



**LEBANON CITY COUNCIL
SEPTEMBER 18, 2024 - 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: 780 262 105#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

The September 18, 2024 Lebanon City Council Meeting is hereby called to order.

2. Pledge of Allegiance

3. Public Forum Announcement by the Mayor

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

4. Open to the Public

5. Recognitions: None

6. Approval of Minutes

- A. MOTION TO approve the minutes as presented in the September 18, 2024 agenda packet.

7. Appointments

- A.
- Lebanon Housing Task Force, Ellen Smith-Ahern (Resident Representative)
 - Upper Valley Subcommittee of the Connecticut River Joint Commissions, Majestic Terhune (Alternate Citizen Member)
 - Planning Board, Kellen Appleton (Regular Member)

8. Public Hearing Items: None

9. Old Business: None

10. New Business

- A. Review and Discussion of 2024 2nd Quarter Budget Report
- B. Discussion and Set Public Hearing for October 2, 2024: Ordinance #2024-12 to Delete and Repeal City Code Chapter 31, Boards,

Committees, and Commissions, by Deleting and Repealing Article IV, Board of Assessors

- C. Pattern Zones Presentation
- D. Route 120 Study Presentation
- E. Discussion regarding Revisions to Council Policy CC-105 Community Revitalization Tax Relief Incentive Program, (79-E) Guidelines
- F. Mayor's discussion of potential Sachem Village-Dartmouth Hitchcock Connector project

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(d) - Consideration of the acquisition, sale, or lease of real or personal property which, if discussed in public, would likely benefit a party or parties whose interests are adverse to those of the general community.

15. Adjournment

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

Future Board/Committee/Commission Appointments
Board/Committee: Economic Development Commission
Position: Citizen Member
Applicant: B. Carter
City Councilor: D. Whittlesey
Assigned Date: 7/1/2024

Board/Committee: Housing Task Force
Position: Regular Member
Applicant: R. Dube
City Councilor: G. Sykes
Assigned Date: 8/12/2024

Proposed Future Agenda Items: Dates may be tentative, and this list is not considered all-inclusive.

October 2, 2024

Public Hearing Items:

- A. Ordinance #2024-12 to Delete and Repeal City Code Chapter 31, Article IV, Board of Assessors

October 16, 2024

New Business:

- A. Zoning Amendments Initial Discussion
- B. Work Session: Overview and Presentations of the 2025 Capital Improvements Program (CIP) and Capital Budget

**Agenda
Lebanon City Council
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6. Acceptance Of Minutes:

Minutes To Be Accepted

- September 4, 2024

MOVED, to approve the minutes as presented in the September 18, 2024 agenda packet.

DRAFT

**LEBANON CITY COUNCIL
REGULAR SESSION MINUTES
Wednesday, September 4, 2024 7:00 p.m.
Council Chambers**

Remote Via Microsoft Teams: LebanonNH.gov/Live

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

MEMBERS ABSENT: George Sykes

STAFF PRESENT: City Manager Shaun Mulholland, Deputy City Manager David Brooks, GIS Coordinator Mark Goodwin, Finance Director Vicki Lee, Deputy Finance Director Alesia Williams, Shadowing Recording Secretary Kristan Patenaude

1. CALL TO ORDER: Mayor McNamara called the meeting to order at 7:00 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 Liot Hill was attending remotely because she was traveling back from a meeting in Concord, NH

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

4. OPEN TO PUBLIC: No one came forth.

5. RECOGNITIONS: NONE

6. ACCEPTANCE OF MINUTES: August 21, 2024 (Regular Meeting)
Councilor Heistad MOVED to approve the August 21, 2024 minutes as written and presented in the September 4, 2024 City Council agenda packet.
Seconded by Councilor Wilkie.

Roll Call Vote:

Assistant Mayor Below, and Councilors Heistad, Simon, Wilkie, Zook and Mayor McNamara all voting Yea.

None voted Nay.

Absent from vote: Councilor Sykes and Councilor Liot Hill were not present at the time this vote was taken.

Abstained from vote: Councilor Whittlesey abstained because he was not present on August 21, 2024.

**The Vote on the Motion was approved (6-0-1).*

7. APPOINTMENTS:

- Lebanon Housing Authority, James Moretti (Reappointment Regular Member)

1 *Councilor Simon MOVED to NOMINATE James Moretti for Reappointment as a Regular Member of*
2 *the Lebanon Housing Authority for a five-year term. Term: 9/24-9/29*

3
4 **Roll Call Vote:**

5 *Assistant Mayor Below, and Councilors Heistad, Simon, Whittlesey, Wilkie, Zook and Mayor*
6 *McNamara all voting Yea.*

7 *None voted Nay.*

8 *Absent from vote: Councilor Sykes and Councilor Liot Hill were not present at the time this vote was*
9 *taken.*

10 **The Vote on the NOMINATION was approved by members present (7-0).*

11
12 **Councilor Liot Hill arrived remotely by phone at approximately 7:05 PM**

13
14 - Lebanon Housing Task Force, David Duncan (Business Representative)

15 *Councilor Simon MOVED to NOMINATE David Duncan as a Business Representative to the Lebanon*
16 *Housing Task Force. Term: 9/24-7/1/26*

17
18 **Roll Call Vote:**

19 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, Whittlesey, Wilkie, Zook and Mayor*
20 *McNamara all voting Yea.*

21 *None voted Nay.*

22 *Absent from vote: Councilor Sykes*

23 **The Vote on the NOMINATION was approved by members present (8-0)*

24
25 **8. PUBLIC HEARING ITEMS: NONE**

26
27 **9. OLD BUSINESS: NONE**

28
29 **10. NEW BUSINESS:**

30 **A. Release of Collected Public School Impact Fees (2nd Quarter 2024)**

31
32 Included in the agenda packet: *(All supportive documents and information can be found on pages 24-*
33 *29, Council agenda packet)*

34 1. Impact Fee Report as of 06/30/2024

35 2. November 22, 2021, Memorandum of Understanding between the City of Lebanon and
36 the Lebanon School District, SAU#88

37
38 City Manager Mulholland reviewed the background and current information regarding the Release of
39 Collected Public School Impact Fees (2nd Quarter 2024)

40
41 **BACKGROUND**

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

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

To date \$853,788.99 has been disbursed to the Lebanon School District.

7/17/2013	\$83,690.78	11/6/2013	\$14,651.99	5/21/2014	\$19,407.00
8/6/2014	\$2,122.75	2/18/2015	\$723.00	5/20/2015	\$2,819.00
7/15/2015	\$1,627.50	11/4/2015	\$936.00	3/2/2016	\$3,156.00
5/18/2016	\$864.00	5/17/2017	\$5,230.00	12/6/2017	\$6,140.75
2/7/2018	\$41,262.70	9/5/2018	\$12,564.45	2/6/2019	\$1,833.10
8/7/2019	\$8,822.20	4/15/2020	\$40,432.02	7/15/2020	\$123,709.65
12/2/2020	\$57,567.42	1/21/2021	\$102,409.40	8/4/2021	\$12,695.86
1/19/2022	\$9,035.45	4/20/2022	\$3,216.15	10/19/2022	\$261,738.35
2/1/2023	\$2,185.00	4/19/2023	\$3,824.44	9/6/2023	\$3,142.57
11/15/2023	\$9,740.60	2/27/2024	\$6,341.26	5/15/2024	\$11,899.60

This request was for the City Council to authorize the disbursement of \$140,359.34 in collected Public School Impact Fees (through 06/30/2024) to the Lebanon School District.

ACTION:

Councilor Whittlesey 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 \$140,359.34 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.

Seconded by Councilor Wilkie.

Roll Call Vote:

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

None voted Nay.

Absent from vote: Councilor Sykes

****The Vote on the MOTION was approved by members present (8-0).***

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

Included in the agenda packet: ***(All supportive documents and information can be found on pages 30-40, Council agenda packet)***

1. August 26, 2024 Memo from Vicki Lee, Finance Director, re: Review and Adoption of the 2024 Cash Management and Investment Policy
2. City Council Policy CC-100, Cash Management and Investment Policy

City Manager Mulholland reviewed the background and explained the purpose behind the re-adoption of City Council Policy CC-100, Cash Management & Investment.

BACKGROUND

The purpose of the City's Cash Management and Investment Policy is to ensure that the administration

1 of the City's cash management system is handled at its highest public trust. Finance Director Vicki Lee
2 is charged with oversight of the City's cash management system.

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

9
10 The custody and investment of City funds are to be made in a manner that provides maximum security
11 of principal invested, meets the cash flow needs of the City, and conforms to applicable State law. Funds
12 in the custody of the Trustees of the Trust Funds are with Citizens Private Wealth
13 - Citizens Bank; City funds in the custody of the City Treasurer are with Mascoma Bank.

14
15 New Hampshire RSA 47:6 requires the City Council to at least annually review and adopt an investment
16 policy. The Council last reviewed and re-adopted the Cash Management and Investment Policy
17 September 6, 2023. No changes are proposed to the Policy.

18
19 **Council Comments:** NONE

20
21 **ACTION:**

22 *Councilor Wilkie MOVED, that the Lebanon City Council adopts City Council Policy CC-100, Cash*
23 *Management and Investment, as presented in the September 4, 2024, City Council Agenda packet, to*
24 *be effective upon passage.*
25 *Seconded by Councilor Whittlesey.*

26
27 **Roll Call Vote:**

28 *Assistant Mayor Below, and Councilors Heistad, Liot Hill, Simon, , Whittlesey, Wilkie, Zook and*
29 *Mayor McNamara all voting Yea.*

30 *None voted Nay.*

31 *Absent from vote: Councilor Sykes*

32
33 **The Vote on the Motion was approved by members present (8-0).*

34
35 **C. Annual review of City Council Policy CC-101, Fund Balance**

36
37 Included in the agenda packet: *(All supportive documents and information can be found on pages 41-*
38 *46, Council agenda packet)*

39 **1. City Council Policy #CC-101.1, Fund Balance Policy**

40
41 City Manager Mulholland reviewed the background and purpose behind the annual review of City
42 Council Policy CC-101, Fund Balance use

43
44 **BACKGROUND**

45 Budgets are adopted by the City Council on a fund basis. Funds other than the General Fund exist
46 primarily to ensure and demonstrate compliance with limitations on the use of existing resources or as
47 enterprises. The General Fund, as the chief operating fund of the City, has a broader mandate, which
48 may include accumulating sufficient financial resources for contingencies. Accordingly, the Fund
49 Balance Policy is limited to the General Fund.

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

8 During the combined sewer separation (CSO) program, the City intentionally maintained a higher fund
9 balance range of 19% to 24% to help fund the program and smooth the tax rate in those years where debt
10 service spikes occurred. The CSO separation program was completed in 2021. On December 13, 2023,
11 the City Council voted to amend the Fund Balance Policy (which was also renumbered to CC-101.1) to
12 establish a fund balance range of 15% to 19%. The lower fund balance range was recommended by the
13 City Manager as a revision to the policy that is projected to meet the emergency needs and cash flow
14 needs of the City. The result is consistent with how the New Hampshire Department of Revenue
15 Administration (DRA) calculates its fund balance retention guidelines (middle ranges), minus the
16 uncertainty of factoring in Net Required County, Local Education and State Education Tax Efforts,
17 which are not known until the annual tax rate setting process in October.

18
19 The Fund Balance Policy is normally reviewed annually by the City Council, but unlike the Cash
20 Management and Investment Policy, it is not required to be readopted. The current Fund Balance Policy
21 was adopted by the City Council June 20, 2018, and reviewed on June 19, 2019, July 15, 2020, August 4,
22 2021, August 3, 2022, and September 6, 2023. As noted, the Fund Balance Policy was amended on
23 December 13, 2023.

24 25 **Council Comments:**

26 In response to Councilor Liot Hill's question regarding whether or not the Finance Director or City
27 Manager Mulholland had any concerns over the Fund Balance Policy, City Manager Mulholland noted he
28 did his full review in May, noting we need to be careful not to get below the 15%. We are also taking
29 steps to avert going below 15% within the next four years. Every year, he uses a strict amount of funds to
30 offset the tax rate, which he takes from the Unassigned Fund Balance. The City still has a lot of Capital
31 Projects and it is important that we have a healthy Fund Balance to deal with emergencies and stabilize
32 the tax rate. It is also appropriate to stay within this range (10%-19%).

33
34 ***ACTION: No action was required at this time, as this was an annual review of the Fund Balance Policy,***
35 ***which was adopted on June 20, 2018, and amended on December 13, 2023.***

36
37 **Councilor Sykes arrived at the meeting at approximately 7:11 PM.**

38 39 **D. LEAC - Lebanon Energy Savings Project Presentation**

40
41 Included in the agenda packet: ***(All supportive documents and presentation information can be found***
42 ***on pages 47-57, Council agenda packet)***

- 43 1. August 23, 2024 memorandum from Planning Staff/LEAC re: 2024 Residential
- 44 Greenhouse Gas Assessment
- 45 2. Greenhouse Gas Inventory, Baseline Residential Footprint for the City of Lebanon, New
- 46 Hampshire

47
48 LEAC Members Mr. Jonathan Chaffee (Ward-1) and Mr. Woody Roth (Ward-3) reviewed the
49 background and gave a few contextual remarks before Mr. Jason Staples gave his presentation, noting
50 this project is a significant step in climate actions and spoke about all of the City of Lebanon's actions

1 that have taken place to date. LEAC's focus has now shifted to the community at large, and we are
2 beginning to answer the mandate in the Energy Chapter of the Master Plan that says: The City and
3 LEAC will provide resources to engage citizens in saving energy." This is called the Lebanon Energy
4 Savings Project. **(Please refer to the memo to the City Council dated August 23, 2024 from the**
5 **Planning Staff/LEAC regarding the 2024 Residential Greenhouse Gas Assessment as listed on**
6 **pages 48-49, Council agenda packet.)**

7
8 Mr. Chaffee noted the two major sectors of emissions in the City at large are transportation and space
9 heating. LEAC is looking for sources from State/Federal Funds to offer additional financial subsidies to
10 lower and moderate income households who cannot afford to utilize the existing subsidies.

11 **BACKGROUND**

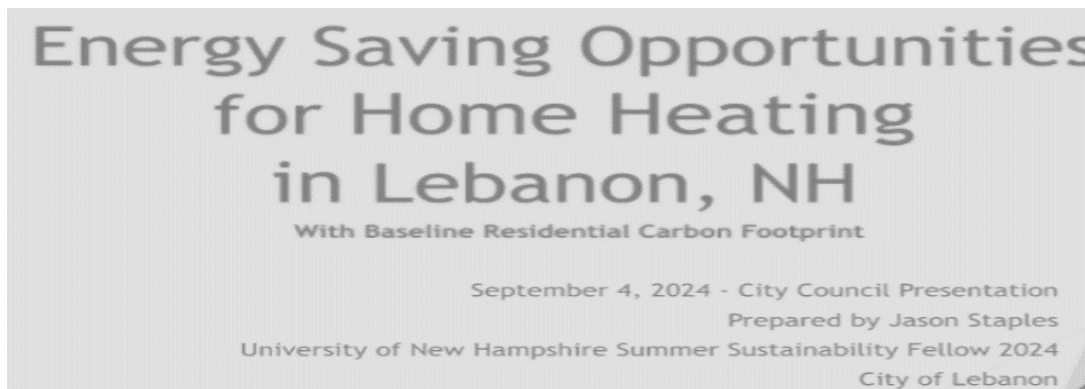
12 The Lebanon Energy Advisory Committee (LEAC) partnered with Planning & Development Department
13 staff over the summer months of 2024 to assess the City's residential sector's greenhouse gas (GHG)
14 emissions footprint. A student "fellow" from the UNH Sustainability Institute (UNHSI) was brought on
15 board to assist with data collection and analysis. In 2019, Lebanon also benefitted from the UNH program
16 to update our local government operations GHG baseline inventory and identify possible mitigation
17 opportunities. The 2024 project expands on Lebanon's understanding of community GHG contributions
18 that impact climate change to continue addressing the City's sustainability commitments.

19
20
21 A key energy-saving and GHG-lowering opportunity identified by LEAC for the residential sector is heat
22 pump technology, which electrifies home heating with emissions-free ground or air source energy. A major
23 task for this past summer was to collect home electricity and heating source type and usage data, as well as
24 a sense of household income from Lebanon's residents, via survey and landlord outreach. The purpose of
25 the data was to complete the residential GHG inventory, and also to identify:

- 26 a) how much of an opportunity exists in Lebanon for heat pumps (i.e., whether most residents still use
27 GHG-intensive and expensive oil and gas), and
- 28 b) who could benefit the most from potential federal rebates and similar technical and financial
29 assistance.

30
31 By undertaking projects like this effort and following a cyclical approach to measuring greenhouse gas
32 emissions, as well as by tracking the potential and actual positive impacts of home weatherization and
33 heating system replacements and similar GHG mitigation projects, Lebanon reinforces its leadership in
34 local sustainability. In turn, that makes the community not only cleaner, but more affordable and livable.

35
36 Mr. Jason Staples, a fellow from the UNH Sustainability Institute (UNHSI) gave a presentation and
37 explained the results of the team's data collection efforts and his analysis of the LEAC/Lebanon Energy
38 Savings Project as provided below:



Goals

- ▶ Implement Lebanon's Master Plan for a stable and sustainable energy economy
- ▶ The 2018 Sustainability Fellowship analyzed **municipal** ("local government operations") energy usage and greenhouse gas (GHG) emissions
- ▶ This 2024 project with LEAC aims to begin the process of tracking and reducing the energy usage of the **residential** sector with related objectives:
 - ▶ Identify low-income and disadvantaged households to benefit from heating system upgrades
- ▶ Big picture long-term objectives:
 - ▶ Activate conversions with incentives (e.g., federal rebates, tax credits, energy coaching)
 - ▶ Improve Lebanon's affordability through reduced home heating and cooling costs
 - ▶ Seek a long-term GHG modeling and tracking system to sustain tracking, baseline, and mitigation efforts (e.g., NREL SEED software)
 - ▶ Reduce Lebanon's community-scale GHG footprint

Residential Sector Heating Types

- ▶ The City of Lebanon contained 6,099 housing units in 2020
 - ▶ An additional 633 multifamily units added by 2024.
- ▶ Rental units make up majority of the housing stock = significant opportunity but also challenge because decisions and benefits fall to landlords
- ▶ Many buildings are old and rely on antiquated oil heating systems
 - ▶ 55% of homeowners, 24% of renters
 - ▶ Propane heating is used in another 25% of both totals
- ▶ Many residents would like to update or replace their heating systems, but are presently unable/not planning to do so (2024 LEAC survey)

Residential Outreach

Primary sources of data used for the model:

- Developed and distributed a **survey** about utility usage to residents (N = approx. 70)
 - Current heat/electricity usage
 - State of home weatherization
 - Interest in heat pumps and/or weatherization
- **Direct outreach** with landlords and building owners to collect utility information
- Shared information with local interest groups to foster **community partner** participation
 - Community Power, LEAC, City Council

Creating a Baseline Footprint

Secondary sources of data used for the model:

- ▶ Combined utilities per month in Grafton county: \$359
- ▶ Average electricity usage per month: \$154
- ▶ Utilities minus electricity: \$204
- ▶ This cost is used to estimate the amount of fuel needed for each heating system
- ▶ Fuel type and amount gives the average emissions per household using that fuel
- ▶ Number of households gives the assumed average emissions for each heating method

Household Fuel Use - Average Results

Household fuel usage:	# of Households	2023 average price in NH	Est. Heating cost	Amount of fuel (units)	Conversion Base	Conversion Output	MTCDE:	Total per Fuel Type
Utility Gas (natural gas)*	602	20.51\$ per 1000 sq. feet (2022)	\$204.56	9.97 (1000's of sq feet)	9970 sq feet Nat. Gas.	10328920 (BTU)	0.55	331.1
Bottled Gas (propane)	1333	\$4.29 Per Gallon	\$204.56	47.68 (gallons)	N/A	N/A	0.24	319.92
Electric	1072	\$0.258 per kW/h	\$204.56	792.87 (kW/h)	N/A	N/A	0.29	310.88
Fuel Oil (oil)	2571	4.13 per gallon	\$204.56	49.53 (gallons)	N/A	N/A	0.51	1311.21

Citywide Residential MTCDE		
	Per month	Per year
Heating:	2,273.11	27,277.32
Electricity:	1,500	17,600

Interim Results

- ▶ Baseline average results: 27,277 MTCDE/year (heating) + 17,600 MTCDE/year (Electricity)
- ▶ Continue gathering data to evaluate the true emission amount
 - ▶ Every piece of utility data gathered brings us closer to the true value
- ▶ Converting 10% of the baseline from fossil fuel heating to heat pumps would reduce yearly emissions to 25,295 MTCDE/year (7.3% reduction)
- ▶ These factors will change over time, requiring regular updates to the protocol

Results and Next Steps

- ▶ Baseline average results: 27,277 MTCDE/year (heating) + 17,600 MTCDE/year (Electricity)
- ▶ Converting 10% of the baseline from fossil fuel heating to heat pumps would reduce yearly residential emissions to 25,295 MTCDE/year (7.3% reduction)
- ▶ These factors will change over time, requiring regular updates to the protocol
- ▶ Continue gathering utility data to evaluate the "true emission value"--every piece counts
- ▶ NREL SEED software should still be explored but for time being, hand-tailored spreadsheet with custom emission factors can be used for future updates.
- ▶ Dynamic, ongoing process: requires regular staff/LEAC support and funding to be effective.
- ▶ [Lebanon Energy Savings Project](http://LebanonEnergySavingsProject.com) | [Lebanon, NH \(lebanonnh.gov\)](http://LebanonNH.gov)

Mr. Mark Goodwin, GIS Coordinator, came forth and spoke about his reasons why he supported this project.

Council Comments:

Mayor McNamara questioned what the balance was between the installation of heat pumps in inefficient housing vs. weatherization and whether those two processes could go together or whether it is a financial or environmental benefit to choose one over the other. Mr. Chaffee spoke about why weatherization was necessary for the heat pumps to be efficient, noting weatherization alone can save 25% - 30% in heating costs and weatherization combined with heat pumps are more efficient and can save 65%-70%.

Mr. Roth advised starting with an energy audit first to figure out what is going on with the building and then having a cost analysis done to determine the next steps. He also spoke about how the New Hampshire Saves Program has the potential for creating a City/Residential building database and create incentives for landlords to increase the value of their property and do the right thing for their tenants. Since so much of Lebanon's housing is landlord-owned multi-family housing, working with landlords is a very important part of their project.

ACTION: *This presentation was for informational purposes only; no action was required at this time.*

11. CITY MANAGER REPORT:

City Manager Mulholland and staff updated the Council on the following:

- City Manager Mulholland sent out a Floor Policy position in response to what the town of Waterville Valley is proposing to the New Hampshire Municipal Association (NHMA) Policy Conference on September 27, 2024. This proposal would eliminate out-of-state garbage coming into landfills in New Hampshire. This is a policy proposal that would have a direct impact on the City of Lebanon, so he wanted to bring this up to see if the Council wanted to take any direct action on this, or try to amend it, noting Lebanon has agreements with 12 Vermont communities allowing them to bring trash into the City's landfill.

Mayor McNamara understood the reasons behind this policy proposal regarding why New Hampshire is becoming the center for trash coming in from Massachusetts and other more urban areas. This proposal lumps the City of Lebanon in with the States commercial landfills and

1 Lebanon is one of the few municipal landfills left in the State. At this point in time, the City
2 needs those out-of-state communities to help us get to the financial place where we need to be. If
3 we were to lose that waste, in order to maintain our current and future obligations, we would need
4 to think about how to get (those lost funds) from other towns in New Hampshire and that would
5 put us in competition with other commercial state landfills. His initial thought was to ask for an
6 amendment (to the Town of Waterville Valley proposal) that would exempt municipal landfills
7 and then the City could (independently) decide whether or not to take trash from Vermont towns.

8
9 City Manager Mulholland noted he would reach out to Waterville Valley to ask them if they
10 would be willing to support an amendment exempting municipal landfills in their proposal to
11 NHMA.

12
13 Assistant Mayor Below also noted these (12) towns had signed agreements with us a long time
14 ago and it was not a State agreement. In theory, there is a landfill in Hartford, VT that could be
15 used as an option when our landfill becomes full.

16
17 At the end of discussions, Mayor McNamara said he and City Manager Mulholland's intent is to
18 talk to Waterville Valley in the near future to see if they would provide an exemption to
19 municipalities.

- 20
21 • Main Street Properties: Deputy City Manager Brooks noted he received two (2 out of 4) positive
22 responses from developers who are particularly interested in workforce housing projects. No
23 proposals have been received yet.
24 • Westboro Yard Update
25 • Miracle Mile Paving: Has been done, even though the signs remain. Pending date on striping.

26
27 **12. COUNCIL REPRESENTATIVES TO OTHER BODIES: NONE**

28
29 **13. FUTURE AGENDA ITEMS: NONE**

30
31 **14. NON-PUBLIC SESSION: NONE**

32
33 **15. ADJOURNMENT:**

34
35 *Councilor Whittlesey MOVED for adjournment.*

36 *Seconded by Councilor Wilkie.*

37
38 **The Vote on the MOTION was unanimously approved (9-0)*

39
40 **The meeting was adjourned at 8:00 PM.**

41
42 Respectfully submitted,
43 Dona E. Gibson
44 Recording Secretary

Agenda
Lebanon City Council
September 18, 2024

7. Appointments:

Appointments

Board/Committee Appointments as presented by City Clerk/Tax Collector Jaseya Ewing

- Lebanon Housing Task Force, Ellen Smith-Ahern (Resident Representative)
- Upper Valley Subcommittee of the Connecticut River Joint Commissions, Majestic Terhune (Alternate Citizen Member)
- Planning Board, Kellen Appleton (Regular Member)

Included in this Section:

1. Memo from City Clerk/Tax Collector Jaseya Ewing dated September 18, 2024.



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

MEMORANDUM

DATE: September 18, 2024
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.

Lebanon Housing Task Force

- **Ellen Smith-Ahern** – Appointment as a Resident Representative
- Term: N/A

Interviewed by: Timothy McNamara

U.V. Sub-Committee of the Connecticut River Joint Commissions

- **Majestic Terhune** – Appointment as an Alternate Citizen Member
- Term: N/A

Interviewed by: Clifton Below

Planning Board

- **Kellen Appleton** – Appointment as a Regular Member for a three-year term.
- Term: 9/24-9/27

Recommended By: Shaun Mulholland

From: [cityclerk](#)
To: [Jaseya Ewing](#); [Kara Tracy](#)
Subject: FW: [EXTERNAL] Online Form Submission #10657 for Board Member Application
Date: Tuesday, August 13, 2024 7:20:34 AM

From: noreply@civicplus.com <noreply@civicplus.com>
Sent: Monday, August 12, 2024 11:51 PM
To: cityclerk <cityclerk@lebanonnh.gov>; webmaster <webmaster@lebcity.com>
Subject: [EXTERNAL] Online Form Submission #10657 for Board Member Application

[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	Ellen
------------	-------

Last Name	Smith Ahern
Physical Address	[REDACTED]
City	Lebanon
State	NH
Zip Code	[REDACTED]
Is this your mailing address?	Yes
Home Phone Number	[REDACTED]
Work Number	<i>Field not completed.</i>
Email Address	[REDACTED]
How long have you resided in Lebanon?	4 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?	Other (please fill in blank)
Other Committee	Housing Task Force
Why would you like to serve?	As a community member, I hear my neighbors talking often about the need for affordable housing and I see folks experiencing housing instability as rents rise and competition for housing grows. As a home owner who only moved here 4 years ago, I recognize my own role in the changes the community is experiencing. I'd like to better understand the factors impacting housing in Lebanon and be a part of a group process that can hopefully lead to more affordable housing options, so that our town continues to be a diverse, inclusive place where residents (renters and homeowners alike) can feel stable and welcome. Besides being a resident and a parent of two kids in the public

State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.

schools here, I also work at Listen, where I learn a lot from fellow staff, as well as from our volunteers and customers about housing instability and needs in the community. I also work as a performing artist and community organizer, with social work experience in food justice and public health. I'd like to be in conversation with other task force members, to learn from them and their perspectives on housing, to better understand what is needed for equitable, inclusive housing in Lebanon.

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: Tim McManara Date of Interview: 8/15/24

Applicant Name: Ellen Smith-Alhern

Board(s) to Which Applied: Housing Task Force

☒ Regular Seat ☐ Alternate Seat

Has Applicant Attended Meeting of Board to Which Applying? ☐ Yes ☒ No (N/A)

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

Recommend Appointment: ☒ Yes ☐ No

☒ Regular Seat ☐ Alternate Seat

General Comments:

Ms. Smith-Alhern is employed by the LISTEN Center, and has a very good understanding of housing needed by our lower income residents.

(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?

To provide guidance to the City Council on housing strategies.

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

Yes.

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

No.

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

Yes.

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

No.

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

Developing a Comprehensive housing strategy for the City.

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

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

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?

From: [Kara Tracy](#)
To: [Kara Tracy](#)
Subject: FW: [EXTERNAL] Online Form Submission #10544 for Boards and Committees Contact Form
Date: Tuesday, July 23, 2024 11:51:36 AM

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

Boards and Committees Contact Form

Please complete this form to contact a City of Lebanon board or committee. Your submission will be received by a city staff member who will forward your communication to members of the board or committee you choose below. Please be aware that your submission will become part of the public record.

Visit our [Boards and Committees page](#) to find rosters, agendas, meeting details, and more. Please [contact the City Manager's office](#) if you have questions about this form.

(Section Break)

Your First Name	Majestic
-----------------	----------

Your Last Name	Terhune
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Email Address	
---------------	--

Contact Phone Number	Field not completed.
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(Section Break)

Which board or committee do you wish to contact?	City Council
--	--------------

Please enter your comments:	Hello! I am interested in representing Lebanon as an alternate member on the Upper Valley Subcommittee of the Connecticut River Joint Commissions (CRJC). I require a signature from City Council to present to CRJC's Full Commissions before they decide on my appointment. I've attached the Subcommittee overview and new member form. Please let me know what you need me to do to move forward! Thank you!
-----------------------------	--

Do you need to attach a
file?

Yes

Attach a File

[NewLRSMemberForm.pdf](#)

Attach another File

Field not completed.

Attach another File

Field not completed.

Email not displaying correctly? [View it in your browser.](#)

Councilor Interview Report Form

Councilor Name: Clifton Below

Date of Interview: 8/30/24

Applicant Name: Majestic Terhune

Board(s) to Which Applied: Upper Valley subcommittee of Connecticut River Joint Commissions

 Regular Seat

 X Alternate Seat

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

(If yes, indicate date of meeting.) Date: When she was working at UVLSRPC

Recommend Appointment: X Yes No

 Regular Seat

 X Alternate Seat

General Comments: Majestic most recently moved to Lebanon in 2022 (had previously been a resident)
She previously worked with UVLSRPC (now working in VT @ a hospital) so became familiar with the
work of the Upper Valley subcommittee of the CT River Joint Commissions, one of 5 such
subcommittees along the CT in NH & VT

(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?

To be a steward of CT River & tributaries to conserve environmental, recreational, and historic resources. Review and comment on permit applications (such as NH DES wetlands impact and alteration of terrain permits).

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 & yes

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

Yes, while at UVLSRPC did some support work for CRJC and Upper Valley subcommittee -- observed their review of relevant applications (such as wetlands permits) within ¼ mile of river.

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

Yes, and is familiar with the type of webinars that may be available for education and would be able to attend.

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

No, probably not. UVLSRPC was former employer, but current employer does not present a conflict.

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

They have had trouble securing a quorum for meetings – she would help with that.

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

Two opportunities, 1) sometimes permits are very technical, so training on how to read and interpret permit applications is an opportunity, 2) initiatives such as elementary school presentations & local water quality testing.

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

Clearer definition of how to work effectively as a committee – while the mission of CRJC is fairly clear, a clearer mission statement for the subcommittees would be helpful. Current Chair is interested in working on that.

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	Kellen
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Last Name	Appleton
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Physical Address	
------------------	--

City	Lebanon
------	---------

State	NH
-------	----

Zip Code	
----------	--

Is this your mailing address?	Yes
-------------------------------	-----

Home Phone Number	
-------------------	--

Work Number	<i>Field not completed.</i>
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Email Address	
---------------	--

How long have you resided in Lebanon?	Four years
---------------------------------------	------------

(Section Break)

Is this an application for re-appointment?	This application is not for re-appointment.
--	---

For which board, committee, or commission	Planning Board
---	----------------

are you applying?

Other Committee	<i>Field not completed.</i>
Why would you like to serve?	The planning board is a great example of local democracy at work -- citizens of the city working to hear the concerns of their fellow residents and implement the regulations that our representatives have enacted. In the years that I've lived in Lebanon, I've seen examples of great projects enabled by planning board support and bad ones reassessed at their push back. On the other hand, I've also seen good projects held back by interactions with the planning board and bad ones passed through without hiccup. I have a great interest in the developmental and planning progress of our city -- I would be excited to be a part of the board and to help steward the spaces, community and vision we share here in Lebanon.
State a few of what you feel your qualifications are or why you wish to be appointed to this board / committee.	I have taken a keen interest in development around our city and our region -- and seen the causes and effects of different projects over several years. In my professional work at Dartmouth College, I serve on several managing and advisory boards. There, I've become known for providing insight into complex problems and building consensus around contentious issues. Together, I think these things would make me a valuable and informed voice on the Lebanon Planning Board.
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.](#)

**Agenda
Lebanon City Council
September 18, 2024**

10. New Business:

10.A – Review and Discussion of 2024 2nd Quarter Budget Report

Background:

Finance Director Vicki Lee will be present at the meeting to review the 2nd 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.

Included in this Section:

1. September 18, 2024 Memorandum from Finance, RE: 2nd Quarter Financial Report (June 30, 2024)



CITY OF LEBANON

FINANCE DEPARTMENT

51 North Park Street
Lebanon, NH 03766

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

To: Mayor and City Council

From: Finance

Date: September 18, 2024

Re: 2nd Quarter Financial Report (June 30, 2024)

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

GENERAL FUND

Expenditures

The following chart summarizes appropriations, expenditures and amounts encumbered as of June 30th (50% of the fiscal year) by department. For FY 2024, 55.9% of appropriations have been expended or encumbered (obligated for future expenditure) during the quarter.

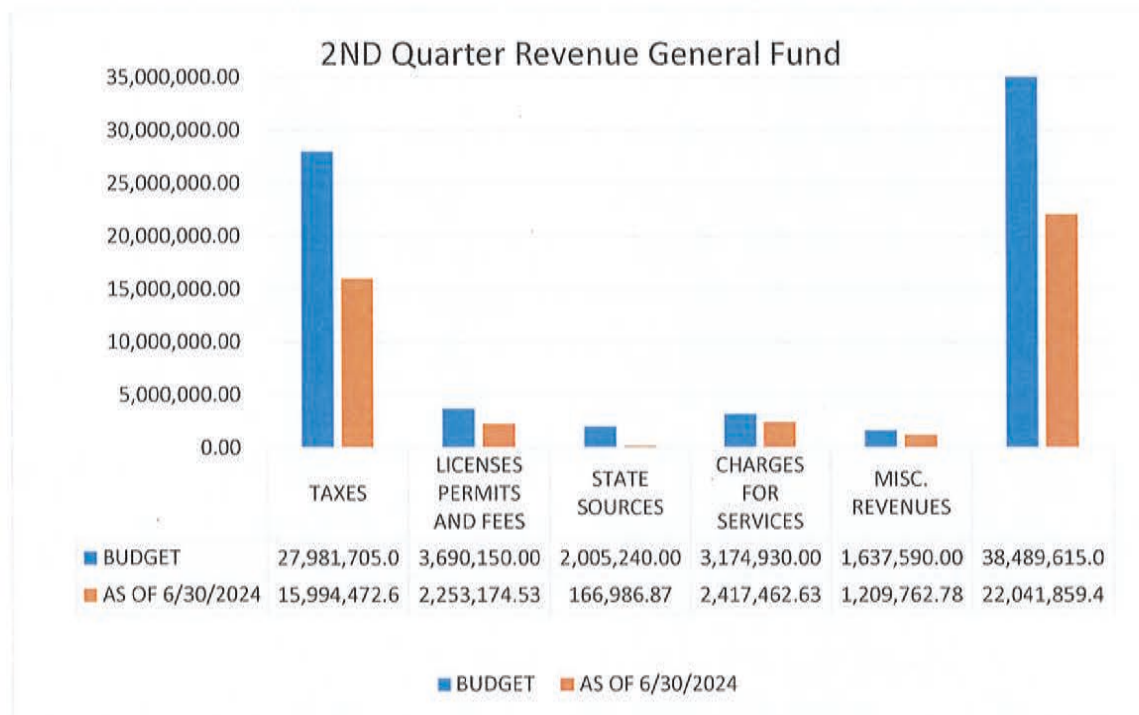
The 55.9% expended and encumbered to date includes 96.1% of the debt service budget as well as 100% of the Interfund transfers.

QUARTERLY REPORT FOR CITY OF LEBANON					
AS OF JUNE 30, 2024					
GENERAL FUND	2024 BUDGET	AS OF 6/30/2024	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
CITY CLERK	\$ 915,310	\$ 375,250	\$ -	\$ 540,060	41.0%
CITY MANAGER	\$ 1,443,230	\$ 766,363	\$ -	\$ 676,867	53.1%
CYBER SERVICES	\$ 2,201,310	\$ 968,432	\$ 115,799	\$ 1,117,079	49.3%
FINANCE	\$ 6,015,600	\$ 2,987,532	\$ -	\$ 3,028,068	49.7%
FIRE	\$ 5,278,300	\$ 2,537,791	\$ 59,696	\$ 2,680,813	49.2%
HUMAN RESOURCES	\$ 501,330	\$ 225,494	\$ -	\$ 275,836	45.0%
HUMAN SERVICES	\$ 1,008,400	\$ 566,835	\$ -	\$ 441,565	56.2%
LIBRARY	\$ 1,669,740	\$ 829,678	\$ 55,120	\$ 784,942	53.0%
PLANNING	\$ 1,395,180	\$ 661,467	\$ -	\$ 733,713	47.4%
POLICE	\$ 7,398,430	\$ 3,396,373	\$ 114,555	\$ 3,887,502	47.5%
PUBLIC WORKS	\$ 6,396,520	\$ 2,472,984	\$ 862,992	\$ 3,060,544	52.2%
RECREATION ARTS & PARKS	\$ 1,281,850	\$ 536,369	\$ 17,500	\$ 727,981	43.2%
DEBT SERVICE	\$ 4,568,970	\$ 4,389,521	\$ -	\$ 179,449	96.1%
INTERFUND TRANSFER	\$ 1,022,000	\$ 1,022,000	\$ -	\$ -	100.0%
TOTALS	\$ 41,096,170	\$ 21,736,089	\$ 1,225,662	\$ 18,134,420	55.9%

Revenues

The following chart summaries amounts budgeted and collected year-to-date by general revenue category. Revenues collected through June 30, 2024, total 57.3% of the amount budgeted for FY 2024, which compares to 61.5% (2023), and 55.9% (2022) in the previous two fiscal years. Highlights for the quarter include:

- Tax bills went out in June due July. As of September 10th, 98% have been collected.
- Motor vehicle registrations are at 50.1% collected. The same collected last year at this time.
- Building permits are trending well above the quarterly benchmark at 99.7% collected.
- Ambulance Service revenue is collected just above the quarterly benchmark at 55.8%.



Other Funds –

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

QUARTERLY REPORT FOR CITY OF LEBANON					
AS OF JUNE 30, 2024					
SOLID WASTE FUND	2024 BUDGET	AS OF 6/30/2024	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 5,380,950	\$ 2,787,003	\$ -	\$ 2,593,947	51.8%
EXPENDITURES	\$ 5,380,950	\$ 2,699,916	\$ 286,216	\$ 2,394,818	55.5%

- 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 JUNE 30, 2024					
WATER TREATMENT AND DISTRIBUTION FUND	2024 BUDGET	AS OF 6/30/2024	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 4,689,410	\$ 2,495,494	\$ -	\$ 2,193,916	53.2%
EXPENDITURES	\$ 4,689,410	\$ 3,187,187	\$ 307,770	\$ 1,194,453	74.5%

- 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 JUNE 30, 2024					
SEWER COLLECTION AND DISPOSAL FUND	2024 BUDGET	AS OF 6/30/2024	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 8,183,400	\$ 3,961,091	\$ -	\$ 4,222,309	48.4%
EXPENDITURES	\$ 8,483,400	\$ 5,693,319	\$ 87,928	\$ 2,702,153	68.1%

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

QUARTERLY REPORT FOR CITY OF LEBANON					
AS OF JUNE 30, 2024					
MUNICIPAL AIRPORT FUND	2024 BUDGET	AS OF 6/30/2024	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	\$ 1,513,630	\$ 982,636	\$ -	\$ 530,994	64.9%
EXPENDITURES	\$ 1,883,710	\$ 1,207,163	\$ 18,397	\$ 658,150	65.1%

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
GENERAL FUND REVENUES					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	25,602,750.00	13,843,754.29	11,758,995.71	54.07
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	0.00	(301,849.02)	301,849.02	100.00
Total TAXES		25,602,750.00	13,541,905.27	12,060,844.73	52.89
1100-3185-0010-9030-0000	YIELD TAXES	5,000.00	13,354.81	(8,354.81)	267.10
Total TAXES		5,000.00	13,354.81	(8,354.81)	267.10
PAYMENT IN LIEU OF TAXES					
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	40,000.00	0.00	40,000.00	0.00
1100-3186-0010-9040-0010	MASCOMA HYDRO	3,000.00	7,411.00	(4,411.00)	247.03
1100-3186-0010-9040-0020	RIVERMILL HYDRO	1,380.00	2,212.50	(832.50)	160.33
1100-3186-0010-9040-0030	DHMC	1,913,200.00	2,031,437.00	(118,237.00)	106.18
1100-3186-0010-9040-0040	PARKHURST	10,000.00	0.00	10,000.00	0.00
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	4,900.00	5,152.11	(252.11)	105.15
1100-3186-0010-9040-0060	APD	306,475.00	306,475.00	0.00	100.00
Total PAYMENT IN LIEU OF TAXES		2,278,955.00	2,352,687.61	(73,732.61)	103.24
EXCAVATION TAX					
1100-3187-0010-9050-0000	EXCAVATION TAX	5,000.00	6,293.50	(1,293.50)	125.87
Total EXCAVATION TAX		5,000.00	6,293.50	(1,293.50)	125.87
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	90,000.00	80,231.69	9,768.31	89.15
1100-3190-0010-9070-0010	TAX DEEDED PENALTY	0.00	0.00	0.00	0.00
Total INT & PEN ON DELINQUENT TAXES		90,000.00	80,231.69	9,768.31	89.15
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	2,800,000.00	1,425,372.00	1,374,628.00	50.91
Total MOTOR VEHICLE PERMIT FEES		2,800,000.00	1,425,372.00	1,374,628.00	50.91
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	600,000.00	598,340.00	1,660.00	99.72
Total BUILDING PERMIT		600,000.00	598,340.00	1,660.00	99.72

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	500.00	1,283.00	(783.00)	256.60
1100-3290-0010-9110-0001	DOG LICENSES	11,500.00	7,878.50	3,621.50	68.51
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	1,800.00	2,348.03	(548.03)	130.45
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	32,000.00	15,977.00	16,023.00	49.93
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	60,000.00	29,160.50	30,839.50	48.60
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	6,900.00	3,392.50	3,507.50	49.17
1100-3290-0010-9110-0006	LANDFILL PERMIT APPLICATION ADMIN FEE	0.00	5.00	(5.00)	100.00
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	6,000.00	135.00	5,865.00	2.25
1100-3290-0010-9110-0009	PISTOL PERMITS	200.00	90.00	110.00	45.00
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	85,000.00	83,979.00	1,021.00	98.80
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	85,000.00	83,979.00	1,021.00	98.80
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	500.00	225.00	275.00	45.00
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	500.00	500.00	0.00	100.00
1100-3290-0010-9110-0021	STORMWATER PERMITS	250.00	500.00	(250.00)	200.00
1100-3290-0010-9110-0022	POLE & CONDUIT LICENSE	0.00	10.00	(10.00)	100.00
Total OTHER LICENSES PERMITS & FEES		290,150.00	229,462.53	60,687.47	79.08
MEALS & ROOMS TAX DISTRIBUTION					
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	1,417,500.00	0.00	1,417,500.00	0.00
Total MEALS & ROOMS TAX DISTRIBUTION		1,417,500.00	0.00	1,417,500.00	0.00
HIGHWAY BLOCK GRANT					
1100-3353-0010-9320-0010	HIGHWAY BLOCK	331,600.00	133,860.51	197,739.49	40.37
Total HIGHWAY BLOCK GRANT		331,600.00	133,860.51	197,739.49	40.37
WATER POLLUTION GRANTS					
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	13,620.00	0.00	13,620.00	0.00
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	16,110.00	16,110.00	0.00	100.00
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	13,770.00	0.00	13,770.00	0.00
Total WATER POLLUTION GRANTS		43,500.00	16,110.00	27,390.00	37.03
OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	3,000.00	2,016.36	983.64	67.21

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	60,000.00	15,000.00	45,000.00	25.00
Total OTHER STATE GRANTS & REIMBURSEMENTS		63,000.00	17,016.36	45,983.64	27.01
INTERGOVERNMENTAL REVENUES					
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	73,700.00	0.00	73,700.00	0.00
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	1,480.00	0.00	1,480.00	0.00
1100-3379-0010-9380-0050	COMMUNITY NURSE: ENFIELD	29,790.00	0.00	29,790.00	0.00
1100-3379-0010-9380-0060	COMMUNITY NURSE: GRANTHAM	44,670.00	0.00	44,670.00	0.00
Total INTERGOVERNMENTAL REVENUES		149,640.00	0.00	149,640.00	0.00
INCOME FROM DEPARTMENTS					
1100-3401-0010-9390-0020	PLANNING FEES	25,000.00	59,645.96	(34,645.96)	238.58
1100-3401-0010-9390-0030	ZONING FEES	7,500.00	6,147.56	1,352.44	81.97
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	25,000.00	14,075.00	10,925.00	56.30
1100-3401-0010-9390-0100	POLICE RECORDS	5,000.00	2,442.00	2,558.00	48.84
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	28,000.00	28,000.00	0.00	100.00
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	91,000.00	93,532.00	(2,532.00)	102.78
1100-3401-0010-9390-0160	AMBULANCE SERVICES	1,100,000.00	613,733.22	486,266.78	55.79
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	8,000.00	3,250.00	4,750.00	40.63
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	65,000.00	60,536.00	4,464.00	93.13
1100-3401-0010-9390-0190	FIRE RECORDS	150.00	120.00	30.00	80.00
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	18,000.00	13,485.00	4,515.00	74.92
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	2,000.00	1,350.00	650.00	67.50
1100-3401-0010-9390-0220	EXCAVATION PERMITS	1,000.00	1,000.00	0.00	100.00
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	5,000.00	915.00	4,085.00	18.30
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	2,000.00	720.92	1,279.08	36.05
1100-3401-0010-9390-0260	RECREATION PROGRAMS	58,000.00	30,494.15	27,505.85	52.58
1100-3401-0010-9390-0270	RECREATION DAY CAMP	96,000.00	87,332.95	8,667.05	90.97
1100-3401-0010-9390-0280	RECREATION POOL	31,000.00	19,610.50	11,389.50	63.26
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	1,000.00	70.00	930.00	7.00
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	700.00	2,263.37	(1,563.37)	323.34
1100-3401-0010-9390-0320	FARMERS' MARKET	12,000.00	10,129.00	1,871.00	84.41
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	149,970.00	0.00	149,970.00	0.00
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	75,000.00	0.00	75,000.00	0.00
Total INCOME FROM DEPARTMENTS		1,806,320.00	1,048,852.63	757,467.37	58.07

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
OTHER CHARGES					
1100-3409-0010-9450-0010	COMPUTER SERVICES	121,720.00	121,720.00	0.00	100.00
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	1,246,890.00	1,246,890.00	0.00	100.00
Total OTHER CHARGES		1,368,610.00	1,368,610.00	0.00	100.00
SPECIAL ASSESSMENTS					
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	46,280.00	23,180.27	23,099.73	50.09
Total SPECIAL ASSESSMENTS		46,280.00	23,180.27	23,099.73	50.09
SALE OF MUNICIPAL PROPERTY					
1100-3501-0010-9510-0010	SALE OF CITY OWNED PROPERTY	0.00	1,307.00	(1,307.00)	132.68
Total SALE OF MUNICIPAL PROPERTY		0.00	1,307.00	(1,307.00)	32.68
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	500,000.00	418,220.14	81,779.86	83.64
Total INTEREST ON INVESTMENTS		500,000.00	418,220.14	81,779.86	83.64
RENTS OF PROPERTY					
1100-3503-0010-9530-0010	MASCOMA HYDRO	15,000.00	15,000.00	0.00	100.00
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	1,500.00	832.50	667.50	55.50
1100-3503-0010-9530-0100	226 MASCOMA STREET	0.00	4,000.00	(4,000.00)	100.00
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	1,000.00	0.00	1,000.00	0.00
Total RENTS OF PROPERTY		17,500.00	19,832.50	(2,332.50)	113.33
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	1,600.00	742.32	857.68	46.40
1100-3504-0010-9540-0020	PARKING TICKETS	5,000.00	3,305.00	1,695.00	66.10
1100-3504-0010-9540-0030	FALSE ALARM FINES	12,000.00	10,700.00	1,300.00	89.17
Total FINES & FORFEITS		18,600.00	14,747.32	3,852.68	79.29
CONTRIBUTIONS AND DONATIONS-GF					
1100-3508-1100-9560-0004	PRIVATE DONATIONS	0.00	50,500.00	(50,500.00)	100.00
Total CONTRIBUTIONS AND DONATIONS-GF		0.00	50,500.00	(50,500.00)	100.00

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	150,000.00	35,964.48	114,035.52	23.98
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	20,000.00	13,655.76	6,344.24	68.28
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	0.00	2.00	(2.00)	100.00
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	550,000.00	327,268.81	222,731.19	59.50
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	3,230.00	3,230.00	0.00	100.00
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	61,000.00	30,874.50	30,125.50	50.61
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	270,980.00	270,980.00	0.00	100.00
Total OTHER MISC REVENUE		1,055,210.00	681,975.55	373,234.45	64.63
TOTAL GENERAL FUND REVENUES		38,489,615.00	22,041,859.69	16,447,755.31	57.3

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
SOLID WASTE REVENUES					
OTHER LICENSES PERMITS & FEES					
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	27,500.00	12,555.45	14,944.55	45.66
Total OTHER LICENSES PERMITS & FEES		27,500.00	12,555.45	14,944.55	45.66
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0000	TIPPING FEES/LANDFILL SALES	0.00	(1,191.15)	1,191.15	100.00
2108-3404-0010-9420-0020	C&D	349,430.00	204,558.60	144,871.40	58.54
2108-3404-0010-9420-0030	MSW	3,764,540.00	1,818,209.37	1,946,330.63	48.30
2108-3404-0010-9420-0035	ELECTRONICS	3,000.00	10,689.55	(7,689.55)	356.32
2108-3404-0010-9420-0040	FREON	15,000.00	8,789.00	6,211.00	58.59
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	500.00	1,065.05	(565.05)	213.01
2108-3404-0010-9420-0050	MATTRESSES	15,000.00	13,579.00	1,421.00	90.53
2108-3404-0010-9420-0055	TIRES	5,000.00	7,271.80	(2,271.80)	145.44
2108-3404-0010-9420-0060	BULKY/FURNITURE	36,000.00	71,550.24	(35,550.24)	198.75
2108-3404-0010-9420-0065	FOOD WASTE	50,000.00	23,379.00	26,621.00	46.76
2108-3404-0010-9420-0070	BRUSH	6,000.00	6,152.25	(152.25)	102.54
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	5,180.00	2,739.00	2,441.00	52.88
2108-3404-0010-9420-0080	OIL	500.00	0.00	500.00	0.00
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	300.00	76.50	223.50	25.50
2108-3404-0010-9420-0090	SLUDGE	479,000.00	260,188.05	218,811.95	54.32
Total SOLID WASTE CHARGES FOR SERVICES		4,729,450.00	2,427,056.26	2,302,393.74	51.32
INTEREST ON INVESTMENTS					
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	50,000.00	42,109.90	7,890.10	84.22
Total INTEREST ON INVESTMENTS		50,000.00	42,109.90	7,890.10	84.22
RENTS OF PROPERTY					
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	20,000.00	7,697.48	12,302.52	38.49
Total RENTS OF PROPERTY		20,000.00	7,697.48	12,302.52	38.49
OTHER MISC REVENUE					
2108-3509-0010-9420-0095	BATTERIES	1,800.00	480.95	1,319.05	26.72
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	20,600.00	9,552.03	11,047.97	46.37

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
2108-3509-0010-9570-0030	COUPON SALES-TICKETS (CITY HALL)	0.00	0.00	0.00	0.00
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	106,500.00	19,740.00	86,760.00	18.54
2108-3509-0010-9570-0038	LANDFILL BAG SALES	260,000.00	66,587.00	193,413.00	25.61
2108-3509-0010-9570-0325	COVER MATERIALS	100,000.00	153,456.20	(53,456.20)	153.46
2108-3509-0010-9570-0330	GLASS	1,000.00	3,983.00	(2,983.00)	398.30
2108-3509-0010-9570-0335	METAL	24,000.00	20,141.11	3,858.89	83.92
2108-3509-0010-9570-0340	CARDBOARD	17,000.00	12,836.95	4,163.05	75.51
2108-3509-0010-9570-0345	PAPER	2,500.00	1,389.65	1,110.35	55.59
2108-3509-0010-9570-0350	ALUMINUM CANS	20,000.00	9,201.92	10,798.08	46.01
2108-3509-0010-9570-0355	STEEL CANS	100.00	0.00	100.00	0.00
2108-3509-0010-9570-0360	PLASTIC	500.00	215.00	285.00	43.00
Total OTHER MISC REVENUE		554,000.00	297,583.81	256,416.19	53.72
TOTAL SOLID WASTE REVENUES		5,380,950.00	2,787,002.90	2,593,947.10	51.79
WATER FUND REVENUES					
OTHER LICENSES PERMITS & FEES					
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	37,500.00	36,495.29	1,004.71	97.32
2110-3290-0010-9110-0014	WATER APP FEE	2,800.00	11,129.00	(8,329.00)	397.46
Total OTHER LICENSES PERMITS & FEES		40,300.00	47,624.29	(7,324.29)	118.17
2110-3319-2110-9140-0060	WATER LSL-09 GRANT	0.00	50,000.00	(50,000.00)	100.00
Total OTHER FEDERAL GRANTS & REIMB		0.00	50,000.00	(50,000.00)	100.00
WATER POLLUTION GRANTS					
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	10,220.00	0.00	10,220.00	0.00
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	12,100.00	12,082.50	17.50	99.86
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,330.00	0.00	10,330.00	0.00
2110-3354-0010-9330-0080	WATER FILTRATION NH GRANT	0.00	0.00	0.00	0.00
Total WATER POLLUTION GRANTS		32,650.00	12,082.50	20,567.50	37.01
WATER SUPPLY SYSTEM					
2110-3402-0010-9400-0000	WATER USER CHARGES	3,865,590.00	1,823,726.17	2,041,863.83	47.18
2110-3402-0010-9400-0010	SPRINKLER CHARGES	203,000.00	103,439.00	99,561.00	50.96
2110-3402-0010-9400-0020	HYDRANT CHARGES	94,000.00	46,641.95	47,358.05	49.62

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
2110-3402-0010-9400-0030	BACKFLOW CHARGES	85,630.00	24,991.00	60,639.00	29.18
2110-3402-0010-9400-0040	WATER SERVICE FEES	7,000.00	4,170.00	2,830.00	59.57
Total WATER SUPPLY SYSTEM		4,255,220.00	2,002,968.12	2,252,251.88	47.07
INTEREST ON INVESTMENTS					
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	50,000.00	67,713.46	(17,713.46)	135.43
Total INTEREST ON INVESTMENTS		50,000.00	67,713.46	(17,713.46)	135.43
OTHER MISC REVENUE					
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	5,000.00	2,240.80	2,759.20	44.82
2110-3509-0010-9570-0111	MISC REV: do not use OUTSIDE SERVICES	0.00	0.00	0.00	0.00
2110-3509-0010-9570-0195	WATER BILL INTEREST	5,000.00	3,324.97	1,675.03	66.50
Total OTHER MISC REVENUE		10,000.00	5,565.77	4,434.23	55.66
TRANSFERS FROM GENERAL FUND					
2110-3911-1100-9600-0000	HYDRANTS	276,500.00	284,800.00	(8,300.00)	103.00
Total TRANSFERS FROM GENERAL FUND		276,500.00	284,800.00	(8,300.00)	103.00
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWATER					
2110-3914-2115-9100-0013	RADIO READ CONVERSION	22,320.00	22,320.00	0.00	100.00
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	2,420.00	2,420.00	0.00	100.00
Total TRANSFERS FROM PROPRIETARY FUNDS-SEWER		24,740.00	24,740.00	0.00	100.00
TOTAL WATER FUND REVENUES		4,689,410.00	2,495,494.14	2,193,915.86	53.22

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
SEWER FUND REVENUES					
OTHER LICENSES PERMITS & FEES					
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	12,500.00	8,100.00	4,400.00	64.80
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	75,150.00	125,907.26	(50,757.26)	167.54
2115-3290-0010-9110-0017	ROUTE 12A CONNECTION FEES	0.00	0.00	0.00	0.00
2115-3290-0010-9110-0018	ETNA ROAD CONNECTION FEES	0.00	0.00	0.00	0.00
Total OTHER LICENSES PERMITS & FEES		87,650.00	134,007.26	(46,357.26)	152.89
WATER POLLUTION GRANTS					
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	10,220.00	0.00	10,220.00	0.00
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	22,100.00	0.00	22,100.00	0.00
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	12,100.00	12,082.50	17.50	99.86
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,330.00	0.00	10,330.00	0.00
2115-3354-0010-9330-0090	#C-874 WSTWR/SAG	168,450.00	0.00	168,450.00	0.00
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	28,290.00	28,291.00	(1.00)	100.00
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	109,580.00	0.00	109,580.00	0.00
Total WATER POLLUTION GRANTS		361,070.00	40,373.50	320,696.50	11.18
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	6,550,020.00	3,206,927.92	3,343,092.08	48.96
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	582,480.00	350,418.87	232,061.13	60.16
2115-3403-0010-9410-0020	SEPTAGE	430,180.00	141,869.55	288,310.45	32.98
2115-3403-0010-9410-0030	LEACHATE	100,000.00	0.00	100,000.00	0.00
Total SEWER USER CHARGES		7,662,680.00	3,699,216.34	3,963,463.66	48.28
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	60,000.00	80,693.43	(20,693.43)	134.49
Total INTEREST ON INVESTMENTS		60,000.00	80,693.43	(20,693.43)	134.49
OTHER MISC REVENUE					
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	5,000.00	1,851.21	3,148.79	37.02
2115-3509-0010-9570-0130	SEWER BILL INTEREST	7,000.00	4,949.02	2,050.98	70.70
Total OTHER MISC REVENUE		12,000.00	6,800.23	5,199.77	56.67
TOTAL SEWER FUND REVENUES		8,183,400.00	3,961,090.76	4,222,309.24	48.40

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
AIRPORT REVENUES					
OTHER FEDERAL GRANTS & REIMB					
2120-3319-0010-9140-0050	AIP69 ARPA	355,620.00	355,622.24	(2.24)	100.00
Total OTHER FEDERAL GRANTS & REIMB		355,620.00	355,622.24	(2.24)	100.00
OTHER STATE GRANTS & REIMBURSEMENTS					
2120-3359-0010-9370-0030	NHAC AID	7,000.00	9,539.43	(2,539.43)	136.28
Total OTHER STATE GRANTS & REIMBURSEMENTS		7,000.00	9,539.43	(2,539.43)	136.28
AIRPORT FEES					
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	196,410.00	82,838.00	113,572.00	42.18
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	220,000.00	134,921.25	85,078.75	61.33
2120-3406-0010-9440-0030	RENT-A-CAR FEES	132,000.00	54,566.58	77,433.42	41.34
2120-3406-0010-9440-0040	PARKING FEES	0.00	0.00	0.00	0.00
2120-3406-0010-9440-0050	FIXED BASE OPERATING COMMISSIONS	0.00	0.00	0.00	0.00
Total AIRPORT FEES		548,410.00	272,325.83	276,084.17	49.66
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	6,000.00	3,881.04	2,118.96	64.68
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	60,000.00	16,905.92	43,094.08	28.18
Total OTHER CHARGES		66,000.00	20,786.96	45,213.04	31.50
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	7,500.00	11,153.59	(3,653.59)	148.71
Total INTEREST ON INVESTMENTS		7,500.00	11,153.59	(3,653.59)	148.71
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	143,340.00	77,518.53	65,821.47	54.08
2120-3503-0010-9530-0070	LAND RENT	184,220.00	99,133.45	85,086.55	53.81
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	47,740.00	47,740.00	0.00	100.00
2120-3503-0010-9530-0090	PARKING LOT RENTAL	5,630.00	13,657.35	(8,027.35)	242.58
2120-3503-0010-9530-0110	HANGAR RENTALS	146,970.00	74,479.09	72,490.91	50.68
Total RENTS OF PROPERTY		527,900.00	312,528.42	215,371.58	59.20

GL Number	Description	BUDGET	YTD EXP as of 6/30/2024	Available Balance	% Bdgt Used
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	1,200.00	679.79	520.21	56.65
Total OTHER MISC REVENUE		1,200.00	679.79	520.21	56.65
TOTAL AIRPORT FUND REVENUES		1,513,630.00	982,636.26	530,993.74	64.92

GENERAL FUND EXPENDITURES

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4130-0050-1100-0000	FULL TIME WAGES	390,620	195,119	0	195,501	49.95
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	94,770	29,426	0	65,344	31.05
1100-4130-0050-1300-0000	OVERTIME WAGES	2,000	134	0	1,866	6.70
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	5,000	1,856	0	3,144	37.12
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	37,290	16,324	0	20,966	43.78
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	32,340	15,832	0	16,508	48.96
1100-4130-0050-2310-0000	RETIREMENT: ICMA	20,790	10,491	0	10,299	50.46
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	29,990	22,426	0	7,564	74.78
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	1,080	494	0	586	45.75
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	10,000	3,131	0	6,869	31.31
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000	861	0	1,139	43.04
1100-4130-0050-5400-0000	ADVERTISING	3,500	0	0	3,500	0.00
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	11,600	5,000	0	6,600	43.10
1100-4130-0050-5800-0000	TRAVEL	4,000	1,786	0	2,214	44.66
1100-4130-0050-5875-0000	MILEAGE	1,500	357	0	1,143	23.81
1100-4130-0050-6000-0000	OFFICE SUPPLIES	3,000	1,092	0	1,908	36.41
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500	351	0	149	70.20
Total CITY MANAGER		649,980	304,680	0	345,300	46.88
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	108,130	53,908	0	54,222	49.85
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,380	535	0	845	38.77
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	8,270	3,740	0	4,530	45.22
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	14,630	7,238	0	7,392	49.47
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	2,000	2,365	0	(365)	118.26
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	240	118	0	122	49.02
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	0	216	0	(216)	100.00
1100-4130-0070-5800-0000	TRAVEL	1,000	430	0	570	43.00
1100-4130-0070-6000-0000	OFFICE SUPPLIES	500	0	0	500	0.00
Total PUBLIC COMMUNICATIONS		136,150	68,549	0	67,601	50.35
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	65,000	11,223	0	53,777	31.93

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
Total CITY MANAGER OTHER		65,000	11,223	0	53,777	17.26
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	455,200	219,283	0	235,917	48.17
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	43,190	20,364	0	22,826	47.15
1100-4140-0000-1300-0000	OVERTIME WAGES	13,000	8,065	0	4,935	62.04
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,820	2,169	0	3,651	37.27
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	39,130	18,369	0	20,761	46.94
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	63,350	30,192	0	33,158	47.66
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	7,790	3,010	0	4,780	38.64
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	1,140	539	0	601	47.30
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	68,140	30,445	0	37,695	44.68
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,400	25	0	1,375	1.79
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	68,850	2,532	0	66,318	3.67
1100-4140-0000-5300-0000	COMMUNICATIONS	0	150	0	(150)	100.00
1100-4140-0000-5400-0000	ADVERTISING	7,500	3,478	0	4,022	46.38
1100-4140-0000-5800-0000	TRAVEL	6,890	196	0	6,694	2.84
1100-4140-0000-5875-0000	MILEAGE	1,300	327	0	973	25.15
1100-4140-0000-6000-0000	OFFICE SUPPLIES	8,500	2,048	0	6,452	24.09
1100-4140-0000-6100-0000	GENERAL SUPPLIES	1,400	571	0	829	40.78
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	700	0	0	700	0.00
Total CITY CLERK		793,300	341,765	0	451,535	43.08
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	64,720	17,078	0	47,642	26.39
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	200	30	0	170	15.24
1100-4140-0030-2301-0000	RETIREMENT: MUNICIPAL	0	739	0	(739)	100.00
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	150	60	0	90	40.17
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	1,300	1,432	0	(132)	110.15
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	48,540	9,540	0	39,000	19.65
1100-4140-0030-5400-0000	ADVERTISING	2,700	480	0	2,220	17.78
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	2,000	1,614	0	386	80.71
1100-4140-0030-5800-0000	TRAVEL	500	165	0	335	33.02
1100-4140-0030-6000-0000	OFFICE SUPPLIES	1,600	1,791	0	(191)	111.96

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4140-0030-6100-0000	GENERAL SUPPLIES	300	555	0	(255)	184.98
Total ELECTIONS		122,010	33,486	0	88,524	27.45
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	533,030	253,451	0	279,579	47.55
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	30,420	14,248	0	16,172	46.84
1100-4150-0010-1300-0000	OVERTIME WAGES	10,000	11,840	0	(1,840)	118.40
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,810	2,638	0	4,172	38.74
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	43,880	20,284	0	23,596	46.23
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	73,480	35,894	0	37,586	48.85
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	11,850	3,586	0	8,264	30.26
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	1,270	607	0	663	47.76
1100-4150-0010-3020-0000	CONSULTANTS	6,450	0	0	6,450	0.00
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	5,000	0	0	5,000	0.00
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	5,000	8,543	0	(3,543)	170.85
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	108,990	76,181	0	32,809	69.90
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	21,000	1,638	0	19,362	7.80
1100-4150-0010-5300-0000	COMMUNICATIONS	0	200	0	(200)	100.00
1100-4150-0010-5335-0000	INFORMATION ACCESS	1,440	402	0	1,038	27.91
1100-4150-0010-5800-0000	TRAVEL	5,600	1,219	0	4,381	21.77
1100-4150-0010-5875-0000	MILEAGE	2,000	239	0	1,761	11.93
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000	343	0	4,657	6.85
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	140	199	0	(59)	142.14
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000	0	0	4,000	0.00
Total FINANCIAL ADMINISTRATION		875,360	431,510	0	443,850	49.29
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	82,330	42,203	0	40,127	51.26
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000	457	0	4,543	9.13
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,060	419	0	641	39.57
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	6,690	3,079	0	3,611	46.03
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	11,820	5,772	0	6,048	48.83
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	1,500	0	0	1,500	0.00
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	200	93	0	107	46.73

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4150-0020-5875-0000	MILEAGE	120	0	0	120	0.00
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,000	468	0	3,532	11.69
Total UTILITIES COLLECTION		112,720	52,492	0	60,228	46.57
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	80,000	74,531	0	5,469	93.16
Total AUDITING		80,000	74,531	0	5,469	93.16
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	524,450	261,604	0	262,846	49.88
1100-4150-0080-1300-0000	OVERTIME WAGES	5,000	1,131	0	3,869	22.63
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	6,700	2,602	0	4,098	38.83
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	40,510	19,351	0	21,159	47.77
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	71,640	35,548	0	36,092	49.62
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	25,000	2,320	0	22,680	9.28
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	1,170	577	0	593	49.33
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	80,000	8,115	0	71,885	10.14
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	436,660	368,143	2	68,515	84.31
1100-4150-0080-3420-0000	CYBERSECURITY	390,100	122,166	68,092	199,842	52.43
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	82,000	35,712	0	46,288	43.55
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	36,150	20,258	0	15,892	56.04
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	35,000	289	0	34,711	0.83
1100-4150-0080-5300-0000	COMMUNICATIONS	7,200	3,403	0	3,797	47.27
1100-4150-0080-5335-0000	INFORMATION ACCESS	68,580	25,375	0	43,205	37.00
1100-4150-0080-5400-0000	ADVERTISING	600	0	0	600	0.00
1100-4150-0080-5800-0000	TRAVEL	6,000	690	0	5,310	11.49
1100-4150-0080-5875-0000	MILEAGE	4,000	0	0	4,000	0.00
1100-4150-0080-6000-0000	OFFICE SUPPLIES	3,000	0	0	3,000	0.00
1100-4150-0080-6220-0000	ELECTRICITY	3,000	943	0	2,057	31.45
1100-4150-0080-6230-0000	BOTTLED GAS	3,000	921	0	2,079	30.70
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	5,000	457	0	4,543	9.13
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	32,600	0	0	32,600	0.00
1100-4150-0080-7600-0000	SOFTWARE	0	2,250	0	(2,250)	100.00
Total CYBER SERVICES		1,867,360	911,856	68,094	887,410	52.47

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
CS TECHNOLOGY HARDWARE						
1100-4150-0081-7501-0000	TECHNOLOGY HARDWARE	100,150	10,212	47,705	42,233	57.83
1100-4150-0081-7501-0010	ASSESSING TECHNOLOGY HARDWARE	1,500	30	0	1,470	2.00
1100-4150-0081-7501-0020	CITY CLERK TECHNOLOGY HARDWARE	16,650	493	0	16,157	2.96
1100-4150-0081-7501-0030	CITY MANAGER TECHNOLOGY HARDWARE	4,000	0	0	4,000	0.00
1100-4150-0081-7501-0040	DPW-GENERAL FUND TECHNOLOGY HARDWARE	64,000	18,064	0	45,936	28.23
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	1,500	413	0	1,087	27.53
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	3,500	0	0	3,500	0.00
1100-4150-0081-7501-0070	HUMAN RESOURCES TECHNOLOGY HARDWARE	9,000	121	0	8,879	1.35
1100-4150-0081-7501-0080	HUMAN SERVICES TECHNOLOGY HARDWARE	4,000	477	0	3,523	11.93
1100-4150-0081-7501-0090	LIBRARY TECHNOLOGY HARDWARE	3,000	0	0	3,000	0.00
1100-4150-0081-7501-0100	PLANNING & DEV TECHNOLOGY HARDWARE	16,750	751	0	15,999	4.48
1100-4150-0081-7501-0110	POLICE TECHNOLOGY HARDWARE	42,300	11,150	0	31,150	26.36
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARDWARE	6,500	212	0	6,288	3.26
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARDWARE	8,600	2,421	0	6,179	28.15
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	1,500	0	0	1,500	0.00
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARDWARE	4,000	0	0	4,000	0.00
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HARDWARE	6,500	1,290	0	5,210	19.85
Total CS TECHNOLOGY HARDWARE		293,450	45,634	47,705	200,111	15.55
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	83,540	40,147	0	43,393	48.06
1100-4152-0000-1300-0000	OVERTIME WAGES	1,500	951	0	549	63.40
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,060	376	0	684	35.46
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	6,510	3,118	0	3,392	47.89
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	11,510	5,227	0	6,283	45.41
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	2,570	260	0	2,310	10.12
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	190	84	0	106	44.39
1100-4152-0000-3020-0000	CONSULTANTS	4,000	0	0	4,000	0.00
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	206,100	0	0	206,100	0.00
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	14,300	12,373	0	1,927	86.52
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	25,000	0	0	25,000	0.00
1100-4152-0000-5400-0000	ADVERTISING	1,000	0	0	1,000	0.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4152-0000-5800-0000	TRAVEL	2,500	0	0	2,500	0.00
1100-4152-0000-5875-0000	MILEAGE	500	0	0	500	0.00
1100-4152-0000-6000-0000	OFFICE SUPPLIES	1,000	37	0	963	3.70
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	1,100	0	0	1,100	0.00
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	90	0	(90)	100.00
1100-4152-0000-7600-0000	SOFTWARE	14,000	6,035	0	7,965	43.11
Total ASSESSING		376,380	68,698	0	307,682	18.25
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	200,000	18,804	0	181,196	9.40
1100-4153-0000-3000-0001	ASSESSING	0	10,243	0	(10,243)	100.00
1100-4153-0000-3000-0002	CITY MANAGER	0	39,183	0	(39,183)	100.00
1100-4153-0000-3000-0003	CITY CLERK	0	4,077	0	(4,077)	100.00
1100-4153-0000-3000-0004	CODE ENFORCEMENT	0	11,808	0	(11,808)	100.00
1100-4153-0000-3000-0005	PUBLIC WORKS	0	31,246	0	(31,246)	100.00
1100-4153-0000-3000-0006	FINANCE	0	591	0	(591)	100.00
1100-4153-0000-3000-0007	FIRE	0	6,772	0	(6,772)	100.00
1100-4153-0000-3000-0008	PLANNING & ZONING	0	33,506	0	(33,506)	100.00
1100-4153-0000-3000-0011	RECREATION	0	1,070	0	(1,070)	100.00
1100-4153-0000-3000-0012	POLICE	0	32,961	0	(32,961)	100.00
1100-4153-0000-3000-0014	PERSONNEL	50,000	20,600	0	29,400	41.20
Total LEGAL SERVICES		250,000	210,861	0	39,139	84.34
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	3,615,020	1,479,009	0	2,136,011	40.91
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	2,406	0	(2,406)	100.00
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	0	7,158	0	(7,158)	100.00
Total GROUP INSURANCE		3,615,020	1,488,573	0	2,126,447	41.18
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	604,500	499,000	0	105,500	82.55
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	55,000	50,000	0	5,000	90.91
Total EMPLOYEE BENEFITS NOT ALLOCATED		659,500	549,000	0	110,500	83.24

GL Number	Description	BUDGET	YTD EXP AS OF 6/30/2024	ENCUMBERED	Available	% Bdgt
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	0	2,378	0	(2,378)	100.00
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0	2,624	0	(2,624)	100.00
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0	1,835	0	(1,835)	100.00
1100-4155-0040-2900-0000	SICK PAYOUT	0	39,126	0	(39,126)	100.00
Total SICK LEAVE PAYOUT		0	45,964	0	(45,964)	100.00
HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	319,040	140,557	0	178,483	44.06
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	72,620	38,032	0	34,588	52.37
1100-4156-0000-1300-0000	OVERTIME WAGES	1,000	46	0	954	4.57
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,890	1,240	0	1,650	42.90
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	30,050	13,319	0	16,731	44.32
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	43,310	18,187	0	25,123	41.99
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	4,700	264	0	4,436	5.62
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRAMS	3,000	3,000	0	0	100.00
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	870	379	0	491	43.59
1100-4156-0000-2920-0000	WELLNESS PROGRAM	4,000	0	0	4,000	0.00
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	750	55	0	695	7.33
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	9,500	8,808	0	692	92.72
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	3,000	910	0	2,090	30.35
1100-4156-0000-5300-0000	COMMUNICATIONS	0	175	0	(175)	100.00
1100-4156-0000-5400-0000	ADVERTISING	2,000	0	0	2,000	0.00
1100-4156-0000-5800-0000	TRAVEL	2,000	0	0	2,000	0.00
1100-4156-0000-5875-0000	MILEAGE	1,100	123	0	977	11.21
1100-4156-0000-6000-0000	OFFICE SUPPLIES	1,500	299	0	1,201	19.90
1100-4156-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0	100	0	(100)	100.00
Total HUMAN RESOURCES		501,330	225,494	0	275,836	44.98
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	492,360	244,178	0	248,182	49.59
1100-4191-0010-1300-0000	OVERTIME WAGES	1,000	297	0	703	29.72
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,840	2,257	0	3,583	38.64
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	37,780	17,839	0	19,941	47.22

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	66,760	32,968	0	33,792	49.38
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	8,160	434	0	7,726	5.32
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	1,090	536	0	554	49.17
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	400	200	0	200	50.00
1100-4191-0010-3020-0000	CONSULTANTS	55,000	9,900	0	45,100	82.00
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	2,000	523	0	1,477	26.16
1100-4191-0010-5335-0000	INFORMATION ACCESS	2,000	432	0	1,568	21.58
1100-4191-0010-5400-0000	ADVERTISING	6,000	4,585	0	1,415	76.42
1100-4191-0010-5800-0000	TRAVEL	1,000	0	0	1,000	0.00
1100-4191-0010-5875-0000	MILEAGE	1,000	80	0	920	8.04
1100-4191-0010-6000-0000	OFFICE SUPPLIES	2,000	423	0	1,577	21.17
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	1,900	23	0	1,877	1.22
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,000	325	0	2,675	10.83
Total PLANNING & ZONING		687,290	315,001	0	372,289	45.83
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	106,310	52,660	0	53,650	49.53
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,080	418	0	662	38.73
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	8,140	3,874	0	4,266	47.59
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	14,390	7,125	0	7,265	49.51
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	1,780	0	0	1,780	0.00
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	240	116	0	124	48.28
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	200	200	0	0	100.00
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	25,440	9,997	0	15,443	39.29
Total PLANNING & ZONING GIS		157,580	74,389	0	83,191	47.21
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	155,790	76,798	0	78,992	49.30
1100-4194-0000-1300-0000	OVERTIME WAGES	5,000	2,114	0	2,886	42.29
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,730	680	0	1,050	39.28
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	12,310	5,712	0	6,598	46.40
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	21,730	10,677	0	11,053	49.13
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	3,070	2,164	0	906	70.49
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	2,330	1,147	0	1,183	49.24

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	200	200	0	0	100.00
1100-4194-0000-5300-0000	COMMUNICATIONS	980	247	0	733	25.19
1100-4194-0000-5400-0000	ADVERTISING	100	202	0	(102)	202.00
1100-4194-0000-6000-0000	OFFICE SUPPLIES	500	236	0	264	47.20
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	100	0	0	100	0.00
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500	24	0	476	4.87
Total FACILITY & ENERGY		204,340	100,201	0	104,139	49.04
CITY HALL						
1100-4194-0010-4110-0000	WATER	2,670	1,162	0	1,508	43.50
1100-4194-0010-4120-0000	SEWER	3,670	1,635	0	2,035	44.54
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	7,200	0	0	7,200	0.00
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	97,330	52,387	11,213	33,730	65.35
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000	1,010	0	990	50.52
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	5,000	0	0	5,000	0.00
1100-4194-0010-6100-0000	GENERAL SUPPLIES	15,000	11,012	0	3,988	73.41
1100-4194-0010-6220-0000	ELECTRICITY	75,540	43,104	0	32,436	57.06
1100-4194-0010-6230-0000	BOTTLED GAS	39,460	16,789	0	22,671	42.55
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	20	0	980	2.00
Total CITY HALL		248,870	127,119	11,213	110,538	55.58
SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	1,220	214	0	1,006	17.56
1100-4194-0020-4120-0000	SEWER	1,480	65	0	1,415	4.40
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	10,610	741	3,300	6,569	56.63
1100-4194-0020-6100-0000	GENERAL SUPPLIES	1,100	186	0	914	16.93
1100-4194-0020-6220-0000	ELECTRICITY	1,980	1,920	0	60	96.95
1100-4194-0020-6240-0000	FUEL OIL	4,210	1,989	0	2,221	47.24
Total SOLDIERS MEMORIAL BUILDING		20,600	5,115	3,300	12,185	40.85
DANA HOUSE						
1100-4194-0030-4110-0000	WATER	240	0	0	240	0.00
1100-4194-0030-4120-0000	SEWER	450	0	0	450	0.00
1100-4194-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	5,000	3,321	0	1,679	66.42

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4194-0030-5000-0000	OTHER PURCHASED SERVICES	500	0	0	500	0.00
1100-4194-0030-5300-0000	COMMUNICATIONS	880	288	0	592	32.76
1100-4194-0030-6100-0000	GENERAL SUPPLIES	500	26	0	474	5.19
1100-4194-0030-6220-0000	ELECTRICITY	880	730	0	150	82.99
Total DANA HOUSE		8,450	4,366	0	4,084	51.66
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	1,600	227	0	1,373	14.20
1100-4194-0050-4120-0000	SEWER	2,920	417	0	2,503	14.29
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	6,000	(417)	584	5,833	2.79
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	0	2,200	0	(2,200)	101.21
1100-4194-0050-5335-0000	INFORMATION ACCESS	0	203	0	(203)	100.00
1100-4194-0050-6100-0000	GENERAL SUPPLIES	0	1,926	0	(1,926)	100.00
1100-4194-0050-6220-0000	ELECTRICITY	4,800	1,233	0	3,567	25.68
1100-4194-0050-6240-0000	FUEL OIL	5,000	0	0	5,000	0.00
Total 160 MECHANIC STREET		20,320	5,790	584	13,946	31.36
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	170	0	0	170	0.00
1100-4195-0000-4110-0000	WATER	480	78	0	402	16.21
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	100	0	0	100	0.00
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	92,060	40,499	13,750	37,811	69.66
1100-4195-0000-5300-0000	COMMUNICATIONS	0	225	0	(225)	100.00
1100-4195-0000-5335-0000	INFORMATION ACCESS	0	789	0	(789)	100.00
1100-4195-0000-6100-0000	GENERAL SUPPLIES	7,000	9,488	0	(2,488)	135.55
1100-4195-0000-6220-0000	ELECTRICITY	3,220	(1,614)	0	4,834	(50.13)
1100-4195-0000-6230-0000	BOTTLED GAS	1,270	1,158	0	112	91.20
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,000	2,952	0	48	98.39
1100-4195-0000-7600-0000	SOFTWARE	5,480	1,635	0	3,845	29.84
Total CEMETERIES		112,681	55,210	13,750	43,820	61.19
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	0	0	0	0	100.00
Total CEMETERY PROJECTS		0	0	0	0	0.00

GL Number	Description	BUDGET	YTD EXP AS OF		ENCUMBERED	Available	% Bdgt
			6/30/2024				
INSURANCE NOT ALLOCATED ELSEWHERE							
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	240,000	250,474		0	(10,474)	104.36
Total INSURANCE NOT ALLOCATED ELSEWHERE		240,000	250,474		0	(10,474)	104.36
REGIONAL ASSOCIATION							
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	28,950	4,320		0	24,630	14.92
Total REGIONAL ASSOCIATION		28,950	4,320		0	24,630	14.92
REGIONAL ASSOCIATION- ADVANCE TRANSIT							
1100-4197-0010-5910-0000	ADVANCE TRANSIT	342,100	171,050		0	171,050	50.00
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		342,100	171,050		0	171,050	50.00
ANCILLIARY POSTAGE							
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	800	925		0	(125)	115.63
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600	252		0	348	42.00
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	18,000	7,323		0	10,677	40.68
1100-4199-0000-5600-0000	POSTAGE	20,000	15,000		0	5,000	75.00
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	15,000	30		0	14,970	0.20
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500	0		0	1,500	0.00
Total ANCILLIARY POSTAGE		55,900	23,530		0	32,370	42.09
ANCILLIARY COPIERS							
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	15,000	3,946		0	11,054	26.30
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	16,000	5,247		0	10,753	32.79
1100-4199-0010-6000-0000	OFFICE SUPPLIES	2,500	1,177		0	1,323	47.10
Total ANCILLIARY COPIERS		33,500	10,370		0	23,130	30.95
ANCILLIARY COMMUNICATION							
1100-4199-0020-5300-0000	COMMUNICATIONS	7,000	573		0	6,427	8.18
Total ANCILLIARY COMMUNICATION		7,000	573		0	6,427	8.18
ANCILLIARY OTHER							
1100-4199-0030-5010-0000	SHREDDING	720	753		0	(33)	104.56

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
Total ANCILLIARY OTHER		720	753	0	(33)	104.56
POLICE ADMINISTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	452,970	224,374	0	228,596	49.53
1100-4210-0010-1300-0000	OVERTIME WAGES	250	891	0	(641)	356.51
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,780	2,195	0	3,585	37.98
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	17,820	8,656	0	9,164	48.57
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	24,550	12,315	0	12,235	50.16
1100-4210-0010-2302-0000	RETIREMENT:POLICE	84,950	41,991	0	42,959	49.43
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	24,500	589	0	23,911	2.40
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	6,620	3,274	0	3,346	49.45
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	3,600	903	0	2,697	25.08
1100-4210-0010-2911-0000	UNIFORM CLEANING	1,800	463	0	1,337	25.71
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	10,000	10,128	0	(128)	101.28
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	3,500	70	0	3,430	2.00
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	47,740	47,740	0	0	100.00
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	45,000	7,329	37,500	171	99.70
1100-4210-0010-5400-0000	ADVERTISING	1,500	474	0	1,026	31.60
1100-4210-0010-5800-0000	TRAVEL	2,500	0	0	2,500	0.00
1100-4210-0010-6260-0000	GASOLINE	9,000	1,670	0	7,330	18.56
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	1,000	0	0	1,000	0.00
1100-4210-0010-7520-0020	VEHICLES-FINANCED	22,500	0	0	22,500	0.00
Total POLICE ADMINISTRATION		765,580	363,063	37,500	365,017	48.25
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	452,150	177,882	0	274,268	39.34
1100-4210-0020-1300-0000	OVERTIME WAGES	25,000	9,698	0	15,302	38.79
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	4,570	1,392	0	3,178	30.46
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	7,000	2,640	0	4,360	37.71
1100-4210-0020-2302-0000	RETIREMENT:POLICE	150,820	58,675	0	92,145	38.90
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	11,050	4,236	0	6,814	38.33
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	3,000	910	0	2,090	30.33
1100-4210-0020-2911-0000	UNIFORM CLEANING	2,500	0	0	2,500	0.00
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,400	0	0	1,400	0.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000	43	0	1,957	2.15
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,460	72	0	6,388	1.11
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	9,900	1,141	0	8,759	11.53
1100-4210-0020-6100-0000	GENERAL SUPPLIES	8,500	115	0	8,385	1.36
1100-4210-0020-6260-0000	GASOLINE	9,000	4,134	0	4,866	45.93
1100-4210-0020-7520-0020	VEHICLES-FINANCED	9,000	8,734	0	266	97.04
Total POLICE DETECTIVES		702,350	269,672	0	432,678	38.40
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	2,214,370	991,723	0	1,222,647	44.79
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	21,030	10,392	0	10,638	49.42
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	30,000	16,249	0	13,751	54.16
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	5,000	1,215	0	3,785	24.31
1100-4210-0030-1300-0000	OVERTIME WAGES	215,000	132,594	0	82,406	61.67
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	22,340	7,449	0	14,892	33.34
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	40,350	17,897	0	22,453	44.36
1100-4210-0030-2302-0000	RETIREMENT:POLICE	759,910	334,025	0	425,885	43.96
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	57,050	24,343	0	32,707	42.67
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	30,000	19,688	0	10,312	65.63
1100-4210-0030-2911-0000	UNIFORM CLEANING	4,500	1,795	0	2,705	39.89
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500	3,080	0	420	88.00
1100-4210-0030-3030-0000	RECRUITMENT TESTING	4,500	4,470	0	30	99.33
1100-4210-0030-3040-0000	VETENARIAN SERVICES	4,000	968	0	3,032	24.20
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	35,000	12,153	0	22,847	34.72
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	22,000	3,450	0	18,550	15.68
1100-4210-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	0	325	0	(325)	100.00
1100-4210-0030-4420-0010	VEHICLES-LEASED	2,800	650	0	2,150	23.21
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	4,500	424	0	4,076	9.43
1100-4210-0030-5030-0000	ANIMAL SHELTER	5,000	6,000	0	(1,000)	120.00
1100-4210-0030-5400-0000	ADVERTISING	3,500	0	0	3,500	0.00
1100-4210-0030-6100-0000	GENERAL SUPPLIES	154,000	55,792	69,284	28,923	84.17
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	10,000	486	0	9,514	4.85
1100-4210-0030-6102-0000	K9 SUPPLIES	4,000	3,278	0	722	81.94
1100-4210-0030-6260-0000	GASOLINE	94,110	26,232	0	67,878	27.87

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	3,000	0	0	3,000	0.00
1100-4210-0030-7520-0000	VEHICLES	0	(980)	0	980	100.00
1100-4210-0030-7520-0020	VEHICLES-FINANCED	152,200	152,149	0	51	99.97
Total POLICE PATROL		3,901,660	1,825,847	69,284	2,006,528	48.57
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	232,360	83,498	0	148,862	35.93
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	12,000	2,719	0	9,281	22.66
1100-4210-0040-1300-0000	OVERTIME WAGES	60,000	21,974	0	38,026	36.62
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	2,350	638	0	1,712	27.14
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	5,180	1,667	0	3,513	32.19
1100-4210-0040-2302-0000	RETIREMENT:POLICE	91,450	32,992	0	58,458	36.08
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	40,000	10,663	0	29,337	26.66
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	6,980	2,310	0	4,670	33.09
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	1,100	550	0	550	50.00
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	3,000	670	0	2,330	22.34
1100-4210-0040-5800-0000	TRAVEL	12,000	5,086	0	6,914	42.39
Total POLICE TRAINING		466,420	162,766	0	303,654	34.90
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	152,200	68,840	0	83,360	45.23
1100-4210-0050-1300-0000	OVERTIME WAGES	3,000	3,562	0	(562)	118.73
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	1,950	755	0	1,195	38.70
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	12,180	6,455	0	5,725	53.00
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	21,540	11,626	0	9,914	53.97
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	410	187	0	223	45.51
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,100	987	0	1,114	46.98
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,800	1,938	0	1,862	51.01
1100-4210-0050-5600-0000	POSTAGE	1,500	1,024	0	476	68.29
1100-4210-0050-6000-0000	OFFICE SUPPLIES	12,000	6,221	0	5,779	51.84
Total POLICE RECORDS		210,680	101,594	0	109,086	48.22
POLICE CYBERCRIME						

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4210-0060-1300-0000	OVERTIME WAGES	5,000	553	0	4,447	11.05
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	80	8	0	72	9.89
1100-4210-0060-2302-0000	RETIREMENT:POLICE	1,570	173	0	1,397	11.01
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	20	8	0	12	42.20
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	55,000	50,921	0	4,079	92.58
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	0	0	1,000	0.00
Total POLICE CYBERCRIME		62,670	51,663	0	11,007	82.44
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	56,020	27,862	0	28,158	49.74
1100-4210-0070-1300-0000	OVERTIME WAGES	1,500	0	0	1,500	0.00
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	720	275	0	445	38.19
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	4,400	1,866	0	2,534	42.41
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	7,790	3,770	0	4,020	48.39
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	1,300	638	0	662	49.08
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	500	0	0	500	0.00
1100-4210-0070-4110-0000	WATER	1,800	885	0	915	49.19
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	20,000	10,255	0	9,745	51.28
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	40,000	19,066	7,771	13,163	67.09
1100-4210-0070-5800-0000	TRAVEL	150	0	0	150	0.00
1100-4210-0070-6100-0000	GENERAL SUPPLIES	10,000	2,965	0	7,035	29.65
1100-4210-0070-6220-0000	ELECTRICITY	70,000	27,004	0	42,996	38.58
1100-4210-0070-6230-0000	BOTTLED GAS	27,000	10,207	0	16,793	37.80
1100-4210-0070-6240-0000	FUEL OIL	2,000	0	0	2,000	0.00
Total POLICE FACILITY		243,180	104,792	7,771	130,617	46.29
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	607,720	286,773	0	320,947	47.19
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	16,000	6,787	0	9,213	42.42
1100-4212-0000-1300-0000	OVERTIME WAGES	85,000	44,416	0	40,584	52.25
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	7,500	2,776	0	4,724	37.01
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	54,230	26,062	0	28,168	48.06
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	93,730	47,071	0	46,659	50.22
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	5,250	226	0	5,024	4.30

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	2,260	749	0	1,511	33.13
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	1,800	709	0	1,091	39.39
1100-4212-0000-3030-0000	RECRUITMENT TESTING	1,500	702	0	798	46.77
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	40,000	37,238	0	2,762	93.10
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	43,000	24,066	0	18,934	55.97
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	7,500	2,000	0	5,500	26.67
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	3,000	55	0	2,945	1.83
1100-4212-0000-5300-0000	COMMUNICATIONS	17,600	7,675	0	9,925	43.61
1100-4212-0000-5335-0000	INFORMATION ACCESS	48,000	28,256	0	19,744	58.87
1100-4212-0000-5400-0000	ADVERTISING	200	0	0	200	0.00
1100-4212-0000-5600-0000	POSTAGE	100	0	0	100	0.00
1100-4212-0000-5800-0000	TRAVEL	2,000	0	0	2,000	0.00
1100-4212-0000-5875-0000	MILEAGE	500	257	0	243	51.46
1100-4212-0000-6000-0000	OFFICE SUPPLIES	2,500	428	0	2,072	17.13
1100-4212-0000-6100-0000	GENERAL SUPPLIES	4,500	28	0	4,472	0.62
1100-4212-0000-6230-0000	BOTTLED GAS	500	0	0	500	0.00
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,500	700	0	800	46.67
Total POLICE COMMUNICATIONS		1,045,890	516,974	0	528,916	49.43
FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	500,880	249,460	0	251,420	49.80
1100-4220-0010-1300-0000	OVERTIME WAGES	1,000	122	0	878	12.19
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,390	2,411	0	3,979	37.73
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	11,910	5,574	0	6,336	46.80
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	10,190	5,062	0	5,128	49.67
1100-4220-0010-2303-0000	RETIREMENT:FIRE	128,640	64,394	0	64,246	50.06
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	3,860	894	0	2,966	23.16
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	29,710	14,868	0	14,842	50.04
1100-4220-0010-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	0	0	0	0	100.00
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	18,000	19,020	0	(1,020)	105.67
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	11,400	9,926	0	1,474	87.07
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000	858	0	1,142	42.88
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	6,000	1,116	0	4,884	18.59
1100-4220-0010-5300-0000	COMMUNICATIONS	12,000	2,515	0	9,486	20.95

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4220-0010-5335-0000	INFORMATION ACCESS	15,000	5,814	0	9,186	38.76
1100-4220-0010-6000-0000	OFFICE SUPPLIES	2,000	200	0	1,800	10.02
1100-4220-0010-6100-0000	GENERAL SUPPLIES	3,500	1,433	0	2,067	40.94
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	100	85	0	15	85.00
1100-4220-0010-7520-0000	VEHICLES	50,000	0	50,000	0	100.00
Total FIRE ADMIN		812,580	383,751	50,000	378,829	53.38
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	1,933,310	956,102	0	977,208	49.45
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	10,000	3,278	0	6,722	32.78
1100-4220-0020-1300-0000	OVERTIME WAGES	450,000	237,914	0	212,086	52.87
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	24,850	9,695	0	15,155	39.02
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	34,560	16,777	0	17,783	48.55
1100-4220-0020-2303-0000	RETIREMENT:FIRE	723,340	359,456	0	363,884	49.69
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	1,300	300	0	1,000	23.08
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	166,120	77,886	0	88,234	46.89
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	22,000	23,522	1,307	(2,829)	112.86
1100-4220-0020-2911-0000	UNIFORM CLEANING	16,000	3,704	0	12,296	23.15
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	28,530	5,195	0	23,335	18.21
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	500	672	0	(172)	134.31
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	300	3,205	0	(2,905)	1,068.33
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	64,200	33,329	0	30,871	51.91
1100-4220-0020-5400-0000	ADVERTISING	500	0	0	500	0.00
1100-4220-0020-6100-0000	GENERAL SUPPLIES	58,000	25,996	0	32,004	44.82
1100-4220-0020-6260-0000	GASOLINE	11,000	3,173	0	7,827	28.85
1100-4220-0020-6265-0000	DIESEL FUEL	47,000	15,136	0	31,864	32.21
Total FIRE OPERATIONS		3,591,510	1,775,341	1,307	1,814,862	49.43
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	2,200	328	0	1,872	14.89
Total FIRE PREVENTION		2,200	328	0	1,872	14.89
FIRE TRAINING						

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4220-0040-1300-0000	OVERTIME WAGES	93,050	53,240	0	39,810	57.22
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	1,350	744	0	606	55.09
1100-4220-0040-2303-0000	RETIREMENT:FIRE	28,250	16,158	0	12,092	57.20
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	53,200	26,884	1,750	24,566	53.82
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	6,490	2,467	0	4,023	38.02
1100-4220-0040-5800-0000	TRAVEL	3,000	4,258	0	(1,258)	141.93
1100-4220-0040-5875-0000	MILEAGE	250	0	0	250	0.00
Total FIRE TRAINING		185,590	103,751	1,750	80,089	55.90
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	84,140	41,590	0	42,550	49.43
1100-4220-0050-1300-0000	OVERTIME WAGES	3,500	210	0	3,290	6.00
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	1,080	415	0	665	38.44
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	1,270	573	0	697	45.11
1100-4220-0050-2303-0000	RETIREMENT:FIRE	26,600	12,686	0	13,914	47.69
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	3,500	1,673	0	1,827	47.81
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	6,500	0	0	6,500	0.00
1100-4220-0050-6100-0000	GENERAL SUPPLIES	10,500	2,877	219	7,405	29.48
Total FIRE ALARM & COMMUNICATIONS		137,090	60,024	219	76,847	43.78
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	33,120	13,245	0	19,875	39.99
1100-4220-0060-6100-0000	GENERAL SUPPLIES	23,000	6,944	0	16,056	30.19
Total FIRE REPAIR SERVICES		56,120	20,189	0	35,931	35.97
FIRE MEDICAL SERVICES						
1100-4220-0070-3050-0000	MEDICAL SERVICES	60,000	1,408	0	58,592	2.35
Total FIRE MEDICAL SERVICES		60,000	1,408	0	58,592	2.35
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	4,700	1,560	0	3,140	33.19
1100-4220-0080-4120-0000	SEWER	4,700	2,094	0	2,606	44.55
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	40,700	15,198	6,420	19,082	53.12
1100-4220-0080-6100-0000	GENERAL SUPPLIES	15,000	3,509	0	11,492	23.39

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4220-0080-6220-0000	ELECTRICITY	42,000	13,481	0	28,519	32.10
1100-4220-0080-6230-0000	BOTTLED GAS	19,000	9,748	0	9,252	51.30
1100-4220-0080-6240-0000	FUEL OIL	19,000	7,062	0	11,938	37.17
Total FIRE FACILITY MAINTENANCE		145,100	52,651	6,420	86,029	36.29
FIRE MOBILE INTEGRATED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	85,470	42,401	0	43,069	49.61
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	1,090	424	0	666	38.94
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	1,240	581	0	659	46.87
1100-4220-0090-2303-0000	RETIREMENT:FIRE	25,940	12,869	0	13,071	49.61
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	4,500	0	0	4,500	0.00
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	5,960	2,955	0	3,005	49.59
1100-4220-0090-6100-0000	GENERAL SUPPLIES	4,000	295	0	3,705	7.38
Total FIRE MOBILE INTEGRATED HEALTHCARE		128,200	59,526	0	68,674	46.43
FIRE COMMUNITY NURSE						
1100-4220-0100-1100-0000	FULL TIME WAGES	83,830	41,818	0	42,012	49.88
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	43,140	22,365	0	20,775	51.84
1100-4220-0100-2150-0000	LIFE & DISABILITY INSURANCE	1,070	418	0	652	39.11
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	9,720	4,832	0	4,888	49.71
1100-4220-0100-2301-0000	RETIREMENT: MUNICIPAL	11,350	5,658	0	5,692	49.85
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	3,000	506	0	2,494	16.88
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	5,100	2,574	0	2,526	50.47
1100-4220-0100-5300-0000	COMMUNICATIONS	1,200	775	0	425	64.60
1100-4220-0100-5800-0000	TRAVEL	0	894	0	(894)	100.00
1100-4220-0100-5875-0000	MILEAGE	500	114	0	386	22.78
1100-4220-0100-6100-0000	GENERAL SUPPLIES	1,000	868	0	132	86.78
Total FIRE COMMUNITY NURSE		159,910	80,822	0	79,088	50.54
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	394,110	204,776	0	189,335	51.96
1100-4240-0000-1300-0000	OVERTIME WAGES	1,000	933	0	67	93.31
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,370	1,658	0	2,712	37.93
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	30,150	16,015	0	14,135	53.12

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	53,330	27,588	0	25,742	51.73
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	0	450	0	(450)	100.00
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	10,190	5,585	0	4,605	54.81
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	1,650	1,650	0	0	100.00
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	6,750	4,467	0	2,283	66.17
1100-4240-0000-5300-0000	COMMUNICATIONS	0	234	0	(234)	100.00
1100-4240-0000-5800-0000	TRAVEL	500	0	0	500	0.00
1100-4240-0000-5875-0000	MILEAGE	7,190	3,071	0	4,119	42.71
Total BUILDING INSPECTION		509,240	266,426	0	242,814	52.32
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	593,520	283,077	0	310,443	47.69
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	39,590	9,049	0	30,541	22.86
1100-4311-0000-1300-0000	OVERTIME WAGES	300	221	0	79	73.68
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	7,050	3,453	0	3,597	48.97
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	48,440	22,017	0	26,423	45.45
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	80,250	38,330	0	41,920	47.76
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	4,200	6,294	0	(2,094)	149.85
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	6,290	1,420	0	4,870	22.58
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	200	0	0	200	0.00
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	400	470	0	(70)	117.50
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	10,300	652	0	9,648	6.33
1100-4311-0000-4110-0000	WATER	1,000	369	0	631	36.87
1100-4311-0000-4120-0000	SEWER	950	319	0	631	33.59
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	16,500	11,669	6,554	(1,724)	104.51
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,370	3,762	0	3,608	51.04
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	7,800	1,639	0	6,161	21.01
1100-4311-0000-5300-0000	COMMUNICATIONS	1,150	1,115	0	35	96.99
1100-4311-0000-5335-0000	INFORMATION ACCESS	600	270	0	330	44.95
1100-4311-0000-5400-0000	ADVERTISING	1,000	0	0	1,000	0.00
1100-4311-0000-5800-0000	TRAVEL	750	60	0	690	8.04
1100-4311-0000-5875-0000	MILEAGE	200	0	0	200	0.00
1100-4311-0000-6000-0000	OFFICE SUPPLIES	3,500	1,177	0	2,323	33.63
1100-4311-0000-6100-0000	GENERAL SUPPLIES	3,500	1,598	0	1,902	45.67

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4311-0000-6220-0000	ELECTRICITY	7,670	2,578	0	5,092	33.61
1100-4311-0000-6230-0000	BOTTLED GAS	5,600	2,679	0	2,921	47.85
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	350	351	0	(1)	100.29
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	100	1,775	0	(1,675)	1,774.95
Total PUBLIC WORKS ADMINISTRATION		848,580	394,345	6,554	447,680	47.24
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	227,420	112,453	0	114,967	49.45
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	2,290	903	0	1,387	39.42
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	17,400	8,282	0	9,118	47.60
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	30,630	15,215	0	15,415	49.67
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	7,700	150	0	7,550	1.95
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	500	247	0	253	49.46
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	1,100	1,100	0	0	100.00
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500	0	0	500	0.00
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	34,500	775	10,500	23,225	32.68
1100-4311-0010-5300-0000	COMMUNICATIONS	1,000	494	0	506	49.42
1100-4311-0010-5335-0000	INFORMATION ACCESS	640	162	0	478	25.28
1100-4311-0010-5800-0000	TRAVEL	1,000	0	0	1,000	0.00
1100-4311-0010-5875-0000	MILEAGE	200	0	0	200	0.00
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	3,000	0	0	3,000	0.00
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500	50	0	450	10.00
Total PUBLIC WORKS ENGINEERING		328,380	139,831	10,500	178,049	45.78
PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	1,317,350	587,262	0	730,088	44.58
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	107,840	18,510	0	89,330	17.16
1100-4312-0000-1300-0000	OVERTIME WAGES	180,000	134,514	0	45,486	74.73
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	12,350	4,465	0	7,885	36.15
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	121,170	54,917	0	66,253	45.32
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	187,500	92,956	0	94,544	49.58
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	6,100	1,574	0	4,526	25.80
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	60,260	25,923	0	34,337	43.02
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	12,080	8,762	0	3,318	72.53

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	4,000	1,954	0	2,046	48.86
1100-4312-0000-4110-0000	WATER	2,090	1,116	0	974	53.41
1100-4312-0000-4120-0000	SEWER	2,800	1,660	0	1,140	59.28
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	81,130	10,507	25,841	44,782	48.00
1100-4312-0000-4300-0000-2301	REPAIR/MAINTENANCE SERVICES	0	2,813	0	(2,813)	100.00
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	2,300	1,170	0	1,130	50.88
1100-4312-0000-4420-0010	VEHICLES-LEASED	192,890	0	0	192,890	0.00
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	3,500	2,260	0	1,240	64.58
1100-4312-0000-5300-0000	COMMUNICATIONS	1,320	848	0	472	64.23
1100-4312-0000-5335-0000	INFORMATION ACCESS	8,100	2,696	0	5,404	33.29
1100-4312-0000-5400-0000	ADVERTISING	2,000	380	0	1,620	18.99
1100-4312-0000-5800-0000	TRAVEL	500	0	0	500	0.00
1100-4312-0000-6000-0000	OFFICE SUPPLIES	3,500	1,013	0	2,487	28.94
1100-4312-0000-6100-0000	GENERAL SUPPLIES	3,500	3,712	0	(212)	106.05
1100-4312-0000-6220-0000	ELECTRICITY	30,600	12,641	0	17,959	41.31
1100-4312-0000-6230-0000	BOTTLED GAS	38,300	19,200	0	19,100	50.13
1100-4312-0000-6260-0000	GASOLINE	22,090	7,960	0	14,130	36.03
1100-4312-0000-6265-0000	DIESEL FUEL	114,100	40,276	0	73,824	35.30
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000	1,802	0	2,198	45.05
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	5,000	0	0	5,000	0.00
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		2,526,370	1,040,891	25,841	1,459,638	42.22
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	86,300	52,413	3,850	30,037	65.19
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	14,000	0	0	14,000	0.00
1100-4312-0010-6100-0000	GENERAL SUPPLIES	142,000	42,522	0	99,478	29.95
1100-4312-0010-6230-0000	BOTTLED GAS	300	0	0	300	0.00
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	9,000	6,954	0	2,046	77.27
Total PUBLIC WAYS		251,600	101,890	3,850	145,860	42.03
SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-5000-0000	OTHER PURCHASED SERVICES	50,000	0	50,000	0	100.00
Total SIDEWALK/BIKE PATH MAINTENANCE		50,000	0	50,000	0	100.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
WINTER OPERATIONS						
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	120,700	64,729	0	55,971	53.63
1100-4312-0030-6100-0000	GENERAL SUPPLIES	279,400	143,447	49,362	86,591	69.01
Total WINTER OPERATIONS		400,100	208,177	49,362	142,561	52.03
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	187,000	70,398	8,382	108,220	42.13
1100-4312-0040-6100-0000	GENERAL SUPPLIES	50,000	19,931	0	30,069	39.86
Total TRAFFIC SAFETY		237,000	90,330	8,382	138,289	41.65
STORM DRAINAGE						
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,500	9,437	1,049	(7,985)	419.40
1100-4312-0050-6100-0000	GENERAL SUPPLIES	40,000	2,445	0	37,555	6.11
Total STORM DRAINAGE		42,500	11,881	1,049	29,570	30.42
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	480,000	0	628,659	(148,659)	130.97
1100-4312-0060-4300-0001	PRESERVATION	70,000	0	0	70,000	0.00
1100-4312-0060-6100-0000	GENERAL SUPPLIES	10,000	0	0	10,000	0.00
Total PAVEMENT		560,000	0	628,659	(68,659)	11.23
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	12,000	686	0	11,314	5.72
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,200	61	0	2,139	2.77
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	10,000	2,735	0	7,265	27.35
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000	0	0	2,000	0.00
1100-4312-0070-5800-0000	TRAVEL	2,500	0	0	2,500	0.00
1100-4312-0070-6100-0000	GENERAL SUPPLIES	250,000	104,178	1,513	144,309	42.28
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	1,800	0	0	1,800	0.00
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	35,000	29,696	0	5,304	84.85
1100-4312-0070-7520-0000	VEHICLES	55,000	0	48,435	6,565	88.06
1100-4312-0070-7600-0000	SOFTWARE	7,000	1,704	0	5,296	24.35
Total FLEET MAINTENANCE		377,500	139,061	49,948	188,491	36.84

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
BRIDGES						
1100-4313-0000-6100-0000	GENERAL SUPPLIES	3,500	0	0	3,500	0.00
Total BRIDGES		3,500	0	0	3,500	0.00
STREET LIGHTING						
1100-4316-0000-5300-0000	COMMUNICATIONS	580	313	0	267	53.90
1100-4316-0000-6220-0000	ELECTRICITY	97,000	33,286	0	63,714	34.32
Total STREET LIGHTING		97,580	33,599	0	63,981	34.43
HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	125,730	60,989	0	64,741	48.51
1100-4441-0000-1125-0000	PART TIME WAGES 25-29	45,010	13,931	0	31,079	30.95
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,000	552	0	1,448	27.60
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	11,960	5,624	0	6,336	47.02
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	19,080	8,239	0	10,841	43.18
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	1,450	389	0	1,061	26.82
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	350	165	0	185	47.12
1100-4441-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	1,150	0	0	1,150	0.00
1100-4441-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	700	668	0	32	95.43
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	15,600	9,219	0	6,381	59.10
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	210,200	48,295	0	161,905	22.98
1100-4441-0000-5300-0000	COMMUNICATIONS	900	366	0	534	40.66
1100-4441-0000-5335-0000	INFORMATION ACCESS	1,200	569	0	631	47.45
1100-4441-0000-5800-0000	TRAVEL	500	538	0	(38)	107.56
1100-4441-0000-5875-0000	MILEAGE	500	134	0	366	26.80
1100-4441-0000-6000-0000	OFFICE SUPPLIES	1,500	244	0	1,256	16.24
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	380	221	0	159	58.16
Total HUMAN SERVICES		438,210	150,144	0	288,066	34.26
HS DIRECT ASSISTANCE						
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	9,500	4,108	0	5,392	43.24
1100-4442-0000-5901-0010	DIRECT ASSISTANCE:FOOD	2,000	0	0	2,000	0.00
1100-4442-0000-5902-0010	DIRECT ASSISTANCE:RENT	210,000	92,088	0	117,912	43.85
1100-4442-0000-5903-0010	DIRECT ASSISTANCE:FUEL	5,000	0	0	5,000	0.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4442-0000-5904-0010	DIRECT ASSISTANCE:MEDICAL	1,000	0	0	1,000	0.00
1100-4442-0000-5905-0010	DIRECT ASSISTANCE:UTILITIES	3,000	124	0	2,876	4.15
Total HS DIRECT ASSISTANCE		230,500	96,320	0	134,180	41.79
HS VENDOR PAYMENTS						
1100-4445-0000-5901-0000	SENIOR CITIZENS CENTER	63,750	63,750	0	0	100.00
1100-4445-0000-5902-0000	VISITING NURSES ALLIANCE-VT/NH	59,390	59,390	0	0	100.00
1100-4445-0000-5903-0000	HEADREST INC	50,000	50,000	0	0	100.00
1100-4445-0000-5904-0000	LISTEN INC	62,410	62,410	0	0	100.00
1100-4445-0000-5906-0000	WISE	15,000	15,000	0	0	100.00
1100-4445-0000-5907-0000	HIV/HCV RESOURCE CENTER	5,000	5,000	0	0	100.00
1100-4445-0000-5908-0000	WEST CENTRAL BEHAVIORAL HEALTH	18,500	18,500	0	0	100.00
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	28,600	14,282	0	14,318	49.94
1100-4445-0000-5911-0000	GOOD NEIGHBOR HEALTH CLINIC	11,040	11,040	0	0	100.00
1100-4445-0000-5912-0000	UPPER VALLEY HAVEN, INC.	5,000	0	0	5,000	0.00
1100-4445-0000-5913-0000	TWIN PINES HOUSING TRUST	11,000	11,000	0	0	100.00
1100-4445-0000-5917-0000	VALLEY COURT DIVERSION	10,000	10,000	0	0	100.00
Total HS VENDOR PAYMENTS		339,690	320,372	0	19,318	94.31
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	404,640	195,647	0	208,993	48.35
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,400	1,707	0	2,693	38.81
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	30,960	14,591	0	16,369	47.13
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	54,670	27,033	0	27,637	49.45
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	1,570	347	0	1,223	22.13
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	7,790	3,848	0	3,942	49.39
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	600	600	0	0	100.00
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	5,820	5,882	0	(62)	101.06
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	8,850	7,072	0	1,778	79.91
1100-4520-0000-5300-0000	COMMUNICATIONS	2,000	677	0	1,323	33.86
1100-4520-0000-5400-0000	ADVERTISING	800	0	0	800	0.00
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	100	459	0	(359)	459.00
1100-4520-0000-5800-0000	TRAVEL	500	385	0	115	77.00
1100-4520-0000-6000-0000	OFFICE SUPPLIES	300	336	0	(36)	112.06

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
Total RECREATION ARTS & PARKS		523,000	258,585	0	264,415	49.44
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	17,640	4,136	0	13,504	23.45
1100-4520-0010-1300-0000	OVERTIME WAGES	400	0	0	400	0.00
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	1,390	322	0	1,068	23.16
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	960	440	0	521	45.78
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	450	110	0	340	24.46
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	1,800	1,920	0	(120)	106.67
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	43,850	33,378	0	10,472	76.12
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	38,960	15,232	0	23,729	39.10
1100-4520-0010-6100-0000	GENERAL SUPPLIES	5,400	714	0	4,686	13.23
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	8,000	4,531	0	3,469	56.64
1100-4520-0010-6260-0000	GASOLINE	970	577	0	393	59.48
1100-4520-0010-6265-0000	DIESEL FUEL	240	0	0	240	0.00
Total RAP PROGRAMS		120,060	61,359	0	58,701	51.11
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	73,360	7,135	0	66,225	9.73
1100-4520-0020-1300-0000	OVERTIME WAGES	3,000	0	0	3,000	0.00
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	6,010	546	0	5,464	9.08
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	4,770	2,261	0	2,509	47.41
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	1,960	190	0	1,770	9.68
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	1,000	0	0	1,000	0.00
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	7,650	868	0	6,783	11.34
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	17,000	0	0	17,000	0.00
1100-4520-0020-5300-0000	COMMUNICATIONS	220	0	0	220	0.00
1100-4520-0020-5800-0000	TRAVEL	30	369	0	(339)	1,231.00
1100-4520-0020-5875-0000	MILEAGE	100	0	0	100	0.00
1100-4520-0020-6100-0000	GENERAL SUPPLIES	4,900	4,139	0	761	84.47
Total DAY CAMP		120,000	15,507	0	104,493	12.92
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	84,340	21,379	0	62,961	25.35

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4520-0030-1300-0000	OVERTIME WAGES	2,000	753	0	1,247	37.64
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	6,760	1,687	0	5,073	24.96
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	1,650	1,610	0	40	97.56
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	2,200	452	0	1,748	20.56
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	1,200	653	0	547	54.41
1100-4520-0030-4110-0000	WATER	3,700	0	0	3,700	0.00
1100-4520-0030-4120-0000	SEWER	6,500	0	0	6,500	0.00
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	11,450	179	0	11,271	1.56
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200	0	0	200	0.00
1100-4520-0030-5300-0000	COMMUNICATIONS	660	288	0	372	43.69
1100-4520-0030-6100-0000	GENERAL SUPPLIES	9,470	7,403	0	2,067	78.17
1100-4520-0030-6220-0000	ELECTRICITY	14,240	0	0	14,240	0.00
1100-4520-0030-6230-0000	BOTTLED GAS	1,400	773	0	627	55.18
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	15,600	1,623	17,500	(3,523)	122.59
Total POOL		161,370	36,801	17,500	107,070	37.02
FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	10,150	3,459	0	6,691	34.08
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	780	265	0	515	33.93
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	270	92	0	178	34.09
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	1,200	0	0	1,200	0.00
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	1,880	1,110	0	770	59.02
1100-4520-0040-5400-0000	ADVERTISING	250	0	0	250	0.00
1100-4520-0040-6100-0000	GENERAL SUPPLIES	100	0	0	100	0.00
Total FARMERS MARKET		14,630	4,926	0	9,704	33.67
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	72,370	35,963	0	36,407	49.69
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	21,470	7,742	0	13,728	36.06
1100-4520-0200-1300-0000	OVERTIME WAGES	1,000	623	0	377	62.32
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	730	289	0	441	39.59
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	7,900	3,327	0	4,573	42.11
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	9,930	4,948	0	4,982	49.83
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	460	0	0	460	0.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	2,730	1,174	0	1,556	42.99
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	950	941	0	9	99.05
1100-4520-0200-4110-0000	WATER	600	226	0	374	37.66
1100-4520-0200-4120-0000	SEWER	950	310	0	640	32.61
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	1,000	306	0	694	30.60
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	93,700	719	0	92,981	0.76
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200	0	0	200	0.00
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	7,880	4,775	0	3,105	60.60
1100-4520-0200-5300-0000	COMMUNICATIONS	500	0	0	500	0.00
1100-4520-0200-5335-0000	INFORMATION ACCESS	3,600	1,910	0	1,690	53.04
1100-4520-0200-6100-0000	GENERAL SUPPLIES	23,300	13,461	0	9,839	57.77
1100-4520-0200-6220-0000	ELECTRICITY	0	414	0	(414)	100.00
1100-4520-0200-6230-0000	BOTTLED GAS	1,740	984	0	756	56.57
1100-4520-0200-6260-0000	GASOLINE	2,850	757	0	2,093	26.57
1100-4520-0200-6265-0000	DIESEL FUEL	1,200	493	0	707	41.05
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	16,500	16,724	0	(224)	101.36
Total RAP PUBLIC PARKS		271,560	96,087	0	175,473	35.38
DPW PUBLIC PARKS						
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	1,250	0	0	1,250	0.00
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000	0	0	2,000	0.00
1100-4520-0250-6100-0000	GENERAL SUPPLIES	36,300	1,548	0	34,752	4.26
1100-4520-0250-6220-0000	ELECTRICITY	1,000	186	0	814	18.62
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	2,500	2,722	0	(222)	108.87
1100-4520-0250-7510-0000	MACHINERY/EQUIPMENT	15,000	12,649	0	2,351	84.33
Total DPW PUBLIC PARKS		58,050	17,105	0	40,945	29.47
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	782,510	380,263	0	402,247	48.60
1100-4550-0000-1115-0000	PART TIME WAGES 0-19	0	2,845	0	(2,845)	100.00
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	32,030	15,190	0	16,840	47.42
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	124,390	62,167	0	62,223	49.98
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	114,770	57,968	0	56,802	50.51
1100-4550-0000-1300-0000	OVERTIME WAGES	500	9	0	491	1.84

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	9,730	3,866	0	5,864	39.73
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	76,260	38,626	0	37,634	50.65
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	105,950	51,451	0	54,499	48.56
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	13,770	4,387	0	9,383	31.86
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	4,690	2,402	0	2,288	51.22
1100-4550-0000-3000-0000	LEGAL SERVICES	2,000	0	0	2,000	0.00
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	11,490	9,930	0	1,560	86.42
1100-4550-0000-4110-0000	WATER	2,300	1,080	0	1,220	46.97
1100-4550-0000-4120-0000	SEWER	1,800	1,006	0	794	55.92
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	24,500	11,795	0	12,705	48.14
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	79,660	54,673	55,120	(30,133)	137.83
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,120	3,200	0	(80)	102.58
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	24,480	8,628	0	15,852	35.25
1100-4550-0000-5300-0000	COMMUNICATIONS	2,510	1,156	0	1,354	46.04
1100-4550-0000-5335-0000	INFORMATION ACCESS	7,100	4,428	0	2,672	62.37
1100-4550-0000-5400-0000	ADVERTISING	1,000	119	0	881	11.88
1100-4550-0000-5800-0000	TRAVEL	19,380	10,687	0	8,693	55.14
1100-4550-0000-5875-0000	MILEAGE	2,000	249	0	1,751	12.46
1100-4550-0000-6000-0000	OFFICE SUPPLIES	2,750	860	0	1,890	31.26
1100-4550-0000-6100-0000	GENERAL SUPPLIES	25,000	12,682	0	12,318	50.73
1100-4550-0000-6220-0000	ELECTRICITY	92,050	43,685	0	48,365	47.46
1100-4550-0000-6230-0000	BOTTLED GAS	3,500	741	0	2,759	21.17
1100-4550-0000-6240-0000	FUEL OIL	3,000	495	0	2,505	16.49
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	55,000	37,923	0	17,077	68.95
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	42,500	7,166	0	35,334	16.86
Total LIBRARY		1,669,740	829,679	55,120	784,941	49.69
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	13,000	12,200	0	800	93.85
Total PATRIOTIC PURPOSES		13,000	12,200	0	800	93.85
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	8,000	675	0	7,325	8.44
Total ARTS & CULTURE		8,000	675	0	7,325	8.44

GL Number	Description	BUDGET	YTD EXP AS OF		ENCUMBERED	Available	% Bdgt
			6/30/2024				
RAP OUTSIDE FUNDING SUPPORT							
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	45,000	45,000		0	0	100.00
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASSOCIATION	3,730	3,730		0	0	100.00
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	1,500	1,500		0	0	100.00
Total RAP OUTSIDE FUNDING SUPPORT		50,230	50,230		0	0	100.00
CONSERVATION							
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	5,000	302		0	4,698	6.03
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	390	23		0	367	5.92
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	1,200	910		0	290	75.83
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	140	8		0	132	5.73
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	3,150	0		0	3,150	0.00
1100-4611-0000-5875-0000	MILEAGE	260	0		0	260	0.00
1100-4611-0000-6100-0000	GENERAL SUPPLIES	980	88		0	892	8.98
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	0		0	1,000	0.00
Total CONSERVATION		12,120	1,331		0	10,789	10.98
PRINCIPAL-LONG TERM BONDS/NOTES							
1100-4711-0000-9820-0000	NHMBB04B	172,150	172,143		0	7	100.00
1100-4711-0000-9821-0000	NHMBB05B	225,000	225,000		0	0	100.00
1100-4711-0000-9822-0000	NHMBB06A	220,000	220,000		0	0	100.00
1100-4711-0000-9823-0000	NHMBB07B	298,600	298,600		0	0	100.00
1100-4711-0000-9824-0000	NHMBB08A	69,530	69,525		0	5	99.99
1100-4711-0000-9825-0000	NHMBB09C	121,000	121,000		0	0	100.00
1100-4711-0000-9826-0000	NHMBB10B	197,370	197,370		0	0	100.00
1100-4711-0000-9827-0000	NHMBB11B	170,000	170,000		0	0	100.00
1100-4711-0000-9828-0000	NHMBB12B	20,360	20,360		0	0	100.00
1100-4711-0000-9829-0001	NHMBB14A	65,000	65,000		0	0	100.00
1100-4711-0000-9830-0000	NHMBB16B	90,000	90,000		0	0	100.00
1100-4711-0000-9831-0000	NHMBB17B	110,000	110,000		0	0	100.00
1100-4711-0000-9832-0000	NHMBB18B	164,000	164,000		0	0	100.00
1100-4711-0000-9833-0000	NHMBB20B	409,120	409,116		0	4	100.00
1100-4711-0000-9834-0000	NHMBB20A	375,000	375,000		0	0	100.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4711-0000-9835-0000	NHMBB21C	67,000	67,000	0	0	100.00
1100-4711-0000-9836-0000	NHMBB22C	96,720	96,712	0	8	99.99
1100-4711-0000-9837-0000	NHMBB23B	19,020	19,014	0	6	99.97
Total PRINCIPAL-LONG TERM BONDS/NOTES		2,889,870	2,889,839	0	31	100.00
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	74,040	74,035	0	5	99.99
1100-4711-0010-9802-0010	CS-333092-07 CSO	55,750	55,747	0	3	99.99
1100-4711-0010-9803-0010	CS-333092-08 CSO	56,000	56,000	0	0	100.00
1100-4711-0010-9804-0010	CS-330092-10 CSO	32,780	0	0	32,780	0.00
1100-4711-0010-9805-0010	1321010-02 CSO	35,600	35,597	0	3	99.99
1100-4711-0010-9806-0010	CS-330092-11 CSO	202,040	202,036	0	4	100.00
1100-4711-0010-9807-0010	CS-330092-12 CSO	62,210	0	0	62,210	0.00
1100-4711-0010-9808-0010	DWGT-17	2,860	2,859	0	1	99.97
1100-4711-0010-9809-0010	CS-330092-14 CSO	31,550	0	0	31,550	0.00
Total PRINCIPAL-STATE REVOLVING FUND NOTES		552,830	426,274	0	126,556	77.11
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9820-0000	NHMBB04B	4,080	4,075	0	5	99.88
1100-4721-0000-9821-0000	NHMBB05B	14,970	14,969	0	1	99.99
1100-4721-0000-9822-0000	NHMBB06A	9,240	9,240	0	0	100.00
1100-4721-0000-9823-0000	NHMBB07B	16,740	16,734	0	6	99.96
1100-4721-0000-9824-0000	NHMBB08A	10,210	10,206	0	4	99.96
1100-4721-0000-9825-0000	NHMBB09C	25,270	25,262	0	8	99.97
1100-4721-0000-9826-0000	NHMBB10B	54,020	54,020	0	0	100.00
1100-4721-0000-9827-0000	NHMBB11B	54,400	49,157	0	5,243	90.36
1100-4721-0000-9828-0000	NHMBB12B	6,500	3,949	0	2,551	60.75
1100-4721-0000-9829-0001	NHMBB14A	3,320	3,315	0	5	99.85
1100-4721-0000-9830-0000	NHMBB16B	39,050	39,047	0	4	99.99
1100-4721-0000-9831-0000	NHMBB17B	49,920	49,915	0	5	99.99
1100-4721-0000-9832-0000	NHMBB18B	87,170	87,170	0	0	100.00
1100-4721-0000-9833-0000	NHMBB20B	216,880	216,879	0	1	100.00
1100-4721-0000-9834-0000	NHMBB20A	217,680	217,673	0	7	100.00
1100-4721-0000-9835-0000	NHMBB21C	44,120	44,118	0	2	100.00

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
1100-4721-0000-9836-0000	NHMBB22C	88,750	88,748	0	2	100.00
1100-4721-0000-9837-0000	NHMBB23B	4,930	4,929	0	1	99.99
Total INTEREST-LONG TERM BONDS/NOTES		947,250	939,406	0	7,844	99.17
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	25,130	25,113	0	17	99.93
1100-4721-0010-9802-0010	CS-333092-07 CSO	14,550	14,494	0	56	99.62
1100-4721-0010-9803-0010	CS-333092-08 CSO	14,560	14,560	0	0	100.00
1100-4721-0010-9804-0010	CS-330092-10 CSO	12,420	0	0	12,420	0.00
1100-4721-0010-9805-0010	1321010-02 CSO	9,710	9,705	0	5	99.95
1100-4721-0010-9806-0010	CS-330092-11 CSO	68,700	68,692	0	8	99.99
1100-4721-0010-9807-0010	CS-330092-12 CSO	21,150	0	0	21,150	0.00
1100-4721-0010-9808-0010	DWGT-17	1,440	1,437	0	3	99.78
1100-4721-0010-9809-0010	CS-330092-14 CSO	11,360	0	0	11,360	0.00
Total INTEREST-STATE REVOLVING FUND NOTES		179,020	134,002	0	45,018	74.85
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0003	HERITAGE FUND	400	400	0	0	100.00
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPMENT	25,000	25,000	0	0	100.00
1100-4912-0000-9100-0018	PUBLIC ASSISTANCE REVOLVING FUND	125,000	125,000	0	0	100.00
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING FUND	16,020	16,020	0	0	100.00
Total TRANSFERS TO SPECIAL REVENUE FUNDS		166,420	166,420	0	0	100.00
TRANSFERS TO CAPITAL PROJECT FUNDS						
1100-4913-0000-9300-0048	LAHAYE DRIVE PED & BIKE IMPROVEMENTS	48,000	48,000	0	0	100.00
1100-4913-0000-9300-0052	ELECTRIC SWEEPERS AND CHARGING STATIONS	165,860	165,860	0	0	100.00
Total TRANSFERS TO CAPITAL PROJECT FUNDS		213,860	213,860	0	0	100.00
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	284,800	284,800	0	0	100.00
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		284,800	284,800	0	0	100.00
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	200,000	200,000	0	0	100.00

GL Number	Description	BUDGET	YTD EXP AS OF			% Bdgt
			6/30/2024	ENCUMBERED	Available	
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	50,000	50,000	0	0	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		250,000	250,000	0	0	100.00
TRANSFERS TO EXPENDABLE TRUSTS						
1100-4916-0000-9600-0029	URBAN FORESTRY	107,000	107,000	0	0	100.00
Total TRANSFERS TO EXPENDABLE TRUSTS		107,000	107,000	0	0	100.00
TOTAL GENERAL FUND EXPENDITURES		41,096,151	21,736,089	1,225,662	18,134,420	55.88

GL Number	Description	BUDGET	YTD EXP AS OF 6/30/2024	ENCUMBERED	Available Balance	% Bdgt Used
SOLID WASTE EXPENDITURES						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	259,030	76,293	0	182,737	29.45
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	35	0	(35)	100.00
Total GROUP INSURANCE		259,030	76,328	0	182,702	29.47
EMPLOYEE BENEFITS NOT ALLOCATED						
2108-4155-0030-2200-0000	FICA & MEDICARE TAXES	0	467	0	(467)	100.00
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	49,000	36,605	0	12,395	74.70
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	20,000	10,000	0	10,000	50.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		69,000	47,072	0	21,928	68.22
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	96,240	47,925	0	48,315	49.80
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,230	479	0	751	38.97
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	7,370	3,353	0	4,017	45.49
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	13,030	6,484	0	6,546	49.76
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	1,770	0	0	1,770	0.00
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	220	105	0	115	47.92
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	550	0	0	550	0.00
2108-4321-0000-3000-0000	LEGAL SERVICES	5,000	1,064	0	3,936	21.28
2108-4321-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	450	0	0	450	0.00
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	26,000	0	0	26,000	0.00
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	157,000	55,922	103,196	(2,118)	101.35
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	10,900	11,376	0	(476)	104.36
2108-4321-0000-5300-0000	COMMUNICATIONS	2,310	1,070	0	1,240	46.34
2108-4321-0000-5335-0000	INFORMATION ACCESS	2,690	1,295	0	1,395	48.12
2108-4321-0000-5400-0000	ADVERTISING	4,000	40	0	3,960	0.99
2108-4321-0000-6000-0000	OFFICE SUPPLIES	2,600	1,698	0	902	65.30
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	18,000	9,956	0	8,044	87.70
Total SOLID WASTE ADMINISTRATION		349,360	140,767	103,196	105,397	44.59
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	440,250	166,511	0	273,739	37.82
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	47,640	6,205	0	41,435	13.02
2108-4324-0010-1300-0000	OVERTIME WAGES	60,000	61,803	0	(1,803)	103.00

GL Number	Description	BUDGET	YTD EXP AS OF		ENCUMBERED	Available	% Bdgt
			6/30/2024				
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	4,450	1,838		0	2,612	41.31
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	38,710	17,889		0	20,821	46.21
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	67,690	31,194		0	36,496	46.08
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	19,000	110		0	18,890	0.58
2108-4324-0010-2450-0010	CERTIFICATIONS	3,100	662		0	2,438	21.35
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	14,740	6,081		0	8,659	41.25
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	5,770	4,275		0	1,495	74.09
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,000	13		0	2,987	0.43
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	166,200	149,435		11,930	4,834	97.14
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	32,530	2,525		0	30,005	11.17
2108-4324-0010-4110-0000	WATER	2,120	987		0	1,133	46.56
2108-4324-0010-4120-0000	SEWER	110,000	638		0	109,362	0.58
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	160,000	41,594		4,402	114,004	28.74
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	135,700	4,826		0	130,874	3.56
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	676,880	21,175		800	654,905	7.14
2108-4324-0010-5000-0100	C&D	137,220	4,031		0	133,189	2.94
2108-4324-0010-5000-0150	BRUSH	20,000	0		0	20,000	0.00
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	5,000	0		0	5,000	0.00
2108-4324-0010-5800-0000	TRAVEL	500	0		0	500	0.00
2108-4324-0010-6100-0000	GENERAL SUPPLIES	220,000	124,609		25,916	69,475	68.42
2108-4324-0010-6220-0000	ELECTRICITY	15,500	11,863		0	3,637	76.54
2108-4324-0010-6230-0000	BOTTLED GAS	90	214		0	(124)	237.69
2108-4324-0010-6240-0000	FUEL OIL	15,300	9,407		0	5,893	61.48
2108-4324-0010-6260-0000	GASOLINE	4,050	322		0	3,728	7.96
2108-4324-0010-6265-0000	DIESEL FUEL	149,120	36,291		0	112,829	24.34
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,800	655		0	3,145	17.24
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	90,000	0		0	90,000	0.00
Total LANDFILL OPERATIONS		2,648,360	705,152		43,049	1,900,160	30.19
RECYCLING							
2108-4324-0030-1100-0000	FULL TIME WAGES	106,060	44,396		0	61,664	41.86
2108-4324-0030-1300-0000	OVERTIME WAGES	16,500	12,829		0	3,671	77.75
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	1,080	344		0	736	31.82
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	9,380	4,174		0	5,206	44.50
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	16,590	7,743		0	8,847	46.67
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	2,000	1,404		0	596	70.22

GL Number	Description	BUDGET	YTD EXP AS OF		Available	% Bdgt
			6/30/2024	ENCUMBERED		
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	3,380	1,444	0	1,936	42.72
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	1,490	745	0	745	50.00
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	700	0	0	700	0.00
2108-4324-0030-4110-0000	WATER	1,420	557	0	863	39.22
2108-4324-0030-4120-0000	SEWER	230	90	0	140	39.00
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	18,000	491	0	17,509	2.73
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	31,670	6,029	0	25,641	19.04
2108-4324-0030-5000-0115	TIRES	4,490	4,600	0	(110)	102.45
2108-4324-0030-5300-0000	COMMUNICATIONS	5,000	0	0	5,000	0.00
2108-4324-0030-5800-0000	TRAVEL	100	0	0	100	0.00
2108-4324-0030-5875-0000	MILEAGE	200	85	0	115	42.55
2108-4324-0030-6100-0000	GENERAL SUPPLIES	10,000	0	0	10,000	0.00
2108-4324-0030-6220-0000	ELECTRICITY	11,350	2,870	0	8,480	25.29
2108-4324-0030-6230-0000	BOTTLED GAS	5,840	2,221	0	3,619	38.02
2108-4324-0030-6265-0000	DIESEL FUEL	9,320	7,841	0	1,479	84.13
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500	0	0	500	0.00
2108-4324-0030-7520-0000	VEHICLES	59,970	0	48,435	11,535	80.77
2108-4324-0030-7520-0020	VEHICLES-FINANCED	0	82,737	0	(82,737)	100.00
Total RECYCLING		315,270	180,599	48,435	86,237	57.28
HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	42,100	15,972	0	26,128	37.94
2108-4325-0020-5000-0135	ELECTRONICS	2,800	3,181	0	(381)	113.59
2108-4325-0020-5000-0140	FREON	2,700	2,996	0	(296)	110.96
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	350	1,536	0	(1,186)	438.84
2108-4325-0020-5000-0160	RECYCLED OIL	1,200	1,215	0	(15)	101.27
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	200	0	0	200	0.00
Total HAZARDOUS WASTE		49,350	24,900	0	24,450	50.46
LEACHATE PROJECT						
2108-4325-0025-3400-0000	TECHNICAL/ENGINEERING SERVICES	0	104,006	71,400	(175,406)	100.00
2108-4325-0025-5000-0000	OTHER PURCHASED SERVICES	0	84,035	20,136	(104,171)	100.00
2108-4325-0025-6100-0000	GENERAL SUPPLIES	0	40,998	0	(40,998)	100.00
Total LEACHATE PROJECT		0	229,039	91,536	(320,575)	100.00

GL Number	Description	BUDGET	YTD EXP AS OF 6/30/2024	ENCUMBERED	Available	% Bdgt
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9828-0000	NHMBB12B	295,000	295,000	0	0	100.00
2108-4711-0000-9837-0000	NHMBB23B	83,360	82,356	0	1,004	98.80
Total PRINCIPAL-LONG TERM BONDS/NOTES		378,360	377,356	0	1,004	99.73
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9828-0000	NHMBB12B	1,800	1,800	0	0	100.00
2108-4721-0000-9837-0000	NHMBB23B	82,060	82,054	0	6	99.99
Total INTEREST-LONG TERM BONDS/NOTES		83,860	83,854	0	6	99.99
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	307,930	307,930	0	0	100.00
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	550,000	327,269	0	222,731	59.50
2108-4911-0000-9100-0017	COMPUTER SERVICES	30,430	30,430	0	0	100.00
Total TRANSFERS TO GENERAL FUND		888,360	665,629	0	222,731	74.93
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	295,000	124,222	0	170,778	42.11
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	40,000	40,000	0	0	100.00
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	5,000	5,000	0	0	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		340,000	169,222	0	170,778	49.77
TOTAL SOLID WASTE EXPENDITURES		5,380,950	2,699,916	286,216	2,394,818	55.49

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
WATER FUND EXPENDITURES						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	168,000	56,501	0	111,499	33.63
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	265	0	(265)	100.00
Total GROUP INSURANCE		168,000	56,766	0	111,234	33.79
EMPLOYEE BENEFITS NOT ALLOCATED						
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	35,750	24,500	0	11,250	68.53
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000	5,000	0	0	100.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		40,750	29,500	0	11,250	72.39
WATER INSTALLATION MAINTENANCE						
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	700	750	0	(50)	107.14
2110-4312-0075-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500	0	0	500	0.00
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	500	3,611	0	(3,111)	722.21
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	65,400	148	64,400	852	98.70
2110-4312-0075-5800-0000	TRAVEL	100	0	0	100	0.00
2110-4312-0075-6100-0000	GENERAL SUPPLIES	15,000	14,699	0	301	97.99
2110-4312-0075-6260-0000	GASOLINE	2,330	1,165	0	1,165	50.00
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	1,657	0	(657)	165.70
Total WATER INSTALLATION MAINTENANCE		85,530	22,030	64,400	(900)	101.05
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	3,000	1,409	0	1,591	46.97
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000	283	0	717	28.35
2110-4312-0080-4140-0000	LANDFILL: TIPPING FEES	200	0	0	200	0.00
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	22,000	0	0	22,000	0.00
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500	0	0	500	0.00
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	1,000	605	0	395	60.47
2110-4312-0080-5300-0000	COMMUNICATIONS	1,850	563	0	1,287	30.45
2110-4312-0080-5335-0000	INFORMATION ACCESS	1,210	1,631	0	(421)	134.83
2110-4312-0080-5400-0000	ADVERTISING	500	0	0	500	0.00
2110-4312-0080-5800-0000	TRAVEL	200	0	0	200	0.00

GL Number	Description	BUDGET	YTD EXP AS		Available	% Bdgt
			OF 6/30/2024	ENCUMBERED		
2110-4312-0080-6100-0000	GENERAL SUPPLIES	45,000	11,933	0	33,067	26.52
2110-4312-0080-6220-0000	ELECTRICITY	300	0	0	300	0.00
2110-4312-0080-6240-0000	FUEL OIL	7,650	0	0	7,650	0.00
2110-4312-0080-6260-0000	GASOLINE	5,400	1,278	0	4,122	23.67
2110-4312-0080-6265-0000	DIESEL FUEL	5,880	2,071	0	3,809	35.22
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,500	298	0	3,202	8.51
Total WATER LINE INSTALLATION MAINTENANCE		99,190	20,072	0	79,118	20.23
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	632,660	287,585	0	345,075	45.46
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	50,670	38,014	0	12,656	75.02
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	0	5,719	0	(5,719)	100.00
2110-4335-0000-1300-0000	OVERTIME WAGES	53,570	25,700	0	27,870	47.97
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	6,240	2,120	0	4,120	33.97
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	56,820	26,733	0	30,087	47.05
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	88,560	40,116	0	48,444	45.30
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	8,130	3,668	0	4,462	45.12
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	14,030	5,921	0	8,109	42.20
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	5,770	5,765	0	5	99.91
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,000	627	0	2,373	20.90
2110-4335-0000-3000-0000	LEGAL SERVICES	3,000	1,816	0	1,184	60.53
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,250	3,918	1,588	(255)	104.89
2110-4335-0000-4120-0000	SEWER	6,950	2,946	0	4,004	42.39
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	500	240	0	260	48.00
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	85,000	13,575	14,716	56,710	34.14
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500	0	0	500	0.00
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	25,460	6,573	0	18,887	25.82
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	21,840	22,793	0	(953)	104.36
2110-4335-0000-5300-0000	COMMUNICATIONS	1,950	1,103	0	847	56.56
2110-4335-0000-5335-0000	INFORMATION ACCESS	17,150	8,992	0	8,158	52.43
2110-4335-0000-5400-0000	ADVERTISING	1,000	0	0	1,000	0.00
2110-4335-0000-5800-0000	TRAVEL	200	0	0	200	0.00
2110-4335-0000-6000-0000	OFFICE SUPPLIES	1,000	417	0	583	41.65

GL Number	Description	BUDGET	YTD EXP AS			
			OF 6/30/2024	ENCUMBERED	Available	% Bdgt
2110-4335-0000-6100-0000	GENERAL SUPPLIES	30,000	13,933	38,000	(21,933)	171.52
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	319,370	94,436	171,667	53,267	84.19
2110-4335-0000-6220-0000	ELECTRICITY	193,220	76,611	0	116,609	39.65
2110-4335-0000-6230-0000	BOTTLED GAS	14,200	8,652	0	5,548	60.93
2110-4335-0000-6260-0000	GASOLINE	4,720	1,124	0	3,596	23.82
2110-4335-0000-6265-0000	DIESEL FUEL	1,760	331	0	1,429	18.79
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	500	353	0	147	70.60
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	20,800	6,337	0	14,463	30.47
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	25,000	0	0	25,000	0.00
Total WATER DISTRIBUTION AND TREATMENT		1,698,820	706,115	225,970	766,735	54.87
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	44,000	394	17,400	26,206	40.44
2110-4335-0010-6100-0000	GENERAL SUPPLIES	10,000	655	0	9,345	6.55
2110-4335-0010-6220-0000	ELECTRICITY	72,500	26,888	0	45,612	37.09
2110-4335-0010-6230-0000	BOTTLED GAS	810	911	0	(101)	112.44
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000	1,015	0	(15)	101.50
Total STORAGE TANKS/BOOSTER STATIONS		128,310	29,862	17,400	81,048	36.83
PRINCIPAL-LONG TERM BONDS/NOTES						
2110-4711-0000-9821-0000	NHMBB05B	30,000	30,000	0	0	100.00
2110-4711-0000-9822-0000	NHMBB06A	30,000	30,000	0	0	100.00
2110-4711-0000-9823-0000	NHMBB07B	77,370	77,361	0	9	99.99
2110-4711-0000-9824-0000	NHMBB08A	39,000	39,000	0	0	100.00
2110-4711-0000-9825-0000	NHMBB09C	34,500	34,500	0	0	100.00
2110-4711-0000-9826-0000	NHMBB10B	49,110	49,110	0	0	100.00
2110-4711-0000-9827-0000	NHMBB11B	135,000	135,000	0	0	100.00
2110-4711-0000-9828-0000	NHMBB12B	10,500	10,500	0	0	100.00
2110-4711-0000-9832-0000	NHMBB18B	40,500	40,500	0	0	100.00
2110-4711-0000-9833-0000	NHMBB20B	103,320	103,232	0	88	99.91
2110-4711-0000-9835-0000	NHMBB21C	39,000	39,000	0	0	100.00
2110-4711-0000-9836-0000	NHMBB22C	21,600	21,600	0	0	100.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		609,900	609,803	0	97	99.98

GL Number	Description	BUDGET	YTD EXP AS			
			OF 6/30/2024	ENCUMBERED	Available	% Bdgt
PRINCIPAL-STATE REVOLVING FUND NOTES						
2110-4711-0010-9801-0010	CS-333092-05 CSO	55,530	55,527	0	3	99.99
2110-4711-0010-9802-0010	CS-333092-07 CSO	41,820	41,810	0	10	99.98
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	35,610	35,604	0	6	99.98
2110-4711-0010-9803-0010	CS-333092-08 CSO	42,000	42,000	0	0	100.00
2110-4711-0010-9804-0010	CS-330092-10 CSO	24,580	0	0	24,580	0.00
2110-4711-0010-9805-0010	1321010-02 CSO	26,700	26,698	0	2	99.99
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	9,450	0	0	9,450	0.00
2110-4711-0010-9806-0010	CS-330092-11 CSO	151,530	151,527	0	3	100.00
2110-4711-0010-9807-0010	CS-330092-12 CSO	46,660	0	0	46,660	0.00
2110-4711-0010-9808-0010	DWGT-17	2,150	2,144	0	6	99.73
2110-4711-0010-9809-0010	CS-330092-14 CSO	23,670	0	0	23,670	0.00
2110-4711-0010-9810-0020	DWGT-23	103,540	103,533	0	7	99.99
Total PRINCIPAL-STATE REVOLVING FUND NOTES		563,240	458,842	0	104,398	81.46
INTEREST-LONG TERM BONDS/NOTES						
2110-4721-0000-9821-0000	NHMBB05B	2,670	2,663	0	8	99.72
2110-4721-0000-9822-0000	NHMBB06A	4,260	4,260	0	0	100.00
2110-4721-0000-9823-0000	NHMBB07B	14,700	14,699	0	1	99.99
2110-4721-0000-9824-0000	NHMBB08A	5,790	5,781	0	9	99.84
2110-4721-0000-9825-0000	NHMBB09C	7,110	7,103	0	7	99.89
2110-4721-0000-9826-0000	NHMBB10B	13,680	13,673	0	7	99.95
2110-4721-0000-9827-0000	NHMBB11B	43,200	39,388	0	3,812	91.18
2110-4721-0000-9828-0000	NHMBB12B	3,330	2,174	0	1,156	65.29
2110-4721-0000-9832-0000	NHMBB18B	24,960	24,958	0	2	99.99
2110-4721-0000-9833-0000	NHMBB20B	61,580	61,579	0	1	100.00
2110-4721-0000-9835-0000	NHMBB21C	27,490	27,486	0	4	99.99
2110-4721-0000-9836-0000	NHMBB22C	19,840	19,840	0	0	100.00
Total INTEREST-LONG TERM BONDS/NOTES		228,610	223,602	0	5,009	97.81
INTEREST-STATE REVOLVING FUND NOTES						
2110-4721-0010-9801-0010	CS-333092-05 CSO	18,840	18,834	0	6	99.97

GL Number	Description	BUDGET	YTD EXP AS		Available	% Bdgt
			OF 6/30/2024	ENCUMBERED		
2110-4721-0010-9802-0010	CS-333092-07 CSO	10,880	10,871	0	9	99.91
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	9,030	9,024	0	6	99.93
2110-4721-0010-9803-0010	CS-333092-08 CSO	10,920	10,920	0	0	100.00
2110-4721-0010-9804-0010	CS-330092-10 CSO	9,310	0	0	9,310	0.00
2110-4721-0010-9805-0010	1321010-02 CSO	7,280	7,279	0	1	99.98
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	2,740	0	0	2,740	0.00
2110-4721-0010-9806-0010	CS-330092-11 CSO	51,520	51,519	0	1	100.00
2110-4721-0010-9807-0010	CS-330092-12 CSO	15,870	0	0	15,870	0.00
2110-4721-0010-9808-0010	DWGT-17	1,080	1,078	0	2	99.78
2110-4721-0010-9809-0010	CS-330092-14 CSO	8,520	0	0	8,520	0.00
2110-4721-0010-9810-0020	DWGT-23	85,220	85,221	0	(1)	100.00
Total INTEREST-STATE REVOLVING FUND NOTES		231,210	194,745	0	36,465	84.23
TRANSFERS TO GENERAL FUND						
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	309,220	309,220	0	0	100.00
2110-4911-0000-9100-0017	COMPUTER SERVICES	30,430	30,430	0	0	100.00
Total TRANSFERS TO GENERAL FUND		339,650	339,650	0	0	100.00
TRANSFERS TO CAPITAL RESERVE FUNDS						
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	5,000	5,000	0	0	100.00
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	491,200	491,200	0	0	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		496,200	496,200	0	0	100.00
TOTAL WATER FUND EXPENDITURES		4,689,410	3,187,187	307,770	1,194,454	74.52

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
SEWER FUND EXPENDITURES						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	255,120	73,226	0	181,894	28.70
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	0	26	0	(26)	100.00
Total GROUP INSURANCE		255,120	73,252	0	181,868	28.71
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	46,750	30,500	0	16,250	65.24
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000	5,000	0	0	100.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		51,750	35,500	0	16,250	68.60
SICK LEAVE PAYOUT						
2115-4155-0040-2200-0000	FICA & MEDICARE TAXES	0	379	0	(379)	100.00
2115-4155-0040-2600-0000	WORKERS' COMPENSATION	0	92	0	(92)	100.00
2115-4155-0040-2900-0000	SICK PAYOUT	0	4,951	0	(4,951)	100.00
Total SICK LEAVE PAYOUT		0	5,422	0	(5,422)	100.00
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	3,000	1,750	0	1,250	58.33
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,500	176	0	1,324	11.76
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	400	0	0	400	0.00
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	404,820	19,847	0	384,973	4.90
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	1,000	725	0	275	72.46
2115-4312-0090-5300-0000	COMMUNICATIONS	1,850	563	0	1,287	30.45
2115-4312-0090-5335-0000	INFORMATION ACCESS	1,500	270	0	1,230	17.98
2115-4312-0090-5400-0000	ADVERTISING	300	0	0	300	0.00
2115-4312-0090-5800-0000	TRAVEL	200	0	0	200	0.00
2115-4312-0090-6100-0000	GENERAL SUPPLIES	14,000	7,604	0	6,396	70.28
2115-4312-0090-6220-0000	ELECTRICITY	250	0	0	250	0.00
2115-4312-0090-6240-0000	FUEL OIL	7,650	0	0	7,650	0.00
2115-4312-0090-6260-0000	GASOLINE	3,400	0	0	3,400	0.00
2115-4312-0090-6265-0000	DIESEL FUEL	10,350	1,432	0	8,918	13.84

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	9,000	17,127	0	(8,127)	113.39
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		459,220	49,494	0	409,726	10.78
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	2,120	546	0	1,574	25.78
2115-4326-0000-3000-0000	LEGAL SERVICES	4,690	0	0	4,690	0.00
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	2,120	0	0	2,120	0.00
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	5,000	233	0	4,767	4.67
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	18,580	19,391	0	(811)	104.36
2115-4326-0000-5300-0000	COMMUNICATIONS	1,980	1,055	0	925	53.28
2115-4326-0000-5335-0000	INFORMATION ACCESS	4,680	1,337	0	3,343	28.58
2115-4326-0000-5400-0000	ADVERTISING	200	0	0	200	0.00
2115-4326-0000-6000-0000	OFFICE SUPPLIES	750	85	0	665	11.38
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	400	435	0	(35)	108.75
Total SEWAGE COLLECTION AND DISPOSAL		40,520	23,083	0	17,437	56.97
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	2,700	1,211	0	1,489	44.86
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	969,000	434,549	0	534,451	44.85
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	84,500	11,958	0	72,542	14.15
2115-4326-0010-5300-0000	COMMUNICATIONS	3,570	2,284	0	1,286	63.99
2115-4326-0010-6100-0000	GENERAL SUPPLIES	8,000	820	0	7,180	10.25
2115-4326-0010-6220-0000	ELECTRICITY	25,250	8,973	0	16,277	35.54
2115-4326-0010-6230-0000	BOTTLED GAS	1,500	0	0	1,500	0.00
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	6,200	3,321	866	2,013	67.54
2115-4326-0010-7510-0000	MACHINERY/EQUIPMENT	25,000	1,159	11,263	12,578	74.84
Total WWT NON PLANT OPERATIONS		1,125,720	464,275	12,129	649,316	42.32
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	871,080	327,372	0	543,708	37.58
2115-4326-0020-1200-0000	TEMPORARY PT WAGES	49,200	25,877	0	23,323	52.60
2115-4326-0020-1300-0000	OVERTIME WAGES	56,790	20,432	0	36,358	35.98

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	8,640	2,705	0	5,935	31.30
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	75,300	28,606	0	46,694	37.99
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	121,250	45,585	0	75,665	37.60
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	5,000	3,237	0	1,763	64.74
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	17,770	7,545	0	10,225	42.46
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	7,060	3,530	0	3,530	50.00
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,500	2,223	0	277	88.91
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,250	3,918	1,588	(255)	101.86
2115-4326-0020-4110-0000	WATER	43,200	14,929	0	28,271	34.56
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	252,450	118,175	0	134,275	46.81
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	143,980	88,707	25,342	29,931	79.21
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000	0	0	1,000	0.00
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	43,200	5,024	0	38,176	11.63
2115-4326-0020-5300-0000	COMMUNICATIONS	1,180	307	0	873	26.00
2115-4326-0020-5800-0000	TRAVEL	500	0	0	500	0.00
2115-4326-0020-6100-0000	GENERAL SUPPLIES	59,740	37,372	0	22,368	62.56
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	237,290	114,602	3,825	118,862	54.06
2115-4326-0020-6220-0000	ELECTRICITY	214,120	100,308	0	113,812	46.85
2115-4326-0020-6230-0000	BOTTLED GAS	3,900	1,598	0	2,302	40.98
2115-4326-0020-6240-0000	FUEL OIL	34,500	21,328	0	13,172	61.82
2115-4326-0020-6260-0000	GASOLINE	3,400	873	0	2,527	25.69
2115-4326-0020-6265-0000	DIESEL FUEL	10,350	667	0	9,683	6.44
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	28,500	12,055	0	16,445	42.30
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	112,300	47,946	45,044	19,310	88.39
Total SEWAGE TREATMENT OPERATIONS		2,409,450	1,034,922	75,799	1,298,729	46.09
PRINCIPAL-LONG TERM BONDS/NOTES						
2115-4711-0000-9820-0000	NHMBB04B	27,860	27,857	0	3	99.99
2115-4711-0000-9821-0000	NHMBB05B	30,000	30,000	0	0	100.00
2115-4711-0000-9822-0000	NHMBB06A	30,000	30,000	0	0	100.00
2115-4711-0000-9823-0000	NHMBB07B	37,460	37,460	0	0	100.00
2115-4711-0000-9824-0000	NHMBB08A	66,480	66,475	0	5	99.99

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
2115-4711-0000-9825-0000	NHMBB09C	34,500	34,500	0	0	100.00
2115-4711-0000-9826-0000	NHMBB10B	108,520	108,520	0	0	100.00
2115-4711-0000-9827-0000	NHMBB11B	100,000	100,000	0	0	100.00
2115-4711-0000-9828-0000	NHMBB12B	24,140	24,140	0	0	100.00
2115-4711-0000-9829-0000	NHMBB13C	110,000	110,000	0	0	100.00
2115-4711-0000-9832-0000	NHMBB18B	40,500	40,500	0	0	100.00
2115-4711-0000-9833-0000	NHMBB20B	47,660	47,653	0	7	99.98
2115-4711-0000-9835-0000	NHMBB21C	84,000	84,000	0	0	100.00
2115-4711-0000-9836-0000	NHMBB22C	21,600	21,600	0	0	100.00
2115-4711-0000-9837-0000	NHMBB23B	65,690	65,680	0	10	99.98
Total PRINCIPAL-LONG TERM BONDS/NOTES		828,410	828,385	0	25	100.00
PRINCIPAL-STATE REVOLVING FUND NOTES						
2115-4711-0010-9801-0010	CS-333092-05 CSO	55,530	47,798	0	7,732	86.08
2115-4711-0010-9801-0020	WWTF CS-330092-03	78,830	78,821	0	9	99.99
2115-4711-0010-9802-0010	CS-333092-07 CSO	41,820	41,810	0	10	99.98
2115-4711-0010-9803-0010	CS-333092-08 CSO	42,000	42,000	0	0	100.00
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	577,080	577,078	0	2	100.00
2115-4711-0010-9804-0010	CS-330092-10 CSO	24,580	0	0	24,580	0.00
2115-4711-0010-9805-0010	1321010-02 CSO	26,700	26,698	0	2	99.99
2115-4711-0010-9806-0010	CS-330092-11 CSO	183,280	183,277	0	3	100.00
2115-4711-0010-9806-0020	CS-333092-06 CSO	76,560	76,551	0	9	99.99
2115-4711-0010-9807-0010	CS-330092-12 CSO	46,660	0	0	46,660	0.00
2115-4711-0010-9807-0020	CS-333092-09 CSO	233,610	168,195	0	65,415	72.00
2115-4711-0010-9808-0010	DWGT-17	2,150	2,144	0	6	99.73
2115-4711-0010-9809-0010	CS-330092-14 CSO	23,670	0	0	23,670	0.00
Total PRINCIPAL-STATE REVOLVING FUND NOTES		1,412,470	1,244,372	0	168,098	88.10
INTEREST-LONG TERM BONDS/NOTES						
2115-4721-0000-9820-0000	NHMBB04B	1,400	1,393	0	7	99.49
2115-4721-0000-9821-0000	NHMBB05B	2,670	2,663	0	7	99.72
2115-4721-0000-9822-0000	NHMBB06A	4,260	4,260	0	0	100.00

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
2115-4721-0000-9823-0000	NHMBB07B	7,120	7,117	0	3	99.96
2115-4721-0000-9824-0000	NHMBB08A	9,790	9,789	0	1	99.99
2115-4721-0000-9825-0000	NHMBB09C	7,110	7,103	0	7	99.89
2115-4721-0000-9826-0000	NHMBB10B	30,200	30,198	0	2	99.99
2115-4721-0000-9827-0000	NHMBB11B	32,000	29,173	0	2,827	91.16
2115-4721-0000-9828-0000	NHMBB12B	7,650	4,998	0	2,652	65.34
2115-4721-0000-9829-0000	NHMBB13C	52,630	52,625	0	5	99.99
2115-4721-0000-9832-0000	NHMBB18B	24,960	24,958	0	2	99.99
2115-4721-0000-9833-0000	NHMBB20B	27,950	27,947	0	3	99.99
2115-4721-0000-9835-0000	NHMBB21C	56,060	56,061	0	(1)	100.00
2115-4721-0000-9836-0000	NHMBB22C	19,840	19,840	0	0	100.00
2115-4721-0000-9837-0000	NHMBB23B	55,920	55,917	0	4	99.99
Total INTEREST-LONG TERM BONDS/NOTES		339,560	334,040	0	5,520	98.37
INTEREST-STATE REVOLVING FUND NOTES						
2115-4721-0010-9801-0010	CS-333092-05 CSO	18,840	26,563	0	(7,723)	140.99
2115-4721-0010-9801-0020	CS-330092-03 WWTF	13,220	13,210	0	10	99.93
2115-4721-0010-9802-0010	CS-333092-07 CSO	10,880	10,871	0	9	99.91
2115-4721-0010-9803-0010	CS-333092-08 CSO	10,920	10,920	0	0	100.00
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	150,050	150,040	0	10	99.99
2115-4721-0010-9804-0010	CS-330092-10 CSO	9,310	0	0	9,310	0.00
2115-4721-0010-9805-0010	1321010-02 CSO	7,280	7,279	0	1	99.98
2115-4721-0010-9806-0010	CS-330092-11 CSO	62,320	62,314	0	6	99.99
2115-4721-0010-9806-0020	CS-333092-06 CSO	19,910	19,903	0	7	99.97
2115-4721-0010-9807-0010	CS-330092-12 CSO	15,860	0	0	15,860	0.00
2115-4721-0010-9807-0020	CS-333092-09 CSO	79,280	144,685	0	(65,405)	182.50
2115-4721-0010-9808-0010	DWGT-17	1,080	1,078	0	2	99.78
2115-4721-0010-9809-0010	CS-330092-14 CSO	8,520	0	0	8,520	0.00
Total INTEREST-STATE REVOLVING FUND NOTES		407,470	446,864	0	(39,394)	109.67
TRANSFERS TO GENERAL FUND						
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	3,230	3,230	0	0	100.00

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	556,980	556,980	0	0	100.00
2115-4911-0000-9100-0017	COMPUTER SERVICES	30,430	30,430	0	0	100.00
Total TRANSFERS TO GENERAL FUND		590,640	590,640	0	0	100.00
TRANSFERS TO CAPITAL PROJECT FUNDS						
2115-4913-0000-9300-0050	MILL ROAD SLOPE	57,000	57,000	0	0	100.00
2115-4913-0000-9300-0051	SEPTAGE RECEIVING UPGRADE	300,000	300,000	0	0	100.00
Total TRANSFERS TO CAPITAL PROJECT FUNDS		357,000	357,000	0	0	100.00
TRANSFERS TO PROPRIETARY FUNDS-WATER						
2115-4914-0050-9100-0007	RADIO READ CONVERSION	2,420	2,420	0	0	100.00
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	22,320	22,320	0	0	100.00
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		24,740	24,740	0	0	100.00
TRANSFERS TO CAPITAL RESERVE FUNDS						
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	5,000	5,000	0	0	100.00
2115-4915-0000-9600-0021	SEWER EQUIPMENT	176,330	176,330	0	0	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		181,330	181,330	0	0	100.00
TOTAL SEWER FUND EXPENDITURES		8,483,400	5,693,319	87,928	2,702,153	68.10

GL Number	Description	BUDGET	YTD EXP AS		Available Balance	% Bdgt Used
			OF 6/30/2024	ENCUMBERED		
AIRPORT FUND EXPENDITURES						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	104,320	46,553	0	57,767	44.62
Total GROUP INSURANCE		104,320	46,553	0	57,767	44.62
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	18,000	13,500	0	4,500	75.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		18,000	13,500	0	4,500	75.00
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	203,480	101,444	0	102,036	49.85
2120-4301-0000-1300-0000	OVERTIME WAGES	2,500	675	0	1,825	27.01
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,570	996	0	1,574	38.77
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	15,570	7,367	0	8,203	47.32
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	27,530	13,817	0	13,713	50.19
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	10,000	7,878	0	2,122	78.78
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	450	224	0	226	49.84
2120-4301-0000-3000-0000	LEGAL SERVICES	15,000	51	0	14,949	0.34
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	50,700	25,595	0	25,105	50.48
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	20,000	7,721	7,290	4,989	75.06
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,350	799	0	551	59.17
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	50,070	12,036	0	38,034	24.04
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	37,000	46,639	0	(9,639)	126.05
2120-4301-0000-5300-0000	COMMUNICATIONS	2,400	1,103	0	1,297	45.97
2120-4301-0000-5335-0000	INFORMATION ACCESS	5,700	3,387	0	2,313	59.41
2120-4301-0000-5400-0000	ADVERTISING	15,000	10,823	0	4,177	72.15
2120-4301-0000-5800-0000	TRAVEL	5,000	6,618	0	(1,618)	132.35
2120-4301-0000-5875-0000	MILEAGE	1,200	1,068	0	132	89.00
2120-4301-0000-6000-0000	OFFICE SUPPLIES	1,000	50	0	950	5.00
2120-4301-0000-6100-0000	GENERAL SUPPLIES	500	2,188	0	(1,688)	437.50
2120-4301-0000-6400-0000	REFERENCE PUBLICATIONS	200	0	0	200	0.00

GL Number	Description	BUDGET	YTD EXP AS		Available	% Bdgt
			OF 6/30/2024	ENCUMBERED		
Total AIRPORT ADMINISTRATION		467,220	250,478	7,290	209,452	55.17
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	153,610	77,938	0	75,672	50.74
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	78,610	39,510	0	39,100	50.26
2120-4302-0000-1200-0000	TEMPORARY PT WAGES	32,980	0	0	32,980	0.00
2120-4302-0000-1300-0000	OVERTIME WAGES	30,000	30,751	0	(751)	102.50
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,470	580	0	890	39.46
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	24,610	11,153	0	13,457	45.32
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	23,760	12,769	0	10,991	53.74
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	10,610	4,566	0	6,044	43.04
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	1,490	1,490	0	0	100.00
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,710	5,795	0	(85)	101.49
2120-4302-0000-4110-0000	WATER	6,500	2,913	0	3,587	44.81
2120-4302-0000-4120-0000	SEWER	6,000	2,736	0	3,264	45.60
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,000	42,186	11,107	26,707	66.62
2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	5,000	134	0	4,866	2.68
2120-4302-0000-6100-0000	GENERAL SUPPLIES	95,200	59,944	0	35,256	62.97
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	76,750	31,735	0	45,015	41.35
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	40,420	13,913	0	26,507	34.42
2120-4302-0000-6230-0000	BOTTLED GAS	15,680	13,501	0	2,179	86.11
2120-4302-0000-6240-0000	FUEL OIL	17,540	9,060	0	8,480	51.65
2120-4302-0000-6260-0000	GASOLINE	4,540	1,219	0	3,321	26.84
2120-4302-0000-6265-0000	DIESEL FUEL	54,860	14,224	0	40,636	25.93
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	5,500	3,843	0	1,657	69.88
2120-4302-0000-7510-0000	MACHINERY/EQUIPMENT	8,000	4,853	0	3,147	60.66
Total AIRPORT OPERATIONS		778,840	384,812	11,107	382,921	50.83
AIRPORT AIRCRAFT RESCUE & FIREFIGHTING						
2120-4309-0000-2450-0000	TRAINING/LICENSES/DUES	1,000	0	0	1,000	0.00
2120-4309-0000-6100-0000	GENERAL SUPPLIES	2,500	0	0	2,500	0.00

GL Number	Description	BUDGET	YTD EXP AS		Available	% Bdgt
			OF 6/30/2024	ENCUMBERED		
Total AIRPORT AIRCRAFT RESCUE & FIREFIGHTING		3,500	0	0	3,500	0.00
PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	45,000	45,000	0	0	100.00
2120-4711-0000-9823-0000	NHMBB07B	26,580	26,579	0	1	100.00
2120-4711-0000-9836-0000	NHMBB22C	66,290	66,288	0	2	100.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		137,870	137,867	0	3	100.00
INTEREST-LONG TERM BONDS/NOTES						
2120-4721-0000-9822-0000	NHMBB06A	5,920	5,915	0	5	99.92
2120-4721-0000-9823-0000	NHMBB07B	5,050	5,050	0	0	100.00
2120-4721-0000-9836-0000	NHMBB22C	60,890	60,888	0	2	100.00
Total INTEREST-LONG TERM BONDS/NOTES		71,860	71,853	0	7	99.99
TRANSFERS TO GENERAL FUND						
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	72,760	72,760	0	0	100.00
2120-4911-0000-9100-0017	COMPUTER SERVICES	30,430	30,430	0	0	100.00
Total TRANSFERS TO GENERAL FUND		103,190	103,190	0	0	100.00
TRANSFERS TO CAPITAL PROJECT FUNDS						
2120-4913-0000-9300-0040	RUNWAYSAFETY PROJECT 18/36	193,910	193,910	0	0	100.00
Total TRANSFERS TO CAPITAL PROJECT FUNDS		193,910	193,910	0	0	100.00
TRANSFERS TO CAPITAL RESERVE FUNDS						
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	5,000	5,000	0	0	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		5,000	5,000	0	0	100.00
TOTAL AIRPORT FUND EXPENDITURES		1,883,710	1,207,163	18,397	658,150	65.06

Agenda

Lebanon City Council

September 18, 2024

10. New Business:

10.B – Discussion and Set Public Hearing for October 2, 2024:

Ordinance #2024-12 to Amend City Code Chapter 31, Boards, Committees and Commissions, by Deleting and Repealing Article IV, Board of Assessors

Background

NH RSA 48:12-13, *et. seq.*, passed in 1846 and revised in 1855, set forth a community's choice of assessors and the duties of such assessors, constituted as a Board of Assessors (BOA). During that century and into the 1900s the members of the BOA actually conducted assessments of the value of properties and prepared the grand list to issue the annual tax warrant. This work is now done by professional, certified assessors based on standards created by the NH Assessing Standards Board.

On January 6, 1988, in accordance with NH RSA 48:12, the City established a Board of Assessors with the authority to perform all duties related to inventory taking, property appraisal for taxation, tax assessment, and abatement, as well as issuing warrants for tax collection. This Board assumed all the powers and responsibilities typically held by Selectmen and Assessors in towns, as required by law. The Board was also responsible for establishing rules and procedures governing its operation.

The Lebanon Board of Assessors is composed of five members appointed by the City Manager (per City Charter C419:32 and NH RSA 48:12). Each member is required to be a resident of the City of Lebanon, and to remain a resident throughout the duration of their term. However, for at least the last three years, the Board has operated with the minimum number of members required for a quorum (three votes are necessary).

NH RSA 48:12 provides enabling statutory provisions for cities to have Boards of Assessors, however, they are not required. There are similar statutory provisions for towns. It appears that the Towns of New Ipswich and Wakefield may be the only towns that still have Boards of Assessors. The last BOA meeting in the Town of Littleton appears to have occurred in 2020 and the Town of Washington abolished its BOA in 2015.

The administration is seeking to streamline the assessment process, especially given the ongoing difficulty in finding qualified candidates willing to serve on the Board of Assessors. As a result, the administration requests that the Council consider repealing the requirement for a Board of Assessors, and delegating the assessing duties to the City's supervising assessor or contracted assessing firm employed by the City.

The following cities still have Boards of Assessors,

Nashua
Keene
Laconia
Concord
Rochester

The following cities do not have Boards of Assessors,

Manchester
Portsmouth
Claremont (abolished in 2022)
Dover
Somersworth
Franklin

Action

If the Council decides to move forward with proposed Ordinance #2024-12, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, October 2, 2024, 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 #2024-12, to amend City Code Chapter 31, Boards, Committees and Commissions, by deleting and repealing Article IV, Board of Assessors.

Included in this Section:

1. Proposed Ordinance #2024-12
2. City Code Chapter 31, Article IV, Board of Assessors
3. Excerpt of NH RSAs related to Assessors
4. Legal Opinion from Attorney Christine Johnston, dated September 9, 2024

CITY OF LEBANON
ORDINANCE #2024-12

AN ORDINANCE TO AMEND the Code of the City of Lebanon, Chapter 31, Boards, Committees and Commissions, by deleting and repealing Article IV, Board of Assessors.

Be it ordained by the Council of the City of Lebanon as follows:

Section 1.

The Code of the City of Lebanon, Chapter 31, Boards, Committees and Commissions, is hereby amended by deleting and repealing Article IV, Board of Assessors.

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 upon passage.

ARTICLE IV
Board of Assessors
[Adopted by Ord. No. 54; effective 1-6-1988]

§ 31-11. Declaration of policy. [Amended 9-20-2000 by Ord. No. 70; effective 9-25-2000]

A Board of Assessors is hereby established by the City Council of the City of Lebanon as provided for by RSA 48:12 with regard to number, method of choice and terms of office and in accordance with City Charter § C419:32.

§ 31-12. Members and appointment.

There shall be a Board of Assessors consisting of five members who shall be appointed by the Manager (Charter § C419:32 and RSA 48:12). Each member of the Board shall be a resident of the City of Lebanon in order to be appointed and shall continue to be a resident.

§ 31-13. Terms of office.

The term of a member of the Board of Assessors shall be five years. The initial terms of members first appointed shall be staggered so that no more than two appointments occur annually except when required to fill vacancies.

§ 31-14. Duties.

The Assessors so appointed shall constitute a Board of Assessors for the City of Lebanon who shall perform all the duties relative to taking the inventory and the appraisal of property for taxation, and in regard to the assessment and abatement of taxes, and issuing warrants for collection of the same, as are now or may hereafter be required by law of Selectmen and Assessors of towns; and shall have all the powers and be subject to the same liabilities, in regard to those duties, which Selectmen and Assessors in towns now or hereafter may have, or may be subject to, in regard to the same. The Board shall establish rules and procedures governing its operation.

§ 31-15. Alternate members.

In the event of any disqualification of members so that there is not a quorum of three authorized to act, then the Manager shall appoint one or more alternate members to serve for such period of time as the Manager shall prescribe in the original appointment.

§ 31-16. Organization.

The Board of Assessors shall elect its Chair and may create other offices as the Board deems necessary. The term of every officer and Chair so elected shall be one year. Both the Chair and other officers shall be eligible for reelection.

§ 31-17. Quorum and votes necessary for action.

Meetings of the Board of Assessors shall be held at the call of the Chair and at such other times as the Board may determine. A majority of the Board, namely three, shall constitute the quorum necessary in order to transact business at any meeting. The Board of Assessors shall hold its

meetings and maintain its records in accordance with RSA 91-A. The concurring vote of three members of the Board shall be necessary to take any action.

§ 31-18. Vacancies.

Vacancies in the membership of the Board occurring other than through the expiration of a term of office shall be filled by the Manager by the appointment of a member for the unexpired term.

§ 31-19. Notification as to assessments and abatements.

- A. Whenever the Board determines the assessment of property for the first time, notice of the assessment shall be mailed to the owner of the property. Whenever the Board changes an assessment, notice of the change shall be sent to the owner of the property. In cases of an abatement, the Board shall notify the owner in writing as to its reasons for granting or denying an abatement. All such notices shall be signed by at least three members of the Board and sent to the owner of the property within 30 days of the Board's decision.
- B. The notices required herein with regard to assessments shall not affect in any way the rights and duties of the Board of Assessors or the property owners with regard to the abatement of taxes which is exclusively governed and determined by state statute.

§ 31-20. Assessors employed by the city.

The city may employ from time to time one or more assessors as either employees of the city or for contracted services. Such employees or contractors shall perform the jobs and duties as required by the Manager, including but not limited to advising and recommending to the Board of Assessors with regard to the assessment and/or abatement of taxes. Such advice and/or recommendations shall be solely for the use of the Board of Assessors who are charged by law with determining assessments and granting or denying abatements.

§ 31-21. Tax records.

The Board of Assessors and the assessors employed by the city, including contracted personnel, shall keep such tax records as required by state laws and regulations and in conformity with directions from the Manager.

Assessors

Section 48:12

48:12 Choice. — So many assessors may be chosen in each ward as may be prescribed by law or ordinance; or so many assessors may be chosen, in such manner and for such terms, as may be prescribed by law, or as the city councils may by ordinance provide, who shall hold their offices for the terms therein limited.

Source. 1846, 384:25. 1855, 1699:22. GS 43:9. GL 47:9. PS 49:10. PL 53:11. RL 65:11.

Section 48:13

48:13 Duties. — The assessors, however elected, shall constitute a board of assessors for the city, who shall perform all the duties relative to taking the inventory and the appraisal of property for taxation, and in regard to the assessment and abatement of taxes and issuing warrants for the collection of the same, as are now or may hereafter be required by law of selectmen and assessors of towns; and shall have all the powers and be subject to the same liabilities, in regard to those duties, which selectmen and assessors in towns now or hereafter may have, or be subject to, in regard to the same.

Source. 1846, 384:25. 1855, 1699:22. GS 43:10. GL 47:10. PS 49:11. PL 53:12. RL 65:12.

Section 48:14

48:14 Assistants. — The city councils of any city may elect assistant assessors, not exceeding 6 in number, who shall assist the assessors of the city in the discharge of their official duties, when necessary for the seasonable completion of the inventory and assessment; and the assistant assessors shall act under the direction of the assessors.

Source. 1860, 2357:1. GS 43:11. GL 47:11. PS 49:12. PL 53:13. RL 65:13.

Section 48:15

48:15 Warrants. — The mayor and aldermen shall forthwith deliver to the chairman of the board of assessors all warrants for the assessment of state and county taxes which may be addressed to them, and all certified copies of the votes of school districts for raising district taxes which may be delivered to them; and the same shall be sufficient authority for the assessors to assess and collect such taxes.

Source. GS 43:12. GL 47:12. PS 49:13. PL 53:14. RL 65:14.

76:16 By Selectmen or Assessors. –

I. (a) Selectmen or assessors, for good cause shown, may abate any tax, including prior years' taxes, assessed by them or by their predecessors, including any portion of interest accrued on such tax; or

(b) Any person aggrieved by the assessment of a tax by the selectmen or assessors and who has complied with the requirements of RSA 74, may, by March 1, following the date of notice of tax under RSA 76:1-a, and not afterwards, apply in writing on the form set out in paragraph III to the selectmen or assessors for an abatement of the tax. The municipality may charge the taxpayer a fee to cover the costs of the form required by paragraph III.

II. Upon receipt of an application under paragraph I(b), the selectmen or assessors shall review the application and shall grant, for good cause shown, or deny the application in writing by July 1 after notice of tax date under RSA 76:1-a. The failure to respond shall constitute denial. All such written decisions shall be sent by first class mail to the taxpayer and shall include a notice of the appeal procedure under RSA 76:16-a and RSA 76:17 and of the deadline for such an appeal. The board of tax and land appeals shall prepare a form for this purpose. Municipalities may, at their option, require the taxpayer to furnish a self-addressed envelope with sufficient postage for the mailing of this written decision.

III. The abatement application form shall be prescribed by the board of tax and land appeals. The form shall include the following and such other information deemed necessary by the board:

(a) Instructions on completing and filing the form, including an explanation of the grounds for requesting tax abatements, including abatements for poverty and inability to pay pursuant to RSA 76.

(b) Sections for information concerning the person applying, the property for which the abatement is sought and other properties in the municipality owned by the person applying.

(c) A section concerning compliance with the RSA 74 inventory requirement.

(d) A section explaining the appeal procedure and stating the appeal deadline in the event the municipality denies the tax relief request in whole or part.

(e) A section requiring the applicant to state with specificity the reasons supporting the abatement request with an explanation of what specificity means.

(f) A section for the applicant to list any comparable properties supporting an abatement request.

(g) A place for the applicant's signature with a certification by the person applying that the application has a good faith basis and the facts in the application are true.

(h) The statement: "If an abatement is granted and taxes have been paid, interest on the abatement shall be paid in accordance with RSA 76:17-a. Any interest paid to the applicant must be reported by the municipality to the United States Internal Revenue Service, in accordance with federal law. Prior to the payment of an abatement with interest, the taxpayer shall provide the municipality with the applicant's social security number or federal tax identification number. Municipalities shall treat the social security or federal tax identification information as confidential and exempt from a public information request under RSA 91-A."

IV. Failure to use the form prescribed in paragraph III shall not affect the right to seek tax relief.

Source. RS 44:1. CS 47:1. GS 53:10. GL 57:11. PS 59:10. PL 64:13. 1939, 46:1. RL 77:13. RSA 76:16. 1967, 180:1. 1990, 49:1. 1991, 386:3, 5. 1992, 175:1. 1993, 86:1. 1994, 91:1, 2; 393:3. 1995, 265:16. 1997, 189:1. 2002, 217:1. 2004, 203:12, eff. June 11, 2004. 2014, 175:1, eff. Sept. 9, 2014.

76:16-c Abatement of Resident Taxes. – Selectmen or assessors may for good cause shown abate any resident tax assessed by them or their predecessors.

Source. 1971, 476:8, eff. July 10, 1971.

76:17-c Effect of Abatement Appeal on Subsequent Taxes. –

I. Whenever the board of tax and land appeals, pursuant to RSA 76:16-a, or the superior court, pursuant to RSA 76:17, grants an abatement on the grounds of an incorrect property assessment value, the selectmen or assessors shall thereafter use the correct assessment value, as found by the board or the court, in assessing subsequent taxes upon that property, until such time as they, in good faith, reappraise the property pursuant to RSA 75:8 due to changes in value, or until there is a general reassessment in the municipality.

II. If, while an appeal pursuant to RSA 76:16-a or 76:17 is pending, subsequent taxes are assessed using an assessment value later found to be incorrect by the board of tax and land appeals or the superior court, the selectmen or assessors shall abate such subsequent taxes, using the correct assessment value as found by the board or the court, even if no abatement request or appeal has ever been filed with respect to such subsequent taxes.

III. The board of tax and land appeals and the superior court shall retain continuing jurisdiction over any abatement granted by them pursuant to RSA 76:16-a or 76:17 respectively, for purposes of enforcing the requirements of this section.

Source. 1992, 175:3, eff. April 1, 1992 at 12:01 a.m.

Section 76:17-d

76:17-d Abatement Refund. – The selectmen or assessors may apply all or a portion of the amount of any taxes abated, along with interest computed according to this chapter, to any outstanding taxes owed by the taxpayer to the municipality. Taxes shall be considered outstanding if they are subject to interest pursuant to RSA 76:13. The selectmen or assessors shall send notice to the taxpayer of the amount credited against outstanding taxes and the date the credit was recorded.

Source. 1997, 241:1, eff. Jan. 1, 1998.

September 11, 2024

Shaun Mulholland
City Manager
City of Lebanon, NH
51 N. Park St.
Lebanon, NH 03766

RELEASED TO THE PUBLIC
Lebanon City Manager's Office

Date: 09/11/2024 *clb*

RE: Ordinance 2024-12 Chapter 31, Board of Assessors

Mr. Mulholland,

This is a legal opinion as required by § 115-3 of the Lebanon City Code concerning the proposed Ordinance 2024-12, Chapter 31, Board of Assessors, which was forwarded to me on September 9, 2024. The goal of the proposed ordinance as I understand it is to amend the existing Chapter 31 of the City Code by deleting Article IV and abolishing the Board of Assessors. The City would, as a result, revert to having an assessor or assessors appointed by the City Manager as provided in the City Charter Section C419:32.

I have reviewed the proposed ordinance in detail. In my opinion, the ordinance is consistent with New Hampshire law and I discern no legal problems.

Please do not hesitate to contact me with additional questions or comments.

Sincerely,

C. Christine Johnston

C. Christine Johnston

Signature: *David R. Brooks*

Email: David.Brooks@lebanonnh.gov

**Agenda
Lebanon City Council
September 18, 2024**

10. New Business:

10.C – Pattern Zones Presentation

Background

The City of Lebanon has been working with Pattern Zones Company to identify infill housing opportunities in the downtowns of Lebanon and West Lebanon. The project started in January of 2023 when Lebanon was awarded \$170,317.00 in an InvestNH Housing Opportunity Planning Grant. The purpose of the grant program is to help municipalities create local regulations that will help increase housing supply, especially affordable and workforce housing.

The consultants from Pattern Zones Company will be giving a presentation about what we have been working on. We have been looking at land analysis of the two study areas, possible zoning changes, and creating a catalog of permit-ready, infill housing plans that will be free for the public to use in the study areas.

There are two main goals we want to see come from this project: 1) zoning changes to allow denser housing in the study areas, and 2) the house plan catalog.

Attached are some examples of house plans that may be included in the catalog as well as the Land Use and Zoning Memo.

Action

This presentation is for informational purposes only. No Council action is required at this time.

Included In This Section:

1. Pattern Zones Project presentation, dated September 9, 2024.

Pattern Zones

Memo

To: Mayor McNamara and the Lebanon City Council
From: Catheryn Hembree
cc: Planning Department
Date: September 9, 2024
Re: Pattern Zones Project

Mayor McNamara and the Lebanon City Council,

As you are aware the City of Lebanon has been working with Pattern Zones Company create infill housing in the Downtowns of Lebanon and West Lebanon. The project started in January of 2023 when Lebanon was awarded \$170,317.00 in an InvestNH Housing Opportunity Planning Grant. The purpose of the grant is to help municipalities create local regulations that will help increase housing supply, especially affordable and workforce housing.

The consultants from Pattern Zones Company will be giving a presentation about what we have been working on. We have been looking at land analysis of the two study areas, possible zoning changes, and creating a catalog of infill housing plans that will be free for the public to use in the study areas.

There are two main goals we want to see come from this project; 1. zoning changes to allow denser housing in the study areas and 2. The house plan catalog.

Attached are some examples of house plans that may be included in the catalog as well as the Land Use and Zoning Memo.

Portfolio Plans

This 3-year pilot program is aimed at simplifying small-scale building projects. The program offers a selection of building plans, including cottages, houses, and duplexes, all pre-reviewed by the city's Chief Building Official for use in specific areas of Lebanon.

This portfolio was curated uniquely for Lebanon. Each year the program will be reviewed, allowing for updates and design swaps. This process helps maintain a flexible and efficient approach to building, supporting the development of housing and other structures in our community.

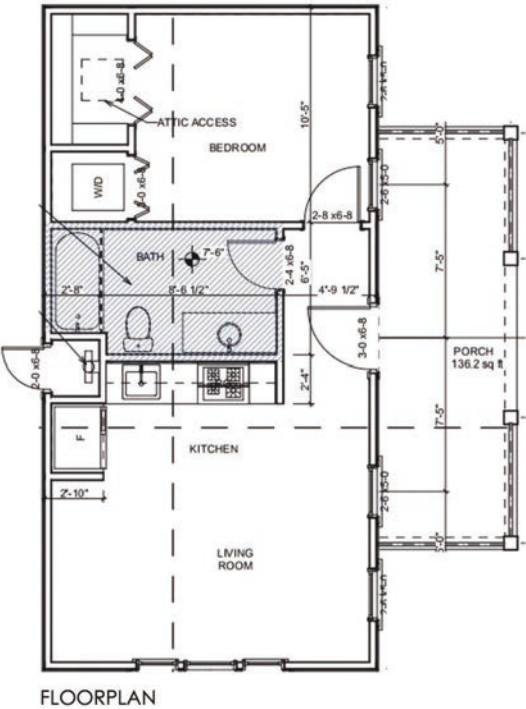
Pattern Zone Project
Pilot Program for Lebanon, NH

The Jewel



Cottage

Number of units: 1
Beds: 1 / Baths: 1
Total SF: 512
Width: 32'
Depth: 23'
Height: 1 stories



Unit Description
512 square foot cottage.

Permit-Ready Portfolio

Pilot Program for Lebanon, NH

The Baron



Cottage

Number of units: 1

Beds: 1/ Baths: 1.5

Total SF: 640

Width: 16'

Depth: 26'

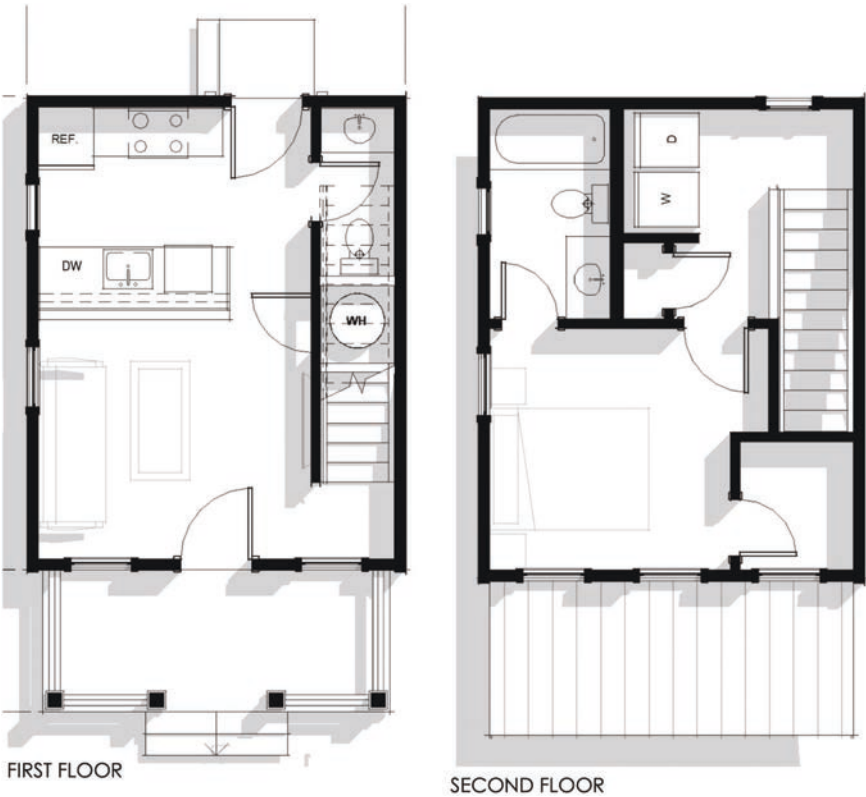
Height: 2 stories

Unit Description

640 square foot cottage with living space on the first floor and bedroom on the second floor.

Permit-Ready Portfolio

Pilot Program for Lebanon, NH



The Birch

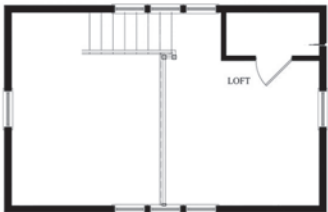


Cottage

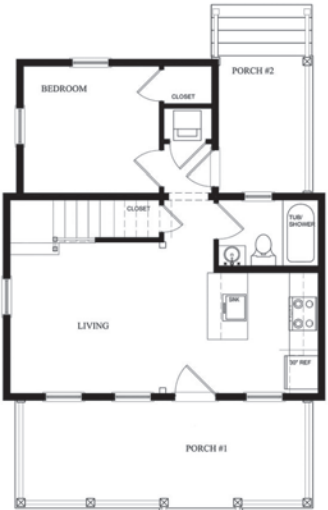
Number of units: 1
Beds: 1 / Baths: 1
Total SF: 697
Width: 24'
Depth: 34'
Height: 2 stories

Unit Description

697 square foot cottage with second floor loft/bonus room.



SECOND FLOOR PLAN



FIRST FLOOR PLAN

Permit-Ready Portfolio

Pilot Program for Lebanon, NH

The Gideon

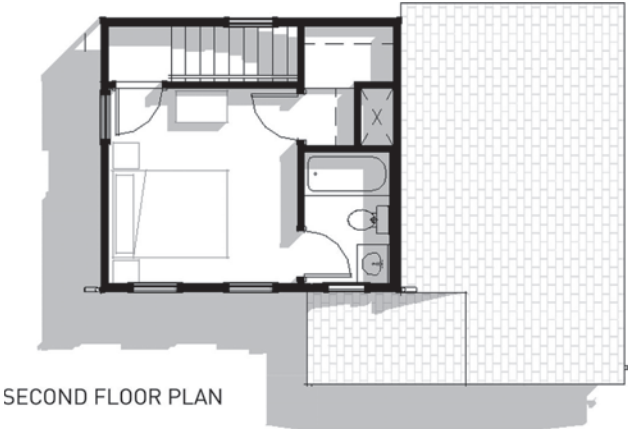


Cottage

Number of units: 1
Beds: 2 / Baths: 2
Total SF: 705
Width: 29'
Depth: 20'
Height: 2 stories

Unit Description

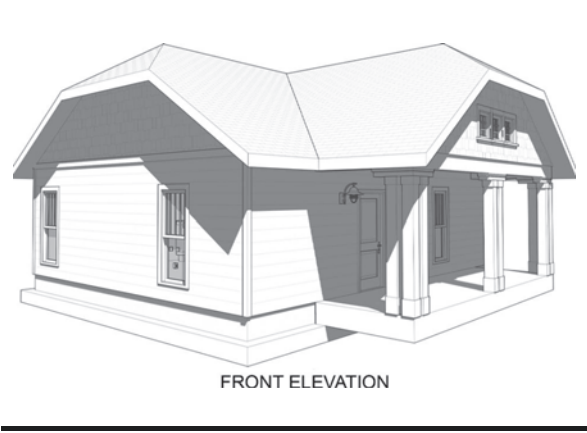
705 square foot 2-story cottage.



Permit-Ready Portfolio

Pilot Program for Lebanon, NH

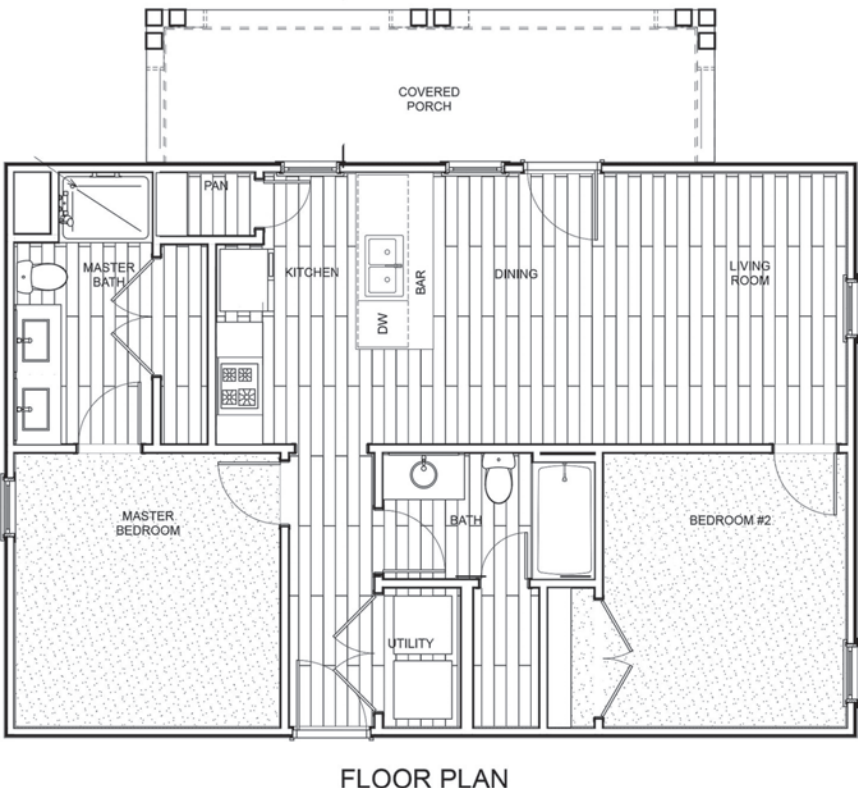
The Samson



Cottage

Number of units: 1
 Beds: 2 / Baths: 2

Total SF: 892
 Width: 37'
 Depth: 31'
 Height: 1 stories



Unit Description
892 square foot cottage.

Permit-Ready Portfolio

Pilot Program for Lebanon, NH



Neighborhood Workshop

Title: Housing Policy Analysis and Fiscal Impact Modeling in Lebanon, New Hampshire

Subtitle: Evaluating Small-Scale Housing Solutions

Author: Neil Heller, Principal at Neighborhood Workshop

Date: August 26, 2024

This document provides a summary of the outcomes of recent urban housing policy analytics, evaluating current frameworks and potential modifications to zoning standards in Lebanon, New Hampshire in concert with, and using the Permit-Ready Program Study Areas. Using sophisticated real estate-based analytic methods that quantify the outcomes of policy choices, the overarching goal is to explore opportunities for expanded housing options that serve to manage rapidly increasing housing costs for residents and respond to escalating cost inputs for housing developers.

This work commenced in the Summer of 2023 with anticipation of completion in September 2024. We understand that markets are ever-changing, but best efforts were made to respond to current needs using current market conditions in hopes that these findings provide a solid foundation for ongoing housing policy discussions.

Project Description and Purpose

The purpose of a Pre-Approved Plans Program, called a pattern zone, is to streamline the residential construction permitting process while also providing new housing options for the community. The official language from the Town of Lebanon describes a pattern zone as:

“...a way of pairing permit-ready building designs with appropriate zoning and development regulations to streamline the process of building high-quality infill housing. The building designs are carefully selected to match the fabric of existing neighborhoods.

The permit-ready building designs can be made available on their own, but a companion policy will make the program more effective. A legislative package of



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development regulations will be presented in the Summer of 2024, with companion zoning regulations in 2025.

The City of Lebanon is proposing a pilot pattern zone program in the downtown neighborhoods of Lebanon and West Lebanon.”

In addition to working through the designs and implementation of such a program, analyses were undertaken to audit existing zoning policies and standards as the companion piece. This document intends to communicate the methodologies and most salient findings of this audit. To this end, Neighborhood Workshop deployed five primary analyses, outlined below, followed by detailed description and findings.

Findings for each of the tasks outlined below were shared and discussed with the city planning staff at regular project workgroup intervals.

Task 1	Parcels Analysis & Reinvestment Candidate Identification
Task 2	Model Policy Financial Implications for Market Rate Prototypes
Task 3	Sensitivity Testing
Task 4	Deeper Affordability
Task 5	Build-out Yield Projections



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Tasks Methodologies and Findings

Summary Overview:

Market Imbalance

The current landscape of housing composition in Lebanon heavily skews towards either large one-family or apartment buildings, with few options available in between. One-family houses and large apartments are viable housing types and have a place in the market. It is policy that favors single-detached homes, creating an exclusionary housing environment by imposing high barriers to entry for prospective residents that should be questioned. Such barriers not only limit diversity in housing options but also prevent a significant portion of the population from integrating into the study areas.

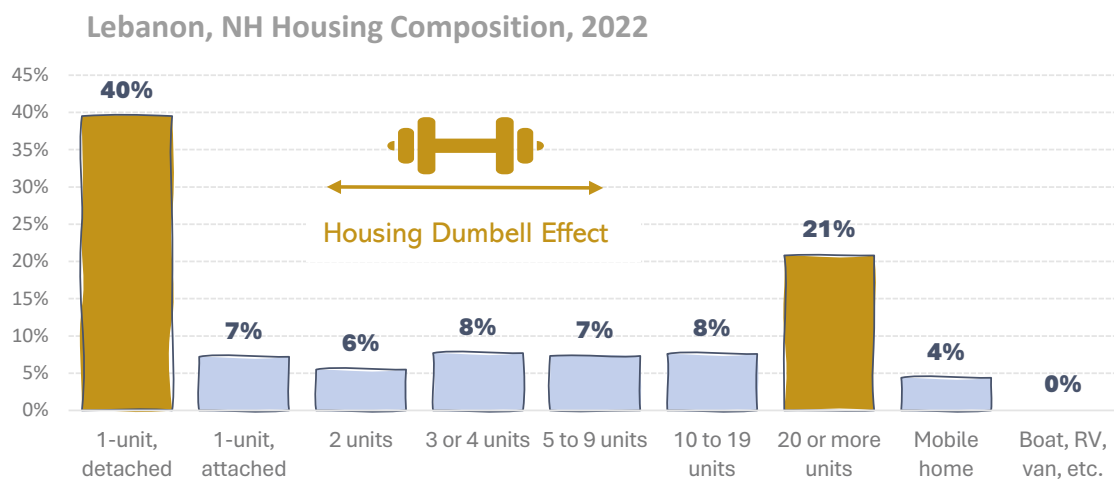


Figure 1: Lebanon's existing housing composition. US Census Bureau, ACS 5-Year, Table DP04, 2022.

Beyond Single-Detached Homes

Moreover, application of large swaths of single-unit zoning districts exacerbates this issue by inhibiting access to readily water and sewer infrastructure and enforcing a rigid housing model that offers little opportunity for adaptation to meet the changing needs of households. This regulatory framework mostly only allows the construction of expensive single-detached homes, leaving no room for alternative and flexible housing forms that could cater to diverse community needs.

Unlocking Housing Diversity

This situation calls for review and revision of zoning laws to unlock a variety of housing options that are adaptable to the evolving demands of Lebanon's population. By fostering a more inclusive housing market through thoughtful policy reform, the city can better meet the pressing needs highlighted in the 2023 Statewide Housing Needs Assessment, thereby enhancing the overall livability and sustainability of the community.



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Task 1: Parcels Analysis & Reinvestment Candidate Identification

Parcel Zoning and Size Analysis

This initial task is focused on conducting a comprehensive parcel size analysis to establish typical lot sizes within distinct zoning categories across the designated study area. The objective is to categorize lots into cohorts based on their zoning classifications. This categorization will help in understanding the current land use patterns and assessing whether the existing zoning standards are effective in supporting the area's development goals.

The analysis uses geographic information system (GIS) data to accurately measure and classify each parcel according to its size and associated zoning designation. By examining these lot sizes and their distribution across different zones, the study provides essential data-driven insights that could guide local policy makers in making informed decisions. These decisions might include revising or updating base zone standards to better align with the city's urban development strategy, enhancing the effectiveness of land use, and identifying parcels that are suitable candidates for reinvestment or higher-density projects.

Identifying Reinvestment Candidates

A residential Reinvestment Parcel Candidate Analysis identifies, either at a citywide scale or district level, locations where reinvestment or new development is likely to occur. The real estate industry uses an equation based on current inventory and volume of sales to determine an absorption rate. This method can be challenging when introducing new building types into a market so Neighborhood Workshop uses an approach that incorporates a variety of factors to determine where reinvestment for certain unit types might be expected to occur.

- **Key factors influencing reinvestment candidate determination:**
 - vacant lots
 - population growth
 - age of structure
 - improvement-to-land value ratio
 - zoned capacity utilization
 - prototype residual land value

Task 1a: Study Areas Parcels Analysis

The program study areas used for analysis is equal to those of the Pre-Approved Plans Program which encompasses the Downtown area, plus the adjacent neighborhood centered on Bank Street Extension, and West Lebanon.



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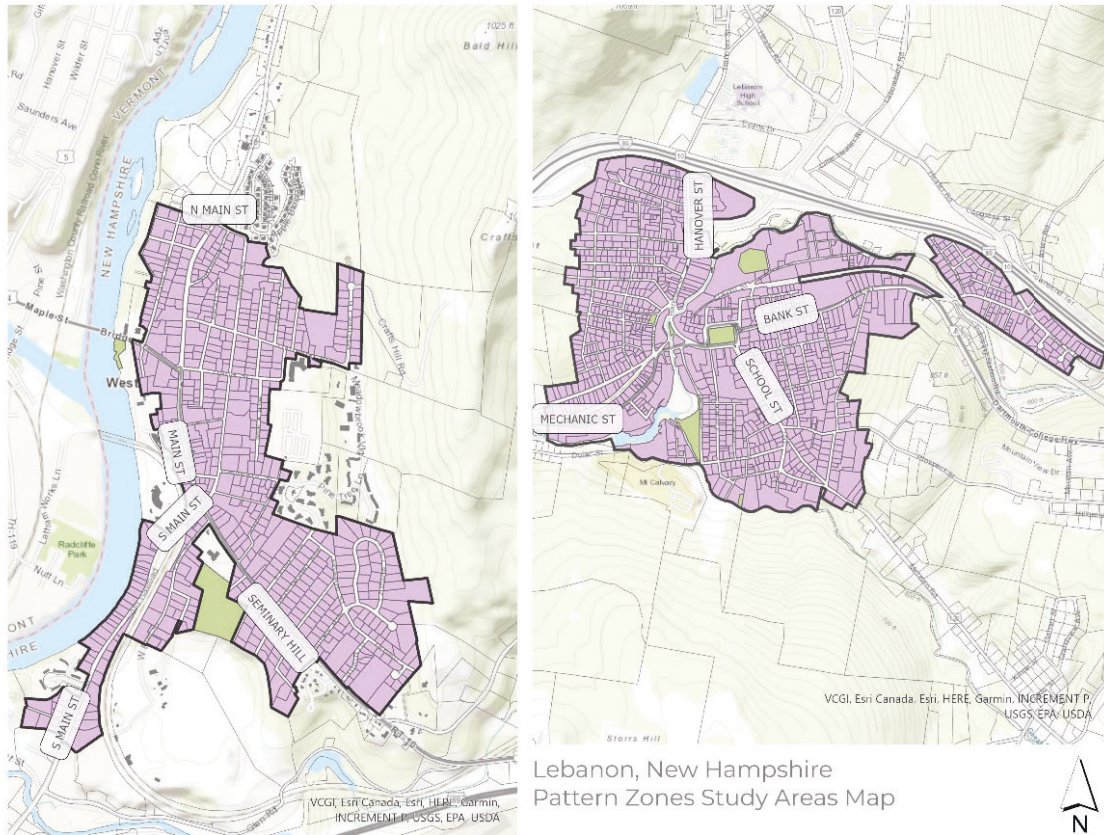


Figure 2: Pre-Approved Plans Program Study Areas Map.

Zoning Overview

Overall, both Study Areas consist of 1,754 parcels of record after excluding any government owned. Since these are two distinct areas, their zoning, lots, and infill opportunities were analyzed separately. Save for a handful of parcels in West Lebanon, all the Study Area parcels have access to water and sewer.

Downtown Study Area

In the Downtown Study Area 83% of all parcels are found within only two zoning categories, Residential Two District (R₂) and Residential Three District (R₃). Five other zoning categories can be found, but in limited quantities comparatively.



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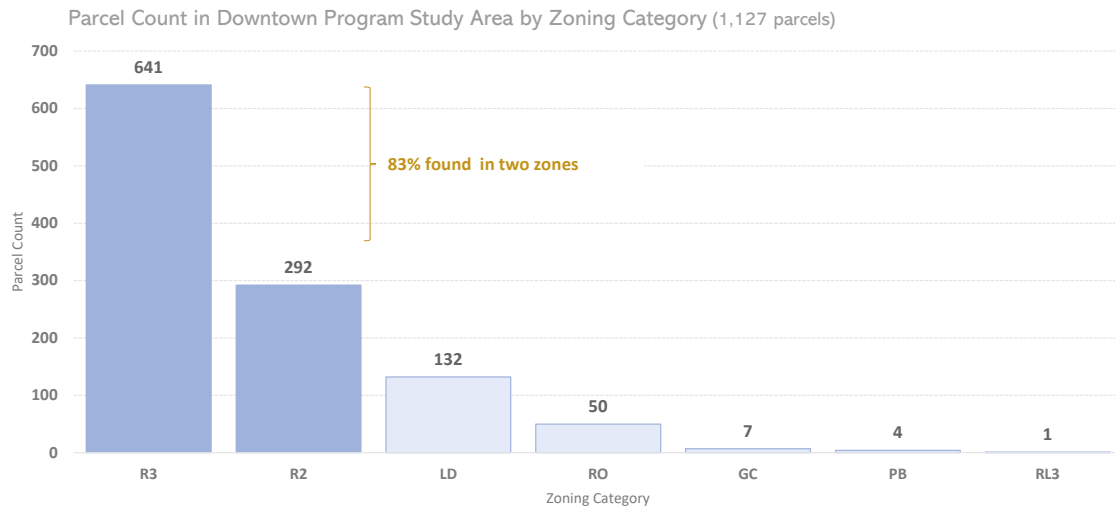


Figure 3: Histogram with number of parcels by zoning category, Downtown Study Area.

Zoning Distribution by Housing Cohort

Outside of sheer quantity, another way of looking at the parcels found within the study area is to categorize them by allowed by-right use, or zoning cohorts to see what kind of housing is mainly encouraged. When categorized in this way we find that the study area is primarily zoned for single-family detached (57%) followed by one & two-family (26%), then mixed-use (12%), and finally a limited quantity of multifamily (4%).

Mixed-Use	Count	Multifamily	Count	One & Two-Family	Count	Single-Family	Count
LD	132	RO*	50	R2	292	R3*	641
GC	7		50	PB	4	RL3	1
	139				296		642

*Up to 4-units max

*Two-Family = Special Exception

Figure 4: Downtown Study Area zoning category parcel counts organized by zoning cohorts. Overwhelmingly designated as single-family.

Preferences Revealed

The zoning classifications suggest a diverse range of permissible housing types. However, a more detailed examination of the allowed uses within the two mixed-use cohorts, LD and GC, indicates a challenge - despite being labeled as 'mixed-use', DG and LD densities are highly discretionary, and approval is dependent upon multiple variables including parking, utilities, and a potential host of other items. This level of uncertainty is likely to ward off potential developers due to the potential for cost inflation and loss of units, leading to a financially infeasible project. The lack of multifamily zoning is particularly notable given the urban context of the downtown and its adjacent areas.

Of all the residential zones, R1 is the most permissible, allowing a range of single-family, duplex, and multifamily by-right yet is non-existent in the Study Areas – the areas with direct access to both water and sewer.



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R3 Zoning Allowances in the Downtown Study Area

With 57% of the Downtown Study Area zoned R3 which allows only a single unit by-right reveals a bias toward the single-family housing type. A duplex option is allowed, yet only under a Special Exception reserved for the conversion of existing structures. Further, almost one-half of the R3 parcels in the Downtown Study Area are considered non-conforming, further frustrating potential development.

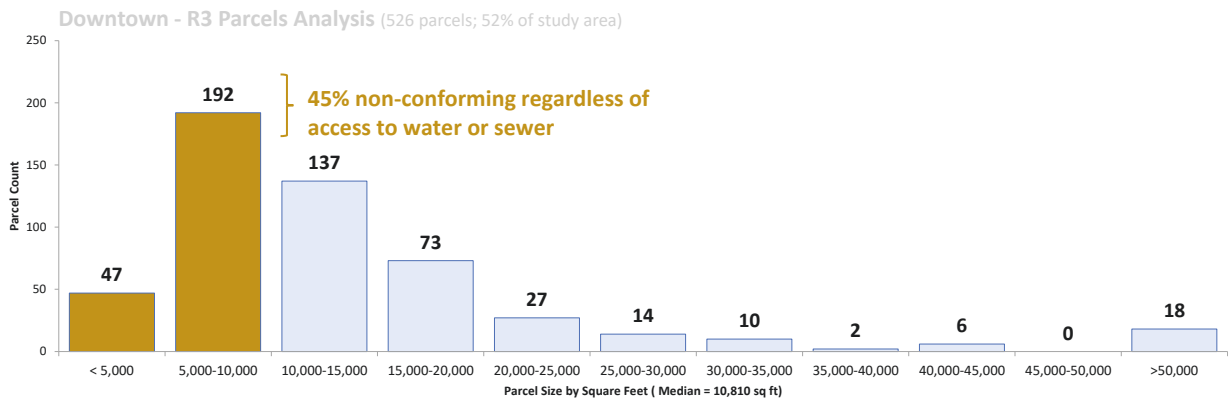


Figure 5: Histogram with number of parcels by size in the R3 zoning category, Downtown Study Area.

R2 Zoning Allowances in the Downtown Study Area

The R2 zoning designation in the Downtown Study Area technically permits the development of multifamily housing, allowing up to four units per parcel. However, this permission is largely limited to the conversion of existing structures and comes with stringent conditions related to architecture and lot size. Specifically, the zoning code requires an additional 3,000 square feet of lot area for each unit beyond an initial two.

This requirement for additional lot area significantly restricts the feasibility of multifamily conversions, especially on parcels that do not already have a large footprint. The median lot size for R2-zoned parcels in the Downtown Study Area is 10,338 square feet, which is only slightly above the minimum lot size allowed under this zoning. As a result, converting a parcel of this size into a three- or four-unit multifamily dwelling is not feasible for many parcels under current regulations, requiring 13,000 or 16,000 square feet of lot area, respectively.

When analyzed, only 32% of the parcels in the R2 zoning category within the Downtown Study Area could potentially accommodate a three-unit conversion, while a mere 25% could support a four-unit conversion. Moreover, nearly half (48%) of the parcels in this zoning category are considered non-conforming, with lot sizes of less than 10,000 square feet, making any type of development even more challenging (see figure 6).



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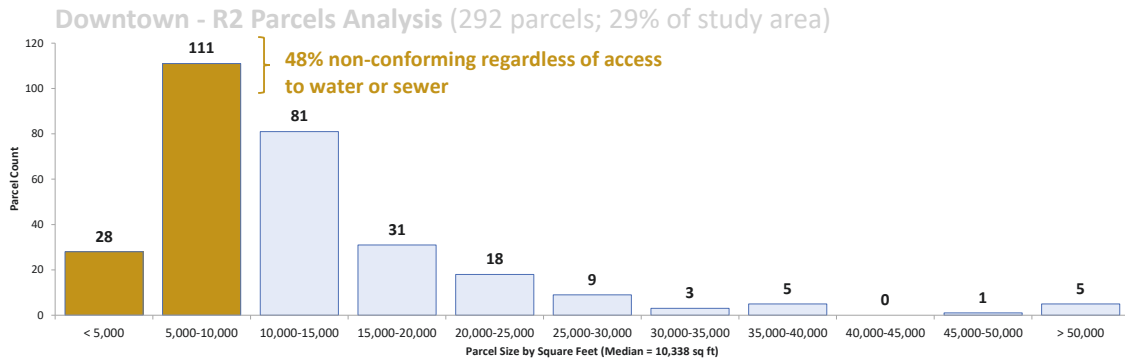


Figure 6: Histogram with number of parcels by size in the R2 zoning category, Downtown Study Area.

But What About Cottage Courts in Both R2 and R3?

Cottage Courts are defined as a type of housing development that consists of a cluster of small, detached cottages arranged around a shared central courtyard or green space. This configuration typically includes 4 to 12 units ranging from 600 to 1,200 square feet. Cottage Courts are allowed in both the R2 and R3 district as Conditional Use. Part of the Conditional Use for these districts is a minimum lot size requirement of 40,000 square feet. Referencing the lot size analyses above, this equates to only 36 potential lots, or 4.4%, before necessitating the added effort of either lot aggregation or subdivision¹.

West Lebanon Study Area

In the West Lebanon Study Area (West Leb) 78% of all parcels are found within the R3 zoning category. Four other zoning categories can be found, but in limited quantities comparatively.

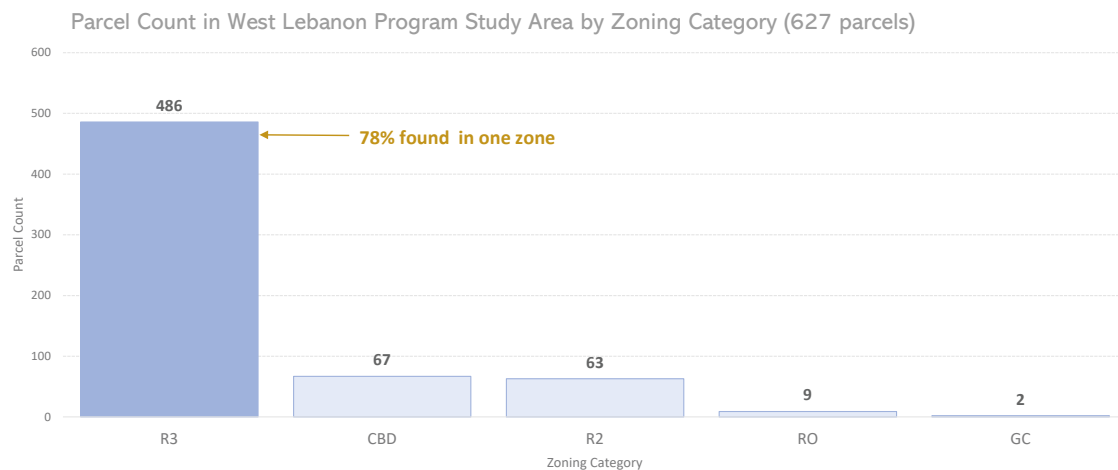


Figure 7: Histogram with number of parcels by zoning category, West Leb Study Area.

¹ Some of the parcels greater than 50,000 square feet are extremely large and would likely see subdivision for a Cottage Court development.



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West Lebanon Zoning Distribution by Housing Cohort

Like the analysis above, we can look at the parcels found within the study area and categorize them by allowed by-right use, or zoning cohorts to see what kind of housing is mainly encouraged. When categorized in this way we find that the study area is extensively zoned for single-family detached (78%) followed by one & two-family (10%), then mixed-use (12%), and finally, a negligible quantity of multifamily (1.4%).

Mixed-Use	Count	Multifamily	Count	One & Two-Family	Count	Single-Family	Count
CBD	67	RO*	9	R2	63	R3	486
GC	7		9		63		486
	74						

*Up to 4 units max

*Two-Family = Special Exception

R3 Parcel Size Analysis

Though containing a much higher share of the most restrictive low-density residential zoning than the Downtown Study Area, only 18% of the R3 district parcels are non-conforming. This is due to the overall size of these parcels being larger with a median lot size of 14,056 square feet compared to the median of 10,810 square feet found in this same zoning district in the Downtown Study Area.

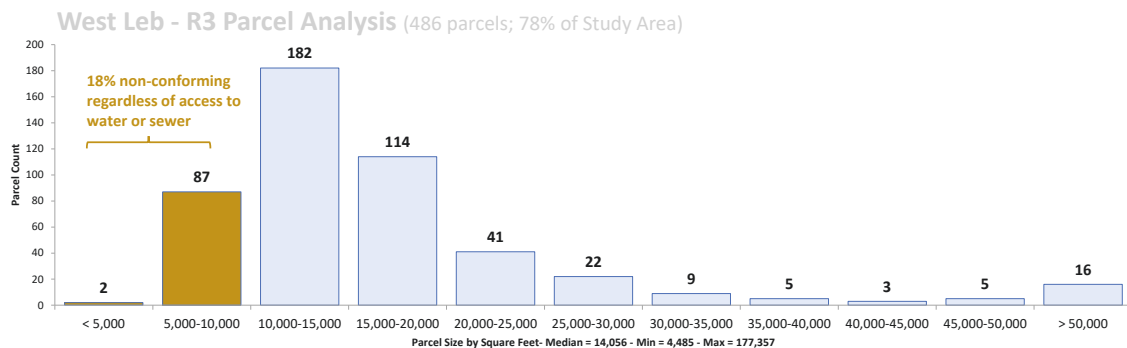


Figure 8: Histogram with number of parcels by size in the R3 zoning category, West Leb Study Area.

Key Takeaways from Zoning and Parcels Analyses of the Study Areas

Current zoning standards in the Downtown and West Lebanon Study Areas are constraining the town's potential for growth, diversity, and economic vitality. With 83% of the Downtown Study Area and 88% of the West Lebanon Study Area restricted to low-density single-family zoning, and many these parcels classified as non-conforming, opportunities to broaden housing options, welcome newcomers, and respond to the changing needs of current residents are severely limited. Key takeaways follow:

1. **Missed Opportunities for Housing Diversity:** The current zoning framework in both study areas restricts the potential for developing diverse housing options, particularly for multifamily and higher-density residential types.



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2. **Impact on Housing Supply:** The stringent zoning regulations and over supply of low-density zoning, particularly R2 and R3, limit the potential for increasing the housing supply, fueling affordability issues.
3. **Need for Zoning Reform:** There is a clear need to revisit and reform zoning standards to allow for more flexible and incrementally higher-density development options that align with changing housing needs in high-cost market conditions – and in areas with access to both water and sewer.

Next Steps: Exploring Opportunities for Zoning Reform and Housing Innovation

The following tasks explore opportunities to address these challenges by testing various zoning reforms and innovative housing solutions. By rethinking current regulations and embracing more flexible development standards, the town can unlock new possibilities for growth and improved housing affordability. Given the abundance of R2 and R3, it made the most sense to use these zoning categories as representative for subsequent prototyping tasks.

Task 1b: Study Area Reinvestment Candidate Identification

Identifying Opportunities for Reinvestment

An unencumbered vacant parcel presents the most immediate opportunity for reinvestment. As mentioned above, identifying a lot as a candidate for reinvestment requires the consideration of multiple factors. A high-level summary is provided here and is also intended to set the basis for the construction of the Buildout Yield Scenarios task.

Reinvestment Does Not Mean Demolition

It is important to emphasize that reinvestment does not necessarily mean tear-down. In fact, in locations with high demand like Lebanon, the current high values of existing homes protect them from this *if there are options besides single-family only*². This is because any newly proposed development on a site needs to be able to support such a high acquisition cost, the cost of demolition, and the opportunity cost of destroying existing value or cash flows. Because of these high hurdles, the most common type of reinvestment that occurs is the repair of deferred maintenance on an existing structure resulting in the least amount of expense to create the most value.

The Economics of Aging Homes

When a home is newly built, the land generally represents about 20-25% of total costs, with the structure making up the other 80%. Over time, the structure deteriorates resulting in depreciated value, yet in contrast, and especially if population continues to grow, the land can be expected to appreciate due to increased competition. Without ongoing investment in maintenance, over time the structure's value will decline as the land value continues to rise,

² In high-demand areas, it's common to see single-family homes being replaced by larger, more expensive ones. This trend is primarily driven by restrictive land use policies that limit development options, leaving few, to no alternatives.



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eventually these values can be expected to equal each other. This point is considered a 1-to-1 improvement-to-land-value ratio. Generally, around this ratio or less, is when we can expect reinvestment to occur. When reinvestment does occur, the structural value rises back to the top of the value scale and the cycle repeats. Other factors like lot and zoning utilization also influence this determination.

Maximizing Parcel Potential

This consideration of these various utilizations is crucial, regardless of the current value of the structure, which might be in excellent condition. Even if the building is well-maintained, the size of the parcel relative to the area occupied by the structure may be considered underutilized and offer significant capacity for additional development through subdivision, contingent upon zoning regulations.

Additionally, a property can be considered underutilized in terms of zoning when the actual number of units on the parcel falls short of the maximum allowed by law. A combination of all these factors dictates whether a parcel can be considered a reinvestment candidate.

Reinvestment Likelihood

In this analysis of the study area, and due to above average market pressures, the consultant team focuses on residentially zoned parcels with one or more of the following factors:

- Parcel is vacant
- Parcel has low lot utilization ($\leq 10\%$)
- Parcel has low improvement-to-land value-ratio ($<1:1$)

It is important to highlight again that reinvestment does not necessarily imply demolition. The future of these parcels identified as reinvestment candidates could involve various scenarios, such as:

- Building on an unencumbered vacant parcel, the most straightforward for new development.
- Fixing up the existing structure and returning it to the market, which is an extremely common scenario.
- Adding some type of backyard infill, such as a duplex or Accessory Dwelling Unit (ADU). This usually includes some level of renovation of the existing structure.
- Undertaking complete replacement only if the financial analysis supports the feasibility of acquiring and demolishing the existing structure, alongside the previously mentioned opportunity costs.

When applying these considerations to the parcels classified as residential within the study areas, we find that about 30% exhibit one or more of these reinvestment factors in the Downtown Study Area, and 50% in the West Lebanon Study Area. This analysis lays the groundwork for the consultant team to assess feasible development options and identify the



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types of housing most likely to be built given current market conditions and regulatory framework. Based on this initial exploration, the team can develop further scenarios that consider potential changes to zoning regulations and how these might influence the use of the properties in question.

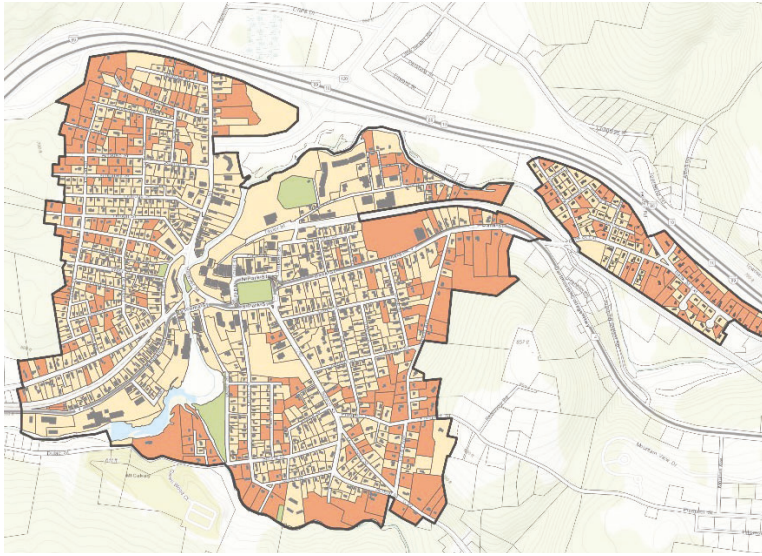


Figure 9: Downtown Study Area parcels demonstrating one or more reinvestment factors.

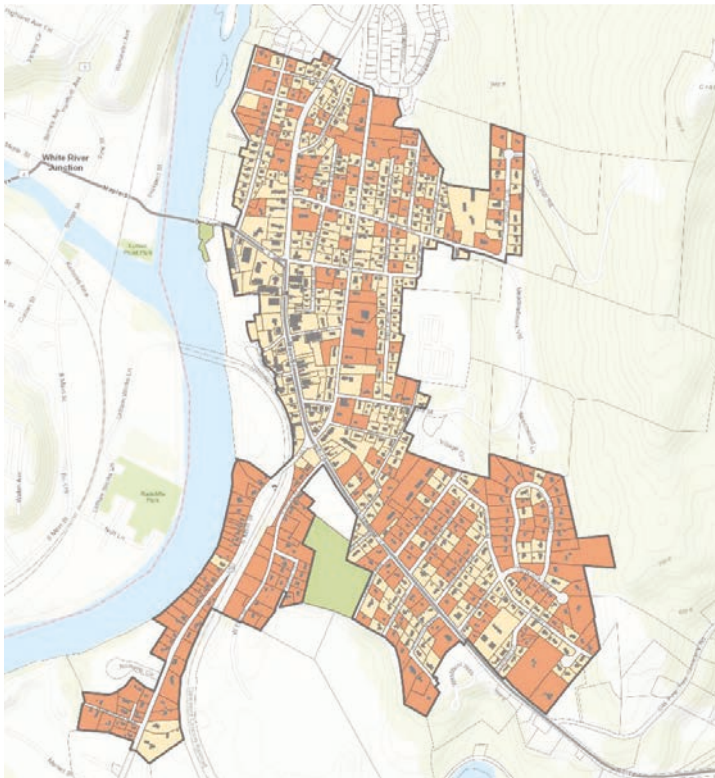


Figure 10: West Leb Study Area parcels demonstrating one or more reinvestment factors.



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Task 2: Model Policy Financial Implications for Market Rate Prototypes

Bridging Data and Local Experience

This exercise builds financial models coupled with physical regulatory parameters that fit the identified standard lot type in the study area and quantifies a prototype's financial feasibility. Alongside physical zoning parameters, this requires relevant cost inputs typical to a real estate development pro forma which are provided through a cursory market analysis followed by interviews with local development professionals.

Exploring Housing Prototypes

Physical Testing

Eight prototypes consisting of various arrangements of single-detached, ADUs, duplexes, and townhomes were built according to existing R2 and R3 constraints to create a baseline of outcomes and identifying where the prototypes ran afoul of current standards.

Tenure

These prototypes were then categorized by their most likely tenure, whether for rent or sale. While a building type can technically be developed and occupied for sale or for rent, the market itself tends to self-sort building types. Attached units are difficult to purchase except through a condominium legal structure, where the residents own the building, yet the land is commonly owned by the condominium association. For this reason, attempts were made to focus on fee simple prototypes when assumed as a for sale housing type.

Building Code Application

Additionally, where prototypes included attached units for rent, attempts were made to keep their construction methods within the simpler residential building code and avoid the much more costly and complex commercial building code.

Tailoring Homes to Demographic Trends

Outside of a large single-detached house the prototype unit sizes are kept relatively small, between 560 to 1,250 square feet. This is largely due to data demonstrating that the current Lebanon household size is small and expected to continue to be small into the future. The U.S. Census Bureau categorizes households as family and non-family. Amongst the 6,099 households in Lebanon, 3,322 are classified as family households with two and three-person households making up 43% of this category. The other 2,777 households categorized as non-family, one and two-person households make up 44%, with most of this amount consisting of a one-person household.

When considering all households, regardless of family status, 1- and 2-person households account for 75% of the town's total households.



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Total Households:	6,099	
Family households:	3,322	54%
2-person household	1,901	31%
3-person household	702	12%
4-person household	387	6%
5-person household	233	4%
6-person household	-	0%
7-or-more person household	99	2%
Nonfamily households:	2,777	46%
1-person household	2,057	34%
2-person household	627	10%
3-person household	75	1%
4-person household	18	0%
5-person household	-	0%
6-person household	-	0%
7-or-more person household	-	0%

Table 1: U.S. Census Bureau. "Household Type by Household Size." ACS 2022, 1-Year. Table B11016. Lebanon, NH.

Pricing and Affordability in Lebanon

As mentioned, Neighborhood Workshop developed eight new construction prototype designs, each varying by assumed tenure and square footage. Within this diverse suite of prototypes, **only two—the one-family and two-family are permissible by-right, with the two-family allowed only by the R2 zoning allowances.** Prototype financial modeling uses typical project return rates based on tenure³ and solves for sale or rent amounts necessary to meet these returns given all other cost input variables. The outcomes for what are currently allowed by-right in either the R2 or R3 zoning categories follow.

Prototype	Unit Size (SF)	Sale Price	Monthly Rent
One-Family	2,000	\$1,145,342	-
Two-Family	1,250	-	\$6,385

Table 2: Financial outcomes of currently allowed housing types in the R2 & R3 zoning districts.

It should be emphasized that these prototypes assume new construction, for sale or rent housing in a high-amenity area of the city. According to online real estate listing websites like Redfin and Zillow, the median home sale price in Lebanon at the time of this writing is \$572,000, with median asking rents at \$3,475, but this includes all housing stock regardless of age and location. It should also be noted that production builders and developers with long-standing relationships with subcontractors will likely be able to offer a similar product for less. There are also current listings that greatly exceed the outcomes being modeled here, largely due to greater total square feet and land area. The assumptions being made for prototyping are used

³ For sale targets a 12% Return on Project Cost, with rentals targeting an 11% Internal Rate of Return.



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to establish a locally realistic baseline given certain assumptions and to test potential policy scenarios. The following section begins to test such changes to policy to quantify the effects.

Task 3: Sensitivity Testing

Adjusting for an Affordable Future

In the context of Lebanon's housing market, a reduction of 68.2% in the price of single-detached home modeled above would render it affordable to the median-income household. An approximate 70% reduction in local home values would be indicative of serious economic challenges and the loss of most existing homeowner equity. Hardly an ideal scenario.

Alternatively, a 200% increase in median income would similarly achieve affordability for this home. While the Town of Lebanon lacks direct control over market prices, material costs, and wage levels, it possesses the authority to alter the regulatory landscape that currently limits the availability of more affordable housing options. Adjusting zoning and other regulatory barriers is demonstrated to facilitate the development of less expensive housing alternatives, thereby addressing the affordability issue more effectively. The following analysis tests a series of regulatory options.

Assessing Regulatory Changes

Sensitivity Testing quantifies policy changes on housing types being considered. This testing builds on previously developed prototype pro formas that set a baseline for both physical and financial existing conditions. This baseline is used to quantify the outcomes of a set of modest policy changes, followed by more permissive deviations from current standards. Market rate capital returns are assumed to create a set of consistent head-to-head comparisons, and all prototypes are modeled on a 10,000 square foot lot unless otherwise noted in the Sensitivity Diagram.

This analysis allows the team to understand:

- What becomes feasible under new conditions?
- Quantify an individual policy decision effect on development.
- Identify any affordability improvements to required rents or sales prices.

Driving Down Costs, Driving Up Access

Focusing on the most restrictive zoning district of R3, it was found that through a series of five suites of policy choices, overall affordability continually increased, especially as it relates to for sale housing. A major contributor to this is the opportunity to divide the high land costs associated with areas with high amenity and access to water and sewer, across more housing units. **In other words, land cost per unit decreased significantly, leading to a lower asking price per unit while still achieving the same desired project return rates.**

The following policy options build on the previous and are modeled as follows:

1. **First, the "no change" scenario.** This scenario models a 2,000 square foot house on a 10,000 square foot lot, the minimum lot size allowed in R3. This category maintains the



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status quo, providing predominantly one-family homes that remain financially inaccessible for households earning the median income.

2. **The second example in this 'no change' category includes a less commonly found new-build option: a single-detached home with an accessory dwelling unit (ADU).** The sale price of this model increases because the total square footage increases. However, the advantage of this arrangement is the potential rental income from the ADU, which can help the homeowner offset part of their mortgage. This option also offers a multi-generational living arrangement.

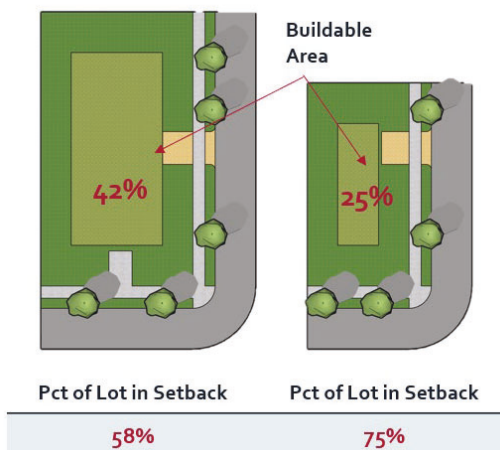
The main challenge here is the lack of comparable properties in the market. Builders need their projects to appraise at a value above construction costs to secure financing and offer a return. However, without similar sales to compare against, appraisers struggle to determine that value. As a result, ADU markets typically start with homeowners who use savings or home equity to build ADUs, before spec builders enter the scene.

ADU Owner-Occupancy Requirement: A Significant Barrier

One significant challenge is the requirement that properties with an ADU must be owner-occupied. This stipulation is likely to discourage local homeowners from investing in an ADU, especially if they may feel forced to sell the property in the future. Without an ADU, homeowners retain the flexibility to move and rent out their home, but this option becomes unavailable with the owner-occupancy mandate.

Additionally, this requirement prevents local developers from securing financing to build a single-family home with an ADU. In the event of a loan foreclosure, lenders are unable to fulfill the owner-occupant condition, further complicating the viability of such projects.

3. **The first policy change assumes modifications to the current minimum lot size and width standards. This modification**

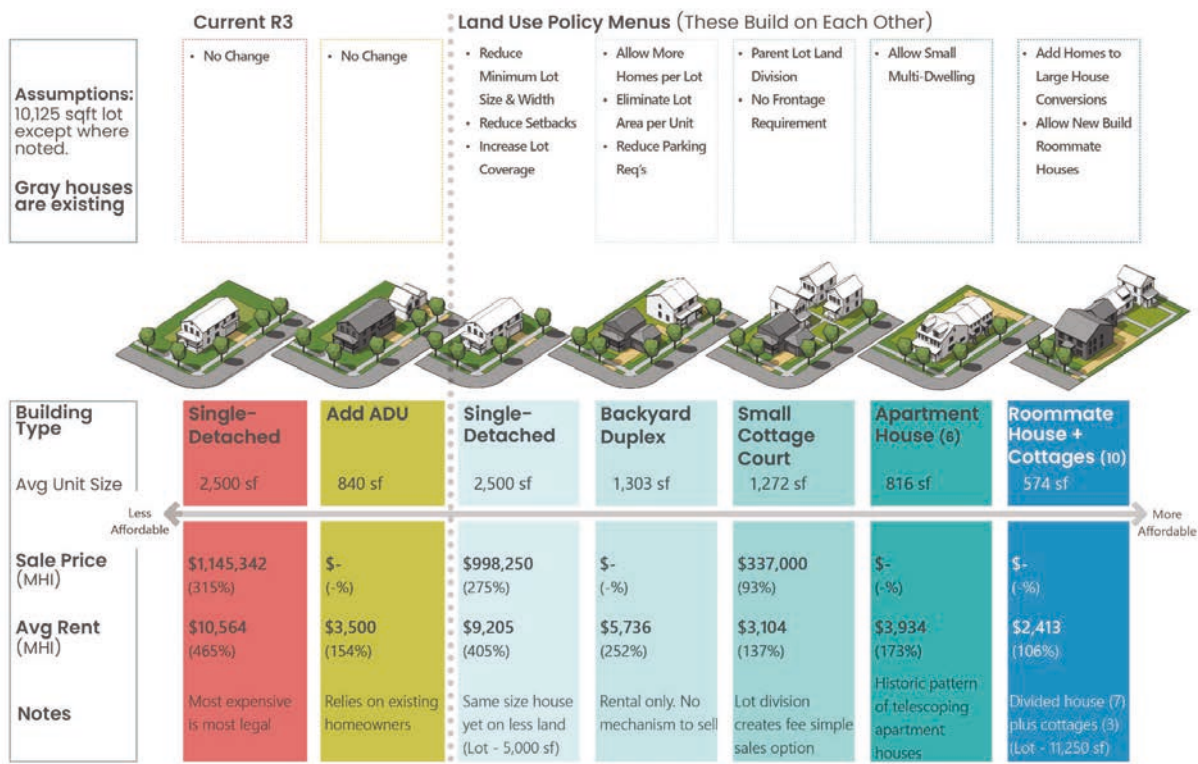


subsequently requires additional modifications to setbacks. This modification models the same 2,000 square foot one-family house, only on a 5,000 square foot lot instead (50'x100'). Allowing this reduces the land cost by 50%, the primary factor contributing to the reduced sale price. Yet, to fit this home on this smaller lot adjustments to setbacks are required. This model uses 10-feet in front and back, with 5-feet on each side. Retaining existing setback standards on a smaller lot

resulted in 75% of the lot being inside the setback, greatly diminishing the buildable area.

Figure 11: Policy choice sensitivity testing.

Lebanon, New Hampshire – Land Use Policy Menu Sensitivity Testing



MHI calculated using Lebanon Median Household Income of \$90,911 via US Census Bureau, ACS 2018-2022 5-Yr, Table B19013.



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4. **This policy scenario builds on the previous one by allowing more homes per lot, eliminating the requirement for additional lot area per unit, and reducing parking requirements.** In this scenario, two new units are constructed as a duplex, complementing the renovation of an existing single-family home. This approach is particularly suited to the town's current context, where there are few vacant lots, and most parcels already contain a housing structure. Rather than resorting to demolitions, this strategy preserves the existing neighborhood character while simultaneously increasing housing options. This approach is known as 'Backyard Infill'.



Figure 12: A newly constructed backyard duplex project that retained and fixed up the front house.

This prototype is only modeled for rent because without any kind of land division mechanism, selling these as individual units yet on the same parcel requires the creation of a condominium structure. This increases overall development costs and complexity yet by dividing the total development costs across all units, the overall sale price is more attainable relative to any single-detached option. Small lot condominiums are also not a prevalent legal structure in Lebanon.

With this prototype being modeled on a compact lot, the need to conserve space is paramount. The newly constructed units are parked on-street versus the current requirement of two per unit, which would require the construction of four new parking spaces resulting in more land area used for car storage than housing.



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Reduced Parking Requirements for Greater Flexibility

This prototype examines reduced parking requirements as a strategy to increase flexibility for small or awkwardly shaped lots, thereby alleviating the competition between housing supply and parking needs. It's important to note that reducing or eliminating parking requirements doesn't mean that no parking will be provided. Instead, it allows for flexibility when necessary.

In most cases, where the site is not overly constrained, developers are likely to provide sufficient parking to meet the needs of their target market. This approach ensures that parking is available where needed, while also allowing more efficient use of land in situations where parking may be less critical.

One study from 2019 and another more recent from 2021 and featured in the Journal of the American Planning Association found that even in locations without parking mandates, that developers still included parking voluntarily.

5. **The following policy change scenario considers allowing up to four units by-right with the ability to subdivide from the parent lot.** This prototype takes the form of a small cottage court where small, detached 950-1,250 square foot cottages are offered either for rent or for sale. Allowing the parent lot to be subdivided creates a mechanism that allows for fee simple home ownership without the need for complicated condominium legal documents.



Figure 13: Example of four units on a small lot and for sale as fee simple. Though compact, this prototype achieves median income affordability.



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In this scenario, the existing house is also retained, preserving the home. When selling, each home comes with access and utility easements along with a basic shared maintenance agreement. As with all zoning standard updates, this type of arrangement will need to be worked out with other municipal departments, especially public works and fire safety.

Though not modeled, this policy choice also creates an additional opportunity to build and sell newly constructed ADUs as fee simple, small lot homes.

Parking. Again.

There is simply not enough lot area to fully park this scenario using current off-street parking requirements leading to a value judgment of using limited land area for housing over parking. If fully parked according to current off-street requirements, the eight spaces plus access would consume over 30% of the lot area. Without the ability to fit separate driveways and parking garages on each subplot, this scenario explores the possibility of not requiring any off-street parking but instead using adjacent on-street parking to fulfill this need, if necessary. So rather than require additional lot area, consider modifying parking mandates to support more inexpensive housing options.

Affordability Wins

At this increment of cumulative policy choice, we start to see homeownership options become attainable by households earning the area median income, and without overly constraining unit square feet. This development scenario results in unsubsidized, affordable homeownership to those earning the area median income.

- 6. This next policy choice explores the concept of additional allowances for small walkups.** The prototype used includes six-eight small one-two bedroom units, fully parked off-street assuming a 1-to-1 parking ratio. New construction in this scenario proves infeasible due to the high average rents (\$3,900/mo.) required to achieve target return rates. This is mostly due to the significant jump in construction costs by having to comply with the more costly commercial building code versus the residential code. Where this scenario does have merit is assuming renovation of an existing structure. Even with higher acquisition costs, the reduced total renovation costs are much lower overall resulting in a \$1,000 reduction in necessary average rents (\$2,900/mo.) to meet target return rates.

Reminder, this scenario builds on the removal of lot area per unit introduced in policy option #4.

- 7. Lastly, the final policy choice assumes allowances for the construction of new Roommate Houses.** Roommate Houses, sometimes called Co-living. Co-living is an innovative housing model that offers a shared living environment where residents have private bedrooms but share common spaces like kitchens, living areas, and sometimes



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bathrooms. Designed to foster community and reduce living costs, co-living is particularly appealing in areas where housing affordability is a challenge. This model not only maximizes space efficiency but also caters to the growing demand for flexible, communal living arrangements that accommodate diverse lifestyles and preferences.

Co-living attracts a diverse group of residents, including:

- **Young Professionals:** Often drawn by the affordability and convenience, young professionals appreciate the networking opportunities and social environment that co-living spaces provide.
- **Remote Workers:** Individuals working remotely may choose co-living for the built-in community and shared workspaces, which help combat the isolation of working from home.
- **Digital Nomads:** Those who travel frequently and work online find co-living appealing due to the flexibility of short-term leases and the opportunity to meet like-minded individuals.
- **Single Adults:** Single adults, particularly those new to a city, might choose co-living to ease the transition by having an instant community and shared amenities.
- **Empty Nesters and Retirees:** Some older adults are attracted to co-living for social interaction and reduced maintenance responsibilities, allowing them to downsize while staying engaged in a community setting.

Overall, Co-living appeals to those seeking a balance between privacy and community, and it caters to a wide range of needs from affordability to social connection.

The exploration of these alternative policy scenarios offers a path forward, yet not the only path. Other housing types or arrangements not explored here may be better suited for Lebanon. Regardless, the constraints of current regulatory standards overly constrict potential solutions. By reducing minimum lot sizes, adjusting setback requirements, and allowing for more flexible development options like duplexes, cottage courts, and co-living arrangements, Lebanon can unlock significant opportunities for creating more affordable and diverse housing. These changes not only reduce the cost per unit by spreading land costs across more homes but also preserve neighborhood character by encouraging backyard infill development rather than demolitions.

Moreover, revisiting parking requirements and supporting innovative housing models like co-living and subdivided parent lots can further achieve increased affordability, making it possible to cater to a broader range of residents, from young professionals to retirees.



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Task 4: Deeper Affordability: Gap Identification and Unit Bonus Options

Analyzing Funding Gaps

This analysis takes base zone allowances and tests standards to identify funding gaps for the provision of below market affordable housing in the study area.

The policy options discussed previously are predicated on scenarios involving private market developers and do not consider the unique circumstances of private or non-profit affordable housing developers. This undertaking operates under a distinctly different set of assumptions, primarily influenced by their financing sources and the specific requirements attached to these funds.

Current Challenges for Affordable Housing Developers

Through interviews and discussions, it became clear that the affordable housing infrastructure in New Hampshire faces considerable limitations. New Hampshire faces significant challenges in developing affordable housing, stemming from a combination of regulatory, financial, and geographic barriers. Unlike some neighboring states with more robust networks of affordable housing developers and substantial public funding, New Hampshire lacks a cohesive network dedicated to affordable housing initiatives. Private developers in the state primarily pursue public funding through Low-Income Housing Tax Credits (LIHTC), mostly applied to larger projects (40+ units).

One complaint was that small-scale infill developers (<20 units) face the same level of regulatory scrutiny as those developing 100 units. This uniform review process adds layers of complexity and cost, unaffordable to local developers who are already navigating a largely rural landscape where topography and fragmented land ownership make finding suitable parcels for development difficult.

Notably, the state's few large-scale master planned developments, such as a former apple farm in Londonderry or a repurposed horse track catering to the Boston market, incorporate affordability but are exceptions rather than the rule. The financial impact of including affordable units is mitigated by compensating with additional market-rate units, and by distributing the cost across a larger overall number of market-rate units.

Financial Constraints

The financial resources available for affordable housing in New Hampshire are minimal compared to other states. For instance, New Hampshire's real estate transfer tax generates roughly \$5 million annually for housing, a stark contrast to Massachusetts, which recently allocated \$5.2 billion toward affordable housing. This limited funding, coupled with a challenging regulatory environment, underscores a system where the public bears the cost of maintaining exclusionary practices, rather than supporting broad-based inclusive housing solutions.



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Barriers in the Private Market

Private developers in New Hampshire who seek to build affordable housing face considerable hurdles, particularly in securing financing. While LIHTC remains a critical funding source, with tax credits supporting only 5-6 projects annually and typically financing projects of 40-60 units, the application of these credits is limited. The exploration of bonus units—additional units allowed in exchange for including affordable housing—has seen some interest, but the voluntary nature of these programs, coupled with the absence of comprehensive financial analysis, means they remain underutilized.

The state's Workforce Housing Law, intended to provide reasonable opportunities for affordable housing (~100% AMI), mandates that such developments be profitable, yet the regulatory and financial environment makes achieving profitability challenging. For smaller-scale projects, there is a need for **local calibration** of these laws to ensure they are attractive to developers. Banks, typically risk-averse, require substantial assurances to offset potential losses, further complicating financing efforts.

For-Sale Housing and Homeownership

As the previous prototype modeling has demonstrated, developing for-sale affordable housing is particularly difficult. Workforce housing law requires that 50% of units be two-bedrooms or larger, adding another layer of complexity. Additionally, the high cost per square foot of construction in the state exacerbates these challenges, making density concessions essential to feasibility. However, such concessions often face resistance from local planning boards and community members concerned about increased demand on schools, fire services, and other municipal resources.

Institutional Barriers and the Need for Reform

New Hampshire's current zoning, planning boards, and funding structures are ill-equipped to meet the immediate need for 40,000 housing units. Despite the efforts of regional planning organizations, which often lack enforcement power, significant reform is needed to address the state's affordable housing crisis. This includes revisiting deed restrictions, implementing long-term affordability monitoring, and considering the role of larger institutions, such as hospitals and private companies, in funding and developing housing solutions.

Zoning Exacerbates Cost Challenges

Affordable housing developers still pay the market rate for land, materials, and labor, with funding provided only to offset the gap created by selling or renting to predetermined below market rates. Affordable housing developers are also beholden to the same zoning standards and review processes as private market, large-scale developers. Limits on funding amounts often puts affordable housing developers at a significant disadvantage when competing for land in high-amenity areas. Because of this, some municipalities attempt to level the playing field for affordable housing developers by providing additional housing units as a bonus for meeting a social good.

It has been made clear that residential zoning application in the study area largely favors single-detached homes. Let's play this zoning regime forward and assume that workforce



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housing affordability is intended to be found in one-family homes. A 2,000 square foot one-family on the currently allowed minimum lot size of 10,000 square feet, a below market price point for those earning 100% of the area median income results in a **\$587,000** per unit funding gap. Even using the modified lot size in the policy choice menu of 5,000 square feet and building modeling the same sized one-family results in a **\$304,719** per unit funding gap.



Figure 14: Affordable housing funding gap assuming current regulatory standards allowing a single-detached, 2,000 square foot home on a 10,000 square foot lot.

Incenting private market affordability.

Based on the context provided above and responding to the Workforce Housing Law, Neighborhood Workshop explored two distinct bonus approaches aimed at incentivizing private market developers to include affordable housing in their projects. These scenarios are designed to ensure that the development of affordable units is both feasible and attractive to developers, without relying on internal cross-subsidies or artificially limiting the number of units that can be built by-right.

Key Modeling Assumptions

- **No Internal Cross-Subsidy:** The scenarios explicitly avoid assuming that market-rate units will subsidize the affordable units within a development. This ensures that the financial viability of each unit type—whether market-rate or affordable—stands independently, providing a clearer understanding of the true cost and benefits of including affordable housing.
- **No Artificial Suppression of By-Right Units:** The base number of units that a developer can build by-right is not artificially limited before applying the bonus units. This approach ensures that supply in the private market is not diminished.

Incentive Scenarios

Neighborhood Workshop modeled the following incentive scenarios, with each assuming that



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all units—whether market-rate or affordable—are of the same size and quality of finish to maintain consistency across the development:

1. Affordability Bonus Model 1: Affordable Unit Bonus

- **By-Right Units:** Developers are allowed to build four market-rate units by-right.
- **Bonus Structure:** Additional bonus units are granted if affordable units are included in the development. This option is modeled to assess how the inclusion of affordable units impacts overall project feasibility and whether the bonus units provide sufficient incentive for developers to pursue mixed-income projects.
- **Outcomes:** A mixed-income approach results in lower funding gaps while providing both new market rate and affordability housing options.
 1. If the assumption is that four units is the maximum allowance, market rate or not, this results in a per door funding gap of \$168,165. A 71% discount from the current regulatory regime, yet the challenge is that this affordability option competes with a purely market rate option.
 2. A one-unit affordability bonus in addition to four units by-right results in a 37.5% discounted funding gap.
 3. Interestingly, providing an additional 2-4 affordable bonus units results in similar funding gaps of about \$102,000 per door. The challenge of identifying options to close the total funding gap remains.

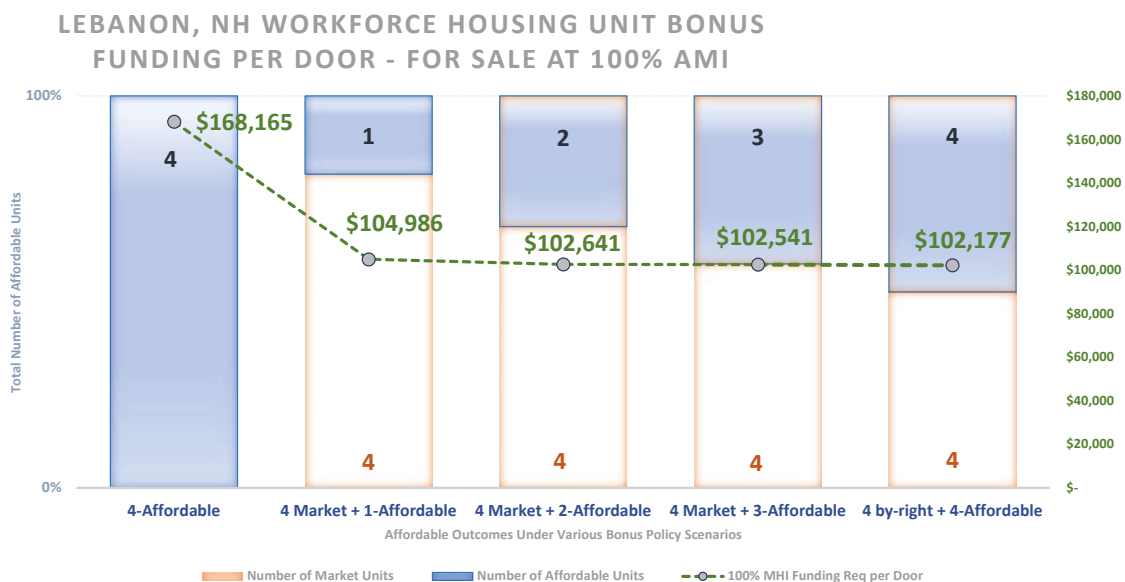


Figure 15: Funding gap per door outcomes when modeling various affordable unit bonuses.

2. Affordability Bonus Model 2: One-for-One Bonus

- **By-Right Units:** Like the previous Model, developers are allowed to build four market-rate units by-right.



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- **Bonus Structure:** For each affordable unit provided, the developer is allowed to add one additional market-rate unit. This scenario is modeled to determine if this one-for-one approach effectively incentivizes the inclusion of affordable units while maintaining project viability.
- **Outcomes:** Adding market rate units greatly reduces funding gaps while providing both new market rate and affordability housing options.
 1. Like the previous Model, If the assumption is that four units is the maximum allowance, market rate or not, this results in a per door funding gap of \$168,165. The challenge is that this affordability option competes with a purely market rate option.
 2. A one-unit affordability bonus in addition to another market rate unit results in a 78% discounted funding gap.
 3. Interestingly, two additional units of market rate and two affordable results in a similar per door funding gap.
 4. A jump in funding gap occurs after this unit count based on an increase in lot size yet continues to decrease again with the additional carry of more units of both types.

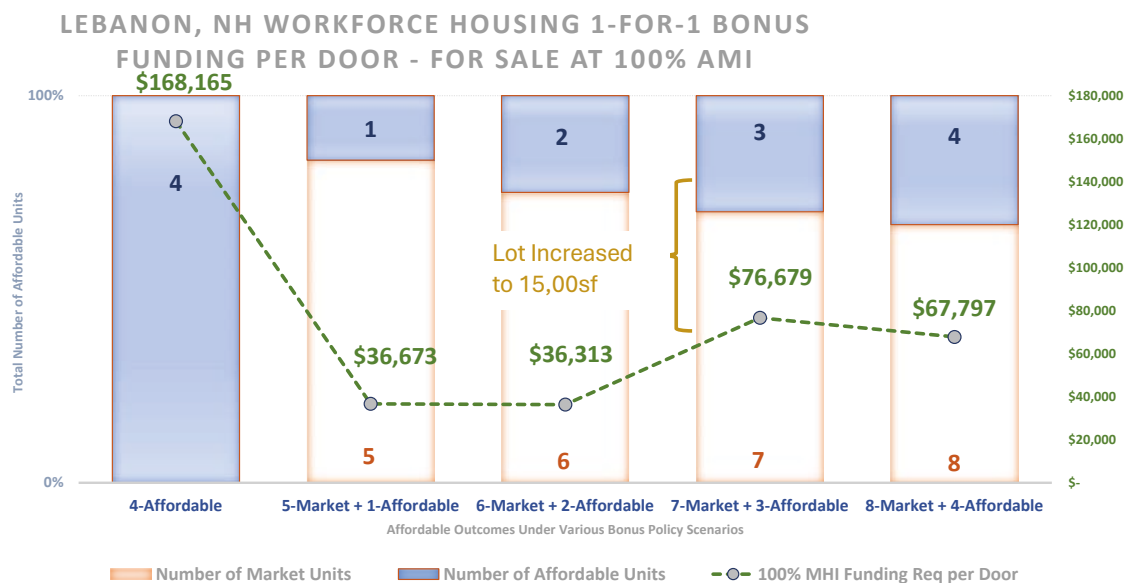


Figure 16: Funding gap per door outcomes when modeling a one-for-one affordable unit bonus.

By incorporating a higher proportion of market-rate units in addition to the inclusion of affordable units, the financial feasibility is significantly improved, which could make such developments potentially attractive to private market developers. Especially if this minimized funding gap could be offset in other ways.

Local Regulatory Interventions

Local regulatory interventions offer a more efficient, flexible, and effective way to incentivize the development of affordable housing. They allow communities to address their specific



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housing needs more directly and create an environment in which private developers are more likely to result in projects that preserve local character.

State and federal funding for affordable housing is often limited and highly competitive, with only a small fraction of projects receiving support. By focusing on local regulatory interventions, communities can reduce their dependence on these scarce resources and create a more self-sufficient approach to housing development. This accelerates the creation of affordable housing but also ensures that local projects are less vulnerable to changes in state or federal policy.

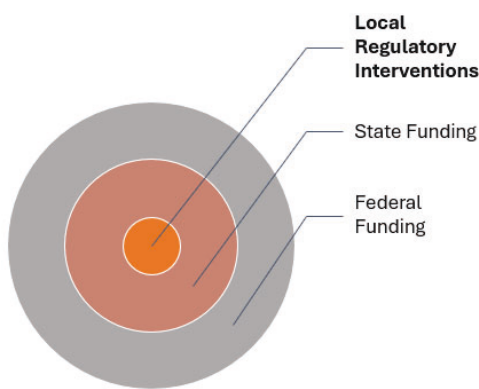


Figure 17: First explore local interventions before relying on more complex and competitive state and federal funding options.

Exploring New Policy Approaches

These findings should encourage Lebanon to explore additional methods of closing the funding gap in addition to bonus unit approaches, including lot standard options and fee reductions.

Some examples include:

Public-Private Partnerships. In a public-private partnership, land that is owned by a public agency (city or county) is offered to an affordable housing developer at low or no money offsetting the land costs.

- **Benefit:** This substantial reduction in land acquisition costs not only makes projects more financially viable for affordable housing developers but also enhances the public sector's ability to meet housing affordability goals without necessitating extensive financial subsidies.

Expedited Entitlement. A primary benefit of a pre-approved plans program could also be extended to affordable housing developers. This policy streamlines the approval process for development projects that include affordable housing, reducing the time it takes for these projects to move from planning to construction.



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- **Benefit:** Faster approvals reduce holding costs and the risk associated with delays, making the development process less costly and more attractive to developers.

Impact / Permit / Development Fee Exemptions. Developers typically pay impact fees to cover the costs of additional infrastructure and services needed due to new construction. This policy exempts affordable housing developers from some or all of these fees if their project includes affordable housing.

- **Benefit:** Eliminating these fees can significantly reduce the upfront costs for developers, making affordable projects more financially viable.

Property Tax Exemptions. This involves reducing or eliminating property taxes for a certain period for developments that include affordable housing. This would require coordination with the County since the City is not the primary beneficiary of property tax revenue.

- **Benefit:** Tax exemptions serve to reduce the operating costs of a rental development, enhancing the long-term sustainability of affordable housing projects.

Each of these policies is designed to increase the supply while reducing the financial burden on affordable housing developers. They address various phases of the development process, from planning and approval to construction and operations, ensuring a wrap-around approach to supporting affordable housing development.

Challenges Remain

While the exercise of quantifying bonus unit policy scenarios has provided valuable insights, several significant programmatic considerations must still be addressed to create a robust and effective affordability bonus policy.

- **Funding Application and Development Offsets:** It remains unclear how funding should be applied within these policies. Should there be development offsets or reduced equity requirements, or could rebates be an effective tool? Each of these options could influence the feasibility and attractiveness of the policy to developers.
- **Administration and Enforcement:** Another key challenge is determining who will be responsible for administering compliance and enforcement of these policies. Options include partnering with third-party organizations like NeighborWorks or working with a Community Land Trust (CLT). Administration should not be overseen by the municipality who have limited resources and experience.
- **Affordability Duration and Profitability:** There are also important decisions to be made regarding how long units are required to remain affordable and what return rate is sufficient to make participation in the program voluntary and attractive to developers. The balance between incentivizing developers and ensuring long-term affordability is delicate, especially when considering that more complex or risky developments may demand higher profits. Typical return rates were modeled here, yet developers may demand higher.



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- **Bank Participation and Risk Management:** Ensuring that financial institutions are on board with these policies is critical. Banks tend to be risk-averse, and without a clear plan to offset risk, securing financing could become a significant barrier. This highlights the need for socializing potential strategies with local funders and adapting policies to their needs.
- **Ongoing Need for Affordable Rentals:** Lastly, despite the focus on developing ownership options, there remains a pressing need for even deeper levels of affordable rental housing. Any comprehensive affordability policy must consider how to address this need effectively.

A Fresh Approach to Affordability

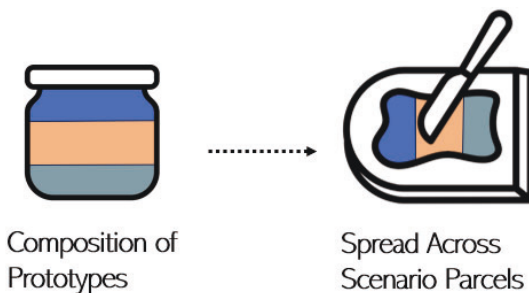
Affordability is a multifaceted concept that requires diverse approaches. While there is no single solution to address the affordability crisis, reliance solely on state programs for subsidies is insufficient. These programs cannot fully bridge the affordability gap given the high costs imposed by the current regulatory environment. However, the opportunity for regulatory reform presents a cost-effective solution. Adjusting zoning laws and other regulations has proven to be a powerful tool that can lead to significant improvements in housing affordability. By reducing restrictions on the types of housing that can be built, local governments can encourage the development of a broader range of housing options that better meet the diverse needs of the community.

Task 5: Buildout Yield Projections

Mapping New Ground

The Redevelopment Parcel Candidate Maps provide a foundation for generating various buildout scenarios, each designed to assess the potential collective yield of different parcels as they become eligible for different development opportunities depending on policy choice. By leveraging unit types modeled in Task 2, the consultant team can make informed assumptions about the viability and construction likelihood of each prototype within these scenarios.

This exercise is not a lot-by-lot detailed exercise. The Prototypes used are those mentioned previously from the previous exercises and are applied in various compositions and simply spread across the eligible parcels. Some adjustments have been made to improve the logic of the prototype.





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The purpose of these buildout scenarios is to:

1. Visualize various levels of buildout in the study area and over time.
2. Measure potential changes to municipal revenues by supporting a program that creates more easily implementable solutions toward adding housing supply.
3. Measure level of new construction necessary to meet a livable density appropriate for Downtown adjacent neighborhoods that supports amenity rich neighborhoods.

Single-Detached



Backyard Duplex



More Units on a Lot



Small Lot Cottages



Smallplex



Co-living



Projecting Possibilities

A Buildout Yield Projection integrates these building types into the urban landscape, enabling the quantification of key outcomes such as the total amount of private investment, total square footage developed, number of homes created, typical rents or sales prices, and anticipated growth in municipal taxable value. A building type can be designated either for sale or for rent, yet the market tends to naturally determine which is more suitable. For example, attached units are assumed rental, where cottages are assumed for sale.

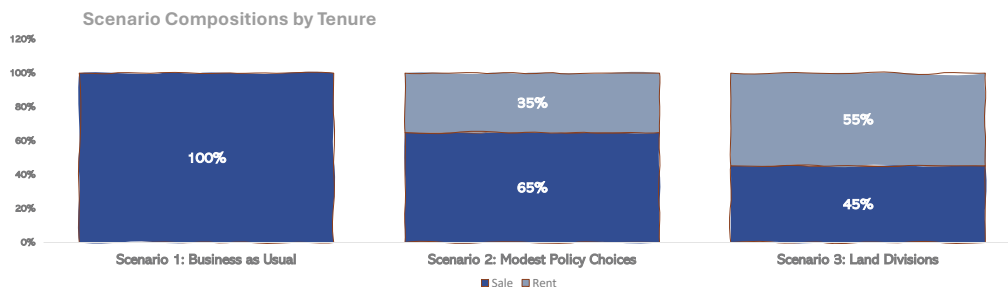


Figure 18: Assumed housing composition by tenure across various buildout scenarios.



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An Algorithmic Approach

For the purposes of this study, each buildout scenario is predicated on the potential for reinvestment in each lot, determined by the specific policy options being considered. Each scenario builds progressively, incorporating the parcels and housing compositions from previous scenarios and expanding upon them to explore new opportunities created by these policy approaches (see images). In other words, both Scenario 2 incorporate Scenario 1. Scenario 3 includes Scenario 1 & 2, then builds upon it.

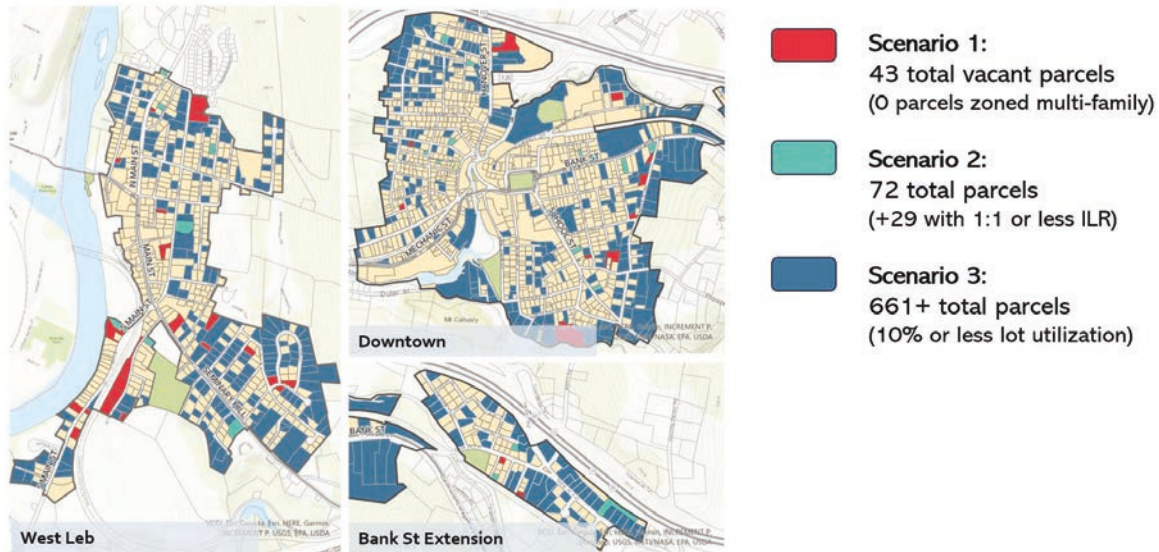


Figure 19: Parcels within the study area demonstrating one or more reinvestment factors

Reality Check

It is highly unlikely that all the identified parcels in each scenario will be sold or developed over the assumed 15-year buildout horizon of the study, but this iterative approach helps to systematically evaluate the full potential of each proposed policy approach on the development and economic benefit potential of the targeted parcels. This exercise analyzes full buildout potential given the assumptions of housing composition.

Scenario Descriptions

Scenarios explored include the following methodology and housing compositions:

1. **Business as usual – no change**
 - a. vacant lots
2. **Modest policy updates – increased density allowed**
 - a. up to four units on a lot
 - b. parcels with existing structures demonstrating 50% or less lot utilization *and* an improvement-to-land value-ratio less than one-to-one.
3. **Lot divisions – large urban landholders**
 - a. parcels that demonstrate 10% or less lot utilization regardless of improvement-to-land value-ratio.



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Scenario Outcomes

#	Scenario	Total Parcels	New Homes	Sale Share	Rent Share
1	Business as Usual	43	43	100%	0%
2	Modest Policy Reforms	72	131	65%	35%
3	Land Divisions	661	2,104	45%	55%

Table 3: Buildout Scenario outcomes summary table. Scenario 3 sale/rent composition matches existing shares of each.

Key Findings

Overall, the Buildout Scenarios revealed some key outcomes:

- There is room to accommodate new homes in areas already served by infrastructure and access to neighborhood amenities.
- New homes can be accommodated without teardowns.
- New homes can be delivered at more affordable prices.
- Existing property owners can receive cash out without having to move.
- Some scenarios create considerable additional value for schools, fire, or road maintenance without raising taxes.

Scenario 1 – Business as Usual identifies 43 vacant parcels totaling 23 acres. This scenario assumes full buildout of these lots with single-detached homes. This scenario does not factor in homeowners independently deciding to add ADUs to their properties.

Building out these vacant parcels with what is currently allowed by-right results in 43 single-detached homes at a density of 2 units per acre. [Interestingly, no parcels zoned multifamily were found to be vacant within either of the study areas.](#)

Scenario 2 – Modest Policy Updates assumes a new regulatory regime that allows up to four units per lot and the ability to subdivide a parent lot to a reduced minimum lot size. In addition to the vacant parcels from Scenario 1, this policy modification now includes parcels that demonstrate 50% or less lot utilization and have a 1-to-1 improvement-to-land-value ratio or less. In other words, a homeowner can sell a portion of their existing lot where up to four new homes are added provided there is enough space. In this example, the existing homeowner receives a cashout for a portion of their land without needing to move and new homes are added without requiring any demolition.

This policy choice creates additional opportunity in these 72 parcels containing 32.5 acres. At an assumed housing composition of 85 new ownership and 46 new rental homes, this buildout results in 131 new homes at a modest density of four units per acre.

Scenario 3 – Land Divisions focuses on parcels with 10% or less lot utilization. These parcels are owned by local landholders whose properties are within the Study Areas but exhibit extremely low densities—a unique blend of urban amenity and rural homesteading. The properties often have well-maintained structures indicating that the owners possess the means to upkeep their property effectively, thereby preserving its value and eliminating pressures to



Neighborhood Workshop

sell. This scenario assumes some type of incentive to encourage these property owners to voluntarily subdivide and sell the unimproved portions of their land holdings.

Benefits Withheld

Our analysis indicates that the presence of extensive, underdeveloped landholdings in core urban areas represents significant untapped potential. Developing these properties could substantially increase housing availability, while also contributing to greater municipal property tax revenues. Encouraging landowners to explore development possibilities could lead to mutually beneficial outcomes that support the community's growth and enhance the overall economic vitality of the area.

These parcels are assumed to be divided and redeveloped at transit-supportive densities of fourteen units per acre where these 661 parcels accommodate 2,104 new homes, yet in a similar composition of sale to rent as currently exists.

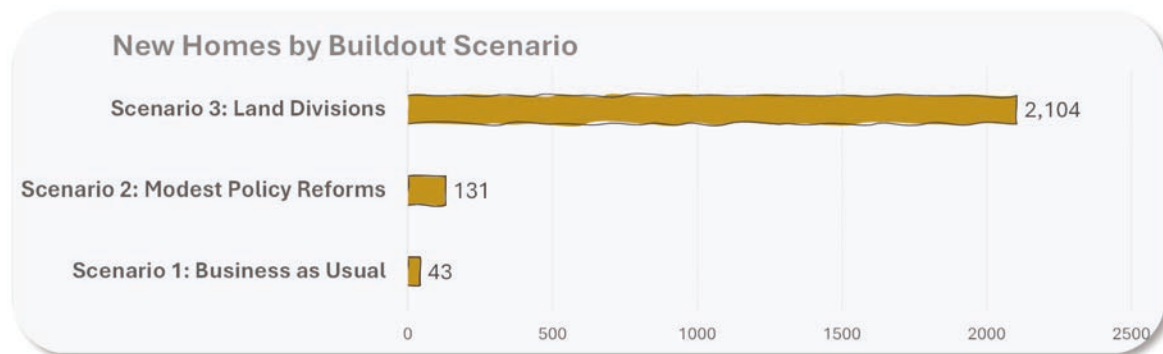


Figure 20: Total number of new homes by buildout scenario.

Value per Acre

Value per Acre is a metric used in analyzing the fiscal output across dissimilar development types in an urban environment. The metaphor often used is how automobile efficiency is measured by miles per gallon versus miles per tank. For this analysis, actual Grafton County taxing rates are used to determine amounts of newly created taxable value based on a prototype's total construction value. The resultant value per acre output varies across Buildout Scenarios due to intensity of land use and values of structures.

In the absence of a sales tax, property tax revenue becomes increasingly vital for funding municipal services. Raising taxes is rarely well-received, but by distributing these services across a larger number of high-value properties, the tax rate per household can remain more stable, while still generating the necessary additional revenue.

The pace of current redevelopment tells us that the actual outcomes will be significantly different from the full buildout being modeled in each scenario, but it does provide an important opportunity for relative comparisons when considering policy updates.



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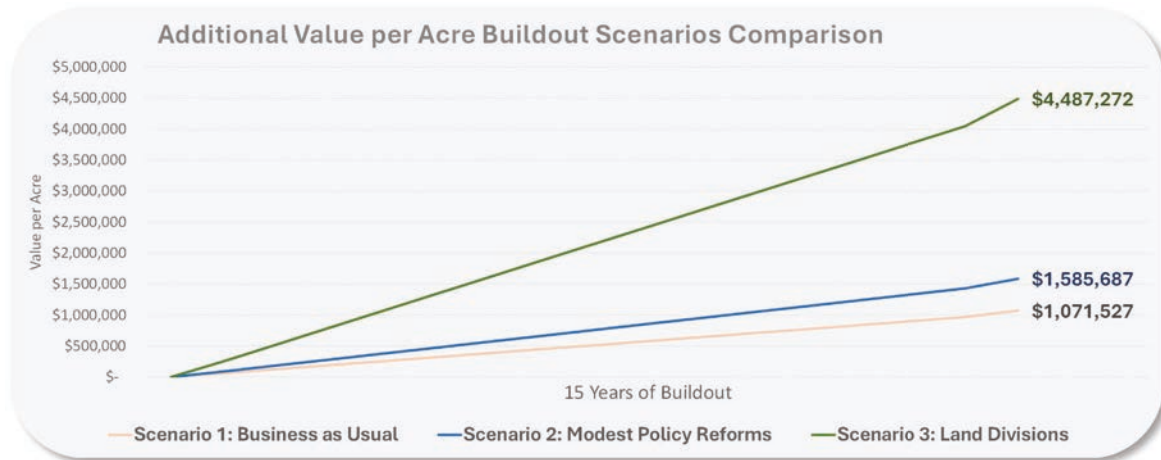


Figure 21: Value per Acre outcomes by buildout scenario.

Conclusion

This document synthesizes the comprehensive outcomes of urban housing policy analytics focused on evaluating and potentially modifying zoning standards within Lebanon, New Hampshire. Leveraging sophisticated, real estate-based analytic methods within the Pre-Approved Program Study Area, our aim has been to assess and provide options to alleviate the burden of rising housing costs through the development of diverse housing solutions.

The Pre-Approved Program is designed to streamline the residential construction permitting process and enrich housing variety in Lebanon. By offering a selection of pre-approved designs that respect and integrate into existing neighborhood character, the program not only promotes homeownership and diverse living options but also utilizes existing infrastructure efficiently.

Our policy analysis findings, shared regularly with Lebanon planning staff reveal significant insights across several key areas of urban development:

- The Parcel Size and Zoning Analyses have identified zoning patterns and potential for reinvestment, spotlighting parcels suitable for denser development or targeted policy interventions.
- Our analysis has pinpointed critical gaps in current zoning provisions that could hinder diverse and affordable housing solutions, suggesting areas where zoning modifications could introduce more inclusive and flexible housing options.
- Buildout Yield scenarios play a crucial role in illustrating how various policy adjustments could reshape Lebanon's housing landscape, balancing homeownership with rental opportunities, and optimize land use to meet both affordability and economic goals.



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These efforts underscore the importance of strategic zoning reforms and proactive housing policies to foster an inclusive urban environment where diverse (and sometimes competing) community needs are met, economic vitality is supported, and the quality of urban living is enhanced.

Caveats and Considerations

While this document aims to provide a comprehensive view of our analytical work, there are inherent uncertainties and assumptions that should be acknowledged:

1. **Data Limitations:** While extensive data analysis has informed our findings, limitations in data availability, accuracy, and relevance can affect the precision of our modeled outcomes.
2. **Market Variability:** Economic conditions, market trends, and demographic shifts can alter the effectiveness of proposed policies. The projections and recommendations presented herein are based on current market data and may need adjustment as new information becomes available or as market conditions change.
3. **Community Response:** The success of any policy changes depends significantly on their acceptance and adoption by local stakeholders, including property owners, developers, and residents. Community engagement and support are crucial, and outcomes could vary based on input.
4. **Funding and Resources:** The development and implementation of new housing requires substantial financial and administrative resources. Constraints in available financial products could change the outcomes within proposed regulatory modifications. Ideally, a healthy zoning framework will be able to accommodate this variability.
5. **Geographic Application:** Some of the policy changes modeled in this study may not be appropriate everywhere. One strategy could be to apply to certain identified high-amenity areas taking a more focused approach to densification.

By acknowledging these caveats, we aim to provide a realistic perspective on the potential impacts and challenges associated with proposed zoning reforms and housing policies. Moving forward, it will be important to monitor these factors closely and adapt strategies accordingly to meet the evolving housing needs of Lebanon.

Agenda
Lebanon City Council
September 18, 2024

10. New Business:

10.D – Route 120 Study Presentation

Background

The Planning & Development Department has been working with a consultant team from VHB to study the corridor around Route 120 from Exit 18 of I-89 to the Hanover town line. The purpose of this study was to evaluate and document existing conditions within the study area and to develop a vision plan establishing goals and strategies with respect to land use, housing opportunities, circulation, and natural resource protection, and planning for multi-modal transportation options and public services including fire, police, parks and recreation, and water and sewer.

The consultants from VHB will give a presentation at the September 18, 2024 meeting of the City Council to provide an overview of the study and planning process which initially kicked off in January of this year. The presentation will focus on the outcomes and strategies that were identified over the course of public meetings and surveys and will conclude with recommendations for zoning amendments needed to implement the land use goals set forth in the study.

Action

This presentation is for informational purposes only. No Council action is required at this time.

Included In This Section:

1. DRAFT Northern Lebanon Community Plan, dated September 2024 – DRAFT, prepared by VHB

Northern Lebanon Community Plan

City of Lebanon, New Hampshire

September 2024 - **DRAFT**

PREPARED FOR



City of Lebanon
51 N. Park Street
Lebanon, NH 03766
603.448.1524

PREPARED BY



260 Arsenal Place #2
Watertown, MA 02472
617.924.1770

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Introduction

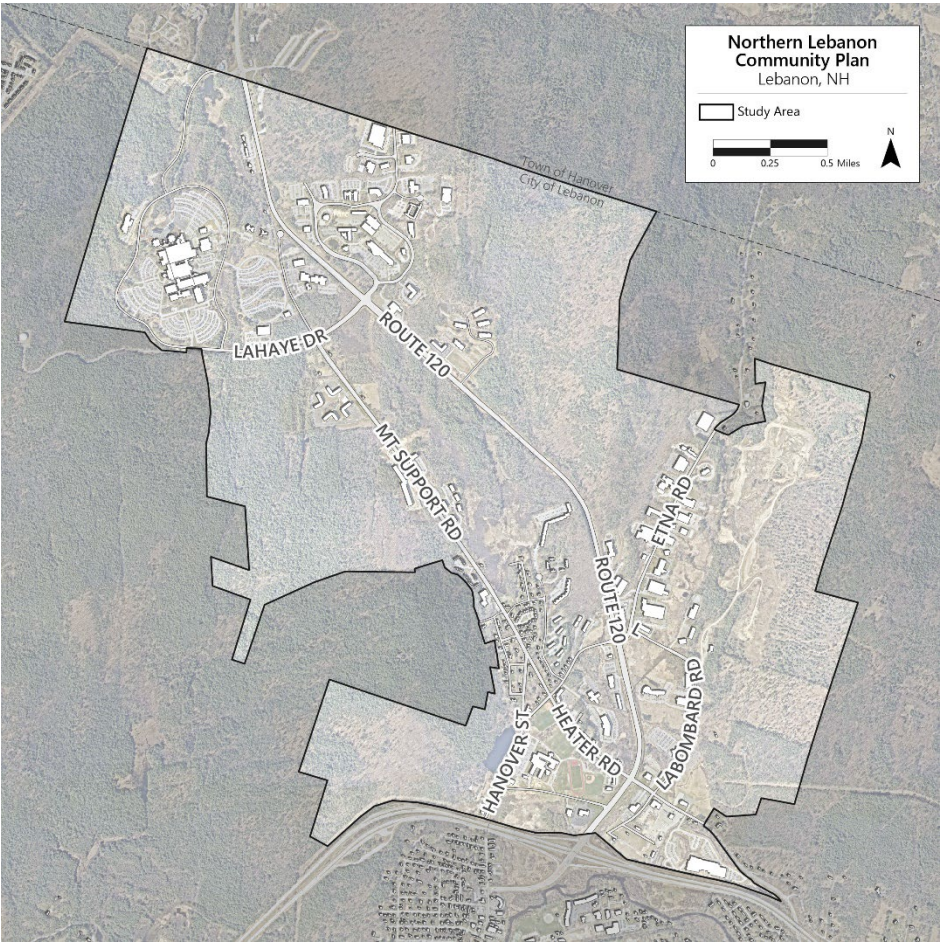
Purpose

The City of Lebanon has led a planning process to prepare the Northern Lebanon Community Plan (the Plan), which considers the neighborhood in Lebanon situated north of downtown and adjacent to Interstate 89's Exit 18, directly east of the Boston Lot Conservation Area and south of the Hanover town line, and just to the west of the Signal Hill Conservation Area (the Study Area), as shown below in **Figure 1**. The need for this study was first identified during the development of the City of Lebanon's Master Plan in 2012. As part of the recommendations of Section 2: Land Use of the Master Plan, the Study Area was identified as part of the Heater Road Land Use Planning Area in Section 2: Land Use, Recommendation D-2j:

"For the Heater Road area, the general recommendation is to determine the appropriate level and type of future development. The area surrounding the Hanover Street School and Lebanon High School would be appropriate for mixed-use development, including small-scale commercial, light industrial, Office, and residential uses. Because of the proximity to schools and residential areas, surrounding wetlands, and difficult access for traffic from Route 120 onto Evans Drive, development must meet well-defined performance standards for traffic, hours of operation, impervious surface, and parking. A study of the entire Route 120 corridor is needed to address traffic patterns, land uses, and aesthetic concerns."

The purpose and intent of the Plan is to develop and establish a cohesive vision, strategic goals, and recommendations to guide future development of the Study Area with respect to several areas of need as identified through a public engagement effort, including the analysis of land use and zoning, natural resources, and transportation and connectivity. This document builds upon previous years of planning and analysis conducted by the city to determine the appropriate uses and needs of the community within the Study Area.

Figure 1 Study Area



Executive Summary

(to be drafted following review by the City)

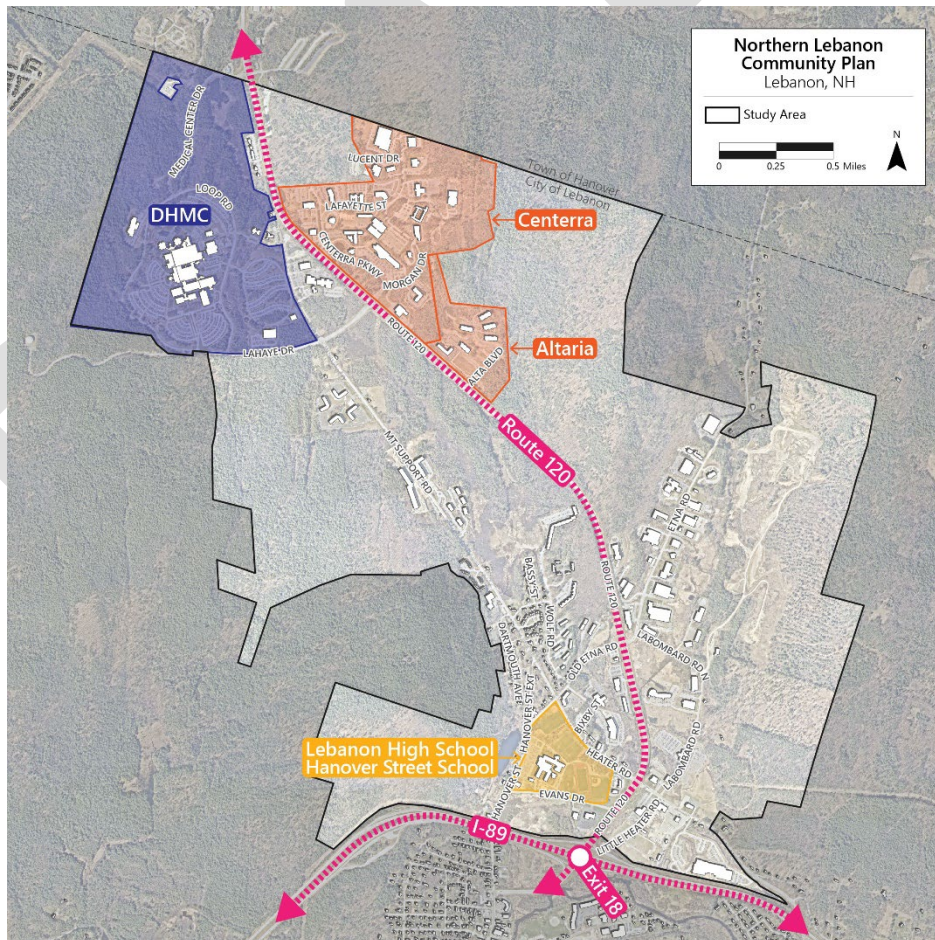
DRAFT

2

Existing Conditions

The Study Area consists of approximately 2,400 acres and is situated north of downtown and Interstate 89's Exit 18, east of the Boston Lot Conservation Area, south of the Hanover town line, and west of the Signal Hill Conservation Area, as shown below in **Figure 2**. It is located in the northern portion of the City of Lebanon and is home to existing assets such as the Hanover Street School, Lebanon High School, the Dartmouth-Hitchcock Medical Center (DHMC), and the developments of Centerra and Altaria. As the region's top employer – and the second largest employer in the state of New Hampshire – DHMC is a three-million square foot facility inclusive of the Geisel Medical School and employs over 10,000 staff. DHMC anchors the northern portion of the Study Area and serves as one of the primary providers of healthcare services for all of New England.

Figure 2 Major Landmarks in the Study Area



Property Ownership

Properties within the Study Area consist of several large parcels, with 20 parcels greater than 20 acres in size, as shown in **Figure 3 and Table 1**. Additionally, more than half of the total land within the Study Area (53%) is owned by just five landowners, including Mary Hitchcock Memorial Hospital, Dartmouth College Trustees, Upper Valley Land Trust Inc., Choice Storage LLC, and Lane NH Holdings LLC as shown in **Figure 4**. This underscores the need for close coordination with the landowners within the Study Area with regards to future development.

Figure 3 Existing Landowners

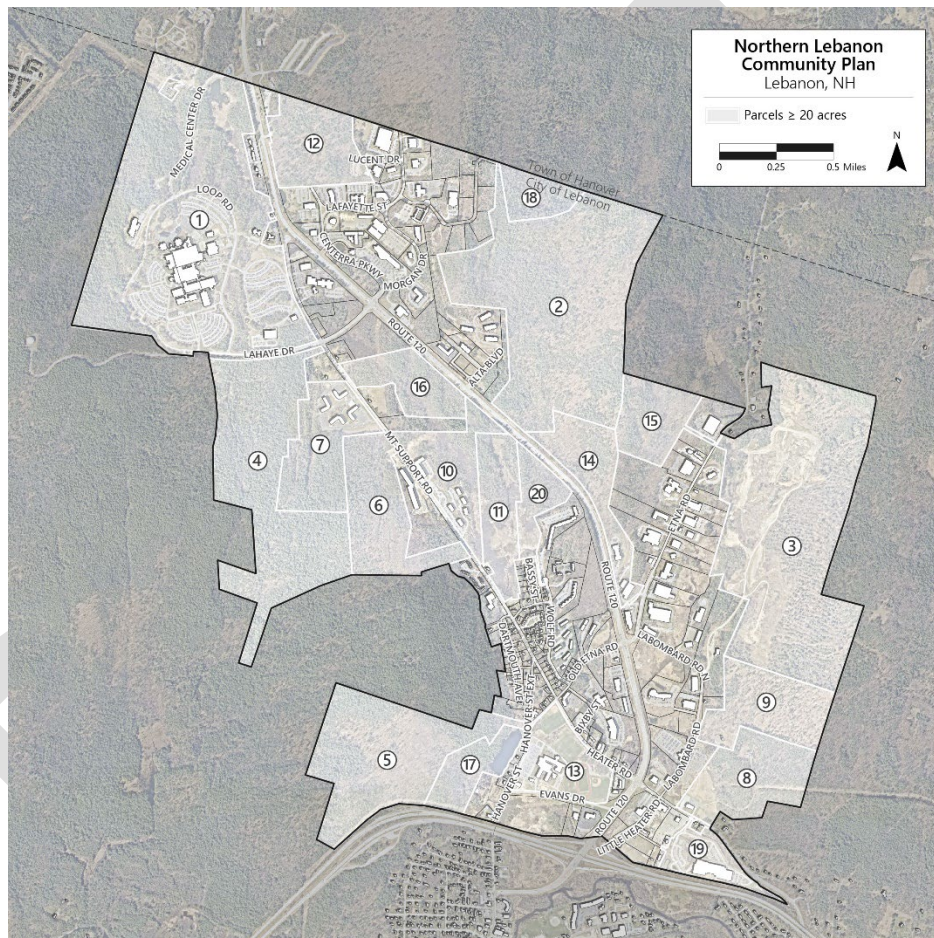
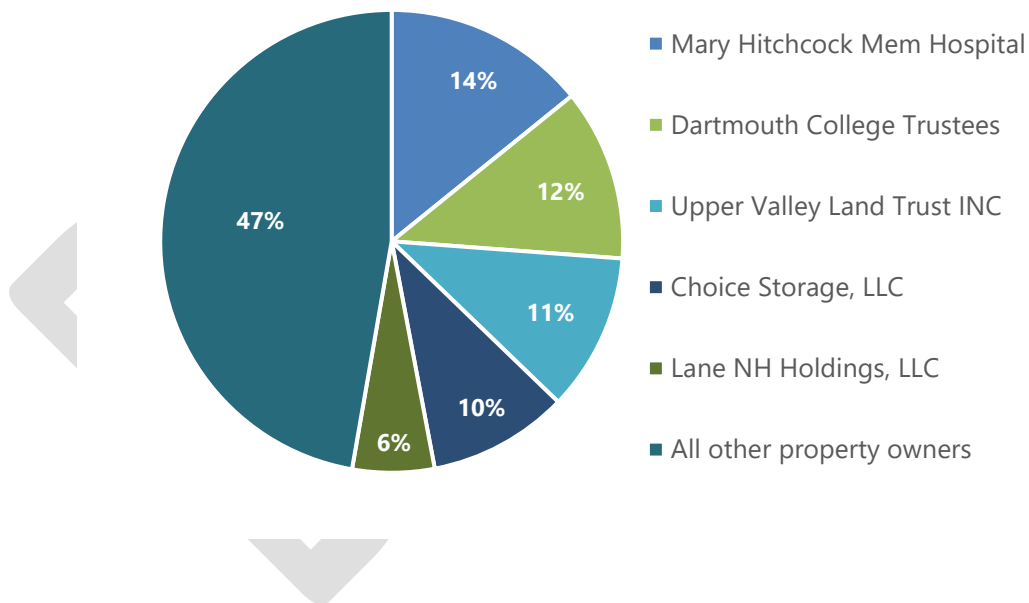


Table 1 Parcels 20 Acres in Size or Greater

Site ID	Acreage	Parcel ID	Site Address	Owner	Zoning
1	287	10-8-701	1 Medical Center Dr	Mary Hitchcock Memorial Hospital	MC
2	205	24-15	0 NH Route 120	Upper Valley Land Trust Inc	INDL
3	182	26-17	0 Etna Rd	Choice Storage, LLC	INDL
4	140	24-4	0 Mt Support Rd	Dartmouth College Trustees	R1
5	101	48-1	0 Hanover St Ext	Lane NH Holdings, LLC	R3

Site ID	Acreage	Parcel ID	Site Address	Owner	Zoning
6	57	-	Mt Support Rd	SPNH Mount Support, LLC	R1
7	53	24-2	401 Mt Support	Dartmouth College Trustees	R1
8	51	51-13	150 Heater Rd	Benevolent & Protective Order	RL1
9	51	51-12	24 Labombard Rd	Frederic Hatch	INDL
10	43	24-11	2 Timberwood Dr	Audubon Timberwood LLC	R1
11	41	24-13	0 Mt Support Rd	Sharon Tice Brown	R1
12	39	10-10	0 NH Route 120	The Hitchcock Clinic	GC1
13	38	64-33	195 Hanover St Ext	Lebanon School District	R3
14	37	26-2	67 Etna Rd	ICV Holdings Of NH LLC	INDL
15	34	26-7	0 Etna Rd	Upper Valley Land Trust Inc	RL3
16	31	24-8	0 Mt Support Rd	Dartmouth College Trustees	R1
17	26	48-2	0 Hanover St Ext	Lane NH Holdings, LLC	R3
18	26	12-3	0 Lafayette St	Upper Valley Land Trust Inc	RL3
19	23	78-43	71 Heater Rd	Hypertherm, Inc	INDL
20	20	26-1-100	0 Wolf Rd	City of Lebanon	R1

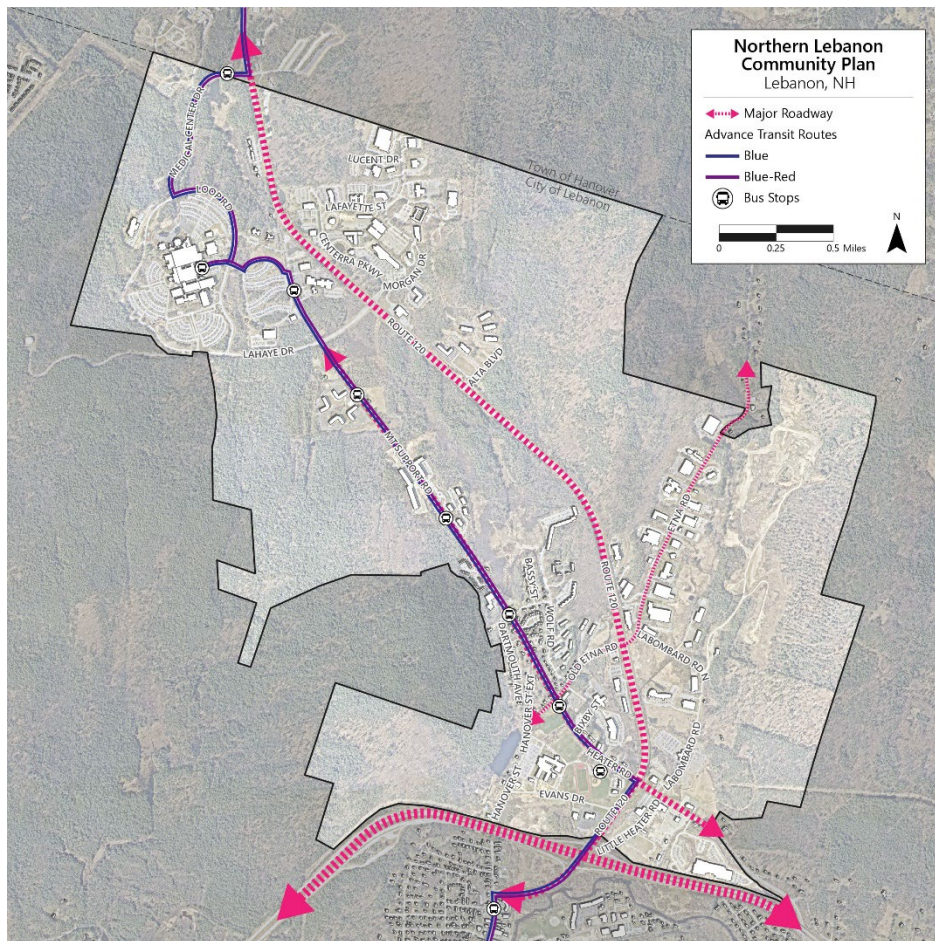
Figure 4 Largest Landowners by Share of Study Area



Transportation and Connectivity

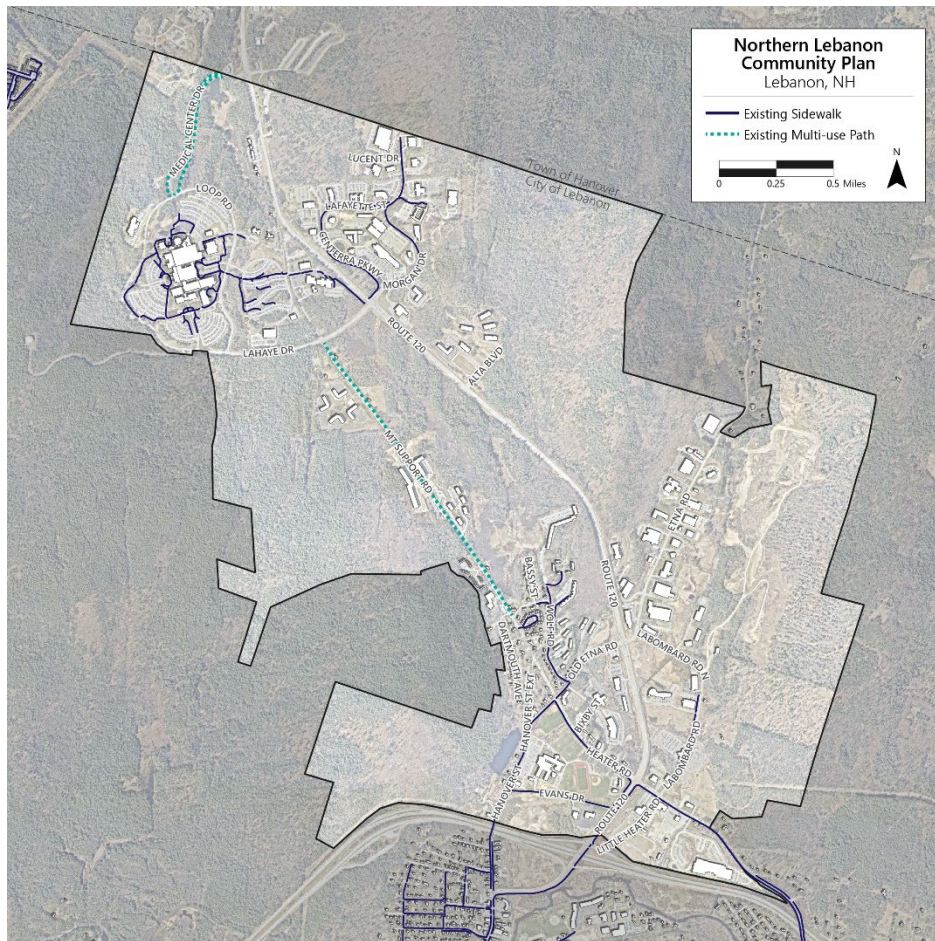
The Study Area is situated north of Interstate 89, directly across the highway from Downtown Lebanon to the south. Leading north from Exit 18, Route 120 bisects the Study Area as the primary north-south roadway that connects the Town of Hanover in the north to I-89 and downtown Lebanon to the south. The majority of Route 120 is four lanes wide, consisting of two travel lanes in either direction. Exceptions include isolated turning lanes as the roadway approaches intersections with Lahaye Drive, Centerra Parkway, Alta Boulevard, Old Etna Road and Etna Road, Heater Road, and I-89. Supporting north-south arterial roadways include Mt. Support Road, Hanover Street, and Etna Road, all of which are two lanes apart from isolated third and fourth turning lanes at intersections. While there are limited east-west arterial roadways, once Mt. Support Road crosses its intersection with the Hanover Street Extension, its name changes to Heater Road and its direction pivots east-west once it crosses over Old Etna Road.

The Study Area is served by Advance Transit public bus service which serves eastern Windsor County and southwestern Grafton County throughout southeastern Vermont and western New Hampshire, respectively, the latter of which includes the City of Lebanon. Advance Transit has two north-south lines, the Blue and Blue-Red, that serve the Study Area via Mt. Support Road running parallel to Route 120. Within the Study Area, bus stops are located along Mt. Support Road and Heater Road, as well as DHMC and Medical Center Drive. The Blue and Blue-Red lines continue to run north to Hanover and south to downtown Lebanon. Roadways and Advance Transit routes and bus stops are shown in **Figure 5**.

Figure 5 Transportation Network

The presence of and conditions of sidewalks vary greatly throughout the Study Area. As shown in **Figure 6**, sidewalks are concentrated in the north serving DHMC and Centerra, as well as the south surrounding the two schools and residential area. Very few instances of sidewalks exist outside of these two areas. Sidewalk connectivity is limited throughout the Study Area. Missing links and connections are prevalent throughout, making it difficult for pedestrians to navigate the Study Area safely and efficiently. Marked, safe pedestrian crosswalks are rare along the length of Route 120, despite its many intersections with arterial roadways. Similarly, cyclists have limited safe, connected options to traverse the Study Area. A multi-use path exists on Mt. Support Road beginning at its intersection with the established residential district surrounding Memorial Drive to the south, terminating at Lahaye Drive to the north, just south of DHMC. This connection is frequently used by residents of the adjacent residential developments, particularly those who work at DHMC. However, the missing final linkage to DHMC from Lahaye Drive prevents users from directly connecting to the hospital campus via the multi-use path.

Figure 6 Sidewalks and Multi-use Paths



Land Use and Zoning

Several zoning districts are present within the Study Area, as shown in **Figure 7**. These zoning districts are defined as follows:

- › Rural Land 1 (RL1): Provides a transition between rural and residential zoning.
- › Rural Land 2 (RL2): Provides land for low density rural living.
- › Residential 1 (R1): Provides areas for all types of housing at relatively high densities.
- › Residential 3 (R3): Provides areas for single family residential housing.
- › Residential Office 1 (RO1): Provides for the combination of multi-residential housing as well as office uses at higher densities.
- › General Commercial (GC): Provides for the development of general commercial uses.
- › General Commercial One District (GC1): Provides opportunities for a mix of commercial and residential uses within close proximity to regional employers, public transportation routes, and pedestrian and biking trails.
- › Industrial Light (IND-L): Provides for manufacturing and business development to strengthen the economics of the city.
- › Medical Center (MC): Provides for the development of inpatient and outpatient healthcare.

The largest zoning districts present in the Study Area include 736 acres (31%) of Rural Land 3 (RL3), 558 acres (23%) of Industrial Light (IND-L), 376 acres (16%) of Residential 1 (R1), and 295 acres (12%) of Medical Center (MC). Smaller shares of the Study Area include 142 acres (6%) of right-of-way (ROW), 131 acres (5%) of General Commercial 1 (GC-1), and 75 acres (3%) of Residential 3 (R3). The remaining zoning districts present within the Study Area are either one-percent or less of the total acreage. A full breakdown of zoning districts by proportion of the Study Area and associated acreages are shown in **Figure 8**.

Figure 7 Zoning

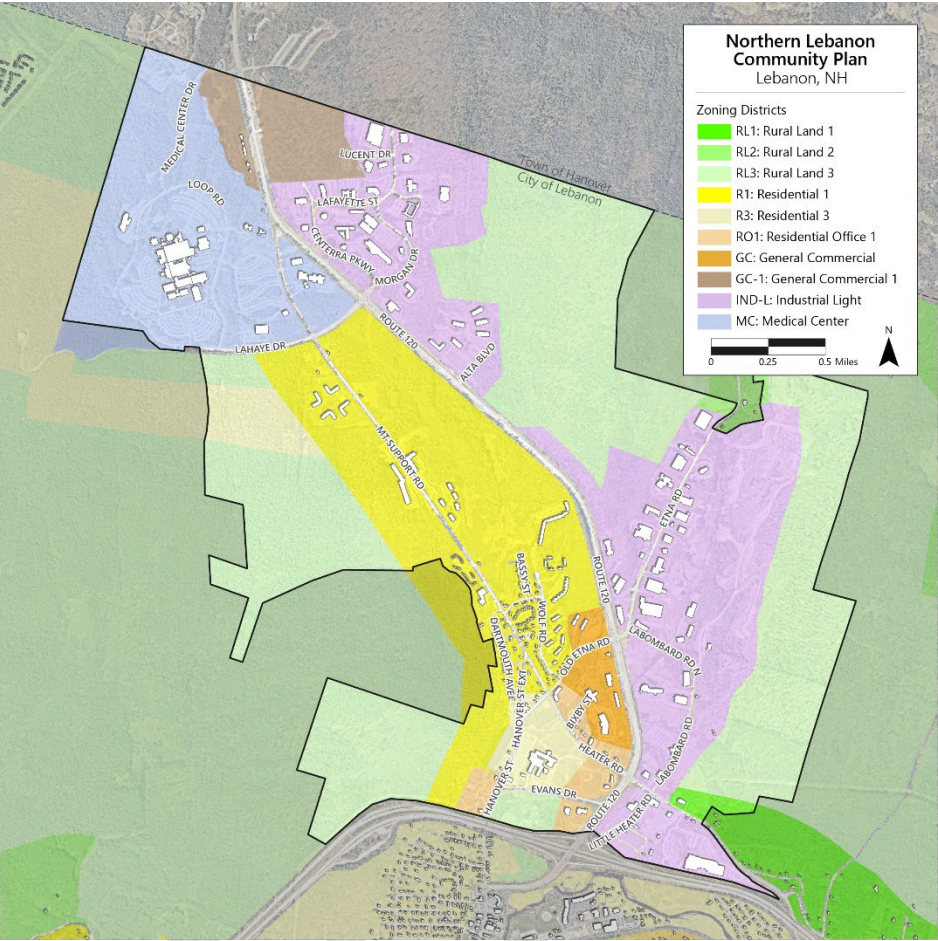
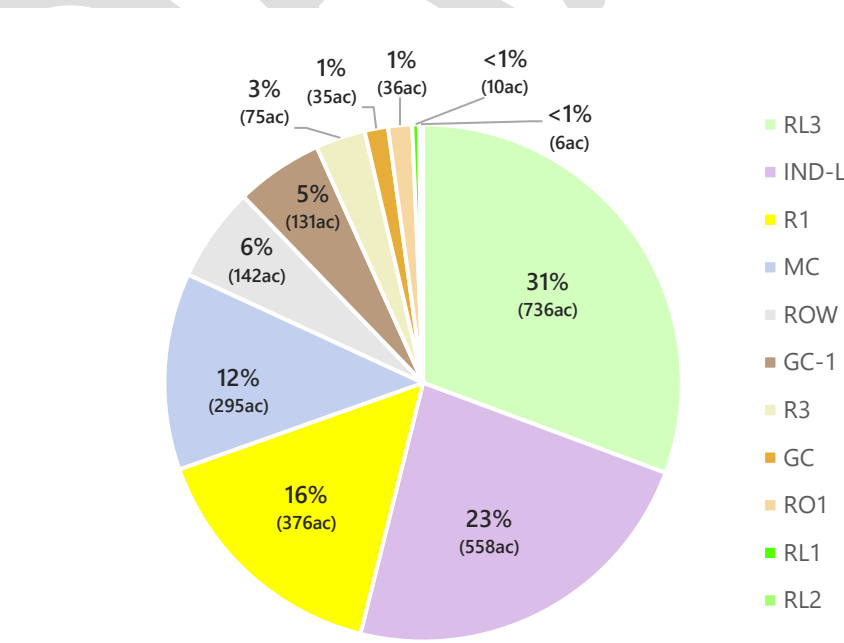
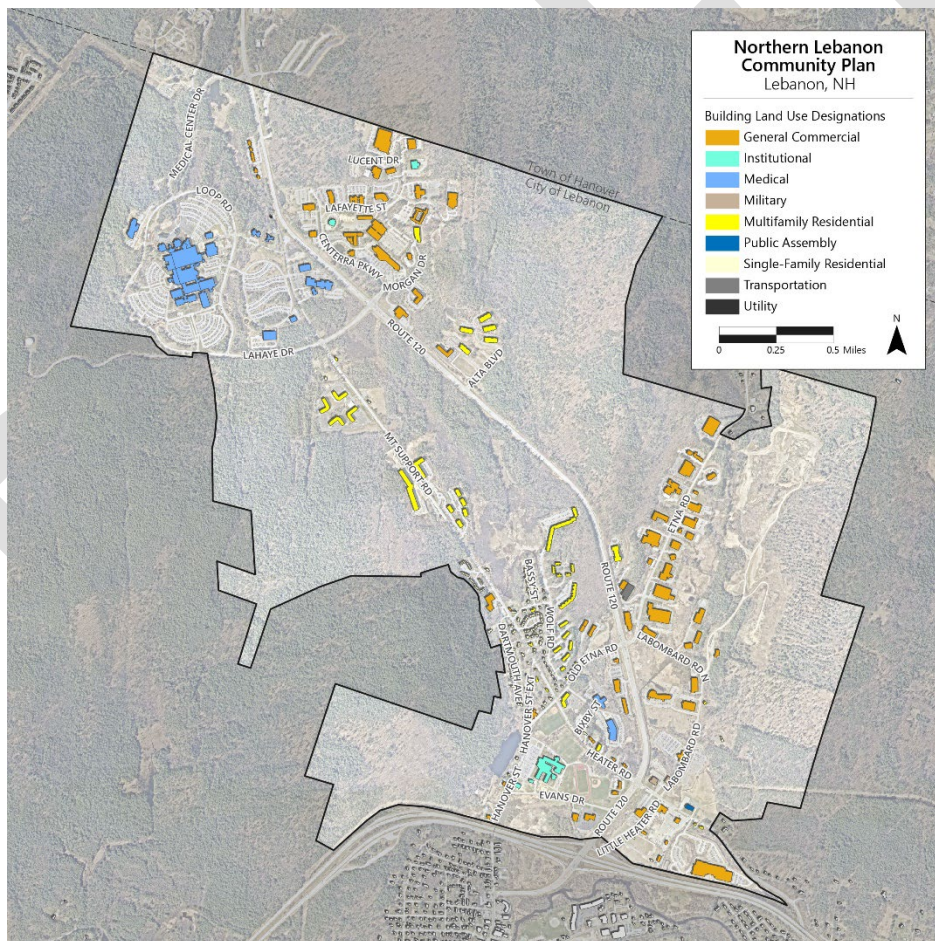


Figure 8 Share of Study Area by Zoning District



Existing development patterns within the Study Area primarily follow the hydrography and topography of the land, as described further in the following section covering Natural Resources. A majority of the existing development is located in the two valleys that converge on the Study Area as a result of the hills to the north, east, and west. Single-family residences are concentrated in the southern portion of the Study Area north of the schools along Mt. Support Road, Hanover Street Extension, Wolf Road, Dartmouth Avenue, Memorial Drive, and Bassy Street. A variety of multifamily housing developments are located in several pockets throughout the Study Area, including Mt. Support Road between Lahaye Drive and Memorial Drive, the eastern portion of Wolf Road to the north of Etna Road, west of Route 120, and in Altaria along Alta Boulevard to the east of its intersection with Route 120. A single multifamily building is located outside of these three areas within Centerra off Morgan Drive. Retail and commercial uses are fairly concentrated in three separate clusters within the Study Area including Centerra, along Etna Road, and in the southern portion surrounding Route 120 and Heater Road. Land uses within the Study Area are shown in **Figure 9**.

Figure 9 Land Use



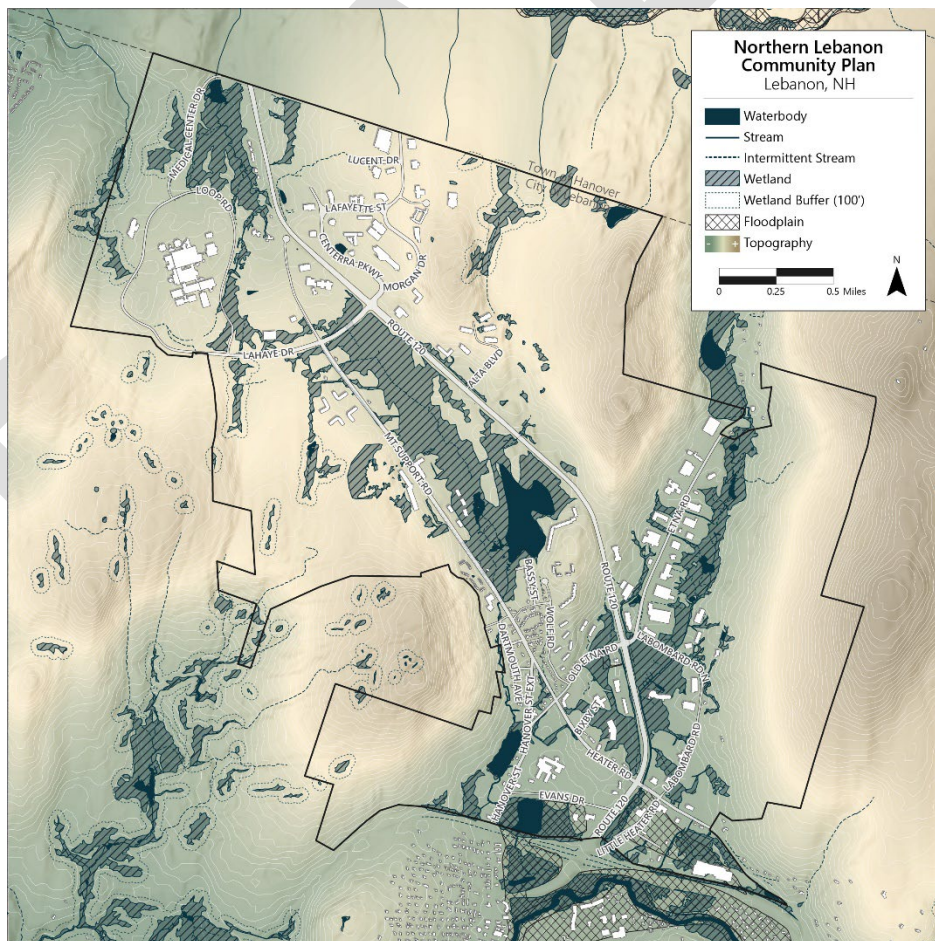
Natural Resources

The Study Area is home to a large number of protected wetlands, with most located in the center of the Study Area on land between Route 120 and Mt. Support Road, as shown in **Figure 10**.

Additionally, wetlands run parallel to Etna Road to the west, with additional wetlands interspersed in both the southern portion of the Study Area around I-89 and the northern portion to the north of Medical Center Drive. Several of the Study Area's wetlands are designated as Prime Wetlands under Title L: Water Management and Protection, § 482-A:15. These wetlands are municipally-designated and have a 100-foot Prime Wetland buffer zone with restrictions on the placement of built structures.

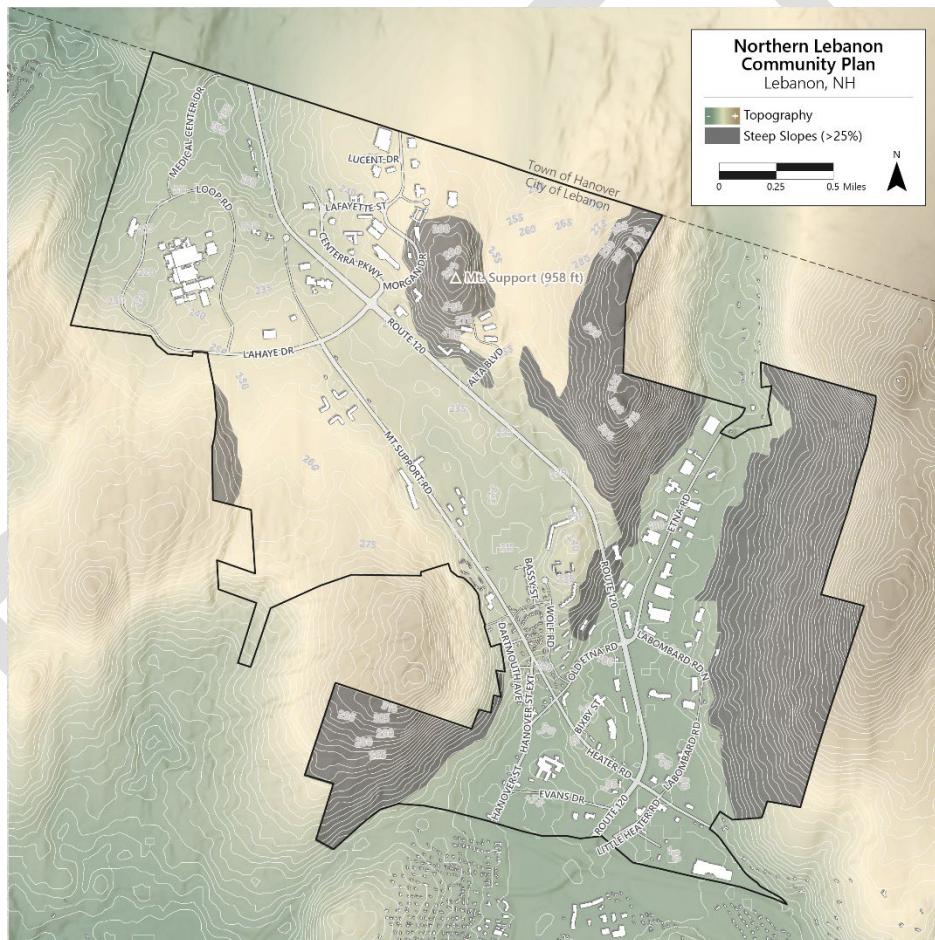
Several waterbodies, streams, and intermittent streams are present within the Study Area, and typically overlap with the presence of wetlands. All streams within the Study Area are located in the Mascoma River Watershed and feed into the Mascoma River to the south, which in turn drains into much larger Connecticut River to the west. The only presence of floodplains in the Study Area are located in the southern portion surrounding the Mascoma River, stretching north to Evans Drive, I-89, and the southern portion of Heater Road.

Figure 10 Hydrography



Wetlands, waterbodies, and streams within the Study Area are directly reflective of the topography of the area. Several hills and sloped, protected conservation lands are located throughout the Study Area including Quarry Hill to the southwest, Boston Lot to the west, Mount Support and Rix Ledges to the north-northeast, and Signal Hill to the east. The topography of the Study Area has not only shaped the natural environment, but the built environment as well. Aside from the isolated developments that have heavily graded the topography in order to develop the land, most of the built environment in the Study Area falls between these hills in two valleys. Route 120 and Mt. Support Road run north-south along the spine of the western valley. Similarly, the spine of the eastern valley is home to Etna Road, which serves as a north-south artery. Steep slopes are present in several locations throughout the Study Area, as shown in **Figure 11**. These areas should be carefully considered for preservation in order to protect the natural character of the area.

Figure 11 Topography and Steep Slopes



The Study Area is home to a number of protected conservation lands, wildlife corridors, and sensitive ecological habitats, as shown in **Figure 12**. Conservation lands include over seven parcels, totaling approximately 369 acres (16%) of the total Study Area. Three existing wildlife corridors bisect the Study Area at Mt. Support Road, Route 120, and Etna Road, the Study Area's three major north-south roadways. These designated wildlife corridors contain existing culverts and under-road passages that help to reduce wildlife-vehicle collisions. These protected corridors allow for the safe passage of

small animals between the Study Area's handful of sensitive ecological habitats. The Mt. Support Road and Route 120 wildlife corridors connect the Mt. Support Road wetland sensitive ecological habitat, while the Etna Road wildlife corridor allows for connectivity to the Rix Ledges Conservation Area.

Figure 12 Conservation Lands, Sensitive Ecological Habitats, and Wildlife Corridors



Previous Planning Efforts

This section provides a summary of recent, relevant planning studies and reports that contain pertinent information that has helped inform the key takeaways and recommendations of this plan alongside the input and feedback gathered during public engagement efforts.

[City of Lebanon Master Plan \(2012\)](#)

The City of Lebanon's Master Plan was adopted by the Planning Board in March 2012, and prioritizes the needs and preferences of its residents. In particular, the plan emphasizes the stewardship of natural and recreational areas and endorses principles of smart growth. The plan aims to balance direct feedback from the community with the projected goals for future development while addressing several key aspects such as land use, economic development, housing, transportation, and energy, among others. Essential areas of focus within the plan include DHMC and the Mt. Support Road Corridor, encompassing the Study Area. DHMC is specifically noted for its surrounding natural features like wetlands, slopes, and crucial wildlife habitats. The plan stresses the importance of managing development in a manner that does not jeopardize these vital resources.

The Mt. Support Road Corridor has seen recent multifamily housing developments that enhance community living conditions by improving walkability, providing job opportunities, and increasing access to downtown resources to the south. Maintaining the existing natural and wildlife corridors in this area continues to be of critical concern. Overall, the plan underlines the importance of protecting and appreciating the town's natural resources and wild spaces, recognizing their role in driving the local economy while also promoting sustainable growth and environmental preservation.

[Lebanon Open Space Plan \(2021\)](#)

The Lebanon Open Space Plan outlines the city's strategy to conserve and manage its natural landscapes. The plan emphasizes the importance of open spaces for ecological integrity, recreation, and community well-being. It includes goals such as protecting water quality, preserving wildlife habitats, and maintaining scenic and cultural resources. The plan sets a benchmark for Lebanon's open space to be 78% with 22% developed areas, emphasizing the importance of infill and redevelopment over sprawl. The plan details several strategies to achieve Lebanon's open space objectives, including public education, partnerships, regulatory protections, and property acquisition. Relevant recommendations including the following:

- › Current zoning contains provisions for Planned Unit Developments (PUDs) or Cluster Subdivisions that are intended to preserve significant natural land features and/or open space by providing greater development flexibility. In return for setting aside a percentage of a property as permanent open space, landowners would receive the allowed density for the entire parcel and may also benefit from reduced development costs.
- › Lebanon should consider developing and incorporating a maximum lot coverage limitation to ensure that a portion of all lots remains as greenspace. In addition, because a significant amount of lot coverage is typically associated with parking, the City should develop Maximum Parking Requirements and allow for reductions in parking provided on site. Encouraging adjoining properties to share parking may also help reduce impervious surface in the City.

- › Increasing the maximum height of buildings should be evaluated and incorporated within appropriate zoning districts as that measure could support reducing the overall footprint of development projects.
- › Incorporating additional innovative land use planning techniques, including lot size averaging, density transfer credit, and urban service districts.
- › The City should review the advisability of incorporating additional Overlay Districts, where warranted, to protect additional resources deemed important by the community. Examples include a steep slope, a source water, aquifer, and ridgeline overlay protection district.
- › When high-value open space lands are available for purchase from a willing seller, the City and its partners should make a reasonable effort to conserve these lands through direct acquisition, easement, or another established protection mechanism.

Housing in Lebanon (2021)

Recent changes to the City's zoning regulations over the past years reflects a trend towards increased flexibility and density in various districts as listed below:

- › 2013: Permitted multifamily dwellings and mixed-use buildings in the GC district. Accessory Dwelling Units (ADUs) became a Special Exception use in residential and mixed-use districts.
- › 2014: Allowed multifamily dwellings in the PB district with density determined through Site Plan Review.
- › 2016: Adopted shared parking provisions for mixed-use developments.
- › 2018: Removed the minimum size threshold for ADUs, allowed multiple principal structures on residential lots with Planning Board approval, and changed ADUs to permitted uses in all districts.
- › 2019: Increased maximum building height in the Central Business District (CBD), added PURD as a permitted use in RO/RO1 districts, and expanded the definition of "family."
- › 2020: Continued enabling ADUs as permitted uses in all districts.
- › 2021: Expanded allowed residential dwelling types in Commercial and Industrial Planned Unit Developments (PUDs) and Business Parks, relaxed off-street parking requirements for one and two-family dwellings and ADUs, and permitted increased building height in R1 district to include parking underneath the building.

To streamline the review process of smaller projects, a new Minor Site Plan Review process was implemented. This process impacts housing developments, including the conversion of existing structures to residential or mixed-use and minor expansions of existing multifamily uses. In addition, provisions have been made to exempt multi-building residential developments from the Subdivision Review process to make development easier. Together, these updates have contributed to a rapidly evolving housing market in Lebanon. It was estimated that 667 dwelling units were created between the years 2010 and 2019 in Lebanon, of which, 609 were from new construction (551 multi-family, 58 single-family) and 59 were created by conversion (includes ADUs, single-family to duplex, or multi-family conversions).

Lebanon fosters equity in the competitive housing market by incentivizing the creation of affordable units through the 79-E Community Revitalization Tax Relief Incentive Program. This program allows city council to grant temporary tax relief for owners who undertake substantial rehabilitation of a qualifying structure that provides at least one public benefit as defined in the statute. The tax relief period can extend up to five years for compliant projects, with possible extensions of up to two years for residential units and up to four years for affordable housing. Additionally, projects involving the rehabilitation of historic structures that follow the U.S. Secretary of Interior's Standards may receive up to four more years of relief. Since 2016, two 79-E districts have been designated under the program. More recent provisions under 79-E have led to two new provisions that impact housing:

- › HB154: Establishes a "Housing Opportunity Zone" for new construction, which does not have to be limited to downtown or town center areas and can instead be designated by city council. At least one-third of the units must be for households earning 80-percent or less of Area Median Income (AMI) or meeting RSA 204-C:57 criteria. Tax relief can be granted for up to ten 10 years upon the issuance of a Certificate of Occupancy.
- › SB102: Proposes "Residential Property Revitalization Zones" for rehabilitating existing structures. Tax relief is offered to owners of one- or two-family or attached multifamily properties (up to four units) that are at least 40 years old and undergo significant improvements in quality, condition, and/or use.

[City of Lebanon Housing and Community Development Plan \(2022\)](#)

The City of Lebanon Housing and Community Development Plan, amended and readopted in July 2022, builds upon [Lebanon's Principles for a Sustainable Community](#) adopted in September 2009, further revised and readopted in March 2015. Lebanon is actively managing its growth, focusing on increasing housing options while preserving its small-town charm. From 2010 to 2020, they added 552 housing units, and since 2020, over 900 units have been approved, signifying a strong upward trend in residential development. However, this growth has been accompanied by a sharp increase in rental rates, with a 28.9% rise since 2016 and a significant 61% jump since 2011, pointing to an escalating affordability issue. In response to these challenges, the city council has implemented measures aimed at promoting affordable housing. These measures have encouraged town management to work collaboratively with agencies like the Lebanon Housing Authority and the Twin Pines Housing Trust to develop and expand housing solutions that cater to varying income levels.

Economically, Lebanon has witnessed substantial growth, particularly through expanding sectors like healthcare, social assistance, retail, and education, primarily around the Route 12A and Route 120 corridors. To support this economic development and enhance the quality of life, the City has updated zoning regulations to foster mixed-use developments, allowing for the creation of conditions where residents can live, shop, and engage with the community, reducing the need for prolonged commutes.

[Upper Valley Lake Sunapee Regional Planning Commission Regional Corridor Transportation Plan \(2022\)](#)

The Upper Valley Lake Sunapee Regional Planning Commission Regional Corridor Transportation Plan studied existing conditions and developed an action plan to implement several public improvements to the region's transportation network to increase safety, accessibility, resiliency, and

equity and health outcomes, all while balancing mobility, aligning transportation with community planning to create livable communities, managing existing demand, and prioritizing maintenance. In addition, the plan developed performance measures that will be used to track progress towards implementation of the overall plan and its components. Specific regional transportation goals were developed for the Route 120 north corridor between Lebanon and Hanover, including:

- › Manage Demand – Reduce need/demand for single-occupant vehicle travel in the corridor, particularly during peak commuting times.
- › DHMC/Centerra Access – Improve pedestrian, bicycle, and public transit access to and from Dartmouth-Hitchcock Medical Center, Centerra Park, downtown Hanover and downtown Lebanon.
- › Bus Connections – Increase frequency of public transit services in the corridor and improve pedestrian access to bus stops.

In addition to currently funded regional transportation projections, additional multimodal needs and opportunities for this corridor include the following:

- › The need for a comprehensive plan for ped-bike access between downtown Lebanon, DHMC, and Hanover; and
- › Addressing the lack of pedestrian and bicycle connections from the Mt. Support Road multi-use path to DHMC.

[Walk, Bike, Ride Leb \(2023\)](#)

This report highlights the City's ongoing efforts in transportation planning, recognizing the necessity for a comprehensive multimodal transportation plan. The plan identifies specific actions to develop a safe, connected network for walking, biking, and public transportation, with a focus on adapting to changing funding sources, public input, and mobility trends. Its primary goal is to incorporate public input received throughout the planning process with a combination of existing recommendations to improve pedestrian, bicyclist, and transit safety and mobility. Key objectives include assessing the needs for pedestrian and bicycle facilities, ensuring equitable network connectivity, organizing and prioritizing improvements, preparing for funding and implementation of key projects, guiding committee and public decisions, and progressing towards Vision Zero goals to eliminate traffic fatalities. This comprehensive approach integrates feedback from various stakeholders and aims to build a modern, safe, and comfortable multimodal transportation network for Lebanon. Specific planned, funded, and proposed strategies for the New Hampshire Route 120-DHMC Corridor include the following:

- › Advance Transit Blue Route Expansion – increasing Blue Route to 15-minute service between downtown Lebanon and Hanover, partially funded via the Congestion Mitigation & Air Quality (CMAQ) Improvement Program.
- › Mt. Support Road/LaHaye Drive Intersection Improvement – Upgrade Mt. Support/LaHaye Drive intersection, currently in the pre-construction phase.
- › Route 120 corridor improvements from Hanover St to Etna Road – Improve vehicular operations and ped. bike, and transit access along Route 120 corridor from Hanover St to Etna Road, including I-89 Exit 18, with an additional \$11 million in funds proposed in the draft New Hampshire (NH) Ten-Year Transportation Improvement Plan.

- › Lahaye Drive multi-use path - Construct multi-use path from Mt. Support Road to Centerra Parkway, including improved crossing of Route 120, potentially delayed by three years in the NH Ten-Year Transportation Improvement Plan.
- › Route 120/Etna Road pedestrian crossing – Construct pedestrian crossing of Route 120 at Etna Road, as identified through the public engagement process.
- › Advance Transit new Purple Line – Create a new Purple Line to serve additional destinations in Lebanon, including Mascoma St, Labombard, Centerra/Altaria.
- › Pedestrian access to Advance Transit stop at Heater Road/Old Etna Road – Add sidewalk to Advance Transit stop at Heater Road/Old Etna Road.

Lebanon Community Resilience Building (2024)

Ahead of the 2025 rezoning ballot initiative, Lebanon collaborated with The Nature Conservancy and the University of New Hampshire Extension to complete this report. The process highlighted the City's strengths and areas for improvement concerning resilience, sustainability, and equity. Key partners were identified, including the Public Health Council of the Upper Valley, Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC), Upper Valley Adaptation Working Group, and The Nature Conservancy. These partnerships will be integral to balancing the protection of open spaces with new development requirements, safeguarding critical natural resources, and addressing the impacts of climate change and invasive species.

The report identifies mobility challenges due to steep slopes, traffic congestion at Exit 18, and frequent road closures from falling trees as issues that require continued investments in infrastructure improvements. Future goals outlined in the report include formalizing Lebanon's urban growth boundaries in zoning maps to help ensure development remains compact and walkable while preserving the City's forested lands. This strategic approach aims to balance infrastructure needs with conservation efforts, increasing open space, and supporting the Tree Advisory Board to address heat island concerns and enhanced wildlife passages.

3

Public Engagement

As part of the development of the Plan, a robust public engagement effort was undertaken. This included an online engagement survey, three sets of interview sessions with various targeted stakeholders that took place over the course of three hours on Wednesday, April 24, 2024, and two public workshops. Public Workshop No. 1 was held on Wednesday, April 24, 2024, following the stakeholder interviews and included a presentation of the existing conditions of the Study Area. Members of the public and the community were invited to participate in two interactive exercises during Public Workshop No. 1 that identified the Study Area's strengths and weaknesses and prioritized opportunities for its future. Public Workshop No. 2 was held on Tuesday, July 23, 2024 and included a presentation of the initial draft findings of the Plan, as well as the draft strategies for implementation and associated recommendations. Participants were broken out into small groups to discuss the draft findings, strategies, and recommendations and solicit feedback from the public.

Online Survey

A five-question online survey was developed in order to solicit initial feedback and input on the Study Area's existing conditions, as well as gauge the community's appetite for specific changes that should be explored further during the planning effort. With over 150 responses recorded, a summary of key takeaways are listed below:

- › When asked about their relationship to the Study Area, most respondents either frequented the Study Area for shopping trips or personal appointments or passed through enroute to other destinations, indicating that the Study Area is used for a combination of mixed travel, including both local traffic and through traffic. In addition, almost half of all respondents work within the Study Area, indicating that many frequent the Study Area on a routine daily basis.
- › When asked about what improvements needed to be made to the Study Area, the top three most popular answers were pedestrian connectivity, the need for bike routes, and additional parks and recreational areas, listed in order of importance. These responses highlight the need for multimodal connectivity improvements outside of vehicular traffic and additional opportunities to access existing natural areas and provide more formalized parks and open space areas.
- › When asked about their views on mixed-use development in the Study Area, respondents generally expressed support for this development type, with almost half either strongly agreeing or agreeing that more mixed-use development is needed within the Study Area.
- › When asked about what types of new housing could be most successful in the Study Area, the housing types with the most support included townhouses, smaller two or three-bedroom single family homes, condos, and multifamily apartments.

- › When considering the most suitable locations for new housing in the Study Area, respondents were most supportive of areas near existing or future transit services, job centers. Respondents also noted that the design of any new housing developments should be compatible with the existing developments in the surrounding area.

A copy of the full survey, including questions and results, can be found in **Appendix A**.

Stakeholder Interviews

Stakeholder interviews are a fundamental component of the public engagement process as part of a community-based planning study. These interviews helped shape the basis of the Plan, leading to more informed planning by establishing context, defining a vision, and laying the groundwork for consensus-building. The purpose and intent of the stakeholder interview sessions were to aid in the gathering of information through local knowledge and identifying and understanding the needs and concerns of different community members and organizations.

Through these stakeholder interviews, challenges and opportunities were identified that may not have been presented through traditional data gathering and analyses. These sessions fostered inclusivity amongst various community representatives and yielded diverse perspectives on issues and opportunities affecting the Study Area. Three stakeholder sessions were conducted and included the following groups:

- › Session 1: Large Employers within the Study Area
- › Session 2: Local and Regional Real Estate Developers and Property Owners in the Study Area
- › Session 3: Lebanon Public School District (SAU#88) and Local Community-based Organizations that serve the Study Area

Each set of stakeholders were asked a series of identical base questions to better understand their relationship to the Study Area, in addition to several unique questions based on the underlying makeup of the individual groups. Stakeholder interview session questions can be found in **Appendix B**. Outcomes and key takeaways from each of the three sessions are organized into categories as summarized below:

Housing

- › Issues:
 - Residents and workers are quickly getting priced out of this area of Lebanon due to rising housing costs;
 - Current housing supply is not meeting the demand and is not diverse enough;
 - There is a lack of home ownership opportunities; and
 - There is demand for smaller single-family homes and larger bedroom counts for apartments in multifamily buildings.
- › Opportunities:
 - New developments should be thoughtful infill that includes a mix of uses and housing types; and

- New housing should be co-located proximate to existing development and community amenities.

Zoning

- › Issues:
 - There is a lack of office and industrial tenants, leaving vacant buildings and undeveloped sites in these zones;
 - The existing zoning regulations are restrictive, leading to developers having to come up with creative solutions to use the existing code, hindering redevelopment due to added time and funding;
 - The variance process is the same for single-family homeowners as it is for a developer proposing a mixed-use or multifamily development, adding time and resources to the approvals process for new developments;
 - Increasing density in the PUDs leads to additional requirements and stipulations; and
 - Multifamily zoning exists within Lebanon, but it is not abundant in the Study Area.
- › Opportunities:
 - Allow for multifamily and mixed-use zoning by-right within the Study Area;
 - Streamline the site application review process.

Connectivity

- › Issues:
 - The existing multi-use path on Mt. Support Road has no connection to Route 120 or the Town of Hanover;
 - There is either limited or a lack of pedestrian infrastructure on streets that bisect Route 120, making walkability unsafe and difficult;
 - There is a lack of cohesion amongst developments, with limited or no connectivity between existing developments; and
 - I-89 is a barrier between the Study Area and downtown Lebanon.
- › Opportunities:
 - Any future community amenities should be co-located near existing development or existing community amenities; and
 - Improve pedestrian, multimodal, and public transit connectivity throughout the Study Area, particularly across Route 120, between existing developments, and across the existing pedestrian bridge across I-89 to downtown.

Natural Resources

- › Issues:
 - There are limited connections to the existing trail network; and
 - There is a lack of formalized parks and open space outside of the conservation lands.
- › Opportunities:

- Preserve all wildlife crossings, conservation lands, sensitive ecological habitats, and protected wetland areas; and
- Any future developments should incorporate sustainability and resiliency components to preserve and enhance the existing natural character of the Study Area.

Public Workshop No. 1

During Public Workshop No. 1, participants were given a presentation on the Study Area's existing conditions, including property ownership, transportation networks, land use and zoning, and natural resources. Members of the public had the opportunity to share their ideas, express their concerns, and participate in the development of a cohesive vision for the Study Area. Two interactive exercises were conducted during the workshop:

Activity 1: Strengths and Weaknesses

Attendees were given 20 minutes to review and mark up five maps of the Study Area that highlighted existing: housing, retail and commercial, community amenities, transportation networks, and natural resources. Participants wrote what they thought were existing "strengths" of the Study Area on yellow post-it notes, and existing "weaknesses" of the Study Area on pink post-it notes. The outcome was a summary of strengths and weaknesses of the Study Area as follows:

- › Housing:
 - There is a high demand for single-family homes;
 - There is a lack of diverse housing types; and
 - New development is typically not located near existing retail and commercial areas, forcing people to use vehicles as their primary mode of transport.
- › Retail and Commercial:
 - Existing retail and commercial developments are difficult to access by foot or bicycle; and
 - There is a need for neighborhood-serving retail options within walking distance to existing residential areas.
- › Community Features:
 - The Town should increase the safety and preserve the character of the area surrounding the schools; and
 - The Study Area lacks a sense of place and would benefit from a more cohesive identity.
- › Transportation:
 - There is a need to expand the multi-use path and install bike infrastructure throughout the area;
 - Pedestrian safety is a major concern; and
 - Connectivity should be enhanced between all modes of non-vehicular transportation, including additional public transportation via Advance Transit.
- › Natural Resources:

- Need to protect existing wildlife crossings, conservation lands, and sensitive ecological habitats;
- Consider buffers to protect and preserve existing open spaces; and
- New development should be sustainable and consider its placement within the greater context of the area.

Activity 2: Priorities

Attendees were broken out into two groups with one dedicated facilitator. The group was instructed to develop a list of priorities they would like to see considered in the Plan in 15 minutes. During the last five minutes of the activity, each member of the two groups were given three sticker dots and had to use all of them to vote for which priorities they preferred. Individuals were not allowed to vote for the same priority more than once. The outcome was a list of priorities for the two separate groups for what each would like to see considered in the Plan as follows:

- Group 1 Priorities:
 - 1) More housing in a cohesive, sustainable way
 - 2) Better, safer pedestrian connections
 - 3) Tie between:
 - More 3-bedroom apartments
 - Incorporate climate resiliency measures in new developments
 - 4) Preserve the wildlife corridors
- Group 2 Priorities:
 - 1) Rezone Etna Road from IND-L to more residential friendly [zoning]
 - 2) Tie between:
 - Keep historic nature of the brickyard site, connect to the schools, incorporate community use, retail, or commercial
 - Quality of life values: more green space and protect current values
 - Mixed-uses and adaptive reuse
 - Establish housing partnership with DHMC

Boards and comments from Public Workshop No. 1 can be found in **Appendix C**.

Public Engagement Findings

Using input and feedback from the online survey, stakeholder interviews, and Public Workshop No. 1, in addition to the existing conditions analysis and previous planning efforts, the following findings and key takeaways were identified:

- › Concerns over pedestrian and bicyclist safety, combined with the lack of contiguous sidewalks and the existing multi-use path, result in unsafe and fragmented non-vehicular circulation patterns within the Study Area.

- › Recent developments occur in isolation from one another and lack interconnectivity, resulting in a built environment that can be cumbersome to navigate.
- › The rise of multifamily developments within the Study Area have sparked concerns over the preservation and protection of wetlands, the wildlife corridors, and protected open space assets such as conservation lands and sensitive ecological habitats.
- › The Study Area lacks a sense of place and would likely benefit from additional community amenities, neighborhood-serving retail, and a neighborhood branding campaign.
- › Limited housing options within the Study Area have led to either employee turnover or long commute times at several large employers within the Study Area, indicating the need for additional, locally concentrated housing opportunities of varying types.

Public Workshop No. 2

During Public Workshop No. 2, participants were given a presentation on the Plan's findings and draft strategies and recommendations. Members of the public were broken out into small groups to encourage discussion and solicit input and feedback on the draft strategies and recommendations. A summary of public input from the second public workshop is as follows:

- › Promote multi-use transportation: develop paths for bikes and scooters, expand pedestrian infrastructure, and maintain sidewalks.
- › Support sustainable development: encourage rezoning for residential growth, reduce parking requirements, and focus on height flexibility in new developments.
- › Enhance housing and infrastructure: address future housing needs, prioritize diverse ownership options, and ensure new developments support public transit expansion.
- › Improve traffic and connectivity: evaluate housing impacts on traffic, maintain Route 120 as a high-speed route, and enhance east-west connections and access in key areas.
- › Preserve natural resources and wildlife: preserve wildlife corridors, enhance culverts for animal crossings, and balance development with environmental protection, including wetland areas.
- › Revise land use and zoning: develop community parks, update current zoning, and explore targeted rezoning.

Additional comments received following Public Workshop No. 2 can be found in **Appendix D**.

4

Vision Statement, Strategic Goals and Recommendations

Vision Statement

Forming a vision statement is a crucial step in the community planning process as it provides a clear, shared sense of direction and purpose. It encapsulates the collective aspirations and long-term goals of the community, serving as a guiding strategy for all future planning and development efforts. A well-crafted vision statement fosters unity, aligning stakeholders, residents, and policymakers around a common objective. It acts as a benchmark against which progress can be measured, fostering accountability and continuous improvement. By engaging the community in the creation of the vision statement, the resulting vision promotes inclusivity and ensures that diverse perspectives are considered, leading to more holistic and sustainable planning outcomes.

Building upon the existing conditions analysis, the public engagement efforts, and the findings and key takeaways, the following vision statement was created for the Study Area:

Transform the area within the City of Lebanon north of Exit 18 on Interstate 89 into a more complete, walkable neighborhood with easy, safe access to and preservation of natural resources and existing amenities, while providing opportunities for thoughtful, sustainable growth in the form of diverse new housing, community facilities, and enhanced multimodal connections.

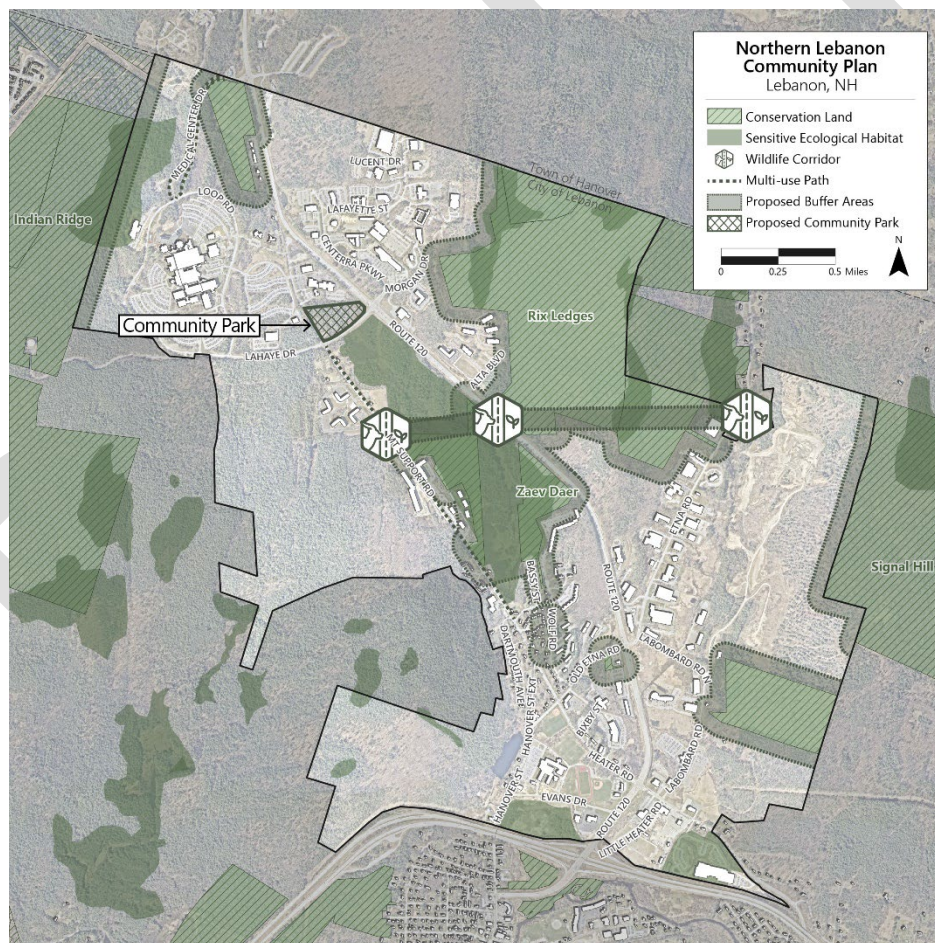
Strategic Goals and Recommendations

Building upon the vision statement are a set of strategic goals and actionable recommendations centered around the preservation of natural resources, enhanced connectivity and mobility, and modifications to the existing zoning of the Study Area that will allow the City of Lebanon to realize its vision.

Strategy 1. Preservation of and Enhanced Access to Natural Resources

Preserve and enhance the Study Area's existing natural character by protecting existing conservation areas, wildlife corridors, and ecosystems, while providing additional recreational opportunities and enhanced connections to existing natural assets for residents, visitors, and employees that frequent the Study Area.

Figure 13 Preservation of and Enhanced Access to Natural Resources



- › Recommendation 1.1. Formalize and map a 100-ft wide Wildlife Corridor Passage Overlay District that connects the three existing wildlife corridors, preserving the existing natural features and landscape to allow for the safe passage of wildlife, and require the

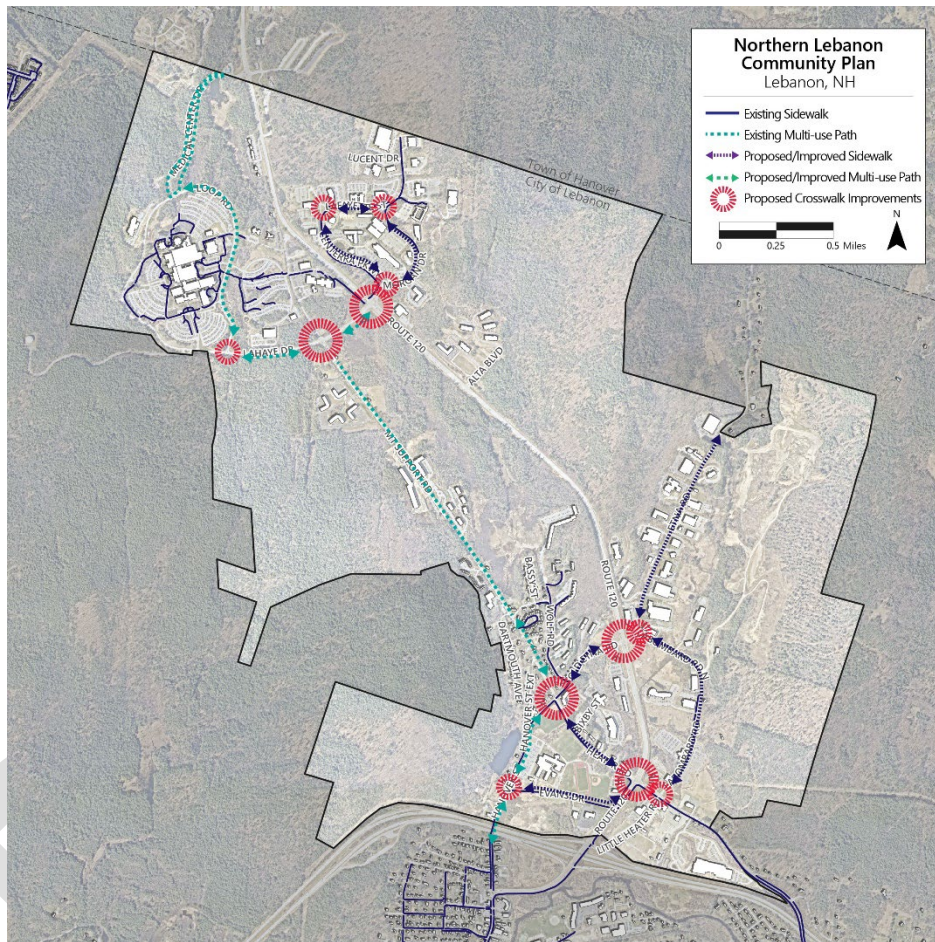
installation of signage at all existing and new multi-use path and roadway crossings that bisect the overlay district boundary.

- › Recommendation 1.2. Study the feasibility of decreasing traffic speeds and upsizing the existing culverts for all three existing wildlife corridors within the Study Area.
- › Recommendation 1.3. In partnership with the Lebanon Conservation Commission and the New Hampshire Fish and Game Department, develop public-facing educational materials on the importance of the wildlife corridors and make them available at key City facilities.
- › Recommendation 1.4. If a parcel of developable land borders conservation lands, consider requiring a 100-foot, wooded or landscaped buffer between the property line and any new development to maintain a natural buffered area between existing preserved lands and any new developments.
- › Recommendation 1.5. Install signed and directional trailheads throughout the Study Area to promote the use of the extensive network of trails through existing conservation lands in and around the Study Area.
- › Recommendation 1.6. Mandate a percentage of new developments require dedicated public open space in the form of a landscaped plaza, pocket park, or a community garden.
- › Recommendation 1.7. Approach DHMC regarding their three parcel assemblage north of Lahaye Drive (Parcel IDs 10-23, 10-24-200, and 10-25 for a total of approximately 9 acres) to gauge their willingness to dedicate the land to the City for the purposes of creating a community park inclusive of amenities and programming of appropriate scale and size to reflect the land's existing natural features.
- › Recommendation 1.8. Require that any future development within 250-feet of wetlands include a certain percentage of total site land cover as permeable surfaces.
- › Recommendation 1.9. Expand the coverage area of the Steep Slopes District to cover the entirety of the Study Area where slopes greater than or equal to 25-percent are located in order to preserve the natural character of neighboring conservation lands, ridgelines, and rock formations. Consider special exceptions upon review and approval by the Conservation Commission.

Strategy 2. Connectivity Improvements

Identify and prioritize the completion or enhancement of missing, incomplete, or unsafe pedestrian, bicycle, and multimodal connections to facilitate improved local and regional connectivity between existing neighborhoods, community amenities and facilities, and job centers.

Figure 14 Proposed Connectivity Improvements



- › **Recommendation 2.1.** Identify gaps in sidewalk connectivity and portions in need of repair or expansion and construct adequately sized sidewalks and associated infrastructure to accommodate the safe passage of pedestrians and wheelchair users along and across Route 120 between its intersections with Evans Drive, Heater Road, and Old Etna Road, and Lahaye Drive and Centerra Parkway.
- › **Recommendation 2.2.** Apply for the Fiscal Year 2025 Recreational Trails Program grant round through the New Hampshire Division of Parks and Recreation's Bureau of Trails to extend the multi-use path on Mt. Support Road south to the Hanover Street pedestrian bridge.
- › **Recommendation 2.3.** Coordinate with the Town of Hanover and DHMC to leverage private funding from DHMC to extend the Mt. Support Road multi-use trail north

through DHMC's campus, tying into Medical Center Drive north of the campus before connecting across the town line with Hanover.

- › Recommendation 2.4. Enhance the existing pedestrian bridge over I-89 through the addition of wayfinding signage throughout the southern portion of the Study Area inviting users to the bridge, remove overgrown plant species, install native landscaping, and commission a public art installation from a local artist to showcase the bridge.
- › Recommendation 2.5. Commission a branding, signage, and wayfinding study to identify locations for pedestrian, bicycle, and vehicular wayfinding signage north of Exit 18.
- › Recommendation 2.6. Prioritize pedestrian and streetscape improvements around the Hanover Street School and Lebanon High School in Lebanon's Capital Plan.
- › Recommendation 2.7. Coordinate with Advance Transit to identify additional routing options or bus stops for the Blue and Blue-Red lines based on existing demand and areas of projected future development.
- › Recommendation 2.8. Coordinate with the New Hampshire Department of Transportation (NHDOT) on their Lebanon 29612 project that is currently evaluating alternatives for Route 120 from the Hanover Street intersection through Exit 18 and north to Etna Road. Any zoning changes as a result of the Northern Lebanon Community Plan should be shared with NHDOT's District 2's Bureau of Traffic.

Strategy 3. Zoning Modifications

Propose changes to the existing Zoning Ordinance and Map to allow for by right mixed-use development and a range of housing choices to support the diverse needs of the community and its current and future residents.

Figure 15 Future Zoning Conditions

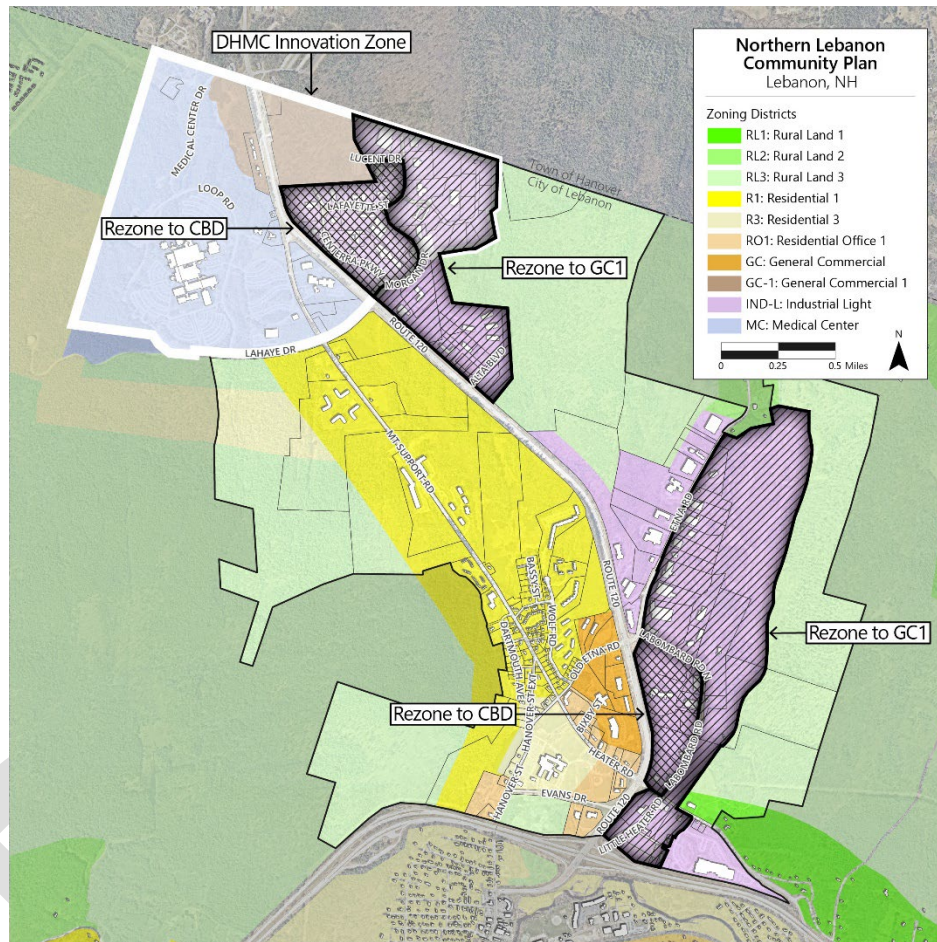
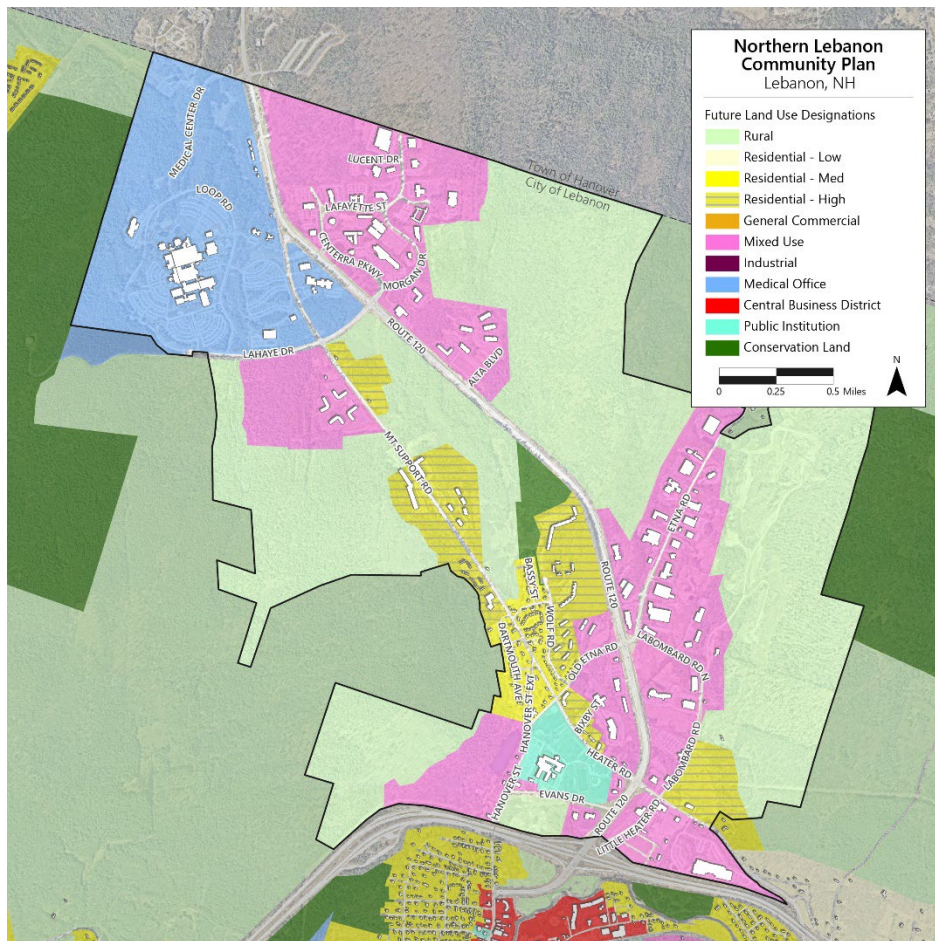


Figure 16 Future Land Use Map



- › **Recommendation 3.1.** Rezone the following existing INDL districts:
 - South of Heater Road, north and east of Labombard Road, and east of Etna Road; and
 - North of Lafayette Street and south and west of Morgan Drive
 to General Commercial One District (GC1) to allow for multifamily dwelling units by-right in close proximity to larger employers, community assets, and existing transportation infrastructure.
- › **Recommendation 3.2.** Rezone the following existing INDL districts:
 - East of Route 120 in Centerra to the southern edge of Lafayette Street and northern and western edge of Morgan Drive; and
 - East of Route 120, south of Etna Road and west of Labombard Road
 to Central Business District (CBD) to allow for the construction of dwellings above first floor retail/commercial and multifamily dwellings by-right to begin to develop a new mixed-use neighborhood to anchor the northern end of the Study Area, and to create a critical mass of new development in the southern portion of the Study Area northeast of Exit 18 that has already experienced significant redevelopment.

- › Recommendation 3.3. Amend the permitted uses in the General Commercial One District (GC-1) to include retail stores and restaurants.
- › Recommendation 3.4. Upon the completion of the City's public residential single and multi-family construction projects on City-owned land at Barrows Street, Hanover Street Extension, Seminary Hill, and South Main Street, consider using these projects as a model to guide future development in the Study Area by providing a mix of housing types in future private development, including cottage courts, smaller single-family homes, townhomes, duplexes, and triplexes. This could include updating the Residential 1 (R1) district to include these housing types under permitted uses, and amending minimum lot size and dimensional requirements in R1 to encourage these housing types.
- › Recommendation 3.5. Require all new developments to install sidewalks, designated bicycle parking, and make streetscape improvements that extend and connect to the next nearest existing sidewalk.
- › Recommendation 3.6. As recommended in the Lebanon Open Space Plan (2021), consider implementing the following measures:
 - Develop and incorporate a maximum lot coverage limitation to ensure that a portion of all lots remains as greenspace;
 - Develop maximum parking requirements and allow for reductions in parking provided on site, in addition to encouraging adjoining properties to share parking to reduce the creation of new or expanded impervious surfaces; and
 - Conduct a feasibility assessment of increasing the maximum height of buildings within the GC-1 and CBD district to help reduce the overall footprint of development projects.
- › Recommendation 3.7. Facilitate a partnership between the City of Lebanon, Twin Pines Housing, the Lebanon Housing Authority, and DHMC to leverage funding resources, existing housing subsidies for DHMC employees, and DHMC's relocation office to assist in the creation and preservation of affordable housing units.
- › Recommendation 3.8. Designate DHMC and the portion of Centerra north of Morgan Drive as an "Innovation Zone" and leverage the resources of Lebanon's Economic Development Commission, the New Hampshire Division of Economic Development, the Upper Valley Business Alliance, and DHMC to promote the area and attract startups and develop an incubator space in vacant structures, with an emphasis on companies that can benefit from the existing synergies and research occurring at DHMC.
- › Recommendation 3.9. Given NHDOT's existing moratorium on new curb cuts along Route 120, north of I-89's Exit 18, require all new developments on the eastern portion of Route 120 to provide adequate internal road network connections to existing developments to facilitate improved circulation amongst existing and future developments.

Appendices

Title Placeholder

DRAFT

Agenda

Lebanon City Council

September 18, 2024

10. New Business:

10.E – Discussion Regarding Revisions to Council Policy CC-105, Community Revitalization Tax Relief Incentive Program (79-E) Guidelines

Background:

On August 4, 2021, the City Council adopted Council Policy CC-105, Community Revitalization Tax Relief Incentive Program Guidelines, to document the guidelines the Council would utilize when considering applications for the Community Revitalization Tax Relief Incentive (NH RSA 79-E) Program. The guidelines are meant to ensure consistent and fair administration of the program, and also to assist potential applicants as they prepare applications for the tax relief incentive program.

Prior to adopting the CC-105 policy, the City Council reviewed and approved 79-E tax relief for substantial rehabilitation projects on four different properties in downtown Lebanon and West Lebanon. Since adopting the policy, the City Council has reviewed and approved two additional requests for 79-E tax relief.

One of the significant purposes of the 79-E program is to encourage the rehabilitation and active use of under-utilized structures in downtowns and town centers. The program is intended to assist property owners by providing a subsidy in the form of short-term, limited property tax relief to enable substantial rehabilitation of qualifying structures that would provide one or more documented public benefits. If approved for tax relief, applicants are required to record a Declaration of Covenant to protect the public benefit(s) and to ensure the structure is used and maintained as proposed for up to twice the duration of the tax relief granted.

The City Manager has drafted recommended amendments to the existing Council Policy to further clarify the purposes of the program and to expand on the procedures for considering requests for tax relief. In particular, the proposed amendments would provide more detail about program eligibility and property owner obligations if tax relief is approved by the City Council.

In addition, to better ensure that the incentive program is used to enable projects providing public benefits that might not otherwise be financially viable, the City Manager recommends that the Council Policy should be amended to require applicants to demonstrate the financial need of the project for the tax relief. Specifically, applicants would be required to provide detailed information about the financing for their project, including a project budget and a financial pro forma. Property owners would also be required to document actual costs and revenues at the completion of the project, and to provide annual expense and revenue data to continue receiving the tax exemption.

Action:

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby adopts the amended Council Policy CC-105, Community Revitalization Tax Relief Incentive Program, as presented in the September 18, 2024, City Council Agenda packet, to be effective upon passage.

Included In This Section:

1. Council Policy CC-105 – Community Revitalization Tax Relief Incentive Program, redline with proposed amendments



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New Hampshire

COUNCIL POLICY

COMMUNITY REVITALIZATION TAX RELIEF INCENTIVE PROGRAM **GUIDELINES**

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Section 1.0: Purpose

This document details the guidelines City Council will be utilizing when considering applications for the Community Revitalization Tax Relief Incentive Program, commonly known as 79-E. The guidelines are intended to assist applicants as they develop their applications allowing them to take full advantage of the program and meet the City's community revitalization goals.

The Community Revitalization Tax Relief Incentive Program has multiple purposes as detailed below. The program is designed to provide short-term, limited property assessment tax relief for property owners who wish to undertake a substantial rehabilitation of a qualifying structure, or in certain cases, the replacement of a qualifying structure, which will provide one or more public benefits as defined in RSA 79-E. A recorded covenant is required to protect the demonstrated public benefit(s) for at least the length of the short-term property tax relief. The program is intended to assist property owners by providing a subsidy in the form of tax relief to enable projects providing a public benefit that would otherwise not be fiscally feasible.

Section 2.0: Scope

The guidelines apply to applicants, City Staff in the Planning & Development Department, the City Manager's Office, the Downtown Tax Increment Financing District Advisory Board, and the City Council.

Section 3.0: Definitions

Workforce Housing – (as provided in New Hampshire RSA 674:58, IV) means housing which is intended for sale and which is affordable to a household with an income of no more than 100 percent of the median income for a 4-person household for Grafton County as published annually by the United States Department of Housing and Urban Development. "Workforce housing" also means 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 for Grafton County as published annually by the United States Department of Housing and Urban Development.

Qualifying Structure – (as provided in RSA 79-E:2, II) A qualifying structure is a building or structure located within the designated Community Revitalization Tax Relief Incentive areas of the City including but not limited to the Downtown 79-E District and the Downtown West Lebanon 79-E District, an any other district established pursuant to RSA 79-E:2, II(a). Maps of the designated Downtown



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[Lebanon 79-E District and the Downtown West Lebanon 79-E District](#), are attached to this Policy in Appendix A. In addition, historic structures located anywhere in the City are also considered qualifying structures for purposes of the 79-E program.

Substantial Rehabilitation – (as provided in RSA 79-E:2, IV) A substantial rehabilitation is a project which meets the following requirements:

- [Rehabilitation projects must cost at least fifteen percent \(15%\) of the building's pre-rehabilitation assessed value \(excluding the value of the land and cost of real estate acquisition, if any\), or at least \\$75,000, whichever is less.](#)
- [Excluding the value of the land and cost of real estate acquisition, if any, projects involving the demolition and replacement of qualifying structures must cost more than fifteen percent \(15%\) of the pre-replacement assessed value of the qualifying structure \(excluding the value of the land and cost of real estate acquisition, if any\), or \\$75,000, whichever is less.](#)
- [In the case of historic structures, substantial rehabilitation means devoting at least ten percent \(10%\) of the pre-rehabilitation assessed valuation, or \\$5,000, whichever is less, to energy efficiency improvements in accordance with the Secretary of Interior's Standards for Rehabilitation guidelines for historic structures.](#)

Section 4.0: Policy Detail

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. At that time, the City Council established a Downtown Lebanon 79-E District and a Downtown West Lebanon 79-E District. [Maps of the designated 79-E Districts are attached to this Policy in Appendix A.](#)

Section 5.0: Procedures

Upon receipt of an application for tax relief under the City's 79-E program for a project that involves the ~~[Substantial Rehabilitation of a Qualifying Structuresubstantial rehabilitation of a qualifying structure](#)~~, as those terms are defined in RSA 79-E:2, the City Council shall hold a public hearing within 60 days.

5.1 The Council must determine if a project will generate one or more Public Benefits.



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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)

5-25.2 The Council must find that the proposed use is consistent with the City's Master Plan or development regulations.

5.3 The Council must determine the period of time for which tax relief will be granted.

1. 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. (RSA 79-E:5, I)
2. The City Council may, 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. (RSA 79-E:5, II)
3. The City Council may, in its discretion, grant up to four (4) additional years of tax relief for the Substantial Rehabilitation of a Qualifying Structure that is listed on or determined 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, provided that the Substantial Rehabilitation is conducted in accordance with the U.S. Secretary of Interior's Standards for Rehabilitation. (RSA 79-E:5, III)

For any amount of tax relief approved, such tax relief begins upon the completion of the substantial rehabilitation of the structure(s). In addition, all taxes, utility



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fees, impact fees, and any other user fees assessed by the City for the property on which the structure(s) is located must be paid in full before any 79-E tax assessment relief goes into effect.

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 within a development that must be considered affordable in order to merit the tax relief.

Therefore, the City has adopted the definition of “workforce housing” from RSA 674:58 to define affordability as it relates to the RSA 79-E program.

TheFor purposes of considering additional years of tax assessment relief for affordable housing allowed under RSA 79-E:5, II, the City Council will consider granting additional years of tax relief for workforce housing on a sliding scale depending on the targeted level of affordability (based on Area Median Income figures as published by the US Department of Housing and Urban Development (HUD)) and the percentage of units in a development subject to such affordability requirements. In general, greater levels of affordability and/or larger percentages of units subject to such affordability levels will be considered for more years of tax assessment relief, as follows:

		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	<u>34</u>	<u>34</u>	<u>23</u>	<u>12</u>
	30-40%	4	3	<u>23</u>	<u>12</u>	<u>12</u>
	20-30%	3*	<u>23</u>	<u>23</u>	<u>12</u>	<u>01</u>
	10-20%	<u>23</u> *	<u>12</u>	<u>12</u>	<u>12</u>	<u>01</u>
	0-10%	<u>12</u> *	<u>12</u>	<u>01</u>	<u>01</u>	<u>01</u>

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

However, the City Council 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 outlined above would undermine the viability of the project and prevent it from occurring at all, then the City Council shall retain



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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 foregone.

5.34 Tax Increment Financing (TIF) Districts

Applications for tax relief under this program for properties located within a Tax Increment Financing (TIF) District shall be reviewed by the applicable TIF Advisory Board. The TIF Advisory Board shall provide recommendations to the City Council and the District Administrator regarding the impacts to the administration and operation of the TIF District relative to the proposed tax relief requested.

5.5 Program Details & Requirements

1. Eligibility.

- a. An owner / applicant shall not begin their project, including demolition or site preparation, until:
 - o The City Council has held a public hearing and approved the application for tax assessment relief, and
 - o The protective covenant has been granted to the City and recorded at the Grafton County Registry of Deeds.
 - o Individuals who commence their projects prior to securing these items may be ineligible to participate in the 79-E Program.
- b. Properties located within Tax Increment Finance (TIF) Districts or which receive State or Federal funds, might be ineligible for this program. (See RSA 79-E:4,VI and 79-E:14.)
- c. Affordable housing developments which elect to have their assessed valuation and payment of property taxes determined under the provisions of RSA 75-1:a are ineligible for RSA 79-E. (See RSA 79-E:5,I-a.)

2. Property Owner Obligations. If tax relief is granted by the City Council, the property owner shall:

- a. Grant to the City of Lebanon a covenant to:
 - i. Protect the public benefits of the development for a period of twice the duration of the tax relief term granted, to include payback and penalty provisions.
 - ii. Ensure the property remains taxable for the entire tax relief term.
- b. Have the City made a Loss Payee of the proceeds of any property or



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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 the proper and timely restoration or demolition of the property, including any damaged structures thereon.

- c. In addition to the covenant, enter into a development agreement as may be required by the City Council to ensure the public benefits and any other requirements are met.

3. Application of Tax Relief

- a. Tax relief is only granted on the value of the new improvements. For the duration of the tax relief period, the pre-rehabilitation assessed value of the structure(s) is subject to adjustment due to market appreciation or depreciation.
- b. The tax assessment relief shall run with the land and shall accrue to future property owners if the property is sold during the tax assessment relief period, provided that the property and any structures thereon are maintained in accordance with the terms and conditions of the recorded covenant.
- c. Upon expiration of the tax relief period, the property shall be taxed at its market value in accordance with RSA 75:1.

5.6 Determination of Revenues and Expenses

The purpose of the 79-E program is to incentivize property owners to rehabilitate or replace structures on their property that meet the criteria and intent of the program. Additionally, the program is intended to help offset the costs by providing short-term, limited tax relief for projects that would not otherwise be financially viable for the property owner. A reasonable amount of profit for the property owner is expected, however the program is not intended to enhance profits by subsidy through the City for projects that are already profitable. As a result, applicants are required to provide detailed information about their financing package for the project, including a statement of sources and uses (i.e. Project Budget), as well as a financial pro forma.

Property owners will be required to and must agree to provide complete documentation at the completion of the project to demonstrate the actual project costs and revenues. Additionally, the property owner will be required to provide expense and revenue data in a format required by the City annually by April 15 of each year during the tax relief period to continue to receive the tax exemption. Revenues generated by the use of the property in excess of the amounts agreed to in the development agreement may be the basis for a reduction or termination of the tax relief period.



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5.7 Appeals

The decision to award a NH RSA 79-E Community Revitalization Tax Relief Incentive is within the sole discretion of City Council. The City Council's denial of an application may be appealed either to the Board of Tax and Land Appeals or the Grafton County Superior Court, in the same manner as provided for appeals of current use classification, pursuant to RSA 79-A:9 or 79-A:11, provided, however, that such denial shall be deemed discretionary and shall not be set aside by the Board of Tax and Land Appeals or the Superior Court except for bad faith or discrimination.

Section 6.0: References (Charter/Code/State Statues)

1. NH RSA Chapter 79-E Community Revitalization Tax Relief Incentive
2. NH RSA 674:58 Definitions-Workforce Housing
3. City Code Chapter 31-43, 2. Downtown TIF Advisory Board, Purposes; Authority and Duties

Section 7.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			08/04/2021
Amendment			
Amendment			
Amendment			

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10. New Business:

**10.F – Mayor’s Discussion of Potential Sachem Village – Dartmouth Hitchcock
Connector Project**

Background

Mayor McNamara has requested an opportunity to initiate discussion about a potential Sachem Village to Dartmouth Hitchcock connector project.