



**LEBANON CITY COUNCIL
NOVEMBER 15, 2023 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

1. Call to Order

- A. To participate in this meeting, please [join live via Microsoft Teams](#) or call 929-229-5356 (access code: 848 665 642#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

The November 15, 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

- A. Small Business Saturday Proclamation

6. Approval of Minutes

- A. MOTION TO approve the minutes as presented in the November 15, 2023 agenda packet.

7. Appointments

- A.
- Tree Advisory Board, Kelsey Haigh (Reappointment Regular Member)
 - Tree Advisory Board, Mary Maxfield (Reappointment Regular Member)
 - Lebanon Energy Advisory Board, Henry Bromberg (Regular Member)
 - Zoning Board of Adjustment, Michael Morris (Alternate Member)

8. Public Hearing Items

- A. Community Revitalization Tax Relief Application - A public hearing for the purpose of receiving public input and taking action on a request by LWM Residential LLC, for tax relief under the provisions of the

Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council on February 17, 2016.

- B. City Charter Amendments - A public hearing for the purpose of receiving public input and taking action on a resolution to direct the City Manager to file a report with the City Clerk and subsequently with required State agencies for review of proposed Charter amendments in accordance with NH RSA 49-B:5, I(b).

9. Old Business: None

10. New Business

- A. Request from the Lebanon Opera House for an Exemption (per §14-5) of City Code Chapter 14, Alcoholic Beverages, to permit the serving of alcoholic beverages on City property in 2024.
- B. Presentation of First Reading & Set Public Hearing for December 13, 2023: Amendments to Ordinance #18, Salary Plan, to include implementation of a 2.2% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.
- C. Discussion & Set Public Hearing for December 6, 2023: Ordinance #2023-05 to amend City Code Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, to authorize a 7.2% increase to the Water Service Rate and a 5.2% increase to the Sewer Service Rate.
- D. Discussion & Set Public Hearing for December 6, 2023: Ordinance #2023-06 to amend City Code Chapter 97, Landfill Regulations, by updating the current fee schedule.
- E. Discussion & Set Public Hearing for December 6, 2023: Ordinance #2023-07 to amend City Code Chapter 8, Airport Operations, §8-4, Airport Rules and Regulations, to amend Airport Landing Fees
- F. Review and Discussion of 2023 3rd Quarter Budget Report and Release of Collected Public Schools Impact Fees
- G. Review and adoption of revised Allowable Levels of Assistance contained in Appendix A of the General Assistance Program Guidelines
- H. Authorization for the City Manager to enter into a Development Agreement with Upper Valley Tech Park for Improvements to Technology Drive
- I. Discussion & Set Public Hearing for December 6, 2023: Amendment to the Development Program for the Lebanon Airport-Tech Park Tax Increment Finance (TIF) District.
- J. Discuss Potential TIF District for West Lebanon

11. City Manager Report

12. Council Representatives to Other Bodies Report

13. Future Agenda Items

14. Non-Public Session

- A. RSA 91-A:3, II(a) "The dismissal, promotion, or compensation of any public employee..."

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](https://lebanonnh.gov/live) where you will find instructions on how to enter the meeting. Members of the public will be able to participate and ask questions through the City's virtual platform or by phone. Please note: Should technical difficulties occur during the meeting that disrupts virtual or phone connection(s), the meeting will continue without remote access capabilities.

Future Board/Committee/Commission Appointments
Board/Committee: Arts & Culture Commission
Position: Alternate Member
Applicant: C. Geno
City Councilor: K.Zook
Assigned Date: 10/23/2023

Proposed Future Agenda Items: Dates may be tentative and this list is not considered all-inclusive.
November 16, 2023 – Budget Work Session (5:30pm start)

November 28, 2023 – Budget Work Session (5:30pm start)

November 29, 2023 - Budget Work Session (if needed, 5:30pm start)

December 6, 2023

Public Hearing Items:

A. Ordinance #2023-05 - A public hearing for the purpose of receiving public input and taking action to amend City Code Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, to authorize an 7.2% increase to the Water Service Rate and a 5.2% increase to the Sewer Service Rate.

B. Airport Tech-Park Tax Increment Finance (TIF) District – A public hearing for the purpose of receiving public input to amend the Airport Tech-Park Tax Increment Finance (TIF) District Development Plan to include the construction of the extension of Technology Dr. and associated utilities. Action on this item will take place at the January 3, 2024 City Council Meeting.

Old Business:

A. Presentation of Second Reading: Amendments to Ordinance #18, Salary Plan, to include implementation of a 2.2% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

New Business:

A. Public Input on Proposed 2024 Municipal Budget

B. Discussion and Set Public Hearing for January 2, 2024:

1. CDBG Application for the Early Learning Center of the Upper Valley (ELCUV)

2. Adoption of Anti-Displacement & Relocation Assistance Plan for the ELCUV

C. Review of Request for NHDES Granite State Clean Fleets Grant Funds for the purchase of two 100% electric Global Brand Street Sweepers and two EV Charging Stations.

December 13, 2023

Public Hearing Items:

A. Adoption Of 2024 City Budget – Public Hearing for the purpose of receiving public input and taking action to adopt the 2024 City Budget as proposed by the City Manager with additional actions to include: authorizing the issuance of bonds or notes to finance 2024 capital improvements; authorizing the City Manager to apply for NH Drinking Water and/or Clean Water State Revolving Fund Loan(s), ARPA Funds, and any other available funds and designating the City Manager as authorized representative of the City; rescinding prior authorizations for the issuance of bonds or notes; rescinding prior authorizations to expend funds from the Municipal Airport Capital Project Fund; and authorizing the disbursement of Fire Department Impact Fees.

B. Amend Ordinance No.18, Salary Plan – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 2.2% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

New Business:

A. Review and adoption of amendments to City Council Policy CC-101, Fund Balance

B. Review and adoption of amendments to City Council Policy CC-107, Debt Management

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5. Recognitions:

- Small Business Saturday Proclamation

Included in this Section:

1. Small Business Saturday Proclamation



Proclamation

Small Business Saturday

WHEREAS, the City of Lebanon, New Hampshire, takes pride in acknowledging the invaluable contributions of our local small businesses to our vibrant economy and community; and

WHEREAS, as per data from the U.S. Small Business Administration, the United States is home to a staggering 33.2 million small businesses, representing a remarkable 99.7% of all firms with paid employees. Small businesses have been instrumental in generating 62.7% of net new jobs since 1995, and they employ a substantial 46.4% of the private sector workforce in the United States; and

WHEREAS, it is a known fact that a remarkable 68 cents of every dollar spent at a small business in the United States reverberates through our local communities, fostering a dynamic environment where every dollar spent at small businesses creates an additional 48 cents in local business activity. This ripple effect is a result of both employees and local businesses supporting one another through the purchase of local goods and services; and

WHEREAS, the City of Lebanon, New Hampshire, wholeheartedly endorses and stands by our local businesses that consistently play a pivotal role in job creation, economic advancement, and the preservation of our Upper Valley communities; and

WHEREAS, numerous advocacy groups, as well as public and private organizations nationwide, have collectively endorsed the Saturday after Thanksgiving as Small Business Saturday.

THEREFORE, BE IT NOW RESOLVED, that the City of Lebanon proclaims November 25, 2023, to be Small Business Saturday and encourages everyone to support our small businesses and merchants and consistently “Shop Small” throughout the year.

Proclaimed this 15th Day of November in the year 2023.

Timothy J. McNamara
Mayor, City of Lebanon

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6. Acceptance Of Minutes:

Minutes To Be Accepted

- October 25, 2023 (Joint meeting with Economic Development Commission and Downtown Lebanon TIF Advisory Board)
- November 1, 2023 (Regular meeting)

MOVED, to approve the minutes as presented in the November 15, 2023 agenda packet.

DRAFT



**LEBANON CITY COUNCIL
OCTOBER 25, 2023 – 6:30PM
SPECIAL MEETING WITH ECONOMIC DEVELOPMENT
COMMISSION AND LEBANON
TIF ADVISORY BOARD
Council Chambers, City Hall or
Remote Via Virtual Platform
Lebanonnh.Gov/Live**

COUNCILORS PRESENT: Mayor Tim McNamara, Assistant Mayor Clifton Below
Councilor Chris Simon, Councilor George Sykes, Councilor
Erling Heistad, Councilor Doug Whittlesey

EDC MEMBERS PRESENT: Bill Dunn (Chair), Kevin Purcell, Dan Nash, Andy Key, David
Newlove, and Chip Brown

LEB-TIF MEMBERS PRESENT: Barry Schuster (Chair), Christine Haidari, Victoria Smith, and
Councilor George Sykes

STAFF PRESENT: City Manager Shaun Mulholland

1. Call to Order:

- Mayor McNamara called the City Council meeting to order at 6:32PM.
- Chair Bill Dunn called The Economic Development Committee to order at 6:33PM.
- Chair Barry Schuster called the LEB-TIF Advisory Board to order at 6:33PM.

2. SPECIAL MEETING:

**A. Guidance and Further Direction on the Future Redevelopment of Municipal Parking Lots
Behind City Hall**

Mayor McNamara explained that this is a discussion regarding the ultimate utilization or non-utilization of the parking lots behind City Hall. The EDC and the LEB-TIF previously received three proposals for these lots. The sentiment expressed at the time was that none of the proposals did as was hoped. There has been a lot of public input regarding maintaining public access to the riverfront, and none of the proposals seemed to thoroughly address that. There has been recent discussion regarding affordable housing projects on the 20 Spencer Street property and the intention is to reconsider the parking lot areas at the same time.

Assistant Mayor Below recused himself from the conversation due to ownership interest in 1 Court Street.

Mr. Barry Schuster stated that the three projects presented allowed for a great comment period. These comments discussed preserving and enhancing access along the river. Some or all of the lower parking lot was suggested to be used as green space. There was discussion regarding access through the tunnel in this area. This is an important opportunity and some portion of this could be parking/development. The City has a number of developers seeking housing projects.

Mr. Bill Dunn explained that the groups met frequently and invited other City boards/commissions to discuss conceptual ideas. An RFP was sought to allow for visual representations of the proposed options. Access to the river was the consensus item among all. Parking was split approximately 50/50. There was

1 discussion regarding mixed uses and housing as well, but there was some concern regarding potential
2 scale and massing. If this project was to be broached through an RFP process again, the request should be
3 more specific as to wants and needs. This also needs to be a project that the City Council wants.
4

5 Mr. Chip Brown, EDC, reiterated that the origin of this process was not to create a development with a
6 park, but rather a park with a discussion on how to fund it. If the City wants the majority of this area to be
7 a park, there needs to be a true discussion as to the cost and scale.
8

9 Mayor McNamara stated that he would like to consider a use value on parking in this area and how much
10 is really needed. Mr. Brown stated that the City has done a number of parking studies, and it is key not to
11 remove needed parking. The waterfront currently has no access and is paved. The back of the City is to
12 the water. There is value for all existing and future development and the tax base to create a waterfront
13 park.
14

15 Mr. Schuster, Chair LEB-TIF stated that one idea is to keep the parking below and put a park on top. The
16 roof of a parking garage could be transformed into a park.
17

18 Ms. Victoria Smith, LEB-TIF, stated that the park along the river would be an incredible amenity. A
19 subcommittee researched this idea and found overwhelming information regarding municipalities and the
20 economic engine of parks. There was a question as to how to combine this with necessary parking.
21

22 Mr. Dan Nash, EDC, if necessary parking is removed, people may park in inappropriate places or not
23 attend Downtown events. If a park is desired in this area, the City should examine how this fits into the
24 larger picture. There is an area nearby at the end of Spencer Street that could be used for a park. He stated
25 that he would hate to lose valuable parking behind City Hall. If a park/green space is proposed, this could
26 be limited to 50' near the river itself. The LOST fund may be a great way to get this river environment. If
27 the City is going to obtain waivers from the Shoreland Protection Act, it seems unjust to only allow this
28 for City projects and not others along the river, as the process is expensive and difficult.
29

30 Councilor Sykes asked what the metrics are to measure the effectiveness of parking in this area and how
31 much is needed. City Manager Mulholland noted that there is data showing this information, but it only
32 shows a snapshot in time. A more comprehensive parking study could be undertaken. Mr. Brown stated
33 that he believes the last parking study completed was around 2018. He asked if any of the parking studies
34 capture peak hours for parking. City Manager Mulholland stated that this has not been studied in the past
35 but could be as part of a future study. The City could complete its own traffic study and then bring in a
36 developer to design what the Council wants.
37

38 Mr. David Newlove, EDC, stated that he oversees parking at Dartmouth College. He agreed with a
39 parking study that evaluates parking at certain days and times. Peak days can then be managed through
40 parking enforcement.
41

42 Chair Schuster, LEB-TIF, stated that as RFPs were going out, he spoke to two landscape architect firms.
43 These firms responded that it appears development/housing was being sought and declined to provide
44 information, though found the project and site interesting. More in-house work could be done to scope out
45 the City's ultimate desire before sending out another RFP.
46

47 Mayor McNamara asked how specific the scope should be.
48

49 Mr. Dunn noted that the City is going through a period of transition. The parking studies in hand only
50 speak to certain points in time and some of these considerations may no longer exist. The City Council

1 needs to make a prioritized value judgement as to what it wants to see. It cannot be on the EDC to create
2 the entire vision, though the group can research the topic.

3
4 Mayor McNamara stated that income-producing property and riverfront access seemed to be the top two
5 items of consideration, but parking now also appears to be a vital consideration.

6
7 Assistant Mayor Below agreed that groundwork needs to be laid before an RFP is considered again.
8 Utilizing parking at different times may be an item of interest. The City needs to have the ability to
9 recreate the river's edge. A riverfront park can be a great feature, but this area of the river is fairly flat and
10 not necessarily very interesting, as opposed to the nearby falls area. A shady corridor to connect the rail
11 trail and the Greenway is equally important.

12
13 Councilor Whittlesey noted that the City Council has heard many passionate ideas from others but has not
14 yet created its own vision. He stated that he likes the idea of river access, but this part of the river is not
15 necessarily the most picturesque. There is likely a certain amount of green space and riverfront access that
16 could be considered, along with parking and a mixed used building. Some of the RFPs contained a certain
17 amount of massing and aesthetics that do not fit with this area. Design elements that reflect the history of
18 this area should be considered.

19
20 Chair Schuster stated that adjacent landowners to this project may have input as to how best to access the
21 riverfront in other ways. The river has many benefits.

22
23 Ms. Smith noted that the LEB-TIF previously met with the developers of the Lebanon Woolen Mill who
24 are interested in creating a riverfront park in that area and wanted to know if the LEB-TIF would like to
25 use funds to help develop it. This could also be considered as part of this project.

26
27 Mr. Dunn noted that he spoke with the Tree Advisory Board, which would like to create a canopied area
28 to connect the rail trail and the Greenway. One RFP included a pedestrian crossing over the river. This
29 would encourage organic development across the river.

30
31 Assistant Mayor Below noted that a traffic study should take into consideration current use of the area,
32 capacity, and how it can be managed moving forward.

33
34 Chair Schuster suggested that the City Council could project timelines for future traffic studies. In the
35 meantime, listening groups with the public to accumulate more ideas could be undertaken. Councilor
36 Whittlesey suggested online polls as well.

37 38 **7. OTHER BUSINESS**

39
40 The Committee discussed the layout and potential technical aspects of the 14, 28 and 30 Main Street
41 parcels.

42 43 **8. ADJOURNMENT:**

44
45 *Councilor Whittlesey MOVED to adjourn the meeting.*
46 *SECONDED by Councilor Heistad.*

47
48 ** The Vote on the MOTION was unanimously approved by the City Council, EDC and Leb-TIF*

49
50 **The meeting was adjourned at 7:42 PM.**

1
2 Respectfully submitted,
3 Kristan Patenaude
4 Recording Secretary

DRAFT

**LEBANON CITY COUNCIL
REGULAR SESSION MINUTES
Wednesday, November 1, 2023, 6:00 p.m.
Council Chambers**

Remote Via Microsoft Teams: [LebanonNH.gov/Live](https://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 (Remote)

MEMBERS ABSENT:

STAFF PRESENT: City Manager Shaun Mulholland, Human Services Director Lynne Goodwin, GIS Coordinator Mark Goodwin, Finance Director Vicki Lee

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

2. PLEDGE OF ALLEGIANCE: Councilor Simon led the Council in the Pledge.

- City Manager Shaun Mulholland announced the meeting criteria for the public.
- Councilor Zook attended the meeting remotely because she was ill.

Note: The Public Forum and Open to Public items were taken out of order from the agenda packet. All Regular Session items moving forward are listed in the order they were discussed.

4. PUBLIC FORUM: Mayor McNamara made the Public Forum announcement.

5. OPEN TO PUBLIC: No one came forth.

3. BOARDS and COMMITTEE REPORTS (3rd Quarter 2023)

Ped/Bike Advisory Committee: Chair Colin Smith

Chair Smith updated the Council on the following:

- Walk, Bike, Ride Lebanon Plan review: They will be working on the softer recommendations of the plan (i.e., educational programs). He will come back to Council to let them know what they will actively be picking up.
- Infrastructure Programs (i.e., Continuum of the West Lebanon Greenway; Questions around the Design of the West Lebanon Roundabout and potential alternatives).
- They will be meeting with the Director of DPW to talk through how the Committee can provide help through the annual review process (i.e., maintenance, etc.).
- STRAVA: A program that walkers, runners and cyclists use to record their data that will go back to municipalities.

Councilor Zook arrived at the meeting remotely at approximately 6:08 PM. She was attending the meeting remotely because she was ill.

Conservation Commission: Chair Sarah Riley

Chair Riley updated the Council and spoke about the work being done as follows:

- Weapon Permits Applications were reviewed, and comments submitted to the NH DES regarding the impact on conservation lands for the new development in the Upper Valley Tech Park area and Airport Safety Improvements.
- Site Visits.
- Public Hearing regarding the \$5K expenditure from the LOST Fund was held in September.
- Wet Land Protections for the Upper Valley Land Trust.
- Workdays at the Jackson Conservation area.
- Impact on trails due to heavy summer rains: Boston Lot Lakeside Trail was closed due to extremely muddy conditions and trees downed.
- Signs on conservation land trails have been put up by the conservation manager.
- Boston Lot property: Looking at management plan and might be considering some of the recommendations in the plan to revitalize the forest and handle some of the invasives. They also plan to look at the trail networking system.
- There are ongoing issues with unpermitted fires and camping on conservation lands.
- Mascoma River Cleanup Project was delayed, and it is hoped this cleanup will happen in 2024.
- Concerns in the proliferation of jumping worms in forests and other natural areas.
- The Conservation Commission will be collaborating with, and has a representative on, the DEI (Diversity, Equity, and Inclusion Commission) and the Tree Advisory Board.

DEI (Diversity, Equity and Inclusion Commission): Councilor Wilkie

Councilor Wilkie updated the Council on the following:

- Work being done on both the Equity Plan proposal and an Environmental Justice definition.
- Will be collaborating with Hartford, VT's DEI Commission.

Arts/Culture Commission: Councilor Wilkie

Councilor Wilkie updated the Council on the following:

- Two new murals in the tunnel have been completed.
- Contest for the poetry on sidewalks in 2023.

Heritage Commission: Councilor Wilkie

Councilor Wilkie updated the Council on the following:

- Discussed Landmark Designation: Have reached out to the owners of historical properties regarding the program.
- Working with DEI and the City Manager's Office on a video outlining the precolonial history of Lebanon's indigenous history.
- Cultural Heritage Emergency Preparedness regarding what happens to our historical resources in the event of emergencies like we saw this past summer. Many communities in Vermont suffered because they did not have a plan to protect their artifacts and buildings.

Class VI Roads Advisory: Councilor Heistad

Councilor Heistad noted this Advisory Committee will be taking a break while they wait to see what the outcome is on the present court situation.

LEAC (Lebanon Energy Advisory Committee: Assistant Mayor Below

Assistant Mayor Below updated the Council and spoke about the following:

- Chair Greg Ames will be stepping down at the end of his term.

- Community Power Coalition:
 - New members
 - Leadership discussion
 - Dover, NH is launching program
 - Cheshire County is launching this program
 - Grafton County is interested in launching this program
 - PUC (Public Utility Commission) updates and legislation
 - Reserves and Savings: Assistant Mayor Below reviewed and explained the following graph:

CPCNH Member Monthly Report* (DRAFT)																
Inception to Date, August 2023																
Community Power Aggregation	Total Revenue (\$000)	Total Costs (\$000)	Joint Reserves (\$000)	Discretionary Reserves (\$000)	Customer Savings (\$000)	Community Benefit (\$000)	Total Accounts #	Current Accounts #	Upt In %	Upt Up %	Upt Down %	Upt Out %	Granite Basic %	Granite Plus %	Clean 50 %	Clean 100 %
Canterbury	\$192	\$151	\$41	\$0	\$61	\$102	939	851	1.1%	1.3%	0.0%	2.2%	96.3%	0.2%	0.8%	0.0%
Enfield	\$514	\$430	\$84	\$0	\$161	\$245	2,482	2,302	0.8%	2.0%	0.0%	0.4%	97.5%	0.2%	0.9%	1.0%
Exeter	\$2,224	\$1,724	\$500	\$0	\$1,040	\$1,541	7,469	6,845	0.8%	1.3%	0.0%	0.6%	98.0%	0.2%	0.5%	0.8%
Hamover	\$882	\$754	\$128	\$0	\$252	\$390	3,139	2,681	1.1%	4.9%	2.1%	0.0%	2.5%	91.7%	1.9%	3.2%
Harrisville	\$112	\$90	\$22	\$0	\$23	\$45	723	668	2.9%	4.1%	0.0%	2.0%	93.0%	0.4%	1.5%	3.1%
Lebanon	\$2,367	\$2,120	\$247	\$0	\$836	\$1,077	8,827	7,300	4.1%	3.5%	0.0%	0.3%	96.6%	0.7%	0.8%	2.8%
Nashua	\$11,364	\$8,806	\$2,557	\$0	\$2,546	\$5,103	37,145	32,885	0.6%	0.5%	0.0%	0.4%	99.1%	0.1%	0.1%	0.2%
Peterborough	\$776	\$611	\$165	\$0	\$149	\$314	3,228	3,020	1.3%	1.5%	2.5%	1.2%	3.0%	93.9%	0.9%	1.1%
Plainfield	\$229	\$185	\$43	\$0	\$58	\$101	485	751	1.9%	1.6%	1.4%	0.8%	2.0%	95.3%	0.4%	1.4%
Portsmouth	\$2,907	\$2,289	\$618	\$0	\$545	\$1,163	12,727	11,291	1.0%	0.9%	0.0%	0.0%	98.3%	0.1%	0.2%	0.7%
Rye	\$857	\$665	\$192	\$0	\$181	\$373	2,900	2,627	2.2%	0.7%	0.0%	0.5%	98.7%	0.0%	0.5%	0.3%
Walpole	\$519	\$421	\$98	\$0	\$154	\$752	1,809	1,695	1.9%	0.9%	0.0%	0.5%	98.4%	0.1%	0.5%	0.5%
CPCNH	\$22,937	\$18,246	\$4,689	\$0	\$6,006	\$10,096	81,873	72,906	1.3%	1.2%	0.2%	0.5%	90.3%	7.2%	0.4%	0.9%

Economic Development Commission: No presentation

West Lebanon Revitalization Advisory Committee (WLRAC): Councilor Simon

Councilor Simon updated the Council on the following:

- The WLRAC Survey: Was completed and tabulated.
 - Results:
 - 350 total respondents
 - 60% (210 people) responded that the mixed use development would be the most appropriate for the space.
 - 28% (98 people) felt that the relocation of the West Lebanon Fire Station would be the most appropriate for the space.
 - 12% (42 people) felt neither of the choices above were the best choices and wrote in responses as the survey allowed. There were 42 written responses.
 - Chair Simon also broke down further responses to the survey questions and will be presenting the complete results of the survey to the Council in the near future.

Councilor Simon noted that at their last meeting the overall vibe of the evening was that commercial development or retail space with residential housing was brought up many times. People also wanted to see commercial space that has a community draw to bring people in.

- In two weeks, at their next meeting, the WLRAC will be finalizing their recommendations to the Council. They will be putting some guard rails in (their recommendation) as there was some concern about making sure we continue to steer it in the direction that the public wants.

Downtown Lebanon TIF Advisory Board: Councilor Simon

Councilor Simon updated the Council on the following:

- Meeting with the City Council/Downtown TIF/Economic Development Commission.
- The Downtown TIF Board was very consistent in their support of making a statement about the 79-E Program for the Lebanon Woolen Mill and supported the full request that will be coming forward with some caveats.
- Transportation and related issues from the Upper Vally Lake Sunapee Regional Planning Commission.

REGULAR COUNCIL SESSION WAS CONVENED:

6. RECOGNITIONS: NATIVE AMERICAN HERITAGE MONTH (PROCLAMATION)

WHEREAS, November 2023 is recognized nationally as Native American Heritage Month to celebrate and honor indigenous peoples and their diverse and rich cultures, histories and traditions; and

WHEREAS, the Abenaki people have inhabited what is now New Hampshire and Vermont for over 10,000 years, and the Abenaki people are active members of the community today; and

WHEREAS, the indigenous peoples of our region and the entire country have endured centuries of discrimination and mistreatment, but have persevered and maintained their culture in the face of these challenges; and

WHEREAS, The City of Lebanon desires to recognize both the historical importance of indigenous people in the region and our current residents of indigenous heritage; and

WHEREAS, The City of Lebanon values the importance of accurate historical memory and its critical role in building and sustaining a diverse, welcoming and informed community, and

WHEREAS, Native American Heritage Month provides an opportunity for our community to recognize, learn about and honor the indigenous people of our region;

THEREFORE, BE IT NOW RESOLVED, that the City of Lebanon proclaims November 2023 to be Native American Heritage Month and encourages every resident to recognize the importance of indigenous people in our history and as fellow citizens today.

Proclaimed this 1st Day of November in the year 2023.

Timothy J. McNamara
Mayor, City of Lebanon

1
2 **7. ACCEPTANCE OF MINUTES:** October 18, 2023 (CIP Work Session and Regular Meeting)
3 Amendments: Page 30: Line 34: Change to read: "In order to reach the day average, we would need 40
4 total FTE's or 15 new hires.
5

6 *Councilor Heistad MOVED to approve the October 18, 2023 CIP Work Session and Regular Meeting*
7 *minutes as amended and presented in the November 1, 2023 City Council agenda packet.*
8 *Seconded by Councilor Wilkie.*
9

10 **Roll Call Vote:**

11 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
12 *Mayor McNamara all voting Yea.*

13 *None voted Nay.*

14 **The Vote on the Motion was approved (9-0)*
15

16 **8. APPOINTMENTS:**

- 17 • Zoning Board of Adjustment, Jennifer Barkley (Regular Member)

18 *Councilor Wilkie MOVED to NOMINATE Jennifer Barkley as a Regular Member of the Zoning*
19 *Board of Adjustment. Term: 11/23-11/26*
20

21 **Roll Call Vote:**

22 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
23 *Mayor McNamara all voting Yea.*

24 *None voted Nay.*

25 **The Vote on the NOMINATION was approved (9-0)*
26

- 27 • Diversity, Equity, and Inclusion Commission: Tia Winter, Bise Wood Saint Eugene, and
28 Emily Walton for Reappointment as Regular Members.
29

30 *Liot Hill MOVED to NOMINATE Tia Winter, Bise Wood Saint Eugene, and Emily Walton for*
31 *Reappointment as Regular Members of the Diversity, Equity, and Inclusion Commission.*
32 *Terms: 11/23-11/25*
33

34 **Roll Call Vote:**

35 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
36 *Mayor McNamara all voting Yea.*

37 *None voted Nay.*

38 **The Vote on the NOMINATIONS was approved (9-0).*
39

- 40 • Library Board of Trustees, Jeffrey Damren (Reappointment, Alternate member)

41 *Councilor Whittlesey MOVED to NOMINATE Jeffrey Damren for Reappointment as a Regular*
42 *Member of the Library Board of Trustees. Term: 11/23-11/24*
43

44 **Roll Call Vote:**

45 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
46 *Mayor McNamara all voting Yea.*

47 *None voted Nay.*

48 **The Vote on the NOMINATION was approved (9-0).*
49

1 • Lebanon Housing Authority, Charles Chapman (Reappointment, Regular member)
2 ***Councilor Whittlesey MOVED to NOMINATE Charles Chapman for Reappointment as an Alternate***
3 ***Member of the Lebanon Housing Authority. Term: 11/23-11/28***
4

5 **Roll Call Vote:**

6 ***Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and***
7 ***Mayor McNamara all voting Yea.***

8 ***None voted Nay.***

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

10
11 **9. PUBLIC HEARING ITEMS: NONE**
12

13 **10. OLD BUSINESS: NONE**
14

15 **11. NEW BUSINESS**

16 **A. Update on Federal Energy Regulatory Commission (FERC) Relicensing Process for**
17 **Wilder Hydroelectric Dam presented by Connecticut River Conservancy**
18

19 Included in the agenda packet: ***(All detailed supportive documents can be found on pages 59-62, agenda***
20 ***packet)***

21 1. September 27, 2023 letter from Connecticut River Conservancy
22

23 **BACKGROUND**

24 The process for relicensing of the Wilder Hydroelectric Dam on Route 10, West Lebanon is approaching
25 its final comment period.
26

27 Ms. Kate Buckman, NH River Steward for the Connecticut River Conservancy (CRC) verbally updated
28 the Council on the background, status, and next steps for the Federal Energy Regulatory Commission's
29 relicensing process. Her review covered the supportive documents content which can be found in the
30 agenda packet. She anticipates that the next and final stage will be beginning within the next months, and
31 they are encouraging communities and individuals throughout the watershed to prepare and submit
32 comments at this next stage.
33

34 Ms. Buckman also informed the Council about that CRC's desired outcomes and priority areas where
35 CRC is advocating for change as listed below:

- 36 • Safe, timely, and effective upstream and downstream fish passage.
- 37 • Operational changes at the dams to minimize surface water fluctuations both upstream and
- 38 downstream to minimize bank erosion and impacts to rare and threatened species.
- 39 • Healthy aquatic habitat for river critters.
- 40 • Seasonally appropriate minimum flows in the river channel.
- 41 • Ecologically compatible and accessible recreational facilities.
- 42 • Consideration of Traditional Cultural Properties.
- 43

44 Ms. Buckman and the Council discussed what is being done to stabilize the (Connecticut) riverbank;
45 resources to find data on the Wilder Dam (Ms. Buckman will provide PDF's to the Council in order to
46 help navigate the FERC website); changes in the new operational licensing process for FERC regarding
47 peaking hours of the river; recreational activities and creating a recreational plan for the CT River; more
48 language addressing cultural and historical resources that are impacted by the operation facilities; the

condition of and plowing the Boston Lot parking lot; erosion/ecology issues along the Connecticut River; how the Council should work on coming up with a comprehensive plan to submit to FERC; what is being done to aid in flood control mitigation; and, notifying the City's Boards/Committees/Commissions about submitting their comments/concerns to FERC or to Ms. Buckman.

GIS Coordinator Mark Goodwin spoke about the erosion issues further north of the Wilder Dam and how the City should be more specific on things they would like to request from FERC.

Ms. Sarah Riley, Chair of Conservation Commission, and Ms. Buckman discussed protecting the CT River's shoreline plants, wildlife habitats, organisms, etc. Ms. Buckman will be giving a presentation to Conservation Commission in the very near future.

Ms. Buckman reiterated that if anyone has questions about how to submit comments or is having difficulty finding parts of the application that you want to read, do not hesitate to contact her (contact information is listed in the agenda packet).

ACTION: *No action is required by Council. This item is for informational purposes only.*

B. Discussion & Set Public Hearing for November 15, 2023: Community Revitalization Tax Relief Application by LWM Residential, LLC

Included in the agenda packet: *(All detailed supportive documents can be found on pages 63-79, agenda packet)*

1. October 18, 2023, letter from LWM Residential LLC
2. Application for Community Revitalization Tax Relief Incentive Program (RSA 79-E) from LWM Residential LLC for the Lebanon Woolen Mill
3. September 12, 2023, letter from 106 Associates to the Lebanon Heritage Commission, RE: Historic Status and Opinion on Secretary's Standards, Lebanon Woolen Mill Complex, 1 Foundry Street
4. Sample Resolution to Grant Tax Relief to LWM Residential, LLC

BACKGROUND

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E to encourage rehabilitation of existing buildings and structures in downtown Lebanon and downtown West Lebanon. On February 26, 2021, One Mechanic Street, LLC applied for consideration under the program.

LWM Residential LLC is the owner of 1 Foundry Street (Tax Map 91, Lot 263) and 25 Mechanic Street (Tax Map 91, Lot 267) in downtown Lebanon. On October 24, 2022, the Planning Board granted Site Plan approval for a phased, 196-unit, multi-family development to include the renovation of the existing mill building at 1 Foundry Street and the construction of three new buildings to be located on 1 Foundry Street and 25 & 43 Mechanic Street. LWM is planning to return to the Planning Board to request an amendment of their original site plan approval to remove the 43 Mechanic street site from the development and construct a total of 183 new units on the Foundry Street and 25 Mechanic Street parcels. The development will include the renovation of the existing mill structure, the construction of two new buildings, the demolition of blighted buildings, and the remediation of a longstanding brownfields site. The central area of the site will be preserved as a park (the "Mill Yard") which will be open to the public. Below grade parking and surface parking will be available for both tenants and visitors.

Under the terms of the 79-E program, the City Council must hold a public hearing on the application within

60 days from receipt of the application to determine whether the structure at issue is a Qualifying Structure; whether the proposed project is a Substantial Rehabilitation; and whether there is a Public Benefit to granting the requested tax relief, and if so, for what duration.

Does the project involve a Qualifying Structure?

The existing buildings, located at 1 Foundry Street and 25 Mechanic Street, are situated within the Downtown Lebanon 79- E District as adopted by the City Council and, therefore, are considered Qualifying Structures.

Is the project a Substantial Rehabilitation?

Under the terms of the 79-E program as adopted by the City, the project must cost at least 15% of the pre-rehabilitation assessed valuation or \$75,000, whichever is less, in order to be considered substantial. The applicant has provided a cost estimate of \$55,000,000 for completing the entire renovation and rehabilitation project as proposed. Based on the combined current assessed value totaling approximately \$1,660,000 the project will far exceed 15% of the current assessed valuation as required. As a result, the project can be considered a Substantial Rehabilitation.

Does the project generate one or more Public Benefits?

Appropriate public benefits for consideration of the 79-E program are specifically identified within the state law, including:

- Enhancement of the economic vitality of the downtown; (RSA 79-E:7, I)
Enhancement and improvement of a structure that is culturally or historically important on a local, regional, state or national level, either independently or within the context of an historic district, town center, or village center; (RSA 79-E:7, II)
- Promotion of the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures; (RSA 79-E:7, II-a)
- Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B (State Economic Growth, Resource Protection, and Planning Policy) (RSA 79-E:7, III); or
- Increase of residential housing in urban or town centers. (RSA 79-E:7, IV)

As noted in the application form and cover letter, the applicant has indicated that the project will address several of the stated public benefits, including enhancing economic vitality, enhancing and improving a historically important structure, promoting the preservation and reuse of existing building stock, promoting the development of municipal centers, and increasing residential housing in municipal centers. If the City Council agrees with the above statements, the project can be considered to generate one or more Public Benefits in furtherance of the purposes of the 79-E program.

For how long may tax relief be granted?

Under the terms of the 79-E program, the City Council may, in its discretion, grant up to five (5) years of tax assessment relief for a project that complies with the program requirements. The City Council may also, in its discretion, grant up to two (2) additional years of tax relief for a project that results in new residential units and up to four (4) additional years of tax relief for a project that includes affordable housing. An additional four (4) years of tax relief may also be granted for the substantial rehabilitation of a qualifying structure that is listed on or determined to be eligible for

1 listing on the National Register of Historic Places, state register of historic places, or is located
2 within and important to a locally designated historic district. For any amount of tax relief approved,
3 such tax relief begins upon the completion of the Substantial Rehabilitation.

4
5 The applicant has requested fifteen (15) years of tax relief project:

- 6 • 5 years for a project that complies with the program requirements;
- 7 • 2 years for a project that results in new residential units;
- 8 • 4 years for a project that includes affordable housing; and
- 9 • 4 years for a project that substantially rehabilitates a qualifying historic structure

10
11 RSA 79-E does not define the term "affordable" for purposes of the tax relief incentive program nor does
12 it specify any minimum number or percentage of units that must be considered affordable in order to
13 merit the tax relief. LWM Residential is proposing that ten percent (10%) of the total units in the
14 development will be affordable and spread evenly across unit types and 60%, 80%, and 100% of AMI
15 classifications.

16
17 Since the City Council is essentially deciding whether to forego potential property tax revenue by granting
18 limited tax relief through the 79-E program, staff recommends that the City Council carefully balance
19 the benefit of enabling projects that might not otherwise "pencil out" and the public benefits to be
20 derived from such projects versus the property tax revenue foregone through the tax relief.

21
22 The 79-E statute, and the program as adopted by the City, already requires the City Council to determine
23 that one or more of the enumerated public benefits is generated by a project in order to grant up to five (5)
24 years of tax relief. And whereas an increase of residential housing in our downtowns is a goal expressed in
25 the 2012 Master Plan, as well as the recent visioning efforts conducted for both Downtown Lebanon and
26 West Lebanon Village, granting two (2) more years for projects that result in new downtown housing seems
27 to address stated community goals.

28
29 For purposes of determining whether to grant additional years of tax relief for projects that will include
30 affordable housing, staff recommends that the City utilize the definition of "workforce housing" instead of
31 the term "affordable" from RSA 674:58. In that statute, the State defines workforce housing for rental units
32 to mean "rental housing which is affordable to a household with an income of no more than 60 percent of
33 the median income for a 3-person household". While "affordable" connotes a relative and variable threshold
34 as determined by an individual household's gross annual income, "workforce housing" provides a rental
35 threshold that is specifically tied to the region's Area Median Incomes (AMI) and the community's need for
36 truly affordable housing. New Hampshire Housing Finance Authority annually publishes "Workforce
37 Housing Purchase and Rent Limits", which provides information about the estimated maximum affordable
38 amounts for purchase and rent in each of the State's Metropolitan or County (Non- Metro) Fair Market Rent
39 Areas and which incorporates the 60% of AMI threshold for rental units (see attached).

40
41 In exchange for granting the additional four (4) years of tax relief for projects that include "workforce"
42 housing, staff recommends that the City Council require developers to provide either: a) at least 40% of
43 residential units at rates affordable to households with an income of no more than 60% of AMI or, b) at
44 least 20% of units at rates affordable to households with an income of no more than 50% of AMI. These
45 thresholds are the same as those associated with the Low Income Housing Tax Credit (LIHTC) program
46 administered through the New Hampshire Housing Finance Authority and provide clearly definable
47 requirements for the number of units and level of affordability necessary to merit the additional tax relief.

48
49 However, staff understands that a significant purpose of the 79-E program is to enable and incentive
50 rehabilitation projects that may not otherwise be financially viable. If the City Council concludes that

1 requiring a project to achieve the recommended affordability standards would undermine the viability of
2 the project and prevent it from occurring at all, then the Council should have the discretion and freedom to
3 vary the affordability requirements while still balancing the overall benefit to the community against the
4 potential tax revenue foregone.

5 6 **RECOMMENDATION:**

7 Staff recommends that the City Council schedule and hold a public hearing on the application in order to
8 receive public input on the request prior to making a final determination. Following the public hearing,
9 the City Council will make a determination as to whether the applicant's Project and Property comply with
10 the requirements of the 79-E Program as set forth above, and if so, whether to grant the requested tax relief
11 and for how long. Following is a sample Resolution for the Council's consideration in advance of the public
12 hearing.

13
14 For detailed information regarding the project, please see the application and supporting documentation
15 submitted by LWM Residential LLC, which *can be found on pages 63-79, agenda packet*.

16
17 **Mr. Jon Livadas, LWM Residential, LLC**, came before the Council again and reviewed the
18 background and LWM's Residential LLC's proposed Tax Relief Application, noting they had met with
19 the (Downtown) TIF Advisory Board last week.

20 21 **Council Discussions:**

- 22 • Mayor McNamara noted that there may be a typo in the application because the number 183
23 (units) keeps getting mentioned, which is down from the original 196 (units). The application
24 itself says 181 (units). Mr. Livadas stated they are currently approved for 196 units and will be
25 going back for a reduction to 183 (units) and some other Site Plan changes. What we are
26 requesting is 15-years in total, which is a combination of the following:

27
28 The applicant has requested fifteen (15) years of tax relief project as broken down below:

- 29 • 5 years for a project that complies with the program requirements;
- 30 • 2 years for a project that results in new residential units;
- 31 • 4 years for a project that substantially rehabilitates a qualifying historic structure, and
- 32 • 4 years for a project that includes affordable housing: They are proposing a 10% of their
33 units will be affordable, which will be spread evenly across unit type and evenly across
34 affordability rates of 60% AMI, 80% of AMI, and 100% of AMI classifications.

35
36 In response to Mayor McNamara's question regarding the removal of 43 Mechanic Street from the
37 application, Mr. Livadas noted this property is on its own parcel and he felt it was not necessary to
38 include it in the application, but it has been included in the 183 Units.

39
40 Councilor Liot Hill suggested Mr. Livadas be prepared to make a presentation at the Public Hearing and
41 was interested in hearing more about how he came to 10% affordability, how he came to the 60/80/100%
42 of the AMI, and how his affordability proposal impacts the project and its viability.

43
44 Mr. Livadas noted that in terms of affordability, it was a difficult analysis when you have a market rate
45 development and then mixing in affordability. It's not just as simple less rent. When we did this, we were
46 taking into account 4 years of abatement, which we are asking for. We theoretically already have 4 years
47 down the road. The analysis includes the present value. This is going to be a public/private development
48 where we have private residences and a public mill yard/riverfront with a riverwalk and further explained

1 the project and his calculus of the AMI, which resulted in a mix (of housing) and an income loss that we
2 thought was financially viable.

3
4 In response to Councilor Liot Hills's request, Mr. Livadas spoke about the amenities that would be
5 included in this project, noting he would be providing more images on these at the Public Hearing and
6 spoke about the areas that would be open to the public. Their intent has always been to maximize the
7 public areas of this site.

8
9 Mayor McNamara informed Mr. Livadas that the more detail he could go into at the Public Hearing the
10 better and asked him to double check the numbers to make sure everything is in sync. He would also like
11 Mr. Livadas to go into more detail on how affordability fits into his project.

12
13 In response to Assistant Mayor Below's question regarding the island, Mr. Livadas stated they have no
14 plans to connect to the island and explained his reasons. He also noted there would never be any
15 structures built on it, nor do they plan to build a bridge to the island.

16
17 **ACTION:**

18 *Councilor Liot Hill MOVED, that the Lebanon City Council hereby schedules a public hearing for*
19 *Wednesday, November 15, 2023, beginning at 7:00pm, for the purpose of receiving public input and*
20 *taking action on a request by LWM Residential LLC, for tax relief under the provisions of the*
21 *Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council*
22 *on February 17, 2016.*

23 **Seconded by Councilor Sykes.**

24
25 **Roll Call Vote:**

26 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
27 *Mayor McNamara all voting Yea.*

28 *None voted Nay.*

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

30
31 **C. Discussion and Set Public Hearing for November 15, 2023: Placement of Proposed**
32 **Amendments to the City Charter on the ballot of the March 2024 Municipal Election**

33
34 Included in the agenda packet:

35 1. Draft Proposed Charter Amendment Language *(The detailed document can be found on pages 80-98,*
36 *agenda packet.)*

37 City Manager Mulholland reviewed the background and reasons behind this request.

38
39 **BACKGROUND**

40 The Charter was first created and formally effectuated in 1957 when Lebanon chose to become a City
41 with a City Council-City Manager form of government. As we continue to evolve with changes in laws,
42 regulations, processes, and technology, it has become apparent that changes to the Charter are needed to
43 create consistency and increase efficiency.

44
45 In accordance with the provisions of RSA 49-C, to change the Lebanon Charter, the City Council must
46 first schedule a public hearing to determine that the proposed amendments are necessary. Following a
47 public hearing, a resolution must be adopted by the Council to place the question of the proposed charter

1 amendment on the ballot of a municipal election. It is requested that the City Council schedule the Public
2 Hearing for November 15, 2023, at which time the Council will be asked to consider adoption of the
3 proposed resolution below:

4
5 **RESOLUTION**
6

7 **BE IT RESOLVED** that the Lebanon City Council hereby requests that the following proposed
8 City Charter amendments be placed upon the ballot of the March 12, 2024 Municipal Election:

9 Proposed City Charter Changes: Amend the City Charter as follows:

10 Amend Section III, Administration, §C419:53-53a by deleting and repealing the sections in their
11 entirety.

12 Amend Section III, Administration, §C419:17 by deleting reference to the manager's power to
13 appoint a member of the personnel advisory board under Section 53.

14 Explanation: The purpose of these amendments is to remove the provisions from the Charter as
15 they are administrative in nature and governed by the City Manager through provisions in the
16 Employee Handbook and the four collective bargaining agreements. The Employee Handbook is
17 amended from time to time through the process outlined in Section C419:51 of the City Charter.

18 This change will be effective July 1, 2024, if passed by voters at the March 12, 2024 Municipal
19 Election.

20
21 ***Please note: After the public hearing is conducted, passage of the resolution requires 2/3 majority of***
22 ***the City Council.***

23
24 **Council Discussions:**

25 Councilor Liot Hill suggested that the Governance Committee reconvene to come up with a list of
26 changes they may want to make. City Manager Mulholland noted that for now, there is not enough time
27 to get this done because we are up against a timeline to get this on the March ballot, but this could be
28 done at some point within the next year.

29
30 **ACTION:**

31 ***Councilor Sykes MOVED, that the Lebanon City Council hereby schedules a public hearing***
32 ***beginning at 7:00 pm on November 15, 2023 for the purpose of receiving public input and taking***
33 ***action on a resolution to place proposed amendments to Section III, Administration,***
34 ***§C419:17 and §C419:53-53a of the City Charter on the ballot of the March 12, 2024 Municipal***
35 ***Election.***

36 ***Seconded by Councilor Whittlesey.***

37
38 **Roll Call Vote:**

39 ***Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and***
40 ***Mayor McNamara all voting Yea.***

41 ***None voted Nay.***

42 ****The Vote on the Motion was approved (9-0)***
43

44 **D. Authorization for the City Manager to Transfer Appropriated FY2023 Funds in the**

1 **amount of \$155,899 from the Finance Department to the Department of Public Works**
2 **for the Renovation of 160 Mechanic Street, Lebanon as an Emergency Winter Shelter.**
3

4 Included in the agenda packet: *(All supportive documents can be found on page 99, agenda packet)*
5

6 City Manager Mulholland briefly reviewed the background and reasons for the request above.
7

8 **BACKGROUND**

9 On July 19, 2023, the City Council authorized the purchase of 160 Mechanic Street, Lebanon. The purchase
10 was finalized on August 31, 2023, and the City took possession of the property. On September 6th, the City
11 Council voted to exempt the property from the requirements of the Zoning Ordinance, and on September
12 25, 2023, staff met with the Planning Board at a duly noticed public hearing to present the proposal for an
13 emergency winter shelter.
14

15 During this time, City Administration has been working diligently with staff from the Haven and ReArch
16 Company to review the feasibility of establishing a temporary emergency winter shelter. Estimates for the
17 rehab of the building along with operational needs have been developed.
18

19 The total cost is estimated at \$230,899 (\$178,899 for renovations and \$52,000 for 2023 operations). Grants
20 to assist with the renovation and operation of the facility have been applied for and obtained in the amount
21 of \$75,000 (\$50,000 was received from the Jack & Dorothy Byrne Foundation which will be used to offset
22 the cost to operate the facility and \$25,000 was received from Dartmouth Health which to be used towards
23 renovations). An additional \$50,000 has been requested from the Mascoma Bank Foundation for which we
24 are awaiting a decision.
25

26 The Council may authorize the City Manager to transfer funds from one department to another within the
27 City's General Fund, pursuant to the provisions in City Charter §C419:45, Transfer of Appropriations. The
28 City Manager is requesting authorization to transfer appropriated, but unencumbered funds from the
29 Finance Department's FY2023 Budget to the Department of Public Works and Human Services
30 Department.
31

32 **Council Discussions:**

33 Councilor Liot Hill and City Manager Mulholland briefly discussed how long the proposed renovations
34 would last.
35

36 **ACTION:**

37 *Councilor Whittlesey MOVED, that the Lebanon City Council, pursuant to City Charter §C419:45,*
38 *hereby authorizes the City Manager to transfer Fiscal Year 2023 General Fund Appropriations as*
39 *provided in the following table and as presented in the November 1, 2023, City Council Agenda Packet*
40 *as presented on page 99, Council agenda packet:*
41

Transfer of Appropriated, but Unencumbered, FY 2023 General Funds Pursuant to City Charter §C419:45	
From:	Up To Amount:
Finance Department	\$155,899
To:	
Human Services	\$2,000
Public Works	\$153,899
Total:	\$155,899

1 *Seconded by Councilor Wilkie.*

2
3 **Roll Call Vote:**

4 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
5 *Mayor McNamara all voting Yea.*

6 *None voted Nay.*

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

8
9 **12. City Manager Report:**

10 City Manager Shaun Mulholland updated the Council on the following:

- 11 • Leadership Institute Programs: Expect to have this up and running in 2024. He has a number of
- 12 staff he would like to send to the program to help develop the next core of leaders for the City.
- 13 • Riverdale Sewer Issue: Still working on a feasible solution to this problem but we have made
- 14 progress. The City will be staying in touch with that neighborhood to let them know how this
- 15 issue is progressing.
- 16 • Landfill: Credit cards are now being accepted.
- 17 • Art murals in tunnel.
- 18 • NHMA Legislative Policy Proposals are due on April 12, 2024.

19
20 **13. COUNCIL REPRESENTATIVES TO OTHER BODIES:**

- 21 • Councilor Liot Hill noted the NH School Funding Project plans to host a public event in January
- 22 2024 regarding educational tax funding in the State (HB-569). City Manager Mulholland noted
- 23 that HB-569 talks about taking State-wide property taxes and sending them to Concord. This
- 24 would mean taking +/- \$3.9M out of the City's (property) tax roll and sending it to Concord,
- 25 which would have a negative impact on the City of Lebanon.

26
27 **14. FUTURE AGENDA ITEMS: NONE**

28
29 **15. NON-PUBLIC SESSION: RSA 91-A:3,II(d)**

30 *Councilor Wilkie MOVED* to enter into Non-Public Session for the purpose of discussing RSA 91-
31 A:3,II(d) "Consideration of the acquisition, sale, or lease of real or personal property which, if discussed
32 in public, would likely benefit a party or parties whose interests are adverse to those of the general
33 community."

34
35 *Seconded by Councilor Liot Hill.*

36
37 **Roll Call Vote:**

38 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook*
39 *(remote) and Mayor McNamara all voting Yea.*

40 *None voted Nay.*

41
42 **The Vote on the Motion was approved (9-0)*

43
44 **Staff Present: City Manager Shaun Mulholland**

45
46 **The Council entered into Non-Public Session at 8:08 PM**

47
48 *Councilor Whittlesey MOVED* to come out of into Non-Public Session.

1 *Seconded by Councilor Wilkie.*

2
3 **Roll Call Vote:**

4 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook*
5 *(remote) and Mayor McNamara all voting Yea.*

6 *None voted Nay.*

7
8 **The Vote on the Motion was approved (9-0)*

9
10 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook and*
11 *Mayor McNamara all voting Yea.*

12 *None voted Nay.*

13
14 **The Vote on the Motion was approved (9-0).*

15
16 **The Council came out of Non-Public Session at 8:15PM.**

17
18 **THE COUNCIL WAS NOW BACK IN REGULAR SESSION.**

19
20 **VOTE TO SEAL THE MINUTES OF THE NON-PUBLIC SESSION:**

21
22 *Councilor Liot Hill MOVED that the City Council SEAL the Minutes of the November 1, 2023 Non-*
23 *Public Session because it was determined that divulgence of this information likely would render a*
24 *proposed action ineffective.*

25
26 *Seconded by Councilor Heistad.*

27
28 **Roll Call Vote:**

29 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Sykes, Whittlesey, Wilkie, Zook*
30 *(remote) and Mayor McNamara all voting Yea.*

31 *None voted Nay.*

32
33 **The Vote on the Motion was approved (9-0).*

34
35 **16. ADJOURNMENT:**

36
37 *Councilor Wilkie MOVED for adjournment.*

38 *Seconded by Councilor Whittlesey*

39
40 **The Vote on the MOTION was unanimously approved (9-0)*

41
42 **The meeting was adjourned at 8:20 PM.**

43
44 *Respectfully submitted,*

45 *Dona E. Gibson*

46 *Recording Secretary*

Agenda
Lebanon City Council
November 15, 2023

7. Appointments:

Appointments

Board/Committee Appointments as presented by City Clerk Jaseya Ewing

- Tree Advisory Board, Kelsey Haigh (Reappointment Regular Member)
- Tree Advisory Board, Mary Maxfield (Reappointment Regular Member)
- Lebanon Energy Advisory Board, Henry Bromberg (Regular Member)
- Zoning Board of Adjustment, Michael Morris (Alternate Member)

Included in this Section:

1. Memo from City Clerk Jaseya Ewing dated November 15, 2024.



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

MEMORANDUM

DATE: November 15, 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.

Tree Advisory Board

- **Kelsey Haigh** – Reappointment as a Regular Member of Tree Advisory Board for a three-year term.
Term: 11/23-11/26

- **Mary Maxfield** – Reappointment as a Regular Member of Tree Advisory Board for a three-year term.
Term: 11/23-11/26

Lebanon Energy Advisory Committee

- **Henry Bromberg** – Appointment as a Regular Member of Lebanon Energy Advisory Committee for a two-year term. Currently serving as an alternate.
Term: 11/23-11/25

Zoning Board of Adjustment



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

- **Michael Morris** – Appointment as an alternate Member of the Zoning Board of Adjustment for a three-year term.

Term: 11/23-11/26

From: [Kara Tracy](#)
To: [Kara Tracy](#)
Subject: FW: [EXTERNAL] Online Form Submission #7904 for Board Member Application
Date: Wednesday, November 8, 2023 8:37:27 AM

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

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	Kelsey
Last Name	Haigh
Physical Address	8 Worthen Street
City	Lebanon
State	NH

Zip Code	03766
Is this your mailing address?	Yes
Home Phone Number	
Work Number	<i>Field not completed.</i>
Email Address	
How long have you resided in Lebanon?	12 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?	Tree Advisory Board
Other Committee	<i>Field not completed.</i>
Why would you like to serve?	I have served for the last two years and am excited to be part of the USDA Grant Project.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	Degree in Landscape Architecture Former VT Certified Horticulturist 8 years experience in the trade Because I think Lebanon is a great place and I care it's future. Because I have served on the TAB for the past two years and provided much technical advise at no charge to the City and helped write the successful USDA Grant.
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: [Kara Tracy](#)
To: [Kara Tracy](#)
Subject: FW: [EXTERNAL] Online Form Submission #7912 for Board Member Application
Date: Wednesday, November 8, 2023 8:40:01 AM

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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	Mary
Last Name	Maxfield
Physical Address	39 Stone Hill Rd
City	Lebanon
State	NH

Zip Code	03766
Is this your mailing address?	Yes
Home Phone Number	
Work Number	<i>Field not completed.</i>
Email Address	
How long have you resided in Lebanon?	Since August 1983
(Section Break)	
Is this an application for re-appointment?	This application is for re-appointment.
For which board, committee, or commission are you applying?	Tree Advisory Board
Other Committee	<i>Field not completed.</i>
Why would you like to serve?	I feel a part of this town and would like to serve in to support Lebanon's citizens and ecosystems.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I wish to continue my appointment on the Tree Advisory Board so that I can support the mission of the Tree Advisory Board in ensuring that trees are valued and protected as an important part of the infrastructure of the city. I hope to work on carrying out the grant-supported planting and nurturing of new trees around Lebanon. I hope to be a voice for environmental justice.
Certification	I hereby certify that I meet the basic requirements for applying to a Lebanon board / committee.

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From: [Kara Tracy](#)
To: [Kara Tracy](#)
Subject: FW: LEAC Interview Request
Date: Wednesday, November 8, 2023 2:04:00 PM

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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	Henry
Last Name	Bromberg
Physical Address	19 Farman Ave.
City	W. Lebanon
State	New Hampshire
Zip Code	03784

Is this your mailing address?	Yes
Home Phone Number	
Work Number	<i>Field not completed.</i>
Email Address	
How long have you resided in Lebanon?	3.5 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?	Lebanon Energy Advisory Committee
Other Committee	<i>Field not completed.</i>
Why would you like to serve?	To help where I can in this most vital area of decarbonization.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I was involved in managing commercial and residential construction projects. The various companies I worked with all strove to utilize the best strategies to create energy efficient projects. I wish to learn and be involved with existing and new technologies in this field.
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: [Kara Tracy](#)
To: [Kara Tracy](#)
Subject: FW: Zoning Board Interview
Date: Wednesday, November 8, 2023 4:39:34 PM

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

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

1. *Lebanon/West Lebanon resident (except for those boards whose membership makeup includes non-resident)*
2. *Willingness to learn*
3. *Commitment to attend meetings*
4. *Treat people fairly*
5. *Consider the best interest of the community as a whole when making decisions*
6. *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	Michael
Last Name	Morris
Physical Address	131 School Street
City	Lebanon
State	NH
Zip Code	03766

Is this your mailing address?	Yes
Home Phone Number	[REDACTED]
Work Number	[REDACTED]
Email Address	[REDACTED]
How long have you resided in Lebanon?	2011
(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?	Zoning Board of Adjustment
Other Committee	<i>Field not completed.</i>
Why would you like to serve?	Having lived in Lebanon for over a decade, getting involved in the community has become more important to me. I have an interest in government and would love to be in a position to help my community.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I have a broad interest in government and civic planning. I'm also a public librarian for the town of Hanover and understand the good local governments can do when they function well.
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: George Sykes

Date of

Interview: 11/9/2023

Applicant Name: Michael Morris

Board(s) to Which Applied: Zoning Board

Regular Seat Regular seat

Has Applicant Attended Meeting of Board to Which

Applying? Yes No

(If yes, indicate date of meeting.) Date: _____

Recommend Appointment: X Yes

_____ No

Regular Seat

X Alternate

Seat

(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?

Zoning rules and regulations exist, can't account for everything, so it's up to people to take those factors into consideration.

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, and yes he could be.

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?

No, but a public Librarian who must treat the public evenly, and they create rules and procedures, but must often times take into consideration of the human being.

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?

Certainly, he would be willing to attend this type of meeting etc. He would welcome the opportunity to further educate himself.

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? Not generally.

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

Making sure all the rules and regulations in respect to the application process might be challenging.

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

How will the Board look forward to the current challenges facing the City, and how can the Board help lead in these challenges.

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

Work towards solving the City's Housing crises.

Specific Questions for Applicants to Land-Use Boards:

Zoning Board of Adjustment:

1) Have you ever appeared before a zoning board, personally or through a representative?

2) Do you have any personal or professional knowledge or background in the area of zoning law?

3) Do you believe you can set aside your personal opinions and make impartial decisions based on the City's adopted Zoning Ordinance?

4) Zoning Board decisions can be controversial. The Board is bound by law to work within the current zoning regulations. Do you believe you can tolerate possible criticism from your friends and neighbors as a result of how you may have voted?

Planning Board:

1) Have you ever appeared before a planning board, personally or through a representative?

No.

2) Do you have any personal or professional knowledge or background in the area of planning law?

No.

3) Do you believe you can set aside your personal opinions and make impartial decisions based on the City's adopted site plan and subdivision regulations, as well as the Zoning Ordinance?

No.

4) Planning Board decisions can be controversial. The Board is bound by law to work within the current site plan and subdivision regulations. Do you believe you can tolerate possible criticism from your friends and neighbors as a result of how you may have voted?

Yes.

George Sykes
City Councilor
Ward 2

City of Lebanon

Agenda

Lebanon City Council

November 15, 2023

8. Public Hearing Items:

8.A – Community Revitalization Tax Relief Application – LWM Residential LLC

A public hearing for the purpose of receiving public input and taking action on a request by LWM Residential LLC, for tax relief under the provisions of the Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council on February 17, 2016.

The City Council scheduled this public hearing at their November 1, 2023 regular meeting. The public hearing was properly noticed in the *Valley News* on November 4, 2023 in accordance with City Code and State Law.

Background

In February 2016, the City Council adopted the provisions of the Community Revitalization Tax Relief Incentive Program pursuant to NH RSA 79-E to encourage rehabilitation of existing buildings and structures in downtown Lebanon and downtown West Lebanon. On February 26, 2021, One Mechanic Street, LLC applied for consideration under the program.

LWM Residential LLC is the owner of 1 Foundry Street (Tax Map 91, Lot 263) and 25 Mechanic Street (Tax Map 91, Lot 267) in downtown Lebanon. On October 24, 2022, the Planning Board granted Site Plan approval for a phased, 196-unit, multi-family development to include the renovation of the existing mill building at 1 Foundry Street and the construction of three new buildings to be located on 1 Foundry Street and 25 & 43 Mechanic Street. LWM is planning to return to the Planning Board to request an amendment of their original site plan approval to remove the 43 Mechanic Street site from the development and construct a total of 183 new units on the Foundry Street and 25 Mechanic Street parcels. The development will include the renovation of the existing mill structure, the construction of two new buildings, the demolition of blighted buildings, and the remediation of a longstanding brownfields site. The central area of the site will be preserved as a park (the "Mill Yard") which will be open to the public. Below grade parking and surface parking will be available for both tenants and visitors.

Under the terms of the 79-E program, the City Council must hold a public hearing on the application within 60 days from receipt of the application to determine whether the structure at issue is a Qualifying Structure; whether the proposed project is a Substantial Rehabilitation; and whether there is a Public Benefit to granting the requested tax relief, and if so, for what duration.

Does the project involve a Qualifying Structure?

The existing buildings, located at 1 Foundry Street and 25 Mechanic Street, are situated within the Downtown Lebanon 79- E District as adopted by the City Council and, therefore, are considered Qualifying Structures.

Is the project a Substantial Rehabilitation?

Under the terms of the 79-E program as adopted by the City, the project must cost at least 15% of the pre-rehabilitation assessed valuation or \$75,000, whichever is less, in order to be considered substantial. The applicant has provided a cost estimate of \$55,000,000 for completing the entire renovation and rehabilitation project as proposed. Based on the combined

current assessed value totaling approximately \$1,660,000 the project will far exceed 15% of the current assessed valuation as required. As a result, the project can be considered a Substantial Rehabilitation.

Does the project generate one or more Public Benefits?

Appropriate public benefits for consideration of the 79-E program are specifically identified within the state law, including:

- Enhancement of the economic vitality of the downtown; (RSA 79-E:7, I)
- Enhancement and improvement of a structure that is culturally or historically important on a local, regional, state or national level, either independently or within the context of an historic district, town center, or village center; (RSA 79-E:7, II)
- Promotion of the preservation and reuse of existing building stock throughout a municipality by the rehabilitation of historic structures; (RSA 79-E:7, II-a)
- Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B (State Economic Growth, Resource Protection, and Planning Policy) (RSA 79-E:7, III); or
- Increase of residential housing in urban or town centers. (RSA 79-E:7, IV)

As noted in the application form and cover letter, the applicant has indicated that the project will address several of the stated public benefits, including enhancing economic vitality, enhancing and improving a historically important structure, promoting the preservation and reuse of existing building stock, promoting the development of municipal centers, and increasing residential housing in municipal centers. If the City Council agrees with the above statements, the project can be considered to generate one or more Public Benefits in furtherance of the purposes of the 79-E program.

For how long may tax relief be granted?

Under the terms of the 79-E program, the City Council may, in its discretion, grant up to five (5) years of tax assessment relief for a project that complies with the program requirements. The City Council may also, in its discretion, grant up to two (2) additional years of tax relief for a project that results in new residential units and up to four (4) additional years of tax relief for a project that includes affordable housing. An additional four (4) years of tax relief may also be granted for the substantial rehabilitation of a qualifying structure that is listed on or determined to be eligible for listing on the National Register of Historic Places, state register of historic places, or is located within and important to a locally designated historic district. For any amount of tax relief approved, such tax relief begins upon the completion of the Substantial Rehabilitation.

The applicant has requested fifteen (15) years of tax relief for the project:

- ☐ 5 years for a project that complies with the program requirements;
- ☐ 2 years for a project that results in new residential units;
- ☐ 4 years for a project that includes affordable housing; and
- ☐ 4 years for a project that substantially rehabilitates a qualifying historic structure

RSA 79-E does not define the term “affordable” for purposes of the tax relief incentive program nor does it specify any minimum number or percentage of units that must be considered affordable in order to merit the tax relief. LWM Residential is proposing that ten percent (10%) of the total units in the development will be affordable and spread evenly across unit types and 60%, 80%, and 100% of AMI classifications.

Since the City Council is essentially deciding whether to forego potential property tax revenue by granting limited tax relief through the 79-E program, staff recommends that the City Council carefully balance the benefit of enabling projects that might not otherwise “pencil out” and the public benefits to be derived from such projects versus the property tax revenue foregone through the tax relief.

The 79-E statute, and the program as adopted by the City, already requires the City Council to determine that one or more of the enumerated public benefits is generated by a project in order to grant up to five (5) years of tax relief. And whereas an increase of residential housing in our downtowns is a goal expressed in the 2012 Master Plan as well as the recent visioning efforts conducted for both Downtown Lebanon and West Lebanon Village, granting two (2) more years for projects that result in new downtown housing seems to address stated community goals.

For purposes of determining whether to grant additional years of tax relief for projects that will include affordable housing, staff recommends that the City utilize the definition of “workforce housing” instead of the term “affordable” from RSA 674:58. In that statute, the State defines workforce housing for rental units to mean “rental housing which is affordable to a household with an income of no more than 60 percent of the median income for a 3-person household”. While “affordable” connotes a relative and variable threshold as determined by an individual household’s gross annual income, “workforce housing” provides a rental threshold that is specifically tied to the region’s Area Median Incomes (AMI) and the community’s need for truly affordable housing. New Hampshire Housing Finance Authority annually publishes “Workforce Housing Purchase and Rent Limits”, which provides information about the estimated maximum affordable amounts for purchase and rent in each of the State’s Metropolitan or County (Non-Metro) Fair Market Rent Areas and which incorporates the 60% of AMI threshold for rental units (see attached).

In exchange for granting the additional four (4) years of tax relief for projects that include “workforce” housing, staff recommends that the City Council require developers to provide either: a) at least 40% of residential units at rates affordable to households with an income of no more than 60% of AMI or, b) at least 20% of units at rates affordable to households with an income of no more than 50% of AMI. These thresholds are the same as those associated with the Low Income Housing Tax Credit (LIHTC) program administered through the New Hampshire Housing Finance Authority and provide clearly definable requirements for the number of units and level of affordability necessary to merit the additional tax relief.

However, staff understands that a significant purpose of the 79-E program is to enable and incentive rehabilitation projects that may not otherwise be financially viable. If the City Council concludes that requiring a project to achieve the recommended affordability standards would undermine the viability of the project and prevent it from occurring at all, then the Council should have the discretion and freedom to vary the affordability requirements while still balancing the overall benefit to the community against the potential tax revenue foregone.

For detailed information regarding the project, please see the accompanying application and supporting documentation submitted by LWM Residential LLC.

Action

Pending the outcome of the required public hearing, if the City Council concludes that the applicant’s project and property continue to comply with the requirements of the City’s 79-E Program, the following draft Resolution is proposed for the Council’s consideration:

BE IT HEREBY RESOLVED by the Lebanon City Council, after a duly-noticed public hearing, that:

WHEREAS, the City Council has determined that the application of LWM Residential, LLC (hereinafter the "Applicant") for property assessment tax relief under the City's 79-E Program is complete enough to commence consideration, and

WHEREAS, the City Council has determined that the Applicant's properties, 1 Foundry Street, Tax Map 91, Lot 263, and 25 Mechanic Street, Tax Map 91, Lot 267 (hereinafter the "Property"), is situated in the Downtown Lebanon 79-E District as adopted by the City and, therefore, meets the 79-E Program requirement as a Qualifying Structure, and

WHEREAS, the City Council has determined that the Applicant's project to renovate the existing mill structure, construct two new buildings, demolish blighted buildings, remediate a brownfields site, and complete other site improvements as approved by the Lebanon Planning Board (hereinafter the "Project") exceeds the lesser of 15% of the current pre-rehabilitation assessed valuation or \$75,000 and, therefore, meets the 79-E Program requirement as a Substantial Rehabilitation, and

WHEREAS, the City Council has determined that the Applicant's proposed Project will generate one or more Public Benefits to the City, including:

1. Enhancement of the economic vitality of Downtown Lebanon, and
2. Enhancement and improvement of a structure that is historically important, and
3. Promotion of the preservation and reuse of existing building stock, and
4. Promotion of the development of municipal centers, providing for efficiency, safety, and a greater sense of community consistent with RSA 9-B, and
5. Increasing residential housing in municipal centers.

NOW THEREFORE, pursuant to the provisions of the Community Revitalization Tax Relief Incentive (NH RSA 79-E) Program, as adopted by the City, the City Council hereby grants to the Applicant [REDACTED] years of property assessment tax relief for the Property to commence upon completion of Project, with the following conditions:

1. The Applicant shall grant to the City of Lebanon a Declaration of Covenant to be recorded in the Grafton County Registry of Deeds ensuring that the Project shall be maintained and used in a manner that furthers the Public Benefit(s) set forth above for which this property tax relief is granted. The term of the Declaration of Covenant shall be effective for [REDACTED] years, which is twice the duration of the approved tax relief period as permitted under RSA 79-E:8, II.
2. The Applicant shall obtain and maintain property and casualty insurance, as well as flood insurance, if appropriate, for the term of the Declaration of Covenant set forth above to ensure proper restoration or replacement of the Project and Property. Such insurance shall, effective as of the date on which the Project is completed, name the City of Lebanon as an additional insured by endorsement and the City shall be provided with certificates of insurance annually. Further, the applicant shall agree to have the City made a Loss Payee of the proceeds of any property or casualty insurance coverage, subject to the rights of any current or future mortgagee of the Property and any structures thereon, for the purpose of ensuring proper and timely restoration or demolition of the Property, including any damaged structures thereon. The Applicant shall agree to commence any restoration or demolition of such structures within one year following the date of

any occurrence or incident for which an insurance claim is or could be made; otherwise the Applicant shall be subject to the termination provisions set forth in RSA 79-E:9, I.

- 3. The Applicant shall obtain a Building Permit for the Project and commence construction no later than one year from the date of this Resolution, unless otherwise extended by the City Council in writing. The Project, as approved, shall be completed on or before March 31, 20__ unless otherwise extended by the City Council in writing.***

Included in this Section:

1. October 18, 2023 letter from LWM Residential LLC
2. Application for Community Revitalization Tax Relief Incentive Program (RSA 79-E) from LWM Residential LLC for the Lebanon Woolen Mill
3. September 12, 2023 letter from 106 Associates to the Lebanon Heritage Commission, RE: Historic Status and Opinion on Secretary's Standards, Lebanon Woolen Mill Complex, 1 Foundry Street
4. Notice of Public Hearing as Published in the November 4, 2023 Edition of the *Valley News*

October 18, 2023

Attn: Lebanon City Council & City of Lebanon Planning Department
 City Hall
 51 North Park Street
 Lebanon NH, 03766

Lebanon City Council,

Attached is our application for the Community Revitalization Tax Relief Incentive Program (RSA 79-E) for 1 Foundry Street (including 25 Mechanic St) in downtown Lebanon.

We are thrilled to be working on this project given its history and location along the Mascoma River. The Lebanon Woolen Mill is currently approved for 196 units, but we will be resubmitting a site plan with a proposal for 183 units which removes the new building located at 43 Mechanic and preserves the existing structure. The development will include the renovation of the historic mill, two new buildings, the demolition of blighted buildings and the remediation of a longstanding brownfield site.

This project will transform a vacant mill and parking lot into residential buildings with below grade parking, strategically located surface parking while maintaining the core of the site for the "Mill Yard". The Mill Yard will be an urban park for our tenants and the public to enjoy. In addition to the Mill Yard there will be a river walk along the Mascoma which will help connect Blacksmith Street and the River Mill Center to Foundry Street/downtown. The development will also include the revitalization of the shoreland by removing invasive species and other contamination from decades of poor treatment. Lastly, there will be an ADA accessible path from Mechanic Street that will allow pedestrians to walk through the Mill Yard to Foundry Street, creating a safer walking and biking experience to get downtown.

Unlike our previous submittal, we are proposing to include an affordable component in our development, but we need the assistance of the City Council and 79E to help make that possible. Per the City Council's meeting in August 2021, the below table highlights the requirements for additional 79E abatement.

		TARGETED AREA MEDIAN INCOME (AMI)				
		60% or less	60 - 70%	70 - 80%	80 - 90%	90 - 100%
<u>% OF UNITS IN PROJECT</u>	40% or more	4	3	3	2	1
	30-40%	4	3	2	1	1
	20-30%	3*	2	2	1	0
	10-20%	2*	1	1	1	0
	0-10%	1*	1	0	0	0

* Units targeted for 50% or less of AMI
 qualify for 1 additional year of tax relief

Since the above chart was approved, interest rates have increased from ~3% to ~8%, CPI has increased by 12%, and construction costs are anywhere from 20% - 40% higher. This has resulted in tens of millions in increased costs for developments of this size. We acknowledge the importance of affordable housing, but we also must acknowledge that the market is 99.5% leased and units of all types are needed to help alleviate the macro-economic issue of supply and demand. While the pipeline of new real estate developments may seem fuller than ever, the likelihood of developments moving forward is low and our concern is that in a few years we will see the same full pipeline but no new housing resulting in an even worse housing crisis. The City Council aptly included the below language below the above chart that states:

"The City understands that a significant purpose of the 79-E program is to enable and incentivize rehabilitation projects that may not otherwise be financially viable. If the City Council concludes that requiring a project to achieve the recommended affordability standards would undermine the viability of the project and prevent it from occurring at all, then the City Council shall retain the discretion and freedom to vary the affordability requirements while still balancing the overall benefit to the community of the completed project against the potential tax revenue forgone."

We believe our project embodies everything the 79E legislation was created for and we have gone out of our way to include public benefits above and beyond other developments rather than sacrificing them for cost savings. Our desire and commitment to the Lebanon Woolen Mill development has not wavered but we need the assistance of the City of Lebanon to help put ourselves in a financial position for this development to move forward.

Thank you,
Jon Livadas





This project meets the RSA 79-E standards:

- Substantial Rehabilitation: The required investment of \$75,000
- Qualifying Structure: The structure is in the identified 79-E downtown district

This Project provides the below required 79-E benefits:

- Enhancement of the economic vitality of the downtown
 - Transforming vacant blighted buildings and creating new housing
 - Creating a public park
 - Revitalizing a shoreland
 - Connecting Mechanic Street, Blacksmith Street and the River Mill Complex to downtown
- Enhances and improves a structure that is culturally or historically important on a local, regional, state or nation level
 - The Lebanon Woolen Mill is eligible for listing on the NPS of historic buildings
- Promotes the preservation and reuse of existing building stock
 - Renovation of the 60,000 SF historic mill building into apartments
 - Renovation of the boiler house with the LWM smoke tower
- Promotes development of municipal centers, providing for efficiency, safety, and a greater sense of community
 - The Mill Yard will be a gathering place for the residents and public
 - The river-walk will give residents access to enjoy the river
 - Boiler building as flexible space for public or private events
 - Connecting blacksmith, Mechanic, and the River Mill Center in a safer more direct route
- Increases residential housing in urban or town centers
 - 183 units of new housing a five minute walk from downtown
 - Over 200 people will be living walkable to downtown restaurants and retail which will help bring business while alleviating downtown parking issues

79E Abatement Request:

LWM Residential request 15 years of abatement across the 1 Foundry St and 25 Mechanic St Parcel (lot merger in process) for all buildings both existing and new. LWM Residential believes we qualify for the below tax abatement:

- 5 years for the base project
- 2 years for rehabilitation that results in new residential units
- 4 years for Historic building
 - The property is eligible to be listed per the Part 1 submitted by our historic consultant
 - Our design does not alter the exterior of the building (outside of new window penetrations along the south side) and will highlight the history of the building both architecturally and culturally.
 - We are preserving the oldest part of the building even though it is in disrepair and our structural consultants have told us it is cost prohibitive to do so
- 4 Years for 10% of units being affordable
 - spread evenly across unit type and 60%, 80% and 100% of AMI classifications



APPLICATION FOR COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE PROGRAM (RSA 79-E)

Date application submitted: _____ Received by: _____

Note: Application must be accompanied by a \$50 application fee at the time of submission.

APPLICANT:	OWNER: (if different from applicant)
Name: LWM Residential LLC	Name:
Mailing Address: 1 Guyenne Road	Mailing Address:
City, State, Zip: Wilmington, DE 19807	City, State, Zip:
Phone / Fax: 302.598.3492	Phone / Fax:
Email: jon.livadas@outlook.com	Email:

PROPERTY / BUILDING INFORMATION:			
Building Name (if any): Lebanon Woolen Mill		Year Built: ~1900	
Building Address: 1 Foundry Street & 25 Mechanic St		Gross Square Footage of Building: 57,000 & 7,000 (current)	
Tax Map # 91	Lot # 263 & 267	Plot #	
Grafton County Registry Book # 4694		Page # 749	

Existing Property / Building Information: (Describe <i>current</i> use, size, number of units, number of employees, etc.) Vacant 60,000 SF mill and 7,000 SF vacant dry cleaning facility.
Proposed Property / Building Information: (Describe <i>proposed</i> use, size, number of units, number of employees, etc.) Proposing 49 units (57,000 SF) with amenity space in the existing mill. We will be building a new building on the site that will be 97 units (75,000 SF). We are merging this lot with 25 mechanic which will see the demolition of the existing building
Is there a change of use associated with this project? Yes ☒ No ☐ If yes, please describe Commercial to residential
Will the project include new residential units? Yes ☒ No ☐ If yes, please describe 146 new units on 1 Foundry and 35 units on 25 mechanic. A mix of junior 1 bedrooms, 1 bedrooms and 2 bedrooms.
Will the project include new subsidized residential units? Yes ☒ No ☐ If yes, please describe We are proposing to include 10% of units to be workforce housing across three AMI thresholds: 60%, 80% and 100%.

Is the building eligible for listing or listed individually on the State or National Register of Historic Places or located within a State or National Register Historic District? Yes ☒ No ☐ If yes, provide a copy of the approved designation by the State or National Register of the building or the district.
Is the building located within and is it significant to a locally-designated historic district? Yes ☐ No ☒
Is the property located in an existing Tax Increment Finance (TIF) District? Yes ☒ No ☐
Has an abatement application been filed or has abatement been awarded on this property within the last year? Yes ☐ No ☒
Will any state or federal grants or funds or low income subsidies or tax credits be used in this project? Yes ☐ No ☒ If yes, what is the amount of the aid? \$_____ Describe and detail any terms of repayment, if applicable.

PROJECT INFORMATION: Describe the work to be done and the estimated cost. Please attach additional sheets, if necessary, as well as any written construction cost estimates. Please attach any construction contracts, plot plans, building plans, sketches, renderings or photographs that would help describe and explain this application.	
Expected Project Start Date: <u>8/1/24</u>	Expected Project Completion Date: <u>6/1/26</u>
Structural: mill will have updated structural design and new buildings will be ground up new build	\$ 5,000,000
Exterior Alterations: (storefront/façade, walls, windows, doors, etc.) new windows and doors for the mill. repointing of exterior brick facade, interior fit out for residential.	\$ 5,000,000
Interior Alterations: (walls, ceilings, moldings, doors, etc.) apartment fit out	\$ 10,000,000
Electrical: all electric building, washer and dryer in unit	\$ 5,000,000
Plumbing/Heating: all electric, TBD on exact heating/cooling system.	\$ 10,000,000
Mechanical: all new systems	\$ 5,000,000
Fire Protection: Sprinklered buildings	\$ 5,000,000
Other: concrete, site work, finishes, thermal - inclusive of "mill yard" park area and river walk	\$ 10,000,000
Total: NOTE: In completing this form, the applicant certifies that the estimated costs provided herein are reasonable and that such costs meet the above program requirements. Failure to meet the program requirements or the listing of unreasonable construction costs will result in denial of the application and forfeiture of the application fee.	\$ 55,000,000
To be considered for this tax relief incentive program, the total project cost must be at least 15% of the pre-rehabilitation assessed value or \$75,000, whichever is less. In the case of historic structures, the project must devote at least 10% of the pre-rehabilitation assessed value or \$5,000, whichever is less, to energy efficiency in accordance with the U.S. Secretary of the Interior's Standards for Rehabilitation.	
TO BE COMPLETED BY CITY ASSESSING DEPARTMENT:	
Pre-Rehabilitation Assessed Valuation as of date of application submission: \$_____	
Are the cost threshold requirements satisfied by the project as proposed? Yes___ / No___	

PROPOSED PUBLIC BENEFIT (RSA 79-E:7)

In order to qualify for property assessment tax relief under this program, the proposed substantial rehabilitation must provide at least one of the public benefits listed below. Any proposed *replacement* of a qualifying structure must provide one or more of the public benefits listed below to a greater degree than would a substantial rehabilitation of the same qualifying structure.

Does the Project provide the following public benefits? (Check all that apply)

Enhances the economic vitality of the designated areas. If yes, please describe. We are redeveloping a vacant historic mill that is currently in disrepair to a residential complex. We will be demolishing 25 mechanic which is currently not occupiable and a brownfield site. We will be building a new building on-site that involves removing non-structural fill soil while cleaning up the shoreline. The site will be environmentally clean, inclusive of the river bank clean up to bring back natural species and any other dumped soil/product. The development is proactively preserving the center area to be the "Mill yard" rather than creating surface parking. The Mill Yard will be the center piece of the residential community and will connect Blacksmith, Mechanic, and the Rivermill Center to Foundry Street. We will be providing access and enjoyment of the river which has never been available before in this area.	Yes ☒ 4 No ☐
Enhances and improves a culturally or historically important structure. If yes, please describe. We will be renovating the Lebanon Woolen Mill which originally opened in the early 1900's.	Yes ☒ 4 No ☐
Promotes preservation and reuse of existing building stock by rehabilitation of historic structures in accordance with energy efficiency guidelines established by the U.S. Secretary of the Interior's Standards for Rehabilitation. If yes, please describe. We will be renovating the Lebanon Woolen Mill which originally opened in the early 1900's. The project is sustainably designed, all electric and will include EV charging stations. We are also looking into rooftop solar where possible.	Yes ☒ 4 No ☐
Promotes development in the designated areas, providing for efficiency, safety, and a greater sense of community, consistent with RSA Chapter 9-B. If yes, please describe. We will be taking a vacant mill and 4-acre parking lot and creating 183 units with public access to the river. We will also be connecting the Mechanic street corridor to the downtown core with a more safe and pleasant walking route while opening the river up for public enjoyment.	Yes ☒ 4 No ☐
Increases residential housing in the designated areas. If yes, please describe. Yes, 181 units across three buildings.	Yes ☒ 4 No ☐

HISTORICAL REQUIREMENT FOR REPLACEMENT OF QUALIFYING STRUCTURES

In the case of replacement of qualifying structure(s), the applicant shall submit a New Hampshire Division of Historical Resources Individual Inventory Form prepared by a qualified architectural historian and a letter issued by the Lebanon Heritage Commission that identifies any and all historical, cultural, and architectural value of the structure(s) that are proposed to be replaced and the property on which those structure(s) are located.

Note: An application for replacement of a qualifying structure shall not be considered complete, and no public hearing shall be scheduled, until the Individual Inventory Form and the Heritage Commission letter, as well as any other required information, have been submitted.

IMPORTANT

Per RSA 79-E:13, II, the Base or "Original" Assessed Value for any tax relief period is only set after the following two conditions are met:

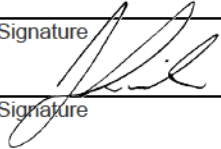
1. Approval of the tax relief by the City Council following a public hearing.
2. The applicant's entering into a Covenant with the City of Lebanon to protect the public benefit(s).

Therefore, the applicant and/or property owner shall not commence any of the improvements included in this application until such time as he or she has satisfied the above requirements. This prohibition shall include any demolition to the existing structure.

AFFIDAVIT

I/We have read and understand the Community Revitalization Tax Relief Incentive (RSA 79-E) and am/are aware that this will be a public process, including a public hearing to be held to discuss the merits of this application and the subsequent need to enter into a covenant with the City and pay any reasonable expenses associated with the drafting of the covenant. I/We understand the application will not be determined as complete or recommended to the City Council for consideration until all of the necessary information is provided.

The undersigned hereby acknowledge understanding of the above statement and certify that the information provided herein are true and correct:

Signature 	Print Name Jon Livadas	Date: 10/19/23
Signature	Print Name	Date:
Signature	Print Name	Date:
Signature	Print Name	Date:
Signature	Print Name	Date:

MEMORANDUM

Date: September 12, 2023

To: Lebanon Heritage Commission

Re: Historic Status and Opinion on Secretary's Standards
Lebanon Woolen Mill Complex, 1 Foundry Street

My firm has been asked by Jon Livadas to provide comment regarding eligibility of the Lebanon Woolen Mill Complex for listing in the National Register of Historic Places (NRHP), and whether the proposed project meets the Secretary of the Interior's Standards for Rehabilitation. With respect to the National Register, the National Park Service (NPS) has formally concurred with 106 Associates recommendation that the mill complex is eligible for listing in the NRHP via its concurrence with a historic tax-credit application Part 1. The purpose of a Part 1 is precisely to seek the opinion of the NPS on a property's National Register eligibility. Tax-credit rules require that a professional architectural historian prepare and submit a comprehensive evaluation of the property with a recommendation on NR eligibility. 106 Associates' Part 1 report included a detailed history of the mill since its construction, placing it in its historic context in the development of the Lebanon and the growth of its textile industry. It also included a detailed descriptive and photographic survey of the buildings. The package of Part 1 documentation is extensive and can be accessed at the following link:

https://1drv.ms/f/s!AlkhtEgpPLElg_tH7JGieTTdVBuNdQ?e=dfDI3I

The NPS response to the Part 1 application is attached to this memorandum. The box checked in Section 2 of the response form indicates the nature of the request, in this case a "preliminary determination for individual listing in the National Register. The box checked at the bottom of the page indicates the NPS response, stating the property "appears to meet the National Register criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60". This form constitutes proof of NR eligibility by the federal government agency (NPS) responsible for National Register listings.

With respect to compliance with the Secretary of the Interior's Standards for Rehabilitation, it is important to contextualize the buildings in the complex which comprises three structures: the main mill, the connected boiler house, and the office/garage. The main mill located alongside the river is the largest and most historically significant building in the complex, where the river power was harnessed in a succession of engineering achievements, and the textiles were produced by generations of Lebanon residents. The connected boiler building, and iconic brick

Lebanon Woolen Mill: NR Eligibility and Standards Compliance

smokestack testify to the evolving use of power to heat the plant. Having been closely involved with plan development, it is our opinion that the buildings will be rehabilitated consistent with the Secretary's Standards. Both will be preserved along with most of their important historical components despite facing a wide range of technical and financial challenges owing to their deteriorated condition and years of deferred maintenance. Adapting an industrial building to residential use can be extremely difficult in best case circumstances, made more challenging by the size and condition of this mill and facing today's construction costs. All considered, I am confident the current rehabilitation plans meet the requirements of the Secretary's Standards.

The third building on the site, the office/garage, is secondary to the history and operation of the mill. The garage has been extensively altered and would require highly intrusive and cost-prohibitive structural and hazardous material remediation which would substantially degrade any remaining historic significance. This is known based on a structural assessment of the building undertaken by Engineering Ventures, and a hazardous materials assessment undertaken by Credere Associates. The same hazmat assessment reported that the basement and lower walls of the attached 1940s office building are saturated with toxic dry-cleaning chemicals, for which remediation would be exceptionally difficult and expensive. It is our opinion that removal of this altered and secondary building is fully justified by the serious structural and hazmat circumstances as reported in professional assessments, and that this work meets the Secretary's Standards.

Sincerely,



Scott Newman
Principal, 106 Associates
Historic Preservation Consulting



HISTORIC PRESERVATION CERTIFICATION APPLICATION PART 1 - EVALUATION OF SIGNIFICANCE



Instructions: This page must bear the applicant's original signature and must be dated. The National Park Service certification decision is based on the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, drawings and specifications), the application form takes precedence. A copy of this form will be provided to the Internal Revenue Service.

NPS Project Number

44654

1. Historic Property Name Lebanon Woolen Mill

Street 1 Foundry Street

City Lebanon

County Grafton

State NH

Zip 03766

Name of Historic District or National Register property

☐ National Register district ☐ certified state or local district ☐ potential district ☐ National Register property

2. Nature of Request (check only one box)

- ☐ certification that the building contributes to the significance of the above-named historic district or National Register property for rehabilitation purposes.
☐ certification that the building contributes to the significance of the above-named historic district for a charitable contribution for conservation purposes.
☐ certification that the building does not contribute to the significance of the above-named district or National Register property.
☒ preliminary determination for individual listing in the National Register.
☐ preliminary determination that a building located within a potential historic district contributes to the significance of the district.
☐ preliminary determination that a building outside the period or area of significance contributes to the significance of the district.

3. Project Contact (if different from applicant)

Name Scott Newman

Company 106 Associates

Street 11 Ward Street

City Burlington

State VT

Zip 05401

Telephone (802) 777-1572

Email Address scottnewman@106associates.com

4. Applicant

I hereby attest that the information I have provided is, to the best of my knowledge, correct. I further attest that (check one or both boxes, as applicable):

- ☒ I am the owner of the above-described property within the meaning of "owner" set forth in 36 CFR § 67.2 (2011), and/or
☐ If I am not the fee simple owner of the above described property, the fee simple owner is aware of the action I am taking relative to this application and has no objection, as noted in a written statement from the owner, a copy of which (i) either is attached to this application form and incorporated herein, or has been previously submitted, and (ii) meets the requirements of 36 CFR § 67.3(a)(1) (2011).

For purposes of this attestation, the singular shall include the plural wherever appropriate. I understand that knowing and willful falsification of factual representations in this application may subject me to fines and imprisonment under 18 U.S.C. § 1001, which, under certain circumstances, provides for imprisonment of up to 8 years.

Name Jon Livadas

Signature (Sign in ink)

Date 12/13/2021

Applicant Entity LWM Residential LLC

SSN

or TIN 87-2815737

Street 1 Guyenne Road

City Wilmington

State DE

Zip 19807

Telephone (302) 598-3492

Email Address jon.livadas@outlook.com

NPS Official Use Only

The National Park Service has reviewed the Historic Preservation Certification Application - Part 1 for the above-named property and has determined that the property:

- ☐ contributes to the significance of the above-named district or National Register property and is a "certified historic structure" for rehabilitation purposes.
☐ contributes to the significance of the above-named district and is a "certified historic structure" for a charitable contribution for conservation purposes.
☐ does not contribute to the significance of the above-named district or National Register property.

Preliminary Determinations:

- ☒ appears to meet the National Register Criteria for Evaluation and will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer according to the procedures set forth in 36 CFR Part 60.
☐ does not appear to meet the National Register Criteria for Evaluation and will likely not be listed in the National Register.
☐ appears to contribute to the significance of a potential historic district, which will likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.
☐ appears to contribute to the significance of a registered historic district if the period or area of significance as documented in the National Register nomination or district documentation on file with the NPS is expanded by the State Historic Preservation Officer.
☐ does not appear to qualify as a certified historic structure.

Date

National Park Service Authorized Signature (Sign in ink)

☒ NPS Comments Attached

**LEBANON CITY COUNCIL**
NOTICE OF PUBLIC HEARINGS
Wednesday, November 15, 2023 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold public hearings on November 15, 2023, beginning at 7:00pm for the following:

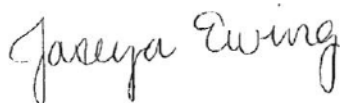
- A. Community Revitalization Tax Relief Application** - A public hearing for the purpose of receiving public input and taking action on a request by LWM Residential LLC, for tax relief under the provisions of the Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council on February 17, 2016.
- B. City Charter Amendments** - A public hearing for the purpose of receiving public input and taking action on a resolution to place proposed amendments to Section III, Administration, §C419:17 and §C419:53-53a of the City Charter on the ballot of the March 12, 2024 Municipal Election.

The November 15, 2023 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning November 10, 2023: LebanonNH.gov/Agendas

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.

NE-4309073

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Saturday, November 4, 2023.



Jaseya Ewing, City Clerk

Agenda

Lebanon City Council

November 15, 2023

8. Public Hearing Items:

8.B – Filing of Report with City Clerk and State Agencies

RE: Final Draft of Proposed Charter Amendments

A public hearing for the purpose of receiving public input and taking action on a resolution to direct the City Manager to file a report with the City Clerk and subsequently with required State agencies for review of proposed Charter amendments in accordance with NH RSA 49-B:5, I(b).

The City Council scheduled this public hearing at their November 1, 2023 regular meeting. The public hearing was properly noticed in the *Valley News* on November 4, 2023 in accordance with City Code and State Law.

Background

The Charter was first created and formally effectuated in 1957 when Lebanon chose to become a City with a City Council-City Manager form of government. As we continue to evolve with changes in laws, regulations, processes, and technology, it has become apparent that changes to the Charter are needed to create consistency and increase efficiency.

In accordance with the provisions of RSA 49-C, to change the Lebanon Charter, the City Council must first schedule and hold a public hearing concerning the proposed amendment(s). Following the public hearing, if the Council votes to proceed with the amendment process, the Council must cause a report to be filed with the City Clerk containing the final draft of the proposed Charter amendment(s). The City Clerk must then file a certified copy of the report with the NH Secretary of State, the NH Attorney General, and the Commissioner of the NH Department of Revenue Administration, each of whom has 45 days to review the proposed amendment to ensure that it is consistent with the general laws of the state. Only after the three state agencies have approved the proposed amendment can the Council take action to have the proposed Charter amendment placed on the ballot at the next municipal election.

The 2024 Municipal Election will take place on March 12th. If passed by the voters, the Charter amendments would not be effective until July 1, 2024.

Action

If, following the public hearing, the City Council wishes to move forward with the proposed amendment process, the following resolution is offered for the Council's consideration:

BE IT RESOLVED that the Lebanon City Council hereby determines that the proposed amendments to the Lebanon City Charter to remove the requirements for a Personnel Advisory Board and a Grievance Board is necessary and appropriate.

Proposed amendments are as follows:

Amend Section III, Administration, §C419:17 by deleting reference to the manager's power to appoint a member of the personnel advisory board under Section 53.

Amend Section IV, Merit Plan, §C419:53 and §C419:53a by deleting and repealing the sections in their entirety.

Explanation: The purpose of these amendments is to remove the provisions from the Charter as they are administrative in nature and governed by the City Manager through provisions in the Employee Handbook and the four collective bargaining agreements. The Employee Handbook is amended from time to time through the process outlined in §C419:51 of the City Charter.

BE IT FURTHER RESOLVED that the Lebanon City Council hereby directs the City Manager to cause a report to be filed with the City Clerk containing the final draft of the proposed Charter amendments to delete and repeal §C419:53 & §C419:53a; and to amend §C419:17 by deleting reference to the manager's power to appoint a member of the personnel advisory board as summarized in the agenda packet materials for the City Council's November 15, 2023 meeting, after which the City Clerk, in accordance with NH RSA 49-B:4-a, I, shall cause a certified copy of such report to be filed with the New Hampshire Secretary of State, the New Hampshire Attorney General, and the Commissioner of the New Hampshire Department of Revenue Administration.

Included in this Section:

1. Draft Proposed Charter Amendment Language
2. November 13, 2023 Legal Opinion from Attorney Matthew Decker, RE: RSA 49-B City Charter Amendment
3. Notice of Public Hearing as Published in the November 4, 2023 Edition of the *Valley News*

CHAPTER C CHARTER

CITY OF LEBANON, NEW HAMPSHIRE

CHAPTER 419 – Excerpt of Relevant Sections to be Amended

III Administration

§ C419:17 Mayor. [Amended 11-6-1973; 11-16-2022]

Each year the council shall elect one of its members mayor at its first meeting after the terms of office of the newly elected members begin. A majority vote of all members of the council is necessary for election of the mayor. The mayor shall preside at council meetings and may speak and vote at those meetings. The mayor shall be head of the city for all ceremonial purposes. The mayor and council voting as a unit, neither with a veto over the other, shall make appointments of members of the Lebanon Housing Authority and the Zoning Board of Adjustment. All other administrative duties prescribed by the general statutes shall be exercised by the manager. Nothing in this section shall be construed to take away the manager's power to appoint all administrative officers listed in Section 32 of this chapter, ~~or his or her power to appoint a member of the personnel advisory board under Section 53 of this chapter,~~ or the manager's power to appoint an administrative official of the city to the Planning Board, or the manager's general power to appoint any administrative officers authorized under any ordinance. Each year the council shall elect from its members an assistant mayor who shall act as mayor during the absence or disability of the mayor, and if a vacancy occurs, shall become mayor for the completion of the unexpired term.

IV MERIT PLAN

~~§ C419:53 Personnel Advisory Board.~~ ~~[Amended 3-8-1977]~~

~~There is hereby established a personnel advisory board of three citizens holding no other political office and appointed, one member by the manager, one by the council, and the third by these two appointees. In the first instance only, the member appointed by the manager shall serve for one year, the member appointed by the council for two years and the third member for three years, in each case beginning on the date of appointment; the term of all succeeding members shall be for three years beginning on the expiration of the term each succeeds. It shall be the duty of the personnel advisory board to study the broad problems of personnel policy and administration, to advise the council concerning the personnel policies of the city and the manager regarding the administration of the merit plan.~~

~~§ C419:53a The Grievance Board.~~ ~~[Amended 3-8-1977]~~

~~There is also hereby established the Grievance Board of the City of Lebanon whose duty shall be to hear appeals of any employees aggrieved as to their status or condition of their employment. The Grievance Board shall consist of three members: one member shall be appointed by the city council, one member shall be appointed by the employee association, group or union from which the aggrieved employee may come, and the third member shall be appointed by the first two appointees. The member appointed by the city council shall serve for a two year term. The other two members will be appointed at the time of a request for a specific grievance hearing. In case of an unavailability to serve by any member during any grievance procedure, a replacement will be chosen for the term of that procedure in the same manner as the original holder of the appointment.~~

November 13, 2023

Lebanon City Council
c/o Mayor Timothy J. McNamara
City Hall
51 N. Park Street
Lebanon, NH 03766

RELEASED TO THE PUBLIC
Lebanon City Manager's Office

Date: 11/15/2023 *df*

RE: **RSA 49-B City Charter Amendment**

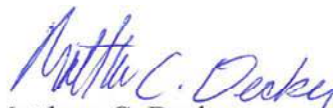
Mr. Mayor,

The City Manager has requested my firm's review of a proposed amendment to the City Charter. A draft of the proposed changes is attached to this letter. I understand that the purpose of the proposed amendment is to remove from the Charter references to a "personnel advisory board" and a "grievance board" because the roles of these administrative boards are superseded by the City's Employee Handbook and collective bargaining agreements.

RSA 49-B:5, 49-B:4, and 49-B:4-b describe a process by which the City Council may cause the proposed Charter amendment to be placed on the ballot for submission to voters at the next municipal election to be held on March 12, 2024. As part of this process, the Council must secure "a written opinion by an attorney admitted to the bar of this state that the proposed charter is not in conflict with the constitution or the general laws". See RSA 49-B:4-b, I; RSA 49-B:4, VI (b).

I have reviewed the proposed change to the Charter language shown in the attachment. It is my professional legal opinion that the Charter as it currently exists is not in conflict with the constitution or the general laws of New Hampshire. I am aware of no constitutional or general law mandate that requires a New Hampshire city to maintain either a personnel policy advisory board or a board to hear appeals of aggrieved municipal employees. Therefore, it is my further opinion that the deletion of references to a "personnel advisory board" and "grievance board" would not cause the Charter to be in conflict with the constitution or the general laws of New Hampshire. The proposed Charter is not in conflict with the constitution or the general laws.

Sincerely,



Matthew C. Decker
NH Bar ID #267540

Attachment (1 page)
cc: City Manager

CHAPTER C CHARTER

CITY OF LEBANON, NEW HAMPSHIRE

CHAPTER 419 – Excerpt of Relevant Sections to be Amended

III Administration

§ C419:17 Mayor. [Amended 11-6-1973; 11-16-2022]

Each year the council shall elect one of its members mayor at its first meeting after the terms of office of the newly elected members begin. A majority vote of all members of the council is necessary for election of the mayor. The mayor shall preside at council meetings and may speak and vote at those meetings. The mayor shall be head of the city for all ceremonial purposes. The mayor and council voting as a unit, neither with a veto over the other, shall make appointments of members of the Lebanon Housing Authority and the Zoning Board of Adjustment. All other administrative duties prescribed by the general statutes shall be exercised by the manager. Nothing in this section shall be construed to take away the manager's power to appoint all administrative officers listed in Section 32 of this chapter, ~~or his or her power to appoint a member of the personnel advisory board under Section 53 of this chapter,~~ or the manager's power to appoint an administrative official of the city to the Planning Board, or the manager's general power to appoint any administrative officers authorized under any ordinance. Each year the council shall elect from its members an assistant mayor who shall act as mayor during the absence or disability of the mayor, and if a vacancy occurs, shall become mayor for the completion of the unexpired term.

IV MERIT PLAN

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~~§ C419:53a The Grievance Board.~~ ~~[Amended 3-8-1977]~~

~~There is also hereby established the Grievance Board of the City of Lebanon whose duty shall be to hear appeals of any employees aggrieved as to their status or condition of their employment. The Grievance Board shall consist of three members: one member shall be appointed by the city council, one member shall be appointed by the employee association, group or union from which the aggrieved employee may come, and the third member shall be appointed by the first two appointees. The member appointed by the city council shall serve for a two year term. The other two members will be appointed at the time of a request for a specific grievance hearing. In case of an unavailability to serve by any member during any grievance procedure, a replacement will be chosen for the term of that procedure in the same manner as the original holder of the appointment.~~

Signature: 

Email: David.Brooks@lebanonnh.gov

**LEBANON CITY COUNCIL**
NOTICE OF PUBLIC HEARINGS
Wednesday, November 15, 2023 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold public hearings on November 15, 2023, beginning at 7:00pm for the following:

- A. Community Revitalization Tax Relief Application** - A public hearing for the purpose of receiving public input and taking action on a request by LWM Residential LLC, for tax relief under the provisions of the Community Revitalization Tax Relief Incentive Program (NH RSA 79-E) as adopted by the City Council on February 17, 2016.
- B. City Charter Amendments** - A public hearing for the purpose of receiving public input and taking action on a resolution to place proposed amendments to Section III, Administration, §C419:17 and §C419:53-53a of the City Charter on the ballot of the March 12, 2024 Municipal Election.

The November 15, 2023 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning November 10, 2023: LebanonNH.gov/Agendas

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.

NE-490673

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Saturday, November 4, 2023.



Jaseya Ewing, City Clerk

Agenda

Lebanon City Council

November 15, 2023

10. New Business:

10.A – Request from Lebanon Opera House for Exemption of City Code Chapter 14, Alcoholic Beverages to Permit the Serving of Alcoholic Beverages on City Property

Background

Lebanon Opera House (LOH) is requesting the City Council grant an alcohol exemption to provide them with the ability to serve alcoholic beverages on certain City property and within City Hall during LOH events and performances. City property outside of City Hall to be included in this request are the alley between City Hall and the neighboring building located at 55 North Park Street (Duttil's Jewelry building), the back parking lot behind City Hall, the sidewalk in front of City Hall, and all other areas immediately surrounding the building. The request is from January 1, 2024, through December 31, 2024.

Please see attached email from Lebanon Opera House Operations Manager, Brian Cook.

City Administration has no objection to any of the above.

City Code Chapter 14, Alcoholic Beverages, §14-5, Exemption states that, "Any person, publicly recognized organization, organized group, family group or business may be exempted from the provisions of this article for a short period of time not exceeding 12 hours, upon first obtaining permission from the City Manager after consultation with and approval by the Chief of Police. For a period of time exceeding 12 hours but not exceeding one year, permission must first be obtained from the Lebanon City Council and reviewed on an annual basis." Due to the nature of the business and the desire to continue to serve alcohol on City-owned property, Council approval is required pursuant to §14-5 above.

Action

If the Council decides to grant the exemption to Lebanon Opera House, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby grants an exemption pursuant to §14-5 of City Code Chapter 14, Alcoholic Beverages, to Lebanon Opera House to serve alcoholic beverages during LOH events and performances in areas as described in the November 15, 2023 City Council Agenda Packet. Exemption shall be valid beginning January 1, 2024 and shall expire on December 31, 2024.

Included in this Section:

1. October 20, 2023 email and map from Operations Manager Brian Cook, Lebanon Opera House

From: [Brian Cook](#)
To: [Beth Beraldi](#)
Subject: [EXTERNAL] Lebanon Opera House proposal and requests
Date: Friday, October 20, 2023 2:42:06 PM
Attachments:

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

Dear Shaun,

Lebanon Opera House is grateful for the City's support in 2022 and 2023 in transforming the alley between City Hall and the neighboring building located at 55 North Park Street into a seasonal gathering place. Our goal was to add vibrancy to Lebanon's downtown arts and culture scene, and the consensus among all stakeholders seems to be that we succeeded. We ask for the City's support in repeating this plan in 2024.

Lebanon Opera House again requests a one-year Use of Space License for the alley, specifically the area designated in the attached diagram, beginning March 25 and ending November 11. During this time, LOH would have the option to sell beverages, food, and other concessions during LOH events and performances while offering bistro-style tables and limited seating. We would also set up a small busker stage for musical performances. When not in use during LOH events and performances, the public would have access to the space.

LOH would again need the City's approval to deny alleyway access to vehicular traffic during the months of our proposed seasonal use. This would be done via the placement of barricades which would continue to allow year-round pedestrian traffic. We thank the City for installing planters to serve as these barricades this year and would be grateful for their use again in 2024.

Furthermore, Lebanon Opera House again requests the City's permission to sell and serve alcohol on the premises including in the following spaces: inside the building, the alleyway, the sidewalk in front of the building, and all other areas immediately surrounding the building (see attached diagram). When we reopen following renovations, patrons for the first time will be welcome to bring purchased food and drink into the theater. We are considering several possible locations in which to sell concessions including the lobby, the theater itself, the fifth floor hallway, and the first floor landing at the bottom of the stairs.

We ask that these requests please be added to the City Council's agenda when it meets on Wednesday, November 15, 2023. If you have any questions, please contact me at (603) 448-0400.

Thank you for your consideration.

Sincerely,

Brian Cook
Operations Manager

--

Brian Cook (he/him)

Operations Manager

Lebanon Opera House

PO Box 384

Lebanon, NH 03766

603.448.0400 x189

lebanonoperahouse.org/donate/

bcook@lebanonoperahouse.org

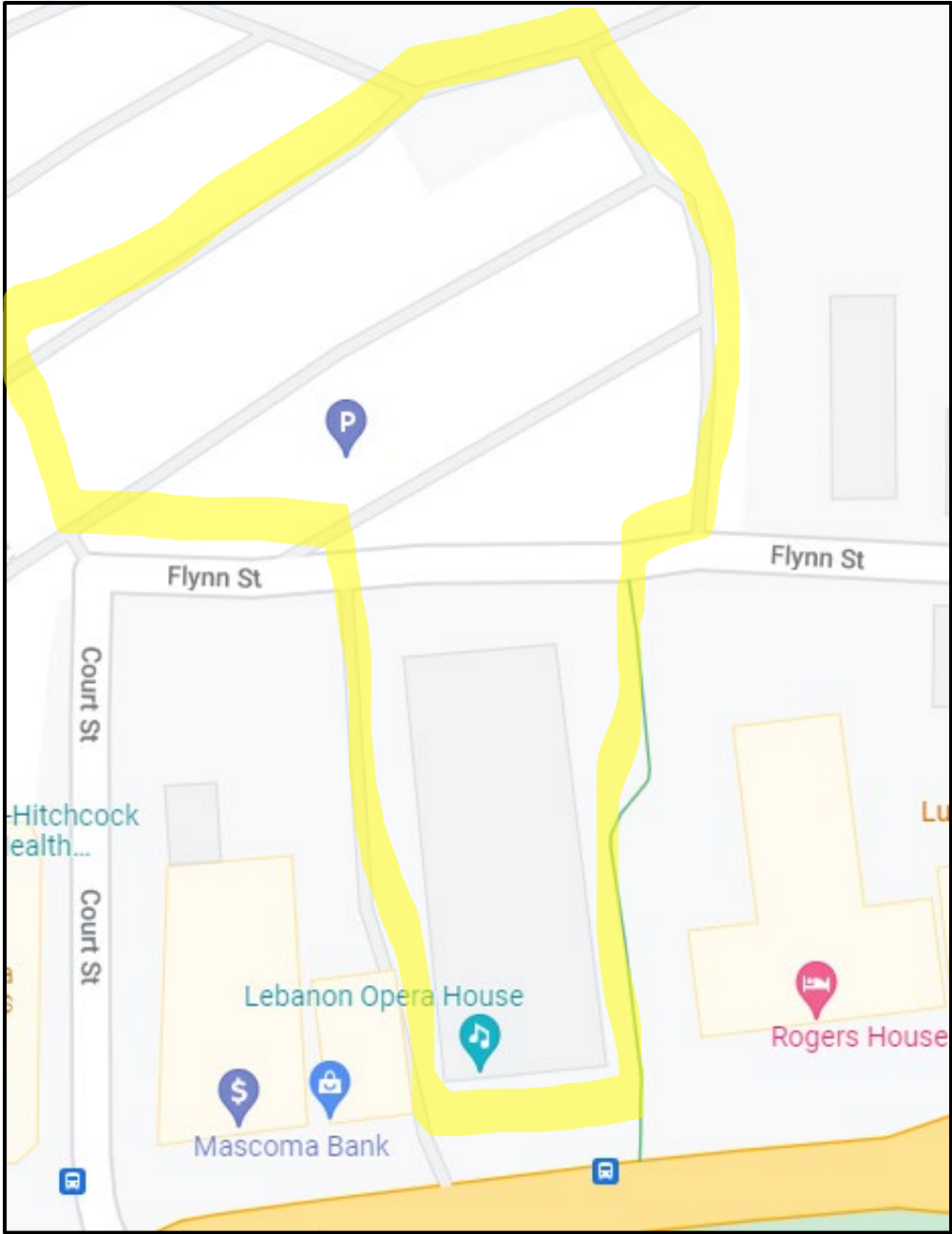


Lebanon Opera House Concessions in Adjoining Alleyway

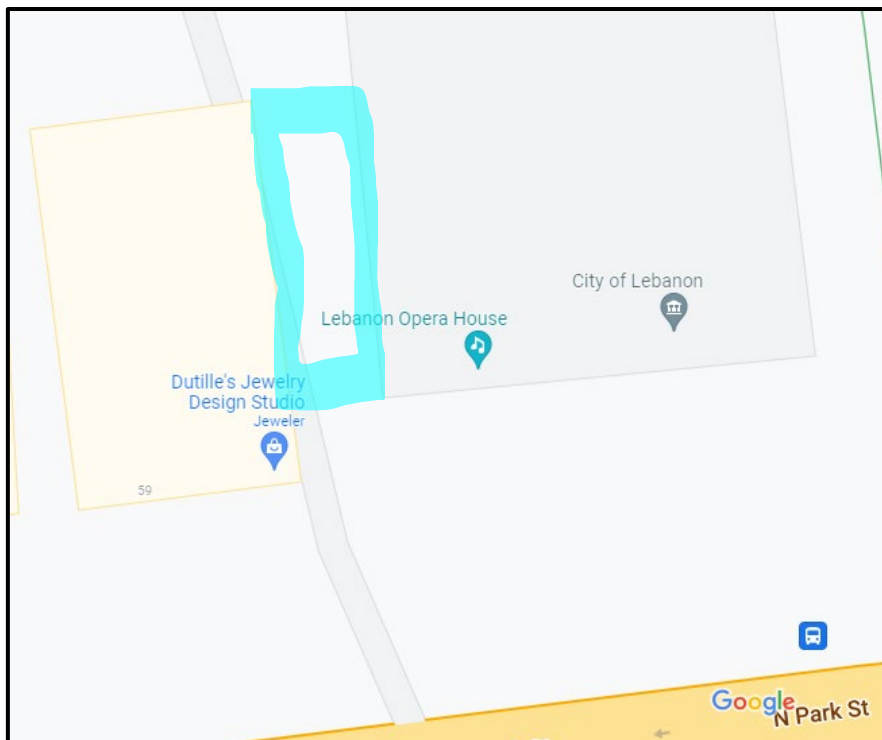
With support from the Lebanon City Manager’s office, LOH is exploring the creation of an outdoor social space in the adjoining alleyway between City Hall and 55 N Park Street, home to Dutille’s Jewelry Design Studio and Mascoma Bank.

From April to October, LOH would establish a seasonal presence in the alleyway, enjoyed by pedestrians and especially available to LOH patrons on event evenings, at which time beverages, concessions, and light entertainment would also be accessible.

Highlighted Area = LOH Alcohol Consumption Perimeter



Highlighted Area = LOH seasonal occupancy in the alleyway



March 31, 2022

**Agenda
Lebanon City Council
November 15, 2023**

10. New Business:

**10.B – Presentation of First Reading and Set Public Hearing for
December 13, 2023: Amendments to Ordinance #18, Salary Plan, To
Include Implementation of A 2.2% General Wage Increase, And To
Retitle, Reclassify, And Add Positions to the Existing Salary Plan**

BACKGROUND

The City Council is asked to take action to amend Ordinance #18, Salary Plan, as follows:

1. Implement a 2.2% General Wage Increase for 2024, for all Non-Affiliated positions, and all positions within the following Bargaining Units: Lebanon Professional, Administrative, and Salaried Employees (LPASE), Lebanon Permanent Firefighters' Association, Local 3197/International Association of Fire Fighters (LPFFA/IAFF) and Lebanon Police Benevolent Association (LPBA)/New England Police Benevolent Association (NEPBA)
2. Article II, Non-Affiliated Employees to:
 - I. Add the non-exempt position of Facilities Maintenance Specialist, within the Public Works Department, to Grade 4.
3. Article II, LPASE Employees to:
 - I. Add the non-exempt position of Cemetery Supervisor, within the Public Works Department, to Grade 9.
 - II. Retitle Solid Waste Foreperson, Grade 9 position, to Solid Waste Supervisor.
4. Article II, Seasonal/Temporary & Stipend Employees to:
 - I. Retitle the following positions, with the Library Department:
 - a. Circulation Substitutes retitled to Library Clerk I
 - b. Custodian Substitutes retitled to Library Custodian Substitute
 - c. Reference Librarian Substitutes retitled to Library Clerk II
 - II. Implement additional wage adjustments to the following positions:
 - a. Outdoor Adventurer – Educator
 - b. Library Clerk I (Newly Retitled)
 - c. Library Custodian Substitute (Newly Retitled)
 - III. Relocate the following positions:
 - a. Tree Warden from Recreation, Arts & Parks Stipend Positions, to Public Works Positions, as a non-exempt position.
 - b. Softball Coordinator position from Recreation, Arts & Parks Positions, to Recreation, Arts & Parks as a stipend position.
5. Article III, Bargaining Unit Employees, Section A, AFSCME LOCAL #1348/COUNCIL 93 AFL-CIO, to:
 - I. Retitle the following positions:

- a. Airport Maintenance Foreman to Airport Maintenance Supervisor
 - b. Foreman to Supervisor
 - c. Parks & Grounds Crew Foreman to Parks & Grounds Crew Supervisor
6. Article III, Bargaining Unit Employees, Section B, Lebanon Permanent Firefighters' Association, LOCAL 3197/International Association of Fire Fighters (IAFF), to:
- I. Adjust pay grades in conformance to the Collective Bargaining Agreement, and the Wage Study conducted in May of 2021.

2024 General Wage Increase (GWI)

The City Manager is responsible for maintaining the City's Compensation and Classification Plan. Within Ordinance #18, compensation for exempt (salaried) and non-exempt (hourly) Non-Affiliated employees is expressed as a minimum and maximum grade range, via hourly rates for non-exempt employees, and weekly rates for exempt (salaried) employees. Movement within ranges is achieved through annual General Wage Increases, and merit or step adjustments, applicable for employees who are not already at the top of their wage range. To be useful, it is imperative that compensation and classification systems be kept current. This is achieved primarily by revising compensation ranges through regular general wage adjustments and by systematically reviewing all positions on a regular basis. This is achieved by meaningful sampling of the labor market and internally relative to other positions.

For general wage adjustments, the City's practice is to use the percentage change in the Northeast Region CPI for June, from 12 months prior, with a minimum adjustment of 1% (floor), and a maximum adjustment of 3% (ceiling). This is true for Non-Affiliated (non-union) employees, as well as those that belong to our Collective Bargaining Units, which include:

- Lebanon Professional, Administrative, and Salaried Employees (LPASE)
- American Federation of State, County and Municipal Employees, Local #1348/Council 93 AFL-CIO (AFSCME)
- Lebanon Permanent Firefighters' Association, Local 3197/International Association of Fire Fighters (LPFFA/IAFF)
- Lebanon Police Benevolent Association (LPBA)/New England Police Benevolent Association (NEPBA)

The increase in the Northeast Region CPI, for the period of June 2022-June 2023, was 2.2%. As a result, the City Council is being asked to take action, and implement a 2.2% General Wage Increase for all employees, as part of the 2024 City Budget. This change would be effective as of the first pay period of 2024.

In addition to the General Wage Increase (GWI), City Administration is proposing additional amendments, as outlined below.

Article II, Non-Affiliated Employees

City Administration is proposing the addition of a Facilities Maintenance Specialist position. The Facilities Maintenance Specialist is a non-exempt, Grade 4 position.

Article II, LPASE Employees

City Administration is proposing the addition of a Cemetery Supervisor position. The Cemetery Supervisor is a non-exempt, Grade 9 position.

Administration is also proposing that the Grade 9, Solid Waste Foreperson position be retitled Solid Waste Supervisor.

Article II, Seasonal/Temporary & Stipend Employees

The following positions within the Library Department are to be retitled:

1. Circulation Substitutes retitled to Library Clerk I
2. Custodian Substitutes retitled to Library Custodian Substitutes
3. Reference Librarian retitled to Library Clerk II

Furthermore, due to the difficulty hiring for specific positions within the Seasonal/Temporary & Stipend classification, Administration is proposing additional wage adjustments, above the 2.2% GWI, for three positions, to include:

1. Outdoor Adventurer – Educator
2. Library Clerk I (Newly Titled)
3. Library Custodian Substitutes (Newly Titled)

Administration is proposing that the Tree Warden position, currently a position within the Recreation, Arts and Parks Department, be relocated to the Public Works Department and be changed from a stipend employee to an hourly employee; and that the Softball Coordinator position be relocated from an hourly employee to a stipend employee.

Article III, Bargaining Unit Employees

SECTION A, AFSCME LOCAL #1348/COUNCIL 93 AFL-CIO

For consistency purposes, City Administration is proposing that the following AFSCME positions be retitled:

1. Foreman retitled to Supervisor
2. Airport Maintenance Foreman retitled to Airport Maintenance Supervisor
3. Parks & Grounds Crew Foreman retitled to Parks & Grounds Crew Supervisor

SECTION B, LEBANON PERMANENT FIREFIGHTERS' ASSOCIATION, LOCAL 3197/ INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF)

In conformance with the Collective Bargaining Agreement, and in addition to the GWI of 2.2%, pay grades in this Bargaining Unit will be escalated to the 60th percentile of the Wage and Salary Study, conducted in May of 2021.

SECTION C, LEBANON POLICE BENEVOLENT ASSOCIATION (LPBA)/NEW ENGLAND POLICE BENEVOLENT ASSOCIATION (NEPBA)

No additional amendments are proposed.

Amendment Process

Samantha Lauzon, Human Resources Director, will be present to discuss all proposed amendments and answer any questions the City Council may have.

Amending Ordinance #18 requires three separate presentations (see City Charter subsections §419:22, §419:24, §419:25, §419:52), followed by a public hearing, and the vote of at least two-thirds (2/3) of all members of the City Council - six (6) members - to adopt.

The Council is asked to recognize the first of three presentations on November 15, 2023, and to schedule a public hearing for December 13, 2023, to amend the Ordinance. The second and third presentations will occur on December 6, 2023, and December 13, 2023, respectively.

The tables below reflect all changes (as shown in red text), to include the addition of new positions, changes in position titles and/or classification, as well as the 2.2% General Wage Increase. These changes would be effective as of the first pay period of 2024.

ACTION

The City Council is asked to recognize the first of three presentations and to schedule a public hearing as follows:

1. ACKNOWLEDGE FIRST PRESENTATION:

MOVED, that the Lebanon City Council acknowledges the first of three presentations to amend Ordinance #18, Salary Plan, as outlined in the tables contained on pages ____ through ____ of the November 15, 2023, City Council Agenda Packet:

The following pay plan shall be in effect the first pay period of 2024.

REGULAR FULL-TIME/REGULAR PART-TIME NON-AFFILIATED & LPASE EMPLOYEES 2024 SALARY & GRADES TO INCLUDE 2.2% GWI					
Grade	Position Title	Hourly		Weekly	
		Minimum	Maximum	Minimum	Maximum
1	General Intern	\$18.18	\$26.57	-	-
2	Custodian	\$20.43	\$27.58	-	-
	Department Secretary	-	-	-	-

3	Airport Maintenance Worker	\$21.67	\$29.24	-	-
	Custodian I	-	-	-	-
	Accounting Clerk	-	-	-	-
4	Library Assistant	\$22.95	\$30.98	-	-
	Custodial Supervisor	-	-	-	-
	Facilities Maintenance Specialist (New)	-	-	-	-
5		\$24.32	\$32.85	-	-
6		\$25.77	\$35.18	-	-
7	Administrative Secretary	\$27.34	\$38.67	-	-
	Assessing Clerk	-	-	-	-
	Assistant City Clerk	-	-	-	-
	Assistant Human Services Director	-	-	-	-
	Communications Specialist	-	-	-	-
	Library Administrative/Technical Assistant	-	-	-	-
8	Accounting Clerk III	\$30.07	\$40.58	-	-
	Administrative Assistant	-	-	-	-
	Benefits Specialist	-	-	-	-
	Payroll Specialist	-	-	-	-
	Deputy City Clerk	-	-	-	-
	Deputy Tax Collector	-	-	-	-
	Deputy City Clerk/Deputy Tax Collector	-	-	-	-
	Field Inspector**	-	-	-	-
	Electrical Inspector**	-	-	-	-
	Utility Billing Clerk	-	-	-	-
	Outreach Librarian	-	-	\$1,202.64	\$1,623.50
	Children's Librarian	-	-	-	-
9	Code Health Inspector**	\$33.07	\$44.65	-	-
	Executive Assistant	-	-	-	-
	Public Relations Coordinator	-	-	-	-
	Digital Media Officer	-	-	-	-
	Deputy Assessor	-	-	-	-
	Cyber Services Technical Specialist	-	-	-	-
	Real Estate Appraiser II**	-	-	-	-
	Solid Waste Foreperson**	-	-	-	-
	Solid Waste Supervisor**				
	Cemetery Supervisor** (New)	-	-	-	-
	Associate Planner**	-	-	\$1,322.88	\$1,786.15
10	Asset Manager**	\$36.42	\$49.16		-
	Assistant City Engineer**			-	-
	Financial Analyst	-	-	-	-
	Community Nurse	-	-	-	-
	Police Communications Supervisor**	-	-	-	-
	Recreation Program Coordinator**	-	-	\$1,456.88	\$1,966.38
	Youth Services Librarian	-	-	-	-
11	Technical Advisor I	\$38.60	\$52.10	-	-
	Cemetery Sexton**	-	-	-	-

	Fleet Maintenance Supervisor**	-	-	-	-
	Maintenance Superintendent**	-	-	-	-
	Utilities Maintenance Superintendent**	-	-	-	-
	System Administrator	-	-	-	-
	Airport Operations Supervisor**	-	-	\$1,544.04	\$2,083.91
	Assistant Recreation Director**	-	-	-	-
	Code Enforcement Director**	-	-	-	-
	Fire Marshall**	-	-	-	-
	Planner/GIS Coordinator**	-	-	-	-
	Senior Planner**	-	-	-	-
	Systems Librarian	-	-	-	-
	Information Technology Librarian	-	-	-	-
12	Wastewater Treatment Superintendent**	\$40.91	\$55.23	-	-
	Water Treatment Superintendent**	-	-	-	-
	Administrative Services Manager**	-	-	\$1,636.34	\$2,209.02
	City Assessor**	-	-	-	-
	City Clerk/Tax Collector	-	-	-	-
	City Engineer**	-	-	-	-
	City Planner**	-	-	-	-
	Deputy Library Director	-	-	-	-
	Energy & Facilities Manager**	-	-	-	-
	Human Services Director	-	-	-	-
	Police Lieutenant**	-	-	-	-
	Prosecuting Attorney	-	-	-	-
	Solid Waste Manager	-	-	-	-
13	Chief Innovation Officer	-	-	\$1,734.53	\$2,341.63
	Cyber Security Analyst	-	-	-	-
	Deputy Finance Director	-	-	-	-
	Deputy Human Resources Director	-	-	-	-
	Deputy Fire Chief**	-	-	-	-
	Information Systems Manager**	-	-	-	-
	Maintenance Manager	-	-	-	-
	Police Captain**	-	-	-	-
	Deputy Planning and Development Director	-	-	-	-
	Systems and Operations Administrator	-	-	-	-
14	Human Resources Specialist	\$45.97	\$62.06	-	-
	Airport Manager	-	-	\$1,838.70	\$2,482.05
	Assistant Director/Public Works	-	-	-	-
	Assistant Fire Chief	-	-	-	-
	Chief Assessor	-	-	-	-
	Human Resources Director	-	-	-	-
	Library Director	-	-	-	-
	Lead Network Infrastructure Engineer	-	-	-	-
	Recreation, Arts & Parks Director	-	-	-	-
15	Deputy Police Chief	-	-	\$2,065.67	\$2,630.81
16	Technical Advisor II	\$56.57	\$71.59	-	-

Chief of Police	-	-	\$2,262.71	\$2,863.64
Planning and Development Director	-	-	-	-
Public Works Director	-	-	-	-
Finance Director	-	-	-	-
Fire Chief	-	-	-	-
Cyber Services Director	-	-	-	-
Deputy City Manager	-	-	-	-

**Denotes LPASE Employees for which the January 1, 2024, GWI shall be based on the Northeast Region CPI for June 2022 – June 2023, but in no case shall be less than one percent (1%), nor greater than three percent (3%).

B. Seasonal/Temporary& Stipend Employees

POSITION TITLE	HOURLY	
ELECTION POSITIONS (HOURLY)		
Ballot Clerk	-	\$15.63
Election Assistant	-	\$15.63
Supervisors of the Checklist	-	\$15.63
Moderator	-	\$22.32
Ward Clerk	-	\$22.32
ELECTION DAY STIPEND		
Chair Supervisor of the Checklist	-	\$250.25
Supervisor of the Checklist	-	\$212.00
FIRE DEPARTMENT POSITIONS		
Call Firefighter	\$12.56	\$31.85
RECREATION, ARTS & PARKS POSITIONS		
Front Desk Attendants – Pool	\$11.32	\$17.02
Lifeguards	\$11.32	\$19.53
Head/Lead Counselors	\$14.74	\$18.12
Head & WSI Lifeguards	\$13.59	\$20.37
Head Front Desk Attendant - Pool	\$13.59	\$17.00
Outdoor Adventurer - Educator	\$15.00	\$20.00
Softball Coordinator	\$14.15	\$18.12
Day Camp Counselors	\$11.32	\$17.02
Arts & Craft Director	\$14.74	\$18.97
Farmers Market Coordinator	\$15.86	\$20.39
Market Assistant	\$13.59	\$17.00
Tennis Instructor	\$17.00	\$21.52
Stomp & Romp	\$17.00	\$21.52
Pool Operations Manager	\$17.00	\$23.43
Asst. Pool Director	\$17.00	\$23.43
Assistant Camp Director	\$17.00	\$23.43
Pool Director	\$18.12	\$26.78
Camp Director	\$18.12	\$26.78
RECREATION, ARTS & PARKS STIPEND POSITIONS: Sport Coaches – Seasonally (Lacrosse, Track, Youth – Basketball, Field Hockey, Football, Cheerleader Coach etc. – may vary due to Programs)	\$228.74	\$797.81

Softball Coordinator - Stipend	\$1,981.00	\$2,536.80
Tree Warden – Stipend	\$2,555.00	\$5,110.00
LIBRARY POSITIONS		
Circulation Substitutes Library Clerk I	-	\$18.00
Custodian Substitutes Library Custodian Substitutes	-	\$20.00
Reference Librarian Substitutes Library Clerk II	-	\$25.27
PUBLIC WORK POSITIONS		
Engineering Clerk	\$12.47	\$15.86
GIS Clerk – (or Intern)	\$17.00	\$19.26
Seasonal Laborers – Summer & Fall DPW, Parks & Rec.& Airport	\$18.12	\$22.90
Tree Warden	\$23.00	\$26.00
CDL Seasonal Drivers	\$25.45	\$55.79
PLANNING POSITIONS		
Park Ranger	\$17.00	\$19.26
POLICE DEPARTMENT POSITIONS		
Crossing Guard	-	\$18.45
*Communications Specialist	\$27.34	\$38.67
Police Administrative Aide	\$22.66	\$26.05
Parking Control Officer	\$22.66	\$26.05
Police Officers	\$29.34	\$38.78
CITY CLERK POSITIONS		
*Assistant City Clerks (Part-Time/Temp. <20)	\$27.34	\$38.67
Lead Recording Secretary	\$25.46	\$30.98
Recording Secretary	\$24.35	\$26.61
Recording Secretary Coordinator	\$25.46	\$27.19
SHARED POSITION		
General Intern I	\$14.74	\$18.69

Article III, Bargaining Unit Employees

A. AFSCME LOCAL #1348/COUNCIL 93 AFL-CIO

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City and AFSCME (American Federation of State, County and Municipal Employees) Local #1348/Council 93 AFL-CIO, (effective January 1, 2022 to December 31, 2024) shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2024, through the last pay period of 2024, as provided in that Agreement, and as placed on file in the office of the City Clerk.

AFSCME POSITIONS	
GRADE	POSITION(s)
1	Laborer
2	Utility Operator Trainee
3	Operator; Recycling Attendant; Construction Utility Operator I; Meter/Backflow Technician; Scale Technician
4	Light Equipment Operator; Airport Maintenance Technician;
5	Heavy Equipment Operator; Utilities Operator I; Airport Maintenance Specialist; Maintainer (Cemetery Crew Leader); Utilities Operator I;

6	Mechanic; Water Treatment Plant Operator; Wastewater Treatment Plant Operator;
7	Laboratory Technician/ Utilities Plant Operator; Airport Maintenance Foreman Supervisor; Utilities Maintenance Mechanic; Engineering Technician;
8	Foreman Supervisor; Parks & Grounds Crew Foreman Supervisor
9	Chief of Quality Assurance, Electrician

AFSCME LOCAL 1348 - 2024 SALARY GRADES								2.2% GWI
<u>Minimum</u>	<u>Maximum</u>							
<u>Grade</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	
1	\$19.96	\$20.52	\$21.12	\$21.72	\$22.27	\$22.96	\$23.67	
2	\$21.53	\$22.16	\$22.80	\$23.42	\$24.04	\$24.78	\$25.55	
3	\$23.25	\$23.95	\$24.65	\$25.31	\$26.04	\$26.85	\$27.68	
4	\$25.11	\$25.89	\$26.63	\$27.40	\$28.20	\$29.07	\$29.98	
5	\$27.21	\$28.03	\$28.86	\$29.69	\$30.56	\$31.51	\$32.49	
6	\$29.46	\$30.34	\$31.32	\$32.28	\$33.26	\$34.25	\$35.18	
7	\$31.92	\$32.92	\$33.96	\$35.00	\$36.05	\$37.13	\$38.13	
8	\$33.52	\$34.58	\$35.68	\$36.78	\$37.96	\$39.12	\$40.64	
9	\$36.40	\$37.54	\$38.77	\$39.98	\$41.21	\$42.44	\$44.18	

The January 1, 2024, GWI shall be based on the Northeast Region CPI, for June 2022 – June 2023, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

B. LEBANON PERMANENT FIREFIGHTERS' ASSOCIATION LOCAL 3197 / INTERNATIONAL ASSOCIATION OF FIRE FIGHTERS (IAFF)

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City and Lebanon Permanent Firefighters' Association Local 3197/International Association of Fire Fighters (IAFF), (effective January 1, 2022 to December 31, 2024), shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2024, through the last pay period of 2024, as provided in that Agreement, and as placed on file in the office of the City Clerk.

LEBANON PERMANENT FIREFIGHTERS/IAFF - 2024 SALARY GRADES								2.2% GWI
<u>Minimum</u>	<u>Maximum</u>							
<u>Position Title</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>	
Firefighter - EMT	\$25.81	\$26.64	\$27.46	\$28.32	\$29.13	\$29.96	\$30.88	
Firefighter - Paramedic	\$29.23	\$30.11	\$31.04	\$31.89	\$32.76	\$33.66	\$34.59	
Fire Alarm Technician	\$35.94	\$36.69	\$37.44	\$38.15	\$38.90	\$39.61	\$40.33	
Lieutenant	\$34.59	\$35.07	\$35.56	\$36.06	\$36.54	\$37.02	\$37.51	
Fire Inspector	\$36.22	\$36.80	\$37.43	\$38.01	\$38.63	\$39.22	\$39.87	
Lieutenant - Paramedic	\$36.09	\$36.57	\$37.04	\$37.51	\$38.01	\$38.46	\$38.95	

Captain	\$42.24	\$42.67	\$43.17	\$43.62	\$44.08	\$44.56	\$45.01
Inspector - Paramedic	\$37.52	\$38.10	\$38.67	\$39.27	\$39.84	\$40.41	\$41.06
Captain - Paramedic	\$42.71	\$43.16	\$43.59	\$44.04	\$44.50	\$44.93	\$45.44

The January 1, 2024, GWI shall be based on the Northeast Region CPI, for June 2022 – June 2023, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

C. LEBANON POLICE BENEVOLENT ASSOCIATION (LPBA)/NEW ENGLAND POLICE BENEVOLENT ASSOCIATION (NEPBA)

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City of Lebanon and the Lebanon Police Benevolent Association (LPBA)/New England Police Benevolent Association (NEPBA), (effective January 1, 2022 to December 31, 2024), shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2024, through the last pay period of 2024, as provided in that Agreement, and as placed on file in the office of the City Clerk.

LEBANON POLICE BENEVOLENT ASSOCIATION – 2024 SALARY GRADES							2.2%GWI
<u>Minimum</u>	<u>Maximum</u>						
<u>Position Title</u>	<u>Step 1</u>	<u>Step 2</u>	<u>Step 3</u>	<u>Step 4</u>	<u>Step 5</u>	<u>Step 6</u>	<u>Step 7</u>
Patrol Officer	\$29.34	\$31.05	\$32.12	\$33.71	\$35.40	\$37.19	\$38.78
Corporal	\$39.90	-	-	-	-	-	-
Sergeant	\$39.90	\$40.74	\$41.78	\$42.85	\$43.89	\$44.94	\$46.04

The January 1, 2024, GWI shall be based on the Northeast Region CPI, for June 2022 – June 2023, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

2. SCHEDULE PUBLIC HEARING:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, December 13, 2023, beginning at 6:00 PM, Council Chambers, City Hall, Lebanon, and Remote via City's Virtual Platform, for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, as fully described and contained in the November 15, 2023, City Council Agenda Packet.

Agenda

Lebanon City Council

November 15, 2023

10. New Business:

**10.C – Discussion & Set Public Hearing for December 6, 2023:
Ordinance #2023-05 To Amend City Code Chapter 68, Fees,
Article III, Miscellaneous Fees, §68-15, Enumeration of Fees,
To Authorize a 7.2% Increase to the Water Service Rate
And a 5.2% Increase to the Sewer Service Rate**

Background

An increase of 7.2% to the Water Service Rate (base user rate and minimum charge) and 5.2% to the Sewer Service Rate (base user rates, minimum charge, and residential flat rate), effective January 1, 2024, is being requested.

The proposed increases are in-line with projections offered by Raftelis as part of the 2018 Water and Sewer Rate Study and are suggested in order to provide current and future resources to absorb projected operations and maintenance and debt service expenses in both enterprise funds.

Action

Should the Council wish to move forward with proposed Ordinance #2023-05, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, December 6, 2023, beginning at 7:00 pm, in Council Chambers, City Hall, and Remote via City's Virtual Platform, for the purpose of receiving public input and taking action on proposed Ordinance #2023-05 to amend City Code Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, to authorize an 7.2% increase to the water service rate and a 5.2% increase to the sewer service rate, effective January 1, 2024.

Included in this Section:

1. Proposed Ordinance #2023-05

**CITY OF LEBANON
ORDINANCE #2023-05**

AN ORDINANCE TO AMEND the Code of the City of Lebanon, Chapter 68, Fees, Article III, Miscellaneous Fees, by amending §68-15, Enumeration of Fees, to increase water and sewer service rates.

BE IT ORDAINED, by the City Council of the City of Lebanon, as follows:

Section 1:

The Code of the City of Lebanon is hereby amended to revise Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, for the purpose of effecting changes to water and sewer rates, as follows:

§68-15.B Public Utilities (water/sewer) fees shall be as follows:

§68-15.B(1) Water service rates:

§68-15.B(1)(a) Per 100 cubic feet:

- [1] Single-family residential: 0 to 1,200 cubic feet: ~~\$4.07~~ 4.36
- [2] Single-family residential: greater than 1,200 cubic feet: ~~\$8.14~~ 8.73
- [3] Non-residential and non-single-family residential: ~~\$6.11~~ 6.55

§68-15.B(1)(b) Fixed charge per quarter:

- [1] 5/8-inch: ~~\$21.37~~ 22.91
- [2] 3/4-inch: ~~\$68.29~~ 73.21
- [3] One-inch: ~~\$101.54~~ 108.85
- [4] 1.5-inch: ~~\$178.58~~ 191.44
- [5] Two-inch: ~~\$295.79~~ 317.09
- [6] Three-inch: ~~\$761.34~~ 816.16
- [7] Four-inch: ~~\$2,954.15~~ 3,166.85
- [8] Six-inch: ~~\$5,632.66~~ 6,038.21
- [9] Eight-inch: ~~\$10,821.85~~ 11,601.02

§68-15.B(7) Sewer service rates:

§68-15.B(7)(a) Fixed charge per quarter:

- [1] 5/8-inch: ~~\$31.73~~ 33.38
- [2] 3/4-inch: ~~\$101.44~~ 106.71
- [3] One-inch: ~~\$150.84~~ 158.68
- [4] 1.5-inch: ~~\$265.27~~ 279.06
- [5] Two-inch: ~~\$439.40~~ 462.25
- [6] Three-inch: ~~\$1,130.97~~ 1,189.78
- [7] Four-inch: ~~\$4,388.42~~ 4,616.62
- [8] Six-inch: ~~\$8,367.45~~ 8,802.56
- [9] Eight-inch: ~~\$16,076.08~~ 16,912.04

§68-15.B(7)(b) Per 100 cubic feet of metered water usage: ~~\$11.98~~ 12.60

§68-15.B(7)(c) Flat rate (limited to consumers who are not provided water service or a meter for computing flow):

[1] Residential: ~~\$391.47~~ 411.83 per quarter.

[2] Commercial: estimated flow to be computed by the Department of Public Works based on facility use and occupancy at the rate contained in Subsection **B(7)(b)** above.

§68-15.B(10) Town of Enfield Sewer Rental Rate

§68-15.B(10)(a) ~~\$14.45~~ 15.20 per 100 cubic feet.

§68-15.B(10)(b) New or expanded sewer users within the Town of Enfield are subject to the Sewer Development Charge at the same rate charged to sewer users within the City of Lebanon.

Section 2: Severability

The provisions of this ordinance are declared to be severable, and if any section, subsection, sentence, clause, or part thereof is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of any remaining sections, subsections, sentences, clauses, or part of this ordinance.

Section 3: Effective Date

This ordinance shall become effective January 1, 2024.

**Agenda
Lebanon City Council
November 15, 2023**

10. New Business:

10.D – Discussion & Set Public Hearing for December 6, 2023:

Ordinance #2023-06 To Amend City Code Chapter 97, Landfill Regulations

Background

City Code Chapter 97, Landfill Regulations, was fully updated in July 2019 to incorporate the language from the former Chapter 143, Solid Waste, (which was repealed on July 24, 2019), and to include a fee schedule for disposal of refuse and recycling of certain materials. The fee schedule is to be reviewed annually for possible updates based on current market rates.

Ordinance #2023-06 amends the current fee schedule to reflect increased disposal rates and proposes a minor amendment to the definition of “Bulky Waste.”

Action

Should the Council decide to move forward with Ordinance 2023-06 as proposed, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, December 6, 2023, beginning at 7:00pm, in Council Chambers, City Hall, and Remote via the City’s Virtual Platform, for the purpose of receiving public input and taking action on proposed Ordinance #2023-06, to amend the Code of the City of Lebanon, Chapter 97, Landfill Regulations, effective January 1, 2024.

Included in this Section:

1. Proposed Ordinance #2023-06

CITY OF LEBANON ORDINANCE #2023-06

AN ORDINANCE TO AMEND Chapter 97, Landfill Regulations of the Code of the City of Lebanon, Section 97-4, Definitions and Appendix A, Fee Schedule.

BE IT ORDAINED, by the City Council of the City of Lebanon as follows:

Section 1

The Code of the City of Lebanon, Chapter 97, Landfill Regulations, §97-4, Definitions, is amended as follows:

BULKY WASTE

Waste material from a residential or commercial source other than construction and demolition debris or hazardous waste. Bulky wastes include items such as mattresses, couches, chairs, carpet, appliances, tires, and other wastes that are oversized or overweight. Specific load requirements and limitations for bulky items are as provided in Appendix A, Fee Schedule.

Section 2.

The Code of the City of Lebanon, Chapter 97, Landfill Regulations, Appendix A, Fee Schedule, is amended as follows:

Item	Fee
MSW – Commercial	\$78.80 <u>105.00</u> /ton
MSW – Residential	\$2.00/household bag \$4.00/contractor bag \$20.00 per punch card <u>\$1.00/15 Gallon PAYT household bag</u> <u>\$2.00/30-Gallon PAYT household bag</u>
Minimum Load – <u>Scale Use</u> Scale Use (200lbs)	MSW - \$10 <u>30.00</u> (5-15 punches) C&D - \$16 <u>23.00</u> (8 punches) Bulky - \$12 <u>22.00</u> (6 punches)
Construction and demolition debris – commercial NOTE: This does not include mixed aggregates	\$150 <u>225.00</u> /ton
Construction and demolition debris – residential	1 punch = 20 lbs of C&D 1 card = 200 lbs of C&D
Mattresses <u>-Box spring is under bulky</u>	\$10 per item (5 punches) \$120/ton (oversized bulky waste rate) <u>Twin or Full \$25.00</u> <u>Queen or King \$35.00</u>
<u>Bulky-Furniture, cabinets, sofa, chairs, box spring; excluding Mattresses</u>	\$10 per item (5 punches) <u>\$ 5.00 Small (10-35lbs)</u> <u>\$12.00 Medium (36lbs to 80lbs)</u> <u>\$20.00 Large (81lbs and up)</u>

	\$120 <u>135.00/ton</u> <u>Sectionals charged by the piece</u>
Tires	\$10 <u>12.00/tire (5 punches)</u> Maximum of 10 tires per load. \$175/ton farm/construction tires
Yard trimmings and brush	\$15.00/ton for loads larger than 2 cubic yards <u>for all commercial haulers and non-residents.</u> <u>Lebanon Residents - free for loads less than 2 Cubic yards which only contain leaves, wood chips, grass clippings, and tree branches 4 inches or less in diameter.</u>
Bulk loads of glass, asphalt, brick and concrete and mixed aggregate	\$30 <u>50.00/ton</u>
Electronic waste – monitors and TVs	\$20.00/item (10 punches) \$0.30/lb on CRTs larger than 27"
Electronic waste – solar panels	\$40.00/panel (20 punches)
Electronic devices – DVD, VCR, stereo, etc.	\$10.00/item (5 punches)
Freon-containing devices	\$20.00/unit (10 punches)
Fluorescent bulbs	\$0.15/ft.
Compact fluorescent lamps (CFLs)	\$0.60/each
Cover materials	\$15.00/ton
Food waste	\$50.00/ton
Food scraps – household	No charge for food scrap composting- <u>Residential</u>
<u>Glass (Bulk Load)</u>	<u>\$35.00/ton</u>
<u>In-Person permit</u>	<u>\$15.00 (including the cost of the permit)</u>
Equipment Assist	\$50 <u>75.00</u>
Scale Use Fee	\$10.00
<u>Propane tanks 20lb</u>	<u>\$12.00</u>
<u>Propane tanks 1lb</u>	<u>\$2.00</u>
<u>Change of scale ticket</u>	<u>\$30.00 (if change is required any day after original transaction date)</u>
<u>Lost RFID Card</u>	<u>\$25.00 (each replacement)</u>
<u>Account Reactivation</u>	<u>\$50.00</u>
<u>Found in Load Fee</u>	<u>Additional \$10.00 on top of cost of item</u>
<u>Mixed Loads</u>	<u>Charged at the highest rate of items contained in load</u>

Section 2. Severability

The provisions of this ordinance are declared to be severable, and if any section, subsection, sentence, clause or part thereof is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdictions, such decisions shall not affect the validity of any remaining sections, subsections, sentences, clauses or part of this ordinance.

Section 3. Effective Date.

This ordinance shall become effective January 1, 2024.

**Agenda
Lebanon City Council
November 17, 2021**

10. New Business:

10.E – Discussion and Set Public Hearing for December 6, 2023:

Ordinance #2023-07 To Amend City Code Chapter 8, Section 8.4, Airport Rules and Regulations, to Amend Airport Landing Fees

Background

Landing fees at the Lebanon Municipal Airport were last adjusted in 2021, along with an update of the Rules & Regulations and Minimum Standards. A comparison of the existing landing fees and the landing fees adjusted by the CPI-U Northeast was completed and the recommended adjustments to the existing landing fees is shown in Ordinance 2023-07. A new category, Aircraft Detailer, was added to the fees. The airport will continue to monitor the CPI-U and existing fees to request adjustments as necessary.

Action

The Council is requested to consider the following motion:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, December 6, 2023, beginning at 7:00 pm in Council Chambers, City Hall, and Remote via City's Virtual Platform, for the purpose of receiving public input and taking action on Ordinance #2023-07 to amend City Code Chapter 8, Section 8.4, Airport Rules and Regulations, to amend Airport Landing Fees, effective January 1, 2024.

Included in this Section:

1. Proposed Ordinance #2023-07

**CITY OF LEBANON
ORDINANCE #2023-07**

AN ORDINANCE TO AMEND the Code of the City of Lebanon, Chapter 8, Airport Operations, Section 8.4, Airport Rules and Regulations.

BE IT ORDAINED, by the City Council of the City of Lebanon, as follows:

Section 1:

Part 5, Fees, of the Lebanon Municipal Airport Rules and Regulations, Section 1.A.1 regarding Aircraft Landing Fees is hereby amended to change the fees for Aircraft Landings as follows:

Section 1 - Fees

A. Aircraft Landing Fees

1. The Airport Manager is authorized to collect Landing Fees for Non-based Aircraft utilizing the Airport, which are as follows:

- Single Engine / Commercial N/A
- \$12 ~~15~~: Light Twin-Engine
- \$12 ~~15~~: Piston Helicopter
- \$18 ~~20~~: Turbine Helicopters
- \$30 ~~35~~: Turboprops < 9,001 pounds weight
- \$60 ~~70~~: Turboprops 9,001- 27,000 pounds weight (SE)
- \$60 ~~70~~: Turboprops 9,001- 27,000 pounds weight (ME)
- \$105 ~~115~~: Turboprops > 27,000 pounds weight
- \$60 ~~70~~: Very Light Jets (VLJs)
- \$155 ~~175~~: Jets 9,001 - 27,000 pounds weight
- \$180 ~~205~~: Jets 27,000 - 60,000 pounds weight
- \$205 ~~230~~: Jets >60,000 pounds weight
- \$260 ~~290~~: Jets (Airline Category)
- \$50: Aircraft Detailer

Section 2: Severability

The provisions of this ordinance are declared to be severable, and if any section, subsection, sentence, clause or part thereof is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining sections, subsections, sentences, clauses or part of this ordinance.

Section 3: Effective Date

Ordinance shall be effective January 1, 2024.

**Agenda
Lebanon City Council
November 15, 2023**

10. New Business:

**10.F – Review And Discussion of 2023 3rd Quarter Budget Report
And Release of Collected Public School Impact Fees**

2023 3rd Quarter Budget Report

Finance Director Vicki Lee will be present at the meeting to review the 3rd Quarter Budget Report and to answer any questions the Council may have.

The Budget Report presents in summary form year-to-date activity for both expenditures and revenues. City Charter §C419:44 requires financial information to be presented to the City Council for each quarterly period of the year. Administration typically provides required financial information on a monthly basis during the 4th quarter.

ACTION

The agenda item is for informational purposes only. No action is required by the Council.

Release Of Collected Public School 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 School 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 School 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 \$825,807.53 has been disbursed to the Lebanon School District.

7/17/2013	\$83,690.78	5/17/2017	\$5,230.00	1/19/2022	\$9,035.45
11/6/2013	\$14,651.99	12/6/2017	\$6,140.75	4/20/2022	\$3,216.15
5/21/2014	\$19,407.00	2/7/2018	\$41,262.70	10/19/2022	\$261,738.35
8/6/2014	\$2,122.75	9/5/2018	\$12,564.45	2/1/2023	\$2,185.00
2/18/2015	\$723.00	2/6/2019	\$1,833.10	4/19/2023	\$3,824.44
5/20/2015	\$2,819.00	8/7/2019	\$8,822.20	9/6/2023	\$3,142.57
7/15/2015	\$1,627.50	4/15/2020	\$40,432.02		
11/4/2015	\$936.00	7/15/2020	\$123,709.65		
3/2/2016	\$3,156.00	12/2/2020	\$57,567.42		
5/18/2016	\$864.00	1/21/2021	\$102,409.40		
		8/4/2021	\$12,695.86		

This request is for the City Council to authorize disbursement of \$9,740.60 in collected Public School Impact Fees (through 09/30/2023) 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 \$9,740.60 in collected Public School 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. November 15, 2023 Memorandum from Finance, RE: 3rd Quarter Financial Report (September 30, 2023)



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: November 15, 2023

Re: 3rd Quarter Financial Report (September 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 (See Exhibit A for detail)

The following chart summarizes appropriations, expenditures and amounts encumbered as of September 30th (75% of the fiscal year) by department. For FY 2023, 77.1% of appropriations have been expended or encumbered (obligated for future expenditure) during the quarter.

The 77.1% expended and encumbered to date includes 100% of Interfund Transfers, 97% of the debt service budget as well as 87.6% of the Human Services Budget.

QUARTERLY REPORT FOR CITY OF LEBANON						
AS OF SEPTEMBER 30, 2023						
GENERAL FUND		2023 BUDGET	AS OF 9/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	CITY CLERK	\$ 791,990	\$ 522,857	\$ -	\$ 269,133	66.0%
	CITY MANAGER	\$ 1,429,480	\$ 1,014,411	\$ 16,186	\$ 398,884	72.1%
	CYBER SERVICES	\$ 1,904,070	\$ 1,381,402	\$ 50,056	\$ 472,613	75.2%
	FINANCE	\$ 5,615,180	\$ 3,910,563	\$ 128,559	\$ 1,576,058	71.9%
	FIRE	\$ 4,906,550	\$ 3,573,367	\$ 18,611	\$ 1,314,572	73.2%
	HUMAN RESOURCES	\$ 434,400	\$ 299,649	\$ -	\$ 134,751	69.0%
	HUMAN SERVICES	\$ 670,730	\$ 587,634	\$ -	\$ 83,096	87.6%
	LIBRARY	\$ 1,514,740	\$ 1,099,969	\$ 7,530	\$ 407,241	73.1%
	PLANNING	\$ 1,272,330	\$ 857,516	\$ 18,729	\$ 396,085	68.9%
	POLICE	\$ 7,302,660	\$ 4,803,329	\$ 128,345	\$ 2,370,986	67.5%
	PUBLIC WORKS	\$ 5,415,420	\$ 3,571,494	\$ 840,511	\$ 1,003,415	81.5%
	RECREATION ARTS & PARKS	\$ 1,303,040	\$ 1,010,462	\$ 36,317	\$ 256,262	80.3%
	DEBT SERVICE	\$ 4,803,350	\$ 4,658,872	\$ -	\$ 144,478	97.0%
	INTERFUND TRANSFER	\$ 1,096,900	\$ 1,096,900	\$ -	\$ -	100.0%
	TOTALS	\$ 38,460,840	\$ 28,388,425	\$ 1,244,842	\$ 8,827,572	77.1%

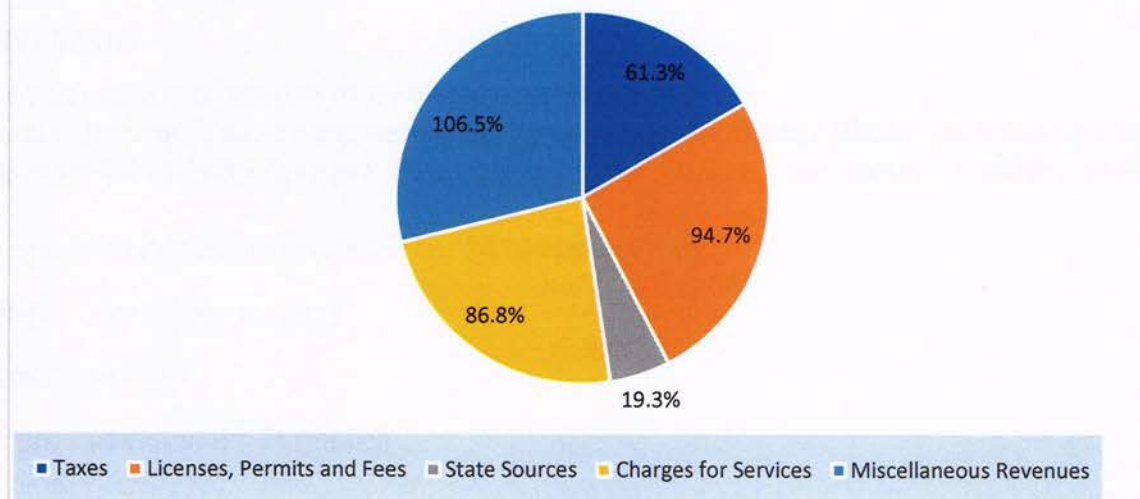
Revenues (See Exhibit B for detail)

The following chart summaries amounts budgeted and collected year-to-date by general revenue category. Revenues collected through September 30, 2023, total 66.3% of the amount budgeted for FY 2023, which compares to 63.3% (2022) and 54.1% (2021) in the previous two fiscal years. Highlights for the quarter include:

- Motor vehicle registrations are 77.6% collected. No change from year 2022 which was 77.1%.
- Building permits are trending well above the quarterly benchmark at 243.5% collected.
- Ambulance Service revenue is collected just above the quarterly benchmark at 81.9% and slightly higher than 2022 which was 78.6%.

	<u>Budget</u>	<u>YTD Collected</u>	<u>% Bdgt Collected</u>
Taxes	26,085,539	15,995,593	61.3%
Licenses, Permits and Fees	3,606,020	3,413,831	94.7%
State Sources	1,917,881	369,293	19.3%
Charges for Services	3,090,570	2,682,859	86.8%
Miscellaneous Revenues	<u>1,378,820</u>	<u>1,468,981</u>	<u>106.5%</u>
Total	36,078,830	23,930,557	66.3%

Revenues to date 9/30/2023



Other Funds – (See Exhibit C for detail)

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

QUARTERLY REPORT FOR CITY OF LEBANON					
AS OF SEPTEMBER 30, 2023					
SOLID WASTE DISPOSAL FUND	2023 BUDGET	AS OF 9/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 4,311,230	\$ 3,397,059	\$ -	\$ 914,171	78.8%
EXPENDITURES	\$ 4,916,230	\$ 3,934,737	\$ 78,180	\$ 903,313	81.6%

- 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 CITY OF LEBANON					
AS OF SEPTEMBER 30, 2023					
WATER FUND	2023 BUDGET	AS OF 9/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 4,436,960	\$ 3,512,946	\$ -	\$ 924,014	79.2%
EXPENDITURES	\$ 4,436,960	\$ 3,449,444	\$ 223,114	\$ 764,402	82.8%

- 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 CITY OF LEBANON					
AS OF SEPTEMBER 30, 2023					
SEWER FUND	2023 BUDGET	AS OF 9/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 7,862,020	\$ 5,952,677	\$ -	\$ 1,909,343	75.7%
EXPENDITURES	\$ 7,862,020	\$ 6,357,653	\$ 226,007	\$ 1,278,360	83.7%

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

QUARTERLY REPORT FOR CITY OF LEBANON					
AS OF SEPTEMBER 30, 2023					
AIRPORT FUND	2023 BUDGET	AS OF 9/30/2023	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 1,810,620	\$ 1,150,009	\$ -	\$ 660,611	63.5%
EXPENDITURES	\$ 2,035,470	\$ 1,619,669	\$ 29,378	\$ 386,423	81.0%

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdg
1100-4130-0040-2450-0000	TRAINING/LICENSES/DUES	0	0	0	0	0.0
1100-4130-0040-5000-0000	OTHER PURCHASED SERVICES	0	3,727	61	(3,788)	100.0
Total CITY COUNCIL		0	3,727	61	(3,788)	100.0
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	364,650	271,156	0	93,494	74.4
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	68,560	47,426	0	21,134	69.2
1100-4130-0050-1200-0000	TEMPORARY PT WAGES	0	8,227	0	(8,227)	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	2,740	0	1,910	58.9
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	33,300	25,194	0	8,106	75.7
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	30,130	22,408	0	7,722	74.4
1100-4130-0050-2310-0000	RETIREMENT: ICMA	20,450	15,427	0	5,023	75.4
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	28,850	22,113	0	6,737	76.7
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	750	596	0	154	79.5
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	0	947	0	(947)	100.0
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	10,000	4,626	0	5,374	46.3
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000	1,391	0	609	69.6
1100-4130-0050-5400-0000	ADVERTISING	3,500	0	0	3,500	0.0
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	9,500	5,000	0	4,500	52.6
1100-4130-0050-5800-0000	TRAVEL	4,000	1,291	0	2,709	32.3
1100-4130-0050-5875-0000	MILEAGE	1,000	815	0	185	81.5
1100-4130-0050-6000-0000	OFFICE SUPPLIES	3,000	1,950	0	1,050	65.0
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500	325	0	175	65.0
1100-4130-0050-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	0	0	0	0.0
Total CITY MANAGER		586,840	431,634	0	155,206	73.6
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	102,720	76,816	0	25,904	74.8
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,310	850	0	460	64.9
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	7,860	5,367	0	2,493	68.3
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	14,170	10,665	0	3,505	75.3
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	2,000	325	0	1,675	16.3
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	180	138	0	42	76.9
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	80,700	92,040	0	(11,340)	114.1
1100-4130-0070-5000-0000	OTHER PURCHASED SERVICES	0	0	0	0	0.0
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	186,201	0	24,239	88.5
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	65,000	34,865	16,125	14,010	0.8
Total CITY MANAGER OTHER		65,000	34,865	16,125	14,010	0.8
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	430,580	318,032	0	112,548	73.9
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	46,000	23,164	0	22,836	50.4
1100-4140-0000-1300-0000	OVERTIME WAGES	10,000	11,385	0	(1,385)	113.9
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,500	3,342	0	2,158	60.8
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	37,230	26,183	0	11,047	70.3
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	60,560	43,299	0	17,261	71.5
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	8,780	6,223	0	2,558	70.9
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	840	628	0	212	74.8
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	300	0	700	30.0
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	67,350	6,425	0	60,925	60.6
1100-4140-0000-5300-0000	COMMUNICATIONS	0	0	0	0	0.0
1100-4140-0000-5400-0000	ADVERTISING	9,000	2,855	0	6,145	31.7
1100-4140-0000-5800-0000	TRAVEL	13,120	3,679	0	9,441	28.0

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4140-0000-5875-0000	MILEAGE	1,190	238	0	952	20.0
1100-4140-0000-6000-0000	OFFICE SUPPLIES	10,000	4,960	0	5,040	49.6
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	481,163	0	273,087	0.6

ELECTIONS

1100-4140-0030-1200-0000	TEMPORARY PT WAGES	6,000	3,154	0	2,846	52.6
1100-4140-0030-1300-0000	OVERTIME WAGES	0	0	0	0	0.0
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	30	41	0	(11)	135.1
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	10	13	0	(3)	133.3
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	34,524	0	(7,274)	126.7
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
1100-4140-0030-6000-0000	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	41,694	0	(3,954)	110.5

FINANCIAL ADMINISTRATION

1100-4150-0010-1100-0000	FULL TIME WAGES	486,510	353,023	0	133,487	72.6
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	33,670	21,256	0	12,414	63.1
1100-4150-0010-1200-0000	TEMPORARY PT WAGES	0	0	0	0	0.0
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000	6,225	0	8,775	41.5
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,840	3,717	0	2,123	63.6
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	40,950	27,581	0	13,369	67.4
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	63,430	49,804	0	13,626	78.5
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	12,350	3,730	0	8,621	30.2
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	920	682	0	238	74.1
1100-4150-0010-3020-0000	CONSULTANTS	5,800	800	0	5,000	42.0
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	17,024	0	49,976	25.4
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	58,140	88,718	10,000	(40,578)	169.8
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	20,000	2,050	0	17,950	10.3
1100-4150-0010-5300-0000	COMMUNICATIONS	0	0	0	0	0.0
1100-4150-0010-5335-0000	INFORMATION ACCESS	2,100	1,055	0	1,045	50.2
1100-4150-0010-5800-0000	TRAVEL	4,510	2,371	0	2,139	52.6
1100-4150-0010-5875-0000	MILEAGE	2,000	819	0	1,181	40.9
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000	2,718	0	2,282	54.4
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	430	143	0	287	33.4
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000	2,541	0	1,459	63.5
Total FINANCIAL ADMINISTRATION		832,650	585,168	10,000	237,482	0.7

UTILITIES COLLECTION

1100-4150-0020-1100-0000	FULL TIME WAGES	75,370	56,830	0	18,540	75.4
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000	1,657	0	3,343	33.1
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	970	640	0	330	66.0
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	6,150	4,206	0	1,944	68.4
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	11,100	8,118	0	2,982	73.1
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	2,500	0	0	2,500	0.0
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	150	104	0	46	69.5
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	0.6
Total UTILITIES COLLECTION		107,360	72,411	0	34,949	67.7

AUDITING

1100-4150-0050-3010-0000	AUDIT SERVICES	80,000	4,500	0	75,500	5.6
Total AUDITING		80,000	4,500	0	75,500	5.6

**EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023**

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	500,500	373,138	0	127,362	74.6
1100-4150-0080-1300-0000	OVERTIME WAGES	7,000	3,376	0	3,624	48.2
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	6,390	4,131	0	2,259	64.7
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	38,900	27,907	0	10,993	71.7
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	70,010	52,265	0	17,745	74.7
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	25,700	5,375	0	20,325	20.9
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	870	676	0	194	77.7
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	50,000	24,994	0	25,006	49.9
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	253,050	288,186	0	(35,136)	113.9
1100-4150-0080-3420-0000	CYBERSECURITY	312,050	301,308	30,000	(19,258)	106.2
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	93,660	46,645	0	47,015	49.8
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	33,560	27,686	0	5,874	82.5
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	1,281	0	3,719	25.6
1100-4150-0080-5300-0000	COMMUNICATIONS	7,200	5,703	0	1,497	79.2
1100-4150-0080-5335-0000	INFORMATION ACCESS	76,960	40,387	0	36,573	52.5
1100-4150-0080-5400-0000	ADVERTISING	600	0	0	600	0.0
1100-4150-0080-5800-0000	TRAVEL	6,000	804	0	5,196	13.4
1100-4150-0080-5875-0000	MILEAGE	4,000	96	0	3,904	2.4
1100-4150-0080-6000-0000	OFFICE SUPPLIES	3,000	110	0	2,890	3.7
1100-4150-0080-6220-0000	ELECTRICITY	4,800	1,642	0	3,158	34.2
1100-4150-0080-6230-0000	BOTTLED GAS	5,500	864	0	4,636	15.7
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	138,600	40,584	20,056	77,960	43.7
1100-4150-0080-7510-0000	MACHINERY/EQUIPMENT	150,000	89,471	0	60,529	73.7
1100-4150-0080-7600-0000	SOFTWARE	0	388	0	(388)	100.0
Total CYBER SERVICES		1,854,120	1,362,337	50,056	441,727	0.8
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	72,340	53,882	0	18,458	74.5
1100-4152-0000-1300-0000	OVERTIME WAGES	5,000	584	0	4,416	11.7
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	930	590	0	340	63.4
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	5,920	4,094	0	1,826	69.2
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	10,680	7,560	0	3,120	70.8
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	1,030	975	0	55	94.7
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	140	98	0	42	69.8
1100-4152-0000-3020-0000	CONSULTANTS	4,000	215	0	3,785	5.4
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	210,160	66,213	137,287	6,660	1.0
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	22,540	11,155	0	11,385	49.5
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	500	10,497	0	(9,997)	21.0
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	170	0	830	17.0
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	6,810	386	0	6,424	5.7
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	122	0	(122)	100.0
Total ASSESSING		345,050	156,540	137,287	51,223	0.9
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	200,000	14,496	0	185,505	7.3
1100-4153-0000-3000-0001	ASSESSING	0	7,320	0	(7,320)	100.0
1100-4153-0000-3000-0002	CITY MANAGER	0	31,063	0	(31,063)	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	10,748	0	(10,748)	100.0
1100-4153-0000-3000-0005	PUBLIC WORKS	0	32,773	0	(32,773)	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	25,800	0	(25,800)	100.0
1100-4153-0000-3000-0009	LIBRARY	0	2,871	0	(2,871)	100.0
1100-4153-0000-3000-0010	CYBER SERVICES	0	0	0	0	0.0

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP ENCUMBERED	Available	% Bdgt
1100-4153-0000-3000-0011	RECREATION	0	0	0	0.0
1100-4153-0000-3000-0012	POLICE	0	10,828	0	(10,828) 100.0
1100-4153-0000-3000-0013	HUMAN SERVICES	0	48	0	(48) 100.0
1100-4153-0000-3000-0014	PERSONNEL	100,000	17,827	0	82,173 17.8
1100-4153-0000-8000-0000	CLAIMS/JUDGEMENTS	0	0	0	0 0.0
Total LEGAL SERVICES		300,000	157,584	0	142,416 52.5
GROUP INSURANCE					
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	3,270,300	2,095,571	0	1,174,729 64.1
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	5,000	2,858	0	2,142 57.2
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	7,200	6,274	0	926 87.1
Total GROUP INSURANCE		3,282,500	2,104,703	0	1,177,797 64.1
EMPLOYEE BENEFITS NOT ALLOCATED					
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	620,000	542,000	0	78,000 87.4
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	36,000	103,118	0	(67,118) 286.4
1100-4155-0030-2950-0000-2301	F S A (DEPENDENT CARE ONLY)	0	107	0	(107) 100.0
Total EMPLOYEE BENEFITS NOT ALLOCATED		656,000	645,225	0	10,775 98.4
SICK LEAVE PAYOUT					
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	3,000	2,942	0	58 98.1
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	5,000	912	0	4,088 18.2
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
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0	1,805	0	(1,805) 100.0
1100-4155-0040-2900-0000	SICK PAYOUT	0	67,813	0	(67,813) 100.0
1100-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	0	0	0	0 0.0
Total SICK LEAVE PAYOUT		8,000	85,493	0	(77,493) 10.7
HUMAN RESOURCES					
1100-4156-0000-1100-0000	FULL TIME WAGES	266,670	190,583	0	76,087 71.5
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	47,555	0	24,525 66.0
1100-4156-0000-1200-0000	TEMPORARY PT WAGES	0	(248)	0	248 100.0
1100-4156-0000-1300-0000	OVERTIME WAGES	1,000	222	0	778 22.2
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,630	1,971	0	659 74.9
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	26,010	18,069	0	7,941 69.5
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	36,860	26,939	0	9,921 73.1
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	4,700	1,087	0	3,613 23.1
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	600	458	0	142 76.3
1100-4156-0000-2920-0000	WELLNESS PROGRAM	4,000	100	0	3,900 2.5
1100-4156-0000-2930-0000	CLASSIFICATION STUDY REPORT	0	0	0	0 0.0
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	750	41	0	709 5.5
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	1,030	0	970 51.5
1100-4156-0000-5800-0000	TRAVEL	2,000	0	0	2,000 0.0
1100-4156-0000-5875-0000	MILEAGE	1,100	251	0	849 22.8
1100-4156-0000-6000-0000	OFFICE SUPPLIES	1,500	706	0	794 82.5
Total HUMAN RESOURCES		434,400	299,896	0	134,504 0.7
PLANNING & ZONING					
1100-4191-0010-1100-0000	FULL TIME WAGES	426,390	287,018	0	139,372 67.3
1100-4191-0010-1300-0000	OVERTIME WAGES	1,000	203	0	797 20.3
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	4,440	3,016	0	1,424 67.9
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	32,720	21,013	0	11,707 64.2
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	58,830	39,867	0	18,963 67.8
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	8,160	5,068	0	3,092 62.1
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	750	517	0	233 68.9
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	200	200	0	0 100.0
1100-4191-0010-3020-0000	CONSULTANTS	55,000	959	0	54,041 1.7

**EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023**

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	2,000	2,708	0	(708)	135.4
1100-4191-0010-5335-0000	INFORMATION ACCESS	2,000	1,005	0	995	50.2
1100-4191-0010-5400-0000	ADVERTISING	6,000	3,671	0	2,329	61.2
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	31	0	1,969	1.5
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	1,900	140	0	1,760	7.4
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,000	378	0	2,622	12.6
Total PLANNING & ZONING		606,390	365,997	0	240,393	0.6
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	100,810	75,038	0	25,772	74.4
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,020	689	0	331	67.5
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	7,730	5,537	0	2,193	71.6
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	13,910	10,418	0	3,492	74.9
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	1,780	1,893	0	(113)	106.4
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	180	135	0	45	75.0
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	105,739	0	34,891	0.8
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	147,370	109,280	0	38,090	74.2
1100-4194-0000-1300-0000	OVERTIME WAGES	5,600	2,186	0	3,414	39.0
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,640	1,081	0	559	65.9
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	11,720	7,733	0	3,987	66.0
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	21,100	14,864	0	6,236	70.4
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	2,800	2,047	0	754	73.1
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	2,380	1,647	0	733	69.2
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	200	200	0	0	100.0
1100-4194-0000-5300-0000	COMMUNICATIONS	980	369	0	611	37.7
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	83	0	417	16.6
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	300	0	0	300	0.0
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500	650	0	(150)	130.0
Total FACILITY & ENERGY		195,790	140,139	0	55,651	0.7
CITY HALL						
1100-4194-0010-4110-0000	WATER	4,200	1,845	0	2,355	43.9
1100-4194-0010-4120-0000	SEWER	5,400	2,713	0	2,687	50.3
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	7,200	1,831	0	5,369	25.4
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	91,750	50,126	11,966	29,658	78.2
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,970	1,363	0	607	69.2
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	16,474	0	(1,474)	109.8
1100-4194-0010-6220-0000	ELECTRICITY	93,440	46,116	0	47,324	49.4
1100-4194-0010-6230-0000	BOTTLED GAS	40,820	23,307	0	17,513	57.1
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	273	0	727	27.3
Total CITY HALL		265,780	148,718	11,966	105,096	0.6
SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	710	324	0	386	45.6
1100-4194-0020-4120-0000	SEWER	490	105	0	385	21.4
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	14,600	3,958	6,684	3,959	72.9
1100-4194-0020-6100-0000	GENERAL SUPPLIES	1,100	181	0	919	16.5
1100-4194-0020-6220-0000	ELECTRICITY	2,180	1,436	0	744	65.9
1100-4194-0020-6240-0000	FUEL OIL	5,390	2,529	0	2,861	46.9
Total SOLDIERS MEMORIAL BUILDING		24,470	8,533	6,684	9,253	0.6

**EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023**

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdg
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	4,250	0	750	85.0
1100-4194-0030-5000-0000	OTHER PURCHASED SERVICES	500	0	0	500	0.0
1100-4194-0030-5300-0000	COMMUNICATIONS	880	432	0	448	49.1
1100-4194-0030-6100-0000	GENERAL SUPPLIES	500	33	0	467	6.5
1100-4194-0030-6220-0000	ELECTRICITY	1,280	1,225	0	55	95.7
Total DANA HOUSE		8,850	5,939	0	2,911	0.7
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	0	0	0	0	0.0
1100-4194-0050-4120-0000	SEWER	0	0	0	0	0.0
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	0	0	0	0	0.0
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	0	0	8,000	(8,000)	0.0
1100-4194-0050-6220-0000	ELECTRICITY	0	0	0	0	0.0
1100-4194-0050-6240-0000	FUEL OIL	0	0	0	0	0.0
Total 160 MECHANIC STREET		0	0	8,000	(8,000)	0.0
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	170	0	0	170	0.0
1100-4195-0000-4110-0000	WATER	440	176	0	264	40.1
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	100	0	0	100	0.0
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	92,060	36,012	0	56,048	39.1
1100-4195-0000-5335-0000	INFORMATION ACCESS	0	735	0	(735)	100.0
1100-4195-0000-6100-0000	GENERAL SUPPLIES	7,000	9,104	0	(2,104)	130.1
1100-4195-0000-6220-0000	ELECTRICITY	580	(3,985)	0	4,565	(687.1)
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	52,455	0	55,065	0.5
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	0	38,586	32,029	(70,615)	100.0
1100-4195-0010-5000-0000	OTHER PURCHASED SERVICES	0	8,872	0	(8,872)	100.0
1100-4195-0010-6100-0000	GENERAL SUPPLIES	0	16,224	0	(16,224)	100.0
Total CEMETERY PROJECTS		0	63,683	32,029	(95,711)	100.0
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	230,000	233,319	0	(3,319)	101.4
Total INSURANCE NOT ALLOCATED ELSEWHERE		230,000	233,319	0	(3,319)	101.4
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	27,050	26,257	0	793	97.1
Total REGIONAL ASSOCIATION		27,050	26,257	0	793	97.1
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	267,200	200,400	0	66,800	75.0
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		267,200	200,400	0	66,800	75.0
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	800	1,317	0	(517)	164.6
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600	378	0	222	63.0
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	18,000	12,374	0	5,626	68.7
1100-4199-0000-5600-0000	POSTAGE	23,000	(103)	0	23,103	(0.5)
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	29,000	5,050	0	23,950	17.4
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	0.0
Total ANCILLIARY POSTAGE		72,900	19,015	0	53,885	26.1

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	17,450	6,590	0	10,860	37.8
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	22,000	7,880	0	14,120	35.8
1100-4199-0010-6000-0000	OFFICE SUPPLIES	2,000	1,426	0	574	71.3
Total ANCILLIARY COPIERS		41,450	15,897	0	25,553	38.4
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	8,500	3,168	0	5,332	37.3
Total ANCILLIARY COMMUNICATION		8,500	3,168	0	5,332	37.3
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	720	666	0	54	92.5
Total ANCILLIARY OTHER		720	666	0	54	92.5
POLICE ADMINISTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	428,440	314,911	0	113,529	73.5
1100-4210-0010-1300-0000	OVERTIME WAGES	250	813	0	(563)	325.2
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	4,780	3,276	0	1,504	68.6
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	16,820	11,626	0	5,194	69.1
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	23,560	15,273	0	8,287	64.8
1100-4210-0010-2302-0000	RETIREMENT:POLICE	101,070	63,604	0	37,466	62.9
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	24,500	6,475	0	18,025	26.4
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	4,670	3,767	0	903	80.7
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	3,600	1,442	0	2,158	40.1
1100-4210-0010-2911-0000	UNIFORM CLEANING	1,800	622	0	1,179	34.5
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	10,000	13,064	0	(3,064)	130.6
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	3,500	155	0	3,345	4.4
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	68.9
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	20,000	24,028	24,800	(28,828)	244.1
1100-4210-0010-5400-0000	ADVERTISING	1,500	450	0	1,050	30.0
1100-4210-0010-5800-0000	TRAVEL	2,500	5,105	0	(2,605)	204.2
1100-4210-0010-6260-0000	GASOLINE	8,250	4,813	0	3,437	58.3
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	1,000	0	0	1,000	0.0
Total POLICE ADMINISTRATION		723,130	469,426	24,800	228,904	0.7
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	449,100	309,451	0	139,649	68.9
1100-4210-0020-1300-0000	OVERTIME WAGES	30,000	14,632	0	15,368	48.8
1100-4210-0020-1301-0000	WAGE REIMBURSEMENTS	0	0	0	0	0.0
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	4,540	2,778	0	1,762	61.2
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	6,950	4,561	0	2,389	65.6
1100-4210-0020-2302-0000	RETIREMENT:POLICE	155,790	106,952	0	48,838	68.7
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	8,500	5,893	0	2,607	69.3
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	3,000	754	0	2,246	25.2
1100-4210-0020-2911-0000	UNIFORM CLEANING	2,500	29	0	2,471	1.2
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	281	0	1,719	14.1
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	15,460	11,462	0	3,998	74.1
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	14,900	2,043	0	12,857	13.7
1100-4210-0020-6100-0000	GENERAL SUPPLIES	8,500	1,022	0	7,478	12.0
1100-4210-0020-6260-0000	GASOLINE	9,000	4,850	0	4,150	53.9
1100-4210-0020-7520-0000	VEHICLES	0	13,074	0	(13,074)	100.0
Total POLICE DETECTIVES		711,640	477,781	0	233,859	0.7
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	2,204,130	1,337,200	0	866,930	60.7
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	20,580	9,928	0	10,652	48.2
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	25,000	28,664	0	(3,664)	114.7
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	10,000	2,945	0	7,055	29.5

**EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023**

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4210-0030-1300-0000	OVERTIME WAGES	205,000	164,613	0	40,387	80.3
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	22,240	11,752	0	10,488	52.8
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	39,290	24,215	0	15,075	61.6
1100-4210-0030-2302-0000	RETIREMENT:POLICE	784,200	488,416	0	295,784	62.3
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	42,340	27,468	0	14,872	64.9
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	30,000	19,002	0	10,998	63.3
1100-4210-0030-2911-0000	UNIFORM CLEANING	4,500	2,306	0	2,194	51.2
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500	1,674	0	1,826	47.8
1100-4210-0030-3030-0000	RECRUITMENT TESTING	4,500	3,790	0	710	84.2
1100-4210-0030-3040-0000	VETENARIAN SERVICES	4,000	5,212	0	(1,212)	130.3
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	2,500	29,171	5,735	(32,406)	1396.3
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	22,000	9,948	0	12,052	45.2
1100-4210-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	148,000	132,335	0	15,665	89.4
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	4,500	7,404	0	(2,904)	164.5
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	91,367	68,103	(5,470)	103.4
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	15,000	1,503	8,684	4,813	81.2
1100-4210-0030-6102-0000	K9 SUPPLIES	4,000	3,049	0	951	76.2
1100-4210-0030-6260-0000	GASOLINE	101,510	40,857	0	60,653	40.3
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	2,454,031	82,522	1,325,737	0.7
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	220,760	127,557	0	93,203	57.8
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	12,000	4,806	0	7,194	40.1
1100-4210-0040-1300-0000	OVERTIME WAGES	60,000	24,503	0	35,497	40.8
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	2,230	1,029	0	1,201	46.2
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	5,020	2,482	0	2,538	49.4
1100-4210-0040-2302-0000	RETIREMENT:POLICE	91,450	50,605	0	40,845	55.3
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	40,000	25,679	0	14,321	64.2
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	4,940	2,734	0	2,206	55.3
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	910	0	2,090	30.3
1100-4210-0040-5800-0000	TRAVEL	12,000	10,169	0	1,831	84.7
1100-4210-0040-5875-0000	MILEAGE	0	0	0	0	0.0
Total POLICE TRAINING		452,500	251,575	0	200,925	55.6
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	144,590	107,885	0	36,705	74.6
1100-4210-0050-1300-0000	OVERTIME WAGES	7,000	3,637	0	3,363	52.0
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	1,850	1,212	0	638	65.5
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	11,600	8,391	0	3,209	72.3
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	20,910	15,474	0	5,436	74.0
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	260	199	0	61	76.4
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,100	1,459	0	641	69.5
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,800	2,517	0	1,283	66.2
1100-4210-0050-5600-0000	POSTAGE	1,000	969	0	31	96.9
1100-4210-0050-6000-0000	OFFICE SUPPLIES	10,000	11,125	0	(1,125)	111.3
Total POLICE RECORDS		203,110	152,867	0	50,243	0.8
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	5,000	4,785	0	215	95.7
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	80	68	0	12	85.4
1100-4210-0060-2302-0000	RETIREMENT:POLICE	1,630	1,613	0	17	99.0
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	10	59	0	(49)	586.6
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	57,000	66,536	0	(9,536)	116.7
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	388	0	612	38.8
Total POLICE CYBERCRIME		64,720	73,449	0	(8,729)	1.1

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bgdt
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	53,210	39,702	0	13,508	74.6
1100-4210-0070-1300-0000	OVERTIME WAGES	1,500	57	0	1,443	3.8
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	680	456	0	225	67.0
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	4,200	2,805	0	1,395	66.8
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	7,550	5,520	0	2,030	73.1
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	990	731	0	259	73.9
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	500	0	0	500	0.0
1100-4210-0070-4110-0000	WATER	1,800	1,417	0	383	78.7
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	16,320	12,808	0	3,512	78.5
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	37,000	43,709	20,506	(27,215)	173.6
1100-4210-0070-5800-0000	TRAVEL	150	0	0	150	0.0
1100-4210-0070-6100-0000	GENERAL SUPPLIES	9,000	6,374	0	2,626	70.8
1100-4210-0070-6220-0000	ELECTRICITY	94,890	37,359	0	57,531	39.4
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
1100-4210-0070-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
Total POLICE FACILITY		256,790	162,276	20,506	74,008	0.7
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	602,700	431,477	0	171,223	71.6
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	16,000	8,949	0	7,051	55.9
1100-4212-0000-1300-0000	OVERTIME WAGES	85,000	65,839	0	19,161	77.5
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	7,410	4,524	0	2,886	61.1
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	53,860	37,612	0	16,248	69.8
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	94,860	67,594	0	27,266	71.3
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	5,250	2,521	0	2,729	48.0
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	1,200	866	0	334	72.2
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	1,800	727	0	1,073	40.4
1100-4212-0000-3030-0000	RECRUITMENT TESTING	1,500	2,201	0	(701)	146.7
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	7,044	0	(244)	103.6
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	3,000	218	0	2,782	7.3
1100-4212-0000-5300-0000	COMMUNICATIONS	11,000	11,284	0	(284)	102.6
1100-4212-0000-5335-0000	INFORMATION ACCESS	49,000	42,630	0	6,370	87.0
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	1,915	0	(415)	127.7
1100-4212-0000-5875-0000	MILEAGE	0	711	0	(711)	100.0
1100-4212-0000-6000-0000	OFFICE SUPPLIES	2,500	1,652	0	848	66.1
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
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	7,598	0	(7,598)	100.0
Total POLICE COMMUNICATIONS		1,028,480	761,923	517	266,040	0.7
FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	471,220	345,622	0	125,598	73.4
1100-4220-0010-1300-0000	OVERTIME WAGES	1,000	269	0	731	26.9
1100-4220-0010-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,010	3,935	0	2,075	65.5
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	11,270	7,814	0	3,456	69.3
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	9,880	7,442	0	2,438	75.3
1100-4220-0010-2303-0000	RETIREMENT:FIRE	127,670	93,835	0	33,835	73.5
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	3,800	3,130	0	670	82.4
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	25,740	17,188	0	8,552	66.8
1100-4220-0010-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	0	13,417	17,540	(30,957)	100.0
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	10,471	0	729	93.5
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,860	1,286	0	574	69.2

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	6,000	3,454	0	2,546	57.6
1100-4220-0010-5300-0000	COMMUNICATIONS	11,600	7,265	0	4,335	62.6
1100-4220-0010-5335-0000	INFORMATION ACCESS	14,400	9,591	0	4,809	66.6
1100-4220-0010-6000-0000	OFFICE SUPPLIES	2,000	767	0	1,233	38.4
1100-4220-0010-6100-0000	GENERAL SUPPLIES	3,500	2,148	0	1,352	61.4
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	350	410	0	(60)	117.1
Total FIRE ADMIN		732,500	545,753	17,540	169,207	0.8
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	1,855,820	1,347,548	0	508,272	72.6
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	10,000	1,925	0	8,075	19.3
1100-4220-0020-1300-0000	OVERTIME WAGES	450,000	339,718	0	110,282	75.5
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	24,470	14,950	0	9,520	61.1
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	34,640	23,536	0	11,104	67.9
1100-4220-0020-2301-0000	RETIREMENT: MUNICIPAL	0	0	0	0	0.0
1100-4220-0020-2303-0000	RETIREMENT:FIRE	741,860	541,141	0	200,719	72.9
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	103,458	0	46,912	68.8
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	22,000	21,677	0	323	98.5
1100-4220-0020-2911-0000	UNIFORM CLEANING	16,000	6,019	0	9,981	37.6
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	20,950	15,931	0	5,019	76.0
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	39,014	0	11,486	77.3
1100-4220-0020-5400-0000	ADVERTISING	500	0	0	500	0.0
1100-4220-0020-6100-0000	GENERAL SUPPLIES	52,000	50,509	0	1,491	97.1
1100-4220-0020-6260-0000	GASOLINE	10,650	5,294	0	5,356	49.7
1100-4220-0020-6265-0000	DIESEL FUEL	44,270	24,314	0	19,956	54.9
Total FIRE OPERATIONS		3,495,330	2,547,918	0	947,412	72.9
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	8,100	20	0	8,080	0.3
Total FIRE PREVENTION		8,100	20	0	8,080	0.0
FIRE TRAINING						
1100-4220-0040-1300-0000	OVERTIME WAGES	59,670	55,049	0	4,621	92.3
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	870	771	0	99	88.6
1100-4220-0040-2303-0000	RETIREMENT:FIRE	18,900	17,919	0	981	94.8
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	42,950	27,986	0	14,964	65.2
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	3,830	2,389	0	1,441	62.4
1100-4220-0040-5800-0000	TRAVEL	3,000	6,008	0	(3,008)	200.3
1100-4220-0040-5875-0000	MILEAGE	250	0	0	250	0.0
Total FIRE TRAINING		129,470	110,122	0	19,348	0.9
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	74,630	55,937	0	18,693	75.0
1100-4220-0050-1300-0000	OVERTIME WAGES	3,500	527	0	2,973	15.1
1100-4220-0050-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	760	653	0	107	85.9
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	1,140	776	0	364	68.1
1100-4220-0050-2303-0000	RETIREMENT:FIRE	24,750	18,132	0	6,618	73.3
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	2,180	1,511	0	669	69.3
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	6,400	7,765	0	(1,365)	121.3
1100-4220-0050-6100-0000	GENERAL SUPPLIES	11,100	4,646	0	6,454	53.6
Total FIRE ALARM & COMMUNICATIONS		124,460	89,948	0	34,512	0.7
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	22,000	17,366	0	4,634	78.9
1100-4220-0060-6100-0000	GENERAL SUPPLIES	16,000	10,188	0	5,812	63.7
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,500	201	0	1,299	13.4
Total FIRE REPAIR SERVICES		39,500	27,755	0	11,745	0.7

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdg
FIRE MEDICAL SERVICES						
1100-4220-0070-3050-0000	MEDICAL SERVICES	23,000	912	0	22,088	4.0
Total FIRE MEDICAL SERVICES		23,000	912	0	22,088	4.0
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	4,500	2,401	0	2,099	53.4
1100-4220-0080-4120-0000	SEWER	4,500	3,325	0	1,175	73.9
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	42,580	26,576	1,071	14,933	65.8
1100-4220-0080-6100-0000	GENERAL SUPPLIES	15,000	8,786	0	6,214	58.6
1100-4220-0080-6220-0000	ELECTRICITY	38,420	26,433	0	11,987	68.8
1100-4220-0080-6230-0000	BOTTLED GAS	19,270	10,318	0	8,952	53.5
1100-4220-0080-6240-0000	FUEL OIL	20,160	10,851	0	9,309	53.8
Total FIRE FACILITY MAINTENANCE		144,430	88,690	1,071	54,669	0.6
FIRE MOBILE INTEGRATED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	76,820	57,467	0	19,353	74.8
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	780	676	0	104	86.7
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	1,120	791	0	329	70.7
1100-4220-0090-2303-0000	RETIREMENT:FIRE	24,330	18,448	0	5,882	75.8
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	3,776	0	1,224	75.5
1100-4220-0090-5800-0000	TRAVEL	0	674	0	(674)	100.0
1100-4220-0090-6100-0000	GENERAL SUPPLIES	5,000	5,431	0	(431)	108.6
Total FIRE MOBILE INTEGRATED HEALTHCARE		117,050	87,859	0	29,191	75.1
FIRE COMMUNITY NURSE						
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	79,730	60,991	0	18,739	76.5
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	6,100	4,666	0	1,434	76.5
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	0	2,690	0	(2,690)	100.0
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	3,180	2,421	0	759	76.1
1100-4220-0100-5300-0000	COMMUNICATIONS	1,200	1,233	0	(33)	102.7
1100-4220-0100-5800-0000	TRAVEL	0	1,348	0	(1,348)	100.0
1100-4220-0100-5875-0000	MILEAGE	1,500	647	0	854	43.1
1100-4220-0100-6100-0000	GENERAL SUPPLIES	1,000	396	0	604	39.6
1100-4220-0100-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	0	0	0	0.0
Total FIRE COMMUNITY NURSE		92,710	74,391	0	18,319	80.2
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	373,570	276,543	0	97,027	74.0
1100-4240-0000-1125-0000	PART TIME WAGES 25-29	0	0	0	0	0.0
1100-4240-0000-1300-0000	OVERTIME WAGES	2,000	199	0	1,801	10.0
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,150	2,642	0	1,508	63.7
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	28,860	20,504	0	8,356	71.1
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	51,890	38,785	0	13,105	74.8
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	9,590	7,153	0	2,437	74.6
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	5,812	0	1,378	80.8
Total BUILDING INSPECTION		486,150	356,330	0	129,820	73.3
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	486,370	346,862	0	139,509	71.3
1100-4311-0000-1100-0000-2301	FULL TIME WAGES	0	555	0	(555)	100.0
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	29,590	22,403	0	7,187	75.7
1100-4311-0000-1300-0000	OVERTIME WAGES	300	670	0	(370)	223.2
1100-4311-0000-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,910	3,355	0	1,555	68.3
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	39,520	27,863	0	11,657	70.5
1100-4311-0000-2200-0000-2301	FICA & MEDICARE TAXES	0	40	0	(40)	100.0

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	67,130	47,414	0	19,716	70.6
1100-4311-0000-2301-0000-2301	RETIREMENT: MUNICIPAL	0	75	0	(75)	100.0
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	4,200	4,145	0	55	98.7
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	4,790	2,192	0	2,598	45.8
1100-4311-0000-2600-0000-2301	WORKERS' COMPENSATION	0	1	0	(1)	100.0
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	18,575	34,653	(48,178)	1054.0
1100-4311-0000-4110-0000	WATER	820	532	0	288	64.9
1100-4311-0000-4120-0000	SEWER	540	450	0	90	83.3
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	16,440	10,482	4,910	1,048	98.8
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,370	5,642	0	1,728	76.6
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	12,350	2,301	22,005	(11,956)	196.8
1100-4311-0000-5300-0000	COMMUNICATIONS	2,280	975	0	1,305	42.8
1100-4311-0000-5335-0000	INFORMATION ACCESS	640	335	0	305	52.3
1100-4311-0000-5400-0000	ADVERTISING	1,000	939	0	61	93.9
1100-4311-0000-5800-0000	TRAVEL	750	3,614	0	(2,864)	481.9
1100-4311-0000-5875-0000	MILEAGE	300	163	0	137	54.2
1100-4311-0000-6000-0000	OFFICE SUPPLIES	3,500	2,634	0	866	75.3
1100-4311-0000-6100-0000	GENERAL SUPPLIES	2,970	3,692	0	(722)	124.3
1100-4311-0000-6220-0000	ELECTRICITY	9,430	5,840	0	3,590	61.9
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	742	0	(642)	742.2
Total PUBLIC WORKS ADMINISTRATION		706,630	515,803	61,568	129,259	0.8
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	299,300	159,816	0	139,484	53.4
1100-4311-0010-1100-0000-2301	FULL TIME WAGES	0	869	0	(869)	100.0
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	1,426	0	1,594	47.2
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	23,260	11,750	0	11,510	50.5
1100-4311-0010-2200-0000-2301	FICA & MEDICARE TAXES	0	62	0	(62)	100.0
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	41,710	22,190	0	19,520	53.2
1100-4311-0010-2301-0000-2301	RETIREMENT: MUNICIPAL	0	118	0	(118)	100.0
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	7,700	255	0	7,445	3.3
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	1,530	806	0	724	52.7
1100-4311-0010-2600-0000-2301	WORKERS' COMPENSATION	0	4	0	(4)	100.0
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	10,775	0	(3,275)	143.7
1100-4311-0010-5300-0000	COMMUNICATIONS	2,040	739	0	1,301	36.2
1100-4311-0010-5335-0000	INFORMATION ACCESS	640	335	0	305	52.3
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	210,937	0	187,213	53.0
PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	1,127,960	767,160	0	360,800	68.0
1100-4312-0000-1100-0000-2301	FULL TIME WAGES	0	10,597	0	(10,597)	100.0
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	183,300	24,135	0	159,165	13.2
1100-4312-0000-1300-0000	OVERTIME WAGES	140,000	170,577	0	(30,577)	121.8
1100-4312-0000-1300-0000-2301	OVERTIME WAGES	0	15,176	0	(15,176)	100.0
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	10,800	6,904	0	3,896	63.9
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	115,390	72,143	0	43,247	62.5
1100-4312-0000-2200-0000-2301	FICA & MEDICARE TAXES	0	1,906	0	(1,906)	100.0
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	168,700	127,345	0	41,355	75.5
1100-4312-0000-2301-0000-2301	RETIREMENT: MUNICIPAL	0	3,487	0	(3,487)	100.0

**EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023**

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	6,100	4,398	10,450	(8,748)	243.4
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	52,580	30,642	0	21,938	58.3
1100-4312-0000-2600-0000-2301	WORKERS' COMPENSATION	0	631	0	(631)	100.0
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	12,830	9,356	0	3,474	72.9
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,000	3,533	0	(1,533)	176.7
1100-4312-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	0	3,276	0	(3,276)	100.0
1100-4312-0000-4110-0000	WATER	1,300	1,493	0	(193)	114.8
1100-4312-0000-4120-0000	SEWER	1,500	2,184	0	(684)	145.6
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	20,600	17,664	37,483	(34,547)	155.4
1100-4312-0000-4300-0000-2301	REPAIR/MAINTENANCE SERVICES	0	85,856	1,911	(87,767)	100.0
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	5,149	0	(3,149)	257.5
1100-4312-0000-5300-0000	COMMUNICATIONS	0	863	0	(863)	100.0
1100-4312-0000-5335-0000	INFORMATION ACCESS	4,700	5,659	0	(959)	120.4
1100-4312-0000-5400-0000	ADVERTISING	1,500	1,030	0	470	68.7
1100-4312-0000-5800-0000	TRAVEL	500	0	0	500	0.0
1100-4312-0000-6000-0000	OFFICE SUPPLIES	750	3,156	0	(2,406)	420.8
1100-4312-0000-6100-0000	GENERAL SUPPLIES	5,000	2,239	0	2,761	44.8
1100-4312-0000-6100-0000-2301	GENERAL SUPPLIES	0	46,384	0	(46,384)	100.0
1100-4312-0000-6220-0000	ELECTRICITY	32,710	25,975	0	6,735	79.4
1100-4312-0000-6230-0000	BOTTLED GAS	39,550	17,945	0	21,605	45.4
1100-4312-0000-6260-0000	GASOLINE	17,200	13,215	0	3,985	76.8
1100-4312-0000-6265-0000	DIESEL FUEL	116,500	60,731	0	55,769	52.1
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000	2,915	0	1,085	72.9
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	83,000	(45)	80,680	2,365	97.2
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		2,152,770	1,546,001	130,524	476,246	0.8
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	16,300	4,455	13,290	(1,445)	108.9
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	9,000	14,120	0	(5,120)	156.9
1100-4312-0010-6100-0000	GENERAL SUPPLIES	40,000	26,327	0	13,673	65.8
1100-4312-0010-6230-0000	BOTTLED GAS	300	8	0	292	2.8
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	6,500	2,710	0	3,790	41.7
Total PUBLIC WAYS		72,100	47,620	13,290	11,190	0.8
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
1100-4312-0030-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
Total WINTER OPERATIONS		329,100	264,356	0	64,744	80.3
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	55,000	25,351	0	29,649	46.1
1100-4312-0040-6100-0000	GENERAL SUPPLIES	50,000	18,119	0	31,881	36.2
Total TRAFFIC SAFETY		105,000	43,471	0	61,529	41.4
STORM DRAINAGE						
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,500	65,460	23,542	(86,502)	3560.1
1100-4312-0050-6100-0000	GENERAL SUPPLIES	12,000	30,288	0	(18,288)	252.4
Total STORM DRAINAGE		14,500	95,748	23,542	(104,790)	822.7
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	520,000	37,251	552,909	(70,160)	1.1
1100-4312-0060-4300-0001	PRESERVATION	0	0	0	0	0.0
1100-4312-0060-6100-0000	GENERAL SUPPLIES	5,000	0	0	5,000	0.0

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GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Total PAVEMENT		525,000	37,251	552,909	(65,160)	1.1
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	4,000	12,991	0	(8,991)	324.8
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,200	605	0	1,595	27.5
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	7,000	9,545	0	(2,545)	136.4
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	400	1,563	0	(1,163)	390.7
1100-4312-0070-5800-0000	TRAVEL	0	1,643	0	(1,643)	100.0
1100-4312-0070-6100-0000	GENERAL SUPPLIES	224,000	229,448	0	(5,448)	102.4
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	1,800	443	0	1,357	24.6
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	22,000	20,881	0	1,119	94.9
1100-4312-0070-7520-0000	VEHICLES	17,450	18,101	0	(651)	103.7
1100-4312-0070-7600-0000	SOFTWARE	3,200	5,079	0	(1,879)	158.7
Total FLEET MAINTENANCE		282,050	300,299	0	(18,249)	1.1
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	425	0	695	37.9
1100-4316-0000-6220-0000	ELECTRICITY	108,120	61,558	0	46,562	56.9
Total STREET LIGHTING		109,240	61,982	0	47,258	56.7
HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	93,030	69,752	0	23,278	75.0
1100-4441-0000-1125-0000	PART TIME WAGES 25-29	42,780	32,633	0	10,147	76.3
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,740	787	0	953	45.2
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	10,390	7,675	0	2,715	73.9
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	12,840	9,684	0	3,156	75.4
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	1,350	205	0	1,145	15.2
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	240	184	0	56	76.8
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	12,084	0	3,616	77.0
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	200	0	0	200	0.0
1100-4441-0000-5300-0000	COMMUNICATIONS	900	651	0	249	72.3
1100-4441-0000-5335-0000	INFORMATION ACCESS	1,200	827	0	373	68.9
1100-4441-0000-5800-0000	TRAVEL	500	0	0	500	0.0
1100-4441-0000-5875-0000	MILEAGE	500	545	0	(45)	109.0
1100-4441-0000-6000-0000	OFFICE SUPPLIES	1,650	882	0	768	53.5
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	350	351	0	(1)	100.3
Total HUMAN SERVICES		185,560	136,877	0	48,683	73.8
HS DIRECT ASSISTANCE						
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	9,500	4,100	0	5,400	43.2
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	145,688	0	19,312	88.3
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	1,335	0	1,665	44.5
Total HS DIRECT ASSISTANCE		185,500	151,123	0	34,377	81.5
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
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

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GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP ENCUMBERED	Available	% Bdg	
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	28,600	28,564	0	36	99.9
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	299,634	0	36	100.0
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	383,930	287,006	0	96,924	74.8
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,900	2,731	0	2,169	55.7
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	29,420	21,118	0	8,302	71.8
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	52,960	39,841	0	13,119	75.2
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	1,770	490	0	1,280	27.7
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	6,860	4,987	0	1,873	72.7
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	9,541	0	(491)	105.4
1100-4520-0000-5300-0000	COMMUNICATIONS	510	369	0	141	72.4
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	372,211	0	127,159	74.5
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	15,460	8,833	0	6,627	57.1
1100-4520-0010-1300-0000	OVERTIME WAGES	400	444	0	(44)	111.1
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	1,190	710	0	480	59.6
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	950	967	0	(17)	101.8
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	390	215	0	175	55.2
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	38,531	0	3,979	90.6
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	28,111	0	8,629	76.5
1100-4520-0010-6100-0000	GENERAL SUPPLIES	7,350	4,198	0	3,152	57.1
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	9,150	6,018	0	3,132	65.8
1100-4520-0010-6260-0000	GASOLINE	1,030	982	0	48	95.3
1100-4520-0010-6265-0000	DIESEL FUEL	0	213	0	(213)	100.0
Total RAP PROGRAMS		117,020	89,222	0	27,798	76.3
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	74,380	67,578	0	6,802	90.9
1100-4520-0020-1300-0000	OVERTIME WAGES	5,000	1,574	0	3,426	31.5
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	6,080	5,290	0	790	87.0
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	0	4,503	0	(4,503)	100.0
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	1,980	1,654	0	326	83.5
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	3,500	3,387	0	113	96.8
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	5,000	8,765	0	(3,765)	175.3
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	17,000	8,053	8,547	400	97.7
1100-4520-0020-5300-0000	COMMUNICATIONS	120	173	0	(53)	144.6
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	5,714	0	(914)	119.1
1100-4520-0020-6260-0000	GASOLINE	0	0	0	0	0.0
Total DAY CAMP		117,960	106,713	8,547	2,700	1.0
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	81,830	83,631	0	(1,801)	102.2
1100-4520-0030-1300-0000	OVERTIME WAGES	5,000	1,008	0	3,992	20.2
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	6,650	6,475	0	175	97.4

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GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	1,730	1,602	0	128	92.6
1100-4520-0030-2450-0010	CERTIFICATIONS	0	0	0	0	0.0
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	1,730	1,615	0	115	93.3
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	1,000	1,065	0	(65)	106.5
1100-4520-0030-4110-0000	WATER	3,000	3,358	0	(358)	112.0
1100-4520-0030-4120-0000	SEWER	4,500	6,227	0	(1,727)	138.4
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	23,350	2,917	0	20,433	12.5
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200	0	0	200	0.0
1100-4520-0030-5300-0000	COMMUNICATIONS	650	432	0	218	66.4
1100-4520-0030-5400-0000	ADVERTISING	0	0	0	0	0.0
1100-4520-0030-6100-0000	GENERAL SUPPLIES	9,550	9,067	0	483	94.9
1100-4520-0030-6220-0000	ELECTRICITY	13,130	10,244	0	2,886	78.0
1100-4520-0030-6230-0000	BOTTLED GAS	1,440	1,357	0	83	94.2
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,100	3,588	0	(488)	115.7
Total POOL		156,860	132,585	0	24,275	84.5

FARMERS MARKET

1100-4520-0040-1200-0000	TEMPORARY PT WAGES	9,860	6,547	0	3,313	66.4
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	760	501	0	259	65.9
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	250	158	0	92	63.1
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	2,001	0	(471)	130.8
1100-4520-0040-5400-0000	ADVERTISING	50	0	0	50	0.0
1100-4520-0040-6100-0000	GENERAL SUPPLIES	100	0	0	100	0.0
Total FARMERS MARKET		20,050	9,206	0	10,844	45.9

RAP PUBLIC PARKS

1100-4520-0200-1100-0000	FULL TIME WAGES	68,640	51,160	0	17,480	74.5
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	26,580	16,028	0	10,552	60.3
1100-4520-0200-1300-0000	OVERTIME WAGES	1,000	873	0	127	87.3
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	700	463	0	237	66.1
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	9,460	5,084	0	4,376	53.8
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	9,610	7,224	0	2,386	75.2
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	320	437	0	(117)	136.5
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	3,140	1,633	0	1,507	52.0
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	1,000	965	0	35	96.6
1100-4520-0200-4110-0000	WATER	600	527	0	73	87.8
1100-4520-0200-4120-0000	SEWER	1,000	538	0	462	53.8
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	1,400	749	0	651	53.5
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	71,360	31,792	22,400	17,168	77.5
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	4,320	0	3,930	52.4
1100-4520-0200-5335-0000	INFORMATION ACCESS	4,800	2,297	0	2,503	47.9
1100-4520-0200-6100-0000	GENERAL SUPPLIES	16,700	19,537	0	(2,837)	117.0
1100-4520-0200-6220-0000	ELECTRICITY	4,200	(159)	0	4,359	(3.8)
1100-4520-0200-6230-0000	BOTTLED GAS	500	537	0	(37)	107.3
1100-4520-0200-6260-0000	GASOLINE	3,890	1,686	0	2,204	43.3
1100-4520-0200-6265-0000	DIESEL FUEL	700	724	0	(24)	103.4
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	92,500	94,865	5,370	(7,735)	108.4
1100-4520-0200-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
Total RAP PUBLIC PARKS		326,550	241,278	27,770	57,502	0.8

DPW PUBLIC PARKS

1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	1,250	13	0	1,237	1.0
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000	591	0	1,409	29.6
1100-4520-0250-6100-0000	GENERAL SUPPLIES	33,000	11,186	0	21,814	33.9
1100-4520-0250-6220-0000	ELECTRICITY	3,220	607	0	2,613	18.9
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	31,835	0	29,135	0.5

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GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	745,110	553,059	0	192,051	74.2
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	53,590	7,249	0	46,341	13.5
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	119,500	102,872	0	16,628	86.1
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	84,020	68,006	0	16,014	80.9
1100-4550-0000-1300-0000	OVERTIME WAGES	1,000	170	0	830	17.0
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	9,370	5,705	0	3,665	60.9
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	76,690	54,431	0	22,259	71.0
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	102,780	76,763	0	26,017	74.7
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	9,600	6,042	0	3,558	62.9
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	3,540	2,595	0	945	73.3
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	12,880	0	(1,850)	116.8
1100-4550-0000-4110-0000	WATER	2,000	1,542	0	458	77.1
1100-4550-0000-4120-0000	SEWER	1,500	1,385	0	115	92.3
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	20,500	14,400	0	6,100	70.2
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	25,500	34,305	7,530	(16,335)	164.1
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,200	2,474	0	726	77.3
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	15,900	13,907	0	1,993	87.5
1100-4550-0000-5300-0000	COMMUNICATIONS	2,470	1,899	0	571	76.9
1100-4550-0000-5335-0000	INFORMATION ACCESS	6,900	4,912	0	1,988	71.2
1100-4550-0000-5400-0000	ADVERTISING	1,000	296	0	704	29.6
1100-4550-0000-5800-0000	TRAVEL	17,150	3,500	0	13,650	20.4
1100-4550-0000-5875-0000	MILEAGE	1,250	1,068	0	182	85.4
1100-4550-0000-6000-0000	OFFICE SUPPLIES	2,500	1,588	0	912	63.5
1100-4550-0000-6100-0000	GENERAL SUPPLIES	20,000	19,735	0	265	98.7
1100-4550-0000-6220-0000	ELECTRICITY	87,910	59,123	0	28,787	67.3
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
1100-4550-0000-6260-0000	GASOLINE	0	0	0	0	0.0
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	50,000	35,470	0	14,530	70.9
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	35,000	10,177	0	24,823	29.1
Total LIBRARY		1,514,740	1,099,969	7,530	407,241	0.7
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 ASSOCIATION	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	2,307	0	2,693	46.1
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	390	176	0	214	45.3
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	1,200	50	0	1,150	4.2
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	130	56	0	74	42.8
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	3,150	63	0	3,087	2.0
1100-4611-0000-5875-0000	MILEAGE	260	0	0	260	0.0
1100-4611-0000-6100-0000	GENERAL SUPPLIES	980	402	0	578	41.0
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	140	0	860	14.0
Total CONSERVATION		12,110	3,194	0	8,916	26.4
PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9819-0000	NHMBB03C	55,660	55,660	0	0	100.0

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND

GL Number	Description	NET BUDGET	YTD EXP ENCUMBERED	Available	% Bdgt	
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
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	62,206	0	4	100.0
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	488,413	0	109,367	81.7

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	100.0
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	22,394	0	6	100.0

EXHIBIT A - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD EXPENDITURES AS OF 9/30/2023

GENERAL FUND
GL Number

GENERAL FUND		Description	NET BUDGET	YTD EXP ENCUMBERED	Available	% Bdgt
GL Number						
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	165,857	0	25,313	86.8
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-WATE		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
Fund 1100 - GENERAL FUND:						
TOTAL EXPENDITURES		38,460,840	28,388,425	1,244,842	8,827,573	77.1

EXHIBIT B - CITY OF LEBANON
FINANCE DEPARTMENT
MTD AND YTD REVENUES AS OF 9/30/2023

Description	BUDGET	YTD COLLECTED	BALANCE	% BDGT COLLECTED
PROPERTY TAXES REVENUE	24,059,659	13,761,480	10,298,180	57.20
PROPERTY TAXES OVERLAY	0	210,762	(210,762)	100.00
	24,059,659	13,972,241	10,087,418	58.10
YIELD TAXES	5,000	4,275	725	85.49
	5,000	4,275	725	85.49
LEBANON HOUSING AUTHORITY	38,948	0	38,948	0.00
MASCOMA HYDRO	2,988	11,470	(8,482)	382.33
RIVERMILL HYDRO	1,377	1,377	-	100.00
DHMC	1,879,317	1,879,317	-	100.00
PARKHURST	10,000	0	10,000	0.00
SKYHIGH LLC SOLAR	4,959	4,959	(0)	100.00
	1,925,880	1,897,123	28,757	98.51
EXCAVATION TAX	5,000	6,707	(1,707)	134.15
	5,000	6,707	(1,707)	134.15
LATE TAX PAYMENTS	90,000	92,067	(2,067)	102.30
TAX DEEDED PENALTY	0	0	-	0.00
	90,000	92,067	(2,067)	102.30
MOTOR VEHICLE REGISTRATIONS	2,700,000	2,095,490	604,510	77.61
	2,700,000	2,095,490	604,510	77.61
BUILDING PERMITS	600,000	1,055,309	(455,309)	175.88
	600,000	1,055,309	(455,309)	175.88
PERMITS	0	803	(803)	100.00
DOG LICENSES	13,500	11,139	2,361	82.51
BOAT REGISTRATIONS	1,800	1,878	(78)	104.32
MISCELLANEOUS CITY CLERK	40,000	22,440	17,560	56.10
MOTOR VEHICLE TRANSACTION FEES	60,000	45,314	14,686	75.52
TRANS MANAGEMENT FUND ADMIN FEE	6,800	5,146	1,654	75.68
LANDFILL PERMIT APPLICATION ADMIN FEE	500	1,370	(870)	274.00
ROADWAY DEGRADATION FEE	12,000	2,805	9,195	23.38
PISTOL PERMITS	400	130	270	32.50
ANNUAL ALARM FEES-POLICE	85,000	84,291	709	99.17
ANNUAL ALARM FEES-FIRE	85,000	84,166	834	99.02
DRIVEWAY PERMITS	500	1,050	(550)	210.00

FLOODPLAIN PERMITS	250	2,000	(1,750)	800.00
STORMWATER PERMITS	250	500	(250)	200.00
POLE & CONDUIT LICENSE	20	0	20	0.00
	306,020	263,032	42,988	85.95
MEALS & ROOMS TAX	1,417,505	0	1,417,505	0.00
	1,417,505	0	1,417,505	0.00
HIGHWAY BLOCK	331,586	231,337	100,249	69.80
	331,586	231,337	100,249	69.80
#C-844 CSO WSTWTR/SAG	13,900	13,904	(4)	100.03
#C-903 CSO DANA&CRAFT AVE/SAG	16,340	16,335	5	99.97
#C-924 CSO11-PHASE 1/SAG	14,040	0	14,040	0.00
	44,280	30,239	14,041	68.29
RAILROAD TAX	3,030	3,030	-	100.00
DRUG TASK FORCE OFFICER NHDOJ	60,000	30,000	30,000	50.00
	63,030	33,030	28,170	52.40
LEBANON SCHOOL DIST RESOURCE OFFICER	60,000	73,703	(13,703)	122.84
SCHOOL DISTRICT CROSSING GUARDS	1,480	984	496	66.47
	61,480	74,687	(13,207)	121.48
PLANNING FEES	25,000	10,093	14,907	40.37
ZONING FEES	7,500	3,092	4,408	41.22
CEMETERY INCOME/LOTS	40,000	38,260	1,740	95.65
POLICE RECORDS	5,000	3,437	1,564	68.73
AMBULANCE SERVICES: PLAINFIELD	28,000	28,000	-	100.00
AMBULANCE SERVICES: ENFIELD	87,250	88,995	(1,745)	102.00
AMBULANCE SERVICES	1,000,000	818,880	181,120	81.89
AMBULANCE INTERCEPTS	12,000	5,850	6,150	48.75
AMBULANCE SERVICES: GRANTHAM	67,680	69,560	(1,880)	102.78
FIRE RECORDS	150	315	(165)	210.00
FIRE CODE ENFORCEMENT	12,000	20,080	(8,080)	167.33
FIRE: MISC REVENUE	2,000	6,085	(4,085)	304.25
EXCAVATION PERMITS	3,000	2,200	800	73.33
ENGINEERING SITE PLAN REVIEWS	5,000	3,840	1,160	76.80
MAINTENANCE BILLABLES	2,000	806	1,194	40.29
RECREATION PROGRAMS	48,000	46,522	1,478	96.92
RECREATION DAY CAMP	87,000	96,667	(9,667)	111.11
RECREATION POOL	27,500	31,422	(3,922)	114.26
RECREATION SKI PROGRAM	1,200	135	1,065	11.25
MISCELLANEOUS RECREATION	1,200	973	228	81.04
FARMERS' MARKET	10,000	11,439	(1,439)	114.39
DHMC MIH PROGRAM	222,880	0	222,880	0.00
	1,694,360	1,286,649	407,711	75.94

COMPUTER SERVICES	118,160	118,160	-	100.00
ADMINISTRATIVE OVERHEAD	1,278,050	1,278,050	-	100.00
	1,396,210	1,396,210	-	100.00
MT SUPPORT RD SPECIAL ASSESSMENT	46,280	23,180	23,100	50.09
	46,280	23,180	23,100	50.09
CITY PROPERTY EX: EQUIPMENT, LAND	0	23,460	(27,460)	100.00
TAX DEEDED PROPERTY	0	0	-	0.00
	0	23,460	(27,460)	100.00
INVESTMENT INCOME/INTEREST	60,000	395,166	(335,166)	658.61
	60,000	395,166	(335,166)	658.61
MASCOMA HYDRO	15,000	15,000	-	100.00
NH DEPT CORRECTIONS	1,670	1,249	421	74.78
226 MASCOMA STREET	1,500	2,993	(1,493)	199.53
LEBANON OPERA HOUSE	0	536	(536)	100.00
	18,170	19,777	(1,607)	108.85
CITY CODE/ORDINANCE VIOLATIONS-POLICE	6,000	876	5,124	14.60
PARKING TICKETS	8,000	3,015	4,985	37.69
FALSE ALARM FINES	16,000	5,000	11,000	31.25
	30,000	8,891	21,109	29.64
CABLE TV FRANCHISE FEE	150,000	73,607	76,393	49.07
MISCELLANEOUS REVENUE	90,300	47,153	43,147	52.22
MISCELLANEOUS COPY CHARGES	30	2	28	6.67
LANDFILL FUND HOST COMMUNITY FEE	550,000	481,674	68,326	87.58
TRNS FROM SEWER FUND	3,340	3,340	-	100.00
MV TRANSPORTATION IMPROVEMENT FUND	61,100	46,314	14,786	75.80
DOWNTOWN TIFD FUND	279,600	279,597	3	100.00
	1,134,370	931,687	202,683	82.13
TRANSFER FROM CAPITAL RESERVE	90,000	90,000	-	100.00
	90,000	90,000	-	100.00
	36,078,830	23,930,557	12,142,443	66.3

EXHIBIT C
BUDGET VS. ACTUAL REVENUE REPORT-LANDFILL FUND
PERIOD ENDED: SEPTEMBER 30, 2023

CATEGORY/DESCRIPTION	2023 AMENDED BUDGET	YTD REVENUE 9/30/2023	PERCENT COLLECTED
PERMIT APPLICATION FEE	2,000	2,535	-
C&D CLOSURE GRANT #L-136/145	11,230	-	0.0%
TIPPING FEES/LANDFILL SALES	3,590,000	2,908,782	81.0%
RECYCLABLE SALES	175,000	71,931	41.1%
SALE OF CITY OWNED PROPERTY	-	100	-
INVESTMENT INCOME/INTEREST	15,000	26,364	175.8%
FORE-U GOLF CENTER	15,000	19,114	127.4%
MISCELLANEOUS REVENUE	5,000	-	0.0%
COUPON SALES-ORANGE TICKETS (CITY HALL)	75,000	61,685	82.2%
COUPON SALES-OUTSIDE SALES	413,000	303,500	73.5%
LANDFILL BAG SALES	10,000	3,047	30.5%
	<u>4,311,230</u>	<u>3,397,058</u>	<u>78.8%</u>

BUDGET VS. ACTUAL REVENUE REPORT-WATER FUND
PERIOD ENDED: SEPTEMBER 30, 2023

CATEGORY/DESCRIPTION	2023 AMENDED BUDGET	YTD REVENUE 9/30/2023	PERCENT COLLECTED
WATER DEVELOPMENT FEE	76,330	9,813	13%
WATER APP FEE	2,500	3,365	135%
#C-844 CSO WSTWTR/SAG	10,430	10,428	100%
#C-903 CSO DANA&CRAFT AVE/SAG	12,250	12,250	100%
#C-924 CSO 11-PHASE1 SAG	10,530	-	0%
WATER USER CHARGES	3,605,960	2,809,142	78%
SPRINKLER CHARGES	203,000	151,931	75%
HYDRANT CHARGES	94,000	83,283	89%
BACKFLOW CHARGES	85,630	65,660	77%
WATER SERVICE FEES	11,000	7,170	65%
INVESTMENT INCOME/INTEREST	10,000	50,220	502%
MISCELLANEOUS REVENUE	9,000	3,840	43%
WATER BILL INTEREST	5,000	4,513	90%
HYDRANTS	276,500	276,500	100%
RADIO READ CONVERSION	22,320	22,320	100%
USE OF BOND PROCEEDS CSO	2,510	2,510	100%
	<u>4,436,960</u>	<u>3,512,945</u>	<u>79.2%</u>

EXHIBIT C

BUDGET VS. ACTUAL REVENUE REPORT-SEWER FUND

PERIOD ENDED: SEPTEMBER 30, 2023

CATEGORY/DESCRIPTION	2023 AMENDED BUDGET	YTD REVENUE 9/30/2023	PERCENT COLLECTED
SEWER APPLICATION FEE	42,600	12,200	28.6%
SEWER DEVELOPMENT FEE	370,170	66,444	17.9%
#C-844 CSO WSTWTR/SAG	10,430	10,428	100.0%
#C-769 WWTP UPGRADE	22,750	-	0.0%
#C-903 CSO DANA&CRAFT AVE/SAG	12,250	12,250	100.0%
#C-924 CSO 11-PHASE1 SAG	10,530	-	0.0%
#C-874 WSTWR/SAG	171,070	-	0.0%
#C-899 WSTWTR/SAG	28,320	-	0.0%
#C-928 ETNA RD/NH120/SAG	110,140	110,142	100.0%
SEWER USER CHARGES	6,227,730	4,898,335	78.7%
ENFIELD CONNECTOR	553,520	455,983	82.4%
SEPTAGE	177,300	256,898	144.9%
LEACHATE	99,210	57,506	58.0%
INVESTMENT INCOME/INTEREST	10,000	62,093	620.9%
MISCELLANEOUS REVENUE	10,000	2,974	29.7%
SEWER BILL INTEREST	6,000	7,423	123.7%
	<u>7,862,020</u>	<u>5,952,676</u>	<u>75.7%</u>

BUDGET VS. ACTUAL REVENUE REPORT-AIRPORT FUND

PERIOD ENDED: SEPTEMBER 30, 2023

CATEGORY/DESCRIPTION	2023 AMENDED BUDGET	YTD REVENUE 9/30/2023	PERCENT COLLECTED
AIP69 ARPA	680,000	337,780	49.7%
NHAC AID	7,150	7,634	106.8%
AIR CARRIER LANDING FEES	198,850	130,077	65.4%
GENERAL AVIATION LANDING FEES	216,000	128,246	59.4%
RENT-A-CAR FEES	150,000	118,330	78.9%
AIR CARRIER FUEL FLOWAGE	6,000	5,141	85.7%
GEN AVIATION FUEL FLOWAGE	65,320	31,233	47.8%
INVESTMENT INCOME/INTEREST	1,800	7,471	415.1%
TERMINAL BUILDING RENT	116,230	106,210	91.4%
LAND RENT	177,480	142,658	80.4%
LAND RENT: POLICE FACILITY	44,830	-	0.0%
PARKING LOT RENTAL	5,380	18,506	344.0%
HANGAR RENTALS	141,580	109,298	77.2%
MISCELLANEOUS REVENUE	-	7,422	-
	<u>1,810,620</u>	<u>1,150,006</u>	<u>63.5%</u>

EXHIBIT C
MTD AND YTD REVENUE AS OF 9/30/2023

SOLID WASTE FUND

GL Number	Description	BUDGET	YTD COLLECTED	BALANCE	% BDGT
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	2,000	2,536	(536)	126.8%
Total OTHER LICENSES PERMITS & FEES		2,000	2,536	(536)	126.8%
WATER POLLUTION GRANTS					
2108-3354-0010-9330-0070	C&D CLOSURE GRANT #L-136/145	11,230	-	11,230	0.0%
Total WATER POLLUTION GRANTS		11,230	-	11,230	0.0%
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0000	TIPPING FEES/LANDFILL SALES	3,590,000	2,908,782	681,218	81.0%
2108-3404-0010-9420-0010	RECYCLABLE SALES	175,000	71,931	103,069	41.1%
Total SOLID WASTE CHARGES FOR SERVICES		3,765,000	2,980,713	784,287	79.2%
SALE OF MUNICIPAL PROPERTY					
2108-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	-	100	(100)	100.0%
Total SALE OF MUNICIPAL PROPERTY		-	100	(100)	100.0%
INTEREST ON INVESTMENTS					
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	19,114	(4,114)	127.4%
Total RENTS OF PROPERTY		15,000	19,114	(4,114)	127.4%
OTHER MISC REVENUE					
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	5,000	-	5,000	0.0%
2108-3509-0010-9570-0030	COUPON SALES-ORANGE TICKETS (CITY HALL)	75,000	61,685	13,315	82.2%
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	413,000	303,500	109,500	73.5%
2108-3509-0010-9570-0038	LANDFILL BAG SALES	10,000	3,047	6,953	30.5%
Total OTHER MISC REVENUE		503,000	368,232	134,768	73.2%
FUND 2108-SOLID WASTE					
TOTAL REVENUES		4,311,230	3,397,059	914,171	78.8%

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SOLID WASTE FUND - GL Number Expenditures	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	174,500	109,046	0	65,454	62.5
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	69	0	(69)	100.0
Total GROUP INSURANCE		174,500	109,114	0	65,386	62.5
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	11,250	0	(6,250)	225.0
Total EMPLOYEE BENEFITS NOT ALLOCATED		45,000	42,482	0	2,518	94.4
SICK LEAVE PAYOUT						
2108-4155-0040-2200-0000	FICA & MEDICARE TAXES	0	0	0	0	0.0
2108-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0	0	0	0	0.0
2108-4155-0040-2600-0000	WORKERS' COMPENSATION	0	0	0	0	0.0
2108-4155-0040-2900-0000	SICK PAYOUT	0	0	0	0	0.0
2108-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCH	0	0	0	0	0.0
Total SICK LEAVE PAYOUT		0	0	0	0	0.0
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	106,280	68,291	0	37,989	64.3
2108-4321-0000-1300-0000	OVERTIME WAGES	0	0	0	0	0.0
2108-4321-0000-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,080	674	0	406	62.4
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	8,180	4,837	0	3,343	59.1
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	14,670	9,481	0	5,189	64.6
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	1,770	3,382	0	(1,612)	191.1
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	190	263	0	(73)	138.4
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	550	550	0	0	100.0
2108-4321-0000-2930-0000	CLASSIFICATION STUDY REPORT	0	0	0	0	0.0
2108-4321-0000-3000-0000	LEGAL SERVICES	5,000	3,034	0	1,966	60.7
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	3,500	3,500	3,000	70.0
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	187,000	124,349	43,310	19,341	90.4
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	10,510	10,662	0	(152)	101.4
2108-4321-0000-5300-0000	COMMUNICATIONS	2,270	1,602	0	668	70.6
2108-4321-0000-5335-0000	INFORMATION ACCESS	1,220	2,344	0	(1,124)	192.1
2108-4321-0000-5400-0000	ADVERTISING	7,000	4,162	0	2,838	59.5
2108-4321-0000-6000-0000	OFFICE SUPPLIES	2,500	4,442	0	(1,942)	177.7
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	18,900	7,154	0	11,746	65.0
Total SOLID WASTE ADMINISTRATION		377,570	248,728	46,810	82,032	68.3
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	343,620	230,940	0	112,680	67.2
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	44,660	8,679	0	35,981	19.4
2108-4324-0010-1300-0000	OVERTIME WAGES	60,000	80,613	0	(20,613)	134.4
2108-4324-0010-1990-0000	SHOP RATE DISTRIBUTION	0	0	0	0	0.0
2108-4324-0010-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	3,420	2,061	0	1,359	60.3
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	35,790	23,997	0	11,793	67.1
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	58,700	43,277	0	15,423	73.7
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	8,000	9,138	0	(1,138)	114.2
2108-4324-0010-2450-0010	CERTIFICATIONS	2,060	2,769	0	(709)	134.4
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	12,240	6,112	0	6,128	49.9
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	1,411	0	1,589	47.0
2108-4324-0010-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0	0	0	0	0.0
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	134,000	99,020	16,396	18,583	87.5
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	6,000	15,562	1,248	(10,811)	280.2
2108-4324-0010-4110-0000	WATER	1,840	1,307	0	533	71.1
2108-4324-0010-4120-0000	SEWER	92,600	54,608	0	37,992	59.0
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	160,500	83,847	12,925	63,728	68.4
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	127,000	135,760	0	(8,760)	106.9
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	72,300	60,865	800	10,635	85.3
2108-4324-0010-5000-0100	C&D	0	0	0	0	0.0
2108-4324-0010-5000-0150	BRUSH	0	0	0	0	0.0
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	0	0	0	0	0.0
2108-4324-0010-5800-0000	TRAVEL	200	0	0	200	0.0

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SOLID WASTE FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
2108-4324-0010-5875-0000	MILEAGE	0	1,472	0	(1,472)	100.0
2108-4324-0010-6100-0000	GENERAL SUPPLIES	167,000	101,265	0	65,735	61.1
2108-4324-0010-6220-0000	ELECTRICITY	20,450	16,518	0	3,932	80.8
2108-4324-0010-6230-0000	BOTTLED GAS	400	0	0	400	0.0
2108-4324-0010-6240-0000	FUEL OIL	23,200	13,907	0	9,293	59.9
2108-4324-0010-6260-0000	GASOLINE	2,500	809	0	1,691	32.4
2108-4324-0010-6265-0000	DIESEL FUEL	149,120	69,240	0	79,880	46.4
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	80.1
Total LANDFILL OPERATIONS		1,556,570	1,068,846	31,370	456,354	69.3
RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	108,070	74,705	0	33,365	69.1
2108-4324-0030-1300-0000	OVERTIME WAGES	16,500	17,710	0	(1,210)	107.3
2108-4324-0030-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	1,100	679	0	421	61.7
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	9,650	6,800	0	2,850	70.5
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	17,230	12,835	0	4,395	74.5
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	1,000	1,404	0	(404)	140.5
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	3,290	2,241	0	1,049	68.1
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	873	0	727	54.6
2108-4324-0030-4120-0000	SEWER	650	212	0	438	32.6
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	15,000	582	0	14,418	44.9
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	37,500	32,665	0	4,835	87.1
2108-4324-0030-5000-0105	GLASS	0	0	0	0	0.0
2108-4324-0030-5000-0110	MATTRESSES	0	0	0	0	0.0
2108-4324-0030-5000-0115	TIRES	0	0	0	0	0.0
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	5,956	0	4,044	59.6
2108-4324-0030-6220-0000	ELECTRICITY	9,940	(2,451)	0	12,391	(24.7)
2108-4324-0030-6230-0000	BOTTLED GAS	7,200	3,060	0	4,140	42.5
2108-4324-0030-6240-0000	FUEL OIL	0	0	0	0	0.0
2108-4324-0030-6265-0000	DIESEL FUEL	9,320	3,950	0	5,370	42.4
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500	0	0	500	0.0
2108-4324-0030-7520-0000	VEHICLES	0	0	0	0	0.0
Total RECYCLING		256,040	162,333	0	93,707	64.9
SOLID WASTE UNALLOCATED						
2108-4324-9999-1100-0000	FULL TIME WAGES	0	0	0	0	0.0
2108-4324-9999-1300-0000	OVERTIME WAGES	0	0	0	0	0.0
2108-4324-9999-2200-0000	FICA & MEDICARE TAXES	0	0	0	0	0.0
2108-4324-9999-2301-0000	RETIREMENT: MUNICIPAL	0	0	0	0	0.0
2108-4324-9999-2600-0000	WORKERS' COMPENSATION	0	0	0	0	0.0
2108-4324-9999-4300-0000	REPAIR/MAINTENANCE SERVICES	0	0	0	0	0.0
2108-4324-9999-6100-0000	GENERAL SUPPLIES	0	0	0	0	0.0
Total SOLID WASTE UNALLOCATED		0	0	0	0	0.0
HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	40,500	27,268	0	13,232	67.3
2108-4325-0020-5000-0135	ELECTRONICS	0	0	0	0	0.0
2108-4325-0020-5000-0140	FREON	0	0	0	0	0.0
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	0	0	0	0	0.0
Total HAZARDOUS WASTE		40,500	27,268	0	13,232	67.3
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9813-0000	NHMBB99A	0	0	0	0	0.0
2108-4711-0000-9820-0000	NHMBB04B	0	0	0	0	0.0
2108-4711-0000-9828-0000	NHMBB12B	295,000	295,000	0	0	100.0
2108-4711-0000-9837-0000	NHMBB23B	0	0	0	0	0.0
Total PRINCIPAL-LONG TERM BONDS/NOTES		295,000	295,000	0	0	100.0
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9813-0000	NHMBB99A	0	0	0	0	0.0
2108-4721-0000-9820-0000	NHMBB04B	0	0	0	0	0.0
2108-4721-0000-9828-0000	NHMBB12B	1,600	1,600	0	0	100.0

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SOLID WASTE FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
2108-4721-0000-9837-0000	NHMBB23B	0	0	0	0	0.0
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	100.0
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	550,000	481,674	0	68,326	87.6
2108-4911-0000-9100-0017	COMPUTER SERVICES	29,540	29,540	0	0	100.0
Total TRANSFERS TO GENERAL FUND		929,750	861,424	0	68,326	92.7
TRANSFERS TO CAPITAL PROJECT FUNDS						
2108-4913-0000-9300-0028	LANDFILL COMPACTOR REPLACEMENT #40-07	0	0	0	0	0.0
2108-4913-0000-9300-0029	LANDFILL GAS TO ENERGY (LFGTE) PROJECT	0	0	0	0	0.0
2108-4913-0000-9300-0030	LANDFILL PFAS PRELIMINARY STUDY	0	0	0	0	0.0
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						
2108-4915-0000-9600-0014	LANDFILL EQUIPMENT	0	0	0	0	0.0
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	295,000	173,242	0	121,758	58.7
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	218,242	0	121,758	64.2
FUND 2108 - SOLID WASTE						
TOTAL EXPENDITURES		4,916,230	3,934,737	78,180	903,313	81.6

EXHIBIT C
MTD AND YTD REVENUE AS OF 9/30/2023

WATER FUND
GL Number

	Description	BUDGET	YTD COLLECTED	BALANCE	% BDGT COLLECTED	% Bdgdt Used
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	76,330	9,813	0	66,517	12.9
2110-3290-0010-9110-0014	WATER APP FEE	2,500	3,365	0	(865)	134.6
Total OTHER LICENSES PERMITS & FEES		78,830	(13,178)	0	65,652	16.7
OTHER FEDERAL GRANTS & REIMB						
2110-3319-0010-9140-0000	FEMA	0	0	0	0	0.0
Total OTHER FEDERAL GRANTS & REIMB		0	0	0	0	0.0
WATER POLLUTION GRANTS						
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	10,430	10,428	0	2	100.0
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	12,250	12,250	0	0	100.0
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,530	0	0	10,530	0.0
2110-3354-0010-9330-0080	WATER FILTRATION NH GRANT	0	0	0	0	0.0
Total WATER POLLUTION GRANTS		33,210	22,678	0	10,532	68.3
WATER SUPPLY SYSTEM						
2110-3402-0010-9400-0000	WATER USER CHARGES	3,605,960	2,809,142	0	796,818	77.9
2110-3402-0010-9400-0010	SPRINKLER CHARGES	203,000	151,931	0	51,069	74.8
2110-3402-0010-9400-0020	HYDRANT CHARGES	94,000	83,283	0	10,717	88.6
2110-3402-0010-9400-0030	BACKFLOW CHARGES	85,630	65,660	0	19,970	76.7
2110-3402-0010-9400-0040	WATER SERVICE FEES	11,000	7,170	0	3,830	65.2
Total WATER SUPPLY SYSTEM		3,999,590	3,117,186	0	882,404	77.9
SALE OF MUNICIPAL PROPERTY						
2110-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	0	0	0	0	0.0
Total SALE OF MUNICIPAL PROPERTY		0	0	0	0	0.0
INTEREST ON INVESTMENTS						
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	10,000	50,220	0	(40,220)	502.2
Total INTEREST ON INVESTMENTS		10,000	50,220	0	(40,220)	502.2
OTHER MISC REVENUE						
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	9,000	3,840	0	5,160	42.7
2110-3509-0010-9570-0111	MISC REV: do not use OUTSIDE SERVICES	0	0	0	0	0.0
2110-3509-0010-9570-0195	WATER BILL INTEREST	5,000	4,513	0	487	90.3
Total OTHER MISC REVENUE		14,000	8,353	0	5,647	59.7
TRANSFERS FROM GENERAL FUND						
2110-3911-1100-9600-0000	HYDRANTS	276,500	276,500	0	0	100.0
Total TRANSFERS FROM GENERAL FUND		276,500	276,500	0	0	100.0
TRANSFERS FROM CAPITAL PROJECTS						
2110-3913-1455-9620-0000	CIP FUND	0	0	0	0	0.0
Total TRANSFERS FROM CAPITAL PROJECTS		0	0	0	0	0.0
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWATER						
2110-3914-2115-9100-0013	RADIO READ CONVERSION	22,320	22,320	0	0	100.0
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	2,510	2,510	0	0	100.0
Total TRANSFERS FROM PROPRIETARY FUNDS-WASTEWATER		24,830	24,830	0	0	100.0
FUND 2110 - WATER FUND						
TOTAL REVENUES		4,436,960	3,512,946	0	924,014	79.2

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

WATER FUND - GL Number Expenditures	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	181,000	103,235	0	77,765	57.0
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	450	134	0	316	29.8
Total GROUP INSURANCE		181,450	103,369	0	78,081	57.0
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
2110-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0	0	0	0	0.0
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	140	0	560	20.0
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)	101.3
2110-4312-0075-5800-0000	TRAVEL	100	0	0	100	0.0
2110-4312-0075-6100-0000	GENERAL SUPPLIES	15,000	8,862	0	6,138	59.1
2110-4312-0075-6260-0000	GASOLINE	2,000	1,083	0	917	54.2
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	86	0	914	8.6
2110-4312-0075-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
Total WATER INSTALLATION MAINTENANCE		85,200	12,806	64,400	7,994	41.5
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	3,000	1,208	0	1,792	40.3
2110-4312-0080-2450-0010	CERTIFICATIONS	0	0	0	0	0.0
2110-4312-0080-2910-0000	UNIFORMS/CLOTHING	0	0	0	0	0.0
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000	256	0	744	25.6
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	20,950	1,050	95.2
2110-4312-0080-4300-0020	WATER MAIN BREAK	0	0	0	0	0.0
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	1,084	0	(84)	108.4
2110-4312-0080-5300-0000	COMMUNICATIONS	1,400	932	0	468	66.6
2110-4312-0080-5335-0000	INFORMATION ACCESS	730	866	0	(136)	118.7
2110-4312-0080-5400-0000	ADVERTISING	500	0	0	500	0.0
2110-4312-0080-5800-0000	TRAVEL	200	0	0	200	0.0
2110-4312-0080-5875-0000	MILEAGE	0	0	0	0	0.0
2110-4312-0080-6100-0000	GENERAL SUPPLIES	45,000	23,051	0	21,949	76.5
2110-4312-0080-6220-0000	ELECTRICITY	300	137	0	163	45.6
2110-4312-0080-6240-0000	FUEL OIL	2,280	0	0	2,280	0.0
2110-4312-0080-6260-0000	GASOLINE	8,200	1,320	0	6,880	16.1
2110-4312-0080-6265-0000	DIESEL FUEL	4,660	3,189	0	1,471	68.4
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,500	2,732	0	768	78.1
2110-4312-0080-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
2110-4312-0080-7520-0000	VEHICLES	0	0	0	0	0.0
Total WATER LINE INSTALLATION MAINTENANCE		94,470	34,826	20,950	38,694	58.2
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	591,190	394,029	0	197,161	66.7
2110-4335-0000-1100-0000-2301	FULL TIME WAGES	0	87	0	(87)	100.0
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	0	60,988	0	(60,988)	100.0
2110-4335-0000-1300-0000	OVERTIME WAGES	53,570	29,236	0	24,334	54.6
2110-4335-0000-1990-0000	SHOP RATE DISTRIBUTION	0	0	0	0	0.0
2110-4335-0000-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,810	3,597	0	2,213	61.9
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	49,770	36,381	0	13,389	73.1
2110-4335-0000-2200-0000-2301	FICA & MEDICARE TAXES	0	6	0	(6)	100.0
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	84,710	56,578	0	28,132	66.8
2110-4335-0000-2301-0000-2301	RETIREMENT: MUNICIPAL	0	12	0	(12)	100.0
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	7,870	2,216	5,225	429	94.6
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	10,740	8,775	0	1,965	81.7
2110-4335-0000-2600-0000-2301	WORKERS' COMPENSATION	0	3	0	(3)	100.0

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

WATER FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	5,770	5,019	0	751	87.0
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,000	472	0	2,528	15.8
2110-4335-0000-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0	0	0	0	0.0
2110-4335-0000-3000-0000	LEGAL SERVICES	3,000	454	0	2,546	15.2
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	7,700	3,526	9,299	(5,125)	166.6
2110-4335-0000-4110-0000	WATER	0	0	0	0	0.0
2110-4335-0000-4120-0000	SEWER	6,260	4,098	0	2,162	65.5
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	500	110	0	390	21.9
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	86,940	44,802	13,951	28,187	73.2
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	14,553	0	40,667	26.4
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	21,220	21,526	0	(306)	101.4
2110-4335-0000-5300-0000	COMMUNICATIONS	4,090	1,506	0	2,584	36.8
2110-4335-0000-5335-0000	INFORMATION ACCESS	16,900	13,239	0	3,661	78.3
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	22,930	2,000	5,070	91.4
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	303,160	178,489	103,665	21,006	93.6
2110-4335-0000-6220-0000	ELECTRICITY	236,970	95,150	0	141,820	40.2
2110-4335-0000-6230-0000	BOTTLED GAS	19,260	8,709	0	10,551	45.2
2110-4335-0000-6240-0000	FUEL OIL	0	0	0	0	0.0
2110-4335-0000-6260-0000	GASOLINE	4,100	2,358	0	1,742	57.5
2110-4335-0000-6265-0000	DIESEL FUEL	1,860	0	0	1,860	0.0
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	500	638	0	(138)	127.6
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	10,500	1,901	0	8,599	18.1
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	100.0
2110-4335-0000-7520-0000	VEHICLES	0	0	0	0	0.0
Total WATER DISTRIBUTION AND TREATMENT		1,623,310	1,011,787	134,139	477,384	62.3
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	60,000	9,030	3,625	47,345	25.2
2110-4335-0010-6100-0000	GENERAL SUPPLIES	10,000	6,798	0	3,202	68.0
2110-4335-0010-6220-0000	ELECTRICITY	65,930	33,243	0	32,687	50.4
2110-4335-0010-6230-0000	BOTTLED GAS	910	681	0	229	74.9
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	438	0	(438)	100.0
2110-4335-0010-7510-0000	MACHINERY/EQUIPMENT	0	0	0	0	0.0
Total STORAGE TANKS/BOOSTER STATIONS		136,840	50,191	3,625	83,025	35.8
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	9,266	0	4	100.0
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	46,655	0	5	100.0
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	510,337	0	48,293	91.4
INTEREST-LONG TERM BONDS/NOTES						

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

WATER FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
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
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-333092-10 CSO	9,970	0	0	9,970	0.0
2110-4721-0010-9805-0010	1321010-02 CSO	7,730	7,734	0	(4)	100.1
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	2,920	2,918	0	2	99.9
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	16,796	0	4	100.0
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	225,931	0	18,989	92.3
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
FUND 2110 - WATER FUND						
TOTAL EXPENDITURES		4,436,960	3,449,444	223,114	764,402	82.8

EXHIBIT C
MTD AND YTD REVENUE AS OF 9/30/2023

SEWER FUND

GL Number	Description	BUDGET	YTD COLLECTED	BALANCE	% Bdg't Used
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	42,600	12,200	30,400	29.6
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	370,170	66,444	303,726	18.0
Total OTHER LICENSES PERMITS & FEES		412,770	78,644	334,126	19.1
OTHER FEDERAL GRANTS & REIMB					
2115-3319-0010-9140-0000	FEMA	0	0	0	0.0
Total OTHER FEDERAL GRANTS & REIMB		0	0	0	0.0
WATER POLLUTION GRANTS					
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	10,430	10,428	2	100.0
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	110,142	(2)	100.0
Total WATER POLLUTION GRANTS		365,490	132,820	232,670	36.3
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	6,227,730	4,898,336	1,329,395	78.7
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	553,520	455,984	97,536	82.4
2115-3403-0010-9410-0020	SEPTAGE	177,300	256,898	(79,598)	144.9
2115-3403-0010-9410-0030	LEACHATE	99,210	57,506	41,704	58.0
Total SEWER USER CHARGES		7,057,760	5,668,723	1,389,037	80.3
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	10,000	62,093	(52,093)	620.9
Total INTEREST ON INVESTMENTS		10,000	62,093	(52,093)	620.9
OTHER MISC REVENUE					
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	10,000	2,974	7,026	29.7
2115-3509-0010-9570-0130	SEWER BILL INTEREST	6,000	7,423	(1,423)	123.7
Total OTHER MISC REVENUE		16,000	10,397	5,603	65.0
FUND 2115 - SEWER FUND					
TOTAL REVENUES		7,862,020	5,952,677	1,909,343	75.7

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SEWER FUND - GL Number Expenditures	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	215,300	107,115	0	108,185	49.8
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	460	420	0	40	91.3
Total GROUP INSURANCE		215,760	107,535	0	108,225	49.8
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	42,250	31,000	0	11,250	73.4
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	2,500	1,176	0	1,324	47.1
Total EMPLOYEE BENEFITS NOT ALLOCATED		44,750	32,176	0	12,574	71.9
SICK LEAVE PAYOUT						
2115-4155-0040-2200-0000	FICA & MEDICARE TAXES	0	1,280	0	(1,280)	100.0
2115-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0	2,274	0	(2,274)	100.0
2115-4155-0040-2600-0000	WORKERS' COMPENSATION	0	292	0	(292)	100.0
2115-4155-0040-2900-0000	SICK PAYOUT	0	16,807	0	(16,807)	100.0
2115-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	0	0	0	0	0.0
Total SICK LEAVE PAYOUT		0	20,653	0	(20,653)	100.0
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	231	0	2,269	9.3
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	400	0	0	400	0.0
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	192,820	67,800	96,444	28,576	94.9
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	1,000	441	0	559	44.1
2115-4312-0090-5300-0000	COMMUNICATIONS	1,800	932	0	868	51.8
2115-4312-0090-5335-0000	INFORMATION ACCESS	1,560	532	0	1,028	34.1
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	12,733	0	1,267	95.3
2115-4312-0090-6220-0000	ELECTRICITY	250	117	0	133	46.6
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	4,637	0	4,683	49.8
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	9,000	1,407	0	7,593	87.5
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		242,530	89,550	96,444	56,536	55.2
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	2,120	732	5,225	(3,837)	281.0
2115-4326-0000-2930-0000	CLASSIFICATION STUDY REPORT	0	0	0	0	0.0
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
2115-4326-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	0	0	0	0	0.0
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	18,300	0	(260)	101.4
2115-4326-0000-5300-0000	COMMUNICATIONS	1,920	1,295	0	625	67.4
2115-4326-0000-5335-0000	INFORMATION ACCESS	1,320	1,709	0	(389)	129.5
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	443	0	(43)	110.7
Total SEWAGE COLLECTION AND DISPOSAL		67,210	24,617	5,225	37,368	36.6
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	2,100	1,729	0	371	82.3
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	950,000	711,583	0	238,417	74.9
2115-4326-0010-4131-0000	OTHER HANOVER CHARGES	0	0	0	0	0.0
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	45,000	1,834	36,668	6,498	89.2
2115-4326-0010-5300-0000	COMMUNICATIONS	3,490	2,718	0	772	77.9
2115-4326-0010-6100-0000	GENERAL SUPPLIES	11,000	678	0	10,322	6.2
2115-4326-0010-6220-0000	ELECTRICITY	18,990	15,612	0	3,378	82.2
2115-4326-0010-6230-0000	BOTTLED GAS	250	200	0	50	79.9
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	15,450	4,651	0	10,799	30.1
Total WWT NON PLANT OPERATIONS		1,046,280	739,005	36,668	270,607	69.4
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	824,000	549,199	0	274,801	66.7
2115-4326-0020-1100-0000-2301	FULL TIME WAGES	0	87	0	(87)	100.0
2115-4326-0020-1300-0000	OVERTIME WAGES	57,000	39,847	0	17,153	69.9
2115-4326-0020-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	8,160	7,708	0	452	94.5

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SEWER FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	72,300	45,343	0	26,957	62.7
2115-4326-0020-2200-0000-2301	FICA & MEDICARE TAXES	0	6	0	(6)	100.0
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	115,300	80,883	0	34,417	70.2
2115-4326-0020-2301-0000-2301	RETIREMENT: MUNICIPAL	0	12	0	(12)	100.0
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	5,000	979	0	4,021	19.6
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	16,050	12,077	0	3,973	75.3
2115-4326-0020-2600-0000-2301	WORKERS' COMPENSATION	0	3	0	(3)	100.0
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	1,013	0	1,987	33.8
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	11,350	3,526	9,299	(1,475)	113.0
2115-4326-0020-4110-0000	WATER	36,000	40,312	0	(4,312)	112.0
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	213,140	165,523	0	47,617	77.7
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	162,710	71,833	16,484	74,393	62.1
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	20,515	0	52,075	28.3
2115-4326-0020-5300-0000	COMMUNICATIONS	1,670	540	0	1,130	32.4
2115-4326-0020-5800-0000	TRAVEL	500	0	0	500	0.0
2115-4326-0020-6100-0000	GENERAL SUPPLIES	61,200	30,942	0	30,258	60.7
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	235,080	140,534	61,888	32,659	87.6
2115-4326-0020-6220-0000	ELECTRICITY	275,850	130,463	0	145,387	47.3
2115-4326-0020-6230-0000	BOTTLED GAS	4,070	2,591	0	1,479	63.7
2115-4326-0020-6240-0000	FUEL OIL	42,090	25,587	0	16,503	60.8
2115-4326-0020-6260-0000	GASOLINE	4,100	1,340	0	2,760	32.7
2115-4326-0020-6265-0000	DIESEL FUEL	4,660	663	0	3,997	14.2
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	42,300	32,947	0	9,353	88.9
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	0	39,000	0	(39,000)	1,701.1
Total SEWAGE TREATMENT OPERATIONS		2,276,380	1,449,044	87,670	739,665	64.9
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
Total PRINCIPAL-LONG TERM BONDS/NOTES		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	46,655	0	5	100.0
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	1,364,114	0	48,306	96.6
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	99.9
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

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

SEWER FUND - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
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
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	6,715	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	16,796	0	4	100.0
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	419,630	0	19,010	95.7
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
FUND 2115 - SEWER FUND						
TOTAL EXPENDITURES		7,862,020	6,357,653	226,007	1,278,360	83.7

EXHIBIT C
MTD AND YTD REVENUE AS OF 9/30/2023

AIRPORT FUND
GL Number

	Description	BUDGET	YTD COLLECTED	BALANCE	% Bdgt
2120-3319-0010-9140-0050	AIP69 ARPA	680,000	337,781	342,219	49.7
Total OTHER FEDERAL GRANTS & REIMB		680,000	337,781	342,219	49.7
OTHER STATE GRANTS & REIMBURSEMENTS					
2120-3359-0010-9370-0030	NHAC AID	7,150	7,634	(484)	106.8
Total OTHER STATE GRANTS & REIMBURSEMENTS		7,150	7,634	(484)	106.8
AIRPORT FEES					
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	198,850	130,077	68,773	65.4
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	216,000	128,246	87,754	59.4
2120-3406-0010-9440-0030	RENT-A-CAR FEES	150,000	118,330	31,670	78.9
Total AIRPORT FEES		564,850	376,653	188,197	66.7
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	6,000	5,141	859	85.7
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	65,320	31,233	34,087	47.8
Total OTHER CHARGES		71,320	36,374	34,946	51.0
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	1,800	7,472	(5,672)	415.1
Total INTEREST ON INVESTMENTS		1,800	7,472	(5,672)	415.1
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	116,230	106,210	10,020	91.4
2120-3503-0010-9530-0070	LAND RENT	177,480	142,659	34,821	80.4
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	44,830	0	44,830	0.0
2120-3503-0010-9530-0090	PARKING LOT RENTAL	5,380	18,506	(13,126)	344.0
2120-3503-0010-9530-0110	HANGAR RENTALS	141,580	109,298	32,282	77.2
Total RENTS OF PROPERTY		485,500	376,673	108,827	77.6
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	0	7,422	(7,422)	
		0	7,422	(7,422)	
FUND 2120 - AIRPORT FUND					
TOTAL REVENUES		1,810,620	1,150,009	660,611	63.5

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

AIRPORT - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdg
Expenditures						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	79,420	70,701	0	8,720	89.0
2120-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	0	0	0	0.0
Total GROUP INSURANCE		79,420	70,701	0	8,720	89.0
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	13,500	13,500	0	0	100.0
Total EMPLOYEE BENEFITS NOT ALLOCATED		13,500	13,500	0	0	100.0
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	182,450	142,976	0	39,474	78.4
2120-4301-0000-1300-0000	OVERTIME WAGES	2,500	745	0	1,755	29.8
2120-4301-0000-2100-0000	HEALTH/DENTAL INSURANCE	0	0	0	0	0.0
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,330	1,545	0	785	66.3
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	14,150	10,329	0	3,821	73.0
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	25,520	19,953	0	5,567	78.2
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	258	0	62	80.7
2120-4301-0000-3000-0000	LEGAL SERVICES	25,000	1,076	0	23,924	4.3
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	38,330	24,590	0	13,740	64.2
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,000	7,559	6,647	(13,206)	1,420.6
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000	1,181	0	(181)	118.1
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	75,000	7,391	0	67,609	9.9
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	27,350	33,040	0	(5,690)	120.8
2120-4301-0000-5300-0000	COMMUNICATIONS	3,170	1,621	0	1,549	51.1
2120-4301-0000-5335-0000	INFORMATION ACCESS	5,530	4,717	0	813	85.3
2120-4301-0000-5400-0000	ADVERTISING	15,000	10,535	0	4,465	70.2
2120-4301-0000-5800-0000	TRAVEL	5,000	2,561	0	2,439	51.2
2120-4301-0000-5875-0000	MILEAGE	250	398	0	(148)	159.4
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)	4,377.4
2120-4301-0000-6400-0000	REFERENCE PUBLICATIONS	200	0	0	200	0.0
Total AIRPORT ADMINISTRATION		436,320	286,392	6,647	143,281	65.6
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	146,370	102,768	0	43,602	70.2
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	72,200	55,746	0	16,454	77.2
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	26,305	0	3,695	87.7
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,400	916	0	484	65.4
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	21,310	14,003	0	7,307	65.7
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	23,300	17,113	0	6,187	73.4
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	8,480	5,937	0	2,543	70.0
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	2,500	1,503	0	997	60.1
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	4,190	0	3,910	51.7
2120-4302-0000-4120-0000	SEWER	6,970	3,842	0	3,128	55.1
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,000	86,156	7,798	(13,954)	117.2
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	65,383	14,933	(316)	100.3
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	106,750	51,343	0	55,407	48.1
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	26,600	24,936	0	1,664	93.7
2120-4302-0000-6230-0000	BOTTLED GAS	19,000	16,419	0	2,581	86.4
2120-4302-0000-6240-0000	FUEL OIL	27,880	11,279	0	16,602	40.5
2120-4302-0000-6260-0000	GASOLINE	4,500	1,392	0	3,108	30.9
2120-4302-0000-6265-0000	DIESEL FUEL	48,460	19,298	0	29,162	39.8
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	521,927	22,731	232,503	68.1
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	0.0
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	18	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	RUNWAYS&SAFETY 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

EXHIBIT C
MTD AND YTD EXPENDITURES AS OF 9/30/2023

AIRPORT - GL Number	Description	NET BUDGET	YTD EXP	ENCUMBERED	Available	% Bdgt
Expenditures						
2120-4913-0000-9300-0045	LOCALIZER RELOCATION CONSTRUC OVERSIGHT	10,000	10,000	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
 FUND 2120 - AIRPORT						
TOTAL EXPENDITURES		2,035,470	1,619,669	29,378	386,423	81.0

Agenda

Lebanon City Council

November 15, 2023

10. New Business:

10.G – Review and Adoption of Revised General Assistance Program Guidelines

The City's General Assistance Program is governed by New Hampshire RSA 165, Aid to Assisted Persons. Section 165:1, Who Entitled; Local Responsibility states in part:

II. "The local governing body, as defined in RSA 672:6, of every town and city in the state shall adopt written guidelines relative to general assistance. The guidelines shall include, but not be limited to the following:

- (a) The process for application for general assistance.
- (b) The criteria for determining eligibility
- (c) The process for appealing a decision relative to the granting of general assistance.
- (d) The process for the application of rents under RSA 165:4-b, if the municipality uses the offset provisions of RSA 165:4-a.
- (e) A statement that qualified state assistance reductions under RSA 167:82,VIII may be deemed as income, if the local governing body has permitted the welfare administrator to treat a qualified state assistance reduction as deemed income under RSA 165:1-e."

Beyond the requirements listed in Section 165:1(II), RSA 165 also requires that municipalities adopt Payment Levels for Allowable Expenses. The Allowable Levels of Assistance are included in Appendix A of the City's General Assistance Program Guidelines. Food allowances have been updated annually to coincide with the current data available from the Supplemental Nutrition Assistance Program (formerly known as "Food Stamps"). Existing shelter allowances were updated in 2022. Non-food allowances have not been updated since 2015.

Non-food allowances are meant to cover basic expenses for toiletries, paper products, and personal items. Existing non-food allowances have been updated to include a 15% increase for a single-person household. Subsequent household sizes receive incremental increases of \$20.

According to NH Housing Finance Authority's 2023 Residential Rental Cost Survey Report, the median rent for a 2-bedroom unit in Grafton County has increased 82% from 2018-2023. The high rental costs in Grafton County are driven by the Lebanon/Enfield area and Holderness/Plymouth area. Existing shelter allowances for Lebanon have been updated to include 15-21% increases.

Human Services Director Lynne Goodwin will be present to discuss the increases and answer questions.

Action

The Council is requested to consider the following motion:

MOVED, that the Lebanon City Council hereby adopts the amended Allowable Levels of Assistance as presented in the November 15, 2023 City Council Agenda Packet.

Included in this Section:

1. Appendix A, Allowable Levels of Assistance of the City of Lebanon, General Assistance Program Guidelines (Last Revised March 2, 2022)
2. PowerPoint Presentation – Lebanon Human Services Allowable Levels of Assistance



ALLOWABLE LEVELS OF ASSISTANCE

FOR THE CITY OF LEBANON, NH

FOOD/NON-FOOD ALLOWANCE

[10/1/23-9/30/24 Supplemental Nutrition Assistance Program maximum monthly allotments taken into account]

K R X VHK R OG #/L] H#	P R Q WKO \ #R R G #	P R Q WKO \ #R Q OIR R G #
1	\$281 291	\$65 75
2	\$516 535	\$85 105
3	\$740 766	\$105 125
4	\$939 973	\$125 145
5	\$1,116 1,155	\$145 165
6	\$1,339 1,386	\$165 185
7	\$1,480 1,532	\$185 205
8	\$1,691 1,751	\$205 225

MONTHLY SHELTER ALLOWANCE

[2024 HUD Fair Market Rent Standards for Grafton County and market rents for Lebanon taken into account]

UTILITIES INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$1,085 1,250	\$1,110 1,325	\$1,395 1,675	\$1,750 2,100	\$1,945 2,475

UTILITIES NOT INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$805 975	\$865 1,050	\$1,035 1,250	\$1,325 1,550	\$1,440 1,800

UTILITY ALLOWANCES

ELECTRIC	Current Rate
HEATING OIL	Current Rate
PROPANE	Current Rate
TELEPHONE	\$50/Month (Basic Service Only)

BURIAL ALLOWANCE

Up to \$1,500

Lebanon Human Services

Allowable Levels of Assistance

Allowable Levels of Assistance

(current)

FOOD/NON-FOOD ALLOWANCE

[10/1/22-9/30/23 Supplemental Nutrition Assistance Program maximum monthly allotments taken into account]

KRXVHKROG #/I H	P R Q W K O \ # R R G	P R Q W K O \ # R Q O I R R G
1	\$281	\$65
2	\$516	\$85
3	\$740	\$105
4	\$939	\$125
5	\$1,116	\$145
6	\$1,339	\$165
7	\$1,480	\$185
8	\$1,691	\$205

- Food allowances have increased **annually** based on increases to SNAP monthly allotments.
- Non-food allowances have not increased since **2015**.

Allowable Levels of Assistance

(proposed)

FOOD/NON-FOOD ALLOWANCE

[10/1/23-9/30/24 Supplemental Nutrition Assistance Program maximum monthly allotments taken into account]

KRXVHKROG #/I J H	P R Q W K O \ # R R G	P R Q W K O \ # R Q O I R R G
1	\$281 291	\$65 75
2	\$516 535	\$85 105
3	\$740 766	\$105 125
4	\$939 973	\$125 145
5	\$1,116 1,155	\$145 165
6	\$1,339 1,386	\$165 185
7	\$1,480 1,532	\$185 205
8	\$1,691 1,751	\$205 225

Allowable Levels of Assistance

(current)

MONTHLY SHELTER ALLOWANCE

[2022 HUD Fair Market Rent Standards for Grafton County and market rents for Lebanon taken into account]

UTILITIES INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$1,085	\$1,110	\$1,395	\$1,750	\$1,945

UTILITIES NOT INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$805	\$865	\$1,035	\$1,325	\$1,440

UTILITY ALLOWANCES

ELECTRIC	Current Rate
HEATING OIL	Current Rate
PROPANE	Current Rate
TELEPHONE	\$50/Month (Basic Service Only)

BURIAL ALLOWANCE

Up to \$1,500

Grafton County
Median Monthly Gross Rental Cost
2-Bedroom Units (heat Included)*

		% increase from previous year
2020	\$1,307	
2021	\$1,462	12%
2022	\$1,693	16%
2023	\$2,081	23%

*NH Housing Residential Rental Cost Survey Reports, 2020-2023

Actual Market Rate Rents from 2023 Applications for Assistance

UNITS AT THE BOULDERS INCLUDED			
Average rent w/utilities included			
O BR	1 BR	2 BR	3 BR
\$963	\$1,321	\$1,491	\$2,550
Average rent w/utilities not included			
O BR	1 BR	2 BR	3 BR
\$1,250	n/a	\$1,533	n/a

FILTERING OUT UNITS AT THE BOULDERS			
Average rent w/utilities included			
O BR	1 BR	2 BR	3 BR
\$1,150	\$1,321	\$1,650	\$2,550
Average rent w/utilities not included			
O BR	1 BR	2 BR	3 BR
\$1,250	n/a	\$1,533	n/a

Actual Market Rate Rents from Landlord Listings

Average w/utilities included	
1 BR	2 BR
\$1,403	\$1,825

Average w/utilities not included		
1 BR	2 BR	3 BR
\$1,394	\$1,483	\$1,950

Allowable Levels of Assistance

Proposed increases of 15-21%

MONTHLY SHELTER ALLOWANCE

[2024 HUD Fair Market Rent Standards for Grafton County and market rents for Lebanon taken into account]

UTILITIES INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$1,0851,250	\$1,1101,325	\$1,3951,675	\$1,7502,100	\$1,9452,475

UTILITIES NOT INCLUDED:

0 BR	1 BR	2 BR	3 BR	4 BR
\$805975	\$8651,050	\$1,0351,250	\$1,3251,550	\$1,4401,800

UTILITY ALLOWANCES

ELECTRIC	Current Rate
HEATING OIL	Current Rate
PROPANE	Current Rate
TELEPHONE	\$50/Month (Basic Service Only)

BURIAL ALLOWANCE

Up to \$1,500

Agenda

Lebanon City Council

November 15, 2023

10. New Business:

10.H – Development Agreement for the Construction of the Extension of Technology Drive

Background

On August 2, 2023, the City Council accepted the dedication of the road rights-of-way for both Commerce Avenue and Technology Drive and subsequently approved the expansion of the boundary of the Airport Tech-Park Tax Increment Finance (TIF) District to include approximately 221 feet of an unconstructed portion of Technology Drive. Construction of this portion of Technology Drive will allow access to the adjacent property owned by Upper Valley Tech Park, LLC (UVTP, LLC).

UVTP, LLC plans to develop the property for industrial purposes. They will be responsible for the construction of the roadway, sewer, water, drainage, and associated roadway infrastructure in accordance with City standards. In return the City would reimburse them for the cost of the construction of the infrastructure when TIF increment revenue is generated from the development of their parcel.

The City Manager has worked with UVTP, LLC and the City's legal counsel to create a development agreement specifying the obligations of the parties, which is attached for your use.

Action

MOVED, that the Lebanon City Council hereby authorizes the City Manager to enter into a development agreement with Upper Valley Tech Park, LLC, to construct the extension of Technology Drive and all associated utility infrastructure as described in the proposed Development Agreement between the City of Lebanon and Upper Valley Tech Park, LLC included in the November 15, 2023, City Council Agenda Packet.

Included in this Section:

1. Proposed Development Agreement between the City of Lebanon and Upper Valley Tech Park, LLC for the construction of the extension of Technology Drive.

DEVELOPMENT AGREEMENT

This Development Agreement (“**Agreement**”) is executed as of this ____ day of _____, 2023 (the “**Effective Date**”), by the City of Lebanon, New Hampshire (the “**City**”) and Upper Valley Technology Park, LLC (the “**Owner**”).

RECITALS

- A. The Owner recently subdivided a certain parcel of land located in the City of Lebanon, County of Grafton, State of New Hampshire, known as Tax Parcel 131-3 and more particularly described in that certain Warranty Deed dated November 26, 2008 and recorded in the Grafton County Registry of Deeds (the “**Registry**”) at Book 3567, Page 964 (except and excluding as described in Warranty Deed dated February 21, 2018 and recorded in said Registry at Book 4346, Page 97, the “**Property**”).
- B. The Property received approval for a 3-lot subdivision as described in a Notice of Action issued by the City of Lebanon Planning Board on May 8, 2023 and recorded in the Registry at Book 4805, Page 272, and as shown on a plan entitled “Subdivision Plat for Upper Valley Tech Park LLC Planned Unit Development,” prepared by Latitudes Land Surveying, dated April 6, 2023, project no: 22015, recorded in the Registry as Plan #16673 (“**Plat**”).
- C. The Owner owns the lot labeled on the Plat as PUD Lot 3 (“**PUD Lot 3**”), which is accessed by approximately 48.89 feet of frontage on an unimproved portion of Technology Drive, a public way.
- D. PUD Lot 3 and the applicable portions of Technology Drive are located within the Lebanon Airport-Tech Park Tax Increment Financing District (as amended through the date hereof, the “**TIF District**”), which was established by unanimous resolution of the Lebanon City Council on November 6, 2019 (the “**Original TIF Resolution**”) and amended by unanimous resolution of the Lebanon City Council on August 2, 2023 (the “**Amending TIF Resolution**” and collectively with the “**Original TIF Resolution**”, the “**TIF Resolutions**”).
- E. The development of PUD Lot 3 requires that improvements be made to the unimproved portion of Technology Drive, namely, the extension of the paved portion of Technology Drive together with sidewalk (if any), water, sewer, and other utility and drainage infrastructure, to the property line of PUD Lot 3 (all such improvements collectively, the “**Extension**”).
- F. The City desires that the Extension be constructed as a public way to aid in the commercial development of the City.
- G. Pursuant to the Original TIF Resolutions, the Lebanon City Council designated the City Manager as “district administrator” (as defined in New Hampshire RSA 162-K:2, IV) for the TIF District, with the powers set forth in RSA 162-K:13, which powers include the power to enter into contracts for construction of several facilities or portions thereof authorized under RSA Chapter 162-K, including the Extension.
- H. Pursuant to the Original TIF Resolution and Ordinance No. 2019-18 adopted by the Lebanon City Council on November 20, 2019, the Lebanon City Council established the “Lebanon

Airport – Tech Park TIF Advisory Board” (the “**Board**”) as the advisory board for the TIF District under RSA Chapter 162-K:14.

- I. The Board, as the advisory board for the TIF District, has reviewed this Agreement and recommended that it be approved by the City Council and entered into by the City.
- J. The development of PUD Lot 3 will require site plan review with the Planning Board, at which time the Extension will be further discussed in relation to the rest of the project then under consideration by the said Planning Board.

NOW THEREFORE, in consideration of the foregoing premises, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the City and the Owner agree as follows:

1. The mechanism for the Owner to construct the Extension is an Excavation Permit, which is governed by the 2019 City of Lebanon Excavation Permit Regulations (Permit Conditions and Construction Requirements). Further, the roadway will be constructed in accordance with standards for City roadways with approval of the City Engineer. The City will contract with a third party engineer to provide oversight of the project which will be paid for by the Owner as part of the Costs. The Owner agrees to follow the procedures set forth therein, as then in effect. Upon receipt of an Excavation Permit, the Owner may, in its sole discretion, construct the Extension. However, the Extension must be substantially completed no later than December 31, 2030. The City may agree to an extension of the time period for substantial completion of construction of the Extension. As of the Effective Date, the parties currently estimate that the cost to construct the Extension would not exceed Three Hundred Thousand Dollars (\$300,000.00), notwithstanding that such costs may exceed that amount at the time of actual construction.
2. The City agrees to pay and reimburse the Owner for the cost of the work to construct the Extension (the “**Work**”), including without limitation costs of or otherwise associated with new public roadway, sidewalk, water, sewer, and/or drainage infrastructure; placement of private utility distribution lines underground; expansion or replacement of public utility infrastructure; improvements to public streetscape and lighting, seasonal and permanent landscaping; third party engineering oversight and inspection, and maintenance and administrative costs (collectively, “**Costs**”). Said reimbursement shall be paid pursuant to paragraph 3 below from TIF revenues generated by PUD Lot 3 that are paid to the City (“**PUD Lot 3 TIF Funds**”).
3. Upon completion of the Work and acceptance of applicable portions of the Work by the Director of Public Works for the City, the Owner shall (a) transfer any and all of the Owner’s right, title and/or interest, if any, in and to the Extension to the City and (b) submit an Invoice to the City, with supporting documents as reasonably required by the City, to demonstrate the actual Costs incurred by the Owner with respect to the Extension. The City agrees to reimburse the Owner for the Costs of the Work from PUD Lot 3 TIF Funds. The City will pay and reimburse to the Owner annually the full amount (100%) of PUD Lot 3 TIF Funds paid to the City until the agreed upon Costs are fully reimbursed to the Owner.

4. While any Costs remain unreimbursed to the Owner, the City agrees (a) that it will not use, and will not pledge, encumber or further allocate PUD Lot 3 TIF Funds for or to any purpose other than the reimbursement of such Costs under this Agreement, and (b) that it will not modify, amend, repeal or dissolve the TIF District in any manner that would adversely affect or delay the City's ability to reimburse the Costs.
5. As soon as practical, but in any event prior to the commencement of the Work, the City shall amend the Development Program for the TIF District to include specific reference that the Extension constitutes a public facility that may be constructed in the TIF District.
6. The rights and obligations of the Owner, and each of the Owner's successors and/or assigns with respect to PUD Lot 3 (collectively with the Owner, a "**PUD Lot 3 Owner**"), may be assigned to any subsequent owner of PUD Lot 3 without the need for any consent or approval by the City. Upon assignment, all of the rights and obligations of a PUD Lot 3 Owner shall be transferred to the assignee/successor PUD Lot 3 Owner and the assignor shall have no further obligation to perform any actions or any right to receive any benefits under this Agreement. The City agrees to execute and deliver an acknowledgement of any such assignment in form and substance reasonably satisfactory to the assignee/successor PUD Lot 3 Owner.
7. This Agreement shall be governed by and construed under the laws of the State of New Hampshire. This Agreement represents the entire understanding of the City and the Owner related to the subject of this Agreement, and may only be amended by a written agreement signed by both parties. All prior agreements, representations, negotiations and understandings of the parties hereto, oral or written express or implied, are hereby superseded and merged herein. If any provision or term of this Agreement as applied to either party or to any circumstances shall be adjudged by a court of competent jurisdiction to be void or unenforceable for any reason, the same shall in no way affect (to the maximum extent permissible by law) any other term or provision of this Agreement, the application of any such term or provision under circumstances different from those adjudicated by the court, or the validity or enforceability of the Agreement as a whole. This Agreement may be executed in a number of identical counterparts and delivered by exchange of facsimile signatures or by exchange of PDF signatures by email.

IN WITNESS WHEREOF, the undersigned has caused this Agreement to be signed by its duly authorized representatives, as of the day and year first above written.

SIGNATURE PAGE FOLLOWS

UPPER VALLEY TECHNOLOGY PARK, LLC

By: _____

Printed Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

On this _____ day of _____, 20____, before me, a notary public, personally appeared _____, the _____ of the _____ [the _____ of _____], a _____, named in the foregoing instrument and acknowledged said instrument on behalf of the _____.

Notary Public

CITY OF LEBANON

By: _____

Printed Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

On this _____ day of _____, 20____, before me, a notary public, personally appeared _____, the _____ of the _____ [the _____ of _____], a _____, named in the foregoing instrument and acknowledged said instrument on behalf of the _____.

Notary Public

Agenda

Lebanon City Council

November 15, 2023

10. New Business:

10.1 –Discussion & Set Public Hearing for December 6, 2023:

Amendment to the Development Program for the Lebanon Airport-Tech Park Tax Increment Finance (TIF) District

Background

On November 6, 2019 the City Council created the Lebanon Airport-Tech Park Tax Increment Finance (TIF) District. Since the creation of the District, the City has extended Airpark Road to access developable areas on both the City's land as well as the Upper Valley Tech Park (UVTP) parcel. To date, UVTP has received approval for a 3-lot Planned Unit Development of its property, and development applications have been approved by the Planning Board for the two parcels accessed from the extended Airpark Road (see the attached plan of the UVTP Planned Unit Development). In addition, the City is planning for the development of an Early Childhood Learning Center facility on the City's parcel.

The owners of the UVTP parcel have also received interest for a potential development on the westerly side of their property (the third lot of the 3-lot PUD), which would be accessed from Technology Drive within the Phase 1A Airport Business Park. However, the constructed portion of Technology Drive and the associated water and sewer infrastructure do not extend the full length of the public right-of-way and stop short of the UVTP parcel boundary. Since the Technology Drive right-of-way is already publicly owned, it is expected that any further extension of the roadway and utility infrastructure within the right-of-way will become the City's responsibility for ownership and maintenance.

On August 2, 2023, the City Council amended the boundary of the TIF district to include the southern most +/-220 feet of the Technology Drive right-of-way. Including the area of right-of-way will not have any fiscal impact on the district itself since the area is non-taxable, but will allow for TIF revenues to be used for the construction and maintenance of the new segments of roadway and utility infrastructure within the right-of-way.

The development plan for the TIF district needs to be amended to include the construction of this roadway and related utilities as required by RSA 162-K.

Action

Should the Council decide to proceed with amending the Airport-Tech Park TIF District Development Plan, the following motion is offered:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, December 6, 2023, beginning at 7:00pm, in Council Chambers, City Hall and remote via the City's Virtual Platform, for the purpose of receiving public input and taking action to amend the Lebanon Airport-Tech Park Tax Increment Finance (TIF) District Development Plan to include the construction of the roadway and related infrastructure of the southernmost approximately 220 feet of the right-of-way of Technology Drive adjacent to the TIF District previously added to the TIF District on August 2, 2023.

NOTE: The Council will not act on the amendment until January 3, 2024 as the RSA 162-K:4 requires that action can only be taken after at least 15 days have passed since the public hearing.

Included in this Section:

1. 2019 Lebanon Airport-Tech Park TIF District Development Plan
2. Proposed Addendum to 2019 Lebanon Airport-Tech Park TIF District Development Plan
3. August 2, 2023 Airport-Tech Park TIF District Expansion Area

Lebanon Airport - Tech Park TIF District Boundaries



Lebanon Airport - Tech Park

TIF District Development Program

The following Development Program will guide development that occurs within the Lebanon Airport - Tech Park Tax Increment Finance District (TIFD) as per RSA 162-K:6.

The City's initial activities in developing the Lebanon Airport - Tech Park TIF District will include construction of roadways, sidewalks, water, sewer, utilities, and drainage infrastructure improvements on City-owned land identified as Tax Map 159, Lot 4, to enable subdivision and/or development of the property. It may further include marketing and promotion of the District, negotiation of development agreements, and/or the sale of property for commercial and infill development.

Property Disposition & Reuse of Private Property

The City may convey or lease all or a portion of public lots located within the TIFD to private developers under the terms of specific development agreements designed to promote the objectives of the Development Program. The terms of purchase and sale agreements, lease agreements or development agreements pertaining to properties transferred or leased by the City must be approved by the City Council. Although not anticipated, should the City need to acquire private property within the TIFD, it shall be accomplished only with approval of the City Council as required by law and be reused for public purposes.

Public Facilities to be constructed

The initial public facilities and infrastructure to be constructed may include new public roadway, sidewalk, water, sewer, and/or drainage infrastructure; placement of private utility distribution lines underground; expansion or replacement of public utility infrastructure; improvements to public streetscape and lighting, seasonal and permanent landscaping; and maintenance and administrative costs.

Following the capital investment in the preparation and implementation of the 2017 Comprehensive Airport Master Plan, future public infrastructure within the TIFD, as outlined in the City's Capital Improvement Program and subject to final approval by the City Council, may include additional elements, which center on improvements necessary to encourage positive economic development within the Lebanon Airport - Tech Park area.

In addition to the guidelines already described, the construction of the public facilities will adhere to and comply with the following guidelines:

- All relevant rules and regulations related to environmental controls;
- Facilities constructed are anticipated to be operated and maintained by the City of Lebanon during and following the completion of capital improvements within the TIFD.

Public Utilities

The City of Lebanon operates and maintains municipal water, wastewater and storm water utilities within Lebanon's Airport area.

Private Utilities

In addition to the above referenced Public Utilities, Liberty Utilities is the provider of electric service to all areas of the City of Lebanon.

The City's land development regulations require new development to place all utilities underground. The Master Plan encourages the City to look at placing existing utilities underground as well. All public facility programs will meet this goal.

Land Use Regulations

As established by the City's development practices, public and private property within the TIFD, consistent with the City's Master Plan, shall be developed or redeveloped in accordance with the goals, objectives, and standards set by the following City documents, as amended:

- Zoning ordinance;
- Subdivision of land regulations;
- Site Plan Review regulations;
- Building and life safety codes;
- All applicable state and federal laws.

Relocation of persons, businesses or others:

The City's proposed development of public infrastructure does not anticipate the displacement of any persons, businesses or others. The area of initial and planned future public infrastructure development is municipally-owned property or currently undeveloped private property, therefore, no plan for relocation is necessary.

Powers and authorities:

In conformity with the Development Program within the district, the City, via the City Council, may invoke the various powers and authorities as set forth in RSA 162-K:6, III.

District changes and modifications:

The area of the TIFD may be amended following the date of the designation, subject to further public hearings and vote of the City Council, in accordance with RSA 162-K:5.

The Tax Increment Financing Plan may be modified with the approval of the City Council in accordance with 162-K:9, IV.

Lebanon Airport - Tech Park

TIF Financing Plan

New Hampshire's Revised Statutes Annotated (RSA) govern the State's wellbeing and authorities allowed to local communities. RSA 162-K:9 requires that the City of Lebanon adopt a Tax Increment Financing Plan (TIFP), prior to establishing a TIF District.

Objective

It is the objective of the City of Lebanon to use the Tax Increment Financing District (TIFD) to support infill and economic development in the airport area by implementing public infrastructure improvements. In order to assist in that endeavor, it is necessary that the City of Lebanon fund public improvements to attract private investors to the airport area of the community. In turn, those private investors and their projects will provide needed taxable assessment, business revenue, and employment activities to the airport area and the community as a whole. Without the creation of the TIFD, public infrastructure needs in the airport area may not be resolved, the City may not be the beneficiary of millions of dollars of private investments, and the opportunity to benefit from the additional taxable value those private investments generate to fund the aforementioned public improvements would be lost.

Additionally, the creation of the TIFD is contemplated by the Lebanon Master Plan, which notes that "[s]outh of the existing business park there is land available for additional development by both the City and private property owners." [2]C-2c] The Master Plan also encourages the City "to take a more organized and active role in promoting sustainable economic development" [6.1.S1] and notes that the City should "[s]eek a way for Lebanon Airport to pay for itself while better serving the needs of residents and businesses". [6.1.S6]

Sale of City-Owned Real Estate within the TIF District

As part of the Development Program, the City may convey or lease individual properties to private entities for the purposes of development consistent with the purposes of the TIFD. Net revenues generated from the sale or lease of these parcels shall benefit the City.

As part of the sale or lease of public property for redevelopment, the City shall enter into a development agreement with the purchaser. At a minimum, a development agreement will document:

- An agreed construction timeline
- A minimum post-development value for the property
- Requirements for the developer to pay the City any shortfall between the City's actual cost for bond debt service and the incremental tax revenues that would have been generated from the guaranteed post-development value of the property should the assessed value for the project fall below an agreed upon value

Among the improvements envisioned for enabling new development in the Lebanon Airport - Tech Park TIFD is the construction of up to approximately 2,000 linear feet of roadway as well

as installation of water, sewer, utility and drainage infrastructure improvements along such roadway. For purposes of this Financing Plan, the estimated cost of such improvements is \$1,300/linear foot for a total of \$2,600,000. Other potential future capital projects, which could be funded, in whole or in part, with TIF revenues, include, but are not limited to:

- Roadway and streetscape improvements along Airpark, Commerce, and Technology Drives in the event the District is expanded to include Airport Business Park Phase 1A.
- Construction or acceptance of additional roadway and water, sewer, utility and drainage infrastructure improvements on the Upper Valley Tech Park, LLC property (Tax Map 131, Lot 1)

TIFD incremental revenues will be allocated to fund the infrastructure improvements over the coming years. TIFD revenues may be allocated to offset the cost of those improvements both by a direct annual allocation of TIFD revenues and/or repayment of general obligation bonds, should the City elect to fund public-sector infrastructure improvements with municipal bonds.

In addition to infrastructure elements, TIFD incremental revenues may be allocated to maintenance of existing improvements and management of the TIFD.

Annual TIF District Revenues

TIF revenues will be generated by property taxes levied on the incremental assessed valuation within the District after the date of its creation. The assumptions incorporated into the projected incremental revenues are:

Table A: Projected Incremental Revenue Assumptions

ASSUMPTIONS	
New Investment	
Annual New Development Square Feet	8,000
Assessment Increment/SF	\$ 85
New Investment	\$ 680,000
Annual Cost Increase New Investment	1.5%
Annual Rate of Increase in Assessed Value of Current Properties	
	1.5%
Annual Financing Constant (Principal+Interest)	
	7.5%
2018 Tax Rate	
City	\$ 10.97
County	\$ 2.01
Local School	\$ 14.39
State School	\$ 2.35
Total	\$ 29.72
% of Tax Rate Assigned to TIF	100.0%
Annual Increase in Tax Rate	0.0%
C:\Users\brooks\OneDrive - City of Lebanon\Documents\Airport.TIF\2019.08.16_Airport.TIF_Properties-Value-Area.xlsx]TIF-Limitations	

The resulting projected incremental revenues on an annual basis are:

Table B: Projected Assessed Valuation and Incremental Tax Revenues

	2020	2022	2027	2032	2037	2040
Beginning TIF District Taxable Value	\$ 670	\$ 690	\$ 3,608,800	\$ 7,775,900	\$ 12,563,700	\$ 15,765,200
Annual Increase in Assessed Value:						
Current Properties	\$ 10	\$ 10	\$ 54,100	\$ 116,600	\$ 188,500	\$ 236,500
New Investment		\$ 680,000	\$ 733,000	\$ 789,000	\$ 850,000	\$ 889,000
Ending Assessed Value	\$ 680	\$ 680,700	\$ 4,395,900	\$ 8,681,500	\$ 13,602,200	\$ 16,890,700
Tax Rate (per \$1000)	\$ 29.72	\$ 29.72	\$ 29.72	\$ 29.72	\$ 29.72	\$ 29.72
Taxes Generated at 2018 Rate	\$ 20	\$ 20,000	\$ 131,000	\$ 258,000	\$ 404,000	\$ 502,000
Incremental Revenues	\$ -	\$ 19,980	\$ 130,980	\$ 257,980	\$ 403,980	\$ 501,980

Various factors, including the actual pace and character of new development within the TIFD, actual valuations assigned to TIF properties, and property tax rate, may alter the captured assessed valuation. Furthermore, the assumptions utilize a fixed tax rate of \$29.72 over the life of the pro forma. Actual increments shall be calculated based upon the adopted tax rate, as certified by the New Hampshire Department of Revenue Administration.

Although the assumptions above do not anticipate the use of grant funding, or the allocation of unexpended bond proceeds to offset Development Program costs within the TIFD, should grant funding or unexpended bond proceeds become available, the City Council may allocate them to offset Development Program costs within the TIFD. As future development agreements are negotiated as part of the sale or development of public land, specific tax revenue expectations will be built into the agreement allowing for redevelopment of the property.

Annual Allocation of Captured Value

Where annual tax increment revenues from the TIFD, together with unexpended balances of such revenues from prior years, exceed the amount necessary for annual debt service payments, such revenues will accumulate within a capital reserve to be used to retire bond debt incurred for public improvements within the TIFD. Through the annual adoption of the Capital Improvement Program and the adoption of the annual municipal budget, the City Council may also authorize their use for future public improvements, secured by developer agreements.

Subject to current and future debt obligations being satisfied, the balance of any unobligated tax increment revenues may be allocated for the operation, maintenance, replacement, and/or upgrades of public infrastructure within the TIFD or returned in whole or part to the General Fund following a vote of the City Council and adoption of the annual municipal budget.

Impact of RSA 162-K TIF District on Related Taxing Jurisdictions

In accordance with RSA 162-K:10, all property tax revenues generated by the original assessed value (base value) of the TIFD will continue to accrue to the City's general fund.

In accordance with RSA 162-K:9, Grafton County and the Lebanon School Board will specifically be provided an opportunity to meet with the City Council, the governing body of the City of Lebanon, so they can be informed of the TIFD plan and proposed district prior to adoption. They will also be allowed to contribute comments during the public hearing on the establishment of the proposed TIFD.

Operation and Maintenance

The City will be responsible for the operation and maintenance of all public facilities.

Duration

The Lebanon Airport - Tech Park TIF District will expire at the conclusion of the bond repayment schedule associated with the planned public improvements within the TIFD, which currently consists of infrastructure improvements. This bond repayment is anticipated to be complete in no more than twenty-five (25) years. Upon expiration of the TIFD, all incremental valuation that has been created within the TIFD becomes available as new property tax revenues for the City's general fund.

Lebanon Airport - Tech Park

TIF Limitations

The Lebanon Airport - Tech Park Tax Increment Financing District must meet certain guidelines and restrictions in its formation and utilization. In accordance with RSA 162-K:5, the Lebanon City Council understands that any individual Tax Increment Financing District (TIFD) must demonstrate that the taxable valuation must not be more than eight percent (8%) of the City's total taxable value. Furthermore, the land area within any individual TIFD shall encompass no more than five percent (5%) of the City's total land area. The properties included within the TIFD are set forth in Table D, appended to this document

The Lebanon Airport - Tech Park TIF District is proposed to meet the following:

Table C: TIF Limitations

	Taxable Valuation	Land Area Acres
City Total (from 2018 MS-1 report)	\$1,908,962,821	24,220.08
Maximum Allowable Individual TIFD-%	8%	5%
Maximum Allowable Individual TIFD	\$152,717,026	1,211.00
Lebanon Airport - Tech Park TIFD Baseline 2018	\$670	86.16
As % of City Total	0.00%	0.36%
Maximum Allowable Cumulative TIFD - %	16%	10%
Maximum Allowable Cumulative TIFD	\$305,434,051	2,422.01
Existing Downtown Lebanon TIFD	\$86,242,028	106.24
Proposed Lebanon Airport - Tech Park TIFD	\$670	86.16
Total Existing and Proposed	\$86,242,698	192.40
Total Existing and Proposed - %	4.52%	0.79%
S:\PLN\Projects_Reports_Studies\ECONOMIC_FISCAL (FOLDER)\Tax.Increment.Financing-TIF-Feasibility.Study_2017-18\tifd limitation calcs.xlsx]Sheet1		

The proposed Lebanon Airport - Tech Park TIFD currently has a total taxable valuation of just \$670 and is thus below the mandated eight percent (8%) of the City's total taxable value for an individual TIFD. The proposed land area in the Lebanon Airport - Tech Park TIFD is +/- 86.16 acres (including both taxable and non-taxable properties), which is less than one-half of one percent of the City's total land area. Thus, the proposed Lebanon Airport - Tech Park TIFD conforms to the requirement to not be more than five percent (5%) of total land area.

The statute also limits the cumulative taxable valuation and land area within all TIF districts of a municipality to sixteen percent (16%) of total assessed valuation and ten percent (10%) of total land area. Adding the proposed Lebanon Airport - Tech Park TIF District to the existing Downtown Lebanon TIF District meets the cumulative requirements.

Lebanon Airport - Tech Park

TIF Administration Plan

Proper administration of the Tax Increment Financing District (TIFD) is of paramount importance. Strict adherence to the Development and Financing Plans as well as proper fiscal controls and oversight of the use of a TIFD to promote economic activity must be consistent and constant. In accordance with RSA 162-K, the following administrative processes will govern the TIFD.

Administrator

By designation of the City Council, and consistent with the responsibilities for municipal administration established by the Lebanon City Charter, the Administrator of the Lebanon Airport - Tech Park TIF District shall be the City Manager, who shall be granted the powers and duties outlined in 162-K:13, subject to City Council approval. Additionally, the Administrator shall make an annual financial report to the City Council, as per RSA 162-K:11.

Advisory Board

In accordance with RSA 162-K:14, and in conformance with Chapter 31 of the City of Lebanon Code, the Lebanon City Council shall create an Advisory Board for the TIFD, which shall have operating rules. The Advisory Board shall be known as the "Lebanon Airport - Tech Park TIF Advisory Board" and shall consist of five (5) voting members including a City Councilor, one (1) Citizen Representative, who does not own or occupy real property within or adjacent to the district, and three (3) property owners or occupants of real property within or adjacent to the district, which shall be interpreted to include all parcels within the existing Airport Business Park Phase 1A. The City Manager and the Executive Director of the Lebanon Area Chamber of Commerce shall be ex-officio, non-voting members.

The Board shall operate under the provisions of 162-K:14, which governs the powers and authority of the Advisory Board. The purpose of the Advisory Board shall be to advise the City Council on the policies and actions for the administration of the district relating to planning, construction and implementation of the Development Program and the operation and maintenance of the District after the Program is completed.

The Advisory Board shall meet either as determined by the chair of the Board or request by the City Manager to examine operation and maintenance of the TIFD.

The Advisory Board shall have 30 days to appeal any decision of the District Administrator to the City Council for review and appropriate action.

Amendments

Amendments to the boundaries of the TIFD, the Development Program, or the Financing Plan shall be undertaken in accordance with the public hearing process set forth within RSA 162-K:4, including its requirements for reasonable notification to the Lebanon School District and Grafton County Commissioners, in accordance with RSA 162-K:9.

Duration of Program

The Lebanon Airport - Tech Park Tax Increment Financing District will expire at the conclusion of the bond repayment schedule associated with public improvements made within the TIFD, which is anticipated to be not more than twenty-five (25) years.

Computation of tax increments:

Upon formation of a development district, the Lebanon Tax Assessor shall determine the current assessed value of the real property within the District in conformity with RSA 162-K:10. The current assessed value shall be known as the "Original Assessed Value." Each year thereafter, the Assessor(s) shall determine the amount by which the assessed value of the district has increased or decreased from the Original Assessed Value. Any amount by which the current assessed value of the district exceeds the Original Assessed Value will be referred to as the "Captured Assessed Value." This amount will be determined annually.

Captured assessed value dedication:

The City of Lebanon shall expend the tax increments received in accordance with the Tax Increment Financing Plan. Tax increments shall be used only to pay the costs (including debt service) and administrative expenses incurred in developing and maintaining the public facilities and infrastructure to be constructed within the TIFD.

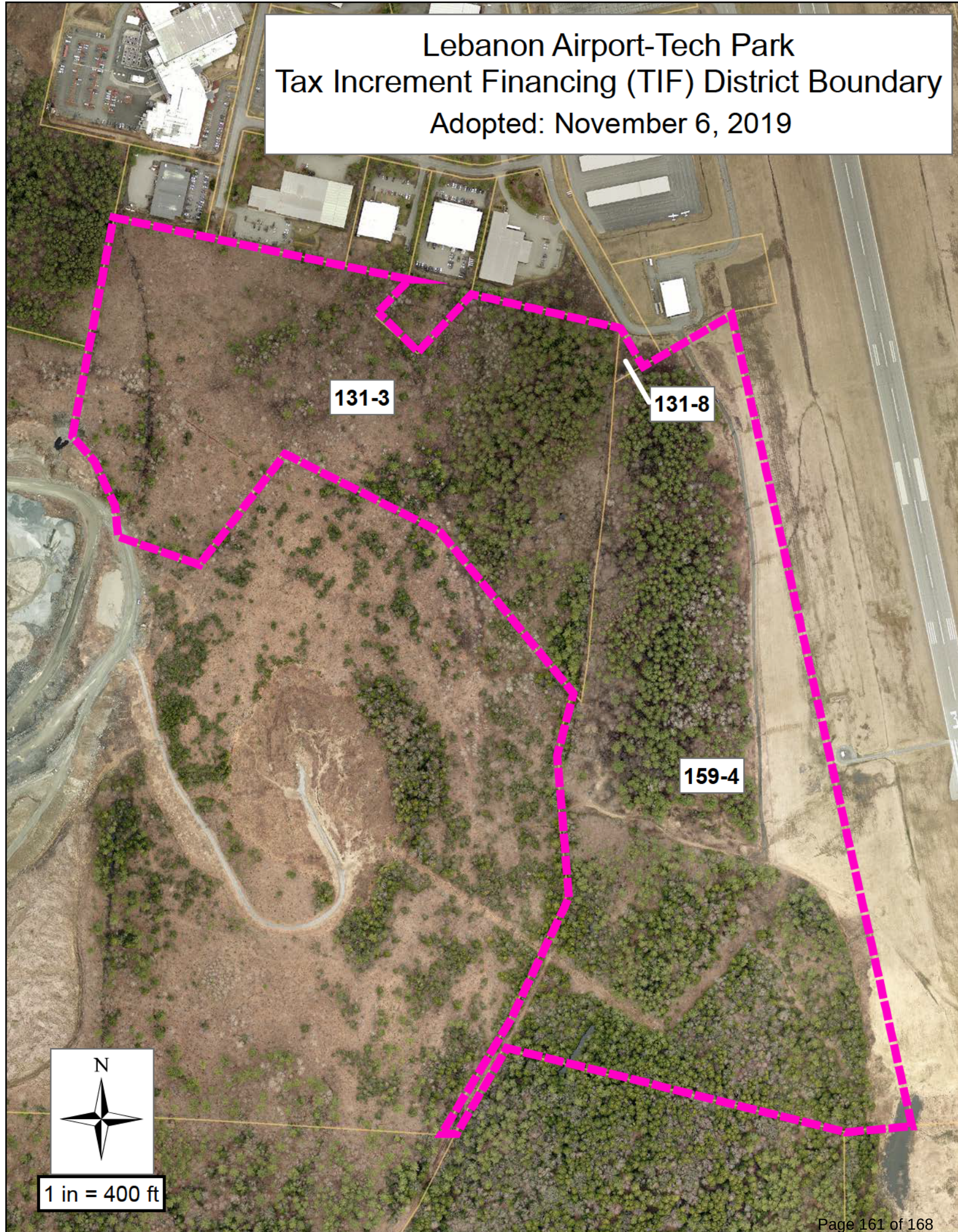
TABLE D

**Table D - Current Assessed Value and Land Area:
Lebanon Airport - Tech Park TIF District
as of September 1, 2019**

GIS_ID	MAP/LOT	Account Number	Street Number	Street Name	Current Total Assessed Value	Current Acres
			TAXABLE PROPERTIES			
0131 0003 00000	131-3	3345	0	PLAINFIELD RD	\$670	36.83
			Subtotal: Taxable Base Value		\$670	36.83
S:\PLN\Projects_Reports_Studies\ECONOMIC_FISCAL (FOLDER)\Tax.Increment.Financing-TIF-Feasibility.Study_2017-18\[2018.04.25_TIF.Table-Value-Land.Area_summary-RV.RT.xlsx]Tiff-ver1						
			NON-TAXABLE PROPERTIES			
0159 0004 00000	159-4	3470	0	AIRPARK RD	\$2,122,100	49.10
0131 0008 00000	131-8	5554	0	AIRPARK RD	\$21,100	0.23
			Subtotal: Non-Taxable Base Value		\$2,143,200	49.33
			Combined Taxable and Non-Taxable		\$2,143,870	86.16

C:\Users\owner\Documents\lebanon downtown tif\tif ordinance\[Table A Assessed Value and Land Area in District.xlsx]Tiff-ver1

Lebanon Airport-Tech Park
Tax Increment Financing (TIF) District Boundary
Adopted: November 6, 2019



WHEREAS: The City Council of the City of Lebanon has adopted the provisions of RSA 162-K, Municipal Economic Development and Revitalization Districts, pursuant to a Resolution passed by the City Council on July 11, 2018; and

WHEREAS: The City Council of the City of Lebanon undertook the 2017 Comprehensive Airport Master Plan to develop a strategy and plan for the long-term operation, management, capital improvement, and financial viability of the Lebanon Airport; and

WHEREAS: The City of Lebanon's 2012 Master Plan's Land Use and Economic Development chapters recommend that the City "take a more organized and active role in promoting sustainable economic development" and "seek a way for Lebanon Airport to pay for itself while better serving the needs of residents and businesses"; and

WHEREAS: The City Council of the City of Lebanon finds that the issuance of general obligation bonds, issued for the purposes of constructing and installing necessary public infrastructure and utilities to enable subdivision and/or development of land adjacent to the Lebanon Airport, provides a general public use and fulfills a public purpose; and

WHEREAS: The City Council of the City of Lebanon finds that the financing of public infrastructure improvements serves a public purpose and is consistent with the City's long-term recognition of the importance and unique nature of the Lebanon Airport and its desire to support and enhance the Airport's viability and prosperity.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND LEBANON CITY COUNCIL:

That a municipal economic development and revitalization district is hereby designated as shown on the attached Proposed TIF District Boundary Plan. The district shall be named the "Lebanon Airport - Tech Park Tax Increment Financing District," ("the District") and parcels included are documented on the attached Proposed TIFD Tax Map Parcels.

That the attached Lebanon Airport - Tech Park Tax Increment Financing District Development Program ("the Program") is hereby adopted in its entirety by the City Council of the City of Lebanon and that the District and the Program, as proposed, meet the requirements of RSA 162-K.

That the attached Lebanon Airport - Tech Park Tax Increment Financing Plan ("the Plan") is hereby adopted for use in accordance with said Program in the District, consistent with the requirements of RSA 162-K.

That in accordance with the provisions of RSA 162-K:5 and consistent with the attached Lebanon Airport - Tech Park TIF Limitations, the City Council hereby resolves that the total assessed value of taxable real property in the District shall not exceed eight (8%) percent of the most recent total assessed value of all taxable assessed value in the City and that the total assessed value of

taxable real property within all development districts for which bonds remain outstanding shall not exceed sixteen (16%) percent of the most recent total assessed value of all taxable real property in the City. Furthermore, the land area within the District shall not encompass more than five percent (5%) of the City's land area and the total land area within all development districts for which bonds remain outstanding shall not exceed ten (10%) percent of the City's land area.

That the attached Lebanon Airport - Tech Park TIF Administration Plan is hereby adopted and that, consistent with that Plan, the City Manager is designated as the District Administrator for a board to be known as the "Lebanon Airport - Tech Park TIF Advisory Board."

That pursuant to RSA 162-K:14, via separate ordinance the City Council shall establish an advisory board to be known as the "Lebanon Airport - Tech Park TIF Advisory Board."

This Resolution shall be effective upon passage.

Lebanon Airport - Tech Park TIF District Development Program

Addendum #1

This addendum constitutes a revision to the development plan related to the expansion of the boundary of the Lebanon Airport-Tech Park Tax Increment Finance (TIF) District approved by the City Council on August 2, 2023 to include approximately 220 feet of the unconstructed southernmost portion of Technology Dr. located on City property. The purpose of the August 2, 2023 amendment was to allow roadway construction and utility extension to afford access to Tax Parcel 131-3 for development purposes.

This addendum is an addition to the “**Public Facilities to be constructed**” section of the original development program adopted on November 6, 2019. This addendum adds the construction of approximately 220 feet of roadway from the present terminus of the southern most paved portion of Technology Dr. over City property located in the right of way to the intersection of the property boundary of Tax Parcel 131-3. This addition includes the construction of the roadway extension and related drainage, sewer, water, sidewalk, lighting, and any other related utility infrastructure.

Airport-Tech Park TIF Expansion Area

Adopted 8/2/2023

**MAP FOR REFERENCE ONLY
NOT A LEGAL DOCUMENT**

City of Lebanon, NH makes no claims and no warranties, expressed or implied, concerning the validity or accuracy of the GIS data presented on this map.

Geometry updated 06/07/2023
Data updated 11/18/2018

Print map scale is approximate.
Critical layout or measurement
activities should not be done using
this resource.

**Agenda
Lebanon City Council
November 15, 2023**

10. New Business:

**10.J – Discuss Potential Tax Increment Finance (TIF) District for
Main Street Area, West Lebanon**

Background

Councilor Simon has submitted an agenda request to discuss the potential creation of a Tax Increment Finance District in the downtown (Main Street) area of West Lebanon.

Action

Should the Council decide to put forth direction with regards to the establishment of a TIF District, a motion will need to be developed based on the discussion at the meeting.

Included in this Section:

1. Agenda Request Form Submitted by Councilor Simon re: Tax Increment Financing District for Main Street West Lebanon.

LEBANON CITY COUNCIL

AGENDA REQUEST FORM

1. Councilor Name: Chris Simon

2. Preferred Date of Council Meeting to Consider Item: As soon as resonable

Please keep in mind that if this request is for an agenda item and is not urgent in nature, a future date is preferable in order to allow proper time to prepare materials. See Council Rules § A191-7. Agenda, last amended 4-20-2011.

3. Is there a deadline associated with this item, if so, what is it:

No

4. Name of agenda topic item:

Tax Increment Financing Distric for West Lebanon Main Street Distric

5. Reason for topic item:

The idea for a TIF Distric in West Lebanon Main Street Distric has been discussed for a while.

6. Specific questions related to topic item:

I am looking to see if the City Council would like to discuss this topic as a tool for improving the Main Street Distric area further. If there is interest what the next steps might be, Finally if there is no interest in a TIF then we should say so and move on to other plans.

7. Proposed or possible action, motion, goal, and/or code or policy amendment:

The City Council should decide on these directions.

8. Supporting documentation requested re: topic item:

None at this time.

9. Other:

N/A.