LEBANON CITY COUNCIL
OCTOBER 29, 2024 - 5:30 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

1. Meeting Access

A. To listen to this meeting, please join live via Microsoft Teams or call 929-229-5356 (access code: 344 745 967#). If you have trouble accessing this meeting, please email Shaun Mulholland.

2. Presentation by City Manager and Finance Director

A. Overview of Proposed 2025 Annual Budget

B. Addendum – 2025 Budget Reductions to Achieve Tax Rate Increases

3. Review of 2025 City Budget - Question and Answer Session

A. City Manager (To include City Manager & City Council Operations, Legal, and Advance Transit)

City of Lebanon 2025 Proposed Operating Budget available at LebanonNH.gov/Budget

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

2025 BUDGET

CITY OF LEBANON, NH

Strategic Budgeting

STRATEGIC PLAN

SUSTAINABILITY PRINCIPLES

BUSINESS PLANS

PERFORMANCE MEASUREMENT

ANALYSIS AND EVALUATION

Budget Objectives

Achieve	Achieve the City's Strategic Plan Objectives
Fund	Fund critical Capital Improvement Projects
Maintain	Maintain quality service levels to meet the public's expectations
Comply	Comply with the City's Debt Management Policy

Long Term Financial Plan

Reduce or eliminate	Reduce or eliminate the use of fund balance to offset the tax rate.
Utilize	Utilize the Unassigned Fund Balance to offset the cost of Capital Projects • Pay as you go- using cash to pay for projects/equipment • Capital Reserve Funds
Eliminate	Eliminate the use of the UFB to subsidize the cost of operating expenses

Opportunities

- City's economy remains strong
- Destination location for many reasons
- Top 10 school districts
- Highly skilled workforce

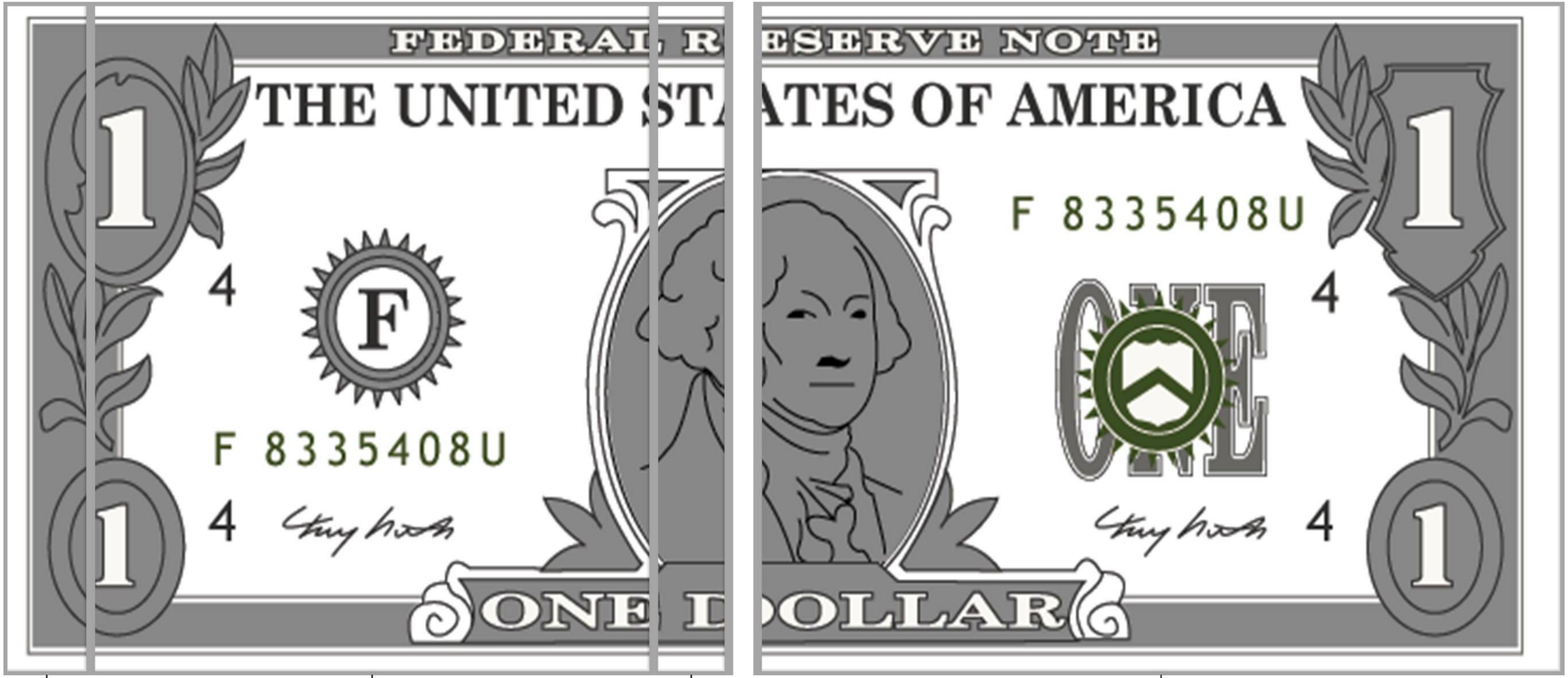
Challenges

- Housing
- Childcare
- Inflation
- Climate change
- Infrastructure deficiencies
- UFB depletion
- Debt management

Pending Challenges

- Return of Airport Subsidy 2026
- Revaluation of Properties 2025
- Losing ground on the pavement management program.
- Losing ground on sidewalk repair/maint.
- Staffing needs- DPW, RAP, Police and Fire.
- Growing list in the Capital Improvements Program that remain unfunded.
- Landfill-PFAS and cell expansion.
- Water-Distribution and Treatment System for new well.

How Your Tax Dollars Are Spent



School State: 5.7 (6%)

Municipal: 36.7 (37%)

County: 4.9 (4%)

School Local: 52.6 (53%)

Consumer Price Index & Tax Rate Change-New England Region

Year	CPI Jun-Jun	Tax Rate	Change in T Rate
2018	2.2%	$10.97	2.5%
2019	1.9%	$11.25	2.5%
2020	0.4%	$9.96	-11.5%
2021	4.0%	$10.06	1%
2022	7.9%	$8.62	*2.5%
2023	1.8%	$8.97	4.1%
2024	3.8%	$9.66	7.7%
TOTAL Change	**22%**		**20.3% (does not include 2020)**

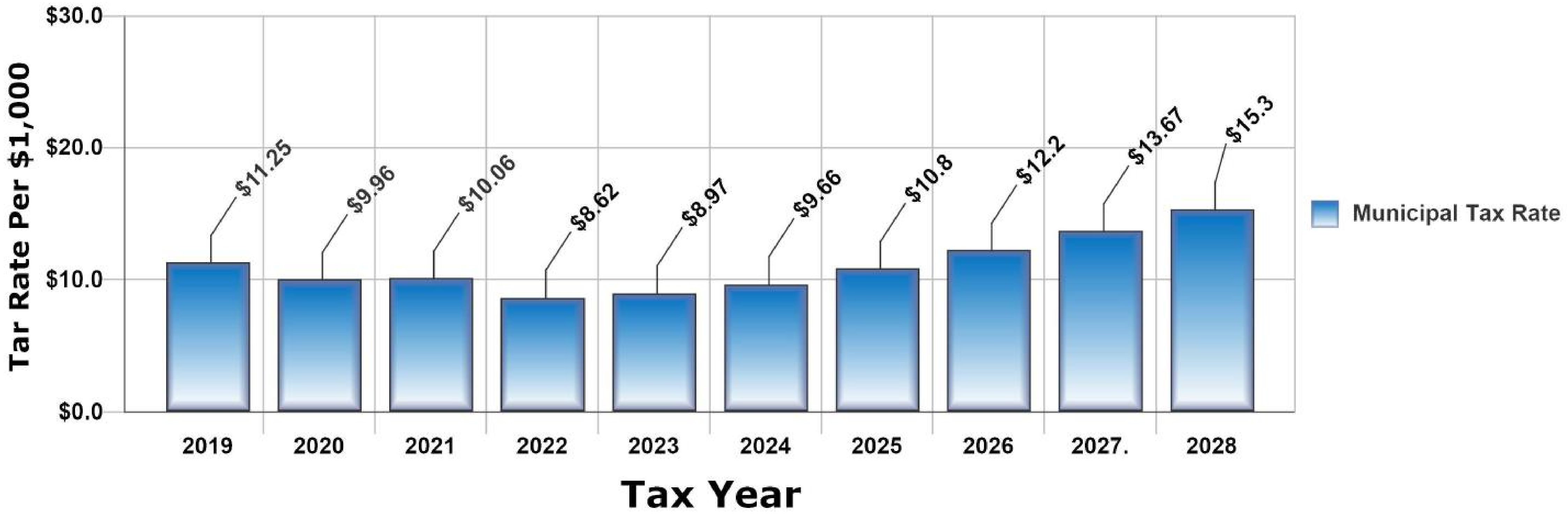
*REPRESENTS THE ACTUAL TAX RATE INCREASE ADJUSTED FOR REVALUATION

Tax Rate Factors

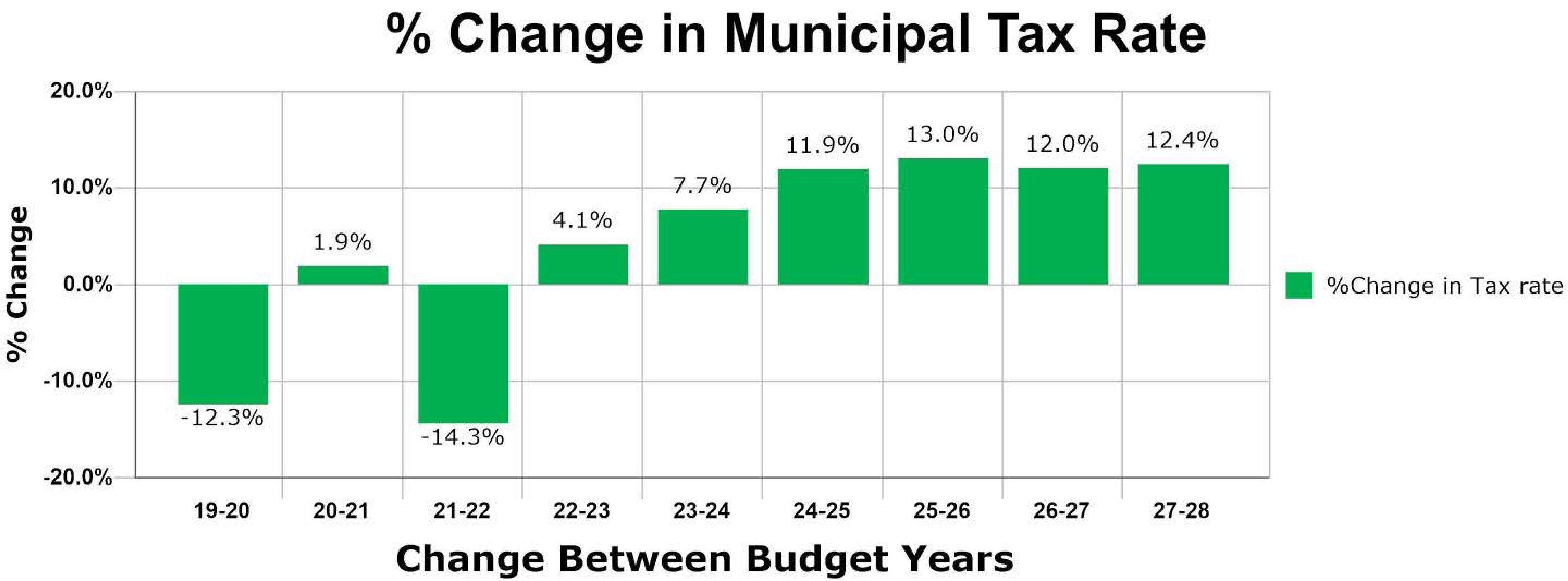
- Expenditures
- Revenues (Other than Property Taxes)
- Fund Balance Used to Reduce Tax Rate
- Assessed Valuation
- Overlay (Offsets Tax Abatements)
- War Service Tax Credits

= TAX RATE

Change in Municipal Tax Rate



NOTE: The tax rate for 2025-2028 is projected based on a set of variable assumptions. The actual rate will be set in the fall of each year.



NOTE: The 2024-2025 and through 2028 are projections based upon a set of variable assumptions. The reductions between 2019-2020 and 2021-2022 are a result of the revaluation of properties. Without the revaluations the actual percentage of increase would have been approximately 2.5% each year. A revaluation of properties is scheduled for 2025 which will skew the rate.

Unassigned Fund Balance Policy

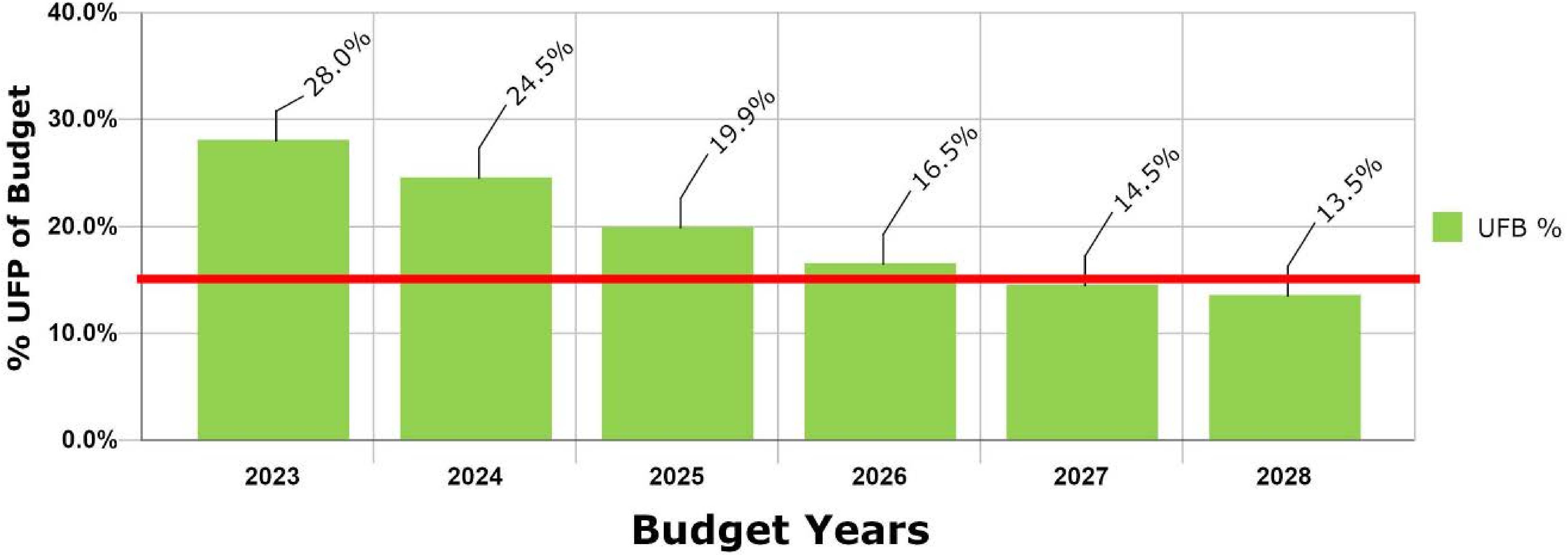
MAINTAIN A RANGE BETWEEN **15%** TO **19%** OF CURRENT GENERAL FUND EXPENDITURE BUDGET

STANDARD DEVELOPED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

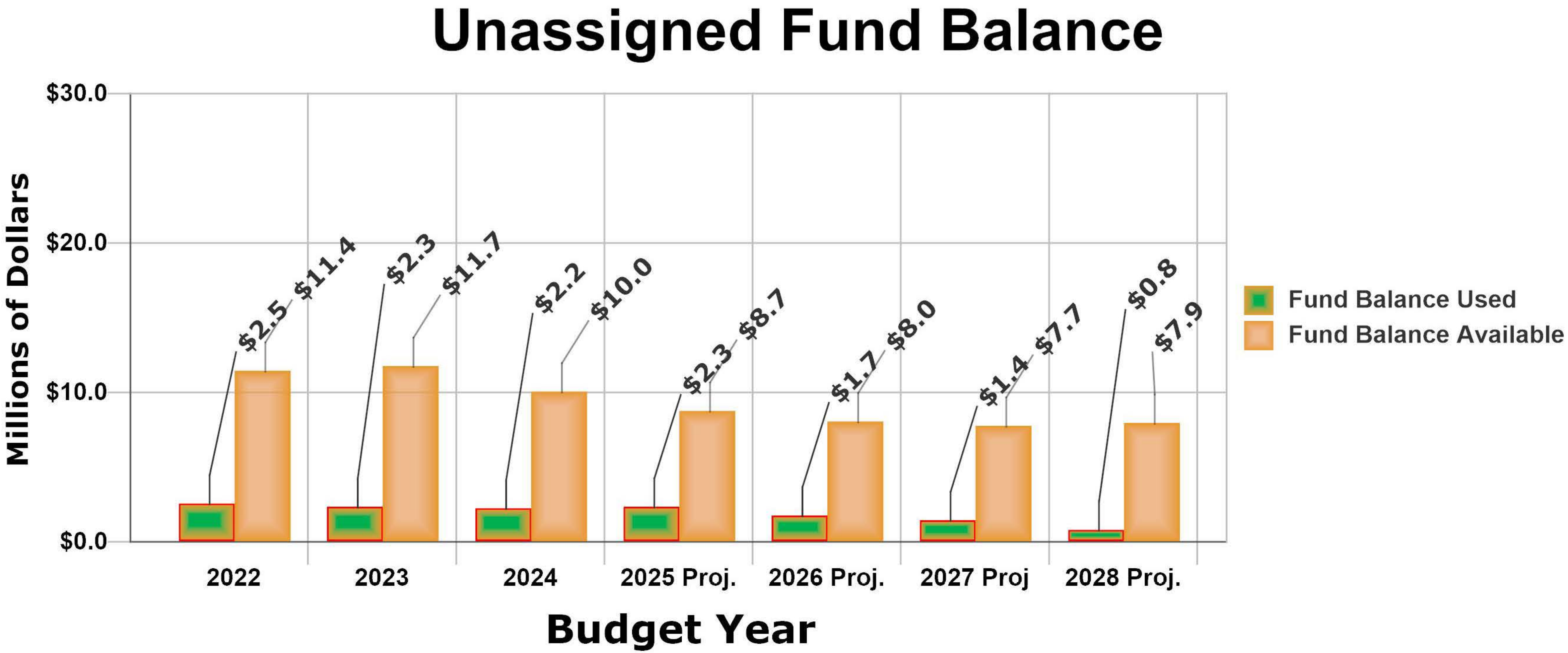
ALLOWS FOR ADEQUATE CASH FLOW BETWEEN TAX BILLINGS

SERVES AS A CASH RESERVE FOR EMERGENCIES

Unassigned Fund Balance % of Budget



NOTE: The red line represents the present minimum standard of 15% of Unassigned Fund Balance as a % of the budget. The % beyond 2023 is projected based upon a set of variables.


Unassigned Fund Balance
$30.0
$20.0
$10.0
$0.0
Millions of Dollars
$2.5
$11.4
$2.3
$11.7
$2.2
$10.0
$2.3
$8.7
$1.7
$8.0
$1.4
$7.7
$0.8
$7.9
2022
2023
2024
2025 Proj.
2026 Proj.
2027 Proj
2028 Proj.
Budget Year
Fund Balance Used
Fund Balance Available

In Summary

The 2025 Total budget is **20.7% lower** than the 2024 Budget due to smaller CIP.

The 2025 total projected revenues increase by **19.5**%.

The 2025 General Fund Budget is up by **10.7%.**

11.9% projected increase in the 2025 tax rate.

8% increase in Water rates and **6%** increase in Sewer rates.

General Fund Budget Change

$40,930,390

2024

2025

$45,294,150 10.7% Increase

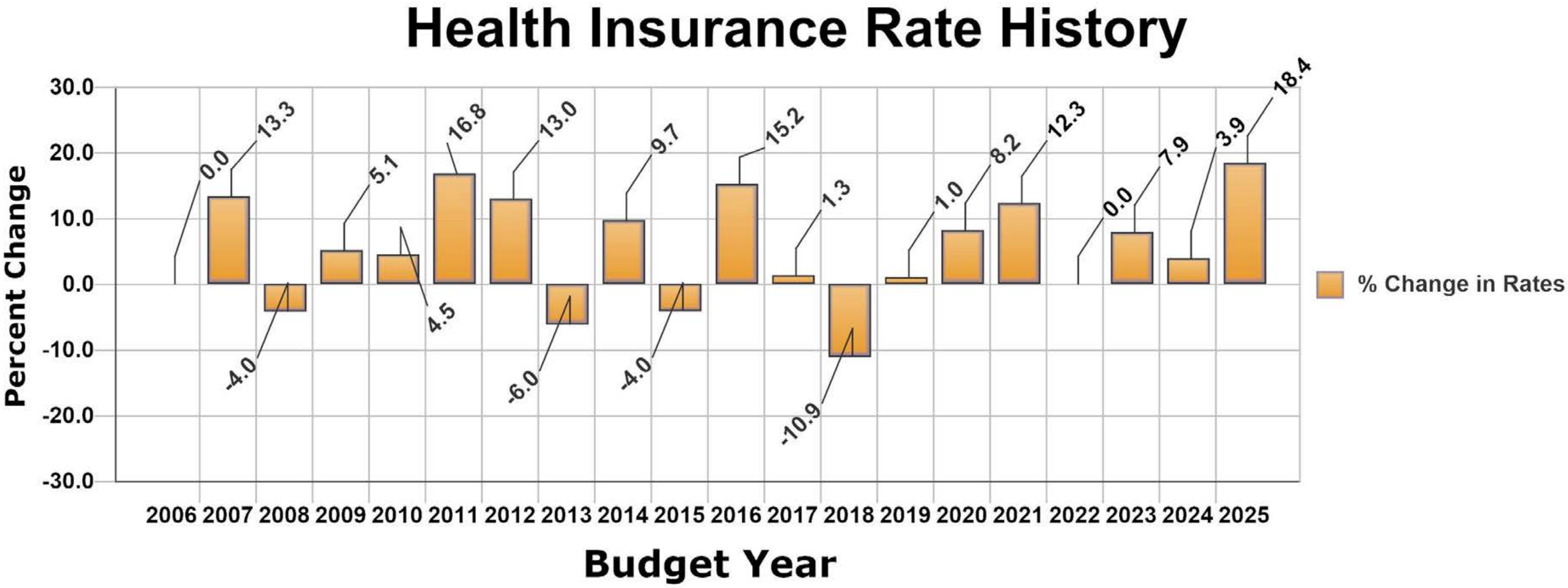
2025 General Fund Budgetary Impacts (Without CIP)

The 2025 Budget represents a cost increase of **10.7%** equal to **$4,363,760.**

The total impact of cost increase drivers as listed on subsequent slide is equal to **$3,740,995.**

Cost Increase Drivers

- Wages- $1,326,140 (3% GWI & 3% Merit/Step)
- Health18.4%/Dental 5% insurance cost increase $545,180
- Retirement/WC/UC/FICA/Medicare increase $188,030
- DPW Vehicle Leases $215,050
- 1 Additional FF/Paramedic $142,215
- Debt Service $1,324,380


Health Insurance Rate History
Percent Change
30.0
20.0
10.0
0.0
-10.0
-20.0
-30.0
0.0
13.3
-4.0
5.1
4.5
16.8
13.0
-6.0
9.7
-4.0
15.2
1.3
-10.9
1.0
8.2
12.3
0.0
7.9
3.9
18.4
2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025
Budget Year
% Change in Rates

Budget Overview All Funds

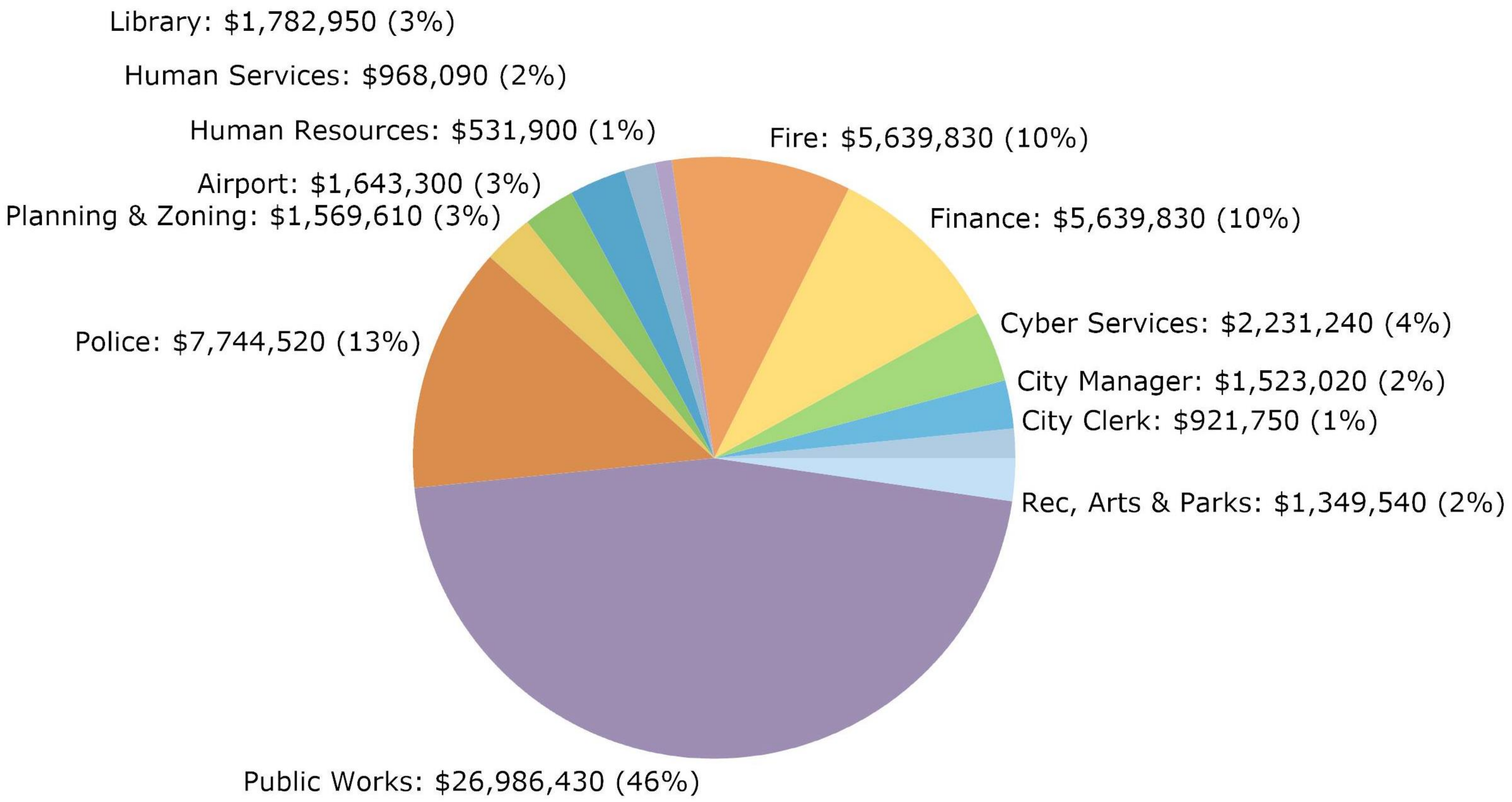
2024 Budget

- 7.7% increase in Tax Rate
- 7.2% increase in Water Rates
- 5.2% increase in Sewer Rates
- Total Budget **$118,560,940**
- Without capital $62,211,290

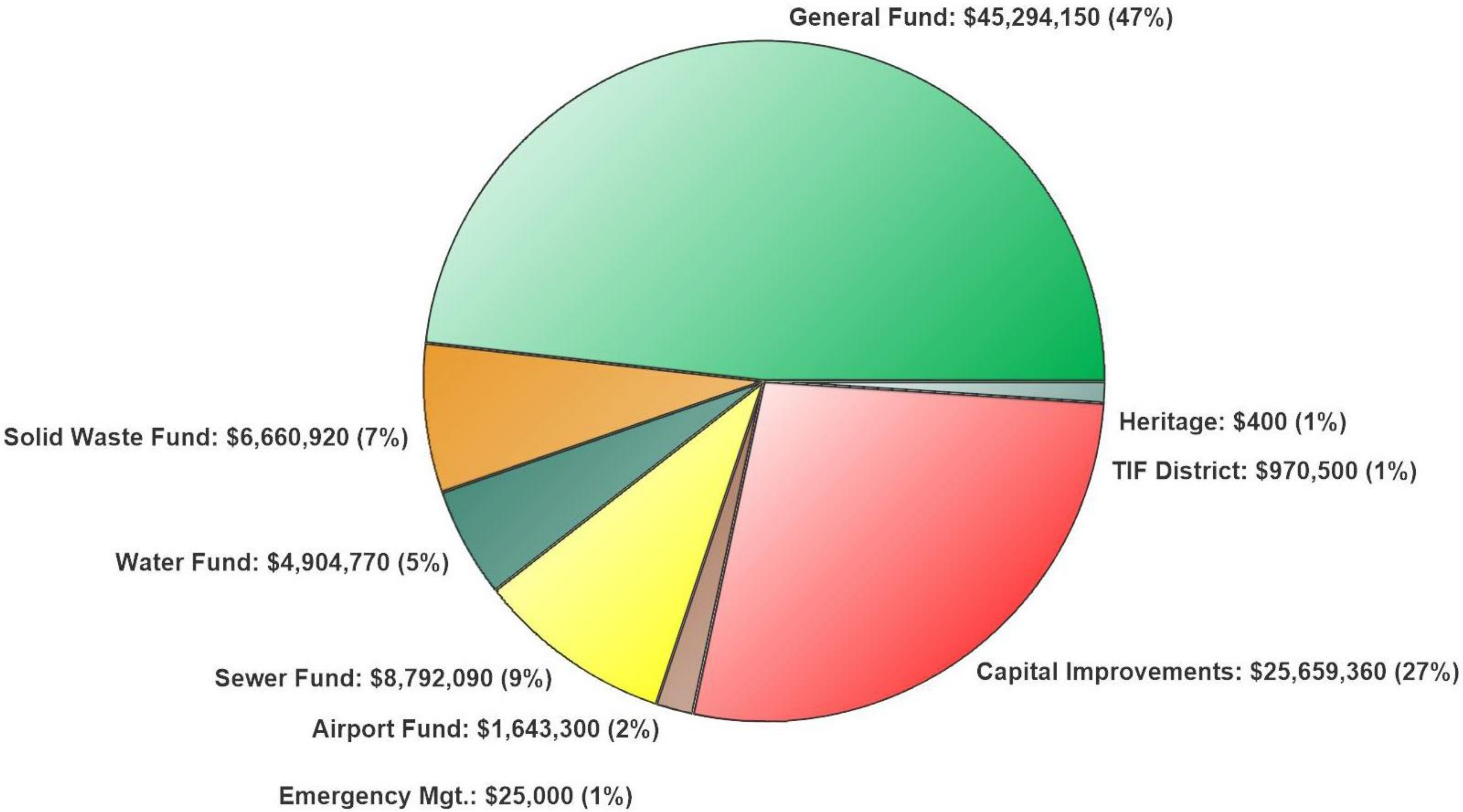
2025 Budget

- 11.9% increase in Tax Rate
- 8% increase in Water Rates
- 6% increase in Sewer Rates
- Total Budget **$93,973,590**
- Without capital $68,314,230 (**7.3%** increase)

Operating Budget by Department



2025 Budget By Fund



City Revenue Impacts Vary by Source

- Property Tax
- MV Registration Fees
- Rooms & Meals Tax
- Development Fees
- Utility Users Tax, Franchise Payments
- Recreation and Fee Programs

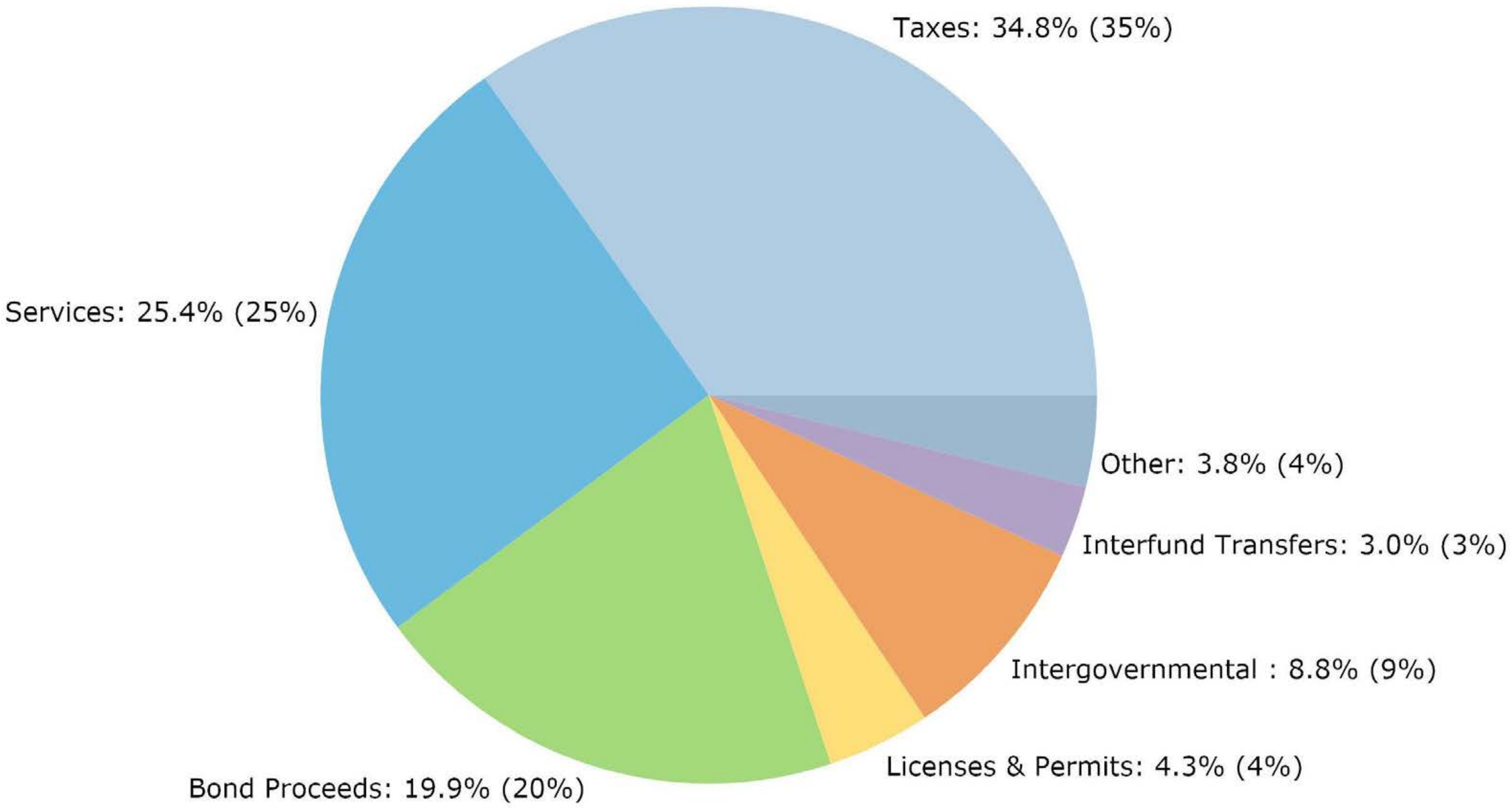
State Revenue Impacts

- State budget year increased risk of reduced funding
- Municipal Bridge Aid & Highway Block Grant funding
- Grants relative to Housing
- Rooms & Meals Tax Distribution

Revenue Projections

- Taxes- 12.26% Increase
- Licenses & Permits – 3.27% Increase
- Intergovernmental- 16.98% Decrease
- Charges for Services- 24.15% Increase
- Miscellaneous Sources- 84.66% Decrease
- Interfund Transfers- 23.22% Decrease
- Bond Proceeds- 32.44% Decrease

2025 Projected Revenue Sources



ADDENDUM-2025 BUDGET REDUCTIONS TO ACHIEVE TARGETED TAX RATE INCREASES

To achieve a tax rate increase of 10%, we would need to reduce the proposed budget by approximately $500,000.

To achieve a tax rate increase of 7%, we would need to reduce the budget by approximately $1,275,000. The budget reductions articulated in this packet equate to $797,990 of which we have identified as follows:

- $203,930 from Public Works
- $49,690 from Human Services
- $117,430 from City Clerk
- $145,100 from Recreation, Arts, and Parks
- $146,850 from Library
- $134,990 from Police
- Additional $477,010

Subsequent to the process we went through to determine the reductions necessary to meeting amounts necessary to achieve a 7% tax rate increase new information which impacted these numbers was received. This results in an additional $477,010 in budget reductions that would be necessary to achieve the 7% amounts. The impact of this additional amount has not been determined yet.

The same situation impacts the amounts necessary to achieve the 3.8% tax rate increase as indicated below with an additional $465,390 in budget reductions that would be necessary. Where those reductions would be made has not yet been determined.

To achieve a tax rate increase of 3.8%, we would need to reduce the budget by approximately $2,130,000. Originally, this was $1,650,000, in addition to the above reductions we identified the following:

- $30,000 from Advance Transit
- $228,770 from Public Works
- $32,700 from Outside Agencies
- $80,690 from Planning and Development
- $100,990 from Recreation, Arts, and Parks
- $160,430 from Library
- $75,000 from Fire

- $158,040 from Police
- Additional $465,390

October 29, 2024

Budget Workshop

To achieve a tax rate increase of 3.8%, we need to reduce the budget by approximately $**1,650,000**, which would include the above reductions in addition to:

- $30,000 from **Regional Association** Division of City Manager

Budget Reductions for the **Regional Association** Division of City Manager:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4197-0010-5910-0000	Advance Transit	$342,100	$30,000	**$312,100**
Net Budget Reduction			**$30,000**	

Service/Personnel Impacts:

From Advance Transit Executive Director Adams Carroll:

The funds contributed by Lebanon, along with the other local funds that we raise, are used as match funding for our federal transit grants. To receive this grant funding, we must first incur expenses using local funds and then create an invoice for the federal funding program. A portion of the initial expense is reimbursed back to us. The reimbursement rate varies from 50% for our core operations to 80% for categories like ADA paratransit and preventative maintenance.

In our current fiscal year, we expect to receive $3.05 from our federal grants for every dollar invested from our local sources. Because of the reimbursement nature of these grants and their match requirements, we are unable to draw down these federal grants without the local contributions. As a result, the loss of $30,000 of local funding from Lebanon would jeopardize our ability to draw down $91,500 in federal grants funds.

Overall, a $121,500 reduction in our budget would precipitate service cuts. This could be achieved by either reducing the frequency or span of service.

Short Term/Long Term Impacts

Based on our current cost model, I estimate we would need to reduce service by 4.5 hours each weekday. For example, we could remove 4.5 hours of evening service each day or reduce the frequency of the Red Route to hourly headways for a 4.5 hour period each day. We would try to target any cuts that we would make on routes and times of day with lowest utilization, but inevitably some riders may lose access to the trip that works best with their schedule.

November 7, 2024

Budget Workshop

To achieve a tax rate increase of 7%, we need to reduce the budget by approximately **$820,000**, which would include the following related to tonight's presentations:

- $203,930 from **Public Works**

To achieve a tax rate increase of 3.8%, we need to reduce the budget by approximately $**1,650,000**, which would include the above reductions in addition to:

- $228,770 from **Public Works**

Budget Reductions for **Facility & Energy** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4194-0000-1100-0000	Full Time Wages	$164,410	$63,930	**$100,480**
1100-4194-0000-2150-0000	Life and Disability Insurance	$1,840	$650	**$1,190**
1100-4194-0000-2200-0000	FICA & Medicare Taxes	$12,960	$4,890	**$8,070**
1100-4194-0000-2301-0000	Retirement: Municipal	$22,260	$8,920	**$13,340**
1100-4194-0000-2600-0000	Worker's Compensation	$2,530	$140	**$2,390**
1100-4155-0020-2100-0000	Health Insurance	$4,147,780	$9,840	**$4,137,940**
Net Budget Reduction			**$88,370**	

Service/Personnel Impacts:

This would require us to eliminate the full-time Energy and Facilities Manager position from the Public Works Department. This position performs responsible administrative work overseeing activities within City Facilities operations (HVAC, Structural, Roofing, Electrical, Air Quality and Energy). Additional duties include facility safety inspections, City Liaison at LEAC meetings, oversite of the two electric vehicles at Public Works, promotion of energy efficiency and cost-effective investment, identification of outsourcing needs, administering and supervising all contracts for consultant services to include architects, mechanical, civil, electrical and environmental engineers, development of plans for future projects and continued improvements in facility operations, and sets goals and establishes policies and procedures to protect the City's capital assets. Preparation of contracts for various Facility programs and projects, including custodial and preventive maintenance, major equipment purchases and building construction projects. Develops, administers and monitors budgets including capital and replacement functions, innovative organization, planning for future needs, and reviewing and implementing all purchases and building construction. Coordinates and manages major capital improvement contracts relating to buildings.

Short Term/Long Term Impacts:

Short term impacts include a reduction in staffing level and increased workload for remaining staff. Public Works department staff will assume additional duties in facility management, project management, procurement and coordination with contractors. Other City departments will assume responsibility for maintenance of their facilities. Advancement of certain Capital Improvement projects will fall on volunteers as City Staff will not have the capacity to manage the projects, in particular Phase 3 Solar, EV Charging Stations infrastructure plan and related projects, and Community Power promotion.

Long-term impacts include potential delays in energy initiatives.

Alternatives Considered:

Contracted consulting can be utilized when needed to meet the project requirements.

Public Works and other Department management staff have/or will be cross trained in many of these duties.

Budget Reductions for **Operations and Maintenance** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4312-0000-1200-0000	Temporary PT Wages	$72,440	$72,440	**$0**
1100-4312-0000-2200-0000	FICA & Medicare Taxes	$127,140	$5,550	**$121,590**
1100-4312-0000-2600-0000	Worker's Compensation	$60,760	$1,870	**$58,890**
Net Budget Reduction			**$79,860**	

Service/Personnel Impacts:

Service impacted is plowing operations. Personnel impacts are 3 CDL truck drivers for winter seasonal maintenance, one summer seasonal position from cemeteries and one part time Tree Warden.

Short Term/Long Term Impacts:

Short-term impacts include reduced staffing levels and an increased workload for remaining employees.

Part Time CDL Drivers

In the Part-Time Wages category, three winter CDL driver positions were budgeted. The proposed elimination of these positions would necessitate reallocating staff from other divisions, such as water, wastewater, and landfill, who lack extensive plowing experience, to cover plow routes. This would reduce operational efficiency and increase the time required to complete each route. Reassigning these staff members to plowing duties would also divert resources from their regular responsibilities, compounding the strain on day-to-day operations. Furthermore, these employees are on-call for emergency responses within their respective divisions and may not be available for the full duration required for plowing.

If these vacant routes cannot be filled with existing staff, some routes may need to be combined, requiring one driver to cover two routes. This could extend plowing runs to over eight hours for a single pass. Additionally, as snow accumulates, plow speeds would decrease, further prolonging route completion times, complicating residential travel, and, more critically, delaying emergency responses for fire and police.

In instances where snow accumulation exceeds our clearing capacity, it may be necessary to reassign a truck to assist with emergency response calls to ensure timely service. However, doing so would remove a truck from its designated route, exacerbating the issue of snow buildup. In such cases, two additional operators would be required to cover the abandoned route, placing further pressure on already strained resources.

To alleviate some of these challenges, staff typically assigned to clear sidewalks and parking lots may need to assist with plowing operations. However, this would delay the clearing of sidewalks and parking lots until after the storm, potentially creating hazardous conditions for pedestrians.

Long term impacts are the same for this proposed cut.

Cemetery Seasonal

In the Part-Time Wages category, one summer seasonal position was budgeted. The proposed elimination of this position would impact an individual who has returned annually for many years and is fully trained. This position is specifically responsible for string trimming in the cemeteries, which would see a reduction in maintenance, as well as upkeep of traffic islands, which could potentially become overgrown and unsightly. Additionally, the Lebanon Mall would experience a decrease in the frequency of debris removal, and fountain maintenance would suffer from less frequent cleaning, algae removal, and spout line clearing.

Long term impacts are the same for this proposed cut.

Tree Warden

Furthermore, the budget for Part-Time Wages also included a Tree Warden position. This role was intended to manage the $225,000 USDA tree grant recently awarded to the City, a significant undertaking that will commence with the fall planting season. In the absence of this position, existing staff will need to absorb these responsibilities, which include ongoing monthly reporting requirements associated with the grant. Additionally, the Tree Warden would have taken over responsibilities for the Tree Advisory Board meetings, currently managed by the City Manager and DPW Maintenance Manager.

Long term impacts are the same for this proposed cut.

Alternatives Considered

Eliminating an FTE which has greater impact on year-round operations.

Budget Reductions for **Winter Operations** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4312-0030-4220-0000	Contracted Snow Removal	$35,700	$35,700	**$0**
Net Budget Reduction			**$35,700**	

Service/Personnel Impacts:

Service impacted is plowing operations.

Short Term/Long Term Impacts:

The elimination of contracted trucks for snow pick-up operations will significantly extend the duration of these efforts. During the 2023-2024 winter season, we contracted nine trucks to assist with snow removal. Without these contracted trucks, the City will be left with only three City-owned 10-wheel dump trucks. One of these trucks would need to be stripped of its sander and plow head gear in order to participate, which would add approximately four additional hours—two hours for disassembly and two hours for reassembly—before it is ready for use.

With only four trucks available, the snowblower will be forced to remain idle while the trucks travel to unload and return to the clean-up area. To avoid this idle time, the City's six-wheel dump trucks would need to be prepared to participate in snow removal operations. This has not been done in the past due to the significant time involved, and because the capacity of a six-wheel truck is three times less than that of a 10-wheeler. The same concerns apply regarding the use of staff from other divisions for this operation.

Even if all nine six-wheel dump trucks were stripped and made ready for snow pick-up, the total hauling capacity would still be only one-third of what it currently is with the hired 10-wheelers. As a result, the time required for snow pick-up would more than double. This approach would be unfeasible if a storm is forecasted in the near future, as all available staff would be deployed for storm coverage and would be unable to participate in snow removal due to hours worked. Furthermore, depending on the timing of the storm, there may not be sufficient time to prepare the necessary equipment in advance of the weather event.

In addition to the operational difficulties caused by this budget cut, there are public safety concerns. When snow hauling is delayed the height of snowbanks at intersections causes a line of sight issue for pedestrians and vehicular traffic increasing the risk of collisions and injuries. High snowbanks also inhibit sidewalk clearing. Adequate space is needed to allow snow to be pushed off the sidewalks which cannot be accomplished if the snowbanks are too high. This necessitates use of snowblowers which presents its own set of challenges. The risk of damage to parked cars and other personal property becomes much more likely because the snow needs to be blown over the snowbanks to areas where snow is not typically stored. Delay in sidewalk clearing also creates the increased potential for slips, trips and falls for pedestrians.

If snow is allowed to remain in City parking lots, it can result in the loss of 10+ parking spaces for extended periods of time. This can add stress to residents and businesses who typically utilize these parking spaces.

Long term impacts are the same for this proposed cut.

Alternatives Considered:

Eliminating an FTE which has greater impact on year-round operations.

Budget Reductions for **Public Works:**

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
	Net Reductions – This Proposal		$228,700	
Total Reductions	(Adding $203,930 from 7% Budget Proposal)		**$432,630**	

Budget Reductions for **Sidewalk/Bike Path Maintenance** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4312-0020-5000-0000	Other Purchased Services	$150,000	$100,000	**$50,000**
Net Budget Reduction			**$100,000**	

Service/Personnel Impacts:

Sidewalk/Bike Path Repair Maintenance Services

Short Term/Long Term Impacts:

The immediate effect will be a further decrease in the frequency of routine maintenance and repairs to the current sidewalk system. This will result in additional visible deterioration in some areas, increasing the risk of safety hazards. Deferring maintenance will lead to more significant sidewalk deterioration over time, resulting in higher repair costs. Proactive maintenance is generally more cost-effective than reactive repairs.

Sidewalks in disrepair can pose safety risks to pedestrians, especially the elderly and disabled, which may lead to trip and fall accidents and injuries. This could also increase liability concerns for the city.

Failing to maintain sidewalks will likely increase complaints from residents expressing dissatisfaction with sidewalk conditions, leading to a potential increase in requests and need for repairs.

Long term impacts are as outlined above. The most significant being the increased repair cost by delaying maintenance.

While the budget cut is necessary for financial reasons, it is essential to recognize the potential consequences on community safety, satisfaction, and future costs. A careful review of our maintenance priorities will be necessary to mitigate the impacts of this reduction

Alternatives Considered:

Eliminating an FTE which has greater impact on year-round operations.

Budget Reductions for **Public Ways** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4312-0010-6100-0000	General Supplies	$180,000	$80,000	**$100,000**
Net Budget Reduction			**$80,000**	

Service/Personnel Impacts:

Public Ways General Supplies Specifically for Guardrail Replacement

Short Term/Long Term Impacts:

The immediate consequence will be delays in scheduled guardrail replacement projects, potentially leading to unsafe conditions in critical travel areas. Deferring maintenance can lead to more significant deterioration over time, resulting in higher repair costs in the future. Proactive maintenance is generally more cost-effective than reactive repairs.

With fewer guardrails meeting safety standards, there is a heightened risk of serious motor vehicle accidents, which could endanger drivers and pedestrians alike. Failure to maintain guardrails may lead to liability issues if serious motor vehicle accidents occur due to negligence, potentially resulting in legal actions and additional costs to the City.

Long-term neglect of guardrail maintenance can result in significant safety hazards for motorists, pedestrians and an increased liability for the City. Resulting in an increase of serious motor vehicle accident rates, with potential for increased injury or loss of life, which would have serious implications for community safety.

While this budget cut is necessary to meet overall financial goals, it is crucial to understand its potential consequences on safety, community perception, and future costs.

Alternatives Considered:

Eliminating an FTE which has greater impact on year-round operations.

Budget Reductions for **Soldiers Memorial** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4194-0020-4110-0000	Water	$500	$500	**$0**
1100-4194-0020-4120-0000	Sewer	$200	$200	**$0**
1100-4194-0020-4300-0000	Repair/Maintenance Services	$11,300	$11,300	**$0**
1100-4194-0020-6100-0000	General Supplies	$1,100	$1,100	**$0**
1100-4194-0020-6220-0000	Electricity	$3,930	$3,930	**$0**
1100-4194-0020-6240-0000	Fuel Oil	$5,100	$5,100	**$0**
Net Budget Reduction			**$22,130**	

Budget Reductions for **Dana House** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4194-0030-4110-0000	Water	$240	$240	**$0**
1100-4194-0030-4120-0000	Sewer	$450	$450	**$0**
1100-4194-0030-4300-0000	Repair/Maintenance Services	$3,000	$3,000	**$0**
1100-4194-0030-5000-0000	Other Purchased Services	$500	$500	**$0**
1100-4194-0030-5300-0000	Communications	$880	$880	**$0**
1100-4194-0030-6100-0000	General Supplies	$300	$300	**$0**
1100-4194-0030-6220-0000	Electricity	$1,270	$1,270	**$0**
Net Budget Reduction:			**$6,640**	

Service/Personnel Impacts:

Closing Soldiers Memorial Building & Dana House Building for 2025.

Short Term/Long Term Impacts:

Immediate closure will restrict public access to the building and its facilities, impacting community events that currently take place there.

The closure may create a sense of disconnection within the community, particularly among veterans and organizations that utilize the space for gatherings and support services.

The closure could affect the perception of the municipality's commitment to supporting veterans and community engagement, potentially leading to a decline in public trust.

Reopening the facility after a year of closure may require significant planning and could create further maintenance cost increases.

Alternatives Considered:

Eliminating an FTE which has greater impact on year-round operations.

Budget Reductions for **Cemeteries** Division of Public Works:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4195-0000-4300-0000	Repair/Maintenance Services	$89,560	$20,000	**$69,560**
Net Budget Reduction			**$20,000**	

Service/Personnel Impacts:

Reducing the Repairs/Maintenance services would be an impact to the removal of hazardous trees that are in danger of falling or the delay in the annual stone repair/restoration.

Short Term/Long Term Impacts:

Increased complaints from families, they may express dissatisfaction with the condition of the cemeteries, leading to heightened complaints and concerns about the care of their loved ones' resting places.

Essential repairs, such as fixing damaged headstones or pathways, may be postponed, potentially leading to further deterioration and increasing the complexity and cost of future repairs.

Neglected cemetery grounds can pose safety risks, including trip hazards from uneven ground or damaged structures. This may lead to accidents and liability issues for the municipality.

Deferring maintenance can result in more significant issues over time, leading to higher costs for extensive repairs or renovations in the future. Proactive maintenance is usually more cost-effective than reactive measures

Families may feel disrespected or distressed by poorly maintained cemeteries, which can affect their grieving process and relationship with the community.

Alternatives Considered:

Eliminating an FTE which has greater impact on year-round operations.

November 13, 2024

Budget Workshop

To achieve a tax rate increase of 7%, we need to reduce the budget by approximately **$820,000**, which would include the following related to tonight's presentations:

- $49,690 from **Human Services**
- $117,430 from **City Clerk**

To achieve a tax rate increase of 3.8%, we need to reduce the budget by approximately $**1,650,000**, which would include the above reductions in addition to:

- $32,700 from **Outside Agencies** Division of **Human Services**
- $50,000 from **Building Inspection** Division of **Planning and Development**
- $30,690 from **Regional Association** Division of **Planning and Development**

Budget Reductions for **Human Services**:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4441-0000-1100-0000	Full Time Wages	$172,420	$65,410	**$107,010**
1100-4441-0000-1125-0000	Part Time Wages	$0	$0	**$40,880**
1100-4441-0000-2150-0000	Life and Disability Insurance	$2,210	$830	**$1,380**
1100-4441-0000-2200-0000	FICA & Medicare Taxes	$13,200	$1,880	**$11,320**
1100-4441-00002301-0000	Retirement: Municipal	$22,660	$8,600	**$14,060**
1100-4441-0000-2600-0000	Worker's Compensation	$380	$50	**$330**
1100-4155-0040-2100-0000	Health Insurance	$4,147,780	$13,800	**$4,133,980**
Net Budget Reduction			**$49,690**	

Service/Personnel Impacts:

Reducing the Assistant Human Services Director position to part time would be a return to 1.5 FTEs for the Human Services Department instead of 2 FTEs.

Service impacts include –

- No staffing of the HS office from 2:30-4:30 when the HS Director is out of the office.
- Fewer late afternoon appointments would be available for applicants, impacting those who work until late afternoon.
- A potential delay in responding to voicemails.
- A need to triage extensive case management. Extensive case management leads to long-term solutions for a household's food and housing insecurity, but it is time-consuming. Fewer households would receive this service.

Short Term/Long Term Impacts

Short term impacts include a reduction in staffing of the office when the HS Director is unavailable; an increased workload for the HS Director to manage crises that occur outside of the Asst HS Director's part time work hours; and limitations in the amount of extensive case management we can provide to Lebanon residents.

Long-term impacts include a reduction in the ability of the HS Director to devote time to policy and planning regarding homeless services and transitional housing in the City;

assess gaps in community services and collaborate with community partners to develop solutions; and explore funding options for expanded community services.

Alternatives Considered

In an effort to be timely and efficient with service delivery, we have already streamlined our procedures and practices to the extent possible. There is no alternative to make up for a reduction in the hours of the Asst HS Director position.

Budget Reductions for **Human Services**:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4415-0001-5911-0000	Good Neighbor Health Clinic	$12,000	$1,510	**$10,490**
1100-4445-0000-5901-0000	Senior Citizens Center (Grafton Co)	$64,500	$3,940	**$60,560**
1100-4445-0000-5903-0000	Headrest	$60,000	$12,500	**$47,500**
1100-4415-0001-5901-0000	HIV/HCV Resource Center	$5,000	$250	**$4,750**
1100-4445-0000-5904-0000	LISTEN Inc	$62,410	$3,120	**$59,290**
1100-4445-0000-5909-0000	Tri-County Cap Inc	$28,570	$1,430	**$27,140**
1100-4445-0000-5913-0000	Twin Pines Housing Trust	$12,000	$1,550	**$10,450**
1100-4445-0000-5912-0000	Upper Valley Haven Inc	$5,000	$250	**$4,750**
1100-4445-0000-5902-0000	Visiting Nurse Alliance	$58,300	$2,970	**$55,330**
1100-4415-0001-5908-0000	West Central Behavioral Health	$18,500	$930	**$17,570**
100-4445-0000-5906-0000	Wise	$15,000	$750	**$14,250**
1100-4445-0000-5918-0000	Waypoint	$3,500	$3,500	**$0**
	Net Reductions (This Proposal)		**$32,700**	
Total Reductions	(Adding $49,690 from 7% Budget Proposal)		**$82,390**	

Short Term/Long Term Impacts –

Outside HS agencies to speak about impact at budget work session.

Budget Reductions for Planning and Development **Building Inspection** Division:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4240-0000-1100-0000	Full Time Wages	$483,180	$95,660	**$387,520**
1100-4240-0000-2150-0000	Life and Disability Insurance	$5,600	$970	**$4,630**
1100-4240-0000-2200-0000	FICA & Medicare Taxes	$37,120	$7,320	**$29,800**
1100-4240-0000-2301-0000	Retirement: Municipal	$63,830	$12,570	**$51,260**
1100-4240-0000-2600-0000	Worker's Compensation	$12,870	$3,840	**$9,030**
1100-4240-0000-3400-0000	Technical/Engineering Services	$6,750		**$90,910**
1100-4155-0040-2100-0000	Health Insurance	$4,147,780	$13,800	**$4,133,980**
Net Budget Reduction			**$50,000**	

Service/Personnel Impacts:

The Department's FY 2025 reduction goal is $50,000 (in addition to eliminating $30,690 in dues for the Upper Valley Lake Sunapee Regional Planning Commission and Vital Communities, discussed below). Reducing the Department's budget by $50,000 would require the elimination of the Electrical Inspector position from the Building Inspection Division of the Planning and Development Department. Winston Spencer, the City's long serving Electrical Inspector, has announced his retirement on February 26, 2025. Leaving this position open and not refilling it will save $134,160 in wages and benefits.

Crediting $50,000.00 of the $134,160 savings towards the Department's FY 2025 reduction goal will leave a balance of $84,160.00. Transferring the remaining $84,160.00 to the Technical/Engineering Services line item will provide the remaining inspectors with resources to outsource technical reviews for complex projects such as DHMC, Novo Nordisk and other large commercial and industrial buildings.

Short Term/Long Term Impacts

Impacts include a reduction in staffing level by 1/3, increased workload for remaining staff, and decreased team morale. Eliminating the Electrical Inspector position will remove critical expertise in electrical and mechanical systems from the Building Division at a time when the Department's permit review and inspection tempo has significantly increased. Permit tempo is being driven by residents converting energy and mechanical systems from oil and LP into renewable energy systems such as solar, electric vehicle charging, mini splits, and heat pumps. Retaining expertise in this area will significantly aid the safe and efficient transition to renewable and electric systems that will reduce carbon emissions Citywide and save residents money on heating and energy bills.

Identifying and contracting with qualified outside reviewers can be time consuming and expensive, if such reviewers are available. Permit review and approval times will be longer for both outsourced and internal permit review in the absence of the Electrical Inspector position. Reducing inspection and permit review capacity by 1/3 will likely lead to significant increases in permit review times and longer waits for inspections.

Budget Reductions for Planning and Development **Regional Association** Division:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4197-0000-3300-0000	Other Professional Services	$30,690	$30,690	**$0**
Net Budget Reduction			**$30,690**	

Service/Personnel Impacts:

UVLSRPC = $26,083.95 (estimate of 2025 dues) (Number will be finalized Oct 9th)

Vital Communities = $4,603.05 (estimate of dues in 2025)

The reduction of this line to $0 would cut the City's annual dues paid to two Upper Valley regional organizations: The Upper Valley Lake Sunapee Regional Planning Commission (UVLSRPC or RPC) and Vital Communities.

Currently Lebanon has multiple members on the Board of Directors of the RPC including Nathan Reichert – Lebanon's Planning Director - is an At-Large Member, Dan Nash is the Lebanon Representative, and Councilor Sykes is the Chair of the Transportation Advisory Committee. There are currently two other open seats on the Board that Lebanon is seeking to fill.

The RPC Board of Directors positions currently held by Lebanon appointments may be impacted if the City stops paying its dues.

Lebanon also has several members of the Board of Directors of Vital Communities including Anne Chapin of Lebanon and Mascoma Bank, Chelsea Paige of West Lebanon, Tawanna Meyers of Lebanon, and Meghan Butts of Lebanon and Director of the Upper Valley Lake Sunapee Regional Planning Commission.

The Vital Communities Board of Director positions currently held by Lebanon appointments may be impacted if the City stops paying its dues.

Short Term/Long Term Impacts

The Upper Valley Lake Sunapee Regional Planning Commission is located in Lebanon on Water Street and serves the region from this office. As a dues-paying member of the RPC since at least 1998, the City's membership has resulted in the following community benefits:

- 3 seats on Commission and 1 on Transportation Advisory Committee (TAC) giving the City a voice in regional funding and topics.
- Preparation of the Walk, Bike, Ride Leb Plan at a reduced cost saving $13,846 for planning services plus $5,000 in engineering services at no cost to the City.
- Ten Year Plan, CMAQ, and TAP projects supported by TAC including Hanover Street reconstruction, Exit 18/Route 120, Slayton Hill Roundabout, Lahaye Dr, Mechanic/High/Mascoma roundabout, MRG extension.
- Technical assistance to support project development and data collection.
- Household Hazardous Waste Collections – access and reduced costs EPA Brownfields Phase I and II assessments (Spencer Street, Kleen Laundry, etc.).
- Added capacity of a Resilience Coordinator and some direct targeted funds from USDOT to mitigate and adapt to flooding on roadways.
- Grant support – writing, information, and letters of support.
- Regional projects – Keys to the Valley, Regional Housing Needs Assessment, Long – Range Transportation Plan, Corridor Plan, Regional Comprehensive Master Plan
- Supported MRG surveys at no cost to the City.
- Example of technical assistance: 410 hours (about .2 FTE) of planning staff time on Lebanon transportation-related technical assistance in FY24 July 1, 2023 – June 30, 2024 at no additional cost to City. Those numbers only include transportation and not other contracts or topics like housing, Brownfields, solid waste, etc.

The Department has been advised by the RPC Executive Director that the benefits outlined above would either not be accessible to the City or would only be accessible at a much higher cost. Moreover, losing seats on the Board will make it less likely that Lebanon's projects will be funded, entered into regional plans, thereby resulting in weaker grant applications and fewer state and federal project funding opportunities overall.

Vital Communities has provided regional and bi-state leadership on various topics benefiting Lebanon, including work in the areas of housing with the “Keys to the Valley” study, the annual Housing Breakfast, founding and operating Leadership Upper Valley and the Corporate Council, and supporting projects relating to Early Childhood Education, Energy, Local Economy, Transportation and other major concerns for the Upper Valley. The partnership between Vital Communities and the City of Lebanon has impacted regional leadership and project support for many years. Cutting the City of Lebanon’s dues will greatly impact Lebanon’s ability to develop and influence major projects that benefit the entire region and are located in Lebanon as a central commercial hub of the region.

Alternatives Considered

Cutting the dues for UVLSRPC and Vital Communities focuses our budget reduction efforts on protecting City staff and the capacity for the City of Lebanon to serve its constituents directly. There is no other funding source for the required $30,687.00 cut in the Planning and Development budget that does not eliminate an internally provided program or service such as conservation stewardship, restaurant inspections, grant technical support, and/or GIS systems.

Budget Reductions for **City Clerk**:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4140-0000-1100-0000	Full Time Wages	$489,160	$65,900	**$423,260**
1100-4140-0000-2150-0000	Life and Disability Insurance	$6,260	$840	**$5,420**
1100-4140-0000-2200-0000	FICA & Medicare Taxes	$44,870	$5,040	**$39,830**
1100-4140-0000-2301-0000	Retirement: Municipal	$67,950	$8,660	**$59,290**
1100-4140-0000-2600-0000	Worker's Compensation	$1,300	$140	**$1,160**
1100-4155-0040-2100-0000	Health Insurance	$4,147,780	$36,850	**$4,110,930**
Net Budget Reduction			**$117,430**	

Service/Personnel Impacts:

The elimination of the Assistant City Clerk position would have significant operational repercussions for the Office of the City Clerk and Tax Collector, negatively affecting staff efficiency and overall service delivery. This memo outlines key concerns regarding the potential impact on both internal workflows and customer-facing services.

The office is currently experiencing an employee shortage and high daily traffic, particularly due to motor vehicle registrations, voter registrations, and absentee ballot requests for the General Election. Registration processing times range from 5 to 40 minutes, depending on the complexity of the transaction. Complex cases often require support from the Department of Motor Vehicles, contributing to longer wait times. The loss of an Assistant City Clerk has significantly impacted the office's ability to manage this variability in service times effectively.

With fewer staff members available, especially during peak times, current wait times are likely to persist or worsen. On busy days, customers often wait 5–15 minutes, with lines frequently exceeding eight people. The office is significantly strained, with only two Assistant City Clerks providing direct customer service. The absence of a full team of three exacerbates these challenges, as staff struggle to meet demand while managing other responsibilities. Without adequate staffing, delays are expected to increase, causing frustration among residents and a decline in satisfaction with city services.

The elimination of an Assistant City Clerk position would negatively impact staff morale, as remaining employees would face significantly increased workloads. This loss would force staff to take on extra responsibilities, raising stress levels and increasing the risk of burnout. In addition to their core customer service duties, staff handles various tasks such as answering phone calls and emails, sorting mail for other departments, uploading board and committee recordings, processing mailed and online transactions, preparing documents for scanning and shredding, issuing marriage licenses, and managing sensitive court documents related to birth certificate amendments.

Moreover, this staffing reduction makes it increasingly difficult for the office to focus on the growing volume of Right-to-Know requests entering the city, further straining the office's capacity to provide timely and efficient service.

Employees would be stretched thin, attempting to manage long lines of residents, respond to phone inquiries, and execute these complex administrative functions concurrently. This overwhelming workload could negatively impact their productivity, reduce the quality of service, and diminish overall job satisfaction. A decline in staff morale could result in higher turnover rates, placing even greater strain on the department's ability to function efficiently and meet the needs of the public.

Short Term/Long Term Impacts:

The elimination of the Assistant City Clerk position would force us to reevaluate the range of services currently offered to the public to ensure that primary responsibilities can be maintained effectively. In light of this, the office would have to seriously consider reducing services or changing office hours to maintain services. The following adjustments would be considered:

Reduction in Phone Call Availability:

- Customers at the counter would be given priority when the office is open, which means the ability to answer incoming phone calls would be significantly reduced. We would need to limit the times during the day when phones are answered, allowing staff to focus on in-person customer interactions and online motor vehicle registration renewals. This would likely lead to delays in responding to phone inquiries, potentially diminishing overall customer satisfaction.

Reduced Support for Boards & Committees and Other Departments:

- The City Clerk's ability to provide support to Boards and Committees, and other city departments would be diminished as the City Clerk and Deputy City Clerk would be required to assist with front-counter services. This shift in priorities would negatively impact the office's capacity to meet its broader responsibilities, delaying or reducing the quality of services provided to internal city stakeholders.

Decreased Training and Legal Updates for Staff:

- With the reduction in staffing, employees would have limited opportunities to attend beneficial training sessions and receive crucial legal updates. This could have long-term consequences for the professional development of staff and the office's ability to stay current with regulatory and legislative changes.

Reduction in Office Hours to Maintain Essential Services:

- To continue providing efficient online services such as motor vehicle renewals, vital record requests, and dog licensing, we are considering a modification to our office hours. The proposed change would adjust our hours to 7:00 AM - 4:00 PM, enabling our team to maintain support for these online services from 4:00 PM to 5:00 PM.
- Additionally, our services peak in preparation for issuing tax bills and elections, and we may need to reduce hours temporarily to accommodate essential tax and election-related responsibilities. In the weeks leading up to Election Day, our office diligently processes and issues absentee ballots, prepares materials for all election officials, organizes multiple training sessions for these officials, including Ballot Clerks, and ensures compliance with statutory requirements for testing election tabulators and verifying ballot inventories. These processes are crucial to upholding the integrity and smooth operation of local, state, and federal elections.

November 14, 2024

Budget Workshop

To achieve a tax rate increase of 7%, we need to reduce the budget by approximately **$820,000**, which would include the following related to tonight's presentations:

- $109,110 from **Pool** Division of Recreation, Arts, and Parks
- $10,650 from **Programs** Division of Recreation, Arts, and Parks
- $1,000 from **Administrative** Division of Recreation, Arts and Parks
- $13,000 from **Patriotic** Division of Recreation, Arts and Parks
- $11,340 from **Parks** Division of Recreation, Arts and Parks
- $146,850 from **Library**

To achieve a tax rate increase of 3.8%, we need to reduce the budget by approximately $**1,650,000**, which would include the above reductions in addition to:

- $100,990 from **Administrative** Division of Recreation, Arts, and Parks
- $160,430 from **Library**
- $75,000 from **Fire**

Budget Reductions for **Pool** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4520-0030-1200-0000	Temp Pt Wages	$91,610	$91,610	**$0**
1100-4520-0030-1300-0000	Overtime Wages	$2,000	$2,000	**$0**
1100-4520-0030-2200-0000	FICA & Medicare Taxes	$7,010	$7,010	**$0**
1100-4520-0030-2450-0000	Training/Licenses/Dues	$2,220	$2,220	**$0**
1100-4520-0030-2600-0000	Worker's Compensation	$2,440	$2,440	**$0**
1100-4520-0030-2910-0000	Uniforms/Clothing	$1,200	$1,200	**$0**
1100-4520-0030-4110-0000	Water	$3,700	$200	**$3,500**
1100-4520-0030-4120-0000	Sewer	$6,500	$2,500	**$4,000**
1100-4520-0030-4300-0000	Repair/Maintenance Services	$11,200	$3,700	**$7,500**
1100-4520-0030-4420-0000	Rental of Equipment	$200	$0	**$200**
1100-4520-0030-5300-0000	Communications	$720	$0	**$720**
1100-4520-0030-6100-0000	General Supplies	$8,980	$5,480	**$3,500**
1100-4520-0030-6220-0000	Electricity	$15,450	$7,450	**$8,000**
1100-4520-0030-6230-0000	Bottled Gas	$1,300	$300	**$1,000**
1100-4520-0030-7500-0000	Furnishings, Small Tools, and Equip.	$26,000	$15,000	**$11,000**
1100-3401-0010-9390-0280	Recreation Pool Revenue	$32,000	$32,000	**$0**
Net Budget Reduction			**$109,110**	

Service/Personnel Impacts:

The pool would be closed to the public, along with associated programs (swim lessons, open swim, special events). The pool typically receives 11,000 visits in a season and employs 25 individuals. 181 individuals in Day Camp K will no longer receive swim lessons or visits to the pool as part of their camp experience.

Short Term/Long Term Impacts

The pool closing is a major disruption to the quality of life in Lebanon during the height of our outdoor season. During heat advisory days it is a cooling station, kids learn how to swim here, and families depend on the pool for respite and for a sense of community. For our pool employees, most of these individuals are being taught what it means to be a productive employee and the value of public service.

Budget Reductions for **Programs** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4520-0010-5000-0000	Other Purchased Services	$38,900	$8,400	**$30,500**
1100-4520-0010-6100-0000	General Supplies	$5,500	$1,250	**$3,750**
1100-4520-0010-6100-0030	Playground/Sport Supplies	$7,900	$1,000	**$6,900**
Net Budget Reduction			**$10,650**	

Service/Personnel Impacts:

Monday Night Concerts, Thursdays in the Park children's shows and the Summer Celebration events will be cancelled.

Holiday lights will be reduced by 50%.

Sports equipment will not be available for loan to families without their own.

Short Term/Long Term Impacts

Concerts and Thursdays in the Park are a New England tradition. This leaves a void not only for patrons but also for local performing artists. Downtown businesses will feel the effect of less visitors to downtown. These sort of events have been encouraged and desired by the City, to invite people to our vibrant community.

A vibrant holiday display has been a source of pride and an attraction to our picturesque downtown. This will cut our lights on display by half.

Sports gear is expensive, and they can become prohibitively expensive for non-affluent families if we don't have updated gear available for loan.

Budget Reductions for **Administrative** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4520-0000-5500-0000	Outside Duplication	$1,100	$1,000	**$100**
Net Budget Reduction			**$1,000**	

Service/Personnel Impacts:

The Program Guide will not be available in print.

Budget Reductions for **Patriotic** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4589-0010-5000-0000	Other Purchased Services	$14,000	$13,000	**$1,000**
Net Budget Reduction			**$13,000**	

Service/Personnel Impacts:

4th of July will not have fireworks (or equivalent).

Short Term/Long Term Impacts

The 4th of July celebration draws thousands to the downtown area, and cancelling sends all our residents to other communities.

Budget Reductions for **Parks** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4520-0200-1200-0000	Temp PT Wages	$24,600	$10,090	**$14,510**
1100-4520-0200-5000-0000	Other Purchased Services	$8,830	$1,250	**$7,580**
Net Budget Reduction			**$11,340**	

Service/Personnel Impacts:

Maintenance Part Time Staff will be reduced by nearly 50%.

Maintenance portable restroom on Colburn Park will be eliminated.

Short Term/Long Term Impacts

Maintenance personnel are already under resourced. Cutting seasonal staffing hours gives us half of what we need just to keep up with core demands on maintenance. Mowing and trash will be maintained, but other preventative maintenance tasks will be delayed, resulting in more expensive replacement costs in the future.

Without the Colburn Park portable restroom, patrons can still access public restrooms inside City Hall during regular hours, but those with mobility challenges have been asking for an ADA restroom in Colburn for years, citing issues with making it to City Hall while visiting Colburn Park.

Alternatives Considered

The elimination of a full-time Program Coordinator is the alternative to closing the pool. This would create a 20% reduction in our regular workforce, negating at least 11 years of professional full-time experience, and reduces total programming by 33%.

Budget Reductions for **Administrative** Division of Recreation, Arts, and Parks:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4520-0000-1100-0000	Full Time Wages	$429,250	$60,470	**$368,780**
1100-4520-0000-2150-0000	Life and Disability Insurance	$4,670	$600	**$4,070**
1100-4520-0000-2200-0000	FICA & Medicare Taxes	$32,800	$4,580	**$28,220**
1100-4520-0000-2301-0000	Retirement: Municipal	$54,670	$6,170	**$48,500**
1100-4520-0000-2600-0000	Worker's Compensation	$8,260	$1,590	**$6,670**
1100-4520-0000-2910-0000	Uniforms/Clothing	$1,850	$620	**$1,230**
1100-4155-0040-2100-0000	Health Insurance	$4,147,780	$26,960	**$4,120,820**
	Net Reductions – This Proposal		**$100,990**	
Total Reductions	(Adding $109,110 from 7% Budget Proposal)		**$210,100**	

Service/Personnel Impacts:

Reduction would be one Full Time Position which equates to 20% of current staffing level.

Short Term/Long Term Impacts

Core programming would be reduced to traditional sports, camp, some senior trips and a few others. The variety of activities and special events that help make Lebanon attractive for residents and visitors would no longer be offered.

Total participants registered in a year reduces from 6000 down to 4000. Those may read like meaningless numbers, but each one of those participant contact days are significant. Each day we have a participant showing up to play, learn a skill, make a friend, and connect with an adult coach/instructor is a day that person isn't isolated, inactive, and unmentored.

Alternatives Considered

No alternatives exist elsewhere in this budget.

Budget Reductions for the **Operations** Division of Lebanon Fire Department:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4220-0020-1300-0000	Overtime Wages	$465,000	$75,000	**$390,000**
Net Budget Reduction			**$75,000**	

Service/Personnel Impacts:

To support the 3.8% tax rate increase in the 2025 municipal budget as recommended by the Lebanon City Council, The Lebanon Fire Department has thoroughly analyzed our 2025 proposed operating budget for potential cost reduction measures. Throughout this process it was obvious that a reduction in service, while not recommended, is the only way to accomplish this objective. We are proposing a $75,000 decrease in our shift coverage overtime budget. This will result in the complete closure of Station 2 in West Lebanon for at least 30 days and 50 nights throughout 2025.

When a fire station experiences a "brown out," it is temporarily closed, meaning that while the physical infrastructure, such as fire engines, ambulances, and equipment, remains in place, there is no active staffing at the station. This closure is typically a cost-saving measure used to reduce overtime or operational expenses in response to budget constraints.

Short Term/Long Term Impacts:

Station Closure:

- Station 2, although equipped with fire and EMS vehicles, has no personnel available to respond to emergency calls from that location.
- Any emergencies in the service area of station 2 must be handled by staff and equipment from station 1 .

Reduced Emergency Coverage:

- Since the station is closed, the number of available firefighters, paramedics, and EMTs on duty is reduced to 4 from 5.
- For instance, Lebanon Fire Department typically staffs two stations with separate crews, closing Station 2 during a brownout will mean that only one crew is available to handle all calls in the entire service area.

Increased Response Times:

- The most significant consequence of a brownout is an increase in emergency response times.
- Crews from Lebanon Station 1 must travel farther to reach emergencies in

West Lebanon. For example, a call that would have taken five minutes to respond to from Station 2 will now take 10 or more minutes due to the additional travel time from Station 1.

- In emergencies, where every second counts, this delay can lead to worsened outcomes, such as greater property damage in fires or more severe medical complications in medical emergencies.

Strain on Resources:

- Brownouts force the remaining staffed station (Station 1) to cover a larger geographic area and handle more calls with fewer personnel.
- As a result, if multiple emergencies occur simultaneously, which occurs over 1300 times per year in Lebanon, it may overwhelm the available crew, necessitating mutual aid, or causing significant delays in response to secondary calls.

Increased Dependence on Mutual Aid:

- With fewer on-duty personnel, the Lebanon Fire Department will become more reliant on neighboring fire departments for help during emergencies.
- While mutual aid agreements are common, they add another layer of complexity and potential delay, as resources need to be coordinated between jurisdictions. Less on duty staff in Lebanon combined with our call volume will severely limit our ability to reciprocate mutual aid agreements to these same communities.

Potential Safety Risks:

- For residents and businesses in the area served by station 2, the increased response times and reduced coverage elevate risks.
- In fire incidents, delayed arrival could result in a more advanced fire by the time firefighters arrive, leading to greater property damage and higher chances of injury or fatalities.
- For medical emergencies, the extra minutes of delay could mean the difference between life and death, especially in situations like cardiac arrest, where quick intervention is crucial.

Effect on Firefighters:

- Brownouts also impact the remaining fire department staff. Fewer personnel may be stretched thin, leading to exhaustion, increased stress, and potentially slower response times or impaired decision-making in high-pressure situations.
- Firefighters will face additional workloads, covering more calls and a

broader geographic area.

Currently The Lebanon Fire Department staffs 2 ambulances and 1 fire engine with their on-duty staff. During the proposed Brown Outs, we will only have enough staff to support 1 ambulance and 1 fire engine. On average the Lebanon Fire Department receives 12 Emergency calls per day. Of those 12 calls, on average 4 of them occur at the same time as another emergency call. It takes a minimum of 2 responders to manage 1 call at the
most non-critical level. This means we will only be able to manage a maximum of 2 calls at once and will rely on mutual aid or delayed responses from our limited staff to handle other emergency calls.

Below are examples of high call volume areas that will be negatively impacted by this proposal.

Quail Hollow:

Annual Call Volume: **224**
Station 2 Response Time: **5 Minutes**
Station 1 Response Time: **11 Minutes**
Sachem Village:
Annual Call Volume: **27**
Station 2 Response Time: **5.5 Minutes**
Station 1 Response Time: **11 Minutes**

Village Lane:

Annual Call Volume: **77**
Station 2 Response Time: **2 minutes**
Station 1 Response Time: **6 Minutes**

Maple Manor:

Annual Call Volume: **81**
Station 2 Response Time: **2 Minutes**
Station 1 Response Time: **6 Minutes**

Plainfield Road/ South Main

Annual Call Volume: **200**
Station 2 Response Time: **3.5 Minutes**
Station 1 Response Time: **8 Minutes**

14 Tracy Street

Annual Call Volume: **42**
Station 2 Response Time: **1 minute**
Station 1 Response Time: **6.5 Minutes**

Alternatives Considered:

The fire department budget is constructed annually to meet the service demands of the city based on annual predictions and trends. The emergency services industry is unpredictable and as such is suspectable to unpredictable budget expenses related to large incidents, equipment breakdown and supply demands. The challenges faced by responders today include mental health emergencies, active shooter events, lithium-ion battery fires, technical rescue, health pandemics and many others that require us to ensure our staff is highly trained and equipped to respond to anything they may respond to. A reduction in training or equipment will place responders and the people we serve at a higher risk of injury, death, and property loss. Although station 2 serves some of the highest risk populations with the greatest response times, it still has the lower call volume of both fire stations. The reduction in the days its open allows us to have direct and calculated reduction in overtime costs in order to achieve the target reduction.

Budget Reductions for **Library**:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4550-0000-1100-0000	Full Time Wages	$836,950	$96,770	**$740,180**
1100-4550-0000-2150-0000	Life and Disability Insurance	$10,410	$1,060	**$9,350**
1100-4550-0000-2200-0000	FICA & Medicare Taxes	$86,450	$7,400	**$79,050**
1100-4550-0000-2301-0000	Retirement: Municipal	$109,680	$12,710	**$96,970**
1100-4550-0000-2600-0000	Worker's Compensation	$5,280	$210	**$5,070**
1100-4550-0000-2450-0000	Training, Licenses, Dues	$10,770	$1,120	**$9,650**
1100-4550-0000-5800-0000	Travel	$25,580	$3,780	**$21,800**
1100-4550-0000-4300-0000	Repair/Maintenance Services	$88,420	$10,000	**$78,420**
1100-4155-0040-2100-0000	Health Insurance	$4,147,780	$13,800	**$4,133,980**
Net Budget Reduction			**$146,850**	

Service/Personnel Impacts:

The above cuts would require us to eliminate the full-time Systems Librarian position. This position is responsible for updating and maintaining our staff Intranet and public-facing webpage. This position has made great improvements to core functions that the library provides, driving the selection process for software that the library uses on a daily basis, such as our meeting room app. The individual in this position provides technical support to members of the community who need assistance with their devices.

Short Term/Long Term Impacts

Short term impacts include a reduction in staffing level, increased workload for remaining staff and decreased team morale. Tech assistance hours for the public will be reduced. Maintenance and improvements of the library webpage and other software will be on hold.

Long-term impacts include staffing turnover if they feel burnt out by additional workload and increased working hours. Future improvements to our website and changes to the online services we provide will be difficult to implement without someone in this position. We have done well in providing services to members of the community in recent years because we are early adopters of technology that people expect our library to be able to provide for them, such as text messaging for pickup of items that people have requested, and a simple to use meeting room reservation system.

Reducing the repair/maintenance services budget will eliminate the coffee bar door replacement project at Kilton. This door needs to be replaced, as it is heavy and is damaging the floor tiles. It is also difficult for staff to move. Building assessments by outside architects/engineers have indicated that it should be replaced.

Alternatives Considered

We could contract out for web development in the future, but websites need ongoing maintenance in order to function properly. Additionally, incremental improvements to the website and apps we use are a better way to make them more functional and are more realistic as far as implementation is concerned. There are ongoing needs that would not be met if we no longer had this position in place. This position is currently vacant, and it is our current practice to always reevaluate the needs of the library, so this position may change, but our needs will not.

Budget Reductions for **Library**:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4550-0000-1100-0000	Full Time Wages	$836,950	$86,480	**$750,470**
1100-4550-0000-2150-0000	Life and Disability Insurance	$10,410	$1,100	**$9,310**
1100-4550-0000-2200-0000	FICA & Medicare Taxes	$86,450	$6,610	**$79,840**
1100-4550-0000-2301-0000	Retirement: Municipal	$109,680	$11,360	**$98,230**
1100-4550-0000-2600-0000	Worker's Compensation	$5,280	$190	**$5,090**
1100-4550-0000-2450-0000	Training, Licenses, Dues	$10,770	$6,000	**$4,770**
1100-4550-0000-5800-0000	Travel	$25,580	$12,690	**$12,890**
1100-4550-0000-4300-0000	Repair/Maintenance Services	$88,420	$25,000	**$63,420**
1100-4550-0000-7500-0000	Furnishings, Small Tools, and Equip.	$41,060	$5,000	**$36,060**
1100-4155-0040-2100-0000	Health Insurance	$4,136,190	$6,000	**$4,130,190**
	Net Reductions – This Proposal		**$160,430**	
Total Reductions	(Adding $146,850 from 7% Budget Proposal)		**$307,280**	

Service/Personnel Impacts:

In addition to eliminating the Systems Librarian, this cut would require us to eliminate the full-time Children's Librarian position. The Children's Librarian position is responsible for providing public services to the children and families of the community and providing them with programming and resources. This includes children and family programming, collection development for the children's and parents' collection, early literacy, reader's advisory, and outreach to schools and other community centers. The Children's Librarian is expected to have specialized skills in early literacy and serve as a resource for parents to connect with other community organizations and schools, which many other librarians are not trained in. Having a dedicated librarian that focuses solely on the day-to-day tasks of children's services is an important role to have on staff. This position is an integral part of the youth services department, library, and the community at large. Without it there would be a significant reduction in the services and programs that are currently offered.

In addition to eliminating the coffee bar door replacement project at Kilton listed in the previous reduction proposal, we would cross off the list the Community

Room door replacement project at Kilton as well. These doors have been repaired to reduce their weight, as they are so heavy they strain the system designed to allow them to slide open and closed. Even with the reduction in weight, they have sagged over time, and the momentum of the doors when they are opened and closed has damaged the center pillar and the surrounding walls.

We would eliminate $5,000 from our furniture replacement fund, leaving $2,500 for the year. We have had to cut money from this budget in past years, and it is leaving our furniture for members of the community looking worn.

In addition to the reductions in the training and travel budgets due to cutting two positions, we would eliminate more funding from these budgets, which would lead to stagnation in our professional development. We are an innovative public library system in large part due to what we learn in online courses and in attending conferences.

Short Term/Long Term Impacts

Short term impacts include a reduction in staffing level, increased workload for remaining staff and decreased team morale. There would be a reduction in children's services in the community, including early childhood, after school and summer programming as well as outreach to schools and other family and child focused community centers. Additionally there would be a severe reduction in staffed hours during the day in the children's room and teen service desks. Long-term impacts include staffing turnover if they feel burnt out by additional workload and increased working hours. Programming would be drastically reduced to what the community is used to. We have always been known for having excellent programs for youth and families, and without a dedicated children's librarian there would be considerably less of these types of programs offered at the library. Additionally removing this position would limit the resources that are available to children and families, as the Children's Librarian specializes in early literacy and reader's advisory from birth to adolescence, as well as a point of contact for parents to reach out to connect with other community resources.

With the loss of two full-time positions, we would need to reduce the number of hours we are open to the public. Evening hours at Lebanon Library and Saturday hours at either or both locations would be the most likely to be cut.

Alternatives Considered

The alternative to the Children's Librarian position would be to divide the current workload between the Youth Services Librarian and the Library Assistant, including a majority of programming, collection development and school/community outreach. In order to maintain a level of service that the community is used to it would require using more library clerks to cover service desks so that programs can be offered, which comes at a cost and also reduce the hours that a youth services specialist would be able to staff the children's and YA desks when needed the most.

November 19, 2024

Budget Workshop

To achieve a tax rate increase of 7%, we need to reduce the budget by approximately **$820,000**, which would include the following related to tonight's presentations:

- $121,790 from **Patrol** Division of Police
- $13,200 from **Training** Division of Police

To achieve a tax rate increase of 3.8%, we need to reduce the budget by approximately $**1,650,000**, which would include the above reductions in addition to:

- $158,040 from **Patrol** Division of Police

Budget Reductions for **Patrol** Division of Police Department:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4210-0030-1100-0000	Full Time Wages	$2,292,240	$65,830	**$2,226,410**
1100-4210-0030-1200-0030	Part Time Wages- Parking Control	$10,000	$10,000	**$0**
1100-4210-0030-2150-0000	Life and Disability Insurance	$23,120	$660	**$22,460**
1100-4210-0030-2200-0000	FICA & Medicare Taxes	$42,340	$1,720	**$40,620**
1100-4210-0030-2302-0000	Retirement: Police	$784,130	$21,580	**$762,550**
1100-4210-0030-2600-0000	Worker's Compensation	$59,330	$1,740	**$57,590**
1100-4155-0020-2100-0000	Health Insurance	$4,147,780	$24,260	**$4,123,520**
1100-3504-0010-9540-0020	Parking Tickets (Revenue)	$5,000	$4,000	**$1,000**
Net Budget Reduction			**$121,790**	

Service/Personnel Impacts:

This would require us to eliminate one full-time Patrol Officer position from the Police Department after the first quarter of 2025. This position is assigned to the Patrol Division. This would bring the total number of sworn officers to 34.

Short Term/Long Term Impacts

Short term impacts include a reduction in patrol staffing levels, increased workload for remaining officers, decreased officer morale. It will also limit our ability to engage in proactive policing efforts. Programs such as community outreach would be scaled back.

Long-term impacts of reducing the number of officers include placing additional strain on the remaining staff, increasing their workload and potentially exposing them to greater risks. Overworked officers are more likely to experience fatigue, which can compromise their judgment and effectiveness. Additionally, the emotional toll of constantly working in high-stress environments with inadequate support can lead to burnout, impacting both officer retention and morale. increased overtime expenses, staffing turnover if they feel burnt out by additional workload and increased working hours.

Our ability to thoroughly investigate crimes will also be compromised. We would have to back fill the Patrol Division from our detectives and support staff, the backlog of cases could grow, and the quality and timeliness of serious investigations may suffer. This could lead to fewer cases being solved and a decrease in public trust in law enforcement.

Alternatives Considered

There are not any alternatives we can realistically use. A police officer is a highly skilled and trained position. It takes about 12 months from the time of hire until an officer is on solo patrol. This does not account for the 3- or 4-month period of prior to hire receiving applications, testing applicants, and conducting background checks. There is significant cost to training a new police officer.

Budget Reductions for **Training** Division of Police:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4210-0040-1200-0000	Temporary PT Wages	$12,000	$12,000	**$0**
1100-4210-0040-2200-0000	FICA & Medicare Taxes	$5,300	$920	**$4,380**
1100-4210-0040-2600-0000	Worker's Compensation	$7,170	$280	**$6,890**
Net Budget Reduction			**$13,200**	

Service/Personnel Impacts:

This would require us to eliminate one Part-Time civilian staff member from the Police Department. This position is responsible for parking enforcement, fingerprints and evidence transfers to the NH Forensic Lab in Concord, NH

Short Term/Long Term Impacts

Short term impacts include:

A reduction in parking enforcement in the area of Colburn Park. Although patrol officers would still be able to enforce some parking concerns around the City, the primary focus of being able to enforce time limits in a high trafficked area would diminish. We do not have the resources to designate a patrol officer to sit idle for several hours to enforce overdue parking. This would create an influx of complaints and limited parking spots around Colburn Park and adjacent parking lots. This cut would also decrease City Revenue from parking tickets.

Fingerprints are currently be offered to residents of the City and City Businesses at no cost on Thursday's and Saturday's. This part time position would eliminate the departments 'ability to provide such service. People needing to be fingerprinted would likely have to travel to Concord NH in order to receive this service.

Evidence runs are conducted several times a month in order to have the State Forensic Lab process evidence of a crime. The State Lab is located in Concord, NH. This would require Detectives to assume this responsibility which would take away from their normal duties of responding to and investigating felony level crimes.

Long-term impacts of reducing the number of staff include placing additional strain on the remaining staff, increasing their workload and potentially exposing them to greater risks. Taking away free services from members of the public such as fingerprinting would diminish the positive relationships we have built. It would also put an unnecessary delay on our residents from certain hiring processes and businesses from hiring staff due to the delay of setting up an appointment in Concord for fingerprints. This would also delay Lab results as we would be unable to make frequent trips to the lab. This would result in cases remaining active for longer periods of time and put a strain on court proceedings.

Alternatives Considered

There are not any alternatives we can realistically use.

Budget Reductions for **Patrol** Division of Police Department:

GL Number	Description	2025 Requested	2025 Reduction	Adjusted 2025 Budget
1100-4210-0030-1100-0000	Full Time Wages	$2,292,240	$89,200	**$2,203,040**
1100-4210-0030-2150-0000	Life and Disability Insurance	$23,120	$900	**$22,220**
1100-4210-0030-2200-0000	FICA & Medicare Taxes	$42,340	$1,300	**$41,040**
1100-4210-0030-2302-0000	Retirement: Police	$784,130	$27,750	**$756,380**
1100-4210-0030-2600-0000	Worker's Compensation	$59,330	$2,040	**$57,290**
1100-4155-0020-2100-0000	Health Insurance	$4,147,780	$36,850	**$4,110,930**
Net Budget Reduction	This Proposal		**$158,040**	
Total Budget Reduction	(Adding $134,990 from 7% Cut Proposal)		**$293,030**	

Service/Personnel Impacts:

This would require us to eliminate two full-time Patrol Officer position from the Police Department. This position is assigned to the Patrol Division. This would bring the total number of sworn officers to 33. This would be the lowest number of sworn officers we have had in 20 years.

Short Term/Long Term Impacts

Short term impacts include a reduction in patrol staffing levels, increased workload for remaining officers, decreased officer morale. It will also limit our ability to engage in proactive policing efforts. Programs such as community outreach would be scaled back.

Long-term impacts of reducing the number of officers include placing additional strain on the remaining staff, increasing their workload and potentially exposing them to greater risks. Overworked officers are more likely to experience fatigue, which can compromise their judgment and effectiveness. Additionally, the emotional toll of constantly working in high-stress environments with inadequate support can lead to burnout, impacting both officer retention and morale. increased overtime expenses, staffing turnover if they feel burnt out by additional workload and increased working hours.

Our ability to thoroughly investigate crimes will also be compromised. We would have to back fill the Patrol Division from our detectives. This would eliminate our Detective Division, the backlog of cases would grow, and the quality and timeliness of serious investigations would suffer. This could lead to fewer cases being solved and a decrease in public trust in law enforcement.

Alternatives Considered

There are not any alternatives we can realistically use. A police officer is a highly skilled and trained position. It takes about 12 months from the time of hire until an officer is on solo patrol. This does not account for the 3- or 4-month period of prior to hire receiving applications, testing applicants, and conducting background checks. There is significant cost to training a new police officer.

City Manager's Office 2025 Budget

Advance Transit

Budget

Strategic Plan

City Council

Workforce

Legal

Innovation

Permits

Communication

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/14/2024

GL Number	Description	2024 Amended Budget	2024 Activity	2025 Recommended	2025 Requested Amt Change	2025 Requested % Change
Appropriations						
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	390,620.00	308,251.93	418,650.00	28,030.00	7%
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	94,770.00	41,652.78	71,390.00	(23,380.00)	-25%
1100-4130-0050-1300-0000	OVERTIME WAGES	2,000.00	133.95	1,000.00	(1,000.00)	-50%
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	5,000.00	2,973.03	5,350.00	350.00	7%
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	37,290.00	25,415.77	38,640.00	1,350.00	4%
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	32,340.00	25,086.85	33,700.00	1,360.00	4%
1100-4130-0050-2310-0000	RETIREMENT: ICMA	20,790.00	16,543.50	21,580.00	790.00	4%
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	29,990.00	22,775.00	31,950.00	1,960.00	7%
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	1,080.00	769.95	1,120.00	40.00	4%
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	0.00	0.00	600.00	600.00	100%
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	10,000.00	3,228.59	10,000.00	0.00	0%
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000.00	1,132.42	2,000.00	0.00	0%
1100-4130-0050-5400-0000	ADVERTISING	3,500.00	0.00	3,500.00	0.00	0%
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	11,600.00	5,000.00	11,600.00	0.00	0%
1100-4130-0050-5800-0000	TRAVEL	4,000.00	3,323.11	4,000.00	0.00	0%
1100-4130-0050-5875-0000	MILEAGE	1,500.00	685.41	1,000.00	(500.00)	-33%
1100-4130-0050-6000-0000	OFFICE SUPPLIES	3,000.00	1,117.81	3,000.00	0.00	0%
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500.00	351.00	500.00	0.00	0%
Total Department CITY MANAGER:		649,980.00	458,441.10	659,580.00	9,600.00	1%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	108,130.00	85,008.19	114,720.00	6,590.00	6%
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,380.00	858.57	1,470.00	90.00	7%
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	8,270.00	5,916.12	8,780.00	510.00	6%
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	14,630.00	11,445.62	15,070.00	440.00	3%
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	2,000.00	4,410.01	14,240.00	12,240.00	612%
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	240.00	186.05	260.00	20.00	8%
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	0.00	215.89	300.00	300.00	100%
1100-4130-0070-5800-0000	TRAVEL	1,000.00	429.97	1,000.00	0.00	0%
1100-4130-0070-6000-0000	OFFICE SUPPLIES	500.00	0.00	500.00	0.00	0%
Total Department PUBLIC COMMUNICATIONS:		136,150.00	108,470.42	156,340.00	20,190.00	15%
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	65,000.00	17,297.56	65,000.00	-	0%
Total Department CITY MANAGER OTHER:		65,000.00	17,297.56	65,000.00	0.00	0%
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	200,000.00	32,166.50	250,000.00	50,000.00	25%
1100-4153-0000-3000-0001	ASSESSING	0.00	13,133.96	0.00	0.00	0%
1100-4153-0000-3000-0002	CITY MANAGER	0.00	48,085.16	0.00	0.00	0%
1100-4153-0000-3000-0003	CITY CLERK	0.00	7,988.99	0.00	0.00	0%
1100-4153-0000-3000-0004	CODE ENFORCEMENT	0.00	21,642.24	0.00	0.00	0%
1100-4153-0000-3000-0005	PUBLIC WORKS	0.00	34,924.95	0.00	0.00	0%
1100-4153-0000-3000-0006	FINANCE	0.00	2,537.60	0.00	0.00	0%
1100-4153-0000-3000-0007	FIRE	0.00	8,656.12	0.00	0.00	0%
1100-4153-0000-3000-0008	PLANNING & ZONING	0.00	62,607.57	0.00	0.00	0%
1100-4153-0000-3000-0009	LIBRARY	0.00	1,993.68	0.00	0.00	0%
1100-4153-0000-3000-0010	CYBER SERVICES	0.00	64.48	0.00	0.00	0%
1100-4153-0000-3000-0011	RECREATION	0.00	1,070.16	0.00	0.00	0%
1100-4153-0000-3000-0012	POLICE	0.00	65,192.52	0.00	0.00	0%
1100-4153-0000-3000-0014	PERSONNEL	50,000.00	40,044.90	50,000.00	0.00	0%
Total Department LEGAL SERVICES:		250,000.00	340,108.83	300,000.00	50,000.00	20%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	342,100.00	256,575.00	342,100.00	0.00	0%
Total Department REGIONAL ASSOCIATION- ADVANCE TRANSIT:		342,100.00	256,575.00	342,100.00	0.00	0%
Total Appropriations		**1,443,230.00**	**1,180,892.91**	**1,523,020.00**	**79,790.00**	**5.5%**