



**LEBANON CITY COUNCIL
NOVEMBER 28, 2023 - 5:30 PM
COUNCIL CHAMBERS, CITY HALL OR
REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE**

1. Meeting Access

- A. To listen to this meeting, please [join live via Microsoft Teams](#) or call 929-229-5356 (access code: 486 634 532#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

2. Review of 2024 City Budget - Question & Answer Session

- A. [City Clerk](#)
- B. [Recreation, Arts, and Parks](#)
- Outside Recreation Services
- C. [Finance / Assessing](#)
- D. [Revenues](#), [Interfund Transfers](#), [Debt Service](#)
- E. General Q & A from All Previous Sessions

[City of Lebanon 2024 Proposed Operating Budget](#) available at
LebanonNH.gov/Budget

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

General Fund Line-Item Budget

City Clerk

Dog Licensing



Meeting Minutes



Problem Solving

Vital Record Amendments



Birth Certificates

Justice of the Peace

Landfill Tickets

City Records



Car Registrations



Marriage Licenses



Voter Registration

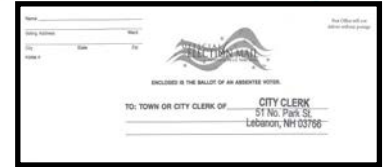
Death Certificates

Customer Service



Property Tax Collection

Absentee Ballots



Notary Services

Oaths of Office

The City Clerk's Office Issued:

- ♦ 10,956 MV Registrations
- ♦ 116 Boat Registrations
- ♦ 1,703 Dog Licenses
- ♦ 174 Marriage Licenses
- ♦ 78 Vital Record Amendments
- ♦ 3,546 Certified Copies of Vital Records
- ♦ 89 Solid Waste Permits
- ♦ 2,216 Landfill Tickets
- ♦ 264 Documents Notarized
- ♦ 97% of Property Taxes Collected
- ♦ 64 Properties Liened for 2022 delinquent taxes
- ♦ 168 Voters Registered

City Clerk & Tax Collector's Office

As of 9/30/2023

Revenue collected thus far:

- \$11,139 Dog Licensing
- \$22,440: Certified Vital Records and Marriage Licenses
- \$45,675.00 Solid Waste Permits and Landfill Tickets
- \$2,097,367.43 Motor Vehicle and Boat Registrations
- \$33,174,650.67 Property Taxes

BUDGET REPORT FOR CITY OF LEBANON

Calculations As Of 10/16/2023

GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
CITY CLERK						
Estimated Revenues						
MOTOR VEHICLE PERMIT FEES						
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	2,700,000.00	2,223,387.00	2,800,000.00	100,000.00	4%
Total Department MOTOR VEHICLE PERMIT FEES:		2,700,000.00	2,223,387.00	2,800,000.00	100,000.00	4%
OTHER LICENSES PERMITS & FEES						
1100-3290-0010-9110-0001	DOG LICENSES	13,500.00	11,207.00	11,500.00	(2,000.00)	-15%
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	1,800.00	1,878.00	1,800.00	-	0%
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	40,000.00	23,477.00	32,000.00	(8,000.00)	-20%
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	60,000.00	47,646.00	60,000.00	-	0%
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	6,800.00	5,431.00	6,900.00	100.00	1%
1100-3290-0010-9110-0006	LANDFILL PERMIT APPLICATION ADMIN FEE	500.00	1,370.00	-	(500.00)	-100%
Total Department OTHER LICENSES PERMITS & FEES:		122,600.00	91,008.00	112,200.00	(10,400.00)	-8%
OTHER MISC REVENUE						
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	61,100.00	48,879.00	61,000.00	(100.00)	0%
Total Department OTHER MISC REVENUE:		61,100.00	48,879.00	61,000.00	(100.00)	0%
TOTAL REVENUES		2,883,700.00	2,363,274.00	2,973,200.00	89,500.00	3%
Appropriations						
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	430,580.00	334,730.00	455,200.00	24,620.00	6%
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	46,000.00	24,614.00	43,190.00	(2,810.00)	-6%
1100-4140-0000-1300-0000	OVERTIME WAGES	10,000.00	11,589.00	13,000.00	3,000.00	30%
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,500.00	3,342.00	5,820.00	320.00	6%
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	37,230.00	27,538.00	39,130.00	1,900.00	5%
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	60,560.00	45,586.00	63,350.00	2,790.00	5%
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	8,780.00	5,649.00	7,790.00	(990.00)	-11%
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	840.00	661.00	1,140.00	300.00	36%
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	51,500.00	27,065.00	68,140.00	16,640.00	32%
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,000.00	300.00	1,400.00	400.00	40%
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	67,350.00	6,425.00	68,850.00	1,500.00	2%
1100-4140-0000-5400-0000	ADVERTISING	9,000.00	2,624.00	7,500.00	(1,500.00)	-17%
1100-4140-0000-5800-0000	TRAVEL	13,120.00	3,679.00	6,890.00	(6,230.00)	-47%
1100-4140-0000-5875-0000	MILEAGE	1,190.00	864.00	1,300.00	110.00	9%
1100-4140-0000-6000-0000	OFFICE SUPPLIES	10,000.00	4,960.00	8,500.00	(1,500.00)	-15%
1100-4140-0000-6100-0000	GENERAL SUPPLIES	900.00	1,397.00	1,400.00	500.00	56%
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	700.00	490.00	700.00	-	0%
1100-4140-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	-	1,498.00	-	-	0%
Total Department CITY CLERK:		754,250.00	503,011.00	793,300.00	39,050.00	5%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	6,000.00	3,192.00	64,720.00	58,720.00	979%
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	30.00	41.00	200.00	170.00	567%
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	10.00	13.00	150.00	140.00	1400%
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	1,750.00	1,300.00	1,300.00	(450.00)	-26%
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	27,250.00	34,524.00	48,540.00	21,290.00	78%
1100-4140-0030-5400-0000	ADVERTISING	850.00	300.00	2,700.00	1,850.00	218%
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	1,200.00	1,936.00	2,000.00	800.00	67%
1100-4140-0030-5800-0000	TRAVEL	-	-	500.00	500.00	0%
1100-4140-0030-6000-0000	OFFICE SUPPLIES	350.00	426.00	1,600.00	1,250.00	357%
1100-4140-0030-6100-0000	GENERAL SUPPLIES	300.00	-	300.00	-	0%
Total Department ELECTIONS:		37,740.00	41,732.00	122,010.00	84,270.00	223%
TOTAL APPROPRIATIONS		791,990.00	544,743.00	915,310.00	123,320.00	16%

General Fund Line-Item Budget

Recreation, Arts, and Parks



Impact:
78 acres in 13 parks

Budget:
\$198,000 - User Fees
Revenue

Impact:
5,900 registered
participants in 357
programs.
26,500 visitors to the
pool and special events

Budget:
\$1,328,700 - General Fund
Expenses

Impact:
5 FT staff,
57 seasonal staff,
169 volunteers on the ground

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

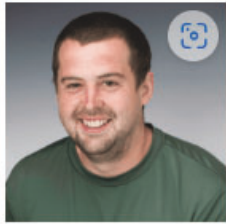
GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
RECREATION ARTS AND PARKS						
Estimated Revenues						
INCOME FROM DEPARTMENTS						
1100-3401-0010-9390-0260	RECREATION PROGRAMS	48,000.00	49,900.11	58,000.00	10,000.00	21%
1100-3401-0010-9390-0270	RECREATION DAY CAMP	87,000.00	96,862.15	96,000.00	9,000.00	10%
1100-3401-0010-9390-0280	RECREATION POOL	27,500.00	31,421.80	31,000.00	3,500.00	13%
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	1,200.00	245.00	1,000.00	(200.00)	-17%
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	1,200.00	972.50	700.00	(500.00)	-42%
1100-3401-0010-9390-0320	FARMERS' MARKET	10,000.00	11,438.52	12,000.00	2,000.00	20%
Total Department INCOME FROM DEPARTMENTS:		174,900.00	190,840.08	198,700.00	23,800.00	14%
TOTAL REVENUES		174,900.00	190,840.08	198,700.00	23,800.00	14%
Appropriations						
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	383,930.00	301,894.55	404,640.00	20,710.00	5%
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,900.00	2,731.08	4,400.00	(500.00)	-10%
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	29,420.00	22,211.91	30,960.00	1,540.00	5%
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	52,960.00	41,854.96	54,670.00	1,710.00	3%
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	1,770.00	490.00	1,570.00	(200.00)	-11%
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	6,860.00	5,246.46	7,790.00	930.00	14%
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	600.00	600.00	600.00	-	0%
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	5,520.00	5,624.61	5,820.00	300.00	5%
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	9,050.00	9,823.89	8,850.00	(200.00)	-2%
1100-4520-0000-5300-0000	COMMUNICATIONS	510.00	328.27	2,000.00	1,490.00	292%
1100-4520-0000-5400-0000	ADVERTISING	1,100.00	-	800.00	(300.00)	-27%
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	400.00	492.00	100.00	(300.00)	-75%
1100-4520-0000-5800-0000	TRAVEL	1,800.00	1.00	500.00	(1,300.00)	-72%
1100-4520-0000-5875-0000	MILEAGE	200.00	-	-	(200.00)	-100%
1100-4520-0000-6000-0000	OFFICE SUPPLIES	350.00	-	300.00	(50.00)	-14%
Total Department RECREATION ARTS & PARKS:		499,370.00	391,298.73	523,000.00	23,630.00	5%
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	15,460.00	8,832.69	17,640.00	2,180.00	14%
1100-4520-0010-1300-0000	OVERTIME WAGES	400.00	444.38	400.00	-	0%
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	1,190.00	709.70	1,390.00	200.00	17%
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	950.00	988.50	960.00	10.00	1%
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	390.00	215.36	450.00	60.00	15%
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	1,700.00	-	1,800.00	100.00	6%
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	42,510.00	38,530.64	43,850.00	1,340.00	3%
1100-4520-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	150.00	-	-	(150.00)	-100%
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	36,740.00	29,016.24	38,960.00	2,220.00	6%
1100-4520-0010-6100-0000	GENERAL SUPPLIES	7,350.00	4,198.14	5,400.00	(1,950.00)	-27%
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	9,150.00	6,048.25	8,000.00	(1,150.00)	-13%
1100-4520-0010-6260-0000	GASOLINE	1,030.00	1,026.04	970.00	(60.00)	-6%
1100-4520-0010-6265-0000	DIESEL FUEL	-	212.84	240.00	240.00	0%
Total Department RAP PROGRAMS:		117,020.00	90,222.78	120,060.00	3,040.00	3%
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	74,380.00	67,577.77	73,360.00	(1,020.00)	-1%
1100-4520-0020-1300-0000	OVERTIME WAGES	5,000.00	1,574.18	3,000.00	(2,000.00)	-40%
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	6,080.00	5,290.17	6,010.00	(70.00)	-1%
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	-	4,603.05	4,770.00	4,770.00	0%
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	1,980.00	1,654.00	1,960.00	(20.00)	-1%
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	3,500.00	3,387.00	1,000.00	(2,500.00)	-71%
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	5,000.00	8,764.96	7,650.00	2,650.00	53%
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	17,000.00	8,053.09	17,000.00	-	0%
1100-4520-0020-5300-0000	COMMUNICATIONS	120.00	173.49	220.00	100.00	83%
1100-4520-0020-5800-0000	TRAVEL	-	21.00	30.00	30.00	0%
1100-4520-0020-5875-0000	MILEAGE	100.00	-	100.00	-	0%
1100-4520-0020-6100-0000	GENERAL SUPPLIES	4,800.00	5,714.20	4,900.00	100.00	2%
Total Department DAY CAMP:		117,960.00	106,812.91	120,000.00	2,040.00	2%
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	81,830.00	83,630.58	84,340.00	2,510.00	3%
1100-4520-0030-1300-0000	OVERTIME WAGES	5,000.00	1,008.16	2,000.00	(3,000.00)	-60%
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	6,650.00	6,474.87	6,760.00	110.00	2%
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	1,730.00	1,602.49	1,650.00	(80.00)	-5%
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	1,730.00	1,614.59	2,200.00	470.00	27%
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	1,000.00	1,064.66	1,200.00	200.00	20%
1100-4520-0030-4110-0000	WATER	3,000.00	3,358.40	3,700.00	700.00	23%

1100-4520-0030-4120-0000	SEWER	4,500.00	6,227.18	6,500.00	2,000.00	44%
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	23,350.00	2,916.79	11,450.00	(11,900.00)	-51%
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200.00	-	200.00	-	0%
1100-4520-0030-5300-0000	COMMUNICATIONS	650.00	378.62	660.00	10.00	2%
1100-4520-0030-6100-0000	GENERAL SUPPLIES	9,550.00	9,066.74	9,470.00	(80.00)	-1%
1100-4520-0030-6220-0000	ELECTRICITY	13,130.00	12,133.23	14,240.00	1,110.00	8%
1100-4520-0030-6230-0000	BOTTLED GAS	1,440.00	1,356.86	1,400.00	(40.00)	-3%
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,100.00	3,587.64	15,600.00	12,500.00	403%
Total Department POOL:		156,860.00	134,420.81	161,370.00	4,510.00	3%
FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	9,860.00	6,773.89	10,150.00	290.00	3%
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	760.00	518.20	780.00	20.00	3%
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	250.00	163.25	270.00	20.00	8%
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	7,500.00	-	1,200.00	(6,300.00)	-84%
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	1,530.00	2,008.48	1,880.00	350.00	23%
1100-4520-0040-5400-0000	ADVERTISING	50.00	-	250.00	200.00	400%
1100-4520-0040-6100-0000	GENERAL SUPPLIES	100.00	-	100.00	-	0%
Total Department FARMERS MARKET:		20,050.00	9,463.82	14,630.00	(5,420.00)	-27%
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	68,640.00	53,783.80	72,370.00	3,730.00	5%
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	26,580.00	16,240.70	21,470.00	(5,110.00)	-19%
1100-4520-0200-1300-0000	OVERTIME WAGES	1,000.00	885.60	1,000.00	-	0%
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	700.00	462.96	730.00	30.00	4%
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	9,460.00	5,292.84	7,900.00	(1,560.00)	-16%
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	9,610.00	7,581.02	9,930.00	320.00	3%
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	320.00	436.66	460.00	140.00	44%
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	3,140.00	1,701.83	2,730.00	(410.00)	-13%
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	1,000.00	965.49	950.00	(50.00)	-5%
1100-4520-0200-4110-0000	WATER	600.00	526.54	600.00	-	0%
1100-4520-0200-4120-0000	SEWER	1,000.00	537.72	950.00	(50.00)	-5%
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	1,400.00	1,589.39	1,000.00	(400.00)	-29%
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	71,360.00	36,467.89	93,700.00	22,340.00	31%
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200.00	-	200.00	-	0%
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	8,250.00	4,320.00	7,880.00	(370.00)	-4%
1100-4520-0200-5300-0000	COMMUNICATIONS	-	-	500.00	500.00	0%
1100-4520-0200-5335-0000	INFORMATION ACCESS	4,800.00	1,902.06	3,600.00	(1,200.00)	-25%
1100-4520-0200-6100-0000	GENERAL SUPPLIES	16,700.00	21,709.10	23,300.00	6,600.00	40%
1100-4520-0200-6220-0000	ELECTRICITY	4,200.00	(159.06)	-	(4,200.00)	-100%
1100-4520-0200-6230-0000	BOTTLED GAS	500.00	536.58	1,740.00	1,240.00	248%
1100-4520-0200-6260-0000	GASOLINE	3,890.00	1,853.01	2,850.00	(1,040.00)	-27%
1100-4520-0200-6265-0000	DIESEL FUEL	700.00	885.26	1,200.00	500.00	71%
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	92,500.00	94,865.07	16,500.00	(76,000.00)	-82%
Total Department RAP PUBLIC PARKS:		326,550.00	252,384.46	271,560.00	(54,990.00)	-17%
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	12,000.00	13,000.00	13,000.00	1,000.00	8%
Total Department PATRIOTIC PURPOSES:		12,000.00	13,000.00	13,000.00	1,000.00	8%
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	8,000.00	1,016.70	8,000.00	-	0%
Total Department ARTS & CULTURE:		8,000.00	1,016.70	8,000.00	-	0%
RAP OUTSIDE FUNDING SUPPORT						
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	40,000.00	40,000.00	45,000.00	5,000.00	13%
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASSOCIATION	3,730.00	3,730.00	3,730.00	-	0%
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	1,500.00	1,500.00	1,500.00	-	0%
Total Department RAP OUTSIDE FUNDING SUPPORT:		45,230.00	45,230.00	50,230.00	5,000.00	11%
TOTAL APPROPRIATIONS		1,303,040.00	1,043,850.21	1,281,850.00	(21,190.00)	-2%

Lebanon Recreation, Arts & Parks



About the Team



Paul Coats, Director - 22 years

Kristine Flythe, Program Coordinator - 13 years

Rick Desharnais, Sports Coordinator - 13 years

Meagan Henry, Program Coordinator - 9 years

Tanner Hibbard, Maintenance Foreman - 2 years

2023 Engagement with Parks Report

7 in 10 U.S. residents
have at least one local
park, playground or rec
center within walking
distance of home

84% of adults seek
nearby high-quality
parks and recreation
when choosing a place
to live



Access to Parks Provides

- **decreased prevalence of obesity**
- **decrease in stress**
- **lower blood pressure**
- **lower risk of chronic disease**



Health Care Costs are Lower for Adults

- who maintain moderate or high physical activity
- who increase physical activity level in early adulthood





Time Spent at Parks Positively Impacts Mental Health

Increases cognitive performance and well-being

Park quantity, quality and
accessibility are key
predictors

Alleviates illness

Such as depression, ADD,
and dementia

The background of the slide is a stylized illustration of a park. On the left, there is a multi-tiered fountain with blue water spraying upwards. The sky is a pale yellow with a few white, fluffy clouds. In the foreground, a black cat with a white patch on its chest and a red collar is walking on a light brown path. The overall aesthetic is clean and modern with flat colors and simple shapes.

Quality of Life

87% of corporate executives indicate quality-of-life is an important factor when deciding where to locate

Home values have a premium of 8% to 10% for properties adjacent to a park



Lebanon Embraces Parks

Lebanon has slightly better
than average # of residents per
park (1160) than national
average (1225)





**we are incredibly
efficient**

**Lebanon spends
\$86.09/capita on Rec
National average is
\$120.80/capita**





with staffing too

Lebanon has 6.8
FTE/10,000 residents
National average is 11.5
FTE/10,000



Budget Highlights

**Anticipated
Revenues up
\$23,800**

**Appropriations
down \$21,190**

Maintenance Struggle

- 2000: 22 acres in 5 parks w/ 1 FT and 2 seasonal laborers
- 2023: 52 acres in 13 parks w/ same staffing
- Future Westboro and MRG extension adds another 7 acres.



Maintenance Solution

- Suspend 2 Seasonal Maintenance Positions
- Add 1 Full-Time Maintenance Position
- Net increase \$75,020





**We are grateful
for your support**





LEBANON RECREATION ARTS & PARKS
DEPARTMENT

51 North Park Street

Lebanon, NH 03766

(603) 448-5121

LebanonNH.gov/Recreation



MEMORANDUM

TO: Shaun Mulholland, City Manager
CC:
FROM: Paul Coats, Recreation Arts & Parks Director
SUBJECT: Rec Arts Parks Maintenance FT Request
DATE: August 30, 2023

The Maintenance division of Recreation Arts and Parks has held one FT Maintenance Foreman position for approximately 25 years, and 1 to 2 seasonal maintenance positions to support the Foreman's workload. Over this span of time, the number of acres of park land we are maintaining has grown from 22 acres in 5 parks, to 52 acres in 11 parks.

We have kept pace with this growth of demand on maintenance in every category except personnel, which is still limited to 1 FT and 2 seasonal.

The issue of limited personnel resources has been exacerbated over the past two years because of a lack of qualified seasonal maintenance candidates. In 2023 we spent a tremendous amount of time watching over our seasonal employees and repairing mistakes that were consistently made. We were not getting value for our PT Wages expenses, and we were also stuck without better candidates to choose from.

Financially, the following chart details the budget impact for adding an AFSCME Operator Grade 3 at roughly \$24.50/hr:

Wages	\$ 24.50	2080 hrs	\$ 50,960
FICA	\$ 51,000.00	7.65%	\$ 3,902
W/C	\$ 51,000.00	2.66%	\$ 1,357
Retirement	\$ 51,000.00	13.53%	\$ 6,900
Medical family plan			\$ 33,500
Total			\$ 96,618
less PT positions savings			\$ 21,600
Net cost			\$ 75,018

General Fund Line-Item Budget

Finance / Assessing

Finance Department

Responsible for: Accounting & Reporting, Debt & Risk Management, Utility Billing & Collection, Accounts Payable, Budget Preparation & Administration, Management of Capital Funds, Bond Proceeds, & Grants, Payroll, and Assessing



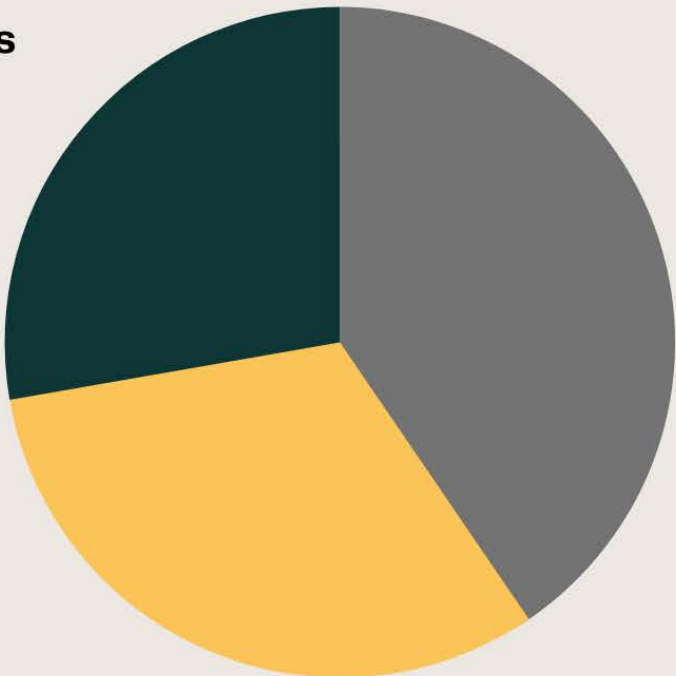
2022 Tax Rate

City:	\$8.62
County:	\$1.36
Local Education:	\$11.92
State Education:	\$1.14
Total:	\$23.04



Items Processed on Average Annually

Accounts Payable Checks
9,600



Utility Bills
14,000

Payroll Checks
11,000

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
Appropriations						
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	72,340.00	56,718.00	83,540.00	11,200.00	15%
1100-4152-0000-1300-0000	OVERTIME WAGES	5,000.00	597.00	1,500.00	(3,500.00)	-70%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	930.00	590.00	1,060.00	130.00	14%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	5,920.00	4,308.00	6,510.00	590.00	10%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	10,680.00	7,946.00	11,510.00	830.00	8%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	1,030.00	975.00	2,570.00	1,540.00	150%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	140.00	103.00	190.00	50.00	36%
1100-4152-0000-3020-0000	CONSULTANTS	4,000.00	215.00	4,000.00	-	0%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	210,160.00	66,213.00	206,100.00	(4,060.00)	-2%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	22,540.00	11,155.00	14,300.00	(8,240.00)	-37%
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	500.00	10,497.00	25,000.00	24,500.00	4900%
1100-4152-0000-5400-0000	ADVERTISING	1,000.00	-	1,000.00	-	0%
1100-4152-0000-5800-0000	TRAVEL	2,500.00	-	2,500.00	-	0%
1100-4152-0000-5875-0000	MILEAGE	500.00	-	500.00	-	0%
1100-4152-0000-6000-0000	OFFICE SUPPLIES	1,000.00	142.00	1,000.00	-	0%
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	6,810.00	386.00	1,100.00	(5,710.00)	-84%
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	-	122.00	-	-	0%
1100-4152-0000-7600-0000	SOFTWARE	-	-	14,000.00	14,000.00	0%
Total Department ASSESSING:		345,050.00	159,967.00	376,380.00	31,330.00	9%
TOTAL APPROPRIATIONS		345,050.00	159,967.00	376,380.00	31,330.00	9%
ASSESSING						

GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
Appropriations						
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	486,510.00	383,042.00	533,030.00	46,520.00	10%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	33,670.00	22,368.00	30,420.00	(3,250.00)	-10%
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000.00	6,309.00	10,000.00	(5,000.00)	-33%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,840.00	3,717.00	6,810.00	970.00	17%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	40,950.00	29,891.00	43,880.00	2,930.00	7%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	63,430.00	52,726.00	73,480.00	10,050.00	16%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	12,350.00	3,730.00	11,850.00	(500.00)	-4%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	920.00	738.00	1,270.00	350.00	38%
1100-4150-0010-3020-0000	CONSULTANTS	5,800.00	800.00	6,450.00	650.00	11%
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	5,000.00	910.00	5,000.00	-	0%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	67,000.00	17,024.00	5,000.00	(62,000.00)	-93%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	58,140.00	92,316.00	108,990.00	50,850.00	87%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	20,000.00	2,114.00	21,000.00	1,000.00	5%
1100-4150-0010-5335-0000	INFORMATION ACCESS	2,100.00	960.00	1,440.00	(660.00)	-31%
1100-4150-0010-5800-0000	TRAVEL	4,510.00	2,421.00	5,600.00	1,090.00	24%
1100-4150-0010-5875-0000	MILEAGE	2,000.00	1,066.00	2,000.00	-	0%
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000.00	2,718.00	5,000.00	-	0%
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	430.00	143.00	140.00	(290.00)	-67%
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000.00	2,541.00	4,000.00	-	0%
Total Department FINANCIAL ADMINISTRATION:		832,650.00	625,534.00	875,360.00	42,710.00	5%
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	75,370.00	59,918.00	82,330.00	6,960.00	9%
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000.00	1,715.00	5,000.00	-	0%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	970.00	640.00	1,060.00	90.00	9%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	6,150.00	4,433.00	6,690.00	540.00	9%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	11,100.00	8,544.00	11,820.00	720.00	6%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	2,500.00	-	1,500.00	(1,000.00)	-40%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	150.00	110.00	200.00	50.00	33%

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
1100-4150-0020-5875-0000	MILEAGE	120.00	-	120.00	-	0%
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,000.00	1,580.00	4,000.00	-	0%
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	2,000.00	(725.00)	-	(2,000.00)	-100%
Total Department UTILITIES COLLECTION:		107,360.00	76,215.00	112,720.00	5,360.00	5%
AUDITING						0%
1100-4150-0050-3010-0000	AUDIT SERVICES	80,000.00	4,500.00	80,000.00	-	0%
Total Department AUDITING:		80,000.00	4,500.00	80,000.00	-	0%
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	3,270,300.00	2,099,078.00	3,600,000.00	329,700.00	10%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	5,000.00	3,034.00	-	(5,000.00)	-100%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	7,200.00	6,274.00	-	(7,200.00)	-100%
Total Department GROUP INSURANCE:		3,282,500.00	2,108,386.00	3,600,000.00	317,500.00	10%
EMPLOYEE BENEFITS NOT ALLOCATED						0%
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	620,000.00	549,000.00	600,000.00	(20,000.00)	-3%
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	36,000.00	108,314.00	50,000.00	14,000.00	39%
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		656,000.00	657,314.00	650,000.00	(6,000.00)	-1%
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	3,000.00	3,402.00	-	(3,000.00)	-100%
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	5,000.00	912.00	-	(5,000.00)	-100%
1100-4155-0040-2302-0000	RETIREMENT:POLICE	-	4,526.00	-	-	0%
1100-4155-0040-2303-0000	RETIREMENT:FIRE	-	7,496.00	-	-	0%
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	-	1,967.00	-	-	0%
1100-4155-0040-2900-0000	SICK PAYOUT	-	80,656.00	-	-	0%
Total Department SICK LEAVE PAYOUT:		8,000.00	98,959.00	-	(8,000.00)	-100%
INSURANCE NOT ALLOCATED ELSEWHERE						0%
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	230,000.00	233,319.00	240,000.00	10,000.00	4%
Total Department INSURANCE NOT ALLOCATED ELSEWHERE:		230,000.00	233,319.00	240,000.00	10,000.00	4%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	800.00	1,317.00	800.00	-	0%
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600.00	378.00	600.00	-	0%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	18,000.00	12,854.00	18,000.00	-	0%
1100-4199-0000-5600-0000	POSTAGE	23,000.00	(103.00)	20,000.00	(3,000.00)	-13%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	29,000.00	5,000.00	15,000.00	(14,000.00)	-48%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500.00	-	1,500.00	-	0%
Total Department ANCILLIARY POSTAGE:		72,900.00	19,446.00	55,900.00	(17,000.00)	-23%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	720.00	666.00	720.00	-	0%
Total Department ANCILLIARY OTHER:		720.00	666.00	720.00	-	0%
TOTAL APPROPRIATIONS		5,615,180.00	3,984,306.00	5,991,080.00	375,900.00	7%

To: Shaun Mulholland, City Manager

From: Alesia Williams, Deputy Finance Director

CC: Vicki Lee, Finance Director

Re: 2024 Finance Budget

Date: 11/19/2023

This memo is intended to highlight the need for additional staff in the Assessing Department. The Assessing Department is currently staffed by one full-time Assessing Clerk and 20 hours of contracted time from MRI. The City has worked with MRI for a few years now and is currently working through the process of renewing the contract for another 3 years. As part of this review, it was noted by current City staff as well as MRI staff that we simply do not have adequate coverage in this department to fulfill all the needs of the City and meet recommended guidelines and standards.

As you know, some of the primary duties of the Assessing Department are to complete a review and update parcels that have a completed building permit and to complete a cyclical review of at least 20% of the properties each year (currently the City has 5518 parcels) so that we are prepared for a revaluation every 5 years. As Nate, Planning and Developing Director, mentioned in his presentation last week, in 2022 there were a total of 539 building permits and in 2023 there have been 558 so far. Each of these permits requires approximately 20 minutes of time for the Assessing Department to physically review the property and then update in their CAMA system. Naturally, the more complicated the project or number of units, the longer this can take. It is important to highlight that any information missing from the parcel or is listed incorrectly, results in an incorrectly calculated tax bill and a potential loss of revenue for the City.

While the above would make it appear that we only need part time coverage of approximately 640 hours a year, this does not include regular office duties, assisting residents when our current employee is on vacation or at a training, or create the possibility of a successful transition when our current employee retires.

As we have learned from MRI staff and other communities, the Assessing candidate pool is very limited as it is a niche field and requires a lengthy amount of time to become NH DRA certified. Our current Assessing Clerk, Kim Burkhamer, has graciously committed to being with the City for the next 3-4 years. However, since she is the only City employee in that department, and it takes approximately 1-2 years for someone to become sufficiently versed in Assessing knowledge to provide adequate support to the contracted assessors and answer residents' inquiries, we feel now is the appropriate time to begin our search.

The future goal of the Assessing Department would be providing Kim with further training opportunities so that she can become a Deputy Assessor and have the necessary qualifications to complete some of the field work and mentoring her successor. Once Kim has that certification, she will

be able to take on some of the duties currently performed by the contracted assessor and we will see a small cost savings as we reduce the hours needed from them.

I appreciate your consideration on this matter.

General Fund Line-Item Budget Revenues

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
NON-DEPARTMENTAL REVENUES						
Estimated Revenues						
TAXES						
1100-3185-0010-9030-0000	YIELD TAXES	5,000.00	4,274.65	5,000.00	-	0%
Total Department TAXES:		5,000.00	4,274.65	5,000.00	-	0%
PAYMENT IN LIEU OF TAXES						
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	40,310.00	-	40,000.00	(310.00)	-1%
1100-3186-0010-9040-0010	MASCOMA HYDRO	3,000.00	11,470.02	3,000.00	-	0%
1100-3186-0010-9040-0020	RIVERMILL HYDRO	1,720.00	1,376.50	1,380.00	(340.00)	-20%
1100-3186-0010-9040-0030	DHMC	1,866,540.00	1,879,317.00	1,913,200.00	46,660.00	2%
1100-3186-0010-9040-0040	PARKHURST	10,000.00	-	10,000.00	-	0%
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	4,310.00	4,959.21	4,900.00	590.00	14%
Total Department PAYMENT IN LIEU OF TAXES:		1,925,880.00	1,897,122.73	1,972,480.00	46,600.00	2%
EXCAVATION TAX						
1100-3187-0010-9050-0000	EXCAVATION TAX	5,000.00	6,707.34	5,000.00	-	0%
Total Department EXCAVATION TAX:		5,000.00	6,707.34	5,000.00	-	0%
INT & PEN ON DELINQUENT TAXES						
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	90,000.00	96,703.12	90,000.00	-	0%
Total Department INT & PEN ON DELINQUENT TAXES:		90,000.00	96,703.12	90,000.00	-	0%
OTHER LICENSES PERMITS & FEES						
1100-3290-0010-9110-0000	PERMITS	-	943.00	500.00	500.00	0%
Total Department OTHER LICENSES PERMITS & FEES:		-	943.00	500.00	500.00	0%
MEALS & ROOMS TAX DISTRIBUTION						
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	1,417,505.00	-	1,417,500.00	(5.00)	0%
Total Department MEALS & ROOMS TAX DISTRIBUTION:		1,417,505.00	-	1,417,500.00	(5.00)	0%
WATER POLLUTION GRANTS						
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	13,900.00	13,904.00	13,620.00	(280.00)	-2%
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	16,340.00	16,335.00	16,110.00	(230.00)	-1%
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	14,040.00	-	13,770.00	(270.00)	-2%
Total Department WATER POLLUTION GRANTS:		44,280.00	30,239.00	43,500.00	(780.00)	-2%
OTHER STATE GRANTS & REIMBURSEMENTS						
1100-3359-0010-9370-0010	RAILROAD TAX	3,030.00	3,030.17	3,000.00	(30.00)	-1%
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		3,030.00	3,030.17	3,000.00	(30.00)	-1%
OTHER CHARGES						
1100-3409-0010-9450-0010	COMPUTER SERVICES	118,160.00	118,160.00	121,720.00	3,560.00	3%
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	1,278,050.00	1,278,050.00	1,246,890.00	(31,160.00)	-2%
Total Department OTHER CHARGES:		1,396,210.00	1,396,210.00	1,368,610.00	(27,600.00)	-2%
SPECIAL ASSESSMENTS						
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	46,280.00	23,180.25	46,280.00	-	0%
Total Department SPECIAL ASSESSMENTS:		46,280.00	23,180.25	46,280.00	-	0%
SALE OF MUNICIPAL PROPERTY						
1100-3501-0010-9510-0010	CITY PROPERTY EX: EQUIPMENT, LAND	-	23,460.00	-	-	0%
Total Department SALE OF MUNICIPAL PROPERTY:		-	23,460.00	-	-	0%
INTEREST ON INVESTMENTS						
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	60,000.00	287,811.09	500,000.00	440,000.00	733%
Total Department INTEREST ON INVESTMENTS:		60,000.00	287,811.09	500,000.00	440,000.00	733%
RENTS OF PROPERTY						
1100-3503-0010-9530-0010	MASCOMA HYDRO	15,000.00	15,000.00	15,000.00	-	0%
1100-3503-0010-9530-0100	226 MASCOMA STREET	1,500.00	3,793.00	-	(1,500.00)	-100%
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	-	535.63	1,000.00	1,000.00	0%
Total Department RENTS OF PROPERTY:		16,500.00	19,328.63	16,000.00	(500.00)	-3%
OTHER MISC REVENUE						
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	150,000.00	73,606.79	150,000.00	-	0%
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	90,300.00	47,262.50	20,000.00	(70,300.00)	-78%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	30.00	12.55	-	(30.00)	-100%
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	550,000.00	428,304.78	550,000.00	-	0%
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	3,340.00	3,340.00	3,230.00	(110.00)	-3%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	279,600.00	279,597.46	270,980.00	(8,620.00)	-3%
Total Department OTHER MISC REVENUE:		1,073,270.00	832,124.08	994,210.00	(79,060.00)	-7%
TOTAL REVENUES		6,082,955.00	4,621,134.06	6,462,080.00	379,125.00	6%

General Fund
Line-Item Budget

Interfund Transfers

BUDGET REPORT FOR CITY OF LEBANON

Calculations As Of 10/16/2023

				2024		
GL Number	Description	2023 Amended Budget	2023 Activity	2024 Recommended	2024 Requested Amt Change	2024 Requested % Change
INTERFUND TRANSFER						
Appropriations						
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	350,210.00	350,210.00	307,930.00	(42,280.00)	-12%
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	550,000.00	428,304.78	550,000.00	-	0%
2108-4911-0000-9100-0017	COMPUTER SERVICES	29,540.00	29,540.00	30,430.00	890.00	3%
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	318,670.00	318,670.00	309,220.00	(9,450.00)	-3%
2110-4911-0000-9100-0017	COMPUTER SERVICES	29,540.00	29,540.00	30,430.00	890.00	3%
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	3,340.00	3,340.00	3,230.00	(110.00)	-3%
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	550,480.00	550,480.00	556,980.00	6,500.00	1%
2115-4911-0000-9100-0017	COMPUTER SERVICES	29,540.00	29,540.00	30,430.00	890.00	3%
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	58,090.00	58,690.00	72,760.00	14,670.00	25%
2120-4911-0000-9100-0017	COMPUTER SERVICES	29,540.00	29,540.00	30,430.00	890.00	3%
2200-4911-0000-9100-0010-2200	DOWNTOWN TUNNEL BOND	279,600.00	279,597.46	270,980.00	(8,620.00)	-3%
Total Department TRANSFERS TO GENERAL FUND:		2,228,550.00	2,107,452.24	2,192,820.00	(35,730.00)	-2%
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0003	HERITAGE FUND	400.00	400.00	400.00	-	0%
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPMENT	25,000.00	25,000.00	25,000.00	-	0%
1100-4912-0000-9100-0018	PUBLIC ASSISTANCE REVOLVING FUND	-	-	125,000.00	125,000.00	100%
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING FUND	-	-	16,020.00	16,020.00	100%
Total Department TRANSFERS TO SPECIAL REVENUE FUNDS:		25,400.00	25,400.00	166,420.00	141,020.00	555%
TRANSFERS TO CAPITAL PROJECT FUNDS						
1100-4913-0000-9300-0048	LAHAYE DRIVE PED & BIKE IMPROVEMENTS	-	-	48,000.00	48,000.00	100%
2108-4913-0000-9300-0031	LANDFILL PHASE 3-4 DESIGN & PERMITTING	500,000.00	500,000.00	-	(500,000.00)	-100%
2108-4913-0000-9300-0032	LANDFILL GAS & COLLECTION	144,700.00	144,700.00	-	(144,700.00)	-100%
2108-4913-0000-9300-0043	LANDFILL EQUIPMENT	255,000.00	255,000.00	-	(255,000.00)	-100%
2115-4913-0000-9300-0050	MILL ROAD SLOPE	-	-	57,000.00	57,000.00	100%
2115-4913-0000-9300-0051	SEPTAGE RECEIVING UPGRADE	-	-	300,000.00	300,000.00	100%
2120-4913-0000-9300-0040	RUNWAYSAFETY PROJECT 18/36	352,000.00	352,000.00	193,910.00	(158,090.00)	-45%
2120-4913-0000-9300-0044	NORTH AIR CARRIER APRON	55,000.00	55,000.00	-	(55,000.00)	-100%
2120-4913-0000-9300-0045	LOCALIZER RELOCATION CONSTRUC OVERSIGHT	10,000.00	10,000.00	-	(10,000.00)	-100%
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		1,316,700.00	1,316,700.00	598,910.00	(717,790.00)	-55%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	276,500.00	276,500.00	284,800.00	8,300.00	3%
2115-4914-0050-9100-0007	RADIO READ CONVERSION	2,510.00	2,510.00	2,420.00	(90.00)	-4%
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	22,320.00	22,320.00	22,320.00	-	0%
Total Department TRANSFERS TO PROPRIETARY FUNDS-WATER:		301,330.00	301,330.00	309,540.00	8,210.00	3%
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	325,000.00	325,000.00	200,000.00	(125,000.00)	-38%
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	450,000.00	450,000.00	-	(450,000.00)	-100%
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	20,000.00	20,000.00	-	(20,000.00)	-100%
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	-	-	50,000.00	50,000.00	100%
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL RESERVE	295,000.00	202,537.00	295,000.00	-	0%
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	40,000.00	40,000.00	40,000.00	-	0%
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00	-	0%
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00	-	0%
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	250,000.00	250,000.00	491,200.00	241,200.00	96%
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00	-	0%
2115-4915-0000-9600-0021	SEWER EQUIPMENT	400,000.00	400,000.00	176,330.00	(223,670.00)	-56%
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00	-	0%
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		1,800,000.00	1,707,537.00	1,272,530.00	(527,470.00)	-29%
TOTAL APPROPRIATIONS		5,671,980.00	5,458,419.24	4,540,220.00	(1,127,250.00)	-20%

General Fund
Line-Item Budget

Debt Service

10/23/2023

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023 Amended Budget	2023 Activity	2024 RECOMMENDED	2024 Requested Amt Change	2024 Requested % Change
DEBT SERVICE						
Appropriations						
PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9819-0000	NHMBB03C	55,660.00	55,660.00	0.00	(55,660.00)	-100%
1100-4711-0000-9820-0000	NHMBB04B	172,150.00	172,143.00	172,150.00	0.00	0%
1100-4711-0000-9821-0000	NHMBB05B	225,000.00	225,000.00	225,000.00	0.00	0%
1100-4711-0000-9822-0000	NHMBB06A	220,000.00	220,000.00	220,000.00	0.00	0%
1100-4711-0000-9823-0000	NHMBB07B	298,600.00	298,600.00	298,600.00	0.00	0%
1100-4711-0000-9824-0000	NHMBB08A	69,530.00	69,525.05	69,530.00	0.00	0%
1100-4711-0000-9825-0000	NHMBB09C	121,000.00	121,000.00	121,000.00	0.00	0%
1100-4711-0000-9826-0000	NHMBB10B	197,370.00	197,370.00	197,370.00	0.00	0%
1100-4711-0000-9827-0000	NHMBB11B	170,000.00	170,000.00	170,000.00	0.00	0%
1100-4711-0000-9828-0000	NHMBB12B	20,360.00	20,360.00	20,360.00	0.00	0%
1100-4711-0000-9829-0001	NHMBB14A	65,000.00	65,000.00	65,000.00	0.00	0%
1100-4711-0000-9830-0000	NHMBB16B	90,000.00	90,000.00	90,000.00	0.00	0%
1100-4711-0000-9831-0000	NHMBB17B	115,000.00	115,000.00	110,000.00	(5,000.00)	-4%
1100-4711-0000-9832-0000	NHMBB18B	164,000.00	164,000.00	164,000.00	0.00	0%
1100-4711-0000-9833-0000	NHMBB20B	408,810.00	408,804.24	409,120.00	310.00	0%
1100-4711-0000-9834-0000	NHMBB20A	375,000.00	375,000.00	375,000.00	0.00	0%
1100-4711-0000-9835-0000	NHMBB21C	67,000.00	67,000.00	67,000.00	0.00	0%
1100-4711-0000-9836-0000	NHMBB22C	96,720.00	96,711.63	96,720.00	0.00	0%
1100-4711-0000-9837-0000	NHMBB23B	0.00	0.00	19,020.00	19,020.00	100%
2108-4711-0000-9828-0000	NHMBB12B	295,000.00	295,000.00	295,000.00	0.00	0%
2108-4711-0000-9837-0000	NHMBB23B	0.00	0.00	83,360.00	83,360.00	100%
2110-4711-0000-9821-0000	NHMBB05B	30,000.00	30,000.00	30,000.00	0.00	0%
2110-4711-0000-9822-0000	NHMBB06A	30,000.00	30,000.00	30,000.00	0.00	0%
2110-4711-0000-9823-0000	NHMBB07B	77,370.00	77,361.05	77,370.00	0.00	0%
2110-4711-0000-9824-0000	NHMBB08A	39,000.00	39,000.00	39,000.00	0.00	0%
2110-4711-0000-9825-0000	NHMBB09C	34,500.00	34,500.00	34,500.00	0.00	0%
2110-4711-0000-9826-0000	NHMBB10B	49,110.00	49,110.00	49,110.00	0.00	0%
2110-4711-0000-9827-0000	NHMBB11B	135,000.00	135,000.00	135,000.00	0.00	0%
2110-4711-0000-9828-0000	NHMBB12B	10,500.00	0.00	10,500.00	0.00	0%
2110-4711-0000-9832-0000	NHMBB18B	40,500.00	40,500.00	40,500.00	0.00	0%
2110-4711-0000-9833-0000	NHMBB20B	103,210.00	103,120.97	103,320.00	110.00	0%
2110-4711-0000-9835-0000	NHMBB21C	39,000.00	39,000.00	39,000.00	0.00	0%
2110-4711-0000-9836-0000	NHMBB22C	21,600.00	21,600.00	21,600.00	0.00	0%
2115-4711-0000-9819-0000	NHMBB03C	19,340.00	19,340.00	0.00	(19,340.00)	-100%
2115-4711-0000-9820-0000	NHMBB04B	27,860.00	27,857.00	27,860.00	0.00	0%
2115-4711-0000-9821-0000	NHMBB05B	30,000.00	30,000.00	30,000.00	0.00	0%
2115-4711-0000-9822-0000	NHMBB06A	30,000.00	30,000.00	30,000.00	0.00	0%
2115-4711-0000-9823-0000	NHMBB07B	37,460.00	37,460.00	37,460.00	0.00	0%
2115-4711-0000-9824-0000	NHMBB08A	66,480.00	66,474.95	66,480.00	0.00	0%
2115-4711-0000-9825-0000	NHMBB09C	34,500.00	34,500.00	34,500.00	0.00	0%
2115-4711-0000-9826-0000	NHMBB10B	108,520.00	108,520.00	108,520.00	0.00	0%
2115-4711-0000-9827-0000	NHMBB11B	100,000.00	100,000.00	100,000.00	0.00	0%
2115-4711-0000-9828-0000	NHMBB12B	24,140.00	24,140.00	24,140.00	0.00	0%
2115-4711-0000-9829-0000	NHMBB13C	110,000.00	110,000.00	110,000.00	0.00	0%
2115-4711-0000-9832-0000	NHMBB18B	40,500.00	40,500.00	40,500.00	0.00	0%
2115-4711-0000-9833-0000	NHMBB20B	47,650.00	47,649.79	47,660.00	10.00	0%
2115-4711-0000-9835-0000	NHMBB21C	84,000.00	84,000.00	84,000.00	0.00	0%
2115-4711-0000-9836-0000	NHMBB22C	21,600.00	21,600.00	21,600.00	0.00	0%
2115-4711-0000-9837-0000	NHMBB23B	0.00	0.00	65,690.00	65,690.00	100%
DEBT SERVICE						
PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	45,000.00	45,000.00	45,000.00	0.00	0%
2120-4711-0000-9823-0000	NHMBB07B	21,580.00	21,578.95	26,580.00	5,000.00	23%
2120-4711-0000-9836-0000	NHMBB22C	66,290.00	66,288.37	66,290.00	0.00	0%
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		4,750,910.00	4,740,275.00	4,844,410.00	93,500.00	2%
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	74,040.00	74,035.36	74,040.00	0.00	0%
1100-4711-0010-9802-0010	CS-333092-07 CSO	55,750.00	55,747.07	55,750.00	0.00	0%
1100-4711-0010-9803-0010	CS-333092-08 CSO	56,000.00	56,000.00	56,000.00	0.00	0%
1100-4711-0010-9804-0010	CS-330092-10 CSO	32,780.00	0.00	32,780.00	0.00	0%
1100-4711-0010-9805-0010	1321010-02 CSO	35,600.00	35,596.86	35,600.00	0.00	0%
1100-4711-0010-9806-0010	CS-330092-11 CSO	202,040.00	202,036.08	202,040.00	0.00	0%
1100-4711-0010-9807-0010	CS-330092-12 CSO	62,210.00	62,206.47	62,210.00	0.00	0%

10/23/2023

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023	2023	2024	2024	2024
		Amended Budget	Activity	RECOMMENDED	Requested Amt Change	Requested % Change
1100-4711-0010-9808-0010	DWGT-17	2,800.00	2,791.33	2,860.00	60.00	2%
1100-4711-0010-9809-0010	CS-330092-14 CSO	31,560.00	0.00	31,550.00	(10.00)	0%
1100-4711-0010-9811-0010	SRF MIRACLE MILE ROADWAY	45,000.00	0.00	0.00	(45,000.00)	-100%
2110-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,526.52	55,530.00	0.00	0%
2110-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,810.30	41,820.00	0.00	0%
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	34,620.00	34,613.00	35,610.00	990.00	3%
2110-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	42,000.00	0.00	0%
2110-4711-0010-9804-0010	CS-333092-10 CSO	24,580.00	0.00	24,580.00	0.00	0%
2110-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,697.65	26,700.00	0.00	0%
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	9,270.00	9,266.00	9,450.00	180.00	2%
2110-4711-0010-9806-0010	CS-330092-11 CSO	151,530.00	151,527.06	151,530.00	0.00	0%
2110-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	46,654.85	46,660.00	0.00	0%
2110-4711-0010-9808-0010	DWGT-17	2,100.00	2,093.50	2,150.00	50.00	2%
2110-4711-0010-9809-0010	CS-330092-14 CSO	23,670.00	0.00	23,670.00	0.00	0%
2110-4711-0010-9810-0020	DWGT-23	100,150.00	100,147.63	103,540.00	3,390.00	3%
2115-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,526.52	55,530.00	0.00	0%
2115-4711-0010-9801-0020	VWTF CS-330092-03	78,830.00	78,820.81	78,830.00	0.00	0%
2115-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,810.30	41,820.00	0.00	0%
2115-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	42,000.00	0.00	0%
2115-4711-0010-9803-0020	CS-333092-04 VWTF PHASE II	577,080.00	577,078.19	577,080.00	0.00	0%
2115-4711-0010-9804-0010	CS-330092-10 CSO	24,580.00	0.00	24,580.00	0.00	0%
2115-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,697.64	26,700.00	0.00	0%
2115-4711-0010-9806-0010	CS-330092-11 CSO	183,280.00	183,277.05	183,280.00	0.00	0%
2115-4711-0010-9806-0020	CS-333092-06 CSO	76,560.00	76,550.71	76,560.00	0.00	0%
2115-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	46,654.85	46,660.00	0.00	0%
2115-4711-0010-9807-0020	CS-333092-09 CSO	233,610.00	233,604.49	233,610.00	0.00	0%
2115-4711-0010-9808-0010	DWGT-17	2,100.00	2,093.50	2,150.00	50.00	2%
2115-4711-0010-9809-0010	CS-330092-14 CSO	23,670.00	0.00	23,670.00	0.00	0%
Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:		2,568,830.00	2,362,863.74	2,528,540.00	(40,290.00)	-2%
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9819-0000	NHMBB03C	1,740.00	1,735.40	0.00	(1,740.00)	-100%
1100-4721-0000-9820-0000	NHMBB04B	12,810.00	12,803.30	4,080.00	(8,730.00)	-68%
1100-4721-0000-9821-0000	NHMBB05B	19,820.00	19,812.50	14,970.00	(4,850.00)	-24%
1100-4721-0000-9822-0000	NHMBB06A	19,420.00	19,415.00	9,240.00	(10,180.00)	-52%
1100-4721-0000-9823-0000	NHMBB07B	27,920.00	27,917.50	16,740.00	(11,180.00)	-40%
1100-4721-0000-9824-0000	NHMBB08A	13,090.00	13,087.93	10,210.00	(2,880.00)	-22%
DEBT SERVICE						
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9825-0000	NHMBB09C	31,340.00	31,335.92	25,270.00	(6,070.00)	-19%
1100-4721-0000-9826-0000	NHMBB10B	63,890.00	63,888.12	54,020.00	(9,870.00)	-15%
1100-4721-0000-9827-0000	NHMBB11B	61,200.00	54,073.36	54,400.00	(6,800.00)	-11%
1100-4721-0000-9828-0000	NHMBB12B	7,270.00	4,679.41	6,500.00	(770.00)	-11%
1100-4721-0000-9829-0001	NHMBB14A	6,630.00	6,630.00	3,320.00	(3,310.00)	-50%
1100-4721-0000-9830-0000	NHMBB16B	42,670.00	42,664.50	39,050.00	(3,620.00)	-8%
1100-4721-0000-9831-0000	NHMBB17B	55,780.00	55,780.00	49,920.00	(5,860.00)	-11%
1100-4721-0000-9832-0000	NHMBB18B	95,540.00	95,534.00	87,170.00	(8,370.00)	-9%
1100-4721-0000-9833-0000	NHMBB20B	236,800.00	351,348.16	216,880.00	(19,920.00)	-8%
1100-4721-0000-9834-0000	NHMBB20A	237,730.00	123,180.01	217,680.00	(20,050.00)	-8%
1100-4721-0000-9835-0000	NHMBB21C	47,540.00	47,535.00	44,120.00	(3,420.00)	-7%
1100-4721-0000-9836-0000	NHMBB22C	102,010.00	102,007.95	88,750.00	(13,260.00)	-13%
1100-4721-0000-9837-0000	NHMBB23B	0.00	0.00	4,930.00	4,930.00	100%
2108-4721-0000-9828-0000	NHMBB12B	1,600.00	1,600.00	1,800.00	200.00	13%
2108-4721-0000-9837-0000	NHMBB23B	0.00	0.00	82,060.00	82,060.00	100%
2110-4721-0000-9821-0000	NHMBB05B	3,980.00	3,975.00	2,670.00	(1,310.00)	-33%
2110-4721-0000-9822-0000	NHMBB06A	5,650.00	5,647.50	4,260.00	(1,390.00)	-25%
2110-4721-0000-9823-0000	NHMBB07B	18,380.00	18,373.25	14,700.00	(3,680.00)	-20%
2110-4721-0000-9824-0000	NHMBB08A	7,400.00	7,398.18	5,790.00	(1,610.00)	-22%
2110-4721-0000-9825-0000	NHMBB09C	8,840.00	8,834.42	7,110.00	(1,730.00)	-20%
2110-4721-0000-9826-0000	NHMBB10B	16,130.00	16,128.06	13,680.00	(2,450.00)	-15%
2110-4721-0000-9827-0000	NHMBB11B	48,600.00	42,071.14	43,200.00	(5,400.00)	-11%
2110-4721-0000-9828-0000	NHMBB12B	3,750.00	13,043.42	3,330.00	(420.00)	-11%
2110-4721-0000-9832-0000	NHMBB18B	27,030.00	27,023.63	24,960.00	(2,070.00)	-8%
2110-4721-0000-9833-0000	NHMBB20B	66,840.00	66,842.39	61,580.00	(5,260.00)	-8%
2110-4721-0000-9835-0000	NHMBB21C	29,480.00	29,475.00	27,490.00	(1,990.00)	-7%
2110-4721-0000-9836-0000	NHMBB22C	22,810.00	22,802.71	19,840.00	(2,970.00)	-13%
2115-4721-0000-9819-0000	NHMBB03C	780.00	773.60	0.00	(780.00)	-100%
2115-4721-0000-9820-0000	NHMBB04B	2,790.00	2,785.70	1,400.00	(1,390.00)	-50%

10/23/2023

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/16/2023

GL Number	Description	2023	2023	2024	2024	2024
		Amended Budget	Activity	RECOMMENDED	Requested Amt Change	Requested % Change
2115-4721-0000-9821-0000	NHMBB05B	3,980.00	3,975.00	2,670.00	(1,310.00)	-33%
2115-4721-0000-9822-0000	NHMBB06A	5,650.00	5,647.50	4,260.00	(1,390.00)	-25%
2115-4721-0000-9823-0000	NHMBB07B	8,900.00	8,896.75	7,120.00	(1,780.00)	-20%
2115-4721-0000-9824-0000	NHMBB08A	12,550.00	12,545.39	9,790.00	(2,760.00)	-22%
2115-4721-0000-9825-0000	NHMBB09C	8,840.00	8,834.42	7,110.00	(1,730.00)	-20%
2115-4721-0000-9826-0000	NHMBB10B	35,630.00	35,623.82	30,200.00	(5,430.00)	-15%
2115-4721-0000-9827-0000	NHMBB11B	36,000.00	32,114.50	32,000.00	(4,000.00)	-11%
2115-4721-0000-9828-0000	NHMBB12B	8,620.00	5,847.43	7,650.00	(970.00)	-11%
2115-4721-0000-9829-0000	NHMBB13C	58,510.00	58,510.00	52,630.00	(5,880.00)	-10%
2115-4721-0000-9832-0000	NHMBB18B	27,030.00	27,023.63	24,960.00	(2,070.00)	-8%
2115-4721-0000-9833-0000	NHMBB20B	30,370.00	30,370.30	27,950.00	(2,420.00)	-8%
2115-4721-0000-9835-0000	NHMBB21C	60,350.00	60,345.00	56,060.00	(4,290.00)	-7%
2115-4721-0000-9836-0000	NHMBB22C	22,810.00	22,802.71	19,840.00	(2,970.00)	-13%
2115-4721-0000-9837-0000	NHMBB23B	0.00	0.00	55,920.00	55,920.00	100%
2120-4721-0000-9822-0000	NHMBB06A	8,000.00	7,996.26	5,920.00	(2,080.00)	-26%
2120-4721-0000-9823-0000	NHMBB07B	6,080.00	6,075.00	5,050.00	(1,030.00)	-17%
2120-4721-0000-9836-0000	NHMBB22C	69,990.00	69,981.48	60,890.00	(9,100.00)	-13%
Total Department INTEREST-LONG TERM BONDS/NOTES:		1,750,570.00	1,736,791.25	1,671,140.00	(79,430.00)	-5%
INTEREST-STATE REVOLVING FUND NOTES						
DEBT SERVICE						
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	27,630.00	27,624.07	25,130.00	(2,500.00)	-9%
1100-4721-0010-9802-0010	CS-333092-07 CSO	15,610.00	15,609.17	14,550.00	(1,060.00)	-7%
1100-4721-0010-9803-0010	CS-333092-08 CSO	15,680.00	15,680.00	14,560.00	(1,120.00)	-7%
1100-4721-0010-9804-0010	CS-330092-10 CSO	13,300.00	0.00	12,420.00	(880.00)	-7%
1100-4721-0010-9805-0010	1321010-02 CSO	10,310.00	10,311.70	9,710.00	(600.00)	-6%
1100-4721-0010-9806-0010	CS-330092-11 CSO	72,740.00	72,733.27	68,700.00	(4,040.00)	-6%
1100-4721-0010-9807-0010	CS-330092-12 CSO	22,400.00	22,394.33	21,150.00	(1,250.00)	-6%
1100-4721-0010-9808-0010	DWGT-17	1,510.00	1,504.45	1,440.00	(70.00)	-5%
1100-4721-0010-9809-0010	CS-330092-14 CSO	11,990.00	0.00	11,360.00	(630.00)	-5%
2110-4721-0010-9801-0010	CS-333092-05 CSO	20,720.00	20,718.06	18,840.00	(1,880.00)	-9%
2110-4721-0010-9802-0010	CS-333092-07 CSO	11,710.00	11,706.89	10,880.00	(830.00)	-7%
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	10,020.00	10,015.29	9,030.00	(990.00)	-10%
2110-4721-0010-9803-0010	CS-333092-08 CSO	11,760.00	11,760.00	10,920.00	(840.00)	-7%
2110-4721-0010-9804-0010	CS-330092-10 CSO	9,970.00	0.00	9,310.00	(660.00)	-7%
2110-4721-0010-9805-0010	1321010-02 CSO	7,730.00	7,733.78	7,280.00	(450.00)	-6%
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	2,920.00	2,917.79	2,740.00	(180.00)	-6%
2110-4721-0010-9806-0010	CS-330092-11 CSO	54,550.00	54,549.60	51,520.00	(3,030.00)	-6%
2110-4721-0010-9807-0010	CS-330092-12 CSO	16,800.00	16,795.75	15,870.00	(930.00)	-6%
2110-4721-0010-9808-0010	DWGT-17	1,130.00	1,128.34	1,080.00	(50.00)	-4%
2110-4721-0010-9809-0010	CS-330092-14 CSO	9,000.00	0.00	8,520.00	(480.00)	-5%
2110-4721-0010-9810-0020	DWGT-23	88,610.00	88,605.57	85,220.00	(3,390.00)	-4%
2115-4721-0010-9801-0010	CS-333092-05 CSO	20,720.00	20,718.06	18,840.00	(1,880.00)	-9%
2115-4721-0010-9801-0020	CS-330092-03 WWTF	15,860.00	15,852.44	13,220.00	(2,640.00)	-17%
2115-4721-0010-9802-0010	CS-333092-07 CSO	11,710.00	11,706.89	10,880.00	(830.00)	-7%
2115-4721-0010-9803-0010	CS-333092-08 CSO	11,760.00	11,760.00	10,920.00	(840.00)	-7%
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	161,590.00	161,581.89	150,050.00	(11,540.00)	-7%
2115-4721-0010-9804-0010	CS-330092-10 CSO	9,970.00	0.00	9,310.00	(660.00)	-7%
2115-4721-0010-9805-0010	1321010-02 CSO	7,740.00	7,733.77	7,280.00	(460.00)	-6%
2115-4721-0010-9806-0010	CS-330092-11 CSO	65,980.00	65,979.60	62,320.00	(3,660.00)	-6%
2115-4721-0010-9806-0020	CS-333092-06 CSO	21,440.00	21,434.20	19,910.00	(1,530.00)	-7%
2115-4721-0010-9807-0010	CS-330092-12 CSO	16,800.00	16,795.74	15,860.00	(940.00)	-6%
2115-4721-0010-9807-0020	CS-333092-09 CSO	84,940.00	84,938.60	79,280.00	(5,660.00)	-7%
2115-4721-0010-9808-0010	DWGT-17	1,130.00	1,128.34	1,080.00	(50.00)	-4%
2115-4721-0010-9809-0010	CS-330092-14 CSO	9,000.00	0.00	8,520.00	(480.00)	-5%
Total Department INTEREST-STATE REVOLVING FUND NOTES:		874,730.00	811,417.59	817,700.00	(57,030.00)	-7%
Total Appropriations		9,945,040.00	9,651,347.58	9,861,790.00	(83,250.00)	-1%