LEBANON CITY COUNCIL
DECEMBER 18, 2024 - 6:00 PM
LEBANON HIGH SCHOOL GYM
195 HANOVER STREET
LEBANON, NH 03766
OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

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1. Call to Order

A. To participate in this meeting, please join live via Microsoft Teams or call 929-229-5356 (access code: 867 643 169#). If you have trouble accessing this meeting, please email Shaun Mulholland.

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

2. Pledge of Allegiance

3. Public Forum Announcement by the Mayor

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

4. Open to the Public

5. Public Hearing Items

A. ADOPTION OF 2025 CITY BUDGET – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager, with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

i. Presentation:
ii. Opening of the Public Hearing:
iii. Questions & Comments by the Public:
iv. Closing of the Public Hearing:
v. Council Deliberation & Action:

B. AMEND ORDINANCE NO. 18, SALARY PLAN – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

i. Presentation:
ii. Opening of the Public Hearing:
iii. Questions & Comments by the Public:

iv. Closing of the Public Hearing:
v. Council Deliberation & Action:

6. Old Business: None

7. New Business

A. Authorization for the City Manager to Transfer Appropriated, Unencumbered FY2024 General Funds

8. Adjournment

Agenda
Lebanon City Council
December 18, 2024

5. Public Hearing Items:

5.A – Adoption of 2025 City Budget

A public hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

The public hearing was properly noticed in the *Valley News* on November 30, 2024 and December 7, 2024 in accordance with City Code and State Law. It was also noticed in the *Valley News* on Wednesday, December 11, 2024 noting a meeting location change.

Action

Action on the 2025 City Budget will be via a Budget Adoption Guide provided in time for the December 18 meeting.

Included in this Section:

1. Overview Presentation of Proposed 2025 Annual Budget
2. Budget Adoption Guide
3. December 11, 2024 Letter from Mayor Timothy McNamara
4. Notice of Public Hearing as Published in the November 30, 2024 and December 7, 2024 Editions of the *Valley News,* as well as the December 11, 2024 edition.

Information Available but not Included in this Section:

1. 2025 Proposed City Manager Budget Information – LebanonNH.gov/Budget

2025 BUDGET

CITY OF LEBANON, NH

Strategic Budgeting

STRATEGIC PLAN

SUSTAINABILITY PRINCIPLES

BUSINESS PLANS

PERFORMANCE MEASUREMENT

ANALYSIS AND EVALUATION

Budget Objectives

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

Long Term Financial Plan

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

Opportunities

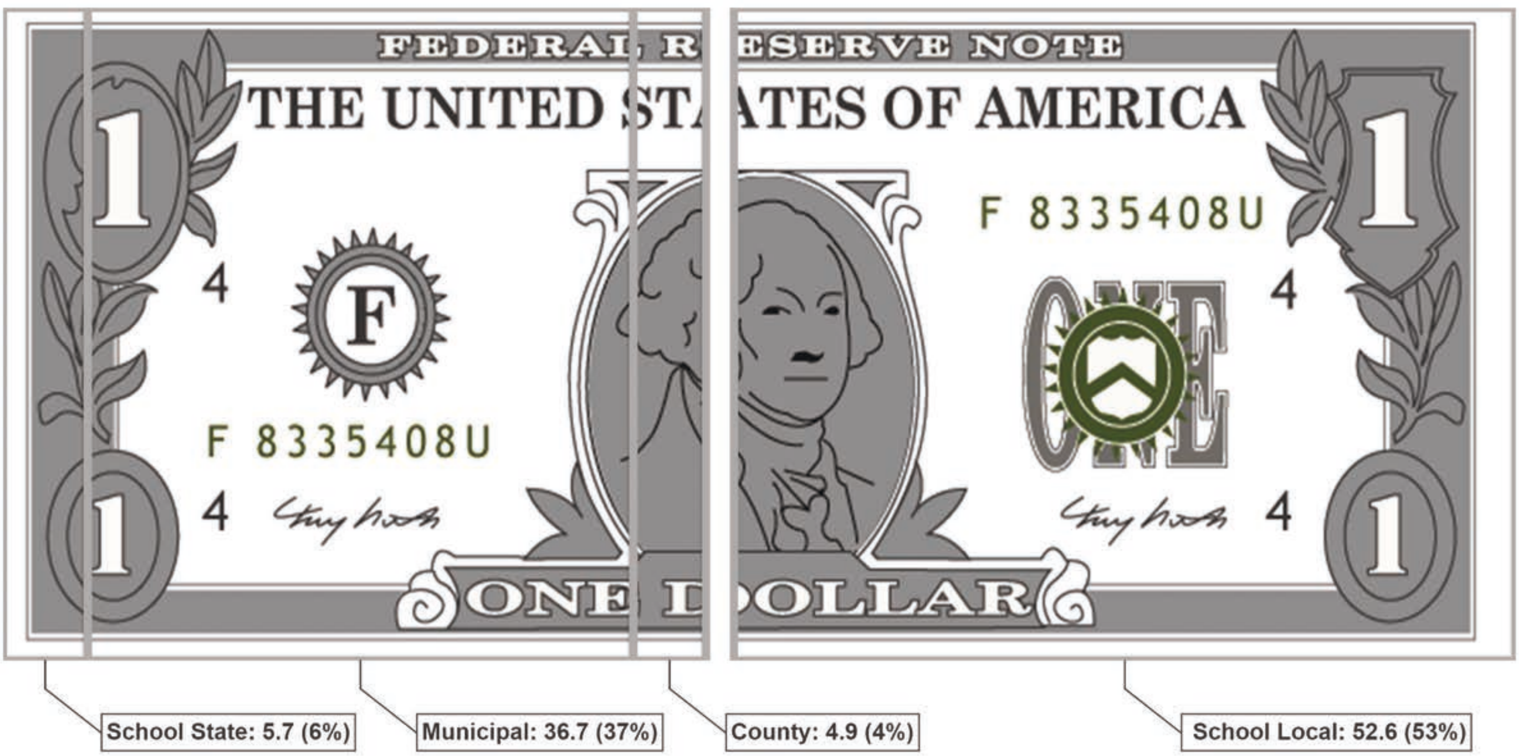
Challenges

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

Pending Challenges

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

How Your Tax Dollars Are Spent



Consumer Price Index & Tax Rate Change-New England Region

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

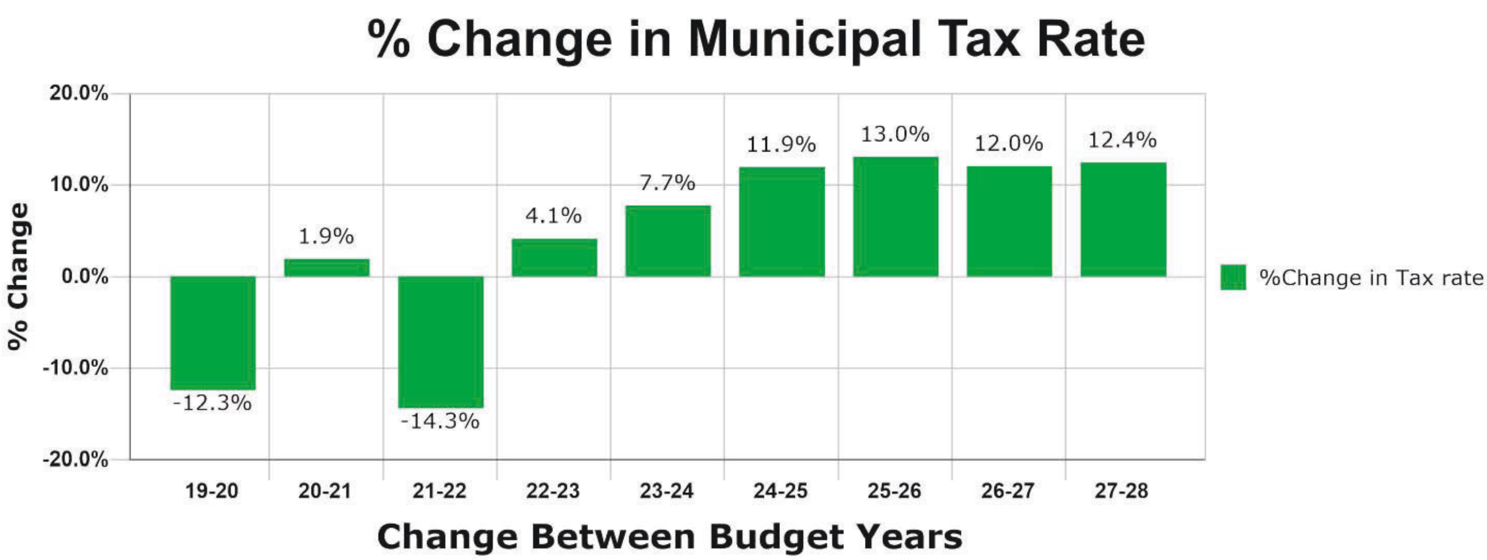
*REPRESENTS THE ACTUAL TAX RATE INCREASE ADJUSTED FOR REVALUATION

Tax Rate Factors

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

= TAX RATE

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



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

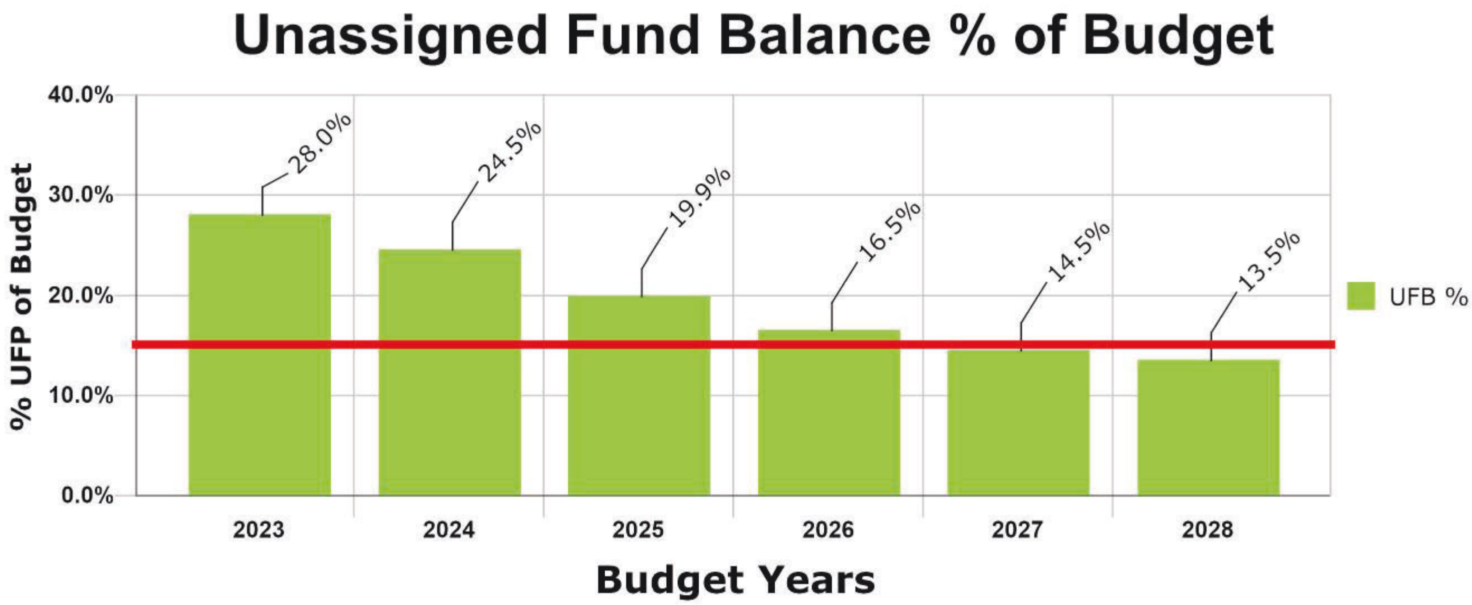
Unassigned Fund Balance Policy

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

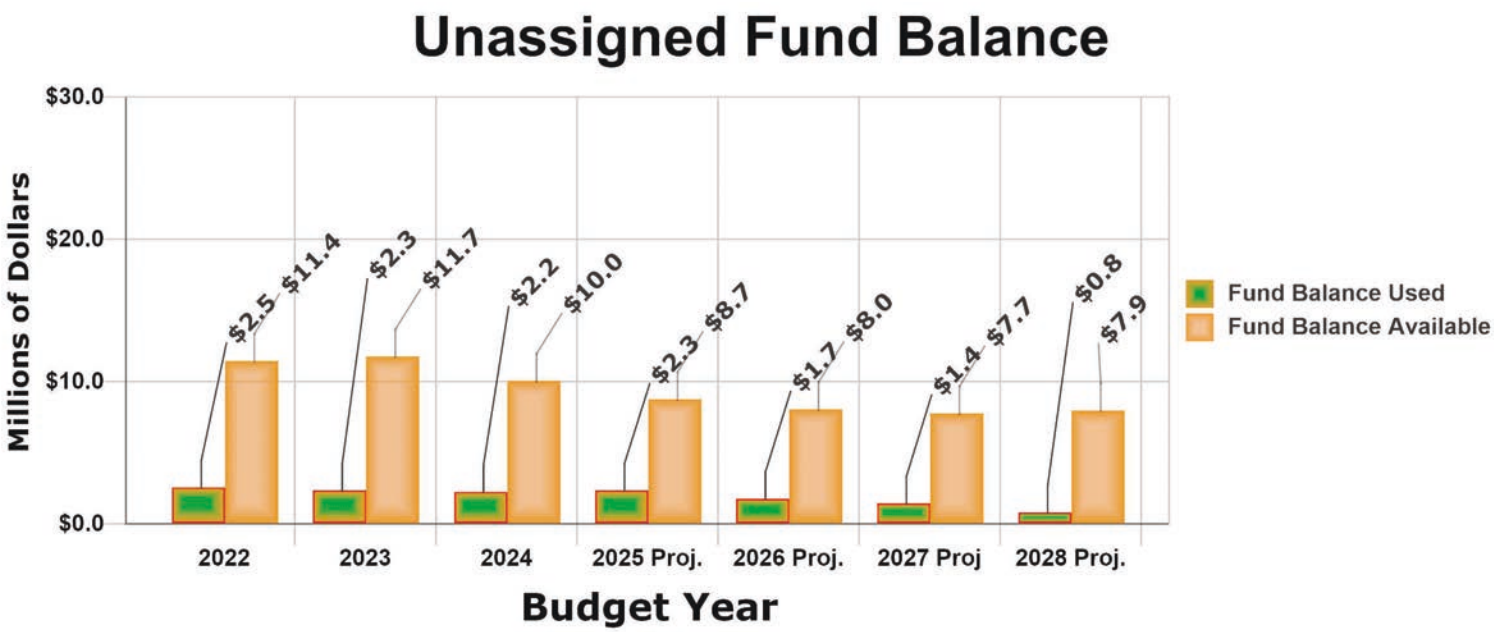
STANDARD DEVELOPED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

ALLOWS FOR ADEQUATE CASH FLOW BETWEEN TAX BILLINGS

SERVES AS A CASH RESERVE FOR EMERGENCIES



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


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

In Summary

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

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

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

11.9% projected increase in the 2025 tax rate.

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

General Fund Budget Change

$40,930,390

2024

2025

$45,294,150 10.7% Increase

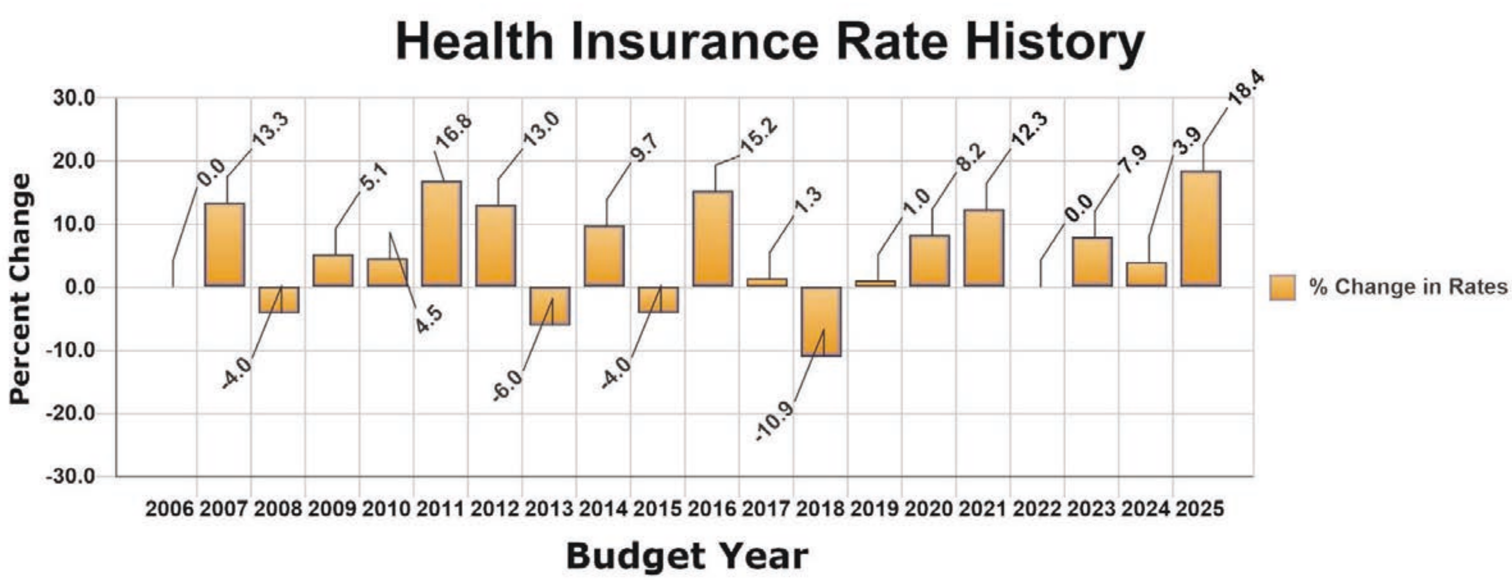
2025 General Fund Budgetary Impacts (Without CIP)

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

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

Cost Increase Drivers

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



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

Budget Overview All Funds

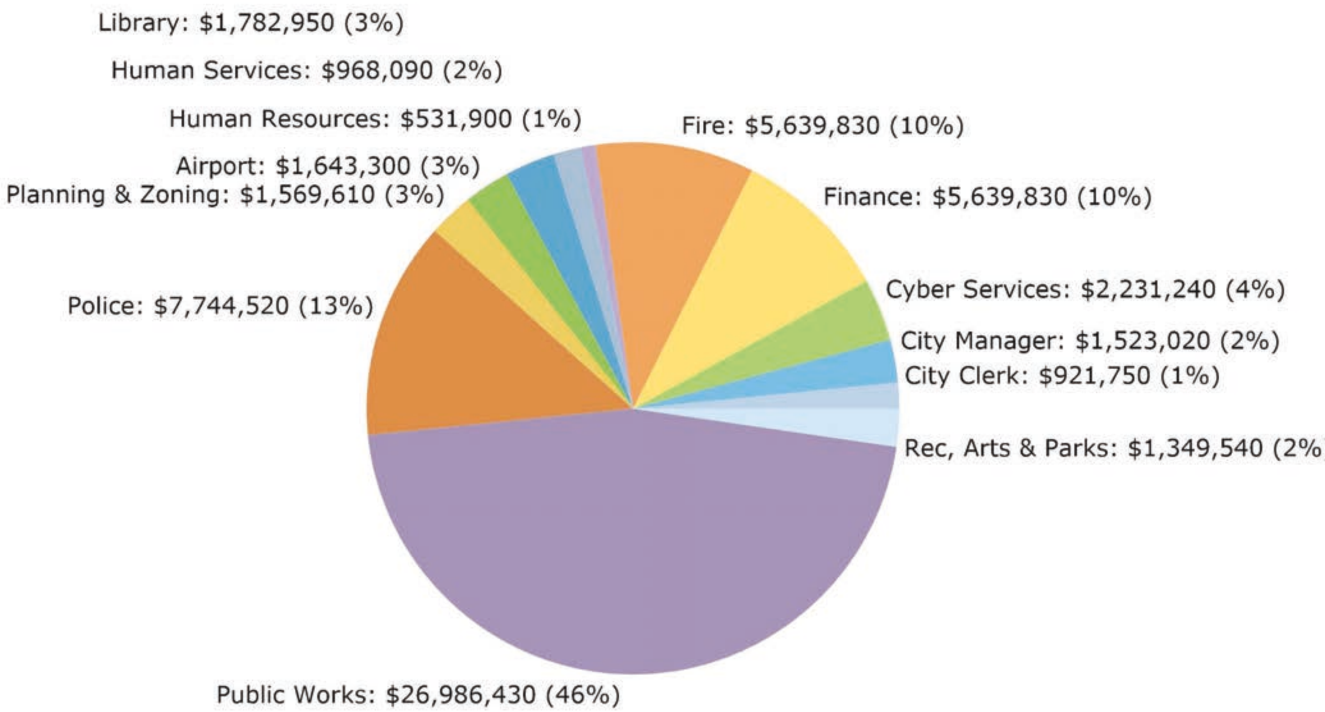
2024 Budget

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

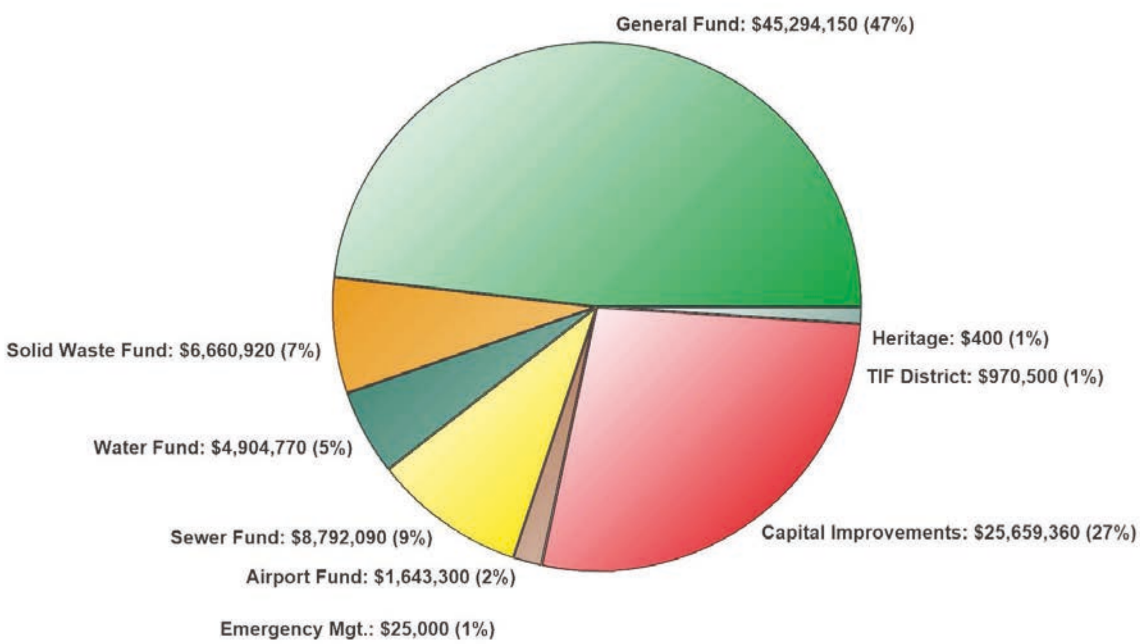
2025 Budget

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

Operating Budget by Department



2025 Budget By Fund



City Revenue Impacts Vary by Source

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

24

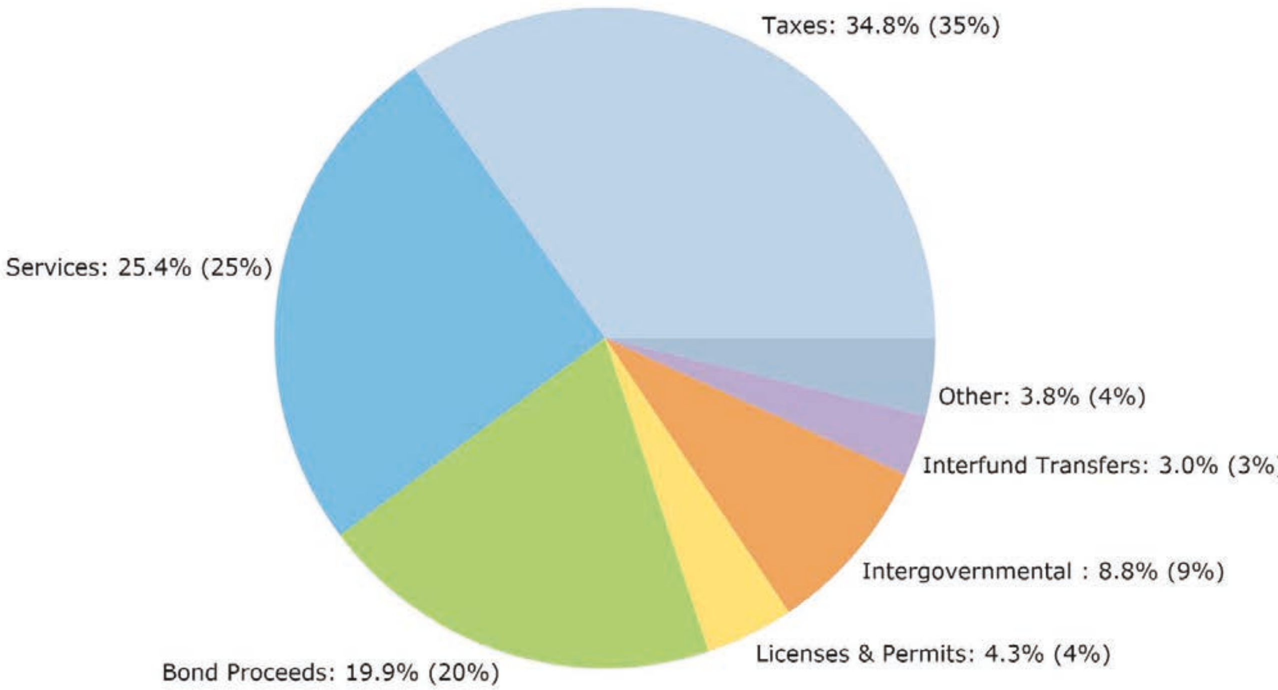
State Revenue Impacts

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

Revenue Projections

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

2025 Projected Revenue Sources



2025 CITY BUDGET ADOPTION GUIDE – DECEMBER 18, 2024

This document is provided as a guide to help facilitate adoption of the 2025 City Budget.

- In conformance with Section C419:41 of the Lebanon City Charter, the Notice of Public Hearing for the 2025 Budget adoption process was published in the Valley News on Saturday, November 30, and Saturday, December 7, 2024.

- Budgets are adopted by the City Council on a fund basis. A fund segregates revenues and expenditures that are legally restricted to specific uses.

- A majority of City Councilors present and voting, with a quorum of at least **five** members present, is required to approve the annual budget. The issuance or rescission of bonds or notes must be authorized by at least 2/3 (**six)** of the members. The change of purpose for a capital reserve fund must be authorized by at least 3/4 (**seven)** of the members.

- The City Council may act on the amendments as written, or they may be modified. Amendments may perish for lack of movement and seconding, or other amendments may be introduced.

- Once the relevant Resolution (MAIN MOTION) has been moved and seconded, amendments may be introduced by being moved and seconded and voted on. If passed, the vote is then on the MAIN MOTION AS AMENDED.

- Clarity of Resolutions is imperative as the New Hampshire Department of Revenue Administration and the City's bond counsel review the meeting minutes and actions associated with appropriation and debt issuance authorization for compliance with New Hampshire law.

Summary of City Manager's Proposed 2025 City Budget: (amendments to be introduced where applicable during proposed action)

Fund	2025 Budget	$ Chg. V. '24	Sources of Revenues	2025 Budget	$ Chg. V. '24
General	$45,294,150	$4,363,760	Taxes	$32,382,080	$1,367,140
Solid Waste Disposal	$6,660,920	$1,279,970	Licenses and Permits	$4,007,650	$127,050
Water Treatment and Distribution	$4,904,770	$215,360	Intergovernmental	$8,237,350	($1,685,124)
Sewage Collection and Disposal	$8,792,090	$308,690	Charges for Services	$23,720,010	$306,240
Municipal Airport	$1,643,300	($240,410)	Miscellaneous Sources	$3,514,410	($19,400,240)
Emergency Management	$25,000	$0	Interfund Transfers	$2,769,940	($837,460)
Heritage Fund	$400	$0	Bond Proceeds	$18,585,050	($8,924,790)
Enterprise Properties Revolving Fund	$23,100	($94,920)			
Capital Improvements	$25,659,360	($30,690,290)	Total	$93,216,490	($22,569,344)
TIFD	$970,500	$270,490	Applied/(Realized) Fund Balance	$757,100	($2,018,006)
Total	$93,973,590	($24,587,350)	Total Revenues and Fund Balance	$93,973,590	($24,587,350)

<u>The estimated 2025 Municipal Tax Rate is $10.81 per $1,000 of assessed real estate value, an increase of $1.15 or 11.9% from the 2024 tax rate.</u> A single-family home assessed for $350,000 will have an estimated 2025 municipal tax bill of about $3,784, an increase of $403. Four rates make up the Total Tax Rate: Municipal, School: Local and State, and County. This budget concerns the Municipal portion only. **<u>Increases of 8.0% and 6.0% to water and sewer service rates, respectively, are factored into the budget.</u>**

ORDER OF BUSINESS:

1. **OPEN PUBLIC HEARING**
2. **CLOSE PUBLIC HEARING**
3. **ENACT RESOLUTIONS TO ADOPT 2025 BUDGET**

Proposed Resolutions include the following:

Resolution	Page(s)	Purpose of Action
No. 1	**3**	To Vote on the General Fund Budget
No. 2	**3**	To Vote on the Solid Waste Disposal Fund Budget
No. 3	**3**	To Vote on the Water Treatment and Distribution Fund Budget
No. 4	**4**	To Vote on the Sewage Collection and Disposal Fund Budget
No. 5	**4**	To Vote on the Municipal Airport Fund Budget
No. 6	**4**	To Vote on the Emergency Management Fund Budget
No. 7	**5**	To Vote on the Heritage Fund Budget
No. 8	**5**	To Vote on the Enterprise Properties Revolving Fund
No. 9	**5**	To Vote on the Downtown Lebanon Tax Increment Finance District Budget
No. 10	**5**	To Vote on the Airport-Tech Park Tax Increment Finance District Budget
No. 11	**6-7**	To Vote on the Capital Improvements Fund Budget
No. 12	**7-8**	To Vote on the Authorization of the Issuance of Bonds or Notes to Finance 2025 Capital Improvements
No. 13	**8-11**	To Vote to Rescind and/or Transfer Prior Appropriations and/or Authorizations for the Issuance of Bonds or Notes
No. 14	**11-12**	To Vote to Authorize the Transfer of Funds to Capital Reserve Funds

1. OPEN PUBLIC HEARING:

PUBLIC HEARING ITEM:

ADOPTION OF 2025 CITY BUDGET – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

2. CLOSE PUBLIC HEARING

3. ENACT RESOLUTIONS TO ADOPT 2025 BUDGET

RESOLUTION NO. 1

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 1 TO APPROPRIATE $45,294,150 FOR GENERAL CITY OPERATIONS:**

RESOLVED, for the purpose of authorizing and financing the General Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $45,294,150.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION: ____/____.

PROPOSED AMENDMENT(S) TO RESOLUTION NO. 1

(1) **MOTION** BY COUNCILOR _______________ to (increase/decrease) the funds to be raised and appropriated for the General Fund by $_________ for _______________.

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

RESOLUTION NO. 2

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 2 TO APPROPRIATE $6,660,920 FOR SOLID WASTE DISPOSAL:**

RESOLVED, for the purpose of authorizing and financing the Solid Waste Disposal Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $6,660,920.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 3

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 3 TO APPROPRIATE $4,904,770 FOR WATER TREATMENT AND DISTRIBUTION:**

RESOLVED, for the purpose of authorizing and financing the Water Treatment and Distribution Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $4,904,770.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 4

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 4 TO APPROPRIATE $8,792,090 FOR SEWAGE COLLECTION AND DISPOSAL:**

RESOLVED, for the purpose of authorizing and financing the Sewage Collection and Disposal Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $8,792,090.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 5

*** MOTION BY COUNCILOR ________________ TO MOVE PASSAGE OF RESOLUTION NO. 5 TO APPROPRIATE $1,643,300 FOR MUNICIPAL AIRPORT OPERATIONS:**

RESOLVED, for the purpose of authorizing and financing the Municipal Airport Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $1,643,300.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 6

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 6 TO APPROPRIATE $25,000 FOR EMERGENCY PREPAREDNESS:**

RESOLVED, for the purpose of authorizing and financing the Emergency Management Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $25,000.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 7

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 7 TO APPROPRIATE $400 FOR HISTORIC RESOURCES & PRESERVATION EFFORTS:**

RESOLVED, for the purpose of authorizing and financing the Heritage Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $400.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 8

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 8 TO APPROPRIATE $23,100 FOR THE ENTERPRISE PROPERTIES REVOLVING FUND:**

RESOLVED, for the purpose of authorizing and financing the Enterprise Properties Revolving Fund.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $23,100.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 9

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 9 TO APPROPRIATE $915,000 FOR THE DOWNTOWN LEBANON TAX INCREMENT FINANCE DISTRICT:**

RESOLVED, for the purpose of financing the Downtown Lebanon Tax Increment Finance District Fund.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $915,000.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 10

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 10 TO APPROPRIATE $55,500 FOR THE LEBANON AIRPORT–TECH PARK TAX INCREMENT FINANCE DISTRICT:**

RESOLVED, for the purpose of financing the Lebanon Airport-Tech Park Tax Increment Finance District Fund.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be raised and appropriated in the amount of $55,500.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

RESOLUTION NO. 11

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 11 TO APPROPRIATE $25,659,360 FOR CAPITAL IMPROVEMENTS AND ACQUISITIONS:**

RESOLVED, for the purpose of authorizing and financing the Capital Improvements Fund budget.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds be appropriated in the amount of $25,659,360 for expenditure in connection with the following Capital Improvements and Acquisitions:

Department	Project Name	2025	Bonds/Note Proceeds/Debt	Existing Funds from CRF	Transfers to CIP	Other (SAD, sale proceeds, etc)	Inter-governmental Grants
	GENERAL FUND						
FLEET & EQUIPMENT							
DPW	Fleet Replacement	$905,000		$905,000			
ROADS & BRIDGES							
DPW	South Main Street Bridge Replacement #062-117	$4,156,360	$982,650				$3,173,710
DPW	Hanover Street/Route 120 Bridge Replacement #121-117	$2,350,000	$81,000			$389,000	$1,880,000
DPW	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	$367,000	$73,400				$293,600
OTHER							
DPW	Phase 1 Solar Project Buyout	$275,800	$275,800				
REC	Mascoma River Greenway Extension	$433,000				$86,000	$347,000
	TOTAL GENERAL FUND	**$8,487,160**	**$1,412,850**	**$905,000**	**$0**	**$475,000**	**$5,694,310**
	WATER FUND						
DPW-WATER	Large Groundwater Well Development, Water Treatment Facility, and Infrastructure Improvements	$1,440,000	$1,440,000				
DPW-WATER	Phase 1 Solar Project Buyout	$369,050	$369,050				
	TOTAL WATER FUND	**$1,809,050**	**$1,809,050**	**$0**	**$0**	**$0**	**$0**
	SEWER FUND						
NEW-DPW-SEWER	Westboro Stormwater Holding FacilityDemo	$150,000	$150,000				
DPW-SEWER	Phase 1 Solar Project Buyout	$359,760	$359,760				
DPW-SEWER	Fleet Replacement	$500,000	$500,000				
	TOTAL SEWER FUND	**$1,009,760**	**$1,009,760**	**$0**	**$0**	**$0**	**$0**
	SOLID WASTE FUND						
DPW-SOLID	Landfill Phase 3-4 Design, Permitting, and Construction	$34,000	$34,000				
DPW-SOLID	Landfill Site Improvements	$430,000	$430,000				
DPW-SOLID	Fleet Replacement	$1,392,000	$1,392,000				
DPW-SOLID	Phase 1 Solar Project Buyout	$235,390	$235,390				
NEW-DPW-SOLID	Partial Permanent and Temporary Capping Project	$12,262,000	$12,262,000				
	TOTAL SOLID WASTE FUND	**$14,353,390**	**$14,353,390**	**$0**	**$0**	**$0**	**$0**
	TOTAL CITY CAPITAL IMPROVEMENTS PROGRAM	**$25,659,360**	**$18,585,050**	**$905,000**	**$0**	**$475,000**	**$5,694,310**

BE IT FURTHER RESOLVED, that the City Manager is authorized to take steps necessary and appropriate to apply for and secure maximum federal and state grant funding assistance; and

BE IT FURTHER RESOLVED, that the amounts indicated above for each project are estimates and that the City Manager may allocate more funds to any one or more of such projects, and less to others, so long as, in the judgment of the City Manager, each of the projects described above can be completed within the total appropriation made by this Resolution.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

PROPOSED AMENDMENT(S) TO RESOLUTION NO. 11

(1) MOVED BY COUNCILOR _______________ to amend the list of 2025 Capital Improvements Projects to remove the Phase 1 Solar Project Buyout, and to decrease estimated revenues (bond proceeds) to the Capital Improvements Fund budget by $1,240,000 for same.

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

(2) MOVED BY COUNCILOR _______________ to amend the list of 2025 Capital Improvements Projects to remove the 2025 Sewer Fund Fleet Replacement project (Sewer Department Vacuum Truck), and to decrease estimated revenues (bond proceeds) to the Capital Improvements Fund budget by $500,000 for same.

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

(3) MOTION BY COUNCILOR _______________ to ….

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

RESOLUTION NO. 12

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 12 TO AUTHORIZE THE ISSUANCE OF BONDS OR NOTES TO FINANCE 2025 CAPITAL IMPROVEMENTS:**

RESOLVED, by the City of Lebanon, that the City Treasurer, with the approval of the City Manager, is authorized to issue, in accordance with the Municipal Finance Act (RSA 33), a bond issue or bond issues in an amount not to exceed $18,585,050 as follows:

Department	Project Name	Estimated Useful Life	Paid for by	Amount
	GENERAL FUND			
ROADS & BRIDGES				
DPW	South Main Street Bridge Replacement #062-117	20 Years	Property Taxes	$982,650
DPW	Hanover Street/Route 120 Bridge Replacement #121-117	20 Years	Property Taxes	$81,000
DPW	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	20 Years	Property Taxes	$73,400
DPW	Phase 1 Solar Project Buyout	20 Years	Property Taxes	$275,800
	WATER FUND			
DPW WATER	Large Groundwater Well Development, Water Treatment Facility, and Infrastructure Improvements	20 Years	Water User Fees	$1,440,000
DPW WATER	Phase 1 Solar Project Buyout	20 Years	Water User Fees	$369,050
	SEWER FUND			
DPW SEWER	Westboro Stormwater Holding Facility Demo	20 Years	Sewer User Fees	$150,000
DPW SEWER	Phase 1 Solar Project Buyout	20 Years	Sewer User Fees	$359,760
DPW SEWER	Fleet Replacement	10 Years	Sewer User Fees	$500,000
	SOLID WASTE FUND			
DPW SOLID WASTE	Landfill Phase 3-4 Design, Permitting, and Construction	20 Years	Solid Waste User Fees	$34,000
DPW SOLID WASTE	Landfill Site Improvements	20 Years	Solid Waste User Fees	$430,000
DPW SOLID WASTE	Fleet Replacement	10 Years	Solid Waste User Fees	$1,392,000
DPW SOLID WASTE	Phase 1 Solar Project Buyout	20 Years	Solid Waste User Fees	$235,390
DPW SOLID WASTE	Partial Permanent and Temporary Capping Project	20 Years	Solid Waste User Fees	$12,262,000
	TOTAL CITY CAPITAL IMPROVEMENTS PROGRAM			**$18,585,050**

BE IT FURTHER RESOLVED, that, except as herein otherwise provided, discretion to fix the dates, maturities, denominations, interest rate, form, and other details of said note(s) / issue(s), is hereby delegated to the City Treasurer, with the approval of the City Manager; and

BE IT FURTHER RESOLVED, that, in accordance with the requirements of the Municipal Finance Act (RSA 33:2 Repayment of Loans), no loans issued to pay for public works or improvements shall exceed the expected useful life of said public works or improvements as determined by the City Council as designated in the foregoing table.

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

PROPOSED AMENDMENT(S) TO RESOLUTION NO. 12

(1) MOVED BY COUNCILOR _______________ to decrease the amount of bonds/notes authorized to be issued to finance 2025 Capital Improvements by $1,240,000 for the Phase 1 Solar Project Buyout.

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

(2) MOVED BY COUNCILOR _______________ to decrease the amount of bonds/notes authorized to be issued to finance 2025 Capital Improvements by $500,000 for the Sewer Fund Fleet Replacement project (Sewer Department Vacuum Truck).

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

(3) MOTION BY COUNCILOR _______________ to ….

SECONDED BY COUNCILOR _______________. VOTE ON THE AMENDMENT ____/____.

RESOLUTION NO. 13

∗ **MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 13 TO RESCIND AND/OR TRANSFER PRIOR APPROPRIATIONS AND/OR AUTHORIZATIONS FOR THE ISSUANCE OF BONDS OR NOTES TOTALING $956,500.06 FOR THE FOLLOWING EIGHT (8) PROJECTS:**

1. <u>2020 FIRE ENGINE #4 REPLACEMENT</u>

WHEREAS, on December 18, 2019, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $8,350,270 to fund capital projects, including $765,000 to finance the purchase of 2020 Fire Engine #4 Replacement; and

WHEREAS, there is a remaining appropriated and funded balance of $196.03 which is not required as the purchase of 2020 Engine #4 Replacement project is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that appropriated and unspent funds totaling $196.03 be transferred from the 2020 Fire Engine #4 Replacement capital project to the 2024 Fire Engine #2 Replacement capital project.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

2. <u>2023 BAKER'S CROSSING SEWER FORCEMAIN</u>

WHEREAS, on December 14, 2022, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $17,022,970 to fund capital projects, including $890,000 to finance the 2023 Baker's Crossing Sewer Forcemain Project; and

WHEREAS, the project was completed for a total amount of $376,581.25; and

WHEREAS, there is a remaining authorization to issue bond or notes and an appropriated balance of $513,418.75 which is not required as the project is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that the appropriated but unfunded amount of $513,418.75, and the authorization to issue bonds or notes for such amount, be rescinded.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

3. <u>2023 ESTABROOK CIRCLE AND MAPLE STREET STORMWATER</u>

WHEREAS, on December 14, 2022, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $17,022,970 to fund capital projects, including $155,000 to finance the 2023 Estabrook Circle and Maple Street Stormwater project; and

WHEREAS, the project did not take place and no monies have been funded.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that the appropriated and unfunded amount of $155,000, and the authorization to issue bonds or notes for such amount, be rescinded.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

4. <u>2022 LANDFILL GAS COLLECTION AND CONTROL SYSTEM</u>

WHEREAS, on December 15, 2021, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $9,209,860 to fund capital projects, including $137,800 to finance the 2022 Landfill Gas Collection and Control System project; and

WHEREAS, there is a remaining appropriated balance of $4,115.00 which is not required as the project is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that the appropriated balance of $4,115.00, and the authorization to issue bond or notes for such amount, be rescinded.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

5. 2022 AMBULANCE REPLACEMENT

WHEREAS, on December 15, 2021, the Lebanon City Council authorized the transfer of $235,000 from the Fire Department Equipment and Vehicles Capital Reserve Fund to partially fund the 2022 Ambulance Replacement project; and

WHEREAS, there is a remaining appropriated and funded balance of $2,783.78 which is not required as the purchase of the ambulance is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that appropriated and unspent funds totaling $2,783.78 be transferred from the 2022 Ambulance Replacement project to the 2023 Ambulance Replacement project.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

6. 2021 CARDIAC MONITOR REPLACEMENT

WHEREAS, on December 16, 2020, the Lebanon City Council authorized an appropriation of $180,000 to fund the 2021 Cardiac Monitor Replacement project with revenue from other sources; and

WHEREAS, there is a remaining appropriated balance of $7,761.11 which is not required as the project is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that the appropriated but unfunded amount of $7,761.11 be rescinded.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

7. 2019 HILLCREST INFRASTRUCTURE CONSTRUCTION

WHEREAS, on December 19, 2018, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $19,925,000 to fund capital projects, including $4,550,000 to partially fund the 2019 Hillcrest Acres Infrastructure Construction project; and

WHEREAS, there is a remaining appropriated and funded balance of $27,646.81 which is not required as the project is now complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that appropriated and unspent funds totaling $27,646.81 be transferred from the 2019 Hillcrest Acres Infrastructure Construction project to the 2021 Spencer Street Improvements project.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

8. **2021 RAIL TRAIL PAVING**

WHEREAS, on December 15, 2021, the Lebanon City Council authorized the transfer of $253,939.94 from the 2014 Mascoma River Greenway Project to the 2021 Rail Trail Paving project; and

WHEREAS, there is a remaining appropriated balance of $245,578.58 which is not required as the project is complete; and

WHEREAS, there is a remaining funded balance of $75,578.58 which is not required as the project is complete.

NOW THEREFORE BE IT RESOLVED, by the City of Lebanon, that the appropriated amount of $245,578.58, be rescinded; and the unspent funds totaling $75,578.58 be transferred from the 2021 Rail Trail Paving project to the 2021 Spencer Street Improvements project.

This resolution shall be effective upon passage.

SECONDED BY COUNCILOR _______________. VOTE ON THE MOTION ____/____.

NOT PART OF THE RESOLUTION - Rescission efforts are part of an ongoing objective to reduce outstanding authorized but unissued long- term debt and, ultimately, the City's debt exposure and the significant costs associated with servicing that debt. Therefore, unlike the other resolutions presented herein, the above resolutions will be effective upon passage, as they are to be taken into consideration when assessing the City's fiscal condition for year ending 2024.

RESOLUTION NO. 14

*** MOTION BY COUNCILOR _______________ TO MOVE PASSAGE OF RESOLUTION NO. 14 TO AUTHORIZE THE TRANSFER OF FUNDS TO CAPITAL RESERVE FUNDS:**

RESOLVED, for the purpose of financing the Capital Reserve Funds.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds in the amount of $2,044,150 be transferred to Capital Reserve Funds as follows:

TRANSFERS TO CAPITAL RESERVE FUNDS	
FROM UNASSIGNED FUND BALANCE (GENERAL FUND)	
to the Fire Department Equipment and Vehicles Capital Reserve Fund	$ 300,000
to the DPW Department Equipment and Vehicles Capital Reserve Fund	$ 905,000
to the Recreation and Parks Equipment and Vehicles Capital Reserve Fund	$ 25,000
to the Police Department Equipment, Vehicles and Improvements Capital Reserve Fund	$ 45,000
FROM GENERAL FUND	
to the General Fund Accrued Benefits Liability Expendable Trust Fund	$ 64,150
FROM SOLID WASTE FUND	
to the Landfill Equipment Capital Reserve Fund	$ 250,000
to the Landfill Closeout/Long-Term Monitoring and Maintenance Secured (Lined) Facility Capital Reserve Fund	$ 295,000
to the Landfill Extended Long-Term Monitoring and Maintenance Entire Facility Capital Reserve Fund	$ 40,000
to the Solid Waste Fund Accrued Benefits Liability Expendable Trust Fund	$ 5,000
FROM WATER FUND	
to the Water Treatment and Distribution Improvements and Equipment	$ 100,000
to the Water Fund Accrued Benefits Liability Expendable Trust Fund	$ 5,000
FROM SEWER FUND	
to the Sewer Fund Accrued Benefits Liability Expendable Trust Fund	$ 5,000
FROM AIRPORT FUND	
to the Airport Fund Accrued Benefits Liability Expendable Trust Fund	$ 5,000

TOTAL	**$ 2,044,150**

This resolution shall be effective January 1, 2025.

SECONDED BY COUNCILOR ________________. VOTE ON THE MOTION ____/____.

MAYOR
City of Lebanon, NH
51 North Park Street
Lebanon, NH 03766
(603) 448-4220
www.LebanonNH.gov

PROPOSED 2025 CITY BUDGET

The City Council is well aware of the financial impact of the proposed 2025 Budget as well as current budget projections for the next several years. Earlier this year, the Council requested that the City Manager produce alternative budgets at different tax rate increases because of the projected impact to taxpayers. The purpose of that request was to allow the Council to make informed decisions when it finally acts on a budget following the December 18 public hearing.

1. The City Council has taken active steps over the last several years to keep the tax rate increases below the rate of increase in the CPI. The economy has been growing faster than the growth of City government.
2. The tax rate in 2023 and 2024 has grown faster than the CPI for the first time in many years.
3. Some of the capital projects that were delayed by the CSO work that consumed the City's debt capacity have become critical.
4. Decades ago, the City was found to be in violation of the Federal Clean Water Act due to combined sanitary and storm sewers, which caused sewage to be directly discharged to waterways during storm events. These so-called combined sewers were outlawed in the 1970s. At the time, the federal government provided 90% funding and the state an additional 5% grant funding to help pay for the separation of combined sewers. The City failed to act on the requirement to separate its sewer system and did not take advantage of the funding to complete the separation projects. Subsequently the US Environmental Protection Agency issued an administrative order requiring the City to complete the separation work on June 6th, 2000. An initial order was issued on June 2nd 1996. The separation work began in 2007 with the last project completed in 2021. The total cost was approximately $71 million dollars which the City had to fund by issuing debt. The last sewer bond payment will not be paid until 18 years from now. This debt load continues to constrain our financial resources to provide services to our community.
5. As required by the State of New Hampshire, the City will conduct a revaluation of all properties in 2025. In the past revaluations occurred at intervals of approximately5 years. The purpose of the revaluation of property is to ensure that assessments are maintained

within a range of 90% to 110% of market values. The rapid increase in housing prices due to a shortage of housing has once again pushed our assessments below the market rates for housing. The ratio is presently at 73%. By State law the City is required to revaluate properties to bring the ratio back within the range required, ideally to 100%.

6. The City was notified this fall that health insurance rates for City staff would increase by 18.4%. This is the highest increase in rates the City has seen since at least 2006. The City will conduct a health insurance study next year to explore alternative solutions in the marketplace. The City switched to a high deductible health insurance plan in 2019 to reduce costs which has saved considerable sums of money.
7. The City has negotiated payment in lieu of taxes (PILOT) agreements with Dartmouth Health and Alice Peck Day. These 20-year agreements are now both in effect. The NH Supreme Court recently ruled in the New London case that charitable institutions such as these hospitals are exempt from property taxes. They are under no obligation to enter into PILOT agreements, however the agreements that we have in effect with both Dartmouth Health and Alice Peck Day were in effect prior to this court decision and remain binding on them. In addition to the PILOT payments both entities have agreed to fund related community health projects including the community paramedicine program, community nurse program, 1.75 firefighter positions and the cost of the comprehensive annual physicals for firefighters.
8. NH has one tax rate that is charged to all properties in a municipality. Some other states have a residential property tax rate, a commercial property tax rate and an industrial property tax rate. That is not an option for Lebanon as NH is not a home rule state and municipalities are strictly limited in what they can do by state law.
9. The City of Lebanon has several urban compacts. This means that those state roadways that travel through these urban compacts - while owned by the state - are required to be maintained by the City. Capital projects in these areas are funded by the State at 80% while the City is responsible for 20% of the cost. These projects can include such things as bridges, roundabouts, roadway reconstruction, intersection improvements.
10. Lebanon is a growing City. The demand on services continues to increase as the population increases and the number of people who travel to the City increases. The current resident population of Lebanon is presently just under 16,000 while the daytime population is estimated to be 35,000.

The City Council will continue to work through the budget process to minimize the impact on property taxes while trying to maintain necessary public services.

Timothy McNamara
Mayor

December 11, 2024

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARING
2025 City Budget as Proposed by the City Manager

Starting at 6:00 p.m., Wednesday, December 18, 2024, a public hearing will be held on the 2025 City Budget as proposed by the City Manager. The meeting will be held in Council Chambers, City Hall or REMOTELY VIA VIRTUAL PLATFORM. Citizens are encouraged to attend the public hearing to provide written and oral comments and ask questions. A copy of the proposed budget may be obtained from the City Manager's office or accessed at LebanonNH.gov/Budget.

1. TO ADOPT TEN BUDGETS:

Budgets are adopted by the City Council on a fund basis. A fund segregates revenues and expenditures legally restricted to specific uses. Municipal property tax revenues, and revenues not allocated to other funds, are accounted for in the General Fund; other operating funds (Solid Waste Disposal, Water Treatment and Distribution, and Sewage Collection and Disposal) are primarily supported by user fees.

Fund	2025 Budget	$ Chg. v. '24	Source of Revenues	2025 Budget	$ Chg. v. '24
General	$45,294,150	$4,363,760	Taxes	$32,382,080	$1,367,140
Solid Waste Disposal	$6,660,920	$1,279,970	Licenses and Permits	$4,007,650	$127,050
Water Treatment and Distribution	$4,904,770	$215,360	Intergovernmental	$8,237,350	($1,685,124)
Sewage Collection and Disposal	$8,792,090	$308,690	Charges for Services	$23,720,010	$306,240
Municipal Airport	$1,643,300	($240,410)	Miscellaneous Sources	$3,514,410	($19,400,240)
Emergency Management	$25,000	$0	Interfund Transfers	$2,769,940	($837,460)
Heritage Fund	$400	$0	Bond Proceeds	$18,585,050	($8,924,790)
Enterprise Properties Relvoing Fund	$23,100	($94,920)			
Capital Improvements	$25,659,360	($30,690,290)	Total	$93,216,490	($22,569,344)
TIFD	$970,500	$270,490	Applied/(Realized) Fund Balance	$757,100	($2,018,006)
Total	$93,973,590	($24,587,350)	Total Revenues and Fund Balance	$93,973,590	($24,587,350)

The Lebanon School District and Grafton County are autonomous. The City Budget does not concern expenditures for those entities.

The Capital Improvements Fund is where the acquisition or construction of major, expensive, and long-lived capital facilities, equipment, and vehicles are budgeted; it is supported by multiple financing sources, but primarily through the issuance of long-term debt. The City strives to identify anticipated capital expenditures in a six-year Capital Improvement Program (CIP); the first year of the CIP makes up the Capital Improvements budget.

The estimated 2025 Municipal Tax Rate is $10.81 per $1,000 of assessed real estate value, an increase of $1.15 or 11% from the 2024 tax rate. A single-family home assessed for $350,000 will have an estimated 2025 municipal tax bill of about $3,784, an increase of $403. Four rates make up the Total Tax Rate: Municipal, School: Local and State, and County. This budget concerns the Municipal portion only. **Increases of 8.0% and 6.0% to water and sewer service rates, respectively, are factored into the budget.**

ON DECEMBER 18, 2024, THE CITY COUNCIL MAY ALSO CONSIDER:

- Capital Improvements Fund: Amending the list of 2025 Capital Improvement projects to include the 2025 DPW Pavement Preservation Project, and increase estimated revenues (bond proceeds) by $3,500,000.

2. TO AUTHORIZE THE ISSUANCE OF BONDS OR NOTES TO FINANCE 2025 CAPITAL IMPROVEMENTS:

RESOLVED, by the City of Lebanon, that the City Treasurer, with the approval of the City Manager, is authorized to issue, in accordance with the Municipal Finance Act (RSA 33), a bond issue or bond issues in an amount not to exceed $18,585,050 (Eighteen Million Five Hundred Eighty-Five Thousand Fifty Dollars) as follows:

Department	Project Name	Estimated Useful Life	Paid for by	Amount
	GENERAL FUND			
ROADS & BRIDGES				
DPW	South Main Street Bridge Replacement #062-117	20 years	Property Taxes	$982,650
DPW	Hanover Street/Route 120 Bridge Replacement #121-117	20 years	Property Taxes	$81,000
DPW	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	20 years	Property Taxes	$73,400
DPW	Phase 1 Solar Project Buyout	20 years	Property Taxes	$275,800
	WATER FUND			
DPW WATER	Large Groundwater Well Development, Water Treatment Facility, and Infrastructure Improvements	20 years	Water User Fees	$1,440,000
DPW WATER	Phase 1 Solar Project Buyout	20 years	Water User Fees	$369,050
	SEWER FUND			
DPW SEWER	Westboro Stormwater Holding Facility Demo	20 years	Sewer User Fees	$150,000
DPW SEWER	Phase 1 Solar Project Buyout	20 years	Sewer User Fees	$359,760
DPW SEWER	Fleet Replacement	10 years	Sewer User Fees	$500,000
	SOLID WASTE FUND			
DPW SOLID WASTE	Landfill Phase 3-4 Design, Permitting, and Construction	20 years	Solid Waste User Fees	$34,000
DPW SOLID WASTE	Landfill Site Improvements	20 years	Solid Waste User Fees	$430,000
DPW SOLID WASTE	Fleet Replacement	10 years	Solid Waste User Fees	$1,392,000
DPW SOLID WASTE	Phase 1 Solar Project Buyout	20 years	Solid Waste User Fees	$235,390
DPW SOLID WASTE	Partial Permanent and Temporary Capping Project	20 years	Solid Waste User Fees	$12,262,000
	TOTAL CITY CAPITAL IMPROVEMENTS PROGRAM			**$18,585,050**

BE IT FURTHER RESOLVED, that, except as herein otherwise provided, discretion to fix the dates, maturities, denominations, interest rate, form, and other details of said note(s)/issue(s), is hereby delegated to the City Treasurer, with the approval of the City Manager;

BE IT FURTHER RESOLVED, that, in accordance with the requirements of the Municipal Finance Act (RSA 33:2 Repayment of Loans), no loans issued to pay for public works or improvements shall exceed the expected useful life of said public works or improvements as determined by the City Council as designated in the foregoing table.

ON DECEMBER 18, 2024, THE CITY COUNCIL MAY ALSO CONSIDER:

- Increasing the amount of bonds/notes to be issued to finance 2025 Capital Improvements by $3,500,000, from $18,585,050 to $22,085,050, for the 2025 DPW Pavement Preservation Project.

3. TO RESCIND AND/OR TRANSFER PRIOR APPROPRIATIONS AND/OR AUTHORIZATIONS FOR THE ISSUANCE OF BONDS OR NOTES TOTALING $956,500.06 AS UNNECESSARY DUE TO PROJECT COMPLETION.

The City Council will consider rescinding and/or transferring previous authorizations for appropriations and issuance of bonds or notes concerning eight (8) projects totaling $956,500.06. This is an ongoing effort to reduce outstanding authorized but unissued long-term debt, the City's debt exposure, and the significant costs ultimately associated with servicing that debt, as well as transferring appropriated but unspent funds to other projects to avoid the need for further borrowing.

4. TO AUTHORIZE THE TRANSFER OF FUNDS TO CAPITAL RESERVE FUNDS:

The City Council will consider that funds in an amount not to exceed $2,044,150 be transferred to Capital Reserve Funds as follows:

TRANSFERS TO CAPITAL RESERVE FUNDS	
FROM UNASSIGNED FUND BALANCE (GENERAL FUND)	
to the Fire Department Equipment and Vehicles Capital Reserve Fund	$300,000
to the DPW Department Equipment and Vehicles Capital Reserve Fund	$905,000
to the Recreation and Parks Equipment and Vehicles Capital Reserve Fund	$25,000
to the Police Department Equipment, Vehicles and Improvements Capital Reserve Fund	$45,000
FROM GENERAL FUND	
to the General Fund Accrued Benefits Liability Capital Reserve Trust	$64,150
FROM SOLID WASTE FUND	
to the Landfill Equipment Capital Reserve Fund	$ 250,000
to the Landfill Closeout/Long-Term Monitoring and Maintenance Secured (Lined) Facility Capital Reserve Fund	$ 295,000
to the Landfill Extended Long-Term Monitoring and Maintenance Entire Facility Capital Reserve Fund	$ 40,000
to the Solid Waste Fund Accrued Benefits Liability Capital Trust	$ 5,000
FROM WATER FUND	
to the Water Treatment and Distribution Improvements and Equipment	$ 100,000
to the Water Fund Accrued Benefits Liability Capital Trust	$ 5,000
FROM SEWER FUND	
to the Sewer Fund Accrued Benefits Liability Capital Trust	$ 5,000
FROM AIRPORT FUND	
to the Airport Fund Accrued Benefits Liability Capital Trust	$ 5,000
TOTAL	$ 2,044,150

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

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Saturday, November 30, 2024, and Saturday, December 7, 2024.

Diane Mulholland

Diane Mulholland, Interim City Clerk

December 11, 2024

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARING
Wednesday, December 18, 2024 - 6:00pm
Council Chambers, City Hall or REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold a public hearing on December 18, 2024, beginning at 6:00pm for the following:

A. **ADOPTION OF 2025 CITY BUDGET** – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager, with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

B. **AMEND ORDINANCE NO. 18, SALARY PLAN** – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

The December 18, 2024 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning December 13, 2024: LebanonNH.gov/Agendas

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

NE-456528

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Saturday, December 7, 2024.

Diane Mulholland

Diane Mulholland, Interim City Clerk

December 11, 2024

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARINGS
Wednesday, December 18, 2024 - 6:00pm
Lebanon High School Gymnasium
195 Hanover Street
Lebanon, NH 03766
(No Remote Access Available)

The location of this meeting has been changed to the Lebanon High School Gymnasium; it will no longer be held in the City Hall Council Chambers. There will be no remote access available and no video recording; participation will require in-person attendance.

The Lebanon City Council will hold public hearings on December 18, 2024, beginning at 6:00pm in the Lebanon High School Gymnasium for the following:

A. **ADOPTION OF 2025 CITY BUDGET** – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager, with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

B. **AMEND ORDINANCE NO. 18, SALARY PLAN** – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

The December 18, 2024 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning December 13, 2024: LebanonNH.gov/Agendas

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Wednesday, December 11, 2024.

Diane Mulholland

Diane Mulholland, Interim City Clerk

Agenda
Lebanon City Council
December 18, 2024

5. Public Hearing Items:

5.A – Adoption of 2025 City Budget

Included in this Section:

- 2025 Budget Public Hearing Presentation

2025 BUDGET

CITY OF LEBANON, NH

Strategic Budgeting

STRATEGIC PLAN

SUSTAINABILITY PRINCIPLES

BUSINESS PLANS

PERFORMANCE MEASUREMENT

ANALYSIS AND EVALUATION

Budget Objectives

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

Long Term Financial Plan

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

Opportunities

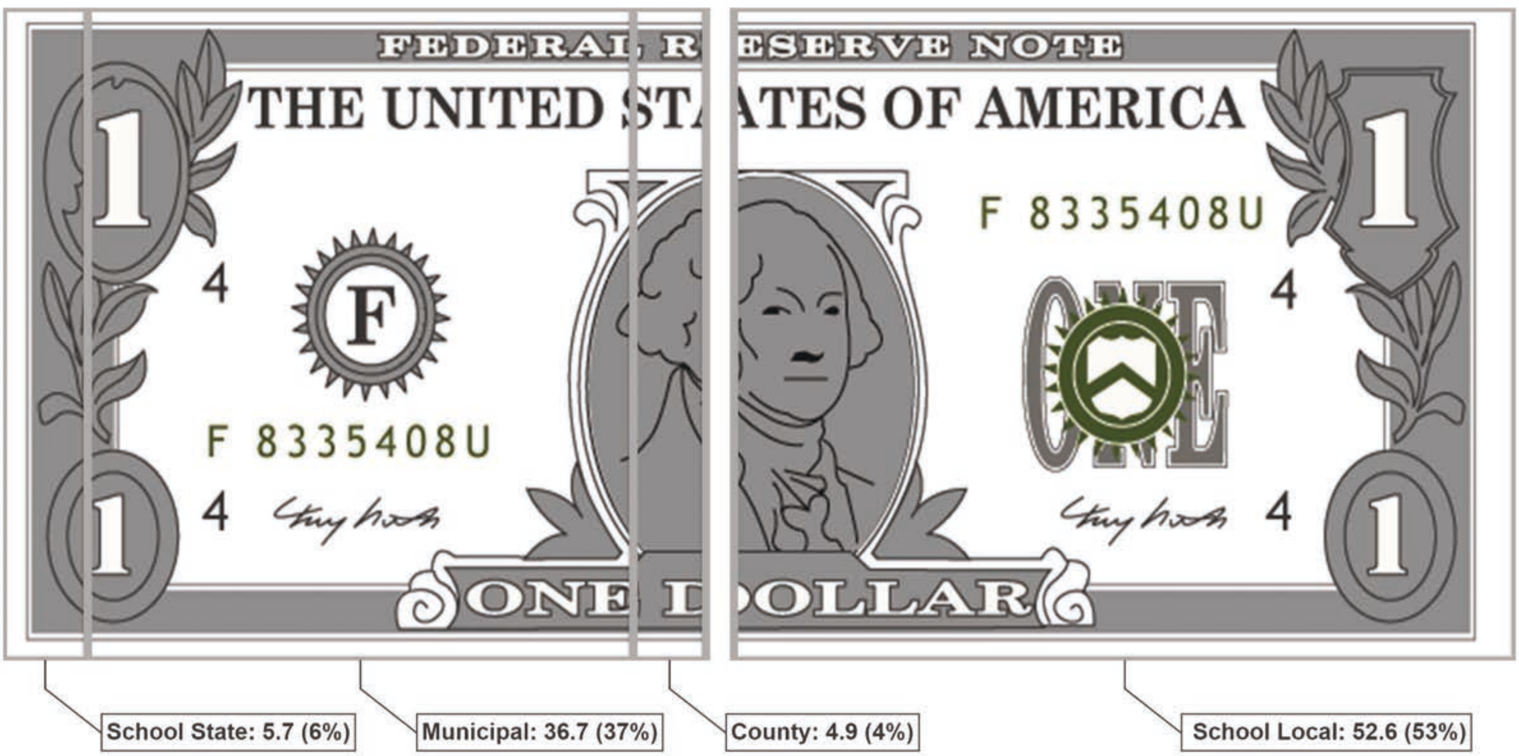
Challenges

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

Pending Challenges

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

How Your Tax Dollars Are Spent



Consumer Price Index & Tax Rate Change-New England Region

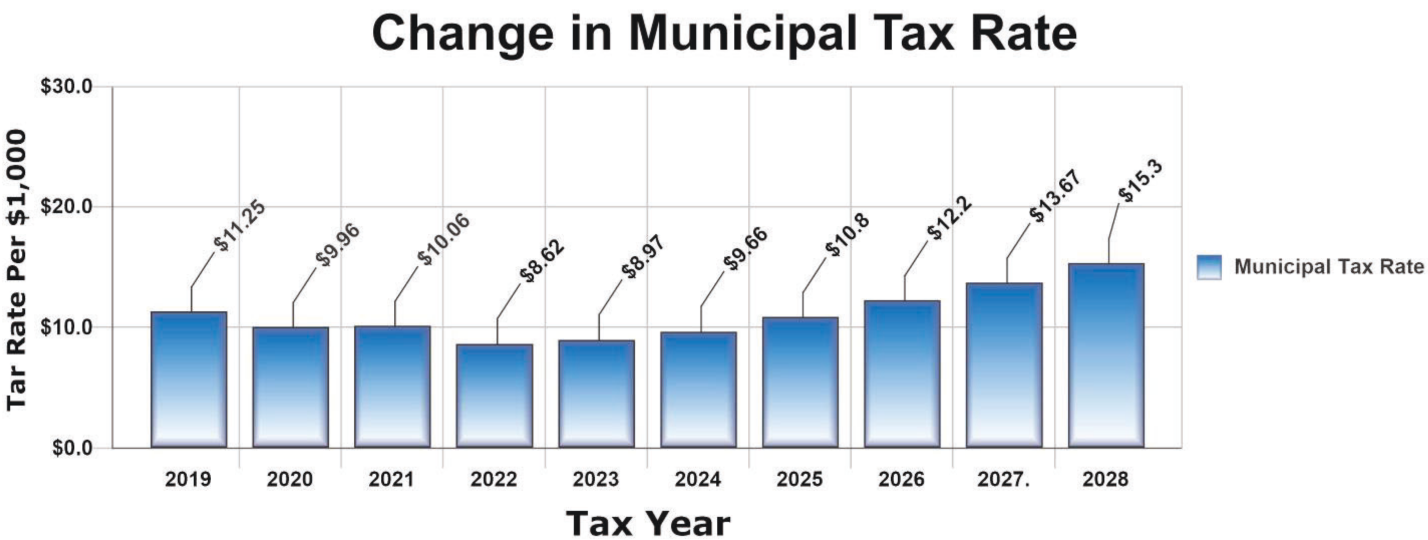
Year	CPI Jun-Jun	Tax Rate	Change in T Rate
2018	2.2%	$10.97	2.5%
2019	1.9%	$11.25	2.5%
2020	0.4%	$9.96	-11.5%
2021	4.0%	$10.06	1%
2022	7.9%	$8.62	*2.5%
2023	1.8%	$8.97	4.1%
2024	3.8%	$9.66	7.7%
TOTAL Change	**22%**		**20.3% (does not include 2020)**

*REPRESENTS THE ACTUAL TAX RATE INCREASE ADJUSTED FOR REVALUATION

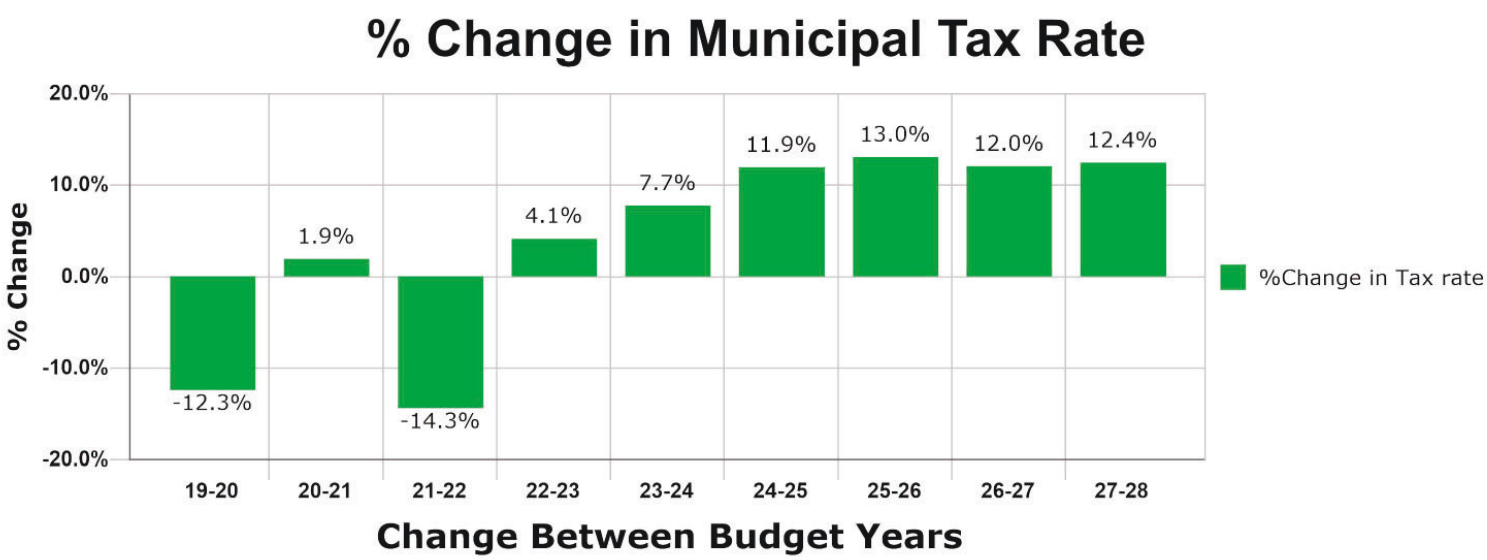
Tax Rate Factors

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

= TAX RATE



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



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

City Tax Rate Impacts

Home Assessed Value	7% T Rate Inc.	8% T Rate Inc.	9% T Rate Inc.	11.9% T Rate Inc.
$300,000	$203	$232	$261	$345
$400,000	$270	$309	$348	$460
$500,000	$338	$386	$435	$575
$600,000	$406	$464	$522	$690
$700,000	$473	$541	$609	$805

NOTE: Does not account for changes in the assessed valuation of property that will result from the revaluation of properties

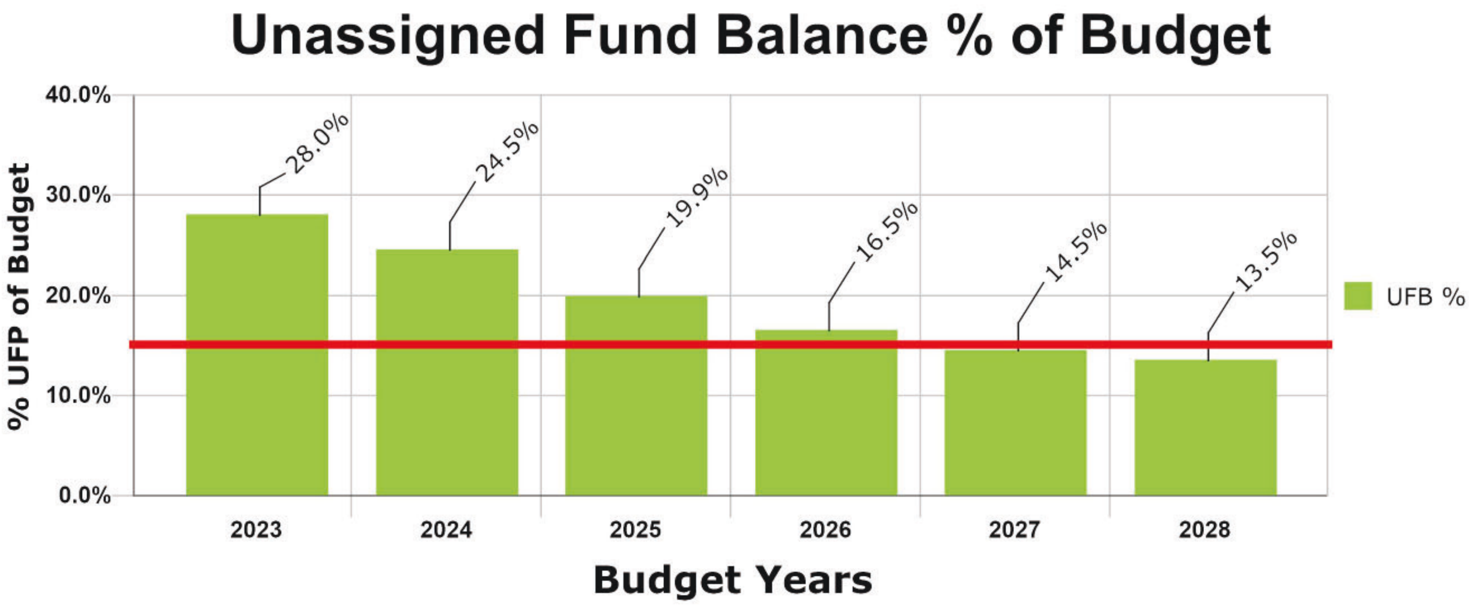
Unassigned Fund Balance Policy

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

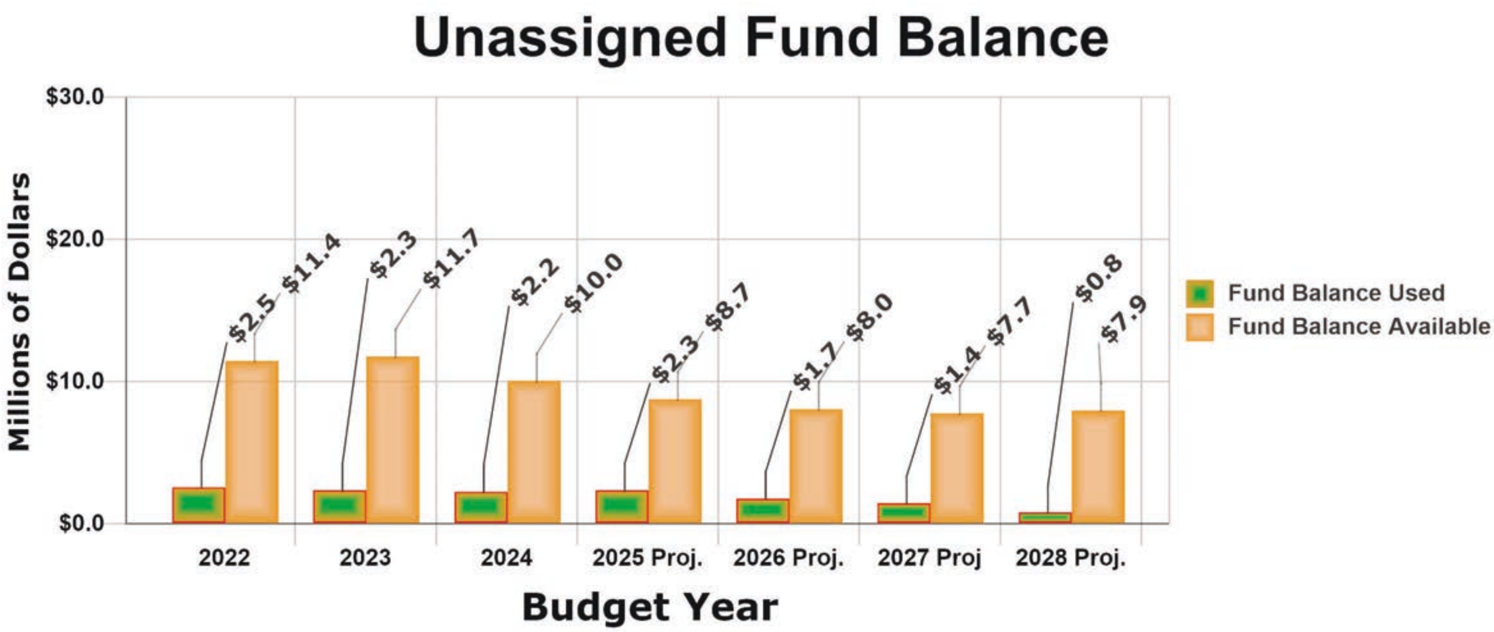
STANDARD DEVELOPED BY THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)

ALLOWS FOR ADEQUATE CASH FLOW BETWEEN TAX BILLINGS

SERVES AS A CASH RESERVE FOR EMERGENCIES



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


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

In Summary

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

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

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

11.9% projected increase in the 2025 tax rate.

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

General Fund Budget Change

$40,930,390

2024

2025

$45,294,150 10.7% Increase

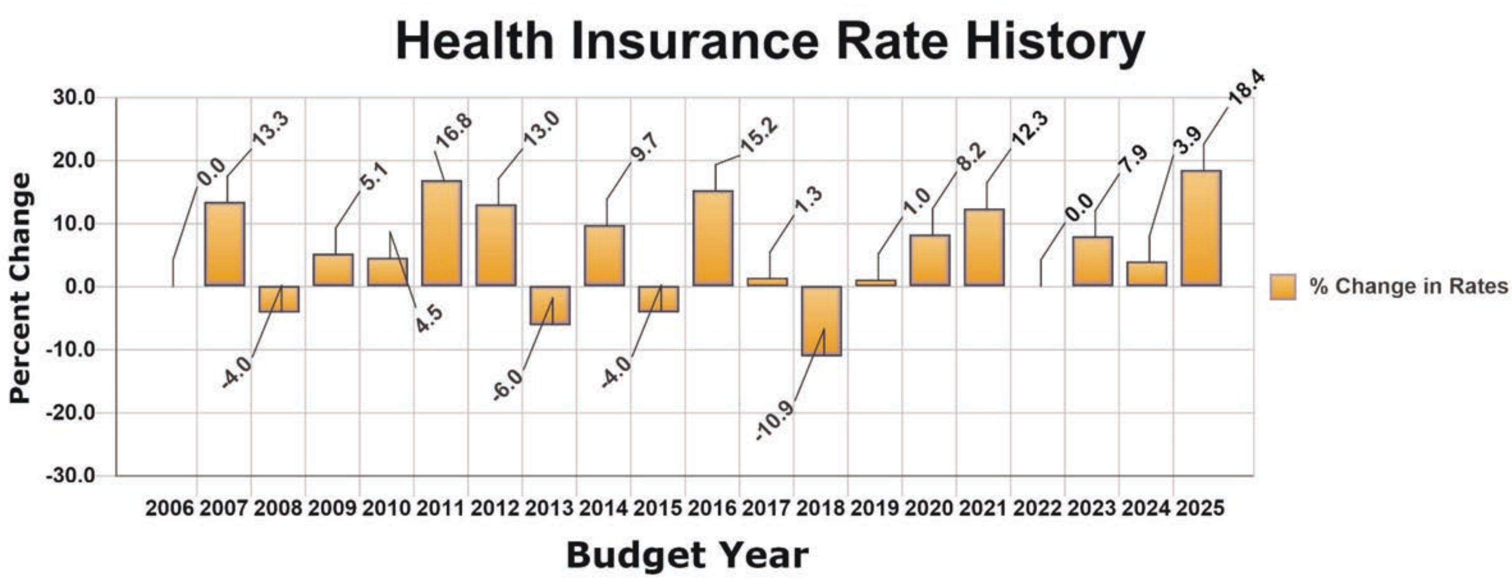
2025 General Fund Budgetary Impacts (Without CIP)

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

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

Cost Increase Drivers

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


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

Budget Overview All Funds

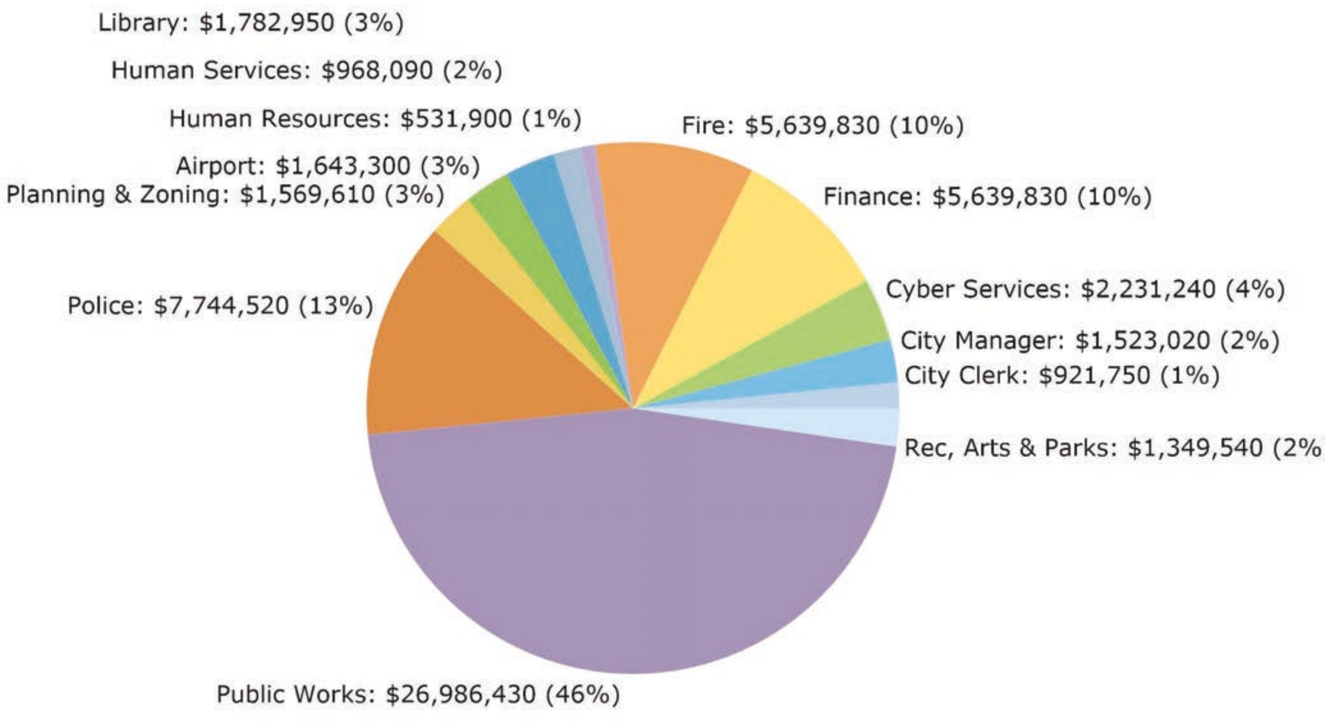
2024 Budget

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

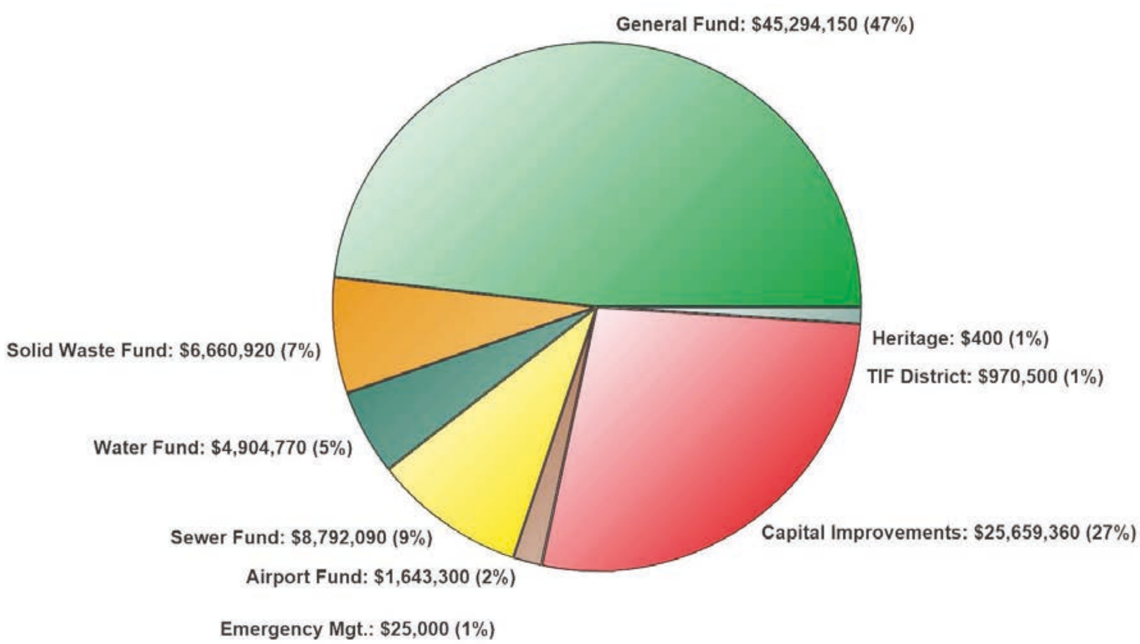
2025 Budget

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

Operating Budget by Department



2025 Budget By Fund



City Revenue Impacts Vary by Source

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

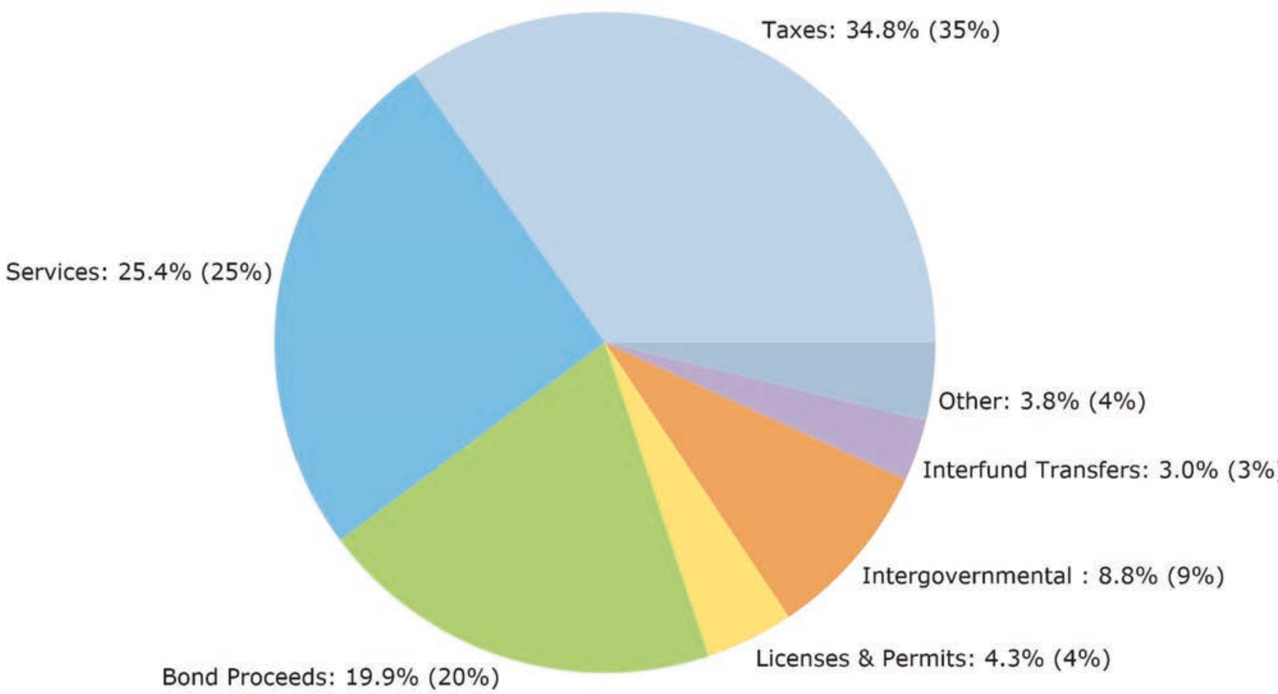
State Revenue Impacts

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

Revenue Projections

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

2025 Projected Revenue Sources



2025-2030 Capital Improvements Plan

City of Lebanon, New Hampshire

Capital Improvement Program

Developed and updated annually to review proposed budget expenditures relative to community's capital needs.

Prepared in accordance with statutory requirements (RSA 674:5-8) and based on and supportive of the goals of the Master Plan.

Required to cover at least 6 years to allow community to plan for upcoming large expenditures to avoid significant fluctuations in spending and tax rates to the extent feasible.

Although the annual budget is a Council responsibility, the Planning Board is responsible for preparing and adopting the CIP; it is first and foremost a planning document.

Must have adopted Master Plan to have a CIP; must have adopted CIP to have Impact Fees and Growth Management Ordinances.

Constantly evolving and changing throughout the preparation and review process.

Capital Improvement Program Items

- Roads, Bridges, Greenways
- Acquisition of land
- Construction of new buildings & facilities valued in excess of $100,000
- Facilities engineering design and preconstruction costs in excess of $100,000
- Reconstruction of existing facilities resulting in more capacity for growth at a cost in excess of $100,000

2024-2025 CIP Budget Comparison

2024

- General Fund- **$48,092,610**
- Sewer Fund- **$300,000**
- Water Fund- **$150,000**
- Solid Waste Fund- **$916,000**
- Airport Fund- **$3,878,340**

- **TOTAL- $53,336,950**

2025

General Fund- **$8,487,160**

- Sewer Fund- **$1,009,760**
- Water Fund- **$1,809,050**
- Solid Waste Fund- **$14,353,390**
- Airport Fund- **$0**

- **TOTAL- $25,659,360**

CIP Funding Sources

- General Obligations Bonds
- State Revolving Funds-Water and Sewer
- Capital Reserve Funds
- Grants and Loan Forgiveness

Long Term Plan-General Fund

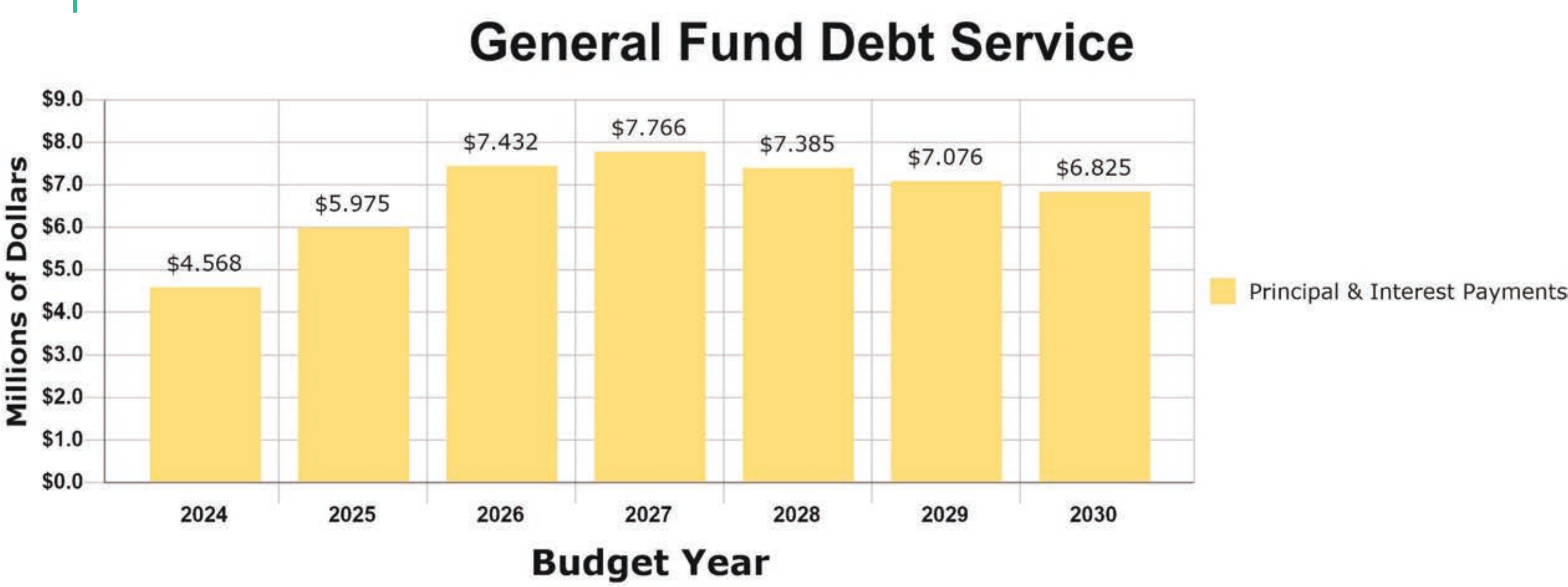
- 6 Year Capital Improvements Plan
- Debt Load Stabilization Plan
  - Leveling of the General Fund Debt.
  - Limit new debt to the amount of debt being retired over the 6 Year period + CPI growth factor
- Facilities
- Streets and Bridges
- Vehicles and Equipment

Rolling 6 -year period

The debt ceiling is calculated on a rolling six-year period based upon the CIP.

Debt attributable and paid by Tax Increment Finance Districts or Special Assessment Districts is not included in the debt ceiling

Large projects that cause exceedance of the debt ceiling would freeze incurring debt until the amount owed is below the ceiling.



Note: Projected Debt Service Cost based upon interest rates for present debt at various rates and new debt at 5% interest.

GENERAL FUND DEBT LIMITATIONS

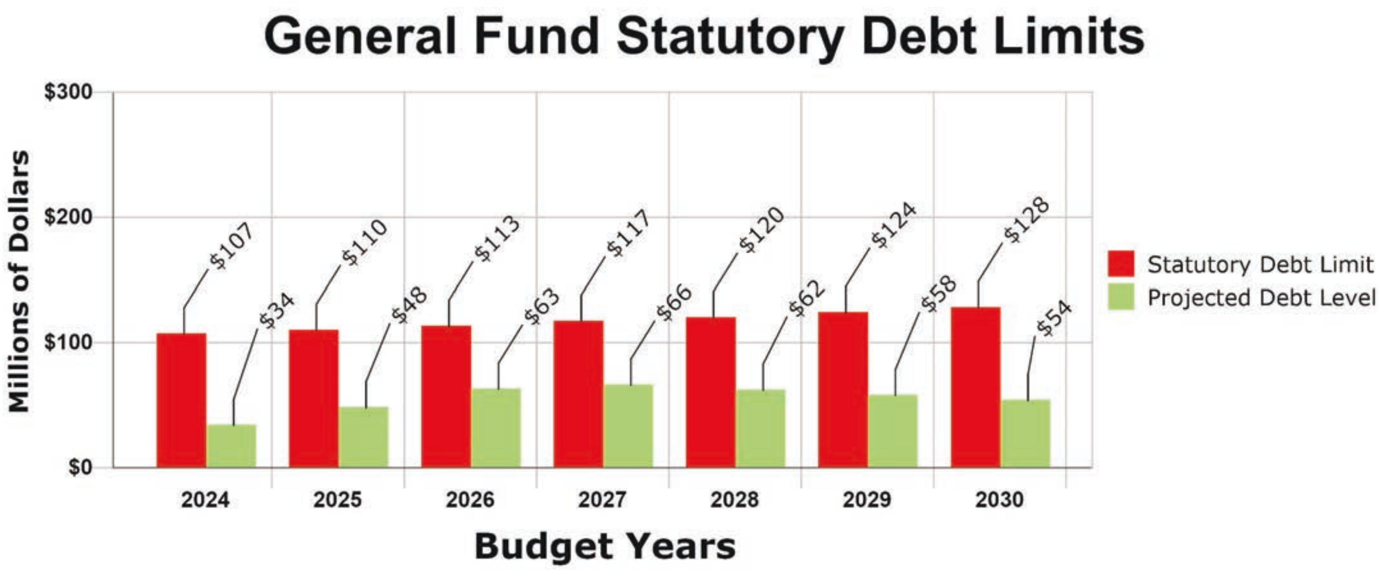
Statutory Debt Ceiling - $98 Million

City Policy Debt Ceiling - $50.4 Million

Debt Retirement

- 2024 **$3.4 Million**
- 2025 $4.08 Million

Current Projected Debt Issuance (Projects in 2024-2029 CIP and Authorized Projects from Prior Years)										
Year of Completion	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
bond payments for unissued and projected included in line 10						$18,822,790	$ 7,861,140	$ 1,322,720	$ -	$ 1,146,240
	starting debt limit per policy									
Description	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Debt Limit	$ 40,968,380	$ 42,852,925	$ 46,109,748	$ 47,124,162	$ 48,914,880	$ 50,773,646	$ 52,703,044	$ 54,705,760	$ 56,784,579	$ 58,942,393
Outstanding Issued Debt and Projected	$ 40,968,380	$ 41,201,620	$ 37,832,160	$ 34,303,190	$ 48,500,770	$ 63,240,840	$ 66,343,050	$ 62,740,800	$ 58,048,270	$ 54,600,450
Debt Capacity	$ -	$ 1,651,305	$ 8,277,588	$ 12,820,972	$ 414,110	$ (12,467,194)	$ (13,640,006)	$ (8,035,040)	$ (1,263,691)	$ 4,341,943
Under (Over) Debt Limit		$ 1,651,305	$ 8,277,588	$ 12,820,972	$ 414,110	$ (12,467,194)	$ (13,640,006)	$ (8,035,040)	$ (1,263,691)	$ 4,341,943



NOTE: NH RSA 33:4-a limits a municipality's authority to borrow money by bonds to not exceed 3% of the assessed valuation of the City shown in red above. The green bar represents the City's actual and projected debt.

Agenda
Lebanon City Council
December 18, 2024

5. Public Hearing Items:

5.B – Amendments to Ordinance #18, Salary Plan, to

Include Implementation of a 3% General Wage Increase, and to

Retitle, Reclassify, and Add Positions to the Existing Salary Plan

A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

The City Council scheduled this public hearing at its November 20, 2024 regular meeting. The public hearing was properly noticed in the Valley News on December 7, 2024 in accordance with City Code and State Law, as well as on December 11, 2024 indicating a meeting location change.

Background

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

1. **General Wage Increase (GWI) – 2025**

   Implement a 3% General Wage Increase for 2025, for all Non-Affiliated positions, and all positions within the following Bargaining Units:

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

   The City Manager is responsible for maintaining the City's Compensation and Classification Plan. Within Ordinance No. 18, compensation for exempt (salaried) and non-exempt (hourly) Non-Affiliated employees is expressed as a minimum and maximum grade range, via hourly rates for non-exempt employees, and weekly rates for exempt (salaried) employees. Movement within ranges is achieved through annual General Wage Increases, and merit or step adjustments, applicable for employees who are not already at the top of their wage range. To be useful, it is imperative that compensation and classification systems be kept current. This is achieved primarily by revising compensation ranges through regular general wage adjustments and by systematically reviewing all positions on a regular basis. This is achieved by meaningful sampling of the labor market and internally relative to other positions.

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

The increase in the Northeast Region CPI, for the period of June 2023-June 2024, was 3.8%. As a result, the City Council is asked to take action to implement a 3% General Wage Increase for all employees, as part of the 2025 City Budget. This change would be effective as of the first pay period of 2025.

2. Amend Article II, Non-Affiliated and LPASE Employees

A. Regular Full-Time and Part-Time Benefit Eligible Positions

I. Remove the Position of Library Assistant (listed in the table as a Grade 4).

II. Add the non-exempt position of Youth Services Library Assistant as Grade 4.

III. Add the non-exempt position of Technical Services Library Assistant as Grade 4.

IV. Transfer the Police Communications Supervisor from LPASE to Non-Affiliated position. Position will remain a Grade 10.

V. Add the exempt position of Director of Public Engagement and Communications, within the City Manager Department, as Grade 11. This proposed position will serve as the primary spokesperson and media liaison for the City. This role will develop and implement communication strategies to effectively convey public information, and the successful representation of the City's interests via social media and traditional news outlets. The position will work closely with all City departments to ensure timely, accurate, and consistent dissemination of information.

VI. Retitle the Assistant Fire Chief to Deputy Fire Chief and reclassify the position to a Grade 15 to be consistent with other executive officer positions within the City.

B. Seasonal/Temporary & Stipend Employees

I. Implement a wage range to the following positions, within the Library Department:
   a. Library Clerk I
   b. Library Custodian Substitutes
   c. Library Clerk II

The tables below reflect all changes (as shown in **red** text), to include the addition of new positions, changes in position titles and/or classification, as well as the 3% General Wage Increase. These changes would be effective as of the first pay period of 2025.

REGULAR FULL-TIME/REGULAR PART-TIME NON-AFFILIATED & LPASE EMPLOYEES 2025 SALARY & GRADES TO INCLUDE 3% GWI					
Grade	**Position Title**	**Hourly**		**Weekly**	
		Minimum	**Maximum**	**Minimum**	**Maximum**
1	General Intern	*$18.73*	*$27.37*	-	-
2	Custodian	*$21.04*	*$28.41*	-	-
	Department Secretary	-	-	-	-
3	Airport Maintenance Worker	*$22.32*	*$30.12*	-	-
	Custodian I	-	-	-	-
	Accounting Clerk	-	-	-	-

4	~~**Library Assistant**~~	*$23.64*	*$31.91*	-	-
	Youth Services Library Assistant (New)				
	Technical Services Library Assistant (New)				
	Custodial Supervisor	-	-	-	-
	Facilities Maintenance Specialist	-	-	-	-
5		*$25.05*	*$33.84*	-	-
6		*$26.54*	*$36.24*	-	-
7	Administrative Secretary	*$28.16*	*$39.83*	-	-
	Assessing Clerk	-	-	-	-
	Assistant City Clerk	-	-	-	-
	Assistant Human Services Director	-	-	-	-
	Communications Specialist	-	-	-	-
	Library Administrative/Technical Assistant	-	-		-
	~~**Public Works Crew Leader****~~				
8	Accounting Clerk III	*$30.97*	*$41.80*	-	-
	Administrative Assistant	-	-	-	-
	Benefits Specialist	-	-	-	-
	Payroll Specialist	-	-	-	-
	Police Communications Assistant Supervisor (New)**				
	Deputy City Clerk	-	-	-	-
	Deputy Tax Collector	-	-	-	-
	Deputy City Clerk/Deputy Tax Collector	-	-	-	-
	Field Inspector**	-	-	-	-
	Electrical Inspector**	-	-	-	-
	Utility Billing Clerk	-	-	-	-
	Outreach Librarian	-	-	*$1,238.72*	*$1,672.21*
	Children's Librarian	-	-	-	-
9	Code Health Inspector**	*$34.06*	*$45.99*	-	-
	Executive Assistant	-	-	-	-
	Public Relations Coordinator	-	-	-	-
	Digital Media Officer	-	-	-	-
	Deputy Assessor	-	-	-	-
	Cyber Services Technical Specialist	-	-	-	-
	Real Estate Appraiser II**	-	-	-	-
	Solid Waste Supervisor**				
	Cemetery Supervisor**	-	-	-	-
	Associate Planner**	-	-	*$1,362.57*	*$1,839.73*
10	Asset Manager**	*$37.51*	*$50.63*		-
	Assistant City Engineer**			-	-
	Financial Analyst	-	-	-	-
	Community Nurse	-	-	-	-
	Police Communications Supervisor**	-	-	-	-
	Recreation Program Coordinator**	-	-	*$1,500.59*	*$2,025.37*
	Youth Services Librarian	-	-	-	-
11	Technical Advisor I	*$39.76*	*$53.66*	-	-
	Cemetery Sexton**	-	-	-	-
	Fleet Maintenance Supervisor**	-	-	-	-
	Maintenance Superintendent**	-	-	-	-
	Utilities Maintenance Superintendent**	-	-	-	-

	System Administrator	-	-	-	-
	Airport Operations Supervisor**	-	-	*$1,590.36*	*$2,146.43*
	Assistant Recreation Director**	-	-	-	-
	Code Enforcement Director**	-	-	-	-
	Director of Public Engagement and Communications (New)				
	Fire Marshall**	-	-	-	-
	Planner/GIS Coordinator**	-	-	-	-
	Senior Planner**	-	-	-	-
	Systems Librarian	-	-	-	-
	Information Technology Librarian	-	-	-	-
12	Wastewater Treatment Superintendent**	*$42.14*	*$56.89*	-	-
	Water Treatment Superintendent**	-	-	-	-
	Administrative Services Manager**	-	-	*$1,685.43*	*$2,275.29*
	City Assessor**	-	-	-	-
	City Engineer**	-	-	-	-
	City Planner**	-	-	-	-
	Deputy Library Director	-	-	-	-
	Energy & Facilities Manager**	-	-	-	-
	Police Lieutenant**	-	-	-	-
	Prosecuting Attorney	-	-	-	-
	Solid Waste Manager	-	-	-	-
13	Chief Innovation and AI Officer	-	-	*$1,786.57*	*$2,411.88*
	City Clerk/Tax Collector				
	Cyber Security Analyst	-	-	-	-
	Deputy Finance Director	-	-	-	-
	Deputy Human Resources Director	-	-	-	-
	~~**Deputy Fire Chief****~~	-	-	-	-
	Human Services Director				
	Information Systems Manager**	-	-	-	-
	Maintenance Manager	-	-	-	-
	Police Captain**	-	-	-	-
	Deputy Planning and Development Director	-	-	-	-
	Systems and Operations Administrator	-	-	-	-
	Chief Building Official & Health Officer				
14	Human Resources Specialist	*$47.35*	*$63.92*	-	-
	Airport Manager	-	-	*$1,893.86*	*$2,556.51*
	Assistant Director/Public Works	-	-	-	-
	~~**Assistant Fire Chief**~~	-	-	-	-
	Chief Assessor	-	-	-	-
	Human Resources Director	-	-	-	-
	Library Director	-	-	-	-
	Lead Network Infrastructure Engineer	-	-	-	-
	Recreation, Arts & Parks Director	-	-	-	-
15	Deputy Police Chief	-	-	*$2,127.64*	*$2,709.73*
	Deputy Fire Chief				
16	Technical Advisor II	*$58.27*	*$73.74*	-	-
	Chief of Police	-	-	*$2,330.59*	*$2,949.55*
	Planning and Development Director	-	-	-	-
	Public Works Director	-	-	-	-

	Finance Director	-	-	-	-
	Fire Chief	-	-	-	-
	Cyber Services Director	-	-	-	-
	Deputy City Manager	-	-	-	-

**Denotes LPASE Employees for which the January 1, 2025, GWI shall be based on the Northeast Region CPI for June 2023 – June 2024, but in no case shall be less than one percent (1%), nor greater than three percent (3%).

B. Seasonal/Temporary & Stipend Employees

POSITION TITLE	**HOURLY**	
ELECTION POSITIONS (HOURLY)		
Ballot Clerk	-	*$20.60*
Election Assistant	-	*$16.10*
Moderator	-	*$30.90*
Ward Clerk	-	*$27.81*
Chair Supervisor of the Checklist	-	*$27.81*
Supervisor of the Checklist	-	*$25.75*
FIRE DEPARTMENT POSITIONS		
Call Firefighter	*$12.94*	*$32.81*
RECREATION, ARTS & PARKS POSITIONS		
Front Desk Attendants – Pool	*$11.66*	*$17.53*
Lifeguards	*$11.66*	*$20.12*
Head/Lead Counselors	*$15.18*	*$18.66*
Head & WSI Lifeguards	*$14.00*	*$20.98*
Head Front Desk Attendant - Pool	*$14.00*	*$17.51*
Outdoor Adventurer - Educator	*$15.45*	*$20.60*
Day Camp Counselors	*$11.66*	*$17.53*
Arts & Craft Director	*$15.18*	*$19.54*
Farmers Market Coordinator	*$16.34*	*$21.00*
Market Assistant	*$14.00*	*$17.51*
Tennis Instructor	*$17.51*	*$22.17*
Stomp & Romp	*$17.51*	*$22.17*
Pool Operations Manager	*$17.51*	*$24.13*
Asst. Pool Director	*$17.51*	*$24.13*
Assistant Camp Director	*$17.51*	*$24.13*
Pool Director	*$18.66*	*$27.58*
Camp Director	*$18.66*	*$27.58*
RECREATION, ARTS & PARKS STIPEND POSITIONS: Sport Coaches – Seasonally (Lacrosse, Track, Youth – Basketball, Field Hockey, Football, Cheerleader Coach etc. – may vary due to Programs)	*$235.60*	*$821.74*
Softball Coordinator - Stipend	*$2,040.43*	*$2,612.90*
LIBRARY POSITIONS		
Library Clerk I	***$18.73***	***$27.37***
Library Custodian Substitutes	***$21.04***	***$28.41***
Library Clerk II	***$22.32***	***$30.12***
PUBLIC WORKS POSITIONS		
Engineering Clerk	*$12.84*	*$16.34*

GIS Clerk – (or Intern)	*$17.51*	*$19.84*
Seasonal Laborers – Summer & Fall DPW, Parks & Rec.& Airport	*$18.66*	*$23.59*
Tree Warden	*$23.69*	*$26.78*
CDL Seasonal Drivers	*$26.21*	*$57.46*
PLANNING POSITIONS		
Park Ranger	*$17.51*	*$19.84*
POLICE DEPARTMENT POSITIONS		
Crossing Guard	-	*$19.00*
*Communications Specialist	*$28.16*	*$39.83*
Police Administrative Aide	*$23.34*	*$26.83*
Parking Control Officer	*$23.34*	*$26.83*
Police Officers	*$30.22*	*$39.94*
CITY CLERK POSITIONS		
*Assistant City Clerks (Part-Time/Temp. <20)	*$28.16*	*$39.83*
Lead Recording Secretary	*$26.22*	*$31.91*
Recording Secretary	*$25.08*	*$27.41*
Recording Secretary Coordinator	*$26.22*	*$28.01*
SHARED POSITION		
General Intern I	*$15.18*	*$19.25*

3. Collective Bargaining Units

The City Council is not directly responsible for the negotiation of Collective Bargaining Agreements; it is the City policy making body and the legislative body with authority to raise and appropriate tax revenues to fund Labor Agreements. Under the City Manager form of government, the City Manager is responsible for administering the affairs of the City, including the appointment of employees and the negotiation of Labor Agreements. The City Manager's statutory obligation is to bargain in "good faith." In the collective bargaining context, "good faith" negotiation "…involves meeting at reasonable times and places to reach agreement on the terms of employment, and to cooperate in mediation and fact-finding required by this chapter [RSA 273], but the obligation to negotiate in good faith shall not compel either party to agree to a proposal or to make a concession." Failure to bargain in good faith constitutes an unfair labor practice.

State law requires that only cost items be submitted to the City Council for approval. Cost item means any benefit acquired through collective bargaining, whose implementation requires an appropriation by the legislative body of the public employer (City of Lebanon), with which negotiations are being conducted. Cost items shall be submitted within 30 days to the City Council for approval. Within 30 days of the receipt of the submission, the City Council shall vote to accept or reject the cost items. If the City Council rejects any part of the submission, or while accepting the submission takes any action which would result in a modification of the terms of the cost items submitted to it, either party may reopen negotiations on all or part of the entire agreement.

Legislative bodies may only raise and appropriate funds for the current fiscal year. Many Collective Bargaining Agreements cover several fiscal years. The New Hampshire Supreme Court held (Appeal of Sanborn Regional School Board) that a public employer was not bound by a collective bargaining agreement where the legislative body, when approving and funding the cost items in the current year of the Labor Agreement, was not warned of the cost of the successive years. With known cost factors being disclosed for the life of the contract, collective bargaining agreements are considered “Sanbornized”.

ARTICLE II, LPASE

The City and Lebanon Professional, Administrative, and Salaried Employees (LPASE) have reached a tentative three-year (January 1, 2025 – December 31, 2027) Labor Agreement.

According to the tentative three-year Labor Agreement, annual General Wage Increases (GWI’s) for the life of the Contract will be based on the percent change in the Northeast Region CPI for June from 12 months prior but shall be no less than 1% (floor) and no greater than 3% (ceiling). Based on a 3.8% increase in the CPI as of June 2024, the GWI for 2025 will be 3%. Members will also be eligible for merit increases. The estimated wage and statutory benefit costs for 2025 is $198,890.00.

In 2026, the second year of the Labor Agreement, LPASE members will be eligible for merit increases and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2024 – June 2025.

In 2027, the third year of the Labor Agreement, LPASE members will be eligible for merit increases and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2025 – June 2026.

Corresponding wage schedules for the subsequent two years are not provided, as the GWI for 2026 and 2027 will not be known until July of those years.

In addition to the GWI, the City Manager is proposing the following amendments to the LPASE Wage and Classification Scale:

I. Remove the Public Works Crew Leader position (currently listed as a Grade 7). Position is being transferred to the AFSCME Bargaining Unit.

II. Add the non-exempt position of Police Communications Assistant Supervisor as a Grade 8. This position has been created to assist the Police Communications Supervisor with the training of the on-shift personnel and will be in charge of the shift operations, in the absence of the Police Communications Supervisor.

III. Remove the Grade 13 Deputy Fire Chief position in its entirety. The position is currently a LPASE position, but has been replaced by the non-affiliated, Grade 15 Deputy Fire Chief position.

ARTICLE III, SECTION A, AFSCME Local 1348/Council 93 AFL-CIO

The City and the American Federal State, County and Municipal (AFSCME) have reached a tentative three-year (January 1, 2025 – December 31, 2027) Labor Agreement.

According to the tentative three-year Labor Agreement, annual General Wage Increases (GWI’s) for the life of the Contract will be based on the percent change in the Northeast Region CPI for June from 12 months prior but shall be no less than 1% (floor) and no greater than 3% (ceiling). Based on a 3.8% increase in the CPI as of June 2024, the GWI for 2025 will be 3%. The estimated wage and statutory benefit costs for 2025 is $289,050.00.

In 2026, the second year of the Labor Agreement, AFSCME members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2024 – June 2025.

In 2027, the third year of the Labor Agreement, AFSCME members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2025 – June 2026.

Corresponding wage schedules for the subsequent two years are not provided, as the GWI for 2026 and 2027 will not be known until July of those years.

In addition to the GWI, the City Manager is proposing the following amendment to the AFSCME Wage and Classification Scale:

I. Add the Public Works Crew Leader (formerly a LPASE position) as a Grade 7.

The tables below reflect all changes (as shown in **red** text), to include the addition of new positions, changes in position titles and/or classification, as well as the 3% General Wage Increase. These changes would be effective as of the first pay period of 2025.

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

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City and AFSCME (American Federation of State, County and Municipal Employees) Local #1348/Council 93 AFL-CIO, (effective January 1, 2025 to December 31, 2027) shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2025, through the last pay period of 2025, as provided in that Agreement, and as placed on file in the office of the City Clerk.

AFSCME POSITIONS	
GRADE	**POSITION(s)**
1	Laborer
2	Utility Operator Trainee
3	Operator; Recycling Attendant; Construction Utility Operator I; Meter/Backflow Technician; Scale Technician
4	Light Equipment Operator; Airport Maintenance Technician;
5	Heavy Equipment Operator; Utilities Operator I; Airport Maintenance Specialist; Maintainer (Cemetery Crew Leader); Utilities Operator I;
6	Mechanic; Water Treatment Plant Operator; Wastewater Treatment Plant Operator;
7	Laboratory Technician/ Utilities Plant Operator; Airport Maintenance Supervisor; Utilities Maintenance Mechanic; Engineering Technician; **Public Works Crew Leader**
8	Supervisor; Parks & Grounds Crew Supervisor
9	Chief of Quality Assurance, Electrician

AFSCME LOCAL 1348 - 2025 SALARY GRADES							**3% GWI**
Minimum	**Maximum**						
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
1	$20.56	$21.14	$21.75	$22.37	$22.94	$23.65	$24.38

2	$22.18	$22.82	$23.48	$24.12	$24.76	$25.52	$26.32
3	$23.95	$24.67	$25.39	$26.07	$26.82	$27.66	$28.51
4	$25.86	$26.67	$27.43	$28.22	$29.05	$29.94	$30.88
5	$28.03	$28.87	$29.73	$30.58	$31.48	$32.46	$33.46
6	$30.34	$31.25	$32.26	$33.25	$34.26	$35.28	$36.24
7	$32.88	$33.91	$34.98	$36.05	$37.13	$38.24	$39.27
8	$34.53	$35.62	$36.75	$37.88	$39.10	$40.29	$41.86
9	$37.49	$38.67	$39.93	$41.18	$42.45	$43.71	$45.51

The January 1, 2025, GWI shall be based on the Northeast Region CPI, for June 2023 – June 2024, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

ARTICLE III, SECTION B, Lebanon Permanent Firefighters/IAFF

The City and the Lebanon Permanent Firefighters/IAFF have reached a tentative three-year (January 1, 2025 – December 31, 2027) Labor Agreement.

According to the tentative three-year Labor Agreement, annual General Wage Increases (GWI's) for the life of the Contract will be based on the percent change in the Northeast Region CPI for June from 12 months prior but shall be no less than 1% (floor) and no greater than 3% (ceiling). Based on a 3.8% increase in the CPI as of June 2024, the GWI for 2025 will be 3%. Members will also receive step increases. The estimated wage and statutory benefit costs for 2025 is $ 261,040.00.

In 2026, the second year of the Labor Agreement, IAFF members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2024 – June 2025.

In 2027, the third year of the Labor Agreement, IAFF members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2025 – June 2026.

Corresponding wage schedules for the subsequent two years are not provided, as the GWI for 2026 and 2027 will not be known until July of those years.

In addition to the GWI, the City Manager is proposing the following amendment to the LPFF/IAFF Wage and Classification Scale:

I. Escalate the pay grades to the 60th percentile of the Wage and Salary Study, conducted in October 2024, by implementing additional wage adjustments beyond the GWI, to the following positions:
   a. Lieutenant
   b. Lieutenant - Paramedic
   c. Captain – Paramedic

The tables below reflect all changes (as shown in **red** text), to include the addition of new positions, changes in position titles and/or classification, as well as the 3% General Wage Increase. These changes would be effective as of the first pay period of 2025.

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

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City and Lebanon Permanent Firefighters' Association Local 3197/International Association of Fire Fighters (IAFF), (effective January 1, 2025 to December 31, 2027), shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2025, through the last pay period of 2025, as provided in that Agreement, and as placed on file in the office of the City Clerk.

LEBANON PERMANENT FIREFIGHTERS/IAFF - 2025 SALARY GRADES							**3% GWI**
Minimum Maximum							
Position Title	**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**
Firefighter - EMT	$26.58	$27.44	$28.28	$29.17	$30.00	$30.86	$31.81
Firefighter - Paramedic	$30.11	$31.01	$31.97	$32.85	$33.74	$34.67	$35.63
Fire Alarm Technician	$37.02	$37.79	$38.56	$39.29	$40.07	$40.80	$41.54
Lieutenant	$35.79	$36.28	$36.79	$37.31	$37.81	$38.30	$38.81
Fire Inspector	$37.31	$37.90	$38.55	$39.15	$39.79	$40.40	$41.07
Lieutenant - Paramedic	$38.87	$39.39	$39.89	$40.40	$40.94	$41.42	$41.95
Captain	$43.51	$43.95	$44.47	$44.93	$45.40	$45.90	$46.36
Inspector - Paramedic	$38.65	$39.24	$39.83	$40.45	$41.04	$41.62	$42.29
Captain - Paramedic	$44.63	$45.10	$45.55	$46.02	$46.50	$46.95	$47.48

The January 1, 2025, GWI shall be based on the Northeast Region CPI, for June 2023 – June 2024, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

ARTICLE III, SECTION C, LPBA/NEPBA

The City and the Lebanon Police Benevolent Association (LPBA)/New England Police Benevolent Association (NEPBA) have reached a tentative three-year (January 1, 2025 – December 31, 2027) Labor Agreement.

According to the tentative three-year Labor Agreement, annual General Wage Increases (GWI's) for the life of the Contract will be based on the percent change in the Northeast Region CPI for June from 12 months prior but shall be no less than 1% (floor) and no greater than 3% (ceiling). Based on a 3.8% increase in the CPI as of June 2024, the GWI for 2025 will be 3%. Members will also receive a step increase. The estimated wage and statutory benefit costs for 2025 is $ 228,260.00.

In 2026, the second year of the Labor Agreement, NEPBA members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2024 – June 2025.

In 2027, the third year of the Labor Agreement, NEPBA members will receive step increases, and will receive a minimum of 1% General Wage Increase (GWI), and no greater than 3% GWI, based on the Northeast Region CPI, for June 2025 – June 2026.

Corresponding wage schedules for the subsequent two years are not provided, as the GWI for 2026 and 2027 will not be known until July of those years.

No additional amendments are proposed.

The tables below reflect all changes (as shown in **red** text), to include the addition of new positions, changes in position titles and/or classification, as well as the 3% General Wage Increase. These changes would be effective as of the first pay period of 2025.

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

Employees covered by the terms and conditions of the Collective Bargaining Agreement between the City of Lebanon and the Lebanon Police Benevolent Association (LPBA)/New England Police Benevolent Association (NEPBA), (effective January 1, 2025 to December 31, 2027), shall be paid in accordance with the accompanying pay plan covering the time period of the first pay period of 2025, through the last pay period of 2025, as provided in that Agreement, and as placed on file in the office of the City Clerk.

LEBANON POLICE BENEVOLENT ASSOCIATION – 2025 SALARY GRADES 3% GWI **Minimum Maximum**							
Position Title	**Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6**	**Step 7**
Patrol Officer	$30.22	$31.98	$33.08	$34.72	$36.46	$38.31	$39.94
Corporal	$41.10						
Sergeant	$41.10	$41.96	$43.03	$44.14	$45.21	$46.29	$47.42

The January 1, 2025, GWI shall be based on the Northeast Region CPI, for June 2023 – June 2024, but in no case shall be less than one percent (1%) nor greater than three percent (3%).

Action

The City Council is asked to act on the following:

1. ACKNOWLEDGE THIRD PRESENTATION:

MOVED, that the Lebanon City Council hereby acknowledges the third of three presentations to amend Ordinance #18, Salary Plan, as fully described and contained in the December 18, 2024, City Council Agenda Packet.

2. RESOLUTION:

FOR THE PURPOSE OF amending Ordinance #18, Salary Plan.

NOW THEREFORE BE IT RESOLVED, that the Lebanon City Council hereby amends Ordinance #18 to implement a 3% General Wage Increase for 2025 for all City employees; and to implement all other changes as fully outlined and described in the December 18, 2024 City Council Agenda Packet, effective the first pay period of 2025.

Included in this Section:

1. Notice of Public Hearing as Published in the December 7, 2024 Edition of the Valley News, as well as the December 11, 2024 Edition of the *Valley News* indicating a meeting location change

December 11, 2024

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARING
Wednesday, December 18, 2024 - 6:00pm
Council Chambers, City Hall or REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold a public hearing on December 18, 2024, beginning at 6:00pm for the following:

A. **ADOPTION OF 2025 CITY BUDGET** – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager, with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

B. **AMEND ORDINANCE NO. 18, SALARY PLAN** – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

The December 18, 2024 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning December 13, 2024: LebanonNH.gov/Agendas

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

NE-456528

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Saturday, December 7, 2024.

Diane Mulholland

Diane Mulholland, Interim City Clerk

December 11, 2024

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARINGS
Wednesday, December 18, 2024 - 6:00pm
Lebanon High School Gymnasium
195 Hanover Street
Lebanon, NH 03766
(No Remote Access Available)

The location of this meeting has been changed to the Lebanon High School Gymnasium; it will no longer be held in the City Hall Council Chambers. There will be no remote access available and no video recording; participation will require in-person attendance.

The Lebanon City Council will hold public hearings on December 18, 2024, beginning at 6:00pm in the Lebanon High School Gymnasium for the following:

A. **ADOPTION OF 2025 CITY BUDGET** – Public Hearing for the purpose of receiving public input and taking action to adopt the 2025 City Budget as proposed by the City Manager, with additional actions to include: authorizing the issuance of bonds or notes to finance 2025 capital improvements; rescinding and/or transferring prior appropriations and/or authorizations for the issuance of bonds or notes; and authorizing the transfer of funds to Capital Reserve Funds.

B. **AMEND ORDINANCE NO. 18, SALARY PLAN** – A public hearing for the purpose of receiving public input and taking action to amend Ordinance No. 18, Salary Plan, to include implementation of a 3% General Wage Increase, and to retitle, reclassify, and add positions to the existing salary plan.

The December 18, 2024 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website beginning December 13, 2024: LebanonNH.gov/Agendas

The foregoing notice was published in the *Valley News*, a newspaper of general circulation in the City of Lebanon, in accordance with the Code of the City of Lebanon on Wednesday, December 11, 2024.

Diane Mulholland

Diane Mulholland, Interim City Clerk

Agenda
Lebanon City Council
December 18, 2024

7. New Business:

7.A – Authorization for the City Manager to Transfer Appropriated, but Unencumbered FY2024 General Funds

Background

The City Council appropriates a budget on an annual basis. The FY2024 Budget was approved and appropriated on December 13, 2023. The Council may authorize the City Manager to transfer funds from one department to another within the City's General Fund pursuant to the provisions in City Charter §C419:45, Transfer of Appropriations.

The City Manager proposes to utilize appropriated, but unencumbered General Funds from the current fiscal year (FY2024) to address the Kilton Library HVAC system, which is failing and must be rehabilitated or replaced in order to properly function for the library facility. The City Manager intends to make budget recissions to address the unanticipated expenditures to ensure the overall budget does not exceed the total appropriations in the City's General Fund Budget for Fiscal Year 2024.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council, pursuant to City Charter §C419:45, hereby approves the Resolution for the Authorization to Transfer Fiscal Year 2024 General Fund Appropriations, as provided in the following table and as presented in the December 18, 2024 City Council Agenda Packet:

Transfer of Appropriated, but Unencumbered, FY 2024 General Funds Pursuant to City Charter §C419:45	
From:	**Up To Amount:**
Finance Department	$108,000
Total:	**$108,000**
To:	
Library Department (Kilton Library HVAC system)	$108,000
Total:	**$108,000**

Included In This Section:

1. Draft Resolution Authorizing the Transfer of Appropriations

CITY of LEBANON, NH
51 North Park Street
Lebanon, NH 03766
www.LebanonNH.gov

Resolution – Lebanon City Council

Title: Authorization to Transfer FY2024 General Fund Appropriations

BE IT HEREBY RESOLVED by the Lebanon City Council, that:

WHEREAS, the City Council appropriates funds in December of each year for the ensuing fiscal year, and City Charter §C419:45, Transfer of Appropriations, provides that the Council may authorize the City Manager to transfer any unencumbered appropriation, or a portion thereof, from one department to another; and

WHEREAS, the Kilton Library HVAC system is failing and must be rehabilitated or replaced in order to properly function for the library facility.

NOW, THEREFORE, the Lebanon City Council hereby authorizes the City Manager to transfer unencumbered appropriations in the FY2024 General Fund Budget in the amount of up to $108,000 as indicated in the following table:

Transfer of Appropriated, but Unencumbered, FY 2024 General Funds Pursuant to City Charter §C419:45	
From:	**Up To Amount:**
Finance Department	$108,000
Total:	**$108,000**
To:	
Library Department (Kilton Library HVAC system)	$108,000
Total:	**$108,000**

BE IT FURTHER RESOLVED that this Resolution be written upon the minutes of the Lebanon City Council meeting on December 18, 2024.