



**LEBANON CITY COUNCIL  
NOVEMBER 19, 2024 - 5:30 PM  
COUNCIL CHAMBERS, CITY HALL OR  
REMOTE VIA VIRTUAL PLATFORM  
LEBANONNH.GOV/LIVE**

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**1. Meeting Access**

- A. To listen to this meeting, please [join live via Microsoft Teams](#) or call 929-229-5356 (access code: 796 411 730#). If you have trouble accessing this meeting, please [email Shaun Mulholland](#).

**2. Review of 2025 City Budget - Question and Answer Session**

- A. [Human Resources](#)  
B. [Police](#)  
C. [Finance/ Assessing](#)  
D. General Q&A from all previous sessions

City of Lebanon [2025 Proposed Operating Budget](#) available at [LebanonNH.gov/Budget](#)

- F. [Revenues](#), [Revolving Fund Properties](#), [Interfund Transfers](#), [Debt Service](#)

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

# HUMAN RESOURCES

## 2025 Budget



**Recruitment  
&  
Selection**



**Training  
&  
Development**



**Employee  
&  
Labor  
Relations**



**Benefits  
&  
Compensation**



**Workplace  
Safety**

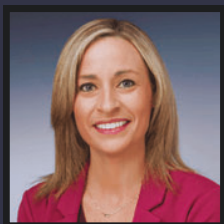


**HR Compliance**

# HUMAN RESOURCES

## WHO WE ARE:

**Samantha Lauzon**



**Human Resources Director**

**Angela Vivian**



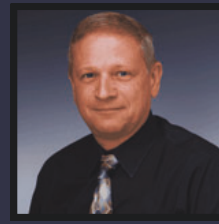
**Deputy Human  
Resources Director**

**Cheryl Leavitt**



**Benefits Specialist**

**Jim Alexander**



**Human Resources Specialist**

# HUMAN RESOURCES

## WHAT WE DO:

The Human Resources Department provides support services to all Departments within the City, which consists of the following Full-Time Equivalent (FTE) count:

- 197 Full-Time FTEs
- 11.54 Part-Time FTEs

### Services Include:

- Recruitment & Selection
- Training & Development
- Employee & Labor Relations
- Benefits & Compensation
- Workplace Safety
- Human Resources Compliance



# HUMAN RESOURCES

## PROPOSED BUDGET OVERVIEW:

- The proposed 2025 Budget for the Human Resources Department totals \$531,900.00.
- Approximately 94% of that total represents wages and benefits, for Human Resources personnel.
- Increase of approximately 6% from 2024 to 2025.
- Increase is primarily due to wages and benefits.



# HUMAN RESOURCES

## 2024 YEAR IN REVIEW:



- Completed 25 Pre-Employment Background Investigations.
- Completed 2 Quality Assurance/Quality Control Projects.
- Completed 4 Internal Reviews.
- Facilitated Negotiations for 4 Collective Bargaining Agreements.
- Strategic Objective 1.2: Recruit, develop, and retain trained and qualified staff:
  - KPI 1.2.1.b - Conducted a Wage Classification Study of the Police Department to ensure the City has achieved the 60th percentile.
  - KPI 1.2.1.d - Conducted a Wage Classification Study of the Fire Department to ensure the City has achieved the 60th percentile.
  - Offered DiSC Assessment Training to employees in leadership roles, in October of 2024.
- Strategic Objective 9.4: Building a Welcoming Community
  - KPI 9.4.3b: Offered an Implicit Bias Training to employees, appointed Officials, and Elected Officials in April of 2024.

# HUMAN RESOURCES

## 2025 Budget



**Recruitment  
&  
Selection**



**Training  
&  
Development**



**Employee  
&  
Labor  
Relations**



**Benefits  
&  
Compensation**



**Workplace  
Safety**



**HR Compliance**

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

| GL Number                         | Description                            | 2024<br>Amended<br>Budget | 2024<br>Activity | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|-----------------------------------|----------------------------------------|---------------------------|------------------|---------------------|---------------------------------|-------------------------------|
| Appropriations                    |                                        |                           |                  |                     |                                 |                               |
| HUMAN RESOURCES                   |                                        |                           |                  |                     |                                 |                               |
| 1100-4156-0000-1100-0000          | FULL TIME WAGES                        | 319,040.00                | 233,895.82       | 339,230.00          | 20,190.00                       | 6%                            |
| 1100-4156-0000-1125-0000          | PART TIME WAGES 25-29                  | 72,620.00                 | 59,919.34        | 77,040.00           | 4,420.00                        | 6%                            |
| 1100-4156-0000-1300-0000          | OVERTIME WAGES                         | 1,000.00                  | 76.10            | 1,000.00            | 0.00                            | 0%                            |
| 1100-4156-0000-2150-0000          | LIFE & DISABILITY INSURANCE            | 2,890.00                  | 2,182.40         | 3,130.00            | 240.00                          | 8%                            |
| 1100-4156-0000-2200-0000          | FICA & MEDICARE TAXES                  | 30,050.00                 | 21,870.89        | 31,930.00           | 1,880.00                        | 6%                            |
| 1100-4156-0000-2301-0000          | RETIREMENT: MUNICIPAL                  | 43,310.00                 | 30,819.55        | 44,700.00           | 1,390.00                        | 3%                            |
| 1100-4156-0000-2450-0000          | TRAINING/LICENSES/DUES                 | 4,700.00                  | 1,759.00         | 6,700.00            | 2,000.00                        | 43%                           |
| 1100-4156-0000-2450-0020          | HUMAN RESOURCES: EMPLOYEE PROGRAMS     | 3,000.00                  | 3,000.00         | 3,000.00            | 0.00                            | 0%                            |
| 1100-4156-0000-2600-0000          | WORKERS' COMPENSATION                  | 870.00                    | 632.65           | 920.00              | 50.00                           | 6%                            |
| 1100-4156-0000-2920-0000          | WELLNESS PROGRAM                       | 4,000.00                  | 0.00             | 4,000.00            | 0.00                            | 0%                            |
| 1100-4156-0000-3100-0000          | OFFICIAL/ADMINISTRATIVE                | 750.00                    | 99.00            | 750.00              | 0.00                            | 0%                            |
| 1100-4156-0000-3410-0000          | SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS | 9,500.00                  | 8,933.15         | 10,100.00           | 600.00                          | 6%                            |
| 1100-4156-0000-5000-0000          | OTHER PURCHASED SERVICES               | 3,000.00                  | 1,080.67         | 3,000.00            | 0.00                            | 0%                            |
| 1100-4156-0000-5300-0000          | COMMUNICATIONS                         | 0.00                      | 487.96           | 1,800.00            | 1,800.00                        | 100%                          |
| 1100-4156-0000-5400-0000          | ADVERTISING                            | 2,000.00                  | 0.00             | 0.00                | (2,000.00)                      | -100%                         |
| 1100-4156-0000-5800-0000          | TRAVEL                                 | 2,000.00                  | 311.19           | 2,000.00            | 0.00                            | 0%                            |
| 1100-4156-0000-5875-0000          | MILEAGE                                | 1,100.00                  | 152.76           | 1,100.00            | 0.00                            | 0%                            |
| 1100-4156-0000-6000-0000          | OFFICE SUPPLIES                        | 1,500.00                  | 441.63           | 1,500.00            | 0.00                            | 0%                            |
| 1100-4156-0000-7500-0000          | FURNISHINGS, SMALL TOOLS & EQUIPMENT   | 0.00                      | 99.98            | 0.00                | 0.00                            | 0%                            |
| Total Department HUMAN RESOURCES: |                                        | 501,330.00                | 365,762.09       | 531,900.00          | 30,570.00                       | 6%                            |
| Total Appropriations              |                                        | 501,330.00                | 365,762.09       | 531,900.00          | 30,570.00                       | 6%                            |

# LEBANON POLICE DEPARTMENT 2025 BUDGET PRESENTATION



The background image shows two dark-colored SUVs with white accents, parked on an asphalt surface. The vehicles are marked with "LEBANON POLICE" and the number "811". Behind the vehicles is a brick building with solar panels on its roof. A line of trees, including evergreens and some with autumn-colored leaves, is visible in the background under a clear blue sky. A dark blue rectangular box is superimposed over the middle of the image, containing the text "PERSONNEL OF THE DEPARTMENT" in white, serif, all-caps font.

# PERSONNEL OF THE DEPARTMENT

# DIVISIONS OF LEBANON POLICE DEPARTMENT

## 35 Sworn Officers

- Administration
- Professional Standards
- Patrol
- Detectives

## 24/7 Dispatch Center – Staff of 8

- Receive all Police, Fire, DPW, and Emergency Service Calls for the City

## Civilian Support Staff – Staff of 5

- Prosecuting Attorney
- Administrative Assistant
- Administrative Secretaries
- Custodian

Note: Staffing numbers include full-time staff.

The background image shows two dark-colored SUVs with "LEBANON POLICE" written on the side, parked on an asphalt surface. Behind them is a brick building with solar panels on the roof and a line of trees under a clear blue sky. A dark blue rectangular box is superimposed over the middle of the image, containing the title text.

# STAFFING REQUIREMENTS

# PATROL STAFFING DEMANDS

## Patrol Staff Calculations:

The amount of random patrol is a decision policy, which should be determined by the Chief of Police in cooperation and consultation with elected and appointed City officials. The amount of patrol is generally thought of in terms of P-factors. A P-factor of 1 is the amount of time required to drive each mile of road in the City one time. The City has 139 miles of roadway.

Based on our 2023 personnel study, the data shows we need 3 more Patrol Officers added to our Patrol Division.

### Calculation of Random Patrols

- 139 road miles/30 miles per hour = 4.63 hours
- 1 P-factor of 4.63 hours x 3 shifts per day = 13.89 hours per day
- 13.89 hours per day x 7 days = 97.23 hours per week

### Calculation of Traffic Enforcement

- 4963 (2022 Traffic Stops) x 15 minutes each (.25 hour) = 1240.75 hours per year
- 1240.75 hours per year / 52 weeks = 23.86 hours per week

### Calculation of Investigations

- 786 Index Offenses x 5 hours = 3,930 hours per year
- 1,622 Non-Index Offenses x 2 hours = 3,244 hours per year
- 3,930 Index Offense hours + 3,244 Non-Index Offense hours = 7,174 total hours per year
- 7,174 total hours per year / 52 weeks = 137.96 hours per week

# PATROL STAFFING OVERALL HOURS

## Hourly Service Requirements:

The minimum hourly service requirement is 686.59 hours per week, which refers only to basic minimum police services. There is very little flexibility built into the formula in the area of patrol, particularly in view of the traffic problems experienced by the City of Lebanon.

## Summary of Hours Per Week

- Calls For Service: 427.54 hours per week
- Patrol or P-factor: 97.23 hours per week
- Traffic Enforcement: 23.86 hours per week
- Investigations: 137.96 hours per week
- Total: 686.59 hours per week

## Patrol Staffing Summary – Bartell Formula

- 686.59 total hours required ( $\div$ ) 40 hours per week = 17.16 positions
- 17.16 positions (x) 1.56 AAF = 26.77 officers required (In the Patrol Division)

# PATROL SERVICES & POPULATION

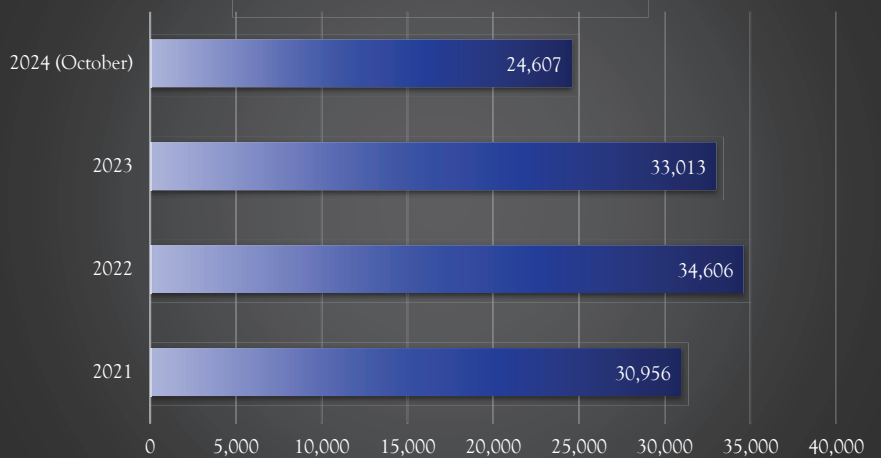
## Police Service:

The Lebanon Police Department is committed to providing efficient and effective policing services to the City of Lebanon, its residents, and community members. The total residential population of the City does not reconcile with the department's overall budget and staffing. Due to Lebanon's geographical location, home to Dartmouth Hitchcock Medical Center, along with other major employers, and services that the City provides to residents of the Upper Valley, the daytime population of the City can exceed 40,000.

## City Population (2024)

- Average Daytime Population: 40,000
- Residential Census: 15,000
- Housing Units: 9,160
  - 2007 Housing Units: 6,426
- Approved Dwelling Units: 795

## Total Calls For Service



The background image shows two dark-colored SUVs with white 'LEBANON POLICE' lettering parked on an asphalt surface. Behind them is a brick building with solar panels on the roof and a line of trees under a clear blue sky. A dark blue rectangular box is centered over the image, containing the title text.

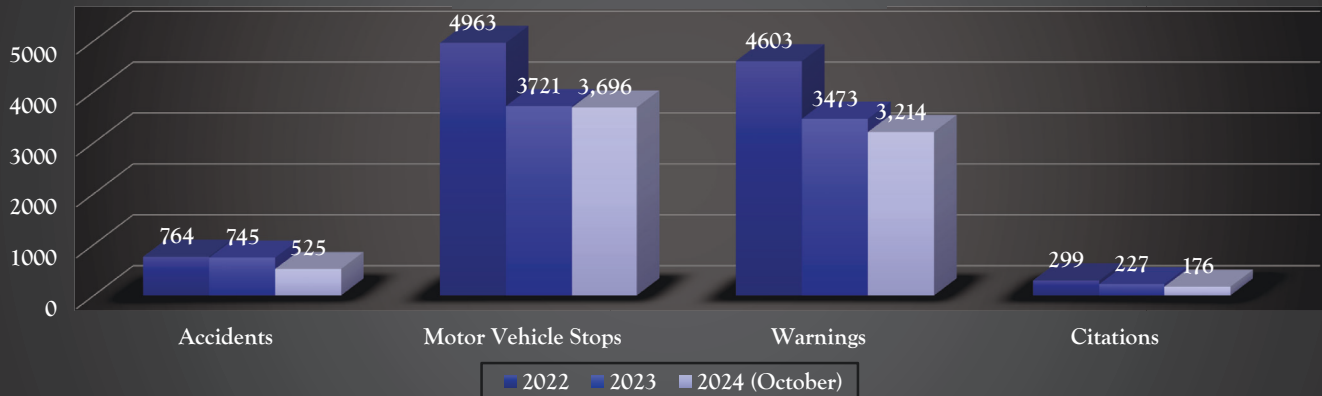
# MOTOR VEHICLE STATISTICS

# TRAFFIC OVERVIEW

## Traffic Enforcement:

Since 2018, motor vehicle fatalities have gone up 47% in the State of New Hampshire. Part of our Strategic Plan is adding a Traffic Enforcement Unit, which will help in decreasing motor vehicle accidents in the City of Lebanon. Current staffing levels have not allowed the Police Department to implement this unit.

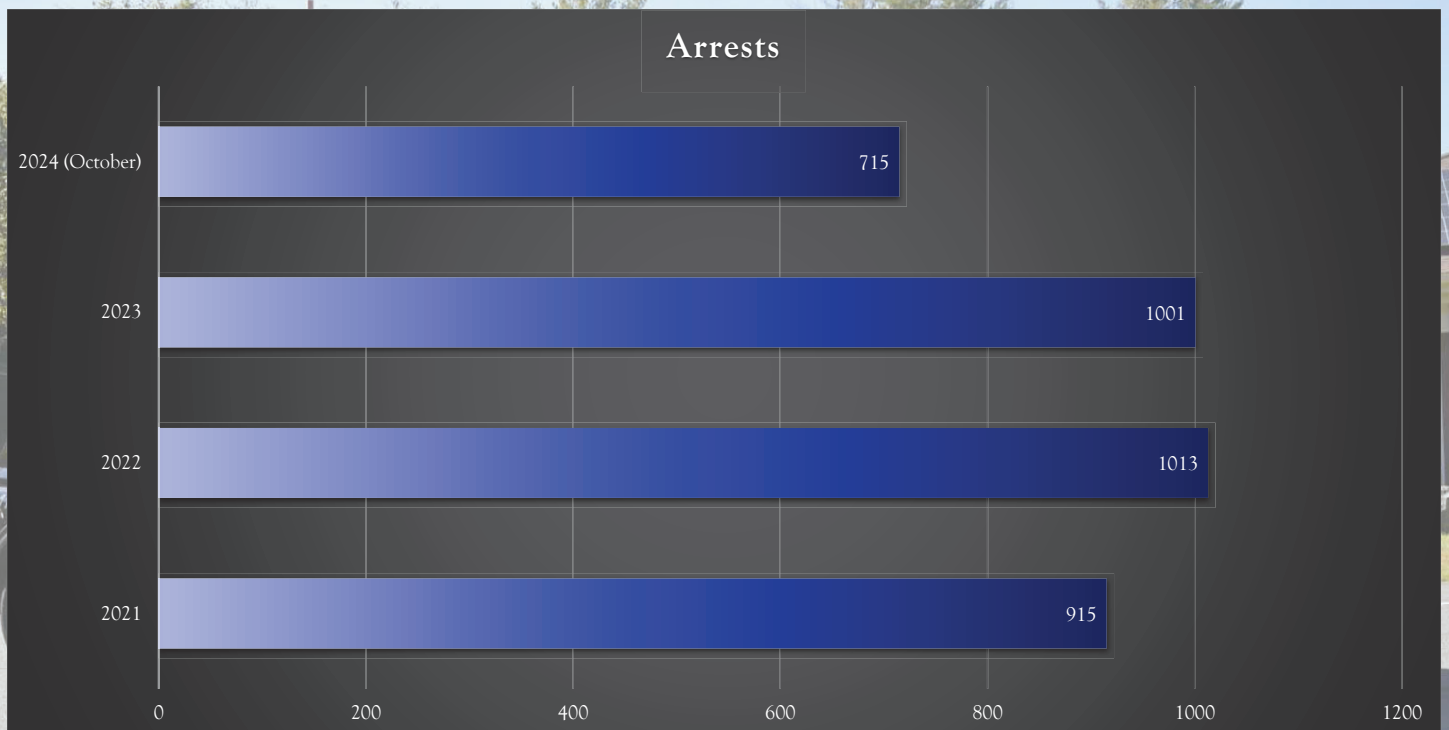
Motor Vehicle Statistics



The background image shows two dark-colored SUVs with "LEBANON POLICE" written on the side, parked on an asphalt surface. Behind them is a brick building with solar panels on the roof and a line of trees under a clear blue sky. A dark blue rectangular box is centered over the image, containing the text "ARRESTS & OFFENSES" in white serif font.

# ARRESTS & OFFENSES

# NUMBER OF PERSONS ARRESTED



# MOST COMMON OFFENSES IN THE CITY

2023

- Shoplifting (164 Arrests)
- Simple Assault (143 Arrests)
- Drug/Narcotics Violations (137 Arrests)
- Disorderly Conduct (63 Arrests)
- DUI (56 Arrests)

2024 (October)

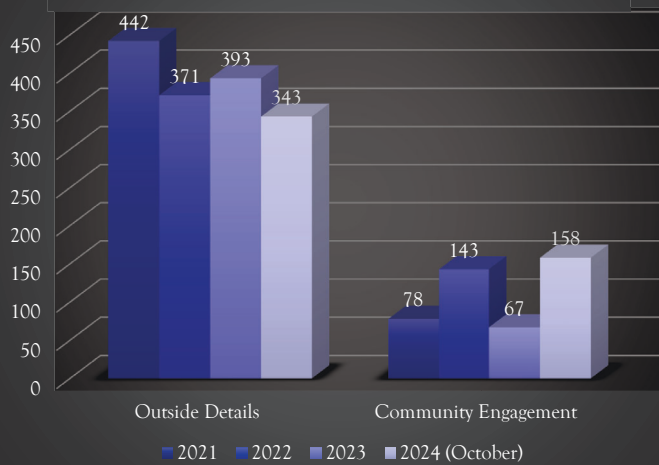
- Drug/Narcotics (120 Arrests)
- Simple Assault (103 Arrests)
- Shoplifting (97 Arrests)
- DUI (46 Arrests)
- Disorderly Conduct (47 Arrests)

The background image shows two dark-colored SUVs with white accents, parked on an asphalt surface. The vehicles are marked with "LEBANON POLICE" and the number "4" and "814" respectively. Behind them is a brick building with solar panels on the roof, and a line of trees with some autumn-colored foliage under a clear blue sky. A dark blue rectangular box is superimposed over the middle of the image, containing the title text in white.

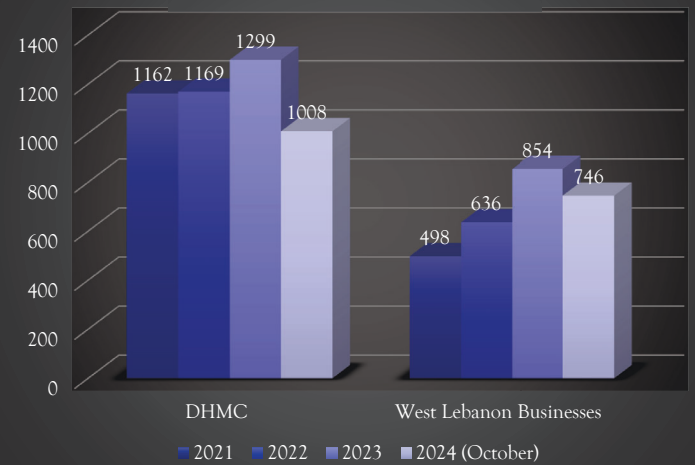
# COMMUNITY ENGAGEMENT AND OUTSIDE DETAILS

# COMMUNITY DEMAND

## Details/Community Engagement



## Local CFS Numbers



The background of the slide features a photograph of two dark-colored SUVs with white police markings, including the word "POLICE" and "LEBANON". They are parked on an asphalt surface. Behind them is a line of trees with some autumn-colored foliage, and a brick building with solar panels is visible on the right. A large, dark blue rectangular box is superimposed over the center of the image, containing the text "CYBER CRIMES UNIT (CCU)".

# CYBER CRIMES UNIT (CCU)

# OVERVIEW OF THE CYBER CRIMES UNIT

## CCU Team:

1. Lieutenant Richard Norris
2. Lieutenant Garrett Hubert
3. Sergeant James Pike
4. Corporal Eric Hunter
5. Corporal Jacob Welch
6. Corporal Dean Bullock
7. Officer Matthew Warren
8. Officer Jonathan Bruynell
9. Community Resource Officer Gregory Parthum

## Essential Role and Capabilities:

The CCU performs an essential role by investigating a wide range of cyber crimes; such as theft, fraud, child exploitation, and apprehending and prosecuting those responsible. The CCU conducts high-impact criminal investigations to disrupt and defeat cyber criminals. Standardized methods are used to ensure that investigators have the most modern training, equipment, and shares the best practices in staying safe in cyberspace through training and safety seminars. Investigators have a deep understanding of the technologies malicious actors use. Investigators use this knowledge to target and work effectively to respond to and investigate cyber incidents.

## Indispensable Resources:

The CCU requires extensive resources to conduct its operations. The CCU currently utilizes 14 software suites, which span over mobile device forensics, traditional computer forensics, crypto currency, and cellphone/GPS mapping to name a few. The CCU is looking to expand its software suites to continue its mission as cyberspace continues to evolve.

# CYBER CRIMES UNIT NUMBERS

## Investigations and Mobile Device Extractions:

In total for 2024 thus far, the CCU has extracted 21 mobile devices. CCU has performed emergency investigations such as mental health crisis, conducted investigations involving crypto currency, fraud investigations involving gift cards and credit cards, and investigations relating to the online sexual exploitation of children. The CCU also executed numerous search warrants to electronic service providers relating to online child sexual exploitation investigations.

## 2024 (October):

- Drugs: 7
- Death: 5
- Sex Offenses: 3
- Other: 6

## CCU Community Presentations:

In total for 2024 thus far, the CCU has presented four community presentations.

On March 30, 2024, Lieutenant Norris and Corporal Bullock presented an Internet Crimes Against Children (ICAC) presentation at the Mascoma Valley Regional High School.

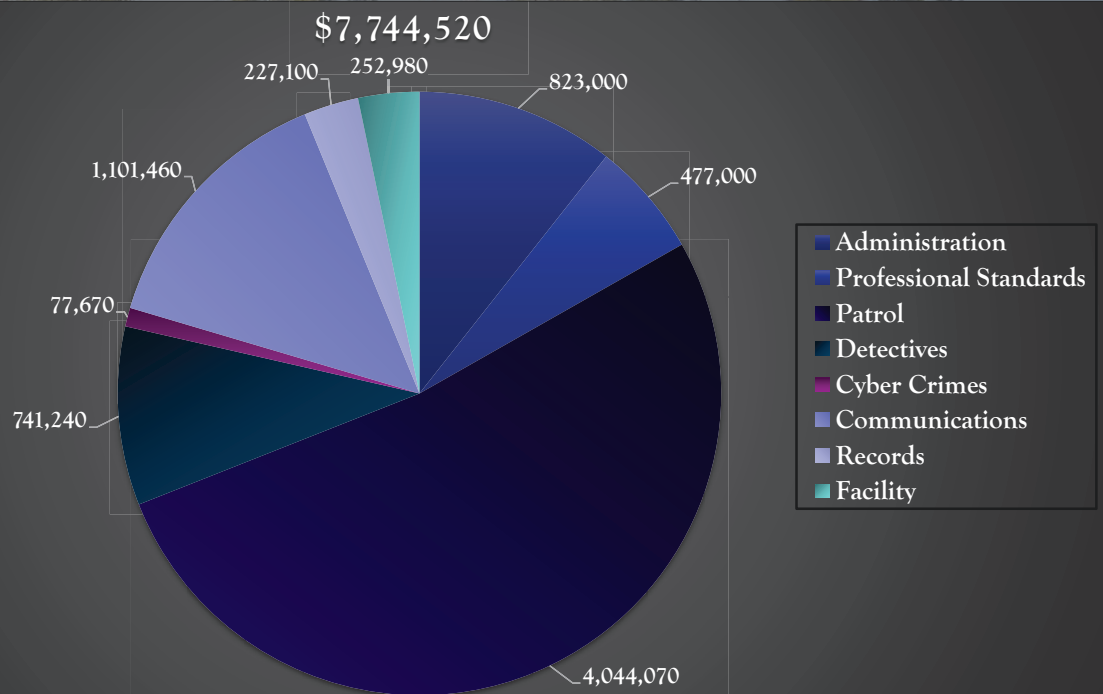
On August 22, 2024, Corporal Hunter presented the topic of "Fraud Investigations" to residents at the Upper Valley Senior Citizens Center.

On October 3, 2024, Community Resource Officer Parthum presented the topic of "Internet Safety: Privacy Concerns" to Lebanon Middle School 5<sup>th</sup> and 6<sup>th</sup> grade classes.



# 2025 BUDGET

# OVERALL BUDGET FOR 2025



An aerial photograph of a large, single-story brick building with a flat roof covered in solar panels. A parking lot with several cars is in the foreground. In the background, there are green hills and a clear sky. A dark blue rectangular box is overlaid on the center of the image, containing budget information. The text 'TOTAL 2025 BUDGET REQUEST' is written in a large, black, serif font across the middle of the image.

# TOTAL 2025 BUDGET REQUEST

2024 Budget: \$7,398,430

2025 Budget: \$7,744,520

In total a 4.7%/\$346,090 increase.



# 2024 Police Department Infographic



## Department Staff

Despite difficult times for police organizations in recruiting new officers, in 2024 we hired and welcomed 3 new officers and 2 dispatchers.



35 Full-Time Sworn  
3 Part-Time Sworn



13 Full-Time Civilian  
6 Part-Time Civilian



## COMMUNITY RELATIONS EVENTS (2024 YTD)

- |                                                      |                          |
|------------------------------------------------------|--------------------------|
| 1 American Red Cross Event                           | 1 Food Drive             |
| 2 Civilian Response to Active Shooter Events (CRASE) | 1 Touch a Truck Event    |
| 2 Drug Take Back Events                              | 1 Coffee With a Cop      |
| 4 Lebanon School Events                              | 2 Special Olympic Events |
| 1 Gear Shifters Event                                | 2 K-9 Events             |
| 2 Cybercrime Presentations                           |                          |
| 1 RAD Course                                         |                          |
| 1 National Night Out                                 |                          |
| 1 Child Health & Community Services Golf Tournament  |                          |
| 3 LPD Tour Events                                    |                          |
| 1 Annual Bike Auction                                |                          |



## TRAINING

As part of our ongoing efforts to maintain a highly effective police agency, we have continued training officers in topics of leadership, evidence collection, proper use of force, effective communication, race relations, and many other topics germane to the needs of our community.



## CYBER CRIMES UNIT (2024 YTD)

- Mobile device extractions: 21
- Online sexual exploitation of children investigations: 10

Cyber Crimes Unit (CCU) has conducted many investigations in 2024. CCU has performed emergency investigations such as mental health crisis, conducted investigations involving crypto currency, fraud investigations involving gift cards and credit cards, and investigations relating to the online sexual exploitation of children. The CCU also executed numerous search warrants to electronic service providers relating to online child sexual exploitation investigations.



## CALLS FOR SERVICE (2024 YTD) 22,276

- Arrest Reports: 667
- Offense Reports: 873
- Accident Reports: 471
- Motor Vehicle Stops: 3,260

### Public Assistance Related Calls

The Lebanon Police Department collaborates with local Human Service Agencies to provide assistance for individuals in need.

### Mental Health Calls:

- 2021: 737
- 2022: 416
- 2023: 338
- 2024 (YTD): 401

### Homeless Referrals:

- 2021: 42
- 2022: 55
- 2023: 35
- 2024 (YTD): 24



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

| GL Number                                             | Description                            | 2024<br>Amended<br>Budget | 2024<br>Activity  | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|-------------------------------------------------------|----------------------------------------|---------------------------|-------------------|---------------------|---------------------------------|-------------------------------|
| POLICE                                                |                                        |                           |                   |                     |                                 |                               |
| Estimated Revenues                                    |                                        |                           |                   |                     |                                 |                               |
| OTHER LICENSES PERMITS & FEES                         |                                        |                           |                   |                     |                                 |                               |
| 1100-3290-0010-9110-0009                              | PISTOL PERMITS                         | 200.00                    | 170.00            | 200.00              | 0.00                            | 0%                            |
| 1100-3290-0010-9110-0010                              | ANNUAL ALARM FEES-POLICE               | 85,000.00                 | 84,063.00         | 85,000.00           | 0.00                            | 0%                            |
| Total Department OTHER LICENSES PERMITS & FEES:       |                                        | 85,200.00                 | 84,233.00         | 85,200.00           | 0.00                            | 0%                            |
| OTHER STATE GRANTS & REIMBURSEMENTS                   |                                        |                           |                   |                     |                                 |                               |
| 1100-3359-0010-9370-0020                              | DRUG TASK FORCE OFFICER NHDOJ          | 60,000.00                 | 34,595.38         | 88,000.00           | 28,000.00                       | 47%                           |
| Total Department OTHER STATE GRANTS & REIMBURSEMENTS: |                                        | 60,000.00                 | 34,595.38         | 88,000.00           | 28,000.00                       | 47%                           |
| INTERGOVERNMENTAL REVENUES                            |                                        |                           |                   |                     |                                 |                               |
| 1100-3379-0010-9380-0010                              | LEBANON SCHOOL DIST RESOURCE OFFICER   | 73,700.00                 | 77,111.58         | 78,000.00           | 4,300.00                        | 6%                            |
| 1100-3379-0010-9380-0020                              | SCHOOL DISTRICT CROSSING GUARDS        | 1,480.00                  | 1,324.12          | 1,480.00            | 0.00                            | 0%                            |
| Total Department INTERGOVERNMENTAL REVENUES:          |                                        | 75,180.00                 | 78,435.70         | 79,480.00           | 4,300.00                        | 6%                            |
| INCOME FROM DEPARTMENTS                               |                                        |                           |                   |                     |                                 |                               |
| 1100-3401-0010-9390-0100                              | POLICE RECORDS                         | 5,000.00                  | 3,972.00          | 5,000.00            | 0.00                            | 0%                            |
| Total Department INCOME FROM DEPARTMENTS:             |                                        | 5,000.00                  | 3,972.00          | 5,000.00            | 0.00                            | 0%                            |
| RENTS OF PROPERTY                                     |                                        |                           |                   |                     |                                 |                               |
| 1100-3503-0010-9530-0020                              | NH DEPT CORRECTIONS                    | 1,500.00                  | 1,387.50          | 1,500.00            | 0.00                            | 0%                            |
| Total Department RENTS OF PROPERTY:                   |                                        | 1,500.00                  | 1,387.50          | 1,500.00            | 0.00                            | 0%                            |
| FINES & FORFEITS                                      |                                        |                           |                   |                     |                                 |                               |
| 1100-3504-0010-9540-0010                              | CITY CODE/ORDINANCE VIOLATIONS-POLICE  | 1,600.00                  | 1,542.32          | 1,500.00            | (100.00)                        | -6%                           |
| 1100-3504-0010-9540-0020                              | PARKING TICKETS                        | 5,000.00                  | 5,970.00          | 5,000.00            | 0.00                            | 0%                            |
| 1100-3504-0010-9540-0030                              | FALSE ALARM FINES                      | 12,000.00                 | 15,100.00         | 12,000.00           | 0.00                            | 0%                            |
| Total Department FINES & FORFEITS:                    |                                        | 18,600.00                 | 22,612.32         | 18,500.00           | (100.00)                        | -1%                           |
| <b>Total Revenues</b>                                 |                                        | <b>245,480.00</b>         | <b>225,235.90</b> | <b>277,680.00</b>   | <b>32,200.00</b>                | <b>13%</b>                    |
| Appropriations                                        |                                        |                           |                   |                     |                                 |                               |
| POLICE ADMINISTRATION                                 |                                        |                           |                   |                     |                                 |                               |
| 1100-4210-0010-1100-0000                              | FULL TIME WAGES                        | 452,970.00                | 369,852.49        | 476,420.00          | 23,450.00                       | 5%                            |
| 1100-4210-0010-1300-0000                              | OVERTIME WAGES                         | 250.00                    | 1,782.56          | 2,000.00            | 1,750.00                        | 700%                          |
| 1100-4210-0010-2150-0000                              | LIFE & DISABILITY INSURANCE            | 5,780.00                  | 3,546.80          | 6,060.00            | 280.00                          | 5%                            |
| 1100-4210-0010-2200-0000                              | FICA & MEDICARE TAXES                  | 17,820.00                 | 13,901.85         | 18,710.00           | 890.00                          | 5%                            |
| 1100-4210-0010-2301-0000                              | RETIREMENT: MUNICIPAL                  | 24,550.00                 | 19,455.28         | 25,220.00           | 670.00                          | 3%                            |
| 1100-4210-0010-2302-0000                              | RETIREMENT: POLICE                     | 84,950.00                 | 71,268.98         | 88,700.00           | 3,750.00                        | 4%                            |
| 1100-4210-0010-2450-0000                              | TRAINING/LICENSES/DUES                 | 24,500.00                 | 1,204.00          | 24,500.00           | 0.00                            | 0%                            |
| 1100-4210-0010-2600-0000                              | WORKERS' COMPENSATION                  | 6,620.00                  | 5,532.51          | 6,970.00            | 350.00                          | 5%                            |
| 1100-4210-0010-2910-0000                              | UNIFORMS/CLOTHING                      | 3,600.00                  | 1,381.65          | 3,600.00            | 0.00                            | 0%                            |
| 1100-4210-0010-2911-0000                              | UNIFORM CLEANING                       | 1,800.00                  | 763.00            | 1,800.00            | 0.00                            | 0%                            |
| 1100-4210-0010-3020-0000                              | CONSULTANTS                            | 0.00                      | -                 | 25,000.00           | 25,000.00                       | 100%                          |
| 1100-4210-0010-3410-0000                              | SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS | 10,000.00                 | 10,768.19         | 20,000.00           | 10,000.00                       | 100%                          |
| 1100-4210-0010-4300-0000                              | REPAIR/MAINTENANCE SERVICES            | 3,500.00                  | 88.00             | 3,500.00            | 0.00                            | 0%                            |
| 1100-4210-0010-4410-0000                              | RENTAL: LAND/BUILDINGS                 | 47,740.00                 | 47,740.00         | 49,320.00           | 1,580.00                        | 3%                            |
| 1100-4210-0010-5000-0000                              | OTHER PURCHASED SERVICES               | 45,000.00                 | 36,924.27         | 57,200.00           | 12,200.00                       | 27%                           |
| 1100-4210-0010-5400-0000                              | ADVERTISING                            | 1,500.00                  | 814.00            | 1,500.00            | 0.00                            | 0%                            |
| 1100-4210-0010-5800-0000                              | TRAVEL                                 | 2,500.00                  | -                 | 2,500.00            | 0.00                            | 0%                            |
| 1100-4210-0010-6260-0000                              | GASOLINE                               | 9,000.00                  | 3,272.88          | 9,000.00            | 0.00                            | 0%                            |
| 1100-4210-0010-6400-0000                              | REFERENCE PUBLICATIONS                 | 1,000.00                  | -                 | 1,000.00            | 0.00                            | 0%                            |
| 1100-4210-0010-7520-0020                              | VEHICLES-FINANCED                      | 22,500.00                 | 0.00              | 0.00                | (22,500.00)                     | -100%                         |
| Total Department POLICE ADMINISTRATION:               |                                        | 765,580.00                | 588,296.46        | 823,000.00          | 57,420.00                       | 8%                            |
| POLICE DETECTIVES                                     |                                        |                           |                   |                     |                                 |                               |
| 1100-4210-0020-1100-0000                              | FULL TIME WAGES                        | 452,150.00                | 278,912.82        | 474,930.00          | 22,780.00                       | 5%                            |
| 1100-4210-0020-1300-0000                              | OVERTIME WAGES                         | 25,000.00                 | 14,067.37         | 30,000.00           | 5,000.00                        | 20%                           |
| 1100-4210-0020-2150-0000                              | LIFE & DISABILITY INSURANCE            | 4,570.00                  | 2,230.89          | 4,800.00            | 230.00                          | 5%                            |
| 1100-4210-0020-2200-0000                              | FICA & MEDICARE TAXES                  | 7,000.00                  | 4,124.32          | 7,330.00            | 330.00                          | 5%                            |
| 1100-4210-0020-2302-0000                              | RETIREMENT: POLICE                     | 150,820.00                | 91,644.08         | 157,100.00          | 6,280.00                        | 4%                            |
| 1100-4210-0020-2600-0000                              | WORKERS' COMPENSATION                  | 11,050.00                 | 6,625.95          | 11,570.00           | 520.00                          | 5%                            |
| 1100-4210-0020-2910-0000                              | UNIFORMS/CLOTHING                      | 3,000.00                  | 1,114.42          | 3,000.00            | 0.00                            | 0%                            |
| 1100-4210-0020-2911-0000                              | UNIFORM CLEANING                       | 2,500.00                  | 35.00             | 2,500.00            | 0.00                            | 0%                            |
| 1100-4210-0020-2915-0000                              | PROTECTIVE CLOTHING/SAFETY SUP         | 1,400.00                  | -                 | 1,400.00            | 0.00                            | 0%                            |
| 1100-4210-0020-4300-0000                              | REPAIR/MAINTENANCE SERVICES            | 2,000.00                  | 43.00             | 2,000.00            | 0.00                            | 0%                            |
| 1100-4210-0020-4420-0000                              | RENTAL OF EQUIPMENT & VEHICLES         | 6,460.00                  | 108.00            | 6,460.00            | 0.00                            | 0%                            |
| 1100-4210-0020-5000-0000                              | OTHER PURCHASED SERVICES               | 9,900.00                  | 1,632.29          | 9,900.00            | 0.00                            | 0%                            |
| 1100-4210-0020-6100-0000                              | GENERAL SUPPLIES                       | 8,500.00                  | 454.06            | 8,500.00            | 0.00                            | 0%                            |
| 1100-4210-0020-6260-0000                              | GASOLINE                               | 9,000.00                  | 7,170.01          | 13,000.00           | 4,000.00                        | 44%                           |
| 1100-4210-0020-7520-0020                              | VEHICLES-FINANCED                      | 9,000.00                  | 8,733.69          | 8,750.00            | (250.00)                        | -3%                           |
| Total Department POLICE DETECTIVES:                   |                                        | 702,350.00                | 416,895.90        | 741,240.00          | 38,890.00                       | 6%                            |

## POLICE PATROL

|                          |                                         |              |              |              |             |      |
|--------------------------|-----------------------------------------|--------------|--------------|--------------|-------------|------|
| 1100-4210-0030-1100-0000 | FULL TIME WAGES                         | 2,214,370.00 | 1,522,542.67 | 2,292,240.00 | 77,870.00   | 4%   |
| 1100-4210-0030-1200-0010 | PART TIME WAGES CROSSING GUARD          | 21,030.00    | 13,523.90    | 28,890.00    | 7,860.00    | 37%  |
| 1100-4210-0030-1200-0020 | PART TIME WAGES SPECIAL POLICE          | 30,000.00    | 24,689.73    | 31,000.00    | 1,000.00    | 3%   |
| 1100-4210-0030-1200-0030 | PART TIME WAGES PARKING CONTROL         | 5,000.00     | 2,029.34     | 10,000.00    | 5,000.00    | 100% |
| 1100-4210-0030-1300-0000 | OVERTIME WAGES                          | 215,000.00   | 228,965.31   | 228,000.00   | 13,000.00   | 6%   |
| 1100-4210-0030-2150-0000 | LIFE & DISABILITY INSURANCE             | 22,340.00    | 11,741.76    | 23,120.00    | 780.00      | 3%   |
| 1100-4210-0030-2200-0000 | FICA & MEDICARE TAXES                   | 40,350.00    | 27,645.20    | 42,340.00    | 1,990.00    | 5%   |
| 1100-4210-0030-2302-0000 | RETIREMENT:POLICE                       | 759,910.00   | 528,646.22   | 784,130.00   | 24,220.00   | 3%   |
| 1100-4210-0030-2600-0000 | WORKERS' COMPENSATION                   | 57,050.00    | 38,342.42    | 59,330.00    | 2,280.00    | 4%   |
| 1100-4210-0030-2910-0000 | UNIFORMS/CLOTHING                       | 30,000.00    | 25,604.46    | 30,000.00    | 0.00        | 0%   |
| 1100-4210-0030-2911-0000 | UNIFORM CLEANING                        | 4,500.00     | 3,401.50     | 4,500.00     | 0.00        | 0%   |
| 1100-4210-0030-2915-0000 | PROTECTIVE CLOTHING/SAFETY SUP          | 3,500.00     | 3,080.00     | 3,500.00     | 0.00        | 0%   |
| 1100-4210-0030-3030-0000 | RECRUITMENT TESTING                     | 4,500.00     | 5,655.00     | 4,500.00     | 0.00        | 0%   |
| 1100-4210-0030-3040-0000 | VETENARIAN SERVICES                     | 4,000.00     | 3,058.31     | 5,500.00     | 1,500.00    | 38%  |
| 1100-4210-0030-3410-0000 | SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS | 35,000.00    | 15,768.09    | 35,000.00    | 0.00        | 0%   |
| 1100-4210-0030-4300-0000 | REPAIR/MAINTENANCE SERVICES             | 22,000.00    | 14,523.28    | 15,000.00    | (7,000.00)  | -32% |
| 1100-4210-0030-4420-0010 | VEHICLES-LEASED                         | 2,800.00     | 1,950.00     | 2,800.00     | 0.00        | 0%   |
| 1100-4210-0030-5000-0000 | OTHER PURCHASED SERVICES                | 4,500.00     | 684.37       | 4,500.00     | 0.00        | 0%   |
| 1100-4210-0030-5030-0000 | ANIMAL SHELTER                          | 5,000.00     | 6,000.00     | 6,000.00     | 1,000.00    | 20%  |
| 1100-4210-0030-5400-0000 | ADVERTISING                             | 3,500.00     | 0.00         | 2,500.00     | (1,000.00)  | -29% |
| 1100-4210-0030-6100-0000 | GENERAL SUPPLIES                        | 154,000.00   | 109,257.43   | 182,720.00   | 28,720.00   | 19%  |
| 1100-4210-0030-6101-0000 | TAC SUPPLIES/EQUIPMENT                  | 10,000.00    | 12,059.37    | 10,000.00    | 0.00        | 0%   |
| 1100-4210-0030-6102-0000 | K9 SUPPLIES                             | 4,000.00     | 5,810.80     | 4,500.00     | 500.00      | 13%  |
| 1100-4210-0030-6260-0000 | GASOLINE                                | 94,110.00    | 49,302.09    | 70,000.00    | (24,110.00) | -26% |
| 1100-4210-0030-6400-0000 | REFERENCE PUBLICATIONS                  | 3,000.00     | -            | 3,000.00     | 0.00        | 0%   |
| 1100-4210-0030-7520-0000 | VEHICLES                                | 0.00         | (980.41)     | 0.00         | 0.00        | 0%   |
| 1100-4210-0030-7520-0020 | VEHICLES-FINANCED                       | 152,200.00   | 152,148.75   | 161,000.00   | 8,800.00    | 6%   |

Total Department POLICE PATROL:

3,901,660.00 2,805,449.59 4,044,070.00 142,410.00 4%

## POLICE TRAINING

|                          |                             |            |            |            |          |    |
|--------------------------|-----------------------------|------------|------------|------------|----------|----|
| 1100-4210-0040-1100-0000 | FULL TIME WAGES             | 232,360.00 | 147,062.55 | 240,500.00 | 8,140.00 | 4% |
| 1100-4210-0040-1200-0000 | TEMPORARY PT WAGES          | 12,000.00  | 4,346.95   | 12,000.00  | 0.00     | 0% |
| 1100-4210-0040-1300-0000 | OVERTIME WAGES              | 60,000.00  | 28,798.54  | 60,000.00  | 0.00     | 0% |
| 1100-4210-0040-2150-0000 | LIFE & DISABILITY INSURANCE | 2,350.00   | 1,165.78   | 2,430.00   | 80.00    | 3% |
| 1100-4210-0040-2200-0000 | FICA & MEDICARE TAXES       | 5,180.00   | 2,759.78   | 5,300.00   | 120.00   | 2% |
| 1100-4210-0040-2302-0000 | RETIREMENT:POLICE           | 91,450.00  | 55,009.45  | 93,500.00  | 2,050.00 | 2% |
| 1100-4210-0040-2450-0000 | TRAINING/LICENSES/DUES      | 40,000.00  | 20,002.43  | 40,000.00  | 0.00     | 0% |
| 1100-4210-0040-2600-0000 | WORKERS' COMPENSATION       | 6,980.00   | 3,906.93   | 7,170.00   | 190.00   | 3% |
| 1100-4210-0040-2910-0000 | UNIFORMS/CLOTHING           | 1,100.00   | 550.00     | 1,100.00   | 0.00     | 0% |
| 1100-4210-0040-5000-0000 | OTHER PURCHASED SERVICES    | 3,000.00   | 1,174.19   | 3,000.00   | 0.00     | 0% |
| 1100-4210-0040-5800-0000 | TRAVEL                      | 12,000.00  | 7,472.31   | 12,000.00  | 0.00     | 0% |
| 1100-4210-0040-5875-0000 | MILEAGE                     | 0.00       | 134.00     | 0.00       | 0.00     | 0% |

Total Department POLICE TRAINING:

466,420.00 272,382.91 477,000.00 10,580.00 2%

## POLICE RECORDS

|                          |                                |            |            |            |           |     |
|--------------------------|--------------------------------|------------|------------|------------|-----------|-----|
| 1100-4210-0050-1100-0000 | FULL TIME WAGES                | 152,200.00 | 124,712.95 | 163,220.00 | 11,020.00 | 7%  |
| 1100-4210-0050-1300-0000 | OVERTIME WAGES                 | 3,000.00   | 6,501.51   | 5,000.00   | 2,000.00  | 67% |
| 1100-4210-0050-2150-0000 | LIFE & DISABILITY INSURANCE    | 1,950.00   | 1,283.47   | 2,090.00   | 140.00    | 7%  |
| 1100-4210-0050-2200-0000 | FICA & MEDICARE TAXES          | 12,180.00  | 11,545.37  | 12,870.00  | 690.00    | 6%  |
| 1100-4210-0050-2301-0000 | RETIREMENT: MUNICIPAL          | 21,540.00  | 21,512.25  | 22,100.00  | 560.00    | 3%  |
| 1100-4210-0050-2600-0000 | WORKERS' COMPENSATION          | 410.00     | 337.88     | 420.00     | 10.00     | 2%  |
| 1100-4210-0050-4300-0000 | REPAIR/MAINTENANCE SERVICES    | 2,100.00   | 1,465.99   | 2,100.00   | 0.00      | 0%  |
| 1100-4210-0050-4420-0000 | RENTAL OF EQUIPMENT & VEHICLES | 3,800.00   | 2,907.36   | 3,800.00   | 0.00      | 0%  |
| 1100-4210-0050-5600-0000 | POSTAGE                        | 1,500.00   | 2,024.30   | 2,000.00   | 500.00    | 33% |
| 1100-4210-0050-6000-0000 | OFFICE SUPPLIES                | 12,000.00  | 10,785.59  | 13,500.00  | 1,500.00  | 13% |

Total Department POLICE RECORDS:

210,680.00 183,076.67 227,100.00 16,420.00 8%

## POLICE CYBERCRIME

|                          |                                         |           |           |           |           |     |
|--------------------------|-----------------------------------------|-----------|-----------|-----------|-----------|-----|
| 1100-4210-0060-1300-0000 | OVERTIME WAGES                          | 5,000.00  | 702.25    | 5,000.00  | 0.00      | 0%  |
| 1100-4210-0060-2200-0000 | FICA & MEDICARE TAXES                   | 80.00     | 10.05     | 80.00     | 0.00      | 0%  |
| 1100-4210-0060-2302-0000 | RETIREMENT:POLICE                       | 1,570.00  | 219.66    | 1,570.00  | 0.00      | 0%  |
| 1100-4210-0060-2600-0000 | WORKERS' COMPENSATION                   | 20.00     | 10.72     | 20.00     | 0.00      | 0%  |
| 1100-4210-0060-3410-0000 | SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS | 55,000.00 | 71,100.85 | 70,000.00 | 15,000.00 | 27% |
| 1100-4210-0060-7500-0000 | FURNISHINGS, SMALL TOOLS & EQUIPMENT    | 1,000.00  | 36.87     | 1,000.00  | 0.00      | 0%  |

Total Department POLICE CYBERCRIME:

62,670.00 72,080.40 77,670.00 15,000.00 24%

## POLICE FACILITY

|                          |                             |           |           |           |             |      |
|--------------------------|-----------------------------|-----------|-----------|-----------|-------------|------|
| 1100-4210-0070-1100-0000 | FULL TIME WAGES             | 56,020.00 | 43,935.61 | 59,100.00 | 3,080.00    | 5%   |
| 1100-4210-0070-1300-0000 | OVERTIME WAGES              | 1,500.00  | 0.00      | 1,500.00  | 0.00        | 0%   |
| 1100-4210-0070-2150-0000 | LIFE & DISABILITY INSURANCE | 720.00    | 442.21    | 760.00    | 40.00       | 6%   |
| 1100-4210-0070-2200-0000 | FICA & MEDICARE TAXES       | 4,400.00  | 2,942.47  | 4,640.00  | 240.00      | 5%   |
| 1100-4210-0070-2301-0000 | RETIREMENT: MUNICIPAL       | 7,790.00  | 5,944.59  | 7,960.00  | 170.00      | 2%   |
| 1100-4210-0070-2600-0000 | WORKERS' COMPENSATION       | 1,300.00  | 1,006.11  | 1,370.00  | 70.00       | 5%   |
| 1100-4210-0070-2910-0000 | UNIFORMS/CLOTHING           | 500.00    | 0.00      | 500.00    | 0.00        | 0%   |
| 1100-4210-0070-4110-0000 | WATER                       | 1,800.00  | 1,355.01  | 2,000.00  | 200.00      | 11%  |
| 1100-4210-0070-4225-0000 | LAWN CARE/SNOW PLOWING      | 20,000.00 | 13,055.00 | 20,000.00 | 0.00        | 0%   |
| 1100-4210-0070-4300-0000 | REPAIR/MAINTENANCE SERVICES | 40,000.00 | 36,655.73 | 57,000.00 | 17,000.00   | 43%  |
| 1100-4210-0070-5800-0000 | TRAVEL                      | 150.00    | 0.00      | 150.00    | 0.00        | 0%   |
| 1100-4210-0070-6100-0000 | GENERAL SUPPLIES            | 10,000.00 | 5,233.85  | 10,000.00 | 0.00        | 0%   |
| 1100-4210-0070-6220-0000 | ELECTRICITY                 | 70,000.00 | 40,954.23 | 60,000.00 | (10,000.00) | -14% |
| 1100-4210-0070-6230-0000 | BOTTLED GAS                 | 27,000.00 | 11,693.77 | 26,000.00 | (1,000.00)  | -4%  |
| 1100-4210-0070-6240-0000 | FUEL OIL                    | 2,000.00  | 0.00      | 2,000.00  | 0.00        | 0%   |

Total Department POLICE FACILITY:

243,180.00 163,218.58 252,980.00 9,800.00 4%

## POLICE COMMUNICATIONS

|                                         |                                        |                     |                     |                     |                   |             |
|-----------------------------------------|----------------------------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| 1100-4212-0000-1100-0000                | FULL TIME WAGES                        | 607,720.00          | 481,013.91          | 649,530.00          | 41,810.00         | 7%          |
| 1100-4212-0000-1200-0000                | TEMPORARY PT WAGES                     | 16,000.00           | 8,832.33            | 16,000.00           | 0.00              | 0%          |
| 1100-4212-0000-1300-0000                | OVERTIME WAGES                         | 85,000.00           | 73,300.66           | 85,000.00           | 0.00              | 0%          |
| 1100-4212-0000-2150-0000                | LIFE & DISABILITY INSURANCE            | 7,500.00            | 4,648.68            | 8,040.00            | 540.00            | 7%          |
| 1100-4212-0000-2200-0000                | FICA & MEDICARE TAXES                  | 54,230.00           | 42,855.72           | 57,430.00           | 3,200.00          | 6%          |
| 1100-4212-0000-2301-0000                | RETIREMENT: MUNICIPAL                  | 93,730.00           | 74,507.06           | 96,510.00           | 2,780.00          | 3%          |
| 1100-4212-0000-2450-0000                | TRAINING/LICENSES/DUES                 | 5,250.00            | 2,855.00            | 5,250.00            | 0.00              | 0%          |
| 1100-4212-0000-2600-0000                | WORKERS' COMPENSATION                  | 2,260.00            | 1,229.81            | 2,350.00            | 90.00             | 4%          |
| 1100-4212-0000-2910-0000                | UNIFORMS/CLOTHING                      | 1,800.00            | 709.09              | 1,800.00            | 0.00              | 0%          |
| 1100-4212-0000-3030-0000                | RECRUITMENT TESTING                    | 1,500.00            | 1,531.55            | 1,500.00            | 0.00              | 0%          |
| 1100-4212-0000-3410-0000                | SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS | 40,000.00           | 38,822.24           | 40,000.00           | 0.00              | 0%          |
| 1100-4212-0000-4300-0000                | REPAIR/MAINTENANCE SERVICES            | 43,000.00           | 24,065.66           | 43,000.00           | 0.00              | 0%          |
| 1100-4212-0000-4410-0000                | RENTAL: LAND/BUILDINGS                 | 7,500.00            | 7,197.56            | 7,500.00            | 0.00              | 0%          |
| 1100-4212-0000-5000-0000                | OTHER PURCHASED SERVICES               | 3,000.00            | 55.00               | 3,000.00            | 0.00              | 0%          |
| 1100-4212-0000-5300-0000                | COMMUNICATIONS                         | 17,600.00           | 13,816.26           | 17,600.00           | 0.00              | 0%          |
| 1100-4212-0000-5335-0000                | INFORMATION ACCESS                     | 48,000.00           | 41,124.39           | 55,000.00           | 7,000.00          | 15%         |
| 1100-4212-0000-5400-0000                | ADVERTISING                            | 200.00              | 0.00                | 200.00              | 0.00              | 0%          |
| 1100-4212-0000-5600-0000                | POSTAGE                                | 100.00              | 0.00                | 250.00              | 150.00            | 150%        |
| 1100-4212-0000-5800-0000                | TRAVEL                                 | 2,000.00            | 0.00                | 2,000.00            | 0.00              | 0%          |
| 1100-4212-0000-5875-0000                | MILEAGE                                | 500.00              | 257.28              | 500.00              | 0.00              | 0%          |
| 1100-4212-0000-6000-0000                | OFFICE SUPPLIES                        | 2,500.00            | 1,299.22            | 2,500.00            | 0.00              | 0%          |
| 1100-4212-0000-6100-0000                | GENERAL SUPPLIES                       | 4,500.00            | 315.47              | 4,500.00            | 0.00              | 0%          |
| 1100-4212-0000-6230-0000                | BOTTLED GAS                            | 500.00              | 0.00                | 500.00              | 0.00              | 0%          |
| 1100-4212-0000-7500-0000                | FURNISHINGS, SMALL TOOLS & EQUIPMENT   | 1,500.00            | 700.07              | 1,500.00            | 0.00              | 0%          |
| Total Department POLICE COMMUNICATIONS: |                                        | 1,045,890.00        | 819,136.96          | 1,101,460.00        | 55,570.00         | 5%          |
| <b>Total Appropriations</b>             |                                        | <b>7,398,430.00</b> | <b>5,320,537.47</b> | <b>7,744,520.00</b> | <b>346,090.00</b> | <b>4.7%</b> |

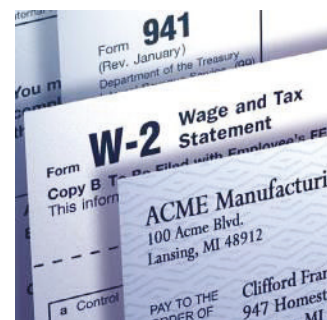
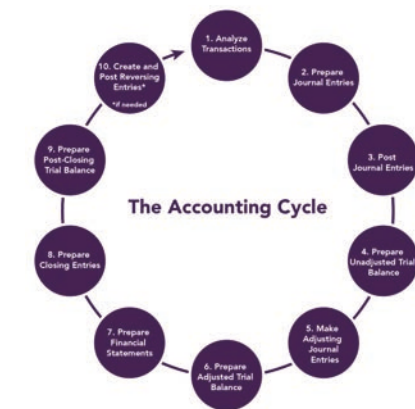
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## 2025 FINANCE DEPARTMENT PRESENTATION



## RESPONSIBLE FOR:

Accounting & Reporting  
Debt & Risk Management  
Utility Billing & Landfill Billing  
Accounts Payable/Accounts Receivable  
Budget Preparation & Administration  
Management of Capital Funds and Bonding  
Grant accounting  
Payroll  
Assessing  
Annual Audits



When will I receive my water/sewer bill?  
The City of Lebanon bills quarterly on the following schedule.

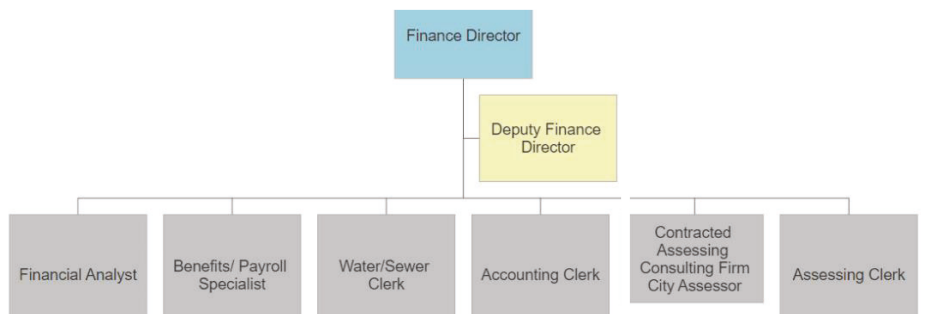
- January through March is billed at the beginning of May.
- April through June is billed at the beginning of August.
- July through September is billed at the beginning of November.
- October through December is billed at the beginning of February.



The Finance Budget Consists of :

Assessing Department = Wages and Benefits for 1 full time position,  
Contracted Assessing Services, Contracted Reval Assessment, Contracted Utilities  
Assessment.

Finance Department = Wages and Benefits for six full time positions and one part time position, Audit  
Services, Health/Dental Insurance for all General Fund Departments,  
Unemployment Compensation, Consultant (for GASB75 Actuarial Valuation) and  
the City's Accounting and Payroll Software.





## ASSESSING:

|                      |     |                      |     |
|----------------------|-----|----------------------|-----|
| 2024:                |     | 2023:                |     |
| Property Sales       | 329 | Property Sales       | 373 |
| Property Inspections | 982 | Property Inspections | 895 |
| as of 10/31/2024     |     |                      |     |

## FINANCE:

- Accounts Payable processes approximately 800 invoices a month, credit card invoices approximately 360/month
- 150 1099's processed for 2023
- Payroll processes approximately 200 paychecks weekly except summer/election months when it increases significantly.
- 315 W2's processed for 2023
- Utility Billing processes approximately 3,500 bills every quarter,
- 300 landfill bills monthly, also processes late notices and handles shut offs every quarter

# Finance



Accounting & Reporting -  
Debt & Risk Management

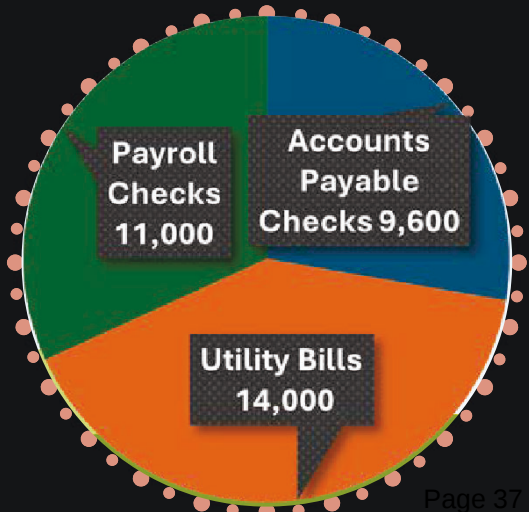
Utility Billing & Collection, Cash  
Receipting, Accounts Payable,  
Account Reconciliations & Analysis,  
Fixed Assets



Audit & Budget Preparation,  
Management of Capital Funds and  
Grants, Bond Proceeds, Payroll &  
Assessing

Average Annual Items  
Processed

2025



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

| GL Number                   | Description                            | 2024<br>Amended<br>Budget | 2024<br>Activity | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|-----------------------------|----------------------------------------|---------------------------|------------------|---------------------|---------------------------------|-------------------------------|
| Appropriations              |                                        |                           |                  |                     |                                 |                               |
| ASSESSING                   |                                        |                           |                  |                     |                                 |                               |
| 1100-4152-0000-1100-0000    | FULL TIME WAGES                        | 83,540.00                 | 62,327.46        | 80,970.00           | (2,570.00)                      | -3%                           |
| 1100-4152-0000-1300-0000    | OVERTIME WAGES                         | 1,500.00                  | 1,297.67         | 1,500.00            | 0.00                            | 0%                            |
| 1100-4152-0000-2150-0000    | LIFE & DISABILITY INSURANCE            | 1,060.00                  | 602.13           | 1,080.00            | 20.00                           | 2%                            |
| 1100-4152-0000-2200-0000    | FICA & MEDICARE TAXES                  | 6,510.00                  | 4,825.73         | 6,310.00            | (200.00)                        | -3%                           |
| 1100-4152-0000-2301-0000    | RETIREMENT: MUNICIPAL                  | 11,510.00                 | 8,274.61         | 10,840.00           | (670.00)                        | -6%                           |
| 1100-4152-0000-2450-0000    | TRAINING/LICENSES/DUES                 | 2,570.00                  | 260.00           | 2,600.00            | 30.00                           | 1%                            |
| 1100-4152-0000-2600-0000    | WORKERS' COMPENSATION                  | 190.00                    | 133.64           | 190.00              | 0.00                            | 0%                            |
| 1100-4152-0000-3020-0000    | CONSULTANTS                            | 4,000.00                  | 0.00             | 4,000.00            | 0.00                            | 0%                            |
| 1100-4152-0000-3100-0000    | OFFICIAL/ADMINISTRATIVE SERVICES       | 206,100.00                | 144,218.40       | 297,850.00          | 91,750.00                       | 45%                           |
| 1100-4152-0000-3410-0000    | SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS | 14,300.00                 | 12,463.00        | 14,300.00           | 0.00                            | 0%                            |
| 1100-4152-0000-5000-0000    | OTHER PURCHASED SERVICES               | 25,000.00                 | 0.00             | 0.00                | (25,000.00)                     | -100%                         |
| 1100-4152-0000-5400-0000    | ADVERTISING                            | 1,000.00                  | 0.00             | 500.00              | (500.00)                        | -50%                          |
| 1100-4152-0000-5800-0000    | TRAVEL                                 | 2,500.00                  | 0.00             | 2,500.00            | 0.00                            | 0%                            |
| 1100-4152-0000-5875-0000    | MILEAGE                                | 500.00                    | 0.00             | 500.00              | 0.00                            | 0%                            |
| 1100-4152-0000-6000-0000    | OFFICE SUPPLIES                        | 1,000.00                  | 36.99            | 1,000.00            | 0.00                            | 0%                            |
| 1100-4152-0000-6400-0000    | REFERENCE PUBLICATIONS                 | 1,100.00                  | 389.95           | 1,100.00            | 0.00                            | 0%                            |
| 1100-4152-0000-7500-0000    | FURNISHINGS, SMALL TOOLS & EQUIPMENT   | 0.00                      | 89.95            | 0.00                | 0.00                            | 0%                            |
| 1100-4152-0000-7600-0000    | SOFTWARE                               | 14,000.00                 | 6,035.00         | 14,000.00           | 0.00                            | 0%                            |
| Total Department ASSESSING: |                                        | 376,380.00                | 240,954.53       | 439,240.00          | 62,860.00                       | 17%                           |
| Total Appropriations        |                                        | 376,380.00                | 240,954.53       | 439,240.00          | 62,860.00                       | 16.7%                         |

## FINANCE

## Appropriations

## FINANCIAL ADMINISTRATION

|                                            |                                         |            |            |            |            |       |
|--------------------------------------------|-----------------------------------------|------------|------------|------------|------------|-------|
| 1100-4150-0010-1100-0000                   | FULL TIME WAGES                         | 533,030.00 | 398,252.88 | 608,270.00 | 75,240.00  | 14%   |
| 1100-4150-0010-1120-0000                   | PART TIME WAGES 20-24                   | 30,420.00  | 21,426.06  | 55,550.00  | 25,130.00  | 83%   |
| 1100-4150-0010-1300-0000                   | OVERTIME WAGES                          | 10,000.00  | 21,593.15  | 15,000.00  | 5,000.00   | 50%   |
| 1100-4150-0010-2150-0000                   | LIFE & DISABILITY INSURANCE             | 6,810.00   | 4,025.35   | 7,490.00   | 680.00     | 10%   |
| 1100-4150-0010-2200-0000                   | FICA & MEDICARE TAXES                   | 43,880.00  | 32,194.14  | 51,940.00  | 8,060.00   | 18%   |
| 1100-4150-0010-2301-0000                   | RETIREMENT: MUNICIPAL                   | 73,480.00  | 56,834.14  | 82,170.00  | 8,690.00   | 12%   |
| 1100-4150-0010-2450-0000                   | TRAINING/LICENSES/DUES                  | 11,850.00  | 4,864.48   | 12,350.00  | 500.00     | 4%    |
| 1100-4150-0010-2600-0000                   | WORKERS' COMPENSATION                   | 1,270.00   | 956.37     | 1,510.00   | 240.00     | 19%   |
| 1100-4150-0010-3020-0000                   | CONSULTANTS                             | 6,450.00   | 0.00       | 1,700.00   | (4,750.00) | -74%  |
| 1100-4150-0010-3100-0000                   | OFFICIAL/ADMINISTRATIVE                 | 5,000.00   | 0.00       | 0.00       | (5,000.00) | -100% |
| 1100-4150-0010-3400-0000                   | TECHNICAL/ENGINEERING SERVICES          | 5,000.00   | 11,390.27  | 11,700.00  | 6,700.00   | 134%  |
| 1100-4150-0010-3410-0000                   | SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS | 108,990.00 | 95,049.19  | 102,420.00 | (6,570.00) | -6%   |
| 1100-4150-0010-5000-0000                   | OTHER PURCHASED SERVICES                | 21,000.00  | 3,308.65   | 20,000.00  | (1,000.00) | -5%   |
| 1100-4150-0010-5300-0000                   | COMMUNICATIONS                          | 0.00       | 714.77     | 1,040.00   | 1,040.00   | 100%  |
| 1100-4150-0010-5335-0000                   | INFORMATION ACCESS                      | 1,440.00   | 535.84     | 1,000.00   | (440.00)   | -31%  |
| 1100-4150-0010-5800-0000                   | TRAVEL                                  | 5,600.00   | 1,767.57   | 6,400.00   | 800.00     | 14%   |
| 1100-4150-0010-5875-0000                   | MILEAGE                                 | 2,000.00   | 499.82     | 1,500.00   | (500.00)   | -25%  |
| 1100-4150-0010-6000-0000                   | OFFICE SUPPLIES                         | 5,000.00   | 1,334.50   | 5,000.00   | 0.00       | 0%    |
| 1100-4150-0010-6400-0000                   | REFERENCE PUBLICATIONS                  | 140.00     | 199.00     | 200.00     | 60.00      | 43%   |
| 1100-4150-0010-7500-0000                   | FURNISHINGS, SMALL TOOLS & EQUIPMENT    | 4,000.00   | 0.00       | 0.00       | (4,000.00) | -100% |
| Total Department FINANCIAL ADMINISTRATION: |                                         | 875,360.00 | 655,246.18 | 985,240.00 | 109,880.00 | 13%   |

## UTILITIES COLLECTION

|                                        |                             |            |           |            |          |    |
|----------------------------------------|-----------------------------|------------|-----------|------------|----------|----|
| 1100-4150-0020-1100-0000               | FULL TIME WAGES             | 82,330.00  | 66,551.23 | 86,950.00  | 4,620.00 | 6% |
| 1100-4150-0020-1300-0000               | OVERTIME WAGES              | 5,000.00   | 1,171.82  | 5,000.00   | 0.00     | 0% |
| 1100-4150-0020-2150-0000               | LIFE & DISABILITY INSURANCE | 1,060.00   | 672.80    | 1,110.00   | 50.00    | 5% |
| 1100-4150-0020-2200-0000               | FICA & MEDICARE TAXES       | 6,690.00   | 4,890.62  | 7,040.00   | 350.00   | 5% |
| 1100-4150-0020-2301-0000               | RETIREMENT: MUNICIPAL       | 11,820.00  | 9,162.97  | 12,090.00  | 270.00   | 2% |
| 1100-4150-0020-2450-0000               | TRAINING/LICENSES/DUES      | 1,500.00   | 0.00      | 1,500.00   | 0.00     | 0% |
| 1100-4150-0020-2600-0000               | WORKERS' COMPENSATION       | 200.00     | 148.02    | 210.00     | 10.00    | 5% |
| 1100-4150-0020-5875-0000               | MILEAGE                     | 120.00     | 0.00      | 120.00     | 0.00     | 0% |
| 1100-4150-0020-6000-0000               | OFFICE SUPPLIES             | 4,000.00   | 467.70    | 4,000.00   | 0.00     | 0% |
| Total Department UTILITIES COLLECTION: |                             | 112,720.00 | 83,065.16 | 118,020.00 | 5,300.00 | 5% |

## AUDITING

|                            |                |           |           |           |           |     |
|----------------------------|----------------|-----------|-----------|-----------|-----------|-----|
| 1100-4150-0050-3010-0000   | AUDIT SERVICES | 80,000.00 | 74,531.25 | 90,000.00 | 10,000.00 | 13% |
| Total Department AUDITING: |                | 80,000.00 | 74,531.25 | 90,000.00 | 10,000.00 | 13% |

## GROUP INSURANCE

|                                   |                           |              |              |              |            |      |
|-----------------------------------|---------------------------|--------------|--------------|--------------|------------|------|
| 1100-4155-0020-2100-0000          | HEALTH/DENTAL INSURANCE   | 3,615,020.00 | 2,416,886.80 | 4,147,780.00 | 532,760.00 | 15%  |
| 1100-4155-0020-2200-0000          | FICA & MEDICARE TAXES     | 0.00         | 3,694.12     | 4,900.00     | 4,900.00   | 100% |
| 1100-4155-0020-2500-0000          | UNEMPLOYMENT COMPENSATION | 0.00         | 7,158.00     | 7,520.00     | 7,520.00   | 100% |
| Total Department GROUP INSURANCE: |                           | 3,615,020.00 | 2,427,738.92 | 4,160,200.00 | 545,180.00 | 15%  |

## EMPLOYEE BENEFITS NOT ALLOCATED

|                                                   |                             |            |            |            |           |     |
|---------------------------------------------------|-----------------------------|------------|------------|------------|-----------|-----|
| 1100-4155-0030-2940-0000                          | HEALTH SAVINGS ACCOUNT      | 604,500.00 | 516,000.00 | 607,000.00 | 2,500.00  | 1%  |
| 1100-4155-0030-2950-0000                          | F S A (DEPENDENT CARE ONLY) | 55,000.00  | 50,000.00  | 84,000.00  | 29,000.00 | 53% |
| Total Department EMPLOYEE BENEFITS NOT ALLOCATED: |                             | 659,500.00 | 566,000.00 | 691,000.00 | 31,500.00 | 5%  |

## SICK LEAVE PAYOUT

|                                     |                       |      |            |      |      |    |
|-------------------------------------|-----------------------|------|------------|------|------|----|
| 1100-4155-0040-2200-0000            | FICA & MEDICARE TAXES | 0.00 | 6,163.09   | 0.00 | 0.00 | 0% |
| 1100-4155-0040-2301-0000            | RETIREMENT: MUNICIPAL | 0.00 | 7,300.18   | 0.00 | 0.00 | 0% |
| 1100-4155-0040-2302-0000            | RETIREMENT:POLICE     | 0.00 | 9,324.84   | 0.00 | 0.00 | 0% |
| 1100-4155-0040-2600-0000            | WORKERS' COMPENSATION | 0.00 | 2,614.20   | 0.00 | 0.00 | 0% |
| 1100-4155-0040-2900-0000            | SICK PAYOUT           | 0.00 | 112,759.94 | 0.00 | 0.00 | 0% |
| Total Department SICK LEAVE PAYOUT: |                       | 0.00 | 138,162.25 | 0.00 | 0.00 | 0% |

## INSURANCE NOT ALLOCATED ELSEWHERE

|                                                     |                    |            |            |            |           |     |
|-----------------------------------------------------|--------------------|------------|------------|------------|-----------|-----|
| 1100-4196-0000-5200-0000                            | PROPERTY/LIABILITY | 240,000.00 | 250,473.57 | 263,000.00 | 23,000.00 | 10% |
| Total Department INSURANCE NOT ALLOCATED ELSEWHERE: |                    | 240,000.00 | 250,473.57 | 263,000.00 | 23,000.00 | 10% |

## ANCILLIARY POSTAGE

|                                      |                                |           |           |           |          |     |
|--------------------------------------|--------------------------------|-----------|-----------|-----------|----------|-----|
| 1100-4199-0000-4300-0000             | REPAIR/MAINTENANCE SERVICES    | 800.00    | 1,317.00  | 1,400.00  | 600.00   | 75% |
| 1100-4199-0000-4420-0000             | RENTAL OF EQUIPMENT & VEHICLES | 600.00    | 378.00    | 600.00    | 0.00     | 0%  |
| 1100-4199-0000-5500-0000             | PRINT/MAIL SERVICE             | 18,000.00 | 9,899.30  | 20,000.00 | 2,000.00 | 11% |
| 1100-4199-0000-5600-0000             | POSTAGE                        | 20,000.00 | 15,000.00 | 20,000.00 | 0.00     | 0%  |
| 1100-4199-0000-5600-0010             | OUTSIDE POSTAGE                | 15,000.00 | 85.78     | 15,000.00 | 0.00     | 0%  |
| 1100-4199-0000-6000-0000             | OFFICE SUPPLIES                | 1,500.00  | 0.00      | 1,500.00  | 0.00     | 0%  |
| Total Department ANCILLIARY POSTAGE: |                                | 55,900.00 | 26,680.08 | 58,500.00 | 2,600.00 | 5%  |

## ANCILLIARY OTHER

|                                    |           |        |        |          |        |     |
|------------------------------------|-----------|--------|--------|----------|--------|-----|
| 1100-4199-0030-5010-0000           | SHREDDING | 720.00 | 961.60 | 1,140.00 | 420.00 | 58% |
| Total Department ANCILLIARY OTHER: |           | 720.00 | 961.60 | 1,140.00 | 420.00 | 58% |

## Total Appropriations

5,639,220.00 4,222,859.01 6,367,100.00 727,880.00 12.9%

# **General Fund Line-Item Budget**

## **REVENUES**

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

| GL Number                                             | Description                      | 2024<br>Amended<br>Budget | 2024<br>Activity    | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|-------------------------------------------------------|----------------------------------|---------------------------|---------------------|---------------------|---------------------------------|-------------------------------|
| NON-DEPARTMENTAL REVENUES                             |                                  |                           |                     |                     |                                 |                               |
| Estimated Revenues                                    |                                  |                           |                     |                     |                                 |                               |
| TAXES                                                 |                                  |                           |                     |                     |                                 |                               |
| 1100-3185-0010-9030-0000                              | YIELD TAXES                      | 13,355.00                 | 13,354.81           | 5,000.00            | (8,355.00)                      | -63%                          |
| Total Department TAXES:                               |                                  | 13,355.00                 | 13,354.81           | 5,000.00            | (8,355.00)                      | -63%                          |
| PAYMENT IN LIEU OF TAXES                              |                                  |                           |                     |                     |                                 |                               |
| 1100-3186-0010-9040-0000                              | LEBANON HOUSING AUTHORITY        | 31,273.00                 | 0.00                | 40,000.00           | 8,727.00                        | 28%                           |
| 1100-3186-0010-9040-0010                              | MASCOMA HYDRO                    | 7,411.00                  | 7,411.00            | 7,410.00            | (1.00)                          | 0%                            |
| 1100-3186-0010-9040-0020                              | RIVERMILL HYDRO                  | 2,213.00                  | 2,212.50            | 2,210.00            | (3.00)                          | 0%                            |
| 1100-3186-0010-9040-0030                              | DHMC                             | 2,031,437.00              | 2,031,437.00        | 2,079,300.00        | 47,863.00                       | 2%                            |
| 1100-3186-0010-9040-0040                              | PARKHURST                        | 10,000.00                 | 0.00                | 10,000.00           | 0.00                            | 0%                            |
| 1100-3186-0010-9040-0050                              | SKYHIGH LLC SOLAR                | 5,152.00                  | 5,152.11            | 5,410.00            | 258.00                          | 5%                            |
| 1100-3186-0010-9040-0060                              | APD                              | 306,475.00                | 306,475.00          | 314,140.00          | 7,665.00                        | 3%                            |
| Total Department PAYMENT IN LIEU OF TAXES:            |                                  | 2,393,961.00              | 2,352,687.61        | 2,458,470.00        | 64,509.00                       | 3%                            |
| EXCAVATION TAX                                        |                                  |                           |                     |                     |                                 |                               |
| 1100-3187-0010-9050-0000                              | EXCAVATION TAX                   | 5,000.00                  | 6,293.50            | 6,000.00            | 1,000.00                        | 20%                           |
| Total Department EXCAVATION TAX:                      |                                  | 5,000.00                  | 6,293.50            | 6,000.00            | 1,000.00                        | 20%                           |
| INT & PEN ON DELINQUENT TAXES                         |                                  |                           |                     |                     |                                 |                               |
| 1100-3190-0010-9070-0000                              | LATE TAX PAYMENTS                | 90,000.00                 | 104,498.03          | 95,000.00           | 5,000.00                        | 6%                            |
| 1100-3190-0010-9070-0010                              | TAX DEEDED PENALTY               | 0.00                      | 139.05              | 0.00                | 0.00                            | 0%                            |
| Total Department INT & PEN ON DELINQUENT TAXES:       |                                  | 90,000.00                 | 104,637.08          | 95,000.00           | 5,000.00                        | 6%                            |
| OTHER LICENSES PERMITS & FEES                         |                                  |                           |                     |                     |                                 |                               |
| 1100-3290-0010-9110-0000                              | PERMITS                          | 500.00                    | 1,383.00            | 1,000.00            | 500.00                          | 100%                          |
| Total Department OTHER LICENSES PERMITS & FEES:       |                                  | 500.00                    | 1,383.00            | 1,000.00            | 500.00                          | 100%                          |
| MEALS & ROOMS TAX DISTRIBUTION                        |                                  |                           |                     |                     |                                 |                               |
| 1100-3352-0010-9310-0010                              | MEALS & ROOMS TAX                | 1,509,476.00              | 0.00                | 1,509,480.00        | 4.00                            | 0%                            |
| Total Department MEALS & ROOMS TAX DISTRIBUTION:      |                                  | 1,509,476.00              | 0.00                | 1,509,480.00        | 4.00                            | 0%                            |
| WATER POLLUTION GRANTS                                |                                  |                           |                     |                     |                                 |                               |
| 1100-3354-0010-9330-0030                              | #C-844 CSO WSTWTR/SAG            | 13,620.00                 | 13,621.60           | 13,260.00           | (360.00)                        | -3%                           |
| 1100-3354-0010-9330-0050                              | #C-903 CSO DANA&CRAFT AVE/SAG    | 16,110.00                 | 16,110.00           | 15,890.00           | (220.00)                        | -1%                           |
| 1100-3354-0010-9330-0060                              | #C-924 CSO11-PHASE 1/SAG         | 13,770.00                 | 0.00                | 13,510.00           | (260.00)                        | -2%                           |
| Total Department WATER POLLUTION GRANTS:              |                                  | 43,500.00                 | 29,731.60           | 42,660.00           | (840.00)                        | -2%                           |
| OTHER STATE GRANTS & REIMBURSEMENTS                   |                                  |                           |                     |                     |                                 |                               |
| 1100-3359-0010-9370-0010                              | RAILROAD TAX                     | 2,772.00                  | 2,772.26            | 3,000.00            | 228.00                          | 8%                            |
| Total Department OTHER STATE GRANTS & REIMBURSEMENTS: |                                  | 2,772.00                  | 2,772.26            | 3,000.00            | 228.00                          | 8%                            |
| INCOME FROM DEPARTMENTS                               |                                  |                           |                     |                     |                                 |                               |
| 1100-3401-0010-9390-0350                              | COMMUNITY NURSE: DARTMOUTH MIH   | 75,000.00                 | 0.00                | 80,000.00           | 5,000.00                        | 7%                            |
| Total Department INCOME FROM DEPARTMENTS:             |                                  | 75,000.00                 | 0.00                | 80,000.00           | 5,000.00                        | 7%                            |
| OTHER CHARGES                                         |                                  |                           |                     |                     |                                 |                               |
| 1100-3409-0010-9450-0010                              | COMPUTER SERVICES                | 121,720.00                | 121,720.00          | 20,600.00           | (101,120.00)                    | -83%                          |
| 1100-3409-0010-9450-0020                              | ADMINISTRATIVE OVERHEAD          | 1,246,890.00              | 1,246,890.00        | 1,818,880.00        | 571,990.00                      | 46%                           |
| Total Department OTHER CHARGES:                       |                                  | 1,368,610.00              | 1,368,610.00        | 1,839,480.00        | 470,870.00                      | 34%                           |
| SPECIAL ASSESSMENTS                                   |                                  |                           |                     |                     |                                 |                               |
| 1100-3500-0010-9500-0000                              | MT SUPPORT RD SPECIAL ASSESSMENT | 46,280.00                 | 23,180.27           | 46,280.00           | 0.00                            | 0%                            |
| Total Department SPECIAL ASSESSMENTS:                 |                                  | 46,280.00                 | 23,180.27           | 46,280.00           | 0.00                            | 0%                            |
| SALE OF MUNICIPAL PROPERTY                            |                                  |                           |                     |                     |                                 |                               |
| 1100-3501-0010-9510-0010                              | SALE OF CITY OWNED PROPERTY      | 4,000.00                  | 17,487.00           | 0.00                | (4,000.00)                      | -100%                         |
| Total Department SALE OF MUNICIPAL PROPERTY:          |                                  | 4,000.00                  | 17,487.00           | 0.00                | (4,000.00)                      | -100%                         |
| INTEREST ON INVESTMENTS                               |                                  |                           |                     |                     |                                 |                               |
| 1100-3502-0010-9520-0010                              | INVESTMENT INCOME/INTEREST       | 500,000.00                | 575,387.60          | 700,000.00          | 200,000.00                      | 40%                           |
| Total Department INTEREST ON INVESTMENTS:             |                                  | 500,000.00                | 575,387.60          | 700,000.00          | 200,000.00                      | 40%                           |
| RENTS OF PROPERTY                                     |                                  |                           |                     |                     |                                 |                               |
| 1100-3503-0010-9530-0010                              | MASCOMA HYDRO                    | 15,000.00                 | 15,000.00           | 15,000.00           | 0.00                            | 0%                            |
| 1100-3503-0010-9530-0100                              | 226 MASCOMA STREET               | 0.00                      | 7,200.00            | 0.00                | 0.00                            | 100%                          |
| 1100-3503-0010-9530-0130                              | LEBANON OPERA HOUSE              | 1,000.00                  | 0.00                | 1,000.00            | 0.00                            | 0%                            |
| Total Department RENTS OF PROPERTY:                   |                                  | 16,000.00                 | 22,200.00           | 16,000.00           | 0.00                            | 0%                            |
| OTHER MISC REVENUE                                    |                                  |                           |                     |                     |                                 |                               |
| 1100-3509-0010-9570-0010                              | CABLE TV FRANCHISE FEE           | 150,000.00                | 69,918.18           | 150,000.00          | 0.00                            | 0%                            |
| 1100-3509-0010-9570-0020                              | MISCELLANEOUS REVENUE            | 20,000.00                 | 31,090.56           | 15,000.00           | (5,000.00)                      | -25%                          |
| 1100-3509-0010-9570-0025                              | MISCELLANEOUS COPY CHARGES       | 0.00                      | 3.00                | 0.00                | 0.00                            | 0%                            |
| 1100-3509-0010-9570-0040                              | LANDFILL FUND HOST COMMUNITY FEE | 550,000.00                | 453,741.04          | 550,000.00          | 0.00                            | 0%                            |
| 1100-3509-0010-9570-0050                              | TRNS FROM SEWER FUND             | 3,230.00                  | 3,230.00            | 3,110.00            | (120.00)                        | -4%                           |
| 1100-3509-0010-9570-0290                              | DOWNTOWN TIFD FUND               | 270,980.00                | 270,980.00          | 262,310.00          | (8,670.00)                      | -3%                           |
| Total Department OTHER MISC REVENUE:                  |                                  | 994,210.00                | 828,962.78          | 980,420.00          | (13,790.00)                     | -1%                           |
| TRANSFERS FROM IMPACT FEES                            |                                  |                           |                     |                     |                                 |                               |
| 1100-3912-1215-2025-7211                              | RECREATION VEHICLE REPLACEMENT   | 0.00                      | 0.00                | 40,000.00           | 40,000.00                       | 100%                          |
| Total Department TRANSFERS FROM IMPACT FEES:          |                                  | 0.00                      | 0.00                | 40,000.00           | 40,000.00                       | 100%                          |
| TRANSFERS FROM CAPITAL RESERVE-RAP                    |                                  |                           |                     |                     |                                 |                               |
| 1100-3915-4520-9570-0300                              | TRANSFER FROM CAPITAL RESERVE    | 0.00                      | 0.00                | 50,000.00           | 50,000.00                       | 100%                          |
| Total Department TRANSFERS FROM CAPITAL RESERVE-RAP:  |                                  | 0.00                      | 0.00                | 50,000.00           | 50,000.00                       | 100%                          |
| <b>Total Revenues</b>                                 |                                  | <b>7,062,664.00</b>       | <b>5,346,687.51</b> | <b>7,872,790.00</b> | <b>810,126.00</b>               | <b>11%</b>                    |

# **General Fund Line-Item Budget**

## **REVOLVING FUND PROPERTIES**

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

| GL Number                            | Description                 | 2024<br>Amended<br>Budget | 2024<br>Activity | 2025<br>Recommended | 2025<br>Requested<br>Amy Change | 2025<br>Requested<br>Change |
|--------------------------------------|-----------------------------|---------------------------|------------------|---------------------|---------------------------------|-----------------------------|
| PROPERTY                             |                             |                           |                  |                     |                                 |                             |
| Account Category: Estimated Revenues |                             |                           |                  |                     |                                 |                             |
| 3502-0010                            |                             |                           |                  |                     |                                 |                             |
| 2147-3502-0010-9520-0010             | INVESTMENT INCOME/INTEREST  | 0.00                      | 66.47            | 0.00                | 0.00                            | 0%                          |
| Total 3502-0010:                     |                             | 0.00                      | 66.47            | 0.00                | 0.00                            | 0%                          |
| 3503-0010                            |                             |                           |                  |                     |                                 |                             |
| 2147-3503-0010-9530-0100             | 226 MASCOMA STREET          | 18,000.00                 | 0.00             | 9,600.00            | (8,400.00)                      | -47%                        |
| 2147-3503-0010-9530-0120             | 14 28 30 MAIN STREET        | 84,000.00                 | 35,416.65        | 0.00                | (84,000.00)                     | -100%                       |
| Total 3503-0010:                     |                             | 102,000.00                | 35,416.65        | 9,600.00            | (92,400.00)                     | -91%                        |
| 3911-1100                            |                             |                           |                  |                     |                                 |                             |
| 2147-3911-1100-9600-0028             | GENERAL FUND                | 16,020.00                 | 16,020.00        | 13,500.00           | (2,520.00)                      | -16%                        |
| Total 3911-1100:                     |                             | 16,020.00                 | 16,020.00        | 13,500.00           | (2,520.00)                      | -16%                        |
| <b>Total Revenues</b>                |                             | <b>118,020.00</b>         | <b>51,503.12</b> | <b>23,100.00</b>    | <b>(94,920.00)</b>              | <b>-80%</b>                 |
| Account Category: Appropriations     |                             |                           |                  |                     |                                 |                             |
| 4194-0040                            |                             |                           |                  |                     |                                 |                             |
| 2147-4194-0040-3000-0000             | LEGAL SERVICES              | 3,000.00                  | 0.00             | 1,300.00            | (1,700.00)                      | -57%                        |
| 2147-4194-0040-4110-0000             | WATER                       | 2,700.00                  | 1,212.95         | 300.00              | (2,400.00)                      | -89%                        |
| 2147-4194-0040-4120-0000             | SEWER                       | 3,900.00                  | 1,757.63         | 200.00              | (3,700.00)                      | -95%                        |
| 2147-4194-0040-4300-0000             | REPAIR/MAINTENANCE SERVICES | 12,500.00                 | 8,477.44         | 2,000.00            | (10,500.00)                     | -84%                        |
| 2147-4194-0040-5000-0000             | OTHER PURCHASED SERVICES    | 9,500.00                  | 0.00             | 2,000.00            | (7,500.00)                      | -79%                        |
| 2147-4194-0040-6100-0000             | GENERAL SUPPLIES            | 19,500.00                 | 17.98            | 4,000.00            | (15,500.00)                     | -79%                        |
| 2147-4194-0040-6220-0000             | ELECTRICITY                 | 21,520.00                 | 6,203.12         | 2,400.00            | (19,120.00)                     | -89%                        |
| 2147-4194-0040-6230-0000             | BOTTLED GAS                 | 5,900.00                  | 2,749.00         | 0.00                | (5,900.00)                      | -100%                       |
| 2147-4194-0040-6240-0000             | FUEL OIL                    | 8,700.00                  | 4,649.80         | 2,300.00            | (6,400.00)                      | -74%                        |
| 2147-4194-0040-8000-0050             | PROPERTY TAXES              | 30,800.00                 | 12,007.00        | 8,600.00            | (22,200.00)                     | -72%                        |
| Total 4194-0040:                     |                             | 118,020.00                | 37,074.92        | 23,100.00           | (94,920.00)                     | -80%                        |
| <b>Total Appropriations</b>          |                             | <b>118,020.00</b>         | <b>37,074.92</b> | <b>23,100.00</b>    | <b>(94,920.00)</b>              | <b>-80%</b>                 |

# **General Fund Line-Item Budget**

## **INTERFUND TRANSFERS**

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

| GL Number                                              | Description                          | 2024<br>Amended<br>Budget | 2024<br>Activity | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|--------------------------------------------------------|--------------------------------------|---------------------------|------------------|---------------------|---------------------------------|-------------------------------|
| INTERFUND TRANSFER                                     |                                      |                           |                  |                     |                                 |                               |
| Appropriations                                         |                                      |                           |                  |                     |                                 |                               |
| TRANSFERS TO SPECIAL REVENUE FUNDS                     |                                      |                           |                  |                     |                                 |                               |
| 1100-4912-0000-9100-0003                               | HERITAGE FUND                        | 400.00                    | 400.00           | 400.00              | 0.00                            | 0%                            |
| 1100-4912-0000-9100-0005                               | EMERGENCY MANAGEMENT FUND-EQUIPMENT  | 25,000.00                 | 25,000.00        | 25,000.00           | 0.00                            | 0%                            |
| 1100-4912-0000-9100-0018                               | PUBLIC ASSISTANCE REVOLVING FUND     | 125,000.00                | 125,000.00       | 0.00                | (125,000.00)                    | -100%                         |
| 1100-4912-0000-9100-0019                               | ENTERPRISE PROPERTIES REVOLVING FUND | 16,020.00                 | 16,020.00        | 13,500.00           | (2,520.00)                      | -16%                          |
| Total Department TRANSFERS TO SPECIAL REVENUE FUNDS:   |                                      | 166,420.00                | 166,420.00       | 38,900.00           | (127,520.00)                    | -77%                          |
| TRANSFERS TO CAPITAL PROJECT FUNDS                     |                                      |                           |                  |                     |                                 |                               |
| 1100-4913-0000-9300-0048                               | LAHAYE DRIVE PED & BIKE IMPROVEMENTS | 48,000.00                 | 48,000.00        | 0.00                | (48,000.00)                     | -100%                         |
| Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:   |                                      | 48,000.00                 | 48,000.00        | 0.00                | (48,000.00)                     | -100%                         |
| TRANSFERS TO PROPRIETARY FUNDS-WATER                   |                                      |                           |                  |                     |                                 |                               |
| 1100-4914-0050-9100-0001                               | FIRE PROTECTION: HYDRANTS            | 284,800.00                | 284,800.00       | 293,300.00          | 8,500.00                        | 3%                            |
| Total Department TRANSFERS TO PROPRIETARY FUNDS-WATER: |                                      | 284,800.00                | 284,800.00       | 293,300.00          | 8,500.00                        | 3%                            |
| TRANSFERS TO CAPITAL RESERVE FUNDS                     |                                      |                           |                  |                     |                                 |                               |
| 1100-4915-0000-9600-0001                               | FIRE EQUIPMENT                       | 200,000.00                | 200,000.00       | 300,000.00          | 100,000.00                      | 50%                           |
| 1100-4915-0000-9600-0002                               | DPW VEHICLES/EQUIPMENT               | 0.00                      | 0.00             | 905,000.00          | 905,000.00                      | 100%                          |
| 1100-4915-0000-9600-0003                               | RECREATION EQUIPMENT/VEHICLES        | 0.00                      | 0.00             | 25,000.00           | 25,000.00                       | 100%                          |
| 1100-4915-0000-9600-0007                               | ACCRUED BENEFITS LIABILITY           | 50,000.00                 | 50,000.00        | 64,150.00           | 14,150.00                       | 28%                           |
| Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:   |                                      | 250,000.00                | 250,000.00       | 1,294,150.00        | 1,044,150.00                    | 418%                          |
| TRANSFERS TO EXPENDABLE TRUSTS                         |                                      |                           |                  |                     |                                 |                               |
| 1100-4916-0000-9600-0029                               | URBAN FORESTRY                       | 107,000.00                | 107,000.00       | 0.00                | (107,000.00)                    | -100%                         |
| Total Department TRANSFERS TO EXPENDABLE TRUSTS:       |                                      | 107,000.00                | 107,000.00       | 0.00                | (107,000.00)                    | -100%                         |
| Total Appropriations                                   |                                      | 856,220.00                | 856,220.00       | 1,626,350.00        | 770,130.00                      | 90%                           |

# **General Fund Line-Item Budget**

## **DEBT SERVICE**

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

| GL Number                                              | Description      | 2024<br>Amended<br>Budget | 2024<br>Activity | 2025<br>Recommended | 2025<br>Requested<br>Amt Change | 2025<br>Requested<br>% Change |
|--------------------------------------------------------|------------------|---------------------------|------------------|---------------------|---------------------------------|-------------------------------|
| DEBT SERVICE                                           |                  |                           |                  |                     |                                 |                               |
| Appropriations                                         |                  |                           |                  |                     |                                 |                               |
| PRINCIPAL-LONG TERM BONDS/NOTES                        |                  |                           |                  |                     |                                 |                               |
| 1100-4711-0000-9820-0000                               | NHMBB04B         | 172,150.00                | 172,143.00       | 0.00                | (172,150.00)                    | -100%                         |
| 1100-4711-0000-9821-0000                               | NHMBB05B         | 225,000.00                | 225,000.00       | 225,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9822-0000                               | NHMBB06A         | 220,000.00                | 220,000.00       | 220,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9823-0000                               | NHMBB07B         | 298,600.00                | 298,600.00       | 298,600.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9824-0000                               | NHMBB08A         | 69,530.00                 | 69,525.05        | 69,530.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9825-0000                               | NHMBB09C         | 121,000.00                | 121,000.00       | 121,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9826-0000                               | NHMBB10B         | 197,370.00                | 197,370.00       | 197,370.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9827-0000                               | NHMBB11B         | 170,000.00                | 170,000.00       | 170,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9828-0000                               | NHMBB12B         | 20,360.00                 | 20,360.00        | 20,360.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9829-0001                               | NHMBB14A         | 65,000.00                 | 65,000.00        | 0.00                | (65,000.00)                     | -100%                         |
| 1100-4711-0000-9830-0000                               | NHMBB16B         | 90,000.00                 | 90,000.00        | 90,000.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9831-0000                               | NHMBB17B         | 110,000.00                | 110,000.00       | 110,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9832-0000                               | NHMBB18B         | 164,000.00                | 164,000.00       | 164,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9833-0000                               | NHMBB20B         | 409,120.00                | 409,115.79       | 404,120.00          | (5,000.00)                      | -1%                           |
| 1100-4711-0000-9834-0000                               | NHMBB20A         | 375,000.00                | 375,000.00       | 375,000.00          | 0.00                            | 0%                            |
| 1100-4711-0000-9835-0000                               | NHMBB21C         | 67,000.00                 | 67,000.00        | 67,000.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9836-0000                               | NHMBB22C         | 96,720.00                 | 96,711.63        | 96,720.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9837-0000                               | NHMBB23B         | 19,020.00                 | 19,014.00        | 19,020.00           | 0.00                            | 0%                            |
| 1100-4711-0000-9839-0000                               | NHMBB24C         | 0.00                      | 0.00             | 884,870.00          | 884,870.00                      | 100%                          |
| Total Department PRINCIPAL-LONG TERM BONDS/NOTES:      |                  | 2,889,870.00              | 2,889,839.47     | 3,532,590.00        | 642,720.00                      | 22%                           |
| PRINCIPAL-STATE REVOLVING FUND NOTES                   |                  |                           |                  |                     |                                 |                               |
| 1100-4711-0010-9801-0010                               | CS-333092-05 CSO | 74,040.00                 | 74,035.36        | 74,040.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9802-0010                               | CS-333092-07 CSO | 55,750.00                 | 55,747.07        | 55,750.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9803-0010                               | CS-333092-08 CSO | 56,000.00                 | 56,000.00        | 56,000.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9804-0010                               | CS-330092-10 CSO | 32,780.00                 | 0.00             | 32,780.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9805-0010                               | 1321010-02 CSO   | 35,600.00                 | 35,596.86        | 35,600.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9806-0010                               | CS-330092-11 CSO | 202,040.00                | 202,036.08       | 202,040.00          | 0.00                            | 0%                            |
| 1100-4711-0010-9807-0010                               | CS-330092-12 CSO | 62,210.00                 | 62,206.47        | 62,210.00           | 0.00                            | 0%                            |
| 1100-4711-0010-9808-0010                               | DWGT-17          | 2,860.00                  | 2,859.00         | 2,930.00            | 70.00                           | 2%                            |
| 1100-4711-0010-9809-0010                               | CS-330092-14 CSO | 31,550.00                 | 0.00             | 31,550.00           | 0.00                            | 0%                            |
| Total Department PRINCIPAL-STATE REVOLVING FUND NOTES: |                  | 552,830.00                | 488,480.84       | 552,900.00          | 70.00                           | 0%                            |
| INTEREST-LONG TERM BONDS/NOTES                         |                  |                           |                  |                     |                                 |                               |
| 1100-4721-0000-9820-0000                               | NHMBB04B         | 4,080.00                  | 4,075.15         | 0.00                | (4,080.00)                      | -100%                         |
| 1100-4721-0000-9821-0000                               | NHMBB05B         | 14,970.00                 | 14,968.75        | 7,540.00            | (7,430.00)                      | -50%                          |
| 1100-4721-0000-9822-0000                               | NHMBB06A         | 9,240.00                  | 9,240.00         | 5,900.00            | (3,340.00)                      | -36%                          |
| 1100-4721-0000-9823-0000                               | NHMBB07B         | 16,740.00                 | 16,734.00        | 12,560.00           | (4,180.00)                      | -25%                          |
| 1100-4721-0000-9824-0000                               | NHMBB08A         | 10,210.00                 | 10,205.91        | 7,260.00            | (2,950.00)                      | -29%                          |
| 1100-4721-0000-9825-0000                               | NHMBB09C         | 25,270.00                 | 25,261.72        | 19,190.00           | (6,080.00)                      | -24%                          |
| 1100-4721-0000-9826-0000                               | NHMBB10B         | 54,020.00                 | 54,019.62        | 44,160.00           | (9,860.00)                      | -18%                          |
| 1100-4721-0000-9827-0000                               | NHMBB11B         | 54,400.00                 | 49,157.42        | 42,360.00           | (12,040.00)                     | -22%                          |
| 1100-4721-0000-9828-0000                               | NHMBB12B         | 6,500.00                  | 3,949.01         | 3,940.00            | (2,560.00)                      | -39%                          |
| 1100-4721-0000-9829-0001                               | NHMBB14A         | 3,320.00                  | 3,315.00         | 0.00                | (3,320.00)                      | -100%                         |
| 1100-4721-0000-9830-0000                               | NHMBB16B         | 39,050.00                 | 39,046.50        | 35,430.00           | (3,620.00)                      | -9%                           |
| 1100-4721-0000-9831-0000                               | NHMBB17B         | 49,920.00                 | 49,915.00        | 44,310.00           | (5,610.00)                      | -11%                          |
| 1100-4721-0000-9832-0000                               | NHMBB18B         | 87,170.00                 | 87,170.00        | 78,810.00           | (8,360.00)                      | -10%                          |
| 1100-4721-0000-9833-0000                               | NHMBB20B         | 216,880.00                | 216,879.36       | 196,010.00          | (20,870.00)                     | -10%                          |
| 1100-4721-0000-9834-0000                               | NHMBB20A         | 217,680.00                | 217,672.52       | 198,550.00          | (19,130.00)                     | -9%                           |
| 1100-4721-0000-9835-0000                               | NHMBB21C         | 44,120.00                 | 44,118.00        | 40,700.00           | (3,420.00)                      | -8%                           |
| 1100-4721-0000-9836-0000                               | NHMBB22C         | 88,750.00                 | 88,748.48        | 83,820.00           | (4,930.00)                      | -6%                           |
| 1100-4721-0000-9837-0000                               | NHMBB23B         | 4,930.00                  | 4,929.33         | 3,880.00            | (1,050.00)                      | -21%                          |
| 1100-4721-0000-9839-0000                               | NHMBB24C         | 0.00                      | 0.00             | 904,450.00          | 904,450.00                      | 100%                          |
| Total Department INTEREST-LONG TERM BONDS/NOTES:       |                  | 947,250.00                | 939,405.77       | 1,728,870.00        | 781,620.00                      | 83%                           |
| INTEREST-STATE REVOLVING FUND NOTES                    |                  |                           |                  |                     |                                 |                               |
| 1100-4721-0010-9801-0010                               | CS-333092-05 CSO | 25,130.00                 | 25,113.30        | 22,610.00           | (2,520.00)                      | -10%                          |
| 1100-4721-0010-9802-0010                               | CS-333092-07 CSO | 14,550.00                 | 14,494.23        | 13,380.00           | (1,170.00)                      | -8%                           |
| 1100-4721-0010-9803-0010                               | CS-333092-08 CSO | 14,560.00                 | 14,560.00        | 13,440.00           | (1,120.00)                      | -8%                           |
| 1100-4721-0010-9804-0010                               | CS-330092-10 CSO | 12,420.00                 | 0.00             | 11,530.00           | (890.00)                        | -7%                           |
| 1100-4721-0010-9805-0010                               | 1321010-02 CSO   | 9,710.00                  | 9,705.13         | 9,100.00            | (610.00)                        | -6%                           |
| 1100-4721-0010-9806-0010                               | CS-330092-11 CSO | 68,700.00                 | 68,692.07        | 64,660.00           | (4,040.00)                      | -6%                           |
| 1100-4721-0010-9807-0010                               | CS-330092-12 CSO | 21,150.00                 | 21,150.20        | 19,910.00           | (1,240.00)                      | -6%                           |
| 1100-4721-0010-9808-0010                               | DWGT-17          | 1,440.00                  | 1,436.80         | 1,370.00            | (70.00)                         | -5%                           |
| 1100-4721-0010-9809-0010                               | CS-330092-14 CSO | 11,360.00                 | 0.00             | 0.00                | (11,360.00)                     | -100%                         |
| Total Department INTEREST-STATE REVOLVING FUND NOTES:  |                  | 179,020.00                | 155,151.73       | 156,000.00          | (23,020.00)                     | -13%                          |

PRINCIPAL-LONG TERM BONDS/NOTES

|                          |          |            |            |           |              |       |
|--------------------------|----------|------------|------------|-----------|--------------|-------|
| 2108-4711-0000-9828-0000 | NHMBB12B | 295,000.00 | 295,000.00 | 0.00      | (295,000.00) | -100% |
| 2108-4711-0000-9837-0000 | NHMBB23B | 83,360.00  | 82,356.00  | 82,360.00 | (1,000.00)   | -1%   |
| 2108-4711-0000-9839-0000 | NHMBB24C | 0.00       | 0.00       | 16,150.00 | 16,150.00    | 100%  |

Total Department PRINCIPAL-LONG TERM BONDS/NOTES:

378,360.00 377,356.00 98,510.00 (279,850.00) -74%

INTEREST-LONG TERM BONDS/NOTES

|                          |          |           |           |           |            |       |
|--------------------------|----------|-----------|-----------|-----------|------------|-------|
| 2108-4721-0000-9828-0000 | NHMBB12B | 1,800.00  | 1,800.00  | 0.00      | (1,800.00) | -100% |
| 2108-4721-0000-9837-0000 | NHMBB23B | 82,060.00 | 82,053.60 | 76,510.00 | (5,550.00) | -7%   |
| 2108-4721-0000-9839-0000 | NHMBB24C | 0.00      | 0.00      | 16,470.00 | 16,470.00  | 100%  |

Total Department INTEREST-LONG TERM BONDS/NOTES:

83,860.00 83,853.60 92,980.00 9,120.00 11%

PRINCIPAL-LONG TERM BONDS/NOTES

|                          |          |            |            |            |            |      |
|--------------------------|----------|------------|------------|------------|------------|------|
| 2110-4711-0000-9821-0000 | NHMBB05B | 30,000.00  | 30,000.00  | 30,000.00  | 0.00       | 0%   |
| 2110-4711-0000-9822-0000 | NHMBB06A | 30,000.00  | 30,000.00  | 30,000.00  | 0.00       | 0%   |
| 2110-4711-0000-9823-0000 | NHMBB07B | 77,370.00  | 77,361.05  | 77,370.00  | 0.00       | 0%   |
| 2110-4711-0000-9824-0000 | NHMBB08A | 39,000.00  | 39,000.00  | 39,000.00  | 0.00       | 0%   |
| 2110-4711-0000-9825-0000 | NHMBB09C | 34,500.00  | 34,500.00  | 34,500.00  | 0.00       | 0%   |
| 2110-4711-0000-9826-0000 | NHMBB10B | 49,110.00  | 49,110.00  | 49,110.00  | 0.00       | 0%   |
| 2110-4711-0000-9827-0000 | NHMBB11B | 135,000.00 | 135,000.00 | 135,000.00 | 0.00       | 0%   |
| 2110-4711-0000-9828-0000 | NHMBB12B | 10,500.00  | 10,500.00  | 10,500.00  | 0.00       | 0%   |
| 2110-4711-0000-9832-0000 | NHMBB18B | 40,500.00  | 40,500.00  | 40,500.00  | 0.00       | 0%   |
| 2110-4711-0000-9833-0000 | NHMBB20B | 103,320.00 | 103,231.58 | 103,320.00 | 0.00       | 0%   |
| 2110-4711-0000-9835-0000 | NHMBB21C | 39,000.00  | 39,000.00  | 39,000.00  | 0.00       | 0%   |
| 2110-4711-0000-9836-0000 | NHMBB22C | 21,600.00  | 21,600.00  | 21,600.00  | 0.00       | 0%   |
| 2110-4711-0000-9839-0000 | NHMBB24C | 0.00       | 0.00       | 223,100.00 | 223,100.00 | 100% |

Total Department PRINCIPAL-LONG TERM BONDS/NOTES:

609,900.00 609,802.63 833,000.00 223,100.00 37%

PRINCIPAL-STATE REVOLVING FUND NOTES

|                          |                                     |            |            |            |          |    |
|--------------------------|-------------------------------------|------------|------------|------------|----------|----|
| 2110-4711-0010-9801-0010 | CS-333092-05 CSO                    | 55,530.00  | 55,526.52  | 55,530.00  | 0.00     | 0% |
| 2110-4711-0010-9802-0010 | CS-333092-07 CSO                    | 41,820.00  | 41,810.30  | 41,820.00  | 0.00     | 0% |
| 2110-4711-0010-9802-0020 | 1321010 ARRA WATER METER CONVERSION | 35,610.00  | 35,604.00  | 36,630.00  | 1,020.00 | 3% |
| 2110-4711-0010-9803-0010 | CS-333092-08 CSO                    | 42,000.00  | 42,000.00  | 42,000.00  | 0.00     | 0% |
| 2110-4711-0010-9804-0010 | CS-330092-10 CSO                    | 24,580.00  | 0.00       | 24,580.00  | 0.00     | 0% |
| 2110-4711-0010-9805-0010 | 1321010-02 CSO                      | 26,700.00  | 26,697.65  | 26,700.00  | 0.00     | 0% |
| 2110-4711-0010-9805-0015 | 1321010-01 WATER MAIN               | 9,450.00   | 9,448.00   | 9,640.00   | 190.00   | 2% |
| 2110-4711-0010-9806-0010 | CS-330092-11 CSO                    | 151,530.00 | 151,527.06 | 151,530.00 | 0.00     | 0% |
| 2110-4711-0010-9807-0010 | CS-330092-12 CSO                    | 46,660.00  | 46,654.85  | 46,660.00  | 0.00     | 0% |
| 2110-4711-0010-9808-0010 | DWGT-17                             | 2,150.00   | 2,144.24   | 2,200.00   | 50.00    | 2% |
| 2110-4711-0010-9809-0010 | CS-330092-14 CSO                    | 23,670.00  | 0.00       | 23,660.00  | (10.00)  | 0% |
| 2110-4711-0010-9810-0020 | DWGT-23                             | 103,540.00 | 103,532.62 | 107,040.00 | 3,500.00 | 3% |

Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:

563,240.00 514,945.24 567,990.00 4,750.00 1%

INTEREST-LONG TERM BONDS/NOTES

|                          |          |           |           |            |            |      |
|--------------------------|----------|-----------|-----------|------------|------------|------|
| 2110-4721-0000-9821-0000 | NHMBB05B | 2,670.00  | 2,662.50  | 1,350.00   | (1,320.00) | -49% |
| 2110-4721-0000-9822-0000 | NHMBB06A | 4,260.00  | 4,260.00  | 2,850.00   | (1,410.00) | -33% |
| 2110-4721-0000-9823-0000 | NHMBB07B | 14,700.00 | 14,698.60 | 11,030.00  | (3,670.00) | -25% |
| 2110-4721-0000-9824-0000 | NHMBB08A | 5,790.00  | 5,780.72  | 4,130.00   | (1,660.00) | -29% |
| 2110-4721-0000-9825-0000 | NHMBB09C | 7,110.00  | 7,102.52  | 5,380.00   | (1,730.00) | -24% |
| 2110-4721-0000-9826-0000 | NHMBB10B | 13,680.00 | 13,672.56 | 11,220.00  | (2,460.00) | -18% |
| 2110-4721-0000-9827-0000 | NHMBB11B | 43,200.00 | 39,388.05 | 33,980.00  | (9,220.00) | -21% |
| 2110-4721-0000-9828-0000 | NHMBB12B | 3,330.00  | 2,174.04  | 1,760.00   | (1,570.00) | -47% |
| 2110-4721-0000-9832-0000 | NHMBB18B | 24,960.00 | 24,958.13 | 22,900.00  | (2,060.00) | -8%  |
| 2110-4721-0000-9833-0000 | NHMBB20B | 61,580.00 | 61,578.72 | 56,310.00  | (5,270.00) | -9%  |
| 2110-4721-0000-9835-0000 | NHMBB21C | 27,490.00 | 27,486.00 | 25,500.00  | (1,990.00) | -7%  |
| 2110-4721-0000-9836-0000 | NHMBB22C | 19,840.00 | 19,839.66 | 18,740.00  | (1,100.00) | -6%  |
| 2110-4721-0000-9839-0000 | NHMBB24C | 0.00      | 0.00      | 228,050.00 | 228,050.00 | 100% |

Total Department INTEREST-LONG TERM BONDS/NOTES:

228,610.00 223,601.50 423,200.00 194,590.00 85%

INTEREST-STATE REVOLVING FUND NOTES

|                          |                                     |           |           |           |            |      |
|--------------------------|-------------------------------------|-----------|-----------|-----------|------------|------|
| 2110-4721-0010-9801-0010 | CS-333092-05 CSO                    | 18,840.00 | 18,834.34 | 16,690.00 | (2,150.00) | -11% |
| 2110-4721-0010-9802-0010 | CS-333092-07 CSO                    | 10,880.00 | 10,870.68 | 10,040.00 | (840.00)   | -8%  |
| 2110-4721-0010-9802-0020 | 1321010 ARRA WATER METER CONVERSION | 9,030.00  | 9,023.98  | 8,010.00  | (1,020.00) | -11% |
| 2110-4721-0010-9803-0010 | CS-333092-08 CSO                    | 10,920.00 | 10,920.00 | 10,080.00 | (840.00)   | -8%  |
| 2110-4721-0010-9804-0010 | CS-330092-10 CSO                    | 9,310.00  | 0.00      | 8,640.00  | (670.00)   | -7%  |
| 2110-4721-0010-9805-0010 | 1321010-02 CSO                      | 7,280.00  | 7,278.85  | 6,820.00  | (460.00)   | -6%  |
| 2110-4721-0010-9805-0015 | 1321010-01 WATER MAIN               | 2,740.00  | 2,736.18  | 2,560.00  | (180.00)   | -7%  |
| 2110-4721-0010-9806-0010 | CS-330092-11 CSO                    | 51,520.00 | 51,519.30 | 48,490.00 | (3,030.00) | -6%  |
| 2110-4721-0010-9807-0010 | CS-330092-12 CSO                    | 15,870.00 | 15,862.65 | 14,930.00 | (940.00)   | -6%  |
| 2110-4721-0010-9808-0010 | DWGT-17                             | 1,080.00  | 1,077.59  | 1,030.00  | (50.00)    | -5%  |
| 2110-4721-0010-9809-0010 | CS-330092-14 CSO                    | 8,520.00  | 0.00      | 8,050.00  | (470.00)   | -6%  |
| 2110-4721-0010-9810-0020 | DWGT-23                             | 85,220.00 | 85,220.58 | 81,730.00 | (3,490.00) | -4%  |

Total Department INTEREST-STATE REVOLVING FUND NOTES:

231,210.00 213,344.15 217,070.00 (14,140.00) -6%

PRINCIPAL-LONG TERM BONDS/NOTES

|                                                   |          |            |            |            |             |       |
|---------------------------------------------------|----------|------------|------------|------------|-------------|-------|
| 2115-4711-0000-9820-0000                          | NHMBB04B | 27,860.00  | 27,857.00  | 0.00       | (27,860.00) | -100% |
| 2115-4711-0000-9821-0000                          | NHMBB05B | 30,000.00  | 30,000.00  | 30,000.00  | 0.00        | 0%    |
| 2115-4711-0000-9822-0000                          | NHMBB06A | 30,000.00  | 30,000.00  | 30,000.00  | 0.00        | 0%    |
| 2115-4711-0000-9823-0000                          | NHMBB07B | 37,460.00  | 37,460.00  | 37,460.00  | 0.00        | 0%    |
| 2115-4711-0000-9824-0000                          | NHMBB08A | 66,480.00  | 66,474.95  | 66,480.00  | 0.00        | 0%    |
| 2115-4711-0000-9825-0000                          | NHMBB09C | 34,500.00  | 34,500.00  | 34,500.00  | 0.00        | 0%    |
| 2115-4711-0000-9826-0000                          | NHMBB10B | 108,520.00 | 108,520.00 | 108,520.00 | 0.00        | 0%    |
| 2115-4711-0000-9827-0000                          | NHMBB11B | 100,000.00 | 100,000.00 | 100,000.00 | 0.00        | 0%    |
| 2115-4711-0000-9828-0000                          | NHMBB12B | 24,140.00  | 24,140.00  | 24,140.00  | 0.00        | 0%    |
| 2115-4711-0000-9829-0000                          | NHMBB13C | 110,000.00 | 110,000.00 | 110,000.00 | 0.00        | 0%    |
| 2115-4711-0000-9832-0000                          | NHMBB18B | 40,500.00  | 40,500.00  | 40,500.00  | 0.00        | 0%    |
| 2115-4711-0000-9833-0000                          | NHMBB20B | 47,660.00  | 47,652.63  | 47,660.00  | 0.00        | 0%    |
| 2115-4711-0000-9835-0000                          | NHMBB21C | 84,000.00  | 84,000.00  | 79,000.00  | (5,000.00)  | -6%   |
| 2115-4711-0000-9836-0000                          | NHMBB22C | 21,600.00  | 21,600.00  | 21,600.00  | 0.00        | 0%    |
| 2115-4711-0000-9837-0000                          | NHMBB23B | 65,690.00  | 65,680.00  | 65,680.00  | (10.00)     | 0%    |
| 2115-4711-0000-9839-0000                          | NHMBB24C | 0.00       | 0.00       | 7,550.00   | 7,550.00    | 100%  |
| Total Department PRINCIPAL-LONG TERM BONDS/NOTES: |          | 828,410.00 | 828,384.58 | 803,090.00 | (25,320.00) | -3%   |

PRINCIPAL-STATE REVOLVING FUND NOTES

|                                                        |                            |              |              |              |         |    |
|--------------------------------------------------------|----------------------------|--------------|--------------|--------------|---------|----|
| 2115-4711-0010-9801-0010                               | CS-333092-05 CSO           | 55,530.00    | 55,526.52    | 55,530.00    | 0.00    | 0% |
| 2115-4711-0010-9801-0020                               | WWTF CS-330092-03          | 78,830.00    | 78,820.81    | 78,830.00    | 0.00    | 0% |
| 2115-4711-0010-9802-0010                               | CS-333092-07 CSO           | 41,820.00    | 41,810.30    | 41,820.00    | 0.00    | 0% |
| 2115-4711-0010-9803-0010                               | CS-333092-08 CSO           | 42,000.00    | 42,000.00    | 42,000.00    | 0.00    | 0% |
| 2115-4711-0010-9803-0020                               | CS-333092-04 WWTF PHASE II | 577,080.00   | 577,078.19   | 577,080.00   | 0.00    | 0% |
| 2115-4711-0010-9804-0010                               | CS-330092-10 CSO           | 24,580.00    | 0.00         | 24,580.00    | 0.00    | 0% |
| 2115-4711-0010-9805-0010                               | 1321010-02 CSO             | 26,700.00    | 26,697.64    | 26,700.00    | 0.00    | 0% |
| 2115-4711-0010-9806-0010                               | CS-330092-11 CSO           | 183,280.00   | 183,277.05   | 183,280.00   | 0.00    | 0% |
| 2115-4711-0010-9806-0020                               | CS-333092-06 CSO           | 76,560.00    | 76,550.71    | 76,560.00    | 0.00    | 0% |
| 2115-4711-0010-9807-0010                               | CS-330092-12 CSO           | 46,660.00    | 46,654.85    | 46,660.00    | 0.00    | 0% |
| 2115-4711-0010-9807-0020                               | CS-333092-09 CSO           | 233,610.00   | 233,604.49   | 233,610.00   | 0.00    | 0% |
| 2115-4711-0010-9808-0010                               | DWGT-17                    | 2,150.00     | 2,144.24     | 2,200.00     | 50.00   | 2% |
| 2115-4711-0010-9809-0010                               | CS-330092-14 CSO           | 23,670.00    | 0.00         | 23,660.00    | (10.00) | 0% |
| Total Department PRINCIPAL-STATE REVOLVING FUND NOTES: |                            | 1,412,470.00 | 1,364,164.80 | 1,412,510.00 | 40.00   | 0% |

INTEREST-LONG TERM BONDS/NOTES

|                                                  |          |            |            |            |             |       |
|--------------------------------------------------|----------|------------|------------|------------|-------------|-------|
| 2115-4721-0000-9820-0000                         | NHMBB04B | 1,400.00   | 1,392.85   | 0.00       | (1,400.00)  | -100% |
| 2115-4721-0000-9821-0000                         | NHMBB05B | 2,670.00   | 2,662.51   | 1,350.00   | (1,320.00)  | -49%  |
| 2115-4721-0000-9822-0000                         | NHMBB06A | 4,260.00   | 4,260.00   | 2,850.00   | (1,410.00)  | -33%  |
| 2115-4721-0000-9823-0000                         | NHMBB07B | 7,120.00   | 7,117.40   | 5,340.00   | (1,780.00)  | -25%  |
| 2115-4721-0000-9824-0000                         | NHMBB08A | 9,790.00   | 9,789.37   | 6,970.00   | (2,820.00)  | -29%  |
| 2115-4721-0000-9825-0000                         | NHMBB09C | 7,110.00   | 7,102.52   | 5,380.00   | (1,730.00)  | -24%  |
| 2115-4721-0000-9826-0000                         | NHMBB10B | 30,200.00  | 30,197.82  | 24,780.00  | (5,420.00)  | -18%  |
| 2115-4721-0000-9827-0000                         | NHMBB11B | 32,000.00  | 29,172.53  | 25,180.00  | (6,820.00)  | -21%  |
| 2115-4721-0000-9828-0000                         | NHMBB12B | 7,650.00   | 4,998.21   | 4,040.00   | (3,610.00)  | -47%  |
| 2115-4721-0000-9829-0000                         | NHMBB13C | 52,630.00  | 52,625.00  | 41,850.00  | (10,780.00) | -20%  |
| 2115-4721-0000-9832-0000                         | NHMBB18B | 24,960.00  | 24,958.13  | 22,900.00  | (2,060.00)  | -8%   |
| 2115-4721-0000-9833-0000                         | NHMBB20B | 27,950.00  | 27,946.92  | 25,520.00  | (2,430.00)  | -9%   |
| 2115-4721-0000-9835-0000                         | NHMBB21C | 56,060.00  | 56,061.00  | 51,780.00  | (4,280.00)  | -8%   |
| 2115-4721-0000-9836-0000                         | NHMBB22C | 19,840.00  | 19,839.66  | 18,740.00  | (1,100.00)  | -6%   |
| 2115-4721-0000-9837-0000                         | NHMBB23B | 55,920.00  | 55,916.50  | 51,650.00  | (4,270.00)  | -8%   |
| 2115-4721-0000-9839-0000                         | NHMBB24C | 0.00       | 0.00       | 7,720.00   | 7,720.00    | 100%  |
| Total Department INTEREST-LONG TERM BONDS/NOTES: |          | 339,560.00 | 334,040.42 | 296,050.00 | (43,510.00) | -13%  |

INTEREST-STATE REVOLVING FUND NOTES

|                                                       |                            |            |            |            |             |      |
|-------------------------------------------------------|----------------------------|------------|------------|------------|-------------|------|
| 2115-4721-0010-9801-0010                              | CS-333092-05 CSO           | 18,840.00  | 18,834.34  | 16,960.00  | (1,880.00)  | -10% |
| 2115-4721-0010-9801-0020                              | CS-330092-03 WWTF          | 13,220.00  | 13,210.37  | 10,570.00  | (2,650.00)  | -20% |
| 2115-4721-0010-9802-0010                              | CS-333092-07 CSO           | 10,880.00  | 10,870.68  | 10,040.00  | (840.00)    | -8%  |
| 2115-4721-0010-9803-0010                              | CS-333092-08 CSO           | 10,920.00  | 10,920.00  | 10,080.00  | (840.00)    | -8%  |
| 2115-4721-0010-9803-0020                              | CS-333092-04 WWTF PHASE II | 150,050.00 | 150,040.33 | 138,500.00 | (11,550.00) | -8%  |
| 2115-4721-0010-9804-0010                              | CS-330092-10 CSO           | 9,310.00   | 0.00       | 8,640.00   | (670.00)    | -7%  |
| 2115-4721-0010-9805-0010                              | 1321010-02 CSO             | 7,280.00   | 7,278.84   | 6,820.00   | (460.00)    | -6%  |
| 2115-4721-0010-9806-0010                              | CS-330092-11 CSO           | 62,320.00  | 62,314.30  | 58,680.00  | (3,640.00)  | -6%  |
| 2115-4721-0010-9806-0020                              | CS-333092-06 CSO           | 19,910.00  | 19,903.18  | 18,380.00  | (1,530.00)  | -8%  |
| 2115-4721-0010-9807-0010                              | CS-330092-12 CSO           | 15,860.00  | 15,862.65  | 14,930.00  | (930.00)    | -6%  |
| 2115-4721-0010-9807-0020                              | CS-333092-09 CSO           | 79,280.00  | 79,276.02  | 73,620.00  | (5,660.00)  | -7%  |
| 2115-4721-0010-9808-0010                              | DWGT-17                    | 1,080.00   | 1,077.59   | 1,030.00   | (50.00)     | -5%  |
| 2115-4721-0010-9809-0010                              | CS-330092-14 CSO           | 8,520.00   | 0.00       | 8,050.00   | (470.00)    | -6%  |
| Total Department INTEREST-STATE REVOLVING FUND NOTES: |                            | 407,470.00 | 389,588.30 | 376,300.00 | (31,170.00) | -8%  |

PRINCIPAL-LONG TERM BONDS/NOTES

|                          |          |           |           |           |            |      |
|--------------------------|----------|-----------|-----------|-----------|------------|------|
| 2120-4711-0000-9822-0000 | NHMBB06A | 45,000.00 | 45,000.00 | 40,000.00 | (5,000.00) | -11% |
| 2120-4711-0000-9823-0000 | NHMBB07B | 26,580.00 | 26,578.95 | 26,580.00 | 0.00       | 0%   |
| 2120-4711-0000-9836-0000 | NHMBB22C | 66,290.00 | 66,288.37 | 66,290.00 | 0.00       | 0%   |

Total Department PRINCIPAL-LONG TERM BONDS/NOTES:

INTEREST-LONG TERM BONDS/NOTES

|                          |          |           |           |           |            |      |
|--------------------------|----------|-----------|-----------|-----------|------------|------|
| 2120-4721-0000-9822-0000 | NHMBB06A | 5,920.00  | 5,915.00  | 3,800.00  | (2,120.00) | -36% |
| 2120-4721-0000-9823-0000 | NHMBB07B | 5,050.00  | 5,050.00  | 3,790.00  | (1,260.00) | -25% |
| 2120-4721-0000-9836-0000 | NHMBB22C | 60,890.00 | 60,888.00 | 57,510.00 | (3,380.00) | -6%  |

Total Department INTEREST-LONG TERM BONDS/NOTES:

|                      |  |              |              |               |              |     |
|----------------------|--|--------------|--------------|---------------|--------------|-----|
| Total Appropriations |  | 9,861,790.00 | 9,621,679.35 | 11,289,030.00 | 1,427,240.00 | 14% |
|----------------------|--|--------------|--------------|---------------|--------------|-----|