LEBANON CITY COUNCIL
NOVEMBER 18, 2025 - 5:30 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
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1. Review of 2026 City Budget - Question and Answer Session

A. Human Resources Department

B. Police Department

C. Finance / Assessing Departments

D. Revenues, Interfund Transfers, Debt Service, Tax Increment Finance (TIF) Districts

The City of Lebanon 2026 Proposed Operating Budget is available at LebanonNH.gov/2026BudgetBook

City of Lebanon, New Hampshire

LebanonNH.gov/HR

Human Resources Department

2026 Proposed Budget

Human Resources Budget Overview

The Human Resources Department helps the City of Lebanon operate with fairness, professionalism, and respect for every employee. The team makes sure the City follows all federal and state labor laws, including those related to equal employment, disability access, privacy, and retirement.

This includes:

- the Americans with Disabilities Act (ADA),
- Equal Employment Opportunity Commission (EEOC) guidelines,
- the New Hampshire Department of Labor,
- Family Medical Leave Act (FMLA),
- the Social Security Administration,
- the New Hampshire Retirement System, and
- the Health Insurance Portability and Accountability Act (HIPAA).

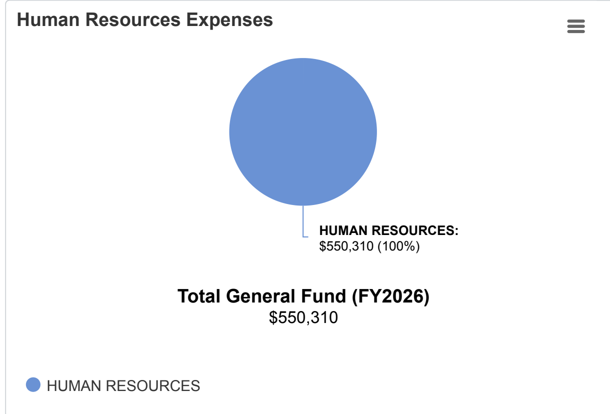
Ensuring compliance with these laws protects employees' rights and reduces risks for the City. Beyond compliance, Human Resources focuses on building a positive, inclusive workplace where everyone feels respected and supported. The department helps City employees understand that their work serves the residents of Lebanon and should reflect integrity, accountability, and pride in public service. Human Resources provides a wide range of services to both employees and departments.

These include:

- hiring and recruitment,
- employee training,
- professional development,
- labor relations,
- performance management,
- benefits and compensation,
- workplace safety, and
- wellness programs that support work-life balance.

By ensuring the City attracts and retains skilled and ethical professionals, the Human Resources Department helps make sure taxpayer dollars are used wisely. This commitment to excellence builds public trust, improves city services, and creates a supportive workplace where employees feel valued and motivated to succeed.

Snapshot of Expenses



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For 2026, the Human Resources Department requests a total budget of $550,100.00, a 3.9 percent increase from 2025. This increase is due to adjustments in employee wages and benefits. Nearly three-quarters of the funding—about $435,000—goes toward wages. Competitive pay helps the City attract and retain qualified employees who provide high quality public service. Another significant portion—approximately $82,000—supports benefits and insurance, including life and disability insurance, retirement contributions, and required payroll taxes. These benefits provide stability and peace of mind for employees and their families.

A smaller share—about $12,000—supports training and employee programs, such as professional development, wellness initiatives, and recognition activities. The remaining $21,000 covers operational needs, including software, office supplies, communications, and administrative costs that help the department run efficiently.

Together, these investments reflect the City's commitment to its workforce—the people who deliver high-quality services to the community every day.

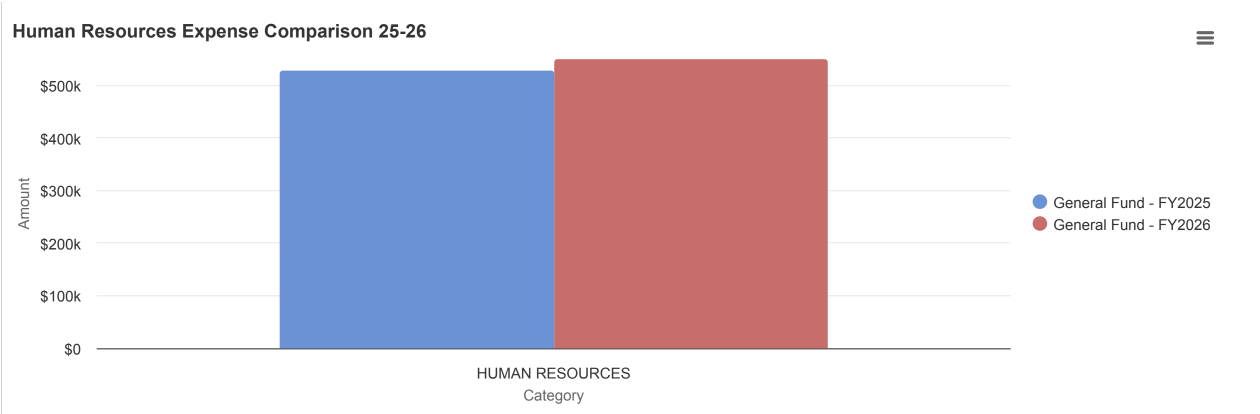
Use the View Report link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Achievements

- Strengthened labor relations by certifying three new bargaining units, supporting fair representation and collaboration.
- Completed 25 pre-employment background investigations.
- Conducted six internal reviews and two quality control projects - strengthening accountability, improving consistency, and ensuring compliance with City policies.
- Completed a pay equity study for Lebanon Public Works Employees' Union - AFSCME Local 1348, Council 93 AFL-CIO, to align wages with the 60th percentile of the market.

Strategic Objectives

- Prioritize employee development, retention, and inclusion.
- Focus resources on workforce initiatives that strengthen adaptability and service.
- Launch a mentorship program to help new employees succeed.
- Implement professional development training across all departments.
- Update job descriptions by the end of 2026 to remove non-essential mobility requirements.
- Enhance the onboarding experience to ensure every new employee feels supported, connected and motivated.



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BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		2025	2025	2026	2026	2026
		Amended	Activity	Requested	Requested	Requested
GL Number	Description	Budget			Amt Change	% Change
HUMAN RESOURCES						
Appropriations						
1100-4156-0000-1100-0000	FULL TIME WAGES	339,230.00	273,805.44	353,130.00	13,900.00	4%
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	77,040.00	58,197.31	81,730.00	4,690.00	6%
1100-4156-0000-1300-0000	OVERTIME WAGES	250.00	0.00	250.00	0.00	0%
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	3,130.00	3,026.72	3,230.00	100.00	3%
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	31,930.00	24,640.64	33,350.00	1,420.00	4%
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	44,700.00	36,229.58	45,150.00	450.00	1%
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	6,700.00	3,491.00	6,700.00	0.00	0%
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRAMS	3,000.00	0.00	3,000.00	0.00	0%
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	920.00	793.69	1,220.00	300.00	33%
1100-4156-0000-2920-0000	WELLNESS PROGRAM	2,300.00	0.00	2,300.00	0.00	0%
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	750.00	222.75	750.00	0.00	0%
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	10,100.00	9,040.40	10,100.00	0.00	0%
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	771.96	3,000.00	0.00	0%
1100-4156-0000-5300-0000	COMMUNICATIONS	1,800.00	1,065.25	1,800.00	0.00	0%
1100-4156-0000-5800-0000	TRAVEL	2,000.00	0.00	2,000.00	0.00	0%
1100-4156-0000-5875-0000	MILEAGE	1,100.00	529.20	1,100.00	0.00	0%
1100-4156-0000-6000-0000	OFFICE SUPPLIES	1,500.00	160.37	1,500.00	0.00	0%
Total Department HUMAN RESOURCES:		**529,450.00**	**411,974.31**	**550,310.00**	**20,860.00**	**4%**

City of Lebanon, New Hampshire

LebanonNH.gov/Police

Police Department

2026 Proposed Budget

Police Department Budget Overview

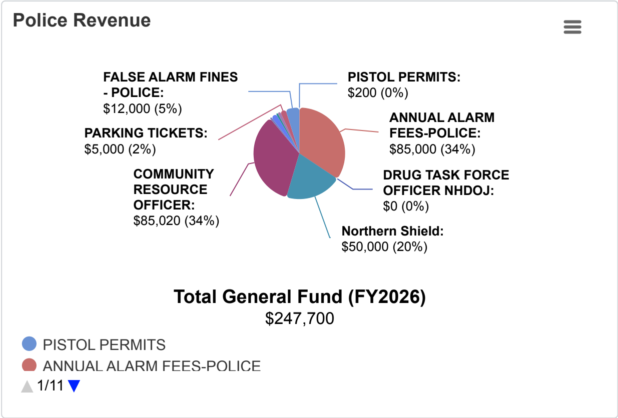
The Lebanon Police Department protects life and property. The Department maintains public order and upholds the law with professionalism and integrity. Core services include emergency response, traffic safety and enforcement, criminal investigations, crime prevention programs, and community outreach. The Department holds Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation, which supports accountability, transparency, and fairness. Operations use proven policing practices and community-oriented approaches that emphasize collaboration, problem-solving, and trust.

The Department also operates the City's Emergency Services Dispatch Center. The center receives and coordinates police, fire, and emergency medical calls to support quick and efficient delivery of critical services. The Department serves a resident population of about 16,000 that grows to nearly 40,000 during the day due to business, education, and social activity. Service is provided 24 hours a day by 35 sworn officers and a full-time staff of approximately 48 employees. The goal is a safe, welcoming, and vibrant community for residents, visitors, and businesses.

Snapshot of Revenues

The Police Department generates limited revenue and is not designed to be a revenue-generating function. Most funding comes from the City's general fund, which relies on property taxes.

In 2026, supplemental revenue is projected from specific fees and reimbursements, including approximately $85,000 from annual alarms and related fees, $78,000 from the Community Resource Officer program, $5,000 from police records, $5,000 from parking tickets, $2,220 from City ordinance violations, and $200 from pistol permits.



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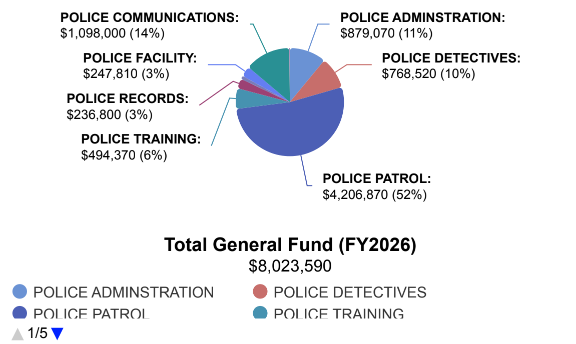
Snapshot of Expenses

Total projected expenses for 2026 are $8,023,590. Staffing accounts for the largest share. An estimated $6,516,200 (about 82 percent) supports full-time wages and benefits to maintain 24-hour coverage and prompt emergency response. Personnel are the most critical resource for public safety and service quality.

The remaining budget supports core operations. Estimated amounts include $388,000 (about 4.8 percent) for technology, $395,500 (about 4.9 percent) for training and equipment, $290,000 (about 3.6 percent) for fleet and maintenance, and $230,000 (about 2.8 percent) for building expenses and utilities. These investments align resources with 24-hour operations, readiness, and service delivery across the City.

Police Expenses



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Accomplishments

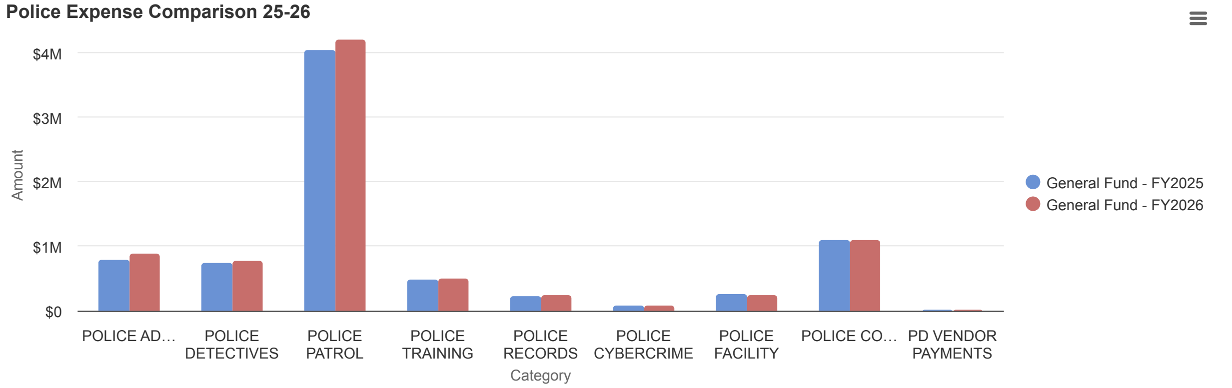
The bullet points below use data from January 1, 2025, through September 30, 2025.

- Processed 22,466 calls for service.
- Completed 1,011 incident-based reports.
- Arrested 833 individuals.
- Issued 318 citations and 3,213 warnings.
- Responded to 600 traffic accidents.
- Conducted 3,613 motor vehicle stops.
- Supported proactive, community-focused policing through steady self-initiated activity, sustaining prevention and engagement.

Strategic Objectives

- Maintain a proactive Traffic Safety Program to reduce accidents, improve roadway safety, and promote responsible driving.
- Maintain a proactive Crime Prevention and Response Program to deter crime, ensure timely enforcement, and improve the quality of life for residents, community members, and other stakeholders.
- Enhance multi-modal transportation safety —supporting drivers, pedestrians, and cyclists—through prevention, education, enforcement, and infrastructure improvements.
- Strengthen City government cyber security to safeguard services, improve the Police Department’s response to cybercrimes, and provide community engagement programs on cyber-related offenses.

Police Expense Comparison 25-26



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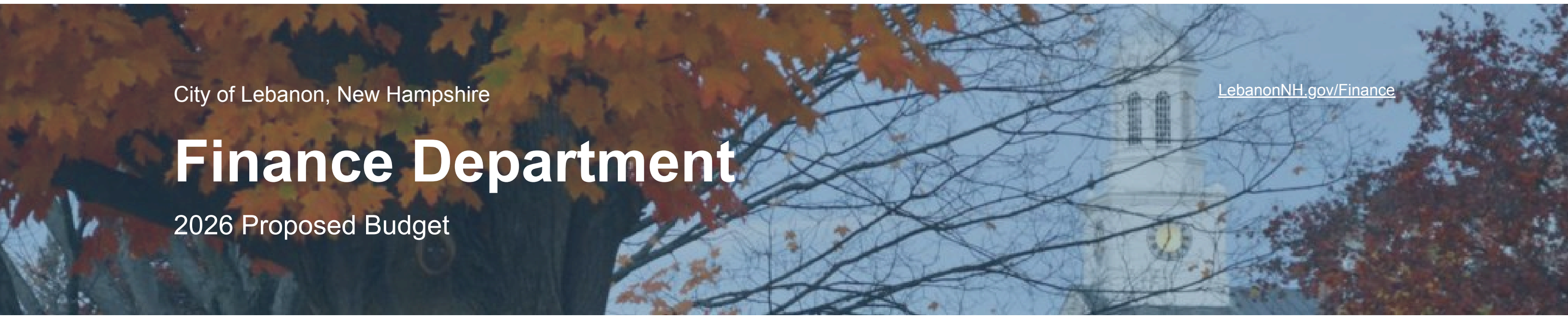
Calculations As Of 10/21/2025						
		2025	**2025**	**2026**	**2026**	**2026**
		Amended	**Activity**	**Requested**	**Requested**	**Requested**
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
POLICE						
Estimated Revenues						
OTHER LICENSES PERMITS & FEES						
1100-3290-0010-9110-0009	PISTOL PERMITS	200.00	190.00	200.00	0.00	0%
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	85,000.00	85,000.35	85,000.00	0.00	0%
Total Department OTHER LICENSES PERMITS & FEES:		85,200.00	85,190.35	85,200.00	0.00	0%
OTHER STATE GRANTS & REIMBURSEMENTS						
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	88,000.00	36,073.60	0.00	(88,000.00)	-100%
1100-3359-0010-9370-0025	NORTHERN SHIELD	0.00	0.00	50,000.00	50,000.00	0%
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		88,000.00	36,073.60	50,000.00	(38,000.00)	-43%
INTERGOVERNMENTAL REVENUES						
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	78,000.00	78,687.68	85,020.00	7,020.00	9%
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	1,480.00	1,825.06	1,480.00	0.00	0%
Total Department INTERGOVERNMENTAL REVENUES:		79,480.00	80,512.74	86,500.00	7,020.00	9%
INCOME FROM DEPARTMENTS						
1100-3401-0010-9390-0100	POLICE RECORDS	5,000.00	4,303.00	5,000.00	0.00	0%
Total Department INCOME FROM DEPARTMENTS:		5,000.00	4,303.00	5,000.00	0.00	0%
RENTS OF PROPERTY						
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	1,500.00	1,387.50	1,500.00	0.00	0%
Total Department RENTS OF PROPERTY:		1,500.00	1,387.50	1,500.00	0.00	0%
FINES & FORFEITS						
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	1,500.00	2,270.42	2,500.00	1,000.00	67%
1100-3504-0010-9540-0020	PARKING TICKETS	5,000.00	4,820.00	5,000.00	0.00	0%
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	12,000.00	22,100.00	12,000.00	0.00	0%
Total Department FINES & FORFEITS:		18,500.00	29,190.42	19,500.00	1,000.00	5%
Total Revenues		**277,680.00**	**236,657.61**	**247,700.00**	**(29,980.00)**	**-11%**

GL Number	Description	2025 Amended Budget	2025 Activity	2026 Requested	2026 Requested Amt Change	2026 Requested % Change
Appropriations						
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	476,420.00	381,974.40	498,380.00	21,960.00	5%
1100-4210-0010-1300-0000	OVERTIME WAGES	2,000.00	2,155.91	2,000.00	0.00	0%
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,060.00	4,090.97	6,010.00	(50.00)	-1%
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	18,710.00	14,679.11	19,510.00	800.00	4%
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	25,220.00	20,403.00	25,310.00	90.00	0%
1100-4210-0010-2302-0000	RETIREMENT:POLICE	88,700.00	71,629.07	92,830.00	4,130.00	5%
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	8,900.00	6,551.30	8,900.00	0.00	0%
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	6,970.00	6,004.97	10,730.00	3,760.00	54%
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	3,600.00	1,207.89	3,600.00	0.00	0%
1100-4210-0010-2911-0000	UNIFORM CLEANING	1,800.00	728.50	1,200.00	(600.00)	-33%
1100-4210-0010-3020-0000	CONSULTANTS	25,000.00	11,450.00	60,000.00	35,000.00	140%
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	20,000.00	12,072.29	24,000.00	4,000.00	20%
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	3,500.00	1,229.50	3,500.00	0.00	0%
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	49,320.00	49,320.00	51,400.00	2,080.00	4%
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	47,200.00	22,919.91	60,700.00	13,500.00	29%
1100-4210-0010-5400-0000	ADVERTISING	1,500.00	368.70	1,500.00	0.00	0%
1100-4210-0010-5800-0000	TRAVEL	2,500.00	753.38	2,500.00	0.00	0%
1100-4210-0010-6260-0000	GASOLINE	9,000.00	3,513.41	6,000.00	(3,000.00)	-33%
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	1,000.00	230.10	1,000.00	0.00	0%
1100-4210-0010-7520-0020	VEHICLES-FINANCED	0.00	0.00	0.00	0.00	0%
Total Department POLICE ADMINSTRATION:		797,400.00	611,282.41	879,070.00	81,670.00	10%
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	474,930.00	302,333.13	493,690.00	18,760.00	4%
1100-4210-0020-1300-0000	OVERTIME WAGES	30,000.00	24,319.42	30,000.00	0.00	0%
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	4,800.00	2,741.63	4,980.00	180.00	4%
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	7,330.00	4,595.45	7,600.00	270.00	4%
1100-4210-0020-2302-0000	RETIREMENT:POLICE	157,100.00	101,750.08	162,090.00	4,990.00	3%
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	11,570.00	7,832.29	17,760.00	6,190.00	54%
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	3,000.00	937.88	3,000.00	0.00	0%
1100-4210-0020-2911-0000	UNIFORM CLEANING	2,500.00	69.50	1,500.00	(1,000.00)	-40%
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,400.00	0.00	1,400.00	0.00	0%
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000.00	376.00	2,000.00	0.00	0%
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,460.00	156.00	6,000.00	(460.00)	-7%
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	9,900.00	2,817.03	9,000.00	(900.00)	-9%
1100-4210-0020-6100-0000	GENERAL SUPPLIES	8,500.00	3,308.21	8,500.00	0.00	0%
1100-4210-0020-6260-0000	GASOLINE	13,000.00	7,254.36	12,000.00	(1,000.00)	-8%
1100-4210-0020-7520-0020	VEHICLES-FINANCED	8,750.00	8,050.48	9,000.00	250.00	3%
Total Department POLICE DETECTIVES:		741,240.00	466,541.46	768,520.00	27,280.00	4%
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	2,292,240.00	1,570,354.04	2,373,580.00	81,340.00	4%
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	28,890.00	12,012.75	29,750.00	860.00	3%
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	31,000.00	17,174.20	31,000.00	0.00	0%
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	10,000.00	2,131.72	10,000.00	0.00	0%
1100-4210-0030-1300-0000	OVERTIME WAGES	228,000.00	238,239.35	240,000.00	12,000.00	5%
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	23,120.00	13,566.99	24,040.00	920.00	4%
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	42,340.00	27,635.28	43,770.00	1,430.00	3%
1100-4210-0030-2302-0000	RETIREMENT:POLICE	784,130.00	550,772.58	808,910.00	24,780.00	3%
1100-4210-0030-2450-0000	TRAINING/LICENSES/DUES	0.00	40.00	0.00	0.00	0%
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	59,330.00	42,753.58	91,020.00	31,690.00	53%
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	30,000.00	10,627.59	30,000.00	0.00	0%
1100-4210-0030-2911-0000	UNIFORM CLEANING	4,500.00	3,423.00	4,500.00	0.00	0%
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500.00	0.00	3,500.00	0.00	0%
1100-4210-0030-3030-0000	RECRUITMENT TESTING	4,500.00	6,065.00	4,500.00	0.00	0%
1100-4210-0030-3040-0000	VETENARIAN SERVICES	5,500.00	9,416.92	6,000.00	500.00	9%
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	35,000.00	30,980.14	35,000.00	0.00	0%
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	15,000.00	4,943.99	15,000.00	0.00	0%
1100-4210-0030-4420-0010	VEHICLES-LEASED	2,800.00	1,950.00	2,800.00	0.00	0%
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	4,500.00	636.70	4,500.00	0.00	0%
1100-4210-0030-5030-0000	ANIMAL SHELTER	6,000.00	6,000.00	6,000.00	0.00	0%
1100-4210-0030-5400-0000	ADVERTISING	2,500.00	275.00	2,500.00	0.00	0%
1100-4210-0030-6100-0000	GENERAL SUPPLIES	182,720.00	63,871.37	192,000.00	9,280.00	5%
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	10,000.00	4,930.52	10,000.00	0.00	0%
1100-4210-0030-6102-0000	K9 SUPPLIES	4,500.00	3,160.81	4,500.00	0.00	0%
1100-4210-0030-6260-0000	GASOLINE	70,000.00	43,286.63	70,000.00	0.00	0%
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	3,000.00	1,338.42	3,000.00	0.00	0%
1100-4210-0030-7520-0020	VEHICLES-FINANCED	161,000.00	151,465.55	161,000.00	0.00	0%
Total Department POLICE PATROL:		4,044,070.00	2,817,052.13	4,206,870.00	162,800.00	4%
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	240,500.00	190,784.63	251,050.00	10,550.00	4%
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	12,000.00	4,109.88	12,000.00	0.00	0%
1100-4210-0040-1300-0000	OVERTIME WAGES	60,000.00	28,369.96	60,000.00	0.00	0%
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	2,430.00	1,751.77	2,540.00	110.00	5%
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	5,300.00	3,302.79	5,450.00	150.00	3%
1100-4210-0040-2302-0000	RETIREMENT:POLICE	93,500.00	69,131.47	96,270.00	2,770.00	3%
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	40,000.00	12,800.15	40,000.00	0.00	0%
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	7,170.00	5,311.58	10,960.00	3,790.00	53%
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	1,100.00	0.00	1,100.00	0.00	0%
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	3,000.00	1,639.55	3,000.00	0.00	0%
1100-4210-0040-5800-0000	TRAVEL	12,000.00	7,569.05	12,000.00	0.00	0%
Total Department POLICE TRAINING:		477,000.00	324,770.83	494,370.00	17,370.00	4%

		2025	2025	2026	2026	2026
		Amended	Activity	Requested	Requested	Requested
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	163,220.00	133,828.87	170,650.00	7,430.00	5%
1100-4210-0050-1300-0000	OVERTIME WAGES	5,000.00	8,797.46	5,000.00	0.00	0%
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	2,090.00	1,506.29	2,180.00	90.00	4%
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	12,870.00	10,187.49	13,440.00	570.00	4%
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	22,100.00	18,865.70	22,400.00	300.00	1%
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	420.00	333.83	530.00	110.00	26%
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,100.00	2,948.87	2,300.00	200.00	10%
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,800.00	3,595.08	4,300.00	500.00	13%
1100-4210-0050-5600-0000	POSTAGE	2,000.00	2,000.00	2,000.00	0.00	0%
1100-4210-0050-6000-0000	OFFICE SUPPLIES	13,500.00	12,082.35	14,000.00	500.00	4%
Total Department POLICE RECORDS:		227,100.00	194,145.94	236,800.00	9,700.00	4%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	5,000.00	1,782.99	5,000.00	0.00	0%
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	80.00	24.86	80.00	0.00	0%
1100-4210-0060-2302-0000	RETIREMENT:POLICE	1,570.00	551.84	1,550.00	(20.00)	-1%
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	20.00	29.25	20.00	0.00	0%
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	70,000.00	47,707.68	72,000.00	2,000.00	3%
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,000.00	0.00	1,000.00	0.00	0%
Total Department POLICE CYBERCRIME:		77,670.00	50,096.62	79,650.00	1,980.00	3%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	59,100.00	47,664.89	60,870.00	1,770.00	3%
1100-4210-0070-1300-0000	OVERTIME WAGES	1,500.00	106.53	1,000.00	(500.00)	-33%
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	760.00	543.25	780.00	20.00	3%
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	4,640.00	3,168.43	4,740.00	100.00	2%
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	7,960.00	6,321.63	7,890.00	(70.00)	-1%
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	1,370.00	1,170.43	3,380.00	2,010.00	147%
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	500.00	0.00	0.00	(500.00)	-100%
1100-4210-0070-4110-0000	WATER	2,000.00	1,453.42	2,000.00	0.00	0%
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	20,000.00	4,390.00	10,000.00	(10,000.00)	-50%
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	57,000.00	43,285.95	60,000.00	3,000.00	5%
1100-4210-0070-5800-0000	TRAVEL	150.00	0.00	150.00	0.00	0%
1100-4210-0070-6100-0000	GENERAL SUPPLIES	10,000.00	5,720.75	10,000.00	0.00	0%
1100-4210-0070-6220-0000	ELECTRICITY	60,000.00	38,889.78	60,000.00	0.00	0%
1100-4210-0070-6230-0000	BOTTLED GAS	26,000.00	11,877.90	25,000.00	(1,000.00)	-4%
1100-4210-0070-6240-0000	FUEL OIL	2,000.00	0.00	2,000.00	0.00	0%
Total Department POLICE FACILITY:		252,980.00	164,592.96	247,810.00	(5,170.00)	-2%
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	649,530.00	493,825.02	643,650.00	(5,880.00)	-1%
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	16,000.00	2,135.24	16,000.00	0.00	0%
1100-4212-0000-1300-0000	OVERTIME WAGES	85,000.00	53,012.25	85,000.00	0.00	0%
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	8,040.00	4,960.72	6,770.00	(1,270.00)	-16%
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	57,430.00	41,198.59	56,980.00	(450.00)	-1%
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	96,510.00	72,825.54	92,910.00	(3,600.00)	-4%
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	5,250.00	2,339.30	5,250.00	0.00	0%
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	2,350.00	1,320.14	2,690.00	340.00	14%
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	1,800.00	686.10	1,800.00	0.00	0%
1100-4212-0000-3030-0000	RECRUITMENT TESTING	1,500.00	0.00	1,500.00	0.00	0%
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	40,000.00	37,012.74	43,500.00	3,500.00	9%
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	43,000.00	23,971.21	43,000.00	0.00	0%
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	7,500.00	7,353.44	7,500.00	0.00	0%
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	389.34	3,000.00	0.00	0%
1100-4212-0000-5300-0000	COMMUNICATIONS	17,600.00	13,538.68	20,000.00	2,400.00	14%
1100-4212-0000-5335-0000	INFORMATION ACCESS	55,000.00	45,021.37	57,000.00	2,000.00	4%
1100-4212-0000-5400-0000	ADVERTISING	200.00	0.00	200.00	0.00	0%
1100-4212-0000-5600-0000	POSTAGE	250.00	0.00	250.00	0.00	0%
1100-4212-0000-5800-0000	TRAVEL	2,000.00	1,441.12	2,000.00	0.00	0%
1100-4212-0000-5875-0000	MILEAGE	500.00	0.00	500.00	0.00	0%
1100-4212-0000-6000-0000	OFFICE SUPPLIES	2,500.00	1,202.15	2,500.00	0.00	0%
1100-4212-0000-6100-0000	GENERAL SUPPLIES	4,500.00	334.06	4,500.00	0.00	0%
1100-4212-0000-6230-0000	BOTTLED GAS	500.00	0.00	0.00	(500.00)	-100%
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	1,500.00	848.80	1,500.00	0.00	0%
Total Department POLICE COMMUNICATIONS:		1,101,460.00	803,415.81	1,098,000.00	(3,460.00)	0%
HS VENDOR PAYMENTS						
1100-4445-0000-5917-0000	VALLEY COURT DIVERSION	10,000.00	10,000.00	10,000.00	0.00	0%
1100-4445-0000-5920-0000	CASA OF NH	0.00	0.00	2,500.00	2,500.00	0%
Total Department HS VENDOR PAYMENTS:		10,000.00	10,000.00	12,500.00	2,500.00	25%
Total Appropriations		**7,728,920.00**	**5,441,898.16**	**8,023,590.00**	**294,670.00**	**4%**



City of Lebanon, New Hampshire

LebanonNH.gov/Finance

Finance Department

2026 Proposed Budget

Finance Department Budget Overview

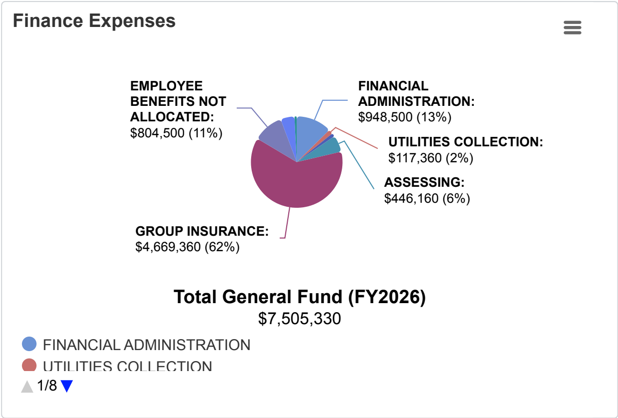
The Finance Department manages the City's money. Staff make the annual budget, track spending, pay bills, collect payments, send utility bills, and run payroll. This work helps other departments keep services running.

The Assessing Office is part of the Finance Department. It keeps property records current, notes changes in ownership and values, and prepares tax warrants twice a year. Staff also review requests to change assessment. The department includes seven full-time staff members and two part-time. A contracted assessor helps keep values fair and accurate.

Snapshot of Expenses

Most department costs are for staff and the tools they use. The 2026 budget pays for salaries and benefits, the yearly audit, and core finance software. It also pays for the contracted assessor.

One added job in the Assessing Office is proposed for 2026. This role would help manage workload, keep property data accurate and prepare for staffing changes. Insurance is the largest cost pressure in 2026, with Health rates up 15.4 percent and Property and Liability up 41 percent.
Overall, the 2026 budget positions the Finance Department to continue leading with fiscal responsibility, innovation, and confidence—ensuring Lebanon remains financially strong and well-prepared for the future.



Data Updated: Oct 28, 2025, 3:58 PM

View Report

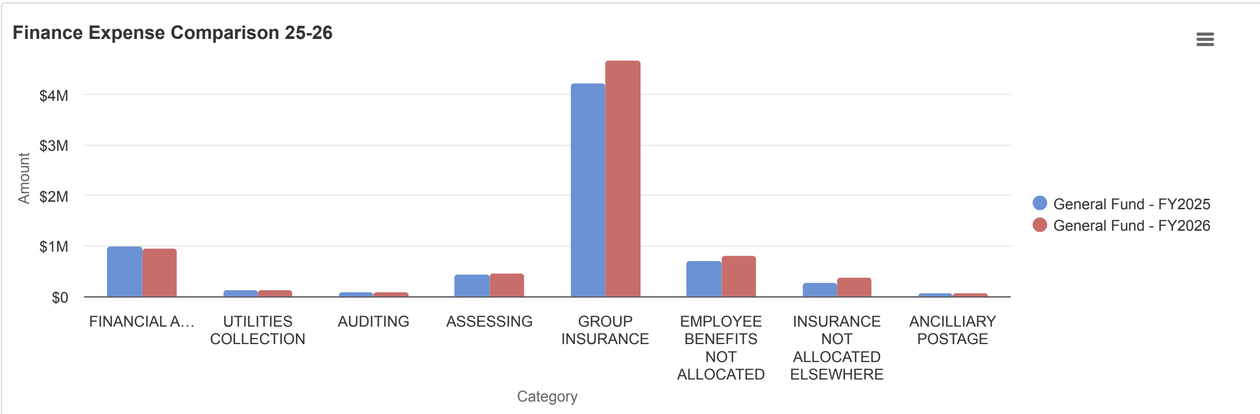
Use the View Report link on the bottom of the graph to view line-item details OR
click here to view the PDF version.

Accomplishments

- Administered payroll services for 320 employees
- Paid vendors on time to protect the City's credit and public trust
- Completed a City-wide property re-valuation to comply with state requirements
- Worked with the City Manager and departments to deliver balanced budgets aligned to City goals and community priorities

Strategic Objectives

- Hire and train an Assessing Clerk
- Improve software links for Payroll, Accounts Payable, and Utility Billing to reduce time and errors
- Cross train staff to maintain key services during absences
- Expand public access to budget and financial information



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		2025	2025	2026	2026	2026
BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		Amended	**Activity**	**Requested**	**Requested**	**Requested**
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	107,060.00	75,039.47	169,400.00	62,340.00	58%
1100-4152-0000-1300-0000	OVERTIME WAGES	1,500.00	854.93	1,500.00	0.00	0%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,420.00	723.08	1,960.00	540.00	38%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	8,310.00	5,684.19	13,080.00	4,770.00	57%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	14,370.00	10,045.72	21,790.00	7,420.00	52%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	2,600.00	456.50	2,650.00	50.00	2%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	250.00	180.85	480.00	230.00	92%
1100-4152-0000-3020-0000	CONSULTANTS	4,000.00	987.25	12,000.00	8,000.00	200%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	297,850.00	248,427.40	196,350.00	(101,500.00)	-34%
1100-4152-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIOI	14,300.00	15,296.00	21,600.00	7,300.00	51%
1100-4152-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0%
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%
1100-4152-0000-5300-0000	COMMUNICATIONS	0.00	0.00	0.00	0.00	0%
1100-4152-0000-5400-0000	ADVERTISING	500.00	0.00	250.00	(250.00)	-50%
1100-4152-0000-5800-0000	TRAVEL	2,500.00	0.00	2,500.00	0.00	0%
1100-4152-0000-5875-0000	MILEAGE	500.00	288.40	500.00	0.00	0%
1100-4152-0000-6000-0000	OFFICE SUPPLIES	1,000.00	0.00	1,000.00	0.00	0%
1100-4152-0000-6100-0000	GENERAL SUPPLIES	0.00	0.00	0.00	0.00	0%
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	1,100.00	393.95	1,100.00	0.00	0%
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0%
1100-4152-0000-7600-0000	SOFTWARE	14,000.00	0.00	0.00	(14,000.00)	-100%
Total Department ASSESSING:		471,260.00	358,377.74	446,160.00	(25,100.00)	-5%
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	608,270.00	452,726.38	545,640.00	(62,630.00)	-10%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	55,550.00	39,625.56	79,940.00	24,390.00	44%
1100-4150-0010-1200-0000	TEMPORARY PT WAGES	0.00	0.00	0.00	0.00	0%
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000.00	11,659.82	15,000.00	0.00	0%
1100-4150-0010-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00	0.00	0%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	7,490.00	4,557.04	6,960.00	(530.00)	-7%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	51,940.00	37,718.26	49,010.00	(2,930.00)	-6%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	82,170.00	60,750.35	71,490.00	(10,680.00)	-13%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	12,350.00	7,881.38	15,600.00	3,250.00	26%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	1,510.00	1,196.39	1,800.00	290.00	19%
1100-4150-0010-3020-0000	CONSULTANTS	1,700.00	20,000.00	6,900.00	5,200.00	306%
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	0.00	0.00	0.00	0.00	0%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	11,700.00	12,301.60	13,200.00	1,500.00	13%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIO	102,420.00	97,670.20	109,710.00	7,290.00	7%
1100-4150-0010-4410-0000	RENTAL:LAND/BUILDINGS	0.00	0.00	0.00	0.00	0%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	20,000.00	3,757.66	20,000.00	0.00	0%
1100-4150-0010-5300-0000	COMMUNICATIONS	1,040.00	614.80	550.00	(490.00)	-47%
1100-4150-0010-5335-0000	INFORMATION ACCESS	1,000.00	333.44	0.00	(1,000.00)	-100%
1100-4150-0010-5400-0000	ADVERTISING	0.00	90.00	0.00	0.00	0%
1100-4150-0010-5800-0000	TRAVEL	6,400.00	816.25	6,000.00	(400.00)	-6%
1100-4150-0010-5875-0000	MILEAGE	1,500.00	1,350.30	1,500.00	0.00	0%
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000.00	998.72	3,500.00	(1,500.00)	-30%
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	200.00	0.00	200.00	0.00	0%
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	1,511.48	1,500.00	1,500.00	0%
1100-4150-0010-7600-0000	SOFTWARE	0.00	0.00	0.00	0.00	0%
Total Department FINANCIAL ADMINISTRATION:		985,240.00	755,559.63	948,500.00	(36,740.00)	-4%
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	86,950.00	70,224.00	89,550.00	2,600.00	3%
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000.00	815.15	2,500.00	(2,500.00)	-50%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,110.00	791.15	1,140.00	30.00	3%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	7,040.00	5,025.01	7,050.00	10.00	0%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	12,090.00	9,400.72	11,740.00	(350.00)	-3%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	1,500.00	0.00	1,500.00	0.00	0%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	210.00	169.17	260.00	50.00	24%
1100-4150-0020-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0%
1100-4150-0020-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00	0.00	0%
1100-4150-0020-5800-0000	TRAVEL	0.00	0.00	0.00	0.00	0%
1100-4150-0020-5875-0000	MILEAGE	120.00	0.00	120.00	0.00	0%
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,000.00	199.99	2,500.00	(1,500.00)	-38%
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	599.50	1,000.00	1,000.00	0%
Total Department UTILITIES COLLECTION:		118,020.00	87,224.69	117,360.00	(660.00)	-1%

		2025	2025	2026	2026	2026
		Amended	Activity	Requested	Requested	Requested
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	90,000.00	53,700.00	90,000.00	0.00	0%
Total Department AUDITING:		90,000.00	53,700.00	90,000.00	0.00	0%
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	4,203,540.00	2,749,047.72	4,654,260.00	450,720.00	11%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	4,900.00	5,930.46	7,500.00	2,600.00	53%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	7,520.00	8,058.00	7,600.00	80.00	1%
1100-4155-0020-2600-0000	WORKERS' COMPENSATION	0.00	0.02	0.00	0.00	0%
Total Department GROUP INSURANCE:		4,215,960.00	2,763,036.20	4,669,360.00	453,400.00	11%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2200-0000	FICA & MEDICARE TAXES	0.00	187.66	0.00	0.00	0%
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	616,500.00	500,729.16	614,500.00	(2,000.00)	0%
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	84,000.00	0.00	190,000.00	106,000.00	126%
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		700,500.00	500,916.82	804,500.00	104,000.00	15%
SICK LEAVE PAYOUT						
1100-4155-0040-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00	0.00	0%
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	2,928.84	0.00	0.00	0%
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0.00	2,356.92	0.00	0.00	0%
1100-4155-0040-2302-0000	RETIREMENT:POLICE	0.00	0.00	0.00	0.00	0%
1100-4155-0040-2303-0000	RETIREMENT:FIRE	0.00	0.00	0.00	0.00	0%
1100-4155-0040-2304-0000	RETIREMENT:STATE PORTION FIRE	0.00	0.00	0.00	0.00	0%
1100-4155-0040-2305-0000	RETIREMENT:STATE PORTION POLICE	0.00	0.00	0.00	0.00	0%
1100-4155-0040-2310-0000	RETIREMENT: ICMA	0.00	1,283.14	0.00	0.00	0%
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	669.20	0.00	0.00	0%
1100-4155-0040-2900-0000	SICK PAYOUT	0.00	53,438.59	0.00	0.00	0%
1100-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	0.00	0.00	0.00	0.00	0%
Total Department SICK LEAVE PAYOUT:		0.00	60,676.69	0.00	0.00	0%
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	263,000.00	262,997.01	370,950.00	107,950.00	41%
Total Department INSURANCE NOT ALLOCATED ELSEWHERE:		263,000.00	262,997.01	370,950.00	107,950.00	41%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,400.00	1,367.00	1,400.00	0.00	0%
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600.00	378.00	600.00	0.00	0%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	20,000.00	12,062.96	20,000.00	0.00	0%
1100-4199-0000-5600-0000	POSTAGE	20,000.00	15,000.00	20,000.00	0.00	0%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	15,000.00	10,116.30	15,000.00	0.00	0%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500.00	320.33	1,500.00	0.00	0%
1100-4199-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	0.00	0.00	0.00	0.00	0%
Total Department ANCILLIARY POSTAGE:		58,500.00	39,244.59	58,500.00	0.00	0%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	1,140.00	1,185.60	1,500.00	360.00	32%
Total Department ANCILLIARY OTHER:		1,140.00	1,185.60	1,500.00	360.00	32%
Total Appropriations		**6,903,620.00**	**4,882,918.97**	**7,506,830.00**	**603,210.00**	**9%**

Non-Department Revenues

2026 Proposed Budget

Division Overview

Payment in Lieu of Taxes (PILOT)

A PILOT is a voluntary payment made by a tax-exempt organization—such as a nonprofit, hospital, or housing authority—in place of traditional property taxes. These organizations are exempt under state law but still benefit from City services such as roads, police, fire protection, and utilities.
The City receives PILOT payments from the Lebanon Housing Authority, Mascoma Hydro, Rivermill Hydro, Parkhurst Community Housing, Skyhigh Solar, Dartmouth-Hitchcock Medical Center, and Alice Peck Day Memorial Hospital.
PILOT agreements let tax-exempt organizations contribute to the cost of those services while recognizing community value. Payment amounts are typically based on property size, use, or level of City services provided.

Administrative Overhead

Administrative overhead represents the share of City administrative costs that supports the Department of Public Works and the Lebanon Airport.
It covers staff time for billing and collections (including full funding for the Water and Sewer Billing Clerk), auditing, copying, and postage. These costs are distributed across Solid Waste Disposal, Water Treatment and Distribution, Sewage Collection and Disposal, and the Municipal Airport so each fund pays its fair share of administrative support.

Landfill Host Community Fees

The General Fund receives a host community fee from the Solid Waste Disposal Fund for each ton of waste processed at the landfill. This fee compensates the City for the permanent use of City-owned land that would otherwise generate property tax revenue.
Lebanon serves as a regional waste facility for 23 communities, including 12 in Vermont.

- **2024 rate**: $18.16/ton (37,406 tons; $550,000 collected)
- **2025 rate**: $18.78/ton. As of September 30, 2025, 26,906 tons have been processed ($445,668).
- **Past five years**: $524,080 (2020), $554,814 (2021), $538,458 (2022), $550,000 (2023), $550,000 (2024).

State Revenues

The City receives funds from the State of New Hampshire through the Meals and Rooms Tax Distribution, Railroad Tax, State Aid Grants, and Environmental Grants.

Other Revenues

Additional revenues include Yield Taxes on timber harvests, Excavation Taxes on earth material removal, Late Tax Penalties, Interest Income, Cable Television Franchise Fees, transfers from other funds, and miscellaneous income.

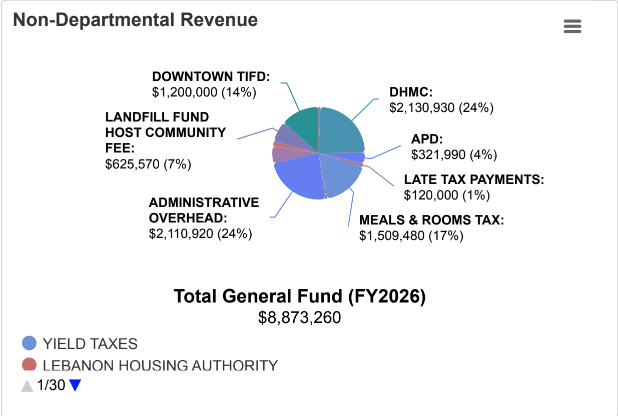
Snapshot of Revenues

Understanding where the City's money comes from—and how dependable those sources are—is key to responsible budgeting. Reliable revenues help the City plan effectively and minimize reliance on property taxes.

One-time or unusual revenues are carefully managed through the Unassigned Fund Balance. This practice supports responsible use and helps avoid future budget gaps.

Throughout the year, the City monitors revenue performance and updates projections. In October, the New Hampshire Department of Revenue Administration sets the official tax rate based on the most current revenue figures. This ongoing review keeps the City's budget stable, transparent, and aligned with community goals.

Use the View Report link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



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View Report

Strategic Objectives

- Maximize the use of non-property tax revenues.
- Review and update the City's investment policy to reflect market conditions, state regulations, and best practices.
- Actively manage cash balances to safely increase interest income and reduce dependence on property taxes.

BUDGET REPORT FOR CITY OF LEBANON
Calculations As Of 10/21/2025

GL Number	Description	2025 Amended Budget	2025 Activity	2026 Requested	2026 Requested Amt Change	2026 Requested % Change
NON-DEPARTMENTAL REVENUES						
Estimated Revenues						
TAXES						
1100-3185-0010-9030-0000	YIELD TAXES	5,000.00	7,285.26	5,000.00	0.00	0%
Total Department TAXES:		5,000.00	7,285.26	5,000.00	0.00	0%
PAYMENT IN LIEU OF TAXES						
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	40,000.00	0.00	52,000.00	12,000.00	30%
1100-3186-0010-9040-0010	MASCOMA HYDRO	7,410.00	2,215.44	0.00	(7,410.00)	-100%
1100-3186-0010-9040-0020	RIVERMILL HYDRO	2,210.00	834.35	1,470.00	(740.00)	-33%
1100-3186-0010-9040-0030	DHMC	2,079,300.00	2,078,961.00	2,130,930.00	51,630.00	2%
1100-3186-0010-9040-0040	PARKHURST	10,000.00	0.00	10,000.00	0.00	0%
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	5,410.00	5,568.48	5,200.00	(210.00)	-4%
1100-3186-0010-9040-0060	APD	314,140.00	321,348.00	321,990.00	7,850.00	2%
Total Department PAYMENT IN LIEU OF TAXES:		2,458,470.00	2,408,927.27	2,521,590.00	63,120.00	3%
EXCAVATION TAX						
1100-3187-0010-9050-0000	EXCAVATION TAX	6,000.00	7,383.28	6,000.00	0.00	0%
Total Department EXCAVATION TAX:		6,000.00	7,383.28	6,000.00	0.00	0%
INT & PEN ON DELINQUENT TAXES						
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	95,000.00	139,621.18	120,000.00	25,000.00	26%
Total Department INT & PEN ON DELINQUENT TAXES:		95,000.00	139,621.18	120,000.00	25,000.00	26%
OTHER LICENSES PERMITS & FEES						
1100-3290-0010-9110-0000	PERMITS	1,000.00	1,601.00	1,500.00	500.00	50%
Total Department OTHER LICENSES PERMITS & FEES:		1,000.00	1,601.00	1,500.00	500.00	50%
MEALS & ROOMS TAX DISTRIBUTION						
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	1,509,480.00	0.00	1,509,480.00	0.00	0%
Total Department MEALS & ROOMS TAX DISTRIBUTION:		1,509,480.00	0.00	1,509,480.00	0.00	0%
WATER POLLUTION GRANTS						
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	13,260.00	13,260.00	12,840.00	(420.00)	-3%
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	15,890.00	15,886.00	15,660.00	(230.00)	-1%
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	13,510.00	0.00	13,240.00	(270.00)	-2%
Total Department WATER POLLUTION GRANTS:		42,660.00	29,146.00	41,740.00	(920.00)	-2%
OTHER STATE GRANTS & REIMBURSEMENTS						
1100-3359-0010-9370-0010	RAILROAD TAX	3,000.00	2,726.24	2,800.00	(200.00)	-7%
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		3,000.00	2,726.24	2,800.00	(200.00)	-7%
INCOME FROM DEPARTMENTS						
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	80,000.00	0.00	80,000.00	0.00	0%
Total Department INCOME FROM DEPARTMENTS:		80,000.00	0.00	80,000.00	0.00	0%
OTHER CHARGES						
1100-3409-0010-9450-0010	COMPUTER SERVICES	20,600.00	20,600.00	20,000.00	(600.00)	-3%
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	1,818,880.00	1,818,880.00	2,110,920.00	292,040.00	16%
Total Department OTHER CHARGES:		1,839,480.00	1,839,480.00	2,130,920.00	291,440.00	16%
SPECIAL ASSESSMENTS						
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	46,280.00	23,180.25	0.00	(46,280.00)	-100%
Total Department SPECIAL ASSESSMENTS:		46,280.00	23,180.25	0.00	(46,280.00)	-100%
SALE OF MUNICIPAL PROPERTY						
1100-3501-0010-9510-0010	SALE OF CITY OWNED PROPERTY	0.00	39,383.60	0.00	0.00	0%
Total Department SALE OF MUNICIPAL PROPERTY:		0.00	39,383.60	0.00	0.00	0%
INTEREST ON INVESTMENTS						
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	740,000.00	513,141.47	525,000.00	(215,000.00)	-29%
Total Department INTEREST ON INVESTMENTS:		740,000.00	513,141.47	525,000.00	(215,000.00)	-29%
RENTS OF PROPERTY						
1100-3503-0010-9530-0010	MASCOMA HYDRO	15,000.00	15,000.00	15,000.00	0.00	0%
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	1,000.00	1,227.58	650.00	(350.00)	-35%
Total Department RENTS OF PROPERTY:		16,000.00	16,227.58	15,650.00	(350.00)	-2%
OTHER MISC REVENUE						
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	150,000.00	65,342.00	135,000.00	(15,000.00)	-10%
1100-3509-0010-9570-0015	SOLAR REVENUE	0.00	11,615.32	5,000.00	5,000.00	0%
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	15,000.00	71,004.21	25,000.00	10,000.00	67%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	0.00	980.35	10.00	10.00	0%
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	550,000.00	505,303.13	625,570.00	75,570.00	14%
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	3,110.00	3,110.00	3,000.00	(110.00)	-4%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	562,310.00	562,310.00	1,200,000.00	637,690.00	113%
Total Department OTHER MISC REVENUE:		1,280,420.00	1,219,665.01	1,993,580.00	713,160.00	56%
TRANSFERS FROM CAPITAL RESERVE-RAP						
1100-3915-4520-9570-0300	TRANSFER FROM CAPITAL RESERVE	50,000.00	50,000.00	0.00	(50,000.00)	-100%
Total Department TRANSFERS FROM CAPITAL RESERVE-RAP:		50,000.00	50,000.00	0.00	(50,000.00)	-100%
TRANSFERS FROM CONSERVATION FUND						
1100-3917-2160-9570-0295	TRANSFERS FROM CONSERVATION FUND	0.00	10,120.00	0.00	0.00	0%
Total Department TRANSFERS FROM CONSERVATION FUND:		0.00	10,120.00	0.00	0.00	0%
Total Revenues		**8,172,790.00**	**6,307,888.14**	**8,953,260.00**	**780,470.00**	**10%**

Interfund Transfers

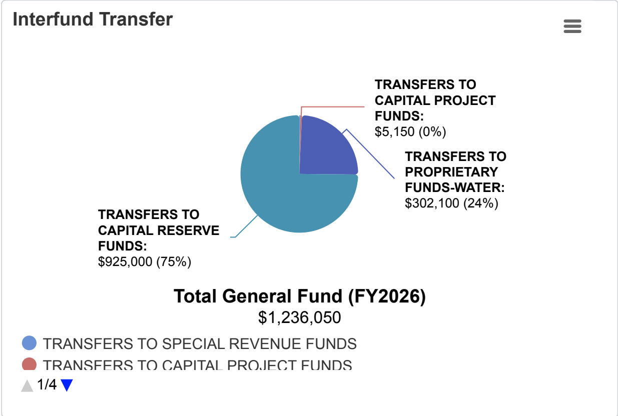
2026 Proposed Budget

Division Overview

City funds are separate accounts used for specific purposes. Each fund records the money it receives and the costs it pays. Some uses are limited by law or by policy.
The City maintains five operating funds for daily services and one capital fund for large projects. Examples include buying major equipment and building or repairing public facilities.
An interfund transfer moves money from one City fund to another for a clear purpose. These transfers are internal. They do not involve outside vendors. Transfers help make sure each fund has the resources needed to meet its duties.

Snapshot of Expenses

The 2026 budget includes several interfund transfers to support daily operations and long-term financial planning.
A transfer from the General Fund to the Water Treatment Fund will provide funding for water hydrant maintenance. The General Fund will also transfer resources to the Enterprise Properties Revolving Fund to support maintenance of City-owned facilities located at 226 Mascoma Street and 14, 28, and 30 Main Street.
In addition, the budget includes continued funding of several capital reserve accounts to ensure the City's ability to invest in future equipment purchases, facility improvements, and accrued liabilities.



Data Updated: Oct 28, 2025, 3:58 PM

View Report

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Strategic Objectives

- Use interfund transfers and capital reserves to keep finances strong and prepare for future needs.
- Assign costs to the right funds so each service area—such as water, sewer, solid waste, and airport—pays its fair share of expenses.
- Direct transfers and reserves toward projects and services that provide the greatest value to residents and support the City's long-term goals.

BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		2025	2025	2026	2026	2026
		Amended	Activity	Requested	Requested	Requested
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
INTERFUND TRANSFER						
Appropriations						
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0003	HERITAGE FUND	400.00	400.00	0.00	(400.00)	-100%
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPMENT	25,000.00	25,000.00	0.00	(25,000.00)	-100%
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING FUND	13,500.00	13,500.00	3,800.00	(9,700.00)	-72%
Total Department TRANSFERS TO SPECIAL REVENUE FUNDS:		38,900.00	38,900.00	3,800.00	(35,100.00)	-90%
TRANSFERS TO CAPITAL PROJECT FUNDS						
1100-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT FUND	0.00	0.00	5,150.00	5,150.00	0%
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	0.00	5,150.00	5,150.00	0%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	293,300.00	293,300.00	302,100.00	8,800.00	3%
Total Department TRANSFERS TO PROPRIETARY FUNDS-WATER:		293,300.00	293,300.00	302,100.00	8,800.00	3%
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	300,000.00	300,000.00	165,000.00	(135,000.00)	-45%
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	905,000.00	905,000.00	620,000.00	(285,000.00)	-31%
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	25,000.00	25,000.00	40,000.00	15,000.00	60%
1100-4915-0000-9600-0005	POLICE EQUIP/VEH/IMPROVEMENTS	45,000.00	45,000.00	50,000.00	5,000.00	11%
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	64,150.00	64,150.00	50,000.00	(14,150.00)	-22%
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		1,339,150.00	1,339,150.00	925,000.00	(414,150.00)	-31%
Total Interfund Transfers		**1,671,350.00**	**1,671,350.00**	**1,236,050.00**	**(435,300.00)**	**-26%**

City of Lebanon, New Hampshire

Debt Service

2026 Proposed Budget

Debt Service Budget Overview

Debt Service is the cost to pay back money borrowed for major city projects. Payments cover principal and interest on long-term loans. Borrowing lets the City fix roads, improve buildings, and upgrade water and sewer systems without waiting years to save up the full cost. This allows the work needed to be completed sooner and spreads the cost over time. Each loan links to the correct City fund for the project it supports. Water, wastewater, solid waste, and airport projects are paid from their own funds. All City borrowing is general obligation debt, backed by the full faith and credit of the City and repaid from future revenues. Debt planning looks at current loans, projects approved but not yet financed and expected borrowing in the six-year Capital Improvement Plan for 2026 to 2031. These forecasts help manage obligations and prepare for future needs.

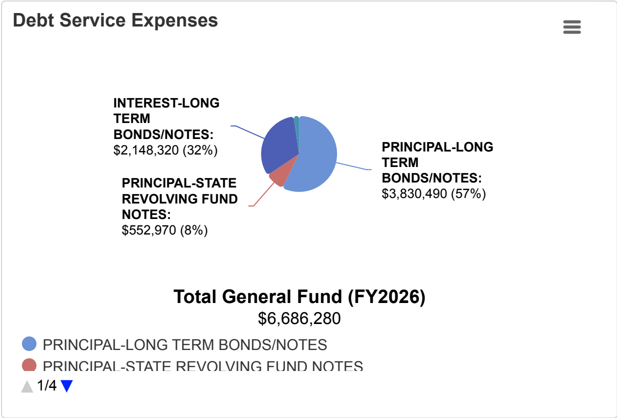
Debt service payments will rise between 2026 and 2027. During that time, capacity for large new projects will be limited. Managing fund balance and paying down debt are key priorities. RSA Chapter 33 sets the rules for municipal debt in New Hampshire. A two-thirds vote of City Council is required. Debt cannot fund regular operating costs. Short-term loans may help manage cash flow or bridge costs until a long-term loan is in place.

In December 2023, City Council adopted the Debt Management Policy, CC-107.1. The policy guides borrowing and supports long-term stability across major funds. The City often borrows through the New Hampshire Municipal Bond Bank or the State Revolving Fund. The Bond Bank can lower costs and simplify the process. The State Revolving Fund offers low interest loans, and occasionally debt forgiveness, for drinking water and wastewater projects that protect public health and the environment. Capital Reserve Funds support a pay as you go approach for large purchases. They can reduce future borrowing. Using savings with bonds and careful planning helps meet needs while limiting long-term costs for taxpayers and ratepayers.

Snapshot of Expenses

For 2026, planned principal payments total $4.38 million for the General Fund, $370,000 for Solid Waste, $1.41 million for Water, $2.28 million for Wastewater, and $133,000 for the Airport Fund. The only new debt proposed for 2026 is $370,950 for the Airport Fund through the Capital Improvements Fund. Overall debt service payments are projected to rise by about 11 percent from 2025. This reflects bond funding for several major projects, including road and utility work, fire station and equipment replacements, landfill projects, and other facility upgrades.

All City debt is issued under RSA Chapter 33 and managed under the Debt Management Policy, CC-107.1, to support responsible long-term planning and stability.



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Use the View Report link on the bottom of the graph to view line-item details OR

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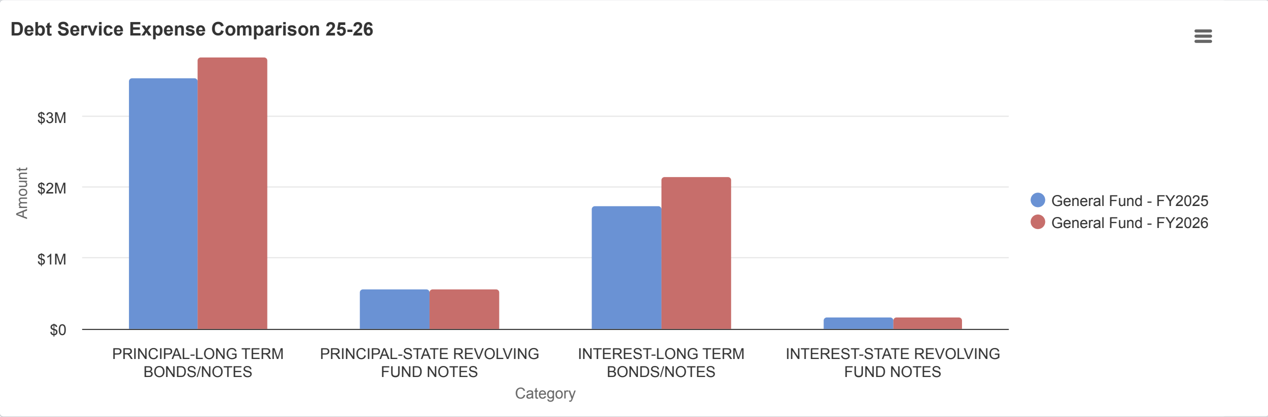
Strategic Objectives

- Keep debt at manageable levels and within state and policy limits to protect the City's strong financial position and maintain capacity for future borrowing needs.
- Align borrowing with the six-year Capital Improvement Plan so projects are prioritized, timed, and financed based on need and available resources
- Use a mix of debt financing and Capital Reserve Funds to fund projects efficiently while minimizing long-term costs to taxpayers and ratepayers



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BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		2025	**2025**	**2026**	**2026**	**2026**
		Amended	**Activity**	**Requested**	**Requested**	**Requested**
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
DEBT SERVICE						
Appropriations						
PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9821-0000	NHMBB05B	225,000.00	225,000.00	0.00	(225,000.00)	-100%
1100-4711-0000-9822-0000	NHMBB06A	220,000.00	220,000.00	220,000.00	0.00	0%
1100-4711-0000-9823-0000	NHMBB07B	298,600.00	298,600.00	298,600.00	0.00	0%
1100-4711-0000-9824-0000	NHMBB08A	69,530.00	69,525.05	69,530.00	0.00	0%
1100-4711-0000-9825-0000	NHMBB09C	121,000.00	121,000.00	121,000.00	0.00	0%
1100-4711-0000-9826-0000	NHMBB10B	197,370.00	197,370.00	192,370.00	(5,000.00)	-3%
1100-4711-0000-9827-0000	NHMBB11B	170,000.00	170,000.00	170,000.00	0.00	0%
1100-4711-0000-9828-0000	NHMBB12B	20,360.00	20,360.00	20,360.00	0.00	0%
1100-4711-0000-9830-0000	NHMBB16B	90,000.00	90,000.00	90,000.00	0.00	0%
1100-4711-0000-9831-0000	NHMBB17B	110,000.00	110,000.00	110,000.00	0.00	0%
1100-4711-0000-9832-0000	NHMBB18B	164,000.00	164,000.00	164,000.00	0.00	0%
1100-4711-0000-9833-0000	NHMBB20B	404,120.00	404,115.79	369,120.00	(35,000.00)	-9%
1100-4711-0000-9834-0000	NHMBB20A	375,000.00	375,000.00	375,000.00	0.00	0%
1100-4711-0000-9835-0000	NHMBB21C	67,000.00	67,000.00	67,000.00	0.00	0%
1100-4711-0000-9836-0000	NHMBB22C	96,720.00	96,711.63	96,720.00	0.00	0%
1100-4711-0000-9837-0000	NHMBB23B	19,020.00	19,014.00	19,020.00	0.00	0%
1100-4711-0000-9839-0000	NHMBB24C	884,870.00	884,868.40	884,870.00	0.00	0%
1100-4711-0000-9840-0000	NHMBB25B	0.00	0.00	562,900.00	562,900.00	0%
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		3,532,590.00	3,532,564.87	3,830,490.00	297,900.00	8%
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	74,040.00	74,035.36	74,040.00	0.00	0%
1100-4711-0010-9802-0010	CS-333092-07 CSO	55,750.00	55,747.07	55,750.00	0.00	0%
1100-4711-0010-9803-0010	CS-333092-08 CSO	56,000.00	56,000.00	56,000.00	0.00	0%
1100-4711-0010-9804-0010	CS-330092-10 CSO	32,780.00	32,772.72	32,780.00	0.00	0%
1100-4711-0010-9805-0010	1321010-02 CSO	35,600.00	35,596.86	35,600.00	0.00	0%
1100-4711-0010-9806-0010	CS-330092-11 CSO	202,040.00	202,036.08	202,040.00	0.00	0%
1100-4711-0010-9807-0010	CS-330092-12 CSO	62,210.00	62,206.47	62,210.00	0.00	0%
1100-4711-0010-9808-0010	DWGT-17	2,930.00	2,928.30	3,000.00	70.00	2%
1100-4711-0010-9809-0010	CS-330092-14 CSO	31,550.00	31,552.00	31,550.00	0.00	0%
Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:		552,900.00	552,874.86	552,970.00	70.00	0%
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9821-0000	NHMBB05B	7,540.00	7,537.00	0.00	(7,540.00)	-100%
1100-4721-0000-9822-0000	NHMBB06A	5,900.00	5,900.00	8,450.00	2,550.00	43%
1100-4721-0000-9823-0000	NHMBB07B	12,560.00	12,550.50	27,970.00	15,410.00	123%
1100-4721-0000-9824-0000	NHMBB08A	7,260.00	7,251.10	4,210.00	(3,050.00)	-42%
1100-4721-0000-9825-0000	NHMBB09C	19,190.00	19,187.52	14,330.00	(4,860.00)	-25%
1100-4721-0000-9826-0000	NHMBB10B	44,160.00	44,151.12	34,380.00	(9,780.00)	-22%
1100-4721-0000-9827-0000	NHMBB11B	42,360.00	42,357.42	35,560.00	(6,800.00)	-16%
1100-4721-0000-9828-0000	NHMBB12B	3,940.00	3,734.61	2,870.00	(1,070.00)	-27%
1100-4721-0000-9830-0000	NHMBB16B	35,430.00	35,428.50	30,910.00	(4,520.00)	-13%
1100-4721-0000-9831-0000	NHMBB17B	44,310.00	44,305.00	38,700.00	(5,610.00)	-13%
1100-4721-0000-9832-0000	NHMBB18B	78,810.00	78,806.00	70,450.00	(8,360.00)	-11%
1100-4721-0000-9833-0000	NHMBB20B	196,010.00	196,012.20	175,400.00	(20,610.00)	-11%
1100-4721-0000-9834-0000	NHMBB20A	198,550.00	198,547.52	179,420.00	(19,130.00)	-10%
1100-4721-0000-9835-0000	NHMBB21C	40,700.00	40,701.00	37,290.00	(3,410.00)	-8%
1100-4721-0000-9836-0000	NHMBB22C	83,820.00	83,816.19	78,890.00	(4,930.00)	-6%
1100-4721-0000-9837-0000	NHMBB23B	3,880.00	3,878.80	2,910.00	(970.00)	-25%
1100-4721-0000-9839-0000	NHMBB24C	904,450.00	904,450.11	839,660.00	(64,790.00)	-7%
1100-4721-0000-9840-0000	NHMBB25B	0.00	0.00	566,920.00	566,920.00	0%
Total Department INTEREST-LONG TERM BONDS/NOTES:		1,728,870.00	1,728,614.59	2,148,320.00	419,450.00	24%
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	22,610.00	22,601.52	20,100.00	(2,510.00)	-11%
1100-4721-0010-9802-0010	CS-333092-07 CSO	13,380.00	13,379.30	12,270.00	(1,110.00)	-8%
1100-4721-0010-9803-0010	CS-333092-08 CSO	13,440.00	13,440.00	12,320.00	(1,120.00)	-8%
1100-4721-0010-9804-0010	CS-330092-10 CSO	11,530.00	11,520.28	10,640.00	(890.00)	-8%
1100-4721-0010-9805-0010	1321010-02 CSO	9,100.00	9,098.56	8,500.00	(600.00)	-7%
1100-4721-0010-9806-0010	CS-330092-11 CSO	64,660.00	64,651.50	60,610.00	(4,050.00)	-6%
1100-4721-0010-9807-0010	CS-330092-12 CSO	19,910.00	19,906.07	18,660.00	(1,250.00)	-6%
1100-4721-0010-9808-0010	DWGT-17	1,370.00	1,367.48	1,300.00	(70.00)	-5%
1100-4721-0010-9809-0010	CS-330092-14 CSO	0.00	10,727.68	10,100.00	10,100.00	0%
Total Department INTEREST-STATE REVOLVING FUND NOTES:		156,000.00	166,692.39	154,500.00	(1,500.00)	-1%
Total Appropriations		**5,970,360.00**	**5,980,746.71**	**6,686,280.00**	**715,920.00**	**12%**

Tax Increment Finance Districts

2026 Proposed Budget

Tax Increment Finance Districts Budget Overview

A Tax Increment Finance (TIF) District is a special funding tool, authorized under NH RSA 162-K, that helps cities reinvest specific tax revenue in districts spurring new development and increasing property values. As property values rise within a district, the additional tax revenue, called "incremental revenue," is set aside for projects that improve infrastructure, public spaces, and enable economic growth.

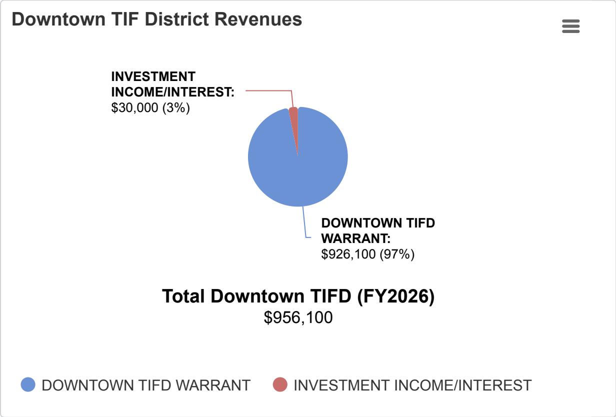
The City of Lebanon currently maintains two TIF Districts:

- **The Downtown Lebanon TIF District, established in July 2018; and the**
- **Lebanon Airport–Tech Park TIF District, established in November 2019.**

These districts support long-term community improvements and help attract new investment to key areas of the City. By making these investments today, the City lays the groundwork for long-term financial stability and a stronger local economy.

Snapshot of Revenues

In 2026, the Downtown Lebanon TIF District is projected to generate approximately $956,000 in revenues. The Lebanon Airport-Tech Park TIF District is projected to generate approximately $96,500. These funds are kept within each district and only used for approved infrastructure and capital projects that benefit the area.



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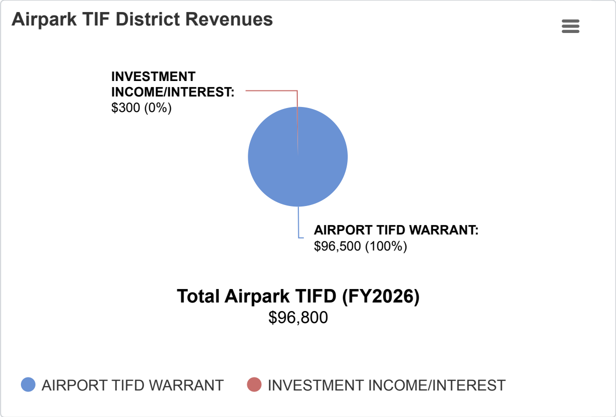

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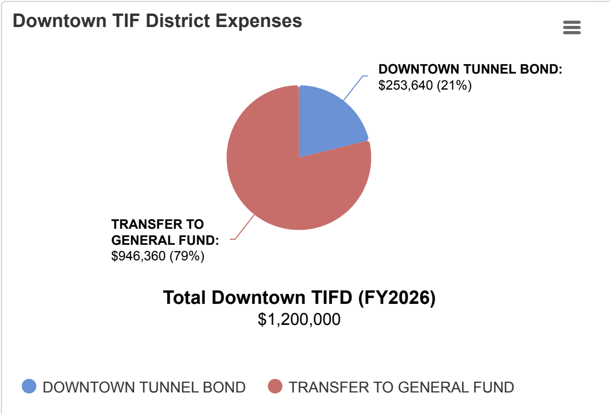
Snapshot of Expenses

For 2026, the City will transfer $946,000 in anticipated revenue from the Downtown Lebanon TIF District, along with $253,000 from the Downtown TIF Fund to the General Fund. These funds will pay the debt service on various completed or ongoing capital projects within the Downtown Lebanon TIF District, including the Downtown Tunnel Rehabilitation, Spencer Street Rehabilitation, Mascoma-High-Mechanic Streets Intersection, and the City Hall Renovation. Each of these projects supports the City's goal of maintaining safe, efficient, and welcoming public spaces in the downtown area.

The Lebanon Airport-Tech Park TIF District will transfer $96,800 to the Airport Fund to pay the debt service on the bond issued to pay for construction of the extension of Airpark Road, a project that enabled new development on previously inaccessible lands.

Together, the TIF Districts are designed to ensure that the financial benefits of new development are reinvested locally, funding the infrastructure and amenities that make Lebanon an attractive place to live, work, and do business.



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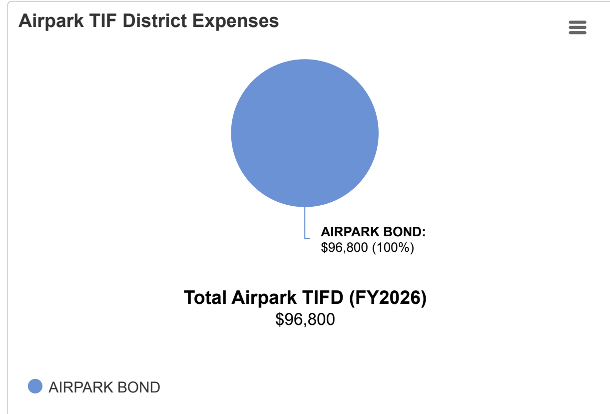

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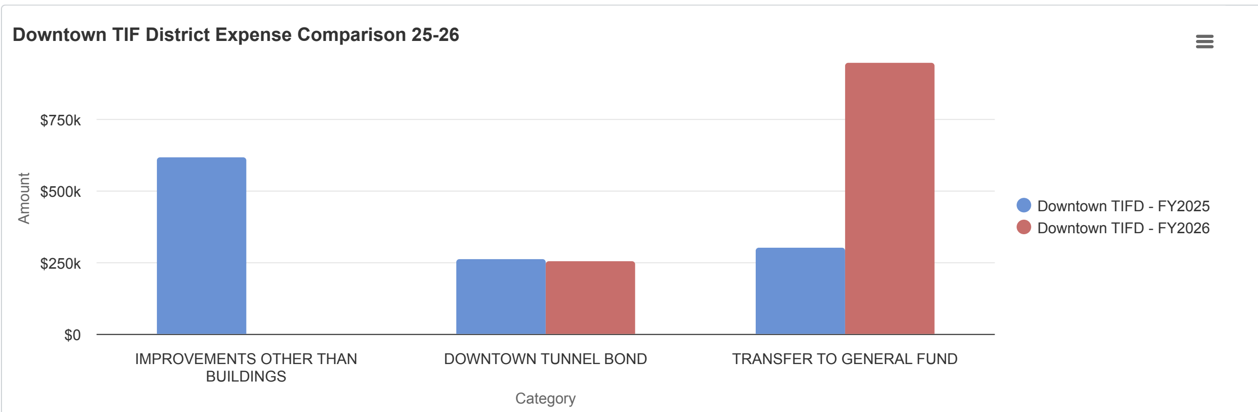

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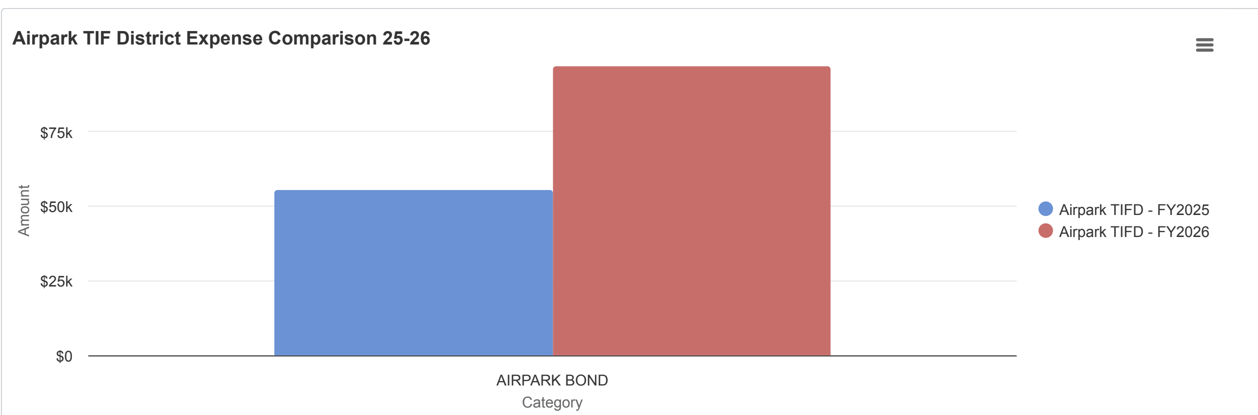

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BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		2025	**2025**	**2026**	**2026**	**2026**
		Amended	**Activity**	**Requested**	**Requested**	**Requested**
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
DOWNTOWN LEBANON						
Estimated Revenues						
TAXES						
2200-3110-0010-9010-0000-2200	DOWNTOWN TIFD WARRANT	870,000.00	434,646.64	926,100.00	897,519.63	103%
Total Department TAXES:		870,000.00	434,646.64	926,100.00	897,519.63	103%
INTEREST ON INVESTMENTS						
2200-3502-0010-9520-0010-2200	INVESTMENT INCOME/INTEREST	45,000.00	57,033.16	30,000.00	58,466.87	130%
Total Department INTEREST ON INVESTMENTS:		45,000.00	57,033.16	30,000.00	58,466.87	130%
Total Revenues		**915,000.00**	**491,679.80**	**956,100.00**	**955,986.50**	**104%**
Appropriations						
OTHER ECONOMIC DEVELOPMENT						
2200-4659-0000-7400-0000-2200	IMPROVEMENTS OTHER THAN BUILDINGS	615,000.00	6,250.00	0.00	(603,500.00)	-98%
Total Department OTHER ECONOMIC DEVELOPMENT:		615,000.00	6,250.00	0.00	(603,500.00)	-98%
TRANSFERS TO GENERAL FUND						
2200-4911-0000-9100-0010-2200	DOWNTOWN TUNNEL BOND	262,310.00	262,310.00	253,640.00	(8,670.00)	-3%
2200-4911-0000-9100-0021-2200	TRANSFER TO GENERAL FUND	300,000.00	300,000.00	946,360.00	646,360.00	215%
Total Department TRANSFERS TO GENERAL FUND:		562,310.00	562,310.00	1,200,000.00	637,690.00	113%
Total Appropriations		**1,177,310.00**	**568,560.00**	**1,200,000.00**	**34,190.00**	**3%**

BUDGET REPORT FOR CITY OF LEBANON						
Calculations As Of 10/21/2025						
		2025	**2025**	**2026**	**2026**	**2026**
		Amended	**Activity**	**Requested**	**Requested**	**Requested**
GL Number	**Description**	**Budget**			**Amt Change**	**% Change**
AIRPORT TECHNOLOGY PARK						
Estimated Revenues						
TAXES						
2210-3110-0010-9020-0000-2210	AIRPORT TIFD WARRANT	55,400.00	42,450.00	96,500.00	41,100.00	74%
Total Department TAXES:		55,400.00	42,450.00	96,500.00	41,100.00	74%
INTEREST ON INVESTMENTS						
2210-3502-0010-9520-0010-2210	INVESTMENT INCOME/INTEREST	100.00	510.00	300.00	200.00	200%
Total Department INTEREST ON INVESTMENTS:		100.00	510.00	300.00	200.00	200%
Total Revenues		**55,500.00**	**42,960.00**	**96,800.00**	**41,300.00**	**74%**
Appropriations						
TRANSFERS TO PROPRIETARY FUNDS-AIRPORT						
2210-4914-0010-9100-0020-2210	AIRPARK BOND	55,500.00	28,750.00	96,800.00	41,300.00	74%
Total Department TRANSFERS TO PROPRIETARY FUNDS-AIRPORT:		55,500.00	28,750.00	96,800.00	41,300.00	74%
Total Appropriations		**55,500.00**	**28,750.00**	**96,800.00**	**41,300.00**	**74%**