LEBANON CITY COUNCIL
SEPTEMBER 17, 2025 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
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1. **Call to Order**
   The September 17, 2025 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 Council Discussion**
5. **Open to the Public**
6. **Recognitions: None**
7. **Approval of Minutes**
   A. MOTION TO approve the minutes as presented in the September 17, 2025 agenda packet.
8. **Appointments: None**
9. **Public Hearing Items**
   A. Veteran's Service-Connected Total Disability Tax Credit
   Amendment of Veteran's Service-Connected Total Disability Tax Credit – A public hearing for the purpose of receiving public input and taking action to change the amount of the Veteran's Service-Connected Total Disability Tax Credit from $4,000 to $5,000 in accordance with NH RSA 72:35
   i. Presentation:
   ii. Opening of the Public Hearing:
   iii. Questions & Comments by the Public:
   iv. Closing of the Public Hearing:
   v. Council Deliberation & Action:
10. **Old Business: None**
11. **New Business**
   A. Annual Review and Re-Adoption of City Council Policy CC-100, Cash Management & Investment

B. Annual Review of City Council Policy CC-101.1, Fund Balance

C. Review and Discussion of 2025 2nd Quarter Budget Report

D. Authorization to Transfer Appropriated, but Unencumbered FY25 General Funds

E. Discussion & Set Public Hearing for October 1, 2025: Ordinance #2025-09, Amendments to City Code Chapter 8: Airport Operations

F. Discussion & Set Public Hearing for October 1, 2025: Request to Rescind Prior Authorizations for Issuance of Bonds or Notes, to Rescind Prior Appropriations for Capital Projects, and to Transfer Appropriated but Unspent Funds

G. Discussion & Set Public Hearing for October 1, 2025: Request to Transfer Appropriated and Borrowed, but Unspent Bond Funds from the Mt. Support Road/Lahaye Drive Intersection Capital Project to a New Capital Project to Repave the Remainder of Lahaye Drive

H. Discussion and Authorization for City Manager to establish residential loan repayment plan for property owners impacted by replacement of lead or galvanized water service lines

12. City Manager Report

13. Non-Public Session: None

14. Adjournment

Meetings are open for in-person and remote attendance. Members of the public who wish to attend remotely may do so by going to LebanonNH.gov/Live where you will find instructions on how to enter the meeting. 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 disrupt virtual or phone connection(s), the meeting will continue without remote access capabilities.
Any person with a disability who wishes to attend this public meeting and needs additional accommodation, please contact the ADA coordinator at City Hall by calling 603-448-4220 at least 72 hours in advance so that the City can make any necessary arrangements.

Future Board/Committee/Commission Appointments: There are currently no future board/committee/commission appointments.

Proposed Future Agenda Items: Dates may be tentative, and this list is not considered all-inclusive.
October 1, 2025
Public Hearings:
A. Ordinance #2025-09: Amendments to City Code Chapter 8: Airport Operations
B. Rescissions to Prior Authorizations for Issuance of Bonds or Notes, to Rescind Prior Appropriations for Capital Projects, and to Transfer Appropriated but Unspent Funds
C. Request to Transfer Appropriated and Borrowed, but Unspent Bond Funds from the Mt. Support Road/Lahaye Drive Intersection Capital Project to a New Capital Project to Repave the Remainder of Lahaye Drive
New Business:
A. Discussion & Set Public Hearing for October 1, 2025: Ordinance #2025-10, Amendments to City Code Chapter 68: Fees
B. Discussion & Set Public Hearing for October 15, 2025: Ordinance #2025-11, Amendments to City Code Chapter 97: Landfill Regulations, Appendix A: Fees
C. Presentation of Proposed Zoning Amendments

October 15, 2025
Public Hearings:
A. Ordinance #2025-10: Amendments to City Code Chapter 68: Fees
B. Ordinance #2025-11, Amendments to City Code Chapter 97: Landfill Regulations, Appendix A: Fees

New Business:
A. Release of Collected Public School Impact Fees (3rd Quarter 2025)
B. Review and Discussion of Potential Changes to City Code Chapter 185, Welcoming Lebanon Ordinance
C. Work Session: Overview and Presentations of the 2026-2031 Capital Improvements Program (CIP) and Capital Budget

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7. Acceptance Of Minutes:

Minutes To Be Accepted

- September 3, 2025

MOVED, to approve the minutes as presented in the September 17, 2025 agenda packet.

DRAFT

LEBANON CITY COUNCIL
REGULAR SESSION MINUTES
Wednesday, September 3, 2025, 7:00 p.m.
Council Chambers
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT:	Mayor Douglas Whittlesey, Assistant Mayor Devin Wilkie, Erling Heistad, Nicole Ford Burley, Timothy McNamara, Laurel Stavis, and George Sykes
MEMBERS ABSENT:	Christian Simon and Karen Zook
STAFF PRESENT:	Interim City Manager Jack Wozmak, Deputy City Manager David Brooks, City Manager Andrew Hosmer

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1. **CALL TO ORDER:** Mayor Whittlesey called the meeting to order at 7:00 p.m.
   - This is the first official meeting for City Manager Andrew Hosmer, and he announced the meeting criteria for attendees.

2. **PLEDGE OF ALLEGIANCE:** Mayor Whittlesey led the Council in the Pledge.

3. **PUBLIC FORUM:** Mayor Whittlesey made the Public Forum announcement.

4. **OPEN COUNCIL DISCUSSION:**

Councilor Heistad spoke about delivery access for the Asian Super Store (located on the Lebanon Mall), who has been in business for the last 20-years, noting that the owner has an asthmatic condition and his medical advice is not to do anything too strenuous, so when it comes down to unloading delivery items this needs to be done in the easiest way as possible. This has become a problem, in terms of being able to bring the van up in front of his door so he can unload it, due to an objection from a nearby restauranter who is objecting to his being able to drive up and unload the van in front of his business, which takes approximately 10 minutes. There has never been a problem in the last 20 years with him being able to do this. In the regulation, there is a special exception that could be made by the City Manager. He would like to know whether we (City Council) can respond to a person's personal needs in a way which accommodates for someone's frailties.

Interim City Manager Jack Wozmak spoke about the City Code, noting this is a pedestrian mall (in place for the past 25 years) that states the City Manager can authorize vehicles to park and unload under special circumstances for a limited period of time. His initial observation was that this is a Pedestrian Mall, and vehicles are not allowed. His concern was about special treatment for one store owner vs. another store owner and also that this is a Pedestrian Mall and was uncertain if vehicles should be there, but was not insensitive to the fact that there is a City Code in place that appears to allow this to happen under an "undefined" special circumstance for a limited period of time. He invited the City Council to give some feedback/guidance on this issue, while the City Code is still on the record, so the City Manager can decide if one person/business can bring a vehicle on the Pedestrian Mall over another person/business. Hopefully, this can be done before 11:00am tomorrow morning, when the store owner has his once a month delivery.

The Council, while not insensitive to the store owner's medical condition, held discussions that included having the store owner purchase a wagon to help with unloading his cargo 50 to 80 feet from the curb to the store; concerns about setting a precedent for other businesses that we may not be able to unravel if the special exception in the Code is approved; how we (the City) are striving, for good cause, to make reasonable accommodations for people with different ability levels and different physical needs to continue operating their business(es): how it is also incumbent upon the petitioners to outline why they have good cause; the need to provide guardrails (for special exemptions) such as times for unloading cargo through a permitting process, etc.; how this is a long-standing business in the City and we might want to reconsider changing the Code to accommodate access to this business; competing issues such as: Do we want to make reasonable accommodations for folks or are we going to continue to go down the road where we have a more pedestrian/bicycle friendly space in the Mall?; how the equity is treating all businesses the same (i.e., if we allow one (business) to do something, we should allow all to do the same; having a permitting process in place for special exemptions; how the city should strive for equal treatment for all businesses; meeting with the individual business owner and constructing some guidelines to issue a limited permit for a limited duration and if this become inequitable it can always be repealed; how the Code is 25 years old and needs to be reviewed for long-term revision clarifications; how we can accommodate the needs of this long-standing business and balance that against the needs of having a true Pedestrian Mall; how, by not providing reasonable accommodation to a store owner, they might be forced out of business; how a decision cannot be made tonight by the Council because the Code needs to be revisited to provide clear guidance, and, how this request is not in the purview of the City Council and should be decided by City Manager Andrew Hosmer.

5. OPEN TO PUBLIC: NO ONE CAME FORTH

6. RECOGNITIONS: NONE

7. ACCEPTANCE OF MINUTES: August 20, 2025 (Regular Meeting)

Amendments: Page 20, Line 12: Change "Ron" to "Robert"; Page 5, Line 18: Under Appointments name should be Don Collins.

***Councilor N. Ford Burley MOVED* to approve the August 20, 2025 minutes as amended and presented in the September 3, 2025 City Council agenda packet.**
Seconded b Councilor McNamara.

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

8. APPOINTMENTS: NONE

9. PUBLIC HEARING ITEMS: NONE

10. OLD BUSINESS

A. Discussion and Vote on Amendment to Council Rules, §A191-8

Included in the agenda packet: (All supportive documents and information can be found on pages 28-38, Council agenda packet)

1. Proposed amendment to City Council Rules, §A191-8, Order of Business
2. City Council Rules, as adopted on April 16, 2025

Assistant Mayor Wilkie reviewed the background, the reasons why he wanted to bring this before the Council and gave examples where he felt the public was not allowed to speak.

Mayor Whittlesey noted that this is an idea that either the Council will allow public comment as the items come up if they are on the agenda, or we will allow them up front in the Open to the Public comment time. He also needs guidance from the Council so he can follow the same practice consistently at each meeting.

BACKGROUND

Assistant Mayor Wilkie recently raised a question about the Council's Rules, Section §A191-8, Order of Business, and the Council's practice of accepting public comments.

Assistant Mayor Wilkie notes that there is a current practice among the City Council of reserving the "Open to Public" agenda item for topics that are "specifically not on" a given night's agenda. This practice has resulted in multiple instances during which members of the public have felt that there is a moratorium on speaking on a given agenda item, if it is not a public hearing item and if the mayor chooses not to accept public comment.

As a result, Assistant Mayor Wilkie requests that the Council discuss the Council Rules to determine which of two procedures the Council would like to adopt as standard practice:

1. The Council changes § A191- 8. Order of business, agenda item 3, to read "...Any member of the public who desires to speak on any **public hearing** item may do so..."
2. The Council retains its existing rules and affirms that any member of the public may speak on any agenda item, even one which is not explicitly intended for public input.

The effect of the former would be to suggest that comments on other agenda items should be given during the Open to Public agenda item, but to allow the Mayor to decline public comment on those agenda items when they are taken up by the Council. The latter, by contrast, would carry the expectation that the Mayor will accept public comment on any agenda item.

The City Council may amend its Rules through the process outlined in §A191-13.B, which states, "These rules may be amended or new rules adopted by a two-thirds vote of all members of the Council. Any such alterations or amendments shall be submitted in writing at the preceding regular meeting and shall be placed on the calendar under the order of new business."

Based on the Council's discussion of this issue on July 2nd, this amendment was presented, but not taken up by the Council, at the July 16th and the August 20th meetings. The proposed amendment is being re-presented for consideration at the September 3, 2025 meeting. Adoption requires a 2/3 vote of all members (6 votes) of the Council.

Mayor Whittlesey recognized the following member of the Public:

- **Mr. Jay Simms (Ward-2)** came forth and spoke about his reasons why he felt the Council Rules should remain as they currently are written.

Council/Staff Comments:

The Council discussed the way this proposal was structured, such as public items vs. Public Hearings; adding a line for clarification in the City Manager's meeting criteria for attendee's announcement that states: otherwise, you may do so during the comment section; solving the big picture of practice vs. rules (i.e., when should the public be allowed to provide comments about what the Council is discussing or not discussing); how the practice has always been not to take public comment when certain agenda items come up (that are not Public Hearing items); how, for clarification other than Public Hearing items, the Council should allow public comment on anything whether it is on the agenda or not, during the Open to the Public Session and if it is a Public Hearing item then the public testimony should take place at that time; how, when the Council knows there are many people present to give testimony on a particular item, the item can be moved to the top of the agenda so folks are not waiting a couple of hours to give their testimony; and, not changing the language (in the Council Rules) but adding something that makes it very clear that the Council does welcome ad hoc comments.

After further discussions the Council decided to take no action on this item.

ACTION: NONE TAKEN. Council Rules, §A191-8, as adopted on April 16, 2025 will remain as written.

11. NEW BUSINESS

A. Environmental Justice Task Force Report from Diversity, Equity, and Inclusion (DEI) Commission

Included in the agenda packet: (All supportive documents and detailed information, including their 12-page report, can be found on pages 39-51, Council agenda packet)

1. "Responsible Governance and the Environment" report, prepared by the Environmental Justice Task Force.

Assistant Mayor Wilkie reviewed the background history and introduced some of the members that were present from the Boards/Committees who helped draft this report: Mary Maxfield (Tree Advisory Board), Sarah Riley (Conservation Commission), Jon Chaffee (Lebanon Energy Advisory Board-LEAC and Sustainable Lebanon) and Ash Ford Burley (Diversity, Equity & Equality Commission – DEI). Assistant Mayor Wilkie also participated in this group for the DEI Commission and the City Council. In short, the term Environmental Justice means that we are evenly distributing environmental risks, access to environmental benefits among our population, and allowing for broad involvement in the policy investments and advocacy decisions that the community is making pertaining to environmental issues our population. The Task Force met with a number of City employees, external stakeholders from organizations within the City but not part of the City Government, and other affected individuals in order to put together the list of recommendations listed in this report. This report divides the recommendations by area and includes both priority and additional recommendations. He emphasized that this report is not meant to be a report that requires the City to do anything, it is not meant to be a theoretical application to the Strategic Plan or actions that we intend to take in the coming years. This report includes recommendation and suggestions that could be beneficial for the community to consider, some of which will save the City money and some of which may cost the City money. If, at some point, if it costs the City money, we would then need to complete a full analysis of what those costs would be and whether or not the benefits outweigh the costs. Again, this report is for the City's use and is not committing the City to do anything with this report. The hope is that this is a resource that can be accessed in the future if needed.

BACKGROUND

In 2023, the Lebanon City Council approved a Strategic Plan that called for developing the concept of environmental justice throughout City government and the broader community. [Objective 9.5]. The

Strategic Plan further called for the development of a plan regarding environmental justice as it relates to the operations of the City with a goal of producing a report by the end of 2024 [Action 9.5.1].

Starting in July 2023, representatives from Lebanon's City Council; Diversity, Equity, and Inclusion (DEI) Commission; Conservation Commission; Tree Advisory Board; Lebanon Energy Advisory Commission (LEAC); and Sustainable Lebanon established an informal task force and began meeting regularly to explore and develop the concept of environmental justice as it relates to the City of Lebanon. This task force met monthly and sought input and suggestions from City departments, external stakeholders, and its own members. From there it developed a list of recommendations, which spent considerable time developing, organizing, and prioritizing based on the capacity of the City and the value to the community.

The resulting report is included in the agenda packet. The task force representatives sought and secured endorsements from the DEI Commission, Conservation Commission, Tree Advisory Board, and Sustainable Lebanon.

Mayor Whittlesey opened up comments on this report from the public and the following came forth to give testimony:

- **Mr. Jay Simms (Ward-2):** He thanked the different committees for the work they did in drafting this report. He spoke about different points in this report and assumed the goal of this report is to make it part of a guiding document, noting Lebanon does have guiding principles that has a lot of these points. He was concerned that a lot of money was being proposed in this report (i.e., Housing Officer and staff at a minimum; permanent year round shelter, micro dwellings, etc.; elimination of parking for certain developments, etc.). He did not feel this was a guiding document that contained some recommendations the City should consider, noting he felt fiscal responsibility and budgeting should be our priority.
- **Mr. Paul Roberts (Ward-2):** He also thanked the different committees for the work they did in drafting this report. He spoke about not seeing the statistical data to justify some of things this report is looking at and felt that if the City is looking at spending other people's money, they need to justify what they are saying in the guiding document. Some of the things stated in this report have scared the public terribly and there is a lot of discussion going on in the street right now about some of this stuff. He explained and gave examples why he did not feel this was a guiding document and also noted his concerned about the cost (of this report) to City residents. What did this report cost us?

  Mayor Whittlesey noted that the City's Boards/Committee's and the Council do not receive a dime. Assistant Mayor Wilkie also added this Task Force did not have staff support, and they spoke with maybe 4-5 City employees with a maximum of an hour for each one. Most or all of them are salaried employees so the cost was maybe a few hours of city time.

  Councilor Sykes pointed out, for the record, that the volunteers for these committees are very easy to find out on the City's website, or Mr. Roberts can send in an inquiry asking for the information he would like, which will be provided for him.

  There were continued discussions regarding Mr. Roberts' request for transparency (i.e., the cost of doing some of these things, the impact on taxes, etc.)

  Assistant Mayor Wilkie pointed out that while there were 5 of us who originally undertook this work, all are unpaid volunteers and did not seek or receive endorsements for the committees listed. That's why we do not list individual names on this report. In response to Mr. Roberts' question regarding the projections of the total cost of this plan, Assistant Mayor Wilkie noted it was not in the scope of the Task Force's responsibilities because none of these recommendations are actual commitments. These are recommendations for the Council to use.

Mayor Whittlesey spoke about the Strategic Plan and how it is used by the Council and other Boards/Committees/Commissions.

- **Ms. Sarah Riley (Ward-2):** She was speaking as one of the members of the Environment Task Force, noting she was involved as a member of the Conservation Commission and Tree Advisory Board. She spoke briefly about the question regarding transparency and costs, noting the cost of this report was zero, except for the volunteer time which was hours over the course of a couple of years researching this topic. She also spoke about how to find the meeting agendas/minutes, noting that while it may be laborious, the information is out there and is as transparent as it can be at this point in time. She hoped the Council would look at this report for what it is: a list of recommendation/suggestions regarding the concept of environmental justice.
- **Ms. Joan Townsend (Ward-2**)*:* She spoke about and explained some of the things she was confused about in this report (i.e., shelter; homelessness; the camping ban; access to nature; ecological protections; battery operated string trimmers; electric vehicles; phasing out small gas powered engine devices; solid waste pick-up; etc.) and felt a lot of these ideas were great but would like the Council to look closer at the recommendations, noting that not every recommendation fits the circumstances of all residents.

Assistant Mayor Wilkie specifically addressed in length some of Ms. Townsend's concerns and explained some of the reasons why these topics were in the report and emphasized, again, that this report is not meant to be a regulation or City commitment.

Mr. Jon Chaffee (Ward-1): He spoke about what the Environmental Justice Task Force was charged with and noted that the impacts of climate change and extreme conditions fall disproportionally on the people who live in poorer neighborhoods and are more likely to get flooded out or suffer from extreme heat. We were charged as volunteers to look at things we should be considering for people in Lebanon. This report is a series of ideas that the Task Force came up with to discuss with the Council and the public should be aware of. He challenged the public to come up with some good suggestions for mitigating the effects that climate change will have on people in Lebanon.

- **Ms. Lori Key (Ward-3):** She was shocked that what was being said is that these are just ideas, this isn't meant to be a policy, and that this (report) is just meant to be a guiding document. She thought that if you want to educate citizens about the issue of Environmental Justice you should say these (recommendations) are elements that you might find in a town like Lebanon that has been known by their Environmental Justice and explained her reasoning. For her, what is lacking in this report is one of the benefits of not going this alone. This should be a regional effort, and she explained her ideas and reasons on how this could be accomplished. To her, this could be a laundry list in an urban city and Lebanon is not an urban city. This report should be more descriptive of what it was meant to be, noting that some things (i.e., charging stations requirements for new development) are intrusive, even though they may be well intentioned.

Councilor Sykes felt that part of the strength of this document will be to educate the Council and the general public and did not see anything in this report that required him to do anything other than to read it and learn.

- **Mr. Fran Casale (Ward-2):** He spoke about the Strategic Plan and its connection with funding ideas, noting the City has experienced two years of substantial tax increases and felt there was a lot of anxiety within the community. He felt the report was good and contained a lot of good ideas, but when he looked at some of the ideas, he was looking at dollars and recommended that rather than calling this a guiding document, it should be called a report, handed to the City Manager. He discouraged the Council from moving forward with this as a guiding document tonight and requested more involvement from other members of our community/region.
- **Ms. Deb Roberts (Ward-2):** She deals with the lack of housing within this community on a daily basis and noted that small housing developments or smaller houses were important to her and explained her reasons why it is almost impossible to take a large house and turn it into one-bedrooms units and gave examples. She also spoke about her reasons why she felt that City Zoning is not representative of the housing needed for low-income residents, the City's permitting process and its regulations and felt the City should think about what and how they put out things to the public.

Council/Staff Comments:

Councilor McNamara, while he may have misunderstood the term Environmental Justice, was very surprised to see not only the inclusion of shelter, but the emphasis on shelter (in the report), which he did not think of as part of the environment. After hearing the testimony tonight, he felt that the only way he could vote on the motion would be to remove the section about adopting this report as a guiding document and explained his reasons.

Councilor Stavis concurred with Councilor McNamara about striking the wording guiding document. She also spoke about the New Hampshire State Statute that towns and cities are obligated to care for the indigent in our communities, noting that in recent years the Legislature has expanded that Statute to facilitate coordination amongst neighboring communities so that cities like Lebanon can more easily be reimbursed by their neighboring communities. She would like to see a recognition of this in the report. The issues in this report are crucially important, and she was glad this report exists, but not as a guiding document.

The Council continued to discuss the pros/cons of using the wording Guiding Document (i.e.: and shall consider it where applicable and appropriate in the creation and formulation in the City's Strategic Plan.); having some assurance that this report remains accessible and available to the Council and public beyond the September 3, 2025 meeting; the precedent this report may create; using the language that was used during the development of the report by the West Lebanon Revitalization Advisory Committee (Deputy City Manager Brooks noted it was presented on January 19, 2022 for informational purposes only); potentially developing an Environmental Justice Task Force in the future; taking a softer approach by having communications put forth in a way that the public can understand what we are trying to do; how it is very hard to accomplish things if we do not have goals in writing that can be referenced when things come up so we do not squander resources and opportunities; how it is always the less advantaged amongst the general population who suffer the most from environmental disasters and this report brings this to our attention; taking no action on this item tonight while more thought is given to the language (Councilor Sykes insisted that the Council come back and think about the language on how this report can work for the City.); uploading this and other documents to the Transparent Lebanon webpage, with links, so these types of reports/recommendations are readily available to the public (i.e., adding a new category and calling it Reports/Recommendations to City Council, etc.)

On another note; Councilor Sykes spoke about his reason why the City of Lebanon needs a Public Health Officer. Councilor Heistad concurred.

ACTION:
Councilor N. Ford Burley MOVED, that the Lebanon City Council hereby accepts the report entitled "Responsible Governance and the Environment", prepared by the Environmental Justice Task Force, as presented in the September 3, 2025 City Council Agenda Packet.
Seconded by Councilor Heistad.

****The Vote on the Motion was approved by members present (7-0)***

B. Discussion and Set Public Hearing for September 17, 2025: To Change the Amount of the Service-Connected Disabled Veterans Tax Credit

Included in the agenda packet: (All supportive documents and detailed information as listed below can be found on pages 52-57, Council agenda packet)

1. NH Department of Revenue Administration, Technical Information Release, TIR 2025-003, dated July 7, 2025.
2. Chapter 15, Laws of 2025, NH House Bill 99, Effective July 13, 2025.

NOTE: Councilors Heistad and McNamara were recused from this discussion and vote because they are Veterans.

Mayor Whittlesey emphasized that this item was simply to set the Public Hearing.

Deputy City Manager David Brooks reviewed the background behind the proposed change to the Veterans Tax Credits.

BACKGROUND
Veterans Tax Credits are programs made available by the City for Lebanon veterans and their spouses. The tax credit reduces the total property taxes owed on the veteran's residential property by the amount of the credit.

The City has adopted the Optional Veterans' Tax Credit (per RSA 72:28) and the All-Veterans' Tax Credit (per RSA 72:28-b), both in the amount of $750. Veterans and/or their spouses may qualify for either the Optional Veterans' Credit or the All-Veterans' Credit but cannot receive both. In addition, the City has adopted the Service-Connected Total Disability Tax Credit (per RSA 72:35) in the amount of $4,000.

NH statutes previously allowed veterans to claim, or "stack", both the Optional Veterans' Credit of $750 and the Service-Connected Total Disability Tax Credit of $4,000, for a total credit of $4,750. This "stacking" of tax credits was not allowed with the All-Veterans' Tax Credit program. Veterans qualifying under the All-Veterans' program had to choose either the All-Veterans' Credit or the Service-Connected Total Disability Tax Credit.

On July 13, 2025, new legislation took effect allowing municipalities to increase the maximum amount of the Service-Connected Total Disability Tax Credit up to $5,000. However, under the new legislation, the Service-Connected Total Disability Tax Credit may no longer be stacked with the Optional Veterans' Tax Credit. Individuals qualifying for the Optional Veterans' Credit and the Service- Connected Total Disability Tax Credit will now have to choose one or the other.

In 2024, the Assessing Department determined that 26 veterans received both the Optional Veterans' Credit of $750 and the Service-Connected Total Disability Tax Credit of $4,000. Two other veterans qualified under the All-Veterans' Tax Credit Program and received only the Service-Connected Total Disability Tax Credit of $4,000.

If the City Council makes no changes to the Service-Connected Total Disability Tax Credit amount, then 26 veterans will see their tax credit benefits reduced. The other two veterans qualifying under the All-Veterans' Program will see no change in their tax credit benefits. Alternatively, if the City Council chose, for example, to increase the Service-Connected Total Disability Tax Credit amount from $4,000 to $4,750, then the 26 veterans currently receiving both tax credits would see no change in their total tax credit benefits, and two other veterans would now receive an additional $750 in tax credit benefits.

The City Administration recommends that the City Council discuss whether to change the amount of the Service-Connected Total Disability Tax Credit and, if there is support for such a change, the Council should schedule a public hearing to receive public input and to take action as deemed appropriate.

ACTION:
Councilor Sykes MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, September 17, 2025, beginning at 7:00 pm, in Council Chambers, City Hall, and Remote via the City's Virtual Platform, for the purpose of receiving public input and taking action to change the amount of the Service-Connected Total Disability Tax Credit from $4,000 to $5,000 (Five Thousand Dollars) in accordance with NH RSA 72:35.
Seconded by Councilor Stavis.

****The Vote on the Motion was approved by members present (5-0). Councilors Heistad and McNamara were recused from vote.***

Councilors Heistad and McNamara returned as regular members of the Council.

12. City Manager Report:
City Manager Hosmer updated the Council on the following:

- He spoke about how grateful he was to have this opportunity to serve as Lebanon's City Manager noting that for the last 5 years, he has served as the Mayor of the City of Laconia. Prior to that he was a City Councilor in Laconia and prior to that he served two terms in the NH Senate representing Laconia. Although he is a licensed attorney, he does not practice law and has spent the majority of his professional life in private business. He and his wife have been married for 30 years and have 4 children. He also noted that over the last two days, he has gotten a glimpse into the competence and the professionalism of the Cyber Services team and City staff.

  His management philosophy is straight forward and thought Lebanon is a high functioning organization and is looking for opportunities to build on the past success of the City and for opportunities to improve upon the services delivered to our residents. We are all stewards of the City and are trying to leave it in the best shape we can for the generations that come after us. He is also looking forward to making the City more transparent in the information that is shared with the public and appreciates people voicing their concerns about what is going on in the City and in the idea of being very wise with the tax dollars, which is a priority of his. For the next 30 days, while he is transitioning into this position, he sees his responsibility is to hopefully ask good questions and be an excellent listener so he can learn about the different departments and those who staff them.

13. NON-PUBLIC SESSION: NONE

14. ADJOURNMENT:

Councilor McNamara MOVED for adjournment.
Seconded by Councilor Heistad

****The Vote on the MOTION was unanimously approved by members present (7-0)***

The meeting was adjourned at 9:24 PM.

Respectfully submitted,
Dona E. Gibson
Recording Secretary

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9. Public Hearing Items:

9.A – Amendment of the Veteran's Service-Connected Total Disability Tax Credit

A public hearing for the purpose of receiving public input and taking action to change the amount of the Veteran's Service-Connected Total Disability Tax Credit from $4,000 to up to $5,000 in accordance with NH RSA 72:35.

The City Council scheduled this public hearing at its September 3, 2025 regular meeting. The public hearing was properly noticed in the *Valley News* on September 6, 2025 in accordance with City Code and State Law.

Background

Veterans Tax Credits are programs made available by the City for Lebanon veterans and their spouses. The tax credit reduces the total property taxes owed on the veteran's residential property by the amount of the credit.

The City has adopted the Optional Veterans' Tax Credit (per RSA 72:28) and the All Veterans' Tax Credit (per RSA 72:28-b), both in the amount of $750. Veterans and/or their spouses may qualify for either the Optional Veterans' Credit or the All Veterans' Credit, but cannot receive both. In addition, the City has adopted the Service-Connected Total Disability Tax Credit (per RSA 72:35) in the amount of $4,000.

NH statutes previously allowed veterans to claim, or "stack", both the Optional Veterans' Credit of $750 and the Service-Connected Total Disability Tax Credit of $4,000, for a total credit of $4,750. This "stacking" of tax credits was not allowed with the All Veterans' Tax Credit program. Veterans qualifying under the All Veterans' Program had to choose either the All Veterans' Credit or the Service-Connected Total Disability Tax Credit.

On July 13, 2025, new legislation took effect allowing municipalities to increase the amount of the Service-Connected Total Disability Tax Credit up to $5,000. However, under the new legislation, the Service-Connected Total Disability Tax Credit may no longer be stacked with the Optional Veterans' Tax Credit. Individuals qualifying for the Optional Veterans' Credit and the Service-Connected Total Disability Tax Credit will now have to choose one or the other.

In 2024, the Assessing Department determined that 26 veterans received both the Optional Veterans' Credit of $750 and the Service-Connected Total Disability Tax Credit of $4,000. Two other veterans qualified under the All Veterans' Tax Credit Program and received only the Service-Connected Total Disability Tax Credit of $4,000.

If the City Council makes no changes to the Service-Connected Total Disability Tax Credit amount, then 26 veterans would see their tax credit benefits reduced. The other two veterans qualifying under the All Veterans' Program would see no change in their tax credit benefits. Alternatively, if the City Council chose, for example, to increase the Service-Connected Total Disability Tax Credit amount from $4,000 to $4,750, then the 26 veterans currently receiving both tax credits would see no change in their total tax credit benefits, and two other veterans would each now receive an additional $750 in tax credit benefits.

On September 3rd, the City Council scheduled the current public hearing to receive public input and to consider action to increase the amount of the Service-Connected Total Disability Tax Credit to up to $5,000 as allowed under the new legislation. Any change in the amount of the Service-Connected Total Disability Tax Credit would take effect beginning April 1, 2026.

Action:

If the Council decides to move forward, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby changes the amount of the Veteran's Service-Connected Total Disability Tax Credit from $4,000 to $______ in accordance with NH RSA 72:35.

Included in this Section:

1. NH Department of Revenue Administration, Technical Information Release, TIR 2025-003, dated July 7, 2025.
2. Chapter 15, Laws of 2025, NH House Bill 99, Effective July 13, 2025.
3. Notice of Public Hearing as Published in the September 6, 2025 edition of the *Valley News*

New Hampshire Department of Revenue Administration
109 Pleasant Street, Concord, NH 03301

TECHNICAL INFORMATION RELEASE
TIR 2025-003 Date: July 7, 2025

A Technical Information Release is designed to provide immediate information regarding tax laws administered by the Department or the policy positions of the Department as a service to taxpayers and practitioners. A Technical Information Release represents the position of the Department on the limited issues discussed herein based on current law and Department interpretation. For the current status of any tax law, practitioners and taxpayers should consult the source documents (i.e., Revised Statutes Annotated, Rules, Case Law, Session Laws, etc.). Questions should be directed to the Municipal and Property Division at (603) 230-5950.

Statutory Change to Property Tax Credits for Veterans Effective July 13, 2025

The purpose of this Technical Information Release (TIR) is to advise taxpayers, municipalities, and the general public regarding a statutory change to the interoperability of property tax credits available to veterans, effective July 13, 2025.

Under RSA 72:28, veterans may receive a standard Veterans' Tax Credit of $50, or an optional Veterans' Tax Credit amount from $51 up to $750 when the optional credit is adopted in their municipality. Alternatively, municipalities may adopt RSA 72:28-b, which makes the standard and optional credits in RSA 72:28 available to an expanded group of veterans (the All Veterans' Tax Credit). Additionally, municipalities may adopt RSA 72:28-c, which provides an Optional Tax Credit for Combat Service of from $50 up to $500 for a small group of eligible veterans in lieu of the credits under RSA 72:28 and 72:28-b.

Currently, under RSA 72:35, in addition to any credits received under RSA 72:28 or 72:28-c (but not 72:28-b), veterans may receive a standard Tax Credit for Service-Connected Total Disability of $700 or an optional Tax Credit for Service-Connected Total Disability of from $701 up to $4,000 when this optional credit is adopted in their municipality.

Finally, under RSA 72:36-a, certain disabled veterans with homesteads that have been specially adapted under one of two specified VA grant programs may be entirely exempt from the payment of property tax on the homestead.

During the 2025 legislative session, the New Hampshire General Court passed, and Governor Ayotte then signed into law House Bill 99 (Chapter 15, Laws of 2025), amending RSA 72:35. Effective on July 13, 2025:

- The maximum amount of the optional Tax Credit for Service-Connected Total Disability which may be adopted by municipalities is raised to $5,000;

- The language of the statute was clarified to emphasize that the credit is for persons who have total *and permanent* service-connected disability; and

- The optional Tax Credit for Service-Connected Total Disability may no longer be claimed in addition to credits received under RSA 72:28, 72:28-c, or an exemption under 72:36-a.

Under RSA 72:35 as amended by HB 99, the optional Tax Credit for Service-Connected Total Disability will replace the tax credits and exemption available pursuant to RSA 72:28, 72:28-b, 72:28-c and 72:36-a, effective July 13, 2025. As a result, municipalities should consider the following:

- For municipalities with the standard Tax Credit for Service-Connected Total Disability, ($700):
  - No action is required, veterans currently receiving the standard credit under RSA 72:35 may still receive a credit under either RSA 72:28, RSA 72:28-b, or RSA 72:28-c.
  - If the municipality votes to adopt an optional amount under RSA 72:35, I-a, they will need to ensure that any applicants receiving the optional credit are not also receiving a credit under RSA 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a.
- For municipalities with an optional Tax Credit for Service-Connected Total Disability under RSA 72:35, I-a, ($701-$4000):
  - Any existing Optional Tax Credit for Service-Connected Total Disability will remain in place for the April 1, 2025 tax year.
  - Beginning with the April 1, 2026 tax year, qualified applicants choosing to receive the Optional Tax Credit for Service-Connected Total Disability, will not be eligible to receive a tax credit under RSAs 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a.
  - If the municipality votes to rescind the optional amount under RSA 72:35, I-a, any applicants qualified for the standard Tax Credit for Service-Connected Total Disability may receive a credit under RSAs 72:28, 72:28-b, and 72:28-c, or an exemption under 72:36-a, if duly qualified.

Additional information about available veterans' tax credits can be found in RSA Chapter 72; in N.H. Code of Admin. Rules Rev 400, and on the Department's website or by contacting the Municipal and Property Division at (603) 230-5950.

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

CHAPTER 15
HB 99 - FINAL VERSION

6Feb2025... 0045h

25-0136
07/08

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty Five

AN ACT relative to a waiver from property taxes for disabled veterans.

Be it Enacted by the Senate and House of Representatives in General Court convened:

15:1 Tax Credit for Service-Connected Total Disability. Amend RSA 72.35, I-a to read as follows:

I-a. The optional tax credit for service-connected ***permanent and*** total disability, upon adoption by a city or town pursuant to RSA 72:27-a, shall be an amount from $701 up to [~~$4,000~~] ***$5,000.*** The optional tax credit for service-connected ***permanent and*** total disability shall replace the [~~standard~~] tax [~~credit~~] ***credits pursuant to RSA 72:28, 72:28-b, 72:28-c, and 72:36-a*** in its entirety and shall not be in addition thereto.

15:2 Effective Date. This act shall take effect 60 days after its passage.

Approved: May 14, 2025
Effective Date: July 13, 2025

CHAPTER 15
HB 99 - FINAL VERSION

6Feb2025... 0045h

2025 SESSION

25-0136
07/08

HOUSE BILL ***99***

AN ACT relative to a waiver from property taxes for disabled veterans.

SPONSORS: Rep. Moffett, Merr. 4; Rep. Edwards, Rock. 31; Rep. Roy, Rock. 31; Rep. Seidel, Hills. 29; Sen. Pearl, Dist 17

COMMITTEE: Municipal and County Government

ANALYSIS

This bill increases the range of the optional tax credit for service-connected total disability.

- -

Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARING
Wednesday, September 17, 2025 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold a public hearing on September 17, 2025, beginning at 7:00pm for the following:

A. **Amendment of Service-Connected Disabled Veterans Tax Credit** – A public hearing for the purpose of receiving public input and taking action to change the amount of the Service-Connected Disabled Veterans Tax Credit

The September 17, 2025 City Council agenda packet and documents pertaining to the above-described public hearing will be available on the City's website beginning September 12, 2025: 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-472773

September 9th, 2025

The foregoing notice was published in the Valley News, a newspaper of general circulation in the City of Lebanon, in accordance with the City Code, on Saturday September 6th, 2025.

Diane Mulholland

Diane Mulholland
Acting Deputy City Clerk

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.A – Annual Review and Adoption of City Council Policy CC-100, Cash Management and Investment

Background

The purpose of the City's Cash Management and Investment Policy is to ensure that the administration of the City's cash management system is handled with the highest public trust. Finance Director Alesia Williams is charged with oversight of the City's cash management system.

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

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

New Hampshire RSA 47:6 requires the City Council to at least annually review and adopt an investment policy. The Council last reviewed and re-adopted the Cash Management and Investment Policy on September 4, 2024. Several minor changes are proposed to address typos and changes in City Charter cross-references.

Action

The Council is requested to consider the following motion:

MOVED, that the Lebanon City Council hereby adopts City Council Policy CC-100, Cash Management and Investment, as presented in the September 17, 2025 City Council Agenda packet, to be effective upon passage.

Included in this Section:

1. September 9, 2025 Memo from Alesia Williams, Finance Director, re: Review and Adoption of CC-100 Cash Management and Investment Policy
2. City Council Policy CC-100, Cash Management and Investment, with proposed edits

Finance Department
51 North Park Street
Lebanon, NH 03766
603-448-0682

MEMO FROM THE FINANCE DIRECTOR

TO: City Council
City Manager Andrew Hosmer
Deputy City Manager David Brooks

FROM: Alesia Williams, Finance Director and Victoria Paquin, Deputy Finance Director

DATE: September 9, 2025

RE: Review and Adoption of CC-100 Cash Management and Investment Policy

New Hampshire RSA 47:6 requires the City Council to review and adopt an Investment Policy at least annually. Alesia Williams, Finance Director, and Victoria Paquin, Deputy Finance Director, are the City Treasurer and Deputy City Treasurer, respectively.

Recommended changes to the current policy are included in the council packet.

The City's treasury activities consist of accounts receivable or payment processing; accounts payable/disbursements; and investing – that is, cash mobilization: get the cash in as fast as possible; controlled disbursement: release the cash at the last possible moment; and investment program: do something worthwhile with the cash in the meantime.

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

City funds in custody of the City Treasurer are with Mascoma Bank; funds in custody of the Trustees of the Trust Funds are with Citizens Private Wealth - Citizens Bank.

The purpose of the City's Cash Management and Investment Policy is to ensure that the administration of the City's cash management system shall be handled as its highest public trust. The custody and investment of City funds are to be made in a manner that provides maximum security of principal invested, meets the cash flow needs of the City and conforms to applicable State law.

It is the policy that City funds be managed and invested with three primary objectives in order of priority: safety, liquidity, and yield. Effective cash management is recognized as essential to good fiscal management. The City shall maintain a cash management system that includes collection of accounts receivable, prudent investment of available cash, management of banking services and disbursement of payments in accordance with invoice terms, the City's Purchasing Policy (City Council) and Purchase Agreements Policy (administrative), and City Charter.

City of Lebanon
New Hampshire

COUNCIL POLICY

Cash Management and Investment Policy

Policy Number	*Effective Date*	*Last Revision*	*Page No.*
CC-100	06/20/2018	08/04/2021	Page **1** of **8**
Approved by:	City Council		

Section 1.0: Purpose

To ensure the administration of the City's cash management system shall be handled as its highest public trust. The custody and investment of City funds shall be made in a manner that will provide the highest investment return with the maximum security of principal invested while meeting the cash flow needs of the City while conforming to State law.

Section 2.0: Scope

1) *General* – This Policy applies to all cash, cash equivalents (assets that are readily convertible into cash) and investments in the custody of the City Treasurer (NH RSA 48:16).
2) *Exceptions* – This Policy does not apply to cash, cash equivalents and investments in the custody of the Trustees of the Trust Funds and the Board of Trustees of the Library who must formally adopt an investment policy that is reviewed and confirmed at least annually for all investments made by them or by their agents for any trust funds in their custody (NH RSA 31:25 and NH RSA 202-A:23).
3) *Pooling of Funds* – The City will consolidate cash for management purposes to achieve efficiency, effective management and maximum investment opportunity unless effective administration requires otherwise such as in the instance of accounting for bond proceeds associated with capital improvements. Ownership of cash, cash equivalents and investments shall be identified and accounted for by fund. Interest earnings shall be allocated annually on a proportional basis to ~~ten~~ twelve funds: general, solid waste disposal, water treatment and distribution, sewage collection and disposal, municipal airport, capital improvements, Lebanon open space, water investment fee funds, public facilities impact fees, ~~and~~ tax increment finance~~und~~ district funds, and cemetery maintenance fund.

Section 3.0: Definitions

1) *Cash Flow* – is a measure of cash inflow and outflow from the City. Positive cash flow means more money is coming into the City than is leaving; negative cash flow is the converse.
2) *Banking Services* -- consist of, but are not limited to: account maintenance services (account analysis; reconciliation services; and daily collected funds reports), cash concentration services (lock-box; concentration account; sweep accounts), investment services (overnight repurchase facilities) and credit facilities.
3) *Rate of Return* – is the amount of income received from an investment expressed as a percentage. Market rate of return is the yield that an investor can expect to receive in the current interest-rate environment utilizing a buy-and-hold to maturity investment strategy.
4) *Fund* -- segregates resources (revenue) and requirements (expenditures) that are legally restricted to specific uses. A fund is analogous to a filing cabinet with each drawer a separate fund. Within each drawer, or fund, there are many file folders, or municipal functions which, in turn contain programs, services and activities managed by City departments aimed at accomplishing a function for which the City is responsible.

Section 4.0: Policy Detail

1) Investment Objective:
   a. It is the policy that City funds be managed and invested with three primary objectives in order of priority: safety, liquidity and yield. Effective cash management is recognized as essential to good fiscal management. The City shall maintain a cash management system that includes collection of accounts receivable, prudent investment of available cash, management of banking services and disbursement of payments in accordance with invoice terms, the City's Purchasing Policy, Purchase Agreements Policy and City Charter.

2) Selected Objectives:
   a. *Safety of Principal* – is the foremost objective of this Policy. Each investment and/or depository transaction shall be undertaken in a manner that seeks first to ensure the preservation of capital in the overall portfolio.
   b. *Liquidity* – The investment and/or depository portfolios shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
   c. *Yield* – The investment and/or depository portfolios shall be designed with the objective of attaining a market rate of return considering investment risk constraints and liquidity needs. Return on investment is of least importance as an objective as compared to the safety and liquidity objectives.
3) Authority and Responsibilities:
   a. *Authorized Representative of the City* – The City Treasurer (NH RSA 48:16) is authorized to act on behalf of the City, to execute, for the purpose of purchasing cash management products and services offered by a banking services provider, such applications, agreements, schedules, service requests and related documents and amendments to such applications, agreements, schedules, service requests and related documents in such forms as may be provided and/or required by the banking services provider and in so doing shall bind the City to the terms and conditions of the cash management document(s) so executed.
   b. *Authority to Issue Tax Anticipation Notes* – On December 17, 1996, the City Council authorized the City Treasurer (Municipal Finance Act, NH RSA 33:7), with approval of the City Manager, to borrow in increments as the need arises, a sum or sums of money from time to time during the current financial year, to issue and sell with interest at maturity, temporary notes of the City in an amount sufficient to cover expenses and to refund such note expenses.
   c. *Electronic Payment* – The payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit card, debit card, or such other means of electronic transaction is

authorized in accordance with NH RSA 80:52-c or any other applicable State law. A service charge for the acceptance of such payments may be added to the amount due at the time of billing in addition to any penalties and interest payable; at the time of billing the amount of the service charge shall be disclosed.

d. *Depository Designation* – The City Council is responsible for designating the depository or depositories for City funds ~~(419:46)~~(6.11)~~.~~ Important considerations in the selection and retention of a banking services provider include credit-worthiness, credit characteristics, financial history, institutional capabilities, resources and relevant experience in managing the operational aspects of municipal cash management and investment needs and requirements. The City Treasurer is responsible for investment and depository management decisions and activities including, but not limited to, the selection of acceptable depository and investment instruments in accordance with this Policy and State law.

e. *Custody of City Funds* – The City Treasurer, appointed by the City Manager in accordance with City Charter Section ~~419:32~~ 5.01, shall have custody of all City funds (NH RSA 48:16).

f. *Investment of Excess City Funds* – Whenever the City Treasurer has in custody an excess of funds which are not immediately needed for expenditure, the City Treasurer shall invest same in authorized investments in accordance with this Policy and State law.

g. *Recording and Reporting* – The City Treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from the City treasury, and of all notes given by the City, with the particulars thereof.

h. *Independent Audit* – At the close of each fiscal year, a reporting shall be made to the City by the City Treasurer giving an account of all financial transactions during the year which shall be independently audited.

4) Standards of Care:

a. *Prudence* -- The standard of prudence to be used by the City Treasurer shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The City Treasurer, acting in accordance with established procedures and this Policy, and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, that appropriate action is taken to control adverse developments, and that the liquidity and sale of securities are carried out in accordance with the terms of this Policy. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

b. *Ethics and Conflicts of Interest* -- City employees, officials, and representatives and agents of the City involved in the cash management process shall refrain from personal business activity that could conflict (or appear to conflict) with the proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material financial interests in financial institutions with which they conduct business. They shall further disclose any personal financial or investment positions that could be related to the performance of the investment portfolio.

c. *Position Bonding* -- The City Treasurer and others as prescribed by State law shall be bonded by position under a blanket bond from a surety company authorized to do business in the State of New Hampshire (NH RSA 41:6). The bond shall indemnify against losses through the failure of City employees covered to faithfully perform their duties or to account properly for all moneys or property received by virtue of their positions, or fraudulent or dishonest acts committed by the covered employees.

5) Internal Controls:
   a. *Internal Control System* – The City Treasurer shall establish and maintain a system of internal controls that shall be reviewed annually with the independent auditors. The controls shall be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the City.
   b. *Cash Flow Forecasting* – The City Treasurer shall maintain a cash flow forecasting process designed to monitor and forecast cash positions for cash management and investment purposes.
   c. *Written Confirmation of Telephone and Electronic Transactions for Investments and Wire Transfers* – Due to the potential for error and improprieties arising from telephone transactions, all telephone and electronic transactions shall be supported by written communications and approved by the appropriate person.
   d. *Documentation of Transactions* – All transactions undertaken through this Policy shall be appropriately documented to facilitate review of the transactions by the independent auditors.
   e. *Remittance of School District and County Tax Assessments* – Property taxes billed and collected by the City include taxes levied for the Lebanon School District and Grafton County, which are remitted to those governmental units as required by law. The former is paid over the course of the year in accordance (NH RSA 198:5) based on a cash requirements schedule provided by the district; the latter is paid in December (NH RSA 29:11). Ultimate responsibility for the collection of taxes rests with the City.
6) Authorized Investments:
   a. *General* – City Treasurer may invest in participation units in the public deposit investment pool established (NH RSA 383:22), or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State, or in obligations fully guaranteed as to principal and interest by the

United States government. The obligations may be held directly or in the form of securities of or other interests in any open-end or closed-end management-type investment company or investment trust registered under 15 U.S.C. section 80a-1 et seq., if the portfolio of the investment company or investment trust is limited to such obligations and repurchase agreements fully collateralized by such obligations. As additional types of securities are approved for investment by State law they will be eligible for investment by the City Treasurer.

b. *Maturities* – Investment maturities shall be scheduled to coincide with projected cash-flow needs, taking into account anticipated revenue inflows, routine expenditures and large non-routine expenditures.

7) Safekeeping and Collateralization:

a. *City funds shall be secured in accordance with NH RS 48:16.*

b. *Interest-bearing Deposits Meeting Certain Conditions* -- Excess funds held by the City may invested in interest-bearing deposits which meet all of the following conditions: (a) The funds are initially invested through a federally insured bank chartered under the laws of New Hampshire or the federal government with a branch within the state, selected by the treasurer. (b) The selected bank arranges for the redeposit of funds which exceed the federal deposit insurance limitation of the selected bank in deposits in one or more federally insured financial institutions located in the United States, for the account of the treasurer. (c) The full amount of principal and any accrued interest of each such deposit is covered by federal deposit insurance. (d) The selected bank acts as custodian with respect to each such deposit for the account of the treasurer. (e) On the same date that the funds are redeposited by the selected bank, the selected bank receives an amount of deposits from customers of other federally insured financial institutions equal to or greater than the amount of the funds initially invested through the selected bank by the treasurer.

c. *Collateralization* -- Excess funds held by the City may for deposit or investment, including repurchase agreements, may be secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive use of the City.

Only securities defined by the bank commission as provided by rules adopted pursuant to RSA 383-B:3-301(e) shall be eligible to be pledged as collateral.

8) This Policy, in accordance with NH RSA 47:6, shall be reviewed and readopted annually by the City Council with revisions as warranted.

Section 5.0: References (Charter/Code/State Statues)

1) *City Charter Section ~~419:46~~ 6.11 Depository.*
2) *City Charter Section 5.01 Certain Officers*
3) *NH 29:11 Tax Warrants and Extents.*
4) *NH 31:25 Custody; Investment.*
5) *NH RSA 41:6 Surety Bond Required.*
6) *NH RSA 47.6 Financial Supervision.*
7) *NH RSA 48:16 City Treasurer; Duties.*
8) *NH RSA 80:52-c Electronic Payment.*
9) *NH RSA 198:5 Assessment.*
10) *NH RSA 202-A:23 Exceptions.*
11) *NH RSA 383:22 Public Deposit Investment Pool.*
12) *NH RSA 383-B:3-301(e) Banking Business.*

Section 6.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			6/20/18
Re-Adoption			6/19/19
Re-Adoption			7/15/20
Amendment	2.0.3	Amended Section	8/04/21
Re-Adoption			8/03/22
Re-Adoption			9/06/23
Re-Adoption			9/04/24
Amendments	2.0.3; 4.0.3d; 4.0.3e; 5.0.2;	Amended Sections	9/17/25

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.B – Annual Review of City Council Policy CC-101.1, Fund Balance

Background

A fund segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses. Budgets are adopted by the City Council on a fund basis. Funds other than the General Fund exist primarily to ensure and demonstrate compliance with limitations on the use of existing resources, or as enterprise operations. The General Fund, as the chief operating fund of the City, has a broader mandate, which may include accumulating sufficient financial resources for contingencies. Accordingly, the Fund Balance Policy is limited to the General Fund.

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

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

The Fund Balance Policy is normally reviewed annually by the City Council, but unlike the Cash Management and Investment Policy (CC-100), it is not required to be readopted. The current Fund Balance Policy was originally adopted by the City Council on June 20, 2018, and amended on December 13, 2023. The Policy was last reviewed by the Council on September 4, 2024.

Action

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

Included in this Section:

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

City of Lebanon
New Hampshire

COUNCIL POLICY			
Fund Balance Policy			
Policy Number	*Effective Date*	*Last Revision*	*Page No.*
CC-101.1	6/20/2018	12/13/23	Page **1** of **5**
Approved by:	City Council	Timothy J. McNamara Timothy J. McNamara (Sep 6, 2024 13:10 EDT)	

Section 1.0: Purpose

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

Section 2.0: Scope

Funds other than the General Fund exist primarily to ensure and demonstrate compliance with limitations on the use of existing resources or as enterprises. The General Fund, as the chief operating fund of the City, has a broader mandate which may include accumulating sufficient financial resources for contingencies. Accordingly, this Policy is limited to the General Fund. Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund. Governmental Accounting Standards Board (GASB) Statement No. 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent.

Section 3.0: Definitions

1) *Appropriate* – is a policy decision to set apart from the public revenue a certain sum for a specified public purpose and to authorize the expenditure of that sum for that purpose. The most important policy tool is the annual budget. Policy is *what* is going to be done. The budget is the means of determining *what* will get done because that is where money is allocated to programs, services, projects and facilities.

Appropriations can be made only by vote of the legislative body. Legislative power is the power to set overall policy, the power to raise and appropriate money (tax and spend) and set the purposes for expenditures. The City Council is the City's legislative body; the county convention, which consists of the state representatives comprising Grafton County, is the county's legislative body (NH RSA 24), acting on budgetary recommendations compiled by the county commissioners; the annual meeting of the Lebanon School District is that entity's legislative body.

2) *Assigned Fund Balance* – includes amounts the City intends to be *used for specific purposes but are neither restricted or committed*. In accordance with GASB Statement No. 54, funds that are intended to be used for specific purpose, but have not received the formal approval action at the governing body level (City Council), may be recorded as assigned fund balance. Likewise, redeploying assigned resources to an alternative use does not require formal action by the City Council. GASB Statement No. 54 states that resources can be assigned by the governing body or by another internal body or person whom the governing body gives the authority to do so. Therefore, having considered the requirements to assign fund balance, the City Manager, or the City Manager's designee, shall have the authority to assign fund balance.

   Encumbrances (purchase orders), or other contractual commitments, the provision of contingency for assessment abatements and bankruptcy proceedings, special revenue funds and capital project funds are examples of assigned fund balance.

3) *Committed Fund Balance* – includes amounts that can be *used only for the specific purposes determined by a vote of the City Council*. Commitments may be rescinded, changed or lifted only by a subsequent vote of the City Council. Included are expendable trust funds (capital reserve funds).

4) *Current General Fund Budgeted Expenditures* – are related to the appropriated budget of the current year and not prior year expenditures carried over to the current year as encumbrances or non-budgeted current year expenditure adjustments.

5) *Encumbrance* – is a purchase order, a contractual (outstanding) commitment. The process of encumbering budgeted funds is meant to

ensure budgetary compliance both to prevent overspending appropriations for the year and to detect violations of budgetary authority.

6) *Fund* – segregates resources (revenues) and requirements (expenditures) that are legally restricted to specific uses.
7) *Non-spendable Fund Balance* – includes amounts *not in spendable form*, such as inventory, or amounts required to be maintained intact legally or contractually such as for inventory, prepaid items, and the non-expendable portion of permanent trust funds.
8) *Restricted Fund Balance* – includes *amounts that are subject to externally enforceable legal restrictions* and can be spent only for the specific purposes stipulated by law, ordinance or regulation, external resource providers or through enabling legislation. Restrictions applicable to this fund balance may not be changed or lifted by the City without the consent of the resource providers or enabling legislation. Included are library funds, the income balance of permanent funds (trust funds), grant funds and unspent bond proceeds.
9) *Unassigned Fund Balance* – is the *residual classification for the City's General Fund* and includes all amounts not contained in other fund balance component classifications and therefore not subject to any constraints. Appropriation from Unassigned Fund Balance requires approval of the City Council.
10) *Unassigned Fund Balance Maintenance Range* – an amount of money, in dollars or as a percentage of a defined base, that is considered a prudent level at which to maintain the unassigned fund balance.
11) *Unrestricted Fund Balance* – is total fund balance less non-spendable fund balance and restricted fund balance, which is the total of committed fund balance, assigned fund balance and Unassigned Fund Balance.

Section 4.0: Policy Detail

1) Spending Prioritization:
   a. When both restricted and unrestricted funds (committed, assigned and unassigned) are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

b. When committed, assigned and unassigned funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned funds last.

2) Unassigned Fund Balance Maintenance Range:

a. It is the objective of the City to maintain an Unassigned Fund Balance of 15% to 19% of gross current General Fund budgeted expenditures.

b. The City considers a balance of less than 15% to be a cause for concern and, considering factors or circumstances that may require a higher than normal maximum level of Unassigned Fund Balance, a balance of more than 19% as excessive.

c. In the event Unassigned Fund Balance is less than 15%, restorative steps shall be taken in the immediate subsequent fiscal years.

d. In the event Unassigned Fund Balance is more than 19%, steps should be taken to reduce the excess balance in the immediate subsequent fiscal years, or a plan for doing so over a reasonable period should be prepared, including an explanation of how the excess fund balance will be reduced to an acceptable level. An amount more than 19% may be considered to reduce tax levy requirements determined in conjunction with the annual budget process, as a capital improvement funding component, for reservation to accumulate funding for future capital improvements, or for any legal purpose deemed appropriate and desirable by the City Council.

e. This Policy is not intended to preclude the administrative application of Unassigned Fund Balance as a companion to the budgeted application of Unassigned Fund Balance as a mitigating utility in setting the annual Municipal Tax Rate.

3) This Policy shall be reviewed annually by the City Council and revised as warranted.

Section 5.0: References (Charter/Code/State Statues)

1) *Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.*

2) *NH Department of Revenue Administration administrative rule Rev. 1702.05 Hierarchy of Generally Accepted Accounting Principles for Municipalities.*

3) *The National Advisory Council on State and Local Budgeting (NACSLB), (1998), Framework for Improved State and Local Government Budgeting: Recommended Budget Practices (4.1), pg 17.*

Section 6.0: Policy & Procedure Revision History

	Section	Revisions	Date
Original Adoption			6/20/18
Reviewed			6/19/19
Reviewed			7/15/20
Reviewed			8/04/21
Reviewed			8/3/22
Revised	2, a,b,c,d	Change UFB balance range to 15%-19%	12/13/23
Reviewed			9/04/24

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.C – Review and Discussion of 2025 2nd Quarter Budget Report

Background:

Finance Director Alesia Williams will be present at the meeting to review the 2nd Quarter Budget Report and to answer any questions the Council may have.

The Budget Report presents, in summary form, year-to-date activity for both expenditures and revenues. City Charter §6.09, Budget Control, requires financial information to be presented to the City Council for each quarterly period of the year. City Administration typically provides required financial information on a monthly basis during the 4th quarter.

Action:

The agenda item is for informational purposes only. No action is required by the Council.

Included in this Section:

1. Memorandum from Finance Department RE: 2nd Quarter Financial Report (June 30, 2025)

CITY OF LEBANON
FINANCE DEPARTMENT

51 North Park Street
Lebanon, NH 03766

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

2nd Quarter Financial Report (June 30, 2025)

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

GENERAL FUND

Expenditures

The following chart summarizes appropriations, expenditures and amounts encumbered as of June 30th (50% of the fiscal year) by department. For FY 2025 48.19% of appropriations have been expended or encumbered (obligated for future expenditure) during the quarter.

Not all operating costs are absorbed equally over the course of each year. For example, most debt service payments are due in the 3rd or 4th quarter, and support for local non-profit organizations is typically disbursed in the first month of the fiscal year.

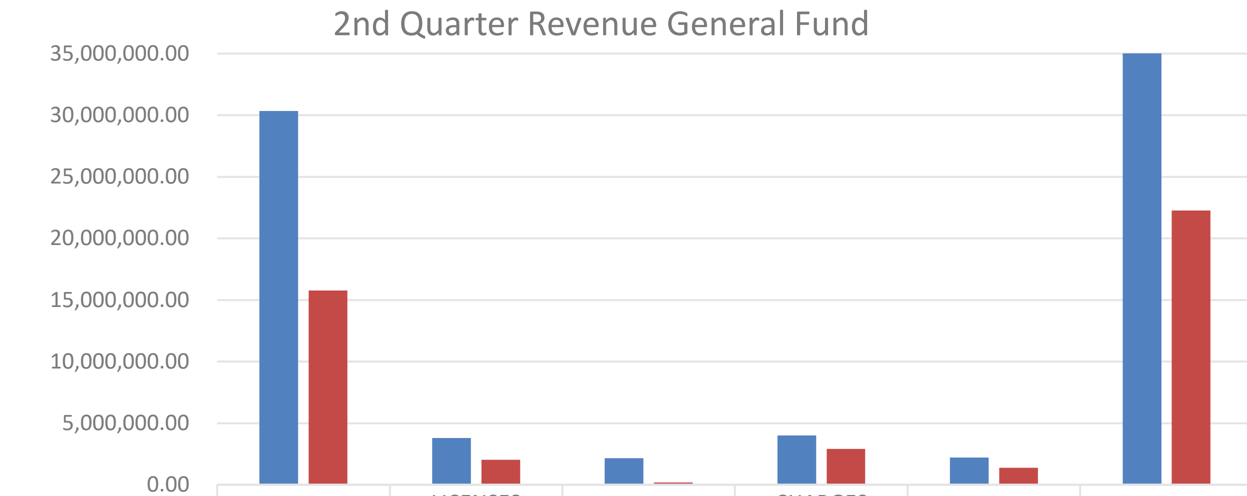
The 48.19% expended and encumbered to date is similar to prior years.

QUARTERLY REPORT FOR CITY OF LEBANON					
As Of June 30, 2025					
GENERAL FUND	2025 BUDGET	AS OF 06/30/2025	ENCUMBRANCES	AVAILABLE BALANCE	% OF BUDGET USED
CITY CLERK	$ 887,330	$ 360,338	$ -	$ 526,992	40.6%
CITY MANAGER	$ 1,388,890	$ 764,610	$ 78,619	$ 545,661	60.7%
CYBER SERVICES	$ 2,225,940	$ 1,091,719	$ 79,100	$ 1,055,121	52.6%
FINANCE	$ 6,903,620	$ 3,243,897	$ 200,267	$ 3,459,456	49.9%
FIRE	$ 5,819,070	$ 2,672,320	$ 3,252	$ 3,143,498	46.0%
HUMAN RESOURCES	$ 529,450	$ 260,829	$ -	$ 268,621	49.3%
HUMAN SERVICES	$ 968,090	$ 613,255	$ -	$ 354,835	63.3%
LIBRARY	$ 1,642,330	$ 829,615	$ 10,738	$ 801,976	51.2%
PLANNING	$ 1,441,160	$ 663,571	$ 52,250	$ 725,339	49.7%
POLICE	$ 7,728,920	$ 3,406,490	$ 58,167	$ 4,264,263	44.8%
PUBLIC WORKS	$ 6,254,920	$ 2,554,316	$ 533,038	$ 3,167,566	49.4%
RECREATION ARTS & PARKS	$ 1,329,715	$ 524,148	$ 82,927	$ 722,640	45.7%
DEBT SERVICE	$ 5,970,360	$ 1,817,527	$ -	$ 4,152,833	30.4%
INTERFUND TRANSFER	$ 1,671,350	$ 1,671,350	$ -	$ -	100.0%
TOTALS	$ 44,761,145	$ 20,473,986	$ 1,098,357	$ 23,188,802	48.19%

Revenues

The following chart summarizes amounts budgeted and collected year-to-date by general revenue category. Revenues collected through June 30, 2025, total 52.39% of the amount budgeted for FY 2025, which compares to 57.30% (2024) and 61.50% (2023) in the previous two fiscal years. Highlights for the quarter include:

- Motor vehicle registrations are on target at 50.57% collected.
- Building permits are trending slightly above the quarterly benchmark at 54.32% collected.
- Ambulance Service revenue is collected below the quarterly benchmark at 44.20%.
- First half tax bills have been collected at 48.47%



	TAXES	LICENSES PERMITS AND FEES	STATE SOURCES	CHARGES FOR SERVICES	MISC. REVENUES	
BUDGET	30,332,575.00	3,787,600.00	2,147,850.00	4,004,420.00	2,213,700.00	42,486,145.00
AS OF 06/30/2025	15,773,672.34	2,034,058.21	172,214.99	2,911,895.37	1,366,203.18	22,258,044.09

BUDGET AS OF 06/30/2025

Other Funds –

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

QUARTERLY REPORT FOR CITY OF LEBANON						
As of June 30, 2025						
SOLID WASTE FUND		2025 BUDGET	AS OF 06/30/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	REVENUE	$ 7,445,110	$ 2,892,169	$ -	$ 4,552,941	38.85%
	EXPENDITURES	$ 6,660,920	$ 3,515,980	$ 285,966	$ 2,858,974	57.08%

- Water Treatment and Distribution Fund is responsible for the provision and distribution of clean and safe drinking water, the planning, maintenance and replacement of water treatment facilities, pump stations, water tanks, and the water distribution system.

QUARTERLY REPORT FOR CITY OF LEBANON					
As of June 30, 2025					
WATER TREATMENT AND DISTRIBUTION FUND	2025 BUDGET	AS OF 06/30/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	$ 5,188,230	$ 2,777,669	$ -	$ 2,410,561	53.54%
EXPENDITURES	$ 4,904,770	$ 1,999,419	$ 290,948	$ 2,614,402	46.70%

- Sewage Collection and Disposal Fund is responsible for the safe and hygienic collection and treatment of wastewater, and the planning, maintenance and replacement of the wastewater collection system, pump stations and wastewater treatment plant.

QUARTERLY REPORT FOR CITY OF LEBANON					
As of June 30, 2025					
SEWER COLLECTION AND DISPOSAL FUND	2025 BUDGET	AS OF 06/30/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	$ 9,197,340	$ 4,224,911	$ -	$ 4,972,429	45.94%
EXPENDITURES	$ 8,792,090	$ 4,635,478	$ 197,634	$ 3,958,978	54.97%

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

QUARTERLY REPORT FOR CITY OF LEBANON					
As of June 30, 2025					
MUNICIPAL AIRPORT FUND	2025 BUDGET	AS OF 06/30/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
REVENUE	$ 1,643,300	$ 774,411	$ -	$ 868,889	47.13%
EXPENDITURES	$ 1,643,300	$ 824,590	$ 47,649	$ 771,062	53.08%

GENERAL FUND REVENUE					
GL Number	**Description**	**2025 Budget**	**YTD As of 06/30/2025**	**Available Balance**	**% Bdgt Used**
TAXES					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	27,768,105.00	13,460,217.55	14,307,887.45	48.47
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	0.00	(209,816.47)	209,816.47	100.00
Total TAXES		27,768,105.00	13,250,401.08	14,517,703.92	47.72
YIELD TAXES					
1100-3185-0010-9030-0000	YIELD TAXES	5,000.00	6,448.08	(1,448.08)	128.96
Total TAXES		5,000.00	6,448.08	(1,448.08)	128.96
PAYMENT IN LIEU OF TAXES					
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	40,000.00	0.00	40,000.00	0.00
1100-3186-0010-9040-0010	MASCOMA HYDRO	7,410.00	2,215.44	5,194.56	29.90
1100-3186-0010-9040-0020	RIVERMILL HYDRO	2,210.00	834.35	1,375.65	37.75
1100-3186-0010-9040-0030	DHMC	2,079,300.00	2,078,961.00	339.00	99.98
1100-3186-0010-9040-0040	PARKHURST	10,000.00	0.00	10,000.00	0.00
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	5,410.00	5,568.48	(158.48)	102.93
1100-3186-0010-9040-0060	APD	314,140.00	321,348.00	(7,208.00)	102.29
Total PAYMENT IN LIEU OF TAXES		2,458,470.00	2,408,927.27	49,542.73	97.98
EXCAVATION TAX					
1100-3187-0010-9050-0000	EXCAVATION TAX	6,000.00	7,383.28	(1,383.28)	123.05
Total EXCAVATION TAX		6,000.00	7,383.28	(1,383.28)	123.05
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	95,000.00	100,512.63	(5,512.63)	105.80
Total INT & PEN ON DELINQUENT TAXES		95,000.00	100,512.63	(5,512.63)	105.80
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	2,900,000.00	1,466,532.67	1,433,467.33	50.57
Total MOTOR VEHICLE PERMIT FEES		2,900,000.00	1,466,532.67	1,433,467.33	50.57
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	600,000.00	325,911.73	274,088.27	54.32
Total BUILDING PERMIT		600,000.00	325,911.73	274,088.27	54.32
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	1,000.00	1,115.00	(115.00)	111.50
1100-3290-0010-9110-0001	DOG LICENSES	11,000.00	9,706.50	1,293.50	88.24
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	2,500.00	2,859.21	(359.21)	114.37
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	29,500.00	17,987.25	11,512.75	60.97
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	60,000.00	29,516.00	30,484.00	49.19
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	6,900.00	3,409.50	3,490.50	49.41
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	5,000.00	5,125.00	(125.00)	102.50
1100-3290-0010-9110-0009	PISTOL PERMITS	200.00	110.00	90.00	55.00
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	85,000.00	84,000.35	999.65	98.82
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	85,000.00	85,000.00	0.00	100.00
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	500.00	525.00	(25.00)	105.00
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	500.00	2,000.00	(1,500.00)	400.00
1100-3290-0010-9110-0021	STORMWATER PERMITS	500.00	250.00	250.00	50.00
1100-3290-0010-9110-0022	POLE & CONDUIT LICENSE	0.00	10.00	(10.00)	100.00
Total OTHER LICENSES PERMITS & FEES		287,600.00	241,613.81	45,986.19	84.01
MEALS & ROOMS TAX DISTRIBUTION					
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	1,509,480.00	0.00	1,509,480.00	0.00
Total MEALS & ROOMS TAX DISTRIBUTION		1,509,480.00	0.00	1,509,480.00	0.00
HIGHWAY BLOCK GRANT					
1100-3353-0010-9320-0010	HIGHWAY BLOCK	347,290.00	137,579.30	209,710.70	39.62
Total HIGHWAY BLOCK GRANT		347,290.00	137,579.30	209,710.70	39.62
WATER POLLUTION GRANTS					
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	13,260.00	0.00	13,260.00	0.00
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	15,890.00	15,886.00	4.00	99.97
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	13,510.00	0.00	13,510.00	0.00
Total WATER POLLUTION GRANTS		42,660.00	15,886.00	26,774.00	37.24

OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	3,000.00	0.00	3,000.00	0.00
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	88,000.00	18,749.69	69,250.31	21.31
Total OTHER STATE GRANTS & REIMBURSEMENTS		91,000.00	18,749.69	72,250.31	20.60
INTERGOVERNMENTAL REVENUES					
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	78,000.00	0.00	78,000.00	0.00
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	1,480.00	0.00	1,480.00	0.00
1100-3379-0010-9380-0050	COMMUNITY NURSE: ENFIELD	31,170.00	0.00	31,170.00	0.00
1100-3379-0010-9380-0060	COMMUNITY NURSE: GRANTHAM	46,770.00	0.00	46,770.00	0.00
Total INTERGOVERNMENTAL REVENUES		157,420.00	0.00	157,420.00	0.00
INCOME FROM DEPARTMENTS					
1100-3401-0010-9390-0020	PLANNING FEES	25,000.00	11,697.64	13,302.36	46.79
1100-3401-0010-9390-0030	ZONING FEES	7,500.00	4,854.28	2,645.72	64.72
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	25,000.00	28,175.00	(3,175.00)	112.70
1100-3401-0010-9390-0100	POLICE RECORDS	5,000.00	2,960.00	2,040.00	59.20
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	28,000.00	28,000.00	0.00	100.00
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	97,000.00	87,237.00	9,763.00	89.94
1100-3401-0010-9390-0155	AMBULANCE SERVICES: ALICE PECK DAY	100,000.00	0.00	100,000.00	0.00
1100-3401-0010-9390-0160	AMBULANCE SERVICES	1,250,000.00	552,063.16	697,936.84	44.17
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	6,000.00	650.00	5,350.00	10.83
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	65,000.00	79,310.00	(14,310.00)	122.02
1100-3401-0010-9390-0190	FIRE RECORDS	150.00	210.00	(60.00)	140.00
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	18,000.00	11,965.00	6,035.00	66.47
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	2,000.00	1,896.52	103.48	94.83
1100-3401-0010-9390-0220	EXCAVATION PERMITS	1,500.00	1,400.00	100.00	93.33
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	5,000.00	2,377.50	2,622.50	47.55
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	2,000.00	1,834.83	165.17	91.74
1100-3401-0010-9390-0260	RECREATION PROGRAMS	57,000.00	25,116.04	31,883.96	44.06
1100-3401-0010-9390-0270	RECREATION DAY CAMP	96,000.00	91,360.65	4,639.35	95.17
1100-3401-0010-9390-0280	RECREATION POOL	32,000.00	31,031.25	968.75	96.97
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	700.00	89.50	610.50	12.79
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	2,500.00	520.00	1,980.00	20.80
1100-3401-0010-9390-0320	FARMERS' MARKET	11,000.00	8,667.00	2,333.00	78.79
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	147,590.00	0.00	147,590.00	0.00
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	80,000.00	0.00	80,000.00	0.00
1100-3401-0010-9390-0360	ALICE PECK DAY: FIREFIGHTER	101,000.00	101,000.00	0.00	100.00
Total INCOME FROM DEPARTMENTS		2,164,940.00	1,072,415.37	1,092,524.63	49.54
OTHER CHARGES					
1100-3409-0010-9450-0010	COMPUTER SERVICES	20,600.00	20,600.00	0.00	100.00
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	1,818,880.00	1,818,880.00	0.00	100.00
Total OTHER CHARGES		1,839,480.00	1,839,480.00	0.00	100.00
SPECIAL ASSESSMENTS					
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	46,280.00	23,180.25	23,099.75	50.09
Total SPECIAL ASSESSMENTS		46,280.00	23,180.25	23,099.75	50.09
SALE OF MUNICIPAL PROPERTY					
1100-3501-0010-9510-0010	SALE OF CITY OWNED PROPERTY	0.00	11,882.00	(11,882.00)	100.00
Total SALE OF MUNICIPAL PROPERTY		0.00	11,882.00	(11,882.00)	100.00
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	740,000.00	312,306.86	427,693.14	42.20
Total INTEREST ON INVESTMENTS		740,000.00	312,306.86	427,693.14	42.20
RENTS OF PROPERTY					
1100-3503-0010-9530-0010	MASCOMA HYDRO	15,000.00	0.00	15,000.00	0.00
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	1,500.00	832.50	667.50	55.50
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	1,000.00	0.00	1,000.00	0.00
Total RENTS OF PROPERTY		17,500.00	832.50	16,667.50	4.76
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	1,500.00	1,620.00	(120.00)	108.00
1100-3504-0010-9540-0020	PARKING TICKETS	5,000.00	2,870.00	2,130.00	57.40
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	12,000.00	8,900.00	3,100.00	74.17
1100-3504-0010-9540-0040	CITY CODE/ORDINANCE VIOLATIONS-PLANNING	0.00	282.50	(282.50)	100.00
Total FINES & FORFEITS		18,500.00	13,672.50	4,827.50	73.91

OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	150,000.00	32,802.53	117,197.47	21.87
1100-3509-0010-9570-0015	SOLAR REVENUE	0.00	6,006.76	(6,006.76)	100.00
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	15,000.00	31,641.16	(16,641.16)	210.94
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	0.00	2.75	(2.75)	100.00
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	550,000.00	327,905.37	222,094.63	59.62
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	3,110.00	3,110.00	0.00	100.00
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	61,000.00	30,430.50	30,569.50	49.89
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	562,310.00	562,310.00	0.00	100.00
Total OTHER MISC REVENUE		1,341,420.00	994,209.07	347,210.93	74.12
TRANSFERS FROM CAPITAL RESERVE-RAP					
1100-3915-4520-9570-0300	TRANSFER FROM CAPITAL RESERVE	50,000.00	0.00	50,000.00	0.00
Total TRANSFERS FROM CAPITAL RESERVE-RAP		50,000.00	0.00	50,000.00	0.00
TRANSFERS FROM CONSERVATION FUND					
1100-3917-2160-9570-0295	TRANSFERS FROM CONSERVATION FUND	0.00	10,120.00	(10,120.00)	100.00
Total TRANSFERS FROM CONSERVATION FUND		0.00	10,120.00	(10,120.00)	100.00
TOTAL REVENUES		42,486,145.00	22,258,044.09	20,228,100.91	52.39%

GENERAL FUND EXPENDITURE						
GL Number	Description	2025 Budget	YTD EXP	Encumbered	Available	% Bdgt
			As of 06/30/2025		Balance	Used
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	418,650.00	223,101.47	0.00	195,548.53	53.29
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	5,000.00	0.00	0.00	5,000.00	0.00
1100-4130-0050-1300-0000	OVERTIME WAGES	1,000.00	0.00	0.00	1,000.00	0.00
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	5,350.00	1,948.08	0.00	3,401.92	36.41
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	33,640.00	16,109.83	0.00	17,530.17	47.89
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	33,700.00	17,038.91	0.00	16,661.09	50.56
1100-4130-0050-2310-0000	RETIREMENT: ICMA	21,580.00	13,146.75	0.00	8,433.25	60.92
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	31,950.00	23,121.76	0.00	8,828.24	72.37
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	1,120.00	532.78	0.00	587.22	47.57
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	600.00	600.00	0.00	0.00	100.00
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	10,000.00	29,391.69	78,618.75	(98,010.44)	1,080.10
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000.00	872.69	0.00	1,127.31	43.63
1100-4130-0050-5400-0000	ADVERTISING	3,500.00	1,277.50	0.00	2,222.50	36.50
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	11,600.00	5,000.00	0.00	6,600.00	43.10
1100-4130-0050-5800-0000	TRAVEL	4,000.00	15.50	0.00	3,984.50	0.39
1100-4130-0050-5875-0000	MILEAGE	1,000.00	475.30	0.00	524.70	47.53
1100-4130-0050-6000-0000	OFFICE SUPPLIES	2,500.00	1,160.31	0.00	1,339.69	46.41
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500.00	371.81	0.00	128.19	74.36
Total CITY MANAGER		587,690.00	334,164.38	78,618.75	174,906.87	70.24%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	114,720.00	57,190.64	0.00	57,529.36	49.85
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,470.00	567.91	0.00	902.09	38.63
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	8,780.00	4,043.35	0.00	4,736.65	46.05
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	15,070.00	7,737.86	0.00	7,332.14	51.35
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	12,000.00	4,469.60	0.00	7,530.40	37.25
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	260.00	141.42	0.00	118.58	54.39
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	300.00	300.00	0.00	0.00	100.00
1100-4130-0070-5800-0000	TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
1100-4130-0070-6000-0000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
Total PUBLIC COMMUNICATIONS		154,100.00	74,450.78	0.00	79,649.22	48.31%
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	55,000.00	0.00	0.00	55,000.00	0.00
Total CITY MANAGER OTHER		55,000.00	0.00	0.00	55,000.00	0.00%
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	463,070.00	215,622.42	0.00	247,447.58	46.56
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	84,270.00	31,386.45	0.00	52,883.55	37.25
1100-4140-0000-1300-0000	OVERTIME WAGES	13,000.00	1,280.39	0.00	11,719.61	9.85
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,920.00	2,218.25	0.00	3,701.75	37.47
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	42,870.00	18,281.01	0.00	24,588.99	42.64
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	64,420.00	29,536.89	0.00	34,883.11	45.85
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	9,330.00	3,310.00	0.00	6,020.00	35.48
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	1,240.00	602.21	0.00	637.79	48.57
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	67,580.00	36,170.25	0.00	31,409.75	53.52
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	23,050.00	5,416.26	0.00	17,633.74	23.00
1100-4140-0000-5300-0000	COMMUNICATIONS	1,040.00	416.19	0.00	623.81	40.02
1100-4140-0000-5400-0000	ADVERTISING	7,500.00	2,513.26	0.00	4,986.74	33.51
1100-4140-0000-5800-0000	TRAVEL	7,350.00	0.00	0.00	7,350.00	0.00
1100-4140-0000-5875-0000	MILEAGE	1,600.00	648.50	0.00	951.50	40.53
1100-4140-0000-6000-0000	OFFICE SUPPLIES	6,000.00	799.30	0.00	5,200.70	13.32
1100-4140-0000-6100-0000	GENERAL SUPPLIES	1,400.00	486.15	0.00	913.85	34.73
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	690.00	0.00	0.00	690.00	0.00
Total CITY CLERK		801,830.00	348,687.53	0.00	453,142.47	43.49%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	29,100.00	8,345.83	0.00	20,754.17	28.68
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	200.00	10.64	0.00	189.36	5.32
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	80.00	33.83	0.00	46.17	42.29
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	44,320.00	4,839.74	0.00	39,480.26	10.92
1100-4140-0030-5400-0000	ADVERTISING	2,000.00	436.41	0.00	1,563.59	21.82
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	3,500.00	(1,678.80)	0.00	3,500.00	0.00
1100-4140-0030-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
1100-4140-0030-6000-0000	OFFICE SUPPLIES	4,000.00	(337.01)	0.00	4,000.00	0.00
1100-4140-0030-6100-0000	GENERAL SUPPLIES	300.00	0.00	0.00	300.00	0.00
Total ELECTIONS		85,500.00	11,650.64	0.00	73,849.36	13.63%

FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	608,270.00	270,144.08	0.00	338,125.92	44.41
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	55,550.00	15,692.52	0.00	39,857.48	28.25
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000.00	11,105.18	0.00	3,894.82	74.03
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	7,490.00	2,419.16	0.00	5,070.84	32.30
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	51,940.00	22,083.91	0.00	29,856.09	42.52
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	82,170.00	37,400.36	0.00	44,769.64	45.52
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	12,350.00	2,244.00	0.00	10,106.00	18.17
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	1,510.00	699.83	0.00	810.17	46.35
1100-4150-0010-3020-0000	CONSULTANTS	1,700.00	10,000.00	10,000.00	(18,300.00)	1,176.47
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	11,700.00	9,226.20	0.00	2,473.80	78.86
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	102,420.00	79,298.80	0.00	23,121.20	79.43
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	20,000.00	1,929.19	0.00	18,070.81	9.65
1100-4150-0010-5300-0000	COMMUNICATIONS	1,040.00	534.94	0.00	505.06	51.44
1100-4150-0010-5335-0000	INFORMATION ACCESS	1,000.00	133.44	0.00	866.56	13.34
1100-4150-0010-5400-0000	ADVERTISING	0.00	90.00	0.00	(90.00)	100.00
1100-4150-0010-5800-0000	TRAVEL	6,400.00	816.25	0.00	5,583.75	12.75
1100-4150-0010-5875-0000	MILEAGE	1,500.00	520.80	0.00	979.20	34.72
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000.00	994.73	0.00	4,005.27	19.89
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	200.00	0.00	0.00	200.00	0.00
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	959.49	0.00	(959.49)	100.00
Total FINANCIAL ADMINISTRATION		985,240.00	466,292.88	10,000.00	508,947.12	48.34%
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	86,950.00	43,472.00	0.00	43,478.00	50.00
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000.00	532.98	0.00	4,467.02	10.66
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,110.00	432.35	0.00	677.65	38.95
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	7,040.00	3,112.90	0.00	3,927.10	44.22
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	12,090.00	5,953.86	0.00	6,136.14	49.25
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	1,500.00	0.00	0.00	1,500.00	0.00
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	210.00	104.48	0.00	105.52	49.75
1100-4150-0020-5875-0000	MILEAGE	120.00	0.00	0.00	120.00	0.00
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,000.00	199.99	0.00	3,800.01	5.00
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	599.50	0.00	(599.50)	100.00
Total UTILITIES COLLECTION		118,020.00	54,408.06	0.00	63,611.94	46.10%
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	90,000.00	53,700.00	0.00	36,300.00	59.67
Total AUDITING		90,000.00	53,700.00	0.00	36,300.00	59.67%
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	560,050.00	277,118.79	0.00	282,931.21	49.48
1100-4150-0080-1300-0000	OVERTIME WAGES	5,000.00	1,850.04	0.00	3,149.96	37.00
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	7,150.00	2,736.80	0.00	4,413.20	38.28
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	43,230.00	20,360.99	0.00	22,869.01	47.10
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	74,230.00	37,744.43	0.00	36,485.57	50.85
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	16,000.00	1,800.00	0.00	14,200.00	11.25
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	1,250.00	663.78	0.00	586.22	53.10
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	70,000.00	2,237.50	0.00	67,762.50	3.20
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	491,630.00	392,861.27	3,933.98	94,834.75	80.71
1100-4150-0080-3420-0000	CYBERSECURITY	400,100.00	111,384.83	68,092.00	220,623.17	51.10
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	176,500.00	64,263.21	0.00	112,236.79	36.41
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	40,800.00	21,457.80	0.00	19,342.20	52.59
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	10,000.00	72.50	0.00	9,927.50	0.73
1100-4150-0080-5300-0000	COMMUNICATIONS	7,800.00	3,498.56	0.00	4,301.44	44.85
1100-4150-0080-5335-0000	INFORMATION ACCESS	60,100.00	27,190.16	0.00	32,909.84	45.24
1100-4150-0080-5800-0000	TRAVEL	5,300.00	0.00	0.00	5,300.00	0.00
1100-4150-0080-5875-0000	MILEAGE	2,000.00	0.00	0.00	2,000.00	0.00
1100-4150-0080-6000-0000	OFFICE SUPPLIES	3,000.00	0.00	0.00	3,000.00	0.00
1100-4150-0080-6220-0000	ELECTRICITY	2,400.00	1,012.45	0.00	1,387.55	42.19
1100-4150-0080-6230-0000	BOTTLED GAS	2,500.00	980.33	0.00	1,519.67	39.21
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	10,000.00	2,435.85	0.00	7,564.15	67.68
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	20,000.00	1,999.26	7,074.00	10,926.74	45.37
1100-4150-0080-7600-0000	SOFTWARE	0.00	119.00	0.00	(119.00)	100.00
Total CYBER SERVICES		2,009,040.00	971,787.55	79,099.98	958,152.47	52.31%

CS TECHNOLOGY HARDWARE						
1100-4150-0081-7501-0000	TECHNOLOGY HARDWARE	0.00	15,452.45	0.00	(15,452.45)	142.55
1100-4150-0081-7501-0010	ASSESSING TECHNOLOGY HARDWARE	1,500.00	0.00	0.00	1,500.00	0.00
1100-4150-0081-7501-0020	CITY CLERK TECHNOLOGY HARDWARE	11,000.00	1,470.79	0.00	9,529.21	13.37
1100-4150-0081-7501-0030	CITY MANAGER TECHNOLOGY HARDWARE	1,500.00	351.15	0.00	1,148.85	23.41
1100-4150-0081-7501-0040	DPW-GENERAL FUND TECHNOLOGY HARDWARE	15,300.00	23,325.22	0.00	(8,025.22)	152.45
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	10,700.00	4,796.05	0.00	5,903.95	53.43
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	29,100.00	12,634.59	0.00	16,465.41	43.42
1100-4150-0081-7501-0070	HUMAN RESOURCES TECHNOLOGY HARDWARE	3,800.00	1,384.81	0.00	2,415.19	36.44
1100-4150-0081-7501-0080	HUMAN SERVICES TECHNOLOGY HARDWARE	1,500.00	79.99	0.00	1,420.01	5.33
1100-4150-0081-7501-0100	PLANNING & DEV TECHNOLOGY HARDWARE	10,700.00	60.46	0.00	10,639.54	0.57
1100-4150-0081-7501-0110	POLICE TECHNOLOGY HARDWARE	78,900.00	38,730.36	0.00	40,169.64	49.09
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARDWARE	13,000.00	97.58	0.00	12,902.42	0.75
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARDWARE	1,500.00	2,207.56	0.00	(707.56)	147.17
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	1,500.00	2,211.14	0.00	(711.14)	147.41
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARDWARE	6,100.00	4,521.18	0.00	1,578.82	74.12
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HARDWARE	1,500.00	214.21	0.00	1,285.79	14.28
Total CS TECHNOLOGY HARDWARE		187,600.00	107,537.54	0.00	80,062.46	57.32%
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	107,060.00	46,878.96	0.00	60,181.04	43.79
1100-4152-0000-1300-0000	OVERTIME WAGES	1,500.00	446.90	0.00	1,053.10	29.79
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,420.00	398.36	0.00	1,021.64	28.05
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	8,310.00	3,539.91	0.00	4,770.09	42.60
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	14,370.00	6,403.23	0.00	7,966.77	44.56
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	2,600.00	456.50	0.00	2,143.50	17.56
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	250.00	112.59	0.00	137.41	45.04
1100-4152-0000-3020-0000	CONSULTANTS	4,000.00	456.00	17,044.00	(13,500.00)	437.50
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	297,850.00	94,436.73	173,222.53	30,190.74	89.89
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	14,300.00	15,197.00	0.00	(897.00)	106.27
1100-4152-0000-5400-0000	ADVERTISING	500.00	0.00	0.00	500.00	0.00
1100-4152-0000-5800-0000	TRAVEL	2,500.00	0.00	0.00	2,500.00	0.00
1100-4152-0000-5875-0000	MILEAGE	500.00	0.00	0.00	500.00	0.00
1100-4152-0000-6000-0000	OFFICE SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	1,100.00	0.00	0.00	1,100.00	0.00
1100-4152-0000-7600-0000	SOFTWARE	14,000.00	0.00	0.00	14,000.00	0.00
Total ASSESSING		471,260.00	168,326.18	190,266.53	112,667.29	76.09%
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	225,000.00	2,177.19	0.00	222,822.81	0.97
1100-4153-0000-3000-0001	ASSESSING	0.00	3,078.40	0.00	(3,078.40)	100.00
1100-4153-0000-3000-0002	CITY MANAGER	0.00	39,114.05	0.00	(39,114.05)	100.00
1100-4153-0000-3000-0003	CITY CLERK	0.00	742.56	0.00	(742.56)	100.00
1100-4153-0000-3000-0004	CODE ENFORCEMENT	0.00	4,932.72	0.00	(4,932.72)	100.00
1100-4153-0000-3000-0005	PUBLIC WORKS	0.00	2,465.60	0.00	(2,465.60)	100.00
1100-4153-0000-3000-0007	FIRE	0.00	3,431.03	0.00	(3,431.03)	100.00
1100-4153-0000-3000-0008	PLANNING & ZONING	0.00	92,924.52	0.00	(92,924.52)	100.00
1100-4153-0000-3000-0010	CYBER SERVICES	0.00	742.56	0.00	(742.56)	100.00
1100-4153-0000-3000-0012	POLICE	0.00	9,217.78	0.00	(9,217.78)	100.00
1100-4153-0000-3000-0013	HUMAN SERVICES	0.00	2,009.28	0.00	(2,009.28)	100.00
1100-4153-0000-3000-0014	PERSONNEL	25,000.00	24,109.46	0.00	890.54	97.26
Total LEGAL SERVICES		250,000.00	184,945.15	0.00	65,054.85	73.98%
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	4,203,540.00	1,663,907.64	0.00	2,539,632.36	39.58
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	4,900.00	4,219.51	0.00	680.49	86.11
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	7,520.00	8,058.00	0.00	(538.00)	107.15
1100-4155-0020-2600-0000	WORKERS' COMPENSATION	0.00	0.02	0.00	(0.02)	100.00
Total GROUP INSURANCE		4,215,960.00	1,676,185.17	0.00	2,539,774.83	39.76%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2200-0000	FICA & MEDICARE TAXES	0.00	84.29	0.00	(84.29)	100.00
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	616,500.00	487,729.16	0.00	128,770.84	79.11
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	84,000.00	0.00	0.00	84,000.00	0.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		700,500.00	487,813.45	0.00	212,686.55	69.64%
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	1,574.99	0.00	(1,574.99)	100.00
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0.00	100.51	0.00	(100.51)	100.00
1100-4155-0040-2310-0000	RETIREMENT: ICMA	0.00	1,283.14	0.00	(1,283.14)	100.00
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	626.73	0.00	(626.73)	100.00
1100-4155-0040-2900-0000	SICK PAYOUT	0.00	35,741.28	0.00	(35,741.28)	100.00
Total SICK LEAVE PAYOUT		0.00	39,326.65	0.00	(39,326.65)	100.00%

HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	339,230.00	169,164.60	0.00	170,065.40	49.87
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	77,040.00	38,539.21	0.00	38,500.79	50.02
1100-4156-0000-1300-0000	OVERTIME WAGES	250.00	0.00	0.00	250.00	0.00
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	3,130.00	1,678.16	0.00	1,451.84	53.62
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	31,930.00	15,420.38	0.00	16,509.62	48.29
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	44,700.00	22,887.90	0.00	21,812.10	51.20
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	6,700.00	1,689.00	0.00	5,011.00	25.21
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRAMS	3,000.00	0.00	0.00	3,000.00	0.00
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	920.00	495.36	0.00	424.64	53.84
1100-4156-0000-2920-0000	WELLNESS PROGRAM	2,300.00	0.00	0.00	2,300.00	0.00
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	750.00	112.75	0.00	637.25	15.03
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	10,100.00	9,040.40	0.00	1,059.60	89.51
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	771.96	0.00	2,228.04	25.73
1100-4156-0000-5300-0000	COMMUNICATIONS	1,800.00	747.53	0.00	1,052.47	41.53
1100-4156-0000-5800-0000	TRAVEL	2,000.00	0.00	0.00	2,000.00	0.00
1100-4156-0000-5875-0000	MILEAGE	1,100.00	281.40	0.00	818.60	25.58
1100-4156-0000-6000-0000	OFFICE SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
Total HUMAN RESOURCES		529,450.00	260,828.65	0.00	268,621.35	49.26%
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	527,760.00	261,446.06	0.00	266,313.94	49.54
1100-4191-0010-1300-0000	OVERTIME WAGES	1,000.00	39.03	0.00	960.97	3.90
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,250.00	2,378.48	0.00	3,871.52	38.06
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	40,380.00	19,064.07	0.00	21,315.93	47.21
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	69,340.00	35,378.75	0.00	33,961.25	51.02
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	6,000.00	636.79	0.00	5,363.21	10.61
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	1,170.00	623.59	0.00	546.41	53.30
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	400.00	0.00	0.00	400.00	0.00
1100-4191-0010-3020-0000	CONSULTANTS	55,000.00	2,500.00	13,500.00	39,000.00	29.09
1100-4191-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	1,500.00	238.25	0.00	1,261.75	15.88
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	2,000.00	90.21	0.00	1,909.79	4.51
1100-4191-0010-5300-0000	COMMUNICATIONS	2,300.00	160.07	0.00	2,139.93	6.96
1100-4191-0010-5335-0000	INFORMATION ACCESS	2,000.00	0.00	0.00	2,000.00	0.00
1100-4191-0010-5400-0000	ADVERTISING	6,000.00	3,555.88	0.00	2,444.12	59.26
1100-4191-0010-5800-0000	TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
1100-4191-0010-5875-0000	MILEAGE	1,000.00	0.00	0.00	1,000.00	0.00
1100-4191-0010-6000-0000	OFFICE SUPPLIES	2,000.00	567.88	0.00	1,432.12	28.39
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	2,100.00	45.00	0.00	2,055.00	2.14
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00
Total PLANNING & ZONING		730,200.00	326,724.06	13,500.00	389,975.94	46.59%
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	112,460.00	55,807.22	0.00	56,652.78	49.62
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,130.00	443.61	0.00	686.39	39.26
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	8,540.00	4,089.02	0.00	4,450.98	47.88
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	14,670.00	7,550.70	0.00	7,119.30	51.47
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	1,780.00	0.00	0.00	1,780.00	0.00
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	250.00	133.08	0.00	116.92	53.23
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	200.00	0.00	0.00	200.00	0.00
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	29,000.00	2,500.00	0.00	26,500.00	8.62
1100-4191-0020-5000-0000	OTHER PURCHASED SERVICES	0.00	6,570.00	0.00	(6,570.00)	100.00
Total PLANNING & ZONING GIS		168,030.00	77,093.63	0.00	90,936.37	45.88%
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	103,960.00	68,589.70	0.00	35,370.30	65.98
1100-4194-0000-1300-0000	OVERTIME WAGES	5,000.00	6,734.79	0.00	(1,734.79)	134.70
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,230.00	394.35	0.00	835.65	32.06
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	8,330.00	5,608.95	0.00	2,721.05	67.33
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	10,330.00	6,350.43	0.00	3,979.57	61.48
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	1,000.00	294.00	0.00	706.00	29.40
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	2,400.00	1,370.89	0.00	1,029.11	57.12
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	200.00	196.13	0.00	3.87	98.07
1100-4194-0000-5000-0000	OTHER PURCHASED SERVICES	27,250.00	50.00	0.00	27,200.00	0.18
1100-4194-0000-5300-0000	COMMUNICATIONS	500.00	82.38	0.00	417.62	16.48
1100-4194-0000-5400-0000	ADVERTISING	500.00	0.00	0.00	500.00	0.00
1100-4194-0000-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
1100-4194-0000-5875-0000	MILEAGE	200.00	0.00	0.00	200.00	0.00
1100-4194-0000-6000-0000	OFFICE SUPPLIES	500.00	0.00	0.00	500.00	0.00
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	300.00	0.00	0.00	300.00	0.00
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500.00	0.00	0.00	500.00	0.00
Total FACILITY & ENERGY		162,700.00	89,671.62	0.00	73,028.38	55.11%

CITY HALL						
1100-4194-0010-4110-0000	WATER	2,900.00	1,394.30	0.00	1,505.70	48.08
1100-4194-0010-4120-0000	SEWER	3,900.00	2,027.37	0.00	1,872.63	51.98
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	7,200.00	287.10	0.00	6,912.90	3.99
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	97,330.00	26,323.93	11,679.00	59,327.07	39.05
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	1,075.34	0.00	924.66	53.77
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
1100-4194-0010-6100-0000	GENERAL SUPPLIES	15,000.00	5,718.00	0.00	9,282.00	38.12
1100-4194-0010-6220-0000	ELECTRICITY	79,960.00	38,994.54	0.00	40,965.46	48.77
1100-4194-0010-6230-0000	BOTTLED GAS	42,250.00	19,342.22	0.00	22,907.78	45.78
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000.00	568.28	0.00	431.72	56.83
Total CITY HALL		256,540.00	95,731.08	11,679.00	149,129.92	41.87%
SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	500.00	217.65	0.00	282.35	43.53
1100-4194-0020-4120-0000	SEWER	200.00	68.76	0.00	131.24	34.38
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	11,300.00	2,209.80	2,286.50	6,803.70	39.79
1100-4194-0020-6100-0000	GENERAL SUPPLIES	1,100.00	168.67	0.00	931.33	15.33
1100-4194-0020-6220-0000	ELECTRICITY	3,930.00	1,210.59	0.00	2,719.41	30.80
1100-4194-0020-6240-0000	FUEL OIL	5,100.00	2,269.24	0.00	2,830.76	44.49
Total SOLDIERS MEMORIAL BUILDING		22,130.00	6,144.71	2,286.50	13,698.79	38.10%
DANA HOUSE						
1100-4194-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	10.00	0.00	0.00	10.00	0.00
1100-4194-0030-5300-0000	COMMUNICATIONS	0.00	454.26	0.00	(454.26)	100.00
1100-4194-0030-6220-0000	ELECTRICITY	0.00	199.79	0.00	(199.79)	100.00
Total DANA HOUSE		10.00	654.05	0.00	(644.05)	6540.50%
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	1,700.00	563.24	0.00	1,136.76	33.13
1100-4194-0050-4120-0000	SEWER	3,070.00	1,043.28	0.00	2,026.72	33.98
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	1,600.00	457.57	602.00	540.43	66.22
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	1,500.00	0.00	0.00	1,500.00	0.00
1100-4194-0050-5335-0000	INFORMATION ACCESS	1,240.00	674.58	0.00	565.42	54.40
1100-4194-0050-6100-0000	GENERAL SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
1100-4194-0050-6220-0000	ELECTRICITY	2,320.00	1,559.40	0.00	760.60	67.22
1100-4194-0050-6240-0000	FUEL OIL	5,000.00	660.34	0.00	4,339.66	13.21
Total 160 MECHANIC STREET		17,930.00	4,958.41	602.00	12,369.59	31.01%
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	600.00	0.00	0.00	600.00	0.00
1100-4195-0000-4110-0000	WATER	480.00	75.14	0.00	404.86	15.65
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	100.00	0.00	0.00	100.00	0.00
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	69,560.00	639.00	849.07	68,071.93	2.14
1100-4195-0000-5300-0000	COMMUNICATIONS	500.00	247.64	0.00	252.36	49.53
1100-4195-0000-5335-0000	INFORMATION ACCESS	1,900.00	1,119.34	0.00	780.66	58.91
1100-4195-0000-6100-0000	GENERAL SUPPLIES	7,000.00	5,987.98	0.00	1,012.02	85.54
1100-4195-0000-6220-0000	ELECTRICITY	1,000.00	305.31	0.00	694.69	30.53
1100-4195-0000-6230-0000	BOTTLED GAS	2,900.00	1,404.08	0.00	1,495.92	48.42
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,000.00	54.54	0.00	2,945.46	1.82
1100-4195-0000-7600-0000	SOFTWARE	5,480.00	1,635.00	0.00	3,845.00	29.84
Total CEMETERIES		92,520.00	11,468.03	849.07	80,202.90	13.31%
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00	0.00	100.00
1100-4195-0010-6100-0000	GENERAL SUPPLIES	0.00	115.60	0.00	(115.60)	100.00
Total CEMETERY PROJECTS		0.00	115.60	0.00	(115.60)	100.00%
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	263,000.00	262,997.01	0.00	2.99	100.00
Total INSURANCE NOT ALLOCATED ELSEWHERE		263,000.00	262,997.01	0.00	2.99	100.00%
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	30,690.00	0.00	0.00	30,690.00	0.00
Total REGIONAL ASSOCIATION		30,690.00	0.00	0.00	30,690.00	0.00%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	342,100.00	171,050.00	0.00	171,050.00	50.00
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		342,100.00	171,050.00	0.00	171,050.00	50.00%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,400.00	975.00	0.00	425.00	69.64
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600.00	252.00	0.00	348.00	42.00
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	20,000.00	8,086.93	0.00	11,913.07	40.43
1100-4199-0000-5600-0000	POSTAGE	20,000.00	15,000.00	0.00	5,000.00	75.00
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	15,000.00	10,116.30	0.00	4,883.70	67.44
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
Total ANCILLIARY POSTAGE		58,500.00	34,430.23	0.00	24,069.77	58.86%

ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	13,000.00	5,194.74	0.00	7,805.26	39.96
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	12,000.00	5,246.82	0.00	6,753.18	43.72
1100-4199-0010-6000-0000	OFFICE SUPPLIES	2,500.00	934.55	0.00	1,565.45	37.38
Total ANCILLIARY COPIERS		27,500.00	11,376.11	0.00	16,123.89	41.37%
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	1,800.00	1,017.68	0.00	782.32	56.54
Total ANCILLIARY COMMUNICATION		1,800.00	1,017.68	0.00	782.32	56.54%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	1,140.00	417.60	0.00	722.40	36.63
Total ANCILLIARY OTHER		1,140.00	417.60	0.00	722.40	36.63%
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	476,420.00	235,208.98	0.00	241,211.02	49.37
1100-4210-0010-1300-0000	OVERTIME WAGES	2,000.00	1,084.25	0.00	915.75	54.21
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,060.00	2,287.93	0.00	3,772.07	37.75
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	18,710.00	9,048.69	0.00	9,661.31	48.36
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	25,220.00	12,881.38	0.00	12,338.62	51.08
1100-4210-0010-2302-0000	RETIREMENT:POLICE	88,700.00	44,131.86	0.00	44,568.14	49.75
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	8,900.00	699.00	0.00	8,201.00	7.85
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	6,970.00	3,678.72	0.00	3,291.28	52.78
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	3,600.00	509.92	0.00	3,090.08	14.16
1100-4210-0010-2911-0000	UNIFORM CLEANING	1,800.00	335.00	0.00	1,465.00	18.61
1100-4210-0010-3020-0000	CONSULTANTS	25,000.00	7,787.50	0.00	17,212.50	31.15
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	20,000.00	8,368.24	0.00	11,631.76	41.84
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	3,500.00	215.00	0.00	3,285.00	6.14
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	49,320.00	49,320.00	0.00	0.00	100.00
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	47,200.00	5,321.37	0.00	41,878.63	11.27
1100-4210-0010-5400-0000	ADVERTISING	1,500.00	368.70	0.00	1,131.30	24.58
1100-4210-0010-5800-0000	TRAVEL	2,500.00	40.88	0.00	2,459.12	1.64
1100-4210-0010-6260-0000	GASOLINE	9,000.00	1,784.76	0.00	7,215.24	19.83
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	1,000.00	230.10	0.00	769.90	23.01
1100-4210-0010-7520-0020	VEHICLES-FINANCED	0.00	0.00	0.00	0.00	100.00
Total POLICE ADMINSTRATION		797,400.00	383,302.28	0.00	414,097.72	48.07%
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	474,930.00	186,932.22	0.00	287,997.78	39.36
1100-4210-0020-1300-0000	OVERTIME WAGES	30,000.00	10,359.69	0.00	19,640.31	34.53
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	4,800.00	1,505.23	0.00	3,294.77	31.36
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	7,330.00	2,778.05	0.00	4,551.95	37.90
1100-4210-0020-2302-0000	RETIREMENT:POLICE	157,100.00	61,712.97	0.00	95,387.03	39.28
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	11,570.00	4,753.37	0.00	6,816.63	41.08
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	3,000.00	888.40	0.00	2,111.60	29.61
1100-4210-0020-2911-0000	UNIFORM CLEANING	2,500.00	47.25	0.00	2,452.75	1.89
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,400.00	0.00	0.00	1,400.00	0.00
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000.00	205.00	0.00	1,795.00	10.25
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,460.00	96.00	0.00	6,364.00	1.49
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	9,900.00	1,710.51	0.00	8,189.49	17.28
1100-4210-0020-6100-0000	GENERAL SUPPLIES	8,500.00	2,491.13	0.00	6,008.87	29.31
1100-4210-0020-6260-0000	GASOLINE	13,000.00	3,730.86	0.00	9,269.14	28.70
1100-4210-0020-7520-0020	VEHICLES-FINANCED	8,750.00	8,050.48	0.00	699.52	97.20
Total POLICE DETECTIVES		741,240.00	285,261.16	0.00	455,978.84	38.48%
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	2,292,240.00	922,557.52	0.00	1,369,682.48	40.25
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	28,890.00	8,303.00	0.00	20,587.00	28.74
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	31,000.00	13,000.47	0.00	17,999.53	41.94
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	10,000.00	1,251.87	0.00	8,748.13	12.52
1100-4210-0030-1300-0000	OVERTIME WAGES	228,000.00	128,300.83	0.00	99,699.17	56.27
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	23,120.00	7,310.79	0.00	15,809.21	31.62
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	42,340.00	16,354.24	0.00	25,985.76	38.63
1100-4210-0030-2302-0000	RETIREMENT:POLICE	784,130.00	326,157.51	0.00	457,972.49	41.59
1100-4210-0030-2450-0000	TRAINING/LICENSES/DUES	0.00	40.00	0.00	(40.00)	100.00
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	59,330.00	25,472.55	0.00	33,857.45	42.93
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	30,000.00	7,354.40	0.00	22,645.60	24.51
1100-4210-0030-2911-0000	UNIFORM CLEANING	4,500.00	1,885.00	0.00	2,615.00	41.89
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500.00	0.00	0.00	3,500.00	0.00
1100-4210-0030-3030-0000	RECRUITMENT TESTING	4,500.00	5,515.00	0.00	(1,015.00)	122.56
1100-4210-0030-3040-0000	VETENARIAN SERVICES	5,500.00	8,353.43	0.00	(2,853.43)	151.88
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	35,000.00	20,880.27	0.00	14,119.73	59.66
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	15,000.00	3,901.60	0.00	11,098.40	26.01
1100-4210-0030-4420-0010	VEHICLES-LEASED	2,800.00	1,950.00	0.00	850.00	69.64
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	4,500.00	636.70	0.00	3,863.30	14.15
1100-4210-0030-5030-0000	ANIMAL SHELTER	6,000.00	6,000.00	0.00	0.00	100.00
1100-4210-0030-5400-0000	ADVERTISING	2,500.00	275.00	0.00	2,225.00	11.00
1100-4210-0030-6100-0000	GENERAL SUPPLIES	182,720.00	57,121.14	31,924.47	93,674.39	48.73
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	10,000.00	1,506.01	0.00	8,493.99	15.06
1100-4210-0030-6102-0000	K9 SUPPLIES	4,500.00	955.51	0.00	3,544.49	21.23
1100-4210-0030-6260-0000	GASOLINE	70,000.00	22,425.36	0.00	47,574.64	32.04
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	3,000.00	1,338.42	0.00	1,661.58	44.61
1100-4210-0030-7520-0020	VEHICLES-FINANCED	161,000.00	151,465.55	0.00	9,534.45	94.08
Total POLICE PATROL		4,044,070.00	1,740,312.17	31,924.47	2,271,833.36	43.82%

POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	240,500.00	118,906.41	0.00	121,593.59	49.44
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	12,000.00	2,834.40	0.00	9,165.60	23.62
1100-4210-0040-1300-0000	OVERTIME WAGES	60,000.00	16,942.89	0.00	43,057.11	28.24
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	2,430.00	954.69	0.00	1,475.31	39.29
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	5,300.00	2,044.52	0.00	3,255.48	38.58
1100-4210-0040-2302-0000	RETIREMENT:POLICE	93,500.00	42,493.61	0.00	51,006.39	45.45
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	40,000.00	9,565.15	0.00	30,434.85	23.91
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	7,170.00	3,256.73	0.00	3,913.27	45.42
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	1,100.00	0.00	0.00	1,100.00	0.00
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	3,000.00	1,057.76	0.00	1,942.24	35.26
1100-4210-0040-5800-0000	TRAVEL	12,000.00	5,546.70	0.00	6,453.30	46.22
Total POLICE TRAINING		477,000.00	203,602.86	0.00	273,397.14	42.68%
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	163,220.00	82,846.43	0.00	80,373.57	50.76
1100-4210-0050-1300-0000	OVERTIME WAGES	5,000.00	4,436.08	0.00	563.92	88.72
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	2,090.00	824.45	0.00	1,265.55	39.45
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	12,870.00	6,239.33	0.00	6,630.67	48.48
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	22,100.00	11,809.33	0.00	10,290.67	53.44
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	420.00	204.54	0.00	215.46	48.70
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,100.00	1,861.78	0.00	238.22	88.66
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,800.00	1,938.24	0.00	1,861.76	51.01
1100-4210-0050-5600-0000	POSTAGE	2,000.00	1,000.00	0.00	1,000.00	50.00
1100-4210-0050-6000-0000	OFFICE SUPPLIES	13,500.00	8,086.11	0.00	5,413.89	59.90
Total POLICE RECORDS		227,100.00	119,246.29	0.00	107,853.71	52.51%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	5,000.00	0.00	0.00	5,000.00	0.00
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	80.00	0.00	0.00	80.00	0.00
1100-4210-0060-2302-0000	RETIREMENT:POLICE	1,570.00	0.00	0.00	1,570.00	0.00
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	20.00	0.00	0.00	20.00	0.00
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	70,000.00	47,344.38	0.00	22,655.62	67.63
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00
Total POLICE CYBERCRIME		77,670.00	47,344.38	0.00	30,325.62	60.96%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	59,100.00	29,482.49	0.00	29,617.51	49.89
1100-4210-0070-1300-0000	OVERTIME WAGES	1,500.00	106.53	0.00	1,393.47	7.10
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	760.00	291.77	0.00	468.23	38.39
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	4,640.00	1,962.66	0.00	2,677.34	42.30
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	7,960.00	4,003.39	0.00	3,956.61	50.29
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	1,370.00	723.14	0.00	646.86	52.78
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	500.00	0.00	0.00	500.00	0.00
1100-4210-0070-4110-0000	WATER	2,000.00	949.56	0.00	1,050.44	47.48
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	20,000.00	2,300.00	0.00	17,700.00	11.50
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	57,000.00	18,305.81	9,642.71	29,051.48	49.03
1100-4210-0070-5800-0000	TRAVEL	150.00	0.00	0.00	150.00	0.00
1100-4210-0070-6100-0000	GENERAL SUPPLIES	10,000.00	4,009.97	0.00	5,990.03	40.10
1100-4210-0070-6220-0000	ELECTRICITY	60,000.00	24,167.14	0.00	35,832.86	40.28
1100-4210-0070-6230-0000	BOTTLED GAS	26,000.00	10,692.82	0.00	15,307.18	41.13
1100-4210-0070-6240-0000	FUEL OIL	2,000.00	0.00	0.00	2,000.00	0.00
Total POLICE FACILITY		252,980.00	96,995.28	9,642.71	146,342.01	42.15%
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	649,530.00	307,477.72	0.00	342,052.28	47.34
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	16,000.00	2,001.41	0.00	13,998.59	12.51
1100-4212-0000-1300-0000	OVERTIME WAGES	85,000.00	28,792.45	0.00	56,207.55	33.87
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	8,040.00	2,830.90	0.00	5,209.10	35.21
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	57,430.00	25,210.30	0.00	32,219.70	43.90
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	96,510.00	45,497.30	0.00	51,012.70	47.14
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	5,250.00	2,034.31	0.00	3,215.69	38.75
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	2,350.00	822.59	0.00	1,527.41	35.00
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	1,800.00	686.10	0.00	1,113.90	38.12
1100-4212-0000-3030-0000	RECRUITMENT TESTING	1,500.00	0.00	0.00	1,500.00	0.00
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	40,000.00	37,012.74	0.00	2,987.26	92.53
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	43,000.00	23,971.21	16,600.00	2,428.79	94.35
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	7,500.00	0.00	0.00	7,500.00	0.00
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	275.94	0.00	2,724.06	9.20
1100-4212-0000-5300-0000	COMMUNICATIONS	17,600.00	11,276.37	0.00	6,323.63	64.07
1100-4212-0000-5335-0000	INFORMATION ACCESS	55,000.00	31,297.14	0.00	23,702.86	56.90
1100-4212-0000-5400-0000	ADVERTISING	200.00	0.00	0.00	200.00	0.00
1100-4212-0000-5600-0000	POSTAGE	250.00	0.00	0.00	250.00	0.00
1100-4212-0000-5800-0000	TRAVEL	2,000.00	345.04	0.00	1,654.96	17.25
1100-4212-0000-5875-0000	MILEAGE	500.00	0.00	0.00	500.00	0.00
1100-4212-0000-6000-0000	OFFICE SUPPLIES	2,500.00	606.87	0.00	1,893.13	24.27
1100-4212-0000-6100-0000	GENERAL SUPPLIES	4,500.00	158.08	0.00	4,341.92	3.51
1100-4212-0000-6230-0000	BOTTLED GAS	500.00	0.00	0.00	500.00	0.00
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,500.00	128.83	0.00	1,371.17	8.59
Total POLICE COMMUNICATIONS		1,101,460.00	520,425.30	16,600.00	564,434.70	48.76%

FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	532,220.00	267,032.12	0.00	265,187.88	50.17
1100-4220-0010-1300-0000	OVERTIME WAGES	1,000.00	0.00	0.00	1,000.00	0.00
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,790.00	2,559.02	0.00	4,230.98	37.69
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	12,670.00	5,898.23	0.00	6,771.77	46.55
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	10,500.00	5,386.90	0.00	5,113.10	51.30
1100-4220-0010-2303-0000	RETIREMENT:FIRE	134,550.00	68,960.60	0.00	65,589.40	51.25
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	3,890.00	1,789.17	0.00	2,100.83	45.99
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	31,700.00	23,282.97	0.00	8,417.03	73.45
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	26,100.00	20,243.58	0.00	5,856.42	77.56
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	11,700.00	10,007.53	0.00	1,692.47	85.53
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	745.64	0.00	1,254.36	37.28
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	4,000.00	245.69	0.00	3,754.31	6.14
1100-4220-0010-5300-0000	COMMUNICATIONS	10,000.00	3,835.71	0.00	6,164.29	38.36
1100-4220-0010-5335-0000	INFORMATION ACCESS	15,000.00	5,106.73	0.00	9,893.27	34.04
1100-4220-0010-6000-0000	OFFICE SUPPLIES	1,000.00	880.60	0.00	119.40	88.06
1100-4220-0010-6100-0000	GENERAL SUPPLIES	3,500.00	2,667.53	0.00	832.47	76.22
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	100.00	85.00	0.00	15.00	85.00
1100-4220-0010-7520-0000	VEHICLES	0.00	0.00	0.00	0.00	100.00
Total FIRE ADMIN		806,720.00	418,727.02	0.00	387,992.98	51.90%
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	2,293,280.00	1,015,281.10	0.00	1,277,998.90	44.27
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	10,000.00	4,807.20	0.00	5,192.80	48.07
1100-4220-0020-1300-0000	OVERTIME WAGES	455,800.00	214,775.34	0.00	241,024.66	47.12
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	29,490.00	9,433.02	0.00	20,056.98	31.99
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	40,000.00	17,368.57	0.00	22,631.43	43.42
1100-4220-0020-2303-0000	RETIREMENT:FIRE	821,290.00	372,947.82	0.00	448,342.18	45.41
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	1,330.00	3,213.89	0.00	(1,883.89)	241.65
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	192,250.00	120,035.89	0.00	72,214.11	62.44
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	41,600.00	14,032.23	0.00	27,567.77	33.73
1100-4220-0020-2911-0000	UNIFORM CLEANING	13,000.00	2,584.35	0.00	10,415.65	19.88
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	69,000.00	28,208.23	3,251.53	37,540.24	45.59
1100-4220-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	0.00	966.14	0.00	(966.14)	100.00
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	500.00	0.00	0.00	500.00	0.00
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	300.00	4,975.00	0.00	(4,675.00)	1,658.33
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	70,000.00	34,074.31	0.00	35,925.69	48.68
1100-4220-0020-6100-0000	GENERAL SUPPLIES	60,500.00	33,817.77	0.00	26,682.23	55.90
1100-4220-0020-6260-0000	GASOLINE	12,000.00	3,604.85	0.00	8,395.15	30.04
1100-4220-0020-6265-0000	DIESEL FUEL	48,000.00	14,581.59	0.00	33,418.41	30.38
Total FIRE OPERATIONS		4,158,340.00	1,894,707.30	3,251.53	2,260,381.17	45.64%
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	2,200.00	0.00	0.00	2,200.00	0.00
Total FIRE PREVENTION		2,200.00	0.00	0.00	2,200.00	0.00%
FIRE TRAINING						
1100-4220-0040-1300-0000	OVERTIME WAGES	92,000.00	48,719.09	0.00	43,280.91	52.96
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	1,340.00	673.17	0.00	666.83	50.24
1100-4220-0040-2303-0000	RETIREMENT:FIRE	27,370.00	14,785.98	0.00	12,584.02	54.02
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	60,000.00	28,462.00	0.00	31,538.00	47.44
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	6,420.00	3,397.91	0.00	3,022.09	52.93
1100-4220-0040-5800-0000	TRAVEL	10,000.00	2,686.80	0.00	7,313.20	26.87
1100-4220-0040-5875-0000	MILEAGE	250.00	0.00	0.00	250.00	0.00
Total FIRE TRAINING		197,380.00	98,724.95	0.00	98,655.05	50.02%
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	85,840.00	44,901.85	0.00	40,938.15	52.31
1100-4220-0050-1300-0000	OVERTIME WAGES	3,500.00	1,185.13	0.00	2,314.87	33.86
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	1,100.00	428.48	0.00	671.52	38.95
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	1,300.00	627.13	0.00	672.87	48.24
1100-4220-0050-2303-0000	RETIREMENT:FIRE	26,580.00	13,987.41	0.00	12,592.59	52.62
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	5,990.00	1,853.95	0.00	4,136.05	30.95
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	6,500.00	0.00	0.00	6,500.00	0.00
1100-4220-0050-6100-0000	GENERAL SUPPLIES	10,500.00	3,948.14	0.00	6,551.86	37.60
Total FIRE ALARM & COMMUNICATIONS		141,310.00	66,932.09	0.00	74,377.91	47.37%
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	37,820.00	10,981.92	0.00	26,838.08	29.04
1100-4220-0060-6100-0000	GENERAL SUPPLIES	26,150.00	5,132.91	0.00	21,017.09	19.63
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	51.95	0.00	(51.95)	100.00
Total FIRE REPAIR SERVICES		63,970.00	16,166.78	0.00	47,803.22	25.27%
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	4,900.00	1,172.33	0.00	3,727.67	23.93
1100-4220-0080-4120-0000	SEWER	4,900.00	1,698.61	0.00	3,201.39	34.67
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	41,150.00	14,366.45	0.00	26,783.55	34.91
1100-4220-0080-6100-0000	GENERAL SUPPLIES	15,000.00	6,346.93	0.00	8,653.07	42.31
1100-4220-0080-6220-0000	ELECTRICITY	48,000.00	14,702.51	0.00	33,297.49	30.63
1100-4220-0080-6230-0000	BOTTLED GAS	19,000.00	12,524.33	0.00	6,475.67	65.92
1100-4220-0080-6240-0000	FUEL OIL	16,000.00	6,996.37	0.00	9,003.63	43.73
Total FIRE FACILITY MAINTENANCE		148,950.00	57,807.53	0.00	91,142.47	38.81%

FIRE MOBILE INTEGRANTED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	91,050.00	47,003.55	0.00	44,046.45	51.62
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	1,160.00	448.95	0.00	711.05	38.70
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	1,320.00	641.91	0.00	678.09	48.63
1100-4220-0090-2303-0000	RETIREMENT:FIRE	24,920.00	14,265.60	0.00	10,654.40	57.25
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	3,000.00	28.00	0.00	2,972.00	0.93
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	5,930.00	4,800.43	0.00	1,129.57	80.95
1100-4220-0090-5800-0000	TRAVEL	0.00	6.50	0.00	(6.50)	100.00
1100-4220-0090-6100-0000	GENERAL SUPPLIES	2,000.00	26.56	0.00	1,973.44	1.33
Total FIRE MOBILE INTEGRANTED HEALTHCARE		129,380.00	67,221.50	0.00	62,158.50	51.96%
FIRE COMMUNITY NURSE						
1100-4220-0100-1100-0000	FULL TIME WAGES	88,730.00	14,141.79	0.00	74,588.21	15.94
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	47,150.00	28,830.66	0.00	18,319.34	61.15
1100-4220-0100-2150-0000	LIFE & DISABILITY INSURANCE	1,130.00	177.68	0.00	952.32	15.72
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	10,400.00	3,238.89	0.00	7,161.11	31.14
1100-4220-0100-2301-0000	RETIREMENT: MUNICIPAL	11,660.00	1,616.13	0.00	10,043.87	13.86
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	3,000.00	207.00	0.00	2,793.00	6.90
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	5,450.00	1,723.23	0.00	3,726.77	31.62
1100-4220-0100-5300-0000	COMMUNICATIONS	1,800.00	1,601.86	0.00	198.14	88.99
1100-4220-0100-5875-0000	MILEAGE	500.00	21.00	0.00	479.00	4.20
1100-4220-0100-6100-0000	GENERAL SUPPLIES	1,000.00	474.64	0.00	525.36	47.46
Total FIRE COMMUNITY NURSE		170,820.00	52,032.88	0.00	118,787.12	30.46%
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	387,520.00	205,222.68	0.00	182,297.32	52.96
1100-4240-0000-1300-0000	OVERTIME WAGES	2,000.00	1,365.70	0.00	634.30	68.29
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,640.00	1,866.26	0.00	2,773.74	40.22
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	29,800.00	14,822.59	0.00	14,977.41	49.74
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	51,260.00	27,013.13	0.00	24,246.87	52.70
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	5,280.00	1,003.00	0.00	4,277.00	19.00
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	9,030.00	5,214.75	0.00	3,815.25	57.75
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	1,650.00	438.60	0.00	1,211.40	26.58
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	10,770.00	0.00	0.00	10,770.00	0.00
1100-4240-0000-5000-0000	OTHER PURCHASED SERVICES	0.00	8.00	0.00	(8.00)	100.00
1100-4240-0000-5300-0000	COMMUNICATIONS	2,600.00	821.17	0.00	1,778.83	31.58
1100-4240-0000-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
1100-4240-0000-5875-0000	MILEAGE	7,190.00	466.20	0.00	6,723.80	6.48
1100-4240-0000-6260-0000	GASOLINE	0.00	24.20	0.00	(24.20)	100.00
Total BUILDING INSPECTION		512,240.00	258,266.28	0.00	253,973.72	50.42%
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	612,760.00	305,531.08	0.00	307,228.92	49.86
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	110,380.00	57,942.66	0.00	52,437.34	52.49
1100-4311-0000-1300-0000	OVERTIME WAGES	300.00	937.81	0.00	(637.81)	312.60
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	7,270.00	2,817.84	0.00	4,452.16	38.76
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	55,350.00	27,404.17	0.00	27,945.83	49.51
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	80,540.00	40,811.59	0.00	39,728.41	50.67
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	10,000.00	1,767.24	0.00	8,232.76	17.67
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	6,570.00	956.76	0.00	5,613.24	14.56
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	200.00	409.99	0.00	(209.99)	205.00
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000.00	171.49	0.00	828.51	17.15
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	11,100.00	6,116.49	0.00	4,983.51	55.10
1100-4311-0000-4110-0000	WATER	1,070.00	383.83	0.00	686.17	35.87
1100-4311-0000-4120-0000	SEWER	1,000.00	337.02	0.00	662.98	33.70
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	19,370.00	12,612.25	8,349.11	(1,591.36)	108.22
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,550.00	2,563.70	0.00	4,986.30	33.96
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	6,000.00	3,015.82	0.00	2,984.18	50.26
1100-4311-0000-5300-0000	COMMUNICATIONS	3,970.00	975.56	0.00	2,994.44	24.57
1100-4311-0000-5335-0000	INFORMATION ACCESS	1,130.00	0.00	0.00	1,130.00	0.00
1100-4311-0000-5400-0000	ADVERTISING	1,000.00	279.90	0.00	720.10	27.99
1100-4311-0000-5800-0000	TRAVEL	3,000.00	0.00	0.00	3,000.00	0.00
1100-4311-0000-5875-0000	MILEAGE	300.00	0.00	0.00	300.00	0.00
1100-4311-0000-6000-0000	OFFICE SUPPLIES	3,500.00	1,029.50	0.00	2,470.50	29.41
1100-4311-0000-6100-0000	GENERAL SUPPLIES	4,500.00	2,615.88	0.00	1,884.12	58.13
1100-4311-0000-6220-0000	ELECTRICITY	6,000.00	4,729.67	0.00	1,270.33	78.83
1100-4311-0000-6230-0000	BOTTLED GAS	6,100.00	3,100.94	0.00	2,999.06	50.84
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	350.00	1,529.81	0.00	(1,179.81)	437.09
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	2,000.00	0.00	0.00	2,000.00	0.00
Total PUBLIC WORKS ADMINISTRATION		962,310.00	478,041.00	8,349.11	475,919.89	50.54%
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	236,640.00	118,315.16	0.00	118,324.84	50.00
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	2,390.00	956.90	0.00	1,433.10	40.04
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	18,110.00	8,599.59	0.00	9,510.41	47.49
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	31,100.00	16,007.94	0.00	15,092.06	51.47
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	7,700.00	1,425.00	0.00	6,275.00	18.51
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	530.00	282.11	0.00	247.89	53.23
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	1,100.00	863.67	0.00	236.33	78.52
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500.00	268.61	0.00	231.39	53.72
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	30,000.00	750.00	0.00	29,250.00	0.03
1100-4311-0010-5300-0000	COMMUNICATIONS	1,000.00	525.28	0.00	474.72	52.53
1100-4311-0010-5335-0000	INFORMATION ACCESS	350.00	0.00	0.00	350.00	0.00
1100-4311-0010-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
1100-4311-0010-5875-0000	MILEAGE	200.00	0.00	0.00	200.00	0.00
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	1,000.00	0.00	0.00	1,000.00	0.00
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	500.00	0.00	0.00	500.00	0.00
Total PUBLIC WORKS ENGINEERING		331,620.00	147,994.26	0.00	183,625.74	44.63%

PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	1,352,710.00	627,763.39	0.00	724,946.61	46.41
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	72,440.00	5,419.80	0.00	67,020.20	7.48
1100-4312-0000-1300-0000	OVERTIME WAGES	200,000.00	126,361.69	0.00	73,638.31	63.18
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	14,310.00	4,942.95	0.00	9,367.05	34.54
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	121,680.00	55,876.40	0.00	65,803.60	45.92
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	208,120.00	96,246.16	0.00	111,873.84	46.25
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	6,100.00	290.00	0.00	5,810.00	4.75
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	60,600.00	27,464.42	0.00	33,135.58	45.32
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	26,710.00	17,898.95	0.00	8,811.05	67.01
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	4,500.00	772.99	0.00	3,727.01	17.18
1100-4312-0000-4110-0000	WATER	2,250.00	1,319.90	0.00	930.10	58.66
1100-4312-0000-4120-0000	SEWER	3,100.00	2,006.46	0.00	1,093.54	64.72
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	32,910.00	12,217.36	2,671.74	18,020.90	45.24
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	2,350.00	1,266.58	0.00	1,083.42	53.90
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	3,500.00	1,680.17	0.00	1,819.83	48.00
1100-4312-0000-5300-0000	COMMUNICATIONS	2,890.00	1,684.96	0.00	1,205.04	58.30
1100-4312-0000-5335-0000	INFORMATION ACCESS	5,550.00	2,103.66	0.00	3,446.34	37.90
1100-4312-0000-5400-0000	ADVERTISING	2,000.00	200.47	0.00	1,799.53	10.02
1100-4312-0000-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
1100-4312-0000-6000-0000	OFFICE SUPPLIES	3,500.00	24.98	0.00	3,475.02	0.71
1100-4312-0000-6100-0000	GENERAL SUPPLIES	5,000.00	2,352.89	0.00	2,647.11	47.06
1100-4312-0000-6100-0000-2301	GENERAL SUPPLIES	0.00	271.92	0.00	(271.92)	100.00
1100-4312-0000-6220-0000	ELECTRICITY	25,740.00	13,281.58	0.00	12,458.42	51.60
1100-4312-0000-6230-0000	BOTTLED GAS	41,000.00	17,964.63	0.00	23,035.37	43.82
1100-4312-0000-6260-0000	GASOLINE	19,600.00	5,773.57	0.00	13,826.43	29.46
1100-4312-0000-6265-0000	DIESEL FUEL	91,500.00	34,743.69	0.00	56,756.31	37.97
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	4,000.00	229.99	0.00	3,770.01	5.75
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	8,000.00	4,188.00	0.00	3,812.00	52.35
1100-4312-0000-7520-0020	VEHICLES-FINANCED	215,050.00	119,917.32	0.00	95,132.68	55.76
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		2,535,610.00	1,184,264.88	2,671.74	1,348,673.38	46.81%
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	77,500.00	46,092.50	0.00	31,407.50	59.47
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	18,000.00	0.00	0.00	18,000.00	0.00
1100-4312-0010-6100-0000	GENERAL SUPPLIES	100,000.00	21,583.33	75.56	78,341.11	21.66
1100-4312-0010-6230-0000	BOTTLED GAS	300.00	0.00	0.00	300.00	0.00
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	9,000.00	2,839.88	0.00	6,160.12	31.55
Total PUBLIC WAYS		204,800.00	70,515.71	75.56	134,208.73	34.47%
SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-5000-0000	OTHER PURCHASED SERVICES	100,000.00	0.00	0.00	100,000.00	0.00
1100-4312-0020-6100-0000	GENERAL SUPPLIES	10,000.00	0.00	0.00	10,000.00	0.00
Total SIDEWALK/BIKE PATH MAINTENANCE		110,000.00	0.00	0.00	110,000.00	0.00%
WINTER OPERATIONS						
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	35,700.00	2,795.00	0.00	32,905.00	7.83
1100-4312-0030-6100-0000	GENERAL SUPPLIES	250,000.00	177,373.73	41,472.31	31,153.96	87.54
Total WINTER OPERATIONS		285,700.00	180,168.73	41,472.31	64,058.96	77.58%
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	155,000.00	61,288.92	8,900.00	84,811.08	45.28
1100-4312-0040-6100-0000	GENERAL SUPPLIES	55,000.00	32,751.59	0.00	22,248.41	59.55
Total TRAFFIC SAFETY		210,000.00	94,040.51	8,900.00	107,059.49	49.02%
STORM DRAINAGE						
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,500.00	0.00	0.00	2,500.00	0.00
1100-4312-0050-6100-0000	GENERAL SUPPLIES	40,000.00	4,306.20	0.00	35,693.80	10.77
Total STORM DRAINAGE		42,500.00	4,306.20	0.00	38,193.80	10.13%
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	520,000.00	0.00	454,930.05	65,069.95	87.49
1100-4312-0060-4300-0001	PRESERVATION	70,000.00	0.00	0.00	70,000.00	0.00
1100-4312-0060-6100-0000	GENERAL SUPPLIES	16,400.00	0.00	0.00	16,400.00	0.00
Total PAVEMENT		606,400.00	0.00	454,930.05	151,469.95	75.02%
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	12,000.00	279.96	0.00	11,720.04	2.33
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,200.00	535.30	0.00	1,664.70	24.33
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	10,000.00	5,039.33	0.00	4,960.67	69.66
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	280.60	0.00	1,719.40	14.03
1100-4312-0070-5800-0000	TRAVEL	2,500.00	0.00	0.00	2,500.00	0.00
1100-4312-0070-6100-0000	GENERAL SUPPLIES	250,000.00	118,393.02	0.00	131,606.98	47.36
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	1,800.00	0.00	0.00	1,800.00	0.00
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	40,000.00	25,979.83	0.00	14,020.17	64.95
1100-4312-0070-7600-0000	SOFTWARE	7,000.00	0.00	0.00	7,000.00	0.00
Total FLEET MAINTENANCE		327,500.00	150,508.04	0.00	176,991.96	45.96%
BRIDGES						
1100-4313-0000-6100-0000	GENERAL SUPPLIES	4,000.00	0.00	0.00	4,000.00	0.00
Total BRIDGES		4,000.00	0.00	0.00	4,000.00	0.00%
STREET LIGHTING						
1100-4316-0000-5300-0000	COMMUNICATIONS	580.00	444.65	0.00	135.35	76.66
1100-4316-0000-6220-0000	ELECTRICITY	28,660.00	32,677.35	0.00	(4,017.35)	114.02
Total STREET LIGHTING		29,240.00	33,122.00	0.00	(3,882.00)	113.28%

DPW PUBLIC PARKS						
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	100.00	0.00	0.00	100.00	0.00
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	16,500.00	0.00	1,222.55	15,277.45	7.41
1100-4520-0250-6100-0000	GENERAL SUPPLIES	32,700.00	1,008.49	0.00	31,691.51	3.08
1100-4520-0250-6220-0000	ELECTRICITY	610.00	268.03	0.00	341.97	43.94
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,500.00	1,334.99	0.00	2,165.01	38.14
Total DPW PUBLIC PARKS		53,410.00	2,611.51	1,222.55	49,575.94	7.18%
CONSERVATION						
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	0.00	456.00	0.00	(456.00)	100.00
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	0.00	34.88	0.00	(34.88)	100.00
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	0.00	850.00	0.00	(850.00)	100.00
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	0.00	12.77	0.00	(12.77)	100.00
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	0.00	133.65	0.00	(133.65)	100.00
Total CONSERVATION		0.00	1,487.30	0.00	(1,487.30)	100.00%
TOTAL EXPENDITURES		44,761,145.00	20,473,986.14	1,098,357.34	23,188,801.52	48.19%

SOLID WASTE FUND REVENUE					
GL Number	Description	2025 Budget	YTD As of 06/30/2025	Available Balance	% Bdgt Used
OTHER LICENSES PERMITS & FEES					
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	7,750.00	11,124.00	(3,374.00)	143.54
Total OTHER LICENSES PERMITS & FEES		7,750.00	11,124.00	(3,374.00)	143.54
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0020	C&D	414,400.00	146,032.45	268,367.55	35.24
2108-3404-0010-9420-0030	MSW	4,497,940.00	2,012,376.86	2,485,563.14	44.74
2108-3404-0010-9420-0035	ELECTRONICS	24,000.00	12,972.42	11,027.58	54.05
2108-3404-0010-9420-0040	FREON	20,200.00	9,770.00	10,430.00	48.37
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	2,200.00	1,658.00	542.00	75.36
2108-3404-0010-9420-0050	MATTRESSES	30,000.00	23,937.50	6,062.50	79.79
2108-3404-0010-9420-0055	TIRES	20,700.00	6,365.75	14,334.25	30.75
2108-3404-0010-9420-0060	BULKY/FURNITURE	163,500.00	85,551.45	77,948.55	52.33
2108-3404-0010-9420-0065	FOOD WASTE	65,400.00	13,792.50	51,607.50	21.09
2108-3404-0010-9420-0070	BRUSH	13,100.00	8,905.00	4,195.00	67.98
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	16,500.00	2,706.00	13,794.00	16.40
2108-3404-0010-9420-0080	OIL	5,000.00	11.25	4,988.75	0.23
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	220.00	815.00	(595.00)	370.45
2108-3404-0010-9420-0090	SLUDGE	590,000.00	262,026.45	327,973.55	44.41
Total SOLID WASTE CHARGES FOR SERVICES		5,863,160.00	2,586,920.63	3,276,239.37	44.12
INTEREST ON INVESTMENTS					
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	66,000.00	51,397.62	14,602.38	77.88
Total INTEREST ON INVESTMENTS		66,000.00	51,397.62	14,602.38	77.88
RENTS OF PROPERTY					
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	20,000.00	9,309.00	10,691.00	46.55
Total RENTS OF PROPERTY		20,000.00	9,309.00	10,691.00	46.55
OTHER MISC REVENUE					
2108-3509-0010-9420-0095	BATTERIES	1,000.00	24.75	975.25	2.48
2108-3509-0010-9570-0015	SOLAR REVENUE	0.00	3,663.14	(3,663.14)	100.00
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	450,000.00	0.00	450,000.00	0.00
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	250,000.00	0.00	250,000.00	0.00
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	1,000.00	1,280.63	(280.63)	128.06
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	80,000.00	79,000.00	1,000.00	98.75
2108-3509-0010-9570-0038	LANDFILL BAG SALES	300,000.00	51,350.29	248,649.71	17.12
2108-3509-0010-9570-0325	COVER MATERIALS	300,000.00	45,703.80	254,296.20	15.23
2108-3509-0010-9570-0330	GLASS	9,000.00	6,522.80	2,477.20	72.48
2108-3509-0010-9570-0335	METAL	50,000.00	15,405.18	34,594.82	30.81
2108-3509-0010-9570-0340	CARDBOARD	17,000.00	14,019.00	2,981.00	82.46
2108-3509-0010-9570-0345	PAPER	7,500.00	1,454.00	6,046.00	19.39
2108-3509-0010-9570-0350	ALUMINUM CANS	20,000.00	11,020.62	8,979.38	55.10
2108-3509-0010-9570-0360	PLASTIC	500.00	1,188.00	(688.00)	237.60
2108-3509-0010-9570-0365	PLASTIC FILM	2,200.00	2,785.30	(585.30)	126.60
Total OTHER MISC REVENUE		1,488,200.00	233,417.51	1,254,782.49	15.68
TOTAL REVENUES		7,445,110.00	2,892,168.76	4,552,941.24	38.85%

SOLID WASTE FUND EXPENDITURES						
GL Number	**Description**	**2025 Budget**	**YTD EXP**	**Encumbered**	**Available**	**% Bdgt**
			As of 06/30/2025		**Balance**	**Used**
GROUP INSURANCE						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	241,730.00	99,792.47	0.00	141,937.53	41.28
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	300.22	0.00	(300.22)	100.00
Total GROUP INSURANCE		241,730.00	100,092.69	0.00	141,637.31	41.41%
EMPLOYEE BENEFITS NOT ALLOCATED						
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	41,500.00	33,000.00	0.00	8,500.00	79.52
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	20,000.00	0.00	0.00	20,000.00	0.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		61,500.00	33,000.00	0.00	28,500.00	53.66%
SICK LEAVE PAYOUT						
2108-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	668.51	0.00	(668.51)	100.00
2108-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	20.97	0.00	(20.97)	100.00
2108-4155-0040-2900-0000	SICK PAYOUT	0.00	8,738.78	0.00	(8,738.78)	100.00
Total SICK LEAVE PAYOUT		0.00	9,428.26	0.00	(9,428.26)	100.00%
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	102,100.00	52,626.07	0.00	49,473.93	51.54
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,310.00	478.43	0.00	831.57	36.52
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	7,820.00	4,157.12	0.00	3,662.88	53.16
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	13,420.00	6,535.38	0.00	6,884.62	48.70
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	1,990.00	2,471.70	0.00	(481.70)	124.21
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	230.00	199.81	0.00	30.19	86.87
2108-4321-0000-3000-0000	LEGAL SERVICES	8,000.00	0.00	0.00	8,000.00	0.00
2108-4321-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	450.00	0.00	0.00	450.00	0.00
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	29,000.00	0.00	0.00	29,000.00	0.00
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	382,500.00	115,333.48	98,533.97	168,632.55	58.82
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	11,950.00	11,944.45	0.00	5.55	99.95
2108-4321-0000-5300-0000	COMMUNICATIONS	2,390.00	1,403.94	0.00	986.06	58.74
2108-4321-0000-5335-0000	INFORMATION ACCESS	4,800.00	1,726.08	0.00	3,073.92	35.96
2108-4321-0000-5400-0000	ADVERTISING	4,000.00	0.00	0.00	4,000.00	0.00
2108-4321-0000-6000-0000	OFFICE SUPPLIES	3,500.00	749.44	0.00	2,750.56	21.41
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	21,300.00	0.00	0.00	21,300.00	0.00
Total SOLID WASTE ADMINISTRATION		594,760.00	197,625.90	98,533.97	298,600.13	49.79%
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	501,210.00	241,518.17	0.00	259,691.83	48.19
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	24,540.00	0.00	0.00	24,540.00	0.00
2108-4324-0010-1300-0000	OVERTIME WAGES	60,000.00	96,304.59	0.00	(36,304.59)	160.51
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,130.00	1,692.17	0.00	3,437.83	32.99
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	45,260.00	24,971.02	0.00	20,288.98	55.17
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	73,120.00	44,282.73	0.00	28,837.27	60.56
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	16,240.00	3,406.00	0.00	12,834.00	20.97
2108-4324-0010-2450-0010	CERTIFICATIONS	3,600.00	1,316.25	0.00	2,283.75	36.56
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	15,500.00	8,876.23	0.00	6,623.77	57.27
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	11,250.00	5,469.13	0.00	5,780.87	48.61
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500.00	89.19	0.00	3,410.81	2.55
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	204,000.00	157,083.42	25,344.75	21,571.83	89.43
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	44,150.00	6,675.24	0.00	37,474.76	15.12
2108-4324-0010-4110-0000	WATER	2,230.00	1,018.87	0.00	1,211.13	45.69
2108-4324-0010-4120-0000	SEWER	125,000.00	57,347.12	0.00	67,652.88	45.88
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	220,000.00	27,871.60	4,311.00	187,817.40	14.63
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000.00	54,160.79	0.00	(53,160.79)	5,416.08
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	323,200.00	48,546.23	30,341.50	244,312.27	24.41
2108-4324-0010-5000-0100	C&D	6,000.00	0.00	0.00	6,000.00	0.00
2108-4324-0010-5000-0150	BRUSH	4,000.00	0.00	0.00	4,000.00	0.00
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	45,000.00	0.00	0.00	45,000.00	0.00
2108-4324-0010-5335-0000	INFORMATION ACCESS	0.00	600.00	0.00	(600.00)	100.00
2108-4324-0010-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
2108-4324-0010-6100-0000	GENERAL SUPPLIES	271,200.00	137,507.57	0.00	133,692.43	50.70
2108-4324-0010-6220-0000	ELECTRICITY	24,890.00	10,706.83	0.00	14,183.17	43.02
2108-4324-0010-6230-0000	BOTTLED GAS	440.00	195.91	0.00	244.09	44.53
2108-4324-0010-6240-0000	FUEL OIL	19,500.00	11,386.24	0.00	8,113.76	58.39
2108-4324-0010-6260-0000	GASOLINE	1,000.00	755.48	0.00	244.52	75.55
2108-4324-0010-6265-0000	DIESEL FUEL	119,500.00	35,793.49	0.00	83,706.51	29.95
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	8,000.00	20,903.27	87,345.00	(100,248.27)	1,353.10
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00	0.00	100.00
2108-4324-0010-7510-0020	MACHINERY EQUIPMENT - FINANCED	0.00	179,866.22	0.00	(179,866.22)	100.00
2108-4324-0010-7520-0020	VEHICLES-FINANCED	398,040.00	82,736.80	0.00	315,303.20	20.79
Total LANDFILL OPERATIONS		2,577,000.00	1,261,080.56	147,342.25	1,168,577.19	54.65%

RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	110,570.00	33,690.41	0.00	76,879.59	30.47
2108-4324-0030-1300-0000	OVERTIME WAGES	16,500.00	9,152.12	0.00	7,347.88	55.47
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	1,120.00	442.38	0.00	677.62	39.50
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	9,730.00	3,055.15	0.00	6,674.85	31.40
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	16,700.00	5,796.59	0.00	10,903.41	34.71
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	2,000.00	0.00	0.00	2,000.00	0.00
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	3,040.00	1,149.30	0.00	1,890.70	37.81
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	2,810.00	645.12	0.00	2,164.88	22.96
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	700.00	0.00	0.00	700.00	0.00
2108-4324-0030-4110-0000	WATER	1,350.00	547.65	0.00	802.35	40.57
2108-4324-0030-4120-0000	SEWER	330.00	68.76	0.00	261.24	20.84
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	41,000.00	50.00	0.00	40,950.00	0.12
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	28,800.00	4,332.94	0.00	24,467.06	15.04
2108-4324-0030-5000-0105	GLASS	9,000.00	0.00	0.00	9,000.00	0.00
2108-4324-0030-5000-0115	TIRES	18,200.00	10,200.00	0.00	8,000.00	56.04
2108-4324-0030-5300-0000	COMMUNICATIONS	5,000.00	0.00	0.00	5,000.00	0.00
2108-4324-0030-5800-0000	TRAVEL	100.00	0.00	0.00	100.00	0.00
2108-4324-0030-5875-0000	MILEAGE	200.00	0.00	0.00	200.00	0.00
2108-4324-0030-6100-0000	GENERAL SUPPLIES	11,000.00	8,392.78	0.00	2,607.22	76.30
2108-4324-0030-6220-0000	ELECTRICITY	5,990.00	3,582.88	0.00	2,407.12	59.81
2108-4324-0030-6230-0000	BOTTLED GAS	6,250.00	3,041.13	0.00	3,208.87	48.66
2108-4324-0030-6265-0000	DIESEL FUEL	8,120.00	9,701.75	0.00	(1,581.75)	119.48
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	115,500.00	2,247.71	0.00	113,252.29	1.95
Total RECYCLING		414,010.00	96,096.67	0.00	317,913.33	23.21%
HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	31,200.00	18,563.00	0.00	12,637.00	59.50
2108-4325-0020-5000-0135	ELECTRONICS	9,000.00	3,117.15	0.00	5,882.85	34.64
2108-4325-0020-5000-0140	FREON	15,000.00	2,986.34	0.00	12,013.66	19.91
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	5,000.00	913.02	0.00	4,086.98	18.26
2108-4325-0020-5000-0160	RECYCLED OIL	5,000.00	610.53	0.00	4,389.47	12.21
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	1,000.00	0.00	0.00	1,000.00	0.00
Total HAZARDOUS WASTE		66,200.00	26,190.04	0.00	40,009.96	39.56%
LEACHATE PROJECT						
2108-4325-0025-3400-0000	TECHNICAL/ENGINEERING SERVICES	146,700.00	36,806.19	26,189.33	83,704.48	46.06
2108-4325-0025-5000-0000	OTHER PURCHASED SERVICES	80,000.00	81,087.50	0.00	(1,087.50)	101.36
2108-4325-0025-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	44,533.00	0.00	(44,533.00)	100.00
Total LEACHATE PROJECT		226,700.00	162,426.69	26,189.33	38,083.98	83.20%
OTHER SANITATION- LANDFILL GAS TO ENERGY						
2108-4329-0000-2450-0000	TRAINING/LICENSES/DUES	27,500.00	6,180.00	0.00	21,320.00	22.47
2108-4329-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	164,600.00	171,200.00	0.00	(6,600.00)	104.01
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	325,550.00	2,724.22	13,900.00	308,925.78	5.11
2108-4329-0000-5800-0000	TRAVEL	12,000.00	3,909.65	0.00	8,090.35	32.58
2108-4329-0000-6220-0000	ELECTRICITY	0.00	12,358.87	0.00	(12,358.87)	100.00
Total OTHER SANITATION- LANDFILL GAS TO ENERGY		529,650.00	196,372.74	13,900.00	319,377.26	39.70%
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9837-0000	NHMBB23B	82,360.00	0.00	0.00	82,360.00	0.00
2108-4711-0000-9839-0000	NHMBB24C	16,150.00	0.00	0.00	16,150.00	0.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		98,510.00	0.00	0.00	98,510.00	0.00%
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9837-0000	NHMBB23B	76,510.00	38,254.15	0.00	38,255.85	50.00
2108-4721-0000-9839-0000	NHMBB24C	16,470.00	8,412.31	0.00	8,057.69	51.08
Total INTEREST-LONG TERM BONDS/NOTES		92,980.00	46,666.46	0.00	46,313.54	50.19%
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	609,280.00	609,280.00	0.00	0.00	100.00
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	550,000.00	327,905.37	0.00	222,094.63	59.62
2108-4911-0000-9100-0017	COMPUTER SERVICES	8,600.00	8,600.00	0.00	0.00	100.00
Total TRANSFERS TO GENERAL FUND		1,167,880.00	945,785.37	0.00	222,094.63	80.98%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2108-4913-0000-9300-0030	LANDFILL PFAS PRELIMINARY STUDY	0.00	0.00	0.00	0.00	100.00
Total TRANSFERS TO CAPITAL PROJECT FUNDS		0.00	71.61	0.00	0.00	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0014	LANDFILL EQUIPMENT	250,000.00	250,000.00	0.00	0.00	100.00
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	295,000.00	146,143.00	0.00	148,857.00	49.54
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	40,000.00	40,000.00	0.00	0.00	100.00
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	0.00	0.00	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		590,000.00	441,143.00	0.00	148,857.00	74.77%
TOTAL EXPENDITURES		6,660,920.00	3,515,979.99	285,965.55	2,859,046.07	57.08%

WATER FUND REVENUE					
GL Number	**Description**	**2025 Budget**	**YTD As of**	**Available**	**% Bdgt**
			06/30/2025	**Balance**	**Used**
OTHER LICENSES PERMITS & FEES					
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	37,500.00	24,267.42	13,232.58	64.71
2110-3290-0010-9110-0014	WATER APP FEE	12,000.00	1,423.00	10,577.00	11.86
Total OTHER LICENSES PERMITS & FEES		49,500.00	25,690.42	23,809.58	51.90
WATER POLLUTION GRANTS					
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	9,950.00	0.00	9,950.00	0.00
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	11,920.00	11,914.50	5.50	99.95
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,140.00	0.00	10,140.00	0.00
Total WATER POLLUTION GRANTS		32,010.00	11,914.50	20,095.50	37.22
WATER SUPPLY SYSTEM					
2110-3402-0010-9400-0000	WATER USER CHARGES	4,294,600.00	2,104,425.90	2,190,174.10	49.00
2110-3402-0010-9400-0010	SPRINKLER CHARGES	203,000.00	106,435.00	96,565.00	52.43
2110-3402-0010-9400-0020	HYDRANT CHARGES	94,000.00	46,642.00	47,358.00	49.62
2110-3402-0010-9400-0030	BACKFLOW CHARGES	75,170.00	34,237.00	40,933.00	45.55
2110-3402-0010-9400-0040	WATER SERVICE FEES	8,500.00	3,490.00	5,010.00	41.06
Total WATER SUPPLY SYSTEM		4,675,270.00	2,295,229.90	2,380,040.10	49.09
INTEREST ON INVESTMENTS					
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	100,000.00	117,242.09	(17,242.09)	117.24
Total INTEREST ON INVESTMENTS		100,000.00	117,242.09	(17,242.09)	117.24
OTHER MISC REVENUE					
2110-3509-0010-9570-0015	SOLAR REVENUE	0.00	1,972.53	(1,972.53)	100.00
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	7,000.00	5,500.38	1,499.62	78.58
2110-3509-0010-9570-0195	WATER BILL INTEREST	6,500.00	2,169.61	4,330.39	33.38
Total OTHER MISC REVENUE		13,500.00	9,642.52	3,857.48	71.43
TRANSFERS FROM GENERAL FUND					
2110-3911-1100-9600-0000	HYDRANTS	293,300.00	293,300.00	0.00	100.00
Total TRANSFERS FROM GENERAL FUND		293,300.00	293,300.00	0.00	100.00
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA					
2110-3914-2115-9100-0013	RADIO READ CONVERSION	22,320.00	22,320.00	0.00	100.00
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	2,330.00	2,330.00	0.00	100.00
Total TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA		24,650.00	24,650.00	0.00	100.00
TOTAL REVENUES		5,188,230.00	2,777,669.43	2,410,560.57	53.54%

WATER FUND EXPENDITURES						
GL Number	**Description**	**2025 Budget**	**YTD EXP**	**Encumbered**	**Available**	**% Bdgt**
			As of 06/30/2025		**Balance**	**Used**
GROUP INSURANCE						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	177,510.00	66,736.99	0.00	110,773.01	37.60
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	229.58	0.00	(229.58)	100.00
Total GROUP INSURANCE		177,510.00	66,966.57	0.00	110,543.43	37.73%
EMPLOYEE BENEFITS NOT ALLOCATED						
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	35,750.00	26,500.00	0.00	9,250.00	74.13
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000.00	0.00	0.00	5,000.00	0.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		40,750.00	26,500.00	0.00	14,250.00	65.03%
WATER INSTALLATION MAINTENANCE						
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	1,500.00	0.00	0.00	1,500.00	0.00
2110-4312-0075-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500.00	0.00	0.00	500.00	0.00
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	500.00	155.38	0.00	344.62	31.08
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	65,400.00	(41,860.00)	70,840.00	36,420.00	44.31
2110-4312-0075-5800-0000	TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
2110-4312-0075-6100-0000	GENERAL SUPPLIES	20,000.00	14,595.88	0.00	5,404.12	72.98
2110-4312-0075-6260-0000	GASOLINE	2,300.00	780.70	0.00	1,519.30	33.94
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000.00	762.56	0.00	237.44	76.26
Total WATER INSTALLATION MAINTENANCE		92,200.00	(25,565.48)	70,840.00	46,925.48	49.10%
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	3,000.00	39.91	0.00	2,960.09	1.33
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000.00	432.76	0.00	567.24	43.28
2110-4312-0080-4140-0000	LANDFILL: TIPPING FEES	200.00	0.00	0.00	200.00	0.00
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	72,000.00	8,573.13	0.00	63,426.87	11.91
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500.00	0.00	0.00	500.00	0.00
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	1,000.00	463.72	0.00	536.28	46.37
2110-4312-0080-5300-0000	COMMUNICATIONS	1,850.00	564.00	0.00	1,286.00	30.49
2110-4312-0080-5335-0000	INFORMATION ACCESS	2,500.00	1,159.68	0.00	1,340.32	46.39
2110-4312-0080-5400-0000	ADVERTISING	500.00	45.00	0.00	455.00	9.00
2110-4312-0080-5800-0000	TRAVEL	200.00	0.00	0.00	200.00	0.00
2110-4312-0080-6100-0000	GENERAL SUPPLIES	60,000.00	20,817.20	0.00	39,182.80	34.70
2110-4312-0080-6240-0000	FUEL OIL	1,640.00	0.00	0.00	1,640.00	0.00
2110-4312-0080-6260-0000	GASOLINE	5,050.00	0.00	0.00	5,050.00	0.00
2110-4312-0080-6265-0000	DIESEL FUEL	5,180.00	2,147.76	0.00	3,032.24	41.46
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	3,500.00	0.00	0.00	3,500.00	0.00
Total WATER LINE INSTALLATION MAINTENANCE		158,120.00	34,243.16	0.00	123,876.84	21.66%
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	660,450.00	299,916.02	0.00	360,533.98	45.41
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	68,300.00	45,072.48	0.00	23,227.52	65.99
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	24,540.00	0.00	0.00	24,540.00	0.00
2110-4335-0000-1300-0000	OVERTIME WAGES	53,570.00	26,030.87	0.00	27,539.13	48.59
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	6,510.00	2,048.72	0.00	4,461.28	31.47
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	61,740.00	27,293.21	0.00	34,446.79	44.21
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	89,350.00	41,739.69	0.00	47,610.31	46.71
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	8,130.00	4,238.98	0.00	3,891.02	52.14
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	14,380.00	6,300.11	0.00	8,079.89	43.81
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	11,250.00	4,586.92	0.00	6,663.08	40.77
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,000.00	613.29	0.00	2,386.71	20.44
2110-4335-0000-3000-0000	LEGAL SERVICES	3,000.00	0.00	0.00	3,000.00	0.00
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,350.00	250.00	0.00	5,100.00	4.67
2110-4335-0000-4120-0000	SEWER	7,450.00	3,279.33	0.00	4,170.67	44.02
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	500.00	240.00	0.00	260.00	48.00
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,110.00	8,166.38	26,755.50	45,188.12	43.59
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500.00	0.00	0.00	500.00	0.00
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	30,200.00	14,558.81	0.00	15,641.19	48.21
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	23,940.00	23,932.73	0.00	7.27	99.97
2110-4335-0000-5300-0000	COMMUNICATIONS	3,000.00	1,475.98	0.00	1,524.02	49.20
2110-4335-0000-5335-0000	INFORMATION ACCESS	18,450.00	9,144.33	0.00	9,305.67	49.56
2110-4335-0000-5400-0000	ADVERTISING	500.00	0.00	0.00	500.00	0.00
2110-4335-0000-5800-0000	TRAVEL	200.00	0.00	0.00	200.00	0.00
2110-4335-0000-6000-0000	OFFICE SUPPLIES	1,200.00	271.62	0.00	928.38	22.64
2110-4335-0000-6100-0000	GENERAL SUPPLIES	30,000.00	8,132.29	0.00	21,867.71	27.11
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	339,360.00	72,440.93	193,352.84	73,566.23	78.32
2110-4335-0000-6220-0000	ELECTRICITY	166,220.00	83,247.35	0.00	82,972.65	50.08
2110-4335-0000-6230-0000	BOTTLED GAS	12,990.00	8,567.93	0.00	4,422.07	65.96
2110-4335-0000-6260-0000	GASOLINE	3,340.00	666.15	0.00	2,673.85	19.94
2110-4335-0000-6265-0000	DIESEL FUEL	1,220.00	275.20	0.00	944.80	22.56
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	500.00	0.00	0.00	500.00	0.00
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	23,100.00	2,557.43	0.00	20,542.57	11.07
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	25,000.00	3,271.43	0.00	21,728.57	13.09
2110-4335-0000-7520-0000	VEHICLES	0.00	0.00	0.00	0.00	0.00
Total WATER DISTRIBUTION AND TREATMENT		1,777,350.00	698,318.18	220,108.34	858,923.48	51.67%

STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	54,000.00	10,120.53	0.00	43,879.47	18.74
2110-4335-0010-6100-0000	GENERAL SUPPLIES	10,000.00	3,460.76	0.00	6,539.24	34.61
2110-4335-0010-6220-0000	ELECTRICITY	53,280.00	27,816.39	0.00	25,463.61	52.21
2110-4335-0010-6230-0000	BOTTLED GAS	650.00	546.26	0.00	103.74	84.04
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	26,480.00	2,659.64	0.00	23,820.36	10.04
Total STORAGE TANKS/BOOSTER STATIONS		144,410.00	44,603.58	0.00	99,806.42	30.89%
PRINCIPAL-LONG TERM BONDS/NOTES						
2110-4711-0000-9821-0000	NHMBB05B	30,000.00	0.00	0.00	30,000.00	0.00
2110-4711-0000-9822-0000	NHMBB06A	30,000.00	0.00	0.00	30,000.00	0.00
2110-4711-0000-9823-0000	NHMBB07B	77,370.00	0.00	0.00	77,370.00	0.00
2110-4711-0000-9824-0000	NHMBB08A	39,000.00	0.00	0.00	39,000.00	0.00
2110-4711-0000-9825-0000	NHMBB09C	34,500.00	0.00	0.00	34,500.00	0.00
2110-4711-0000-9826-0000	NHMBB10B	49,110.00	0.00	0.00	49,110.00	0.00
2110-4711-0000-9827-0000	NHMBB11B	135,000.00	0.00	0.00	135,000.00	0.00
2110-4711-0000-9828-0000	NHMBB12B	10,500.00	0.00	0.00	10,500.00	0.00
2110-4711-0000-9832-0000	NHMBB18B	40,500.00	0.00	0.00	40,500.00	0.00
2110-4711-0000-9833-0000	NHMBB20B	103,320.00	0.00	0.00	103,320.00	0.00
2110-4711-0000-9835-0000	NHMBB21C	39,000.00	0.00	0.00	39,000.00	0.00
2110-4711-0000-9836-0000	NHMBB22C	21,600.00	0.00	0.00	21,600.00	0.00
2110-4711-0000-9839-0000	NHMBB24C	223,100.00	0.00	0.00	223,100.00	0.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		833,000.00	0.00	0.00	833,000.00	0.00%
PRINCIPAL-STATE REVOLVING FUND NOTES						
2110-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,526.52	0.00	3.48	99.99
2110-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,810.30	0.00	9.70	99.98
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	36,630.00	36,624.00	0.00	6.00	99.98
2110-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	0.00	0.00	100.00
2110-4711-0010-9804-0010	CS-330092-10 CSO	24,580.00	0.00	0.00	24,580.00	0.00
2110-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,697.65	0.00	2.35	99.99
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	9,640.00	0.00	0.00	9,640.00	0.00
2110-4711-0010-9806-0010	CS-330092-11 CSO	151,530.00	151,527.06	0.00	2.94	100.00
2110-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	0.00	0.00	46,660.00	0.00
2110-4711-0010-9808-0010	DWGT-17	2,200.00	2,196.22	0.00	3.78	99.83
2110-4711-0010-9809-0010	CS-330092-14 CSO	23,660.00	0.00	0.00	23,660.00	0.00
2110-4711-0010-9810-0020	DWGT-23	107,040.00	0.00	0.00	107,040.00	0.00
Total PRINCIPAL-STATE REVOLVING FUND NOTES		567,990.00	356,381.75	0.00	211,608.25	62.74%
INTEREST-LONG TERM BONDS/NOTES						
2110-4721-0000-9821-0000	NHMBB05B	1,350.00	845.10	0.00	504.90	62.60
2110-4721-0000-9822-0000	NHMBB06A	2,850.00	2,850.00	0.00	0.00	100.00
2110-4721-0000-9823-0000	NHMBB07B	11,030.00	11,023.95	0.00	6.05	99.95
2110-4721-0000-9824-0000	NHMBB08A	4,130.00	2,061.61	0.00	2,068.39	49.92
2110-4721-0000-9825-0000	NHMBB09C	5,380.00	2,685.31	0.00	2,694.69	49.91
2110-4721-0000-9826-0000	NHMBB10B	11,220.00	5,608.53	0.00	5,611.47	49.99
2110-4721-0000-9827-0000	NHMBB11B	33,980.00	18,693.26	0.00	15,286.74	55.01
2110-4721-0000-9828-0000	NHMBB12B	1,760.00	1,403.23	0.00	356.77	79.73
2110-4721-0000-9832-0000	NHMBB18B	22,900.00	11,446.32	0.00	11,453.68	49.98
2110-4721-0000-9833-0000	NHMBB20B	56,310.00	28,154.70	0.00	28,155.30	50.00
2110-4721-0000-9835-0000	NHMBB21C	25,500.00	12,748.50	0.00	12,751.50	49.99
2110-4721-0000-9836-0000	NHMBB22C	18,740.00	9,369.03	0.00	9,370.97	49.99
2110-4721-0000-9839-0000	NHMBB24C	228,050.00	116,503.93	0.00	111,546.07	51.09
Total INTEREST-LONG TERM BONDS/NOTES		423,200.00	223,393.47	0.00	199,806.53	52.79%
INTEREST-STATE REVOLVING FUND NOTES						
2110-4721-0010-9801-0010	CS-333092-05 CSO	16,690.00	16,951.13	0.00	(261.13)	101.56
2110-4721-0010-9802-0010	CS-333092-07 CSO	10,040.00	10,034.47	0.00	5.53	99.94
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	8,010.00	8,004.28	0.00	5.72	99.93
2110-4721-0010-9803-0010	CS-333092-08 CSO	10,080.00	10,080.00	0.00	0.00	100.00
2110-4721-0010-9804-0010	CS-330092-10 CSO	8,640.00	0.00	0.00	8,640.00	0.00
2110-4721-0010-9805-0010	1321010-02 CSO	6,820.00	6,823.92	0.00	(3.92)	100.06
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	2,560.00	0.00	0.00	2,560.00	0.00
2110-4721-0010-9806-0010	CS-330092-11 CSO	48,490.00	48,488.68	0.00	1.32	100.00
2110-4721-0010-9807-0010	CS-330092-12 CSO	14,930.00	0.00	0.00	14,930.00	0.00
2110-4721-0010-9808-0010	DWGT-17	1,030.00	1,025.62	0.00	4.38	99.57
2110-4721-0010-9809-0010	CS-330092-14 CSO	8,050.00	0.00	0.00	8,050.00	0.00
2110-4721-0010-9810-0020	DWGT-23	81,730.00	0.00	0.00	81,730.00	0.00
Total INTEREST-STATE REVOLVING FUND NOTES		217,070.00	101,408.10	0.00	115,661.90	46.72%
TRANSFERS TO GENERAL FUND						
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	366,670.00	366,670.00	0.00	0.00	100.00
2110-4911-0000-9100-0017	COMPUTER SERVICES	1,500.00	1,500.00	0.00	0.00	100.00
Total TRANSFERS TO GENERAL FUND		368,170.00	368,170.00	0.00	0.00	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	0.00	0.00	100.00
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	100,000.00	100,000.00	0.00	0.00	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		105,000.00	105,000.00	0.00	0.00	100.00%
TOTAL EXPENDITURES		4,904,770.00	1,999,419.33	290,948.34	2,614,402.33	46.70%

WASTEWATER FUND REVENUE					
GL Number	**Description**	**2025 Budget**	**YTD As of**	**Available**	**% Bdgt**
			06/30/2025	**Balance**	**Used**
OTHER LICENSES PERMITS & FEES					
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	12,500.00	7,950.00	4,550.00	63.60
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	150,300.00	2,460.63	147,839.37	1.64
Total OTHER LICENSES PERMITS & FEES		162,800.00	10,410.63	152,389.37	6.39
WATER POLLUTION GRANTS					
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	9,950.00	0.00	9,950.00	0.00
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	21,440.00	0.00	21,440.00	0.00
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	11,920.00	11,914.50	5.50	99.95
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,140.00	0.00	10,140.00	0.00
2115-3354-0010-9330-0090	#C-874 WSTWTR/SAG	165,840.00	0.00	165,840.00	0.00
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	28,270.00	28,265.00	5.00	99.98
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	108,120.00	0.00	108,120.00	0.00
2115-3354-0010-9330-0120	#C-973 SLUDGE DEWATERING	0.00	6,950.00	(6,950.00)	100.00
Total WATER POLLUTION GRANTS		355,680.00	47,129.50	308,550.50	13.25
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	7,292,140.00	3,567,480.00	3,724,660.00	48.92
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	687,540.00	259,233.87	428,306.13	37.70
2115-3403-0010-9410-0020	SEPTAGE	430,180.00	147,135.86	283,044.14	34.20
2115-3403-0010-9410-0030	LEACHATE	125,000.00	58,119.49	66,880.51	46.50
Total SEWER USER CHARGES		8,534,860.00	4,031,969.22	4,502,890.78	47.24
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	130,000.00	131,798.90	(1,798.90)	101.38
Total INTEREST ON INVESTMENTS		130,000.00	131,798.90	(1,798.90)	101.38
OTHER MISC REVENUE					
2115-3509-0010-9570-0015	SOLAR REVENUE	0.00	630.91	(630.91)	100.00
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	5,000.00	799.85	4,200.15	16.00
2115-3509-0010-9570-0130	SEWER BILL INTEREST	9,000.00	2,171.63	6,828.37	24.13
Total OTHER MISC REVENUE		14,000.00	3,602.39	10,397.61	25.73
TOTAL REVENUES		9,197,340.00	4,224,910.64	4,972,429.36	45.94%

WASTEWATER FUND EXPENDITURES						
GL Number	**Description**	**2025 Budget**	**YTD EXP**	**Encumbered**	**Available**	**% Bdgt**
			As of 06/30/2025		**Balance**	**Used**
GROUP INSURANCE						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	248,590.00	94,708.23	0.00	153,881.77	38.10
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	388.46	0.00	(388.46)	100.00
Total GROUP INSURANCE		248,590.00	95,096.69	0.00	153,493.31	38.25%
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	41,750.00	28,500.00	0.00	13,250.00	68.26
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000.00	0.00	0.00	5,000.00	0.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		46,750.00	28,500.00	0.00	18,250.00	60.96%
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	2,000.00	39.90	0.00	1,960.10	2.00
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,500.00	0.00	0.00	1,500.00	0.00
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	100.00	0.00	0.00	100.00	0.00
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	393,520.00	30,234.80	155,204.90	208,080.30	47.12
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	1,000.00	463.72	0.00	536.28	46.37
2115-4312-0090-5300-0000	COMMUNICATIONS	1,610.00	563.92	0.00	1,046.08	35.03
2115-4312-0090-5335-0000	INFORMATION ACCESS	1,500.00	485.58	0.00	1,014.42	32.37
2115-4312-0090-5400-0000	ADVERTISING	300.00	45.00	0.00	255.00	15.00
2115-4312-0090-5800-0000	TRAVEL	200.00	0.00	0.00	200.00	0.00
2115-4312-0090-6100-0000	GENERAL SUPPLIES	14,000.00	9,623.41	0.00	4,376.59	68.74
2115-4312-0090-6240-0000	FUEL OIL	1,640.00	0.00	0.00	1,640.00	0.00
2115-4312-0090-6260-0000	GASOLINE	2,340.00	780.71	0.00	1,559.29	33.36
2115-4312-0090-6265-0000	DIESEL FUEL	8,350.00	2,147.78	0.00	6,202.22	25.72
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	9,000.00	1,435.66	0.00	7,564.34	15.95
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		437,060.00	45,820.48	155,204.90	236,034.62	45.99%
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	3,500.00	530.00	0.00	2,970.00	15.14
2115-4326-0000-3000-0000	LEGAL SERVICES	4,500.00	0.00	0.00	4,500.00	0.00
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	2,120.00	4,333.12	0.00	(2,213.12)	204.39
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	20,360.00	20,360.36	0.00	(0.36)	100.00
2115-4326-0000-5300-0000	COMMUNICATIONS	5,310.00	1,463.57	0.00	3,846.43	27.56
2115-4326-0000-5335-0000	INFORMATION ACCESS	7,250.00	1,559.22	0.00	5,690.78	21.51
2115-4326-0000-5400-0000	ADVERTISING	400.00	0.00	0.00	400.00	0.00
2115-4326-0000-6000-0000	OFFICE SUPPLIES	750.00	91.45	0.00	658.55	12.19
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	500.00	0.00	0.00	500.00	0.00
Total SEWAGE COLLECTION AND DISPOSAL		49,690.00	28,337.72	0.00	21,352.28	57.03%
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	2,700.00	1,298.30	0.00	1,401.70	48.09
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	1,122,310.00	219,306.98	0.00	903,003.02	19.54
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	63,500.00	9,871.69	24,750.00	28,878.31	54.52
2115-4326-0010-5300-0000	COMMUNICATIONS	8,210.00	2,679.17	0.00	5,530.83	32.63
2115-4326-0010-6100-0000	GENERAL SUPPLIES	8,000.00	416.82	0.00	7,583.18	5.21
2115-4326-0010-6220-0000	ELECTRICITY	15,780.00	10,006.85	0.00	5,773.15	63.41
2115-4326-0010-6230-0000	BOTTLED GAS	1,500.00	0.00	0.00	1,500.00	0.00
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	5,500.00	0.00	0.00	5,500.00	0.00
2115-4326-0010-7510-0000	MACHINERY/EQUIPMENT	25,000.00	0.00	0.00	25,000.00	0.00
2115-4326-0010-7520-0000	VEHICLES	75,000.00	0.00	0.00	75,000.00	0.00
Total WWT NON PLANT OPERATIONS		1,327,500.00	243,579.81	24,750.00	1,059,170.19	20.21%

SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	879,050.00	427,943.97	0.00	451,106.03	48.68
2115-4326-0020-1125-0000	PART TIME WAGES 25-29	60,500.00	28,137.08	0.00	32,362.92	46.51
2115-4326-0020-1300-0000	OVERTIME WAGES	56,790.00	29,505.24	0.00	27,284.76	51.95
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	8,730.00	3,485.48	0.00	5,244.52	39.93
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	76,230.00	35,867.42	0.00	40,362.58	47.05
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	118,400.00	59,856.08	0.00	58,543.92	50.55
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	8,500.00	2,315.45	0.00	6,184.55	27.24
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	17,310.00	9,822.63	0.00	7,487.37	56.75
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	14,060.00	4,637.92	0.00	9,422.08	32.99
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,300.00	1,091.64	0.00	2,208.36	33.08
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,350.00	250.00	0.00	5,100.00	26.49
2115-4326-0020-4110-0000	WATER	60,000.00	15,270.69	0.00	44,729.31	25.45
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	343,500.00	150,819.90	0.00	192,680.10	43.91
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	152,010.00	40,948.30	17,679.50	93,382.20	38.57
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000.00	0.00	0.00	1,000.00	0.00
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	54,650.00	4,050.16	0.00	50,599.84	7.41
2115-4326-0020-5300-0000	COMMUNICATIONS	1,520.00	247.64	0.00	1,272.36	16.29
2115-4326-0020-5800-0000	TRAVEL	500.00	0.00	0.00	500.00	0.00
2115-4326-0020-5875-0000	MILEAGE	0.00	74.20	0.00	(74.20)	100.00
2115-4326-0020-6100-0000	GENERAL SUPPLIES	63,140.00	36,000.72	0.00	27,139.28	57.02
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	240,580.00	110,613.70	0.00	129,966.30	45.98
2115-4326-0020-6220-0000	ELECTRICITY	254,590.00	98,938.34	0.00	155,651.66	38.86
2115-4326-0020-6230-0000	BOTTLED GAS	4,300.00	2,224.70	0.00	2,075.30	51.74
2115-4326-0020-6240-0000	FUEL OIL	42,800.00	28,198.39	0.00	14,601.61	65.88
2115-4326-0020-6260-0000	GASOLINE	2,310.00	765.09	0.00	1,544.91	33.12
2115-4326-0020-6265-0000	DIESEL FUEL	9,250.00	881.60	0.00	8,368.40	9.53
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	12,500.00	90.00	0.00	12,410.00	0.72
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	50,000.00	28,300.00	0.00	21,700.00	56.60
Total SEWAGE TREATMENT OPERATIONS		2,540,870.00	1,120,336.34	17,679.50	1,402,854.16	44.79%
PRINCIPAL-LONG TERM BONDS/NOTES						
2115-4711-0000-9821-0000	NHMBB05B	30,000.00	0.00	0.00	30,000.00	0.00
2115-4711-0000-9822-0000	NHMBB06A	30,000.00	0.00	0.00	30,000.00	0.00
2115-4711-0000-9823-0000	NHMBB07B	37,460.00	0.00	0.00	37,460.00	0.00
2115-4711-0000-9824-0000	NHMBB08A	66,480.00	0.00	0.00	66,480.00	0.00
2115-4711-0000-9825-0000	NHMBB09C	34,500.00	0.00	0.00	34,500.00	0.00
2115-4711-0000-9826-0000	NHMBB10B	108,520.00	0.00	0.00	108,520.00	0.00
2115-4711-0000-9827-0000	NHMBB11B	100,000.00	0.00	0.00	100,000.00	0.00
2115-4711-0000-9828-0000	NHMBB12B	24,140.00	0.00	0.00	24,140.00	0.00
2115-4711-0000-9829-0000	NHMBB13C	110,000.00	0.00	0.00	110,000.00	0.00
2115-4711-0000-9832-0000	NHMBB18B	40,500.00	0.00	0.00	40,500.00	0.00
2115-4711-0000-9833-0000	NHMBB20B	47,660.00	0.00	0.00	47,660.00	0.00
2115-4711-0000-9835-0000	NHMBB21C	79,000.00	0.00	0.00	79,000.00	0.00
2115-4711-0000-9836-0000	NHMBB22C	21,600.00	0.00	0.00	21,600.00	0.00
2115-4711-0000-9837-0000	NHMBB23B	65,680.00	0.00	0.00	65,680.00	0.00
2115-4711-0000-9839-0000	NHMBB24C	7,550.00	0.00	0.00	7,550.00	0.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		803,090.00	0.00	0.00	803,090.00	0.00%
PRINCIPAL-STATE REVOLVING FUND NOTES						
2115-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,526.52	0.00	3.48	99.99
2115-4711-0010-9801-0020	WWTF CS-330092-03	78,830.00	78,820.81	0.00	9.19	99.99
2115-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,810.30	0.00	9.70	99.98
2115-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	0.00	0.00	100.00
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	577,080.00	577,078.19	0.00	1.81	100.00
2115-4711-0010-9804-0010	CS-330092-10 CSO	24,580.00	0.00	0.00	24,580.00	0.00
2115-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,697.64	0.00	2.36	99.99
2115-4711-0010-9806-0010	CS-330092-11 CSO	183,280.00	183,277.05	0.00	2.95	100.00
2115-4711-0010-9806-0020	CS-333092-06 CSO	76,560.00	76,550.71	0.00	9.29	99.99
2115-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	0.00	0.00	46,660.00	0.00
2115-4711-0010-9807-0020	CS-333092-09 CSO	233,610.00	233,604.49	0.00	5.51	100.00
2115-4711-0010-9808-0010	DWGT-17	2,200.00	2,196.22	0.00	3.78	99.83
2115-4711-0010-9809-0010	CS-330092-14 CSO	23,660.00	0.00	0.00	23,660.00	0.00
Total PRINCIPAL-STATE REVOLVING FUND NOTES		1,412,510.00	1,317,561.93	0.00	94,948.07	93.28%

INTEREST-LONG TERM BONDS/NOTES						
2115-4721-0000-9821-0000	NHMBB05B	1,350.00	845.10	0.00	504.90	62.60
2115-4721-0000-9822-0000	NHMBB06A	2,850.00	2,850.00	0.00	0.00	100.00
2115-4721-0000-9823-0000	NHMBB07B	5,340.00	5,338.05	0.00	1.95	99.96
2115-4721-0000-9824-0000	NHMBB08A	6,970.00	3,482.09	0.00	3,487.91	49.96
2115-4721-0000-9825-0000	NHMBB09C	5,380.00	2,685.31	0.00	2,694.69	49.91
2115-4721-0000-9826-0000	NHMBB10B	24,780.00	12,385.91	0.00	12,394.09	49.98
2115-4721-0000-9827-0000	NHMBB11B	25,180.00	13,845.06	0.00	11,334.94	54.98
2115-4721-0000-9828-0000	NHMBB12B	4,040.00	3,226.11	0.00	813.89	79.85
2115-4721-0000-9829-0000	NHMBB13C	41,850.00	24,057.50	0.00	17,792.50	57.49
2115-4721-0000-9832-0000	NHMBB18B	22,900.00	11,446.31	0.00	11,453.69	49.98
2115-4721-0000-9833-0000	NHMBB20B	25,520.00	12,761.70	0.00	12,758.30	50.01
2115-4721-0000-9835-0000	NHMBB21C	51,780.00	25,888.50	0.00	25,891.50	50.00
2115-4721-0000-9836-0000	NHMBB22C	18,740.00	9,369.03	0.00	9,370.97	49.99
2115-4721-0000-9837-0000	NHMBB23B	51,650.00	25,825.08	0.00	25,824.92	50.00
2115-4721-0000-9839-0000	NHMBB24C	7,720.00	3,942.78	0.00	3,777.22	51.07
Total INTEREST-LONG TERM BONDS/NOTES		296,050.00	157,948.53	0.00	138,101.47	53.35%
INTEREST-STATE REVOLVING FUND NOTES						
2115-4721-0010-9801-0010	CS-333092-05 CSO	16,960.00	16,951.13	0.00	8.87	99.95
2115-4721-0010-9801-0020	CS-330092-03 WWTF	10,570.00	10,568.29	0.00	1.71	99.98
2115-4721-0010-9802-0010	CS-333092-07 CSO	10,040.00	10,034.47	0.00	5.53	99.94
2115-4721-0010-9803-0010	CS-333092-08 CSO	10,080.00	10,080.00	0.00	0.00	100.00
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	138,500.00	138,498.77	0.00	1.23	100.00
2115-4721-0010-9804-0010	CS-330092-10 CSO	8,640.00	0.00	0.00	8,640.00	0.00
2115-4721-0010-9805-0010	1321010-02 CSO	6,820.00	6,823.91	0.00	(3.91)	100.06
2115-4721-0010-9806-0010	CS-330092-11 CSO	58,680.00	58,648.68	0.00	31.32	99.95
2115-4721-0010-9806-0020	CS-333092-06 CSO	18,380.00	18,372.17	0.00	7.83	99.96
2115-4721-0010-9807-0010	CS-330092-12 CSO	14,930.00	0.00	0.00	14,930.00	0.00
2115-4721-0010-9807-0020	CS-333092-09 CSO	73,620.00	73,613.45	0.00	6.55	99.99
2115-4721-0010-9808-0010	DWGT-17	1,030.00	1,025.62	0.00	4.38	99.57
2115-4721-0010-9809-0010	CS-330092-14 CSO	8,050.00	0.00	0.00	8,050.00	0.00
Total INTEREST-STATE REVOLVING FUND NOTES		376,300.00	344,616.49	0.00	31,683.51	91.58%
TRANSFERS TO GENERAL FUND						
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	3,110.00	3,110.00	0.00	0.00	100.00
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	716,920.00	716,920.00	0.00	0.00	100.00
2115-4911-0000-9100-0017	COMPUTER SERVICES	4,000.00	4,000.00	0.00	0.00	100.00
Total TRANSFERS TO GENERAL FUND		724,030.00	724,030.00	0.00	0.00	100.00%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
2115-4914-0050-9100-0007	RADIO READ CONVERSION	2,330.00	2,330.00	0.00	0.00	100.00
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	22,320.00	22,320.00	0.00	0.00	100.00
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		24,650.00	24,650.00	0.00	0.00	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	0.00	0.00	100.00
2115-4915-0000-9600-0021	SEWER EQUIPMENT	500,000.00	500,000.00	0.00	0.00	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		505,000.00	505,000.00	0.00	0.00	100.00%
TOTAL EXPENDITURES		8,792,090.00	4,635,477.99	197,634.40	3,958,977.61	54.97%

AIRPORT FUND REVENUE					
GL Number	**Description**	**2025 Budget**	**YTD As of**	**Available**	**% Bdgt**
			06/30/2025	**Balance**	**Used**
OTHER STATE GRANTS & REIMBURSEMENTS					
2120-3359-0010-9370-0030	NHAC AID	7,500.00	8,491.10	(991.10)	113.21
Total OTHER STATE GRANTS & REIMBURSEMENTS		7,500.00	8,491.10	(991.10)	113.21
AIRPORT FEES					
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	196,330.00	97,873.00	98,457.00	49.85
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	405,600.00	194,820.00	210,780.00	48.03
2120-3406-0010-9440-0030	RENT-A-CAR FEES	157,790.00	83,019.98	74,770.02	52.61
2120-3406-0010-9440-0040	PARKING FEES	0.00	450.00	(450.00)	100.00
Total AIRPORT FEES		759,720.00	376,162.98	383,557.02	49.51
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	6,000.00	3,879.36	2,120.64	64.66
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	63,570.00	25,651.68	37,918.32	40.35
Total OTHER CHARGES		69,570.00	29,531.04	40,038.96	42.45
SALE OF MUNICIPAL PROPERTY					
2120-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	0.00	0.00	0.00	100.00
Total SALE OF MUNICIPAL PROPERTY		0.00	0.00	0.00	100.00
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	15,000.00	19,853.28	(4,853.28)	132.36
Total INTEREST ON INVESTMENTS		15,000.00	19,853.28	(4,853.28)	132.36
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	147,290.00	85,219.58	62,070.42	57.86
2120-3503-0010-9530-0070	LAND RENT	190,490.00	111,841.01	78,648.99	58.71
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	49,320.00	49,320.00	0.00	100.00
2120-3503-0010-9530-0090	PARKING LOT RENTAL	6,340.00	12,046.65	(5,706.65)	190.01
2120-3503-0010-9530-0110	HANGAR RENTALS	151,970.00	77,874.66	74,095.34	51.24
Total RENTS OF PROPERTY		545,410.00	336,301.90	209,108.10	61.66
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	1,200.00	4,070.77	(2,870.77)	339.23
Total OTHER MISC REVENUE		1,200.00	4,070.77	(2,870.77)	339.23
TRANSFER FROM AIRPORT TIFD					
2120-3912-2210-9630-0100	AIRPORT FUND	55,500.00	0.00	55,500.00	0.00
Total TRANSFER FROM AIRPORT TIFD		55,500.00	0.00	55,500.00	0.00
FUND BALANCE-AMOUNT VOTED					
2120-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	189,400.00	0.00	189,400.00	0.00
Total FUND BALANCE-AMOUNT VOTED		189,400.00	0.00	189,400.00	0.00
TOTAL REVENUES		1,643,300.00	774,411.07	868,888.93	47.13%

AIRPORT FUND EXPENDITURE						
GL Number	**Description**	**2025 Budget**	**YTD EXP**	**Encumbered**	**Available**	**% Bdgt**
			As of 06/30/2025		**Balance**	**Used**
GROUP INSURANCE						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	95,500.00	52,835.09	0.00	42,664.91	55.32
Total GROUP INSURANCE		95,500.00	52,835.09	0.00	42,664.91	55.32%
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	18,000.00	18,000.00	0.00	0.00	100.00
Total EMPLOYEE BENEFITS NOT ALLOCATED		18,000.00	18,000.00	0.00	0.00	100.00%
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	211,740.00	107,679.39	0.00	104,060.61	50.85
2120-4301-0000-1300-0000	OVERTIME WAGES	2,500.00	77.86	0.00	2,422.14	3.11
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,700.00	1,054.03	0.00	1,645.97	39.04
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	16,390.00	7,992.49	0.00	8,397.51	48.76
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	28,150.00	14,579.59	0.00	13,570.41	51.79
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	10,000.00	5,323.66	0.00	4,676.34	53.24
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	480.00	256.89	0.00	223.11	53.52
2120-4301-0000-3000-0000	LEGAL SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	54,300.00	26,154.00	0.00	28,146.00	48.17
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	10,000.00	7,295.29	7,648.67	(4,943.96)	149.44
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,350.00	720.76	0.00	629.24	53.39
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	55,000.00	4,084.08	0.00	50,915.92	7.43
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	40,680.00	40,967.45	0.00	(287.45)	100.71
2120-4301-0000-5300-0000	COMMUNICATIONS	2,400.00	1,426.84	0.00	973.16	59.45
2120-4301-0000-5335-0000	INFORMATION ACCESS	5,700.00	3,589.09	0.00	2,110.91	62.97
2120-4301-0000-5400-0000	ADVERTISING	10,000.00	5,900.00	0.00	4,100.00	59.00
2120-4301-0000-5800-0000	TRAVEL	6,000.00	993.35	0.00	5,006.65	16.56
2120-4301-0000-5875-0000	MILEAGE	1,500.00	268.80	0.00	1,231.20	17.92
2120-4301-0000-6000-0000	OFFICE SUPPLIES	150.00	0.00	0.00	150.00	0.00
2120-4301-0000-6100-0000	GENERAL SUPPLIES	2,000.00	1,118.62	0.00	881.38	55.93
Total AIRPORT ADMINISTRATION		466,040.00	229,482.19	7,648.67	228,909.14	50.88%
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	159,980.00	79,365.78	0.00	80,614.22	49.61
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	82,130.00	41,396.58	0.00	40,733.42	50.40
2120-4302-0000-1300-0000	OVERTIME WAGES	35,000.00	28,522.33	0.00	6,477.67	81.49
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,540.00	616.45	0.00	923.55	40.03
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	20,710.00	11,366.74	0.00	9,343.26	54.89
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	24,570.00	12,806.32	0.00	11,763.68	52.12
2120-4302-0000-2450-0000	TRAINING/LICENSES/DUES	0.00	175.00	0.00	(175.00)	100.00
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	8,910.00	4,876.54	0.00	4,033.46	54.73
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	1,490.00	1,500.25	0.00	(10.25)	100.69
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	5,800.00	5,995.00	0.00	(195.00)	103.36
2120-4302-0000-4110-0000	WATER	6,500.00	3,085.59	0.00	3,414.41	47.47
2120-4302-0000-4120-0000	SEWER	6,000.00	2,984.88	0.00	3,015.12	49.75
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,000.00	27,980.24	40,000.00	12,019.76	84.98
2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,000.00	114.75	0.00	5,885.25	1.91
2120-4302-0000-6100-0000	GENERAL SUPPLIES	90,000.00	48,508.75	0.00	41,491.25	53.90
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	68,250.00	28,530.38	0.00	39,719.62	41.80
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	33,640.00	13,205.24	0.00	20,434.76	39.25
2120-4302-0000-6230-0000	BOTTLED GAS	18,050.00	12,892.61	0.00	5,157.39	71.43
2120-4302-0000-6240-0000	FUEL OIL	20,970.00	10,534.79	0.00	10,435.21	50.24
2120-4302-0000-6260-0000	GASOLINE	3,400.00	1,073.82	0.00	2,326.18	31.58
2120-4302-0000-6265-0000	DIESEL FUEL	41,840.00	10,572.89	0.00	31,267.11	25.27
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	5,500.00	4,316.39	0.00	1,183.61	78.48
2120-4302-0000-7510-0000	MACHINERY/EQUIPMENT	8,000.00	0.00	0.00	8,000.00	0.00
2120-4302-0000-7520-0000	VEHICLES	0.00	0.00	0.00	0.00	100.00
Total AIRPORT OPERATIONS		728,280.00	350,421.32	40,000.00	337,858.68	53.61%

PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	40,000.00	0.00	0.00	40,000.00	0.00
2120-4711-0000-9823-0000	NHMBB07B	26,580.00	0.00	0.00	26,580.00	0.00
2120-4711-0000-9836-0000	NHMBB22C	66,290.00	0.00	0.00	66,290.00	0.00
Total PRINCIPAL-LONG TERM BONDS/NOTES		132,870.00	0.00	0.00	132,870.00	0.00%
INTEREST-LONG TERM BONDS/NOTES						
2120-4721-0000-9822-0000	NHMBB06A	3,800.00	3,800.00	0.00	0.00	100.00
2120-4721-0000-9823-0000	NHMBB07B	3,790.00	3,787.50	0.00	2.50	99.93
2120-4721-0000-9836-0000	NHMBB22C	57,510.00	28,753.64	0.00	28,756.36	50.00
Total INTEREST-LONG TERM BONDS/NOTES		65,100.00	36,341.14	0.00	28,758.86	55.82%
TRANSFERS TO GENERAL FUND						
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	126,010.00	126,010.00	0.00	0.00	100.00
2120-4911-0000-9100-0017	COMPUTER SERVICES	6,500.00	6,500.00	0.00	0.00	100.00
Total TRANSFERS TO GENERAL FUND		132,510.00	132,510.00	0.00	0.00	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	0.00	0.00	100.00
Total TRANSFERS TO CAPITAL RESERVE FUNDS		5,000.00	5,000.00	0.00	0.00	100.00%
TOTAL EXPENDITURES		1,643,300.00	824,589.74	47,648.67	771,061.59	53.08%

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.D – Authorization for City Manager to Transfer Appropriated, but Unencumbered FY2025 General Funds

Background

The City Council appropriates a budget on an annual basis. The FY2025 Budget was approved and appropriated on December 18, 2024. Occasionally, situations occur that require the transfer of appropriated, but unencumbered funds from one department to another for unanticipated expenses. Unanticipated expenses have occurred in the Planning & Development Department to resolve a NH RSA 155-B action authorized by the City Council, and in the City Manager's Office to accommodate interim city management services associated with the departure of the prior City Manager, as summarized in the attached Resolution, that will cause these department budgets to be over expended.

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 §6.10, Transfer of Appropriations. The City Manager intends to make budget recissions, as needed, 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 2025.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council, pursuant to City Charter §6.10, hereby approves the Resolution for the Authorization to Transfer Fiscal Year 2025 General Fund Appropriations, as provided in the following table and as presented in the September 17, 2025 City Council Agenda Packet:

Transfer of Appropriated, but Unencumbered FY2025 General Funds Pursuant to City Charter §6.10	
From:	**Up To Amount:**
Police Department	$117,100
Total:	**$117,100**
To:	
Planning & Development (RSA 155-B Action)	$53,400
City Manager's Office (Interim CM)	$63,700
Total:	**$117,100**

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 FY2025 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 §6.10, 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 costs associated with the operation of the Planning & Development Department will exceed the appropriations within the FY2025 Budget as a result of a NH RSA 155-B action authorized by the City Council; and

WHEREAS, the costs associated with the operation of the City Manager's Office will exceed the appropriations within the FY2025 Budget due to the accommodation of interim city management services associated with the departure of the prior City Manager.

NOW, THEREFORE, the City Council hereby authorizes the City Manager to transfer unencumbered appropriations in the FY2025 General Fund Budget in the amount of up to $117,100 from the departments as indicated below to the departments as indicated below:

Transfer of Appropriated, but Unencumbered FY 2025 General Funds Pursuant to City Charter §6.10	
From:	**Up To Amount:**
Police Department	$117,100
Total:	**$117,100**
To:	
Planning & Development (RSA 155-B Action)	$53,400
City Manager's Office (Interim CM)	$63,700
Total:	**$117,100**

BE IT FURTHER RESOLVED that this resolution be written upon the minutes of the Lebanon City Council meeting on September 17, 2025.

SIGNATURE____________________________
City Clerk/ Mayor Douglas Whittlesey

DATE SIGNED__________________________

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.E – Discussion and Set Public Hearing for October 1, 2025: Ordinance #2025-09 to Amend City Code Chapter 8, Airport Operations, Section 8.4, Airport Rules and Regulations, to Amend Airport Landing Fees

Background

Landing fees at the Lebanon Municipal Airport were last adjusted in November 2024 with an effective date of January 1, 2025. A comparison of the existing landing fees and the proposed landing fees adjusted by the CPI-U Northeast was completed and the recommended adjustments to the existing landing fees are shown in Ordinance #2025-09. As proposed, the new fees would be effective as of January 1, 2026.

The airport will continue to monitor the CPI-U and existing landing fees to request adjustments as necessary.

Action

Should the Council decide to move forward with Ordinance #2025-09 as proposed, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, October 1, 2025, beginning at 7:00 pm in Council Chambers, City Hall, and Remote via City's Virtual Platform, for the purpose of receiving public input and taking action on proposed Ordinance #2025-09 to amend City Code Chapter 8, Airport Operations, Section 8.4, Airport Rules and Regulations, to amend Airport Landing Fees.

Included in this Section:

1. Proposed Ordinance #2025-09
2. Airport Landings by Weight Class through July 2025, and 5-year Average

CITY OF LEBANON
ORDINANCE #2025-09

AN ORDINANCE TO AMEND the Code of the City of Lebanon, Chapter 8, Airport Operations, Section 8.4, Airport Rules and Regulations.

BE IT ORDAINED, by the City Council of the City of Lebanon, as follows:

Section 1:

Part 5, Fees, of the Lebanon Municipal Airport Rules and Regulations, Section 1.A.1 regarding Aircraft Landing Fees is hereby amended to change the fees for Aircraft Landings as follows:

Section 1 - Fees

A. Aircraft Landing Fees

1. The Airport Manager is authorized to collect Landing Fees for Non-based Aircraft utilizing the Airport, which are as follows:

- Single Engine / Commercial N/A
- $ 15: Light Twin-Engine
- $ 15: Piston Helicopters
- $ 20: Turbine Helicopters
- $ ~~40~~ 45: Turboprops < 9,001 pounds weight
- $ ~~85~~ 90: Turboprops 9,001- 27,000 pounds weight (SE/ME)
- $ ~~150~~ 155: Turboprops > 27,000 pounds weight
- $ ~~105~~ 110: Very Light Jets (VLJs)
- $ ~~290~~ 300: Jets 9,001 - 27,000 pounds weight
- $ ~~395~~ 410: Jets 27,000 - 60,000 pounds weight
- $ ~~495~~ 510: Jets > 60,000 pounds weight
- $ ~~830~~ 860: Jets (Airline Category)
- $ ~~50~~ 55: Aircraft Detailer

Section 2: Severability

The provisions of this ordinance are declared to be severable, and if any section, subsection, sentence, clause or part thereof is, for any reason, held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of the remaining sections, subsections, sentences, clauses or part of this ordinance.

Section 3: Effective Date

Ordinance shall be effective January 1, 2026.

2019 - Jan and Feb data missing. Totals Interpolated.
2020 - COIVD 19 impacts began in March.
2025 - Year to Date.
Average does not include 2020.

Aircraft Type	Year 2019	2020	2021	2022	2023	2024	2025	Average	2025 Estimate
Single Engine / Commercial	0	0	0	0	0	0	0	0	0
Light Twin Engine	105	80	92	128	83	77	41	97	70
Turboprop (<9,001 Pounds)	38	20	59	63	34	38	22	46	38
Turboprops (9,001 - 27,000 Pounds)	386	233	396	423	411	349	163	393	279
Turboprops (> 27,000 Pounds)	0	0	0	3	0	2	0	1	0
Jet (Very Light Jets - VLJs)	4	6	22	37	43	12	14	24	24
Jet (9,001 - 27,000 Pounds)	600	413	708	688	605	581	330	636	566
Jet (27,001 - 60,000 Pounds)	568	451	863	922	841	762	441	791	756
Jet (> 60,000 Pounds)	104	87	146	165	200	199	92	163	158
Jet (Airline Category)	0	0	0	0	0	0	0	0	0
All Piston Helicopters	2	4	3	1	6	11	2	5	3
All Turbine Helicopters	33	23	63	61	51	58	24	53	41
Yearly Total	**1840**	**1317**	**2352**	**2491**	**2274**	**2089**	**1129**	**2209**	**1935**

2026 Fee	Collection	Remittance
$ -	$ -	$ -
$ 15.00	$ 1,455.00	$ 1,091.25
$ 45.00	$ 2,088.00	$ 1,566.00
$ 90.00	$ 35,370.00	$ 26,527.50
$ 155.00	$ 155.00	$ 116.25
$ 110.00	$ 2,596.00	$ 1,947.00
$ 300.00	$ 190,920.00	$ 143,190.00
$ 410.00	$ 324,392.00	$ 243,294.00
$ 510.00	$ 83,028.00	$ 62,271.00
$ 860.00	$ -	$ -
$ 15.00	$ 69.00	$ 51.75
$ 20.00	$ 1,064.00	$ 798.00
	$ 641,137.00	**$ 480,852.75**

2025 Fee	Collection	Remittance
$ -	$ -	$ -
$ 15.00	$ 1,054.29	$ 790.71
$ 40.00	$ 1,508.57	$ 1,131.43
$ 85.00	$ 23,751.43	$ 17,813.57
$ 150.00	$ -	$ -
$ 105.00	$ 2,520.00	$ 1,890.00
$ 290.00	$ 164,057.14	$ 123,042.86
$ 395.00	$ 298,620.00	$ 223,965.00
$ 495.00	$ 78,068.57	$ 58,551.43
$ 830.00	$ -	$ -
$ 15.00	$ 51.43	$ 38.57
$ 20.00	$ 822.86	$ 617.14
	$ 570,454.29	**$ 427,840.71**

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.F – Discussion and Set Public Hearing for October 1, 2025: Request to Rescind Prior Authorizations for Issuance of Bonds or Notes, to Rescind Prior Appropriations for Capital Projects, and to Transfer Appropriated but Unspent Funds

Background

The periodic recission of prior authorizations to issue bonds or notes by the City Council is part of an ongoing objective to reduce outstanding authorized, but unissued, long-term debt and the City's debt exposure, as well as the significant costs associated with servicing that debt. In addition, transferring appropriated, but unspent funds from completed projects to ongoing capital projects can further reduce or eliminate the need to issue long-term debt.

The purpose of this agenda item is to request the City Council to rescind prior authorizations for unissued bonds or notes that are no longer required, and therefore, need not be issued. In addition, the Council is asked to rescind prior appropriation authority for capital projects and to authorize the transfer of appropriated, but unspent project funds from completed capital projects to other ongoing capital projects.

The total amount of prior authorizations for issuance of bonds or notes to be rescinded is $3,822,776.66. The total amount of prior appropriation authority for capital projects to be rescinded is $5,838,380.96. The total amount of appropriation authority to be transferred from completed capital projects to other capital projects is $39,248.43. The total amount of appropriated, but unspent funds to be transferred from completed capital projects to ongoing capital projects is $1,325,049.28.

Completed Capital Project	Rescind Bonding Authorization	Rescind Appropriation Authorization	Transfer Funding and Appropriation Authorization	Transfer Unspent Funds Only
City Hall Renovation	$150,000.00			
Electric Vehicle Service Equipment	$50,200.00	$251,000.00		
Airport TIF District Infrastructure Improvements	$579,700.00	$648,113.18		$68,413.18
Water System Mapping		$191,609.39		$191,609.39
Westboro Park	$47,000.00	$145,000.00		$98,000.00
Huber Sludge Dewatering Press	$209,260.00	$239,780.62		$30,560.62
Streets Rehabilitation / Reconstruction	$255,000.00	$36,898.50		$21,555.25

Completed Capital Project (continued)	Rescind Bonding Authorization	Rescind Appropriation Authorization	Transfer Funding and Appropriation Authorization	Transfer Unspent Funds Only
South Main Street Water	$500,000.00*			
Packard Hill Bridge	$192,226.66			
Sewer System Rehabilitation	$39,390.00	$14,243.41		$3.42
Capacity Mgmt, Operations & Maintenance (CMOM)		$11,037.07		$11,037.07
Spencer Street Improvements		$35,967.03		
Mascoma Street Bridge (Benton Hill #120/115)				$129,363.03
Miracle Mile		$158,691.91		$158,691.91
Downtown Visioning and Tunnel Project		$15,542.40	$39,248.43 (Appropriation Only)	$54,790.83
Combined Sewer Overflow (CSO)		$4,051,038.00		$561,024.58
Main Street Properties (14, 28 & 30 Main St)	$1,800,000.00	$39,459.45		
Total	$3,822,776.66	$5,838,380.96	$39,248.43	$1,325,049.28

Please see the attached memorandum from the Finance Department for further description of the requested rescissions of bonding and appropriation authority and transfers of appropriated, but unspent funds.

ACTION

The following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, October 1, 2025, beginning at 7:00pm, in Council Chambers, City Hall and remote via the City's Virtual Platform, for the purpose of receiving public input and taking action to rescind prior authorizations for the issuance of bonds or notes totaling $3,822,776.66; to rescind prior appropriations for capital projects totaling $5,838,380.96; to authorize the transfer of appropriation authority to another capital project totaling $39,248.43; and to transfer appropriated, but unspent funds totaling $1,325,049.28 from completed capital projects to ongoing capital projects.

Included in this Section:

1. Summary memo from Finance Department

CITY HALL RENOVATION

Whereas, on December 13, 2023, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $25,435,140 to fund various capital projects, including $150,000 to finance the City Hall Renovation project; and

Whereas, the $150,000 bonding appropriation for the City Hall Renovation project is no longer required, as this amount was funded through the fund balance on December 31, 2024.

Now Therefore Be It Resolved, by the City of Lebanon, that the authorization to issue bonds or notes in the amount of $150,000 for the City Hall Renovation project is hereby rescinded.

This resolution shall be effective upon passage.

==

ELECTRIC VEHICLE SERVICE EQUIPMENT

Whereas, on December 13, 2023, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $25,435,140 to fund various capital projects, including $50,200 to finance the Electric Vehicle Service Equipment (EVSE) project; and

Whereas, the EVSE project did not proceed due to the City not receiving the anticipated $200,800 grant funding; and

Whereas, there is an appropriated amount of $251,000 for the EVSE project which is no longer required.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $251,000, and the authorization to issue bonds or notes in the amount of $50,200 for the Electric Vehicle Service Equipment project are hereby rescinded.

This resolution shall be effective upon passage.

==

AIRPORT TAX INCREMENT FINANCE DISTRICT INFRASTRUCTURE IMPROVEMENTS

Whereas, on December 16, 2020, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $6,972,720 to fund various capital projects, including $1,929,700 for the Airport TIF District Infrastructure Improvements project; and

Whereas, the project is now complete, and a remaining appropriation balance of $648,113.18 is no longer required; and

Whereas, the remaining authorization to issue bonds or notes in the amount of $579,700 is no longer needed; and

Whereas, the unspent funds totaling $68,413.18 remain available from the project.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $648,113.18 and the authorization to issue bonds or notes in the amount of $579,700 for the Airport TIF District Infrastructure Improvements project are hereby rescinded; and the unspent funds totaling $68,413.18 shall be transferred to the Airport Fund.

This resolution shall be effective upon passage.

==

WATER SYSTEM MAPPING

Whereas, on December 19, 2018, the Lebanon City Council authorized the transfer of $290,000 from the Water Department Capital Reserve Fund to fund the Water System Mapping project; and

Whereas, the project has been completed, and a remaining authorization balance of $191,609.39 is no longer required.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $191,609.39 for the Water System Mapping project is hereby rescinded; and the unspent funds totaling $191,609.39 be returned to the Water Department Capital Reserve Fund from the Water System Mapping project.

This resolution shall be effective upon passage.

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WESTBORO PARK

Whereas on December 13, 2023, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $25,435,140 to fund various capital projects, including $47,000 for the Westboro Park project; and

Whereas, the Westboro Park project has been cancelled, and the appropriation authorization of $145,000 is no longer needed; and

Whereas, the authorization to issue bonds or notes in the amount of $47,000 is no longer needed; and

Whereas, $30,000 that was authorized to be transferred from the Recreation Department impact fees to support the project is no longer needed; and

Whereas, $68,000 that was authorized to be transferred from the Recreation Department budget is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $145,000 and the authorization to issue bonds or notes in the amount of $47,000 for the Westboro Park project are hereby rescinded; the $30,000 authorized to be transferred from the Recreation Department impact fees shall be returned to the Recreation Department impact fee account; and the $68,000 authorized to be transferred from the Recreation Department budget shall be returned to the general fund.

This resolution shall be effective upon passage.

==

HUBER SLUDGE

Whereas on December 16, 2020, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $6,972,720   to fund various capital projects, including $275,000 to finance the Huber Sludge Dewatering Press project; and

Whereas, the authorization to issue bonds or notes in the amount of $209,260 is no longer needed as this project is now complete; and

Whereas, there is a remaining appropriated balance of $239,780.62 which is no longer needed as the project is complete; and

Whereas, there is a remaining funded balance of $30,520.62 which is no longer needed as the project is complete.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $239,780.62 and the authorization to issue bonds or notes in the amount of $209,260 for the Huber Sludge Dewatering Press project are hereby rescinded; the remaining funded balance of $30,560.62 shall be transferred to the 2025 Sewer Fleet Replacement project.

This resolution shall be effective upon passage.

==

STREETS REHABILITATION/RECONSTRUCTION

Whereas, on December 20, 2017, the Lebanon City Council authorized the issuance of bonds or notes in the amount of $11,455,000, including $255,000 to partially fund the 2018 Streets Rehabilitation and Reconstruction project; and

Whereas, the authorization to issue bonds or notes in the amount of $255,000 is no longer needed as funds were transferred from other projects; and

Whereas, there is a remaining appropriated balance of $36,898.50 which is no longer needed as the project is complete; and

Whereas, there is a remaining funded balance of $21,555.25 which is no longer needed as the project is complete.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $36,898.50 and the authorization to issue bonds or notes in the amount of $255,000 for the Streets Rehabilitation and Reconstruction project are hereby rescinded; the remaining funded balance of $21,555.25 shall be transferred to the South Main Street Water Main Improvements project.

This resolution shall be effective upon passage.

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MIRACLE MILE IMPROVEMENT/SOUTH MAIN STREET WATER MAIN IMPROVEMENTS

Whereas, on June 21, 2023, the Lebanon City Council approved a transfer of appropriation authorization of $500,000 from the Miracle Mile Improvements project to the South Main Street Water Main Improvements project; and

Whereas, there was no public hearing for this transfer, and therefore the authorization to issue bonds or notes cannot be transferred; and

Whereas, funding for the South Main Street Water Main Improvements project will be funded through transfers from other projects.

Now Therefore Be It Resolved, by the City of Lebanon, that the authorization to issue bonds or notes in the amount of $500,000 for Miracle Mile Improvement project is hereby rescinded.

This resolution shall be effective upon passage.

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PACKARD HILL BRIDGE

Whereas on 12/17/2014 the City Council authorized the issuance of bonds or notes in the amount of $100,000 and on 12/19/2018, authorized the issuance of bonds or notes for an additional $120,000 for the Packard Hill Bridge project; and

Whereas on May 19, 2021 the City Council rescinded authorization to issue bonds or notes in the amount of $27,773.34, leaving a remaining bonding authority of $192,226.66; and

Whereas, no monies will be received from New Hampshire Department of Transportation (NHDOT) for this project, and the City is responsible for the project which will be funded through transfers from other projects; and

Whereas, the project has now been completed.

Now Therefore Be It Resolved, by the City of Lebanon, that the remaining authorization to issue bonds or notes in the amount of $192,226.66 for the Packard Hill Bridge project is hereby rescinded.

This resolution shall be effective upon passage.

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SEWER SYSTEM REHABILITATION

Whereas on 12/16/2020, the City Council authorized the issuance of bonds or notes in the amount of $6,972,720 to fund various capital projects, including $580,000 for the Sewer System Rehabilitation project; and

Whereas the project is now complete, and the remaining appropriation balance of $14,243.41 is no longer needed; and

Whereas the authorization to issue bonds or notes in the amount of $39,390 is no longer needed; and

Whereas the remaining funded balance of $3.42 is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $14,243.41 and the authorization to issue bonds or notes in the amount of $39,390 for the Sewer System Rehabilitation project are hereby rescinded; the remaining funded balance of $3.42 shall be transferred to the 2025 Sewer Fleet project.

This resolution shall be effective upon passage.

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CAPACITY MANAGEMENT, OPERATIONS & MAINTENANCE (CMOM)

Whereas on 12/20/2017, the City Council authorized the appropriation and transfer of $415,000 from the Sewer Collection and Disposal Improvements/Equipment Capital Reserve Fund for the CMOM project, with actual transfers of $150,000 on 4/30/2018 and $265,000 on 3/31/2019; and

Whereas, the project is now complete, and the remaining appropriated balance and funded balance of $11,037.07 is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $11,037.07 for the CMOM project is hereby rescinded; the remaining funded balance of $11,037.07 shall be transferred to the 2025 Sewer Fleet project.

This resolution shall be effective upon passage.

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SPENCER STREET IMPROVEMENTS

Whereas on 08/17/2021, an appropriation of $239,656 was transferred from the 2018 Streets Rehabilitation project; and

Whereas, the Spencer Street Improvement project is complete and the remaining appropriated balance of $35,967.03 is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $35,967.03 for the Spencer Street Improvements project is hereby rescinded.

This resolution shall be effective upon passage.

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MASCOMA STREET BRIDGE (BENTON HILL #120-115)

Whereas, the Mascoma Street Bridge project is complete and the remaining funded balance of $129,363.03, previously transferred from other projects, is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the remaining funded amount of $129,363.03 for the Mascoma Street Bridge project be transferred to the South Main Street Bridge project.

This resolution shall be effective upon passage.

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MIRACLE MILE

Whereas on 12/14/2022, the City Council authorized the issuance of bonds or notes in the amount of $17,022,970 to fund various capital projects, including $2,300,000 for the Miracle Mile Improvements Project; and

Whereas, the project is now complete, and a remaining appropriated balance of $158,691.91 is no longer needed; and

Whereas, the remaining funded balance of $158,691.91 is no longer needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $158,691.91 for the Miracle Mile project is hereby rescinded; the remaining funded balance of $158,691.91 shall be transferred to the South Main Street Water Main Improvements project.

This resolution shall be effective upon passage.

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DOWNTOWN VISIONING AND TUNNEL PROJECT

Whereas on 12/18/2019, the City Council authorized the issuance of bonds or notes in the amount of $8,350,270 to fund various capital projects, including $1,545,000 for the Downtown Visioning and Tunnel Project; and

Whereas, the project is now complete and there is a remaining appropriated and funded balance of $54,790,83 which is not needed.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriation authorization of $39,248.43 for the Downtown Visioning and Tunnel Project shall be transferred to the Trues Brook Bridge Replacement project; the remaining appropriated amount of $15,542.40 for the Downtown Visioning and Tunnel Project is hereby rescinded; and the remaining funded balance of $54,790.83 shall be transferred to the Spencer Street Improvements project.

This resolution shall be effective upon passage.

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COMBINED SEPARATION OVERFLOW (CSO)

Whereas, on 12/19/2018, the City Council authorized the issuance of bonds or notes in the amount of $19,925,000 to fund various capital projects, including $3,800,000 for the CSO project; and on 12/20/2017, the City Council authorized the issuance of bonds or notes in the amount of $11,455,000 to fund various capital projects, including $8,250,000 for the CSO project; and

Whereas, the CSO project is now complete, and a remaining appropriated balance of $4,051,038 is no longer required; and

Whereas, there is a remaining funded balance of $561,024.58 which is no longer needed for the completed project.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $4,051,038 for the CSO project is hereby rescinded; the remaining funded balance of $561,024.58 shall be transferred as follows: $160,150.09 shall be transferred to fund the remaining balance needed for the South Main Street Water Main Improvements project; $203,219.56 shall be transferred to fund the remaining balance needed for the Spencer Street Improvement project; $192,226.66 shall be transferred to fund the balance needed for the Packard Hill Bridge project; and the remaining funded balance of $5,428.27 shall be transferred to the 14, 28, & 30 Main Street Project.

This resolution shall be effective upon passage.

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MAIN STREET PROPERTIES (14, 28 & 30 Main Street)

Whereas, on March 15, 2023, the City Council authorized the issuance of bonds or notes in the amount of $1,800,000 for the completion of environmental assessment and funding for the purchase of the Main Street Properties at 14, 28, & 30 Main Street; and

Whereas, the Main Street Properties have not yet been sold to fund the purchase, and the authorization to issue bonds or notes in the amount of $1,800,000 is no longer valid; and

Whereas, the environmental assessment and purchase of the Main Street Properties is now complete, and the remaining appropriated amount of $39,459.45 is no longer required.

Now Therefore Be It Resolved, by the City of Lebanon, that the appropriated amount of $39,459.45 and the authorization to issue bonds or notes in the amount of $1,800,000 for the Main Street Properties purchase are hereby rescinded. An unfunded balance of $1,755,112.28 remains.

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.G – Discussion and Set Public Hearing for October 1, 2025: Request to Transfer Appropriated and Borrowed, but Unspent Funds from the Mt. Support Road/Lahaye Drive Intersection Capital Project to a New Capital Project to Repave the Remainder of Lahaye Drive

Background

The Mt. Support Road/Lahaye Drive intersection project was approved by the City Council as a capital improvement project beginning in 2021 to be paid for primarily via a Special Assessment District (SAD), which is comprised of properties in the vicinity of the intersection which are specially benefited by the improvements. The total funding appropriated for the intersection project is $4,600,000, including preliminary engineering, final design, permitting, and construction. As of August 2025, the intersection project is substantially complete, and the total project cost is expected to come in under the original budget estimate by about $458,000.

Since the SAD assessments are based on the total actual cost of the project, the fact that the project will be completed for less than originally estimated will result in a reduction in the assessments over the remaining life of the Special Assessment District. This reduction in SAD assessments will be realized by the property owners based on the same percentages as the assessments themselves. For example, Dartmouth Health (DH), which is responsible for roughly 81.67% of the intersection project costs (based on vehicle traffic through the intersection), would expect to save about $375,000 over the remaining life of the SAD.

In recent years, the City and DH have received numerous complaints about the condition of the public portion of Lahaye Drive extending westward from the Mt. Support Road intersection to where it enters the DH property (about 1,600 linear feet). DPW has evaluated the road and agrees it is in poor condition and warrants a reclamation and repaving project. However, because the repaving of Lahaye Drive does not specially benefit all of the properties within the SAD District to the same degree as the intersection project, it is not appropriate to simply extend the SAD District and expand the intersection project to include the rehabilitation of the remainder of Lahaye Drive.

Instead, the City Administration recommends that the City Council authorize the transfer of the appropriation and the remaining intersection project funds to a new capital project to repave the remaining public portion of Lahaye Drive.

At the same time, discussions with DH about the current SAD budget status and roadway conditions west of the intersection project have resulted in a shared desire to address this section of Lahaye Drive. Specifically, DH has expressed a willingness to contribute its share of the SAD District savings toward the reclamation and repaving of Lahaye Drive. It is proposed that DH's contribution would be formalized through a negotiated agreement associated with its annual PILOT payments rather than through the SAD District.

The reclamation and repaving of the remainder of Lahaye Drive is estimated to cost approximately $362,000 based on a change order proposal provided by the prime contractor for the intersection project. Since the repaving is proposed on a unit price format based on field measurements of the actual improvements, the price could change slightly, but is not expected to exceed the change order estimate by more than 10 percent. If the final actual repaving cost exceeds the amount DH is willing to contribute to the project, DPW budgeted funds would cover the difference.

In order for the reclamation and repaving project to be completed during the current construction season, DPW proposes to coordinate scheduling with the prime contractor with the inclusion of a non-appropriation clause into the change order proposal.

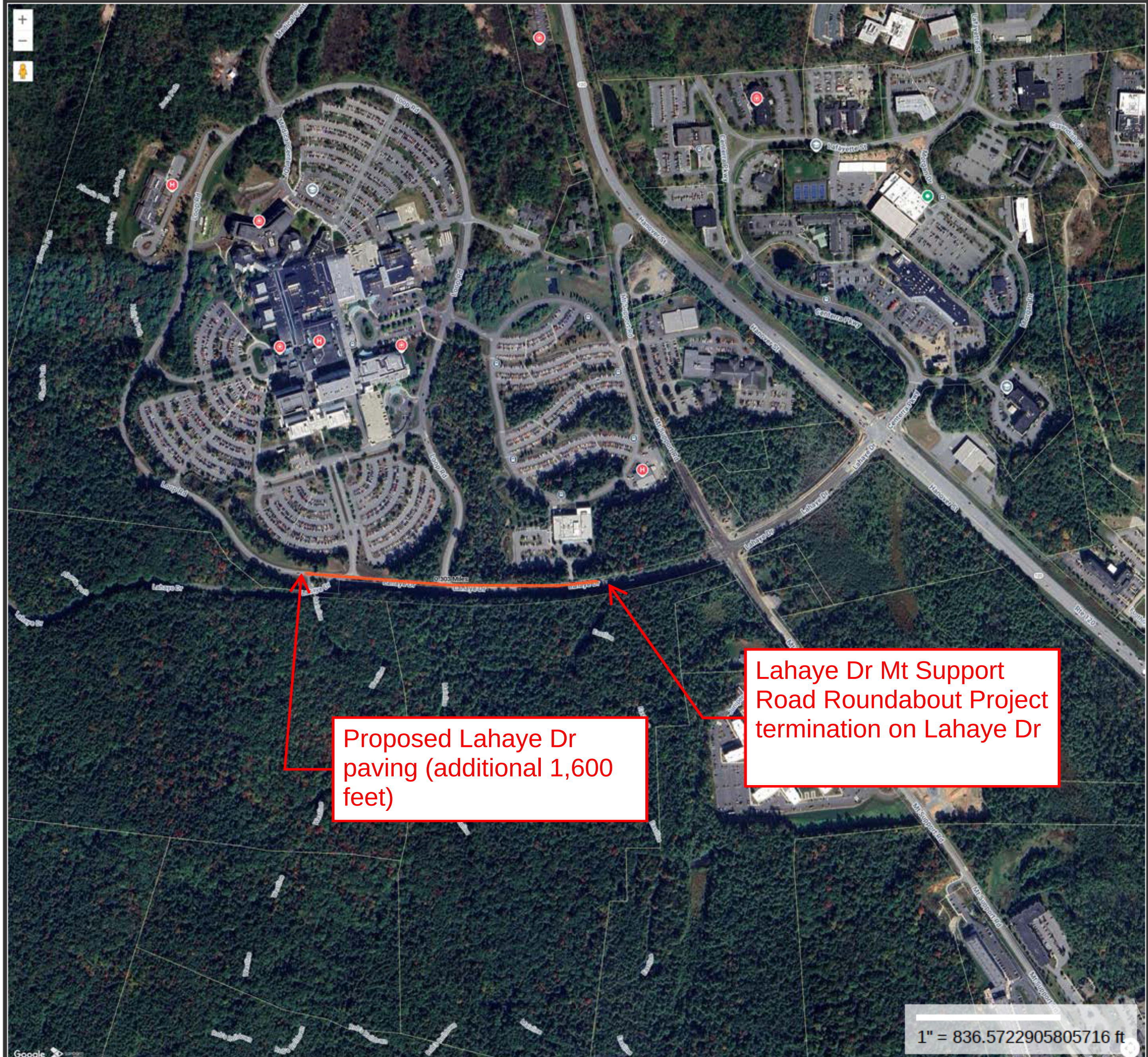
Action

The following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, October 1, 2025, beginning at 7:00pm, in Council Chambers, City Hall and remote via the City's Virtual Platform, for the purpose of receiving public input and taking action to authorize the transfer of appropriation authority of up to $400,000 from the Mt. Support Road/Lahaye Drive Intersection Capital Project to a new Lahaye Drive Paving Capital Project, and to authorize the transfer of up to $375,000 of remaining bonded project funds based on an agreement with Dartmouth Health to contribute Special Assessment District proceeds to the new Lahaye Drive Paving Capital Project, with the remaining project costs to be transferred from FY2025 Department of Public Works appropriations.

Included In This Section:

1. Image of Proposed Lahaye Drive paving project



MAP FOR REFERENCE ONLY
NOT A LEGAL DOCUMENT

City of Lebanon, NH makes no claims and no warranties, expressed or implied, concerning the validity or accuracy of the GIS data presented on this map.

Geometry updated 01/30/2025
Data updated 11/18/2018

Print map scale is approximate. Critical layout or measurement activities should not be done using this resource.

Agenda
Lebanon City Council
September 17, 2025

11. New Business:

11.H – Discussion and Authorization for City Manager to Establish Residential Loan Repayment Options for Property Owners Impacted by Replacement of Lead or Galvanized Water Service Lines

Background

In October 2024, the Environmental Protection Agency (EPA) updated the Lead and Copper Rule by lowering the action level for lead and establishing a requirement that water systems must replace at least 10% of lead and galvanized services lines each year beginning in 2027.

In order to comply with the updated EPA rules, on March 19, 2025, the City Council approved a supplemental appropriation in the amount of $2,310,000 for a new Lead and Galvanized Water Service Line Replacement Project. At the same time, the Council authorized the City Manager to apply for a Drinking Water State Revolving Fund (SRF) loan for the project amount. It was understood that the SRF loan could include loan forgiveness of up to 71% and the remaining costs would be split between the City and individual property owners.

The Department of Public Works (DPW) requests that the City Council authorize the City Manager to establish a set of repayment options for residential property owners whose water service lines required replacement. The attached memorandum from DPW includes a summary of the Drinking Water SRF loan status and outlines potential repayment options, including a lump sum payment or a financed repayment through quarterly billing.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby directs the City Manager to work with the Department of Public Works to establish repayment options for property owners whose water service lines requirement replacement as part of the City's Lead and Galvanized Water Service Line Replacement Project.

Included In This Section:

1. DPW summary of DWSRF Loan Repayment Options

Council Agenda Item: Approval of DWSRF Loan Repayment Options

Background:
The City is participating in the Drinking Water State Revolving Fund (DWSRF) Infrastructure Loan Program to finance water service line replacements. Federal requirements mandate that all lead and galvanized service lines must be replaced by 2037. While the City does not have any lead service lines, all galvanized service must be replaced.

Project & Replacement Work:

- Replacement will be performed by city hired contractors.
- Work will be coordinated and scheduled directly by the city with each affected resident.

Estimated Cost & Funding:

- Estimated service line replacement cost: $7,500 per property
- With 66% loan forgiveness, the resident's portion is reduced to approximately $2,550.
- Residential repayment options:
    1. Pay the full $2,550 in a lump sum, or
    2. Finance through the City over 20 years, added to the quarterly water bill (~$40 per quarter, including interest).

Loan Terms:

- Loan funded through the DWSRF Infrastructure Fund
- 66% loan forgiveness on principal
- Remaining balance financed at 3.072% interest over 20 years
- A lien will be placed on the property for financed amounts, ensuring the obligation remains with the property if sold or transferred.

Resident Notifications:
All residents with unknown, lead, or galvanized service lines will receive annual notices by mail until their line is replaced.

Action Requested:
Council approval to adopt the proposed DWSRF loan repayment structure for residents.