pathways thinks the value would be $500,000 to $600,000 if the property were cleaned up.

Councilor Moses stated he is unclear as to whether the Council committed to the Poverty Lane site. He thought that when the Council appropriated $2.6 million that the decision had been communicated that Poverty Lane was the Council's choice of a site, and that the lead was given to the City departments to move forward. Public Works Director Lavalla explained that at CIP and budget discussions specific reference was made that this money was not earmarked as being site specific. Councilor Moses stated that he feels before the Council moves too much further it needs to define a site; his understanding that the consensus of the Council was the Poverty Lane site. He also feels there needs to be an assessment as to whether the site is worth more money with buildings on it, or whether the $200,000 should be spent to demolish the buildings, thereby increasing its value. Also, consideration needs to be given to the fact that the 2.5 acres are in downtown Lebanon and may be appropriate for affordable housing; therefore, before the City sells off 2.5 acres of valuable downtown land, he feels there needs to be a full discussion of what to do with the site. He asked where the potential opportunity for expansion would exist on the Poverty Lane site and whether there will be the same constraints in 20 years that there are on the Spencer St. site. Mr. Hazelton answered on the west side where the plan says "Granite State Electric" there is expansion potential, on the other side of the Granite State easement toward the airport. The topography in that area allows for expansion. Public Works Director Lavalla added they are working within the wetlands delineation bounds, not outside of those bounds.

Councilor Moses asked if the DPW needs anything specific from the Council at this time in terms of official authority to move forward on the Poverty Lane site. Public Works Director Lavalla answered that would be the desirable outcome. Mr. Hazelton added they would start immediately if that is the feeling of the Council.

Motion made by Councilor Moses to schedule a public hearing for February 1, 2006 to approve the relocation of the Department of Public Works facility to Poverty Lane. Seconded by Councilor Hill.

Councilor Moses restated his motion to schedule a public hearing for February 1, 2006 to receive public input and take action to approve the relocation of the Department of Public Works facility from its current location to the proposed Poverty Lane site. Seconded by Councilor Hill.

Councilor Sorenson stated he would like to know as part of this hearing the life of the Poverty Lane site and the capability of it to support the City's Department of Public Works mission, as well as how it compares and fares with the Spencer St. site. As a future agenda item, Councilor Sorenson would like a discussion as to how this matter got to a public hearing without input from the Public Facilities Subcommittee. He wondered what that Committee is used for.

There being no further discussion, a vote was held and the motion passed unanimously (7 - 0).

7. New Business

A. Establish Municipal Transportation Improvement Capital Reserve Fund; Authorize Collection of an Additional Motor Vehicle Registration Fee

Motion made by Councilor Moses as follows:

MOVED, that the Lebanon City Council, in accordance with the provisions of NH RSA 34:2 and NH RSA 261:153 VI, schedules a public hearing for February 1, 2006, beginning at 7:00 p.m., City Council Chambers, City Hall, for the purpose of receiving public input, with action to follow on March 1, on the following resolution which concerns the creation of a Municipal Transportation Improvement Capital Reserve Fund and authorization to collect an additional $5.00 motor vehicle registration fee with 50 cents of each fee paid retained by the city for administrative costs.

RESOLUTION

FOR THE PURPOSE of establishing a Municipal Transportation Improvement Capital Reserve Fund in accordance with NH RSA 34:2.

FOR THE FURTHER PURPOSE of authorizing the collection of a $5.00 fee per motor vehicle registration for the Municipal Transportation Improvement Capital Reserve Fund in accordance with NH RSA 261:153 VI with 50 cents of each fee paid retained by the city clerk for administrative costs.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that, in accordance with NH RSA 34:2, the Municipal Transportation Improvement Capital Reserve Fund is established for the purpose of allowing the city to fund, wholly or in part, improvements in the local or regional transportation system including roads, bridges, bicycle and pedestrian facilities, parking and intermodal facilities and public transportation; funds may be used for engineering, right-of-way acquisition, and construction costs of transportation facilities, and for operating and capital costs of public transportation only; funds may be used as matching funds for state or federal funds allocated for local or regional transportation improvements; funds shall not be used to offset any other non-transportation appropriations made by the city.

NOW THEREFORE BE IT FURTHER RESOLVED, by the City of Lebanon, that, in accordance with NH RSA 261:153 VI, the collection of an additional motor vehicle registration fee in the amount of $5.00 per motor vehicle registration to support the Municipal Transportation Improvement Capital Reserve Fund is authorized with 50 cents of each fee paid retained by the city clerk for administrative costs.

NOW THEREFORE BE IT FURTHER RESOLVED, by the City of Lebanon, that the application in collection of the additional motor vehicle registration fees shall be effective Monday, March 6, 2006.

Seconded by Councilor MacLeod. There being no further discussion a vote was held and the motion passed unanimously (7 - 0)..

B. Opening Discussion and Schedule of Strategic Planning Sessions

Councilor Hill noted she had participated in several strategic planning processes in the past, and thinks having a first draft available of a strategic plan no later than March 1st is very ambitious and not realistic, unless the Council is considering doing a very abbreviated form of a strategic plan. Her hope was that the Council could end up with a document to provide guidance moving forward. She stated she thinks the process is good, but the timeline is a little ambitious and will not necessarily allow the Council to complete the process as effectively as possible.

Mayor Dean explained that he and the City Manager have discussed this issue on occasion, and the thought is that with two one-day sessions the Council could arrive at a pretty clear plan for the City. The idea is if the date is put too far out it might cause the Council to go at the project more slowly. His feeling is that a draft would allow the Council and the City Manager to start looking at City Manager objectives with a performance review process to follow.

Councilor Sorenson commented the Council is continually faced with the whole idea of an election and the continued looming presence of change. He thinks strategic planning is all about change, and the Council can either move forward in confidence knowing that if it is correct in how it approaches the process, as change occurs it will just unfold. It should be just a matter of course as to the direction that is being taken. The strategic plan content may be tweaked one way or another, based on what new Councilors have in mind. He feels the Council is obligated to start on this path with a facilitator accepting the timeline and that with professional judgment something can be arrived at that has merit. Councilor Sorenson stated he is in favor of optimistically pursuing the scheduling of the planning sessions and he would prefer to let the election fall where it may.

Councilor Hill stated that her concerns have nothing to do with the election; rather, she wished to point out that she has participated in several similar retreats and planning processes, and her experience says that this is not a realistic timetable, at least not for something that is going to be valuable for the City. She pointed out that a retreat is not actually the most important part of the process, it is one important aspect of the process. There is important information that needs to be gathered before the retreat happens. She feels it is important that the Council find out what stakeholders are involved, and she is not sure at this point how staff, other boards and the public are involved in the strategic planning process. Councilor Hill stated that she feels the strategic planning process for Lebanon would not be complete if it did not encompass all of the stakeholders, and added that a year-long process is not uncommon for a strategic plan. Also, it needs to be reviewed every three to five years so it is a dynamic document. She noted the Council needs to come up with a vision and mission statement for Lebanon, and added that writing a mission statement takes more than two days in and of itself, especially with nine Councilors, staff and the stakeholders involved in the process.

Mayor Dean noted one of the things that prior Interim City Manager Farrell left the Council with was a series of strategic plans for other towns; he encouraged Councilors to go back and look over that material. He does not believe the Council needs to start with a blank piece of paper; there are several examples available and perhaps the Council can pick parts of those they like.

Councilor MacLeod asked City Manager Mandsager if he felt the timeline proposed was a good one. City Manager Mandsager answered he sees the timeline as the tip of the iceberg and a chance for he and the Council to sit down and arrive at core values, goals, a mission and a vision. After two sessions with a facilitator he assumes they will arrive at a working document that can then be taken to staff level and the process can continue with each department. Boards and commissions will be involved in the process as well. He sees the Council arriving at a five or ten page strategic plan, with each department head having a five or ten page working document that they are willing to read, rather than a 100 page document.

Councilor Sorenson commented sometimes it is more important to get started than it is to actually see the whole picture. It is a path of discovery, a journey, and in actuality you are never done.

City Manager Mandsager stated once the strategic plan is in place, there will be a defined set of goals for 2006. The core values hopefully will not change on a yearly basis; the goals, mission and objectives may be tweaked on a three to five year basis.

Ms. Cormen wondered how much of the strategic plan would be informed by the Master Plan work that has been done over the years. She hopes that the work on the Master Plan most recently adopted is in the Council's sphere of awareness as a body as well as the facilitator when everyone sits down, because that work expressed a fairly recent vision of the citizens of Lebanon. She feels it is probably time to reaffirm that vision. She asked Councilors to look at the 1986 Master Plan as there was a quite lengthy survey questionnaire sent to Lebanon residents. She stated she would love for the strategic plan to figure out how to return to a greater degree of public involvement in civic matters.

Mayor Dean stated it would be good if the Council gave the City Manager some direction as to identification and recruitment of a facilitator and allow the City Manager to schedule two sessions.

Councilor MacLeod asked if there was a cost involved for using the facilitator. City Manager Mandsager answered there are some facilitators available that do not charge a fee, generally those associated with public institutions.

Motion made by Councilor Sorenson that the Lebanon City Council directs the City Manager to secure the services of a professional municipal strategic planning facilitator and with their guidance propose a schedule to the City Council for meetings. Seconded by Councilor Hill. There being no further discussion a vote was held and the motion passed unanimously (7 - 0).

8. APPOINTMENTS

None.

9. PETITIONS

None.

10. REPORT OF COUNCIL BOARDS AND SUBCOMMITTEES

None.

11. CITY MANAGER'S REPORT

None.

12. FUTURE AGENDA ITEMS

Councilor Nash requested an agenda item whereby the Airport Manager could explain some of the issues surrounding the mitigation land at the Airport. He feels it would be helpful for the Airport Manager, or someone on City staff, to do a brief run-through on this issue. Mayor Dean suggested the agenda item be expanded to have the Airport Manager explain overall hangar planning, wetland mitigation, etc. to give a broader view of how the airport is going to work on revenue while also mitigating environmental issues.

Councilor Hill wished to talk about the idea of a "boot camp" or other methods for formalizing orientation for volunteers on Boards and Commissions. Councilor MacLeod requested a discussion as to how the Council views other boards. Councilor Sorenson suggested resources referred to by Attorney Waugh such as forums, sessions, etc. would give new volunteers a framework to begin with. Councilor Moses suggested applications for positions could be framed to ask whether the applicant might be able to attend seminars, etc. to be sure the people serving have the time and energy to do so. Councilor MacLeod suggested the approval process may need to be amended, possibly with a more formal interview process. Other questions that could be asked of applicants might be what their background is, and whether they have the willingness and time available to serve. Councilor Hill stressed that there needs to be clear expectations for Board members.

Councilor Hill wished to schedule a significant time to consider alternatives for the Spencer St./Souza Court DPW site, possibly at a meeting after the public hearing.

13. NON-PUBLIC SESSION

None.

14. ADJOURN

Motion made by Councilor MacLeod to adjourn the meeting. Seconded by Councilor Hill. There being no further discussion a vote was held and the motion passed unanimously (7 - 0).

The meeting adjourned at 9:30 p.m.

Respectfully submitted,

Nancy A. Richards
Recording Secretary

DrummondWoodsum

ATTORNEYS AT LAW

MEMORANDUM

TO:	Lebanon City Council
FROM:	Matthew C. Decker
DATE:	July 26, 2023
RE:	Lebanon Open Space Trust (L.O.S.T.) Fund

Question Presented: Whether the City's L.O.S.T. Fund is a "trust fund" under RSA 31:19-a or a "conservation fund" under RSA 36-A, how the purposes and use of the L.O.S.T. Fund were impacted by Council actions in 1987/1988 and a Council vote regarding its purpose in 2006, and whether the L.O.S.T. Fund may be used to pay for planting urban street trees as part of a funds-matching grant program.

Short Answer: The available documents from 1987/1988 show that that the City Council did not establish a "trust fund" under RSA 31:19-a. The available documents from 1987/1988 indicate that City Council and Conservation Commission intended the L.O.S.T. Fund to be a "conservation fund" under RSA 36-A, but the Council's motions from this time placed restrictions on the use of the fund not found in RSA 36-A. Between 1988 and 2005, it appears the L.O.S.T. Fund was used as a typical RSA 36-A conservation fund. The Council's motion in 2006 brought the L.O.S.T. Fund more in line with a typical RSA 36-A conservation fund by "expand[ing] the purpose of the LOST Fund per RSA 36-A", but also introduced a new ambiguity with the statement that the Council would "review and approve the resulting budget" of the fund.

Reasonable minds could disagree about the meaning and intent of the Council's 2006 motion and whether further Council is action is necessary to confirm that the L.O.S.T. Fund is to be an RSA 36-A conservation fund without any additional Council (legislative body) oversight or control of the money in the fund. Therefore, and given the confusion that surrounded the Council's actions in 1987/1988 and 2006 as reflected in the historical minutes, I recommend that the Council adopt a resolution to finally put any ongoing uncertainty to rest.

Relevant Background Law:
In the 1987-1988 time period when the Conservation Commission and Council created the L.O.S.T. Fund, the text of RSA 31:19-a ("Trust Funds Created by Towns") concerning the creation of a trust fund a/k/a reserve fund a/k/a capital reserve fund read as follows:

> Towns may at any annual meeting grant and vote such sums of money as they deem necessary to create trust funds for the maintenance and care of libraries, reading rooms, schools and other educational facilities, parks, cemeteries and burial lots; the planting and care of shade and ornamental trees upon their highways and other public places; and any other public purpose that is not foreign to their institution or incompatible with the objects of their organization.

Subsequent amendments in 1991, 1993, 1995 and 1998 clarified that the selectmen or others may be named as agents to expend from such trust fund.

Meanwhile, RSA 36-A:5 ("Appropriations Authorized") concerning the authority to place moneys in a "conservation fund" was amended twice in the midst of the 1987-1988 L.O.S.T. Fund creation process. One amendment was approved by the legislature on May 25, 1987 and became effective July 24, 1987, shortly after the Council's first meeting with the Conservation Commission concerning the establishment of a trust fund held on July 15, 1987.

The text of RSA 36-A:5 effective as of 1973 read:

> For the purposes of establishing and maintaining a conservation commission to promote the better utilization of our natural resources, as authorized by section 2, a town or city may appropriate moneys as is deemed necessary. The whole or any part of money so appropriated in any year may be placed in a conservation fund and allowed to accumulate from year to year. Money may be expended from said fund for the purposes of this chapter.

The amendments to RSA 36-A:5 effective as of July 24, 1987 were:

> I. ~~For the purposes of establishing and maintaining a conservation commission to promote the better utilization of our natural resources, as authorized by section 2, a~~ A town or city, having established a conservation commission as authorized by RSA 36-A:2, may appropriate moneys as ~~is~~ deemed necessary for the purpose of this chapter. The whole or any part of money so appropriated in any year and any gifts of money received pursuant to RSA 36-A:4 may be placed in a conservation fund and allowed to accumulate from year to year. Money may be expended from said fund by the conservation commission for the purposes of this chapter without further approval of the town meeting.
>
> II. The Town treasurer, pursuant to RSA 41:29, shall have custody of all moneys in the conservation fund and shall pay out the same only upon order of the conservation commission. The disbursement of conservation funds shall be authorized by a majority of the conservation commission. Prior to the use of such funds for the purchase of any interest in real property, the conservation commission shall hold a public hearing with notice in accordance with RSA 675:7.

A 1988 amendment to RSA 36-A:5, effective June 18, 1988, added a new section III:

III. In the municipality that has adopted the provisions of RSA 79-A:25, II,[1] the specified percentage of the revenues received pursuant to RSA 79-A shall be placed in the conservation fund.

Relevant Facts:

- July 2, 1987 CC Memo: Conservation Commission ("CC") Chairman Jescavage authors a memo to the City Council by which the CC requests "approval to initiate a forest management plan" for the City forest at Boston Lot.
    - As part of the plan, the CC recommends that income from tree harvest be placed in a "Conservation Fund" and used for four specific projects: (1) blaze and mark Boston Lot bounds; (2) improve access at Boston Lot; (3) survey map for Farnum Hill Reserve and Goodwin Park; and (4) purchase land or development rights for conservation and/or recreational uses.
        - (*Ed. Note: these four named uses are narrower than the potential uses of a typical RSA 36-A conservation fund.*)
- July 15, 1987 Council Meeting: Under the heading "Boston Lot Forestry Plan Adopted", Council meeting minutes state that a motion was adopted by unanimous vote "that the City Council adopt the Boston Lot Forestry Plan and authorize the Conservation Commission to implement it."
    - At this meeting, the City Manager said that he would "return to the Council with recommendations to establish a trust fund for monies realized from thinning out trees."
        - (*Ed. Note: the City Manager's mention of a trust fund, and later statements by the Treasurer in a September 1, 1988 report – see below – suggest that the Manager and possibly the Council were unaware that RSA 36-A already provided for the creation of a 'conservation fund', and/or were unaware of the state legislature's 1987 amendments to RSA 36-A which had been adopted earlier in the year and would become effective on July 27, 1987.*)

- According to City records, the account today known as the "Lebanon Open Space Trust Account" had a balance of $8,093 as of the start of 1988.

- July 5, 1988 CC Memo: CC Chairman Jescavage authors a memo to the City Manager reporting that the CC had voted at its May 1988 meeting to "establish a land conservation fund for the purpose of providing monies to purchase easements and lands for conservation purposes", and that the fund would be known as the L.O.S.T. Fund (Lebanon Open Space Trust Fund).

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[1]RSA 79-A:25, II concerns disposition of land use change tax revenue: "II. The legislative body of the town or city may, by majority vote, elect to place the whole or a specified percentage, amount, or any combination of percentage and amount, of the revenues of all future payments collected pursuant to this chapter in a conservation fund in accordance with RSA 36-A:5, III. The whole or specified percentage or amount, or percentage and amount, of such revenues shall be deposited in the conservation fund at the time of collection."

  - The CC also requested that "all monies derived from the sale of timber cut from Boston Lot to be placed in the L.O.S.T. Fund" for the purpose of purchasing easements and lands for conservation purposes.
- <u>July 27, 1988 Council Meeting</u>: Under the heading "Conservation Commission Trust Fund", Council meeting minutes state that the Council adopted a Resolution to establish a "Lebanon Open Space trust [*sic*] Fund" under RSA 31:19-a and set public hearings for September 7, 1988 (i) "for the purpose of discussing the establishment of the Lebanon Open Space Trust Fund" and (ii) "to discuss whether monies collected in 1987 and 1988 from stumpage be earmarked to the Open Space Trust Fund, ***should the fund be established***." (Emphasis added.)
  - The minutes report a statement from the City's acting manager/treasurer/finance director that monies from stumpage fees are currently being held in a special account.
    - (*Ed. Note: Presumably the stumpage fees were already being held in the "conservation fund" discussed as part of the Council's 1987 approval of the Boston Lot forestry plan, consistent with the account statement showing that the L.O.S.T. Fund had a 1988 starting balance of $8,093.*)
  - The minutes report a statement from the City's treasurer that "$8,000 was collected last fall and he thought another $9,000 was collected this spring."
    - (*Ed. Note: This statement is also consistent with the City's records of the 1988 opening balance of the L.O.S.T. Fund being $8,093.*)

- <u>September 1, 1988 Treasurer Memo</u>: Treasurer Aubin reported to the Council the following:
  - At the time of the July 1987 Council approval of the Boston Lot forestry plan, it was the Treasurer's impression, and also the impression of CC Chairman Jescavage, that Council action outlining the mechanics of the "conservation fund" was necessary, and the July 27, 1988 Council resolution was intended to fill this void.
  - However, after review of RSA 36-A in August 1988, the Treasurer concluded that "[i]n light of this legislation much of the proposed [July 27, 1988] resolution appears redundant." He recited that "Conservation Commissions are by state law authorized to establish such funds, carry them forward from year to year, and expend monies—without additional appropriation (RSA 36-A:5)."
  - The Treasurer concluded because state law (*i.e.* RSA 36-A) authorized the creation of the conservation fund, and because the Council's July 15, 1987 action authorized that stumpage fees be credited to the conservation fund, "no further action by the council is required."
- <u>September 7, 1988 Public Hearing Minutes</u>: Apparently following the 9/1/88 Memo, CC Chairman Jescavage stated "that the fund had already been approved by the City Council last fall when establishing the Boston Lot Forestry Plan", and on behalf of the CC he requested "that the Council's vote of last fall stand and that the name of the trust fund be established as the L.O.S.T. fund."
- <u>September 7, 1988 Council Meeting</u>: Under the heading "L.O.S.T. Fund re Conservation Commission", Council meeting minutes state that a motion was adopted by unanimous

vote that "the name of the fund used to collect donations for conservation land and easements be established as the L.O.S.T. (Lebanon Open Space Trust) fund."

- Lebanon Open Space Trust Account Statement: A statement of the L.O.S.T. account for the years 1988 to 2005 provided by Mark Goodwin shows regular appropriations into, and spending from, the L.O.S.T. account indicating its use in the manner of a typical RSA 36-A conservation fund.

- January 18, 2006 Council Meeting: Under the heading "Current Use Discussion", Council meeting minutes state that CC members came before the Council to request an expansion of purpose of the L.O.S.T. Fund.
  - The CC had passed a motion at its December 8, 2005 meeting to request an expansion of the L.O.S.T. Fund purposes based on a belief that "when this fund was established the monies were limited to the acquisition of open space land and easements for conservation purposes."
  - The minutes reflect that "[s]ubsequent research showed that the purposes of the LOST fund under the related RSA include much broader uses such as maintenance, research, and all manner of conservation related items."
  - After much discussion, the Council passed a motion by 5-2 vote that, in relevant part, "the Council expand the purpose of the LOST Fund per RSA 36-A and annually review and approve the resulting budget…"

Analysis:

Taken together, the 1987 documents establish that the Council approved the Boston Lot Forestry Plan as proposed by the CC. The Council did not vote to establish a "trust fund" in 1987, but money from a Boston Lot timber harvest was apparently being held segregated from other funds as of the start of 1988, meaning that a *de facto* fund existed at this time. Although the Manager and others may have believed that an additional step – the creation of a trust fund – was necessary, the July 1987 action to approve a plan (with the plan including the creation of a conservation fund), plus the subsequent segregation of timber harvest funds, is nevertheless consistent with the then-effective (1973) version of RSA 36-A:5, which authorized a city to "appropriate moneys as is deemed necessary", to place appropriated money in a "conservation fund", and to authorize expenditures for the specified purposes which fall within the CC's powers under RSA Chapter 36-A. The 1987 actions are also consistent with the 1987 amendments to RSA 36-A which had been adopted but were not yet effective at the time of the July 15, 1987 Council meeting.

The City Manager's suggestion at the July 15, 1987 Council meeting that he could provide recommendations to establish a trust fund for the Boston Lot Forest tree harvest income seems to have been unnecessary or superfluous given the provisions of RSA 36-A at the time. The Council would have been within its authority to establish a trust fund for tree harvest money, separate and apart from a 36-A conservation fund, with the Council itself designated as agent to expend, if the Council so chose, but there is no evidence that the Council actually did so in 1987.

The Council certainly *approached* the creation of an RSA 31:19-a trust fund as reflected in the July 1988 documents, but backtracked from this action as shown in the September 1988 documents. The July 1988 Council meeting minutes are clear that a Resolution to create a 31:19-a trust fund for the purchase of conservation land or conservation easements was not actually adopted; the minutes state that the Council wished to hold a September 7 hearing on deposit of stumpage fees into a trust fund "***should the fund be established***."

The key document, possibly overlooked by the Conservation Commission in 2005/2006, is the September 1, 1988 Treasurer's memo, which concluded that "[i]n light of [RSA 36-A] much of the proposed [July 27, 1988] resolution appears redundant." The Treasurer concluded that because state law (*i.e.* RSA 36-A) authorized the creation of the conservation fund, and because the Council's July 15, 1987 action authorized that stumpage fees be credited to the conservation fund, "no further action by the council is required." The Council apparently agreed with this conclusion when, after the very brief September 7, 1988 public hearings, it took no action on the July 1988 Resolution and instead unanimously approved a simple motion that "the name of the fund used to collect donations for conservation land and easements be established as the L.O.S.T. (Lebanon Open Space Trust) fund."

The outcome of the 1987/1988 Council actions appears to have been the creation of a "conservation fund" that was presumed to be governed by RSA 36-A, but which had only been approved for the four relatively narrow purposes listed in the 1987 Boston Lot Forestry Plan.

The minutes of the January 18, 2006 Council meeting can be confusing to read because the participants at this meeting may have been confused about what the Council did or did not do in 1987/1988. In any case, CC representatives came before the Council to urge that, to the extent the L.O.S.T. Fund was meant to be the City's RSA 36-A conservation fund, the purposes of the fund should be expanded from the 1987/1988 restrictions to include all purposes under RSA 36-A, as referenced in RSA 36-A:2 and 36-A:5,[2] or, as described by the CC Chair, "maintenance, research and all manner of conservation related items."

The Council's 2006 motion to "expand the purpose of the LOST Fund per RSA 36-A" appears to have been intended to declare that the LOST Fund shall be legally one and the same as an RSA 36-A conservation fund, but the wording of the motion is somewhat ambiguous insofar as it does not specifically reference 36-A:5, and due to the context of the surrounding Council discussion. The Council's 2006 motion also introduces another potential ambiguity where it states that the Council will "annually review and approve the resulting budget". This could be

[2] RSA 36-A:5 states that money in conservation fund "may be expended…by the conservation commission ***for the purposes of this chapter*** [RSA 36-A]." (Emphasis added.) Evident statements of purpose within RSA 36-A may be found in RSA 36-A:2, where it is stated that a conservation commission is established "for the proper utilization and protection of the natural resources and for the protection of watershed resources". RSA 36-A:2 also instructs a conservation commission to "conduct researches into its local land and water areas", to "seek to coordinate the activities of unofficial bodies organized for similar purposes", to "advertise, prepare, print and distribute books, maps, charts, plans and pamphlets", to "keep an index of all open space and natural, aesthetic or ecological areas", to "obtain information pertinent to proper utilization of such areas", to "keep an index of all marshlands, swamps and all other wet lands", and to recommend to the city council "a program for the protection, development, or better utilization" of conservation areas. Other statements of purpose within RSA 36-A may be found in RSA 36-A:4, *e.g.* acquiring land and water rights, and gathering data about conservation property.

understood to refer merely to appropriations of money into the fund, but could also be understood to refer to expenditures of money already placed in the fund.

Conclusion: The most likely conclusion from the 1987/1988 and 2006 Council minutes is that the L.O.S.T. Fund is a "conservation fund" under RSA 36-A, and its purpose and uses are governed by RSA 36-A. Certainly, it appears that the L.O.S.T. Fund has been used in the manner of a typical 36-A conservation fund between 1988 and the present.

However, given the potential ambiguities discussed above, and given the evident confusion that the Conservation Commission and Council were operating under in 1987/1988 and 2006, I recommend that the Council adopt a resolution to clearly and firmly establish the presumed *status quo* for the L.O.S.T. Fund. I have worked with the City Manager to draft a proposed resolution, which accompanies this memo.

Under 36-A:5, appropriations placed in a conservation fund may be spent by the conservation commission without further approval from the local legislative body (*i.e.* the City Council), and money may be disbursed when authorized by a majority vote of the conservation commission. However, under 36-A:4, I, certain kinds of disbursements require approval from the local governing body (*i.e.* also the City Council): receipt of gifts of "money, personal property, real property, and water rights, either within or outside the boundaries of the municipality"; and acquisition by purchase of land in fee, water rights, or any lesser interest, etc. in "open spaces and other land and water areas".

Per RSA 36-A:5, I, money from a conservation fund "may be expended from said fund by the conservation commission for the purposes of this chapter". The broadest statement of purpose found in Chapter 36-A is in 36-A:2, stating that the conservation commission is established "for the proper utilization and protection of the natural resources and for the protection of watershed resources of said city or town." Other clues to the "purpose" of Chapter 36-A may be found in the text of 36-A:4, but the powers defined therein are narrower and more specific than the statement of purpose in 36-A:2.

Agenda
Lebanon City Council
September 7, 2022

10. New Business:

10.A – Dog Licensing Civil Forfeiture Update

Background

In accordance with NH RSA 466:14, at the June 21, 2023 City Council Meeting, City Clerk Jaseya Ewing presented the Dog Licensing Warrant for Civil Forfeiture Notice to the Council for approval. NH RSA 466:16 requires the City Clerk to report back to the Council on or before August 31st with the number of owners who received and paid the civil forfeiture, the number of dogs in the City which have been seized and held, and the number of owners who have received summons to a district or municipal court for failure to pay the civil forfeiture or license their dog.

Please see the attached memo from City Clerk Jaseya Ewing providing the numbers as required by RSA 466:16.

ACTION

No Council Action is required, item for discussion purposes only.

Included in this Section:

1. September 6, 2023 Memo from City Clerk Jaseya Ewing, re: Dog Licensing – Civil Forfeiture Notice – Returns

MEMORANDUM

TO: Mayor and Members of the City Council

FROM: Jaseya Ewing, City Clerk

DATE: September 6, 2023

RE: Dog Licensing - Civil Forfeiture Notice – Returns.

At the Council Meeting of June 21, 2023, the Lebanon City Council issued a warrant authorizing the Lebanon City Clerk's Office to issue Civil Forfeiture notices to all delinquent dog owners per RSA 466:14.

Per RSA 466:16, the City Clerk's Office is required to report back to the City Council on or before August 31st with the number of owners who received and paid the civil forfeiture, the number of dogs in the city or town which have been seized and held under the provisions of RSA 466:14, and the number of owners who have received summons to a district or municipal court for failure to pay the civil forfeiture pursuant to RSA 466:13 or to license the dog pursuant to RSA 466:1.

As of August 23, 2023:

Local Statistics	No.
The number of civil forfeiture notices mailed to residential dog owners	351
The number of residents who have paid the civil forfeiture fee	207
The number of residents who have moved or have a deceased dog	9
The number of new dogs since issuing the initial warrant	32
The number of residents who have received summons issued by the local PD*	0
The number of seized dogs in Lebanon, NH**	0

*The Lebanon Police Department does not seize dogs as a result of failure to license.

** A list of negligent owners will be provided to the Police Department who will contact the owners. Summons have not yet been issued but are expected to be soon.

Animal Licensing RSAs

466:1 Procuring License; Tag. – Every owner or keeper of a dog 4 months old or over shall annually, cause it to be registered, numbered, described, and licensed for one year in the office of the clerk of the city or town in which the dog is kept, and shall cause it to wear around its neck a collar to which shall be attached a metal tag with the following information thereon: the name of the city or town, year of issue of license and its registered number. The tag and license shall be furnished by the clerk at the expense of the city or town. Regardless of when the license is obtained, the license shall be effective from May 1 of each year to April 30 of the subsequent year. Source. 1891, 60:1. 1925, 96:1. PL 150:6. RL 180:6. RSA 466:1. 1957, 217:1. 1995, 298:1. 1996, 67:1. 1997, 273:1, eff. Jan. 1, 1998.

466:11 Records. – I. Clerks of towns and cities shall keep a record of all licenses issued by them, with the names of the keepers or owners of dogs licensed, and the names, registered numbers and descriptions of all such dogs. Clerks of towns and cities shall furnish yearly to the local governing body a list of those owners who have failed to renew their license for use in preparing the warrant of unlicensed dogs. II. With the owner's consent, a veterinarian may report the euthanizing or death during treatment of a licensed dog to the town or city clerk in order to have the record reflect that the dog was euthanized or died. A veterinarian providing such a report may also provide the town or city clerk with the mailing and street addresses of the owner of the dog. Written reports, if any, shall be destroyed after receipt by the town or city clerk, and any resulting record reflecting the dog's death shall not specify the manner or cause of death. Source. 1891, 60:5. PL 150:13. RL 180:13. RSA 466:11. 1994, 353:5, eff. Jan. 1, 1995. 2008, 42:1, eff. July 11, 2008.

466:13 Forfeiture. – Whoever is the owner or keeper of a dog and who fails to license or renew the dog license pursuant to RSA 466:1 shall forfeit $25 to the town or city clerk of the municipality in which the dog is kept. If the forfeiture is not made to the town or city clerk within 15 calendar days of the notice of forfeiture, the case may be disposed of in a district court as a violation with a fine not to exceed $50, notwithstanding the provisions of RSA 651:2, IV. A forfeiture shall not relieve the owner or keeper of the requirement of proper licensing of the dog as required by RSA 466:1. This section shall also apply to cats, if the municipality licenses cats. Any forfeitures collected under this section may be retained by the city or town for the administration and enforcement of this chapter. Source. 1891, 60:8. PL 150:15. RL 180:15. RSA 466:13. 1994, 353:6. 1995, 298:9. 1996, 67:4. Lebanon City Council June 5, 2019 Page 101 Unlicensed Dogs Section 466:14

466:14 Warrants; Proceedings. – The town or city clerk shall annually, between June 1 and June 20, present to the local governing body a list of those owners of dogs that have failed to license or not renewed their dog licenses pursuant to RSA 466:1. The local governing body shall, within 20 days from June 20, issue a warrant to a local official authorized to issue a civil forfeiture for each unlicensed dog. The warrant may also authorize a local law enforcement officer to seize any unlicensed dog. The civil forfeiture may be sent by certified mail, or delivered in hand, or left at the abode of the dog owner. The cost of service shall not exceed $7 and may be recovered by the city or town in addition to the amount of the civil forfeiture. If the unlicensed dog is seized, it shall be held in a town or city holding facility for a period of 7 days, after which time full title to the dog shall pass to the facility, unless the owner of the dog has, before the expiration of the period, caused the dog to be licensed. The owner shall pay the facility a necessary and reasonable sum per day, as agreed upon by the governing body of the town or city and the facility, for each day the dog has been kept and maintained by the facility, plus any necessary veterinary fees incurred by the facility for the benefit of the dog. Before a local law enforcement officer seizes any unlicensed dog, a written warning shall be given to the dog owner.

Source. RS 127:5. CS 133:5. GS 105:5. GL 115:7. PS 118:8. 1891, 60:11. PL 150:18. RL 180:18. RSA 466:14. 1965, 325:2. 1967, 150:1. 1977, 559:1. 1983, 198:1. 1987, 91:1. 1994, 353:7. 1995, 298:10. 1996, 67:5. 2000, 128:1. 2001, 274:7, eff. July 16, 2001. 2014, 178:1, eff. July 1, 2014.

466:16 Returns. – Each local law enforcement officer to whom the warrant named in RSA 466:14 is issued shall return the warrant, on or before August 31, to the local governing body issuing it and, shall state in the return the number of owners who received and paid the civil forfeiture, the number of dogs in the city or town which have been seized and held under the provisions of RSA 466:14, and the number of owners who have received summons to a district or municipal court for failure to pay the civil forfeiture pursuant to RSA 466:13 or to license the dog pursuant to RSA 466:1. Source. 1891, 60:12. PL 150:20. RL 180:20. RSA 466:16. 1994, 353:8. 2000, 128:2, eff. Jan. 1, 2001.

Agenda
Lebanon City Council
September 6, 2023

New Business:

10.B – Review and Discussion of 2023 2nd Quarter Budget Report & Release Of Collected Public School Impact Fees

2nd Quarter 2023 Budget Report

The 2nd quarter budget report presents in summary form year-to-date expenditures and revenues activity through June 30. Item is for informational purposes only and does not require action by the Council. Finance Director Vicki Lee will be present at the meeting to answer any questions the Council may have.

Release Of Collected Public Schools Impact Fees

A Memorandum of Understanding (MOU) was developed in 2010 between the City and the School District for the quarterly transfer of collected Public Schools Impact Fees to the Lebanon School District for application toward the payment of debt on the (then) new middle school.

On October 12, 2021, the Planning Board authorized a broader use of Public Schools Impact Fees to include construction, renovation, improvement, or expansion of K-12 school buildings and related building systems, equipment, and furnishings. A revised MOU was developed and signed on November 22, 2021.

To date $822,664.96 has been disbursed to the Lebanon School District.

7/17/2013	$83,690.78	7/15/2015	$1,627.50	2/7/2018	$41,262.70
11/6/2013	$14,651.99	11/4/2015	$936.00	9/5/2018	$12,564.45
5/21/2014	$19,407.00	3/2/2016	$3,156.00	2/6/2019	$1,833.10
8/6/2014	$2,122.75	5/18/2016	$864.00	8/7/2019	$8,822.20
2/18/2015	$723.00	5/17/2017	$5,230.00	4/15/2020	$40,432.02
5/20/2015	$2,819.00	12/6/2017	$6,140.75	7/15/2020	$123,709.65
12/2/2020	$57,567.42	1/21/2021	$102,409.40	8/4/2021	$12,695.86
1/19/2022	$9,035.45	4/20/2022	$3,216.15	10/19/2022	$261,738.35

7/17/2013	$83,690.78	11/6/2013	$14,651.99	5/21/2014	$19,407.00
8/6/2014	$2,122.75	2/18/2015	$723.00	5/20/2015	$2,819.00
7/15/2015	$1,627.50	11/4/2015	$936.00	3/2/2016	$3,156.00
5/18/2016	$864.00	5/17/2017	$5,230.00	12/6/2017	$6,140.75
2/7/2018	$41,262.70	9/5/2018	$12,564.45	2/6/2019	$1,833.10
8/7/2019	$8,822.20	4/15/2020	$40,432.02	7/15/2020	$123,709.65
12/2/2020	$57,567.42	1/21/2021	$102,409.40	8/4/2021	$12,695.86
1/19/2022	$9,035.45	4/20/2022	$3,216.15	10/19/2022	$261,738.35

2/1/2023	$2,185.00	4/19/2023	$3,824.44

This request is for the City Council to authorize disbursement of $3,142.57 in collected Public School Impact Fees (through 06/30/2023) to the Lebanon School District.

Action

The Council is requested to take action on the following motion:

MOVED, that in accordance with Section 213.10 (Administration of Impact Fees) of the Lebanon Zoning Ordinance, and the November 22, 2021 Memorandum of Understanding between the City of Lebanon and the Lebanon School District, SAU 88, the City Council hereby authorizes the disbursement of $3,142.57 in collected Public Schools Impact Fees to the Lebanon School District to be applied toward the construction, renovation, improvement or expansion of K-12 school buildings and related building systems, equipment, and furnishings.

Included in this Section:

1. September 6, 2023 memo from the Finance Department RE: 2nd Quarter Financial Report (June 30, 2023)
2. General Fund 2nd Quarter Report
3. Landfill 2nd Quarter Report
4. Water 2nd Quarter Report
5. Wastewater 2nd Quarter Report
6. Airport 2nd Quarter Report
7. Memorandum of Understanding between the City of Lebanon and The Lebanon School District, SAU 88

CITY OF LEBANON
FINANCE DEPARTMENT

51 North Park Street
Lebanon, NH 03766

Phone: (603) 448-0682
email: Finance@LebanonNH.gov

To: Mayor and City Council

From: Finance

Date: September 6, 2023

Re: 2nd Quarter Financial Report (June 30, 2023)

The following report highlights key points for the City's General Fund operating budget, Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Sewage Collection and Disposal Fund and Municipal Airport Fund. Please don't hesitate to contact us if you have any questions.

GENERAL FUND

Expenditures

The following chart summarizes appropriations, expenditures and amounts encumbered as of June 30th (50% of the fiscal year) by department. For FY 2023, 57.9% of appropriations have been expended or encumbered (obligated for future expenditure) during the quarter.

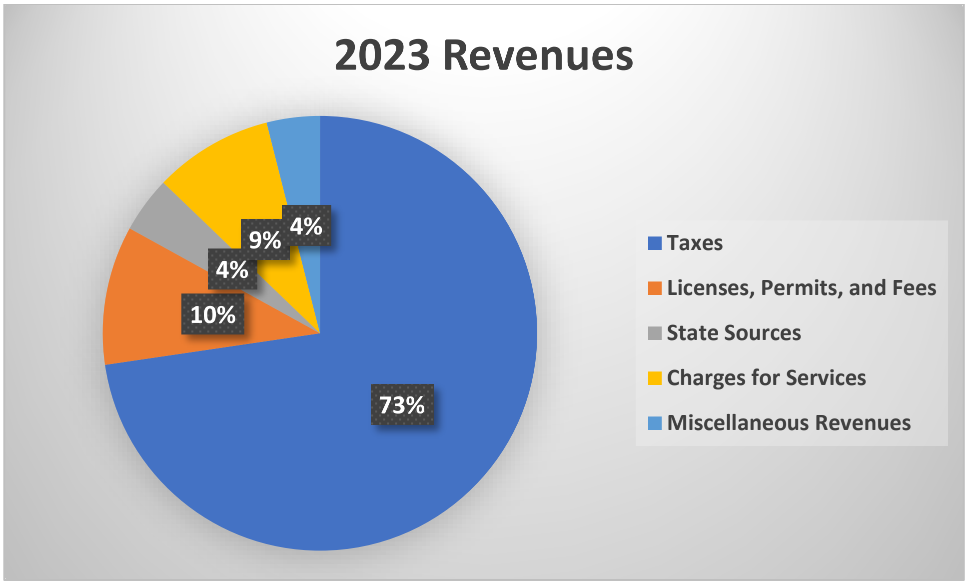
The 57.9% expended and encumbered to date includes 95.2% of the debt service budget as well as 74.2% of the Human Services Budget which is due to rent expense.

	QUARTERLY REPORT FOR CITY OF LEBANON				
	AS OF JUNE 30, 2023				
	2023 Budget	As of 6/30/2023	Encumbered	YTD Available Balance	% of Budget Used
CITY CLERK	$791,990	$342,547	$0	$449,443	43.3%
CITY MANAGER	$1,429,480	$672,480	$27,811	$729,189	49.0%
CYBER SERVICES	$1,904,070	$957,509	$162,447	$784,114	58.8%
FINANCE	$5,615,180	$2,729,982	$172,420	$2,712,778	51.7%
FIRE	$4,906,550	$2,378,511	$26,618	$2,501,421	49.0%
HUMAN RESOURCE	$434,400	$191,486	$0	$242,914	44.1%
HUMAN SERVICES	$670,730	$497,827	$0	$172,903	74.2%
LIBRARY	$1,514,740	$730,823	$11,210	$772,707	49.0%
PLANNING	$1,272,330	$559,598	$0	$712,732	44.0%
POLICE	$7,302,660	$3,282,681	$153,495	$3,866,484	47.1%
PUBLIC WORKS	$5,415,420	$2,276,688	$804,431	$2,363,300	56.9%
RECREATION ARTS & PARKS	$1,303,040	$500,251	$128,838	$673,951	48.3%
DEBT SERVICE	$4,803,350	$4,574,271	$0	$229,079	95.2%
INTERFUND TRANSFER	$1,096,900	$1,096,900	$0	$0	100.0%
TOTALS	$38,460,840	$20,791,555	$1,487,270	$16,211,015	57.9%

Revenues

The following chart summaries amounts budgeted and collected year-to-date by general revenue category. Revenues collected through June 30, 2023, total 61.5% of the amount budgeted for FY 2023, which compares to 55.9% (2022) and 49.9% (2021) in the previous two fiscal years. Highlights for the quarter include:

- Tax bills will be going out in June. As of August 27th, 96% have been collected.
- Motor vehicle registrations are at 50.1% collected. A little higher than year 2022 which was 48.5%.
- Building permits are trending well above the quarterly benchmark at 141% collected.
- Ambulance Service revenue is collected just above the quarterly benchmark at 56%.



Other Funds –

- Solid Waste Disposal Fund is responsible for the operation and maintenance of the landfill, recycling facilities and hazardous waste processing.

QUARTERLY REPORT FOR 2ND QUARTER 2023					
LANDFILL FUND	2023 BUDGET	AS OF 6/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	($4,311,230)	($2,185,673)	$0	$2,125,557	50.7%
EXPENDITURES	$4,916,230	$3,033,606	$194,584	$1,688,040	65.7%

- Water Treatment and Distribution Fund is responsible for the provision and distribution of clean and safe drinking water, the planning, maintenance and replacement of water treatment facilities, pump stations, water tanks, and the water distribution system.

QUARTERLY REPORT FOR 2ND QUARTER 2023					
WATER FUND	2023 BUDGET	AS OF 6/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	($4,436,960)	($2,319,344)	$0	$2,117,616	52.3%
EXPENDITURES	$4,436,960	$2,910,691	$309,528	$1,216,741	72.6%

- Sewage Collection and Disposal Fund is responsible for the safe and hygienic collection and treatment of wastewater, and the planning, maintenance and replacement of the wastewater collection system, pump stations and wastewater treatment plant.

QUARTERLY REPORT FOR 2ND QUARTER 2023					
SEWER FUND	2023 BUDGET	AS OF 6/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	($7,862,020)	($3,723,664)	$0	$4,138,356	47.4%
EXPENDITURES	$7,862,020	$5,139,004	$297,843	$2,425,173	69.2%

- Municipal Airport Fund is responsible for the operation and maintenance of the Lebanon Municipal Airport.

QUARTERLY REPORT FOR 2ND QUARTER 2023					
AIRPORT FUND	2023 BUDGET	AS OF 6/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	($1,810,620)	($838,130)	$0	$972,490	46.3%
EXPENDITURES	$1,948,900	$1,305,163	$29,191	$613,578	68.5%

General Fund

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used
REVENUES					
Fund 1100					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	($23,324,660)	($13,761,480)	$9,563,181	59.0%
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	$0	$191,877	$191,877	100.0%
Total TAXES		($23,324,660)	($13,569,602)	$9,755,058	58.2%
1100-3185-0010-9030-0000	YIELD TAXES	($5,000)	($2,465)	$2,535	49.3%
Total TAXES		($5,000)	($2,465)	$2,535	49.3%
PAYMENT IN LIEU OF TAXES					
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	($40,310)	$0	$40,310	0.0%
1100-3186-0010-9040-0010	MASCOMA HYDRO	($3,000)	($11,470)	($8,470)	382.3%
1100-3186-0010-9040-0020	RIVERMILL HYDRO	($1,720)	($1,377)	$344	80.0%
1100-3186-0010-9040-0030	DHMC	($1,866,540)	($1,879,317)	($12,777)	100.7%
1100-3186-0010-9040-0040	PARKHURST	($10,000)	$0	$10,000	0.0%
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	($4,310)	($4,959)	($649)	115.1%
Total PAYMENT IN LIEU OF TAXES		($1,925,880)	($1,897,123)	$28,757	98.5%
EXCAVATION TAX					
1100-3187-0010-9050-0000	EXCAVATION TAX	($5,000)	($6,707)	($1,707)	134.1%
Total EXCAVATION TAX		($5,000)	($6,707)	($1,707)	134.1%
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	($90,000)	($53,440)	$36,560	59.4%
Total INT & PEN ON DELINQUENT TAXES		($90,000)	($53,440)	$36,560	59.4%
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	($2,700,000)	($1,352,001)	$1,347,999	50.1%
Total MOTOR VEHICLE PERMIT FEES		($2,700,000)	($1,352,001)	$1,347,999	50.1%
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	($600,000)	($847,214)	($247,214)	141.2%
Total BUILDING PERMIT		($600,000)	($847,214)	($247,214)	141.2%
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	$0	($560)	($560)	100.0%
1100-3290-0010-9110-0001	DOG LICENSES	($13,500)	($7,422)	$6,078	55.0%
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	($1,800)	($1,474)	$326	81.9%
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	($40,000)	($15,286)	$24,714	38.2%
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	($60,000)	($29,618)	$30,382	49.4%
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	($6,800)	($3,344)	$3,456	49.2%
1100-3290-0010-9110-0006	LANDFILL PERMIT APPLICATION ADMIN FEE	($500)	($1,020)	($520)	204.0%
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	($12,000)	($2,250)	$9,750	18.8%
1100-3290-0010-9110-0009	PISTOL PERMITS	($400)	($100)	$300	25.0%
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	($85,000)	($84,166)	$834	99.0%
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	($85,000)	($84,166)	$834	99.0%
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	($500)	($750)	($250)	150.0%
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	($250)	($1,000)	($750)	400.0%
1100-3290-0010-9110-0021	STORMWATER PERMITS	($250)	($250)	$0	100.0%
1100-3290-0010-9110-0022	POLE & CONDUIT LICENSE	($20)	$0	$20	0.0%
Total OTHER LICENSES PERMITS & FEES		($306,020)	($231,406)	$74,614	75.6%
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	($960,000)	$0	$960,000	0.0%
Total MEALS & ROOMS TAX DISTRIBUTION		($960,000)	$0	$960,000	0.0%
HIGHWAY BLOCK GRANT					
1100-3353-0010-9320-0010	HIGHWAY BLOCK	($327,930)	($131,129)	$196,801	40.0%
Total HIGHWAY BLOCK GRANT		($327,930)	($131,129)	$196,801	40.0%
WATER POLLUTION GRANTS					
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	($13,900)	$0	$13,900	0.0%
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	($16,340)	($16,335)	$5	100.0%
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	($14,040)	$0	$14,040	0.0%
Total WATER POLLUTION GRANTS		($44,280)	($16,335)	$27,945	36.9%
OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	($1,200)	($2,204)	($1,004)	183.6%
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	($60,000)	($15,000)	$45,000	25.0%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used
Total OTHER STATE GRANTS & REIMBURSEMENTS		($61,200)	($17,204)	$43,996	28.1%
INTERGOVERNMENTAL REVENUES					
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	($60,000)	$0	$60,000	0.0%
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	($1,480)	$0	$1,480	0.0%
Total INTERGOVERNMENTAL REVENUES		($61,480)	$0	$61,480	0.0%
INCOME FROM DEPARTMENTS					
1100-3401-0010-9390-0020	PLANNING FEES	($25,000)	($7,509)	$17,491	30.0%
1100-3401-0010-9390-0030	ZONING FEES	($7,500)	($2,417)	$5,083	32.2%
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	($40,000)	($22,535)	$17,465	56.3%
1100-3401-0010-9390-0100	POLICE RECORDS	($5,000)	($2,173)	$2,827	43.5%
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	($28,000)	($28,000)	$0	100.0%
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	($87,250)	($88,995)	($1,745)	102.0%
1100-3401-0010-9390-0160	AMBULANCE SERVICES	($1,000,000)	($560,397)	$439,603	56.0%
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	($12,000)	($4,550)	$7,450	37.9%
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	($67,680)	($69,560)	($1,880)	102.8%
1100-3401-0010-9390-0190	FIRE RECORDS	($150)	($270)	($120)	180.0%
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	($12,000)	($14,385)	($2,385)	119.9%
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	($2,000)	($1,018)	$982	50.9%
1100-3401-0010-9390-0220	EXCAVATION PERMITS	($3,000)	($600)	$2,400	20.0%
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	($5,000)	($683)	$4,318	13.7%
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	($2,000)	($806)	$1,194	40.3%
1100-3401-0010-9390-0260	RECREATION PROGRAMS	($48,000)	($32,486)	$15,514	67.7%
1100-3401-0010-9390-0270	RECREATION DAY CAMP	($87,000)	($87,525)	($525)	100.6%
1100-3401-0010-9390-0280	RECREATION POOL	($27,500)	($16,643)	$10,857	60.5%
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	($1,200)	($80)	$1,120	6.7%
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	($1,200)	($713)	$487	59.4%
1100-3401-0010-9390-0320	FARMERS' MARKET	($10,000)	($11,041)	($1,041)	110.4%
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	($222,880)	$0	$222,880	0.0%
Total INCOME FROM DEPARTMENTS		($1,694,360)	($952,385)	$741,975	56.2%
OTHER CHARGES					
1100-3409-0010-9450-0010	COMPUTER SERVICES	($118,160)	($118,160)	$0	100.0%
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	($1,278,050)	($1,278,050)	$0	100.0%
Total OTHER CHARGES		($1,396,210)	($1,396,210)	$0	100.0%
SPECIAL ASSESSMENTS					
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	($46,280)	$0	$46,280	0.0%
Total SPECIAL ASSESSMENTS		($46,280)	$0	$46,280	0.0%
SALE OF MUNICIPAL PROPERTY					
1100-3501-0010-9510-0010	CITY PROPERTY EX: EQUIPMENT, LAND	$0	$0	($4,000)	100.0%
Total SALE OF MUNICIPAL PROPERTY		$0	$0	($4,000)	100.0%
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	($60,000)	($203,403)	($143,403)	339.0%
Total INTEREST ON INVESTMENTS		($60,000)	($203,403)	($143,403)	339.0%
RENTS OF PROPERTY					
1100-3503-0010-9530-0010	MASCOMA HYDRO	($15,000)	($15,000)	$0	100.0%
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	($1,670)	($833)	$838	49.9%
1100-3503-0010-9530-0100	226 MASCOMA STREET	($1,500)	($1,393)	$107	92.9%
Total RENTS OF PROPERTY		($18,170)	($17,226)	$945	94.8%
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	($6,000)	($826)	$5,174	13.8%
1100-3504-0010-9540-0020	PARKING TICKETS	($8,000)	($1,970)	$6,030	24.6%
1100-3504-0010-9540-0030	FALSE ALARM FINES	($16,000)	($1,100)	$14,900	6.9%
Total FINES & FORFEITS		($30,000)	($3,896)	$26,104	13.0%
OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	($150,000)	($37,086)	$112,914	24.7%
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	($90,300)	($13,704)	$76,596	15.2%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	($30)	($1)	$29	3.3%
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	($550,000)	($309,144)	$240,856	56.2%
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	($3,340)	($3,340)	$0	100.0%
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	($61,100)	($30,096)	$31,004	49.3%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	($279,600)	($279,597)	$3	100.0%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used
Total OTHER MISC REVENUE		($1,134,370)	($672,969)	$461,401	59.3%
TRANSFERS FROM CAPITAL RESERVE-RAP					
1100-3915-4520-9570-0300	TRANSFER FROM CAPITAL RESERVE	($90,000)	($90,000)	$0	100.0%
Total TRANSFERS FROM CAPITAL RESERVE-RAP		($90,000)	($90,000)	$0	100.0%
	TOTAL REVENUES	**($34,880,840)**	**($21,460,715)**	**$13,416,125**	**61.5%**

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
EXPENDITURES						
1100-4130-0040-5000-0000	OTHER PURCHASED SERVICES	$0	$3,727	$61	-$3,788	101.6%
Total CITY COUNCIL		$0	$3,727	$61	-$3,788	101.6%
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	$364,650	$180,068	$0	$184,582	49.4%
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	$68,560	$30,044	$0	$38,516	43.8%
1100-4130-0050-1200-0000	TEMPORARY PT WAGES	$0	$3,119	$0	-$3,119	100.0%
1100-4130-0050-1300-0000	OVERTIME WAGES	$2,000	$0	$0	$2,000	0.0%
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	$4,650	$1,370	$0	$3,280	29.5%
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	$33,300	$16,464	$0	$16,836	49.4%
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	$30,130	$15,033	$0	$15,097	49.9%
1100-4130-0050-2310-0000	RETIREMENT: ICMA	$20,450	$10,285	$0	$10,165	50.3%
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	$28,850	$21,643	$0	$7,207	75.0%
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	$750	$384	$0	$366	51.2%
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	$10,000	$1,033	$0	$8,967	10.3%
1100-4130-0050-5300-0000	COMMUNICATIONS	$2,000	$720	$0	$1,280	36.0%
1100-4130-0050-5400-0000	ADVERTISING	$3,500	$0	$0	$3,500	0.0%
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	$9,500	$4,000	$0	$5,500	42.1%
1100-4130-0050-5800-0000	TRAVEL	$4,000	$1,281	$0	$2,719	32.0%
1100-4130-0050-5875-0000	MILEAGE	$1,000	$874	$0	$126	87.4%
1100-4130-0050-6000-0000	OFFICE SUPPLIES	$3,000	$1,664	$0	$1,336	55.5%
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	$500	$325	$0	$175	65.0%
Total CITY MANAGER		$586,840	$288,306	$0	$298,534	49.1%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	$102,720	$51,211	$0	$51,509	49.9%
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	$1,310	$425	$0	$885	32.4%
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	$7,860	$3,578	$0	$4,282	45.5%
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	$14,170	$7,200	$0	$6,970	50.8%
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	$2,000	$200	$0	$1,800	10.0%
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	$180	$92	$0	$88	51.3%
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$80,700	$84,774	$0	-$4,074	105.0%
1100-4130-0070-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.0%
1100-4130-0070-6000-0000	OFFICE SUPPLIES	$500	$0	$0	$500	0.0%
Total PUBLIC COMMUNICATIONS		$210,440	$147,481	$0	$62,959	70.1%
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	$65,000	$17,300	$27,750	$19,950	69.3%
Total CITY MANAGER OTHER		$65,000	$17,300	$27,750	$19,950	69.3%
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	$430,580	$217,448	$0	$213,132	50.5%
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	$46,000	$16,137	$0	$29,863	35.1%
1100-4140-0000-1300-0000	OVERTIME WAGES	$10,000	$8,705	$0	$1,295	87.0%
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	$5,500	$1,774	$0	$3,726	32.3%
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	$37,230	$18,020	$0	$19,210	48.4%
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	$60,560	$29,328	$0	$31,232	48.4%
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	$8,780	$4,645	$0	$4,136	52.9%
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	$840	$431	$0	$409	51.3%
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$51,500	$27,065	$0	$24,435	52.6%
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,000	$0	$0	$1,000	0.0%
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	$67,350	$879	$0	$66,471	1.3%
1100-4140-0000-5400-0000	ADVERTISING	$9,000	$1,719	$0	$7,281	19.1%
1100-4140-0000-5800-0000	TRAVEL	$13,120	$883	$0	$12,237	6.7%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4140-0000-5875-0000	MILEAGE	$1,190	$83	$0	$1,107	6.9%
1100-4140-0000-6000-0000	OFFICE SUPPLIES	$10,000	$3,222	$0	$6,778	32.2%
1100-4140-0000-6100-0000	GENERAL SUPPLIES	$900	$1,397	$0	-$497	155.3%
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	$700	$490	$0	$210	70.0%
1100-4140-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$1,498	$0	-$1,498	100.0%
Total CITY CLERK		$754,250	$333,724	$0	$420,526	44.2%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	$6,000	$3,131	$0	$2,869	52.2%
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	$30	$41	$0	-$11	135.1%
1100-4140-0030-2450-0000	TRAINING/LICENSES/DUES	$0	$0	$0	$0	100.0%
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	$10	$13	$0	-$3	132.9%
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,750	$1,300	$0	$450	74.3%
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	$27,250	$1,676	$0	$25,574	6.1%
1100-4140-0030-5400-0000	ADVERTISING	$850	$300	$0	$550	35.3%
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	$1,200	$1,936	$0	-$736	161.3%
1100-4140-0030-5800-0000	TRAVEL	$0	$0	$0	$0	100.0%
1100-4140-0030-6000-0000	OFFICE SUPPLIES	$350	$426	$0	-$76	121.8%
1100-4140-0030-6100-0000	GENERAL SUPPLIES	$300	$0	$0	$300	0.0%
Total ELECTIONS		$37,740	$8,823	$0	$28,917	23.4%
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	$486,510	$222,026	$0	$264,484	45.6%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	$33,670	$14,056	$0	$19,614	41.7%
1100-4150-0010-1300-0000	OVERTIME WAGES	$15,000	$4,021	$0	$10,979	26.8%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	$5,840	$1,788	$0	$4,052	30.6%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	$40,950	$17,362	$0	$23,588	42.4%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	$63,430	$31,782	$0	$31,648	50.1%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	$12,350	$3,055	$0	$9,296	24.7%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	$920	$430	$0	$490	46.7%
1100-4150-0010-3020-0000	CONSULTANTS	$5,800	$800	$0	$5,000	13.8%
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	$5,000	$910	$0	$4,090	18.2%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$67,000	$14,399	$0	$52,601	21.5%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$58,140	$74,752	$10,000	-$26,612	145.8%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	$20,000	$1,072	$0	$18,929	5.4%
1100-4150-0010-5335-0000	INFORMATION ACCESS	$2,100	$600	$0	$1,500	28.6%
1100-4150-0010-5800-0000	TRAVEL	$4,510	$562	$0	$3,948	12.5%
1100-4150-0010-5875-0000	MILEAGE	$2,000	$337	$0	$1,663	16.8%
1100-4150-0010-6000-0000	OFFICE SUPPLIES	$5,000	$2,103	$0	$2,897	42.1%
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	$430	$143	$0	$287	33.3%
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$4,000	$2,411	$0	$1,589	60.3%
Total FINANCIAL ADMINISTRATION		$832,650	$392,608	$10,000	$430,042	48.4%
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	$75,370	$37,554	$0	$37,816	49.8%
1100-4150-0020-1300-0000	OVERTIME WAGES	$5,000	$1,137	$0	$3,863	22.7%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	$970	$320	$0	$650	33.0%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	$6,150	$2,781	$0	$3,369	45.2%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	$11,100	$5,440	$0	$5,660	49.0%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	$2,500	$0	$0	$2,500	0.0%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	$150	$69	$0	$81	45.9%
1100-4150-0020-5875-0000	MILEAGE	$120	$0	$0	$120	0.0%
1100-4150-0020-6000-0000	OFFICE SUPPLIES	$4,000	$1,580	$0	$2,420	39.5%
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$2,000	-$725	$0	$2,725	-36.2%
Total UTILITIES COLLECTION		$107,360	$48,157	$0	$59,203	44.9%
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	$80,000	$3,000	$0	$77,000	3.8%
Total AUDITING		$80,000	$3,000	$0	$77,000	3.8%
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	$500,500	$247,316	$0	$253,184	49.4%
1100-4150-0080-1300-0000	OVERTIME WAGES	$7,000	$2,316	$0	$4,684	33.1%
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	$6,390	$2,066	$0	$4,324	32.3%
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	$38,900	$18,500	$0	$20,400	47.6%
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	$70,010	$35,098	$0	$34,912	50.1%
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	$25,700	$0	$0	$25,700	0.0%
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	$870	$448	$0	$422	51.5%
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	$50,000	$23,794	$30,158	-$3,951	107.9%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$253,050	$243,279	$32,976	-$23,205	109.2%
1100-4150-0080-3420-0000	CYBERSECURITY	$312,050	$166,876	$68,092	$77,082	75.3%
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$93,660	$23,322	$1,055	$69,283	26.0%
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	$33,560	$19,151	$0	$14,409	57.1%
1100-4150-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$60,770	$25,320	$0	$35,450	41.7%
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	$5,000	$1,226	$0	$3,774	24.5%
1100-4150-0080-5300-0000	COMMUNICATIONS	$7,200	$3,880	$0	$3,320	53.9%
1100-4150-0080-5335-0000	INFORMATION ACCESS	$76,960	$25,099	$0	$51,861	32.6%
1100-4150-0080-5400-0000	ADVERTISING	$600	$0	$0	$600	0.0%
1100-4150-0080-5800-0000	TRAVEL	$6,000	$0	$0	$6,000	0.0%
1100-4150-0080-5875-0000	MILEAGE	$4,000	$96	$0	$3,904	2.4%
1100-4150-0080-6000-0000	OFFICE SUPPLIES	$3,000	$76	$0	$2,924	2.5%
1100-4150-0080-6220-0000	ELECTRICITY	$4,800	$1,149	$0	$3,651	23.9%
1100-4150-0080-6230-0000	BOTTLED GAS	$5,500	$860	$0	$4,640	15.6%
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$138,600	$13,612	$29,961	$95,027	31.4%
1100-4150-0080-7510-0000	MACHINERY/EQUIPMENT	$150,000	$89,471	$205	$60,323	59.8%
1100-4150-0080-7600-0000	SOFTWARE	$0	$388	$0	-$388	100.0%
Total CYBER SERVICES		$1,854,120	$943,342	$162,447	$748,331	59.6%
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	$72,340	$35,621	$0	$36,719	49.2%
1100-4152-0000-1300-0000	OVERTIME WAGES	$5,000	$451	$0	$4,549	9.0%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	$930	$295	$0	$635	31.7%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	$5,920	$2,711	$0	$3,209	45.8%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	$10,680	$5,072	$0	$5,608	47.5%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	$1,030	$260	$0	$770	25.2%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	$140	$65	$0	$75	46.2%
1100-4152-0000-3020-0000	CONSULTANTS	$4,000	$215	$0	$3,785	5.4%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	$210,160	$12,580	$162,420	$35,160	83.3%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$22,540	$11,065	$0	$11,475	49.1%
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	$500	$10,497	$0	-$9,997	2099.4%
1100-4152-0000-5400-0000	ADVERTISING	$1,000	$0	$0	$1,000	0.0%
1100-4152-0000-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.0%
1100-4152-0000-5875-0000	MILEAGE	$500	$0	$0	$500	0.0%
1100-4152-0000-6000-0000	OFFICE SUPPLIES	$1,000	$142	$0	$858	14.2%
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	$6,810	$0	$0	$6,810	0.0%
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$122	$0	-$122	100.0%
Total ASSESSING		$345,050	$79,096	$162,420	$103,534	70.0%
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	$200,000	$14,496	$0	$185,505	7.2%
1100-4153-0000-3000-0001	ASSESSING	$0	$4,856	$0	-$4,856	100.0%
1100-4153-0000-3000-0002	CITY MANAGER	$0	$16,010	$0	-$16,010	100.0%
1100-4153-0000-3000-0003	CITY CLERK	$0	$3,223	$0	-$3,223	100.0%
1100-4153-0000-3000-0004	CODE ENFORCEMENT	$0	$4,399	$0	-$4,399	100.0%
1100-4153-0000-3000-0005	PUBLIC WORKS	$0	$14,375	$0	-$14,375	100.0%
1100-4153-0000-3000-0006	FINANCE	$0	$349	$0	-$349	100.0%
1100-4153-0000-3000-0007	FIRE	$0	$239	$0	-$239	100.0%
1100-4153-0000-3000-0008	PLANNING & ZONING	$0	$7,475	$0	-$7,475	100.0%
1100-4153-0000-3000-0009	LIBRARY	$0	$1,984	$0	-$1,984	100.0%
1100-4153-0000-3000-0010	CYBER SERVICES	$0	$0	$0	$0	100.0%
1100-4153-0000-3000-0011	RECREATION	$0	$0	$0	$0	100.0%
1100-4153-0000-3000-0012	POLICE	$0	$8,711	$0	-$8,711	100.0%
1100-4153-0000-3000-0013	HUMAN SERVICES	$0	$0	$0	$0	100.0%
1100-4153-0000-3000-0014	PERSONNEL	$100,000	$5,949	$0	$94,051	-1580.9%
1100-4153-0000-8000-0000	CLAIMS/JUDGEMENTS	$0	$0	$0	$0	100.0%
Total LEGAL SERVICES		$300,000	$82,067	$0	$217,933	27.4%
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$3,270,300	$1,404,662	$0	$1,865,638	43.0%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	$5,000	$1,789	$0	$3,211	35.8%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	$7,200	$6,274	$0	$926	87.1%
Total GROUP INSURANCE		$3,282,500	$1,412,725	$0	$1,869,775	43.0%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$620,000	$518,000	$0	$102,000	83.5%
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$36,000	$68,623	$0	-$32,623	190.6%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$656,000	$586,623	$0	$69,377	89.4%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
SICK LEAVE PAYOUT						
1100-4155-0040-2100-0000	HEALTH/DENTAL INSURANCE	$0	$0	$0	$0	100.0%
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	$3,000	$2,914	$0	$86	-2.9%
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	$5,000	$912	$0	$4,088	-448.4%
1100-4155-0040-2302-0000	RETIREMENT:POLICE	$0	$4,526	$0	-$4,526	100.0%
1100-4155-0040-2303-0000	RETIREMENT:FIRE	$0	$7,496	$0	-$7,496	100.0%
1100-4155-0040-2304-0000	RETIREMENT:STATE PORTION FIRE	$0	$0	$0	$0	100.0%
1100-4155-0040-2305-0000	RETIREMENT:STATE PORTION POLICE	$0	$0	$0	$0	100.0%
1100-4155-0040-2310-0000	RETIREMENT: ICMA	$0	$0	$0	$0	100.0%
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$1,804	$0	-$1,804	100.0%
1100-4155-0040-2900-0000	SICK PAYOUT	$0	$67,444	$0	-$67,444	100.0%
1100-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	$0	$0	$0	$0	100.0%
Total SICK LEAVE PAYOUT		$8,000	$85,096	$0	-$77,096	1063.7%
HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	$266,670	$115,156	$0	$151,514	43.2%
1100-4156-0000-1120-0000	PART TIME WAGES 20-24	$0	$248	$0	-$248	100.0%
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	$72,080	$34,272	$0	$37,808	47.5%
1100-4156-0000-1200-0000	TEMPORARY PT WAGES	$0	-$248	$0	$248	100.0%
1100-4156-0000-1300-0000	OVERTIME WAGES	$1,000	$209	$0	$791	20.9%
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,630	$801	$0	$1,829	30.5%
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	$26,010	$11,372	$0	$14,638	43.7%
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	$36,860	$16,732	$0	$20,128	45.4%
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	$4,700	$289	$0	$4,411	6.1%
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	$600	$298	$0	$302	49.6%
1100-4156-0000-2920-0000	WELLNESS PROGRAM	$4,000	$100	$0	$3,900	2.5%
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	$750	$28	$0	$723	3.7%
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$9,500	$10,164	$0	-$664	107.0%
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$722	$0	$2,278	24.1%
1100-4156-0000-5400-0000	ADVERTISING	$2,000	$955	$0	$1,045	47.7%
1100-4156-0000-5800-0000	TRAVEL	$2,000	$0	$0	$2,000	0.0%
1100-4156-0000-5875-0000	MILEAGE	$1,100	$185	$0	$915	16.8%
1100-4156-0000-6000-0000	OFFICE SUPPLIES	$1,500	$206	$0	$1,294	13.7%
Total HUMAN RESOURCES		$434,400	$191,486	$0	$242,914	44.1%
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	$426,390	$189,717	$0	$236,673	44.5%
1100-4191-0010-1300-0000	OVERTIME WAGES	$1,000	$118	$0	$882	11.8%
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	$4,440	$1,502	$0	$2,938	33.8%
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	$32,720	$13,820	$0	$18,900	42.2%
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	$58,830	$26,691	$0	$32,139	45.4%
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	$8,160	$2,932	$0	$5,228	35.9%
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	$750	$342	$0	$408	45.5%
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	$200	$200	$0	$0	100.0%
1100-4191-0010-3020-0000	CONSULTANTS	$55,000	$0	$0	$55,000	0.0%
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	$2,000	$366	$0	$1,634	18.3%
1100-4191-0010-5335-0000	INFORMATION ACCESS	$2,000	$600	$0	$1,400	30.0%
1100-4191-0010-5400-0000	ADVERTISING	$6,000	$3,062	$0	$2,938	51.0%
1100-4191-0010-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.0%
1100-4191-0010-5875-0000	MILEAGE	$1,000	$204	$0	$796	20.4%
1100-4191-0010-6000-0000	OFFICE SUPPLIES	$2,000	-$133	$0	$2,133	-6.7%
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	$1,900	$104	$0	$1,796	5.5%
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$83	$0	$2,917	2.8%
Total PLANNING & ZONING		$606,390	$239,607	$0	$366,783	39.5%
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	$100,810	$50,025	$0	$50,785	49.6%
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,020	$344	$0	$676	33.8%
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	$7,730	$3,697	$0	$4,033	47.8%
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	$13,910	$7,034	$0	$6,876	50.6%
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	$1,780	$1,893	$0	-$113	106.3%
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	$180	$90	$0	$90	50.0%
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	$200	$200	$0	$0	100.0%
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$15,000	$11,750	$0	$3,250	78.3%
1100-4191-0020-6400-0000	REFERENCE PUBLICATIONS	$0	$79	$0	-$79	100.0%
Total PLANNING & ZONING GIS		$140,630	$75,112	$0	$65,518	53.4%
FACILITY & ENERGY MANAGER						

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4194-0000-1100-0000	FULL TIME WAGES	$147,370	$72,853	$0	$74,517	49.4%
1100-4194-0000-1300-0000	OVERTIME WAGES	$5,600	$1,447	$0	$4,153	25.8%
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,640	$540	$0	$1,100	32.9%
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	$11,720	$5,052	$0	$6,668	43.1%
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	$21,100	$9,835	$0	$11,265	46.6%
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	$2,800	$1,618	$0	$1,183	57.8%
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	$2,380	$1,098	$0	$1,282	46.1%
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	$200	$200	$0	$0	100.0%
1100-4194-0000-5300-0000	COMMUNICATIONS	$980	$205	$0	$775	20.9%
1100-4194-0000-5400-0000	ADVERTISING	$100	$0	$0	$100	0.0%
1100-4194-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.0%
1100-4194-0000-5875-0000	MILEAGE	$100	$0	$0	$100	0.0%
1100-4194-0000-6000-0000	OFFICE SUPPLIES	$500	$16	$0	$484	3.2%
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	$300	$0	$0	$300	0.0%
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$500	$0	$0	$500	0.0%
Total FACILITY & ENERGY MANAGER		$195,790	$92,865	$0	$102,925	47.4%
CITY HALL						
1100-4194-0010-4110-0000	WATER	$4,200	$1,192	$0	$3,008	28.4%
1100-4194-0010-4120-0000	SEWER	$5,400	$1,740	$0	$3,660	32.2%
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	$7,200	$725	$0	$6,475	10.1%
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$91,750	$35,250	$11,966	$44,533	51.5%
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,970	$720	$0	$1,250	36.6%
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	$5,000	$4,670	$0	$330	93.4%
1100-4194-0010-6100-0000	GENERAL SUPPLIES	$15,000	$9,194	$0	$5,806	61.3%
1100-4194-0010-6220-0000	ELECTRICITY	$93,440	$28,750	$0	$64,690	30.8%
1100-4194-0010-6230-0000	BOTTLED GAS	$40,820	$20,127	$0	$20,693	49.3%
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$59	$0	$941	5.9%
Total CITY HALL		$265,780	$102,427	$11,966	$151,387	43.0%
SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	$710	$211	$0	$499	29.7%
1100-4194-0020-4120-0000	SEWER	$490	$61	$0	$429	12.5%
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$14,600	$1,672	$2,149	$10,780	26.2%
1100-4194-0020-6100-0000	GENERAL SUPPLIES	$1,100	$0	$0	$1,100	0.0%
1100-4194-0020-6220-0000	ELECTRICITY	$2,180	$982	$0	$1,198	45.0%
1100-4194-0020-6240-0000	FUEL OIL	$5,390	$2,529	$0	$2,861	46.9%
Total SOLDIERS MEMORIAL BUILDING		$24,470	$5,454	$2,149	$16,867	31.1%
DANA HOUSE						
1100-4194-0030-4110-0000	WATER	$240	$0	$0	$240	0.0%
1100-4194-0030-4120-0000	SEWER	$450	$0	$0	$450	0.0%
1100-4194-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$5,000	$0	$0	$5,000	0.0%
1100-4194-0030-5000-0000	OTHER PURCHASED SERVICES	$500	$0	$0	$500	0.0%
1100-4194-0030-5300-0000	COMMUNICATIONS	$880	$218	$0	$662	24.8%
1100-4194-0030-6100-0000	GENERAL SUPPLIES	$500	$33	$0	$467	6.5%
1100-4194-0030-6220-0000	ELECTRICITY	$1,280	$852	$0	$428	66.5%
Total DANA HOUSE		$8,850	$1,102	$0	$7,748	12.5%
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	$170	$0	$0	$170	0.0%
1100-4195-0000-4110-0000	WATER	$440	$133	$0	$307	30.1%
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.0%
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$92,060	$34,554	$0	$57,506	37.5%
1100-4195-0000-6100-0000	GENERAL SUPPLIES	$7,000	$4,029	$0	$2,971	57.6%
1100-4195-0000-6220-0000	ELECTRICITY	$580	-$3,072	$0	$3,652	-529.6%
1100-4195-0000-6230-0000	BOTTLED GAS	$3,190	$1,182	$0	$2,008	37.1%
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$2,500	$7,101	$0	-$4,601	284.0%
1100-4195-0000-7600-0000	SOFTWARE	$1,480	$2,130	$0	-$650	143.9%
Total CEMETERIES		$107,520	$46,056	$0	$61,464	42.8%
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$0	$15,115	$55,500	-$70,615	467.2%
1100-4195-0010-5000-0000	OTHER PURCHASED SERVICES	$0	$8,872	$0	-$8,872	100.0%
1100-4195-0010-6100-0000	GENERAL SUPPLIES	$0	$16,203	$0	-$16,203	100.0%
Total CEMETERY PROJECTS		$0	$40,190	$55,500	-$95,690	238.1%
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	$230,000	$113,223	$0	$116,777	49.2%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
Total INSURANCE NOT ALLOCATED ELSEWHERE		$230,000	$113,223	$0	$116,777	49.2%
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	$27,050	$4,320	$0	$22,730	16.0%
Total REGIONAL ASSOCIATION		$27,050	$4,320	$0	$22,730	16.0%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	$267,200	$133,600	$0	$133,600	50.0%
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		$267,200	$133,600	$0	$133,600	50.0%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$800	$925	$0	-$125	115.6%
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$600	$252	$0	$348	42.0%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	$18,000	$7,897	$0	$10,103	43.9%
1100-4199-0000-5600-0000	POSTAGE	$23,000	-$103	$0	$23,103	-0.4%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	$29,000	$0	$0	$29,000	0.0%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	$1,500	$0	$0	$1,500	0.0%
1100-4199-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$0	$0	$0	100.0%
Total ANCILLIARY POSTAGE		$72,900	$8,971	$0	$63,929	12.3%
ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$17,450	$4,728	$0	$12,722	27.1%
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$22,000	$5,255	$0	$16,745	23.9%
1100-4199-0010-6000-0000	OFFICE SUPPLIES	$2,000	$1,087	$0	$913	54.4%
Total ANCILLIARY COPIERS		$41,450	$11,070	$0	$30,380	26.7%
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	$8,500	$3,096	$0	$5,404	36.4%
Total ANCILLIARY COMMUNICATION		$8,500	$3,096	$0	$5,404	36.4%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	$720	$483	$0	$237	67.1%
Total ANCILLIARY OTHER		$720	$483	$0	$237	67.1%
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	$428,440	$218,976	$0	$209,464	51.1%
1100-4210-0010-1300-0000	OVERTIME WAGES	$250	$192	$0	$58	76.8%
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	$4,780	$1,741	$0	$3,039	36.4%
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	$16,820	$8,384	$0	$8,436	49.8%
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	$23,560	$11,024	$0	$12,536	46.8%
1100-4210-0010-2302-0000	RETIREMENT:POLICE	$101,070	$43,226	$0	$57,844	42.8%
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	$24,500	$1,839	$0	$22,661	7.5%
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	$4,670	$2,512	$0	$2,158	53.8%
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	$3,600	$1,282	$0	$2,318	35.6%
1100-4210-0010-2911-0000	UNIFORM CLEANING	$1,800	$433	$0	$1,367	24.1%
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$10,000	$5,631	$5,000	-$631	106.3%
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$3,500	$128	$0	$3,372	3.7%
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	$44,390	$0	$0	$44,390	0.0%
1100-4210-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$22,500	$0	$0	$22,500	0.0%
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	$20,000	$10,772	$37,000	-$27,772	238.9%
1100-4210-0010-5400-0000	ADVERTISING	$1,500	$348	$0	$1,152	23.2%
1100-4210-0010-5800-0000	TRAVEL	$2,500	$3,767	$0	-$1,267	150.7%
1100-4210-0010-5875-0000	MILEAGE	$0	$0	$0	$0	100.0%
1100-4210-0010-6260-0000	GASOLINE	$8,250	$2,320	$0	$5,930	28.1%
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	$1,000	$0	$0	$1,000	0.0%
Total POLICE ADMINSTRATION		$723,130	$312,576	$42,000	$368,554	49.0%
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	$449,100	$206,638	$0	$242,462	46.0%
1100-4210-0020-1200-0000	TEMPORARY PT WAGES	$0	$0	$0	$0	100.0%
1100-4210-0020-1300-0000	OVERTIME WAGES	$30,000	$7,957	$0	$22,043	26.5%
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	$4,540	$1,389	$0	$3,151	30.6%
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	$6,950	$3,022	$0	$3,928	43.5%
1100-4210-0020-2302-0000	RETIREMENT:POLICE	$155,790	$72,704	$0	$83,086	46.7%
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	$8,500	$3,899	$0	$4,601	45.9%
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	$3,000	$754	$0	$2,246	25.1%
1100-4210-0020-2911-0000	UNIFORM CLEANING	$2,500	$0	$0	$2,500	0.0%
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,400	$0	$0	$1,400	0.0%
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,000	$201	$0	$1,799	10.1%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$15,460	$9,590	$0	$5,870	62.0%
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	$14,900	$1,911	$0	$12,989	12.8%
1100-4210-0020-6100-0000	GENERAL SUPPLIES	$8,500	$710	$0	$7,790	8.4%
1100-4210-0020-6260-0000	GASOLINE	$9,000	$3,117	$0	$5,883	34.6%
1100-4210-0020-7520-0000	VEHICLES	$0	$0	$13,074	-$13,074	100.0%
Total POLICE DETECTIVES		$711,640	$311,892	$13,074	$386,674	45.7%
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	$2,204,130	$891,058	$0	$1,313,072	40.4%
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	$20,580	$8,632	$0	$11,948	41.9%
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	$25,000	$21,018	$0	$3,982	84.1%
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	$10,000	$2,081	$0	$7,919	20.8%
1100-4210-0030-1300-0000	OVERTIME WAGES	$205,000	$100,895	$0	$104,105	49.2%
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	$22,240	$5,848	$0	$16,392	26.3%
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	$39,290	$16,328	$0	$22,962	41.6%
1100-4210-0030-2302-0000	RETIREMENT:POLICE	$784,200	$327,645	$0	$456,555	41.8%
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	$42,340	$18,254	$0	$24,086	43.1%
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	$30,000	$15,006	$0	$14,994	50.0%
1100-4210-0030-2911-0000	UNIFORM CLEANING	$4,500	$1,364	$0	$3,136	30.3%
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,500	$0	$0	$3,500	0.0%
1100-4210-0030-3030-0000	RECRUITMENT TESTING	$4,500	$3,551	$0	$949	78.9%
1100-4210-0030-3040-0000	VETENARIAN SERVICES	$4,000	$4,710	$0	-$710	117.7%
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$2,500	$28,233	$5,735	-$31,468	1358.7%
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$22,000	$8,657	$0	$13,343	39.3%
1100-4210-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$148,000	$131,360	$0	$16,640	88.8%
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	$4,500	$7,018	$0	-$2,518	156.0%
1100-4210-0030-5030-0000	ANIMAL SHELTER	$5,000	$5,000	$0	$0	100.0%
1100-4210-0030-5400-0000	ADVERTISING	$3,500	$87	$0	$3,413	2.5%
1100-4210-0030-6100-0000	GENERAL SUPPLIES	$154,000	$57,650	$71,663	$24,686	84.0%
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	$15,000	$1,410	$0	$13,590	9.4%
1100-4210-0030-6102-0000	K9 SUPPLIES	$4,000	$2,488	$0	$1,512	62.2%
1100-4210-0030-6260-0000	GASOLINE	$101,510	$25,016	$0	$76,494	24.6%
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	$3,000	$0	$0	$3,000	0.0%
1100-4210-0030-7520-0000	VEHICLES	$0	$6,126	$0	-$6,126	100.0%
Total POLICE PATROL		$3,862,290	$1,689,436	$77,398	$2,095,456	45.7%
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	$220,760	$98,510	$0	$122,250	44.6%
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	$12,000	$2,924	$0	$9,076	24.4%
1100-4210-0040-1300-0000	OVERTIME WAGES	$60,000	$18,413	$0	$41,587	30.7%
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	$2,230	$644	$0	$1,586	28.9%
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	$5,020	$1,864	$0	$3,156	37.1%
1100-4210-0040-2302-0000	RETIREMENT:POLICE	$91,450	$39,613	$0	$51,837	43.3%
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	$40,000	$18,283	$0	$21,717	45.7%
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	$4,940	$2,092	$0	$2,848	42.4%
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	$1,100	$1,100	$0	$0	100.0%
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	$3,000	$609	$0	$2,391	20.3%
1100-4210-0040-5800-0000	TRAVEL	$12,000	$8,964	$0	$3,036	74.7%
Total POLICE TRAINING		$452,500	$193,016	$0	$259,484	42.7%
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	$144,590	$71,594	$0	$72,996	49.5%
1100-4210-0050-1300-0000	OVERTIME WAGES	$7,000	$1,097	$0	$5,903	15.7%
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	$1,850	$606	$0	$1,244	32.7%
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	$11,600	$5,467	$0	$6,133	47.1%
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	$20,910	$10,220	$0	$10,690	48.9%
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	$260	$130	$0	$130	50.1%
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,100	$1,037	$0	$1,063	49.4%
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,800	$1,657	$0	$2,143	43.6%
1100-4210-0050-5600-0000	POSTAGE	$1,000	$936	$0	$64	93.6%
1100-4210-0050-6000-0000	OFFICE SUPPLIES	$10,000	$7,496	$0	$2,504	75.0%
Total POLICE RECORDS		$203,110	$100,241	$0	$102,869	49.4%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	$5,000	$4,472	$0	$528	89.4%
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	$80	$64	$0	$16	79.8%
1100-4210-0060-2302-0000	RETIREMENT:POLICE	$1,630	$1,515	$0	$115	93.0%
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	$10	$55	$0	-$45	548.2%
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$57,000	$49,866	$0	$7,134	87.5%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$348	$0	$652	34.8%
Total POLICE CYBERCRIME		$64,720	$56,320	$0	$8,400	87.0%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	$53,210	$26,468	$0	$26,742	49.7%
1100-4210-0070-1300-0000	OVERTIME WAGES	$1,500	$57	$0	$1,443	3.8%
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	$680	$228	$0	$452	33.5%
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	$4,200	$1,872	$0	$2,328	44.6%
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	$7,550	$3,729	$0	$3,821	49.4%
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	$990	$488	$0	$502	49.3%
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	$500	$0	$0	$500	0.0%
1100-4210-0070-4110-0000	WATER	$1,800	$946	$0	$854	52.6%
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	$16,320	$10,468	$0	$5,852	64.1%
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$37,000	$33,115	$20,506	-$16,621	144.9%
1100-4210-0070-5800-0000	TRAVEL	$150	$0	$0	$150	0.0%
1100-4210-0070-6100-0000	GENERAL SUPPLIES	$9,000	$4,699	$0	$4,301	52.2%
1100-4210-0070-6220-0000	ELECTRICITY	$94,890	$22,636	$0	$72,254	23.9%
1100-4210-0070-6230-0000	BOTTLED GAS	$27,000	$10,897	$0	$16,103	40.4%
1100-4210-0070-6240-0000	FUEL OIL	$2,000	$0	$0	$2,000	0.0%
1100-4210-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$440	$0	-$440	100.0%
Total POLICE FACILITY		$256,790	$116,043	$20,506	$120,241	53.2%
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	$602,700	$282,316	$0	$320,384	46.8%
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	$16,000	$6,036	$0	$9,964	37.7%
1100-4212-0000-1300-0000	OVERTIME WAGES	$85,000	$38,780	$0	$46,220	45.6%
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	$7,410	$2,202	$0	$5,208	29.7%
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	$53,860	$24,422	$0	$29,438	45.3%
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	$94,860	$45,104	$0	$49,756	47.5%
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	$5,250	$1,493	$0	$3,757	28.4%
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	$1,200	$565	$0	$635	47.1%
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	$1,800	$119	$0	$1,681	6.6%
1100-4212-0000-3030-0000	RECRUITMENT TESTING	$1,500	$1,285	$0	$215	85.7%
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$40,000	$38,420	$0	$1,580	96.1%
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$40,000	$27,453	$517	$12,030	69.9%
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	$6,800	$0	$0	$6,800	0.0%
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$55	$0	$2,945	1.8%
1100-4212-0000-5300-0000	COMMUNICATIONS	$11,000	$5,588	$0	$5,412	50.8%
1100-4212-0000-5335-0000	INFORMATION ACCESS	$49,000	$26,078	$0	$22,922	53.2%
1100-4212-0000-5400-0000	ADVERTISING	$0	$189	$0	-$189	100.0%
1100-4212-0000-5600-0000	POSTAGE	$100	$0	$0	$100	0.0%
1100-4212-0000-5800-0000	TRAVEL	$1,500	$989	$0	$511	65.9%
1100-4212-0000-5875-0000	MILEAGE	$0	$431	$0	-$431	100.0%
1100-4212-0000-6000-0000	OFFICE SUPPLIES	$2,500	$1,135	$0	$1,365	45.4%
1100-4212-0000-6100-0000	GENERAL SUPPLIES	$4,500	$457	$0	$4,043	10.2%
1100-4212-0000-6230-0000	BOTTLED GAS	$500	$40	$0	$460	8.1%
Total POLICE COMMUNICATIONS		$1,028,480	$503,157	$517	$524,806	49.0%
FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	$471,220	$229,723	$0	$241,497	48.8%
1100-4220-0010-1300-0000	OVERTIME WAGES	$1,000	$161	$0	$839	16.1%
1100-4220-0010-2100-0000	HEALTH/DENTAL INSURANCE	$0	$0	$0	$0	100.0%
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,010	$1,968	$0	$4,042	32.7%
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	$11,270	$5,196	$0	$6,074	46.1%
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	$9,880	$5,014	$0	$4,866	50.7%
1100-4220-0010-2303-0000	RETIREMENT:FIRE	$127,670	$64,075	$0	$63,595	50.2%
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	$3,800	$955	$0	$2,845	25.1%
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	$25,740	$10,715	$0	$15,025	41.6%
1100-4220-0010-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	$0	$5,697	$25,260	-$30,957	543.4%
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$25,000	$17,707	$0	$7,293	70.8%
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,200	$10,009	$0	$1,191	89.4%
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,860	$858	$0	$1,002	46.1%
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	$6,000	$2,908	$0	$3,092	48.5%
1100-4220-0010-5300-0000	COMMUNICATIONS	$11,600	$5,462	$0	$6,138	47.1%
1100-4220-0010-5335-0000	INFORMATION ACCESS	$14,400	$7,042	$0	$7,358	48.9%
1100-4220-0010-6000-0000	OFFICE SUPPLIES	$2,000	$767	$0	$1,233	38.4%
1100-4220-0010-6100-0000	GENERAL SUPPLIES	$3,500	$1,375	$0	$2,125	39.3%
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	$350	$85	$0	$265	24.3%
Total FIRE ADMIN		$732,500	$369,717	$25,260	$337,523	53.9%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	$1,855,820	$894,411	$0	$961,409	48.2%
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	$10,000	$1,236	$0	$8,764	12.4%
1100-4220-0020-1300-0000	OVERTIME WAGES	$450,000	$206,205	$0	$243,795	45.8%
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	$24,470	$7,570	$0	$16,900	30.9%
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	$34,640	$15,347	$0	$19,293	44.3%
1100-4220-0020-2303-0000	RETIREMENT:FIRE	$741,860	$363,093	$0	$378,767	48.9%
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	$1,200	$0	$0	$1,200	0.0%
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	$150,370	$67,826	$0	$82,544	45.1%
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	$22,000	$5,974	$0	$16,027	27.2%
1100-4220-0020-2911-0000	UNIFORM CLEANING	$16,000	$4,797	$0	$11,203	30.0%
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$20,950	$14,179	$287	$6,485	69.0%
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$9,800	$12,885	$0	-$3,085	131.5%
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$300	$0	$0	$300	0.0%
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	$50,500	$25,374	$0	$25,126	50.2%
1100-4220-0020-5400-0000	ADVERTISING	$500	$0	$0	$500	0.0%
1100-4220-0020-6100-0000	GENERAL SUPPLIES	$52,000	$28,968	$0	$23,032	55.7%
1100-4220-0020-6260-0000	GASOLINE	$10,650	$3,545	$0	$7,105	33.3%
1100-4220-0020-6265-0000	DIESEL FUEL	$44,270	$15,767	$0	$28,503	35.6%
Total FIRE OPERATIONS		$3,495,330	$1,667,177	$287	$1,827,867	47.7%
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	$8,100	$20	$0	$8,080	0.2%
Total FIRE PREVENTION		$8,100	$20	$0	$8,080	0.2%
FIRE TRAINING						
1100-4220-0040-1300-0000	OVERTIME WAGES	$59,670	$45,889	$0	$13,781	76.9%
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	$870	$643	$0	$227	73.9%
1100-4220-0040-2303-0000	RETIREMENT:FIRE	$18,900	$15,139	$0	$3,761	80.1%
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	$42,950	$14,667	$0	$28,283	34.1%
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	$3,830	$2,006	$0	$1,824	52.4%
1100-4220-0040-5800-0000	TRAVEL	$3,000	$5,551	$0	-$2,551	185.0%
1100-4220-0040-5875-0000	MILEAGE	$250	$0	$0	$250	0.0%
Total FIRE TRAINING		$129,470	$83,895	$0	$45,575	64.8%
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	$74,630	$37,274	$0	$37,356	49.9%
1100-4220-0050-1300-0000	OVERTIME WAGES	$3,500	$431	$0	$3,069	12.3%
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	$760	$326	$0	$434	42.9%
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	$1,140	$518	$0	$622	45.4%
1100-4220-0050-2303-0000	RETIREMENT:FIRE	$24,750	$12,439	$0	$12,311	50.3%
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	$2,180	$1,007	$0	$1,173	46.2%
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$6,400	$7,355	$0	-$955	114.9%
1100-4220-0050-6100-0000	GENERAL SUPPLIES	$11,100	$4,342	$0	$6,759	39.1%
Total FIRE ALARM & COMMUNICATIONS		$124,460	$63,691	$0	$60,769	51.2%
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$22,000	$13,710	$0	$8,290	62.3%
1100-4220-0060-6100-0000	GENERAL SUPPLIES	$16,000	$6,136	$0	$9,864	38.3%
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$147	$0	$1,353	9.8%
Total FIRE REPAIR SERVICES		$39,500	$19,993	$0	$19,507	50.6%
FIRE MEDICAL SERVICES						
1100-4220-0070-3050-0000	MEDICAL SERVICES	$23,000	$282	$0	$22,718	1.2%
Total FIRE MEDICAL SERVICES		$23,000	$282	$0	$22,718	1.2%
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	$4,500	$1,573	$0	$2,927	34.9%
1100-4220-0080-4120-0000	SEWER	$4,500	$2,168	$0	$2,332	48.2%
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$42,580	$17,912	$1,071	$23,597	44.6%
1100-4220-0080-6100-0000	GENERAL SUPPLIES	$15,000	$7,120	$0	$7,880	47.5%
1100-4220-0080-6220-0000	ELECTRICITY	$38,420	$16,984	$0	$21,436	44.2%
1100-4220-0080-6230-0000	BOTTLED GAS	$19,270	$9,839	$0	$9,431	51.1%
1100-4220-0080-6240-0000	FUEL OIL	$20,160	$10,217	$0	$9,943	50.7%
Total FIRE FACILITY MAINTENANCE		$144,430	$65,812	$1,071	$77,547	45.6%
FIRE MOBILE INTEGRANTED HEALTHCARE						

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4220-0090-1100-0000	FULL TIME WAGES	$76,820	$38,149	$0	$38,671	49.7%
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	$780	$338	$0	$442	43.3%
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	$1,120	$525	$0	$595	46.9%
1100-4220-0090-2303-0000	RETIREMENT:FIRE	$24,330	$12,585	$0	$11,745	51.7%
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	$4,000	$595	$0	$3,405	14.9%
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	$5,000	$2,506	$0	$2,494	50.1%
1100-4220-0090-5800-0000	TRAVEL	$0	$674	$0	-$674	100.0%
1100-4220-0090-6100-0000	GENERAL SUPPLIES	$5,000	$4,479	$0	$521	89.6%
Total FIRE MOBILE INTEGRANTED HEALTHCARE		$117,050	$59,852	$0	$57,198	51.1%
FIRE COMMUNITY NURSE						
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	$79,730	$40,219	$0	$39,511	50.4%
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	$6,100	$3,077	$0	$3,023	50.4%
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	$0	$1,190	$0	-$1,190	100.0%
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	$3,180	$1,597	$0	$1,583	50.2%
1100-4220-0100-5300-0000	COMMUNICATIONS	$1,200	$99	$0	$1,101	8.3%
1100-4220-0100-5800-0000	TRAVEL	$0	$1,348	$0	-$1,348	100.0%
1100-4220-0100-5875-0000	MILEAGE	$1,500	$542	$0	$958	36.2%
1100-4220-0100-6100-0000	GENERAL SUPPLIES	$1,000	$0	$0	$1,000	0.0%
Total FIRE COMMUNITY NURSE		$92,710	$48,072	$0	$44,638	51.9%
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	$373,570	$185,177	$0	$188,393	49.6%
1100-4240-0000-1300-0000	OVERTIME WAGES	$2,000	$105	$0	$1,895	5.2%
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,150	$1,321	$0	$2,829	31.8%
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	$28,860	$13,636	$0	$15,224	47.2%
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	$51,890	$26,051	$0	$25,839	50.2%
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	$9,590	$4,704	$0	$4,886	49.1%
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	$1,650	$1,650	$0	$0	100.0%
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	$6,750	$3,041	$0	$3,709	45.1%
1100-4240-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.0%
1100-4240-0000-5875-0000	MILEAGE	$7,190	$3,946	$0	$3,244	54.9%
Total BUILDING INSPECTION		$486,150	$239,631	$0	$246,519	49.3%
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	$486,370	$233,819	$0	$252,551	48.1%
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	$29,590	$18,335	$0	$11,255	62.0%
1100-4311-0000-1300-0000	OVERTIME WAGES	$300	$126	$0	$174	42.2%
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,910	$1,767	$0	$3,143	36.0%
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	$39,520	$19,134	$0	$20,386	48.4%
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	$67,130	$32,174	$0	$34,956	47.9%
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	$4,200	$1,324	$0	$2,876	31.5%
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	$4,790	$1,981	$0	$2,809	41.4%
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	$200	$0	$0	$200	0.0%
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$400	$334	$0	$67	83.4%
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$5,050	$250	$40,403	-$35,603	805.0%
1100-4311-0000-4110-0000	WATER	$820	$349	$0	$471	42.5%
1100-4311-0000-4120-0000	SEWER	$540	$289	$0	$251	53.5%
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$16,440	$5,227	$4,910	$6,303	31.8%
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$7,370	$3,762	$0	$3,608	51.0%
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	$12,350	$1,873	$0	$10,477	15.2%
1100-4311-0000-5300-0000	COMMUNICATIONS	$2,280	$461	$0	$1,819	20.2%
1100-4311-0000-5335-0000	INFORMATION ACCESS	$640	$200	$0	$440	31.3%
1100-4311-0000-5400-0000	ADVERTISING	$1,000	$789	$0	$211	78.9%
1100-4311-0000-5800-0000	TRAVEL	$750	$672	$0	$78	89.5%
1100-4311-0000-5875-0000	MILEAGE	$300	$74	$0	$226	24.8%
1100-4311-0000-6000-0000	OFFICE SUPPLIES	$3,500	$2,133	$0	$1,367	60.9%
1100-4311-0000-6100-0000	GENERAL SUPPLIES	$2,970	$2,827	$0	$143	95.2%
1100-4311-0000-6220-0000	ELECTRICITY	$9,430	$4,389	$0	$5,041	46.5%
1100-4311-0000-6230-0000	BOTTLED GAS	$5,380	$2,612	$0	$2,768	48.6%
1100-4311-0000-6260-0000	GASOLINE	$0	$16	$0	-$16	100.0%
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	$300	$351	$0	-$51	117.0%
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$100	$0	$0	$100	0.0%
Total PUBLIC WORKS ADMINISTRATION		$706,630	$335,266	$45,313	$326,051	47.4%
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	$299,300	$106,875	$0	$192,425	35.7%
1100-4311-0010-1300-0000	OVERTIME WAGES	$3,000	$0	$0	$3,000	0.0%
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	$3,020	$713	$0	$2,307	23.6%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	$23,260	$7,884	$0	$15,376	33.9%
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	$41,710	$15,027	$0	$26,683	36.0%
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	$7,700	$190	$0	$7,510	2.5%
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	$1,530	$542	$0	$988	35.4%
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	$1,650	$1,100	$0	$550	66.7%
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$500	$0	$0	$500	0.0%
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	$7,500	$3,230	$7,545	-$3,275	143.7%
1100-4311-0010-5300-0000	COMMUNICATIONS	$2,040	$410	$0	$1,630	20.1%
1100-4311-0010-5335-0000	INFORMATION ACCESS	$640	$200	$0	$440	31.3%
1100-4311-0010-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.0%
1100-4311-0010-5875-0000	MILEAGE	$300	$0	$0	$300	0.0%
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	$5,000	$0	$0	$5,000	0.0%
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$692	$0	-$692	100.0%
Total PUBLIC WORKS ENGINEERING		$398,150	$136,863	$7,545	$253,742	34.4%
PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	$1,127,960	$491,992	$0	$635,968	-129.3%
1100-4312-0000-1100-0000-2301	FULL TIME WAGES	$0	$0	$0	$0	100.0%
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	$183,300	$9,167	$0	$174,133	5.0%
1100-4312-0000-1300-0000	OVERTIME WAGES	$140,000	$132,660	$0	$7,340	94.8%
1100-4312-0000-1300-0000-2301	OVERTIME WAGES	$0	$0	$0	$0	100.0%
1100-4312-0000-1990-0000	SHOP RATE DISTRIBUTION	$0	$0	$0	$0	100.0%
1100-4312-0000-2100-0000	HEALTH/DENTAL INSURANCE	$0	$0	$0	$0	100.0%
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	$10,800	$3,255	$0	$7,545	30.1%
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	$115,390	$48,132	$0	$67,258	41.7%
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	$168,700	$85,624	$0	$83,076	50.8%
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	$6,100	$4,281	$10,450	-$8,631	241.5%
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	$52,580	$20,003	$0	$32,577	38.0%
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	$12,830	$8,789	$0	$4,041	68.5%
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,000	$2,892	$0	-$892	144.6%
1100-4312-0000-4110-0000	WATER	$1,300	$985	$0	$315	75.7%
1100-4312-0000-4120-0000	SEWER	$1,500	$1,439	$0	$61	95.9%
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$20,600	$13,657	$8,161	-$1,218	105.9%
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	$2,300	$2,323	$0	-$23	101.0%
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	$2,000	$3,429	$0	-$1,429	171.4%
1100-4312-0000-5300-0000	COMMUNICATIONS	$0	$436	$0	-$436	100.0%
1100-4312-0000-5335-0000	INFORMATION ACCESS	$4,700	$3,340	$0	$1,360	71.1%
1100-4312-0000-5400-0000	ADVERTISING	$1,500	$1,030	$0	$470	68.6%
1100-4312-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.0%
1100-4312-0000-6000-0000	OFFICE SUPPLIES	$750	$2,932	$0	-$2,182	390.9%
1100-4312-0000-6100-0000	GENERAL SUPPLIES	$5,000	$1,294	$0	$3,706	25.9%
1100-4312-0000-6220-0000	ELECTRICITY	$32,710	$19,202	$0	$13,508	58.7%
1100-4312-0000-6230-0000	BOTTLED GAS	$39,550	$17,945	$0	$21,605	45.4%
1100-4312-0000-6260-0000	GASOLINE	$17,200	$6,880	$0	$10,320	40.0%
1100-4312-0000-6265-0000	DIESEL FUEL	$116,500	$43,987	$0	$72,513	37.8%
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$4,000	$750	$0	$3,250	18.8%
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	$83,000	-$45	$0	$83,045	-0.1%
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		$2,152,770	$926,379	$18,611	$1,207,780	43.9%
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$16,300	$0	$2,685	$13,615	16.5%
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$9,000	$0	$0	$9,000	0.0%
1100-4312-0010-6100-0000	GENERAL SUPPLIES	$40,000	$11,349	$0	$28,651	28.4%
1100-4312-0010-6230-0000	BOTTLED GAS	$300	$8	$0	$292	2.8%
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$6,500	$2,660	$0	$3,840	40.9%
Total PUBLIC WAYS		$72,100	$14,017	$2,685	$55,398	23.2%
SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-5000-0000	OTHER PURCHASED SERVICES	$14,000	$0	$0	$14,000	0.0%
1100-4312-0020-6100-0000	GENERAL SUPPLIES	$40,000	$0	$0	$40,000	0.0%
Total SIDEWALK/BIKE PATH MAINTENANCE		$54,000	$0	$0	$54,000	0.0%
WINTER OPERATIONS						
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	$119,700	$70,174	$0	$49,526	58.6%
1100-4312-0030-6100-0000	GENERAL SUPPLIES	$209,400	$194,182	$0	$15,218	92.7%
Total WINTER OPERATIONS		$329,100	$264,356	$0	$64,744	80.3%
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	$55,000	$9,158	$33,833	$12,010	78.2%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4312-0040-6100-0000	GENERAL SUPPLIES	$50,000	$14,448	$0	$35,552	28.9%
Total TRAFFIC SAFETY		$105,000	$23,605	$33,833	$47,562	54.7%
STORM DRAINAGE						
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,500	$5,388	$0	-$2,888	215.5%
1100-4312-0050-6100-0000	GENERAL SUPPLIES	$12,000	$3,772	$0	$8,228	31.4%
Total STORM DRAINAGE		$14,500	$14,500	$14,500	$14,500	100.0%
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$520,000	$0	$589,102	-$69,102	0.0%
1100-4312-0060-6100-0000	GENERAL SUPPLIES	$5,000	$0	$0	$5,000	0.0%
Total PAVEMENT		$525,000	$0	$589,102	-$64,102	0.0%
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	$4,000	$12,070	$0	-$8,070	301.7%
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,200	$374	$0	$1,826	17.0%
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$7,000	$8,193	$0	-$1,193	117.0%
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$400	$1,201	$0	-$801	300.2%
1100-4312-0070-5800-0000	TRAVEL	$0	$2,564	$0	-$2,564	100.0%
1100-4312-0070-6100-0000	GENERAL SUPPLIES	$224,000	$149,407	$23,228	$51,365	77.1%
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	$1,800	$0	$0	$1,800	0.0%
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$22,000	$9,391	$0	$12,609	42.7%
1100-4312-0070-7520-0000	VEHICLES	$17,450	$18,101	$0	-$651	103.7%
1100-4312-0070-7600-0000	SOFTWARE	$3,200	$1,750	$0	$1,450	54.7%
Total FLEET MAINTENANCE		$282,050	$203,051	$23,228	$55,770	80.2%
BRIDGES						
1100-4313-0000-6100-0000	GENERAL SUPPLIES	$3,500	$0	$0	$3,500	0.0%
Total BRIDGES		$3,500	$0	$0	$3,500	0.0%
STREET LIGHTING						
1100-4316-0000-5300-0000	COMMUNICATIONS	$1,120	$283	$0	$837	25.2%
1100-4316-0000-6220-0000	ELECTRICITY	$108,120	$40,269	$0	$67,851	37.2%
Total STREET LIGHTING		$109,240	$40,552	$0	$68,688	37.1%
HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	$93,030	$46,494	$0	$46,536	50.0%
1100-4441-0000-1125-0000	PART TIME WAGES 25-29	$42,780	$21,894	$0	$20,886	51.2%
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,740	$393	$0	$1,347	22.6%
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	$10,390	$5,127	$0	$5,263	49.3%
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	$12,840	$6,537	$0	$6,303	50.9%
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	$1,350	$85	$0	$1,265	6.3%
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	$240	$123	$0	$117	51.3%
1100-4441-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$1,100	$0	$0	$1,100	0.0%
1100-4441-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,090	$617	$0	$473	56.6%
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	$15,700	$8,259	$0	$7,441	52.6%
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	$200	$0	$0	$200	0.0%
1100-4441-0000-5300-0000	COMMUNICATIONS	$900	$433	$0	$467	48.1%
1100-4441-0000-5335-0000	INFORMATION ACCESS	$1,200	$551	$0	$649	46.0%
1100-4441-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.0%
1100-4441-0000-5875-0000	MILEAGE	$500	$193	$0	$307	38.6%
1100-4441-0000-6000-0000	OFFICE SUPPLIES	$1,650	$193	$0	$1,457	11.7%
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	$350	$351	$0	-$1	100.3%
Total HUMAN SERVICES		$185,560	$91,252	$0	$94,308	49.2%
HS DIRECT ASSISTANCE						
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	$9,500	$2,600	$0	$6,900	27.4%
1100-4442-0000-5901-0010	DIRECT ASSISTANCE:FOOD	$2,000	$0	$0	$2,000	0.0%
1100-4442-0000-5902-0010	DIRECT ASSISTANCE:RENT	$165,000	$118,623	$0	$46,377	71.9%
1100-4442-0000-5903-0010	DIRECT ASSISTANCE:FUEL	$5,000	$0	$0	$5,000	0.0%
1100-4442-0000-5904-0010	DIRECT ASSISTANCE:MEDICAL	$1,000	$0	$0	$1,000	0.0%
1100-4442-0000-5905-0010	DIRECT ASSISTANCE:UTILITIES	$3,000	$0	$0	$3,000	0.0%
Total HS DIRECT ASSISTANCE		$185,500	$121,223	$0	$64,277	65.3%
HS VENDOR PAYMENTS						
1100-4445-0000-5901-0000	SENIOR CITIZENS CENTER	$63,750	$63,750	$0	$0	100.0%
1100-4445-0000-5902-0000	VISITING NURSES ALLIANCE-VT/NH	$59,390	$59,390	$0	$0	100.0%
1100-4445-0000-5903-0000	HEADREST INC	$50,000	$50,000	$0	$0	100.0%
1100-4445-0000-5904-0000	LISTEN INC	$25,000	$25,000	$0	$0	100.0%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4445-0000-5906-0000	WISE	$15,000	$15,000	$0	$0	100.0%
1100-4445-0000-5907-0000	HIV/HCV RESOURCE CENTER	$5,000	$5,000	$0	$0	100.0%
1100-4445-0000-5908-0000	WEST CENTRAL BEHAVIORAL HEALTH	$18,000	$18,000	$0	$0	100.0%
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	$28,600	$14,282	$0	$14,318	49.9%
1100-4445-0000-5911-0000	GOOD NEIGHBOR HEALTH CLINIC	$11,040	$11,040	$0	$0	100.0%
1100-4445-0000-5912-0000	UPPER VALLEY HAVEN, INC.	$5,000	$5,000	$0	$0	100.0%
1100-4445-0000-5913-0000	TWIN PINES HOUSING TRUST	$10,890	$10,890	$0	$0	100.0%
1100-4445-0000-5917-0000	VALLEY COURT DIVISION COURT DIVERSION PR	$8,000	$8,000	$0	$0	100.0%
Total HS VENDOR PAYMENTS		$299,670	$285,352	$0	$14,318	95.2%
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	$383,930	$190,281	$0	$193,649	49.6%
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,900	$1,366	$0	$3,534	27.9%
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	$29,420	$14,013	$0	$15,407	47.6%
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	$52,960	$26,753	$0	$26,207	50.5%
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	$1,770	$0	$0	$1,770	0.0%
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	$6,860	$3,301	$0	$3,559	48.1%
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	$600	$600	$0	$0	100.0%
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$5,520	$5,526	$0	-$6	100.1%
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	$9,050	$6,675	$0	$2,375	73.8%
1100-4520-0000-5300-0000	COMMUNICATIONS	$510	$205	$0	$305	40.2%
1100-4520-0000-5400-0000	ADVERTISING	$1,100	$0	$0	$1,100	0.0%
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	$400	$0	$0	$400	0.0%
1100-4520-0000-5800-0000	TRAVEL	$1,800	$1	$0	$1,799	0.1%
1100-4520-0000-5875-0000	MILEAGE	$200	$0	$0	$200	0.0%
1100-4520-0000-6000-0000	OFFICE SUPPLIES	$350	$0	$0	$350	0.0%
Total RECREATION ARTS & PARKS		$499,370	$248,721	$0	$250,649	49.8%
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	$15,460	$2,596	$0	$12,864	16.8%
1100-4520-0010-1300-0000	OVERTIME WAGES	$400	$0	$0	$400	0.0%
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	$1,190	$199	$0	$991	16.7%
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	$950	$309	$0	$642	32.5%
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	$390	$63	$0	$327	16.0%
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,700	$0	$0	$1,700	0.0%
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	$42,510	$31,293	$0	$11,217	73.6%
1100-4520-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$150	$0	$0	$150	0.0%
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	$36,740	$14,950	$0	$21,790	40.7%
1100-4520-0010-6100-0000	GENERAL SUPPLIES	$7,350	$2,232	$0	$5,118	30.4%
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	$9,150	$1,961	$0	$7,189	21.4%
1100-4520-0010-6260-0000	GASOLINE	$1,030	$494	$0	$536	48.0%
1100-4520-0010-6265-0000	DIESEL FUEL	$0	$135	$0	-$135	100.0%
Total RAP PROGRAMS		$117,020	$54,231	$0	$62,789	46.3%
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	$74,380	$8,772	$0	$65,608	11.8%
1100-4520-0020-1300-0000	OVERTIME WAGES	$5,000	$0	$0	$5,000	0.0%
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	$6,080	$671	$0	$5,409	11.0%
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	$0	$2,547	$0	-$2,547	100.0%
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	$1,980	$211	$0	$1,769	10.7%
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	$3,500	$0	$0	$3,500	0.0%
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	$5,000	$0	$0	$5,000	0.0%
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	$17,000	$0	$0	$17,000	0.0%
1100-4520-0020-5300-0000	COMMUNICATIONS	$120	$0	$0	$120	0.0%
1100-4520-0020-5800-0000	TRAVEL	$0	$21	$0	-$21	100.0%
1100-4520-0020-5875-0000	MILEAGE	$100	$0	$0	$100	0.0%
1100-4520-0020-6100-0000	GENERAL SUPPLIES	$4,800	$3,065	$0	$1,735	63.9%
Total DAY CAMP		$117,960	$15,287	$0	$102,673	13.0%
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	$81,830	$20,077	$0	$61,753	24.5%
1100-4520-0030-1300-0000	OVERTIME WAGES	$5,000	$56	$0	$4,944	1.1%
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	$6,650	$1,540	$0	$5,110	23.2%
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	$1,730	$725	$0	$1,005	41.9%
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	$1,730	$390	$0	$1,340	22.5%
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	$1,000	$1,065	$0	-$65	106.5%
1100-4520-0030-4110-0000	WATER	$3,000	$215	$0	$2,785	7.2%
1100-4520-0030-4120-0000	SEWER	$4,500	$247	$0	$4,253	5.5%
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$23,350	$250	$0	$23,100	1.1%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$0	$0	$200	0.0%
1100-4520-0030-5300-0000	COMMUNICATIONS	$650	$218	$0	$432	33.5%
1100-4520-0030-6100-0000	GENERAL SUPPLIES	$9,550	$6,122	$0	$3,428	64.1%
1100-4520-0030-6220-0000	ELECTRICITY	$13,130	$3,348	$0	$9,782	25.5%
1100-4520-0030-6230-0000	BOTTLED GAS	$1,440	$956	$0	$484	66.4%
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,100	$4,007	$0	-$907	129.3%
Total POOL		$156,860	$39,217	$0	$117,643	25.0%
FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	$9,860	$3,616	$0	$6,244	36.7%
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	$760	$277	$0	$483	36.4%
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	$250	$87	$0	$163	34.9%
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	$7,500	$0	$0	$7,500	0.0%
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	$1,530	$1,611	$0	-$81	105.3%
1100-4520-0040-5400-0000	ADVERTISING	$50	$0	$0	$50	0.0%
1100-4520-0040-6100-0000	GENERAL SUPPLIES	$100	$207	$0	-$107	206.7%
Total FARMERS MARKET		$20,050	$5,798	$0	$14,252	28.9%
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	$68,640	$34,104	$0	$34,536	49.7%
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	$26,580	$6,476	$0	$20,104	24.4%
1100-4520-0200-1300-0000	OVERTIME WAGES	$1,000	$652	$0	$348	65.2%
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	$700	$231	$0	$469	33.1%
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	$9,460	$3,093	$0	$6,367	32.7%
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	$9,610	$4,887	$0	$4,723	50.9%
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	$320	$270	$0	$50	84.3%
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	$3,140	$988	$0	$2,152	31.5%
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	$1,000	$898	$0	$102	89.8%
1100-4520-0200-4110-0000	WATER	$600	$157	$0	$443	26.2%
1100-4520-0200-4120-0000	SEWER	$1,000	$95	$0	$905	9.5%
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	$1,400	$252	$0	$1,148	18.0%
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	$71,360	$10,270	$41,000	$20,090	71.8%
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$0	$0	$200	0.0%
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	$8,250	$935	$0	$7,315	11.3%
1100-4520-0200-5335-0000	INFORMATION ACCESS	$4,800	$1,517	$0	$3,283	31.6%
1100-4520-0200-6100-0000	GENERAL SUPPLIES	$16,700	$10,854	$0	$5,846	65.0%
1100-4520-0200-6220-0000	ELECTRICITY	$4,200	-$1,363	$0	$5,563	-32.5%
1100-4520-0200-6230-0000	BOTTLED GAS	$500	$537	$0	-$37	107.3%
1100-4520-0200-6260-0000	GASOLINE	$3,890	$849	$0	$3,041	21.8%
1100-4520-0200-6265-0000	DIESEL FUEL	$700	$227	$0	$473	32.4%
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$92,500	$1,819	$87,838	$2,843	96.9%
Total RAP PUBLIC PARKS		$326,550	$77,749	$128,838	$119,963	63.3%
DPW PUBLIC PARKS						
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	$1,250	$0	$0	$1,250	0.0%
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,000	$0	$0	$2,000	0.0%
1100-4520-0250-6100-0000	GENERAL SUPPLIES	$33,000	$10,391	$0	$22,609	31.5%
1100-4520-0250-6220-0000	ELECTRICITY	$3,220	$175	$0	$3,045	5.4%
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$1,751	$0	-$251	116.7%
1100-4520-0250-7510-0000	MACHINERY/EQUIPMENT	$20,000	$17,687	$0	$2,313	88.4%
Total DPW PUBLIC PARKS		$60,970	$30,004	$0	$30,966	49.2%
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	$745,110	$366,550	$0	$378,560	49.2%
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	$53,590	$435	$0	$53,155	0.8%
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	$119,500	$72,880	$0	$46,620	61.0%
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	$84,020	$45,371	$0	$38,649	54.0%
1100-4550-0000-1300-0000	OVERTIME WAGES	$1,000	$125	$0	$875	12.5%
1100-4550-0000-2100-0000	HEALTH/DENTAL INSURANCE	$0	$0	$0	$0	100.0%
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	$9,370	$2,852	$0	$6,518	30.4%
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	$76,690	$36,118	$0	$40,572	47.1%
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	$102,780	$51,523	$0	$51,257	50.1%
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	$9,600	$3,098	$0	$6,502	32.3%
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	$3,540	$1,725	$0	$1,815	48.7%
1100-4550-0000-3000-0000	LEGAL SERVICES	$2,000	$0	$0	$2,000	0.0%
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$11,030	$9,645	$0	$1,385	87.4%
1100-4550-0000-4110-0000	WATER	$2,000	$989	$0	$1,011	49.4%
1100-4550-0000-4120-0000	SEWER	$1,500	$849	$0	$651	56.6%
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	$20,500	$7,126	$0	$13,374	34.8%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$25,500	$16,167	$11,210	-$1,877	107.4%
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,200	$1,659	$0	$1,541	51.8%
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	$15,900	$8,224	$0	$7,676	51.7%
1100-4550-0000-5300-0000	COMMUNICATIONS	$2,470	$1,251	$0	$1,219	50.7%
1100-4550-0000-5335-0000	INFORMATION ACCESS	$6,900	$3,055	$0	$3,845	44.3%
1100-4550-0000-5400-0000	ADVERTISING	$1,000	$0	$0	$1,000	0.0%
1100-4550-0000-5800-0000	TRAVEL	$17,150	$3,500	$0	$13,650	20.4%
1100-4550-0000-5875-0000	MILEAGE	$1,250	$1,013	$0	$237	81.0%
1100-4550-0000-6000-0000	OFFICE SUPPLIES	$2,500	$1,213	$0	$1,287	48.5%
1100-4550-0000-6100-0000	GENERAL SUPPLIES	$20,000	$14,108	$0	$5,892	70.5%
1100-4550-0000-6220-0000	ELECTRICITY	$87,910	$47,715	$0	$40,195	54.3%
1100-4550-0000-6230-0000	BOTTLED GAS	$1,230	$3,126	$0	-$1,896	254.2%
1100-4550-0000-6240-0000	FUEL OIL	$2,500	$1,291	$0	$1,209	51.7%
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	$50,000	$22,361	$0	$27,639	44.7%
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$35,000	$6,853	$0	$28,147	19.6%
Total LIBRARY		$1,514,740	$730,823	$11,210	$772,707	49.0%
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	$12,000	$13,000	$0	-$1,000	108.3%
Total PATRIOTIC PURPOSES		$12,000	$13,000	$0	-$1,000	108.3%
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	$8,000	$1,017	$0	$6,983	12.7%
Total ARTS & CULTURE		$8,000	$1,017	$0	$6,983	12.7%
RAP OUTSIDE FUNDING SUPPORT						
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	$40,000	$40,000	$0	$0	100.0%
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASSOCIATIO	$3,730	$3,730	$0	$0	100.0%
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	$1,500	$1,500	$0	$0	100.0%
Total RAP OUTSIDE FUNDING SUPPORT		$45,230	$45,230	$0	$0	100.0%
CONSERVATION						
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	$5,000	$650	$0	$4,350	13.0%
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	$390	$50	$0	$340	12.8%
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	$1,200	$50	$0	$1,150	4.2%
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	$130	$16	$0	$114	12.0%
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	$3,150	$63	$0	$3,087	2.0%
1100-4611-0000-5800-0000	TRAVEL	$0	$0	$0	$0	100.0%
1100-4611-0000-5875-0000	MILEAGE	$260	$0	$0	$260	0.0%
1100-4611-0000-6100-0000	GENERAL SUPPLIES	$980	$100	$0	$880	10.2%
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.0%
Total CONSERVATION		$12,110	$929	$0	$11,181	7.7%
PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9819-0000	NHMBB03C	$55,660	$55,660	$0	$0	100.0%
1100-4711-0000-9820-0000	NHMBB04B	$172,150	$172,143	$0	$7	100.0%
1100-4711-0000-9821-0000	NHMBB05B	$225,000	$225,000	$0	$0	100.0%
1100-4711-0000-9822-0000	NHMBB06A	$220,000	$220,000	$0	$0	100.0%
1100-4711-0000-9823-0000	NHMBB07B	$298,600	$298,600	$0	$0	100.0%
1100-4711-0000-9824-0000	NHMBB08A	$69,530	$69,525	$0	$5	100.0%
1100-4711-0000-9825-0000	NHMBB09C	$121,000	$121,000	$0	$0	100.0%
1100-4711-0000-9826-0000	NHMBB10B	$197,370	$197,370	$0	$0	100.0%
1100-4711-0000-9827-0000	NHMBB11B	$170,000	$170,000	$0	$0	100.0%
1100-4711-0000-9828-0000	NHMBB12B	$20,360	$20,360	$0	$0	100.0%
1100-4711-0000-9829-0001	NHMBB14A	$65,000	$65,000	$0	$0	100.0%
1100-4711-0000-9830-0000	NHMBB16B	$90,000	$90,000	$0	$0	100.0%
1100-4711-0000-9831-0000	NHMBB17B	$115,000	$115,000	$0	$0	100.0%
1100-4711-0000-9832-0000	NHMBB18B	$164,000	$164,000	$0	$0	100.0%
1100-4711-0000-9833-0000	NHMBB20B	$408,810	$408,804	$0	$6	100.0%
1100-4711-0000-9834-0000	NHMBB20A	$375,000	$375,000	$0	$0	100.0%
1100-4711-0000-9835-0000	NHMBB21C	$67,000	$67,000	$0	$0	100.0%
1100-4711-0000-9836-0000	NHMBB22C	$96,720	$96,712	$0	$8	100.0%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$2,931,200	$2,931,174	$0	$26	100.0%
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	$74,040	$74,035	$0	$5	100.0%
1100-4711-0010-9802-0010	CS-333092-07 CSO	$55,750	$55,747	$0	$3	100.0%
1100-4711-0010-9803-0010	CS-333092-08 CSO	$56,000	$56,000	$0	$0	100.0%
1100-4711-0010-9804-0010	CS-330092-10 CSO	$32,780	$0	$0	$32,780	0.0%

GL Number	Description	BUDGET	YTD EXP	Available Balance 06/30/2023	% Bdgt Used	
1100-4711-0010-9805-0010	1321010-02 CSO	$35,600	$35,597	$0	$3	100.0%
1100-4711-0010-9806-0010	CS-330092-11 CSO	$202,040	$202,036	$0	$4	100.0%
1100-4711-0010-9807-0010	CS-330092-12 CSO	$62,210	$0	$0	$62,210	0.0%
1100-4711-0010-9808-0010	DWGT-17	$2,800	$2,791	$0	$9	99.7%
1100-4711-0010-9809-0010	CS-330092-14 CSO	$31,560	$0	$0	$31,560	0.0%
1100-4711-0010-9811-0010	SRF MIRACLE MILE ROADWAY	$45,000	$0	$0	$45,000	0.0%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$597,780	$426,207	$0	$171,573	71.3%
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9819-0000	NHMBB03C	$1,740	$1,735	$0	$5	99.7%
1100-4721-0000-9820-0000	NHMBB04B	$12,810	$12,803	$0	$7	99.9%
1100-4721-0000-9821-0000	NHMBB05B	$19,820	$19,813	$0	$8	100.0%
1100-4721-0000-9822-0000	NHMBB06A	$19,420	$19,415	$0	$5	100.0%
1100-4721-0000-9823-0000	NHMBB07B	$27,920	$27,918	$0	$3	100.0%
1100-4721-0000-9824-0000	NHMBB08A	$13,090	$13,088	$0	$2	100.0%
1100-4721-0000-9825-0000	NHMBB09C	$31,340	$31,336	$0	$4	100.0%
1100-4721-0000-9826-0000	NHMBB10B	$63,890	$63,888	$0	$2	100.0%
1100-4721-0000-9827-0000	NHMBB11B	$61,200	$54,073	$0	$7,127	88.4%
1100-4721-0000-9828-0000	NHMBB12B	$7,270	$4,679	$0	$2,591	64.4%
1100-4721-0000-9829-0001	NHMBB14A	$6,630	$6,630	$0	$0	100.0%
1100-4721-0000-9830-0000	NHMBB16B	$42,670	$42,665	$0	$6	100.0%
1100-4721-0000-9831-0000	NHMBB17B	$55,780	$55,780	$0	$0	100.0%
1100-4721-0000-9832-0000	NHMBB18B	$95,540	$95,534	$0	$6	100.0%
1100-4721-0000-9833-0000	NHMBB20B	$236,800	$351,348	$0	-$114,548	148.4%
1100-4721-0000-9834-0000	NHMBB20A	$237,730	$123,180	$0	$114,550	51.8%
1100-4721-0000-9835-0000	NHMBB21C	$47,540	$47,535	$0	$5	100.0%
1100-4721-0000-9836-0000	NHMBB22C	$102,010	$102,008	$0	$2	100.0%
Total INTEREST-LONG TERM BONDS/NOTES		$1,083,200	$1,073,428	$0	$9,772	99.1%
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	$27,630	$27,624	$0	$6	100.0%
1100-4721-0010-9802-0010	CS-333092-07 CSO	$15,610	$15,609	$0	$1	100.0%
1100-4721-0010-9803-0010	CS-333092-08 CSO	$15,680	$15,680	$0	$0	100.0%
1100-4721-0010-9804-0010	CS-330092-10 CSO	$13,300	$0	$0	$13,300	0.0%
1100-4721-0010-9805-0010	1321010-02 CSO	$10,310	$10,312	$0	-$2	100.0%
1100-4721-0010-9806-0010	CS-330092-11 CSO	$72,740	$72,733	$0	$7	100.0%
1100-4721-0010-9807-0010	CS-330092-12 CSO	$22,400	$0	$0	$22,400	0.0%
1100-4721-0010-9808-0010	DWGT-17	$1,510	$1,504	$0	$6	99.6%
1100-4721-0010-9809-0010	CS-330092-14 CSO	$11,990	$0	$0	$11,990	0.0%
Total INTEREST-STATE REVOLVING FUND NOTES		$191,170	$143,463	$0	$47,707	75.0%
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0003	HERITAGE FUND	$400	$400	$0	$0	100.0%
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPMENT	$25,000	$25,000	$0	$0	100.0%
Total TRANSFERS TO SPECIAL REVENUE FUNDS		$25,400	$25,400	$0	$0	100.0%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	$276,500	$276,500	$0	$0	100.0%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$276,500	$276,500	$0	$0	100.0%
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	$325,000	$325,000	$0	$0	100.0%
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	$450,000	$450,000	$0	$0	100.0%
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	$20,000	$20,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$795,000	$795,000	$0	$0	100.0%
	TOTAL EXPENDITURES	**$38,460,840**	**$20,791,555**	**$1,487,270**	**$16,201,855**	**57.9%**
	TOTAL REVENUES	**($34,880,840)**	**($21,460,715)**	**$13,416,125**		**61.5%**
	TOTAL EXPENDITURES	**$38,460,840**	**$20,791,555**	**$1,487,270**	**$16,201,855**	**57.9%**

Landfill

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

Balance As Of 06/30/2023

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
REVENUES						
OTHER LICENSES PERMITS & FEES						
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	($2,000)	($1,800)		$200	90.0%
Total OTHER LICENSES PERMITS & FEES		($2,000)	($1,800)		$200	90.0%
2108-3354-0010-9330-0070	C&D CLOSURE GRANT #L-136/145	($11,230)	$0		$11,230	0.0%
Total WATER POLLUTION GRANTS		($11,230)	$0		$11,230	0.00
SOLID WASTE CHARGES FOR SERVICES						
2108-3404-0010-9420-0000	TIPPING FEES/LANDFILL SALES	($3,590,000)	($1,873,531)		$1,716,469	52.2%
2108-3404-0010-9420-0010	RECYCLABLE SALES	($175,000)	($37,436)		$137,564	21.4%
Total SOLID WASTE CHARGES FOR SERVICES		($3,765,000)	($1,910,967)		$1,854,033	50.8%
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	($15,000)	($26,364)		($11,364)	175.8%
Total INTEREST ON INVESTMENTS		($15,000)	($26,364)		($11,364)	175.8%
RENTS OF PROPERTY						
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	($15,000)	($7,777)		$7,223	51.8%
Total RENTS OF PROPERTY		($15,000)	($7,777)		$7,223	51.8%
OTHER MISC REVENUE						
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	($5,000)	$0		$5,000	0.0%
2108-3509-0010-9570-0030	COUPON SALES-ORANGE TICKETS (CITY HALL)	($75,000)	($41,265)		$33,735	55.0%
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	($413,000)	($197,500)		$215,500	47.8%
2108-3509-0010-9570-0038	LANDFILL BAG SALES	($10,000)	$0		$10,000	0.0%
Total OTHER MISC REVENUE		($503,000)	($238,765)		$264,235	47.5%
TOTAL REVENUES		**($4,311,230)**	**($2,185,673)**		**$2,125,557**	**50.7%**
EXPENDITURES						
GROUP INSURANCE						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$174,500	$73,736	$0	$100,764	42.3%
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$69	$0	-$69	100.0%
Total GROUP INSURANCE		$174,500	$73,805	$0	$100,695	42.3%
EMPLOYEE BENEFITS NOT ALLOCATED						
2108-4155-0030-2200-0000	FICA & MEDICARE TAXES	$0	$514	$0	-$514	100.0%
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$40,000	$30,718	$0	$9,282	76.8%
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$5,000	$7,500	$0	-$2,500	150.0%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$45,000	$38,732	$0	$6,268	86.1%
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	$106,280	$45,528	$0	$60,752	42.8%
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,080	$307	$0	$773	28.5%
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	$8,180	$3,239	$0	$4,941	39.6%
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	$14,670	$6,401	$0	$8,269	43.6%
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	$1,770	$1,684	$0	$86	95.1%
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	$190	$222	$0	-$32	116.9%
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	$550	$550	$0	$0	100.0%
2108-4321-0000-3000-0000	LEGAL SERVICES	$5,000	$1,638	$0	$3,362	32.8%
2108-4321-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$450	$0	$0	$450	0.0%
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$10,000	$0	$0	$10,000	0.0%
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	$187,000	$9,920	$157,366	$19,714	89.5%
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	$10,510	$5,249	$0	$5,261	49.9%
2108-4321-0000-5300-0000	COMMUNICATIONS	$2,270	$846	$0	$1,424	37.3%
2108-4321-0000-5335-0000	INFORMATION ACCESS	$1,220	$1,400	$0	-$180	114.8%
2108-4321-0000-5400-0000	ADVERTISING	$7,000	$2,120	$0	$4,880	30.3%
2108-4321-0000-6000-0000	OFFICE SUPPLIES	$2,500	$3,114	$0	-$614	124.6%
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$18,900	$4,444	$0	$14,456	23.5%
Total SOLID WASTE ADMINISTRATION		$377,570	$86,663	$157,366	$133,541	64.6%
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	$343,620	$156,737	$0	$186,883	45.6%
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	$44,660	$2,673	$0	$41,987	6.0%
2108-4324-0010-1300-0000	OVERTIME WAGES	$60,000	$55,316	$0	$4,684	92.2%
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	$3,420	$1,090	$0	$2,330	31.9%
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	$35,790	$16,193	$0	$19,597	45.2%
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	$58,700	$29,815	$0	$28,885	50.8%
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	$8,000	$7,246	$0	$754	90.6%
2108-4324-0010-2450-0010	CERTIFICATIONS	$2,060	$2,599	$0	-$539	126.2%
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	$12,240	$4,117	$0	$8,123	33.6%
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	$4,470	$3,662	$0	$808	81.9%
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$750	$0	$2,250	25.0%
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$134,000	$92,759	$22,658	$18,583	86.1%
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$6,000	$2,521	$0	$3,479	42.0%
2108-4324-0010-4110-0000	WATER	$1,840	$835	$0	$1,005	45.4%
2108-4324-0010-4120-0000	SEWER	$92,600	$22,695	$0	$69,905	24.5%

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$160,500	$43,880	$13,760	$102,859	35.9%
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$127,000	$132	$0	$126,868	0.1%
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	$72,300	$59,891	$800	$11,609	83.9%
2108-4324-0010-5800-0000	TRAVEL	$200	$0	$0	$200	0.0%
2108-4324-0010-5875-0000	MILEAGE	$0	$1,472	$0	-$1,472	100.0%
2108-4324-0010-6100-0000	GENERAL SUPPLIES	$167,000	$77,178	$0	$89,822	46.2%
2108-4324-0010-6220-0000	ELECTRICITY	$20,450	$12,223	$0	$8,227	59.8%
2108-4324-0010-6230-0000	BOTTLED GAS	$400	$0	$0	$400	0.0%
2108-4324-0010-6240-0000	FUEL OIL	$23,200	$12,862	$0	$10,338	55.4%
2108-4324-0010-6260-0000	GASOLINE	$2,500	$515	$0	$1,985	20.6%
2108-4324-0010-6265-0000	DIESEL FUEL	$149,120	$45,322	$0	$103,798	30.4%
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$2,008	$0	$1,492	57.4%
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	$20,000	$0	$0	$20,000	0.0%
Total LANDFILL OPERATIONS		$1,556,570	$654,491	$37,218	$864,860	44.4%
RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	$108,070	$50,800	$0	$57,270	47.0%
2108-4324-0030-1300-0000	OVERTIME WAGES	$16,500	$11,767	$0	$4,733	71.3%
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	$1,100	$340	$0	$760	30.9%
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	$9,650	$4,624	$0	$5,026	47.9%
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	$17,230	$8,797	$0	$8,433	51.1%
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	$1,000	$1,404	$0	-$404	140.4%
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	$3,290	$1,519	$0	$1,771	46.2%
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	$1,490	$745	$0	$745	50.0%
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$700	$367	$0	$333	52.5%
2108-4324-0030-4110-0000	WATER	$1,600	$565	$0	$1,035	35.3%
2108-4324-0030-4120-0000	SEWER	$650	$108	$0	$542	16.7%
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$15,000	$582	$0	$14,418	3.9%
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	$37,500	$21,659	$0	$15,841	57.8%
2108-4324-0030-5300-0000	COMMUNICATIONS	$5,000	$0	$0	$5,000	0.0%
2108-4324-0030-5800-0000	TRAVEL	$100	$0	$0	$100	0.0%
2108-4324-0030-5875-0000	MILEAGE	$200	$0	$0	$200	0.0%
2108-4324-0030-6100-0000	GENERAL SUPPLIES	$10,000	$2,136	$0	$7,864	21.4%
2108-4324-0030-6220-0000	ELECTRICITY	$9,940	-$1,010	$0	$10,950	-10.2%
2108-4324-0030-6230-0000	BOTTLED GAS	$7,200	$3,060	$0	$4,140	42.5%
2108-4324-0030-6265-0000	DIESEL FUEL	$9,320	$0	$0	$9,320	0.0%
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$500	$0	$0	$500	0.0%
Total RECYCLING		$256,040	$107,464	$0	$148,576	42.0%
HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	$40,500	$23,831	$0	$16,669	58.8%
Total HAZARDOUS WASTE		$40,500	$23,831	$0	$16,669	58.8%
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9828-0000	NHMBB12B	$295,000	$295,000	$0	$0	100.0%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$295,000	$295,000	$0	$0	100.0%
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9828-0000	NHMBB12B	$1,600	$1,600	$0	$0	100.0%
Total INTEREST-LONG TERM BONDS/NOTES		$1,600	$1,600	$0	$0	100.0%
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$350,210	$350,210	$0	$0	100.00
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	$550,000	$309,144	$0	$240,856	56.21
2108-4911-0000-9100-0017	COMPUTER SERVICES	$29,540	$29,540	$0	$0	100.00
Total TRANSFERS TO GENERAL FUND		$929,750	$688,894	$0	$240,856	74.09
TRANSFERS TO CAPITAL PROJECT FUNDS						
2108-4913-0000-9300-0031	LANDFILL PHASE 3-4 DESIGN & PERMITTING	$500,000	$500,000	$0	$0	100.0%
2108-4913-0000-9300-0032	LANDFILL GAS & COLLECTION	$144,700	$144,700	$0	$0	100.0%
2108-4913-0000-9300-0043	LANDFILL EQUIPMENT	$255,000	$255,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$899,700	$899,700	$0	$0	100.0%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	$295,000	$118,425	$0	$176,575	40.1%
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	$40,000	$40,000	$0	$0	100.0%
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$340,000	$163,425	$0	$176,575	48.1%
TOTAL EXPENDITURES		**$4,916,230**	**$3,033,606**	**$194,584**	**$1,688,040**	**65.7%**
	REVENUES	**($4,311,230)**	**($2,185,673)**	**$0**	**$2,125,557**	**50.7%**
	EXPENDITURES	**$4,916,230**	**$3,033,606**	**$194,584**	**$1,688,040**	**65.7%**

Water

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance	% Bdgt Used
REVENUES					6/30/2023	
OTHER LICENSES PERMITS & FEES						
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	($76,330)	($5,188)		$71,142	6.8%
2110-3290-0010-9110-0014	WATER APP FEE	($2,500)	($2,515)		($15)	100.6%
Total OTHER LICENSES PERMITS & FEES		($78,830)	($7,703)		$71,127	1.07
WATER POLLUTION GRANTS						
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	($10,430)	$0		$10,430	0.0%
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	($12,250)	($12,250)		$0	100.0%
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	($10,530)	$0		$10,530	0.0%
Total WATER POLLUTION GRANTS		($33,210)	($12,250)		$20,960	36.9%
WATER SUPPLY SYSTEM						
2110-3402-0010-9400-0000	WATER USER CHARGES	($3,605,960)	($1,777,255)		$1,828,705	49.3%
2110-3402-0010-9400-0010	SPRINKLER CHARGES	($203,000)	($100,629)		$102,371	49.6%
2110-3402-0010-9400-0020	HYDRANT CHARGES	($94,000)	($47,902)		$46,098	51.0%
2110-3402-0010-9400-0030	BACKFLOW CHARGES	($85,630)	($13,266)		$72,364	15.5%
2110-3402-0010-9400-0040	WATER SERVICE FEES	($11,000)	($4,010)		$6,990	36.5%
Total WATER SUPPLY SYSTEM		($3,999,590)	($1,943,062)		$2,056,528	48.6%
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	($10,000)	($50,220)		($40,220)	502.2%
Total INTEREST ON INVESTMENTS		($10,000)	($50,220)		($40,220)	502.2%
OTHER MISC REVENUE						
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	($9,000)	($2,402)		$6,598	26.7%
2110-3509-0010-9570-0195	WATER BILL INTEREST	($5,000)	($2,377)		$2,623	47.5%
Total OTHER MISC REVENUE		($14,000)	($4,779)		$9,221	34.1%
TRANSFERS FROM GENERAL FUND						
2110-3911-1100-9600-0000	HYDRANTS	($276,500)	($276,500)		$0	100.0%
Total TRANSFERS FROM GENERAL FUND		($276,500)	($276,500)		$0	100.0%
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWATER						
2110-3914-2115-9100-0013	RADIO READ CONVERSION	($22,320)	($22,320)		$0	100.0%
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	($2,510)	($2,510)		$0	100.0%
Total TRANSFERS FROM PROPRIETARY FUNDS-WASTEWATER		($24,830)	($24,830)		$0	100.0%
TOTAL REVENUES FUND 2110		**($4,436,960)**	**($2,319,344)**		**$2,117,616**	**52.3%**
EXPENDITURES						
GROUP INSURANCE						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$181,000	$73,251	$0	$107,749	40.5%
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	$450	$90	$0	$360	20.0%
Total GROUP INSURANCE		$181,450	$73,341	$0	$108,109	40.4%
EMPLOYEE BENEFITS NOT ALLOCATED						
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$37,750	$31,000	$0	$6,750	82.1%
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$2,500	$962	$0	$1,539	38.5%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$40,250	$31,962	$0	$8,289	79.4%
SICK LEAVE PAYOUT						
2110-4155-0040-2200-0000	FICA & MEDICARE TAXES	$0	$292	$0	-$292	100.0%
2110-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$62	$0	-$62	100.0%
2110-4155-0040-2900-0000	SICK PAYOUT	$0	$3,865	$0	-$3,865	100.0%
Total SICK LEAVE PAYOUT		$0	$4,219	$0	-$4,219	100.0%
WATER INSTALLATION MAINTENANCE						
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	$700	$45	$0	$655	6.4%
2110-4312-0075-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$500	$254	$0	$246	50.7%
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$20	$0	$480	4.1%
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	$65,400	$2,361	$64,400	-$1,361	102.1%
2110-4312-0075-5800-0000	TRAVEL	$100	$0	$0	$100	0.0%
2110-4312-0075-6100-0000	GENERAL SUPPLIES	$15,000	$8,116	$0	$6,884	54.1%
2110-4312-0075-6260-0000	GASOLINE	$2,000	$247	$0	$1,753	12.3%
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$86	$0	$914	8.6%
Total WATER INSTALLATION MAINTENANCE		$85,200	$11,128	$64,400	$9,672	88.6%
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	$3,000	$888	$0	$2,112	29.6%
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,000	$307	$0	$693	30.7%
2110-4312-0080-4140-0000	LANDFILL: TIPPING FEES	$200	$50	$0	$150	25.0%
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$22,000	$0	$12,750	$9,250	58.0%
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$0	$0	$500	0.0%
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	$1,000	$810	$0	$190	81.0%
2110-4312-0080-5300-0000	COMMUNICATIONS	$1,400	$423	$0	$977	30.2%
2110-4312-0080-5335-0000	INFORMATION ACCESS	$730	$502	$0	$228	68.8%
2110-4312-0080-5400-0000	ADVERTISING	$500	$0	$0	$500	0.0%
2110-4312-0080-5800-0000	TRAVEL	$200	$0	$0	$200	0.0%
2110-4312-0080-6100-0000	GENERAL SUPPLIES	$45,000	$12,366	$0	$32,634	27.5%
2110-4312-0080-6220-0000	ELECTRICITY	$300	$99	$0	$201	32.8%
2110-4312-0080-6240-0000	FUEL OIL	$2,280	$0	$0	$2,280	0.0%
2110-4312-0080-6260-0000	GASOLINE	$8,200	$891	$0	$7,309	10.9%

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance	% Bdgt Used
2110-4312-0080-6265-0000	DIESEL FUEL	$4,660	$1,668	$0	$2,992	35.8%
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$1,092	$0	$2,408	31.2%
Total WATER LINE INSTALLATION MAINTENANCE		$94,470	$19,096	$12,750	$62,624	33.7%
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	$591,190	$260,936	$0	$330,254	44.1%
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	$0	$40,593	$0	-$40,593	100.0%
2110-4335-0000-1300-0000	OVERTIME WAGES	$53,570	$20,290	$0	$33,280	37.9%
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	$5,810	$1,849	$0	$3,961	31.8%
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	$49,770	$24,016	$0	$25,754	48.3%
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	$84,710	$37,546	$0	$47,164	44.3%
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	$7,870	$1,426	$5,225	$1,219	84.5%
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	$10,740	$5,775	$0	$4,965	53.8%
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	$5,770	$4,771	$0	$999	82.7%
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$308	$0	$2,692	10.3%
2110-4335-0000-3000-0000	LEGAL SERVICES	$3,000	$454	$0	$2,546	15.1%
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$7,700	$250	$0	$7,450	3.2%
2110-4335-0000-4120-0000	SEWER	$6,260	$2,761	$0	$3,499	44.1%
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	$500	$70	$0	$430	13.9%
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$86,940	$23,521	$29,138	$34,281	60.6%
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$0	$0	$500	0.0%
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	$55,220	$9,380	$0	$45,840	17.0%
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	$21,220	$10,602	$0	$10,618	50.0%
2110-4335-0000-5300-0000	COMMUNICATIONS	$4,090	$698	$0	$3,392	17.1%
2110-4335-0000-5335-0000	INFORMATION ACCESS	$16,900	$9,406	$0	$7,494	55.7%
2110-4335-0000-5400-0000	ADVERTISING	$1,000	$0	$0	$1,000	0.0%
2110-4335-0000-5800-0000	TRAVEL	$200	$0	$0	$200	0.0%
2110-4335-0000-6000-0000	OFFICE SUPPLIES	$1,000	$396	$0	$604	39.6%
2110-4335-0000-6100-0000	GENERAL SUPPLIES	$30,000	$16,569	$0	$13,431	55.2%
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	$303,160	$90,874	$190,508	$21,778	92.8%
2110-4335-0000-6220-0000	ELECTRICITY	$236,970	$43,674	$0	$193,296	18.4%
2110-4335-0000-6230-0000	BOTTLED GAS	$19,260	$8,709	$0	$10,551	45.2%
2110-4335-0000-6260-0000	GASOLINE	$4,100	$1,283	$0	$2,817	31.3%
2110-4335-0000-6265-0000	DIESEL FUEL	$1,860	$0	$0	$1,860	0.0%
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	$500	$195	$0	$305	39.0%
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$10,500	$1,373	$0	$9,127	13.1%
Total WATER DISTRIBUTION AND TREATMENT		$1,623,310	$617,726	$224,872	$780,712	51.9%
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$60,000	$4,361	$7,507	$48,133	19.8%
2110-4335-0010-6100-0000	GENERAL SUPPLIES	$10,000	$594	$0	$9,406	5.9%
2110-4335-0010-6220-0000	ELECTRICITY	$65,930	$22,933	$0	$42,997	34.8%
2110-4335-0010-6230-0000	BOTTLED GAS	$910	$681	$0	$229	74.9%
Total STORAGE TANKS/BOOSTER STATIONS		$136,840	$28,569	$7,507	$100,764	26.4%
PRINCIPAL-LONG TERM BONDS/NOTES						
2110-4711-0000-9821-0000	NHMBB05B	$30,000	$30,000	$0	$0	100.0%
2110-4711-0000-9822-0000	NHMBB06A	$30,000	$30,000	$0	$0	100.0%
2110-4711-0000-9823-0000	NHMBB07B	$77,370	$77,361	$0	$9	100.0%
2110-4711-0000-9824-0000	NHMBB08A	$39,000	$39,000	$0	$0	100.0%
2110-4711-0000-9825-0000	NHMBB09C	$34,500	$34,500	$0	$0	100.0%
2110-4711-0000-9826-0000	NHMBB10B	$49,110	$49,110	$0	$0	100.0%
2110-4711-0000-9827-0000	NHMBB11B	$135,000	$135,000	$0	$0	100.0%
2110-4711-0000-9828-0000	NHMBB12B	$10,500	$0	$0	$10,500	0.0%
2110-4711-0000-9832-0000	NHMBB18B	$40,500	$40,500	$0	$0	100.0%
2110-4711-0000-9833-0000	NHMBB20B	$103,210	$103,121	$0	$89	99.9%
2110-4711-0000-9835-0000	NHMBB21C	$39,000	$39,000	$0	$0	100.0%
2110-4711-0000-9836-0000	NHMBB22C	$21,600	$21,600	$0	$0	100.0%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$609,790	$599,192	$0	$10,598	98.3%
PRINCIPAL-STATE REVOLVING FUND NOTES						
2110-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	100.0%
2110-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	100.0%
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$34,620	$34,613	$0	$7	100.0%
2110-4711-0010-9803-0010	CS-333092-08 CSO	$42,000	$42,000	$0	$0	100.0%
2110-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$0	$0	$24,580	0.0%
2110-4711-0010-9805-0010	1321010-02 CSO	$26,700	$26,698	$0	$2	100.0%
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	$9,270	$0	$0	$9,270	0.0%
2110-4711-0010-9806-0010	CS-330092-11 CSO	$151,530	$151,527	$0	$3	100.0%
2110-4711-0010-9807-0010	CS-330092-12 CSO	$46,660	$0	$0	$46,660	0.0%
2110-4711-0010-9808-0010	DWGT-17	$2,100	$2,094	$0	$7	99.7%
2110-4711-0010-9809-0010	CS-330092-14 CSO	$23,670	$0	$0	$23,670	0.0%
2110-4711-0010-9810-0020	DWGT-23	$100,150	$100,148	$0	$2	100.0%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$558,630	$454,416	$0	$104,214	81.3%
INTEREST-LONG TERM BONDS/NOTES						
2110-4721-0000-9821-0000	NHMBB05B	$3,980	$3,975	$0	$5	99.9%
2110-4721-0000-9822-0000	NHMBB06A	$5,650	$5,648	$0	$3	100.0%
2110-4721-0000-9823-0000	NHMBB07B	$18,380	$18,373	$0	$7	100.0%
2110-4721-0000-9824-0000	NHMBB08A	$7,400	$7,398	$0	$2	100.0%
2110-4721-0000-9825-0000	NHMBB09C	$8,840	$8,834	$0	$6	99.9%

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance	% Bdgt Used
2110-4721-0000-9826-0000	NHMBB10B	$16,130	$16,128	$0	$2	100.0%
2110-4721-0000-9827-0000	NHMBB11B	$48,600	$42,071	$0	$6,529	86.6%
2110-4721-0000-9828-0000	NHMBB12B	$3,750	$13,043	$0	-$9,293	347.8%
2110-4721-0000-9832-0000	NHMBB18B	$27,030	$27,024	$0	$6	100.0%
2110-4721-0000-9833-0000	NHMBB20B	$66,840	$66,842	$0	-$2	100.0%
2110-4721-0000-9835-0000	NHMBB21C	$29,480	$29,475	$0	$5	100.0%
2110-4721-0000-9836-0000	NHMBB22C	$22,810	$22,803	$0	$7	100.0%
Total INTEREST-LONG TERM BONDS/NOTES		$258,890	$261,615	$0	-$2,725	101.1%
INTEREST-STATE REVOLVING FUND NOTES						
2110-4721-0010-9801-0010	CS-333092-05 CSO	$20,720	$20,718	$0	$2	100.0%
2110-4721-0010-9802-0010	CS-333092-07 CSO	$11,710	$11,707	$0	$3	100.0%
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$10,020	$10,015	$0	$5	100.0%
2110-4721-0010-9803-0010	CS-333092-08 CSO	$11,760	$11,760	$0	$0	100.0%
2110-4721-0010-9804-0010	CS-330092-10 CSO	$9,970	$0	$0	$9,970	0.0%
2110-4721-0010-9805-0010	1321010-02 CSO	$7,730	$7,734	$0	-$4	100.0%
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	$2,920	$0	$0	$2,920	0.0%
2110-4721-0010-9806-0010	CS-330092-11 CSO	$54,550	$54,550	$0	$0	100.0%
2110-4721-0010-9807-0010	CS-330092-12 CSO	$16,800	$0	$0	$16,800	0.0%
2110-4721-0010-9808-0010	DWGT-17	$1,130	$1,128	$0	$2	99.9%
2110-4721-0010-9809-0010	CS-330092-14 CSO	$9,000	$0	$0	$9,000	0.0%
2110-4721-0010-9810-0020	DWGT-23	$88,610	$88,606	$0	$4	100.0%
Total INTEREST-STATE REVOLVING FUND NOTES		$244,920	$206,218	$0	$38,702	84.2%
TRANSFERS TO GENERAL FUND						
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$318,670	$318,670	$0	$0	100.0%
2110-4911-0000-9100-0017	COMPUTER SERVICES	$29,540	$29,540	$0	$0	100.0%
Total TRANSFERS TO GENERAL FUND		$348,210	$348,210	$0	$0	100.0%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.0%
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	$250,000	$250,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$255,000	$255,000	$0	$0	100.0%
TOTAL EXPENDITURES		**$4,436,960**	**$2,910,691**	**$309,528**	**$1,216,741**	**72.6%**
	REVENUES	**-$4,436,960**	**-$2,319,344**		**$2,117,616**	**52.3%**
	EXPENDITURES	**$4,436,960**	**$2,910,691**	**$309,528**	**$1,216,741**	**72.6%**

Wastewater

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
REVENUES						
OTHER LICENSES PERMITS & FEES						
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	($42,600)	($6,700)		$35,900	15.7%
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	($370,170)	($53,793)		$316,377	14.5%
Total OTHER LICENSES PERMITS & FEES		($412,770)	($60,493)		$352,277	14.7%
WATER POLLUTION GRANTS						
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	($10,430)	$0		$10,430	0.0%
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	($22,750)	$0		$22,750	0.0%
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	($12,250)	($12,250)		$0	100.0%
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	($10,530)	$0		$10,530	0.0%
2115-3354-0010-9330-0090	#C-874 WSTWR/SAG	($171,070)	$0		$171,070	0.0%
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	($28,320)	$0		$28,320	0.0%
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	($110,140)	$0		$110,140	0.0%
Total WATER POLLUTION GRANTS		($365,490)	($12,250)		$353,240	3.4%
SEWER USER CHARGES						
2115-3403-0010-9410-0000	SEWER USER CHARGES	($6,227,730)	($3,154,691)		$3,073,039	50.7%
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	($553,520)	($277,169)		$276,351	50.1%
2115-3403-0010-9410-0020	SEPTAGE	($177,300)	($128,529)		$48,771	72.5%
2115-3403-0010-9410-0030	LEACHATE	($99,210)	($24,385)		$74,825	24.6%
Total SEWER USER CHARGES		($7,057,760)	($3,584,774)		$3,472,986	50.8%
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	($10,000)	($62,085)		($52,085)	620.9%
Total INTEREST ON INVESTMENTS		($10,000)	($62,085)		($52,085)	620.9%
OTHER MISC REVENUE						
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	($10,000)	$0		$10,000	0.0%
2115-3509-0010-9570-0130	SEWER BILL INTEREST	($6,000)	($4,062)		$1,938	67.7%
Total OTHER MISC REVENUE		($16,000)	($4,062)		$11,938	25.4%
TOTAL REVENUES		**($7,862,020)**	**($3,723,664)**		**$4,138,356**	**47.4%**
EXPENDITURES						
GROUP INSURANCE						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$215,300	$70,463	$0	$144,837	32.7%
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	$460	$238	$0	$222	51.8%
Total GROUP INSURANCE		$215,760	$70,701	$0	$145,059	32.8%
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$42,250	$26,500	$0	$15,750	62.7%
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$2,500	$0	$0	$2,500	0.0%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$44,750	$26,500	$0	$18,250	59.2%
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	$3,000	$275	$0	$2,725	9.2%
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,500	$152	$0	$2,348	6.1%
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	$400	$0	$0	$400	0.0%
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	$192,820	$29,110	$135,134	$28,576	85.2%
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	$1,000	$167	$0	$833	16.7%
2115-4312-0090-5300-0000	COMMUNICATIONS	$1,800	$423	$0	$1,377	23.5%
2115-4312-0090-5335-0000	INFORMATION ACCESS	$1,560	$302	$0	$1,258	19.4%
2115-4312-0090-5400-0000	ADVERTISING	$300	$0	$0	$300	0.0%
2115-4312-0090-5800-0000	TRAVEL	$200	$0	$0	$200	0.0%
2115-4312-0090-6100-0000	GENERAL SUPPLIES	$14,000	$3,346	$0	$10,654	23.9%
2115-4312-0090-6220-0000	ELECTRICITY	$250	$78	$0	$172	31.4%
2115-4312-0090-6240-0000	FUEL OIL	$2,280	$0	$0	$2,280	0.0%
2115-4312-0090-6260-0000	GASOLINE	$4,100	$446	$0	$3,654	10.9%
2115-4312-0090-6265-0000	DIESEL FUEL	$9,320	$2,911	$0	$6,409	31.2%
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$906	$0	$8,094	10.1%
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		$242,530	$38,117	$135,134	$69,279	71.4%
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	$2,120	$500	$5,225	-$3,605	270.0%
2115-4326-0000-3000-0000	LEGAL SERVICES	$4,690	$0	$0	$4,690	0.0%
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,120	$1,806	$0	$314	85.2%
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	$35,650	$333	$0	$35,318	0.9%
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	$18,040	$9,012	$0	$9,028	50.0%
2115-4326-0000-5300-0000	COMMUNICATIONS	$1,920	$654	$0	$1,266	34.1%
2115-4326-0000-5335-0000	INFORMATION ACCESS	$1,320	$1,094	$0	$226	82.9%
2115-4326-0000-5400-0000	ADVERTISING	$200	$0	$0	$200	0.0%
2115-4326-0000-6000-0000	OFFICE SUPPLIES	$750	$0	$0	$750	0.0%
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	$400	$0	$0	$400	0.0%
Total SEWAGE COLLECTION AND DISPOSAL		$67,210	$13,398	$5,225	$48,587	27.7%
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	$2,100	$1,119	$0	$981	53.3%
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	$950,000	$252,361	$0	$697,639	26.6%
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$45,000	$737	$468	$43,795	2.7%

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
2115-4326-0010-5300-0000	COMMUNICATIONS	$3,490	$1,256	$0	$2,234	36.0%
2115-4326-0010-6100-0000	GENERAL SUPPLIES	$11,000	$278	$0	$10,722	2.5%
2115-4326-0010-6220-0000	ELECTRICITY	$18,990	$11,728	$0	$7,262	61.8%
2115-4326-0010-6230-0000	BOTTLED GAS	$250	$0	$0	$250	0.0%
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$15,450	$3,102	$0	$12,348	20.1%
Total WWT NON PLANT OPERATIONS		$1,046,280	$270,581	$468	$775,231	25.9%
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	$824,000	$355,880	$0	$468,120	43.2%
2115-4326-0020-1300-0000	OVERTIME WAGES	$57,000	$27,637	$0	$29,363	48.5%
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	$8,160	$5,292	$0	$2,868	64.8%
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	$72,300	$30,103	$0	$42,197	41.6%
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	$115,300	$53,943	$0	$61,357	46.8%
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	$5,000	$919	$0	$4,081	18.4%
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	$16,050	$8,043	$0	$8,007	50.1%
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	$7,260	$5,570	$0	$1,690	76.7%
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$625	$0	$2,375	20.8%
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$11,350	$250	$0	$11,100	2.2%
2115-4326-0020-4110-0000	WATER	$36,000	$22,404	$0	$13,596	62.2%
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	$213,140	$101,063	$0	$112,077	47.4%
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$162,710	$43,414	$36,928	$82,368	49.4%
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$0	$0	$1,000	0.0%
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	$72,590	$6,990	$0	$65,600	9.6%
2115-4326-0020-5300-0000	COMMUNICATIONS	$1,670	$376	$0	$1,294	22.5%
2115-4326-0020-5800-0000	TRAVEL	$500	$0	$0	$500	0.0%
2115-4326-0020-6100-0000	GENERAL SUPPLIES	$61,200	$37,027	$46,624	-$22,452	136.7%
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	$235,080	$75,286	$34,464	$125,330	46.7%
2115-4326-0020-6220-0000	ELECTRICITY	$275,850	$52,343	$0	$223,507	19.0%
2115-4326-0020-6230-0000	BOTTLED GAS	$4,070	$2,234	$0	$1,836	54.9%
2115-4326-0020-6240-0000	FUEL OIL	$42,090	$25,587	$0	$16,503	60.8%
2115-4326-0020-6260-0000	GASOLINE	$4,100	$728	$0	$3,372	17.7%
2115-4326-0020-6265-0000	DIESEL FUEL	$4,660	$326	$0	$4,334	7.0%
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$42,300	$32,047	$0	$10,253	75.8%
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	$0	$0	$39,000	-$39,000	100.0%
Total SEWAGE TREATMENT OPERATIONS		$2,276,380	$888,086	$157,016	$1,231,277	45.9%
PRINCIPAL-LONG TERM BONDS/NOTES						
2115-4711-0000-9819-0000	NHMBB03C	$19,340	$19,340	$0	$0	100.0%
2115-4711-0000-9820-0000	NHMBB04B	$27,860	$27,857	$0	$3	100.0%
2115-4711-0000-9821-0000	NHMBB05B	$30,000	$30,000	$0	$0	100.0%
2115-4711-0000-9822-0000	NHMBB06A	$30,000	$30,000	$0	$0	100.0%
2115-4711-0000-9823-0000	NHMBB07B	$37,460	$37,460	$0	$0	100.0%
2115-4711-0000-9824-0000	NHMBB08A	$66,480	$66,475	$0	$5	100.0%
2115-4711-0000-9825-0000	NHMBB09C	$34,500	$34,500	$0	$0	100.0%
2115-4711-0000-9826-0000	NHMBB10B	$108,520	$108,520	$0	$0	100.0%
2115-4711-0000-9827-0000	NHMBB11B	$100,000	$100,000	$0	$0	100.0%
2115-4711-0000-9828-0000	NHMBB12B	$24,140	$24,140	$0	$0	100.0%
2115-4711-0000-9829-0000	NHMBB13C	$110,000	$110,000	$0	$0	100.0%
2115-4711-0000-9832-0000	NHMBB18B	$40,500	$40,500	$0	$0	100.0%
2115-4711-0000-9833-0000	NHMBB20B	$47,650	$47,650	$0	$0	100.0%
2115-4711-0000-9835-0000	NHMBB21C	$84,000	$84,000	$0	$0	100.0%
2115-4711-0000-9836-0000	NHMBB22C	$21,600	$21,600	$0	$0	100.0%
		$782,050	$782,042	$0	$8	100.0%
PRINCIPAL-STATE REVOLVING FUND NOTES						
2115-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	100.0%
2115-4711-0010-9801-0020	WWTF CS-330092-03	$78,830	$78,821	$0	$9	100.0%
2115-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	100.0%
2115-4711-0010-9803-0010	CS-333092-08 CSO	$42,000	$42,000	$0	$0	100.0%
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	$577,080	$577,078	$0	$2	100.0%
2115-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$0	$0	$24,580	0.0%
2115-4711-0010-9805-0010	1321010-02 CSO	$26,700	$26,698	$0	$2	100.0%
2115-4711-0010-9806-0010	CS-330092-11 CSO	$183,280	$183,277	$0	$3	100.0%
2115-4711-0010-9806-0020	CS-333092-06 CSO	$76,560	$76,551	$0	$9	100.0%
2115-4711-0010-9807-0010	CS-330092-12 CSO	$46,660	$0	$0	$46,660	0.0%
2115-4711-0010-9807-0020	CS-333092-09 CSO	$233,610	$233,604	$0	$6	100.0%
2115-4711-0010-9808-0010	DWGT-17	$2,100	$2,094	$0	$7	99.7%
2115-4711-0010-9809-0010	CS-330092-14 CSO	$23,670	$0	$0	$23,670	0.0%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$1,412,420	$1,317,459	$0	$94,961	93.3%
INTEREST-LONG TERM BONDS/NOTES						
2115-4721-0000-9819-0000	NHMBB03C	$780	$774	$0	$6	99.2%
2115-4721-0000-9820-0000	NHMBB04B	$2,790	$2,786	$0	$4	99.8%
2115-4721-0000-9821-0000	NHMBB05B	$3,980	$3,975	$0	$5	99.9%
2115-4721-0000-9822-0000	NHMBB06A	$5,650	$5,648	$0	$3	100.0%
2115-4721-0000-9823-0000	NHMBB07B	$8,900	$8,897	$0	$3	100.0%
2115-4721-0000-9824-0000	NHMBB08A	$12,550	$12,545	$0	$5	100.0%
2115-4721-0000-9825-0000	NHMBB09C	$8,840	$8,834	$0	$6	99.9%
2115-4721-0000-9826-0000	NHMBB10B	$35,630	$35,624	$0	$6	100.0%
2115-4721-0000-9827-0000	NHMBB11B	$36,000	$32,115	$0	$3,886	89.2%

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
2115-4721-0000-9828-0000	NHMBB12B	$8,620	$5,847	$0	$2,773	67.8%
2115-4721-0000-9829-0000	NHMBB13C	$58,510	$58,510	$0	$0	100.0%
2115-4721-0000-9832-0000	NHMBB18B	$27,030	$27,024	$0	$6	100.0%
2115-4721-0000-9833-0000	NHMBB20B	$30,370	$30,370	$0	$0	100.0%
2115-4721-0000-9835-0000	NHMBB21C	$60,350	$60,345	$0	$5	100.0%
2115-4721-0000-9836-0000	NHMBB22C	$22,810	$22,803	$0	$7	100.0%
Total INTEREST-LONG TERM BONDS/NOTES		$322,810	$316,096	$0	$6,714	97.9%
INTEREST-STATE REVOLVING FUND NOTES						
2115-4721-0010-9801-0010	CS-333092-05 CSO	$20,720	$20,718	$0	$2	100.0%
2115-4721-0010-9801-0020	CS-330092-03 WWTF	$15,860	$15,852	$0	$8	100.0%
2115-4721-0010-9802-0010	CS-333092-07 CSO	$11,710	$11,707	$0	$3	100.0%
2115-4721-0010-9803-0010	CS-333092-08 CSO	$11,760	$11,760	$0	$0	100.0%
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	$161,590	$161,582	$0	$8	100.0%
2115-4721-0010-9804-0010	CS-330092-10 CSO	$9,970	$0	$0	$9,970	0.0%
2115-4721-0010-9805-0010	1321010-02 CSO	$7,740	$7,734	$0	$6	99.9%
2115-4721-0010-9806-0010	CS-330092-11 CSO	$65,980	$65,980	$0	$0	100.0%
2115-4721-0010-9806-0020	CS-333092-06 CSO	$21,440	$21,434	$0	$6	100.0%
2115-4721-0010-9807-0010	CS-330092-12 CSO	$16,800	$0	$0	$16,800	0.0%
2115-4721-0010-9807-0020	CS-333092-09 CSO	$84,940	$84,939	$0	$1	100.0%
2115-4721-0010-9808-0010	DWGT-17	$1,130	$1,128	$0	$2	99.9%
2115-4721-0010-9809-0010	CS-330092-14 CSO	$9,000	$0	$0	$9,000	0.0%
Total INTEREST-STATE REVOLVING FUND NOTES		$438,640	$402,834	$0	$35,806	91.8%
TRANSFERS TO GENERAL FUND						
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	$3,340	$3,340	$0	$0	100.0%
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$550,480	$550,480	$0	$0	100.0%
2115-4911-0000-9100-0017	COMPUTER SERVICES	$29,540	$29,540	$0	$0	100.0%
Total TRANSFERS TO GENERAL FUND		$583,360	$583,360	$0	$0	100.0%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
2115-4914-0050-9100-0007	RADIO READ CONVERSION	$2,510	$2,510	$0	$0	100.0%
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	$22,320	$22,320	$0	$0	100.0%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$24,830	$24,830	$0	$0	100.0%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.0%
2115-4915-0000-9600-0021	SEWER EQUIPMENT	$400,000	$400,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$405,000	$405,000	$0	$0	100.0%
TOTAL EXPENDITURES		**$7,862,020**	**$5,139,004**	**$297,843**	**$2,425,173**	**69.2%**
	REVENUES	**($7,862,020)**	**($3,723,664)**	**$0**	**$4,138,356**	**47.4%**
	EXPENDITURES	**$7,862,020**	**$5,139,004**	**$297,843**	**$2,425,173**	**69.2%**

Airport

MTD AND YTD REVENUE/EXPENSE FOR CITY OF LEBANON
Balance As Of 06/30/2023

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
REVENUES						
OTHER FEDERAL GRANTS & REIMB						
2120-3319-0010-9140-0050	AIP69 ARPA	($680,000.00)	($337,780.57)		$342,219.43	49.7%
Total OTHER FEDERAL GRANTS & REIMB		($680,000.00)	($337,780.57)		$342,219.43	49.7%
OTHER STATE GRANTS & REIMBURSEMENTS						
2120-3359-0010-9370-0030	NHAC AID	($7,150.00)	($7,633.95)		($483.95)	106.8%
Total OTHER STATE GRANTS & REIMBURSEMENTS		($7,150.00)	($7,633.95)		($483.95)	106.8%
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	($198,850.00)	($81,771.00)		$117,079.00	41.1%
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	($216,000.00)	($79,737.75)		$136,262.25	36.9%
2120-3406-0010-9440-0030	RENT-A-CAR FEES	($150,000.00)	($52,118.77)		$97,881.23	34.7%
Total AIRPORT FEES		($564,850.00)	($213,627.52)		$351,222.48	37.8%
OTHER CHARGES						
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	($6,000.00)	($3,237.04)		$2,762.96	54.0%
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	($65,320.00)	($20,934.16)		$44,385.84	32.0%
Total OTHER CHARGES		($71,320.00)	($24,171.20)		$47,148.80	33.9%
INTEREST ON INVESTMENTS						
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	($1,800.00)	($7,471.52)		($5,671.52)	415.1%
Total INTEREST ON INVESTMENTS		($1,800.00)	($7,471.52)		($5,671.52)	415.1%
RENTS OF PROPERTY						
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	($116,230.00)	($73,827.19)		$42,402.81	63.5%
2120-3503-0010-9530-0070	LAND RENT	($177,480.00)	($95,901.81)		$81,578.19	54.0%
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	($44,830.00)	$0.00		$44,830.00	0.0%
2120-3503-0010-9530-0090	PARKING LOT RENTAL	($5,380.00)	($3,472.98)		$1,907.02	64.6%
2120-3503-0010-9530-0110	HANGAR RENTALS	($141,580.00)	($74,243.54)		$67,336.46	52.4%
Total RENTS OF PROPERTY		($485,500.00)	($247,445.52)		$238,054.48	51.0%
TOTAL REVENUES		($1,810,620.00)	($838,130.28)		**$972,489.72**	46.3%
EXPENDITURES						
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$13,500	$13,500		$0	$0
Total EMPLOYEE BENEFITS NOT ALLOCATED		$13,500	$13,500		$0	$0
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	$182,450	$95,257	$0	$87,193	52.2%
2120-4301-0000-1300-0000	OVERTIME WAGES	$2,500	$596	$0	$1,904	23.8%
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,330	$772	$0	$1,558	33.1%
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	$14,150	$6,889	$0	$7,261	48.7%
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	$25,520	$13,477	$0	$12,043	52.8%
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	$11,020	$6,782	$0	$4,238	61.5%
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	$320	$172	$0	$148	53.8%
2120-4301-0000-3000-0000	LEGAL SERVICES	$25,000	$239	$0	$24,761	1.0%
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	$38,330	$11,550	$0	$26,780	30.1%
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,000	$3,004	$11,010	-$13,014	1401.4%
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$670	$0	$330	67.0%
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	$75,000	$1,969	$0	$73,031	2.6%
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	$27,350	$16,236	$0	$11,114	59.4%
2120-4301-0000-5300-0000	COMMUNICATIONS	$3,170	$931	$0	$2,239	29.4%
2120-4301-0000-5335-0000	INFORMATION ACCESS	$5,530	$3,271	$0	$2,259	59.1%
2120-4301-0000-5400-0000	ADVERTISING	$15,000	$10,165	$0	$4,835	67.8%
2120-4301-0000-5800-0000	TRAVEL	$5,000	$1,800	$0	$3,200	36.0%
2120-4301-0000-5875-0000	MILEAGE	$250	$265	$0	-$15	105.9%
2120-4301-0000-6000-0000	OFFICE SUPPLIES	$1,000	$379	$0	$621	37.9%
2120-4301-0000-6100-0000	GENERAL SUPPLIES	$200	$8,755	$0	-$8,555	4377.4%
2120-4301-0000-6400-0000	REFERENCE PUBLICATIONS	$200	$0	$0	$200	0.0%
Total AIRPORT ADMINISTRATION		$436,320	$183,178	$11,010	$242,132	44.5%
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	$146,370	$74,299	$0	$72,071	50.8%
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	$72,200	$37,368	$0	$34,832	51.8%
2120-4302-0000-1200-0000	TEMPORARY PT WAGES	$28,080	$0	$0	$28,080	0.0%
2120-4302-0000-1300-0000	OVERTIME WAGES	$30,000	$23,327	$0	$6,673	77.8%
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,400	$458	$0	$942	32.7%
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	$21,310	$10,022	$0	$11,288	47.0%
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	$23,300	$12,187	$0	$11,113	52.3%
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	$8,480	$4,173	$0	$4,308	49.2%
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	$2,500	$1,490	$0	$1,010	59.6%
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$25,260	$5,710	$0	$19,550	22.6%
2120-4302-0000-4110-0000	WATER	$8,100	$2,790	$0	$5,310	34.4%
2120-4302-0000-4120-0000	SEWER	$6,970	$2,563	$0	$4,407	36.8%
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$80,000	$52,028	$17,180	$10,792	86.5%
2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$5,000	$0	$0	$5,000	0.0%
2120-4302-0000-6100-0000	GENERAL SUPPLIES	$80,000	$52,629	$1,485	$25,886	67.6%
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	$106,750	$37,880	$0	$68,870	35.5%

GL Number	Description	BUDGET	YTD EXP	ENCUMBERED	Available Balance 06/30/2023	% Bdgt Used
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	$26,600	$19,502	$0	$7,098	73.3%
2120-4302-0000-6230-0000	BOTTLED GAS	$19,000	$16,257	$0	$2,743	85.6%
2120-4302-0000-6240-0000	FUEL OIL	$27,880	$11,279	$0	$16,602	40.5%
2120-4302-0000-6260-0000	GASOLINE	$4,500	$743	$0	$3,757	16.5%
2120-4302-0000-6265-0000	DIESEL FUEL	$48,460	$16,575	$0	$31,885	34.2%
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,000	$5,291	$0	-$291	105.8%
2120-4302-0000-7510-0000	MACHINERY/EQUIPMENT	$0	$2,398	$0	-$2,398	100.0%
Total AIRPORT OPERATIONS		$777,160	$388,969	$18,665	$369,526	52.5%
AIRPORT AIRCRAFT RESCUE & FIREFIGHTING						
2120-4309-0000-6100-0000	GENERAL SUPPLIES	$2,500	$0	$0	$2,500	0.0%
Total AIRPORT AIRCRAFT RESCUE & FIREFIGHTING		$2,500	$0	$0	$2,500	0.00
PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	$45,000	$45,000	$0	$0	100.0%
2120-4711-0000-9823-0000	NHMBB07B	$21,580	$21,579	$0	$1	100.0%
2120-4711-0000-9836-0000	NHMBB22C	$66,290	$66,288	$0	$2	100.0%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$132,870	$132,867	$0	$3	100.0%
INTEREST-LONG TERM BONDS/NOTES						
2120-4721-0000-9822-0000	NHMBB06A	$8,000	$7,996	$0	$4	100.0%
2120-4721-0000-9823-0000	NHMBB07B	$6,080	$6,075	$0	$5	99.9%
2120-4721-0000-9836-0000	NHMBB22C	$69,990	$69,981	$0	$9	100.0%
Total INTEREST-LONG TERM BONDS/NOTES		$84,070	$84,053	$0	$17	100.0%
TRANSFERS TO GENERAL FUND						
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$58,090	$58,690	$0	-$600	101.0%
2120-4911-0000-9100-0017	COMPUTER SERVICES	$29,540	$29,540	$0	$0	100.0%
Total TRANSFERS TO GENERAL FUND		$87,630	$88,230	$0	-$600	100.7%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2120-4913-0000-9300-0040	RUNWAYSAFETY PROJECT 18/36	$352,000	$352,000	$0	$0	100.0%
2120-4913-0000-9300-0044	NORTH AIR CARRIER APRON	$55,000	$55,000	$0	$0	100.0%
2120-4913-0000-9300-0045	LOCALIZER RELOCATION CONSTRUC OVERSIGHT	$10,000	$10,000	$0	$0	100.0%
2120-4913-0000-9300-0047	LOCALIZER RELOCATION MANAGEMENT SERVICES	$0	$0	$0	$0	100.0%
2120-4913-0000-9300-0049	TERMINAL & MAINTENANCE BLDG IMPROVEMENT	$0	$0	$0	$0	100.0%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$417,000	$417,000	$0	$0	100.0%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.0%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$5,000	$5,000	$0	$0	100.0%
TOTAL EXPENDITURES		**$1,948,900**	**$1,305,163**	**$29,191**	**$613,578**	**68.5%**
	REVENUES	**($1,810,620)**	**($838,130)**	**$0**	**$972,490**	**46.3%**
	EXPENDITURES	**$1,948,900**	**$1,305,163**	**$29,191**	**$613,578**	**68.5%**

Agenda
Lebanon City Council
September 6, 2023

10.C New Business:

10.C – Review and Readoption of City Council Policy CC-100
Cash Management and Investment

Background

The purpose of the City's Cash Management and Investment Policy is to ensure that the administration of the City's cash management system is handled at its highest public trust. Finance Director Vicki Lee is charged with oversight of the City's cash management system.

The Policy applies to all cash, cash equivalents (assets that are readily convertible into cash), and investments in the custody of the City Treasurer in accordance with State law. This Policy does not apply to cash, cash equivalents, and investments in the custody of the Trustees of Trust Funds and the Board of Trustees of the Library who must formally adopt their own Investment Policies that are reviewed and confirmed at least annually for all investments made by them (or by their agents) for trust funds in their custody (NH RSA 31:25 and 202-A:23).

The custody and investment of City funds are to be made in a manner that provides maximum security of principal invested, meets the cash flow needs of the City and conforms to applicable State law. Funds in the custody of the Trustees of the Trust Funds are with Citizens Bank; City funds in the custody of the City Treasurer are with Mascoma Bank.

New Hampshire RSA 47:6 requires the City Council to at least annually review and adopt an investment policy. The Council last reviewed and re-adopted the Cash Management and Investment Policy August 3, 2022. No changes are proposed to the Policy.

Action

The Council is requested to consider the following motion:

MOVED, that the Lebanon City Council adopts City Council Policy CC-100, Cash Management and Investment, as presented in the September 6, 2023, City Council Agenda packet, to be effective upon passage.

Included in this Section:

1. September 6, 2023, Memo from Vicki Lee, Finance Director, re: Review and Adoption of the 2023 Cash Management and Investment Policy
2. City Council Policy CC-100, Cash Management and Investment Policy

Finance Department

51 North Park Street
Lebanon, NH 03766
603-448-0682

MEMO FROM THE FINANCE DIRECTOR

TO: City Council
City Manager Shaun Mulholland
Deputy City Manager Paula Maville

FROM: Vicki Lee, Finance Director and Alesia Williams, Deputy Finance Director

DATE: September 6, 2023

RE: Review and Adoption of the 2023 Cash Management and Investment Policy

New Hampshire RSA 47:6 requires the City Council to review and adopt an Investment Policy at least annually. Vicki Lee, Finance Director, and Alesia Williams, Deputy Finance Director, are the City Treasurer and Deputy City Treasurer, respectively.

Three changes have been made to the accompanying Cash Management and Investment Policy from the Policy adopted July 15, 2020, by the City Council. The Tax Increment Fund District, and Cemetery Maintenance Fund, accounts have been added and passenger facility charges removed in Section 2.0: Scope, Section 3) *Pooling of Funds*.

The City's treasury activities consist of accounts receivable or payment processing; accounts payable/disbursements; and investing – that is, cash mobilization: get the cash in as fast as possible; controlled disbursement: release the cash at the last possible moment; and investment program: do something worthwhile with the cash in the meantime.

The Policy applies to all cash, cash equivalents (assets that are readily convertible into cash), and investments in the custody of the City Treasurer in accordance with State law. This Policy does not apply to cash, cash equivalents, and investments in the custody of the Trustees of Trust Funds and the Board of Trustees of the Library who must formally adopt their own Investment Policies that are reviewed and confirmed at least annually for all investments made by them (or by their agents) for trust funds in their custody (NH RSA 31:25 and 202-A:23).

City funds in the custody of the City Treasurer are with Mascoma Bank; funds in the custody of the Trustees of the Trust Funds are with Citizens Bank.

The purpose of the City's Cash Management and Investment Policy is to ensure that the administration of the City's cash management system shall be handled as its highest public trust. The custody and investment of City funds are to be made in a manner that provides maximum security of principal invested, meets the cash flow needs of the City and conforms to applicable State law.

It is the policy that City funds be managed and invested with three primary objectives in order of priority: safety, liquidity, and yield. Effective cash management is recognized as essential to good fiscal management. The City shall maintain a cash management system that includes collection of accounts receivable, prudent investment of available cash, management of banking services and disbursement of payments in accordance with invoice terms, the City's Purchasing Policy (City Council) and Purchase Agreements Policy (administrative), and City Charter.

City of Lebanon
New Hampshire

COUNCIL POLICY			
Cash Management and Investment Policy			
Policy Number	*Effective Date*	*Last Revision*	*Page No.*
CC-100	06/20/2018	08/04/2021	Page **1** of **8**
Approved by:	City Council		

Section 1.0: Purpose

To ensure the administration of the City's cash management system shall be handled as its highest public trust. The custody and investment of City funds shall be made in a manner that will provide the highest investment return with the maximum security of principal invested while meeting the cash flow needs of the City while conforming to State law.

Section 2.0: Scope

1) *General* – This Policy applies to all cash, cash equivalents (assets that are readily convertible into cash) and investments in the custody of the City Treasurer (NH RSA 48:16).
2) *Exceptions* – This Policy does not apply to cash, cash equivalents and investments in the custody of the Trustees of the Trust Funds and the Board of Trustees of the Library who must formally adopt an investment policy that is reviewed and confirmed at least annually for all investments made by them or by their agents for any trust funds in their custody (NH RSA 31:25 and NH RSA 202-A:23).
3) *Pooling of Funds* – The City will consolidate cash for management purposes to achieve efficiency, effective management and maximum investment opportunity unless effective administration requires otherwise such as in the instance of accounting for bond proceeds associated with capital improvements. Ownership of cash, cash equivalents and investments shall be identified and accounted for by fund. Interest earnings shall be allocated annually on a proportional basis to ten funds: general, solid waste disposal, water treatment and distribution, sewage collection and disposal, municipal airport, capital improvements, Lebanon open space, water investment fee funds, public facilities impact fees, and tax increment fund district and cemetery maintenance fund.

Section 3.0: Definitions

1) *Cash Flow* – is a measure of cash inflow and outflow from the City. Positive cash flow means more money is coming into the City than is leaving; negative cash flow is the converse.
2) *Banking Services* -- consist of, but are not limited to: account maintenance services (account analysis; reconciliation services; and daily collected funds reports), cash concentration services (lock-box; concentration account; sweep accounts), investment services (overnight repurchase facilities) and credit facilities.
3) *Rate of Return* – is the amount of income received from an investment expressed as a percentage. Market rate of return is the yield that an investor can expect to receive in the current interest-rate environment utilizing a buy-and-hold to maturity investment strategy.
4) *Fund* -- segregates resources (revenue) and requirements (expenditures) that are legally restricted to specific uses. A fund is analogous to a filing cabinet with each drawer a separate fund. Within each drawer, or fund, there are many file folders, or municipal functions which, in turn contain programs, services and activities managed by City departments aimed at accomplishing a function for which the City is responsible.

Section 4.0: Policy Detail

1) Investment Objective:
   a. It is the policy that City funds be managed and invested with three primary objectives in order of priority: safety, liquidity and yield. Effective cash management is recognized as essential to good fiscal management. The City shall maintain a cash management system that includes collection of accounts receivable, prudent investment of available cash, management of banking services and disbursement of payments in accordance with invoice terms, the City's Purchasing Policy, Purchase Agreements Policy and City Charter.

2) Selected Objectives:
   a. *Safety of Principal* – is the foremost objective of this Policy. Each investment and/or depository transaction shall be undertaken in a manner that seeks first to ensure the preservation of capital in the overall portfolio.
   b. *Liquidity* – The investment and/or depository portfolios shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
   c. *Yield* – The investment and/or depository portfolios shall be designed with the objective of attaining a market rate of return considering investment risk constraints and liquidity needs. Return on investment is of least importance as an objective as compared to the safety and liquidity objectives.
3) Authority and Responsibilities:
   a. *Authorized Representative of the City* – The City Treasurer (NH RSA 48:16) is authorized to act on behalf of the City, to execute, for the purpose of purchasing cash management products and services offered by a banking services provider, such applications, agreements, schedules, service requests and related documents and amendments to such applications, agreements, schedules, service requests and related documents in such forms as may be provided and/or required by the banking services provider and in so doing shall bind the City to the terms and conditions of the cash management document(s) so executed.
   b. *Authority to Issue Tax Anticipation Notes* – On December 17, 1996, the City Council authorized the City Treasurer (Municipal Finance Act, NH RSA 33:7), with approval of the City Manager, to borrow in increments as the need arises, a sum or sums of money from time to time during the current financial year, to issue and sell with interest at maturity, temporary notes of the City in an amount sufficient to cover expenses and to refund such note expenses.
   c. *Electronic Payment* – The payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction is

authorized in accordance with NH RSA 80:52-c or any other applicable State law. A service charge for the acceptance of such payments may be added to the amount due at the time of billing in addition to any penalties and interest payable; at the time of billing the amount of the service charge shall be disclosed.

d. *Depository Designation* – The City Council is responsible for designating the depository or depositories for City funds (419:46). Important considerations in the selection and retention of a banking services provider include credit-worthiness, credit characteristics, financial history, institutional capabilities, resources and relevant experience in managing the operational aspects of municipal cash management and investment needs and requirements. The City Treasurer is responsible for investment and depository management decisions and activities including, but not limited to, the selection of acceptable depository and investment instruments in accordance with this Policy and State law.

e. *Custody of City Funds* – The City Treasurer, appointed by the City Manager in accordance with City Charter Section 419:32, shall have custody of all City funds (NH RSA 48:16).

f. *Investment of Excess City Funds* – Whenever the City Treasurer has in custody an excess of funds which are not immediately needed for expenditure, the City Treasurer shall invest same in authorized investments in accordance with this Policy and State law.

g. *Recording and Reporting* – The City Treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from the City treasury, and of all notes given by the City, with the particulars thereof.

h. *Independent Audit* – At the close of each fiscal year, a reporting shall be made to the City by the City Treasurer giving an account of all financial transactions during the year which shall be independently audited.

4) Standards of Care:

a. *Prudence* -- The standard of prudence to be used by the City Treasurer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The City Treasurer, acting in accordance with established procedures and this Policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, that appropriate action is taken to control adverse developments, and that the liquidity and sale of securities are carried out in accordance with the terms of this Policy. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

b. *Ethics and Conflicts of Interest* -- City employees, officials, and representatives and agents of the City involved in the cash management process shall refrain from personal business activity that could conflict (or appear to conflict) with the proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material financial interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio.

c. *Position Bonding* -- The City Treasurer and others as prescribed by State law shall be bonded by position under a blanket bond from a surety company authorized to do business in the State of New Hampshire (NH RSA 41:6). The bond shall indemnify against losses through the failure of City employees covered to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions, or fraudulent or dishonest acts committed by the covered employees.

5) Internal Controls:
   a. *Internal Control System* – The City Treasurer shall establish and maintain a system of internal controls that shall be reviewed annually with the independent auditors. The controls shall be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the City.
   b. *Cash Flow Forecasting* – The City Treasurer shall maintain a cash flow forecasting process designed to monitor and forecast cash positions for cash management and investment purposes.
   c. *Written Confirmation of Telephone and Electronic Transactions for Investments and Wire Transfers* – Due to the potential for error and improprieties arising from telephone transactions, all telephone and electronic transactions shall be supported by written communications and approved by the appropriate person.
   d. *Documentation of Transactions* – All transactions undertaken through this Policy shall be appropriately documented to facilitate review of the transactions by the independent auditors.
   e. *Remittance of School District and County Tax Assessments* – Property taxes billed and collected by the City include taxes levied for the Lebanon School District and Grafton County, which are remitted to those governmental units as required by law. The former is paid over the course of the year in accordance (NH RSA 198:5) based on a cash requirements schedule provided by the district; the latter is paid in December (NH RSA 29:11). Ultimate responsibility for the collection of taxes rests with the City.
6) Authorized Investments:
   a. *General* – City Treasurer may invest in participation units in the public deposit investment pool established (NH RSA 383:22), or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State, or in obligations fully guaranteed as to principal and interest by the

United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U.S.C. section 80a-1 et seq., if the portfolio of the investment company or investment trust is limited to such obligations and repurchase agreements fully collateralized by such obligations. As additional types of securities are approved for investment by State law they will be eligible for investment by the City Treasurer.

b. *Maturities* – Investment maturities shall be scheduled to coincide with projected cash-flow needs, taking into account anticipated revenue inflows, routine expenditures and large non-routine expenditures.

7) Safekeeping and Collateralization:

a. *City funds shall be secured in accordance with NH RS 48:16.*

b. *Interest-bearing Deposits Meeting Certain Conditions* -- Excess funds held by the City may invested in interest-bearing deposits which meet all of the following conditions: (a) The funds are initially invested through a federally insured bank chartered under the laws of New Hampshire or the federal government with a branch within the state, selected by the treasurer. (b) The selected bank arranges for the redeposit of funds which exceed the federal deposit insurance limitation of the selected bank in deposits in one or more federally insured financial institutions located in the United States, for the account of the treasurer. (c) The full amount of principal and any accrued interest of each such deposit is covered by federal deposit insurance. (d) The selected bank acts as custodian with respect to each such deposit for the account of the treasurer. (e) On the same date that the funds are redeposited by the selected bank, the selected bank receives an amount of deposits from customers of other federally insured financial institutions equal to or greater than the amount of the funds initially invested through the selected bank by the treasurer.

c. *Collateralization* -- Excess funds held by the City may for deposit or investment, including repurchase agreements, may be secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive use of the City.

Only securities defined by the bank commission as provided by rules adopted pursuant to RSA 383-B:3-301(e) shall be eligible to be pledged as collateral.

8) This Policy, in accordance with NH RSA 47:6, shall be reviewed and readopted annually by the City Council with revisions as warranted.

Section 5.0: References (Charter/Code/State Statues)

1) *City Charter Section 419:46 Depository.*
2) *NH 29:11 Tax Warrants and Extents.*
3) *NH 31:25 Custody; Investment.*
4) *NH RSA 41:6 Surety Bond Required.*
5) *NH RSA 47.6 Financial Supervision.*
6) *NH RSA 48:16 City Treasurer; Duties.*
7) *NH RSA 80:52-c Electronic Payment.*
8) *NH RSA 198:5 Assessment.*
9) *NH RSA 202-A:23 Exceptions.*
10) *NH RSA 383:22 Public Deposit Investment Pool.*
11) *NH RSA 383-B:3-301(e) Banking Business.*

Section 6.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			6/20/18
Re-Adoption			6/19/19
Re-Adoption			7/15/20
Amendment	2.0.3	Amended Section	8/04/21
Re-Adoption			8/03/22

Agenda
Lebanon City Council
September 6, 2023

10.D New Business:

10.D – Annual Review of City Council Policy Cc-101, Fund Balance

Background

A fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses. Budgets are adopted by the City Council on a fund basis. Funds other than the General Fund exist primarily to ensure and demonstrate compliance with limitations on the use of existing resources or as enterprises. The General Fund, as the chief operating fund of the City, has a broader mandate, which may include accumulating sufficient financial resources for contingencies. Accordingly, the Fund Balance Policy is limited to the General Fund.

The purpose of the Policy is to provide adequate financial resources to ensure the continued orderly operation of government and the provision of services to residents and the continued stability of the tax or rate structure that can be threatened by uncertainty emanating from a number of areas including economic uncertainty, unanticipated changes in federal and state policies, imposition of federal and state mandates, unanticipated expenditures resulting from natural disasters or other unforeseen circumstances, errors in estimating expenditures and revenues, potential drain on resources from funds facing financial difficulties, and disparities in timing between revenue collections and expenditures.

The current Fund Balance Policy suggests a range of 19.0% to 24.0% of gross current General Fund budgeted expenditures. The result is consistent with how the New Hampshire Department of Revenue Administration (DRA) calculates its fund balance retention guidelines (middle ranges) minus the uncertainty of factoring in Net Required County, Local Education and State Education Tax Efforts which are not known until the annual tax rate setting process in October.

The Fund Balance Policy is reviewed annually by the City Council, but unlike the Cash Management and Investment Policy it is not required to be readopted. The current Fund Balance Policy was adopted by the City Council June 20, 2018, and reviewed on June 19, 2019, July 15, 2020, August 4, 2021, and August 3, 2022.

Action

No action is required at this time, as this is an annual review of the Fund Balance Policy which has not been amended since changes were last incorporated and adopted on June 20, 2018.

Included in this Section:

1. City Council Policy #CC-101, Fund Balance Policy

City of Lebanon
New Hampshire

COUNCIL POLICY

Fund Balance Policy

Policy Number	*Effective Date*	*Last Revision*	*Page No.*
CC-101	6/20/2018		Page **1** of **5**
Approved by:	City Council	DocuSigned by: Timothy J. McNamara F08A405F81504ED...	

Section 1.0: Purpose

To provide adequate financial resources to ensure the continued orderly operation of government and the provision of services to residents and the continued stability of the tax or rate structure that can be threatened by uncertainty emanating from a number of areas including economic uncertainty, unanticipated changes in federal and state policies, imposition of federal and state mandates, unanticipated expenditures resulting from natural disasters or other unforeseen circumstances, errors in estimating expenditures and revenues, potential drain on resources from funds facing financial difficulties, and disparities in timing between revenue collections and expenditures.

Section 2.0: Scope

Funds other than the General Fund exist primarily to ensure and demonstrate compliance with limitations on the use of existing resources or as enterprises. The General Fund, as the chief operating fund of the City, has a broader mandate which may include accumulating sufficient financial resources for contingencies. Accordingly, this Policy is limited to the General Fund. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Governmental Accounting Standards Board (GASB) Statement No. 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent.

Section 3.0: Definitions

1) *Appropriate* – is a policy decision to set apart from the public revenue a certain sum for a specified public purpose and to authorize the expenditure of that sum for that purpose. The most important policy tool is the annual budget. Policy is *what* is going to be done. The budget is the means of determining *what* will get done because that is where money is allocated to programs, services, projects and facilities.

Appropriations can be made only by vote of the legislative body. Legislative power is the power to set overall policy, the power to raise and appropriate money (tax and spend) and set the purposes for expenditures. The City Council is the City's legislative body; the county convention, which consists of the state representatives comprising Grafton County, is the county's legislative body (NH RSA 24), acting on budgetary recommendations compiled by the county commissioners; the annual meeting of the Lebanon School District is that entity's legislative body.

2) *Assigned Fund Balance* – includes amounts the City intends to be *used for specific purposes but are neither restricted or committed*. In accordance with GASB Statement No. 54, funds that are intended to be used for specific purpose, but have not received the formal approval action at the governing body level (City Council), may be recorded as assigned fund balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the City Council. GASB Statement No. 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives the authority to do so. Therefore, having considered the requirements to assign fund balance, the City Manager, or the City Manager's designee, shall have the authority to assign fund balance.

   Encumbrances (purchase orders), or other contractual commitments, the provision of contingency for assessment abatements and bankruptcy proceedings, special revenue funds and capital project funds are examples of assigned fund balance.

3) *Committed Fund Balance* – includes amounts that can be *used only for the specific purposes determined by a vote of the City Council*. Commitments may be rescinded, changed or lifted only by a subsequent vote of the City Council. Included are expendable trust funds (capital reserve funds).

4) *Current General Fund Budgeted Expenditures* – are related to the appropriated budget of the current year and not prior year expenditures carried over to the current year as encumbrances or non-budgeted current year expenditure adjustments.

5) *Encumbrance* – is a purchase order, a contractual (outstanding) commitment. The process of encumbering budgeted funds is meant to

ensure budgetary compliance both to prevent overspending appropriations for the year and to detect violations of budgetary authority.

6) *Fund* – segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses.
7) *Non-spendable Fund Balance* – includes amounts *not in spendable form*, such as inventory, or amounts required to be maintained intact legally or contractually such as for inventory, prepaid items, and the nonexpendable portion of permanent trust funds.
8) *Restricted Fund Balance* – includes *amounts that are subject to externally enforceable legal restrictions* and can be spent only for the specific purposes stipulated by law, ordinance or regulation, external resource providers or through enabling legislation. Restrictions applicable to this fund balance may not be changed or lifted by the City without the consent of the resource providers or enabling legislation. Included are library funds, the income balance of permanent funds (trust funds), grant funds and unspent bond proceeds.
9) *Unassigned Fund Balance* – is the *residual classification for the City's General Fund* and includes all amounts not contained in other fund balance component classifications and therefore not subject to any constraints. Appropriation from Unassigned Fund Balance requires approval of the City Council.
10) *Unassigned Fund Balance Maintenance Range* – an amount of money, in dollars or as a percentage of a defined base, that is considered a prudent level at which to maintain the unassigned fund balance.
11) *Unrestricted Fund Balance* – is total fund balance less nonspendable fund balance and restricted fund balance, which is the total of committed fund balance, assigned fund balance and Unassigned Fund Balance.

Section 4.0: Policy Detail

1) Spending Prioritization:
   a. When both restricted and unrestricted funds (committed, assigned and unassigned) are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

b. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

2) Unassigned Fund Balance Maintenance Range:

a. It is the objective of the City to maintain an Unassigned Fund Balance of 19.0% to 24.0% of gross current General Fund budgeted expenditures.

b. The City considers a balance of less than 19.0% to be a cause for concern and, considering factors or circumstances that may require a higher than normal maximum level of Unassigned Fund Balance, a balance of more than 24.0% as excessive.

c. In the event Unassigned Fund Balance is less than 19.0%, restorative steps shall be taken in the immediate subsequent fiscal years.

d. In the event Unassigned Fund Balance is more than 24.0%, steps should be taken to reduce the excess balance in the immediate subsequent fiscal years, or a plan for doing so over a reasonable period should be prepared, including an explanation of how the excess fund balance will be reduced to an acceptable level. An amount more than 24.0% may be considered to reduce tax levy requirements determined in conjunction with the annual budget process, as a capital improvement funding component, for reservation to accumulate funding for future capital improvements, or for any legal purpose deemed appropriate and desirable by the City Council.

e. This Policy is not intended to preclude the administrative application of Unassigned Fund Balance as a companion to the budgeted application of Unassigned Fund Balance as a mitigating utility in setting the annual Municipal Tax Rate.

3) This Policy shall be reviewed annually by the City Council and revised as warranted.

Section 5.0: References (Charter/Code/State Statues)

1) *Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.*

City of Lebanon
New Hampshire

COUNCIL POLICY

Fund Balance Policy

Policy Number	Effective Date	Last Revision	Page No.
CC-101	6/20/2018		Page **5** of **5**
Approved by:	City Council		

Section 6.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			6/20/18
Reviewed			6/19/19
Reviewed			7/15/20
Reviewed			8/04/21
Reviewed			8/3/22

Agenda
Lebanon City Council
September 6, 2023

10. New Business:

10.E – Exemption of Zoning Requirements for City of Lebanon to Establish an Emergency Winter Shelter at 160 Mechanic Street, Lebanon

Background

On July 19, 2023, the City Council authorized the purchase of 160 Mechanic Street, Lebanon. The authorized purchase of this location was primarily to ensure the State of New Hampshire acquires the required right-of-way area for a planned 2029 transportation project (roundabout intersection) that is part of the improvements to the Mechanic Street corridor.

A *Point-In-Time Count* was completed in January of this year and showed 16 unsheltered individuals "living" in the Lebanon area. As our understanding of the homelessness situation in Lebanon becomes clearer, it is apparent that the City could assist greatly in meeting the needs of our unsheltered population by providing an emergency winter shelter to bring those individuals in from the cold.

As such, City Administration has been working with staff from the Haven to review the feasibility of establishing a temporary emergency winter shelter at this location. Estimates for the rehab of the building along with operational needs are being developed.

The 160 Mechanic Street property is located in the Residential-Two (R-2) Zoning District. The shelter, if established, would be City owned and maintained and would therefore be classified as a Governmental Land Use under the provisions of NH RSA 674:54. Governmental Land Use is not a use that is permitted within the R-2 zone. Section 214 of the Zoning Ordinance requires that Governmental Land Uses proposed by the City be subject to the requirements of the Zoning Ordinance unless expressly exempted from it by vote of the City Council.

In the interest of time, as we hope to have the shelter operational at some point in December, we are asking the Council to exempt the use from the requirements of the Zoning Ordinance, understanding that the public will have an opportunity to comment at a public hearing before the Planning Board currently planned for September 25, 2023.

To better inform the neighborhood a Community Conversation will be held with them on Monday, September 11th (time and location still pending at the time of this writing). Participating in the conversation will be City Manager Mulholland, Human Services Director Lynne Goodwin, Director of Shelter and Community Programs for the Haven Cherry Sullivan, and Executive Director of the Haven Michael Redmond.

Action

The Council is requested to consider the following motion:

MOVED that in accordance with Section 214 of the Lebanon Zoning Ordinance, the City Council exempts the property located at 160 Mechanic St., Tax Map 105, Lot 27 from all zoning requirements; however in accordance with RSA 674:54 the City Manager is directed to prepare all necessary documentation to notify the Planning Board of the planned emergency shelter so it can hold the required public hearing.

Agenda
Lebanon City Council
September 06, 2023

10. New Business:

10.F – Recommendation from the Economic Development Commission Regarding The Redevelopment Of 20 Spencer Street

Background

In 2016 the City initiated the Downtown Visioning Study which included the former DPW facility located at 20 Spencer Street, approximately 1.92 acres of land. This location was selected as one of the areas to be redeveloped as part of the visioning study. The property is located within the Downtown Tax Increment Finance District. The City Council requested the EDC and the Downtown TIF Advisory Board to develop and RFP to redevelop the property.

The City issued an RFP for the redevelopment in August of 2019. Two proposals were submitted one of which was from the Braverman Company, LLC. The proposal involved the construction of a multifamily apartment building with as many as 94 units. Forty-five of those units were proposed to be workforce housing (80-100% AMI). The units would be a combination of 1 & 2 bedrooms. The Braverman Company proposed to purchase the property for $1.5 million.

The former DPW structures on the property were demolished by the City in 2021. A number of environmental issues remained on the site including previously undetected quantities of PCBs. The PCB contaminated soil was removed and transferred to an appropriate disposal site out of state. The site soils still contain levels of Arsenic higher than what is permitted by state standards. However, this only applies to drinking water. The site is served by City water and sewer. There is nothing from the environmental perspective that prohibits development of the site at this point. The total cost of demolition and site clean up were just under $1 million.

The Braverman Company withdrew from the project in January of 2023. Ken Braverman, the company principal felt that the economics were not feasible for the project at this time. The cost of capital, construction, and the shortage of construction labor resulted in his decision to withdraw from the partnership with the City.

On June 7, 2023, the City Council requested the EDC and the Downtown TIF Advisory Board to make recommendations as to what the next steps should be to redevelop the property. The Council suggested the EDC & TIF Advisory Board incorporate the Council's Strategic Objectives, Priorities and Strategic Plans into their discussion and review of 20 Spencer Street and the back parking lots, along with looking into what non-profit organizations can bring to the table and how this would potentially affect City property taxes.

The EDC and TIF Advisory Board met held meetings to discuss recommendations. On July 27, 2023 the EDC voted the following:

Motion by Mr. Brown that the Economic Development Committee recommends that the City Council approve the RFP developed by the Economic Development Committee to go out in September and come back within approximately 120 days, while also pursuing a parallel track to solicit proposals from the non-profit housing community.
Second by Mr. Purcell.

*** The Vote on the MOTION was approved by the EDC (5-0-0)***

The TIF Advisory Board did not have a quorum of its members to act on the proposal.

Action

Should the Council decide to initiate an RFP as proposed by the EDC or take alternative actions, the following motion with options is offered for consideration:

MOVED, that the Lebanon City Council authorizes the City Manager to initiate the RFP as proposed by the EDC for the redevelopment of 20 Spencer St. allowing 120 days for respondents to submit proposals. AND/OR authorizes the City Manager to work with not-for-profit housing organizations to develop proposals for workforce housing to be considered by the City Council.

Included in this Section:

1. July 26, 2023 DRAFT Minutes of the Economic Development Commission Meeting
2. Draft RFP for 20 Spencer Street
3. Draft Appendices to RFP for 20 Spencer Street
4. Draft Selection Process & Criteria – RFP 20 Spencer Street

DRAFT

ECONOMIC DEVELOPMENT COMMISSION &
DOWNTOWN TIF ADVISORY BOARD
JOINT MEETING
WEDNESDAY, JULY 26, 2023 – 4:00PM
Council Chambers – City Hall – or remote via Virtual Platform
MINUTES

EDC MEMBERS PRESENT: William Dunn (Chair), David Newlove, Chip Brown, Councilor Karen Liot Hill (Vice Chair), Kevin Purcell, Tracy Hutchins (Upper Valley Business Alliance)

EDC MEMBERS ABSENT: Councilor Doug Whittlesey, Dan Nash, Andrew Key

TIF MEMBERS PRESENT: Victoria Smith, Christina Haidari

TIF MEMBERS ABSENT: Barry Schuster (Chair), Peter Owens, George Sykes

STAFF PRESENT: Deputy City Manager David Brooks, City Manager Shaun Mulholland

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1. CALL TO ORDER:

- The July 26, 2023 Economic Development Commission meeting was called to order at 4:05 PM. The Downtown TIF Advisory Board entered a work session, as a quorum was not present in the room at the time.

2. APPROVAL OF MINUTES:

A. June 28, 2023

Motion by Mr. Brown to approve the minutes of June 28, 2023, as amended.
Second by Mr. Newlove.

Amendments:
Change Page 2, Line 48 to read: "Mr. Nash volunteered for this position, pending further discussion with a candidate that Kevin Purcell was exploring."

**** The Vote on the MOTION was approved by the EDC (4-0-1). Mr. Purcell abstained.***

It was noted that Dan Nash has volunteered to be the EDC representative to the West Lebanon Revitalization Committee.

3. NEW BUSINESS:

A. Review and preparation of revised RFP for 20 Spencer Street

Chair Dunn asked that the RFP be revised to include a request for space for public art viewing.

Ms. Smith expressed concern regarding the parking item mentioned in the RFP. Mr. Brooks explained that the intent is that public parking will be available for all users of the Downtown area. Some of the parking spaces could be available for this specific project as well.

Mr. Brooks noted that the City Council specifically recommended that aspects of the recent Strategic Plan and the 2022 Council resolution regarding housing be considered by the Committees with regard to this RFP. The City seems to be missing workforce housing at the moment, due to market conditions.

Chair Dunn stated that he believes the Committee should focus on reviewing the proposals from an economic development perspective. This could then be overruled by those who are focused on housing in the City. Mr. Brooks stated that he believes the TIF Committee's focus is the Downtown area, and the EDC's focus is economic development and the well-being of businesses on a City-wide basis, and it is known that the lack of affordable housing is a major issue for many businesses across the City.

Mr. Brooks noted that the final draft of the RFP needs to be approved by the City Council. There is usually then 90 days for a response time. Responses could be in by early 2024.

There was a suggestion to expand the introduction portion of the RFP.

There was discussion regarding inviting potential alternate bidders, such as Lebanon Housing, to speak to the Committees regarding an informal proposal. Chair Dunn suggested that the Committees could hear these suggestions and then make a recommendation to the Council from the commercial proposals and the other housing-focused proposals.

Motion by Mr. Brown that the Economic Development Committee recommends that the City Council approve the RFP developed by the Economic Development Committee to go out in September and come back within approximately 120 days, while also pursuing a parallel track to solicit proposals from the non-profit housing community.
Second by Mr. Purcell.

**** The Vote on the MOTION was approved by the EDC (5-0-0).***

4. FUTURE AGENDA ITEMS:

As discussed during the meeting.

5. NEXT MEETING DATE:

The Committees agreed to cancel the August meeting and meet next in September.

6. OTHER BUSINESS

None at this time.

7. ADJOURNMENT.
The EDC meeting was adjourned at 5:06 PM.

Respectfully submitted,
Kristan Patenaude

CITY OF LEBANON
REQUEST FOR PROPOSALS
FOR
20 SPENCER STREET, LEBANON, NH

1. Introduction

The City of Lebanon, New Hampshire is interested in identifying a qualified and capable developer to propose and complete the redevelopment and revitalization of a City-owned parcel located at 20 Spencer Street within the Lebanon downtown core. The redevelopment of this site would include a residential and/or mixed-use development of multiple stories of sufficient architectural character and quality to support the City's Master Plan goals for high-performing facilities, to contribute taxable value, and to be compatible with the appearance of surrounding downtown Lebanon buildings.

The 1.92-acre site is located near the center of the City's historic downtown district and is walking distance from Colburn Park, the civic heart of the community. The adjacent downtown area is home to a variety of restaurants, retail stores, offices, Lebanon Opera House, AVA Gallery and Arts Center, Upper Valley Music Center, and the Carter Community Building Association fitness and recreation facility, as well as public recreation and public parking areas. The site, just off Exit 18 of I-89, is also within approximately 10 minutes of Dartmouth Health

Medical Center, Dartmouth College, major technology and manufacturing employers, and regional shopping districts.

The City of Lebanon proposes the sale of the property, or a portion thereof, to a developer or development team for the express purpose of having the site redeveloped for residential and/or mixed uses, with on-site parking, subject to the guidelines outlined in this proposal. Alternatively, the City would consider entering into a public/private partnership where the developer works in concert with the City to address and resolve site-related issues and permitting in order to achieve a successful redevelopment outcome. The City may also consider other financial scenarios proposed by potential developers that would be judged on the basis of their ability to realize the Vision and Development Objectives outlined herein, conform to the City's 2012 Master Plan goals and development regulations, accomplish the Strategic Objectives of the 2023 Strategic Plan, and achieve the best result for the City of Lebanon and its citizens.

Aerial photo looking south at project site.

Upon the successful completion of the redevelopment of the 20 Spencer Street property, the City may be open to partnering with the successful developer on additional opportunities within the downtown area as envisioned in the Lebanon Downtown Visioning Study report.

2. Vision and Development Objectives

In the 2016 Downtown Visioning Study, the vision for Spencer Street was articulated as follows:

> "Spencer Street will become a walkable neighborhood street with the addition of a new sidewalk and lighting. New development at the former City DPW lot *[20 Spencer Street]*, and improved building facades or fencing along other parcels, will create a more consistently attractive and safe street. A mix of commercial and residential use will keep the street active at different times of the day and week, spread out traffic, and support economic development for Lebanon. Walking connections to the Mascoma River Greenway and other riverside paths and parkland will provide residents and workers access to beautiful recreation amenities."

- p.80 of Downtown Visioning Study Final Report

The Visioning Study also included conceptual-level renderings of possible redevelopment scenarios for the Spencer Street corridor illustrated below.

- Residential Development Concept, Figure 5.16; p.85 of Downtown Visioning Study Final Report

- Office Development Concept, Figure 5.16; p.85 of Downtown Visioning Study Final Report

Since 2020, the City has completed the demolition of the former DPW garage and administrative office building, removed underground storage tanks, and remediated contaminated soils on the property to prepare the site for redevelopment. In addition, the City has worked with the New Hampshire Department of Environmental Services (NHDES) to discharge and release Activity and Use Restrictions previously applied to the property. NHDES has requested that the City continue to monitor groundwater quality on a periodic basis, but there are no development restrictions on the property at the present time.

In 2021-22, the City completed the reconstruction of Spencer Street to upgrade storm drainage, extend the public sidewalk, add on-street parking, and introduce other streetscape improvements. The City also paved a segment of the adjacent Northern Rail Trail to enhance and facilitate year-round use.

The City is seeking a developer for the site who will create a place that residents and visitors can enjoy and one which supports Downtown Lebanon by creating an attractive, vibrant focal point of the community in furtherance of the vision expressed by the community. This development should reflect the overall character of Lebanon, as well as enhance the vibrancy the Downtown enjoys.

The development should demonstrate a commitment to sustainable and green building practices consistent with Lebanon's Principles for Sustainability, the goals of the Energy Chapter of the Master Plan, and the City's support for the Paris Climate Agreement. The ideal developer will demonstrate state-of-the-art, cost-effective, high-performance energy efficiency, and use of on-site renewable energy in a largely market-based development.

It is the City's objective to enter into a "Purchase and Sales/Development Agreement" with the qualified and reputable developer that submits the most appropriate proposal for redeveloping this important site. The successful proposal will feature the following components:

1) Land Uses: The City is interested in the following land uses for the site:
   a) Residential and/or Mixed-use development. Commercial uses may include commercial services, restaurants, retail, office, medical, and/or arts/cultural uses. Residential uses may be ownership or rental housing. While rental or sales prices are anticipated to be mostly market rate, incorporation of affordable workforce housing is highly desirable and, in exchange for a commitment to providing a number of units as affordable workforce housing, the City may consider a discount on the sale price of the land.

2) Building Design: Interested developers should provide conceptual site plans and building renderings and/or models for their project. Developers are advised that the City is most interested in projects that will include architectural designs compatible with existing downtown Lebanon buildings, including modern or contemporary architectural designs that are contextually appropriate with attractive perimeter landscaping and site integration with the public sidewalk and streetscape improvements along the property frontage, which have been installed by the City. Proposed projects should comply with the following guidelines:
   a) Multi-story construction (3 to 5 stories) measured from average surrounding grade.
   b) Development of one or more new buildings on the site should align with and be located near the Spencer Street frontage and should tie in with recent roadway, sidewalk, and streetscape improvements completed by the City.
   c) The building(s) should utilize high-quality, durable materials and appropriate design details to complement the character of the surrounding neighborhood.
   d) The development should demonstrate a high level of energy efficiency and sustainable building practices, including minimizing fossil fuel use and maximizing renewable energy use to the extent economically feasible, and integrating Low Impact Development (LID) techniques to the maximum extent feasible. This can be demonstrated by a commitment to above-code performance through proposed conformity with one or more of the following (or comparable) voluntary standards:
      - 2021 International Energy Conservation Code (2021-IECC),
      - 2021 International Green Construction Code (2021-IgCC),
      - LEED (Leadership in Energy and Environmental Design) standards,
      - EPA Energy Star Certification with Indoor airPLUS qualification,
      - US DOE Zero Energy Ready Home Program, or
      - PHIUS+ 2018: Passive Building Standard -- North America.

e) The development should provide direct pedestrian and bicyclist connections to the adjacent Northern Rail Trail for occupants, customers, and tenants of the development.
f) Parking for vehicles and bicycles sufficient for the proposed development should be provided on-site, to the extent feasible. The City is open to considering the provision of supplementary parking within the nearby public parking lots.
g) Universal design for interior and exterior facilities should be integrated to the extent feasible.
h) The development should provide opportunities for the incorporation or display of public art.

3) Community Economic Benefits: The City is highly interested in development concepts which will:
   a) Provide a good mix of market-rate and affordable workforce housing that helps address the regional housing shortage.
   b) Create vitality in Downtown and serve as a catalyst for redevelopment of surrounding properties.
   c) Expand the City's tax base.
   d) Demonstrate state-of-the-art, cost-effective, energy efficient, and sustainable building performance, including the use of renewable energy to meet some or all energy needs.
   e) Support the City's employment base with permanent jobs that provide a living wage or better.

Further information and details about the City of Lebanon, in general, and the 20 Spencer Street property, in particular, are provided in the attached Appendices. In addition, the following documents and resources are specifically referenced for review by potential respondents to this Request for Proposals (RFP). Developers seeking to respond to the RFP will be expected to familiarize themselves with the City of Lebanon's 2012 Master Plan, the 2016 Downtown Lebanon Visioning Study, and the 2023 Strategic Plan as listed below.

Additional Information and Resources:

- Property Survey: "Lot Line Adjustment Plat, City of Lebanon and Keith Beardslee, 10 & 20 Spencer Street, Lebanon, Grafton County, New Hampshire, Project No. 1526, Date: October 4, 2018", prepared by Rockwood Land Services, LLC, recorded on December 20, 2018 at Grafton County Registry of Deeds as Plan #15652
- Lebanon 2012 Master Plan
  - Lebanon Central Business District Chapter
  - Housing Chapter
  - Energy Chapter
- Lebanon Zoning Ordinance
- Downtown Lebanon 2016 Visioning Study
  - Executive Summary
  - Full Report
  - Appendices
    - Appendix B: Market Analysis Memorandum
    - Appendix F: Design Guide Strategies
- Lebanon 2023 Strategic Plan
- Phase II Environmental Site Assessment report, prepared by Credere Associates, LLC, dated March 16, 2018 (Note: the recommended actions from the Phase II ESA report have been completed by the City of Lebanon)
- Downtown Lebanon TIF District

- Community Revitalization Tax Relief Incentive Program (79-E)
- Economic Revitalization Zone
- PHIUS+ Is Within Reach, Commercial Resource Center PHIUS
- Vital Communities Upper Valley Workforce Housing Information
- "Conceptual Reuse Plan, City of Lebanon Former DPW Site, Spencer Street, Lebanon, NH", prepared by Pathways Consulting, dated March 25, 2019.
- April 21, 2022 City Council Housing Resolution

3. Submission Requirements

Developers responding to this RFP are required to submit detailed information as set forth in this section. Additional materials and information may also be included in the submission package as deemed appropriate by the respondent.

Proposals must be received no later than **XX:00 PM on ___________** to be eligible for consideration. Proposals must be submitted in one (1) electronic copy (.PDF or other general use format, on a portable USB flash drive or CD/DVD disk) addressed to David Brooks, Deputy City Manager, 51 North Park St., Lebanon, NH 03766. Proposals shall be submitted in a sealed envelope clearly marked "2023 Request for Proposals - 20 Spencer Street".

All materials submitted in response to this RFP become the property of the City of Lebanon and may be used as the City of Lebanon deems appropriate. All submittals will be subject to the applicable provisions of RSA 91-A.

Respondents should carefully follow the format and instructions outlined below. Proposals must contain the information and documents described below and the completed documents must be signed. Proposals which do not include the following items may, at the discretion of the City, be deemed non-responsive and may not be considered. The Proposal shall be written in sufficient detail to permit the Review Committee to conduct a meaningful evaluation of the proposed project.

The Proposal must include the following information:

1) Cover Page.
   The cover page should include the following information:
   a) Title of RFP
   b) Respondent/Name of Firm
   c) Business Address
   d) Business Phone
   f) Web page and email addresses
   g) Primary Contact Person and contact information

2) Table of Contents.
   The Table of Contents should outline the major areas of the proposal. All pages of the proposal, including the enclosures, should be clearly numbered and labeled and correspond to the Table of Contents.

3) Development Team and Organization.
   State the members of the development team, including the developer (including principals and any joint venture partners), management company, architect, landscape architect,

engineers, legal, marketing, financial partner(s) (if any), and other members key to development or operation of the project. Outline the roles and organization of the team.

4) Development Plan.
   a) Proposed development program information for the entire project and by phase, major use component, and building/site, as appropriate:
      i) For total project and for each phase and use
         - Gross and net square feet of non-residential space
         - Number and type of residential units (e.g. studio, 1 BR, etc.)
         - Parking supply (on-site or off-site)
      ii) Other information for the above or other uses, as appropriate, to fully describe them
   b) Public improvements (e.g. sidewalk connections and streetscape improvements, etc.) proposed for project in terms of:
      i) nature/description (e.g. components, amenities, square footage, seating, public art, etc.)
      ii) phasing
      iii) capital cost (hard and soft)
      iv) maintenance and management costs
      v) responsibility for funding capital costs, maintenance, management, and programming
      vi) basis for cost estimates
   c) State whether the proposed project is confined to the property offered by the City or if it utilizes additional property. If the latter, specify the level of commitment of such additional property to be included in the Respondent's project and provide evidence of such commitment. If the proposed project may include additional property, but such property has not yet come under the Respondent's control, indicate the status of acquisition efforts, and, in the appropriate sections below, the impact on program, design, phasing, and proposed terms that acquisition of such additional property would have on the project. Furthermore, state whether the proposed project is intended to be a public/private partnership developing as a residential and/or mixed-use multi-story building.

5) Conceptual Design.
   a) A design narrative which describes:
      i) the physical attributes of the project.
      ii) the goals of the proposed design and development mix and how the various elements work to achieve those goals.
      iii) energy efficiency and sustainable design features, including any low impact development techniques, proposed renewable energy systems, and targeted level of energy efficiency, which can be expressed as a target to equal or exceed or as a range within which the project is expected to perform as measured by site and source kBTU/sq.ft./yr., Energy Star score for new construction, LEED certification level, and/or other proposed metrics.
      iv) characterization of design style, quality level, or other information that would give the City a better understanding of the character of the buildings, public improvements, and project as a whole.
      v) the approach and level of commitment to involving the public in the design process.
   b) A set of conceptual level design graphics (in 8½" x 11" form in the body of the proposal document) and in one set of presentation boards, which communicate the following:
      i) an overall site diagram which depicts the location and mix of uses, including a table which identifies the net and gross square foot area of each use and number and type of units by building and/or floor level
      ii) development site plan which highlights the key design elements and proposed site materials

iii) not less than one overall cross section of the site which illustrates how the development relates to abutting parcels/uses

6) Project Schedule.
Submit an estimated schedule for project implementation depicting milestones for the full project, from commencement through occupancy of the final phase. Schedule should be presented in a graphic format, allowing understanding of any cause and effect relationships between major elements.

7) Environmental / Public Approvals Plan.
Outline the major elements of the environmental and public approvals process (including agencies and approvals required) for the project and the key issues and time frames involved. Time frames should be incorporated in the Project Schedule.

The plan should address environmental remediation issues. Note, the City is open to considering a public/private partnership in which the developer works with the City to address and resolve site-related issues and permitting to achieve a successful outcome.

8) Public Funding Plan.
Identify any public funding, other than from the City, that might be sought for the project and your assessment of likelihood, amount, and timing of receiving those funds. Describe any actions the City, or other public body, needs to take to assist in acquiring the sought-after funding. Identify in your financial proposal whether any such funding is assumed and the implications if it is or is not secured.

9) Description of the proposed approach to developing, maintaining, and managing the project.
   a) Proposed role of the Respondent in developing the various project components itself versus partnering with or selling/sub-leasing off parcels to other developers.
   b) Proposed approach to land takedown.
   c) Proposed role of the Respondent in providing security and maintenance during the predevelopment and development phases of the project.
   d) Proposed approach to ownership, management, and maintenance of land and improvements relative to public areas and private development components.
   e) Concepts for activity/event programming of public spaces that will ensure their active use by and attraction to the larger community and the Respondent's proposed role in managing them.
   f) Activities which you envision the City participating in during the design, permitting and construction phases of the project.
   g) Nature and level of commitment to ongoing ownership and management of the project by Respondent.
   h) Identification of any anticipated or programmed transfer of ownership of the project or any portion of the project (including the land).

10) Financial Proposal.
   a) Price and proposed terms of purchase for the City-owned land.
   b) Any allowances or conditions relating to environmental remediation.
   c) Phased acquisition/land take-down schedule and relationship to key milestones.
   d) Scope, nature, cost, timing, and conditions, if any, relative to public improvements to be funded by the developer (e.g. creation of parkland, public infrastructure or improvements).
   e) Identification of any project components which may at any time charge a fee (e.g. parking garage) and provisions for on-site parking and proposed arrangements for off-site parking, if necessary.

f) Proposed approach to long-term maintenance of the development and the public improvements and anticipated costs funded by developer.
g) Any anticipated off-site improvements, their cost, and who would be responsible for funding these costs.
h) Any option for dedicated affordable workforce housing units, including proposed eligibility criteria, and any proposed reduction in the purchase price of the property per affordable unit commitment expressed as an option for the City.
i) An estimate of the projected value of the completed development and a summary of the resulting tax impacts and TIF revenues.
j) All other key information or anticipated term sheet items that the City should be aware of in the formation of its approach to negotiating with your team.

11) Statement of Challenges.
A brief narrative which discusses the three most significant challenges facing this development as proposed and how they will be addressed.

12) Developer Qualifications and Financial Capacity.
a) Approach to Financing - Description of your approach to financing the project, including identification of specific financial sources to be pursued for debt and equity, including the amount and source of equity.
b) Commitment of Principals - Identify the level of financial commitment which the principals of the development entity will pledge to this project.
c) Commitment of Institutions - Documentation from financial institutions willing to commit financing for this project as proposed herein, clearly citing any constraints, time sensitive terms, and/or conditions of the financing.
d) Track Record - Summary level narrative which details the prime developer's and project team's experience in successfully executing comparable residential and/or mixed-use projects. Provide supplemental information for original team members and complete information for new team members addressing:
   i) Number of years the Respondent has been in business, number of employees, and the primary markets served;
   ii) Description of proposing organization's history, legal structure, development experience, qualifications, and understanding of the development requirements;
   iii) Description of significant, comparable project(s) developed, managed, and/or designed by members of the proposed design team including:
      - name and location of project;
      - description of project including building energy use in site and/or source kBTU/sq.ft./yr., Energy Star score, LEED certification, or any other notable sustainable, renewable, or green building features;
      - total dollar value of project;
      - client contact person and phone number for reference;
      - specification of the development team member's role(s) in the project (e.g. primary developer, development manager, manager, architect, consultant, etc.);
      - the results/status of the project and the development team member's remaining involvement in the project.
   iv) Information for team architect and any other members of the team including design professionals should be provided. If not provided in other responses to this RFP, include graphic representations of architect's prior relevant work, along with a description of the projects and their role in these projects.

CITY OF LEBANON
REQUEST FOR PROPOSALS
FOR
20 SPENCER STREET, LEBANON, NH

APPENDICES

A. Site Description

The 20 Spencer Street site is a 1.92-acre (83,725 square feet) parcel located on the southerly side of Spencer Street. The lot includes approximately 465 feet of street frontage and ranges from roughly 125 feet to 220 feet in depth. The rear of the property abuts the Northern Rail Trail corridor, which is owned by the State of New Hampshire.

The most recent use of the subject property was for the City of Lebanon Public Works garage and administrative office. A garage was originally built at the site in the early 1900s. The City has owned the site since at least 1949 and the former building was constructed in 1953 with an addition constructed in 1966. The City's DPW relocated from the property in approximately 2010 and the site was used for storage and material staging by DPW and other City Departments until 2020. The former Public Works garage and administrative office building were demolished by the City in 2020 to prepare the property for redevelopment.

The City had a Phase 2 - Environmental Site Assessment (ESA) completed for the property, which is available on the City's project webpage. The City has already completed the recommended actions outlined in the Phase 2 ESA, including the removal of former buildings, the removal of underground storage tanks, and remediation of contaminated soils on the property. The City also worked with the New Hampshire Department of Environmental Services (NHDES) to release and discharge Activity and Use Restrictions, which previously applied to the property. NHDES has requested that the City continue to monitor groundwater quality on a periodic basis, but there are no development restrictions on the property at the present time.

The property is located within the City's Downtown Tax Increment Finance ("TIF") District. The Downtown TIF District was established in 2018 to fund public infrastructure improvements within the urban core, starting with a tunnel rehabilitation project in 2019-20, which has helped connect the Northern Rail Trail with the Mascoma River Greenway that continues toward West Lebanon. Subsequent TIF-supported improvements may include traffic and parking improvements, streetscape and wayfinding improvements, and additional infrastructure and development projects. Downtown Lebanon is also a state-designated Economic Revitalization Zone (ERZ), which enables applications for short-term business tax credits for projects that create jobs or make facility improvements within the ERZ.

<u>The Neighborhood</u>

Spencer Street is currently home to a variety of land uses from the City's Eldridge Park to approximately twenty (20) single-family dwellings to a 160-unit multi-family apartment complex. The street also hosts high-tech industry and a variety of light industrial (warehousing, contractor's yards) and office uses.

The property is approximately one-quarter mile from Colburn Park in the heart of historic Downtown Lebanon and is bordered by the Northern Rail Trail, a continuous multi-use trail that extends approximately 58 miles southeast from Lebanon to Boscawen, NH. The site is proximate to the City's Eldridge Park and the Carter Community Building Association (CCBA) fitness and recreation facility. The site is also within approximately 10 minutes of Dartmouth-


Aerial photo looking north at project site and surrounding properties.

Health Medical Center, Dartmouth College, numerous technology and manufacturing companies (including Geokon, Hypertherm, Fujifilm Dimatix, Mascoma Corp, TomTom, Adimab, Novo Nordisk, Timken, and many others), as well as regional shopping districts.

In 2021-22, the City completed the reconstruction of Spencer Street to upgrade storm drainage, extend the public sidewalk, add on-street parking, and introduce other streetscape improvements. The City also paved a segment of the adjacent Northern Rail Trail to enhance and facilitate year-round use.

<u>Site Specific Information</u>

Location
The site is identified as 20 Spencer Street, Lebanon, New Hampshire and consists of Tax Map 92-31 and 92-32, which were legally merged by a Notice of Action recorded on November 7, 2018 at the Grafton County Registry of Deeds in Book 4400, page 0057.

Deed information:
Grafton County Registry of Deeds: Book 604, page 369; Book 1064, page 371-372; Book 1725, page 936.

Parcel Area
The site is 1.92+/- acres (83,725 square feet) in size as indicated on a property boundary survey recorded on December 20, 2018 at Grafton County Registry of Deeds as Plan #15652. A copy of a 2018 boundary survey is available on the City's project webpage.

Frontage
Approximately 465 feet along Spencer Street
Approximately 460 feet along the Northern Rail Trail right-of-way

Topography
Overall, the parcel is generally flat, with elevations ranging from +/-576 to 582 feet AMSL. The majority of the lot is covered with paved and/or gravel surfaces.

Wetlands
None

Aerial photo looking south at project site and immediately surrounding properties.

Flood Plain /Floodway:

A portion of the property is located within Flood Zone AE, the 100-Year floodplain, pursuant to FEMA map #33009C0913E, effective 2/20/2008, with a flood elevation of approximately 578.5 feet AMSL. The property is not impacted by the regulatory floodway.

Existing Structures

The property is currently vacant as all previous structures were removed from the parcel in 2020.

Current Use

The property is currently vacant and has been unused since the demolition of the former buildings and the completion of environmental clean-up and remediation.

Abutting uses to the north

Eldridge Park; Emerson Place Apartments, a 160-unit multi-family development; Mixed-use property including offices, warehousing, and a contractor’s yard.

Abutting uses to the south

The Northern Rail Trail corridor located within the former Boston and Maine railroad right-of-way, now owned by the State of New Hampshire. South of the trail is a mixed residential neighborhood of single-family dwellings and converted multi-family dwellings.

Abutting uses to the east

Daniels Moving and Storage warehouse facility; Geokon Inc.

Abutting uses to the west

Elite Cleaning, Carpet, Upholstery and Rug cleaning business; multi-family dwellings, and public parking areas.

Water / Sewer:

The property is served by municipal water and sewer utilities.

A 15” sanitary sewer main flows along the entire frontage of Spencer Street, A 12" water main runs along the entire frontage of Spencer Street

Restrictive deeds or covenants

A previous Activity and Use Restriction (AUR), originally filed on January 30, 2008 for a portion of the Site, was discharged and released from the parcel on August 3, 2022 with authorization from NHDES. The Discharge and Release of Notice of Activity and Use Restriction was recorded in the Grafton County Registry of Deeds on August 3, 2022 at Book 4747, Page 0796.

Subgrade conditions (from Phase II Environmental Site Assessment report, Section 4.3, prepared by Credere Associates, LLC, dated March 16, 2018):

In general, the soil encountered at the Site consists of a surficial layer of topsoil, sand, and gravel or asphalt underlain by sand with varying amounts of gravel. A silty sand layer was encountered at the bottom of borings CA-SB-2 at 11.5 feet below ground surface (bgs), CA-SB-3 at 14 feet bgs, CA-SB-4 at 8 feet bgs. Refusal was not encountered in any of the soil borings advanced by Credere.

Transportation Routes

The site is approximately one quarter mile from Lebanon City Hall / Colburn Park where local transit service through Advance Transit can be obtained (Red and Blue Routes). The site is also located within one mile of Exit 18 on Interstate 89 and near US Route 4 and NH Route 120, which intersect at Colburn Park. Dartmouth Coach provides intercity bus service from Lebanon to Boston (Logan Airport and South Station) and New York City. The Lebanon Airport is located approximately 5 miles away and provides daily commercial flights to Boston and White Plains, NY, with complimentary ground transportation to mid-town Manhattan.

Traffic Counts:

Given the existing roadway network patterns and downtown business offerings, the traffic converging in the downtown core is comprised of both "through" and "to" traffic. That is, some portion of the traffic stream is using the downtown street network to reach a destination outside of the core, while another portion of the traffic stream is headed for a specific downtown location.

Average Daily Traffic counts for 2022, provided by NH Department of Transportation, for roads in the vicinity of the site are as follows:

- Bank Street (US Route 4): 6,890
- South Park Street (US Route 4 / NH Route 120): 6,711
- Hanover Street (NH Route 120): 7,709
- Mascoma Street (US Route 4): 8,230

Zoning:

The property is zoned Lebanon Downtown District (LD). Dimensional requirements within this district are detailed below. The purpose of the LD district is to provide in-town areas for retail and service businesses, banks, offices, and government facilities and to encourage other related commercial activities and higher density residential uses. The zoning regulations (and companion requirements outlined in Section 6.10 of the Site Plan Review Regulations) are intended to promote an active pedestrian environment consistent with the mixed-use character of the district by providing for continuity of building setbacks and limiting parking in front yards to promote an environment that is safe for walking and biking. The Permitted and Conditional Use Permit Uses allowed within the Lebanon Downtown District are outlined in the Zoning Ordinance, which is available through the City's project webpage.

Dimensional Requirements

Minimum Lot Size: 3,000 square feet
Maximum Building Coverage: None (i.e. 100% coverage is permitted)
Setbacks:
Front Setback: 0 ft min, except as may be required per Section 307.7
Side Setback: 0 ft min, except as may be required per Section 307.7
Rear Setback: 10 ft min (may be reduced by Conditional Use Permit, except as may be required per Section 307.7)
Height: Principal Building; 55 feet is allowed for the subject property, except 65 feet may be allowed by Conditional Use Permit pursuant to Section 307.8
Density: Density determinations for multi-family dwellings and mixed-use buildings shall be made by the Planning Board during the course of site review based on site specific conditions and factors such as the availability of parking and/or the ability to provide required parking, the availability of adequate water and sewer, and the ability to provide required site improvements and to meet all other requirements of the Site Plan Review Regulations and all other applicable City regulations. [§307.5]
Parking: Uses in the CB District, LD District, and the PB District are subject to the maximum off-street parking requirements of Section 607.3, but are exempt from the minimum off-street parking requirements of Section 607.1 because of the availability of public parking. However, parking requirements in these districts shall be as required by the Planning Board through its Site Plan Review of new uses or changes or expansion of use. [§607.4]

Disclaimer*: The best efforts were made to verify the information outlined above, however, the city is not responsible for errors or omissions in data presented.*

B. About Lebanon

The City of Lebanon is the hub of the Upper Connecticut River Valley region and the center of the Lebanon NH-VT MicroNECTA area. Lebanon is a thriving small City that offers residents the best of rural and urban living - a fact that was recognized by being ranked third in a recent listing of the 100 Best Small Towns in America.

With a resident population of approximately 15,000, Lebanon's daytime population swells to nearly 35,000 as the employment and shopping hub of the Upper Valley. Approximately 19,000 people work in the City, including at Dartmouth-Health Center (D-H); in one of the many high-tech and bio-tech companies located in our business parks; at one of the national or local retail stores or restaurants in our commercial areas; or at a small business in one of our historic downtown districts. Lebanon's infrastructure — state-of-the art telecommunications, direct interstate highway access, a commercial airport and intercity bus service, public water and sewer systems, and freight rail service — supports a dynamic and diverse business community.

The City's 2012 Master Plan includes the following element as part of Lebanon's long-term vision for Downtown:

> Downtown Lebanon shall continue to be a vibrant part of the community - a crossroads where residents and visitors work, meet, shop, learn, participate in local governance, and share in a good quality of life and a firm sense of community and belonging. The City of Lebanon seeks to promote and enhance downtown Lebanon as a vital business, social and recreational center of the community while preserving its historic "small-town" atmosphere.

In 2016, the City completed a Downtown Visioning Study and Tunnel Assessment Project. The study represents the City's efforts to identify a long-range, multi-faceted, community-led vision of how to make Downtown Lebanon a desirable destination for the region. The analyses and recommendations in this study were developed based on specific goals and objectives identified in the Lebanon Master Plan and with substantial public input gathered through broad citizen engagement. Six key concepts emerged from the final report including:

- Create a Downtown Arts Walk
- Seek mixed use and infill development that enhances the vibrancy of Downtown
- Complete the Mascoma River Greenway with new riverfront and tunnel segments
- Welcome people downtown with an attractive Hanover Street Gateway
- Connect Downtown, neighborhoods, and recreation with a more walkable, bikeable street and path network
- Create Organizational Capacity

Housing:

a) *Median Sales Price*: The following are median sales prices for housing in Lebanon, as reported by the NH Housing Finance Authority (www.nhhfa.org).

	All	Existing	Single-Family	Condominiums
2022	$380,000	$380,000	$390,000	$292,000
2020	$275,000	$270,000	$289,000	$215,000
2015	$205,000	$204,500	$215,000	$182,000
2010	$220,000	$220,000	$220,000	N/A
2005	$240,000	$232,000	$252,000	N/A

b) *Median Rents*: The following are median rents, as reported by the NH Housing Finance Authority (www.nhhfa.org).

	All	Studio	1-Bedroom	2-Bedroom	3-Bedroom
2022	$2,387	N/A	$2,322	$2,592	$2,075
2020	$1,573	$693	$2,062	$2,028	$1,674
2015	$1,329	N/A	$1,095	$1,419	$1,466
2010	$1,163	N/A	$750	$1,214	$1,359
2005	$836	N/A	$713	$838	$1,155

c) *Rental Housing Vacancy Rate*: The following are rental vacancy rates for Grafton County, as reported by the NH Housing Finance Authority (www.nhhfa.org).

	Percentage
2022	0.3%
2021	1.1%
2020	2.8%
2019	0.3%
2018	3.9%

d) *Household Income*: The following is summary of median household income in 2021 for Lebanon, Grafton County, and the State of NH as reported by the NH Housing Finance Authority (www.nhhfa.org).

	Lebanon	Grafton County	New Hampshire
Median Income	$80,619	$73,755	$83,449
# of Households	5,986	34,357	540,498

Economic Data:

a) *Market Analysis*: As a component of the 2016 Downtown Visioning Study and Tunnel Assessment project, the consultant completed a market analysis to consider the economic position of Downtown Lebanon and to identify potential development opportunities. The summary of the Market Analysis is contained in the Chapter 3 of the Visioning Study Final Report and the full market opportunity analysis is included in Appendix B of the Study, which are available through the City's project webpage.

b) *Unemployment Rate*: The following is a summary of the unemployment rate for Lebanon, Grafton County, the regional labor market ("MicroNECTA – NH only"), and State of NH for 2018 through 2022 (November) (https://www.nhes.nh.gov/elmi/statistics/laus-arch.htm).

	Lebanon	MicroNECTA(NH)	Grafton County	New Hampshire
November 2022	2.5%	2.4%	2.5%	2.7%
November 2021	1.9%	2.1%	2.2%	2.3%
November 2020	3.7%	3.3%	3.9%	4.4%
November 2019	1.6%	1.9%	2.0%	2.3%
November 2018	1.6%	1.7%	1.8%	2.2%

c) *Property Tax Rates and Assessment Ratios*: As of 2022, the City tax rate is $23.04 / $1,000 of Assessed Value. The City's current valuation ratio is +/-90%. New Hampshire does not have sales or income taxes.

d) *Colleges and Universities*: Lebanon is six miles from Dartmouth College, located in Hanover, NH. River Valley Community College, Granite State College, and Franklin Pierce University maintain satellite facilities in the City meeting a wide range of adult learning needs.

e) *Airports*: Lebanon is home to the municipally-owned Lebanon Airport (LEB), which is classified as a non-hub primary commercial service airport. LEB is one of only three commercial service airports in New Hampshire and one of only four airports in the state to have a staffed air traffic control tower. Lebanon Airport (LEB) covers an area of approximately 440 acres and contains two asphalt paved runways:
- Runway 18/36 measures 5,200 ft x 100 ft, approx. N/S orientation: 168.41 deg. true
- Runway 7/25 measures 5,495 ft x 100 ft, approx. NE/SW orientation: 59.75 deg. true

f) *Major Employers*: The following is a summary of Full Time Equivalent Employees at major employers in Lebanon:

	2022	2021	2020	2019	2018	Sector
DHMC	8,462	8,269	8,117	7,834	7,441	Hospital
APDMH	597	560	564	590	575	Hospital
Fujifilm Dimatix	471	-	410	488	544	Manufacturing
Hypertherm	489	451	467	460	449	Manufacturing
SAU88-Leb Schools	404	390	389	391	383	Education
Timken Company	240	299	302	295	286	Manufacturing
City of Lebanon	284	206	226	217	181	Local Govt

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4. Selection Process & Criteria

Limitations:

This RFP does not commit the City to select any developer or proposal, to pay any costs incurred in the preparation of a response to this request, or to enter into any contract for services or sale of property.

The City reserves the right to accept or reject any or all submissions or proposals received as a result of this request, or to cancel this RFP in part or in its entirety, if deemed to be in the best interest of the City.

Process:

All responses to the RFP will be reviewed and evaluated based on the information contained in the respective submission packages, responsiveness to the selection criteria set forth below, and other factors reflecting the best interests of the City.

Representatives from the City's Economic Development Commission and the Downtown Lebanon Tax Increment Finance (TIF) Advisory Board will evaluate submissions beginning after the submission due date. At the conclusion of deliberations, a short list of developers will be invited for interviews.

Following the interviews, and possible public presentation(s), the review committees will recommend a preferred developer candidate to the City Council for approval.

Selection Criteria:

The factors to be considered in the selection process with their relative weight include:

Development Team – 20%

The Committee will consider:

- Development team's relevant credentials, particularly related to comparable residential and/or mixed-use development projects.
- Development team's demonstrated ability to effectively execute work in a timely manner.
- Proven ability to work effectively and productively with the community and public agencies.
- Development team's track record in contributing to the revitalization of adjacent neighborhoods and sustainable building practices.

Development Vision – 40%

The Committee will consider:

- Development team's creativity and overall development vision for this site.
- Development team's design aesthetic as demonstrated in previous projects and as proposed.
- Responsiveness to the characteristics and qualities presented in the Master Plan and Downtown Visioning Study, and the connectivity to creating a vibrant and interesting urban core.

- Development team's experience with and commitment in this project to high performance, energy efficient, and sustainable building practices, including use of renewable energy and low impact development techniques.
- Any proposal, or option for, affordable workforce housing units, including proposed eligibility criteria.

Financial – 30%

The Committee will consider:

- Revenue generated from the sale of the property.
- The value to the community of any proposed commitment to affordable workforce housing units in exchange for a reduction in the sale price.
- Revenue generated in the form of projected tax income and TIF revenues.
- Updates to public infrastructure.
- Other components, which might result from a public/private partnership.

Other -10%

The Committee will consider:

- Completeness and quality of the submission.
- Other compelling information and materials as provided by the development team.
- Overall value of the project in supporting goals of the City's Master Plan, Visioning Study, Strategic Plan, and Sustainability Principles.