LEBANON CITY COUNCIL
MAY 20, 2026 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
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1. **Call to Order**

   The May 20, 2026 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. **City Manager Report**

5. **Open Council Discussion**

6. **Open to the Public**

7. **Recognitions: None**

8. **Approval of Minutes**

   A. MOTION TO approve the minutes as presented in the May 20, 2026 agenda packet.

9. **Appointments**

   A.
   - Conservation Commission, Donald Lacey (Reappointment as Regular Member)
   - Lebanon Housing Authority Board, Cliff Saunders (Reappointment as Citizen Member)

10. **Public Hearing Items**

    A. Ordinance #2026-05

    Amendments to City Code Chapter 72, Fire Prevention – Public hearing for the purpose of receiving public input and taking action on proposed Ordinance #2026-05 to delete and repeal City Code Chapter 72, Fire Prevention, and replace it with a new City Code Chapter 72, to be entitled "Fire Prevention", to comply with state law requirements and update applicable fees.

    i. Presentation:

    ii. Opening of the Public Hearing:

    iii. Questions & Comments by the Public:

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

11. Old Business

A. Ordinance #2026-07

Discussion and Set Public Hearing for June 17, 2026: Ord #2026-07, Amendments to City Code Chapter 31, Boards, Committees, and Commissions, Article XVIII, Finance Advisory Committee

12. New Business

A. Airport Taxiway A Extension

Discussion and Set Public Hearing for June 17, 2026: Supplemental Appropriation of up to $771,200 for Airport Taxiway A Extension capital project; Authorization to Transfer up to $19,300 from Airport Fund Balance to Supplement the City's Share (2.5%) of the Airport Taxiway A Extension capital project

B. Ordinance #2026-04

Discussion and Set Public Hearing for June 3, 2026: Amendment to Ordinance #2026-04, C-PACER District Ordinance to address clarification requested by NH Business Finance Authority

C. Review and Discussion of 2025 4th Quarter Budget Report

D. Review and Discussion of 2026 1st Quarter Budget Report

E. Presentation of 2027 Financial Outlook

F. Discussion and Provide Guidance to City Manager Regarding the 2027 Budget

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:
Board/Committee: Class VI Roads Advisory Committee
Position: Regular
Applicant: E. Backstrom

Board/Committee: Finance Advisory Committee
Position: Regular
Applicant: J. Simms

Board/Committee: Finance Advisory Committee
Position: Regular
Applicant: M. Smith

Board/Committee: Finance Advisory Committee
Position: Regular

Applicant: B. Martin

Board/Committee: Finance Advisory Committee
Position: Regular
Applicant: R. Moses

Board/Committee: Strategic Plan Task Force
Position: Regular
Applicant: D. Paepke

Board/Committee: Trustee of the Trust Funds
Position: Regular
Applicant: C. Cole

Proposed Future Agenda Items: Dates may be tentative, and this list is not considered all-inclusive.
June 3, 2026
Public Hearing Items:
A. Amendment to Ordinance #2026-04, C-PACER District Ordinance to address clarification requested by NH Business Finance Authority (NHBFA)
New Business:
A. Vanier Memorial Statue on Lebanon Mall (Agenda Request from Councilor McNamara)
B. Discussion of Status of Class VI Roads Advisory Committee
C. Discussion of Status of Barrows Street Development Project
D. Discussion and Set Public Hearing for June 17, 2026:
1. CDBG Application for Boys and Girls Club of Central and Northern New Hampshire (BGCCNNH)
2. Adoption of Anti-Displacement and Relocation Assistance Plan for Boys and Girls Club of Central and Northern New Hampshire (BGCCNNH)
E. Discussion and Authorization for CM to Execute Lease Agreement for Land at 6 Aldrich Avenue to Boys and Girls Clubs of Central and Northern New Hampshire
F. Discussion and Set Public Hearing for July 15, 2026: Zoning Amendments to Facilitate Construction of Childcare Center at Seminary Hill Road

June 17, 2026
Public Hearing Items:
A. Ordinance #2026-07: Amendments to City Code Chapter 31, Boards, Committees, and Commissions, Article XVIII, Finance Advisory Committee
B. Supplemental Appropriation of up to $771,150 for Airport Taxiway A Extension capital project; Authorization to Transfer up to $19,300 from Airport Fund Balance to Fund the City’s Share of the Airport Taxiway A Extension capital project
C. Public Facilities CDBG Application for Boys and Girls Club of Central and Northern New Hampshire (BGCCNNH). Public hearings are as follows:
1. A public hearing on a proposed CDBG application for up to $750,000 in CDBG Public Facilities funds to be sub-granted to Boys and Girls Club of Central and Northern New Hampshire (BGCCNNH); and to authorize the City Manager to sign, submit, and execute any documents which may be necessary to effectuate the CDBG Application and contract; and
2. A public hearing to adopt the City of Lebanon Anti-Displacement and Relocation Assistance Plan for Boys and Girls Club of Central and Northern New Hampshire (BGCCNNH).
New Business:
A. Dog Licensing Civil Forfeiture Update
B. Presentation of Emergency Winter Shelter Operational Statistics for Winter 2025-26
C. Discussion of Future Redevelopment Goals for City-Owned Properties at 14, 28, and 30 Main Street

Agenda
Lebanon City Council
May 20, 2026

8. Acceptance Of Minutes:

Minutes To Be Accepted

- May 6, 2026

MOVED, to approve the minutes as presented in the May 20, 2026 agenda packet.

DRAFT

LEBANON CITY COUNCIL
SPECIAL MEETING MINUTES
Wednesday, May 6, 2026 7:00 p.m.
Council Chambers
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS' PRESENT:	Mayor Douglas Whittlesey, Assistant Mayor Devin Wilkie, Nicole Ford Burley, Eric Cole, Andrew Faunce, Lori Key, Timothy McNamara and Laurel Stavis
MEMBERS ABSENT:	Kellen Appleton
STAFF PRESENT:	City Manager Andrew Hosmer, Deputy City Manager David Brooks, Director of Public Engagement and Communications Beth Beraldi, Public Works Director Jay Cairelli, Public Works Assistant Director Christopher Kilmer, Solid Waste Manager Lawrence Carpenter, City Engineer Brian Vincent, DPW Administrative Services Manager Kelly Crate, Lebanon Fire Chief/Emergency Management Director Jim Wheatley, Deputy Finance Director Victoria Paquin

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1. **CALL TO ORDER:** Mayor Whittlesey called the meeting to order at 7:00 p.m.
   - City Manager Andrew Hosmer 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. **CITY MANAGER REPORT:**

City Manager Hosmer updated the Council on the following:

- Strategic Plan Task Force: Continues to take shape. Current membership includes Councilors Key, Appleton and McNamara along with Fire Chief Jim Wheatley, Deputy Finance Director Victoria Paquin and Recreation, Arts and Parks Director Paul Coats. There are two resident positions open (1 member position and 1 Alternate position). He encouraged residents who are interested in serving to submit an application through the City Website.
- Finance Advisory Committee: The City is still accepting applications from residents interested in serving. This Committee will provide valuable input as the City continues to evaluate financial priorities, long-term planning and responsible stewardship of taxpayer resources. Applications are available on the City's Website.
- SAU/City of Lebanon/Boys and Girls Club of Northern and Central NH regarding the Seminary School property: Discussions are progressing forward, but a lease has not been signed. He anticipates this will move along in the coming weeks.
- May 20 City Council Meeting: This will include a presentation on the Financial Outlook for the City and will provide an important opportunity to review current financial conditions, anticipated challenges, and future planning considerations. Feedback will be used to inform Department Heads as they prepare their budgets.

- Lebanon Airport's Central Air Services: Applications are still open. He had one good meeting with a potential bidder. The City will be meeting with Cape Air (essential Air Services now) and Jet Blue.
- SCAM Email Warning: The City has been made aware of some scam emails circulating that say they come from the Planning and Zoning Commission of Lebanon demanding payment from residents and businesses. Lebanon does not have a Planning and Zoning Commission. The document looks pretty believable, so it is important to inform the Council and the public about this scam. He encouraged anyone who receives one of these emails to contact the City Manager's Office or the Planning and Development Department, to verify if an email is authentic or if they have questions.
- Ms. Melanie McDonough, Chief Innovation and AI Officer: He wanted to recognize Ms. McDonough, who is a long-time employee of the City. Ms. McDonough has been named one of Government Technologies top 25 Doers, Dreamers, and Drivers for 2026. This is a national recognition which highlights the public sector leaders who are using technology to improve services, strengthen communities, and address complex challenges. This also comes on the heels of the work that Melanie is doing for the State of NH. In the City Manager's Office, Melanie leads projects that use AI (Artificial Intelligence) to improve day-to-day operations while maintaining a strong focus on ethics, transparency and resident trust. Congratulations to Ms. Melanie McDonough for this well-deserved recognition and we appreciate her leadership, creativity and commitment to responsible innovation in Lebanon's municipal government.

5. OPEN COUNCIL DISCUSSION:

Councilor Cole noted that someone reached out to him today who was having difficulties in submitting an application for the Strategic Plan Task Force. City Manager Hosmer requested the name of the applicant so he could reach out to the person and walk them through the process.

Councilor Key questioned if the 2025 Quarterly Financial reports would be available for the May 20, 2026 Financial Outlook Meeting. City Manager Hosmer thought these reports would be added to the agenda. She would like to have the 2025 Q3 and Q4 reports in advance of the May 20, 2026 meeting. City Manager Hosmer said these would be posted when the agenda comes out, which is a week before the meeting.

Assistant Mayor Wilkie pointed out that at the conclusion of the Council's meeting on April 15, 2026, the meeting ran very late and the Council did not have a chance to discuss housing (after the presentation was made).

Mayor Whittlesey noted that the Council has discussed the history, the supply and demand of housing, but we now need to get into capacity because we know there are only so many finite resources (police, fire, school district, DPW, etc.) The Council needs to have a clear understanding of what will trigger/increase the need of the City's resources if housing is increased (i.e., what may increase the need for additional police officers, additional Fire Department resources, additional DPW resources to plow more streets, etc.) We are anticipating a presentation by the Housing Committee Task Force on July 15, 2026. Immediately after the Housing Task Force presentation, he recommended that the Council start having a discussion on capacity, which will take more than one meeting, and should include discussions on what kind of development we really want to see, where we want to see it, and how can the City ensure the outcome. This will involve really comprehensive and potential changes to Zoning and Planning and other Ordinances that might be applicable and further described his reasoning and gave examples.

6. **OPEN TO PUBLIC:**

- **Ms. Mary Davis (Ward-2)** came forth and spoke about her reasons for requesting that the City open their offices on Fridays, noting that Lebanon is a big enough City now and it is inconvenient for residents to not have access to City Hall five days a week.
- **Mr. Don Hemenway (Ward-1):** He came forth and wanted to revisit the comments he made at the April 15, 2026 meeting regarding the surge problem on Mack Avenue. He was disappointed that the Council voted to move $144K for the sidewalk project and not care about our health and the process we have to go through when sewage comes into our bathrooms and our houses, the cleanup of sewage, and the odor we face sometimes up to 3 days. He was not against the sidewalk but was concerned about his family's health and his neighbors. He wanted the Council to reconsider their decision and have the City Manager move forward with getting this Project (Mack Avenue) fixed. He noted that Rick Brown (from DPW) came to his home last Thursday and said he was fully aware of the problem and the liner they put into this 80 year old pipe is not functioning properly, so they have to blow at a minimum of 4 times/year to move the surge down to the end of the street.

  City Manager Hosmer thanked Mr. Hemenway for his comments and noted that after the last Council meeting, they took his comments very seriously. He did some research on the history of the sewer on Mack Avenue and worked with DPW trying to figure out the timeline of what did/did not occur on Mack Avenue and at what point did the City consider replacing all the sewer lines due to concerns that the 80 year clay sewer pipe was getting to the end of its life expectancy. As that project was discussed, an estimate was settled on, which was a little over $3M to do all of the work. Because of the cost of that project, a determination was made by the City that it would not be able to bond or afford that project at the time. In narrowing a list of priorities that the City was going to do, even though the Mack Avenue situation was serious, the City did not go through with the project. This was initially a financial issue. As a follow up to this, he knows DPW took very seriously some of the limitations of the sewer pipe on Mack Avenue (i.e., flat spots, some disintegration of the parts of the pipe, some root knots that broke through the pipe causing them to clog.) Knowing the condition of the pipes, they decided to blow out and inspect those pipes 3-4 times per year to make sure that they are clear. A short time fix was to put a liner in those pipes to prevent some of the roots from breaking through, as well as to stabilize some of the disintegrating/aging pipe. That was not an 80-year fix, but because of the costs associated with it, and because of the concerns regarding the impact on Mack Avenue residents, this may have been a good step to take, though not perfect. He also went back and looked at some of the City records, noting that he has not been able to find any record of complaints. He also asked DPW if they had any record of complaints and they did not have anything that they could rely on. The money that was rescinded from the (Mack Avenue) project was a grand total of +/-$200K, in which $80K was used for the sidewalk planning. Though that is a significant amount of money it would not have addressed the overall costs of reclaiming the whole street, relaying the pipe, etc. So, instead of letting the funds sit there, and since we did not have a plan in the short term to take on that Capital Project, the funds could have been used for something else so that is why the funds were rescinded (from the Mack Avenue Project).

  The options available now, would be taking a period of due diligence by the City so we can take these options forward if we need a Special Appropriation to do this work. We are making a determination of how much of this problem is associated with the aging public infrastructure; is there an opportunity to do something with a smoke test to determine how well that pipe is performing and how well some of the private pipes are venting. This would give us some idea if it is entirely a City infrastructure problem or if the City is only responsible for a portion of it, and, whether or not there are some private plumbing issues going on that residents need to address in conjunction with working on the public infrastructure as well. Once this has been done, some of the discussions would include revisiting this as a Capital Project; determining what the cost would be to do the entire project; presenting the data to the Council as a project that they would have to vote on in order to appropriate the funds; and, then putting the project out to bid. Another option would be for the City to consider a less expensive option, which might be a Pump Station in the area and further explained his reasoning.

City Manager Hosmer reiterated again that the Mack Avenue issue has been taken very seriously by the City. It is a priority for our Department of Public Works to make recommendations after studies are done.

Mayor Whittlesey noted that the Mack Avenue issue is a bit of a root cause analysis work that needs to get done to collect the data so that we can ensure that whatever solutions that may be proposed may truly address the situation in the most effective way possible and further explained his reasons.

- **Ms. Georgia Tuttle (Ward-1)**: She first spoke about the pothole problem they are having at the Dana Street Intersection. She also spoke about communication issues, noting she has lived on Mack Avenue for 45 years and this project/problem has been discussed since the turn of the century, not just since 2022. She read a letter she had written to the Council that explained her reasons for asking that they rescind the $250K from 4 projects, including a $140K from the decades long proposed Mack Avenue Infrastructure Improvement Project. Her letter addressed: how residents were never notified about changes; how Mack Avenue was put at the end of the Federally Mandated Storm Water/Sewer Separation Project because there were so many issues that needed to be addressed; the history of Mack Avenue infrastructure issues that started at the turn of the century; the recurrent presence of raw sewage in residents basements, showers, tubs, sinks and floors; gas bubbles through drains; health hazards of the residents; the piecemeal efforts to resolve the Mack Avenue problem(s); the indications that there was a serious problem with the sewer pipes; how street residents were not notified directly about the liner until after it was all done. She also spoke about how the City was pumping air/water or both to try pushing sewage down the full length of the street, which is forcing materials into homes; how this issue has been discussed since she was a City Councilor starting back in 2009; and her personal situation with raw sewage seeping into her shower basin after the sewer liner was put into place. She pointed out that there was not enough money allocated to do the Mack Avenue Project noting that there were also not enough funds to do the $750K for the Mechanic Street Project until funds were taken from four other projects, including the Mack Avenue Project. She implored the Council to rescind their prior vote before they waste money building a sidewalk that may need to be torn up, yet again, when the State comes through to do its Mechanic Street rebuild that has been promised for about 30 years and further explained her reasons.

- **Mr. Kevin Goldwin (Ward-1):** He came forth and spoke about his sewage surge problems, the gas build up in his home, sewage in his basement, water leakage on every floor after DPW came to clean the sewer pipe, and how both his cats became sick because of the sewer gas build up. He wanted to echo what Georgia and Don said, noting the Council would not want to live this way. Two inches of sewage in your basement is a sewage problem. The worst problem is when water comes out of your toilet and just sprays everywhere, noting that the only time this happens is when the trucks are out there flooding out the street. He also noted he has had all the pipes replaced in his home recently.

City Manager Hosmer requested that all email addresses be collected from residents on Mack Avenue so he can keep them abreast of what the City is doing, noting he was not aware of this situation until recently.

- **Mr. Phil Bush (Ward-1)**: He came forth and spoke about his complaints regarding the Mack Avenue sewage issues he has faced, noting that DPW has been aware of these issues for years. He also hoped that due diligence is on a fast track because this is a health issue for residents, and it is an environmental issue with broken sewer pipes so close to water lines.

- **Mr. Paul Roberts (Ward-2)**: He spoke about a couple of concerns he had:

1. If the City has been aware of the Mack Avenue issue for over 17 years, he questioned if the State Health Department has been notified and if they are conducting an investigation, noting he did not feel the City could investigate themselves. Somebody needs to look at this from a health perspective because putting raw sewage and sewer gases in someone's house has some culpability on the City's part. He also spoke about transparency from the City and questioned how much due diligence was done.

   City Manager Hosmer noted the City has clearly made some efforts to remediate the situation. That was the purpose of the lining and was also probably the purpose of identifying, at some point, for a complete replacement of sewer pipe. Why it was decided it was not a priority when it came to a Capital Improvement Project in the City, this was something he could not answer (he has only been with the City for a little over a year). Transparency is something the City is trying to be cognizant of. He also noted that he could not find documentation of the issues/complaints so was unable to address a Public Health complaint to the State.

   Mayor Whittlesey emphasized that the Council will be trying to find the right solution for this issue, noting that $3M at that time would probably be $5M now and that tremendous investment may not solve all the problems. This is something that the Council needs to look into and further explained more reasons.

2. He questioned the record keeping of minutes from the City Council meetings, noting that when he went back to research these minutes there was nothing there. They have either been destroyed or the documentation that has been put together on them was not there. He was trying to figure out whether or not it was worth having someone go through and type up minutes of a meeting, which are not a transactional recording of the meeting but rather a summary or an overview, and questioned why the City would destroy an audio recording if the audio recording is a complete transcript of the meeting. He also questioned why the public does not get a chance to make any minute corrections that they see, and why this is only done by the Council. He recommended that the video recordings be kept so there is a factual record of what took place and further explained his reasoning, noting there have been

complete quotes missing from some of these meetings. He was also concerned that by destroying the record (video/audio), it was deleting exculpatory evidence and further explained his reasoning.

City Manager Hosmer explained that meeting minutes are not required to be verbatim, a word-for-word transcript of what transpired in any given public meeting. He felt the Council has done their best to improve the meeting minutes by requesting corrections and adopting the corrected minutes. He asked Mr. Roberts to send him an email containing the dates of the minutes he is looking for and he will provide them to him. He also noted that we are in the process of transferring our meeting management system so we will be preserving, for an indefinite period or time, the audio and the video. There is no State requirement to hold these for a specific period of time, and we are not even required to have audio/video, but the City decided this was a good practice to adopt so people could not necessarily rely on the written minutes.

Assistant Deputy City Manager Brooks noted that the Statutory requirement is for the written minutes. Only the Motions should be expressed verbatim, and the Votes should capture how each of the Councilors, who were present and voting, voted (i.e. in favor/against). The rest of the minutes is a general overview of the discussion(s) and is not meant to be a transcription. This would be a vastly different and a time-consuming effort to completely transcribe the minutes of every meeting. With respect to the storage and retaining of the audio/video, this will become a cost issue over time. These 3-hour Council meetings, not to mention every other Board/Committee, takes up a lot of data. We are evaluating with the City's Cyber Services Department the appropriate time period that we can continue to store more and more data, or if we should stick with the Statuary Requirement.

7. RECOGNITIONS: NONE

8. ACCEPTANCE OF MINUTES:

- April 15, 2026 (Regular Meeting)

Amendments: Page 12, line 48: Change "Road" to "Rod"

Councilor N. Ford Burley MOVED to approve the April 15, 2026 (Regular Meeting) minutes as amended and presented in the May 6, 2026 City Council agenda packet. Seconded by Councilor Stavid.

****The Vote on the Motion was approved (7-0). Mayor Whittlesey abstained because he was not present at this meeting.***

9. APPOINTMENTS: NONE

10. PUBLIC HEARING ITEMS:

A. Supplemental Appropriation of up to $724,000 for Solid Waste Fleet Replacement Capital Project; Authorization to Transfer up to $724,000 from the Solid Waste Unassigned Fund Balance to the Solid Waste Fleet Replacement Capital Project – Public hearing for the purpose of receiving public input and taking action to appropriate up to $724,000 to supplement current funding for the Solid Waste Fleet Replacement capital project; and to authorize the transfer of funds

from the Solid Waste Unassigned Fund Balance to fund the supplemental appropriation **R-2026-5**
Included in the agenda packet: (No supportive documents/information was included in the Council agenda packet. Minutes do not include screenshots, graphs, or images.)

Mr. Jay Cairelli (DPW Director) reviewed the background behind the Supplemental Appropriation as listed above. He noted that the truck they are proposing to buy has about twice the capacity of the two dump trucks, would increase staff efficiency and is much better at reaching the steep slopes that we are currently on. We cannot drive a dump truck down that slope without getting stuck or putting workers safety at risk. He also spoke about the rental costs from 2025 (+/-$37K for the haul truck). We had the haul truck for three (3) months; dump trucks were $225K for 2025. We did receive a new quote of $250K and plan to carry $275K for the out years, which is when these trucks will be replaced. The bid price change for 2027 is that there are new emission requirements for the trucks ($125K/per truck).

BACKGROUND

In late 2025, the City received a direct pay refund of $1,228,037.25 in connection with investment tax credits for the Landfill Gas-to-Energy Plant. Approximately 10% of this amount is payable to the accounting firm that managed the IRS submission on the City's behalf, resulting in a net refund of $1,106,452.25, which was placed in the Solid Waste Fund's Unassigned Fund Balance.

The Department of Public Works (DPW) respectfully requests authorization to allocate a portion of the funds from the Solid Waste Unassigned Fund Balance toward the acquisition of a haul truck by transferring the needed funds into the Solid Waste Fleet Replacement capital project. The total funds needed are $724,000 and would be used for the acquisition of a 2026 Caterpillar 735 Articulated truck.

A comparable Volvo haul truck was also evaluated in preparation for this request. Both the Caterpillar and Volvo units were competitively bid through Sourcewell. The quoted price for the Volvo would be $782,290. The cost difference, combined with the City's existing fleet of Caterpillar equipment, forms the basis for recommending the Caterpillar unit.

The proposed articulated haul truck is specifically engineered for operation on sloped terrain, significantly enhancing access to critical areas of the landfill. This capability will support the consistent placement of cover material necessary to maintain compliance with DES requirements. Additionally, it will reduce reliance on bulldozers to push cover material across extended slope distances. Minimizing this practice will preserve valuable airspace during the interim period while the landfill expansion is permitted and constructed.
Furthermore, advancing this purchase at this time will eliminate the need for future CIP expenditures associated with replacing a 10-wheel dump truck in 2027 and 2030, as currently identified in the fleet replacement schedule.

Clarifying questions from Council:
The Council and Director Cairelli held discussions regarding: how one dump truck would be used for the highway and other would stay at the landfill; the life expectancy for this new equipment would be 7 years; the replacement timeline for the trucks; reasons why the haul truck was most important; whether or not this vehicle would be needed for the Phase III Project; whether or not there would be a reduction in an FTE; reduction of overtime for the landfill; the importance of considering regulatory fines from NH DES, which could run into the hundreds of thousands of dollars; the overwhelming task of determining the overtime for staff and the rational for overtime; operational efficiency of the new truck; compliance matters; what the future may look like for the landfill; concerns about the cost of running the gas-to-energy portion of the landfill (now +/- $866K was $529,65); how and why the landfill budget was conservatively low because last year (this was the first time estimating this cost); how Phase III has a 3-4

year life span, which would be about half the time of the life span of this vehicle; what the rental fees would be over 70 months; the potential use of a used machine; the efficiency of the bull dozer in capping the landfill; whether or not it would be more efficient to add automation to the old dozer and the costs involved with a retrofit.

Mayor Whittlesey opened the Public Hearing.

- **Mr. Jay Simms (Ward-2)**: He spoke about his concerns regarding the cost of $724K for the acquisition of a 2026 Caterpillar 735 Articulated truck, noting these funds are coming from the City's Tax Credit Windfall of $1.1M. He felt it was important to understand the gas-to-energy project a little better and further spoke about the budget costs for the gas-to-energy project and why he would like to see overtime reduction quantified.

Hearing no further comments from the public, the Public Hearing was closed.

Council/Staff Comments:

Councilor Cole felt he would be more comfortable in keeping the gas to energy credit that the City received so it could be used to fund any shortfalls the City may see, noting he does not have a lot of confidence in the gas-to-energy project being successful. He also would like to see the City continue to rent a machine when we need it and explained his reasoning.

Councilor McNamara spoke about his reasons why he felt there would be no asset for the City if the Council chose to rent the bulldozer (+/- $400K) instead of purchasing it (+/-$724K) and further explained his reasoning. He would also like to get more information on the landfill gas-to-energy project.

Director Cairelli spoke about the costs of compliance, noting this was the biggest issue to solve. If the City gets hit with a fine for non-compliance it could cost the City more than the new equipment.

The Council and Director Cairelli continued discussions on the shortfalls of the landfill; whether or not there has been an increase in the production of gas from the landfill; improvements being made to the landfill's gas-to-energy project; operating conditions of the microturbines; reasons why selling landfill equipment would be difficult; pros/cons of renting vs. purchasing equipment; the useful life span of the landfill (Phase II, 2-4 years of operation left and Phase III would be +/- 19 years); how the City still needs to maintain Phase II of the landfill, even though it is reaching its life span; whether or not a rental would come with the same warranty that a purchased vehicle has (Answer: No); estimated repair costs of a rental vs. a purchased vehicle; and what would be covered under the extended service plan for a new vehicle.

Councilor Key expressed her concerns over the cost to the City for the gas-to-energy project and spoke about what would be offset by any kind of revenue. City Manager Hosmer responded to Councilor Key's question noting that the Council requested a longer period of time to give the City more time for more accurate data as opposed to taking a shorter period of time.

Councilor N. Ford Burley noted this makes financial and operational sense, especially when the compliance piece is pulled in.

ACTION:

Councilor N. Ford Burley MOVED the following Resolution:

FOR THE PURPOSE OF finalizing and implementing the Solid Waste Fleet Replacement capital project.

NOW THEREFORE BE IT RESOLVED, by the Lebanon City Council, that funds be appropriated in the amount of up to $724,000 (Seven Hundred Twenty-Four Thousand Dollars) for expenditure in the Capital Improvements Fund to supplement current funding for the Solid Waste Fleet Replacement capital project.

BE IT FURTHER RESOLVED, by the City of Lebanon, that funds in an amount not to exceed $724,000 be transferred from the Solid Waste Unassigned Fund Balance to the Solid Waste Fleet Replacement capital project to fund the supplemental appropriation.

This resolution shall be effective upon passage.

Seconded by Councilor Stavis.

Before a vote was taken:
Councilor Key noted it was hard to vote on this, especially when hearing about people's sewage entering their homes.

Councilor Cole spoke about his reason why he was uncomfortable spending $724K.

Assistant Mayor Wilkie spoke about his reasons why he was swayed by the threat of fines.

Councilor Stavis spoke about her reasons why she supports this measure and spoke about the work she has done in the State legislature with NH DES, noting we have to be diligent in managing our risk.

Mayor Whittlesey noted there continues to be legislation coming out of Concord on an annual basis that really targets landfills very broadly and in a way that would be very expensive for the City.

Councilor Faunce was in favor of this motion with the caveat that the Council continues to look at opportunities to address the needs of the residents on Mack Avenue.

****The Vote on the Motion was approved (7-1).*** **Councilor Cole opposed.**

B. Ordinance #2026-06: Amendments to City Code Chapter 97, Landfill Regulations – Public hearing for the purpose of receiving public input and taking action on proposed Ordinance #2026-06 to amend City Code Chapter 97, Landfill Regulations.

Included in the agenda packet: (All supportive documents and information can be found on pages 28-32, Council agenda packet. Minutes do not include screenshots, maps, graphs, or images.)

1. Proposed Ordinance #2026-06

Mr. Jay Cairelli (DPW Director) reviewed the background behind his proposed amendments to Landfill Regulations, noting this was just a language update. He did call attention to 97:7 (b) 1 which clarifies the way interest is applied to late accounts. At the request of Mayor Whittlesey, DPW Staff clarified that unpaid amounts after 30 days (by Commercial Account holders) will be subject to 8% interest and will accrue monthly. This will not apply to residents of Lebanon.

BACKGROUND
City Code Chapter 97, Landfill Regulations, was fully updated in July 2019 to incorporate the language from the former Chapter 143, Solid Waste, (which was repealed on July 24, 2019), and to include a fee schedule for disposal of refuse and recycling of certain materials.

Chapter 97, and the fee schedule outlined in Appendix A, were last revised on October 15, 2025, with an effective date of January 1, 2026, to update the permitting process and permit and tipping fees to reflect increased disposal and landfill operation costs.

Now, the City Administration is proposing Ordinance #2026-06 to recommend further clarifications to the permitting process in Chapter 97, and to authorize reactivation fees and associated accrued interest charges.

The proposed new changes would be effective upon passage.

Clarifying Questions from Council:
In response to Councilor Stavis' question on grammar in the billing section, 1, Deputy City Manager Brooks explained that it was his understanding for invoicing, any time any hauler (commercial or small haulers) bring a load to the landfill they will get an invoice when they leave. Only the large haulers will get a statement of the previous month's invoices. The statement date is the trigger for 30 days before interest is applied, and 60 days is relative to suspension of the Commercial Permit.

Mayor Whittlesey opened the Public Hearing.

- **Ms. Nancy Sansevere (Ward-2):** She spoke about Lebanon's revenues being down and wanted to know when a conversation would take place regarding having other people outside of the City of Lebanon potentially paying more (to the landfill) than the residents.

  Mayor Whittlesey noted fees are looked at annually. We have revised the permitting fees and the overall landfill fees being changed, with a focus mostly on the commercial haulers.

Hearing no further comments from the public, the Public Hearing was closed.

ACTION:
Councilor McNamara MOVED, that the Lebanon City Council hereby adopts Ordinance #2026-06 to amend **Lebanon City Code Chapter 97, Landfill Regulations, as presented in the May 6, 2026 City Council Agenda Packet as amended.**
Seconded by Councilor N. Ford Burley.

****The Vote on the Motion was approved (8-0).***

11. OLD BUSINESS: NONE

12. NEW BUSINESS

A. Review of Potential Redevelopment of 14, 28, and 30 Main Street by DEW Properties, LLC; Authorization for City Manager to Execute Option to Purchase Agreement with DEW Properties

Included in the agenda packet: (For this item, please refer to the comprehensive presentation, supportive documents and information found on pages 33-74, Council agenda packet).

1. Draft Option to Purchase Agreement, between DEW Properties, LLC and the City of Lebanon, last revised April 17, 2026
2. Conceptual Site Plan, 14, 28, and 30 Main Street, West Lebanon, prepared by Engineering Ventures, dated April 20, 2026
3. Development Approach, City of Lebanon, NH Main Street Parcels, prepared by DEW Properties, April 10, 2025

Deputy City Manager Brooks reviewed the background/history of this item as listed above on behalf of DEW properties noting that Mr. Robert Wells and Mr. Don Wells were present remotely.

BACKGROUND

On May 31, 2023, the City completed the acquisition of properties located at 14, 28, and 30 Main Street in West Lebanon. Subsequently, the City Council asked the West Lebanon Revitalization Advisory Committee (WLRAC) to lead a process of engaging the community to determine the preferred disposition and/or redevelopment of the properties. In January 2024, the WLRAC recommended that a Request for Proposals (RFP) be advertised for the redevelopment of the properties, preferably with a mixed-use building including commercial uses on the first floor and residential units on the upper floors. The RFP was advertised on March 1, 2024, and closed on June 28, 2024, with no qualified responses having been received.

Following the unsuccessful RFP, the City Manager's Office reached out directly to numerous developers to better understand the lack of RFP responses and to solicit interest in the property. Most developers indicated that the property was too small for their purposes, or that they had no capacity to take on another project at that time. However, DEW Properties (DEW) expressed an interest in the site and in partnering with the City to redevelop the properties. Over the course of several months, the City Manager's Office held discussions with DEW and reviewed a conceptual layout and elevation rendering for possible redevelopment of the properties.

On August 20, 2025, the City Council authorized the City Manager to enter into further negotiations with DEW Properties regarding the redevelopment of the Main Street properties. On September 18, 2025, the City and DEW signed a Pre-Development Agreement giving DEW twelve months to complete appropriate due diligence to determine the feasibility of redeveloping the properties.

Earlier this year, DEW notified the City of its proposal to partner with Twin Pines Housing Trust to redevelop the Main Street properties. The redevelopment would include a multi-story building with at least 32 workforce housing units on the upper floors and the possibility of commercial space on the ground level if a suitable tenant can be identified. To move the effort forward, DEW has prepared a draft Option to Purchase Agreement for the City's consideration.

In order to align the redevelopment process with applicable timelines for grant and capital funding opportunities, DEW has submitted a conceptual application to the Planning Board for review in May. However, it is understood that any formal review by the Planning Board beyond the conceptual level is contingent on City Council approval of the proposed Option Agreement, or Council authorization to proceed while the option is further negotiated.

Mr. Don Wells, Founder and Chairman of DEW Properties and DEW Construction, came forth to speak about the Potential Redevelopment of 14, 28, and 30 Main Street, West Lebanon, NH. They have been working with Twin Pines and Ever North on their units and spoke about other projects throughout the region where they are/or have been doing development.

Funding approvals should be received by December 2026 with construction starting in spring (if approved by Council). He noted they have a good track record with Andrew Winter and Twin Pines and felt they have an excellent track record in the area. They met with Twin Pines to figure out what the value of the property is from an appraisal standpoint noting the land value is +/-600K and that would have to be a clean site. They also met this morning with New Hampshire Housing, and they seem to be very much in favor of the project.

The project does include some commercial space, and he will have a proposed floor plan soon, based on Twin Pines input, our input and what the City would like to see and further described the proposed building construction.

Council/Staff Comments:
Councilor Faunce noted he works with West Lebanon Revitalization Advisory Committee (WLRAC) and they took a survey of residents' interests and provided content for the initial RFP. He wanted to understand where, within the chain of conversations, the project went from a project of market-based housing with commercial space to the present proposal of workforce or affordable housing with commercial. Mr. Wells explained they were not able to make the numbers work for market rate housing without the subsidies and tax credits that you get with the affordable workforce housing. We approached Twin Pines and they have an interest in the property so if the City wants to see something happen soon, this is the route to go, noting the City could sit on this property for many years waiting for the right/exact person to come along that might want to market rate housing. He also noted that the City did not get a response from their RFPs for a reason and spoke about other properties throughout the region that provide affordable/workforce housing.

Deputy City Manager Brooks noted that the RFP did not specify any specific housing type. This was left open because the WLRAC was interested in either or both.

Councilor Faunce spoke about how the WLRAC was looking for vibrancy in the downtown scene that is currently lacking.

Councilor McNamara noted that when the City purchased the property, the purchase price was not substantially above the assessed value and made the following 3 points:

1. What is being offered now is <50% of what we paid for it.
2. The need to know what percentage is going to be 50% AMA/AMI and if Section 8 vouchers will be accepted, noting that there are probably 100+ units of subsidized housing within walking distance of this site. His understanding from regional discussions was that our goal was to have this (project) be, if not predominately, market rate housing to offset some of the affordable subsidized housing.
3. If this is going to be housing as proposed, any payback to the City on this through property taxes will take much longer than it would be if this was market rate housing.

He did support the purchase of this property and noted his reasons why, but said this may not be the appropriate time to entertain this type of redevelopment.

Councilor Stavis noted she has received numerous calls/emails/texts from constituents who are very concerned. They have been following the news coming from the Hartford VT Selectboard who are reluctant to work with Twin Pines unless they create a Safety Committee because of the many drug-related incidents that have been taking place at River Walk and at other properties in the immediate vicinity of Downtown West Lebanon. While everyone deserves a home and a place to live, constituents also expressed their concern that this would not be a revitalization of Downtown West Lebanon and would be another subsidized very low or low income housing in an area that is very saturated with this type of development. She spoke about the funding from constituents that helped build the Kilton Library who noted they would no longer use the library because of the drug activity going on there.She could not support this project.

Assistant Mayor Wilkie concurred with most of what Councilor Stavis said but mentioned that he does not share concerns with housing that is below market rate and explained his reasons why. He did think that given the purchase price for the property at +/- $1.8M, this project would be a significant loss in investment opportunities to make sure that property is what we want it to be. He has also heard from constituents that this is not what they want it to be and further explained his reasoning. Given this change, he felt the Council should be very conscious about what we want to do with this property and make sure it is both in the best interest/wishes of the community.

Councilor Key noted she agreed with much of what was stated and explained her reasons why she was concerned about the net gain/loss to the City, noting that we are asking the residents of the City to become investors, but will not get paid back for too long. She also heard from constituents about a variety of concerns regarding whether or not this was revitalization and explained her reasons why she felt other communities in the region should take on some of this type of housing.

Councilor Faunce spoke about the Lebanon Housing Task Force and the need to create housing that is affordable and will meet the needs of working people. They are very much vested in there being housing for people of all different degrees of economic means, but this project, at this location and for the purpose of revitalization, is not the right fit because somewhere along line the story changed. He could not support this project as presented.

Mayor Whittlesey asked the following questions and Mr. Wells answered;

1. Timeline if approved: The project would be occupied in 2028.
2. Completion of construction and put the property on the tax roll: Construction would begin next year. Mr. Wells was uncertain how much tax Twin Pines would pay because there is a formula they have to use.
3. Number of Units: There would be 15 two-bedroom units, 15 1 bedrooms, and 2 studios.

Councilor N. Ford Burley researched the meeting where these properties were purchased and spoke about the enthusiasm by everyone about the potential for these properties. She does not feel that same enthusiasm now and spoke about her reasons why she could not support this item and suggested that the Council wait and continue to explore their options.

The Council and Mr. Wells continued their discussions regarding the history of the interest in RFPs; looking into more market rate housing and what would this do to the overall financial picture of the selling price, etc.; how the ideal situation for these properties would be market rate housing; whether or not to hold onto these properties; how the dry bridge project, the main street redo, etc. may have an impact on the desirability's for these properties; the need for market rate housing based on the studies that were done on Downtown West Lebanon; reasons why Mr. Wells would not have accepted the RFP if it were 100% market rate housing; at what percentage rate for market rate housing would Mr. Wells accept; retail space possibilities that may offset residential property taxes; concerns about why the WLRAC was not informed about this proposed project; why was the loss of $1.1M even considered; why the City should consider employing a reputable Realtor to market the properties; and, rental properties that are sitting vacant in Downtown West Lebanon and having the City try to generate a little income from these vacant properties for now.

Mayor Whittlesey noted he felt it was clear that the Council would not be taking any action tonight to approve this project. For now, it sounds like the Council's position is to hold off and revisit what we want to do and see for Downtown West Lebanon and what are the alternatives.

Councilor Stavis would like to re-open conversations with Andrew Dorset, Business and Economic Affairs, on the Main Street Project and have him come back up to walk that block (in Downtown West Lebanon). We need to start getting very creative with this area.

Councilor Faunce suggested getting the value of the properties.

Councilor McNamara suggested that a Motion not be crafted tonight and that one or more of the Council members put this forward as an agenda item in the future as a continuance of tonight's discussion. Deputy City Manager Brooks and Mayor Whittlesey agreed that this will be placed on the Council's agenda for their meeting on June 3rd.

ACTION: NONE

Councilor Stavis left the meeting at 9:45 PM.

B. Discussion and Set Public Hearing for May 20, 2026: Ordinance #2026-05, Amendments to City Code Chapter 72, Fire Prevention, to comply with state law requirements and update applicable fees

Included in the agenda packet: (All supportive documents and information can be found on pages 75-112, Council agenda packet) Minutes do not include screenshots, maps, graphs, or images.)

1. Proposed Ordinance #2026-05
2. Chapter 72, Fire Prevention

Lebanon Fire Chief Wheatley summarized the background and history behind the amendments to Ordinance #2026-05.

BACKGROUND

Proposed Ordinance #2026-05 amends City Code Chapter 72, Fire Prevention, to comply with legislative changes approved last year. In 2025, the State of New Hampshire adopted changes to RSA 153 (State Fire Code) and RSA 155-A (State Building Code) that significantly limit how municipalities can regulate fire and building code requirements. These changes require the City of Lebanon to update its Fire Prevention Ordinance (Chapter 72) and related Rules and Regulations to remain compliant with State law.

State law now requires that the State Fire Code and Building Code are uniform across all municipalities. Cities and towns cannot adopt or enforce local amendments that:

- Add new technical requirements
- Modify existing code provisions
- Are more or less stringent than the State-adopted codes

In short, municipalities must apply the State codes as written, without modification. The City retains full authority over administration and enforcement, including:

- Permits and inspections
- Plan review processes
- Fees and cost recovery
- Enforcement actions and penalties
- Operational procedures and coordination

These updates do not reduce the City's ability to enforce fire safety, but they do change how requirements are established.

To comply with State law, the City has:

- Reviewed existing ordinances and regulations
- Removed or revised provisions that could be interpreted as modifying technical code requirements
- Ensured all requirements align with the State Fire Code

The updated ordinance continues to support fire and life safety while aligning with the new legal framework.

As part of the code update process, the existing fire prevention fee schedule was also reviewed. Some fee descriptions have been changed. Fees that have been charged for mobile cooking facilities have been included into the fee schedule. New fees have been added to the schedule to cover:

1. The review and inspection of emergency responder radio communication systems. These are complicated systems designed to ensure that police and fire department radios will work within new structures and typically require several site visits, consultations, and testing with contractors.
2. The inclusion of a rental housing inspection fee. This fee is designed to assist in covering the cost of ensuring safe, code compliant rental housing within the City of Lebanon.

Council/Staff Comments: NONE

ACTION:

Councilor McNamara MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, May 20, 2026, 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 on proposed Ordinance #2026-05, to delete and repeal City Code Chapter 72, Fire Prevention, and replace it with a new City Code Chapter 72, to be entitled "Fire Prevention", as presented in the May 6, 2026 City Council Agenda Packet.

Seconded by Councilor Key.

****The Vote on the Motion was approved (7-0).* Councilor Stavis was absent at the time this vote was taken.**

Mayor Whittlesey informed the Council and attendees that Item 12.D: Preview of Guidance from the City Council regarding the 2027 City Budget would not be discussed at this meeting (due to time constraints). This item will be brought up at the next Council meeting on May 20, 2026.

Mayor McNamara MOVED to extend the meeting to 10:30PM
Seconded by Assistant Mayor Wilkie
****The Vote on the Motion was approved (7-0).*** **Councilor Stavis was absent at the time this vote was taken.**

C. Discussion of Future of Lebanon Landfill (Agenda Request from Councilor McNamara)

Included in the agenda packet: (All supportive documents and information can be found on pages 113-178, Council agenda packet.)

1. March 11, 2026 City Council Agenda Request Form from Councilor McNamara
2. April 28, 2026 Memorandum from Jay Cairelli, Director of Public Works to City Manager Andrew Hosmer RE: Solid Waste Status Update, with responses to the Agenda Request Form questions and supporting materials

Councilor McNamara kicked off this discussion and noted he has been following the landfill for a long time and has been cognizant that the City is approaching the end of Phase II, and that Phase III is sort of a continuation of Phase I by digging a hole and lining it. Phase IV is significantly more complicated because it involves re-excavating Phase I, pulling out anything that is recyclable, recompacting all the original waste after it is lined, and the cost is significant. It seemed to him, particularly as the City is coming to the end of Phase II, we really need to make some decisions very quickly on Phase IV, so we do not spend a fortune on studies, conceptual designs, etc. He also requested the Council discuss future utilization in the near future. We have talked about differential fees for Lebanon residents vs. non-residents and commercial haulers from other towns, noting we owe those other communities some significant notice times so they can make changes.

Lastly, the alternative ultimately is that landfill materials get shipped out of state and he would like to know what other communities are paying to ship out of state. Phase III would presumably give us another 19 years (to +/- 2050) based on current calculations, but his guess is that by 2050 this country will have figured out a better way to deal with solid waste. For example, we have been approached by a company just starting up whose process (now being evaluated) is using pyrolysis. This company has told us that they are a couple of years away from EPA Licensing so by the time we get to 2025, maybe there will be a new technology in place that we do not currently have today.

Councilor McNamara wants to have the same set of information so that we can very quickly begin to talk about Phase II, Phase IV, and beyond (i.e., who we want to come to Lebanon's landfill and what they are going to get charged).

BACKGROUND

On March 11, 2026, Councilor McNamara submitted an Agenda Request Form to request a discussion of the future of Lebanon Landfill. Councilor McNamara's request included a number of questions regarding the status and remaining life of existing improvements and the status and expected life of future improvements.

Mr. Jay Cairelli (DPW Director), Mr. Lawrence Carpenter (Solid Waste Manager), and Chris Kilmer (DPW Assistant Director) came forth to speak about the information they have compiled to address the remaining life and expansion options for all phases of the Lebanon Landfill.

Director Cairelli began his presentation by answering the questions presented to DPW as follows:

1. **Estimated remaining life of Phase II**: Quarter 1 of 2029 and further described how this calculation was done. DPW has planned to do a Business Plan next year for the landfill moving forward and part of that will be a transition plan.
2. **Estimated cost of design, permitting and construction of Phase III**: Currently the total appropriation is $1.8M. Right now, the type I application is in review at NH DES and during this year's CIP DPW we will be proposing $15.3M for Phase III construction.
3. **Estimated life of Phase III**: 29 years. He spoke about the setback change from the state that decreased the size of the proposed Phase III and the waiver that is now pending. If the waiver is not granted, it will reduce the life of Phase III to +/- 10 years.
4. **Estimated cost of design, permitting and construction of Phase IV**: A feasibility study was funded but put on hold, which would have potentially determined what could be sorted out and what would need to be put into Phase III. The estimated cost right now is $40M.

In Councilor McNamara's opinion, he did not see the viability of Phase IV and explained his reasoning. He also spoke about the potential environmental liability because Phase IV is an unlined landfill. The Council should focus on Phase III. The goals are to reduce the costs to Lebanon users of the landfill; maximize the life of Phase III: and, have enough money at the end to make sure that if there is a new chemical that comes up, the City has enough funds to sample for whatever this might be going into the future.

5. **Estimated life of Phase IV**: 28 years
6. **Estimated cost of ultimate closure and monitoring**: Phase I cost in today's dollars is $15.5M (with inflation it could be higher).
7. **Status of reserve funds relating to closure and monitoring and how the reserve funds work**; What NH DES keeps in reserve funds; under what circumstances the NH DHS would release those funds; and the rate of interest were discussed
8. **Whether adjustments should be made to fees paid by user outside of Lebanon and/or adjustments to the number of participating communities to extend landfill life and/or increase reserve funds**: DPW has begun talking about this so it could be included in the Business Plan reference at the beginning of 2027.

Council/Staff Comments:

The Council discussed making a decision about what the City's most important goal is (i.e., keep Phase III operational for as long as we can); how and why DPW still needs to maintain the compliance pieces of the cover, the leachate control, etc.; potentially implementing differential pricing and how that would influence supply and demand for all users of the landfill; whether or not to increase fees; concerns about increasing fees, again, across the board for all commercial haulers; potentially contracting with a hauler to take Lebanon's trash and have everyone else choose their own hauler; the need to evaluate all potential options because some may be less valuable than others; deciphering what percentage of solid waste goes into Lebanon's landfill vs. other regional users including VT; and, the potential needs to raise the landfill rates across the board as an incentive to shift away from trash in order to achieve more sustainable practices.

Councilor McNamara MOVED to extend the meeting to 10:45 PM
Seconded by Councilor N. Ford Burley.

***The Vote on the Motion was approved (7-0).* Councilor Stavis was not present at the time this vote was taken.**

Mayor Whittlesey noted that the Council should have more discussions on this topic and wanted them to think about what we want to do with the landfill. Phase IV is not going to happen. Do we want to look at moving forward with Phase III?

Assistant DPW Director Chris Kilmer suggested the Council contact Deputy City Manager of Special Projects Paula Maville because she is very knowledgeable about the history and the decisions previously made regarding the landfill.

The next stage (2) of this discussion should include:

1. Financials
2. How will the City pay for Phase II
3. Minimizing the impact of Lebanon Residents

Mayor Whittlesey agreed with the recommendation that a Landfill Task Force should be created. They would be tasked with reviewing the above questions, bringing their findings back to the full Council, working on a Landfill Business Plan, and a comprehensive transition plan.

Mayor McNamara will take the lead on the membership for the Landfill Task Force and come up with a reasonable timeline for when particular subjects should take place.

ACTION: ***This agenda item is for informational purposes only. No action is required by the Council.***

D. Discussion RE: Preview of Guidance from the City Council regarding the 2027 City Budget.

Not Discussed Due to Time Constraints: Will be discussed at the Council's May 20, 2026 meeting.

E. Discussion and Set Public Hearing for June 17, 2026: Ord 2026-07, Amendments to City Code Chapter 31, Boards, Committees, and Commissions, Article XVIII, Finance Advisory Committee

Included in the agenda packet: (All supportive documents and information can be found on pages 180-184, Council agenda packet).

1. Proposed Ordinance #2026-07
2. Chapter 31, Article XVIII, Finance Advisory Committee

Deputy City Manager Brooks noted he pushed the Public Hearing out to June 17, 2026 with the idea that there might be some discussion and some ideas about how the amendments should be set. If there are more changes to be made, those are what the Public Hearing should be based on. He suggested (due to time constraints) holding off on this item and bringing it back as Old Business with proposed changes on May 20, 2026, and then holding the Public Hearing based on that additional language. What gets advertised in the Public Hearing is what will be brought back to the Council for a vote.

ACTION:

Councilor Faunce MOVED to table this topic until May 20, 2026.
Seconded by Councilor McNamara.

****The Vote on Motion was approved (7-9).*** **Councilor Stavis was not present at the time this vote was taken.**

Deputy City Manager Brooks informed the Council that the 3rd Quarter Budget Report for 2025 was reviewed on January 21, 2026, and it has now been added to the Transparent Lebanon webpage.

13. NON-PUBLIC SESSION: NONE

14. ADJOURNMENT:

Assistant Mayor Wilkie MOVED for adjournment.
Seconded by Councilor Faunce.

****The Vote on the MOTION was unanimously approved (7-0).***

The meeting was adjourned at 10:42 PM.

Respectfully submitted,
Dona E. Gibson
Recording Secretary

Agenda
Lebanon City Council
May 20, 2026

9. Appointments:

Appointments

Board/Committee Appointments as presented by City Clerk/Tax Collector.

- Conservation Commission, Donald Lacey, Reappointment as Regular Member
- Lebanon Housing Authority Board, Cliff Saunders, Reappointment as Citizen Member

Included in this Section:

1. Memo from City Clerk / Tax Collector Jaseya Ewing dated May 20, 2026.

City Clerk & Tax Collector's Office
51 North Park Street | Lebanon, NH 03766
Phone: (603) 448-3054
www.lebanonnh.gov

MEMORANDUM

DATE: May 20, 2026

TO: The Honorable Mayor & City Council

FROM: Jaseya Ewing, City Clerk & Tax Collector

RE: **Appointments Proposed for Council Discussion/Action:**

If the Council wishes to proceed with action on the appointments below, a nomination should be made and voted on for each appointment.

Note: nominations do not need to be seconded.

Conservation Commission

1. **Donald Lacey** – Reappointment as a Regular Member of the Conservation Commission for a three-year term.

   Term: 5/20/2026 – 5/20/2029

Lebanon Housing Authority Board

2. **Cliff Saunders** – Reappointment as a Citizen Member of the of the Lebanon Housing Authority Board for a five-year term.

   Term: 5/20/2026 – 5/20/2031

City of Lebanon, New Hampshire — Seat Application

Application #2026-031
Submitted May 7, 2026

Conservation Commission
Regular Member (Jul 19, 2026 – Jul 18, 2029)

Personal Information

FIRST NAME
1942dlacey

LAST NAME
Lacey

Application Details

QUALIFICATIONS

I have served on the Commission for a number of years and would like to continue after my current term expires in July. I have a fair amount of institutional memory of what has gone on in the past and that turns out often to be helpful in our deliberations. Although I am 83 now, I continue to maintain the trails and act as steward for the Baker's Crossing Conservation Area, a Conservation Commission managed property in East Lebanon. I'm also quite active in Invasive Plant management issues for the Commission. In view of the fact that many volunteer organizations are sorely lacking in younger members, I've discussed my age with our chair, Sarah Riley, offering to step down if she knows of other younger folks who would like to join the commission. She tells me that for now she values my continued presence, but would certainly let me know if a situation came along where it would be beneficial for me to step down.

REASON FOR INTEREST

see above

Additional Information

HOW LONG HAVE YOU RESIDED IN LEBANON?
15 or more years

IS THIS APPLICATION FOR REAPPOINTMENT?
Yes

I CONFIRM THAT I HAVE ATTENDED A MEETING.
Yes

BRIEFLY DESCRIBE YOUR QUALIFICATIONS AND YOUR REASONS FOR SEEKING AN APPOINTMENT TO THIS BOARD/COMMITTEE/COMMISSION?
see above

IF APPOINTED AS A MEMBER OF A CITY OF LEBANON BOARD, COMMITTEE, OR COMMISSION, I ACKNOWLEDGE I HAVE READ AND UNDERSTAND CITY COUNCIL POLICY, CC-108, ETHICS AND CONFLICT-OF-INTEREST FOR ELECTED AND APPOINTED OFFICIALS.
No

I HEREBY CERTIFY THAT I MEET THE FOLLOWING BASIC REQUIREMENTS FOR APPLYING TO A CITY OF LEBANON BOARD/COMMITTEE/COMMISSION: - LEBANON/WEST LEBANON RESIDENT (EXCEPT FOR THOSE BOARDS/COMMITTEES/COMMISSIONS WHOSE MEMBERSHIP MAKEUP INCLUDES NON-RESIDENT) - WILLINGNESS TO LEARN - COMMITMENT TO ATTEND MEETINGS - TREAT PEOPLE FAIRLY - CONSIDER THE BEST INTEREST OF THE COMMUNITY AS A WHOLE WHEN MAKING DECISIONS - MUST HAVE ATTENDED ONE MEETING OF THE BOARD THAT YOU WISH TO APPLY TO

WITHIN THE LAST SIX MONTHS TO OBSERVE THE PROCESS AND FUNCTION OF THE BOARD.

No

City of Lebanon, New Hampshire — Seat Application

Application #2026-033
Submitted May 12, 2026

Lebanon Housing Authority Board
Citizen Member (Apr 15, 2026 – Apr 16, 2029)

Personal Information

FIRST NAME
Cliff

LAST NAME
Saunders

Application Details

QUALIFICATIONS

Lebanon resident for almost 30 years.

Been in the construction industry for almost 50 years.

REASON FOR INTEREST

Like to give back to the community. Have served on the board for the last 5 years.

I was unaware my term had expired and missed the extension timeline.

Additional Information

HOW LONG HAVE YOU RESIDED IN LEBANON?
15 or more years

IS THIS APPLICATION FOR REAPPOINTMENT?
Yes

I CONFIRM THAT I HAVE ATTENDED A MEETING.
Yes

BRIEFLY DESCRIBE YOUR QUALIFICATIONS AND YOUR REASONS FOR SEEKING AN APPOINTMENT TO THIS BOARD/COMMITTEE/COMMISSION?
I served on the board for the last 5 years and also recruited one of the current members. I was under the impression that i would be notified that i needed to re-up but wasn't. I have enjoyed serving on the board and helping the housing authority meet it goals of helping find housing solutions for our community.

IF APPOINTED AS A MEMBER OF A CITY OF LEBANON BOARD, COMMITTEE, OR COMMISSION, I ACKNOWLEDGE I HAVE READ AND UNDERSTAND CITY COUNCIL POLICY, CC-108, ETHICS AND CONFLICT-OF-INTEREST FOR ELECTED AND APPOINTED OFFICIALS.
Yes

I HEREBY CERTIFY THAT I MEET THE FOLLOWING BASIC REQUIREMENTS FOR APPLYING TO A CITY OF LEBANON BOARD/COMMITTEE/COMMISSION: - LEBANON/WEST LEBANON RESIDENT (EXCEPT FOR THOSE BOARDS/COMMITTEES/COMMISSIONS WHOSE MEMBERSHIP MAKEUP INCLUDES NON-RESIDENT) - WILLINGNESS TO LEARN - COMMITMENT TO ATTEND MEETINGS - TREAT PEOPLE FAIRLY - CONSIDER THE BEST INTEREST OF THE COMMUNITY AS A WHOLE WHEN MAKING DECISIONS - MUST HAVE ATTENDED ONE MEETING OF THE BOARD THAT YOU WISH TO APPLY TO WITHIN THE LAST SIX MONTHS TO OBSERVE THE PROCESS AND FUNCTION OF THE BOARD.

Yes

Agenda
Lebanon City Council
May 20, 2026

10. Public Hearing Items:

10.A – Ordinance #2026-05: Amendments to City Code Chapter 72, Fire Prevention

A public hearing for the purpose of receiving public input and taking action on proposed Ordinance #2026-05 to delete and repeal City Code Chapter 72, Fire Prevention, and replace it with a new City Code Chapter 72, to be entitled "Fire Prevention", to comply with state law requirements and update applicable fees.

The City Council scheduled this public hearing at its May 6, 2026 regular meeting. The public hearing was properly noticed in the *Valley News* on May 9, 2026 in accordance with City Code and State Law.

Background

Proposed Ordinance #2026-05 amends City Code Chapter 72, Fire Prevention, to comply with legislative changes approved last year. In 2025, the State of New Hampshire adopted changes to RSA 153 (State Fire Code) and RSA 155-A (State Building Code) that significantly limit how municipalities can regulate fire and building code requirements. These changes require the City of Lebanon to update its Fire Prevention Ordinance (Chapter 72) and related Rules and Regulations to remain compliant with State law.

State law now requires that the State Fire Code and Building Code are uniform across all municipalities. Cities and towns cannot adopt or enforce local amendments that:

- Add new technical requirements
- Modify existing code provisions
- Are more or less stringent than the State-adopted codes

In short, municipalities must apply the State codes as written, without modification.

The City retains full authority over administration and enforcement, including:

- Permits and inspections
- Plan review processes
- Fees and cost recovery
- Enforcement actions and penalties
- Operational procedures and coordination

These updates do not reduce the City's ability to enforce fire safety, but they do change how requirements are established.

To comply with State law, the City has:

- Reviewed existing ordinances and regulations
- Removed or revised provisions that could be interpreted as modifying technical code requirements
- Ensured all requirements align with the State Fire Code

The updated ordinance continues to support fire and life safety while aligning with the new legal framework.

As part of the code update process, the existing fire prevention fee schedule was also reviewed. Some fee descriptions have been changed. Fees that have been charged for mobile cooking facilities have been included into the fee schedule. New fees have been added to the schedule to cover:

1. The review and inspection of emergency responder radio communication systems. These are complicated systems designed to ensure that police and fire department radios will work within new structures and typically require several site visits, consultations, and testing with contractors.
2. The inclusion of a rental housing inspection fee. This fee is designed to assist in covering the cost of ensuring safe, code compliant rental housing within the City of Lebanon.

As required by City Code Chapter 115-3, the City's legal counsel has reviewed the proposed ordinance and has recommended a few minor edits (see enclosed redline changes) to improve grammar and clarity of the document.

Action:

The following motion is offered for Council consideration:

MOVED, that the Lebanon City Council hereby adopts Ordinance #2026-05 to delete and repeal City Code Chapter 72, Fire Prevention, and replace it with a new City Code Chapter 72, to be entitled "Fire Prevention", as presented in the May 20, 2026 City Council Agenda Packet.

Included in this Section:

1. Proposed Ordinance #2026-05 – clean version
2. Proposed City of Lebanon Fire Department, Fire Prevention Rules and Regulations – clean version
3. Chapter 72, Fire Prevention, and City of Lebanon Fire Prevention Rules and Regulations – redline version
4. May 13, 2026 Legal Opinion from Attorney Matthew Decker
5. Notice of Public Hearing as Published in the May 9, 2026 edition of the *Valley News*

CITY OF LEBANON

ORDINANCE #2026-05

AN ORDINANCE TO AMEND the Code of the City of Lebanon by deleting and repealing Chapter 72 thereof, Fire Prevention, and replacing it with a new Chapter 72, to be entitled “Fire Prevention”, which chapter provides for the adoption of the current editions of NFPA 1 – Fire Code, and NFPA 101 – Life Safety Code, published by the National Fire Protection Association, as adopted and modified by the State of New Hampshire through RSA 153:1 and RSA 153:5.

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

Section 1:

The Code of the City of Lebanon is hereby amended by deleting and repealing Chapter 72, Fire Prevention.

Section 2:

The Code of the City of Lebanon is hereby amended by adding thereto a new chapter, to replace Chapter 72 hereinabove repealed, to be Chapter 72, Fire Prevention, to read as follows:

Article 1 - General Provisions

§ 72-1 **Title.**

A. This chapter shall be known as the "City of Lebanon, New Hampshire, Fire Prevention

Code," which provides for the use in Lebanon of the “New Hampshire fire code” or “State Fire Code” as defined by the State of New Hampshire per RSA 153:1 and RSA 153:5 (currently consisting of the 2021 editions of NFPA 1 – Fire Code and NFPA 101 – Life Safety Code as published by the National Fire Protection Association and as amended by the state board of fire control and ratified by the general court pursuant to RSA 153:5).

B. NFPA 1 – Fire Code, and NFPA 101 – Life Safety Code, as amended and adopted, shall govern the safeguarding of life and property from fire, explosion and other hazardous conditions arising from the storage, handling and use of hazardous substances, materials and devices, and from conditions hazardous to life or property in the occupancy of buildings and premises. All persons constructing, reconstructing, modifying, maintaining or operating any structure and all owners or occupants of applicable existing structures or premises shall comply with the requirements of these Codes.

C. Copies of the referenced NFPA standards shall be available for review at the Lebanon Fire Department and may be purchased through the National Fire Protection Association.

§ 72-2 **Bureau of Fire Prevention.**

A. General. The Bureau of Fire Prevention and Life Safety is hereby created within the City of Lebanon, New Hampshire, Fire Department. It shall be the duty and responsibility of the Fire Chief or any duly authorized representative to enforce the provisions of this Code. The function of the Bureau shall be the implementation, administration and enforcement of provisions of this Code. The designated, authorized enforcement representative of this Code shall be referred to as the "fire code official."

B. Deputies. In accordance with the prescribed procedures of this jurisdiction and with the concurrence of the appointing authority, the fire code official shall have the authority to appoint technical officers, inspectors and other employees in enforcement, rendering interpretations of this Code, and to assist in adoption of policies, procedures, rules and regulations in order to clarify the application of the provisions of this Code.

§ 72-3 **Permits.**

A. Permits required. Notwithstanding any other provisions of this Chapter, all permit forms required by this Code, or any other ordinance or state law may be obtained through the City of Lebanon.

B. Application. Application for permits shall be made to the City of Lebanon on the appropriate form provided. Applications for permits shall be accompanied by construction documents as required by the fire code official for evaluation of the application.

C. Time limitation of application. An application for a permit shall be deemed to have been abandoned 180 days after the date of filing, unless such application has been diligently prosecuted or a permit has been issued, except that the fire code official shall grant one extension of time not exceeding 12 months if there is reasonable cause and only when requested in writing prior to the application expiration date.

D. Expiration. An operational permit shall remain in effect until reissued, renewed, revoked or for such a period of time as specified on the permit. Construction/installation permits issued shall become invalid if the authorized work is not commenced within 180 days after issuance of the permit, or if the authorized work is suspended or abandoned for a period of one year after the time of commencing work.

E. Extensions. The fire code official shall grant one extension of time not exceeding 12 months, if there is reasonable cause and only when requested in writing prior to the expiration date. Said extension will only be authorized when it does not conflict with any federal, state, local laws or ordinances.

F. Required operational permits. Permits shall be required by the fire code official in accordance with the currently adopted edition of NFPA 1 – Fire Code.

G. Open burning. The City of Lebanon Fire Department shall issue open burning permits under the requirements of § 72-5.

H. Places of public assembly. The City of Lebanon Fire Department shall issue places of public assembly permits under the requirements of State RSA 155:17 and 155:18.

I. Fireworks. Pursuant to NH RSA 160-C:6, the sale, display, and/or possession of permissible fireworks is prohibited within the City of Lebanon. Operators, as defined by NH Administrative Rule Saf-C 5002.20, after following all procedures of the City of Lebanon, may be permitted to possess, fire off, discharge, deflagrate, detonate fireworks or firework displays within the City of Lebanon.

J. Required construction permits. Permits shall be required by the fire code official in accordance with NFPA 1 – Fire Code.

K. Automatic fire-extinguishing systems including fire pumps. Applications for fixed fire-extinguishing systems may be obtained from the Fire Prevention Bureau.

L. Fire alarm systems. Applications for fire alarm systems may be obtained from the Fire Prevention Bureau or the City of Lebanon Codes Office.

M. Standpipe systems. Applications for standpipe systems may be obtained from the Fire Prevention Bureau or the City of Lebanon Codes Office.

N. Hazard Assessment. At no cost to the City, the fire code official shall have the authority to require an owner or operator of a hazardous building, facility, plant or operation to provide periodic inspection and test reports verifying safe conditions at that location. This shall include testing procedures for monitoring hazardous atmospheres or conditions and for monitoring for proper levels of properties of the hazardous product. Any impairments or critical deficiencies found shall be corrected immediately. If, in the opinion of the Fire Chief, other features of protection are required based on potential risk to the community, the owner or operator shall implement this requirement forthwith. (24 NFPA 1:1.7.16)

§ 72-4 **Violations and penalties.**

Any person who shall violate a provision of this Code or shall fail to comply with any of the requirements thereof or who shall erect, construct, alter or repair a building or structure in violation of an approved plan or directive of the fire code official, or of a permit or certificate issued under the provisions of this Code, shall be guilty of a violation if by a natural person or a misdemeanor if by any other person, punishable by a fine of not more than $1,000. Each day that the violation continues shall be deemed a separate offense. Reference New Hampshire RSA's 625:8 I(c), 625:8 I(d), 651:2 IV(a) for further penalty provisions.

§ 72-5 **Open burning.**

A. General. All open burning shall conform to all applicable state laws (RSA 227-L) and administrative rules of the New Hampshire Department of Resources and Economic Development, Division of Forests and Lands and any other federal, state, local laws or ordinances which are applicable.

B. Permit required. Open burning shall be allowed after obtaining a permit from the Fire Department. Open burning of household trash, plastic items or waste is prohibited.

§ 72-6 **Fire lanes.**

Fire lanes shall be maintained in areas so posted. Fires lanes shall not be used to display merchandise or store items. All fire lanes shall conform to § 168-2B of the City of Lebanon Code.

§ 72-7 **Automatic sprinkler systems.**

A. Where required. Approved automatic sprinkler systems in new buildings and structures shall be provided in the locations described in this Code and as required by NFPA 101 and NFPA 1. Automatic sprinkler systems are not required in stand-alone single or two- family homes.

B. Working plans, including data sheets for systems components shall be submitted for review to the Lebanon Fire Department prior to the start of work on any automatic fire sprinkler system in accordance with the currently referenced edition of NFPA 13 – Standard for the Installation of Sprinkler Systems or NFPA 13R – Standard for the Installation of Sprinkler Systems in Low-Rise Residential Occupancies.

§ 72-8 **Fire alarm and detection systems.**

A. Where required: New buildings and structures. An approved automatic fire alarm system shall be installed and maintained in accordance with and as required by NFPA 101 and NFPA 1. Shop drawings for required alarm systems shall be submitted for review and approval to the Lebanon Fire Department, Fire Prevention Bureau prior to installation. Submittal of fire alarm plans shall be in accordance with the requirements of the currently referenced edition of NFPA 72 – National Fire Alarm and Signaling Code.

B. A building legend or map shall be affixed adjacent to the fire alarm control panel or annunciator that clearly depicts what area is covered by each zone in accordance with the currently referenced edition of NFPA 72- National Fire Alarm and Signaling Code – Annunciation Zoning. If an addressable fire alarm control panel is installed, the legend or map shall have enough detail so that fire department personnel can locate an activated device.

§ 72-9 **Means of egress.**

A. Scope. The provisions of the International Residential Code, egress sections, as amended by the State of New Hampshire, shall govern the means of egress requirements in new one- and two-family dwelling construction except as further controlled by state law. The provisions of the currently adopted and modified by the State of New Hampshire, edition of

Life Safety Code, NFPA 101 shall govern the minimum means of egress requirements in all new and existing buildings and structures, except as further controlled by state law.

B. Minimum requirements. It shall be unlawful to alter any building or structure in a manner that will reduce the number of exits or the capacity of the means of egress to less than required by the Life Safety Code.

§ 72-10 **Blasting.**

Blasting operations are further regulated in the currently adopted and modified by the State of New Hampshire edition of NFPA 1 and Saf-C 1600. Refer to Article 3, Fee Schedule of this Ordinance for the fee associated with this permit.

§ 72-11 **Fireworks displays.**

A. General. The display, sale and discharge of 1.4G fireworks is prohibited within the City of Lebanon, New Hampshire in accordance with NH RSA 160-C:6. The display and discharge of 1.3G fireworks shall meet the requirements of all federal, state, local laws, ordinances and administrative rules.

B. Outdoor displays. Application for fireworks displays shall be made in writing at least 15 working days in advance of the date of the display or discharge of 1.3G fireworks, on the current version of the State of New Hampshire approved form. The discharge of fireworks shall be lawful under the terms and conditions approved. Approval granted hereunder shall not be transferable, nor shall any approval be extended beyond the dates set out therein.

§ 72-12 **Rules and Regulations.**

The Fire Chief shall be responsible for developing and maintaining a set of rules and regulations related to fire prevention that are based on the currently adopted and modified State Fire Code as defined by NH RSA 153:1 and NH RSA 153:5. This document shall be known as the City of Lebanon Fire Prevention Rules and Regulations and shall be updated periodically as new technologies in the field of fire prevention evolve and new editions of those codes adopted and modified by the State Fire Code are adopted. This document shall not require the installation of any fire protection systems not required by any other legally adopted Code. The intent of this document shall be to set forth acceptable installation and maintenance practices for fixed fire protection systems and to detail site requirements relative to fire department access and operations. Any violation of the City of Lebanon Fire Prevention Rules and Regulations shall be a violation of this ordinance.

§ 72-13 **Unsafe Conditions.** (In accordance with NH RSA 155-B and this section),

Whenever the fire chief or the fire chief’s designated representative shall find in any structure or upon any premises dangerous or hazardous conditions or materials as follows, the fire chief or the fire chief’s designee shall order such dangerous conditions or materials to be removed or remedied: (Exception: This section shall not apply to owner-occupied one- and two-family dwellings unless the hazardous condition(s) endanger property owned by another person.)

1. Dangerous conditions which are liable to cause or contribute to the spread of fire or creation of a hazardous environment in or on said premises, building or structure or endanger the occupants thereof.
2. Conditions which interfere with the efficiency and use of any fire protection equipment.

3. Obstructions to or on fire escapes, stairs, passageways, doors or windows, which are liable to interfere with egress of occupants or the operation of the fire department in case of fire.
4. Accumulations of dust or waste material in air conditioning or ventilating systems or grease in kitchen or other exhaust ducts.
5. Accumulations of grease on kitchen cooking equipment, or oil, grease or dirt upon, under or around any mechanical equipment.
6. Accumulations or rubbish, waste, paper, boxes, shavings or other combustible materials, or excessive storage of any combustible material.
7. Hazardous conditions arising from defective or improperly used or installed electrical wiring, equipment or appliances.
8. Hazardous conditions arising from effective or improperly installed equipment for handling or using combustible, explosive or otherwise hazardous materials.
9. Dangerous or unlawful amounts of combustible, explosive or other hazardous materials.
10. All equipment, materials, processes or operations which are in violation of the provisions and intent of this ordinance.

Article 2 - Fire Protection Systems Maintenance

§ 72-14 **Fire Protection Systems Technicians.**

Access to any fire alarm panel for maintenance or service work shall be limited to persons approved by the Lebanon Fire Department, Fire Prevention Bureau and who have registered as a fire protection systems technician. Permission to have access to the fire alarm panel is provisional and is subject to periodic review. Each party granted permission to access fire alarm panels will have been issued an identification number by the Lebanon Fire Department, Fire Prevention Bureau, and issued copies of the current Lebanon Fire Department Rules and Regulations. Fire protection systems technician privileges are contingent upon demonstration of applicable knowledge and experience, as well as any other requirements determined by the Fire Chief. The following sections of applicable NFPA codes provide for qualified persons to work on specialized systems:

2022 NFPA 13, Section 1.2.2 Purpose
2022 NFPA 13R, Section 1.2.3 Purpose
2022 NFPA 72, Section 10.5 Personal Qualifications
2023 NFPA 25, Section 4.1.1.3.1 Responsibility of Property Owner or Designated Representative

A. Violations of the Lebanon Fire Department Rules and Regulations may result in a violation notice and fine being sent to the employer of the technician who committed the violation. Fine rates shall be in accordance with the Lebanon Fire Department Rules and Regulations and penalties shall be in accordance with Section 72-15. The following shall constitute a violation of said rules and regulations:

    1. Transmission of a false fire alarm signal caused by the action of the alarm technician;
    2. Leaving a protected property disconnected from the reporting feature of a required alarm system without notifying the Dispatch Center;
    3. Failure of the technician to notify the Dispatch Center prior to performing an action on a required alarm system;
    4. Unauthorized accessing of the interior of a Game-well Fire Alarm Box or unauthorized manipulation of the municipal fire alarm cable.

B. Individuals wishing to appeal any fine relative to a violation of the Lebanon Fire Department

Rules and regulations for Fire Protection Systems Technicians may do so in accordance with Chapter 36, Section 13 of the City Code.

C. All persons registered as a technician with the Lebanon Fire Department shall be responsible for providing up to date contact information. This information shall include home address and telephone number and current employer name, address, and telephone number as well as any mobile telephone number.

§ 72-15 **Penalties for Violations of the Fire Protection Systems Technician Rules**

A. Upon the first violation of these provisions within a 24 month time, the registered technician and their employer shall receive a written warning of the offense, and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations.

B. Upon two (2) violations of these provisions within a 24 month time, the registered technician shall have their privileges to work on fire alarm systems within the City suspended for a period of not less than 30 calendar days and not more than 45 calendar days and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations.

C. Upon three (3) violations of these provisions within a 24 month time frame, the registered technician shall have their privileges suspended for a period of not less than 90 days and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations. The authorized technician shall not be reinstated without written proof that the technician has received training on the proper use of fire alarm systems within the City.

D. Upon four (4) or more violations of these provisions, the authorized technician shall have their privileges indefinitely revoked until the technician meets with the Fire Prevention Bureau and Fire Administration and provides written documentation or proficiency in their trade and use of a fire alarm panel.

§ 72-16 **Approval.**

As used in this part of the chapter, "approved" means approved by the City of Lebanon Fire Department as meeting applicable standards of the National Fire Protection Association and the City of Lebanon Fire Prevention Code. Such approval shall be given during the review process for the issuance of a building permit. The Fire Department shall inspect completed installations of fire-extinguishing systems and supervisory equipment prior to the issuance of a certificate of occupancy. It shall be the responsibility of the person seeking such certificate to notify the Fire Department at least 24 hours before such systems are covered or obscured from view. At no time will a certificate of occupancy be issued for a commercial building if a required fire protection system is not fully functioning.

Article 3 - Fees

§ 72-17 **Fire Prevention Fees.**

Fire prevention fees shall be as follows:

Service		Fee

Plan Review:		
PURD (Site Plan)		$125.00
PUD (Site Plan)		$125.00
Commercial (Site Plan)		$125.00
Special Hazards Plan Review (At discretion of AHJ)		$340.00
New Fire Protection System Plan Review:		
Sprinkler Systems:		
NFPA 13D Systems		$0.00
NFPA 13R Systems		$135.00
NFPA 13 Systems (Per Riser):		
10,000 sq. ft. or less		$275.00
10,001 - 25,000 sq. ft.		$400.00
25,001 - 52,000 sq. ft.		$600.00
Other Fixed Water Based Extinguishing Systems (Foam, Water Spray, etc.):		
5,000 sq. ft or less		$300.00
5,001 sq. ft. and larger		$600.00
New Fire Alarm Systems:		
0-49 devices		$150.00
50-99 devices		$300.00
100 or more devices		$450.00
Other Fire Suppression Systems (Clean Agent, Kitchen Fire Suppression Systems, Gas Station Canopy Systems, etc.):		
Pre-Engineered		$200.00
Engineered		$300.00
New Fire Pump Plan Review		$350.00
New Underground Cistern Plan Review		$250.00
Modifications to Existing Systems Plan Review:		
Sprinkler Systems:		
1-6 heads/devices		$50.00
7-20 heads/devices		$150.00
21 or more heads/devices		$300.00
Other Fixed Water Based Extinguishing Systems:		
1-6 heads/devices		$40.00
7-20 heads/devices		$150.00
21 or more heads/devices		$300.00

Existing Fire Alarm Systems:		
1-10 devices		$75.00
11-99 devices		$150.00
100 or more devices		$300.00
Emergency Responder Communications Systems Plan Review		$150.00
Fire Prevention Operational Permits:		
Annual Flammable Liquid Permit:		
Greater than 2,500 gallons		$475.00
Annual Flammable Gas Permit (CNG, LNG, LPG):		
3,000 - 30,000 water capacity gallons aggregate		$150.00
Greater than 30,000 water capacity gallons aggregate		$300.00
Annual Poisonous Gas:		
Greater than 60 gallons		$160.00
Hot Work Permit		$75.00
Blasting Permit:		
Initial Fee (31 days)		$100.00
Renewal (31 days)		$150.00
Fire Prevention Inspections:		
Heating Oil Tanks (up to 660 gal)		$50.00
Heating Oil Appliances (furnaces, water heaters, etc)		$35.00
LPG/CNG/LNG Tanks (Above or Underground)		$50.00
LPG/CNG/LNG Appliances (boilers, water heaters, cook stoves, etc)		$35.00
Airport Refueling Facilities		$140.00
Day Care and Foster Care Inspections:		
Family: 1-6 children		$0.00
Group: 7-12 children		$0.00
Facility: 13+ children		$75.00
Foster Care Inspection		$0.00
Annual Place of Assembly Inspection		$110.00
Annual Rooming/Lodging House Inspection:		
12 rooms or greater		$180.00
Mobile Cooking Operations (Food trucks,		$25.00

trailers, etc)		
Rental Housing Inspections – Upon correction of any violations found, a 3-year certificate of compliance will be issued		
Application Fee		$25.00
Inspection Fee (per Unit)		$50.00

Section 3: 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 any remaining sections, subsections, sentences, clauses or parts of this ordinance.

Section 4: Effective Date.

This ordinance shall become effective upon passage.

City of Lebanon Fire Department
Fire Prevention Rules and Regulations

Last Updated: 18 January 2012
Revised: April 3, 2026

Table of Contents:

City of Lebanon Fire Prevention Rules and Regulations

This document, as referenced by the City of Lebanon Fire Prevention Ordinance, outlines the accepted practices related to the installation and maintenance of fire protection equipment and systems within the City of Lebanon. This document also clarifies the rules and responsibilities pertaining to fire protection system technician permitting through registration with the Fire Department. Any person servicing any type of fire protection system that is connected to a fire alarm system that is monitored shall be required to register as a fire protection system technician.

Section 1: Fire Protection System Technician Rules

1.1 The following procedures will be followed for alarm disconnects, service, maintenance and installation:

1.1.1 No one will be allowed access into an active master box except Lebanon Fire Department personnel.

1.1.2 All persons working on a fire protection system at a building with a reporting fire alarm system shall have be registered with the Fire Department as a fire protection system technician. (exception, one and two-family homes). Fire protection system technician registration can be obtained at the Lebanon Fire Department, 12 South Park Street, Lebanon, New Hampshire 03766.

1.1.3 The Fire Chief, at his/her discretion, shall determine cases in which fire protection system technician privileges are renewed, suspended for cause, revoked for cause, or re-instated.
Examples of incidents that may require punitive action being taken by the Fire Chief against a registered fire protection systems technician include, but are not limited to:

1. Transmission of a false fire alarm signal caused by the action of the alarm technician;
2. Leaving a protected property disconnected from the reporting feature of a required alarm system without notifying the Dispatch Center;
3. Failure of the technician to notify the Dispatch Center prior to performing an action on a required alarm system;
4. Unauthorized accessing of the interior of a Gamewell Fire Alarm Box or unauthorized manipulation of the municipal fire alarm cable.

The Fire Chief, at his/her discretion shall also determine, in the future, any and all additional credentialing requirements of new fire protection system technician registered with the Fire Department. (22 NFPA 72:10.5)

1.1.4 Failure to abide by these requirements may subject the fire protection system technician to fines as prescribed by the City of Lebanon Code and may also result in suspension or revocation of fire protection system technician privileges in the City of Lebanon as outlined at the end of this section.

1.1.5 Access to the fire alarm panel for maintenance shall be limited to persons approved by the Lebanon Fire Department. Permission to have access to the fire alarm panel is provisional and is subject to periodic review. Keys to fire alarm control panels shall not be left in unsecured locations. Each party granted permission to access fire alarm panels will be issued an identification number by the Lebanon Fire Department, Fire Prevention Bureau, and issued copies of the current City of Lebanon Fire Prevention Rules and Regulations regarding fire alarm systems.

1.1.6 It shall be the responsibility of the fire protection system technician to notify the Dispatch Center before any service is done on an alarm/sprinkler system or other fire protection system monitored by a fire alarm system. It shall also be the fire protection system technician's responsibility to notify the Dispatch Center when work is completed and the system is restored to normal function, or if the fire alarm system is unable to be restored to a normal operating condition.

1.1.7 Twenty four (24) hour notice shall be given to the Lebanon Fire Department by an alarm/sprinkler company prior to having a master box plugged out.

1.1.8 Transmitting an alarm condition from a protected property while in the performance of routine service work is allowed only with prior approval from the Dispatch. If allowed to transmit an alarm condition, the fire protection system technician shall be in direct communication with the Dispatch Center prior to, and during the alarm transmission. It shall be understood that sending multiple alarm signals to the Dispatch Center shall only be done in a manner that does not overtax dispatch personnel or tie up the alarm receiving equipment at the Dispatch Center.

1.1.9 Any false alarms received without prior knowledge of the Dispatch Center and Lebanon Fire Department are subject to fines per the City of Lebanon Alarm Ordinance Chapter 11. See City of Lebanon Ordinance Chapter 11 for further information.

1.1.10 Fire protection system technicians working on NFPA 13 or 13R type sprinkler systems, or any required fire alarm or fire protection systems in the City shall immediately (within 4 hours) notify the Dispatch Center and the Lebanon Fire Department any time they encounter operational impairments of a required fire protection system that they are inspecting, servicing, or performing work on.

1.1.11 The Lebanon Fire Department will not perform routine functions on fire alarm systems, such as zone plug outs except under emergency conditions. When called to an alarm activation, the Lebanon Fire Department will secure the alarm system and, before clearing the scene, will turn the responsibility of the alarm, with the exception of the master box, over to the property owner or alarm/sprinkler company representative. [72-14(F)]

1.1.12 Upon any alarm activation, false alarm, or actual emergency, the following procedures shall be followed:

1.1.12.1 Complete evacuation by all occupants of the building (or fire, smoke zone if appropriate).

1.1.12.2 One person shall be designated to call the Lebanon Fire Department (9-1-1) to confirm that there is a fire alarm activation. At a minimum, the following information shall be given to the Dispatcher:

1. Name.
2. Location (Street Address)
3. Nature of the emergency
4. Telephone number where they are calling from.

1.1.12.3 One person shall be designated to meet Fire Department personnel, usually at the front of the building.

1.1.12.4 No one shall re-enter the building until such time as the Fire Department has determined it is safe to do so.

1.1.12.5 In the event of an alarm activation, including accidental transmission of alarm, no one, other than Lebanon Fire Department personnel, shall silence the fire alarm system. No person shall in any way shut off any sprinkler valve, silence any alarm signal, or reset any alarm panel after an alarm has been transmitted to the Lebanon Dispatch Center.

1.2 Penalties for Violations of the Fire Protection Systems Technician Rules

1.2.1 Upon the first violation of these provisions within a 24 month time, the authorized technician and their employer shall receive a written warning of the offense and the employer shall be fined $25 in accordance with the fee schedule in Article V.

1.2.2 Upon two (2) violations of these provisions within a 24 month time, the authorized technician shall have their privileges to work on fire alarm systems within the City suspended for a period of not less than 30 calendar days and not more than 45 calendar days and the employer shall be fined $75 in accordance with the fee schedule in Article V.

1.2.3 Upon three (3) violations of these provisions within a 24 month time frame, the authorized technician shall have their privileges suspended for a period of not less than 90 days and the employer shall be fined $150 in accordance with the fee schedule in Article V. The authorized technician shall not be reinstated without written proof that the technician has received training on the proper use of fire alarm systems within the City.

1.2.4 Upon four (4) or more violations of these provisions, the authorized technician shall have their privileges indefinitely revoked until the technician meets with the Fire

Prevention Bureau and Fire Administration, and provides written documentation of proficiency in their trade and use of a fire alarm panel.

Section 2: Fire Alarm Systems

2.1.1 General Requirements. (Section shall not apply to fire alarm systems in one and two-family dwellings, or for non required system installations)

2.1.2 All new fire alarm systems shall be installed in accordance with these rules and the currently referenced and adopted by the State of New Hampshire Fire Code Edition of NFPA 70 and NFPA 72.

2.1.3 All equipment shall be listed by Underwriter's Laboratory or Factory Mutual. Manufacturer specification sheets shall be submitted for approval prior to installation. If a mixing of manufacturers' devices and components is to occur, then a statement of compatibility from the manufacturer of the fire alarm control panel shall be required. A statement of compatibility is required for all systems connecting two or more hard-wired smoke detectors from different manufacturers.

2.1.4 All fire alarm systems installed in the City of Lebanon shall have a Fire Alarm Construction Permit Application from the Lebanon Fire Department and an electrical permit from the Lebanon Codes Department before work may begin. This includes the replacement of a fire alarm control panel. All submissions shall include: the proper fees; a floor plan drawn to scale showing all alarm devices; panel and annunciator locations; a one line wiring diagram; a list of alarm points if addressable; a legend detailing all symbols used in the plans; battery calculations; annunciator detail showing zone labeling; master box and point of municipal connection (if applicable). The Fire Department will not issue a permit until all the necessary documentation is supplied. A minimum of one (1) full set of submission materials shall be submitted to the Lebanon Fire Department, Fire Prevention Bureau for review. (22 NFPA 72:10.20)

2.1.5 All fire alarm equipment shall be keyed alike. The City of Lebanon Fire Department accepts the "PK 625", "CAT 45", "CAT 30, "306B", and "A135" key types for fire alarm equipment. The fire alarm control panel and/or annunciator shall be marked with the key type.

2.1.7 A separate AC (alternating current) circuit disconnect shall be provided for the fire alarm system with a breaker lock installed. (22 NFPA 72:10.6.5.4)

2.1.8 Keys to fire alarms shall not be available to unauthorized persons.

2.1.13 Detectors or devices located above ceilings to include, but not be limited to: water flow switches; tamper switches and duct detectors shall have their location identified by signage on ceiling in close proximity to device. If provided, all remote test/reset switches for duct smoke detectors shall be located in a readily visible location, no greater than 6 feet from the finished floor. (22 NFPA 72:10.18.6)

2.1.14 Trip wires from the fire alarm control panel to the master box shall be continuous with no splices.

2.2 Fire Alarm Control Panel Requirements

2.2.1 Fire alarm control panel (FACP) location shall be approved. Alarm display height shall be between fifty-four to sixty-six inches (54”-66”). If the FACP is located in a separate or concealed space, a sign shall be provided on the entrance door(s) or near the concealed space. Such signs shall be RED with WHITE lettering at least two (2”) inch in height and shall read “Fire Alarm System”. (22 NFPA 72:10.4.4)

2.2.2 If the FACP is not clearly visible from the outside of the main entrance of the building, an approved annunciator shall be installed. (22 NFPA 72:13.7.1.12)

2.2.6 All fire alarm systems shall be at least twenty-four (24) volt.

2.2.7 Panels and remote annunciators shall have zone labels permanently affixed. Stick-on tape labels are not acceptable. Wording of labels to be approved by the Lebanon Fire Department.

2.2.8 Fire alarm control panels shall not be located inside of dwelling units, (exception: single and two family structures).

2.3 Remote Annunciators

2.3.1 Remote annunciators shall be located at approved locations near the main entrance to the building. (22 NFPA 72:13.7.1.12)

2.3.2 All annunciators shall be backlit and shall display with such brilliance that they are able to be read in direct sunlight. Annunciators shall be protected from physical damage and the effects of weather elements.

2.3.3 Remote annunciators shall have approved key operated switches that silence the audible warning devices and reset the system. The switches shall be supervised. The key shall be the same needed to open the fire alarm control panel or an “A135" key.

2.3.4 Graphic annunciators shall be approved prior to being manufactured by the Lebanon Fire Department.

Section 3: Water Based Fire Protection Systems

3.1 General Requirements

3.1.1 All water-based fire protection systems shall be installed in compliance with the currently adopted and modified by the State of New Hampshire Fire Code editions of the applicable NFPA Standard.

3.1.2 All water-based fire protection systems shall be maintained to the requirements of the currently adopted and modified by the State of New Hampshire Fire Code Edition of NFPA 25, *Standard for the Inspection, Testing, and Maintenance of Water-Based Fire Protection Systems*.

3.1.4 All new NFPA 13 and NFPA 13R sprinkler systems shall have their design based upon a hydrant flow test that is no less than 12 months old (22 NFPA 13:4.5.1.1). All hydrant flow tests shall be witnessed by the Lebanon Fire Department.

3.1.7 Before any work is performed to install a new sprinkler system or standpipe system, or before any modifications to existing sprinkler systems or standpipe systems are made, complete plans and specifications must be submitted to the Lebanon Fire Prevention Bureau for approval (exception:13D systems for one and two-family dwellings).

3.1.8 All automatic sprinkler systems and standpipe systems shall be equipped with a fire department pumper connection (FDC). NFPA 13 systems and standpipe connections shall have a 4-inch stortz connection on a 30 degree angle with a cap and chain. NFPA 13R systems shall have 2 ½ inch NH female connections with plugs and chain. The number of FDC connections shall be determined by the sprinkler hydraulic demand. FDC connections shall be installed at locations approved by the Lebanon Fire Department.

3.1.9 If major modifications are made to any existing automatic sprinkler system or standpipe system, the system shall be brought into compliance with these regulations.

3.1.11 All 2 ½ inch standpipe outlets shall terminate with a 2 ½ by 1 ½ inch reducer and 1 ½ inch cap. 1 ½ inch thread is iron pipe hose thread (NPSH).

3.1.16 All rooms or areas in which sprinkler or standpipe control valves are located shall be identified by permanently affixed signage approved by the Lebanon Fire Department. (24 NFPA 1:4.5.1.1)

3.2 Wet Type Sprinkler System Requirements

3.2.2 Adjustable pneumatic retard water flow switch set for a minimum of 45 seconds and a maximum of 60 seconds.

3.2.4 On multiple riser systems a means of annunciation on the property shall be provided that meets the approval of the Lebanon Fire Department.

Section 4: Connecting Fire Alarms And Sprinkler Systems

4.1 General Requirements:

4.1.1 All fire alarm systems required by currently adopted and modified by the State of New Hampshire through RSA 153:1 and RSA 153:5, editions of NFPA 1 – Fire Code and NFPA 101 – Life Safety Code as published by the National Fire Protection Association shall be monitored in accordance with the requirements of the currently adopted edition of NFPA 72, National Fire Alarm and Signaling Code.

4.1.2 The City of Lebanon will no longer allow new connections to the existing 100 mil municipal fire alarm system that is owned and operated by the City of Lebanon that have not already been approved and are in active construction at the time this ordinance is adopted.

4.1.4 All connections shall be made in accordance with Chapters 11 and 72 of the City of Lebanon Code.

4.1.5 The Lebanon Fire Department reserves the right to disconnect from the fire alarm console at the Lebanon Dispatch Center, or from the master fire alarm box, the wires from any property that does not maintain compliance with these Regulations or is subject to repeated false alarms. If a property is disconnected from the fire alarm console, a representative of the property owner will be notified verbally and a follow up letter will be sent to the property owner within five (5) regular business days from the date disconnection.

4.2 Connections to the Municipal System

4.2.1 If the municipal fire alarm telegraph line repair connection is to be made on the building, the installer shall meet the following requirements:

(1) The installer shall run minimum half inch rigid steel conduit from the master box to the connection point (designated by the Fire Department). This conduit shall be securely mounted and shall have a weather head at the connection point.

(2) Contractor shall install a utility grade eyebolt or similar approved device next to the weather head and properly be secured to support the aerial cable under ice load.

(3) If connection is less than 100 feet, four (4) insulated 12 AWG THHN/THWN solid conductor wires in four (4) different colors (min. of 1 red and 1 black) shall be run in the conduit to be used to connect the master box to the municipal fire alarm telegraph line or IMSA 20-1, 12 gauge solid, minimum of four (4)

conductors.

(4) If connection is greater than 100 feet than IMSA 20-1, 12 gauge solid, minimum of four (4) conductors shall be used

4.2.2 If the municipal fire alarm telegraph line repair connection is to be made on a utility pole, the following requirements shall be met:

(1) The installer shall run two (2") inch conduit or larger from the master box to the utility pole at a minimum depth of 18 inches and all conduits shall have cemented joints. The conduit shall be schedule 80 PVC and contractor shall install long sweep (ell) of rigid steel and one ten-foot length of rigid steel at the utility pole.

(2) For all underground conduit the contractor shall use IMSA 20-1, 12 gauge solid, minimum of four (4) conductors.

(3) A bonded earth ground shall be run into the master box. This bonded ground shall not be run in the same conduit as the wires that are used to make the connection to the municipal fire alarm telegraph line. The grounding conductor shall be a manufactured telegraph fire alarm box grounding kit or minimum eight (8) gauge solid copper wire if approved by the Lebanon Fire Department. All flush mount master boxes shall use minimum of eight (8) gauge solid copper wire to ground and shall be bonded to an approved location. If copper wire is used, the conductor shall be run in conduit through all concealed locations. At the termination point of the ground wire, the wire and connection shall be tagged “Fire Department Connection - Do Not Remove”.

CITY OF LEBANON
ORDINANCE # 2026-05

AN ORDINANCE TO REPEAL the existing language of Chapter 72 of the Code of the City of Lebanon and inserting the following:

Section 1:

City of Lebanon Ordinance Chapter 72, Fire Prevention

Table of Contents:

CITY OF LEBANON
ORDINANCE # 2026-05

Article 1 - General Provisions

§ 72-1 Title

A. This chapter shall be known as the "City of Lebanon, New Hampshire, Fire Prevention Code," which provides for the adoption of the ~~most recent Edition of the International Fire Code and all appendices therein as published by the International Code Council, subject to the amendments, additions and deletions contained in this chapter.~~ **currently adopted and modified by the State of New Hampshire through RSA 153:1 and RSA 153:5, editions of NFPA 1 – Fire Code and NFPA 101 – Life Safety Code as published by the National Fire Protection Association.**

B. ~~The International Fire Code,~~ **NFPA 1 – Fire Code and NFPA 101 – Life Safety Code** as amended and adopted shall govern the safeguarding of life and property from fire, explosion and other hazardous conditions arising from the storage, handling and use of hazardous substances, materials and devices, and from conditions hazardous to life or property in the occupancy of buildings and premises. All persons constructing, reconstructing, modifying, maintaining or operating any structure and all owners or occupants of applicable existing structures or premises shall comply with the requirements of ~~this~~ **these** Code**s**.

C. Copies of the ~~International Fire Code and~~ referenced NFPA standards shall be available ~~for research~~ at the Lebanon Fire Department and may be purchased through ~~the International Code Council and~~ the National Fire Protection Association.

~~§ 72-2 Applicability of the State of New Hampshire Fire Code~~

~~A. Specific code reference. Wherever this Code references the International Electrical Code the reader shall substitute that reference with NFPA 70, The National Electric Code by the National Fire Protection Association as adopted by the State of New Hampshire.~~

~~B. Specific gas code reference. Wherever this Code references the International Fuel Gas Code, the reader shall substitute that reference with NFPA 54, The National Fuel Gas Code as adopted by the State of New Hampshire.~~

~~C. The NFPA Codes adopted by the State of New Hampshire Fire Code pursuant to Chapter Saf-C 6000 RSA 153 shall be in effect.~~

~~D. In accordance with section 72-41.6 through 72-41.10 of this Ordinance, the most recent Editions of NFPA 13, 13D, 13R, 14, 15, 16, 17, 25, 96 and 2001 are adopted in this Code. Wherever there is a conflict between the State Fire Code and the Local Fire Prevention Code, the Code requirement which provides a higher level of life safety or property protection shall take precedent.~~

§ 72-3 Bureau of Fire Prevention.

A. General. The Bureau of Fire Prevention and Life Safety is hereby created within the City of Lebanon, New Hampshire, Fire Department. It shall be the duty and responsibility of the Fire Chief or any duly authorized representative to enforce the provisions of this Code. The function of the Bureau shall be the implementation, administration and enforcement of provisions of this Code. The designated, authorized enforcement representative of this Code shall be referred to as the "fire code official."

B. Deputies. In accordance with the prescribed procedures of this jurisdiction and with the concurrence of the appointing authority, the fire code official shall have the authority to appoint technical officers, inspectors and other employees in enforcement, rendering interpretations of this Code, and to assist in adoption of policies, procedures, rules and regulations in order to clarify the application of the provisions of this Code.

§ 72-4 Permits.

A. Permits required. Notwithstanding any other provisions of this Chapter, all permit forms required by this Code, or any other ordinance or state law may be obtained through the City of Lebanon ~~Codes Office~~.

B. Application. Application for permits shall be made to the City of Lebanon ~~Codes Office~~ on the appropriate form provided. Applications for permits shall be accompanied by construction documents as required by the fire code official for evaluation of the application.

C. Time limitation of application. An application for a permit shall be deemed to have been abandoned ~~one (1) year~~ **180 days** after the date of filing, unless such application has been diligently prosecuted or a permit has been issued, except that the fire code official shall grant one extension of time not exceeding 12 months if there is reasonable cause and only when requested in writing prior to the application expiration date.

D. Expiration. An operational permit shall remain in effect until reissued, renewed, revoked or for such a period of time as specified on the permit. Construction/installation permits issued shall become invalid if the authorized work is not commenced within one year after issuance of the permit, or if the authorized work is suspended or abandoned for a period of one year after the time of commencing work.

E. Extensions. The fire code official shall grant one extension of time not exceeding 12 months, if there is reasonable cause and only when requested in writing prior to the expiration date. Said extension will only be authorized when it does not conflict with any federal, state, local laws or ordinances.

F. Required operational permits. Permits shall be required by the fire code official in accordance with the ~~International Fire Code~~ **currently adopted edition of NFPA 1 – Fire Code.**

G. Open burning. The City of Lebanon Fire Department shall issue open burning permits under the requirements of § 72-~~7~~**5**.

H. Places of public assembly. The City of Lebanon Fire Department shall issue places of public assembly permits under the requirements of State RSA 155:17 and 155:18.

~~I. Facilities~~ **Fireworks**. ~~The City of Lebanon Fire Department shall issue permits for the outdoor display of 1.3G fireworks. Refer to Section 72-13 (as amended) of this Code[1]~~

~~and State~~

~~RSA 160-B for further requirements of outdoor fireworks displays. Pursuant to State RSA 153:5, the State Fire Code, Part Saf-C 6900, any person engaged in the discharge of proximate audience pyrotechnic displays shall first obtain a permit from the State Fire Marshal.~~

a. ~~[1]: Editor's Note: This reference is to Fireworks Display Section (as amended) of the International Fire Code.~~

Pursuant to NH RSA 160-C:6, the sale, display, and/or possession of permissible fireworks is prohibited within the City of Lebanon. Operators, as defined by NH Administrative Rule Saf-C 5002.20, after following all procedures of the City of Lebanon, may be permitted to possess, fire off, discharge, deflagrate, detonate fireworks or firework displays within the City of Lebanon.

J. Required construction permits. Permits shall be required by the code official in accordance with ~~the International Fire Code~~. **NFPA 1 – Fire Code.**

K. Automatic fire-extinguishing systems including fire pumps. Applications for fixed fire-extinguishing systems may be obtained from the Fire Prevention Bureau or the City of Lebanon Codes Office.

L. Fire alarm systems. Applications for fire alarm systems may be obtained from the Fire Prevention Bureau or the City of Lebanon Codes Office.

M. Standpipe systems. Applications for standpipe systems may be obtained from the Fire Prevention Bureau or the City of Lebanon Codes Office.

N. Hazard Assessment. At no cost to the City, the fire code official shall have the authority to require an owner or operator of a hazardous building, facility, plant or operation to provide periodic inspection and test reports verifying safe conditions at that location. This shall include testing procedures for monitoring of hazardous atmospheres or conditions and for monitoring for proper levels of properties of the hazardous product. Any impairments or critical deficiencies found shall be corrected immediately. If, in the opinion of the Fire Chief, other features of protection are required based on potential risk to the community, the owner or operator shall implement this requirement forthwith. **(21 NFPA 1:7.16)**

§ ~~72-5 Board of appeals established.~~

~~Refer to Appendix A of the International Fire Code and/or Chapter 36 of the City of Lebanon Ordinances (International Building Code) for the establishment of the Board of Appeals.~~

§ 72-6 Violations and penalties.

Any person who shall violate a provision of this Code or shall fail to comply with any of the requirements thereof or who shall erect, construct, alter or repair a building or structure in violation of an approved plan or directive of the fire code official, or of a permit or certificate issued under the provisions of this Code, shall be guilty of a violation if by a natural person or a misdemeanor if by any other person, punishable by a fine of not more than $1,000. Each day that the violation continues shall be deemed a separate offense. Reference New Hampshire RSA's

625:8 I(c), 625:8 I(d), 651:2 IV(a) for further penalty provisions.

§ 72-7 Open burning.

A. General. All open burning shall conform to all applicable state laws (RSA 227-L) and administrative rules of the New Hampshire Department of Resources and Economic Development, Division of Forests and Lands and any other federal, state, local laws or ordinances which are applicable.
B. Permit required. Open burning shall be allowed after obtaining a permit from the Fire Department. Open burning of household trash, plastic items or waste is prohibited.

§ 72-8 Fire lanes.

Fire lanes shall be maintained in areas so posted. Fires lanes shall not be used to display merchandise or store items. All fire lanes shall conform to § 168-2B of the City of Lebanon Code.

§ 72-9 Automatic sprinkler systems.

A. Where required. Approved automatic sprinkler systems in new buildings and structures shall be provided in the locations described in this Code and as required by NFPA 101 and NFPA 1. Automatic sprinkler systems are not required in stand-alone single or two-family homes.

~~B. Signals. Alarm, supervisory and trouble signals shall be distinctly different and shall be automatically transmitted to an approved central station, dispatch center, remote supervising station, auxiliary fire alarm system or proprietary supervising station as defined in NFPA 72 or, when approved by the Fire Code Official, shall sound an audible and visual signal at a constantly attended location.~~

~~C.~~ **Working plans, including data sheets for systems components shall be submitted for review to the Lebanon Fire Department prior to the start of work on any automatic fire sprinkler system in accordance with the currently referenced edition of NFPA 13 – Standard for the Installation of Sprinkler Systems or NFPA 13R – Standard for the Installation of Sprinkler Systems in Low-Rise Residential Occupancies.**

§ 72-10 Fire alarm and detection systems.

A. Where required: New buildings and structures. An approved automatic fire alarm system shall be installed and maintained in accordance with ~~the International Fire Code, as amended~~ and as required by NFPA 101 and NFPA 1. Shop drawings for required alarm systems shall be submitted for review and approval to the Lebanon Fire Department, Fire Prevention Bureau prior to installation. Submittal of fire alarm plans shall be in accordance with the requirements of the ~~International Fire Code.~~ **Currently referenced edition of NFPA 72 – National Fire Alarm and Signaling Code.**

~~B. System detector coverage. In newly constructed buildings which are required to install an automatic fire alarm system, automatic detection devices shall be installed and maintained in all common spaces such as, storage rooms, lounges, laundry rooms, break rooms, and in common areas of means of egress components such as exit access corridors and exit enclosure stairs and shall be installed to provide coverage based on the manufacturer's listing for the device. New residential occupancies greater than 12,000 square feet in total size with un-sprinkled attic spaces shall have system heat detection installed in accessible locations of the attic space.~~

C. A building legend or map shall be affixed adjacent to the fire alarm control panel or annunciator that clearly depicts what area is covered by each zone **in accordance with the currently referenced edition of NFPA 72- National Fire Alarm and Signaling Code – Annunciation Zoning**. If an addressable fire alarm control panel is installed, the legend or map shall have enough detail so that fire department personnel can locate an activated device.

~~D. Sleeping location requirements. An automatic fire alarm system shall be installed and maintained in all new: multi-family buildings (excluding two-family homes); lodging and rooming houses; board and care facilities; motels and hotels; bed and breakfasts; detention facilities; dormitories; health care occupancies and non-home based day care centers.~~

~~E. Carbon monoxide detection. Carbon monoxide detection devices shall be installed and maintained in accordance with this Code and state law. An alternating current (AC) powered carbon monoxide detection device shall be installed in the area of fossil fueled heating appliances in all newly constructed buildings greater than 5,000 square feet in size.~~

~~F. Hazardous Locations. All high hazard Group H occupancies, as defined by the International Building Code and all bulk gas facilities/plants, trans-loading operations, and end user sites shall have a reporting automatic detection system. The required detection system shall monitor for conditions above the allowable threshold limits, such as lower explosive limit (LEL) or IDLH atmospheres. This system shall be installed and maintained per the manufacturers specifications based on the specific type of hazard present at that location. All new and existing bulk facilities storing or processing flammable gases or liquids in above ground containers, tanks or vessels with an aggregate quantity of 60,000 gallons or more shall have monitored flame detection on site.~~

~~G. If the protected property is within 2,000 feet of the municipal fire alarm telegraph system, an approved master fire alarm box, connected to the municipal system, shall be provided as the proper type of connection. For new planned unit developments, planned unit residential developments, or industrial developments, the municipal fire alarm system~~

~~shall be extended to serve the development.~~

§ 72-11 Means of egress.

A. Scope. The provisions of the International Residential Code, egress sections, as amended by the ~~City of Lebanon~~, shall govern the means of egress requirements in new one- and two-family dwelling construction except as further controlled by state law. The provisions of the ~~most recent~~ **currently adopted and modified by the State of New Hampshire**, ~~E~~editions ~~s~~ of Life Safety Code, NFPA 101 ~~and the International Fire Code~~ shall govern the minimum means of egress requirements in all new and existing buildings and structures, except as further controlled by state law.

B. Minimum requirements. It shall be unlawful to alter any building or structure in a manner that will reduce the number of exits or the capacity of the means of egress to less than required by the Life Safety Code ~~and the International Fire Code~~.

§ 72-12 Blasting.

Blasting operations are further regulated in the ~~International Fire Code~~ **currently adopted and modified by the State of New Hampshire edition of NFPA 1 and Saf-C 1600**. Refer to Article 5, Fee Schedule of this Ordinance for the fee associated with this permit.

§ 72-13 Fireworks displays.

A. General. The display, sale and discharge of 1.4G fireworks is prohibited within the City of Lebanon, New Hampshire **in accordance with NH RSA 160-C:6**. The display and discharge of 1.3G fireworks shall meet the requirements of all federal, state, local laws, ordinances and administrative rules.

B. Outdoor displays. Application for fireworks displays shall be made in writing at least 15 working days in advance of the date of the display or discharge of 1.3G fireworks, on the current version of the State of New Hampshire approved form. The discharge of fireworks shall be lawful under the terms and conditions approved. Approval granted hereunder shall not be transferable, nor shall any approval be extended beyond the dates set out therein.

~~C. Delete following subsections without substitution: Retail Display and Sale.~~

§ 72-14 Rules and Regulations. The Fire Chief shall be responsible for developing and maintaining a set of rules and regulations related to fire prevention **that are based on the currently adopted and modified State Fire Code as defined by NH RSA 153:1 and NH RSA 153:5**. This document shall be known as the City of Lebanon Fire Prevention Rules and Regulations and shall be updated periodically as new technologies in the field of fire prevention evolve **and new editions of those codes adopted and modified by the State Fire Code are adopted**. This document shall not require the installation of any fire protection systems not required by ~~this ordinance or~~ any other legally adopted Code. The intent of this document shall be to set forth acceptable installation and maintenance practices for **fixed** fire protection systems and to detail site requirements relative to fire department access and operations. Any violation of the City of Lebanon Fire Prevention Rules and Regulations shall be a violation of this ordinance.

§ 72-15 Unsafe Conditions. **(In accordance with NH RSA 155-B and this section),** Whenever the fire chief or the fire chief's designated representative shall find in any structure or upon any premises dangerous or hazardous conditions or materials as follows, the fire chief or the fire chief's designee shall order such dangerous conditions or materials to be removed or remedied: (Exception: This section shall not apply to owner occupied one and two family dwellings unless the hazardous conditions endangers property owned by another person.)

1. Dangerous conditions which are liable to cause or contribute to the spread of fire or creation of a hazardous environment in or on said premises, building or structure or endanger the occupants thereof.
2. Conditions which interfere with the efficiency and use of any fire protection equipment.
3. Obstructions to or on fire escapes, stairs, passageways, doors or windows, which are liable to interfere with egress of occupants or the operation of the fire department in case of fire.
4. Accumulations of dust or waste material in air conditioning or ventilating systems or grease in kitchen or other exhaust ducts.
5. Accumulations of grease on kitchen cooking equipment, or oil, grease or dirt upon, under or around any mechanical equipment.
6. Accumulations or rubbish, waste, paper, boxes, shavings or other combustible materials, or excessive storage of any combustible material.
7. Hazardous conditions arising from defective or improperly used or installed electrical wiring, equipment or appliances.
8. Hazardous conditions arising from effective or improperly installed equipment for handling or using combustible, explosive or otherwise hazardous materials.
9. Dangerous or unlawful amounts of combustible, explosive or other hazardous materials.
10. All equipment, materials, processes or operations which are in violation of the provisions and intent of this ordinance.

Article 2 - Fire Protection Systems Maintenance

§ 72-~~20~~**1 6** Fire Protection Systems Technicians. Access to any fire alarm panel for maintenance or service work shall be limited to persons approved by the Lebanon Fire Department, Fire Prevention Bureau and who have registered as a fire protection systems technician. Permission to have access to the fire alarm panel is provisional and is subject to periodic review. Each party granted permission to access fire alarm panels will have been issued an identification number by the Lebanon Fire Department, Fire Prevention Bureau, and issued copies of the current Lebanon Fire Department Rules and Regulations. Fire protection systems technician privileges are contingent upon demonstration of applicable knowledge and experience, as well as any other requirements determined by the Fire Chief. **The following sections of applicable NFPA codes provide for qualified persons to work on specialized systems:**

2022 NFPA 13, Section 1.2.2 Purpose

2022 NFPA 13R, Section 1.2.3 Purpose

2022 NFPA 72, Section 10.5 Personal Qualifications

2023 NFPA 25, Section 4.1.1.3.1 Responsibility of Property Owner or Designated Representative

~~A. All technicians registered with the Lebanon Fire Department shall pay a one- time registration fee in accordance with Article V, Fee Schedule. At the time of registration, technicians shall be provided with a copy of the Lebanon Fire Department Rules and Regulations document.~~

B. Violations of the Lebanon Fire Department Rules and Regulations may result in a violation notice and fine being sent to the employer of the technician who committed the violation. Fine rates shall be in accordance with the Lebanon Fire Department Rules and Regulations and penalties shall be in accordance with Section 72-21. The following shall constitute a violation of said rules and regulations:

1. Transmission of a false fire alarm signal caused by the action of the alarm technician;
2. Leaving a protected property disconnected from the reporting feature of a required alarm system without notifying the Dispatch Center;
3. Failure of the technician to notify the Dispatch Center prior to performing an action on a required alarm system;
4. Unauthorized accessing of the interior of a Game-well Fire Alarm Box or unauthorized manipulation of the municipal fire alarm cable.

C. Individuals wishing to appeal any fine relative to a violation of the Lebanon Fire Department Rules and regulations for Fire Protection Systems Technicians may do so in accordance with Chapter 36, Section 13 of the City Code.

D. All persons registered as a technician with the Lebanon Fire Department shall be responsible for providing up to date contact information. This information shall include home address and telephone number and current employer name, address, and telephone number as well as any mobile telephone number.

§ 72-~~21~~**17** Penalties for Violations of the Fire Protection Systems Technician Rules

A. Upon the first violation of these provisions within a 24 month time, the registered technician and their employer shall receive a written warning of the offense and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations.

B. Upon two (2) violations of these provisions within a 24 month time, the registered technician shall have their privileges to work on fire alarm systems within the City suspended for a period of not less than 30 calendar days and not more than 45 calendar days and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations.

C. Upon three (3) violations of these provisions within a 24 month time frame, the registered technician shall have their privileges suspended for a period of not less than 90 days and the employer shall be fined in accordance with the Lebanon Fire Department Rules and Regulations. The authorized technician shall not be reinstated without written proof that the technician has received training on the proper use of fire alarm systems within the City.

D. Upon four (4) or more violations of these provisions, the authorized technician shall have their privileges indefinitely revoked until the technician meets with the Fire Prevention Bureau and Fire Administration, and provides written documentation or proficiency in their trade and use of a fire alarm panel.

~~Article 3 - Automatic Fire Extinguishing Systems~~

~~§ 72-41.1 Required in new structures. Notwithstanding any provision of any code adopted by reference herein, or any other code, an approved automatic fire-extinguishing system shall be installed in all new structures, with the exception of any one- or two-family dwellings, for which building permits are applied for after the effective date of this provision, and which qualify under any of the following criteria:~~

~~A. Greater than two stories in height above grade;~~

~~B. Thirty feet in height;~~

~~C. Greater than 12,000 square feet of floor area;~~

~~D. Any new place of assembly with an occupant load of 100 persons or more;~~

~~E. Commercial properties containing a dwelling unit;~~

~~F. Structures that contain three or more attached single-family dwelling units.~~

~~§ 72-41.2 Required in existing structures. An approved automatic fire-extinguishing system shall be installed whenever alterations or renovations are made in existing structures, excluding one- and two-family dwellings, and for which building permits are applied after the effective date of this provision, under the following circumstances:~~

~~A. Where the proposed alterations or renovations to a previously exempt structure shall cause the structure to qualify under one or more of the criteria as listed in § 72-41.1A through F.~~
~~B. Where the proposed alterations or renovations to a preexisting structure, in which the structure's present construction satisfies one or more of the criteria listed in § 72-41.1, shall increase the structure in height or floor area, or becomes a place of public assembly with an occupant load of 100 people or more.~~

~~§ 72-41.3 Supervisory equipment. All NFPA 13 and NFPA 13R automatic fire-extinguishing systems shall be equipped with approved supervisory equipment which will transmit an alarm to the Dispatch Center, and notify the occupants of the building in accordance with NFPA 72.~~

~~§ 72-41.4 Definition of "floor area." For purposes of this part of the chapter, "floor area" includes the total of the floor areas of all stories, basements and sub-basements, measured from outside walls, irrespective of any fire-resistive walls, floors or ceilings.~~

§ 72-~~41.5~~16 Approval. As used in this part of the chapter, "approved" means approved by the City of Lebanon Fire Department as meeting applicable standards of the National Fire Protection Association and the City of Lebanon Fire Prevention Code. Such approval shall be given during the review process for the issuance of a building permit. The Fire Department shall inspect completed installations of fire-extinguishing systems and supervisory equipment prior to the issuance of a certificate of occupancy. It shall be the responsibility of the person seeking such certificate to notify the Fire Department at least 24 hours before such systems are covered or obscured from view. At no time will a certificate of occupancy be issued for a commercial building if a required fire protection system is not fully functioning.

~~§ 72-41.6 Motor vehicle fuel dispensing. All newly constructed commercial motor vehicle fuel-dispensing facilities shall be protected at the dispensing location by a fully automatic suppression system, complying with the most recent edition of NFPA 17. Property owners of existing facilities with fire protection systems shall maintain the systems unless granted specific permission from the fire chief to remove such system.~~

~~§ 72-41.7 Fire extinguishing systems. All newly installed automatic fire-extinguishing systems shall be installed to the standards of the most recent editions of NFPA 13, NFPA 13R or NFPA 13D. All NFPA 13 and 13R fire-extinguishing systems shall be designed with a minimum safety margin of no less than 10 psi.~~

~~§ 72-41.8 Commercial kitchen fire-extinguishing systems. All newly installed commercial kitchen fire-extinguishing systems shall be installed to the standard of the most recent edition of~~

~~NFPA 96.~~

~~§ 72-41.9 Clean agent fire-extinguishing systems. All newly installed clean agent fire-extinguishing systems shall be designed and installed following the requirements of the most recent edition of NFPA 2001, the Standard on Clean Agent Fire Extinguishing Systems, or the most recent requirements of Factory Mutual (FM) or similar testing agency.~~

~~§ 72-41.10 Water-based fire protection systems. All water-based fire protection systems shall be maintained to the requirements of the most recent edition of NFPA 25, Inspection, Testing and Maintenance of Water-Based Fire Protection Systems.~~

~~Article 4 - Exceptions and Variances.~~

~~§ 72-42 Exceptions and variances.~~

~~A. Availability. The fire chief or his designee shall grant exceptions or variances to the Lebanon Fire Prevention Code to the extent that such action will provide a degree of safety substantially equivalent to that provided under the provisions from which the exception or variance is granted. Exceptions and/or variances will not apply to provisions of the State of New Hampshire Fire Code.~~

~~B. Requests for variances or exceptions.~~

~~(1) Any person wishing to obtain a variance or exception pursuant to Article III shall make an application in the form of a letter addressed to:~~

~~City of Lebanon Fire Chief~~
~~Lebanon Fire Department~~
~~12 South Park Street~~
~~Lebanon, NH 03766~~

~~(2) The letter in Subsection B(1) above shall contain:~~

~~(a) Request for variance or exception, which shall specify the code or rule provision involved, and the nature and extent of the relief requested there from;~~
~~(b) Reason for the request;~~
~~(c) Address and description of the structure(s) for which relief is requested;~~
~~(d) A detailed description, including architectural or engineering plans, of the structure, equipment, or process that will be affected by the exception or variance, if approved;~~
~~(e) A detailed explanation of how the exception or variance, if approved, will provide a degree of safety substantially equivalent to that required by the code or rule provision involved;~~
~~(f) Name and address of applicant; and~~
~~(g) Signature of applicant.~~

~~C. Consideration of variances or exceptions.~~

~~(1) The fire chief or his designee shall:~~

~~(a) Consider all applications filed; and~~

~~(b) Render a decision as to the disposition of the application within 30 business days, or if more information is needed, request such additional information, in writing, within 30 business days. Once all additional information is received by the fire chief, a decision will be rendered within 30 business days.~~

~~(2) Notice of his decision to grant (or grant with conditions) or to deny the application shall be forwarded to the applicant, with a copy to the Lebanon Codes Department, in writing, and shall contain:~~

~~(a) Where the variance or exception is granted:~~

~~1. [1] The extent of such variance or exception, which shall cite the code or rule provision(s), involved;~~

~~2. [2] Any limitations placed on the exception or variance;~~

~~3. [3] The effective date and/or termination date thereof, where applicable; and~~

~~4. [4] Address or other identification of the structure(s) involved.~~

~~(b) Where the variance or exception is denied:~~

~~5. [1] Statement of the variance or exception requested which shall include citation of the code or rule provision involved;~~

~~6. [2] Reason for denial of such request; and~~

~~7. [3] Such other information as the fire chief shall deem necessary.~~

~~(c) Signature of fire chief.~~

~~(3) Where an application is granted in part and denied in part, the notice shall conform to the provisions of this section relevant to each type of action.~~

~~(4) Unless otherwise specifically stated in the notice of decision, all variances that are granted, in whole or in part, shall expire within one year of the date of the written notice of decision if the variance is not implemented in the planned construction, unless an application for a one-year extension is submitted to the fire chief prior to the expiration of the notice of decision. An application for extension will not be granted automatically if any code or other changes in law affect the variance or the safety of persons or property.~~

~~(5) Any person aggrieved by a denial of an application for variance or exception may, within 15 days following the date of the written notice thereof, apply for a hearing with the Lebanon Building Code Board of Appeals.~~

Article 5 – Fees

Service		Fee
FIRE PREVENTION		
Plan Review		
PURD (Site Plan)		$125.00
PUD (Site Plan)		$125.00
Commercial (Site Plan)		$125.00
Special Hazards Plan Review (At discretion of AHJ)		$340.00
New Fire Protection System Plan Review		
Other Fixed Water Based Extinguishing Systems (Water Spray~~, or~~ Foam, etc.) ~~Systems~~		
5,000 sq. ft or less		$~~225~~300.00
5,001 ~~to 10,000~~ sq. ft. and larger		$~~370~~600.00
~~greater than 10,001 sq. ft.~~		~~$600.00~~
Sprinkler Systems		
13D Systems		$0.00
13 R Systems		$135.00
13 Systems		
10,000 sq. ft. or less		$275.00
10,001 - 25,000 sq. ft.		$400.00
25,001 - 52,000 sq. ft.		$600.00
New Fire Alarm Systems		
0-49 devices		$150.00
50-99 devices		$300.00
greater than 99 devices		$450.00
Other Fire Suppression Systems		
Pre-Engineered		$200.00
Engineered		$300.00
New Fire Pump Plan Review		$350.00
New Underground Cistern Plan Review		$250.00
Modifications to existing systems Plan Review		
Water Spray or Foam		
1-6 heads/devices		$40.00
7-20 heads/devices		$150.00
~~greater than~~ 21 or more heads/devices		$300.00
Sprinkler Systems		
1-6 heads/devices		$50.00
7-20 heads/devices		$150.00
~~greater than~~ 21 or more heads/devices		$300.00

Service		Fee
Existing Fire Alarm		
1-10 devices 11-~~100~~ 99 devices		$75.00 $150.00
~~greater than~~ 100 or more devices		$300.00
Emergency Responder Communications Systems Plan Review		$150.00
Fire Prevention Permits:		
Annual Flammable Liquid Permit		
Greater than 2500 gallons		$475.00
Annual Flammable Gas Permit		
(CNG,LNG,LPG)		
3,000 - 30,000 water capacity gallons aggregate		$150.00
greater than 30,000 water capacity gallons aggregate		$300.00
Annual Poisonous Gas		
greater than 60 gallons		$160.00
Hot Work Permit		$75.00
Blasting Permit		
Initial Fee		$100.00
Renewal		$150.00
Fire Prevention Inspections		
Heating Oil Tanks (up to 660 gal.)		$50.00
Heating Oil Appliances (furnaces, water heaters, etc.)		$35.00
LPG/CNG/LNG Tanks (Above or Underground)		$50.00
LPG/CNG/LNG Appliances (boilers, water heaters, cook stoves, etc.)		$35.00
~~**Oil Burners**~~		
~~Residential~~		~~$0.00~~
~~Commercial~~		~~$125.00~~
~~**Propane Furnaces**~~		
~~Residential~~		~~$0.00~~
~~Commercial~~		~~$125.00~~
~~**Underground Fuel Storage Tanks**~~		
~~Residential~~		~~$0.00~~
~~Commercial~~		~~$125.00~~
Airport Fuel Farm Inspection		$140.00
Day Care and Foster Care		
Family, 1-6 children		$0.00
Group, 7-12 children		$0.00
Day Care Centers 13+ children		$75.00
Foster Care Inspections		$0.00
Annual Place of Assembly Inspection		$110.00
Annual Rooming/Lodging House Inspection		
12 rooms or greater		$180.00
Mobile Cooking Operations (Food trucks, trailers,		$25.00

etc)		
Rental Housing Inspections – Upon correction of any violations found, a 3-year certificate of compliance will be issued		
Application Fee		$25.00
Inspection Fee (per unit)		$50.00
~~**Fire Alarm/Suppression Acceptance Testing**~~		
		~~$100 per hour~~
~~**Tents and Membrane Structure Inspections**~~		
~~greater than 200 sq. ft.~~		~~$40.00~~
~~greater than 400 sq. ft.~~		~~$80.00~~

City of Lebanon Fire Department
Fire Prevention Rules and Regulations
August 5, 2015
Revised April 3, 2026

Table of Contents:

This document, as referenced by the City of Lebanon Fire Prevention Ordinance, outlines the accepted practices related to the installation and maintenance of fire protection equipment and systems within the City of Lebanon. This document also clarifies the rules and responsibilities pertaining to fire protection system technician permitting through registration with the Fire Department. Any person servicing any type of fire protection system that is connected to a fire alarm system that is monitored shall be required to register as a fire protection system technician.

Section 1: Fire Protection System Technician Rules

1.1 The following procedures will be followed for alarm disconnects, service, maintenance and installation:

~~1.1.1~~ No one will be allowed access into an active master box except Lebanon Fire Department personnel. ~~[72-14(A)]~~

1.1.2 All persons working on a fire protection system at a building with a reporting fire alarm system shall have be registered with the Fire Department as a fire protection system technician. (exception, one and two-family homes). Fire protection system technician registration can be obtained at the Lebanon Fire Department, 12 South Park Street, Lebanon, New Hampshire 03766. ~~[72-14(B)]~~

1.1.3 The Fire Chief, at his/her discretion, shall determine cases in which fire protection system technician privileges are renewed, suspended for cause, revoked for cause, or re-instated. ~~[72-14(B(2))]~~
Examples of incidents that may require punitive action being taken by the Fire Chief against a registered fire protection systems technician include, but are not limited to:

1. Transmission of a false fire alarm signal caused by the action of the alarm technician;
2. Leaving a protected property disconnected from the reporting feature of a required alarm system without notifying the Dispatch Center;
3. Failure of the technician to notify the Dispatch Center prior to performing an action on a required alarm system;
4. Unauthorized accessing of the interior of a Gamewell Fire Alarm Box or unauthorized manipulation of the municipal fire alarm cable.

The Fire Chief, at his/her discretion shall also determine, in the future, any and all additional credentialing requirements of new fire protection system technician registered with the Fire Department. **(22 NFPA 72:10.5)**

1.1.4 Failure to abide by these requirements may subject the fire protection system technician to fines as prescribed by the City of Lebanon Code and may also result in suspension or revocation of fire protection system technician privileges in the City of Lebanon as outlined at the end of this section.

1.1.5 Access to the fire alarm panel for maintenance shall be limited to persons approved by the Lebanon Fire Department. Permission to have access to the fire alarm panel is provisional and is subject to periodic review. Keys to fire alarm control panels shall not be left in unsecured locations. Each party granted permission to access fire alarm panels will be issued an identification number by the Lebanon Fire Department, Fire Prevention Bureau, and issued copies of the current City of Lebanon Fire Prevention Rules and Regulations regarding fire alarm systems.

1.1.6 It shall be the responsibility of the fire protection system technician to notify the Dispatch Center before any service is done on an alarm/sprinkler system or other fire protection system monitored by a fire alarm system. It shall also be the fire protection system technician's responsibility to notify the Dispatch Center when work is completed and the system is restored to normal function, or if the fire alarm system is unable to be restored to a normal operating condition.

1.1.7 Twenty four (24) hour notice shall be given to the Lebanon Fire Department by an alarm/sprinkler company prior to having a master box plugged out. ~~[72-14(D)]~~

1.1.8 Transmitting an alarm condition from a protected property while in the performance of routine service work is allowed only with prior approval from the Dispatch. If allowed to transmit an alarm condition, the fire protection system technician shall be in direct communication with the Dispatch Center prior to, and during the alarm transmission. It shall be understood that sending ~~of~~ multiple alarm signals to the Dispatch Center shall only be done in a manner that does not overtax dispatch personnel or tie up the alarm receiving equipment at the Dispatch Center.

1.1.9 Any false alarms received without prior knowledge of the Dispatch Center and Lebanon Fire Department are subject to fines per the City of Lebanon Alarm Ordinance Chapter 11. See City of Lebanon Ordinance Chapter 11 for further information.

1.1.10 Fire protection system technicians working on NFPA 13 or 13R type sprinkler systems, or any required fire alarm or fire protection systems in the City shall immediately (within 4 hours) notify the Dispatch Center and the Lebanon Fire Department any time they encounter operational impairments of a required fire protection system that they are inspecting, servicing, or performing work on.

1.1.11 The Lebanon Fire Department will not perform routine functions on fire alarm systems, such as zone plug outs except under emergency conditions. When called to an alarm activation, the Lebanon Fire Department will secure the alarm system and, before clearing the scene, will turn the responsibility of the alarm, with the exception of the master box, over to the property owner or alarm/sprinkler company representative. ~~[72-14(F)]~~

1.1.12 Upon any alarm activation, false alarm, or actual emergency, the following procedures shall be followed:

1.1.12.1 Complete evacuation by all occupants of the building (or fire, smoke zone if appropriate).

1.1.12.2 One person shall be designated to call the Lebanon Fire Department (9-1-1) to confirm that there is a fire alarm activation. At a minimum, the following information shall be given to the Dispatcher:

1. Name.
2. Location (Street Address)
3. Nature of the emergency
4. Telephone number where they are calling from.

1.1.12.3 One person shall be designated to meet Fire Department personnel, usually at the front of the building.

1.1.12.4 No one shall re-enter the building until such time as the Fire Department has determined it is safe to do so.

1.1.12.5 In the event of an alarm activation, including accidental transmission of alarm, no one, other than Lebanon Fire Department personnel, shall silence the fire alarm system. No person shall in any way shut off any sprinkler valve, silence any alarm signal, or reset any alarm panel after an alarm has been transmitted to the Lebanon Dispatch Center.

1.2 Penalties for Violations of the Fire Protection Systems Technician Rules

1.2.1 Upon the first violation of these provisions within a 24 month time, the authorized technician and their employer shall receive a written warning of the offense and the employer shall be fined $25.00.

1.2.2 Upon two (2) violations of these provisions within a 24 month time, the authorized technician shall have their privileges to work on fire alarm systems within the City suspended for a period of not less than 30 calendar days and not more than 45 calendar days and the employer shall be fined $75.00.

1.2.3 Upon three (3) violations of these provisions within a 24 month time frame, the authorized technician shall have their privileges suspended for a period of not less than 90 days and the employer shall be fined $150.00. The authorized technician shall not be reinstated without written proof that the technician has received training on the proper use of fire alarm systems within the City.

1.2.4 Upon four (4) or more violations of these provisions, the authorized technician shall have their privileges indefinitely revoked until the technician meets with the Fire Prevention Bureau and Fire Administration, and provides written documentation of proficiency in their trade and use of a fire alarm panel.

Section 2: Fire Alarm Systems

2.1.1 General Requirements. (Section shall not apply to fire alarm systems in one and two-family dwellings, or for non required system installations)

2.1.2 All new fire alarm systems shall be installed in accordance with these rules and the ~~latest~~ **currently referenced and adopted by the State of New Hampshire Fire Code** Edition of NFPA 70 and NFPA 72.

2.1.3 All equipment shall be listed by Underwriter's Laboratory or Factory Mutual. Manufacturer specification sheets shall be submitted for approval prior to installation. If a mixing of manufacturers' devices and components is to occur, then a statement of compatibility from the manufacturer of the fire alarm control panel shall be required. A statement of compatibility is required for all systems connecting two or more hard-wired smoke detectors from different manufacturers.

2.1.4 All fire alarm systems installed in the City of Lebanon shall have a Fire Alarm Construction Permit Application from the Lebanon Fire Department and an electrical permit from the Lebanon Codes Department before work may begin. This includes the replacement of a fire alarm control panel. All submissions shall include: the proper fees; a floor plan drawn to scale showing all alarm devices; panel and annunciator locations; a one line wiring diagram; a list of alarm points if addressable; a legend detailing all symbols used in the plans; battery calculations; annunciator detail showing zone labeling; master box and point of municipal connection (if applicable). The Fire Department will not issue a permit until all ~~of~~ the necessary documentation is supplied. A minimum of one (1) full set of submission materials shall be submitted to the Lebanon Fire Department, Fire Prevention Bureau for review.

2.1.5 All fire alarm equipment shall be keyed alike. The City of Lebanon Fire Department accepts the "PK 625", "CAT 45", "CAT 30, "306B", and "A135" key types for fire alarm equipment. The fire alarm control panel and/or annunciator shall be marked with the key type.

~~2.1.6 Manual pull stations shall be of a type approved by the Lebanon Fire Department. Pull stations shall be reset-able by means of a common screwdriver or a key, the same as the panel key, and not need any frangible disc, glass rod or other element in order to reset. This is not intended to rule out the use of glass rods, etc., to deter false alarms. For duct detectors an "A135" key is allowed.~~

2.1.7 A separate AC (alternating current) circuit disconnect shall be provided for the fire alarm system with a breaker lock installed.

2.1.8 Keys to fire alarms shall not be available to unauthorized persons.

~~2.1.9 Smoke detectors shall be provided with an alarm light or similar indicator which indicates activation of the individual detector. Detectors of this type shall be carefully installed following the manufacturers specifications and NFPA requirements in order to~~

~~reduce accidental alarms.~~

~~2.1.10 All fire alarm equipment and detection devices shall be installed in accordance with the most recent Edition of the NFPA 70 and NFPA 72 Standards.~~

~~2.1.11 All evacuation signals shall be horns of vibrating, mechanical, or electronic type, listed for the intended use of, and be acceptable to the Lebanon Fire Department.~~

~~2.1.12 Unless the protected property's fire alarm system is monitored for trouble and supervisory conditions, the activation of system duct smoke detectors shall cause an alarm condition and activate the buildings warning devices.~~

2.1.13 Detectors or devices located above ceilings to include, but not be limited to: water flow switches; tamper switches and duct detectors shall have their location identified by signage on ceiling in close proximity to device. If provided, all remote test/reset switches for duct smoke detectors shall be located in a readily visible location, no greater than 6 feet from the finished floor. **(22 NFPA 72:10.18.6)**

2.1.14 Trip wires from the fire alarm control panel to the master box shall be continuous with no splices.

~~2.1.15 All new fire alarm wiring shall be at a minimum MC type cable with red trace. All junction boxes, pull boxes, etc, shall have a red cover installed.~~

~~2.1.16 Notification and/or initiation devices and annuciators added to an existing system shall be compatible with existing devices and the fire alarm control panel and shall provide the same audible sound as the existing audible devices.~~

~~2.1.17 All buildings that have multiple tenant access shall be zoned by each tenant space. Individual spaces shall be identified by a method acceptable to the Fire Department.~~

~~2.1.18 Manual pull stations shall be provided at each required exit from the building for each alarm system that is connected to the Dispatch Center.~~

~~2.1.19 All dwelling units in multi-family and assisted living buildings that are protected with a fire alarm system shall have a mini-horn/strobe unit installed within the dwelling unit.~~

~~2.1.120 Smoke Alarms. Single and multiple station smoke alarms shall be installed and maintained in accordance with City of Lebanon Ordinance 72 and state law.~~

~~2.1.20.1 Wiring Method. Smoke alarms shall be wired to a commonly used electric circuit of the dwelling unit or guestroom, such as a hall or bathroom lighting circuit. Smoke alarms in common spaces shall be wired to a circuit used for common space lighting. The electric panel shall be clearly labeled as to which circuit the smoke alarms are on. Smoke alarms shall not be wired into a sole, independent circuit breaker. All smoke alarms shall be wired ahead of any switch on the circuit. Smoke alarms shall not be~~

~~powered solely through a power cord.~~

2.2 Fire Alarm Control Panel Requirements

2.2.1 Fire alarm control panel (FACP) location shall be approved. Alarm display height shall be between fifty-four to sixty-six inches (54”-66”). If the FACP is located in a separate or concealed space, a sign shall be provided on the entrance door(s) or near the concealed space. Such signs shall be RED with WHITE lettering at least two (2”) inch in height and shall read “Fire Alarm System”. **(22 NFPA 72:10.4.4)**

2.2.2 If the FACP is not clearly visible from the outside of the main entrance of the building, an approved annunciator shall be installed. **(22 NFPA 72:13.7.1.12)**

~~2.2.3 All alarm activating devices shall be connected to a listed and approved fire alarm panel.~~

~~2.2.4 All fire alarm control panels (FACP)’s shall be stand-alone systems. Combination control panels or other building control or security functions shall not be allowed in the same fire alarm control panel.~~

~~2.2.5 All addressable systems using alphanumeric displays shall be, at minimum, eighty (80) character Liquid Crystal Display (LCD) with at least forty (40) characters of usable text. Systems that display only a code or number for an alarm or trouble shall not be accepted.~~

2.2.6 All fire alarm systems shall be at least twenty-four (24) volt.

2.2.7 Every fire alarm control panel shall have a manual switch or dedicated push button that is plainly marked to disconnect the master box from the fire alarm control panel. When activated, this switch shall sound a supervisory alarm signal on the fire alarm control panel. Access codes, or the removal of wires or modules shall not be allowed as an acceptable method of disconnection.

2.2.8 Each zone in a zoned fire alarm system shall have an individual zone disconnect switch. Each zone shall be clearly labeled both outside and inside of the panel.

2.2.9 Panels and remote annunciators shall have zone labels permanently affixed. Stick-on tape labels are not acceptable. Wording of labels to be approved by the Lebanon Fire Department.

~~2.2.10 All fire alarm control panels in healthcare and educational occupancies shall have a drill switch to permit fire drills without transmitting an alarm. Drill switches shall be clearly labeled “Fire Drill”. This switch shall sound the alarm signal and activate the strobes.~~

~~2.2.11 All fire alarm control panels shall have surge protection.~~

2.2.12 Fire alarm control panels shall not be located inside of dwelling units, (exception: single and two family structures).

2.3 Remote Annunciators

2.3.1 Remote annunciators shall be located at approved locations near the main entrance to the building ~~and shall be predominantly red in color~~**(22 NFPA 72:13.7.1.12)**.

2.3.2 All annunciators shall be backlit and shall display with such brilliance that they are able to be read in direct sunlight. Annunciators shall be protected from physical damage and the effects of weather elements.

2.3.3 Remote annunciators shall have approved key operated switches that silence the audible warning devices and reset the system. The switches shall be supervised. The key shall be the same needed to open the fire alarm control panel or an "A135" key.

~~2.3.4 The remote annunciator shall mirror the main fire alarm control panel and shall be of the same manufacturer.~~

~~2.3.5 All annunciators shall indicate system trouble conditions both visually and audibly. The audible notification shall be capable of being heard from a distance of not less than twenty (20) feet.~~

2.3.6 Graphic annunciators shall be approved prior to being manufactured by the Lebanon Fire Department.

Section 3: Water Based Fire Protection Systems

3.1 General Requirements

3.1.1 All water based fire protection systems shall be installed in compliance with the ~~most recent edition of the International Fire Code and the most recent~~ **currently adopted and modified by the State of New Fire Code** Edition of the applicable NFPA Standard.

3.1.2 All water based fire protection systems shall be maintained to the requirements of the ~~most recent~~ **currently adopted and modified by the State of New Fire Code** Edition of NFPA 25.

~~3.1.3 All new automatic sprinkler systems shall be designed with a minimum of a 10 psi safety margin.~~

~~Exception: (NFPA 13D sprinkler systems for one and two family dwellings)~~

3.1.4 All new NFPA 13 and NFPA 13R sprinkler systems shall have their design based upon a hydrant flow test that is no less than ~~6~~ **12** months old. **(22 NFPA 13:4.5.1.1)** All hydrant flow tests shall be witnessed by the Lebanon Fire Department.

~~3.1.5 For automatic sprinkler systems, a minimum of (3) sets of plans and (2) sets of hydraulic calculations and manufacturers catalog sheets shall be submitted for review. Plans shall be to scale and include the following at a minimum:~~

~~1. Name of owner and occupant~~
~~2. Location of building including the street address~~
~~3. Point of compass~~
~~4. Construction and occupancy of each building~~
~~5. Height of building in feet~~
~~6. Water flow test information if new system~~
~~7. An inset showing where in the building the work will take place if plans are for alterations~~
~~8. Name and address of party submitting the plans~~

~~3.1.6 All work performed on any automatic sprinkler system or standpipe system shall be performed by persons or firms experienced in fire protection and suppression systems.~~

3.1.7 Before any work is performed to install a new sprinkler system or standpipe system, or before any modifications to existing sprinkler systems or standpipe systems are made, complete plans and specifications must be submitted to the Lebanon Fire Prevention Bureau for approval (exception:13D systems for one and two-family dwellings).

3.1.8 All automatic sprinkler systems and standpipe systems shall be equipped with a fire department pumper connection (FDC). NFPA 13 systems and standpipe connections shall have a 4 inch stortz connection on a 30 degree angle with a cap and chain. NFPA 13R systems shall have 2 ½ inch NH female connections with plugs and chain. The number of FDC connections shall be determined by the sprinkler hydraulic demand. FDC connections shall be installed at locations approved by the Lebanon Fire Department.

3.1.9 If major modifications are made to any existing automatic sprinkler system or standpipe system, the system shall be brought into compliance with these regulations.

~~3.1.10 All new NFPA 13 and 13R sprinkler systems shall be connected to an approved automatic fire alarm system.~~

3.1.11 All 2 ½ inch standpipe outlets shall terminate with a 2 ½ by 1 ½ inch reducer and 1 ½ inch cap. 1 ½ inch thread is iron pipe hose thread (NPSH).

~~3.1.12 Pressure reducing valves are only allowed with Fire Department approval. If allowed, the pressure reducing valve shall have features which allow for easy disengagement.~~

~~3.1.13 Standpipe or fire department hose outlets shall not be installed in any cabinet or closet and shall have no locks or other devices installed on them that would prevent them from being immediately accessible and operable. This requirement shall not apply to systems installed prior to the adoption of this code.~~

~~3.1.14 Standpipe or fire department hose valves shall have at least six (6) inches of clearance between the valve handle and any wall when the valve is fully opened.~~

~~3.1.15 Electrical utility rooms in sprinkled buildings shall be protected by sprinklers.~~

3.1.16 All rooms or areas in which sprinkler or standpipe control valves are located shall be identified by permanently affixed signage approved by the Lebanon Fire Department. **(24 NFPA 1:4.5.1.1)**

3.2 Wet Type Sprinkler System Requirements

~~3.2.1 All NFPA 13 wet pipe sprinkler systems shall utilize a listed alarm check valve. "Shotgun" valves shall not be permitted.~~

3.2.2 Adjustable pneumatic retard water flow switch set for a minimum of 45 seconds and a maximum of 60 seconds.

~~3.2.3 Low water pressure alarm switch installed on the system side of the alarm check valve. This switch shall be adjustable to transmit an alarm when the water pressure on the system side of the alarm valve drops below 15 pounds plus ½ pound per square foot from switch to highest sprinkler head on the system.~~

3.2.4 On multiple riser systems a means of annunciation on the property shall be provided that meets the approval of the Lebanon Fire Department.

~~3.2.5 In buildings three (3) stories or greater, a floor control assembly shall be provided on each floor level. The floor control assembly shall include a shut off valve that is properly monitored and a water flow switch unless another design arrangement is allowed by the Code Official.~~

~~3.3 Dry Type Sprinkler System Requirements~~

~~3.3.1 A water flow switch shall be provided.~~

~~3.3.2 A low pressure alarm switch shall be installed which shall be adjustable to transmit a fire alarm when air pressure drops below the tripping pressure of the dry pipe system.~~

~~3.3.3 On multiple riser systems a means of annunciation on the property shall be provided that meets the approval of the Lebanon Fire Department.~~

~~3.3.4 Local low air pressure trouble alarm is required. This switch shall be set at 5 psi below the air pressure at which the air compressor starts.~~

Section 4: Connecting Fire Alarms And Sprinkler Systems

4.1 General Requirements:

~~4.1.1 The following are regulations for connecting private fire alarm and sprinkler systems to the Lebanon Dispatch Center.~~

~~(Exception: one and two-family homes and non-mandatory systems)~~

All fire alarm systems required by currently adopted and modified by the State of New Hampshire through RSA 153:1 and RSA 153:5, editions of NFPA 1 – Fire Code and NFPA 101 – Life Safety Code as published by the National Fire Protection Association shall be monitored in accordance with the requirements of the currently adopted edition of NFPA 72, National Fire Alarm and Signaling Code.

~~4.1.2 If the protected property is within 2,000 linear feet of the municipal fire alarm telegraph system, an approved master fire alarm box, connected to the municipal system, shall be provided as the proper type of connection.~~

The City of Lebanon will no longer allow new connections to the existing 100 mil municipal fire alarm system that is owned and operated by the City of Lebanon that have not already been approved and are in active construction at the time this ordinance is adopted.

~~4.1.3 This requirement may be waived by the Fire Chief or his/her designee, if for technical reasons there is insufficient pole space to allow for municipal fire alarm system connection. If said waiver is granted, the installation shall employ an alternate monitoring system as approved by NFPA 72, as adopted. All waiver requests shall be made in writing to the Fire Chief.~~

4.1.4 All connections shall be made in accordance with Chapters 11 and 72 of the City of Lebanon Code.

4.1.5 The Lebanon Fire Department reserves the right to disconnect from the fire alarm console at the Lebanon Dispatch Center, or from the master fire alarm box, the wires from any property that does not maintain compliance with these Regulations or is subject to repeated false alarms. If a property is disconnected from the fire alarm console, a representative of the property owner will be notified verbally and a follow up letter will be sent to the property owner within five (5) regular business days from the date disconnection.

~~4.2 Master Boxes / Auxillary Fire Alarm~~

~~4.2.1 All master boxes shall be new or reconditioned by a Gamewell approved agency.~~

~~4.2.2 Master fire alarm boxes, where used, shall be of a type approved by the Lebanon Fire Department.~~

~~4.2.3 All master boxes shall be submitted to the Lebanon Fire Department, prior to installation, for testing.~~

~~4.2.4 Master boxes shall be keyed for Gamewell Standard flat key (#25640).~~

~~4.2.5 Master boxes shall have 1/2 second timing between blows.~~

~~4.2.6 The Lebanon Fire Department shall designate the type of wire, conduit and point of connection when a master box is to be installed.~~

~~4.2.7 All flush mounted master boxes shall be of the "weather resistive" style.~~

~~4.2.8 No City municipal fire alarm wire shall be run inside a building without prior approval from the Lebanon Fire Department. If approved, it shall be 12 gauge CI (circuit intregrity) wire without splices between master box and weatherhead. CI wire shall be run in minimum of 1" rigid steel conduit, either red or labeled city municipal fire alarm every 5 feet. All junction and pull elbows shall have red cover and labeled.~~

~~4.2.9 A red globe (globe to be red not bulb) rated for wet area, shall be installed above the master box at a height acceptable to LFD. An incandescent bulb minimum of 25 watt 110 volt clear bulb or 50 watt 250 volt clear bulb or bulb approved by LFD shall be installed.~~

~~4.2.10 All master boxes shall be mounted at a minimum of 42 inches and a maximum of 54 inches, measured vertically, from the finished grade to the activating handle or lever of the box. All master boxes shall be mounted on the building in a place approved by the Fire Department.~~

~~4.2.11 All master boxes shall be "local energy trip" type, unless otherwise specified by the Lebanon Fire Department.~~

~~4.2.12 All wires and cables shall be free from splices.~~

~~4.2.13 When a master box outside shell is installed it shall be covered to prevent the box from being used for any unintended purpose until such time as the master box is connected to the municipal system.~~

~~4.2.14 The local energy trip wires may be run with the municipal telegraph lines. Sixteen (16) AWG solid power limited 105 degree C wire is suggested.~~

~~4.2.15 All pole construction, final connections and associated fees as stated in chapter 72 Article 5 for Fire Prevention fees will be charged to the owner.~~

~~4.2.16 All pole construction and final connections shall be made by the Lebanon Fire Department.~~

~~4.2.17 Upon completion of a satisfactory test of the fire alarm system by the Fire Department, the system shall be connected to the municipal fire alarm. No one but the Fire Department shall make these connections. After final connection is made, the municipal line and masterbox shall become the property and responsibility of the Lebanon Fire Department.~~

4.3 Connections to the Municipal System

4.3.1 If the municipal fire alarm telegraph line **repair** connection is to be made on the building, the installer shall meet the following requirements:

(1) The installer shall run minimum half inch rigid steel conduit from the master box to the connection point (designated by the Fire Department). This conduit shall be securely mounted and shall have a weather head at the connection point.

(2) Contractor shall install a utility grade eyebolt or similar approved device next to the weatherhead and properly be secured to support the aerial cable under ice load.

(3) If connection is less than 100 feet, four (4) insulated 12 AWG THHN/THWN solid conductor wires in four (4) different colors (min. of 1 red and 1 black) shall be run in the conduit to be used to connect the master box to the municipal fire alarm telegraph line or IMSA 20-1, 12 gauge solid, minimum of four (4) conductors.

(4) If connection is greater than 100 feet than IMSA 20-1, 12 gauge solid, minimum of four (4) conductors shall be used

4.3.2 If the municipal fire alarm telegraph line **repair** connection is to be made on a utility pole, the following requirements shall be met:

(1) The installer shall run two (2") inch conduit or larger from the master box to the utility pole at a minimum depth of 18 inches and all conduit shall have cemented joints. The conduit shall be schedule 80 PVC and contractor shall install long sweep (ell) of rigid steel and one ten foot length of rigid steel at the utility pole.

(2) For all underground conduit the contractor shall use IMSA 20-1, 12 gauge solid, minimum of four (4) conductors.

(3) A bonded earth ground shall be run into the master box. This bonded ground shall not be run in the same conduit as the wires that are used to make the connection to the municipal fire alarm telegraph line. The grounding conductor shall be a manufactured telegraph fire alarm box grounding kit or minimum eight (8) gauge solid copper wire if approved by the Lebanon Fire Department. All flush mount master boxes shall use minimum of eight (8) gauge solid copper wire to ground and shall be bonded to an approved location. If copper wire is used, the conductor shall be run in conduit through all concealed locations. At the termination point of the ground wire, the wire and connection shall be tagged “Fire Department Connection - Do Not Remove”.

~~4.4 Digital Alarm Communicator Transmitters (DACT)~~

~~4.4.1 A DACT shall not be used for transmission of any fire alarm or water flow signal unless no other approved method is available and specific permission is obtained from the Lebanon Fire Department.~~

~~4.4.2 All DACT systems shall be installed in a workman like manner and in accordance with manufacturer specifications and the requirements of the most recent editions of NFPA 70 and 72.~~

~~4.4.3 All equipment and devices shall be submitted to and approved by the Lebanon Fire Department prior to installation. Catalog sheets and technical specifications shall be provided for the review process.~~

~~4.4.4 All DACT account numbers shall be assigned by the Dispatch Center Supervisor. All condition codes shall~~

~~be approved by said Center and a subscriber information sheet completed and submitted prior to a final system approval test.~~

~~4.5 Other Technologies~~

~~4.5.1 Any new technology used for transmission of fire alarm signals shall be approved by the Lebanon Fire Department.~~

~~4.5.2 New technology fire alarm systems shall not be remotely manipulated, (i.e. silencing or resetting of alarm conditions).~~

~~Section 5: Clean Agent Extinguishing Systems~~

~~5.1 All clean agent extinguishing systems shall be installed to the requirements of the most recent Edition of NFPA 2001 and the manufacturer's specifications. Warning and instruction signs at entrances to and inside protected areas shall be provided.~~

~~5.2 Prior to installing a system, plans including specifications of equipment to be installed shall be submitted to the Lebanon Fire Department for approval.~~

~~5.3 All clean agent extinguishing systems shall have a pre-discharge warning system installed in the protected room/area to alert occupants. Signage shall be provided near warning device(s) indicating the need to evacuate space.~~

~~5.4 All clean agent extinguishing systems shall also have a system abort button readily visible near an exit from the space/area. The abort switch shall be of a type that requires constant manual pressure to cause abort. In all cases the normal and manual emergency control shall override the abort function. Operation of the abort function shall result in both audible and distinct visual indication of system impairment. The abort switch shall be clearly recognizable for the purpose intended.~~

~~5.5 All total flooding systems shall have the enclosure examined and tested to locate and then effectively seal any significant air leaks that could result in a failure of the enclosure to hold the specified agent concentration level for the specified holding period.~~

~~Section 6: Commercial Kitchen Systems and Cooking Appliances~~

~~6.1 Only listed and approved cooking appliances shall be installed in commercial properties (exception: brick ovens).~~

~~6.2 Prior to installing an automatic suppression system for protection of commercial cooking appliances, the installer or designer shall provide the Lebanon Fire Department for review of the following items: Complete drawings of the system installation; including hood(s); exhaust duct(s); appliances; interface fire extinguishing system detectors; piping; nozzles; fuel shut-off devices; agent storage container(s); and manual activation device(s).~~

~~6.3 If extinguishing system storage containers or gas valves are installed above ceilings, proper signage shall be placed at the ceiling identifying their location.~~

~~6.4 Prior to placing a commercial grease duct exhaust system in service, a duct work integrity test incorporating either smoke or light shall be witnessed by the Lebanon Fire Department or Lebanon Building Inspector.~~

~~6.5 Upon activation of the extinguishing system, all make up air and fuel source(s) shall shut off. Exhaust fans shall stay on to assist in dispersing product in the exhaust ductwork.~~

~~6.6 Prior to placing automatic kitchen extinguishing system into service, the installer shall perform an acceptance test~~

~~witnessed by the Lebanon Fire Department.~~

~~6.7 Floor brackets for appliance castors or floor markings shall be utilized in commercial kitchens for relocation of cooking appliances after service or cleaning to ensure proper protection by extinguishing system nozzles.~~

~~6.8 Automatic kitchen extinguishing systems installed in buildings which have an approved fire alarm system shall be connected to the system.~~

~~6.9 In buildings which do not have a fire alarm system, the activation of the kitchen extinguishing system shall activate a red strobe light or an electric bell located near the front entrance of the establishment. A sign shall be affixed in direct vicinity to the strobe light which states: HOOD SYSTEM-CALL 911.~~

~~Section 7: Fire Extinguishers~~

~~7.1 Fire extinguishers shall be installed in all occupancies other than one and two-family dwellings. Extinguishers shall be spaced so that an extinguisher is accessible within 75 feet of travel distance from every portion of the protected property.~~

~~7.2 Unless otherwise required, all fire extinguishers used for the extinguishment of ordinary combustibles shall be rated as a multi-purpose ABC fire extinguisher with a minimum rating of 2A. Pressurized water type extinguishers for the protected property must be approved by the Lebanon Fire Department.~~

~~7.3 All commercial kitchens shall have a Type K fire extinguisher installed in a readily accessible location within 30 feet of the cooking appliances.~~

~~7.4 Locking cabinets, or cabinets which require breaking of glass, or other materials to access fire extinguishers are not allowed in buildings not protected by a supervised automatic sprinkler system.~~

~~7.5 Fire extinguishers with a minimum rating of 40-BC required at fuel dispensing facilities, such as gas stations, shall be installed no further than 25 feet away from fuel pumps.~~

~~7.6 At least one of the required fire extinguishers in mercantile, business, healthcare and assembly occupancies shall be installed inside the building within 5 feet horizontally of the main entrance.~~

~~7.7 Electronic monitoring devices of fire extinguishers shall sound a supervisory signal on the fire alarm control panel.~~

DrummondWoodsum
ATTORNEYS AT LAW

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Admitted in NH, NJ, NY

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603.448.2221 Main
603.448.5949 Fax

May 13, 2026

db 05/13/2026

FOR PUBLIC RELEASE

David Brooks, Deputy City Manager
City of Lebanon
51 N. Park Street
Lebanon, NH 03766
david.brooks@lebanonnh.gov

RE: Repeal and Replace City Code Chapter 72: Fire Prevention

Mr. Brooks:

My firm is legal counsel to the City of Lebanon. This is a legal opinion as required by City Code §115-3 concerning a proposed repeal and replacement of City Code Chapter 72, the "Fire Prevention" ordinance.

I understand that the amendment to Chapter 72 is necessitated by changes to state law (RSA 153) prohibiting local modifications to the technical requirements of the state fire code. My firm has reviewed a redline prepared by Fire Inspector Duane Egner showing the proposed changes to the Fire Prevention ordinance, as well as the clean version of the proposed new text of the full ordinance as contained in Item 12.B from the City Council's May 6, 2026 agenda packet. I understand that the state fire marshal's office has already reviewed and approved of the draft new version. I have provided you with some minor comments and suggested further minor clarifications in an e-mail dated May 12, 2026.

City Code §115-3 requires the City Manager to "obtain and submit to the Council prior to [a] public hearing a legal opinion in writing as to the authority and validity of any new, proposed ordinance."

Per the amended text of RSA 153:5, V, effective July 1, 2026: "It is the intent of the legislature to avoid conflicts in the adoption and application of the state building code and the state fire code. Local municipal ordinances or regulations to allow for administrative amendments to the state fire code shall be permitted. Amendments to the state fire code implementing the issuance of permits and the collection of fees or other administrative functions shall be reserved for the municipalities, provided they are not less stringent than the state fire code and reviewed pursuant to RSA 153:4-a, II. No amendments to the technical requirements of the state fire code are permitted."

Therefore, with respect to City Code Chapter 72, it is my legal opinion that (a) the City is required by recent amendments to RSA 153 to repeal the current version of Chapter 72 to the extent it varies from the state fire code's technical requirements, (b) the City Council has the authority to adopt the new version of Chapter 72 prepared by the fire department and reviewed by my firm, and (c) the proposed new version of Chapter 72 appears to be valid, enforceable, and consistent with the state fire code and RSA 153.

Please do not hesitate to contact me with any questions or concerns about this opinion.

Sincerely,

Matthew C. Decker

Matthew C. Decker

Signature: David R Brooks

Email: David.Brooks@lebanonnh.gov

May 20, 2026.

The foregoing notice was published in the Valley News, a newspaper of general circulation in the City of Lebanon, in accordance with the City's code, on Saturday May 9, 2026.

Jay Bish

Jay Bish

Deputy City Clerk

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARING
Wednesday, May 20, 2026 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold a public hearing on May 20, 2026, beginning at 7:00pm for the following:

A. **Ordinance #2026-05: Amendments to City Code Chapter 72, Fire Prevention** – Public hearing for the purpose of receiving public input and taking action on proposed Ordinance #2026-05 to amend City Code Chapter 72, Fire Prevention, to comply with state law requirements and update applicable fees.

The May 20, 2026 City Council agenda packet and documents pertaining to the above-described public hearing will be available on the City's website by May 15, 2026: 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.

11. Old Business:

11.A – Discussion and Set Public Hearing for June 17, 2026: Ordinance #2026-07, Amendments to City Code Chapter 31, Boards, Committees and Commissions, Article XVIII, Finance Advisory Committee

Background

On December 18, 2025, the City Council voted to pass, without alteration, a Citizens Binding Initiative Petition seeking to amend City Code Chapter 31, Boards, Committees and Commissions, to establish a Finance Advisory Committee (FAC), as reflected in Ordinance #2025-15, to become effective as of July 1, 2026.

Since the creation of the FAC was derived from a Binding Initiative Petition, the City Council had no opportunity to modify the petition or to amend the resulting Ordinance language. The Council's only options at that time were to accept and pass the Ordinance without alteration, or to order that the original, unaltered petition question be placed on the ballot for voter consideration at the March 2026 municipal election.

Even though the original Ordinance was based on a Citizens Binding Initiative Petition process, the City Council, nevertheless, retains the authority, by virtue of the City Charter, state law and case law, to amend the City Code language at any point in time after the initiative-derived language takes effect.

In an effort to address some ambiguity in the petition language relative to membership and appointment procedures and to further clarify the role of the FAC before the committee comes into existence, the City Administration has proposed several amendments to Chapter 31, Article XVIII. Specifically, the proposed amendments would clarify the appointment of citizen members by the City Council to initially-staggered terms. Thereafter, all citizen members would be appointed to two-year terms. Also, it is proposed that up to two alternate citizen members be incorporated into the membership to help ensure that a quorum of members is regularly available for meetings.

It is also recommended that the existing language be clarified with respect to the appointment of City Council representatives by the Mayor for one-year terms, which aligns with the Council's Rules and past practices for appointing Council representatives to other boards and committees. In addition, like the Economic Development Commission, it is suggested that the City Council appoint the Chairperson and Vice-Chairperson of the FAC each year from the membership of the committee. Finally, the proposed amendments attempt to clarify the role of the FAC in reviewing and advising the City Council on the annual operating and capital budgets.

As proposed, all amendments would become effective as of July 1, 2026, when the FAC comes into existence.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, June 17, 2026, 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 on proposed Ordinance #2026-07, to amend City Code Chapter 31, Boards, Committees and Commissions, Article XVIII, Finance Advisory Committee, as presented in the May 20, 2026 City Council Agenda Packet.

Included In This Section:

1. Proposed Ordinance #2026-07
2. Chapter 31, Article XVIII, Finance Advisory Committee

CITY OF LEBANON
ORDINANCE #2026-07

AN ORDINANCE TO AMEND the Code of the City of Lebanon, Chapter 31, Boards, Committees and Commissions, Article XVIII, Finance Advisory Committee.

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

Section 1.

The Code of the City of Lebanon is hereby amended to revise Chapter 31, Boards, Committees and Commissions, Article XVIII, Finance Advisory Committee, as follows:

ARTICLE XVIII, Finance Advisory Committee

§31-63. Establishment; Membership.

A. Effective July 1, 2026, the Committee ~~members shall be appointed by the City Council and~~ shall consist of four citizen members and three City Council representatives, and up to two alternate citizen members.~~, who shall serve staggered two year terms.~~

B. Citizen members and alternate citizen members shall be appointed by the City Council. The terms of the citizen members and alternate citizen members shall be staggered. Two citizen members and one alternate citizen member shall initially be appointed for terms of one year and the remaining two citizen members and one alternate citizen member shall be appointed for terms of two years. Thereafter, all citizen members and alternate citizen members shall be appointed for two-years terms. City Council representatives shall be appointed by the Mayor and shall serve one-year terms. The City Council shall act within 60 days to fill vacancies.

C. The City Council shall annually in January of each year appoint a Chairperson and Vice-Chairperson from the seven members of the Committee to serve for the upcoming calendar year.

§31-64. Purpose

A. The purpose of the Finance Advisory Committee is to advise the City Council on future budgets and assist in determining whether the annual operating and capital budgets meet~~s~~ the needs of the City based on current and anticipated resources. This Committee is created pursuant to RSA 32:24, is purely advisory, and has none of the duties or authority of an official budget committee.

B. The City Council shall review the City's annual operating and capital budgets in conjunction with the Finance Advisory Committee, the City Manager, and Department Heads. The Finance Advisory Committee may advise the City Council on matters directly related to the annual operating and capital budgets of the City. The City Council ultimately determines the final operating and capital budgets, by vote, in accordance with the requirements and procedures of the City Charter.

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 parts of this ordinance.

Section 3. Effective Date

This Ordinance shall become effective July 1, 2026.

ARTICLE XVIII
Finance Advisory Committee
[Adopted 12-18-2025 by Ord. No. 2025-15, effective 7-1-2026]

§ 31-63. Establishment; membership.

A. Effective July 1, 2026, the Committee members shall be appointed by the City Council and shall consist of four citizen members and three City Council representatives, who shall serve staggered two year terms.

§ 31-64. Purpose.

A. The purpose of the Finance Advisory Committee is to advise the City Council on future budgets and assist in determining whether the budget meets the needs of the City based on current and anticipated resources. This Committee is created pursuant to RSA 32:24, is purely advisory, and has none of the duties or authority of an official budget committee.

Agenda
Lebanon City Council
May 20, 2026

12. New Business:

12.A – Discussion and Set Public Hearing for June 17, 2026: Supplemental Appropriation of up to $771,200 for Airport Taxiway A Extension Capital Project; Authorization to Transfer up to $19,300 from Airport Fund Balance to Supplement the City's Share (2.5%) of the Airport Taxiway A Extension Capital Project

Background

On December 17, 2025, the City Council approved the FY2026 capital budget, which included an amendment to the Capital Improvements Project list to add the Airport Taxiway A Extension project. The project was added to the capital budget because the Federal Aviation Administration (FAA) had offered to allocate unspent funds from another airport to the Lebanon Airport to complete the Taxiway A Extension project in FY2026 instead of FY2027. For projects undertaken in FY2026, the FAA will cover 95% of costs, the NHDOT will cover 2.5% of costs, and the City is responsible for the remaining 2.5% of costs. For projects undertaken in FY2027, the FAA will only cover 90% of eligible costs, NHDOT will cover 5%, and the City will be responsible for the remaining 5%.

At the time of the budget hearing, the City's consulting engineer estimated the Taxiway A Extension project would cost approximately $3,925,000, which was the amount of the appropriation added to the FY2026 capital budget. By agreeing to move the Taxiway A Extension project from FY2027 to FY2026, the City's share of the project costs was reduced by 50% or approximately $98,125.

The Airport advertised for bids for the Taxiway A Extension project in early March 2026 and the bid opening took place on April 22, 2026. As summarized in the enclosed Recommendation of Bid Award from Stantec, the lowest of the seven bids received for the project was $3,942,570. After including final design, environmental, construction engineering, and administration, the total project cost is expected to be $4,696,132. The increase in project cost is attributed primarily to the recent surge in oil and asphalt prices as a result of international activities in the Middle East.

Based on the bids received, the Airport is requesting a supplemental appropriation for the overall project in an amount of up to $771,200, 97.5% of which will be funded by FAA and NHDOT. The City's 2.5% share of the increased cost will be approximately $19,300, which is requested to be funded from the Airport Fund Balance. If the City elects not to proceed with the Taxiway A Extension project in FY2026, the City's share of the project cost will double from 2.5% to 5% in FY2027, which will likely far exceed the additional $19,300 currently being requested.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, June 17, 2026, 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

appropriate up to $771,200 to supplement current funding for the Airport Taxiway A Extension Capital Project; and to authorize the transfer of up to $19,300 from the Airport Fund Balance to the Airport Taxiway A Extension Capital Project to fund the City's 2.5% share of the supplemental appropriation.

Included In This Section:

1. April 24, 2026 Memorandum from Alexandra Myers of Stantec to Airport Manager Carl Gross RE: 2026-RFx-044 Taxiway Alpha Extension to Runway 36-Recommendation of Bid Award

Stantec

Stantec Consulting Services Inc.
40 Water Street, Third Floor
Boston MA 02109-3604

April 24, 2026

Project Location: Lebanon Municipal Airport

Carl Gross, Airport Manager
5 Airpark Rd.
West Lebanon, NH 03784

Dear Carl Gross,

Reference: 2026-RFx-044 Taxiway Alpha Extension to Runway 36- Recommendation of Bid Award

Stantec has reviewed the seven (7) bids opened on Wednesday, April 22, 2026 for Project ID 2026-RFx-044, Extend Taxiway A to Runway 36. The review included a check of calculations, as well as unit price comparisons between bids and the Engineers opinion of probable cost. It also included a review of responsiveness and responsibility. All bids received are considered responsive and have the elements that were required to be submitted at the bid closing.

As a matter of responsibility, the low bidder was required to submit information on their DBE Commitment or show a Good Faith Effort (GFE) within five (5) business days after the bid closing date, due on April 27, 2026.

Bids were evaluated on the Total Price. Sargent was the low bidder. The bid total amounts are as follows, ranked by price.

Low Bidder:

Sargent	**Price**
Total Contract Price	**$3,942,570.00**

Second Low Bidder:

Engineers Construction Inc.	**Price**
Total Contract Price	**$3,985,845.00**

Third Low Bidder:

Weaver Bros. Construction Co., Inc.	**Price**
Total Contract Price	**$ 3,985,845.00**

Fourth Low Bidder:

Casella Construction, Inc.	**Price**
Total Contract Price	**$ 4,267,749.00**

Fifth Low Bidder:

Neil H. Daniels, Inc.	**Price**
Total Contract Price	**$ 4,414,414.00**

Sixth Low Bidder:

J.A. McDonald, Inc.	**Price**
Total Contract Price	**$ 4,503,208.25**

Seventh Low Bidder:

J.P. Sicard Inc	**Price**
Total Contract Price	**$ 4,587,288.00**

Advertised Engineer's Estimate:

Stantec	**Price**
Total Contract Estimate	**$4,131,570.00**

The Engineer's estimate for the project was $4,131,570.00. The Engineer's estimate for the project was approximately 5% higher than the lowest responsive & responsible bidder, Sargent. The bid summary attached calculated the variance in dollars and in percentages and identifies the greatest discrepancies (in dollars) using a color scale for each element of the bid.

Sargent has completed several large airport projects in Vermont and Maine, including several large highway and civil construction projects. A review of Sargent overall bid suggests that the bid appears to be a balanced and competitive bid. Sargent bid prices will be held for the Contract duration in accordance with provisions in Contract Documents. Upon contacting several references, no concerns were raised, and many references praised their quality of work, flexibility, and experience civil and airport projects.

Having reviewed the bids, Stantec recommends that the City of Lebanon award the contract to Sargent, pending successful compliance with other requirements (i.e. Insurance, Bonds, etc.).

Please feel free to call me with any questions.

Regards,

STANTEC CONSULTING SERVICES INC.

Alexandra Myers
Civil Designer & Project Manager
Phone: 617-784-2330
Mobile: 617-784-2330
Alexandra.Myers @stantec.com

Attachment: Bid Results & Analysis

12. New Business:

12.B – Discussion and Set Public Hearing for June 3, 2026: Amendment to Ordinance #2026-04, C-PACER District Ordinance, to Address Clarification Requested by NH Business Finance Authority

Background

On March 18, 2026, the Lebanon City Council voted to adopt NH RSA 53-F, Energy Efficiency and Clean Energy Districts, and established a Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District encompassing the entire city. As part of the adoption process, the Council also adopted Ordinance #2026-04, the Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District Ordinance".

Following the Council's action, the City Manager's Office executed a C-PACER Participation Agreement and filed all necessary documents with the NH Business Finance Authority (BFA) to effectuate the program. During the course of its review of the City's documents, BFA noted and has requested the deletion of the last sentence of Section 10, which reads "A capital provider may otherwise accelerate the re-sale of the property by acting on its foreclosure right pursuant to RSA 53-F:8, II."

As summarized in the enclosed memorandum from Attorney Matt Decker, although the C-PACER statute currently allows capital providers to foreclose on real estate, BFA's concern is that they should not have such authority after a tax deed has been executed. BFA may explore legislative amendments to RSA 53-F in the future to clarify collection procedures for capital providers, but in the meantime, legal counsel supports the requested deletion of the last sentence of Section 10 of the C-PACER Ordinance #2026-04.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, June 3, 2026, 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 amend Ordinance #2026-04, Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District Ordinance, adopted on March 18, 2026, by deleting the last sentence of Section 10 as requested by the NH Business Finance Authority, as presented in the May 20, 2026 City Council Agenda Packet.

Included In This Section:

1. May 13, 2026 Memorandum from Attorney Matthew Decker RE: Recommended Amendment to C-PACER Ordinance, #2026-04, Section 10
2. Ordinance #2026-04, Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District Ordinance, adopted March 18, 2026

DrummondWoodsum

ATTORNEYS AT LAW

MEMORANDUM

TO:	Andrew Hosmer, City Manager
FROM:	Matthew C. Decker
DATE:	May 13, 2026
RE:	Recommended Amendment to C-PACER Ordinance, #2026-04, Section 10

The New Hampshire Business Finance Authority (BFA) administers the Commercial Property Assessed Clean Energy and Resiliency (C-PACER) program adopted by New Hampshire municipalities pursuant to RSA 53-F. The BFA has reviewed the C-PACER ordinance (#2026-04) adopted by the Council at its March 18, 2026 meeting, and is requesting a deletion of the last sentence in Section 10:

> "A capital provider may otherwise accelerate the re-sale of the property by acting on its foreclosure right pursuant to RSA 53-F:8, II."

Under the C-PACER program, capital providers may finance energy efficiency and clean energy improvements to real estate, with lenders' loans secured by a special assessment imposed by the municipality in which the property is located. The special assessment is akin to, albeit subordinate to, a property tax lien. If borrowers fail to make payments on the special assessments, RSA 53-F grants capital providers the option to foreclose on the real estate.

BFA's concern is that capital providers should <u>not</u> have an ability to foreclose on real estate after a tax deed has been executed, during the time when the municipality owns the real estate. BFA is concerned that the above-quoted last sentence of Section 10 gives a contrary impression. In the case that a property owner falls behind on payments of property taxes and/or C-PACER special assessments, capital providers may instead (a) redeem property tax liens to prevent a tax deed in the first place, and/or (b) foreclose on a property before a tax deed is executed, and/or (c) rely upon municipalities to re-sell tax deeded properties in a timely manner in order to collect overdue payments as part of the tax sale and to re-start the flow of regular payments from a new property owner.

BFA may be exploring some legislative amendments to RSA 53-F in the future to clarify the relevant collection procedures for capital providers. In the meantime, I support BFA's request to delete the last sentence of Section 10 because it would give the City clearer, stronger control over a tax deeded C-PACER property and remove an ambiguity from the process.

CITY OF LEBANON
Ordinance #2026-04

Commercial Property Assessed Clean Energy and Resiliency (C-PACER) District Ordinance

Section 1. Purpose.

The commercial property assessed clean energy and resiliency (C-PACER) program authorized by NH RSA 53-F allows the City of Lebanon to establish an energy efficiency and clean energy district whereby property owners within the boundaries of the district may fund qualifying improvements to real property through private lenders/capital providers, with such financing secured by a special assessment lien on the property through an assessment agreement between the property owner and the City.

Section 2. Authority.

The City hereby adopts RSA 53-F, Energy Efficiency and Clean Energy Districts, pursuant to a vote of the City Council in the manner specified by RSA 53-F:2, II, subject to the provisions of this Chapter.

Section 3. Declaration of Public Purpose and Findings.

It is hereby declared that the financing of qualified energy conservation and efficiency and clean energy improvements and projects through special assessments serves a valid public purpose as set forth in RSA 53-F. The City therefore intends, in accordance with RSA 53-F, the following:

A. To authorize direct financing agreements between property owners and capital providers as the means to finance qualified projects; and

B. To authorize special assessments, subject to a written assessment contract between a property owner and the City ("Assessment Agreement"), as the means to secure the repayment of the aforesaid financing.

Section 4. Applicability/Boundaries.

The C-PACER district shall encompass the entirety of the City's jurisdictional boundaries.

Section 5. Definitions.

This Ordinance hereby incorporates the definitions as set forth in RSA 53-F:1, as may be amended; in addition, as used in this chapter, the following definitions apply:

Administrative Agreement – means the agreement between the New Hampshire Business Finance Authority ("NHBFA") and the City outlining the terms of the NHBFA's administration of the C-PACER Program for the City and the City's roles and responsibilities.

Property Owner – means the fee title owner(s) of the property seeking participation in the C-PACER Program. Property Owner may also include the holder of a leasehold estate on the property, provided it is approved by the NHBFA, the holder of said lease provides a copy of the recorded lease or lease term sheet, and a signed and notarized consent of the fee title owner(s) or some other recorded document sufficient to show the leaseholder's right to bind the property to a C-PACER assessment and lien.

Real Estate Taxes – as defined in RSA Chapter 72, RSA 76:5 and RSA Chapter 80, except shall not include the C-PACER special assessment.

Taxes – means Real Estate Taxes including the C-PACER special assessment.

Section 6. Qualified Projects and Improvements.

The following applies to qualified projects and improvements:

A. Must be a type of resiliency improvement, energy conservation and efficiency improvement, clean energy improvement, or water conservation improvement, on privately-owned commercial, industrial, or agricultural real property, or multi-family residential real property with five or more dwelling units.

B. May be new construction or a retrofit, rehabilitation, or redevelopment of existing construction.

C. The types of qualified projects and improvements include, but are not limited to:
   a. Solar PV
   b. Solar Thermal
   c. Wood biomass
   d. Wind
   e. Geothermal systems
   f. Air sealing
   g. Insulation
   h. HVAC systems meeting or exceeding ENERGY STAR standards
   i. Building modifications to increase use of daylighting
   j. Replacement of windows with units meeting or exceeding ENERGY STAR standards
   k. Energy controls or energy recovery systems
   l. Efficient lighting equipment
   m. Air quality improvements
   n. Snow and/or flood mitigation
   o. Energy storage and microgrids
   p. Alternative vehicle charging infrastructure
   q. Fire and/or wind resistance improvements

r. Measures, equipment, or devices that:
   i. decrease the consumption of, or demand for, water,
   ii. address safe drinking water
   iii. eliminate lead from water used for drinking or cooking

D. Improvements must be permanently affixed to a building or facility that is part of the real property.

Section 7. Program Administration.

The C-PACER Program shall be administered by the NHBFA, or a third party designated by the NHBFA.

Section 8. Local Administration; Program Official.

The City Manager shall be the City's designated Program Official responsible for: executing the appropriate documentation for the imposition of a special assessment; working with the NHBFA; and administering the duties and responsibilities of the City set forth in the administrative agreement with the NHBFA.

Section 9. Special Assessment Lien Priority; Collection and Enforcement.

The City has the authority to bill and collect on the special assessment and lien, except that the City may delegate such responsibilities to any outside third party, including the capital provider, approved by the NHBFA; such delegation shall occur on the "Assignment of Notice of Assessment and C-PACER Lien and Assignment of Assessment Agreement for C-PACER Financing" (the "Assignment") form.

A. If the City does not delegate billing and collection responsibilities to a third party, the City's tax collector shall bill and collect the special assessments.

B. Delinquent payments shall incur interest and penalties as specified in the financing agreement between the property owner and the capital provider.

C. Each special assessment imposed under this ordinance, including any interest on the assessment and any penalty, constitutes a first and prior lien against the property on which the assessment is imposed, from the date on which the notice of special assessment is recorded at the Grafton County Registry of Deeds, until the assessment, interest, and any penalty, is paid.

D. The lien runs with the property.

E. Notwithstanding RSA 80 concerning the collection of property taxes and special assessments, in the case of default or delinquency of special assessment payments, enforcement shall only be by the capital provider pursuant to RSA 479, including the power of sale. Any outstanding and delinquent property taxes at the time of the enforcement action shall be satisfied along with the delinquent amounts of the special assessment lien. The City is not responsible for, nor required to, tax deed the property for any default or delinquency of C-PACER payments to the Capital Provider.

F. Assessments not yet due may not be accelerated.

G. Assessments may not be eliminated by foreclosure or bankruptcy.

Section 10. Tax Liening, Tax Deeding, Sale Proceeds.

For any C-PACER property which becomes subject to a recorded tax lien pursuant to RSA 80:64 for failure to timely pay Real Estate Taxes, the C-PACER capitol provider shall be authorized to redeem the property by making sufficient payment pursuant to RSA 80:69.

For any C-PACER property which is acquired by the City by tax deed pursuant to RSA 80:76, the City may not use public funds to fund or repay any special assessment amount. The City will attempt to re-sell the property in a timely manner, following the process of RSA 80:76 et seq., including the 90-day right of repurchase requirements contained in RSA 80:89. The City will include in any public notice for the sale of the property, any auction notice, any bid documents, and any purchase and sale agreement, a clear notification that the property is subject to a C-PACER assessment and lien.

Upon sale of the property, the process laid out in RSA 80:88 et seq. for the distribution of proceeds shall be followed, and any delinquent C-PACER special assessment payments are considered "Taxes" for purposes of payment from sale proceeds (RSA 80:19 – "For the purposes of this chapter, the word 'taxes' shall include special assessments.").

The C-PACER special assessment and lien remain on the property and shall pass to the new owner, who becomes responsible for future payments upon transfer of title.

~~A capital provider may otherwise accelerate the re-sale of the property by acting on its foreclosure right pursuant to RSA 53-F:8, II.~~

Section 11. Liability.

The City shall incur no liability as a result of the C-PACER Program or for the private debt created or evidenced by the Assessment Agreement, the Assessment and C-PACER Lien, the Financing Agreement, or any related document, nor shall any board members, officers or employees of the City be personally liable for exercising any rights or responsibilities pursuant to or in furtherance of the C-PACER Program. The City's participation in the C-PACER Program shall not be interpreted to pledge, offer, or encumber the City's full faith and credit.

Section 12. Conflicts.

In the event of any conflict between this ordinance and RSA 53-F, the terms of RSA 53-F shall govern.

Agenda
Lebanon City Council
May 20, 2026

12. New Business:

12.C – Review and Discussion of 2025 4th Quarter Budget Report

Background

The following information and the enclosed budget report provide a summary of year-to-date expenditures and revenue activity through the 4th Quarter of 2025.

Action

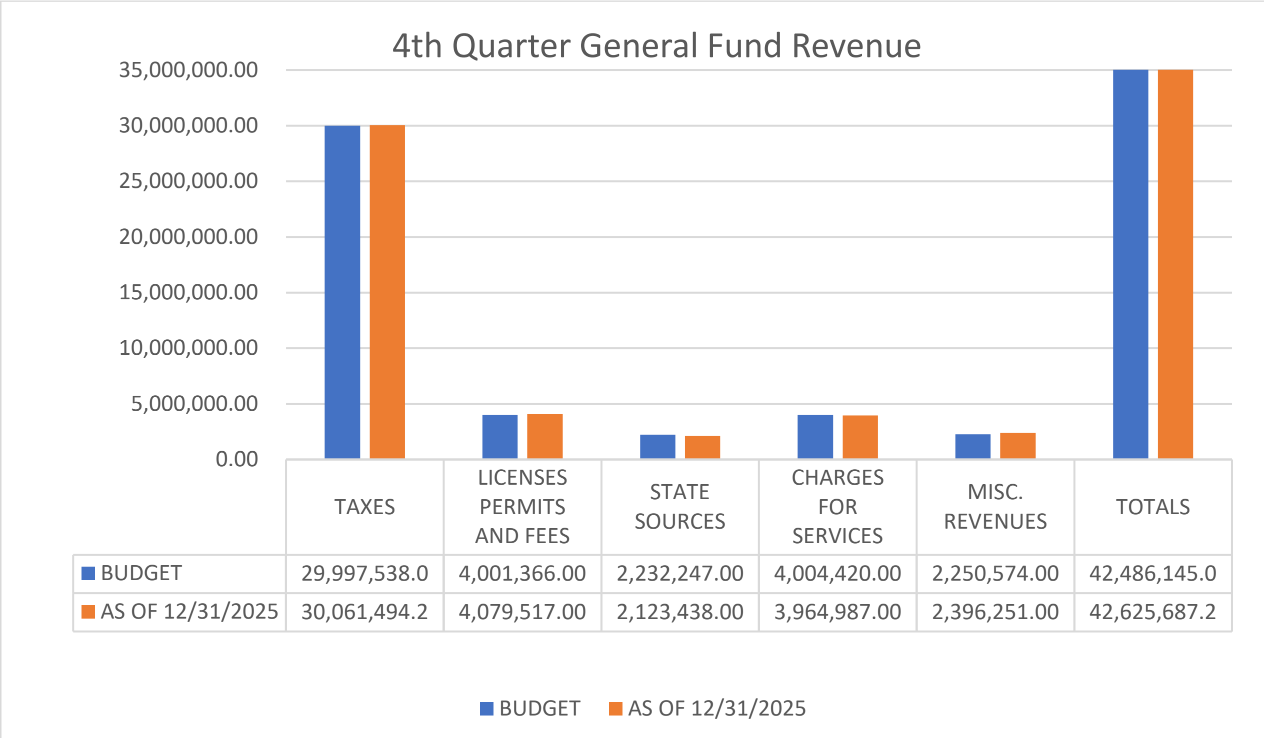
This agenda item is for informational purposes only. No action is required by the Council.

4th Quarter Financial Report (December 31, 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.

The following year-end figures are preliminary and subject to adjustment during the annual audit process.

General Fund Revenues:
The following chart summarizes amounts budgeted and collected year-to-date by revenue category. Revenues collected through December 31, 2025, total 100.33% of the amount budgeted for FY 2025, which compares to 102.5% (2024) and 102.8% (2023) in the previous two fiscal years.



	TAXES	LICENSES PERMITS AND FEES	STATE SOURCES	CHARGES FOR SERVICES	MISC. REVENUES	TOTALS
BUDGET	29,997,538.0	4,001,366.00	2,232,247.00	4,004,420.00	2,250,574.00	42,486,145.0
AS OF 12/31/2025	30,061,494.2	4,079,517.00	2,123,438.00	3,964,987.00	2,396,251.00	42,625,687.2

Revenue Highlights for the Quarter:

- Total Revenue collected was $139,530 above the budgeted amount
- Interest on late tax payments was collected at 151.60% of the amount budgeted
- Sale of Municipal Property generated $40,818 in unbudgeted revenue
  - Trade in 2005 Skid steer, Sale of 2015 Ambulance, Sale of 1994 Sno-Go blower
- Miscellaneous Revenue received $264,468, much higher than the budgeted amount
  - Prior year reimbursements from Tri-County Cap
  - Reimbursement of legal-related expenses
  - Autoreview AI reimbursement
  - Casino charitable days
  - Settlements of other legal items

General Fund Expenditures:
The following chart summarizes appropriations, expenditures and amounts encumbered as of December 31, 2025 (100% of the fiscal year) by department. For FY 2025 93.77% of appropriations have been expended or committed for future expenditures 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 1st or 4th quarter, and support for local non-profit organizations is typically disbursed in the first month of the fiscal year.

The 93.77% expended and encumbered to date is comparable to prior years. (97.1% in 2023 and 2024)

QUARTERLY REPORT FOR CITY OF LEBANON						
As Of December 31, 2025						
GENERAL FUND		2025 BUDGET	AS OF 12/31/2025	ENCUMBRANCES	AVAILABLE BALANCE	% OF BUDGET USED
	CITY CLERK	$ 887,330	$ 679,321	$ 6,350	$ 201,659	77.3%
	CITY MANAGER	$ 1,388,890	$ 1,507,983	$ 10,000	$ (129,093)	109.3%
	CYBER SERVICES	$ 2,225,940	$ 1,834,961	$ 6,221	$ 384,758	82.7%
	FINANCE	$ 6,903,620	$ 5,803,158	$ 9,769	$ 1,090,693	84.2%
	FIRE	$ 5,819,070	$ 5,414,510	$ 140,345	$ 264,215	95.5%
	HUMAN RESOURCES	$ 529,450	$ 517,694	$ -	$ 11,756	97.8%
	HUMAN SERVICES	$ 968,090	$ 811,296	$ -	$ 156,794	83.8%
	LIBRARY	$ 1,642,330	$ 1,632,576	$ 9,754	$ -	100.0%
	PLANNING	$ 1,441,160	$ 1,452,940	$ -	$ (11,780)	100.8%
	POLICE	$ 7,728,920	$ 7,075,493	$ 160,162	$ 493,265	93.6%
	PUBLIC WORKS	$ 6,254,920	$ 5,333,987	$ 557,148	$ 363,785	94.2%
	RECREATION ARTS & PARKS	$ 1,329,715	$ 1,244,068	$ 86,463	$ (816)	100.1%
	DEBT SERVICE	$ 5,970,360	$ 5,980,747	$ -	$ (10,387)	100.2%
	INTERFUND TRANSFER	$ 1,671,350	$ 1,696,350	$ -	$ (25,000)	101.5%
	TOTALS	$ 44,761,145	$ 40,985,084	$ 986,212	$ 2,789,849	93.77%

Expenditure Highlights for the Quarter:

- Most of the unspent funds are related to vacant positions which resulted in unspent wages and benefits.
    - City Clerk's Office experienced staffing transitions and discontinued support previously provided to the Assessing Department
    - Police, Fire, City Manager, and Public Works had vacant positions throughout the year
- City Manager expenditures exceeded budget due to legal costs.
- Cyber Services underspent by $384,000 due to adjustments made to some software licensing terms as well as some anticipated repairs/maintenance were ultimately not required
- Human Services underspent as winter shelter was not operational during December, Headrest returned some of the funding as they limited their programs, and rental assistance that was reimbursed. Due to some legislative changes and the potential discontinuance of Federal funding, $25,000 of this was moved to the Public Assistance Revolving Fund in preparation for years when the operating budget may need additional funds.
- Planning expenditures exceeded budget due to restoration of Inspector position and costs associated with RSA 155-B enforcement action that was not budgeted for.

- Public Works underspent due to repair/maintenance items being less than anticipated.
- Recreation, Arts, & Parks expenditures exceeded budget due to issues with pool decking and vendor invoices received during year-end closeout activities.

Changes for upcoming year:

- Cyber Services reduced their 2026 budget request by $203,000
- Adjustments were made to the calculation used to estimate the Health Insurance budget and will continue to be refined as new trends emerge.
- Fire reduced their 2026 budget request in the training division by $37,000

Solid Waste Fund:
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 December 31, 2025						
SOLID WASTE FUND		2025 BUDGET	AS OF 12/31/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	REVENUE	$ 7,445,110	$ 7,907,965	$ -	$ (462,855)	106.22%
	EXPENDITURES	$ 6,660,920	$ 5,849,561	$ 164,411	$ 646,948	90.29%

Highlights for the Quarter:

- Revenue collected above budget estimate due to sales of City Owned Property and Miscellaneous Revenue
    - CAT 950 and compactor trade in/sale, Energy Direct Pay Tax Credit for Landfill Gas to Energy Project
- Expenditures were underspent due to vacant positions and purposely controlling other expenses as projected revenues were down

Water Treatment and Distribution Fund:
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 December 31, 2025						
WATER TREATMENT AND DISTRIBUTION FUND		2025 BUDGET	AS OF 12/31/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	REVENUE	$ 5,188,230	$ 5,726,458	$ -	$ (538,228)	110.37%
	EXPENDITURES	$ 4,904,770	$ 4,549,461	$ 278,472	$ 76,837	98.43%

Highlights for the Quarter:

- Revenues and expenditures remained generally consistent with budget expectations.
- Expenditures were in line with budget estimates with some lines being underspent to offset urgent expenses that were not budgeted.

Sewage Collection and Disposal Fund:
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 December 31, 2025						
SEWER COLLECTION AND DISPOSAL FUND		2025 BUDGET	AS OF 12/31/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	REVENUE	$ 9,197,340	$ 9,401,112	$ -	$ (203,772)	102.22%
	EXPENDITURES	$ 8,792,090	$ 8,105,354	$ 359,618	$ 327,117	96.28%

Highlights for the Quarter:

- Revenues and expenditures remained generally consistent with budget expectations.
- Sludge disposal and utility costs remained stable throughout FY 2025

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

QUARTERLY REPORT FOR CITY OF LEBANON						
As of December 31, 2025						
MUNICIPAL AIRPORT FUND		2025 BUDGET	AS OF 12/31/2025	ENCUMBRANCES	YTD AVAILABLE BALANCE	% OF BUDGET USED
	REVENUE	$ 1,643,300	$ 1,675,323	$ -	$ (32,023)	101.95%
	EXPENDITURES	$ 1,643,300	$ 1,577,292	$ -	$ 66,008	95.98%

Highlights for the Quarter:

- Revenues and expenditures remained generally consistent with budget expectations.
- Airport operations remained stable throughout FY 2025

General Fund Revenue					
GL Number	Description	2025 Budget	YTD Revenue As of 12/31/2025	Available Balance	% Bdgt Used
TAXES					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	$27,419,827	$28,105,959	($686,132)	102.50%
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	$0	($678,513)	$678,513	-
Total TAXES		$27,419,827	$27,427,446	($7,619)	100.03%
YIELD TAXES					
1100-3185-0010-9030-0000	YIELD TAXES	$5,000	$7,285	($2,285)	145.71%
Total YIELD TAXES		$5,000	$7,285	($2,285)	145.71%
PAYMENT IN LIEU OF TAXES					
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	$40,000	$52,432	($12,432)	131.08%
1100-3186-0010-9040-0010	MASCOMA HYDRO	$15,000	$2,215	$12,785	14.77%
1100-3186-0010-9040-0020	RIVERMILL HYDRO	$834	$834	($0)	100.04%
1100-3186-0010-9040-0030	DHMC	$2,078,961	$2,078,961	$0	100.00%
1100-3186-0010-9040-0040	PARKHURST	$10,000	$14,000	($4,000)	140.00%
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	$5,568	$5,568	($0)	100.01%
1100-3186-0010-9040-0060	APD	$321,348	$321,348	$0	100.00%
Total PAYMENT IN LIEU OF TAXES		$2,471,711	$2,475,359	($3,648)	100.15%
EXCAVATION TAX					
1100-3187-0010-9050-0000	EXCAVATION TAX	$6,000	$7,383	($1,383)	123.05%
Total EXCAVATION TAX		$6,000	$7,383	($1,383)	123.05%
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	$95,000	$144,021	($49,021)	151.60%
Total INT & PEN ON DELINQUENT TAXES		$95,000	$144,021	($49,021)	151.60%
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	$3,006,883	$3,025,477	($18,594)	100.62%
Total MOTOR VEHICLE PERMIT FEES		$3,006,883	$3,025,477	($18,594)	100.62%
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	$706,883	$747,497	($40,614)	105.75%
Total BUILDING PERMIT		$706,883	$747,497	($40,614)	105.75%
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	$1,000	$1,601	($601)	160.10%
1100-3290-0010-9110-0001	DOG LICENSES	$11,000	$12,786	($1,786)	116.23%
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	$2,500	$3,419	($919)	136.76%
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	$29,500	$37,910	($8,410)	128.51%
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	$60,000	$58,912	$1,088	98.19%
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	$6,900	$6,859	$42	99.40%
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	$5,000	$10,936	($5,936)	218.72%
1100-3290-0010-9110-0009	PISTOL PERMITS	$200	$270	($70)	135.00%
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	$85,000	$85,000	($0)	100.00%
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	$85,000	$85,000	$0	100.00%
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	$500	$1,050	($550)	210.00%
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	$500	$2,250	($1,750)	450.00%
1100-3290-0010-9110-0021	STORMWATER PERMITS	$500	$500	$0	100.00%
1100-3290-0010-9110-0022	POLE & CONDUIT LICENSE	$0	$50	($50)	-
Total OTHER LICENSES PERMITS & FEES		$287,600	$306,543	($18,943)	106.59%
OTHER FEDERAL GRANTS & REIMB					
1100-3319-0010-2024-7304	GROUNDWORKS USDA GRANT - ADMIN OVERHEAD	$0	$2,670	($2,670)	-
Total OTHER FEDERAL GRANTS & REIMB		$0	$2,670	($2,670)	-
MEALS & ROOMS TAX DISTRIBUTION					
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	$1,587,907	$1,587,907	$0	100.00%
Total MEALS & ROOMS TAX DISTRIBUTION		$1,587,907	$1,587,907	$0	100.00%
HIGHWAY BLOCK GRANT					
1100-3353-0010-9320-0010	HIGHWAY BLOCK	$353,533	$353,533	$0	100.00%
Total HIGHWAY BLOCK GRANT		$353,533	$353,533	$0	100.00%
WATER POLLUTION GRANTS					
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$13,260	$13,260	$0	100.00%
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	$15,890	$15,886	$4	99.97%
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	$13,510	$13,510	$0	100.00%
1100-3354-0010-9330-0140	#C 975 CSO 13	$0	$13,089	($13,089)	-
Total WATER POLLUTION GRANTS		$42,660	$55,745	($13,085)	130.67%
OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	$2,727	$2,726	$1	99.97%
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	$88,000	$36,074	$51,926	40.99%
1100-3359-0010-9370-0025	NORTHERN SHIELD	$0	$4,270	($4,270)	-
Total OTHER STATE GRANTS & REIMBURSEMENTS		$90,727	$43,070	$47,657	47.47%
INTERGOVERNMENTAL REVENUES					
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	$78,000	$78,688	($688)	100.88%
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	$1,480	$1,825	($345)	123.31%
1100-3379-0010-9380-0050	COMMUNITY NURSE: ENFIELD	$31,170	$0	$31,170	0.00%
1100-3379-0010-9380-0060	COMMUNITY NURSE: GRANTHAM	$46,770	$0	$46,770	0.00%
Total INTERGOVERNMENTAL REVENUES		$157,420	$80,513	$76,907	51.15%

INCOME FROM DEPARTMENTS					
1100-3401-0010-9390-0020	PLANNING FEES	$25,000	$16,048	$8,952	64.19%
1100-3401-0010-9390-0030	ZONING FEES	$7,500	$12,548	($5,048)	167.31%
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	$25,000	$58,837	($33,837)	235.35%
1100-3401-0010-9390-0100	POLICE RECORDS	$5,000	$5,793	($793)	115.86%
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	$28,000	$28,000	$0	100.00%
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	$97,000	$87,237	$9,763	89.94%
1100-3401-0010-9390-0155	AMBULANCE SERVICES: ALICE PECK DAY	$100,000	$0	$100,000	0.00%
1100-3401-0010-9390-0160	AMBULANCE SERVICES	$1,250,000	$1,216,501	$33,499	97.32%
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	$6,000	$3,250	$2,750	54.17%
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	$65,000	$79,310	($14,310)	122.02%
1100-3401-0010-9390-0190	FIRE RECORDS	$150	$360	($210)	240.00%
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	$18,000	$29,000	($11,000)	161.11%
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	$2,000	$3,797	($1,797)	189.83%
1100-3401-0010-9390-0220	EXCAVATION PERMITS	$1,500	$5,200	($3,700)	346.67%
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	$5,000	$3,788	$1,213	75.75%
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	$2,000	$1,835	$165	91.74%
1100-3401-0010-9390-0260	RECREATION PROGRAMS	$57,000	$50,452	$6,548	88.51%
1100-3401-0010-9390-0270	RECREATION DAY CAMP	$96,000	$102,446	($6,446)	106.71%
1100-3401-0010-9390-0280	RECREATION POOL	$32,000	$51,658	($19,658)	161.43%
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	$700	$865	($165)	123.56%
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	$2,500	$2,510	($10)	100.38%
1100-3401-0010-9390-0320	FARMERS' MARKET	$11,000	$10,099	$901	91.81%
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	$147,590	$174,974	($27,384)	118.55%
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	$80,000	$80,000	$0	100.00%
1100-3401-0010-9390-0360	ALICE PECK DAY: FIREFIGHTER	$101,000	$101,000	$0	100.00%
Total INCOME FROM DEPARTMENTS		$2,164,940	$2,125,507	$39,433	98.18%
OTHER CHARGES					
1100-3409-0010-9450-0010	COMPUTER SERVICES	$20,600	$20,600	$0	100.00%
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	$1,818,880	$1,818,880	$0	100.00%
Total OTHER CHARGES		$1,839,480	$1,839,480	$0	100.00%
SPECIAL ASSESSMENTS					
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	$46,280	$46,366	($86)	100.19%
Total SPECIAL ASSESSMENTS		$46,280	$46,366	($86)	100.19%
SALE OF MUNICIPAL PROPERTY					
1100-3501-0010-9510-0010	SALE OF CITY OWNED PROPERTY	$0	$40,818	($40,818)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$40,818	($40,818)	-
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$740,000	$591,966	$148,034	80.00%
Total INTEREST ON INVESTMENTS		$740,000	$591,966	$148,034	80.00%
RENTS OF PROPERTY					
1100-3503-0010-9530-0010	MASCOMA HYDRO	$15,000	$15,000	$0	100.00%
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	$1,500	$1,665	($165)	111.00%
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	$1,000	$1,228	($228)	122.76%
Total RENTS OF PROPERTY		$17,500	$17,893	($393)	102.24%
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	$1,500	$3,706	($2,206)	247.04%
1100-3504-0010-9540-0020	PARKING TICKETS	$5,000	$5,530	($530)	110.60%
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	$12,000	$23,700	($11,700)	197.50%
1100-3504-0010-9540-0040	CITY CODE/ORDINANCE VIOLATIONS-PLANNING	$0	$363	($363)	-
Total FINES & FORFEITS		$18,500	$33,298	($14,798)	179.99%
OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	$150,000	$126,274	$23,726	84.18%
1100-3509-0010-9570-0015	SOLAR REVENUE	$0	$16,654	($16,654)	-
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$51,874	$264,468	($212,594)	509.83%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	$0	$5	($5)	-
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	$550,000	$566,497	($16,497)	103.00%
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	$3,110	$3,110	$0	100.00%
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	$61,000	$61,472	($472)	100.77%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	$562,310	$562,310	$0	100.00%
Total OTHER MISC REVENUE		$1,378,294	$1,600,789	($222,495)	116.14%
TRANSFERS FROM CAPITAL RESERVE-RAP					
1100-3915-4520-9570-0300	TRANSFER FROM CAPITAL RESERVE	$50,000	$50,000	$0	100.00%
Total TRANSFERS FROM CAPITAL RESERVE-RAP		$50,000	$50,000	$0	100.00%
TRANSFERS FROM CONSERVATION FUND					
1100-3917-2160-9570-0295	TRANSFERS FROM CONSERVATION FUND	$0	$15,120	($15,120)	-
Total TRANSFERS FROM CONSERVATION FUND		$0	$15,120	($15,120)	-
TOTAL REVENUES		$42,486,145	$42,625,684	($139,539)	100.33%

General Fund Expenditure						
GL Number	Description	2025 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 12/31/2025		Balance	Used
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	$418,650	$413,315	$0	$5,335	98.73%
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	$5,000	$0	$0	$5,000	0.00%
1100-4130-0050-1300-0000	OVERTIME WAGES	$1,000	$0	$0	$1,000	0.00%
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	$5,350	$4,402	$0	$948	82.29%
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	$33,640	$29,810	$0	$3,830	88.61%
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	$33,700	$33,347	$0	$353	98.95%
1100-4130-0050-2310-0000	RETIREMENT: ICMA	$21,580	$19,816	$0	$1,764	91.83%
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	$31,950	$23,312	$0	$8,638	72.96%
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	$1,120	$965	$0	$155	86.19%
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$600	$706	$0	($106)	117.65%
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	$10,000	$91,625	$0	($81,625)	916.25%
1100-4130-0050-5300-0000	COMMUNICATIONS	$2,000	$1,736	$0	$264	86.80%
1100-4130-0050-5400-0000	ADVERTISING	$3,500	$0	$0	$3,500	0.00%
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	$11,600	$10,200	$0	$1,400	87.93%
1100-4130-0050-5800-0000	TRAVEL	$4,000	$14	$0	$3,987	0.34%
1100-4130-0050-5875-0000	MILEAGE	$1,000	$1,292	$0	($292)	129.22%
1100-4130-0050-6000-0000	OFFICE SUPPLIES	$2,500	$1,464	$0	$1,036	58.58%
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	$500	$372	$0	$128	74.36%
Total CITY MANAGER		$587,690	$632,376	$0	($44,686)	107.60%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	$114,720	$114,662	$0	$58	99.95%
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	$1,470	$1,373	$0	$97	93.41%
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	$8,780	$8,183	$0	$597	93.20%
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	$15,070	$15,065	$0	$5	99.97%
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	$12,000	$6,560	$0	$5,440	54.66%
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	$260	$279	$0	($19)	107.45%
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$300	$300	$0	$0	100.00%
1100-4130-0070-5800-0000	TRAVEL	$1,000	$399	$0	$601	39.90%
1100-4130-0070-6000-0000	OFFICE SUPPLIES	$500	$0	$0	$500	0.00%
Total PUBLIC COMMUNICATIONS		$154,100	$146,821	$0	$7,279	95.28%
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	$55,000	$0	$10,000	$45,000	18.18%
Total CITY MANAGER OTHER		$55,000	$0	$10,000	$45,000	18.18%
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	$463,070	$414,292	$0	$48,778	89.47%
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	$84,270	$53,501	$0	$30,769	63.49%
1100-4140-0000-1300-0000	OVERTIME WAGES	$13,000	$2,658	$0	$10,342	20.44%
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	$5,920	$5,007	$0	$913	84.59%
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	$42,870	$34,597	$0	$8,273	80.70%
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	$64,420	$54,696	$0	$9,724	84.91%
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	$9,330	$5,223	$0	$4,107	55.98%
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	$1,240	$1,134	$0	$106	91.48%
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$67,580	$44,043	$0	$23,537	65.17%
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,500	$0	$0	$1,500	0.00%
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	$23,050	$11,369	$0	$11,681	49.32%
1100-4140-0000-5300-0000	COMMUNICATIONS	$1,040	$644	$0	$396	61.91%
1100-4140-0000-5400-0000	ADVERTISING	$7,500	$7,616	$0	($116)	101.55%
1100-4140-0000-5800-0000	TRAVEL	$7,350	$1,883	$0	$5,467	25.62%
1100-4140-0000-5875-0000	MILEAGE	$1,600	$789	$0	$812	49.28%
1100-4140-0000-6000-0000	OFFICE SUPPLIES	$6,000	$9,850	$0	($3,850)	164.17%
1100-4140-0000-6100-0000	GENERAL SUPPLIES	$1,400	$486	$0	$914	34.73%
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	$690	$0	$0	$690	0.00%
Total CITY CLERK		$801,830	$647,789	$0	$154,041	80.79%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	$29,100	$10,637	$0	$18,463	36.55%
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	$200	$16	$0	$184	8.04%
1100-4140-0030-2301-0000	RETIREMENT: MUNICIPAL	$0	$10	$0	($10)	-
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	$80	$39	$0	$41	49.18%
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,500	$0	$6,350	($4,850)	423.33%
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	$44,320	$12,181	$0	$32,139	27.49%
1100-4140-0030-5400-0000	ADVERTISING	$2,000	$436	$0	$1,564	21.82%
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	$3,500	$2,246	$0	$1,254	64.16%
1100-4140-0030-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4140-0030-6000-0000	OFFICE SUPPLIES	$4,000	$5,965	$0	($1,965)	149.13%
1100-4140-0030-6100-0000	GENERAL SUPPLIES	$300	$0	$0	$300	0.00%
Total ELECTIONS		$85,500	$31,532	$6,350	$47,618	44.31%
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	$608,270	$552,625	$0	$55,645	90.85%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	$55,550	$61,888	$0	($6,338)	111.41%
1100-4150-0010-1300-0000	OVERTIME WAGES	$15,000	$12,413	$0	$2,587	82.75%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	$7,490	$6,040	$0	$1,450	80.65%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	$51,940	$47,035	$0	$4,905	90.56%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	$82,170	$73,584	$0	$8,586	89.55%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	$12,350	$8,907	$0	$3,443	72.12%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	$1,510	$1,491	$0	$19	98.73%
1100-4150-0010-3020-0000	CONSULTANTS	$1,700	$20,800	$0	($19,100)	1223.53%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$11,700	$12,302	$0	($602)	105.14%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$102,420	$105,700	$0	($3,280)	103.20%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	$20,000	$5,671	$0	$14,329	28.36%
1100-4150-0010-5300-0000	COMMUNICATIONS	$1,040	$769	$0	$271	73.90%
1100-4150-0010-5335-0000	INFORMATION ACCESS	$1,000	$333	$0	$667	33.34%
1100-4150-0010-5400-0000	ADVERTISING	$0	$90	$0	($90)	-
1100-4150-0010-5800-0000	TRAVEL	$6,400	$816	$0	$5,584	12.75%
1100-4150-0010-5875-0000	MILEAGE	$1,500	$1,350	$0	$150	90.02%
1100-4150-0010-6000-0000	OFFICE SUPPLIES	$5,000	$2,422	$0	$2,578	48.45%
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	$200	$0	$0	$200	0.00%
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$1,636	$0	($1,636)	-
Total FINANCIAL ADMINISTRATION		$985,240	$915,874	$0	$69,366	92.96%

UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	$86,950	$86,944	$0	$6	99.99%
1100-4150-0020-1300-0000	OVERTIME WAGES	$5,000	$920	$0	$4,080	18.39%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,110	$1,044	$0	$66	94.06%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	$7,040	$6,215	$0	$825	88.28%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	$12,090	$11,546	$0	$544	95.50%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	$1,500	$125	$0	$1,375	8.33%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	$210	$209	$0	$1	99.74%
1100-4150-0020-5875-0000	MILEAGE	$120	$0	$0	$120	0.00%
1100-4150-0020-6000-0000	OFFICE SUPPLIES	$4,000	$417	$0	$3,583	10.42%
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$600	$0	($600)	-
Total UTILITIES COLLECTION		$118,020	$108,019	$0	$10,001	91.53%
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	$90,000	$75,525	$0	$14,475	83.92%
Total AUDITING		$90,000	$75,525	$0	$14,475	83.92%
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	$560,050	$559,438	$0	$612	99.89%
1100-4150-0080-1300-0000	OVERTIME WAGES	$5,000	$4,092	$0	$908	81.84%
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	$7,150	$6,314	$0	$836	88.31%
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	$43,230	$41,104	$0	$2,126	95.08%
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	$74,230	$74,026	$0	$204	99.73%
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	$16,000	$1,800	$0	$14,200	11.25%
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	$1,250	$1,345	$0	($95)	107.59%
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	$70,000	$15,155	$0	$54,845	21.65%
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$491,630	$422,048	$213	$69,370	85.89%
1100-4150-0080-3420-0000	CYBERSECURITY	$400,100	$319,268	$0	$80,832	79.80%
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$176,500	$89,904	$0	$86,596	50.94%
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	$40,800	$36,913	$0	$3,887	90.47%
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	$10,000	$487	$0	$9,513	4.87%
1100-4150-0080-5300-0000	COMMUNICATIONS	$7,800	$6,612	$0	$1,188	84.77%
1100-4150-0080-5335-0000	INFORMATION ACCESS	$60,100	$54,376	$0	$5,724	90.48%
1100-4150-0080-5800-0000	TRAVEL	$5,300	$0	$0	$5,300	0.00%
1100-4150-0080-5875-0000	MILEAGE	$2,000	$0	$0	$2,000	0.00%
1100-4150-0080-6000-0000	OFFICE SUPPLIES	$3,000	$1,017	$0	$1,983	33.90%
1100-4150-0080-6220-0000	ELECTRICITY	$2,400	$2,424	$0	($24)	101.00%
1100-4150-0080-6230-0000	BOTTLED GAS	$2,500	$1,158	$0	$1,342	46.33%
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$10,000	$7,700	$0	$2,300	77.00%
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	$20,000	$9,548	$0	$10,452	47.74%
1100-4150-0080-7600-0000	SOFTWARE	$0	$119	$0	($119)	-
Total CYBER SERVICES		$2,009,040	$1,654,849	$213	$353,979	82.38%
CS TECHNOLOGY HARDWARE						
1100-4150-0081-7501-0000	TECHNOLOGY HARDWARE	$0	$15,452	$0	($15,452)	-
1100-4150-0081-7501-0010	ASSESSING TECHNOLOGY HARDWARE	$1,500	$27	$0	$1,473	1.77%
1100-4150-0081-7501-0020	CITY CLERK TECHNOLOGY HARDWARE	$11,000	$7,791	$0	$3,209	70.82%
1100-4150-0081-7501-0030	CITY MANAGER TECHNOLOGY HARDWARE	$1,500	$613	$0	$887	40.88%
1100-4150-0081-7501-0040	DPW-GENERAL FUND TECHNOLOGY HARDWARE	$15,300	$26,446	$0	($11,146)	172.85%
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	$10,700	$5,086	$0	$5,614	47.53%
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	$29,100	$26,498	$0	$2,602	91.06%
1100-4150-0081-7501-0070	HUMAN RESOURCES TECHNOLOGY HARDWARE	$3,800	$1,746	$0	$2,054	45.94%
1100-4150-0081-7501-0080	HUMAN SERVICES TECHNOLOGY HARDWARE	$1,500	$1,355	$0	$145	90.36%
1100-4150-0081-7501-0100	PLANNING & DEV TECHNOLOGY HARDWARE	$10,700	$8,397	$0	$2,303	78.48%
1100-4150-0081-7501-0110	POLICE TECHNOLOGY HARDWARE	$78,900	$45,502	$0	$33,398	57.67%
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARDWARE	$13,000	$6,475	$0	$6,525	49.81%
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARDWARE	$1,500	$2,208	$0	($708)	147.17%
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	$1,500	$2,211	$6,008	($6,719)	547.93%
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARDWARE	$6,100	$4,624	$0	$1,476	75.80%
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HARDWARE	$1,500	$881	$0	$619	58.71%
Total CS TECHNOLOGY HARDWARE		$187,600	$155,311	$6,008	$26,281	85.99%
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	$107,060	$91,667	$0	$15,393	85.62%
1100-4152-0000-1300-0000	OVERTIME WAGES	$1,500	$1,073	$0	$427	71.55%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,420	$979	$0	$441	68.92%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	$8,310	$6,962	$0	$1,348	83.78%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	$14,670	$12,194	$0	$2,176	83.12%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	$2,600	$457	$0	$2,144	17.56%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	$250	$221	$0	$29	88.44%
1100-4152-0000-3020-0000	CONSULTANTS	$4,000	$8,262	$9,769	($14,031)	450.78%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	$297,850	$295,112	$0	$2,738	99.08%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$14,300	$15,296	$0	($996)	106.97%
1100-4152-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
1100-4152-0000-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.00%
1100-4152-0000-5875-0000	MILEAGE	$500	$288	$0	$212	57.68%
1100-4152-0000-6000-0000	OFFICE SUPPLIES	$1,000	$24	$0	$976	2.41%
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	$1,100	$394	$0	$706	35.81%
1100-4152-0000-7600-0000	SOFTWARE	$14,000	$0	$0	$14,000	0.00%
Total ASSESSING		$471,560	$432,929	$9,769	$28,562	93.88%
LEGAL SERVICES						
1100-4153-0000-3000-0000	LEGAL SERVICES	$225,000	$0	$0	$225,000	0.00%
1100-4153-0000-3000-0001	ASSESSING	$0	$8,358	$0	($8,358)	-
1100-4153-0000-3000-0002	CITY MANAGER	$0	$57,697	$0	($57,697)	-
1100-4153-0000-3000-0003	CITY CLERK	$0	$14,929	$0	($14,929)	-
1100-4153-0000-3000-0004	CODE ENFORCEMENT	$0	$27,197	$0	($27,197)	-
1100-4153-0000-3000-0005	PUBLIC WORKS	$0	$13,109	$0	($13,109)	-
1100-4153-0000-3000-0006	FINANCE	$0	$66	$0	($66)	-
1100-4153-0000-3000-0007	FIRE	$0	$3,959	$0	($3,959)	-
1100-4153-0000-3000-0008	PLANNING & ZONING	$0	$209,054	$0	($209,054)	-
1100-4153-0000-3000-0010	CYBER SERVICES	$0	$3,513	$0	($3,513)	-
1100-4153-0000-3000-0012	POLICE	$0	$10,822	$0	($10,822)	-
1100-4153-0000-3000-0013	HUMAN SERVICES	$0	$3,326	$0	($3,326)	-
1100-4153-0000-3000-0014	PERSONNEL	$25,000	$34,656	$0	($9,656)	138.62%
Total LEGAL SERVICES		$250,000	$386,686	$0	($136,686)	154.67%

GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$4,203,540	$3,244,895	$0	$958,645	77.19%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	$4,900	$6,948	$0	($2,048)	141.79%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	$7,520	$8,058	$0	($538)	107.15%
1100-4155-0020-2600-0000	WORKERS' COMPENSATION	$0	$0	$0	($0)	-
Total GROUP INSURANCE		$4,215,960	$3,259,900	$0	$956,060	77.32%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$616,500	$516,729	$0	$99,771	83.82%
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$84,000	$81,702	$0	$2,298	97.26%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$700,500	$598,431	$0	$102,069	85.43%
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	$0	$4,187	$0	($4,187)	-
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	$0	$2,357	$0	($2,357)	-
1100-4155-0040-2302-0000	RETIREMENT:POLICE	$0	$7,256	$0	($7,256)	-
1100-4155-0040-2310-0000	RETIREMENT: ICMA	$0	$1,283	$0	($1,283)	-
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$1,582	$0	($1,582)	-
1100-4155-0040-2900-0000	SICK PAYOUT	$0	$88,882	$0	($88,882)	-
Total SICK LEAVE PAYOUT		$0	$105,546	$0	($105,546)	-
HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	$339,230	$339,206	$0	$24	99.99%
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	$77,040	$71,417	$0	$5,623	92.70%
1100-4156-0000-1300-0000	OVERTIME WAGES	$250	$0	$0	$250	0.00%
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	$3,130	$4,031	$0	($901)	128.77%
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	$31,930	$30,475	$0	$1,455	95.44%
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	$44,700	$44,568	$0	$132	99.70%
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	$6,700	$4,695	$0	$2,005	70.07%
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRAMS	$3,000	$5,000	$0	($2,000)	166.67%
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	$920	$982	$0	($62)	106.78%
1100-4156-0000-2920-0000	WELLNESS PROGRAM	$2,300	$4,485	$0	($2,185)	195.00%
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	$750	$303	$0	$448	40.33%
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$10,100	$9,040	$0	$1,060	89.51%
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$772	$0	$2,228	25.73%
1100-4156-0000-5300-0000	COMMUNICATIONS	$1,800	$1,465	$0	$335	81.38%
1100-4156-0000-5800-0000	TRAVEL	$2,000	$0	$0	$2,000	0.00%
1100-4156-0000-5875-0000	MILEAGE	$1,100	$560	$0	$540	50.91%
1100-4156-0000-6000-0000	OFFICE SUPPLIES	$1,500	$696	$0	$804	46.39%
Total HUMAN RESOURCES		$529,450	$517,694	$0	$11,756	97.78%
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	$527,760	$525,070	$0	$2,690	99.49%
1100-4191-0010-1300-0000	OVERTIME WAGES	$1,000	$113	$0	$887	11.35%
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,250	$5,717	$0	$533	91.47%
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	$40,380	$38,302	$0	$2,078	94.85%
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	$69,340	$69,000	$0	$340	99.51%
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	$6,000	$3,985	$0	$2,015	66.41%
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	$1,170	$1,257	$0	($87)	107.39%
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	$400	$655	$0	($255)	163.65%
1100-4191-0010-3020-0000	CONSULTANTS	$55,000	$16,000	$0	$39,000	29.09%
1100-4191-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$1,500	$238	$0	$1,262	15.88%
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	$2,000	$673	$0	$1,327	33.65%
1100-4191-0010-5300-0000	COMMUNICATIONS	$2,300	$767	$0	$1,533	33.37%
1100-4191-0010-5335-0000	INFORMATION ACCESS	$2,000	$0	$0	$2,000	0.00%
1100-4191-0010-5400-0000	ADVERTISING	$6,000	$6,441	$0	($441)	107.35%
1100-4191-0010-5800-0000	TRAVEL	$1,000	$928	$0	$72	92.85%
1100-4191-0010-5875-0000	MILEAGE	$1,000	$283	$0	$717	28.28%
1100-4191-0010-6000-0000	OFFICE SUPPLIES	$2,000	$4,385	$0	($2,385)	219.27%
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	$2,100	$2,816	$0	($716)	134.09%
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$335	$0	$2,665	11.17%
Total PLANNING & ZONING		$730,200	$676,966	$0	$53,234	92.71%
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	$112,460	$111,614	$0	$846	99.25%
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,130	$1,083	$0	$47	95.86%
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	$8,540	$8,178	$0	$362	95.76%
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	$14,670	$14,666	$0	$4	99.97%
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	$1,780	$2,020	$0	($240)	113.48%
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	$250	$267	$0	($17)	106.82%
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	$200	$0	$0	$200	0.00%
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$29,000	$25,070	$0	$3,930	86.45%
Total PLANNING & ZONING GIS		$168,030	$162,899	$0	$5,131	96.95%
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	$103,960	$101,776	$0	$2,184	97.90%
1100-4194-0000-1300-0000	OVERTIME WAGES	$5,000	$12,227	$0	($7,227)	244.55%
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,230	$876	$0	$354	71.24%
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	$8,330	$8,478	$0	($148)	101.77%
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	$10,330	$11,282	$0	($952)	109.22%
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	$1,000	$757	$0	$243	75.68%
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	$2,400	$2,635	$0	($235)	109.78%
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	$200	$196	$0	$4	98.07%
1100-4194-0000-5000-0000	OTHER PURCHASED SERVICES	$27,250	$50	$0	$27,200	0.18%
1100-4194-0000-5300-0000	COMMUNICATIONS	$500	$82	$0	$418	16.48%
1100-4194-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
1100-4194-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4194-0000-5875-0000	MILEAGE	$200	$368	$0	($168)	183.75%
1100-4194-0000-6000-0000	OFFICE SUPPLIES	$500	$0	$0	$500	0.00%
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	$300	$0	$0	$300	0.00%
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$500	$0	$0	$500	0.00%
Total FACILITY & ENERGY		$162,700	$138,727	$0	$23,973	85.27%
CITY HALL						
1100-4194-0010-4110-0000	WATER	$2,900	$2,879	$0	$21	99.28%
1100-4194-0010-4120-0000	SEWER	$3,900	$4,198	$0	($298)	107.63%
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	$7,200	$1,307	$0	$5,893	18.15%
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$97,330	$70,732	$18,458	$8,140	91.64%
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$1,917	$0	$83	95.84%
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	$5,000	$0	$0	$5,000	0.00%
1100-4194-0010-6100-0000	GENERAL SUPPLIES	$15,000	$13,783	$0	$1,217	91.88%
1100-4194-0010-6220-0000	ELECTRICITY	$79,960	$83,029	$0	($3,069)	103.84%
1100-4194-0010-6230-0000	BOTTLED GAS	$42,250	$33,608	$0	$8,642	79.55%
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$1,094	$0	($94)	109.41%
Total CITY HALL		$256,540	$212,547	$18,458	$25,535	90.05%

SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	$500	$444	$0	$56	88.84%
1100-4194-0020-4120-0000	SEWER	$200	$153	$0	$47	76.44%
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,300	$4,304	$6,203	$793	92.98%
1100-4194-0020-6100-0000	GENERAL SUPPLIES	$1,100	$193	$0	$907	17.54%
1100-4194-0020-6220-0000	ELECTRICITY	$3,930	$2,253	$0	$1,677	57.32%
1100-4194-0020-6240-0000	FUEL OIL	$5,100	$4,133	$0	$967	81.03%
Total SOLDIERS MEMORIAL BUILDING		$22,130	$11,480	$6,203	$4,447	79.90%
DANA HOUSE						
1100-4194-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$10	$0	$0	$10	0.00%
1100-4194-0030-5300-0000	COMMUNICATIONS	$0	$454	$0	($454)	-
1100-4194-0030-6220-0000	ELECTRICITY	$0	$117	$0	($117)	-
Total DANA HOUSE		$10	$572	$0	($562)	5717.10%
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	$1,700	$712	$0	$988	41.86%
1100-4194-0050-4120-0000	SEWER	$3,070	$1,301	$0	$1,769	42.38%
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,600	$5,598	$0	($3,998)	349.90%
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	$1,500	$0	$0	$1,500	0.00%
1100-4194-0050-5335-0000	INFORMATION ACCESS	$1,240	$1,152	$0	$88	92.93%
1100-4194-0050-6100-0000	GENERAL SUPPLIES	$1,500	$0	$0	$1,500	0.00%
1100-4194-0050-6220-0000	ELECTRICITY	$2,320	$1,833	$0	$487	79.01%
1100-4194-0050-6240-0000	FUEL OIL	$5,000	$1,925	$0	$3,075	38.50%
Total 160 MECHANIC STREET		$17,930	$12,521	$0	$5,409	69.83%
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	$600	$20	$0	$580	3.33%
1100-4195-0000-4110-0000	WATER	$480	$326	$0	$154	67.90%
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$69,560	$51,117	$260	$18,183	73.86%
1100-4195-0000-5300-0000	COMMUNICATIONS	$500	$481	$0	$19	96.26%
1100-4195-0000-5335-0000	INFORMATION ACCESS	$1,900	$2,507	$0	($607)	131.93%
1100-4195-0000-6100-0000	GENERAL SUPPLIES	$7,000	$10,751	$0	($3,751)	153.59%
1100-4195-0000-6220-0000	ELECTRICITY	$1,000	$706	$0	$294	70.59%
1100-4195-0000-6230-0000	BOTTLED GAS	$2,900	$1,792	$0	$1,108	61.79%
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$490	$0	$2,510	16.32%
1100-4195-0000-7600-0000	SOFTWARE	$5,480	$17,835	$48,300	($60,655)	1206.84%
Total CEMETERIES		$92,520	$86,025	$48,560	($42,065)	145.47%
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$0	$0	$0	$0	-
Total CEMETERY PROJECTS		$0	$0	$0	$0	-
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	$263,000	$262,997	$0	$3	100.00%
Total INSURANCE NOT ALLOCATED ELSEWHERE		$263,000	$262,997	$0	$3	100.00%
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	$30,690	$28,042	$0	$2,648	91.37%
Total REGIONAL ASSOCIATION		$30,690	$28,042	$0	$2,648	91.37%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	$342,100	$342,100	$0	$0	100.00%
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		$342,100	$342,100	$0	$0	100.00%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,400	$1,367	$0	$33	97.64%
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$600	$504	$0	$96	84.00%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	$20,000	$15,235	$0	$4,765	76.18%
1100-4199-0000-5600-0000	POSTAGE	$20,000	$15,000	$0	$5,000	75.00%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	$15,000	$10,116	$0	$4,884	67.44%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	$1,500	$320	$0	$1,180	21.36%
Total ANCILLIARY POSTAGE		$58,500	$42,543	$0	$15,957	72.72%
ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$13,000	$10,309	$0	$2,691	79.30%
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$12,000	$10,494	$0	$1,506	87.45%
1100-4199-0010-6000-0000	OFFICE SUPPLIES	$2,500	$1,509	$0	$991	60.36%
Total ANCILLIARY COPIERS		$27,500	$22,312	$0	$5,188	81.13%
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	$1,800	$2,489	$0	($689)	138.30%
Total ANCILLIARY COMMUNICATION		$1,800	$2,489	$0	($689)	138.30%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	$1,140	$1,394	$0	($254)	122.32%
Total ANCILLIARY OTHER		$1,140	$1,394	$0	($254)	122.32%
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	$476,420	$474,162	$0	$2,258	99.53%
1100-4210-0010-1300-0000	OVERTIME WAGES	$2,000	$2,886	$0	($886)	144.28%
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,060	$5,373	$0	$687	88.66%
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	$18,710	$18,225	$0	$485	97.41%
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	$25,220	$25,149	$0	$71	99.72%
1100-4210-0010-2302-0000	RETIREMENT:POLICE	$88,700	$88,844	$0	($144)	100.16%
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	$8,900	$7,141	$0	$1,759	80.24%
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	$6,970	$7,462	$0	($492)	107.06%
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	$3,600	$1,503	$0	$2,097	41.75%
1100-4210-0010-2911-0000	UNIFORM CLEANING	$1,800	$910	$0	$890	50.54%
1100-4210-0010-3020-0000	CONSULTANTS	$25,000	$14,388	$0	$10,613	57.55%
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$20,000	$16,518	$0	$3,482	82.59%
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$3,500	$1,338	$0	$2,163	38.21%
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	$49,320	$49,320	$0	$0	100.00%
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	$47,200	$45,150	$0	$2,050	95.66%
1100-4210-0010-5400-0000	ADVERTISING	$1,500	$369	$0	$1,131	24.58%
1100-4210-0010-5800-0000	TRAVEL	$2,500	$2,675	$0	($175)	106.98%
1100-4210-0010-6260-0000	GASOLINE	$9,000	$5,337	$0	$3,663	59.30%
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	$1,000	$1,215	$0	($215)	121.50%
1100-4210-0010-7520-0020	VEHICLES-FINANCED	$0	$0	$0	$0	-
Total POLICE ADMINSTRATION		$797,400	$767,963	$0	$29,437	96.31%

POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	$474,930	$382,679	$0	$92,251	80.58%
1100-4210-0020-1300-0000	OVERTIME WAGES	$30,000	$31,224	$0	($1,224)	104.08%
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	$4,800	$3,629	$0	$1,171	75.60%
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	$7,330	$5,830	$0	$1,500	79.54%
1100-4210-0020-2302-0000	RETIREMENT:POLICE	$157,100	$128,754	$0	$28,346	81.96%
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	$11,570	$9,943	$0	$1,627	85.93%
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	$3,000	$2,510	$0	$490	83.66%
1100-4210-0020-2911-0000	UNIFORM CLEANING	$2,500	$70	$0	$2,431	2.78%
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,400	$1,146	$0	$255	81.82%
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,000	$472	$0	$1,528	23.60%
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$6,460	$1,930	$0	$4,530	29.87%
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	$9,900	$4,203	$0	$5,697	42.45%
1100-4210-0020-6100-0000	GENERAL SUPPLIES	$8,500	$4,821	$0	$3,679	56.71%
1100-4210-0020-6260-0000	GASOLINE	$13,000	$11,427	$0	$1,573	87.90%
1100-4210-0020-7520-0020	VEHICLES-FINANCED	$8,750	$8,050	$0	$700	92.01%
Total POLICE DETECTIVES		$741,240	$596,686	$0	$144,554	80.50%
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	$2,292,240	$2,037,356	$0	$254,884	88.88%
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	$28,890	$16,169	$0	$12,721	55.97%
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	$31,000	$23,804	$0	$7,196	76.79%
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	$10,000	$2,604	$0	$7,396	26.04%
1100-4210-0030-1300-0000	OVERTIME WAGES	$228,000	$299,754	$0	($71,754)	131.47%
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	$23,120	$18,297	$0	$4,823	79.14%
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	$42,340	$35,924	$0	$6,416	84.85%
1100-4210-0030-2302-0000	RETIREMENT:POLICE	$784,130	$714,348	$0	$69,782	91.10%
1100-4210-0030-2450-0000	TRAINING/LICENSES/DUES	$0	$40	$0	($40)	-
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	$59,330	$55,719	$0	$3,611	93.91%
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	$30,000	$15,276	$0	$14,724	50.92%
1100-4210-0030-2911-0000	UNIFORM CLEANING	$4,500	$4,388	$0	$112	97.51%
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,500	$5,728	$0	($2,228)	163.64%
1100-4210-0030-3030-0000	RECRUITMENT TESTING	$4,500	$6,695	$0	($2,195)	148.78%
1100-4210-0030-3040-0000	VETENARIAN SERVICES	$5,500	$10,879	$0	($5,379)	197.80%
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$35,000	$32,148	$0	$2,852	91.85%
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$15,000	$5,471	$0	$9,529	36.47%
1100-4210-0030-4420-0010	VEHICLES-LEASED	$2,800	$1,950	$0	$850	69.64%
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	$4,500	$637	$0	$3,863	14.15%
1100-4210-0030-5030-0000	ANIMAL SHELTER	$6,000	$6,000	$0	$0	100.00%
1100-4210-0030-5400-0000	ADVERTISING	$2,500	$1,059	$0	$1,441	42.38%
1100-4210-0030-6100-0000	GENERAL SUPPLIES	$182,720	$146,054	$104,789	($68,124)	137.28%
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	$10,000	$7,338	$0	$2,662	73.38%
1100-4210-0030-6102-0000	K9 SUPPLIES	$4,500	$4,206	$0	$294	93.47%
1100-4210-0030-6260-0000	GASOLINE	$70,000	$57,116	$0	$12,885	81.59%
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	$3,000	$2,158	$0	$842	71.92%
1100-4210-0030-7520-0020	VEHICLES-FINANCED	$161,000	$151,466	$0	$9,534	94.08%
Total POLICE PATROL		$4,044,070	$3,662,582	$104,789	$276,698	93.16%
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	$240,500	$238,906	$0	$1,594	99.34%
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	$12,000	$5,249	$0	$6,751	43.74%
1100-4210-0040-1300-0000	OVERTIME WAGES	$60,000	$48,820	$0	$11,180	81.37%
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	$2,430	$2,308	$0	$122	94.98%
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	$5,300	$4,325	$0	$975	81.60%
1100-4210-0040-2302-0000	RETIREMENT:POLICE	$93,500	$90,354	$0	$3,146	96.64%
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	$40,000	$30,501	$0	$9,499	76.25%
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	$7,170	$6,859	$0	$311	95.66%
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	$1,100	$0	$0	$1,100	0.00%
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	$3,000	$1,926	$0	$1,074	64.19%
1100-4210-0040-5800-0000	TRAVEL	$12,000	$10,714	$0	$1,286	89.28%
Total POLICE TRAINING		$477,000	$439,961	$0	$37,039	92.24%
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	$163,220	$165,693	$0	($2,473)	101.52%
1100-4210-0050-1300-0000	OVERTIME WAGES	$5,000	$10,500	$0	($5,500)	210.00%
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	$2,090	$1,990	$0	$100	95.21%
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	$12,870	$12,573	$0	$297	97.69%
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	$22,100	$23,145	$0	($1,045)	104.73%
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	$420	$413	$0	$7	98.34%
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,100	$4,231	$0	($2,131)	201.48%
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,800	$4,563	$0	($763)	120.08%
1100-4210-0050-5600-0000	POSTAGE	$2,000	$2,027	$0	($27)	101.35%
1100-4210-0050-6000-0000	OFFICE SUPPLIES	$13,500	$16,760	$0	($3,260)	124.14%
Total POLICE RECORDS		$227,100	$241,895	$0	($14,795)	106.51%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	$5,000	$2,848	$0	$2,152	56.95%
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	$80	$40	$0	$40	49.80%
1100-4210-0060-2302-0000	RETIREMENT:POLICE	$1,570	$881	$0	$689	56.14%
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	$20	$47	$0	($27)	233.55%
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$70,000	$73,869	$0	($3,869)	105.53%
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total POLICE CYBERCRIME		$77,670	$77,684	$0	($14)	100.02%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	$59,100	$59,029	$0	$71	99.88%
1100-4210-0070-1300-0000	OVERTIME WAGES	$1,500	$107	$0	$1,393	7.10%
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	$760	$709	$0	$51	93.33%
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	$4,640	$3,922	$0	$718	84.53%
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	$7,960	$7,771	$0	$189	97.62%
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	$1,370	$1,450	$0	($80)	105.84%
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	$500	$0	$0	$500	0.00%
1100-4210-0070-4110-0000	WATER	$2,000	$1,971	$0	$29	98.57%
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	$20,000	$4,960	$0	$15,040	24.80%
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$57,000	$63,295	$6,219	($12,514)	121.95%
1100-4210-0070-5800-0000	TRAVEL	$150	$0	$0	$150	0.00%
1100-4210-0070-6100-0000	GENERAL SUPPLIES	$10,000	$6,918	$0	$3,082	69.18%
1100-4210-0070-6220-0000	ELECTRICITY	$60,000	$50,642	$0	$9,358	84.40%
1100-4210-0070-6230-0000	BOTTLED GAS	$26,000	$14,213	$0	$11,787	54.66%
1100-4210-0070-6240-0000	FUEL OIL	$2,000	$0	$0	$2,000	0.00%
1100-4210-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$299	$0	($299)	-
Total POLICE FACILITY		$252,980	$215,285	$6,219	$31,476	87.56%

POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	$649,530	$616,904	$0	$32,626	94.98%
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	$16,000	$2,135	$0	$13,865	13.35%
1100-4212-0000-1300-0000	OVERTIME WAGES	$85,000	$78,431	$0	$6,569	92.27%
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	$8,040	$6,404	$0	$1,636	79.66%
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	$57,430	$52,276	$0	$5,154	91.03%
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	$96,510	$91,759	$0	$4,751	95.08%
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	$5,250	$4,823	$0	$427	91.87%
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	$2,350	$1,660	$0	$690	70.64%
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	$1,800	$1,514	$0	$286	84.09%
1100-4212-0000-3030-0000	RECRUITMENT TESTING	$1,500	$0	$0	$1,500	0.00%
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$40,000	$38,525	$0	$1,475	96.31%
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$43,000	$24,660	$16,600	$1,740	95.95%
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	$7,500	$7,353	$0	$147	98.05%
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$444	$0	$2,556	14.81%
1100-4212-0000-5300-0000	COMMUNICATIONS	$17,600	$24,961	$0	($7,361)	141.83%
1100-4212-0000-5335-0000	INFORMATION ACCESS	$55,000	$74,160	$0	($19,160)	134.84%
1100-4212-0000-5400-0000	ADVERTISING	$200	$0	$0	$200	0.00%
1100-4212-0000-5600-0000	POSTAGE	$250	$0	$0	$250	0.00%
1100-4212-0000-5800-0000	TRAVEL	$2,000	$1,992	$0	$8	99.58%
1100-4212-0000-5875-0000	MILEAGE	$500	$0	$0	$500	0.00%
1100-4212-0000-6000-0000	OFFICE SUPPLIES	$2,500	$1,400	$0	$1,100	56.02%
1100-4212-0000-6100-0000	GENERAL SUPPLIES	$4,500	$633	$0	$3,867	14.07%
1100-4212-0000-6230-0000	BOTTLED GAS	$500	$0	$0	$500	0.00%
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$33,403	$32,554	($64,456)	4397.09%
Total POLICE COMMUNICATIONS		$1,101,460	$1,063,437	$49,154	($11,131)	101.01%
FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	$532,220	$536,897	$0	($4,677)	100.88%
1100-4220-0010-1300-0000	OVERTIME WAGES	$1,000	$286	$0	$714	28.59%
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,790	$6,157	$0	$633	90.68%
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	$12,670	$11,855	$0	$815	93.57%
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	$10,500	$10,499	$0	$1	99.99%
1100-4220-0010-2303-0000	RETIREMENT:FIRE	$134,550	$136,023	$0	($1,473)	101.09%
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	$3,890	$4,409	$0	($519)	113.35%
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	$31,700	$47,456	$0	($15,756)	149.70%
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$26,100	$24,801	$0	$1,299	95.02%
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,700	$10,195	$0	$1,505	87.14%
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$1,435	$0	$565	71.76%
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	$4,000	$487	$0	$3,513	12.17%
1100-4220-0010-5300-0000	COMMUNICATIONS	$10,000	$6,293	$0	$3,707	62.93%
1100-4220-0010-5335-0000	INFORMATION ACCESS	$15,000	$10,050	$0	$4,950	67.00%
1100-4220-0010-6000-0000	OFFICE SUPPLIES	$1,000	$1,124	$0	($124)	112.40%
1100-4220-0010-6100-0000	GENERAL SUPPLIES	$3,500	$4,323	$0	($823)	123.52%
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	$100	$1,572	$0	($1,472)	1571.99%
1100-4220-0010-7520-0000	VEHICLES	$0	$0	$0	$0	-
Total FIRE ADMIN		$806,720	$813,862	$0	($7,142)	100.89%
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	$2,293,280	$2,136,669	$0	$156,611	93.17%
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	$10,000	$6,809	$0	$3,191	68.09%
1100-4220-0020-1300-0000	OVERTIME WAGES	$455,800	$432,045	$0	$23,755	94.79%
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	$29,490	$25,121	$0	$4,369	85.18%
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	$40,000	$35,919	$0	$4,081	89.80%
1100-4220-0020-2303-0000	RETIREMENT:FIRE	$821,290	$763,166	$0	$58,124	92.92%
1100-4220-0020-2304-0000	RETIREMENT:STATE PORTION FIRE	$0	$48	$0	($48)	-
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	$1,330	$2,339	$0	($1,009)	175.86%
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	$192,250	$252,794	$0	($60,544)	131.49%
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	$41,600	$27,719	$0	$13,881	66.63%
1100-4220-0020-2911-0000	UNIFORM CLEANING	$13,000	$6,425	$0	$6,575	49.42%
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$69,000	$71,851	$6,479	($9,330)	113.52%
1100-4220-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$0	$966	$0	($966)	-
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$0	$0	$500	0.00%
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$300	$0	$0	$300	0.00%
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	$70,000	$74,403	$0	($4,403)	106.29%
1100-4220-0020-6100-0000	GENERAL SUPPLIES	$60,500	$63,938	$0	($3,438)	105.68%
1100-4220-0020-6260-0000	GASOLINE	$12,000	$8,083	$0	$3,917	67.36%
1100-4220-0020-6265-0000	DIESEL FUEL	$48,000	$38,619	$0	$9,381	80.46%
Total FIRE OPERATIONS		$4,158,340	$3,946,914	$6,479	$204,947	95.07%
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	$2,200	$2,125	$0	$75	96.58%
Total FIRE PREVENTION		$2,200	$2,125	$0	$75	96.58%
FIRE TRAINING						
1100-4220-0040-1300-0000	OVERTIME WAGES	$92,000	$66,682	$0	$25,318	72.48%
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	$1,340	$952	$0	$388	71.04%
1100-4220-0040-2303-0000	RETIREMENT:FIRE	$27,370	$19,984	$0	$7,386	73.01%
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	$60,000	$54,743	$0	$5,257	91.24%
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	$6,420	$4,643	$0	$1,777	72.31%
1100-4220-0040-5800-0000	TRAVEL	$10,000	$3,116	$0	$6,884	31.16%
1100-4220-0040-5875-0000	MILEAGE	$250	$0	$0	$250	0.00%
Total FIRE TRAINING		$197,380	$150,120	$0	$47,260	76.06%
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	$85,840	$89,969	$0	($4,129)	104.81%
1100-4220-0050-1300-0000	OVERTIME WAGES	$3,500	$1,464	$0	$2,036	41.82%
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	$1,100	$1,030	$0	$70	93.65%
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	$1,300	$1,244	$0	$56	95.69%
1100-4220-0050-2303-0000	RETIREMENT:FIRE	$26,580	$27,206	$0	($626)	102.35%
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	$5,990	$3,669	$0	$2,321	61.25%
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$6,500	$1,002	$0	$5,498	15.42%
1100-4220-0050-6100-0000	GENERAL SUPPLIES	$10,500	$10,475	$133,866	($133,841)	1374.68%
Total FIRE ALARM & COMMUNICATIONS		$141,310	$136,058	$133,866	($128,615)	191.02%

FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$37,820	$20,402	$0	$17,418	53.94%
1100-4220-0060-6100-0000	GENERAL SUPPLIES	$26,150	$17,171	$0	$8,979	65.66%
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$52	$0	($52)	-
Total FIRE REPAIR SERVICES		$63,970	$37,625	$0	$26,345	58.82%
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	$4,900	$2,392	$0	$2,508	48.82%
1100-4220-0080-4120-0000	SEWER	$4,900	$3,467	$0	$1,433	70.75%
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,150	$29,520	$0	$11,630	71.74%
1100-4220-0080-6100-0000	GENERAL SUPPLIES	$15,000	$14,789	$0	$211	98.59%
1100-4220-0080-6220-0000	ELECTRICITY	$48,000	$28,039	$0	$19,961	58.41%
1100-4220-0080-6230-0000	BOTTLED GAS	$19,000	$16,022	$0	$2,978	84.32%
1100-4220-0080-6240-0000	FUEL OIL	$16,000	$10,895	$0	$5,105	68.09%
Total FIRE FACILITY MAINTENANCE		$148,950	$105,122	$0	$43,828	70.58%
FIRE MOBILE INTEGRANTED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	$91,050	$94,855	$0	($3,805)	104.18%
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	$1,160	$1,077	$0	$83	92.89%
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	$1,320	$1,295	$0	$25	98.11%
1100-4220-0090-2303-0000	RETIREMENT:FIRE	$24,920	$28,214	$0	($3,294)	113.22%
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	$3,000	$28	$0	$2,972	0.93%
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	$5,930	$9,810	$0	($3,880)	165.44%
1100-4220-0090-5800-0000	TRAVEL	$0	$7	$0	($7)	-
1100-4220-0090-6100-0000	GENERAL SUPPLIES	$2,000	$512	$0	$1,488	25.60%
Total FIRE MOBILE INTEGRANTED HEALTHCARE		$129,380	$135,799	$0	($6,419)	104.96%
FIRE COMMUNITY NURSE						
1100-4220-0100-1100-0000	FULL TIME WAGES	$88,730	$14,142	$0	$74,588	15.94%
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	$47,150	$6,336	$0	$40,814	13.44%
1100-4220-0100-1125-0000	PART TIME WAGES 25-29	$0	$52,898	$0	($52,898)	-
1100-4220-0100-2150-0000	LIFE & DISABILITY INSURANCE	$1,130	$178	$0	$952	15.72%
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	$10,400	$5,565	$0	$4,835	53.51%
1100-4220-0100-2301-0000	RETIREMENT: MUNICIPAL	$11,660	$1,616	$0	$10,044	13.86%
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	$3,000	$207	$0	$2,793	6.90%
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	$5,450	$2,942	$0	$2,508	53.99%
1100-4220-0100-5300-0000	COMMUNICATIONS	$1,800	$1,901	$0	($101)	105.59%
1100-4220-0100-5875-0000	MILEAGE	$500	$21	$0	$479	4.20%
1100-4220-0100-6100-0000	GENERAL SUPPLIES	$1,000	$1,079	$0	($79)	107.95%
Total FIRE COMMUNITY NURSE		$170,820	$86,885	$0	$83,935	50.86%
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	$387,520	$399,594	$0	($12,074)	103.12%
1100-4240-0000-1300-0000	OVERTIME WAGES	$2,000	$9,346	$0	($7,346)	467.32%
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,640	$4,370	$0	$270	94.17%
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	$29,800	$29,278	$0	$522	98.25%
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	$51,260	$52,813	$0	($1,553)	103.03%
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	$5,280	$1,477	$0	$3,803	27.97%
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	$9,030	$10,112	$0	($1,082)	111.99%
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	$1,650	$1,299	$0	$351	78.71%
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	$10,770	$5,990	$0	$4,780	55.62%
1100-4240-0000-5000-0000	OTHER PURCHASED SERVICES	$0	$8	$0	($8)	-
1100-4240-0000-5300-0000	COMMUNICATIONS	$2,600	$1,237	$0	$1,363	47.58%
1100-4240-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4240-0000-5875-0000	MILEAGE	$7,190	$579	$0	$6,611	8.05%
1100-4240-0000-6260-0000	GASOLINE	$0	$418	$0	($418)	-
Total BUILDING INSPECTION		$512,240	$516,522	$0	($4,282)	100.84%
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	$612,760	$606,639	$0	$6,121	99.00%
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	$110,380	$120,293	$0	($9,913)	108.98%
1100-4311-0000-1300-0000	OVERTIME WAGES	$300	$2,303	$0	($2,003)	767.63%
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	$7,270	$6,771	$0	$499	93.14%
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	$55,350	$55,086	$0	$264	99.52%
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	$80,540	$80,380	$0	$160	99.80%
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	$10,000	$2,137	$0	$7,863	21.37%
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	$6,570	$1,839	$0	$4,731	27.99%
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	$200	$590	$0	($390)	294.99%
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,000	$792	$0	$208	79.19%
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$11,100	$16,994	$0	($5,894)	153.10%
1100-4311-0000-4110-0000	WATER	$1,070	$868	$0	$202	81.08%
1100-4311-0000-4120-0000	SEWER	$1,000	$857	$0	$143	85.72%
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$19,370	$33,174	$7,160	($20,964)	208.23%
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$7,550	$4,528	$0	$3,022	59.98%
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	$6,000	$4,343	$0	$1,657	72.38%
1100-4311-0000-5300-0000	COMMUNICATIONS	$3,970	$1,790	$0	$2,180	45.10%
1100-4311-0000-5335-0000	INFORMATION ACCESS	$1,130	$0	$0	$1,130	0.00%
1100-4311-0000-5400-0000	ADVERTISING	$1,000	$280	$0	$720	27.99%
1100-4311-0000-5800-0000	TRAVEL	$3,000	$0	$0	$3,000	0.00%
1100-4311-0000-5875-0000	MILEAGE	$300	$169	$0	$131	56.47%
1100-4311-0000-6000-0000	OFFICE SUPPLIES	$3,500	$2,016	$0	$1,484	57.59%
1100-4311-0000-6100-0000	GENERAL SUPPLIES	$4,500	$4,479	$0	$21	99.54%
1100-4311-0000-6220-0000	ELECTRICITY	$6,000	$9,592	$0	($3,592)	159.86%
1100-4311-0000-6230-0000	BOTTLED GAS	$6,100	$4,733	$0	$1,367	77.58%
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	$350	$1,530	$0	($1,180)	437.09%
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$2,000	$158	$0	$1,842	7.89%
Total PUBLIC WORKS ADMINISTRATION		$962,310	$962,340	$7,160	($7,190)	100.75%
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	$236,640	$236,630	$0	$10	100.00%
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	$2,390	$2,297	$0	$93	96.09%
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	$18,110	$17,252	$0	$858	95.26%
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	$31,100	$31,093	$0	$7	99.98%
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	$7,700	$1,876	$0	$5,824	24.36%
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	$530	$566	$0	($36)	106.80%
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	$1,100	$864	$0	$236	78.52%
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$500	$269	$0	$231	53.72%
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	$30,000	$764	$0	$29,236	2.55%
1100-4311-0010-5300-0000	COMMUNICATIONS	$1,000	$998	$0	$2	99.76%
1100-4311-0010-5335-0000	INFORMATION ACCESS	$350	$0	$0	$350	0.00%
1100-4311-0010-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4311-0010-5875-0000	MILEAGE	$200	$0	$0	$200	0.00%
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	$1,000	$0	$0	$1,000	0.00%
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$500	$0	$0	$500	0.00%
1100-4311-0010-7600-0000	SOFTWARE	$0	$7,954	$0	($7,954)	-
Total PUBLIC WORKS ENGINEERING		$331,620	$300,562	$0	$31,058	90.63%

PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	$1,352,710	$1,211,325	$0	$141,385	89.55%
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	$72,440	$19,084	$0	$53,356	26.34%
1100-4312-0000-1300-0000	OVERTIME WAGES	$200,000	$183,143	$0	$16,857	91.57%
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	$14,310	$11,551	$0	$2,759	80.72%
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	$121,680	$104,762	$0	$16,918	86.10%
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	$208,120	$175,480	$0	$32,640	84.32%
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	$6,100	$785	$0	$5,315	12.87%
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	$60,600	$52,922	$0	$7,678	87.33%
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	$26,710	$27,492	$0	($782)	102.93%
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$4,500	$2,685	$0	$1,815	59.67%
1100-4312-0000-4110-0000	WATER	$2,250	$2,469	$0	($219)	109.73%
1100-4312-0000-4120-0000	SEWER	$3,100	$3,667	$0	($567)	118.29%
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$32,910	$20,238	$2,672	$10,000	69.61%
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	$2,350	$2,698	$0	($348)	114.82%
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	$3,500	$4,023	$0	($523)	114.95%
1100-4312-0000-5300-0000	COMMUNICATIONS	$2,890	$3,852	$0	($962)	133.27%
1100-4312-0000-5335-0000	INFORMATION ACCESS	$5,550	$3,884	$0	$1,666	69.98%
1100-4312-0000-5400-0000	ADVERTISING	$2,000	$200	$0	$1,800	10.02%
1100-4312-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4312-0000-6000-0000	OFFICE SUPPLIES	$3,500	$461	$0	$3,039	13.17%
1100-4312-0000-6100-0000	GENERAL SUPPLIES	$5,000	$5,839	$0	($839)	116.78%
1100-4312-0000-6220-0000	ELECTRICITY	$25,740	$26,026	$0	($286)	101.11%
1100-4312-0000-6230-0000	BOTTLED GAS	$41,000	$29,666	$0	$11,334	72.36%
1100-4312-0000-6260-0000	GASOLINE	$19,600	$12,492	$0	$7,108	63.73%
1100-4312-0000-6265-0000	DIESEL FUEL	$91,500	$66,388	$0	$25,112	72.56%
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$4,000	$3,438	$0	$562	85.96%
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	$8,000	$62,188	$212,737	($266,925)	3436.57%
1100-4312-0000-7520-0020	VEHICLES-FINANCED	$215,050	$119,917	$0	$95,133	55.76%
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		$2,535,610	$2,156,677	$215,409	$163,524	93.55%
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$77,500	$46,093	$9,900	$21,508	72.25%
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$18,000	$6,628	$0	$11,372	36.82%
1100-4312-0010-6100-0000	GENERAL SUPPLIES	$100,000	$74,467	$0	$25,533	74.47%
1100-4312-0010-6230-0000	BOTTLED GAS	$300	$0	$0	$300	0.00%
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$4,908	$0	$4,092	54.54%
Total PUBLIC WAYS		$204,800	$132,096	$9,900	$62,804	69.33%
SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-5000-0000	OTHER PURCHASED SERVICES	$100,000	$0	$0	$100,000	0.00%
1100-4312-0020-6100-0000	GENERAL SUPPLIES	$10,000	$246	$0	$9,754	2.46%
Total SIDEWALK/BIKE PATH MAINTENANCE		$110,000	$246	$0	$109,754	0.22%
WINTER OPERATIONS						
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	$35,700	$2,795	$0	$32,905	7.83%
1100-4312-0030-6100-0000	GENERAL SUPPLIES	$250,000	$273,877	$6,975	($30,851)	112.34%
Total WINTER OPERATIONS		$285,700	$276,672	$6,975	$2,054	99.28%
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	$155,000	$70,189	$0	$84,811	45.28%
1100-4312-0040-6100-0000	GENERAL SUPPLIES	$55,000	$54,370	$15,447	($14,817)	126.94%
Total TRAFFIC SAFETY		$210,000	$124,559	$15,447	$69,994	66.67%
STORM DRAINAGE						
1100-4312-0050-4240-0000	PERMIT - RAILWAY CROSSING	$0	$50	$0	($50)	-
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,500	$0	$0	$2,500	0.00%
1100-4312-0050-6100-0000	GENERAL SUPPLIES	$40,000	$10,496	$0	$29,504	26.24%
Total STORM DRAINAGE		$42,500	$10,546	$0	$31,954	24.81%
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$520,000	$478,079	$193,047	($151,126)	129.06%
1100-4312-0060-4300-0001	PRESERVATION	$70,000	$49,954	$21,319	($1,272)	101.82%
1100-4312-0060-6100-0000	GENERAL SUPPLIES	$16,400	$0	$0	$16,400	0.00%
Total PAVEMENT		$606,400	$528,033	$214,366	($135,998)	122.43%
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	$12,000	$2,269	$0	$9,731	18.91%
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,200	$1,002	$0	$1,198	45.53%
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$13,931	$0	($3,931)	139.31%
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$675	$0	$1,325	33.77%
1100-4312-0070-5800-0000	TRAVEL	$2,500	$6,767	$0	($4,267)	270.69%
1100-4312-0070-6100-0000	GENERAL SUPPLIES	$250,000	$219,407	$14,670	$15,923	93.63%
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	$1,800	$0	$0	$1,800	0.00%
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$40,000	$46,511	$0	($6,511)	116.28%
1100-4312-0070-7600-0000	SOFTWARE	$7,000	$4,298	$0	$2,702	61.41%
Total FLEET MAINTENANCE		$327,500	$294,861	$14,670	$17,969	94.51%
BRIDGES						
1100-4313-0000-6100-0000	GENERAL SUPPLIES	$4,000	$0	$0	$4,000	0.00%
Total BRIDGES		$4,000	$0	$0	$4,000	0.00%
STREET LIGHTING						
1100-4316-0000-5300-0000	COMMUNICATIONS	$580	$1,041	$0	($461)	179.41%
1100-4316-0000-6220-0000	ELECTRICITY	$28,660	$77,898	$0	($49,238)	271.80%
Total STREET LIGHTING		$29,240	$78,939	$0	($49,699)	269.97%
PUBLIC HEALTH CLINICS						
1100-4415-0001-5907-0000	HIV/HCV RESOURCE CENTER	$5,000	$5,000	$0	$0	100.00%
1100-4415-0001-5908-0000	WEST CENTRAL BEHAVIORAL HEALTH	$18,500	$18,500	$0	$0	100.00%
1100-4415-0001-5911-0000	GOOD NEIGHBOR HEALTH CLINIC	$12,000	$12,000	$0	$0	100.00%
Total PUBLIC HEALTH CLINICS		$35,500	$35,500	$0	$0	100.00%
OTHER HEALTH						
1100-4419-0000-5902-0000	VISITING NURSES ALLIANCE-VT/NH	$58,300	$58,300	$0	$0	100.00%
1100-4419-0000-5915-0000	PUBLIC HEALTH COUNCIL OF THE UPPER VALLE	$11,510	$11,510	$0	$0	100.00%
Total OTHER HEALTH		$69,810	$69,810	$0	$0	100.00%

HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	$172,420	$172,770	$0	($350)	100.20%
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,210	$2,017	$0	$193	91.27%
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	$13,200	$12,963	$0	$237	98.21%
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	$22,660	$22,701	$0	($41)	100.18%
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	$1,450	$915	$0	$535	63.10%
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	$380	$414	$0	($34)	108.82%
1100-4441-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$1,150	$1,117	$0	$33	97.14%
1100-4441-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$700	$685	$0	$15	97.80%
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	$16,800	$16,758	$0	$42	99.75%
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	$150,000	$111,329	$0	$38,671	74.22%
1100-4441-0000-5300-0000	COMMUNICATIONS	$900	$924	$0	($24)	102.69%
1100-4441-0000-5335-0000	INFORMATION ACCESS	$1,200	$1,166	$0	$34	97.15%
1100-4441-0000-5800-0000	TRAVEL	$500	$399	$0	$101	79.86%
1100-4441-0000-5875-0000	MILEAGE	$500	$516	$0	($16)	103.18%
1100-4441-0000-6000-0000	OFFICE SUPPLIES	$1,000	$307	$0	$693	30.73%
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	$230	$247	$0	($17)	107.39%
Total HUMAN SERVICES		$385,300	$345,228	$0	$40,072	89.60%
HS DIRECT ASSISTANCE						
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	$9,000	$1,515	$0	$7,485	16.83%
1100-4442-0000-5901-0010	DIRECT ASSISTANCE:FOOD	$1,000	$0	$0	$1,000	0.00%
1100-4442-0000-5902-0010	DIRECT ASSISTANCE:RENT	$210,000	$145,735	$0	$64,265	69.40%
1100-4442-0000-5903-0010	DIRECT ASSISTANCE:FUEL	$2,500	$40	$0	$2,460	1.60%
1100-4442-0000-5904-0010	DIRECT ASSISTANCE:MEDICAL	$1,000	$0	$0	$1,000	0.00%
1100-4442-0000-5905-0010	DIRECT ASSISTANCE:UTILITIES	$3,000	$906	$0	$2,094	30.20%
Total HS DIRECT ASSISTANCE		$226,500	$148,196	$0	$78,304	65.43%
HS VENDOR PAYMENTS						
1100-4445-0000-5901-0000	SENIOR CITIZENS CENTER	$64,500	$64,500	$0	$0	100.00%
1100-4445-0000-5903-0000	HEADREST INC	$60,000	$21,588	$0	$38,412	35.98%
1100-4445-0000-5904-0000	LISTEN INC	$62,410	$62,410	$0	$0	100.00%
1100-4445-0000-5906-0000	WISE	$15,000	$15,000	$0	$0	100.00%
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	$28,570	$28,564	$0	$6	99.98%
1100-4445-0000-5912-0000	UPPER VALLEY HAVEN, INC.	$5,000	$5,000	$0	$0	100.00%
1100-4445-0000-5913-0000	TWIN PINES HOUSING TRUST	$12,000	$12,000	$0	$0	100.00%
1100-4445-0000-5917-0000	VALLEY COURT DIVERSION	$10,000	$10,000	$0	$0	100.00%
1100-4445-0000-5918-0000	WAYPOINT	$3,500	$3,500	$0	$0	100.00%
Total HS VENDOR PAYMENTS		$260,980	$222,562	$0	$38,418	85.28%
RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	$428,650	$428,987	$0	($337)	100.08%
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,670	$4,280	$0	$390	91.65%
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	$32,800	$31,246	$0	$1,554	95.26%
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	$56,070	$54,979	$0	$1,091	98.05%
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	$1,590	$1,473	$0	$117	92.66%
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	$8,260	$8,726	$0	($466)	105.65%
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	$1,850	$677	$0	$1,173	36.61%
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$6,360	$6,637	$0	($277)	104.36%
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	$10,230	$13,331	$0	($3,101)	130.32%
1100-4520-0000-5300-0000	COMMUNICATIONS	$2,000	$1,991	$0	$9	99.56%
1100-4520-0000-5400-0000	ADVERTISING	$800	$0	$0	$800	0.00%
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	$1,100	$0	$0	$1,100	0.00%
1100-4520-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4520-0000-6000-0000	OFFICE SUPPLIES	$300	$239	$0	$61	79.64%
Total RECREATION ARTS & PARKS		$555,180	$552,568	$0	$2,612	99.53%
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	$17,650	$4,643	$0	$13,007	26.31%
1100-4520-0010-1300-0000	OVERTIME WAGES	$400	$0	$0	$400	0.00%
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	$1,390	$355	$0	$1,035	25.55%
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	$1,030	$1,178	$0	($148)	114.37%
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	$490	$121	$0	$369	24.70%
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,800	$2,591	$0	($791)	143.94%
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	$45,280	$45,541	$0	($261)	100.58%
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	$34,575	$34,468	$0	$107	99.69%
1100-4520-0010-6100-0000	GENERAL SUPPLIES	$5,500	$5,535	$0	($35)	100.64%
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	$6,400	$8,186	$0	($1,786)	127.91%
1100-4520-0010-6260-0000	GASOLINE	$1,690	$728	$0	$962	43.09%
1100-4520-0010-6265-0000	DIESEL FUEL	$220	$7	$0	$213	3.09%
Total RAP PROGRAMS		$116,425	$103,353	$0	$13,072	88.77%
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	$76,500	$70,327	$0	$6,173	91.93%
1100-4520-0020-1300-0000	OVERTIME WAGES	$2,000	$1,397	$0	$603	69.84%
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	$6,010	$5,487	$0	$523	91.30%
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	$4,670	$3,712	$0	$959	79.48%
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	$2,090	$1,995	$0	$95	95.47%
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	$1,000	$3,108	$0	($2,108)	310.76%
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	$8,750	$6,956	$0	$1,794	79.50%
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	$15,000	$12,137	$0	$2,863	80.91%
1100-4520-0020-5300-0000	COMMUNICATIONS	$220	$167	$0	$53	76.11%
1100-4520-0020-5800-0000	TRAVEL	$30	$0	$0	$30	0.00%
1100-4520-0020-5875-0000	MILEAGE	$100	$0	$0	$100	0.00%
1100-4520-0020-6100-0000	GENERAL SUPPLIES	$5,300	$5,210	$0	$90	98.31%
Total DAY CAMP		$121,670	$110,496	$0	$11,174	90.82%
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	$89,610	$94,615	$0	($5,005)	105.59%
1100-4520-0030-1300-0000	OVERTIME WAGES	$2,000	$1,046	$0	$954	52.28%
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	$7,010	$7,318	$0	($308)	104.39%
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	$2,220	$1,143	$0	$1,077	51.49%
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	$2,440	$2,064	$0	$376	84.60%
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	$1,200	$751	$0	$449	62.57%
1100-4520-0030-4110-0000	WATER	$3,700	$4,554	$0	($854)	123.07%
1100-4520-0030-4120-0000	SEWER	$6,500	$8,320	$0	($1,820)	128.01%
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,200	$6,582	$86,463	($81,845)	830.76%
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$218	$0	($18)	109.00%
1100-4520-0030-5300-0000	COMMUNICATIONS	$720	$1,616	$0	($896)	224.43%
1100-4520-0030-6100-0000	GENERAL SUPPLIES	$8,980	$7,888	$0	$1,092	87.84%
1100-4520-0030-6220-0000	ELECTRICITY	$15,450	$10,674	$0	$4,776	69.09%
1100-4520-0030-6230-0000	BOTTLED GAS	$1,300	$927	$0	$373	71.29%
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$26,000	$13,400	$0	$12,600	51.54%
Total POOL		$178,530	$161,115	$86,463	($69,048)	138.68%

FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	$10,460	$8,861	$0	$1,599	84.71%
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	$800	$678	$0	$122	84.73%
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	$280	$248	$0	$32	88.51%
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	$500	$0	$0	$500	0.00%
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	$1,880	$1,851	$0	$29	98.44%
1100-4520-0040-5400-0000	ADVERTISING	$250	$0	$0	$250	0.00%
1100-4520-0040-6100-0000	GENERAL SUPPLIES	$100	$22	$0	$78	21.89%
Total FARMERS MARKET		$14,270	$11,659	$0	$2,611	81.70%
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	$75,200	$65,650	$0	$9,550	87.30%
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	$24,600	$23,616	$0	$984	96.00%
1100-4520-0200-1300-0000	OVERTIME WAGES	$1,000	$782	$0	$218	78.24%
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	$760	$643	$0	$117	84.67%
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	$7,710	$6,673	$0	$1,037	86.55%
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	$10,010	$8,703	$0	$1,307	86.94%
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	$400	$109	$0	$291	27.25%
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	$2,680	$2,514	$0	$166	93.79%
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	$1,010	$263	$0	$747	26.04%
1100-4520-0200-4110-0000	WATER	$700	$1,195	$0	($495)	170.77%
1100-4520-0200-4120-0000	SEWER	$950	$1,291	$0	($341)	135.93%
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	$1,200	$29	$0	$1,171	2.40%
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	$25,780	$4,961	$0	$20,819	19.25%
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$0	$0	$200	0.00%
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	$8,830	$9,311	$0	($481)	105.45%
1100-4520-0200-5300-0000	COMMUNICATIONS	$480	$200	$0	$280	41.67%
1100-4520-0200-5335-0000	INFORMATION ACCESS	$3,360	$4,828	$0	($1,468)	143.70%
1100-4520-0200-6100-0000	GENERAL SUPPLIES	$22,100	$16,147	$0	$5,953	73.07%
1100-4520-0200-6220-0000	ELECTRICITY	$0	$5,370	$0	($5,370)	-
1100-4520-0200-6230-0000	BOTTLED GAS	$1,740	$975	$0	$765	56.06%
1100-4520-0200-6260-0000	GASOLINE	$3,650	$2,405	$0	$1,245	65.88%
1100-4520-0200-6265-0000	DIESEL FUEL	$1,550	$847	$0	$703	54.65%
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$7,221	$0	($5,721)	481.43%
1100-4520-0200-7510-0000	MACHINERY/EQUIPMENT	$90,000	$82,915	$0	$7,085	92.13%
Total RAP PUBLIC PARKS		$285,410	$246,650	$0	$38,760	86.42%
DPW PUBLIC PARKS						
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	$16,500	$1,373	$0	$15,127	8.32%
1100-4520-0250-6100-0000	GENERAL SUPPLIES	$32,700	$3,050	$0	$29,650	9.33%
1100-4520-0250-6220-0000	ELECTRICITY	$610	$826	$0	($216)	135.47%
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$1,335	$0	$2,165	38.14%
Total DPW PUBLIC PARKS		$53,410	$6,584	$0	$46,826	12.33%
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	$740,180	$746,840	$0	($6,660)	100.90%
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	$33,960	$21,596	$0	$12,364	63.59%
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	$131,220	$138,690	$0	($7,470)	105.69%
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	$127,200	$142,480	$0	($15,280)	112.01%
1100-4550-0000-1300-0000	OVERTIME WAGES	$500	$565	$0	($65)	112.98%
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	$9,350	$9,010	$0	$340	96.37%
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	$79,050	$78,370	$0	$680	99.14%
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	$96,970	$98,041	$0	($1,071)	101.10%
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	$9,650	$7,860	$0	$1,790	81.45%
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	$5,070	$5,579	$0	($509)	110.04%
1100-4550-0000-3000-0000	LEGAL SERVICES	$2,000	$3,807	$0	($1,807)	190.35%
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$12,940	$15,719	$0	($2,779)	121.47%
1100-4550-0000-4110-0000	WATER	$2,500	$2,464	$0	$36	98.58%
1100-4550-0000-4120-0000	SEWER	$2,300	$2,521	$0	($221)	109.59%
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	$26,000	$26,319	$0	($319)	101.23%
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$88,420	$76,339	$9,754	$2,328	97.37%
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$7,270	$7,013	$0	$257	96.47%
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	$24,600	$19,038	$0	$5,562	77.39%
1100-4550-0000-5300-0000	COMMUNICATIONS	$2,780	$3,374	$0	($594)	121.38%
1100-4550-0000-5335-0000	INFORMATION ACCESS	$6,300	$7,873	$0	($1,573)	124.97%
1100-4550-0000-5400-0000	ADVERTISING	$2,500	$77	$0	$2,423	3.10%
1100-4550-0000-5800-0000	TRAVEL	$17,730	$2,988	$0	$14,742	16.86%
1100-4550-0000-5875-0000	MILEAGE	$1,500	$2,427	$0	($927)	161.79%
1100-4550-0000-6000-0000	OFFICE SUPPLIES	$3,000	$2,415	$0	$585	80.49%
1100-4550-0000-6100-0000	GENERAL SUPPLIES	$28,500	$22,227	$0	$6,273	77.99%
1100-4550-0000-6220-0000	ELECTRICITY	$83,770	$68,354	$0	$15,416	81.60%
1100-4550-0000-6230-0000	BOTTLED GAS	$1,620	$6,746	$0	($5,126)	416.42%
1100-4550-0000-6240-0000	FUEL OIL	$1,890	$555	$0	$1,335	29.36%
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	$60,000	$58,586	$0	$1,414	97.64%
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$33,560	$35,201	$0	($1,641)	104.89%
Total LIBRARY		$1,642,330	$1,613,075	$9,754	$19,502	98.81%
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	$8,000	$7,997	$0	$3	99.96%
Total ARTS & CULTURE		$8,000	$7,997	$0	$3	99.96%
RAP OUTSIDE FUNDING SUPPORT						
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	$45,000	$45,000	$0	$0	100.00%
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASSOCIATION	$3,730	$3,730	$0	$0	100.00%
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	$1,500	$1,500	$0	$0	100.00%
Total RAP OUTSIDE FUNDING SUPPORT		$50,230	$50,230	$0	$0	100.00%
CONSERVATION						
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	$0	$7,030	$0	($7,030)	-
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	$0	$538	$0	($538)	-
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	$0	$910	$0	($910)	-
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	$0	$197	$0	($197)	-
1100-4611-0000-5000-0000	OTHER PURCHASED SERVICES	$0	$4,046	$0	($4,046)	-
1100-4611-0000-6100-0000	GENERAL SUPPLIES	$0	$178	$0	($178)	-
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$2,213	$0	($2,213)	-
Total CONSERVATION		$0	$15,111	$0	($15,111)	-
OTHER ECONOMIC DEVELOPMENT						
1100-4659-0000-7300-0000	375 N MAIN STREET DEMO	$0	$53,400	$0	($53,400)	-
Total OTHER ECONOMIC DEVELOPMENT		$0	$53,400	$0	($53,400)	-

PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9821-0000	NHMBB05B	$225,000	$225,000	$0	$0	100.00%
1100-4711-0000-9822-0000	NHMBB06A	$220,000	$220,000	$0	$0	100.00%
1100-4711-0000-9823-0000	NHMBB07B	$298,600	$298,600	$0	$0	100.00%
1100-4711-0000-9824-0000	NHMBB08A	$69,530	$69,525	$0	$5	99.99%
1100-4711-0000-9825-0000	NHMBB09C	$121,000	$121,000	$0	$0	100.00%
1100-4711-0000-9826-0000	NHMBB10B	$197,370	$197,370	$0	$0	100.00%
1100-4711-0000-9827-0000	NHMBB11B	$170,000	$170,000	$0	$0	100.00%
1100-4711-0000-9828-0000	NHMBB12B	$20,360	$20,360	$0	$0	100.00%
1100-4711-0000-9830-0000	NHMBB16B	$90,000	$90,000	$0	$0	100.00%
1100-4711-0000-9831-0000	NHMBB17B	$110,000	$110,000	$0	$0	100.00%
1100-4711-0000-9832-0000	NHMBB18B	$164,000	$164,000	$0	$0	100.00%
1100-4711-0000-9833-0000	NHMBB20B	$404,120	$404,116	$0	$4	100.00%
1100-4711-0000-9834-0000	NHMBB20A	$375,000	$375,000	$0	$0	100.00%
1100-4711-0000-9835-0000	NHMBB21C	$67,000	$67,000	$0	$0	100.00%
1100-4711-0000-9836-0000	NHMBB22C	$96,720	$96,712	$0	$8	99.99%
1100-4711-0000-9837-0000	NHMBB23B	$19,020	$19,014	$0	$6	99.97%
1100-4711-0000-9839-0000	NHMBB24C	$884,870	$884,868	$0	$2	100.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$3,532,590	$3,532,565	$0	$25	100.00%
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	$74,040	$74,035	$0	$5	99.99%
1100-4711-0010-9802-0010	CS-333092-07 CSO	$55,750	$55,747	$0	$3	99.99%
1100-4711-0010-9803-0010	CS-330092-08 CSO	$56,000	$56,000	$0	$0	100.00%
1100-4711-0010-9804-0010	CS-330092-10 CSO	$32,780	$32,773	$0	$7	99.98%
1100-4711-0010-9805-0010	1321010-02 CSO	$35,600	$35,597	$0	$3	99.99%
1100-4711-0010-9806-0010	CS-330092-11 CSO	$202,040	$202,036	$0	$4	100.00%
1100-4711-0010-9807-0010	CS-330092-12 CSO	$62,210	$62,206	$0	$4	99.99%
1100-4711-0010-9808-0010	DWGT-17	$2,930	$2,928	$0	$2	99.94%
1100-4711-0010-9809-0010	CS-330092-14 CSO	$31,550	$31,552	$0	($2)	100.01%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$552,900	$552,875	$0	$25	100.00%
INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9821-0000	NHMBB05B	$7,540	$7,537	$0	$3	99.96%
1100-4721-0000-9822-0000	NHMBB06A	$5,900	$5,900	$0	$0	100.00%
1100-4721-0000-9823-0000	NHMBB07B	$12,560	$12,551	$0	$10	99.92%
1100-4721-0000-9824-0000	NHMBB08A	$7,260	$7,251	$0	$9	99.88%
1100-4721-0000-9825-0000	NHMBB09C	$19,190	$19,188	$0	$2	99.99%
1100-4721-0000-9826-0000	NHMBB10B	$44,160	$44,151	$0	$9	99.98%
1100-4721-0000-9827-0000	NHMBB11B	$42,360	$42,357	$0	$3	99.99%
1100-4721-0000-9828-0000	NHMBB12B	$3,940	$3,735	$0	$205	94.79%
1100-4721-0000-9830-0000	NHMBB16B	$35,430	$35,429	$0	$2	100.00%
1100-4721-0000-9831-0000	NHMBB17B	$44,310	$44,305	$0	$5	99.99%
1100-4721-0000-9832-0000	NHMBB18B	$78,810	$78,806	$0	$4	99.99%
1100-4721-0000-9833-0000	NHMBB20B	$196,010	$196,012	$0	($2)	100.00%
1100-4721-0000-9834-0000	NHMBB20A	$198,550	$198,548	$0	$2	100.00%
1100-4721-0000-9835-0000	NHMBB21C	$40,700	$40,701	$0	($1)	100.00%
1100-4721-0000-9836-0000	NHMBB22C	$83,820	$83,816	$0	$4	100.00%
1100-4721-0000-9837-0000	NHMBB23B	$3,880	$3,879	$0	$1	99.97%
1100-4721-0000-9839-0000	NHMBB24C	$904,450	$904,450	$0	($0)	100.00%
Total INTEREST-LONG TERM BONDS/NOTES		$1,728,870	$1,728,615	$0	$255	99.99%
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	$22,610	$22,602	$0	$8	99.96%
1100-4721-0010-9802-0010	CS-333092-07 CSO	$13,380	$13,379	$0	$1	99.99%
1100-4721-0010-9803-0010	CS-330092-08 CSO	$13,440	$13,440	$0	$0	100.00%
1100-4721-0010-9804-0010	CS-330092-10 CSO	$11,530	$11,520	$0	$10	99.92%
1100-4721-0010-9805-0010	1321010-02 CSO	$9,100	$9,099	$0	$1	99.98%
1100-4721-0010-9806-0010	CS-330092-11 CSO	$64,660	$64,652	$0	$9	99.99%
1100-4721-0010-9807-0010	CS-330092-12 CSO	$19,910	$19,906	$0	$4	99.98%
1100-4721-0010-9808-0010	DWGT-17	$1,370	$1,367	$0	$3	99.82%
1100-4721-0010-9809-0010	CS-330092-14 CSO	$0	$10,728	$0	($10,728)	-
Total INTEREST-STATE REVOLVING FUND NOTES		$156,000	$166,692	$0	($10,692)	106.85%
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0003	HERITAGE FUND	$400	$400	$0	$0	100.00%
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPMENT	$25,000	$25,000	$0	$0	100.00%
1100-4912-0000-9100-0018	PUBLIC ASSISTANCE REVOLVING FUND	$0	$25,000	$0	($25,000)	-
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING FUND	$13,500	$13,500	$0	$0	100.00%
Total TRANSFERS TO SPECIAL REVENUE FUNDS		$38,900	$63,900	$0	($25,000)	164.27%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	$293,300	$293,300	$0	$0	100.00%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$293,300	$293,300	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	$300,000	$300,000	$0	$0	100.00%
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	$905,000	$905,000	$0	$0	100.00%
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	$25,000	$25,000	$0	$0	100.00%
1100-4915-0000-9600-0005	POLICE EQUIP/VEH/IMPROVEMENTS	$45,000	$45,000	$0	$0	100.00%
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	$64,150	$64,150	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$1,339,150	$1,339,150	$0	$0	100.00%
TRANSFERS TO NON-EXPENDABLE TRUST FUNDS						
1100-4918-0000-9106-0000	LIBRARY BOARD OF TRUSTEES	$0	$19,502	$0	($19,502)	-
Total TRANSFERS TO NON-EXPENDABLE TRUST FUNDS		$0	$19,502	$0	($19,502)	-
TOTAL EXPENDITURES		$44,761,445	$40,985,084	$986,210	$2,789,851	93.77%

Solid Waste Fund Revenue					
GL Number	**Description**	**2025 Budget**	**YTD Revenue As of 12/31/2025**	**Available Balance**	**% Bdgt Used**
OTHER LICENSES PERMITS & FEES					
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	$7,750	$17,469	($9,719)	225.41%
Total OTHER LICENSES PERMITS & FEES		$7,750	$17,469	($9,719)	225.41%
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0020	C&D	$414,400	$316,655	$97,745	76.41%
2108-3404-0010-9420-0030	MSW	$4,497,940	$4,129,836	$368,104	91.82%
2108-3404-0010-9420-0035	ELECTRONICS	$24,000	$29,617	($5,617)	123.40%
2108-3404-0010-9420-0040	FREON	$20,200	$26,600	($6,400)	131.68%
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	$2,200	$2,254	($54)	102.44%
2108-3404-0010-9420-0050	MATTRESSES	$30,000	$54,313	($24,313)	181.04%
2108-3404-0010-9420-0055	TIRES	$20,700	$12,006	$8,694	58.00%
2108-3404-0010-9420-0060	BULKY/FURNITURE	$163,500	$181,896	($18,396)	111.25%
2108-3404-0010-9420-0065	FOOD WASTE	$65,400	$25,683	$39,717	39.27%
2108-3404-0010-9420-0070	BRUSH	$13,100	$17,858	($4,758)	136.32%
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	$16,500	$5,343	$11,157	32.38%
2108-3404-0010-9420-0080	OIL	$5,000	$216	$4,784	4.33%
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	$220	$2,455	($2,235)	1115.91%
2108-3404-0010-9420-0090	SLUDGE	$590,000	$504,895	$85,105	85.58%
Total SOLID WASTE CHARGES FOR SERVICES		$5,863,160	$5,309,626	$553,534	90.56%
SALE OF MUNICIPAL PROPERTY					
2108-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	$0	$190,000	($190,000)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$190,000	($190,000)	-
INTEREST ON INVESTMENTS					
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$66,000	$110,880	($44,880)	168.00%
Total INTEREST ON INVESTMENTS		$66,000	$110,880	($44,880)	168.00%
RENTS OF PROPERTY					
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	$20,000	$29,394	($9,394)	146.97%
Total RENTS OF PROPERTY		$20,000	$29,394	($9,394)	146.97%
OTHER MISC REVENUE					
2108-3509-0010-9420-0095	BATTERIES	$1,000	$1,242	($242)	124.23%
2108-3509-0010-9570-0015	SOLAR REVENUE	$0	$17,577	($17,577)	-
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	$450,000	$229,276	$220,724	50.95%
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	$250,000	$20,448	$229,552	8.18%
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$1,000	$1,230,547	($1,229,547)	123054.67%
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	$80,000	$148,960	($68,960)	186.20%
2108-3509-0010-9570-0038	LANDFILL BAG SALES	$300,000	$176,759	$123,241	58.92%
2108-3509-0010-9570-0325	COVER MATERIALS	$300,000	$332,143	($32,143)	110.71%
2108-3509-0010-9570-0330	GLASS	$9,000	$13,959	($4,959)	155.10%
2108-3509-0010-9570-0335	METAL	$50,000	$36,022	$13,979	72.04%
2108-3509-0010-9570-0340	CARDBOARD	$17,000	$15,539	$1,461	91.40%
2108-3509-0010-9570-0345	PAPER	$7,500	$1,454	$6,046	19.39%
2108-3509-0010-9570-0350	ALUMINUM CANS	$20,000	$18,713	$1,287	93.56%
2108-3509-0010-9570-0360	PLASTIC	$500	$1,407	($907)	281.41%
2108-3509-0010-9570-0365	PLASTIC FILM	$2,200	$6,551	($4,351)	297.79%
Total OTHER MISC REVENUE		$1,488,200	$2,250,596	($762,396)	151.23%
TOTAL REVENUES		$7,445,110	$7,907,965	($462,855)	106.22%

Solid Waste Fund Expenditures						
GL Number	Description	2025 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 12/31/2025		Balance	Used
GROUP INSURANCE						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$241,730	$206,664	$0	$35,066	85.49%
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$389	$0	($389)	-
Total GROUP INSURANCE		$241,730	$207,052	$0	$34,678	85.65%
EMPLOYEE BENEFITS NOT ALLOCATED						
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$41,500	$44,500	$0	($3,000)	107.23%
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$20,000	$11,704	$0	$8,296	58.52%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$61,500	$56,204	$0	$5,296	91.39%
SICK LEAVE PAYOUT						
2108-4155-0040-2200-0000	FICA & MEDICARE TAXES	$0	$669	$0	($669)	-
2108-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$21	$0	($21)	-
2108-4155-0040-2900-0000	SICK PAYOUT	$0	$8,739	$0	($8,739)	-
Total SICK LEAVE PAYOUT		$0	$9,428	$0	($9,428)	-
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	$102,100	$94,684	$0	$7,416	92.74%
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,310	$1,186	$0	$124	90.54%
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	$7,820	$7,243	$0	$577	92.62%
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	$13,420	$11,898	$0	$1,522	88.66%
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	$1,990	$2,636	$0	($646)	132.45%
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	$230	$301	$0	($71)	130.75%
2108-4321-0000-3000-0000	LEGAL SERVICES	$8,000	$0	$0	$8,000	0.00%
2108-4321-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$450	$208	$0	$242	46.20%
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$29,000	$5,100	$0	$23,900	17.59%
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	$382,500	$274,076	$8,055	$100,369	73.76%
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	$11,950	$11,944	$0	$6	99.95%
2108-4321-0000-5300-0000	COMMUNICATIONS	$2,390	$1,804	$0	$586	75.48%
2108-4321-0000-5335-0000	INFORMATION ACCESS	$4,800	$3,021	$0	$1,779	62.93%
2108-4321-0000-5400-0000	ADVERTISING	$4,000	$0	$0	$4,000	0.00%
2108-4321-0000-6000-0000	OFFICE SUPPLIES	$3,500	$1,596	$0	$1,904	45.60%
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$21,300	$776	$0	$20,524	3.64%
Total SOLID WASTE ADMINISTRATION		$594,760	$416,472	$8,055	$170,232	71.38%
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	$501,210	$466,290	$0	$34,920	93.03%
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	$24,540	$0	$0	$24,540	0.00%
2108-4324-0010-1300-0000	OVERTIME WAGES	$60,000	$143,059	$0	($83,059)	238.43%
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	$5,130	$3,901	$0	$1,229	76.04%
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	$45,260	$44,523	$0	$737	98.37%
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	$73,120	$77,510	$0	($4,390)	106.00%
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	$16,240	$3,406	$0	$12,834	20.97%
2108-4324-0010-2450-0010	CERTIFICATIONS	$3,600	$1,835	$0	$1,766	50.96%
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	$15,500	$16,305	$0	($805)	105.19%
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	$11,250	$9,078	$0	$2,172	80.69%
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,500	$722	$0	$2,778	20.63%
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$204,000	$204,466	$0	($466)	100.23%
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$44,150	$34,088	$0	$10,062	77.21%
2108-4324-0010-4110-0000	WATER	$2,230	$2,143	$0	$87	96.08%
2108-4324-0010-4120-0000	SEWER	$125,000	$132,282	$0	($7,282)	105.83%
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$220,000	$17,215	$2,205	$200,580	8.83%
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$126,893	$0	($125,893)	12689.28%
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	$323,200	$128,559	$107,854	$86,787	73.15%
2108-4324-0010-5000-0100	C&D	$6,000	$0	$0	$6,000	0.00%
2108-4324-0010-5000-0150	BRUSH	$4,000	$2,850	$0	$1,150	71.25%
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	$45,000	$0	$0	$45,000	0.00%
2108-4324-0010-5335-0000	INFORMATION ACCESS	$0	$600	$0	($600)	-
2108-4324-0010-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
2108-4324-0010-6100-0000	GENERAL SUPPLIES	$271,200	$271,562	$11,928	($12,290)	104.53%
2108-4324-0010-6220-0000	ELECTRICITY	$24,890	$26,040	$0	($1,150)	104.62%
2108-4324-0010-6230-0000	BOTTLED GAS	$440	$196	$0	$244	44.53%
2108-4324-0010-6240-0000	FUEL OIL	$19,500	$17,541	$0	$1,959	89.96%
2108-4324-0010-6260-0000	GASOLINE	$1,000	$1,791	$0	($791)	179.09%
2108-4324-0010-6265-0000	DIESEL FUEL	$119,500	$92,356	$0	$27,144	77.29%
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$8,000	$108,388	$0	($100,388)	1354.85%
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	$0	$0	$0	$0	-
2108-4324-0010-7510-0020	MACHINERY EQUIPMENT - FINANCED	$179,866	$179,866	$0	$0	100.00%
2108-4324-0010-7520-0020	VEHICLES-FINANCED	$218,174	$145,528	$0	$72,646	66.70%
Total LANDFILL OPERATIONS		$2,577,000	$2,258,992	$121,987	$196,021	92.39%
RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	$110,570	$83,302	$0	$27,268	75.34%
2108-4324-0030-1300-0000	OVERTIME WAGES	$16,500	$22,035	$0	($5,535)	133.54%
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	$1,120	$1,083	$0	$37	96.70%
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	$9,730	$7,609	$0	$2,121	78.20%
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	$16,700	$13,765	$0	$2,935	82.42%
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	$2,000	$0	$0	$2,000	0.00%
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	$3,040	$2,843	$0	$197	93.52%
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	$2,810	$1,855	$0	$955	66.01%
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$700	$0	$0	$700	0.00%
2108-4324-0030-4110-0000	WATER	$1,350	$1,224	$0	$126	90.70%
2108-4324-0030-4120-0000	SEWER	$330	$380	$0	($50)	115.15%
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,000	$26,858	$0	$14,142	65.51%
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	$28,800	$7,033	$0	$21,767	24.42%
2108-4324-0030-5000-0105	GLASS	$9,000	$0	$0	$9,000	0.00%
2108-4324-0030-5000-0115	TIRES	$18,200	$14,386	$0	$3,814	79.04%
2108-4324-0030-5300-0000	COMMUNICATIONS	$5,000	$0	$0	$5,000	0.00%
2108-4324-0030-5800-0000	TRAVEL	$100	$0	$0	$100	0.00%
2108-4324-0030-5875-0000	MILEAGE	$200	$0	$0	$200	0.00%
2108-4324-0030-6100-0000	GENERAL SUPPLIES	$11,000	$13,405	$0	($2,405)	121.87%
2108-4324-0030-6220-0000	ELECTRICITY	$5,990	$9,497	$0	($3,507)	158.55%
2108-4324-0030-6230-0000	BOTTLED GAS	$6,250	$3,261	$0	$2,989	52.18%
2108-4324-0030-6265-0000	DIESEL FUEL	$8,120	$8,093	$0	$27	99.66%
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$115,500	$2,348	$0	$113,152	2.03%
Total RECYCLING		$414,010	$218,977	$0	$195,033	52.89%

HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	$31,200	$20,742	$0	$10,458	66.48%
2108-4325-0020-5000-0135	ELECTRONICS	$9,000	$9,207	$0	($207)	102.30%
2108-4325-0020-5000-0140	FREON	$15,000	$9,971	$0	$5,029	66.47%
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	$5,000	$3,535	$0	$1,465	70.71%
2108-4325-0020-5000-0160	RECYCLED OIL	$5,000	$2,009	$0	$2,991	40.18%
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	$1,000	$1,394	$0	($394)	139.40%
2108-4325-0020-5000-0195	RECYCLED BATTERIES	$0	$4,417	$0	($4,417)	-
Total HAZARDOUS WASTE		$66,200	$51,275	$0	$14,925	77.45%
LEACHATE PROJECT						
2108-4325-0025-3400-0000	TECHNICAL/ENGINEERING SERVICES	$146,700	$70,056	$30,087	$46,558	68.26%
2108-4325-0025-5000-0000	OTHER PURCHASED SERVICES	$80,000	$85,763	$0	($5,763)	107.20%
2108-4325-0025-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$45,525	$0	($45,525)	-
Total LEACHATE PROJECT		$226,700	$201,344	$30,087	($4,730)	102.09%
OTHER SANITATION- LANDFILL GAS TO ENERGY						
2108-4329-0000-2450-0000	TRAINING/LICENSES/DUES	$27,500	$6,180	$0	$21,320	22.47%
2108-4329-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$164,600	$171,200	$0	($6,600)	104.01%
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	$325,550	$205,484	$4,282	$115,784	64.43%
2108-4329-0000-5800-0000	TRAVEL	$12,000	$3,910	$0	$8,090	32.58%
2108-4329-0000-6220-0000	ELECTRICITY	$0	$22,117	$0	($22,117)	-
Total OTHER SANITATION- LANDFILL GAS TO ENERGY		$529,650	$408,891	$4,282	$116,477	78.01%
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9837-0000	NHMBB23B	$82,360	$82,356	$0	$4	100.00%
2108-4711-0000-9839-0000	NHMBB24C	$16,150	$16,150	$0	$0	100.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$98,510	$98,506	$0	$4	100.00%
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9837-0000	NHMBB23B	$76,510	$76,508	$0	$2	100.00%
2108-4721-0000-9839-0000	NHMBB24C	$16,470	$16,467	$0	$3	99.98%
Total INTEREST-LONG TERM BONDS/NOTES		$92,980	$92,975	$0	$5	99.99%
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$609,280	$609,280	$0	$0	100.00%
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	$550,000	$566,497	$0	($16,497)	103.00%
2108-4911-0000-9100-0017	COMPUTER SERVICES	$8,600	$8,600	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$1,167,880	$1,184,377	$0	($16,497)	101.41%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0014	LANDFILL EQUIPMENT	$250,000	$250,000	$0	$0	100.00%
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	$295,000	$350,069	$0	($55,069)	118.67%
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	$40,000	$40,000	$0	$0	100.00%
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$590,000	$645,069	$0	($55,069)	109.33%
TOTAL EXPENDITURES		$6,660,920	$5,849,561	$164,411	$646,948	90.29%

Water Fund Revenue					
GL Number	Description	2025 Budget	YTD Revenue	Available	% Bdgt
			As of 12/31/2025	Balance	Used
OTHER LICENSES PERMITS & FEES					
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	$37,500	$26,763	$10,737	71.37%
2110-3290-0010-9110-0014	WATER APP FEE	$12,000	$1,923	$10,077	16.03%
Total OTHER LICENSES PERMITS & FEES		$49,500	$28,686	$20,814	57.95%
WATER POLLUTION GRANTS					
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$9,950	$9,945	$5	99.95%
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SA(	$11,920	$11,915	$6	99.95%
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	$10,140	$10,132	$8	99.92%
2110-3354-0010-9330-0140	#C 975 CSO 13	$0	$9,817	($9,817)	-
Total WATER POLLUTION GRANTS		$32,010	$41,808	($9,798)	130.61%
WATER SUPPLY SYSTEM					
2110-3402-0010-9400-0000	WATER USER CHARGES	$4,294,600	$4,665,275	($370,675)	108.63%
2110-3402-0010-9400-0010	SPRINKLER CHARGES	$203,000	$213,805	($10,805)	105.32%
2110-3402-0010-9400-0020	HYDRANT CHARGES	$94,000	$93,284	$716	99.24%
2110-3402-0010-9400-0030	BACKFLOW CHARGES	$75,170	$88,103	($12,933)	117.21%
2110-3402-0010-9400-0040	WATER SERVICE FEES	$8,500	$8,980	($480)	105.65%
Total WATER SUPPLY SYSTEM		$4,675,270	$5,069,447	($394,177)	108.43%
SALE OF MUNICIPAL PROPERTY					
2110-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	$0	$5,000	($5,000)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$5,000	($5,000)	-
INTEREST ON INVESTMENTS					
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$100,000	$234,070	($134,070)	234.07%
Total INTEREST ON INVESTMENTS		$100,000	$234,070	($134,070)	234.07%
OTHER MISC REVENUE					
2110-3509-0010-9570-0015	SOLAR REVENUE	$0	$5,359	($5,359)	-
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$7,000	$19,466	($12,466)	278.09%
2110-3509-0010-9570-0195	WATER BILL INTEREST	$6,500	$4,672	$1,828	71.87%
Total OTHER MISC REVENUE		$13,500	$29,497	($15,997)	218.49%
TRANSFERS FROM GENERAL FUND					
2110-3911-1100-9600-0000	HYDRANTS	$293,300	$293,300	$0	100.00%
Total TRANSFERS FROM GENERAL FUND		$293,300	$293,300	$0	100.00%
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA					
2110-3914-2115-9100-0013	RADIO READ CONVERSION	$22,320	$22,320	$0	100.00%
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	$2,330	$2,330	$0	100.00%
Total TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA		$24,650	$24,650	$0	100.00%
TOTAL REVENUES		$5,188,230	$5,726,458	($538,228)	110.37%

Water Fund Expenditures						
GL Number	Description	2025 Budget	YTD Expense As of 12/31/2025	Encumbered	Available Balance	% Bdgt Used
GROUP INSURANCE						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$177,510	$123,488	$0	$54,022	69.57%
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$460	$0	($460)	-
Total GROUP INSURANCE		$177,510	$123,947	$0	$53,563	69.83%
EMPLOYEE BENEFITS NOT ALLOCATED						
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$35,750	$26,500	$0	$9,250	74.13%
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$5,000	$2,500	$0	$2,500	50.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$40,750	$29,000	$0	$11,750	71.17%
WATER INSTALLATION MAINTENANCE						
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	$1,500	$1,652	$0	($152)	110.17%
2110-4312-0075-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$500	$28	$0	$472	5.67%
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$536	$0	($36)	107.13%
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	$65,400	$18,706	$10,373	$36,321	44.46%
2110-4312-0075-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.00%
2110-4312-0075-6100-0000	GENERAL SUPPLIES	$20,000	$29,001	$0	($9,001)	145.01%
2110-4312-0075-6260-0000	GASOLINE	$2,300	$1,428	$0	$872	62.10%
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$887	$0	$113	88.72%
Total WATER INSTALLATION MAINTENANCE		$92,200	$52,239	$10,373	$29,588	67.91%
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	$3,000	$1,744	$0	$1,256	58.13%
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,000	$763	$0	$237	76.33%
2110-4312-0080-4140-0000	LANDFILL: TIPPING FEES	$200	$0	$0	$200	0.00%
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$72,000	$42,815	$0	$29,185	59.46%
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$0	$0	$500	0.00%
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	$1,000	$743	$0	$257	74.33%
2110-4312-0080-5300-0000	COMMUNICATIONS	$1,850	$914	$0	$936	49.40%
2110-4312-0080-5335-0000	INFORMATION ACCESS	$2,500	$2,657	$0	($157)	106.28%
2110-4312-0080-5400-0000	ADVERTISING	$500	$45	$0	$455	9.00%
2110-4312-0080-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2110-4312-0080-6100-0000	GENERAL SUPPLIES	$60,000	$72,342	$0	($12,342)	120.57%
2110-4312-0080-6240-0000	FUEL OIL	$1,640	$0	$0	$1,640	0.00%
2110-4312-0080-6260-0000	GASOLINE	$5,050	$648	$0	$4,402	12.82%
2110-4312-0080-6265-0000	DIESEL FUEL	$5,180	$5,771	$0	($591)	111.41%
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$3,740	$0	($240)	106.85%
Total WATER LINE INSTALLATION MAINTENANCE		$158,120	$132,181	$0	$25,939	83.60%
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	$660,450	$617,196	$0	$43,254	93.45%
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	$68,300	$75,765	$0	($7,465)	110.93%
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	$24,540	$0	$0	$24,540	0.00%
2110-4335-0000-1300-0000	OVERTIME WAGES	$53,570	$54,823	$0	($1,253)	102.34%
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,510	$5,163	$0	$1,347	79.30%
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	$61,740	$55,272	$0	$6,468	89.52%
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	$89,350	$83,783	$0	$5,567	93.77%
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	$8,130	$5,356	$0	$2,775	65.87%
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	$14,380	$12,736	$0	$1,644	88.57%
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	$11,250	$8,132	$0	$3,118	72.28%
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$1,495	$0	$1,505	49.83%
2110-4335-0000-3000-0000	LEGAL SERVICES	$3,000	$214	$0	$2,786	7.14%
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$5,350	$7,933	$0	($2,583)	148.28%
2110-4335-0000-4120-0000	SEWER	$7,450	$6,928	$0	$522	93.00%
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	$500	$10,170	$0	($9,670)	2033.98%
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$80,110	$37,906	$254,706	($212,502)	365.26%
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$2,600	$0	($2,100)	520.00%
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	$30,200	$30,227	$0	($27)	100.09%
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	$23,940	$23,933	$0	$7	99.97%
2110-4335-0000-5300-0000	COMMUNICATIONS	$3,000	$2,518	$0	$482	83.93%
2110-4335-0000-5335-0000	INFORMATION ACCESS	$18,450	$18,661	$0	($211)	101.14%
2110-4335-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
2110-4335-0000-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2110-4335-0000-6000-0000	OFFICE SUPPLIES	$1,200	$354	$0	$846	29.53%
2110-4335-0000-6100-0000	GENERAL SUPPLIES	$30,000	$17,956	$2,325	$9,719	67.60%
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	$339,360	$233,454	$11,068	$94,838	72.05%
2110-4335-0000-6220-0000	ELECTRICITY	$166,220	$193,470	$0	($27,250)	116.39%
2110-4335-0000-6230-0000	BOTTLED GAS	$12,990	$11,156	$0	$1,834	85.88%
2110-4335-0000-6260-0000	GASOLINE	$3,340	$1,979	$0	$1,361	59.26%
2110-4335-0000-6265-0000	DIESEL FUEL	$1,220	$412	$0	$808	33.73%
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	$500	$0	$0	$500	0.00%
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$23,100	$21,390	$0	$1,710	92.60%
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	$25,000	$25,949	$0	($949)	103.79%
Total WATER DISTRIBUTION AND TREATMENT		$1,777,350	$1,566,931	$268,099	($57,680)	103.25%
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$54,000	$52,776	$0	$1,224	97.73%
2110-4335-0010-6100-0000	GENERAL SUPPLIES	$10,000	$6,082	$0	$3,918	60.82%
2110-4335-0010-6220-0000	ELECTRICITY	$53,280	$54,730	$0	($1,450)	102.72%
2110-4335-0010-6230-0000	BOTTLED GAS	$650	$756	$0	($106)	116.34%
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$26,480	$16,345	$0	$10,135	61.72%
Total STORAGE TANKS/BOOSTER STATIONS		$144,410	$130,690	$0	$13,721	90.50%
PRINCIPAL-LONG TERM BONDS/NOTES						
2110-4711-0000-9821-0000	NHMBB05B	$30,000	$30,000	$0	$0	100.00%
2110-4711-0000-9822-0000	NHMBB06A	$30,000	$30,000	$0	$0	100.00%
2110-4711-0000-9823-0000	NHMBB07B	$77,370	$77,361	$0	$9	99.99%
2110-4711-0000-9824-0000	NHMBB08A	$39,000	$39,000	$0	$0	100.00%
2110-4711-0000-9825-0000	NHMBB09C	$34,500	$34,500	$0	$0	100.00%
2110-4711-0000-9826-0000	NHMBB10B	$49,110	$49,110	$0	$0	100.00%
2110-4711-0000-9827-0000	NHMBB11B	$135,000	$135,000	$0	$0	100.00%
2110-4711-0000-9828-0000	NHMBB12B	$10,500	$10,500	$0	$0	100.00%
2110-4711-0000-9832-0000	NHMBB18B	$40,500	$40,500	$0	$0	100.00%
2110-4711-0000-9833-0000	NHMBB20B	$103,320	$103,232	$0	$88	99.91%
2110-4711-0000-9835-0000	NHMBB21C	$39,000	$39,000	$0	$0	100.00%
2110-4711-0000-9836-0000	NHMBB22C	$21,600	$21,600	$0	$0	100.00%
2110-4711-0000-9839-0000	NHMBB24C	$223,100	$223,097	$0	$3	100.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$833,000	$832,899	$0	$101	99.99%

PRINCIPAL-STATE REVOLVING FUND NOTES						
2110-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	99.99%
2110-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	99.98%
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$36,630	$36,624	$0	$6	99.98%
2110-4711-0010-9803-0010	CS-330092-08 CSO	$42,000	$42,000	$0	$0	100.00%
2110-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$24,580	$0	$0	100.00%
2110-4711-0010-9805-0010	1321010-02 CSO	$26,700	$26,698	$0	$2	99.99%
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	$9,640	$9,633	$0	$7	99.93%
2110-4711-0010-9806-0010	CS-330092-11 CSO	$151,530	$151,527	$0	$3	100.00%
2110-4711-0010-9807-0010	CS-330092-12 CSO	$46,660	$46,655	$0	$5	99.99%
2110-4711-0010-9808-0010	DWGT-17	$2,200	$2,196	$0	$4	99.83%
2110-4711-0010-9809-0010	CS-330092-14 CSO	$23,660	$23,664	$0	($4)	100.02%
2110-4711-0010-9810-0020	DWGT-23	$107,040	$107,032	$0	$8	99.99%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$567,990	$567,945	$0	$45	99.99%
INTEREST-LONG TERM BONDS/NOTES						
2110-4721-0000-9821-0000	NHMBB05B	$1,350	$1,350	$0	$0	100.00%
2110-4721-0000-9822-0000	NHMBB06A	$2,850	$2,850	$0	$0	100.00%
2110-4721-0000-9823-0000	NHMBB07B	$11,030	$11,024	$0	$6	99.95%
2110-4721-0000-9824-0000	NHMBB08A	$4,130	$4,123	$0	$7	99.84%
2110-4721-0000-9825-0000	NHMBB09C	$5,380	$5,371	$0	$9	99.83%
2110-4721-0000-9826-0000	NHMBB10B	$11,220	$11,217	$0	$3	99.97%
2110-4721-0000-9827-0000	NHMBB11B	$33,980	$33,988	$0	($8)	100.02%
2110-4721-0000-9828-0000	NHMBB12B	$1,760	$1,754	$0	$6	99.66%
2110-4721-0000-9832-0000	NHMBB18B	$22,900	$22,893	$0	$7	99.97%
2110-4721-0000-9833-0000	NHMBB20B	$56,310	$56,309	$0	$1	100.00%
2110-4721-0000-9835-0000	NHMBB21C	$25,500	$25,497	$0	$3	99.99%
2110-4721-0000-9836-0000	NHMBB22C	$18,740	$18,738	$0	$2	99.99%
2110-4721-0000-9839-0000	NHMBB24C	$228,050	$228,050	$0	($0)	100.00%
Total INTEREST-LONG TERM BONDS/NOTES		$423,200	$423,164	$0	$36	99.99%
INTEREST-STATE REVOLVING FUND NOTES						
2110-4721-0010-9801-0010	CS-333092-05 CSO	$16,690	$16,951	$0	($261)	101.56%
2110-4721-0010-9802-0010	CS-333092-07 CSO	$10,040	$10,034	$0	$6	99.94%
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$8,010	$8,004	$0	$6	99.93%
2110-4721-0010-9803-0010	CS-330092-08 CSO	$10,080	$10,080	$0	$0	100.00%
2110-4721-0010-9804-0010	CS-330092-10 CSO	$8,640	$8,640	$0	($0)	100.00%
2110-4721-0010-9805-0010	1321010-02 CSO	$6,820	$6,824	$0	($4)	100.06%
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	$2,560	$2,551	$0	$9	99.65%
2110-4721-0010-9806-0010	CS-330092-11 CSO	$48,490	$48,489	$0	$1	100.00%
2110-4721-0010-9807-0010	CS-330092-12 CSO	$14,930	$14,930	$0	$0	100.00%
2110-4721-0010-9808-0010	DWGT-17	$1,030	$1,026	$0	$4	99.57%
2110-4721-0010-9809-0010	CS-330092-14 CSO	$8,050	$8,046	$0	$4	99.95%
2110-4721-0010-9810-0020	DWGT-23	$81,730	$81,721	$0	$9	99.99%
Total INTEREST-STATE REVOLVING FUND NOTES		$217,070	$217,296	$0	($226)	100.10%
TRANSFERS TO GENERAL FUND						
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$366,670	$366,670	$0	$0	100.00%
2110-4911-0000-9100-0017	COMPUTER SERVICES	$1,500	$1,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$368,170	$368,170	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	$100,000	$100,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$105,000	$105,000	$0	$0	100.00%
TOTAL EXPENDITURES		$4,904,770	$4,549,461	$278,472	$76,837	98.43%

Wastewater Fund Revenue					
GL Number	Description	2025 Budget	YTD Revenue As of 12/31/2025	Available Balance	% Bdgt Used
OTHER LICENSES PERMITS & FEES					
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	$12,500	$16,850	($4,350)	134.80%
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	$150,300	$30,446	$119,854	20.26%
Total OTHER LICENSES PERMITS & FEES		$162,800	$47,296	$115,504	29.05%
WATER POLLUTION GRANTS					
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$9,950	$9,945	$5	99.95%
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	$21,440	$21,440	$0	100.00%
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	$11,920	$11,915	$6	99.95%
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	$10,140	$10,132	$8	99.92%
2115-3354-0010-9330-0090	#C-874 WSTWTR/SAG	$165,840	$165,834	$6	100.00%
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	$28,270	$28,265	$5	99.98%
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	$108,120	$108,120	$0	100.00%
2115-3354-0010-9330-0120	#C-973 SLUDGE DEWATERING	$0	$40,608	($40,608)	-
2115-3354-0010-9330-0140	#C 975 CSO 13	$0	$9,817	($9,817)	-
Total WATER POLLUTION GRANTS		$355,680	$406,075	($50,395)	114.17%
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	$7,292,140	$7,500,949	($208,809)	102.86%
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	$687,540	$592,662	$94,878	86.20%
2115-3403-0010-9410-0020	SEPTAGE	$430,180	$413,229	$16,951	96.06%
2115-3403-0010-9410-0030	LEACHATE	$125,000	$135,256	($10,256)	108.20%
Total SEWER USER CHARGES		$8,534,860	$8,642,095	($107,235)	101.26%
SALE OF MUNICIPAL PROPERTY					
2115-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	$0	$5,000	($5,000)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$5,000	($5,000)	-
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$130,000	$286,495	($156,495)	220.38%
Total INTEREST ON INVESTMENTS		$130,000	$286,495	($156,495)	220.38%
OTHER MISC REVENUE					
2115-3509-0010-9570-0015	SOLAR REVENUE	$0	$1,050	($1,050)	-
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$5,000	$7,434	($2,434)	148.67%
2115-3509-0010-9570-0130	SEWER BILL INTEREST	$9,000	$5,666	$3,334	62.96%
Total OTHER MISC REVENUE		$14,000	$14,150	($150)	101.07%
TOTAL REVENUES		$9,197,340	$9,401,112	($203,772)	102.22%

Wastewater Fund Expenditure						
GL Number	Description	2025 Budget	YTD Expense As of 12/31/2025	Encumbered	Available Balance	% Bdgt Used
GROUP INSURANCE						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$248,590	$185,985	$0	$62,605	74.82%
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$848	$0	($848)	-
Total GROUP INSURANCE		$248,590	$186,833	$0	$61,757	75.16%
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$41,750	$28,500	$0	$13,250	68.26%
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$5,000	$3,350	$0	$1,650	67.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$46,750	$31,850	$0	$14,900	68.13%
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	$2,000	$271	$0	$1,729	13.53%
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,500	$1,264	$0	$236	84.26%
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	$393,520	$163,136	$254,227	($23,843)	106.06%
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	$1,000	$645	$0	$355	64.47%
2115-4312-0090-5300-0000	COMMUNICATIONS	$1,610	$914	$0	$696	56.77%
2115-4312-0090-5335-0000	INFORMATION ACCESS	$1,500	$971	$0	$529	64.74%
2115-4312-0090-5400-0000	ADVERTISING	$300	$45	$0	$255	15.00%
2115-4312-0090-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2115-4312-0090-6100-0000	GENERAL SUPPLIES	$14,000	$21,886	$0	($7,886)	156.33%
2115-4312-0090-6240-0000	FUEL OIL	$1,640	$0	$0	$1,640	0.00%
2115-4312-0090-6260-0000	GASOLINE	$2,340	$1,428	$0	$912	61.04%
2115-4312-0090-6265-0000	DIESEL FUEL	$8,350	$5,771	$0	$2,579	69.11%
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$5,185	$0	$3,815	57.61%
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		$437,060	$201,515	$254,227	($18,682)	104.27%
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	$3,500	$1,594	$0	$1,906	45.54%
2115-4326-0000-3000-0000	LEGAL SERVICES	$4,500	$0	$0	$4,500	0.00%
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,120	$4,333	$0	($2,213)	204.39%
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	$5,000	$164	$0	$4,837	3.27%
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	$20,360	$20,360	$0	($0)	100.00%
2115-4326-0000-5300-0000	COMMUNICATIONS	$5,310	$2,904	$0	$2,406	54.70%
2115-4326-0000-5335-0000	INFORMATION ACCESS	$7,250	$4,149	$0	$3,101	57.23%
2115-4326-0000-5400-0000	ADVERTISING	$400	$0	$0	$400	0.00%
2115-4326-0000-6000-0000	OFFICE SUPPLIES	$750	$454	$0	$296	60.47%
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	$500	$0	$0	$500	0.00%
Total SEWAGE COLLECTION AND DISPOSAL		$49,690	$33,958	$0	$15,732	68.34%
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	$2,700	$1,986	$0	$714	73.56%
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	$1,122,310	$949,651	$0	$172,659	84.62%
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$63,500	$36,074	$0	$27,426	56.81%
2115-4326-0010-5300-0000	COMMUNICATIONS	$8,210	$5,330	$0	$2,880	64.92%
2115-4326-0010-6100-0000	GENERAL SUPPLIES	$8,000	$4,033	$0	$3,967	50.41%
2115-4326-0010-6220-0000	ELECTRICITY	$15,780	$18,290	$0	($2,510)	115.91%
2115-4326-0010-6230-0000	BOTTLED GAS	$1,500	$0	$0	$1,500	0.00%
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,500	$0	$0	$5,500	0.00%
2115-4326-0010-7510-0000	MACHINERY/EQUIPMENT	$25,000	$10,200	$0	$14,800	40.80%
2115-4326-0010-7520-0000	VEHICLES	$75,000	$0	$90,851	($15,851)	121.13%
Total WWT NON PLANT OPERATIONS		$1,327,500	$1,025,564	$90,851	$211,085	84.10%
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	$879,050	$871,327	$0	$7,723	99.12%
2115-4326-0020-1125-0000	PART TIME WAGES 25-29	$60,500	$55,563	$0	$4,937	91.84%
2115-4326-0020-1300-0000	OVERTIME WAGES	$56,790	$64,157	$0	($7,367)	112.97%
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	$8,730	$8,295	$0	$435	95.02%
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	$76,230	$73,258	$0	$2,972	96.10%
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	$118,400	$118,422	$0	($22)	100.02%
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	$8,500	$2,859	$0	$5,641	33.63%
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	$17,310	$20,067	$0	($2,757)	115.93%
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	$14,060	$7,783	$0	$6,277	55.35%
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,300	$1,745	$0	$1,555	52.88%
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$5,350	$7,933	$0	($2,583)	148.28%
2115-4326-0020-4110-0000	WATER	$60,000	$34,235	$0	$25,765	57.06%
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	$343,500	$357,822	$0	($14,322)	104.17%
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$152,010	$141,456	$14,541	($3,987)	102.62%
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$0	$0	$1,000	0.00%
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	$54,650	$21,901	$0	$32,749	40.08%
2115-4326-0020-5300-0000	COMMUNICATIONS	$1,520	$661	$0	$859	43.51%
2115-4326-0020-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
2115-4326-0020-5875-0000	MILEAGE	$0	$74	$0	($74)	-
2115-4326-0020-6100-0000	GENERAL SUPPLIES	$63,140	$76,483	$0	($13,343)	121.13%
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	$240,580	$226,678	$0	$13,902	94.22%
2115-4326-0020-6220-0000	ELECTRICITY	$254,590	$217,561	$0	$37,029	85.46%
2115-4326-0020-6230-0000	BOTTLED GAS	$4,300	$3,028	$0	$1,272	70.41%
2115-4326-0020-6240-0000	FUEL OIL	$42,800	$35,527	$0	$7,273	83.01%
2115-4326-0020-6260-0000	GASOLINE	$2,310	$2,381	$0	($71)	103.07%
2115-4326-0020-6265-0000	DIESEL FUEL	$9,250	$2,203	$0	$7,048	23.81%
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$12,500	$13,198	$0	($698)	105.58%
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	$50,000	$55,168	$0	($5,168)	110.34%
Total SEWAGE TREATMENT OPERATIONS		$2,540,870	$2,419,785	$14,541	$106,544	95.81%
PRINCIPAL-LONG TERM BONDS/NOTES						
2115-4711-0000-9821-0000	NHMBB05B	$30,000	$30,000	$0	$0	100.00%
2115-4711-0000-9822-0000	NHMBB06A	$30,000	$30,000	$0	$0	100.00%
2115-4711-0000-9823-0000	NHMBB07B	$37,460	$37,460	$0	$0	100.00%
2115-4711-0000-9824-0000	NHMBB08A	$66,480	$66,475	$0	$5	99.99%
2115-4711-0000-9825-0000	NHMBB09C	$34,500	$34,500	$0	$0	100.00%
2115-4711-0000-9826-0000	NHMBB10B	$108,520	$108,520	$0	$0	100.00%
2115-4711-0000-9827-0000	NHMBB11B	$100,000	$100,000	$0	$0	100.00%
2115-4711-0000-9828-0000	NHMBB12B	$24,140	$24,140	$0	$0	100.00%
2115-4711-0000-9829-0000	NHMBB13C	$110,000	$110,000	$0	$0	100.00%
2115-4711-0000-9832-0000	NHMBB18B	$40,500	$40,500	$0	$0	100.00%
2115-4711-0000-9833-0000	NHMBB20B	$47,660	$47,653	$0	$7	99.98%
2115-4711-0000-9835-0000	NHMBB21C	$79,000	$79,000	$0	$0	100.00%
2115-4711-0000-9836-0000	NHMBB22C	$21,600	$21,600	$0	$0	100.00%
2115-4711-0000-9837-0000	NHMBB23B	$65,680	$65,679	$0	$1	100.00%
2115-4711-0000-9839-0000	NHMBB24C	$7,550	$7,550	$0	$0	100.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$803,090	$803,077	$0	$13	100.00%

PRINCIPAL-STATE REVOLVING FUND NOTES						
2115-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	99.99%
2115-4711-0010-9801-0020	WWTF CS-330092-03	$78,830	$78,821	$0	$9	99.99%
2115-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	99.98%
2115-4711-0010-9803-0010	CS-330092-08 CSO	$42,000	$42,000	$0	$0	100.00%
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	$577,080	$577,078	$0	$2	100.00%
2115-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$24,580	$0	$0	100.00%
2115-4711-0010-9805-0010	1321010-02 CSO	$26,700	$26,698	$0	$2	99.99%
2115-4711-0010-9806-0010	CS-330092-11 CSO	$183,280	$183,277	$0	$3	100.00%
2115-4711-0010-9806-0020	CS-333092-06 CSO	$76,560	$76,551	$0	$9	99.99%
2115-4711-0010-9807-0010	CS-330092-12 CSO	$46,660	$46,655	$0	$5	99.99%
2115-4711-0010-9807-0020	CS-333092-09 CSO	$233,610	$233,604	$0	$6	100.00%
2115-4711-0010-9808-0010	DWGT-17	$2,200	$2,196	$0	$4	99.83%
2115-4711-0010-9809-0010	CS-330092-14 CSO	$23,660	$23,664	$0	($4)	100.02%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$1,412,510	$1,412,460	$0	$50	100.00%
INTEREST-LONG TERM BONDS/NOTES						
2115-4721-0000-9821-0000	NHMBB05B	$1,350	$1,350	$0	$0	100.00%
2115-4721-0000-9822-0000	NHMBB06A	$2,850	$2,850	$0	$0	100.00%
2115-4721-0000-9823-0000	NHMBB07B	$5,340	$5,338	$0	$2	99.96%
2115-4721-0000-9824-0000	NHMBB08A	$6,970	$6,964	$0	$6	99.92%
2115-4721-0000-9825-0000	NHMBB09C	$5,380	$5,371	$0	$9	99.83%
2115-4721-0000-9826-0000	NHMBB10B	$24,780	$24,772	$0	$8	99.97%
2115-4721-0000-9827-0000	NHMBB11B	$25,180	$25,173	$0	$7	99.97%
2115-4721-0000-9828-0000	NHMBB12B	$4,040	$4,033	$0	$7	99.82%
2115-4721-0000-9829-0000	NHMBB13C	$41,850	$41,852	$0	($2)	100.00%
2115-4721-0000-9832-0000	NHMBB18B	$22,900	$22,893	$0	$7	99.97%
2115-4721-0000-9833-0000	NHMBB20B	$25,520	$25,523	$0	($3)	100.01%
2115-4721-0000-9835-0000	NHMBB21C	$51,780	$51,777	$0	$3	99.99%
2115-4721-0000-9836-0000	NHMBB22C	$18,740	$18,738	$0	$2	99.99%
2115-4721-0000-9837-0000	NHMBB23B	$51,650	$51,650	$0	($0)	100.00%
2115-4721-0000-9839-0000	NHMBB24C	$7,720	$7,718	$0	$2	99.97%
Total INTEREST-LONG TERM BONDS/NOTES		$296,050	$296,001	$0	$49	99.98%
INTEREST-STATE REVOLVING FUND NOTES						
2115-4721-0010-9801-0010	CS-333092-05 CSO	$16,960	$16,951	$0	$9	99.95%
2115-4721-0010-9801-0020	CS-330092-03 WWTF	$10,570	$10,568	$0	$2	99.98%
2115-4721-0010-9802-0010	CS-333092-07 CSO	$10,040	$10,034	$0	$6	99.94%
2115-4721-0010-9803-0010	CS-330092-08 CSO	$10,080	$10,080	$0	$0	100.00%
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	$138,500	$138,499	$0	$1	100.00%
2115-4721-0010-9804-0010	CS-330092-10 CSO	$8,640	$8,640	$0	($0)	100.00%
2115-4721-0010-9805-0010	1321010-02 CSO	$6,820	$6,824	$0	($4)	100.06%
2115-4721-0010-9806-0010	CS-330092-11 CSO	$58,680	$58,649	$0	$31	99.95%
2115-4721-0010-9806-0020	CS-333092-06 CSO	$18,380	$18,372	$0	$8	99.96%
2115-4721-0010-9807-0010	CS-330092-12 CSO	$14,930	$14,930	$0	$0	100.00%
2115-4721-0010-9807-0020	CS-333092-09 CSO	$73,620	$73,613	$0	$7	99.99%
2115-4721-0010-9808-0010	DWGT-17	$1,030	$1,026	$0	$4	99.57%
2115-4721-0010-9809-0010	CS-330092-14 CSO	$8,050	$8,046	$0	$4	99.95%
Total INTEREST-STATE REVOLVING FUND NOTES		$376,300	$376,232	$0	$68	99.98%
TRANSFERS TO GENERAL FUND						
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	$3,110	$3,110	$0	$0	100.00%
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$716,920	$716,920	$0	$0	100.00%
2115-4911-0000-9100-0017	COMPUTER SERVICES	$4,000	$4,000	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$724,030	$724,030	$0	$0	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2115-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT FUND	$0	$64,399	$0	($64,399)	-
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$0	$64,399	$0	($64,399)	-
TRANSFERS TO PROPRIETARY FUNDS-WATER						
2115-4914-0050-9100-0007	RADIO READ CONVERSION	$2,330	$2,330	$0	$0	100.00%
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	$22,320	$22,320	$0	$0	100.00%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$24,650	$24,650	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
2115-4915-0000-9600-0021	SEWER EQUIPMENT	$500,000	$500,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$505,000	$505,000	$0	$0	100.00%
TOTAL EXPENDITURES		$8,792,090	$8,105,354	$359,618	$327,117	96.28%

Airport Fund Revenue					
GL Number	**Description**	**2025 Budget**	**YTD Revenue As of 12/31/2025**	**Available Balance**	**% Bdgt Used**
OTHER STATE GRANTS & REIMBURSEMENTS					
2120-3359-0010-9370-0030	NHAC AID	$7,500	$8,491	($991)	113.21%
Total OTHER STATE GRANTS & REIMBURSEMENTS		$7,500	$8,491	($991)	113.21%
AIRPORT FEES					
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	$196,330	$196,134	$196	99.90%
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	$405,600	$466,733	($61,133)	115.07%
2120-3406-0010-9440-0030	RENT-A-CAR FEES	$157,790	$200,014	($42,224)	126.76%
2120-3406-0010-9440-0040	PARKING FEES	$0	$450	($450)	-
Total AIRPORT FEES		$759,720	$863,331	($103,611)	113.64%
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	$6,000	$8,371	($2,371)	139.52%
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	$63,570	$59,136	$4,434	93.03%
Total OTHER CHARGES		$69,570	$67,508	$2,062	97.04%
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$15,000	$38,105	($23,105)	254.03%
Total INTEREST ON INVESTMENTS		$15,000	$38,105	($23,105)	254.03%
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	$147,290	$147,508	($218)	100.15%
2120-3503-0010-9530-0070	LAND RENT	$190,490	$195,082	($4,592)	102.41%
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	$49,320	$49,320	$0	100.00%
2120-3503-0010-9530-0090	PARKING LOT RENTAL	$6,340	$26,265	($19,925)	414.28%
2120-3503-0010-9530-0110	HANGAR RENTALS	$151,970	$127,582	$24,388	83.95%
Total RENTS OF PROPERTY		$545,410	$545,757	($347)	100.06%
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$1,200	$76,036	($74,836)	6336.35%
Total OTHER MISC REVENUE		$1,200	$76,036	($74,836)	6336.35%
TRANSFER FROM AIRPORT TIFD					
2120-3912-2210-9630-0100	AIRPORT FUND	$55,500	$76,095	($20,595)	137.11%
Total TRANSFER FROM AIRPORT TIFD		$55,500	$76,095	($20,595)	137.11%
FUND BALANCE-AMOUNT VOTED					
2120-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	$189,400	$0	$189,400	0.00%
Total FUND BALANCE-AMOUNT VOTED		$189,400	$0	$189,400	0.00%
TOTAL REVENUES		$1,643,300	$1,675,323	($32,023)	101.95%

Airport Fund Expenditures						
GL Number	Description	2025 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 12/31/2025		Balance	Used
GROUP INSURANCE						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$95,500	$103,639	$0	($8,139)	108.52%
Total GROUP INSURANCE		$95,500	$103,639	$0	($8,139)	108.52%
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$18,000	$18,000	$0	$0	100.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$18,000	$18,000	$0	$0	100.00%
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	$211,740	$215,548	$0	($3,808)	101.80%
2120-4301-0000-1300-0000	OVERTIME WAGES	$2,500	$156	$0	$2,344	6.23%
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,700	$2,544	$0	$156	94.24%
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	$16,390	$15,999	$0	$391	97.62%
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	$28,150	$28,343	$0	($193)	100.69%
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	$10,000	$5,864	$0	$4,136	58.64%
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	$480	$516	$0	($36)	107.48%
2120-4301-0000-3000-0000	LEGAL SERVICES	$5,000	$346	$0	$4,654	6.93%
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	$54,300	$54,263	$0	$37	99.93%
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$15,123	$0	($5,123)	151.23%
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,350	$1,550	$0	($200)	114.85%
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	$55,000	$17,164	$0	$37,836	31.21%
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	$40,680	$40,967	$0	($287)	100.71%
2120-4301-0000-5300-0000	COMMUNICATIONS	$2,400	$2,526	$0	($126)	105.27%
2120-4301-0000-5335-0000	INFORMATION ACCESS	$5,700	$6,412	$0	($712)	112.49%
2120-4301-0000-5400-0000	ADVERTISING	$10,000	$15,568	$0	($5,568)	155.68%
2120-4301-0000-5800-0000	TRAVEL	$6,000	$2,964	$0	$3,036	49.39%
2120-4301-0000-5875-0000	MILEAGE	$1,500	$802	$0	$698	53.48%
2120-4301-0000-6000-0000	OFFICE SUPPLIES	$150	$0	$0	$150	0.00%
2120-4301-0000-6100-0000	GENERAL SUPPLIES	$2,000	$2,621	$0	($621)	131.04%
2120-4301-0000-6400-0000	REFERENCE PUBLICATIONS	$0	$325	$0	($325)	-
Total AIRPORT ADMINISTRATION		$466,040	$429,602	$0	$36,438	92.18%
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	$159,980	$148,910	$0	$11,070	93.08%
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	$82,130	$82,224	$0	($94)	100.11%
2120-4302-0000-1300-0000	OVERTIME WAGES	$35,000	$41,290	$0	($6,290)	117.97%
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,540	$1,479	$0	$61	96.07%
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	$20,710	$20,980	$0	($270)	101.30%
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	$24,570	$23,708	$0	$862	96.49%
2120-4302-0000-2450-0000	TRAINING/LICENSES/DUES	$0	$175	$0	($175)	-
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	$8,910	$9,162	$0	($252)	102.83%
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	$1,490	$1,728	$0	($238)	115.97%
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$5,800	$5,995	$0	($195)	103.36%
2120-4302-0000-4110-0000	WATER	$6,500	$7,496	$0	($996)	115.33%
2120-4302-0000-4120-0000	SEWER	$6,000	$8,430	$0	($2,430)	140.49%
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$80,000	$91,592	$0	($11,592)	114.49%

2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$6,000	$115	$0	$5,885	1.91%
2120-4302-0000-6100-0000	GENERAL SUPPLIES	$90,000	$92,589	$0	($2,589)	102.88%
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	$68,250	$56,542	$0	$11,708	82.85%
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	$33,640	$26,333	$0	$7,307	78.28%
2120-4302-0000-6230-0000	BOTTLED GAS	$18,050	$18,346	$0	($296)	101.64%
2120-4302-0000-6240-0000	FUEL OIL	$20,970	$13,850	$0	$7,120	66.05%
2120-4302-0000-6260-0000	GASOLINE	$3,400	$3,564	$0	($164)	104.84%
2120-4302-0000-6265-0000	DIESEL FUEL	$41,840	$23,747	$0	$18,093	56.76%
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,500	$5,265	$0	$235	95.72%
2120-4302-0000-7510-0000	MACHINERY/EQUIPMENT	$8,000	$0	$0	$8,000	0.00%
2120-4302-0000-7520-0000	VEHICLES	$0	$0	$0	$0	-
Total AIRPORT OPERATIONS		$728,280	$683,520	$0	$44,760	93.85%
PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	$40,000	$40,000	$0	$0	100.00%
2120-4711-0000-9823-0000	NHMBB07B	$26,580	$26,579	$0	$1	100.00%
2120-4711-0000-9836-0000	NHMBB22C	$66,290	$66,288	$0	$2	100.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$132,870	$132,867	$0	$3	100.00%
INTEREST-LONG TERM BONDS/NOTES						
2120-4721-0000-9822-0000	NHMBB06A	$3,800	$3,800	$0	$0	100.00%
2120-4721-0000-9823-0000	NHMBB07B	$3,790	$3,788	$0	$3	99.93%
2120-4721-0000-9836-0000	NHMBB22C	$57,510	$57,507	$0	$3	100.00%
Total INTEREST-LONG TERM BONDS/NOTES		$65,100	$65,095	$0	$5	99.99%
TRANSFERS TO GENERAL FUND						
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$126,010	$126,010	$0	$0	100.00%
2120-4911-0000-9100-0017	COMPUTER SERVICES	$6,500	$6,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$132,510	$132,510	$0	$0	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2120-4913-0000-9300-0044	AIP72 NORTH AIR CARRIER APRON	$0	$7,059	$0	($7,059)	-
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$0	$7,059	$0	($7,059)	-
TRANSFERS TO CAPITAL RESERVE FUNDS						
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$5,000	$5,000	$0	$0	100.00%
TOTAL EXPENDITURES		$1,643,300	$1,577,292	$0	$66,008	95.98%

Agenda
Lebanon City Council
May 20, 2026

12. New Business:

12.D – Review and Discussion of 2026 1st Quarter Budget Report

Background

The following information and the enclosed budget report provide a summary of year-to-date expenditures and revenue activity through the 1st Quarter of 2026.

Action

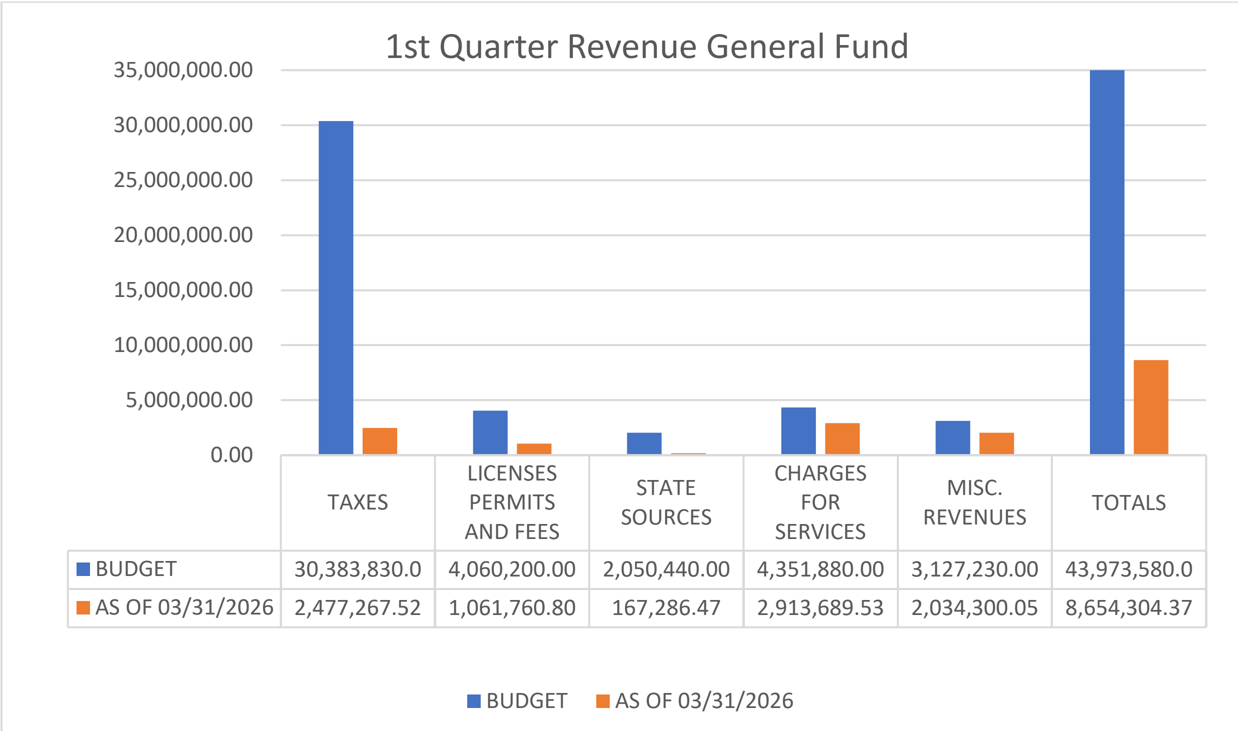
This agenda item is for informational purposes only. No action is required by the Council.

1st Quarter Financial Report (March 31, 2026)

The following report highlights key points for the City's General Fund operating budget, Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Wastewater Collection and Disposal Fund and Municipal Airport Fund.

Overall, first quarter FY2026 revenues and expenditures are generally tracking within budget expectations. Several expenditure categories are trending above the quarterly benchmark due to annual software licensing costs, debt service timing, and inflationary impacts on fuel and utilities. Staff will continue monitoring operational trends and expenditure activity throughout the fiscal year.

General Fund Revenues:
The following chart summarizes amounts budgeted and collected year-to-date by revenue category. Revenues collected through March 31, 2026, total 19.68% of the amount budgeted for FY 2026, which compares to 15.05% (2025) and 16.93% (2024) in the previous two fiscal years.



Revenue Highlights for the Quarter:

- Motor Vehicle Registration revenues are on target at 29.71% collected.
- Building Permits are trending slightly below the quarterly benchmark at 16.17%.
- Ambulance Service revenues are on target at 28.8% collected.
- The first property tax bills are anticipated to be mailed by the end of the month, which will significantly increase revenue collections during the second quarter.

General Fund Expenditures:
The following chart summarizes appropriations, expenditures and amounts encumbered as of March 31, 2026 (25% of the fiscal year) by department. For FY 2026 27.73% of appropriations have been expended or committed for future expenditures 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 1st or 4th quarter, and support for local non-profit organizations is typically disbursed in the first month of the fiscal year.

The 27.73% expended and encumbered to date is comparable to prior years. (29.1% in 2025 and 26.7% 2024)

Quarterly Report for City Of Lebanon					
As Of March 31, 2026					
General Fund Expenditure	2026 Budget	As of 03/31/2026	Encumbrance	Available Balance	% of Budget Used
City Clerk	$ 961,580	$ 192,135	$ -	$ 769,445	20.0%
City Manager	$ 1,543,540	$ 295,021	$ -	$ 1,248,519	19.1%
Finance	$ 7,421,610	$ 2,204,612	$ 169,061	$ 5,047,937	32.0%
Cyber Services	$ 2,022,300	$ 517,006	$ 68,092	$ 1,437,202	28.9%
Fire	$ 5,815,820	$ 1,293,164	$ -	$ 4,522,656	22.2%
Human Resources	$ 550,310	$ 126,990	$ -	$ 423,320	23.1%
Human Services	$ 878,460	$ 395,398	$ -	$ 483,062	45.0%
Library	$ 1,778,690	$ 430,969	$ 18,656	$ 1,329,065	25.3%
Planning and Development	$ 1,559,830	$ 332,767	$ -	$ 1,227,063	21.3%
Police	$ 8,023,590	$ 1,681,355	$ 97,655	$ 6,244,580	22.2%
Public Works	$ 6,334,350	$ 1,315,137	$ 232,887	$ 4,786,326	24.4%
Recreation, Arts, and Parks	$ 1,306,170	$ 220,367	$ 6,885	$ 1,078,918	17.4%
Debt Service	$ 6,686,280	$ 1,954,128	$ -	$ 4,732,152	29.2%
Interfund Transfers	$ 1,236,050	$ 1,236,050	$ -	$ -	100.0%
Totals	$ 46,118,580	$ 12,195,099	$ 593,236	$ 33,330,245	27.73%

Expenditure Highlights for the Quarter:

- Several software-related budget lines are near or above 50% expended because many software agreements require annual payments early in the fiscal year.
- Approximately half of the fuel-related budget lines are above the quarterly benchmark due in part to inflationary impacts on fuel prices.
- Police Department expenditures exceeded budget in one fleet line due to replacement of a vehicle that experienced higher-than-anticipated repair costs. Position vacancy savings during the first quarter allowed the replacement to occur without negatively impacting the department’s overall budget.
- Library expenditures exceeded budget in two lines related to heating expenses and heat pump repairs currently underway.

Solid Waste Fund:
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 March 31, 2026					
Solid Waste Fund	2026 Budget	As of 03/31/2026	Encumbrance	Available Balance	% of Budget Used
Revenue	$ 8,117,670	$ 1,725,209	$ -	$ 6,392,461	21.25%
Expenditure	$ 8,117,670	$ 2,305,301	$ 317,456	$ 5,494,913	32.31%

Highlights for the Quarter:

- Revenue is only slightly below the quarterly benchmark.
- Expenditures are slightly above the quarterly benchmark which is partially due to timing of expenses. For example, one of the largest expenses, Administrative Overhead, is charged at the beginning of the year.

- Recycling diesel fuel expenditures are currently above budget projections due to an internal allocation error. Historically, diesel costs are split between Operations and Recycling because all equipment fuels from a shared, non-metered tank. This year, fuel charges continued to be applied to Recycling after its allocated amount had been reached. Charges to Recycling have since been stopped, and no additional significant expenditures are expected through year-end. Staff may review allocation methods in future budget cycles to improve accuracy.

Water Treatment and Distribution Fund:
Water Treatment and Distribution Fund is responsible for the provision and distribution of clean and safe drinking water, as well as 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 March 31, 2026						
Water Treatment and Distribution Fund		2026 Budget	As of 03/31/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 5,644,140	$ 1,716,632	$ -	$ 3,927,508	30.41%
	Expenditure	$ 5,644,140	$ 2,254,640	$ 325,620	$ 3,063,880	45.72%

Highlights for the Quarter:

- Revenues are consistent with budget expectations and normal operations.
- Expenditures are consistent with budget expectations. More than half of the 2026 Water Fund budget consists of debt payments and transfers to other funds. As most of this activity happens in the first quarter, it is expected for the expenditures to be near 50% at this time.

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

Quarterly Report for City Of Lebanon						
As of March 31, 2026						
Wastewater Collection and Disposal Fund		2026 Budget	As of 03/31/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 8,925,130	$ 2,381,131	$ -	$ 6,543,999	26.68%
	Expenditure	$ 8,925,130	$ 3,573,158	$ 150,878	$ 5,201,093	41.73%

Highlights for the Quarter:

- Revenues are consistent with budget expectations and normal operations.
- Expenditures are consistent with budget expectations. Approximately 40% of the 2026 Wastewater Fund budget consists of debt payments and transfers to other

funds. As most of this activity happens in the first quarter, it is expected for the expenditures to be near 50% at this time.

Municipal Airport Fund:

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

Quarterly Report for City Of Lebanon						
As of March 31, 2026						
Municipal Airport Fund		2026 Budget	As of 03/31/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 1,721,345	$ 450,208	$ -	$ 1,271,137	26.15%
	Expenditure	$ 1,721,345	$ 689,089	$ 25,693	$ 1,006,563	41.52%

Highlights for the Quarter:

- Revenues remained stable for the first quarter.
- Approximately 25% of the 2026 Airport Fund budget consists of debt payments and transfers to other funds, of which 50% has been expended.
- Fuel-related budget lines are above the quarterly benchmark due in part to inflationary impacts on fuel prices.

General Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue As of 03/31/2026	Available Balance	% Bdgt Used
TAXES					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	$0	$2,917	($2,917)	-
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	$0	($27,628)	$27,628	-
Total TAXES		$0	($24,711)	$24,711	-
YIELD TAXES					
1100-3185-0010-9030-0000	YIELD TAXES	$5,000	$0	$5,000	0.00%
Total YIELDTAXES		$5,000	$0	$5,000	0.00%
PAYMENT IN LIEU OF TAXES					
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	$52,000	$0	$52,000	0.00%
1100-3186-0010-9040-0010	MASCOMA HYDRO	$0	$346	($346)	-
1100-3186-0010-9040-0020	RIVERMILL HYDRO	$1,470	$0	$1,470	0.00%
1100-3186-0010-9040-0030	DHMC	$2,130,930	$2,130,934	($4)	100.00%
1100-3186-0010-9040-0040	PARKHURST	$10,000	$0	$10,000	0.00%
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	$5,200	$5,756	($556)	110.69%
1100-3186-0010-9040-0060	APD	$321,990	$329,290	($7,300)	102.27%
Total PAYMENT IN LIEU OF TAXES		$2,521,590	$2,466,326	$55,264	97.81%
EXCAVATION TAX					
1100-3187-0010-9050-0000	EXCAVATION TAX	$6,000	$0	$6,000	0.00%
Total EXCAVATION TAX		$6,000	$0	$6,000	0.00%
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	$120,000	$35,651	$84,349	29.71%
Total INT & PEN ON DELINQUENT TAXES		$120,000	$35,651	$84,349	29.71%
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	$3,000,000	$735,802	$2,264,198	24.53%
Total MOTOR VEHICLE PERMIT FEES		$3,000,000	$735,802	$2,264,198	24.53%
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	$780,000	$126,143	$653,857	16.17%
Total BUILDING PERMIT		$780,000	$126,143	$653,857	16.17%
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	$1,500	$1,160	$340	77.33%
1100-3290-0010-9110-0001	DOG LICENSES	$11,700	$4,816	$6,884	41.16%
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	$3,000	$593	$2,407	19.75%
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	$35,000	$9,689	$25,311	27.68%
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	$44,400	$12,823	$31,577	28.88%
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	$6,900	$1,665	$5,235	24.13%
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	$5,000	$0	$5,000	0.00%
1100-3290-0010-9110-0009	PISTOL PERMITS	$200	$60	$140	30.00%
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	$85,000	$83,625	$1,375	98.38%
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	$85,000	$83,625	$1,375	98.38%
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	$500	$225	$275	45.00%
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	$1,500	$500	$1,000	33.33%
1100-3290-0010-9110-0021	STORMWATER PERMITS	$500	$0	$500	0.00%
1100-3290-0010-9110-0023	MV PROCESSING FEE	$0	$1,035	($1,035)	-
Total OTHER LICENSES PERMITS & FEES		$280,200	$199,815	$80,385	71.31%
MEALS & ROOMS TAX DISTRIBUTION					
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	$1,509,480	$0	$1,509,480	0.00%
Total MEALS & ROOMS TAX DISTRIBUTION		$1,509,480	$0	$1,509,480	0.00%
HIGHWAY BLOCK GRANT					
1100-3353-0010-9320-0010	HIGHWAY BLOCK	$359,920	$71,984	$287,936	20.00%
Total HIGHWAY BLOCK GRANT		$359,920	$71,984	$287,936	20.00%
WATER POLLUTION GRANTS					
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$12,840	$0	$12,840	0.00%
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	$15,660	$0	$15,660	0.00%
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	$13,240	$0	$13,240	0.00%
1100-3354-0010-9330-0130	#C-974 CSO 11 PHASE 2	$0	$95,302	($95,302)	-
Total WATER POLLUTION GRANTS		$41,740	$95,302	($53,562)	228.32%
OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	$2,800	$0	$2,800	0.00%
1100-3359-0010-9370-0025	NORTHERN SHIELD	$50,000	$0	$50,000	0.00%
Total OTHER STATE GRANTS & REIMBURSEMENTS		$52,800	$0	$52,800	0.00%
INTERGOVERNMENTAL REVENUES					
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFFICER	$85,020	$0	$85,020	0.00%
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	$1,480	$0	$1,480	0.00%
Total INTERGOVERNMENTAL REVENUES		$86,500	$0	$86,500	0.00%
INCOME FROM DEPARTMENTS					
1100-3401-0010-9390-0020	PLANNING FEES	$30,000	$4,308	$25,692	14.36%
1100-3401-0010-9390-0030	ZONING FEES	$8,500	$1,863	$6,637	21.92%
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	$35,000	$8,350	$26,650	23.86%
1100-3401-0010-9390-0100	POLICE RECORDS	$5,000	$1,800	$3,200	36.00%
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	$28,000	$28,000	$0	100.00%
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	$92,000	$92,851	($851)	100.93%
1100-3401-0010-9390-0155	AMBULANCE SERVICES: ALICE PECK DAY	$100,000	$1,649	$98,351	1.65%
1100-3401-0010-9390-0160	AMBULANCE SERVICES	$1,250,000	$360,514	$889,486	28.84%
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	$2,000	$0	$2,000	0.00%
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	$65,000	$64,222	$778	98.80%
1100-3401-0010-9390-0190	FIRE RECORDS	$200	$150	$50	75.00%
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	$18,000	$6,685	$11,315	37.14%
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	$2,000	$525	$1,475	26.25%
1100-3401-0010-9390-0220	EXCAVATION PERMITS	$2,000	$0	$2,000	0.00%
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	$5,000	$0	$5,000	0.00%
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	$2,000	$2,107	($107)	105.37%
1100-3401-0010-9390-0260	RECREATION PROGRAMS	$63,000	$21,652	$41,348	34.37%
1100-3401-0010-9390-0270	RECREATION DAY CAMP	$117,000	$75,719	$41,281	64.72%
1100-3401-0010-9390-0280	RECREATION POOL	$45,000	$2,799	$42,201	6.22%
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	$700	$147	$553	20.94%
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	$2,000	$0	$2,000	0.00%
1100-3401-0010-9390-0320	FARMERS' MARKET	$11,500	$2,370	$9,130	20.61%
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	$150,000	$0	$150,000	0.00%
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	$80,000	$0	$80,000	0.00%
1100-3401-0010-9390-0360	ALICE PECK DAY: FIREFIGHTER	$107,060	$107,060	$0	100.00%
Total INCOME FROM DEPARTMENTS		$2,220,960	$782,771	$1,438,189	35.24%

OTHER CHARGES					
1100-3409-0010-9450-0010	COMPUTER SERVICES	$20,000	$20,000	$0	100.00%
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	$2,110,920	$2,110,920	$0	100.00%
Total OTHER CHARGES		$2,130,920	$2,130,920	$0	100.00%
SALE OF MUNICIPAL PROPERTY					
1100-3501-0010-9510-0010	SALE OF CITY OWNED PROPERTY	$0	$937	($937)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$937	($937)	-
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$525,000	$167,299	$357,701	31.87%
Total INTEREST ON INVESTMENTS		$525,000	$167,299	$357,701	31.87%
RENTS OF PROPERTY					
1100-3503-0010-9530-0010	MASCOMA HYDRO	$15,000	$15,000	$0	100.00%
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	$1,500	$416	$1,084	27.75%
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	$650	$0	$650	0.00%
Total RENTS OF PROPERTY		$17,150	$15,416	$1,734	89.89%
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	$2,500	$890	$1,610	35.60%
1100-3504-0010-9540-0020	PARKING TICKETS	$5,000	$960	$4,040	19.20%
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	$12,000	$1,900	$10,100	15.83%
1100-3504-0010-9540-0035	FALSE ALARM FINES - FIRE	$0	$1,600	($1,600)	-
1100-3504-0010-9540-0040	CITY CODE/ORDINANCE VIOLATIONS-PLANNING	$0	$1,448	($1,448)	-
Total FINES & FORFEITS		$19,500	$6,798	$12,702	34.86%
OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	$135,000	$0	$135,000	0.00%
1100-3509-0010-9570-0015	SOLAR REVENUE	$5,000	$1,772	$3,228	35.44%
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$25,000	$334	$24,666	1.34%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	$10	$452	($442)	4522.00%
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	$625,570	$103,186	$522,384	16.49%
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	$3,000	$3,000	$0	100.00%
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FUND	$62,000	$14,985	$47,015	24.17%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	$1,710,000	$1,710,000	$0	100.00%
Total OTHER MISC REVENUE		$2,565,580	$1,833,729	$731,851	71.47%
TRANSFERS FROM CONSERVATION FUND					
1100-3917-2160-9570-0295	TRANSFERS FROM CONSERVATION FUND	$0	$10,120	($10,120)	-
Total TRANSFERS FROM CONSERVATION FUND		$0	$10,120	($10,120)	-
TOTAL REVENUES		$16,242,340	$8,654,304	$7,588,036	53.28%

General Fund Expenditure GL Number	Description	2026 Budget	YTD Expense As of 03/31/2026	Encumbrered	Available Balance	% Bdgt Used
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	$442,290	$100,810	$0	$341,480	22.79%
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	$5,760	$802	$0	$4,958	13.92%
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	$34,520	$7,213	$0	$27,307	20.90%
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	$34,100	$7,831	$0	$26,269	22.96%
1100-4130-0050-2310-0000	RETIREMENT: ICMA	$23,430	$5,023	$0	$18,407	21.44%
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	$31,950	$20,391	$0	$11,559	63.82%
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	$1,240	$282	$0	$958	22.76%
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$900	$900	$0	$0	100.00%
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	$10,000	$48	$0	$9,952	0.48%
1100-4130-0050-5300-0000	COMMUNICATIONS	$2,000	$455	$0	$1,545	22.77%
1100-4130-0050-5400-0000	ADVERTISING	$3,500	$0	$0	$3,500	0.00%
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	$11,600	$1,000	$0	$10,600	8.62%
1100-4130-0050-5800-0000	TRAVEL	$4,000	$269	$0	$3,731	6.73%
1100-4130-0050-5875-0000	MILEAGE	$1,000	$0	$0	$1,000	0.00%
1100-4130-0050-6000-0000	OFFICE SUPPLIES	$2,000	$162	$0	$1,838	8.11%
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	$500	$372	$0	$128	74.36%
Total CITY MANAGER		$608,790	$145,558	$0	$463,232	23.91%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	$121,700	$28,003	$0	$93,697	23.01%
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	$1,560	$242	$0	$1,318	15.52%
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	$9,310	$1,914	$0	$7,396	20.56%
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	$15,520	$3,570	$0	$11,950	23.01%
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	$12,350	$200	$0	$12,150	1.62%
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	$340	$78	$0	$262	23.06%
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$300	$0	$0	$300	0.00%
1100-4130-0070-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.00%
1100-4130-0070-6000-0000	OFFICE SUPPLIES	$500	$0	$0	$500	0.00%
Total PUBLIC COMMUNICATIONS		$162,580	$34,008	$0	$128,572	20.92%
CITY MANAGER OTHER						
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	$55,000	$0	$0	$55,000	0.00%
Total CITY MANAGER OTHER		$55,000	$0	$0	$55,000	0.00%
CITY CLERK						
1100-4140-0000-1100-0000	FULL TIME WAGES	$518,350	$93,322	$0	$425,028	18.00%
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	$44,380	$8,213	$0	$36,167	18.51%
1100-4140-0000-1300-0000	OVERTIME WAGES	$8,000	$689	$0	$7,311	8.61%
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,630	$760	$0	$5,870	11.47%
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	$44,050	$7,385	$0	$36,665	16.77%
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	$67,750	$11,986	$0	$55,764	17.69%
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	$12,960	$2,236	$0	$10,724	17.25%
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	$1,620	$286	$0	$1,334	17.63%
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$75,740	$43,715	$0	$32,025	57.72%
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,500	$0	$0	$1,500	0.00%
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	$19,000	$1,252	$0	$17,748	6.59%
1100-4140-0000-5300-0000	COMMUNICATIONS	$490	$112	$0	$378	22.93%
1100-4140-0000-5400-0000	ADVERTISING	$7,500	$850	$0	$6,650	11.33%
1100-4140-0000-5800-0000	TRAVEL	$4,700	$0	$0	$4,700	0.00%
1100-4140-0000-5875-0000	MILEAGE	$600	$0	$0	$600	0.00%
1100-4140-0000-6000-0000	OFFICE SUPPLIES	$8,000	$439	$0	$7,561	5.49%
1100-4140-0000-6100-0000	GENERAL SUPPLIES	$1,400	$0	$0	$1,400	0.00%
Total CITY CLERK		$822,670	$171,244	$0	$651,426	20.82%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	$97,480	$12,844	$0	$84,636	13.18%
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	$860	$87	$0	$773	10.08%
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	$320	$36	$0	$284	11.23%
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$0	$0	$0	$0	-
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	$29,950	$3,032	$0	$26,918	10.12%
1100-4140-0030-5400-0000	ADVERTISING	$2,000	$0	$0	$2,000	0.00%
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	$3,500	$4,771	$0	($1,271)	136.32%
1100-4140-0030-5800-0000	TRAVEL	$1,800	$0	$0	$1,800	0.00%
1100-4140-0030-6000-0000	OFFICE SUPPLIES	$3,000	$121	$0	$2,879	4.03%
Total ELECTIONS		$138,910	$20,891	$0	$118,019	15.04%
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	$545,640	$124,340	$0	$421,300	22.79%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	$79,940	$22,181	$0	$57,759	27.75%
1100-4150-0010-1300-0000	OVERTIME WAGES	$15,000	$198	$0	$14,802	1.32%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,960	$989	$0	$5,971	14.22%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	$49,010	$11,012	$0	$37,998	22.47%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	$71,490	$15,879	$0	$55,611	22.21%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	$15,600	$1,300	$0	$14,300	8.33%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	$1,800	$411	$0	$1,389	22.81%
1100-4150-0010-3020-0000	CONSULTANTS	$6,900	$0	$0	$6,900	0.00%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$13,200	$6,458	$0	$6,742	48.93%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$109,710	$70,513	$0	$39,197	64.27%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	$20,000	$951	$0	$19,049	4.76%
1100-4150-0010-5300-0000	COMMUNICATIONS	$550	$115	$0	$435	20.97%
1100-4150-0010-5800-0000	TRAVEL	$6,000	$0	$0	$6,000	0.00%
1100-4150-0010-5875-0000	MILEAGE	$1,500	$0	$0	$1,500	0.00%
1100-4150-0010-6000-0000	OFFICE SUPPLIES	$3,500	$92	$0	$3,408	2.63%
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	$200	$0	$0	$200	0.00%
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$0	$0	$1,500	0.00%
Total FINANCIAL ADMINISTRATION		$948,500	$254,439	$0	$694,061	26.83%
UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	$89,550	$20,664	$0	$68,886	23.08%
1100-4150-0020-1300-0000	OVERTIME WAGES	$2,500	$242	$0	$2,258	9.69%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,140	$179	$0	$961	15.74%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	$7,050	$1,489	$0	$5,561	21.12%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	$11,740	$2,666	$0	$9,074	22.70%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	$1,500	$0	$0	$1,500	0.00%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	$260	$58	$0	$202	22.43%
1100-4150-0020-5875-0000	MILEAGE	$120	$0	$0	$120	0.00%
1100-4150-0020-6000-0000	OFFICE SUPPLIES	$2,500	$0	$0	$2,500	0.00%
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total UTILITIES COLLECTION		$117,360	$25,299	$0	$92,061	21.56%

AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	$90,000	$0	$0	$90,000	0.00%
Total AUDITING		$90,000	$0	$0	$90,000	0.00%
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	$594,010	$135,104	$0	$458,906	22.74%
1100-4150-0080-1300-0000	OVERTIME WAGES	$5,000	$436	$0	$4,564	8.72%
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	$7,000	$1,018	$0	$5,983	14.54%
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	$45,830	$9,821	$0	$36,009	21.43%
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	$76,380	$17,281	$0	$59,099	22.63%
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	$6,500	$2,000	$0	$4,500	30.77%
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	$1,680	$379	$0	$1,301	22.56%
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	$50,000	$875	$0	$49,125	1.75%
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$488,000	$223,227	$0	$264,773	45.74%
1100-4150-0080-3420-0000	CYBERSECURITY	$357,000	$49,702	$68,092	$239,206	33.00%
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$143,300	$32,132	$0	$111,168	22.42%
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	$40,800	$12,545	$0	$28,255	30.75%
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	$3,000	$2,076	$0	$924	69.20%
1100-4150-0080-5300-0000	COMMUNICATIONS	$7,800	$1,539	$0	$6,261	19.74%
1100-4150-0080-5335-0000	INFORMATION ACCESS	$53,400	$15,085	$0	$38,315	28.25%
1100-4150-0080-5800-0000	TRAVEL	$3,000	$0	$0	$3,000	0.00%
1100-4150-0080-5875-0000	MILEAGE	$2,000	$0	$0	$2,000	0.00%
1100-4150-0080-6000-0000	OFFICE SUPPLIES	$3,000	$300	$0	$2,700	10.01%
1100-4150-0080-6220-0000	ELECTRICITY	$2,400	$670	$0	$1,730	27.93%
1100-4150-0080-6230-0000	BOTTLED GAS	$2,500	$792	$0	$1,708	31.69%
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$20,000	$1,548	$0	$18,452	7.74%
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	$0	$13	$0	($13)	-
Total CYBER SERVICES		$1,912,600	$506,544	$68,092	$1,337,964	30.04%
CS TECHNOLOGY HARDWARE						
1100-4150-0081-7501-0010	ASSESSING TECHNOLOGY HARDWARE	$1,500	$0	$0	$1,500	0.00%
1100-4150-0081-7501-0020	CITY CLERK TECHNOLOGY HARDWARE	$11,500	$0	$0	$11,500	0.00%
1100-4150-0081-7501-0030	CITY MANAGER TECHNOLOGY HARDWARE	$3,500	$189	$0	$3,311	5.40%
1100-4150-0081-7501-0040	DPW-GENERAL FUND TECHNOLOGY HARDWARE	$5,000	$1,463	$0	$3,537	29.26%
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	$1,500	$0	$0	$1,500	0.00%
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	$17,500	$1,853	$0	$15,647	10.59%
1100-4150-0081-7501-0070	HUMAN RESOURCES TECHNOLOGY HARDWARE	$1,500	$0	$0	$1,500	0.00%
1100-4150-0081-7501-0080	HUMAN SERVICES TECHNOLOGY HARDWARE	$5,500	$0	$0	$5,500	0.00%
1100-4150-0081-7501-0090	LIBRARY TECHNOLOGY HARDWARE	$1,500	$0	$0	$1,500	0.00%
1100-4150-0081-7501-0100	PLANNING & DEV TECHNOLOGY HARDWARE	$4,000	$251	$0	$3,749	6.27%
1100-4150-0081-7501-0110	POLICE TECHNOLOGY HARDWARE	$9,000	$89	$0	$8,911	0.99%
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARDWARE	$5,500	$11	$0	$5,489	0.21%
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARDWARE	$3,500	$222	$0	$3,278	6.34%
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	$3,500	$0	$0	$3,500	0.00%
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARDWARE	$7,500	$0	$0	$7,500	0.00%
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HARDWARE	$5,500	$0	$0	$5,500	0.00%
Total CS TECHNOLOGY HARDWARE		$87,500	$4,078	$0	$83,423	4.66%
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	$135,250	$20,554	$0	$114,696	15.20%
1100-4152-0000-1300-0000	OVERTIME WAGES	$1,500	$321	$0	$1,179	21.41%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,610	$175	$0	$1,435	10.90%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	$10,440	$1,579	$0	$8,861	15.13%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	$17,400	$2,662	$0	$14,738	15.30%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	$2,650	$440	$0	$2,210	16.60%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	$390	$58	$0	$332	14.91%
1100-4152-0000-3020-0000	CONSULTANTS	$12,000	$0	$0	$12,000	0.00%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	$196,350	$26,780	$169,061	$509	99.74%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$21,600	$16,706	$0	$4,894	77.34%
1100-4152-0000-5400-0000	ADVERTISING	$250	$0	$0	$250	0.00%
1100-4152-0000-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.00%
1100-4152-0000-5875-0000	MILEAGE	$500	$0	$0	$500	0.00%
1100-4152-0000-6000-0000	OFFICE SUPPLIES	$1,000	$73	$0	$927	7.30%
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	$1,100	$0	$0	$1,100	0.00%
Total ASSESSING		$404,540	$69,348	$169,061	$166,131	58.93%
LEGAL SERVICES						
1100-4153-0000-3000-0001	ASSESSING	$16,040	$0	$0	$16,040	0.00%
1100-4153-0000-3000-0002	CITY MANAGER	$70,220	$3,104	$0	$67,116	4.42%
1100-4153-0000-3000-0003	CITY CLERK	$6,080	$2,673	$0	$3,407	43.96%
1100-4153-0000-3000-0004	CODE ENFORCEMENT	$16,940	$6,957	$0	$9,983	41.07%
1100-4153-0000-3000-0005	PUBLIC WORKS	$30,170	$2,130	$0	$28,040	7.06%
1100-4153-0000-3000-0006	FINANCE	$1,060	$0	$0	$1,060	0.00%
1100-4153-0000-3000-0007	FIRE	$5,540	$0	$0	$5,540	0.00%
1100-4153-0000-3000-0008	PLANNING & ZONING	$152,040	$8,839	$0	$143,201	5.81%
1100-4153-0000-3000-0009	LIBRARY	$1,590	$0	$0	$1,590	0.00%
1100-4153-0000-3000-0010	CYBER SERVICES	$1,890	$0	$0	$1,890	0.00%
1100-4153-0000-3000-0011	RECREATION	$900	$0	$0	$900	0.00%
1100-4153-0000-3000-0012	POLICE	$19,870	$4,275	$0	$15,595	21.51%
1100-4153-0000-3000-0013	HUMAN SERVICES	$2,210	$0	$0	$2,210	0.00%
1100-4153-0000-3000-0014	PERSONNEL	$50,520	$1,953	$0	$48,567	3.87%
Total LEGAL SERVICES		$375,070	$29,930	$0	$345,140	7.98%
GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$4,635,660	$996,550	$0	$3,639,110	21.50%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	$7,500	$1,814	$0	$5,686	24.19%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	$7,600	$7,552	$0	$48	99.37%
Total GROUP INSURANCE		$4,650,760	$1,005,917	$0	$3,644,843	21.63%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2200-0000	FICA & MEDICARE TAXES	$0	$363	$0	($363)	-
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$614,500	$474,978	$0	$139,522	77.30%
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$165,000	$0	$0	$165,000	0.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$779,500	$475,341	$0	$304,159	60.98%

HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	$353,130	$80,833	$0	$272,297	22.89%
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	$81,730	$15,760	$0	$65,970	19.28%
1100-4156-0000-1300-0000	OVERTIME WAGES	$250	$0	$0	$250	0.00%
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	$3,230	$674	$0	$2,556	20.88%
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	$33,350	$7,148	$0	$26,202	21.43%
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	$45,150	$10,306	$0	$34,844	22.83%
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	$6,700	$1,349	$0	$5,351	20.13%
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRAMS	$3,000	$0	$0	$3,000	0.00%
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	$1,220	$270	$0	$950	22.17%
1100-4156-0000-2920-0000	WELLNESS PROGRAM	$2,300	$100	$0	$2,200	4.35%
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	$750	$55	$0	$695	7.33%
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$10,100	$8,834	$0	$1,266	87.46%
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$880	$0	$2,120	29.35%
1100-4156-0000-5300-0000	COMMUNICATIONS	$1,800	$345	$0	$1,455	19.15%
1100-4156-0000-5800-0000	TRAVEL	$2,000	$183	$0	$1,817	9.13%
1100-4156-0000-5875-0000	MILEAGE	$1,100	$199	$0	$901	18.06%
1100-4156-0000-6000-0000	OFFICE SUPPLIES	$1,500	$53	$0	$1,447	3.53%
Total HUMAN RESOURCES		$550,310	$126,990	$0	$423,320	23.08%
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	$551,870	$126,396	$0	$425,474	22.90%
1100-4191-0010-1300-0000	OVERTIME WAGES	$1,000	$0	$0	$1,000	0.00%
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,540	$958	$0	$5,582	14.64%
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	$42,300	$9,184	$0	$33,116	21.71%
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	$70,490	$16,115	$0	$54,375	22.86%
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	$6,000	$294	$0	$5,706	4.90%
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	$1,550	$354	$0	$1,196	22.83%
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	$400	$5	$0	$395	1.25%
1100-4191-0010-3020-0000	CONSULTANTS	$40,000	$0	$0	$40,000	0.00%
1100-4191-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$1,500	$300	$0	$1,200	20.00%
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	$2,000	$0	$0	$2,000	0.00%
1100-4191-0010-5300-0000	COMMUNICATIONS	$1,620	$230	$0	$1,390	14.18%
1100-4191-0010-5400-0000	ADVERTISING	$7,000	$1,035	$0	$5,965	14.79%
1100-4191-0010-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.00%
1100-4191-0010-5875-0000	MILEAGE	$1,000	$0	$0	$1,000	0.00%
1100-4191-0010-6000-0000	OFFICE SUPPLIES	$2,000	$195	$0	$1,805	9.74%
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	$2,850	$0	$0	$2,850	0.00%
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$0	$0	$3,000	0.00%
Total PLANNING & ZONING		$742,120	$155,066	$0	$587,054	20.89%
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	$114,970	$26,530	$0	$88,440	23.08%
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,160	$195	$0	$965	16.80%
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	$8,800	$1,932	$0	$6,868	21.96%
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	$14,660	$3,383	$0	$11,277	23.07%
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	$2,000	$0	$0	$2,000	0.00%
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	$330	$74	$0	$256	22.51%
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	$200	$0	$0	$200	0.00%
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$29,570	$13,000	$0	$16,570	43.96%
Total PLANNING & ZONING GIS		$171,690	$45,114	$0	$126,576	26.28%
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	$68,370	$15,778	$0	$52,592	23.08%
1100-4194-0000-1300-0000	OVERTIME WAGES	$7,000	$259	$0	$6,741	3.70%
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	$880	$133	$0	$747	15.10%
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	$5,620	$1,182	$0	$4,438	21.03%
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	$9,360	$2,045	$0	$7,315	21.84%
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	$600	$0	$0	$600	0.00%
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	$4,060	$882	$0	$3,178	21.73%
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	$500	$0	$0	$500	0.00%
1100-4194-0000-5000-0000	OTHER PURCHASED SERVICES	$0	$50	$0	($50)	-
1100-4194-0000-5875-0000	MILEAGE	$200	$148	$0	$52	73.96%
Total FACILITY & ENERGY		$96,590	$20,476	$0	$76,114	21.20%
CITY HALL						
1100-4194-0010-4110-0000	WATER	$3,130	$753	$0	$2,377	24.07%
1100-4194-0010-4120-0000	SEWER	$4,210	$1,106	$0	$3,104	26.27%
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	$500	$0	$0	$500	0.00%
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$83,230	$5,016	$28,205	$50,009	39.91%
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,040	$652	$0	$1,388	31.95%
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	$5,000	$0	$0	$5,000	0.00%
1100-4194-0010-6100-0000	GENERAL SUPPLIES	$15,000	$2,613	$0	$12,387	17.42%
1100-4194-0010-6220-0000	ELECTRICITY	$94,100	$25,956	$0	$68,144	27.58%
1100-4194-0010-6230-0000	BOTTLED GAS	$35,700	$13,955	$0	$21,745	39.09%
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$87	$0	$913	8.69%
Total CITY HALL		$243,910	$50,138	$28,205	$165,567	32.12%
SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	$540	$110	$0	$430	20.32%
1100-4194-0020-4120-0000	SEWER	$220	$35	$0	$185	16.08%
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$6,310	$566	$3,441	$2,303	63.50%
1100-4194-0020-6100-0000	GENERAL SUPPLIES	$200	$100	$0	$100	49.97%
1100-4194-0020-6220-0000	ELECTRICITY	$3,700	$498	$0	$3,202	13.45%
1100-4194-0020-6230-0000	BOTTLED GAS	$0	$6	$0	($6)	-
1100-4194-0020-6240-0000	FUEL OIL	$3,000	$1,984	$0	$1,016	66.14%
Total SOLDIERS MEMORIAL BUILDING		$13,970	$3,299	$3,441	$7,230	48.24%
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	$1,840	$32	$0	$1,808	1.73%
1100-4194-0050-4120-0000	SEWER	$3,320	$49	$0	$3,271	1.47%
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,600	$435	$602	$563	64.81%
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	$1,500	$0	$0	$1,500	0.00%
1100-4194-0050-5335-0000	INFORMATION ACCESS	$1,240	$392	$0	$848	31.59%
1100-4194-0050-6100-0000	GENERAL SUPPLIES	$1,000	$18	$0	$982	1.80%
1100-4194-0050-6220-0000	ELECTRICITY	$2,100	$1,204	$0	$896	57.31%
1100-4194-0050-6240-0000	FUEL OIL	$1,800	$750	$0	$1,050	41.67%
Total 160 MECHANIC STREET		$14,400	$2,879	$602	$10,919	24.17%

CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	$600	$0	$0	$600	0.00%
1100-4195-0000-4110-0000	WATER	$520	$112	$0	$408	21.58%
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$53,190	$134	$2,000	$51,056	4.01%
1100-4195-0000-5300-0000	COMMUNICATIONS	$500	$115	$0	$385	23.07%
1100-4195-0000-5335-0000	INFORMATION ACCESS	$2,760	$714	$0	$2,046	25.86%
1100-4195-0000-6100-0000	GENERAL SUPPLIES	$7,000	$980	$0	$6,020	14.00%
1100-4195-0000-6220-0000	ELECTRICITY	$1,000	$428	$0	$572	42.76%
1100-4195-0000-6230-0000	BOTTLED GAS	$1,900	$1,044	$0	$856	54.93%
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$686	$0	$2,314	22.87%
1100-4195-0000-7600-0000	SOFTWARE	$34,100	$0	$0	$34,100	0.00%
Total CEMETERIES		$104,570	$4,212	$2,000	$98,358	5.94%
CEMETERY PROJECTS						
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$0	$0	$0	$0	-
Total CEMETERY PROJECTS		$0	$0	$0	$0	-
INSURANCE NOT ALLOCATED ELSEWHERE						
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	$370,950	$353,387	$0	$17,563	95.27%
Total INSURANCE NOT ALLOCATED ELSEWHERE		$370,950	$353,387	$0	$17,563	95.27%
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	$32,500	$0	$0	$32,500	0.00%
Total REGIONAL ASSOCIATION		$32,500	$0	$0	$32,500	0.00%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	$342,100	$85,525	$0	$256,575	25.00%
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		$342,100	$85,525	$0	$256,575	25.00%
ANCILLIARY POSTAGE						
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$1,400	$1,050	$0	$350	75.00%
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$600	$126	$0	$474	21.00%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	$20,000	$4,489	$0	$15,511	22.45%
1100-4199-0000-5600-0000	POSTAGE	$20,000	$5,000	$0	$15,000	25.00%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	$15,000	$10,000	$0	$5,000	66.67%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	$1,500	$0	$0	$1,500	0.00%
Total ANCILLIARY POSTAGE		$58,500	$20,665	$0	$37,835	35.33%
ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$8,500	$2,929	$0	$5,571	34.46%
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$10,000	$2,623	$0	$7,377	26.23%
1100-4199-0010-6000-0000	OFFICE SUPPLIES	$2,500	$339	$0	$2,161	13.56%
Total ANCILLIARY COPIERS		$21,000	$5,892	$0	$15,108	28.06%
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	$1,200	$492	$0	$708	41.04%
Total ANCILLIARY COMMUNICATION		$1,200	$492	$0	$708	41.04%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	$1,500	$216	$0	$1,284	14.40%
Total ANCILLIARY OTHER		$1,500	$216	$0	$1,284	14.40%
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	$498,380	$113,994	$0	$384,386	22.87%
1100-4210-0010-1300-0000	OVERTIME WAGES	$2,000	$0	$0	$2,000	0.00%
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,010	$890	$0	$5,120	14.82%
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	$19,510	$4,296	$0	$15,214	22.02%
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	$25,310	$5,769	$0	$19,541	22.79%
1100-4210-0010-2302-0000	RETIREMENT:POLICE	$92,830	$21,278	$0	$71,552	22.92%
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	$8,900	$349	$0	$8,551	3.93%
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	$10,730	$2,457	$0	$8,273	22.90%
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	$3,600	$681	$0	$2,919	18.92%
1100-4210-0010-2911-0000	UNIFORM CLEANING	$1,200	$175	$0	$1,025	14.56%
1100-4210-0010-3020-0000	CONSULTANTS	$60,000	$1,425	$0	$58,575	2.38%
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$24,000	$3,269	$0	$20,731	13.62%
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$3,500	$57	$0	$3,443	1.63%
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	$51,400	$51,400	$0	$0	100.00%
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	$60,700	$6,180	$0	$54,520	10.18%
1100-4210-0010-5400-0000	ADVERTISING	$1,500	$2,520	$0	($1,020)	168.00%
1100-4210-0010-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.00%
1100-4210-0010-6260-0000	GASOLINE	$6,000	$344	$0	$5,656	5.74%
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	$1,000	$0	$0	$1,000	0.00%
Total POLICE ADMINSTRATION		$879,070	$215,085	$0	$663,985	24.47%
POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	$493,690	$89,602	$0	$404,088	18.15%
1100-4210-0020-1300-0000	OVERTIME WAGES	$30,000	$8,181	$0	$21,819	27.27%
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	$4,980	$615	$0	$4,365	12.36%
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	$7,600	$1,383	$0	$6,217	18.20%
1100-4210-0020-2302-0000	RETIREMENT:POLICE	$162,090	$30,264	$0	$131,826	18.67%
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	$17,760	$3,238	$0	$14,522	18.23%
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	$3,000	$550	$0	$2,450	18.33%
1100-4210-0020-2911-0000	UNIFORM CLEANING	$1,500	$31	$0	$1,469	2.08%
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,400	$0	$0	$1,400	0.00%
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,000	$180	$0	$1,820	9.00%
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$6,000	$60	$0	$5,940	1.00%
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	$9,000	$810	$0	$8,190	9.00%
1100-4210-0020-6100-0000	GENERAL SUPPLIES	$8,500	$212	$0	$8,288	2.50%
1100-4210-0020-6260-0000	GASOLINE	$12,000	$2,278	$0	$9,722	18.98%
1100-4210-0020-7520-0020	VEHICLES-FINANCED	$9,000	$0	$32,953	($23,953)	366.14%
Total POLICE DETECTIVES		$768,520	$137,405	$32,953	$598,162	22.17%

POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	$2,373,580	$478,298	$0	$1,895,282	20.15%
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	$29,750	$3,635	$0	$26,115	12.22%
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	$31,000	$6,521	$0	$24,479	21.03%
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	$10,000	$213	$0	$9,787	2.13%
1100-4210-0030-1300-0000	OVERTIME WAGES	$240,000	$71,754	$0	$168,246	29.90%
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	$24,040	$2,933	$0	$21,107	12.20%
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	$43,770	$8,463	$0	$35,307	19.34%
1100-4210-0030-2302-0000	RETIREMENT:POLICE	$808,910	$170,241	$0	$638,669	21.05%
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	$91,020	$18,357	$0	$72,663	20.17%
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	$30,000	$6,682	$0	$23,318	22.27%
1100-4210-0030-2911-0000	UNIFORM CLEANING	$4,500	$998	$0	$3,502	22.18%
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,500	$0	$0	$3,500	0.00%
1100-4210-0030-3030-0000	RECRUITMENT TESTING	$4,500	$1,770	$0	$2,730	39.33%
1100-4210-0030-3040-0000	VETENARIAN SERVICES	$6,000	$1,396	$0	$4,604	23.26%
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$35,000	$4,326	$0	$30,674	12.36%
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$15,000	$2,167	$0	$12,833	14.44%
1100-4210-0030-4420-0010	VEHICLES-LEASED	$2,800	$0	$0	$2,800	0.00%
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	$4,500	$0	$0	$4,500	0.00%
1100-4210-0030-5030-0000	ANIMAL SHELTER	$6,000	$0	$0	$6,000	0.00%
1100-4210-0030-5400-0000	ADVERTISING	$2,500	$17	$0	$2,483	0.66%
1100-4210-0030-6100-0000	GENERAL SUPPLIES	$192,000	$3,564	$64,204	$124,232	35.30%
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	$10,000	$0	$0	$10,000	0.00%
1100-4210-0030-6102-0000	K9 SUPPLIES	$4,500	$172	$0	$4,328	3.82%
1100-4210-0030-6260-0000	GASOLINE	$70,000	$9,132	$0	$60,868	13.05%
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	$3,000	$0	$0	$3,000	0.00%
1100-4210-0030-7520-0020	VEHICLES-FINANCED	$161,000	$0	$0	$161,000	0.00%
Total POLICE PATROL		$4,206,870	$790,638	$64,204	$3,352,028	20.32%
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	$251,050	$57,933	$0	$193,117	23.08%
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	$12,000	$1,083	$0	$10,917	9.02%
1100-4210-0040-1300-0000	OVERTIME WAGES	$60,000	$4,164	$0	$55,836	6.94%
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	$2,540	$397	$0	$2,143	15.64%
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	$5,450	$914	$0	$4,536	16.77%
1100-4210-0040-2302-0000	RETIREMENT:POLICE	$96,270	$19,219	$0	$77,051	19.96%
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	$40,000	$4,718	$0	$35,282	11.80%
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	$10,960	$2,095	$0	$8,865	19.11%
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	$1,100	$0	$0	$1,100	0.00%
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	$3,000	$443	$0	$2,557	14.75%
1100-4210-0040-5800-0000	TRAVEL	$12,000	$3,278	$0	$8,722	27.31%
Total POLICE TRAINING		$494,370	$94,244	$0	$400,126	19.06%
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	$170,650	$39,133	$0	$131,517	22.93%
1100-4210-0050-1300-0000	OVERTIME WAGES	$5,000	$2,138	$0	$2,862	42.76%
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	$2,180	$341	$0	$1,839	15.64%
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	$13,440	$2,887	$0	$10,553	21.48%
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	$22,400	$5,262	$0	$17,138	23.49%
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	$530	$114	$0	$416	21.43%
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,300	$1,397	$0	$903	60.74%
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$4,300	$968	$0	$3,332	22.51%
1100-4210-0050-5600-0000	POSTAGE	$2,000	$1,000	$0	$1,000	50.00%
1100-4210-0050-6000-0000	OFFICE SUPPLIES	$14,000	$11,211	$0	$2,789	80.08%
Total POLICE RECORDS		$236,800	$64,451	$0	$172,349	27.22%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	$5,000	$442	$0	$4,558	8.84%
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	$80	$6	$0	$74	7.84%
1100-4210-0060-2302-0000	RETIREMENT:POLICE	$1,550	$137	$0	$1,413	8.83%
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	$20	$10	$0	$10	49.95%
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$72,000	$37,440	$0	$34,560	52.00%
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total POLICE CYBERCRIME		$79,650	$38,035	$0	$41,615	47.75%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	$60,870	$14,045	$0	$46,825	23.07%
1100-4210-0070-1300-0000	OVERTIME WAGES	$1,000	$33	$0	$967	3.29%
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	$780	$126	$0	$654	16.12%
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	$4,740	$928	$0	$3,812	19.57%
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	$7,890	$1,795	$0	$6,095	22.75%
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	$3,380	$477	$0	$2,903	14.11%
1100-4210-0070-4110-0000	WATER	$2,000	$490	$0	$1,510	24.49%
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	$10,000	$0	$0	$10,000	0.00%
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$60,000	$10,459	$0	$49,541	17.43%
1100-4210-0070-5800-0000	TRAVEL	$150	$0	$0	$150	0.00%
1100-4210-0070-6100-0000	GENERAL SUPPLIES	$10,000	$3,224	$0	$6,776	32.24%
1100-4210-0070-6220-0000	ELECTRICITY	$60,000	$14,112	$0	$45,888	23.52%
1100-4210-0070-6230-0000	BOTTLED GAS	$25,000	$2,243	$0	$22,757	8.97%
1100-4210-0070-6240-0000	FUEL OIL	$2,000	$8	$0	$1,993	0.38%
1100-4210-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$2,563	$0	($2,563)	-
Total POLICE FACILITY		$247,810	$50,502	$0	$197,308	20.38%
POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	$643,650	$153,573	$0	$490,077	23.86%
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	$16,000	$0	$0	$16,000	0.00%
1100-4212-0000-1300-0000	OVERTIME WAGES	$85,000	$14,274	$0	$70,726	16.79%
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,770	$981	$0	$5,789	14.49%
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	$56,980	$12,419	$0	$44,561	21.80%
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	$92,910	$21,401	$0	$71,509	23.03%
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	$5,250	$3,619	$0	$1,631	68.93%
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	$2,690	$461	$0	$2,230	17.12%
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	$1,800	$0	$0	$1,800	0.00%
1100-4212-0000-3030-0000	RECRUITMENT TESTING	$1,500	$0	$0	$1,500	0.00%
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$43,500	$2,400	$0	$41,100	5.52%
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$43,000	$26,857	$0	$16,144	62.46%
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	$7,500	$0	$0	$7,500	0.00%
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$353	$0	$2,647	11.78%
1100-4212-0000-5300-0000	COMMUNICATIONS	$20,000	$4,592	$0	$15,408	22.96%
1100-4212-0000-5335-0000	INFORMATION ACCESS	$57,000	$32,682	$0	$24,318	57.34%
1100-4212-0000-5400-0000	ADVERTISING	$200	$0	$0	$200	0.00%
1100-4212-0000-5600-0000	POSTAGE	$250	$0	$0	$250	0.00%
1100-4212-0000-5800-0000	TRAVEL	$2,000	$1,046	$0	$954	52.31%
1100-4212-0000-5875-0000	MILEAGE	$500	$0	$0	$500	0.00%
1100-4212-0000-6000-0000	OFFICE SUPPLIES	$2,500	$370	$0	$2,130	14.80%
1100-4212-0000-6100-0000	GENERAL SUPPLIES	$4,500	$3,467	$0	$1,033	77.04%
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$0	$498	$1,002	33.20%
Total POLICE COMMUNICATIONS		$1,098,000	$278,495	$498	$819,007	25.41%

FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	$564,040	$129,564	$0	$434,476	22.97%
1100-4220-0010-1300-0000	OVERTIME WAGES	$500	$0	$0	$500	0.00%
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	$7,200	$1,039	$0	$6,161	14.43%
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	$13,440	$2,848	$0	$10,592	21.19%
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	$10,920	$2,464	$0	$8,456	22.57%
1100-4220-0010-2303-0000	RETIREMENT:FIRE	$139,710	$32,134	$0	$107,576	23.00%
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	$3,900	$2,254	$0	$1,646	57.79%
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	$34,370	$7,903	$0	$26,467	22.99%
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$29,000	$21,124	$0	$7,876	72.84%
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,000	$202	$0	$10,798	1.84%
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$345	$0	$1,655	17.24%
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	$3,000	$933	$0	$2,067	31.09%
1100-4220-0010-5300-0000	COMMUNICATIONS	$8,600	$1,716	$0	$6,884	19.95%
1100-4220-0010-5335-0000	INFORMATION ACCESS	$15,000	$2,008	$0	$12,992	13.39%
1100-4220-0010-6000-0000	OFFICE SUPPLIES	$1,000	$181	$0	$819	18.06%
1100-4220-0010-6100-0000	GENERAL SUPPLIES	$3,500	$298	$0	$3,202	8.51%
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	$100	$85	$0	$15	85.00%
Total FIRE ADMIN		$847,280	$205,096	$0	$642,184	24.21%
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	$2,379,130	$541,051	$0	$1,838,079	22.74%
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	$15,000	$1,099	$0	$13,901	7.33%
1100-4220-0020-1300-0000	OVERTIME WAGES	$450,000	$99,653	$0	$350,347	22.15%
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	$35,000	$4,389	$0	$30,611	12.54%
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	$42,170	$8,830	$0	$33,340	20.94%
1100-4220-0020-2303-0000	RETIREMENT:FIRE	$824,670	$186,765	$0	$637,905	22.65%
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	$1,330	$47	$0	$1,283	3.53%
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	$202,510	$43,331	$0	$159,179	21.40%
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	$27,000	$411	$0	$26,589	1.52%
1100-4220-0020-2911-0000	UNIFORM CLEANING	$13,000	$545	$0	$12,455	4.19%
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$56,630	$3,343	$0	$53,287	5.90%
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$0	$0	$500	0.00%
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$400	$0	$0	$400	0.00%
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	$75,000	$14,259	$0	$60,741	19.01%
1100-4220-0020-6100-0000	GENERAL SUPPLIES	$65,000	$10,092	$0	$54,908	15.53%
1100-4220-0020-6260-0000	GASOLINE	$12,000	$1,350	$0	$10,650	11.25%
1100-4220-0020-6265-0000	DIESEL FUEL	$42,000	$6,995	$0	$35,005	16.65%
Total FIRE OPERATIONS		$4,241,340	$922,159	$0	$3,319,181	21.74%
FIRE PREVENTION						
1100-4220-0030-6100-0000	GENERAL SUPPLIES	$1,000	$0	$0	$1,000	0.00%
Total FIRE PREVENTION		$1,000	$0	$0	$1,000	0.00%
FIRE TRAINING						
1100-4220-0040-1300-0000	OVERTIME WAGES	$65,000	$19,703	$0	$45,297	30.31%
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	$950	$271	$0	$679	28.51%
1100-4220-0040-2303-0000	RETIREMENT:FIRE	$18,950	$5,743	$0	$13,207	30.31%
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	$64,300	$8,924	$0	$55,376	13.88%
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	$4,630	$932	$0	$3,698	20.13%
1100-4220-0040-5800-0000	TRAVEL	$6,000	$1,877	$0	$4,123	31.28%
1100-4220-0040-5875-0000	MILEAGE	$0	$1,712	$0	($1,712)	-
Total FIRE TRAINING		$159,830	$39,162	$0	$120,668	24.50%
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	$92,820	$21,420	$0	$71,400	23.08%
1100-4220-0050-1300-0000	OVERTIME WAGES	$3,500	$2,707	$0	$793	77.33%
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	$1,300	$173	$0	$1,127	13.33%
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	$1,400	$327	$0	$1,073	23.39%
1100-4220-0050-2303-0000	RETIREMENT:FIRE	$28,080	$7,033	$0	$21,047	25.05%
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	$3,090	$810	$0	$2,280	26.20%
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$6,500	$0	$0	$6,500	0.00%
1100-4220-0050-6100-0000	GENERAL SUPPLIES	$10,500	$114	$0	$10,386	1.08%
Total FIRE ALARM & COMMUNICATIONS		$147,190	$32,583	$0	$114,607	22.14%
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$32,000	$7,883	$0	$24,118	24.63%
1100-4220-0060-6100-0000	GENERAL SUPPLIES	$22,000	$770	$0	$21,230	3.50%
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$280	$0	($280)	-
Total FIRE REPAIR SERVICES		$54,000	$8,933	$0	$45,067	16.54%
FIRE MEDICAL SERVICES						
1100-4220-0070-3050-0000	MEDICAL SERVICES	$0	$141	$0	($141)	-
Total FIRE MEDICAL SERVICES		$0	$141	$0	($141)	-
FIRE FACILITY MAINTENANCE						
1100-4220-0080-4110-0000	WATER	$3,900	$1,660	$0	$2,240	42.55%
1100-4220-0080-4120-0000	SEWER	$4,500	$2,295	$0	$2,205	51.00%
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,150	$6,221	$0	$34,929	15.12%
1100-4220-0080-6100-0000	GENERAL SUPPLIES	$14,000	$4,932	$0	$9,068	35.23%
1100-4220-0080-6220-0000	ELECTRICITY	$40,000	$11,792	$0	$28,208	29.48%
1100-4220-0080-6230-0000	BOTTLED GAS	$19,000	$4,668	$0	$14,332	24.57%
1100-4220-0080-6240-0000	FUEL OIL	$14,000	$4,999	$0	$9,001	35.71%
Total FIRE FACILITY MAINTENANCE		$136,550	$36,566	$0	$99,984	26.78%
FIRE MOBILE INTEGRANTED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	$98,040	$22,725	$0	$75,315	23.18%
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	$1,300	$180	$0	$1,120	13.81%
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	$1,430	$309	$0	$1,121	21.61%
1100-4220-0090-2303-0000	RETIREMENT:FIRE	$28,580	$6,624	$0	$21,956	23.18%
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	$3,000	$0	$0	$3,000	0.00%
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	$6,980	$1,618	$0	$5,362	23.18%
1100-4220-0090-6100-0000	GENERAL SUPPLIES	$2,000	$419	$0	$1,581	20.97%
Total FIRE MOBILE INTEGRANTED HEALTHCARE		$141,330	$31,876	$0	$109,454	22.55%
FIRE COMMUNITY NURSE						
1100-4220-0100-1125-0000	PART TIME WAGES 25-29	$75,040	$14,718	$0	$60,322	19.61%
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	$5,740	$1,126	$0	$4,614	19.62%
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	$2,000	$116	$0	$1,884	5.80%
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	$2,420	$490	$0	$1,930	20.25%
1100-4220-0100-5300-0000	COMMUNICATIONS	$600	$100	$0	$500	16.67%
1100-4220-0100-5875-0000	MILEAGE	$500	$0	$0	$500	0.00%
1100-4220-0100-6100-0000	GENERAL SUPPLIES	$1,000	$101	$0	$899	10.10%
Total FIRE COMMUNITY NURSE		$87,300	$16,651	$0	$70,649	19.07%

BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	$474,210	$104,696	$0	$369,514	22.08%
1100-4240-0000-1300-0000	OVERTIME WAGES	$2,000	$0	$0	$2,000	0.00%
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	$5,500	$816	$0	$4,684	14.84%
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	$36,430	$7,391	$0	$29,039	20.29%
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	$60,720	$13,349	$0	$47,371	21.98%
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	$5,810	$1,960	$0	$3,850	33.74%
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	$10,630	$2,289	$0	$8,341	21.53%
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	$1,650	$0	$0	$1,650	0.00%
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	$10,770	$0	$0	$10,770	0.00%
1100-4240-0000-5300-0000	COMMUNICATIONS	$2,200	$340	$0	$1,860	15.46%
1100-4240-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4240-0000-5875-0000	MILEAGE	$2,400	$74	$0	$2,326	3.08%
1100-4240-0000-6260-0000	GASOLINE	$700	$118	$0	$582	16.81%
Total BUILDING INSPECTION		$613,520	$131,033	$0	$482,487	21.36%
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	$694,730	$163,723	$0	$531,007	23.57%
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	$60,430	$17,867	$0	$42,563	29.57%
1100-4311-0000-1300-0000	OVERTIME WAGES	$300	$595	$0	($295)	198.29%
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	$8,280	$1,254	$0	$7,026	15.15%
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	$58,290	$13,615	$0	$44,675	23.36%
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	$88,580	$20,767	$0	$67,813	23.44%
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	$6,180	$157	$0	$6,023	2.54%
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	$6,320	$510	$0	$5,810	8.06%
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	$2,000	$272	$0	$1,728	13.59%
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,000	$0	$0	$1,000	0.00%
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$11,220	$7,355	$0	$3,866	65.55%
1100-4311-0000-4110-0000	WATER	$1,160	$199	$0	$961	17.19%
1100-4311-0000-4120-0000	SEWER	$1,080	$180	$0	$900	16.66%
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$19,360	$2,061	$7,870	$9,429	51.30%
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,960	$995	$0	$2,965	25.13%
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	$2,760	$511	$0	$2,249	18.52%
1100-4311-0000-5300-0000	COMMUNICATIONS	$2,450	$340	$0	$2,110	13.88%
1100-4311-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
1100-4311-0000-5800-0000	TRAVEL	$1,500	$0	$0	$1,500	0.00%
1100-4311-0000-5875-0000	MILEAGE	$300	$0	$0	$300	0.00%
1100-4311-0000-6000-0000	OFFICE SUPPLIES	$2,500	$335	$0	$2,165	13.40%
1100-4311-0000-6100-0000	GENERAL SUPPLIES	$4,500	$1,062	$0	$3,438	23.59%
1100-4311-0000-6220-0000	ELECTRICITY	$7,020	$3,486	$0	$3,534	49.66%
1100-4311-0000-6230-0000	BOTTLED GAS	$5,200	$2,537	$0	$2,663	48.78%
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	$400	$0	$0	$400	0.00%
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total PUBLIC WORKS ADMINISTRATION		$991,020	$237,819	$7,870	$745,331	24.79%
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	$243,730	$56,245	$0	$187,485	23.08%
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	$2,460	$383	$0	$2,077	15.56%
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	$18,650	$4,116	$0	$14,534	22.07%
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	$31,080	$7,171	$0	$23,909	23.07%
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	$2,000	$165	$0	$1,835	8.25%
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	$690	$157	$0	$533	22.82%
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	$1,100	$0	$0	$1,100	0.00%
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$500	$0	$0	$500	0.00%
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	$34,500	$1,500	$10,100	$22,900	33.62%
1100-4311-0010-5300-0000	COMMUNICATIONS	$1,050	$231	$0	$819	21.97%
1100-4311-0010-5800-0000	TRAVEL	$250	$0	$0	$250	0.00%
1100-4311-0010-5875-0000	MILEAGE	$200	$0	$0	$200	0.00%
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	$500	$0	$0	$500	0.00%
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$500	$0	$0	$500	0.00%
Total PUBLIC WORKS ENGINEERING		$337,210	$69,968	$10,100	$257,142	23.74%
PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	$1,417,780	$317,252	$0	$1,100,528	22.38%
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	$19,440	$0	$0	$19,440	0.00%
1100-4312-0000-1300-0000	OVERTIME WAGES	$240,000	$112,293	$0	$127,707	46.79%
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	$13,910	$1,995	$0	$11,915	14.34%
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	$125,660	$31,827	$0	$93,833	25.33%
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	$206,950	$52,197	$0	$154,753	25.22%
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	$4,000	$60	$0	$3,940	1.50%
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	$99,420	$22,096	$0	$77,324	22.22%
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	$20,000	$3,307	$0	$16,693	16.54%
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$4,500	$277	$0	$4,223	6.16%
1100-4312-0000-4110-0000	WATER	$2,430	$645	$0	$1,785	26.55%
1100-4312-0000-4120-0000	SEWER	$3,350	$964	$0	$2,386	28.77%
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$23,170	$1,467	$10,759	$10,944	52.77%
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	$2,740	$0	$0	$2,740	0.00%
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	$4,000	$1,095	$0	$2,905	27.37%
1100-4312-0000-5300-0000	COMMUNICATIONS	$3,780	$836	$0	$2,944	22.10%
1100-4312-0000-5335-0000	INFORMATION ACCESS	$4,600	$985	$0	$3,615	21.42%
1100-4312-0000-5400-0000	ADVERTISING	$1,000	$0	$0	$1,000	0.00%
1100-4312-0000-5800-0000	TRAVEL	$250	$0	$0	$250	0.00%
1100-4312-0000-6000-0000	OFFICE SUPPLIES	$2,000	$120	$0	$1,880	6.00%
1100-4312-0000-6100-0000	GENERAL SUPPLIES	$3,500	$662	$0	$2,838	18.93%
1100-4312-0000-6220-0000	ELECTRICITY	$26,760	$10,660	$0	$16,100	39.84%
1100-4312-0000-6230-0000	BOTTLED GAS	$36,500	$16,434	$0	$20,066	45.03%
1100-4312-0000-6260-0000	GASOLINE	$20,700	$1,756	$0	$18,944	8.48%
1100-4312-0000-6265-0000	DIESEL FUEL	$85,000	$25,360	$0	$59,640	29.84%
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$4,000	$0	$0	$4,000	0.00%
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	$3,500	$0	$0	$3,500	0.00%
1100-4312-0000-7520-0020	VEHICLES-FINANCED	$119,930	$0	$0	$119,930	0.00%
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		$2,498,870	$602,289	$10,759	$1,885,822	24.53%
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$72,500	$0	$44,818	$27,683	61.82%
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$14,000	$0	$0	$14,000	0.00%
1100-4312-0010-6100-0000	GENERAL SUPPLIES	$115,000	$6,379	$0	$108,621	5.55%
1100-4312-0010-6230-0000	BOTTLED GAS	$300	$0	$0	$300	0.00%
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$7,000	$1,035	$0	$5,965	14.79%
Total PUBLIC WAYS		$208,800	$7,414	$44,818	$156,569	25.02%

SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-6100-0000	GENERAL SUPPLIES	$60,000	$0	$0	$60,000	0.00%
Total SIDEWALK/BIKE PATH MAINTENANCE		$60,000	$0	$0	$60,000	0.00%
WINTER OPERATIONS						
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	$11,200	$0	$0	$11,200	0.00%
1100-4312-0030-6100-0000	GENERAL SUPPLIES	$250,000	$195,855	$59,533	($5,388)	102.16%
1100-4312-0030-7600-0000	SOFTWARE	$5,600	$0	$0	$5,600	0.00%
Total WINTER OPERATIONS		$266,800	$195,855	$59,533	$11,412	95.72%
TRAFFIC SAFETY						
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	$75,000	$0	$62,440	$12,560	83.25%
1100-4312-0040-6100-0000	GENERAL SUPPLIES	$55,000	$4,696	$0	$50,304	8.54%
Total TRAFFIC SAFETY		$130,000	$4,696	$62,440	$62,864	51.64%
STORM DRAINAGE						
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,500	$0	$0	$2,500	0.00%
1100-4312-0050-6100-0000	GENERAL SUPPLIES	$34,000	$651	$0	$33,349	1.92%
Total STORM DRAINAGE		$36,500	$651	$0	$35,849	$0
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$800,000	$12,251	$3,120	$784,629	1.92%
1100-4312-0060-4300-0001	PRESERVATION	$70,000	$0	$0	$70,000	0.00%
Total PAVEMENT		$870,000	$12,251	$3,120	$854,629	1.77%
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	$12,000	$0	$0	$12,000	0.00%
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,200	$22	$0	$1,178	1.83%
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$10,286	$0	($286)	102.86%
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$0	$0	$2,000	0.00%
1100-4312-0070-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.00%
1100-4312-0070-6100-0000	GENERAL SUPPLIES	$250,000	$50,086	$0	$199,914	20.03%
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	$1,800	$0	$0	$1,800	0.00%
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$20,000	$1,574	$0	$18,426	7.87%
1100-4312-0070-7600-0000	SOFTWARE	$29,000	$22,848	$0	$6,152	78.79%
Total FLEET MAINTENANCE		$328,500	$84,816	$0	$243,684	25.82%
BRIDGES						
1100-4313-0000-6100-0000	GENERAL SUPPLIES	$4,000	$0	$0	$4,000	0.00%
Total BRIDGES		$4,000	$0	$0	$4,000	0.00%
STREET LIGHTING						
1100-4316-0000-5300-0000	COMMUNICATIONS	$900	$298	$0	$602	33.12%
1100-4316-0000-6220-0000	ELECTRICITY	$85,890	$16,904	$0	$68,986	19.68%
Total STREET LIGHTING		$86,790	$17,202	$0	$69,588	19.82%
PUBLIC HEALTH CLINICS						
1100-4415-0001-5907-0000	HIV/HCV RESOURCE CENTER	$5,000	$5,000	$0	$0	100.00%
1100-4415-0001-5908-0000	WEST CENTRAL BEHAVIORAL HEALTH	$18,500	$18,500	$0	$0	100.00%
1100-4415-0001-5911-0000	GOOD NEIGHBOR HEALTH CLINIC	$12,000	$12,000	$0	$0	100.00%
Total PUBLIC HEALTH CLINICS		$35,500	$35,500	$0	$0	100.00%
OTHER HEALTH						
1100-4419-0000-5902-0000	VISITING NURSES ALLIANCE-VT/NH	$55,960	$55,960	$0	$0	100.00%
1100-4419-0000-5915-0000	PUBLIC HEALTH COUNCIL OF THE UPPER VALLE	$11,670	$0	$0	$11,670	0.00%
Total OTHER HEALTH		$67,630	$55,960	$0	$11,670	82.74%
HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	$174,500	$40,247	$0	$134,253	23.06%
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,230	$336	$0	$1,894	15.07%
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	$13,350	$3,017	$0	$10,333	22.60%
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	$22,250	$5,132	$0	$17,118	23.06%
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	$1,450	$294	$0	$1,156	20.28%
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	$490	$113	$0	$377	23.00%
1100-4441-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$1,200	$0	$0	$1,200	0.00%
1100-4441-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$700	$781	$0	($81)	111.51%
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	$17,280	$5,026	$0	$12,254	29.09%
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	$120,000	$22,159	$0	$97,841	18.47%
1100-4441-0000-5300-0000	COMMUNICATIONS	$940	$241	$0	$699	25.66%
1100-4441-0000-5335-0000	INFORMATION ACCESS	$1,200	$300	$0	$900	24.98%
1100-4441-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4441-0000-5875-0000	MILEAGE	$500	$93	$0	$407	18.56%
1100-4441-0000-6000-0000	OFFICE SUPPLIES	$1,000	$61	$0	$939	6.13%
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	$260	$260	$0	$0	100.00%
Total HUMAN SERVICES		$357,850	$78,060	$0	$279,790	21.81%
HS DIRECT ASSISTANCE						
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	$9,000	$1,100	$0	$7,900	12.22%
1100-4442-0000-5901-0010	DIRECT ASSISTANCE:FOOD	$1,000	$0	$0	$1,000	0.00%
1100-4442-0000-5902-0010	DIRECT ASSISTANCE:RENT	$200,000	$23,117	$0	$176,883	11.56%
1100-4442-0000-5903-0010	DIRECT ASSISTANCE:FUEL	$2,500	$653	$0	$1,847	26.10%
1100-4442-0000-5904-0010	DIRECT ASSISTANCE:MEDICAL	$1,000	$28	$0	$972	2.85%
1100-4442-0000-5905-0010	DIRECT ASSISTANCE:UTILITIES	$3,000	$0	$0	$3,000	0.00%
Total HS DIRECT ASSISTANCE		$216,500	$24,898	$0	$191,602	11.50%
HS VENDOR PAYMENTS						
1100-4445-0000-5901-0000	SENIOR CITIZENS CENTER	$64,500	$64,500	$0	$0	100.00%
1100-4445-0000-5904-0000	LISTEN INC	$62,410	$62,410	$0	$0	100.00%
1100-4445-0000-5906-0000	WISE	$15,000	$15,000	$0	$0	100.00%
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	$28,570	$28,570	$0	$0	100.00%
1100-4445-0000-5910-0010	TLC FAMILY RESOURCE	$10,000	$10,000	$0	$0	100.00%
1100-4445-0000-5912-0000	UPPER VALLEY HAVEN, INC.	$5,000	$5,000	$0	$0	100.00%
1100-4445-0000-5913-0000	TWIN PINES HOUSING TRUST	$12,000	$12,000	$0	$0	100.00%
1100-4445-0000-5917-0000	VALLEY COURT DIVERSION	$10,000	$10,000	$0	$0	100.00%
1100-4445-0000-5918-0000	WAYPOINT	$3,500	$3,500	$0	$0	100.00%
1100-4445-0000-5920-0000	CASA OF NH	$2,500	$2,500	$0	$0	100.00%
Total HS VENDOR PAYMENTS		$213,480	$213,480	$0	$0	100.00%

RECREATION ARTS & PARKS						
1100-4520-0000-1100-0000	FULL TIME WAGES	$452,010	$83,795	$0	$368,215	18.54%
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,930	$533	$0	$4,397	10.80%
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	$34,580	$6,020	$0	$28,560	17.41%
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	$57,640	$10,684	$0	$46,956	18.54%
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	$1,590	$35	$0	$1,555	2.20%
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	$12,690	$2,137	$0	$10,553	16.84%
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	$1,850	$0	$0	$1,850	0.00%
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$6,240	$6,419	$0	($179)	102.86%
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	$14,480	$2,947	$0	$11,533	20.35%
1100-4520-0000-5300-0000	COMMUNICATIONS	$2,000	$410	$0	$1,590	20.48%
1100-4520-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	$1,100	$0	$0	$1,100	0.00%
1100-4520-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4520-0000-6000-0000	OFFICE SUPPLIES	$300	$460	$0	($160)	153.33%
Total RECREATION ARTS & PARKS		$590,410	$113,439	$0	$476,971	19.21%
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	$20,880	$761	$0	$20,119	3.65%
1100-4520-0010-1300-0000	OVERTIME WAGES	$500	$0	$0	$500	0.00%
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	$1,640	$58	$0	$1,582	3.55%
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	$1,820	$0	$0	$1,820	0.00%
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	$830	$30	$0	$800	3.58%
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,500	$0	$0	$2,500	0.00%
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	$44,710	$10,700	$0	$34,010	23.93%
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	$38,720	$7,029	$0	$31,692	18.15%
1100-4520-0010-6100-0000	GENERAL SUPPLIES	$8,080	$2,511	$0	$5,569	31.07%
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	$8,400	$376	$0	$8,024	4.48%
1100-4520-0010-6260-0000	GASOLINE	$1,570	$99	$0	$1,471	6.31%
Total RAP PROGRAMS		$129,650	$21,564	$0	$108,086	16.63%
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	$79,870	$878	$0	$78,992	1.10%
1100-4520-0020-1300-0000	OVERTIME WAGES	$2,000	$0	$0	$2,000	0.00%
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	$6,270	$67	$0	$6,203	1.07%
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	$4,410	$1,824	$0	$2,586	41.36%
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	$3,170	$34	$0	$3,136	1.08%
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	$1,000	$1,278	$0	($278)	127.80%
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	$8,750	$0	$0	$8,750	0.00%
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	$15,000	$0	$0	$15,000	0.00%
1100-4520-0020-5300-0000	COMMUNICATIONS	$220	$0	$0	$220	0.00%
1100-4520-0020-5800-0000	TRAVEL	$30	$0	$0	$30	0.00%
1100-4520-0020-5875-0000	MILEAGE	$100	$0	$0	$100	0.00%
1100-4520-0020-6100-0000	GENERAL SUPPLIES	$5,650	$3,105	$0	$2,545	54.96%
Total DAY CAMP		$126,470	$7,186	$0	$119,284	5.68%
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	$91,810	$430	$0	$91,380	0.47%
1100-4520-0030-1300-0000	OVERTIME WAGES	$2,000	$0	$0	$2,000	0.00%
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	$7,180	$33	$0	$7,147	0.46%
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	$2,080	$0	$0	$2,080	0.00%
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	$3,640	$17	$0	$3,623	0.46%
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	$1,200	$0	$0	$1,200	0.00%
1100-4520-0030-4110-0000	WATER	$4,400	$0	$0	$4,400	0.00%
1100-4520-0030-4120-0000	SEWER	$3,500	$0	$0	$3,500	0.00%
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$15,200	$0	$0	$15,200	0.00%
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$0	$0	$200	0.00%
1100-4520-0030-5300-0000	COMMUNICATIONS	$2,600	$1,499	$0	$1,101	57.65%
1100-4520-0030-6100-0000	GENERAL SUPPLIES	$8,670	$0	$0	$8,670	0.00%
1100-4520-0030-6220-0000	ELECTRICITY	$15,450	$420	$0	$15,030	2.72%
1100-4520-0030-6230-0000	BOTTLED GAS	$1,500	$9	$0	$1,491	0.60%
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$16,000	$962	$0	$15,038	6.01%
Total POOL		$175,430	$3,370	$0	$172,060	1.92%
FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	$10,770	$1,602	$0	$9,168	14.88%
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	$830	$123	$0	$707	14.77%
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	$430	$62	$0	$368	14.53%
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	$1,880	$15	$0	$1,865	0.80%
1100-4520-0040-5400-0000	ADVERTISING	$250	$0	$0	$250	0.00%
1100-4520-0040-6100-0000	GENERAL SUPPLIES	$100	$0	$0	$100	0.00%
Total FARMERS MARKET		$14,260	$1,802	$0	$12,458	12.64%
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	$75,940	$17,146	$0	$58,794	22.58%
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	$25,870	$85	$0	$25,785	0.33%
1100-4520-0200-1300-0000	OVERTIME WAGES	$1,000	$161	$0	$839	16.07%
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	$770	$118	$0	$652	15.28%
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	$7,970	$1,283	$0	$6,687	16.10%
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	$9,810	$2,207	$0	$7,603	22.49%
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	$400	$0	$0	$400	0.00%
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	$4,010	$676	$0	$3,334	16.86%
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	$950	$30	$0	$920	3.16%
1100-4520-0200-4110-0000	WATER	$1,100	$200	$0	$900	18.19%
1100-4520-0200-4120-0000	SEWER	$1,300	$189	$0	$1,111	14.51%
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	$200	$0	$0	$200	0.00%
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	$24,000	$0	$0	$24,000	0.00%
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$0	$0	$200	0.00%
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	$8,680	$11	$0	$8,669	0.13%
1100-4520-0200-5300-0000	COMMUNICATIONS	$480	$120	$0	$360	25.00%
1100-4520-0200-5335-0000	INFORMATION ACCESS	$4,500	$1,377	$0	$3,123	30.60%
1100-4520-0200-6100-0000	GENERAL SUPPLIES	$22,100	$486	$0	$21,614	2.20%
1100-4520-0200-6220-0000	ELECTRICITY	$4,290	$1,905	$0	$2,385	44.40%
1100-4520-0200-6230-0000	BOTTLED GAS	$1,740	$780	$0	$960	44.81%
1100-4520-0200-6260-0000	GASOLINE	$3,470	$424	$0	$3,046	12.23%
1100-4520-0200-6265-0000	DIESEL FUEL	$1,550	$60	$0	$1,490	3.86%
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$8,390	$0	$6,885	$1,505	82.06%
Total RAP PUBLIC PARKS		$208,720	$27,256	$6,885	$174,579	16.36%

DPW PUBLIC PARKS						
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	$12,000	$0	$0	$12,000	0.00%
1100-4520-0250-6100-0000	GENERAL SUPPLIES	$26,000	$537	$0	$25,463	2.06%
1100-4520-0250-6220-0000	ELECTRICITY	$820	$56	$0	$764	6.88%
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$579	$0	$2,921	16.54%
Total DPW PUBLIC PARKS		$42,420	$1,172	$0	$41,248	2.76%
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	$871,130	$177,446	$0	$693,684	20.37%
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	$35,340	$0	$0	$35,340	0.00%
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	$135,030	$39,324	$0	$95,706	29.12%
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	$133,700	$34,077	$0	$99,623	25.49%
1100-4550-0000-1300-0000	OVERTIME WAGES	$1,000	$14	$0	$986	1.38%
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	$11,380	$1,511	$0	$9,869	13.28%
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	$90,000	$18,833	$0	$71,167	20.93%
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	$111,140	$22,983	$0	$88,157	20.68%
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	$9,360	$2,799	$0	$6,561	29.90%
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	$7,920	$2,203	$0	$5,717	27.81%
1100-4550-0000-3000-0000	LEGAL SERVICES	$0	$2,484	$0	($2,484)	-
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$15,480	$7,497	$0	$7,983	48.43%
1100-4550-0000-4110-0000	WATER	$2,500	$578	$0	$1,922	23.10%
1100-4550-0000-4120-0000	SEWER	$2,300	$554	$0	$1,746	24.07%
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	$2,000	$2,850	$0	($850)	142.50%
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$87,030	$41,566	$18,656	$26,808	69.20%
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,250	$987	$0	$2,263	30.38%
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	$24,020	$2,096	$0	$21,924	8.73%
1100-4550-0000-5300-0000	COMMUNICATIONS	$3,590	$890	$0	$2,700	24.80%
1100-4550-0000-5335-0000	INFORMATION ACCESS	$6,300	$670	$0	$5,630	10.63%
1100-4550-0000-5400-0000	ADVERTISING	$2,500	$0	$0	$2,500	0.00%
1100-4550-0000-5800-0000	TRAVEL	$13,940	$1,018	$0	$12,922	7.30%
1100-4550-0000-5875-0000	MILEAGE	$1,500	$212	$0	$1,288	14.11%
1100-4550-0000-6000-0000	OFFICE SUPPLIES	$3,000	$783	$0	$2,217	26.09%
1100-4550-0000-6100-0000	GENERAL SUPPLIES	$29,500	$3,653	$0	$25,847	12.38%
1100-4550-0000-6220-0000	ELECTRICITY	$80,000	$19,489	$0	$60,511	24.36%
1100-4550-0000-6230-0000	BOTTLED GAS	$1,440	$3,688	$0	($2,248)	256.10%
1100-4550-0000-6240-0000	FUEL OIL	$1,340	$2,250	$0	($910)	167.90%
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	$65,000	$39,835	$0	$25,165	61.28%
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$28,000	$681	$0	$27,319	2.43%
Total LIBRARY		$1,778,690	$430,969	$18,656	$1,329,066	25.28%
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$0	$0	$3,000	0.00%
Total PATRIOTIC PURPOSES		$3,000	$0	$0	$3,000	0.00%
ARTS & CULTURE						
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	$8,000	$750	$0	$7,250	9.38%
Total ARTS & CULTURE		$8,000	$750	$0	$7,250	9.38%
RAP OUTSIDE FUNDING SUPPORT						
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	$45,000	$45,000	$0	$0	100.00%
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASSOCIATION	$3,730	$0	$0	$3,730	0.00%
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	$1,500	$0	$0	$1,500	0.00%
Total RAP OUTSIDE FUNDING SUPPORT		$50,230	$45,000	$0	$5,230	89.59%
CONSERVATION						
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	$0	$1,554	$0	($1,554)	-
Total CONSERVATION		$0	$1,554	$0	($1,554)	-
PRINCIPAL-LONG TERM BONDS/NOTES						
1100-4711-0000-9822-0000	NHMBB06A	$220,000	$0	$0	$220,000	0.00%
1100-4711-0000-9823-0000	NHMBB07B	$298,600	$0	$0	$298,600	0.00%
1100-4711-0000-9824-0000	NHMBB08A	$69,530	$0	$0	$69,530	0.00%
1100-4711-0000-9825-0000	NHMBB09C	$121,000	$0	$0	$121,000	0.00%
1100-4711-0000-9826-0000	NHMBB10B	$192,370	$0	$0	$192,370	0.00%
1100-4711-0000-9827-0000	NHMBB11B	$170,000	$0	$0	$170,000	0.00%
1100-4711-0000-9828-0000	NHMBB12B	$20,360	$0	$0	$20,360	0.00%
1100-4711-0000-9830-0000	NHMBB16B	$90,000	$0	$0	$90,000	0.00%
1100-4711-0000-9831-0000	NHMBB17B	$110,000	$0	$0	$110,000	0.00%
1100-4711-0000-9832-0000	NHMBB18B	$164,000	$0	$0	$164,000	0.00%
1100-4711-0000-9833-0000	NHMBB20B	$369,120	$0	$0	$369,120	0.00%
1100-4711-0000-9834-0000	NHMBB20A	$375,000	$375,000	$0	$0	100.00%
1100-4711-0000-9835-0000	NHMBB21C	$67,000	$0	$0	$67,000	0.00%
1100-4711-0000-9836-0000	NHMBB22C	$96,720	$0	$0	$96,720	0.00%
1100-4711-0000-9837-0000	NHMBB23B	$19,020	$0	$0	$19,020	0.00%
1100-4711-0000-9839-0000	NHMBB24C	$884,870	$0	$0	$884,870	0.00%
1100-4711-0000-9840-0000	NHMBB25B	$562,900	$0	$0	$562,900	0.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$3,830,490	$375,000	$0	$3,455,490	9.79%
PRINCIPAL-STATE REVOLVING FUND NOTES						
1100-4711-0010-9801-0010	CS-333092-05 CSO	$74,040	$74,035	$0	$5	99.99%
1100-4711-0010-9802-0010	CS-333092-07 CSO	$55,750	$55,747	$0	$3	99.99%
1100-4711-0010-9803-0010	CS-330092-08 CSO	$56,000	$56,000	$0	$0	100.00%
1100-4711-0010-9804-0010	CS-330092-10 CSO	$32,780	$0	$0	$32,780	0.00%
1100-4711-0010-9805-0010	1321010-02 CSO	$35,600	$0	$0	$35,600	0.00%
1100-4711-0010-9806-0010	CS-330092-11 CSO	$202,040	$202,036	$0	$4	100.00%
1100-4711-0010-9807-0010	CS-330092-12 CSO	$62,210	$0	$0	$62,210	0.00%
1100-4711-0010-9808-0010	DWGT-17	$3,000	$0	$0	$3,000	0.00%
1100-4711-0010-9809-0010	CS-330092-14 CSO	$31,550	$0	$0	$31,550	0.00%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$552,970	$387,819	$0	$165,151	70.13%

INTEREST-LONG TERM BONDS/NOTES						
1100-4721-0000-9822-0000	NHMBB06A	$8,450	$3,800	$0	$4,650	44.97%
1100-4721-0000-9823-0000	NHMBB07B	$27,970	$13,941	$0	$14,029	49.84%
1100-4721-0000-9824-0000	NHMBB08A	$4,210	$2,105	$0	$2,105	49.99%
1100-4721-0000-9825-0000	NHMBB09C	$14,330	$7,162	$0	$7,168	49.98%
1100-4721-0000-9826-0000	NHMBB10B	$34,380	$17,104	$0	$17,276	49.75%
1100-4721-0000-9827-0000	NHMBB11B	$35,560	$23,720	$0	$11,840	66.70%
1100-4721-0000-9828-0000	NHMBB12B	$2,870	$1,965	$0	$905	68.47%
1100-4721-0000-9830-0000	NHMBB16B	$30,910	$15,455	$0	$15,455	50.00%
1100-4721-0000-9831-0000	NHMBB17B	$38,700	$19,348	$0	$19,353	49.99%
1100-4721-0000-9832-0000	NHMBB18B	$70,450	$35,221	$0	$35,229	49.99%
1100-4721-0000-9833-0000	NHMBB20B	$175,400	$87,700	$0	$87,700	50.00%
1100-4721-0000-9834-0000	NHMBB20A	$179,420	$94,493	$0	$84,927	52.67%
1100-4721-0000-9835-0000	NHMBB21C	$37,290	$18,642	$0	$18,648	49.99%
1100-4721-0000-9836-0000	NHMBB22C	$78,890	$39,442	$0	$39,448	50.00%
1100-4721-0000-9837-0000	NHMBB23B	$2,910	$1,455	$0	$1,455	49.98%
1100-4721-0000-9839-0000	NHMBB24C	$839,660	$419,830	$0	$419,830	50.00%
1100-4721-0000-9840-0000	NHMBB25B	$566,920	$284,643	$0	$282,277	50.21%
Total INTEREST-LONG TERM BONDS/NOTES		$2,148,320	$1,086,024	$0	$1,062,296	50.55%
INTEREST-STATE REVOLVING FUND NOTES						
1100-4721-0010-9801-0010	CS-333092-05 CSO	$20,100	$20,090	$0	$10	99.95%
1100-4721-0010-9802-0010	CS-333092-07 CSO	$12,270	$12,264	$0	$6	99.95%
1100-4721-0010-9803-0010	CS-330092-08 CSO	$12,320	$12,320	$0	$0	100.00%
1100-4721-0010-9804-0010	CS-330092-10 CSO	$10,640	$0	$0	$10,640	0.00%
1100-4721-0010-9805-0010	1321010-02 CSO	$8,500	$0	$0	$8,500	0.00%
1100-4721-0010-9806-0010	CS-330092-11 CSO	$60,610	$60,611	$0	($1)	100.00%
1100-4721-0010-9807-0010	CS-330092-12 CSO	$18,660	$0	$0	$18,660	0.00%
1100-4721-0010-9808-0010	DWGT-17	$1,300	$0	$0	$1,300	0.00%
1100-4721-0010-9809-0010	CS-330092-14 CSO	$10,100	$0	$0	$10,100	0.00%
Total INTEREST-STATE REVOLVING FUND NOTES		$154,500	$105,285	$0	$49,215	68.15%
TRANSFERS TO SPECIAL REVENUE FUNDS						
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING FUND	$3,800	$3,800	$0	$0	100.00%
Total TRANSFERS TO SPECIAL REVENUE FUNDS		$3,800	$3,800	$0	$0	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS						
1100-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT FUND	$5,150	$5,150	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$5,150	$5,150	$0	$0	100.00%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	$302,100	$302,100	$0	$0	100.00%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$302,100	$302,100	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
1100-4915-0000-9600-0001	FIRE EQUIPMENT	$165,000	$165,000	$0	$0	100.00%
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	$620,000	$620,000	$0	$0	100.00%
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	$40,000	$40,000	$0	$0	100.00%
1100-4915-0000-9600-0005	POLICE EQUIP/VEH/IMPROVEMENTS	$50,000	$50,000	$0	$0	100.00%
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	$50,000	$50,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$925,000	$925,000	$0	$0	100.00%
TOTAL EXPENDITURES		$46,118,580	$12,195,099	$593,236	$33,330,245	27.73%

Solid Waste Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue As of 03/31/2026	Available Balance	% Bdgt Used
OTHER LICENSES PERMITS & FEES					
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	$77,750	$19,884	$57,867	25.57%
Total OTHER LICENSES PERMITS & FEES		$77,750	$19,884	$57,867	25.57%
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0020	C&D	$331,790	$41,558	$290,232	12.53%
2108-3404-0010-9420-0030	MSW	$5,367,700	$1,135,090	$4,232,610	21.15%
2108-3404-0010-9420-0035	ELECTRONICS	$24,000	$5,024	$18,976	20.93%
2108-3404-0010-9420-0040	FREON	$20,200	$3,033	$17,168	15.01%
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	$2,200	$271	$1,929	12.32%
2108-3404-0010-9420-0050	MATTRESSES	$30,000	$19,335	$10,665	64.45%
2108-3404-0010-9420-0055	TIRES	$13,870	$2,095	$11,775	15.10%
2108-3404-0010-9420-0060	BULKY/FURNITURE	$163,500	$32,553	$130,947	19.91%
2108-3404-0010-9420-0065	FOOD WASTE	$13,300	$1,246	$12,054	9.37%
2108-3404-0010-9420-0070	BRUSH	$58,690	$1,477	$57,213	2.52%
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	$10,100	$266	$9,835	2.63%
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	$1,000	$337	$664	33.65%
2108-3404-0010-9420-0090	SLUDGE	$769,690	$196,615	$573,075	25.54%
Total SOLID WASTE CHARGES FOR SERVICES		$6,806,040	$1,438,899	$5,367,141	21.14%
SALE OF MUNICIPAL PROPERTY					
2108-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	$0	$15,000	($15,000)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$15,000	($15,000)	-
INTEREST ON INVESTMENTS					
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$67,980	$33,802	$34,178	49.72%
Total INTEREST ON INVESTMENTS		$67,980	$33,802	$34,178	49.72%
RENTS OF PROPERTY					
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	$24,000	$0	$24,000	0.00%
Total RENTS OF PROPERTY		$24,000	$0	$24,000	0.00%
OTHER MISC REVENUE					
2108-3509-0010-9420-0095	BATTERIES	$750	$82	$668	10.95%
2108-3509-0010-9570-0015	SOLAR REVENUE	$9,000	$787	$8,213	8.74%
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	$260,000	$38,973	$221,027	14.99%
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	$88,000	$0	$88,000	0.00%
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$1,500	$585	$915	39.00%
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	$80,000	$30,000	$50,000	37.50%
2108-3509-0010-9570-0038	LANDFILL BAG SALES	$125,000	$33,119	$91,881	26.50%
2108-3509-0010-9570-0325	COVER MATERIALS	$282,720	$99,452	$183,268	35.18%
2108-3509-0010-9570-0330	GLASS	$37,980	$40	$37,940	0.11%
2108-3509-0010-9570-0335	METAL	$35,000	$5,096	$29,904	14.56%
2108-3509-0010-9570-0340	CARDBOARD	$17,000	$0	$17,000	0.00%
2108-3509-0010-9570-0345	PAPER	$5,000	$0	$5,000	0.00%
2108-3509-0010-9570-0350	ALUMINUM CANS	$20,000	$10,114	$9,886	50.57%
2108-3509-0010-9570-0360	PLASTIC	$550	($626)	$1,176	-113.73%
2108-3509-0010-9570-0365	PLASTIC FILM	$2,200	$0	$2,200	0.00%
Total OTHER MISC REVENUE		$964,700	$217,624	$747,076	22.56%
FUND BALANCE-AMOUNT VOTED					
2108-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	$177,200	$0	$177,200	0.00%
Total FUND BALANCE-AMOUNT VOTED		$177,200	$0	$177,200	0.00%
TOTAL REVENUES		$8,117,670	$1,725,209	$6,392,461	21.25%

Solid Waste Fund Expenditure						
GL Number	**Description**	**2026 Budget**	**YTD Expense**	**Encumbered**	**Available**	**% Bdgt**
			As of 03/31/2026		**Balance**	**Used**
GROUP INSURANCE						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$340,120	$71,804	$0	$268,316	21.11%
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	$500	$127	$0	$373	25.42%
Total GROUP INSURANCE		$340,620	$71,931	$0	$268,689	21.12%
EMPLOYEE BENEFITS NOT ALLOCATED						
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$46,500	$40,500	$0	$6,000	87.10%
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$15,000	$0	$0	$15,000	0.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$61,500	$40,500	$0	$21,000	65.85%
SOLID WASTE ADMINISTRATION						
2108-4321-0000-1100-0000	FULL TIME WAGES	$106,400	$24,067	$0	$82,333	22.62%
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,360	$203	$0	$1,157	14.91%
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	$8,140	$1,748	$0	$6,392	21.47%
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	$13,570	$3,069	$0	$10,501	22.61%
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	$1,610	$1,774	$0	($164)	110.19%
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	$300	$67	$0	$233	22.46%
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	$1,000	$0	$0	$1,000	0.00%
2108-4321-0000-3000-0000	LEGAL SERVICES	$5,000	$0	$0	$5,000	0.00%
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$30,000	$0	$0	$30,000	0.00%
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	$288,500	$17,569	$54,347	$216,584	24.93%
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	$21,190	$16,057	$0	$5,133	75.78%
2108-4321-0000-5300-0000	COMMUNICATIONS	$3,300	$115	$0	$3,185	3.50%
2108-4321-0000-5335-0000	INFORMATION ACCESS	$6,290	$527	$0	$5,763	8.38%
2108-4321-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
2108-4321-0000-6000-0000	OFFICE SUPPLIES	$3,500	$0	$0	$3,500	0.00%
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$20,000	$0	$0	$20,000	0.00%
Total SOLID WASTE ADMINISTRATION		$510,660	$65,196	$54,347	$391,117	23.41%
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	$526,750	$102,047	$0	$424,703	19.37%
2108-4324-0010-1300-0000	OVERTIME WAGES	$125,000	$32,667	$0	$92,333	26.13%
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	$5,320	$687	$0	$4,633	12.91%
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	$49,860	$9,659	$0	$40,201	19.37%
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	$83,100	$16,494	$0	$66,606	19.85%
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	$5,500	$0	$0	$5,500	0.00%
2108-4324-0010-2450-0010	CERTIFICATIONS	$3,700	$100	$0	$3,600	2.70%
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	$30,880	$5,663	$0	$25,217	18.34%
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	$10,000	$930	$0	$9,070	9.30%
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,000	$542	$0	$1,458	27.12%
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$229,000	$123,771	$47,364	$57,865	74.73%
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$24,070	$4,523	$0	$19,547	18.79%
2108-4324-0010-4110-0000	WATER	$2,410	$1,975	$0	$435	81.94%
2108-4324-0010-4120-0000	SEWER	$135,000	$21,671	$0	$113,329	16.05%
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$175,000	$9,408	$5,495	$160,097	8.52%
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$960	$195	$0	$765	20.29%
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	$469,680	$31,246	$170,281	$268,152	42.91%
2108-4324-0010-5000-0100	C&D	$6,000	$0	$0	$6,000	0.00%
2108-4324-0010-5000-0150	BRUSH	$4,000	$0	$0	$4,000	0.00%
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	$50,000	$0	$0	$50,000	0.00%
2108-4324-0010-5335-0000	INFORMATION ACCESS	$600	$0	$0	$600	0.00%
2108-4324-0010-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
2108-4324-0010-5875-0000	MILEAGE	$100	$0	$0	$100	0.00%
2108-4324-0010-6100-0000	GENERAL SUPPLIES	$271,200	$33,158	$25,289	$212,753	21.55%
2108-4324-0010-6220-0000	ELECTRICITY	$26,200	$10,446	$0	$15,754	39.87%
2108-4324-0010-6230-0000	BOTTLED GAS	$450	$441	$0	$9	97.92%
2108-4324-0010-6240-0000	FUEL OIL	$16,600	$7,687	$0	$8,913	46.30%
2108-4324-0010-6260-0000	GASOLINE	$2,000	$237	$0	$1,763	11.84%
2108-4324-0010-6265-0000	DIESEL FUEL	$110,000	$31,227	$0	$78,773	28.39%
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$0	$0	$9,000	0.00%
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	$0	$3,400	$0	($3,400)	-
2108-4324-0010-7510-0020	MACHINERY EQUIPMENT - FINANCED	$179,870	$0	$0	$179,870	0.00%
2108-4324-0010-7520-0020	VEHICLES-FINANCED	$218,700	$0	$0	$218,700	0.00%
Total LANDFILL OPERATIONS		$2,773,450	$448,173	$248,429	$2,076,847	25.12%
RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	$124,110	$40,559	$0	$83,551	32.68%
2108-4324-0030-1300-0000	OVERTIME WAGES	$16,500	$14,141	$0	$2,359	85.71%
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	$1,260	$238	$0	$1,022	18.90%
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	$10,760	$3,999	$0	$6,761	37.17%
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	$17,930	$6,974	$0	$10,956	38.90%
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	$2,200	$0	$0	$2,200	0.00%
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	$6,420	$2,279	$0	$4,141	35.50%
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	$2,000	$0	$0	$2,000	0.00%
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$850	$140	$0	$710	16.47%
2108-4324-0030-4110-0000	WATER	$1,460	$275	$0	$1,185	18.82%
2108-4324-0030-4120-0000	SEWER	$360	$35	$0	$325	9.83%
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$40,000	$5,237	$0	$34,763	13.09%
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	$25,000	$1,488	$0	$23,512	5.95%
2108-4324-0030-5000-0105	GLASS	$9,000	$0	$0	$9,000	0.00%
2108-4324-0030-5000-0115	TIRES	$14,000	$1,139	$0	$12,862	8.13%
2108-4324-0030-5800-0000	TRAVEL	$100	$0	$0	$100	0.00%
2108-4324-0030-5875-0000	MILEAGE	$200	$0	$0	$200	0.00%
2108-4324-0030-6100-0000	GENERAL SUPPLIES	$11,500	$6,244	$0	$5,256	54.30%
2108-4324-0030-6220-0000	ELECTRICITY	$10,080	$1,854	$0	$8,226	18.39%
2108-4324-0030-6230-0000	BOTTLED GAS	$4,500	$196	$0	$4,304	4.37%
2108-4324-0030-6240-0000	FUEL OIL	$0	$135	$0	($135)	-
2108-4324-0030-6265-0000	DIESEL FUEL	$8,200	$10,519	$0	($2,319)	128.28%
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$2,500	$0	$0	$2,500	0.00%
Total RECYCLING		$308,930	$95,453	$0	$213,477	30.90%

HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	$32,500	$0	$0	$32,500	0.00%
2108-4325-0020-5000-0135	ELECTRONICS	$9,250	$1,703	$0	$7,547	18.41%
2108-4325-0020-5000-0140	FREON	$15,500	$960	$0	$14,540	6.19%
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	$5,300	$417	$0	$4,883	7.87%
2108-4325-0020-5000-0160	RECYCLED OIL	$750	($11)	$0	$761	-1.50%
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	$1,250	$0	$0	$1,250	0.00%
2108-4325-0020-5000-0195	RECYCLED BATTERIES	$0	$296	$0	($296)	-
Total HAZARDOUS WASTE		$64,550	$3,364	$0	$61,186	5.21%
LEACHATE PROJECT						
2108-4325-0025-3400-0000	TECHNICAL/ENGINEERING SERVICES	$100,000	$0	$0	$100,000	0.00%
2108-4325-0025-5000-0000	OTHER PURCHASED SERVICES	$150,000	$18,275	$0	$131,725	12.18%
2108-4325-0025-6100-0000	GENERAL SUPPLIES	$50,000	$100	$0	$49,900	0.20%
2108-4325-0025-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,000	$0	$0	$5,000	0.00%
Total LEACHATE PROJECT		$305,000	$18,375	$0	$286,625	6.02%
OTHER SANITATION- LANDFILL GAS TO ENERGY						
2108-4329-0000-2450-0000	TRAINING/LICENSES/DUES	$1,500	$0	$0	$1,500	0.00%
2108-4329-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$171,200	$1,138	$0	$170,062	0.66%
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	$669,550	$223	$14,680	$654,647	2.23%
2108-4329-0000-6220-0000	ELECTRICITY	$24,000	$3,220	$0	$20,780	13.42%
Total OTHER SANITATION- LANDFILL GAS TO ENERGY		$866,250	$4,582	$14,680	$846,988	2.22%
PRINCIPAL-LONG TERM BONDS/NOTES						
2108-4711-0000-9837-0000	NHMBB23B	$82,360	$0	$0	$82,360	0.00%
2108-4711-0000-9839-0000	NHMBB24C	$16,150	$0	$0	$16,150	0.00%
2108-4711-0000-9840-0000	NHMBB25B	$271,800	$0	$0	$271,800	0.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$370,310	$0	$0	$370,310	0.00%
INTEREST-LONG TERM BONDS/NOTES						
2108-4721-0000-9837-0000	NHMBB23B	$72,310	$36,154	$0	$36,156	50.00%
2108-4721-0000-9839-0000	NHMBB24C	$15,290	$7,643	$0	$7,648	49.98%
2108-4721-0000-9840-0000	NHMBB25B	$209,820	$104,908	$0	$104,912	50.00%
Total INTEREST-LONG TERM BONDS/NOTES		$297,420	$148,704	$0	$148,716	50.00%
TRANSFERS TO GENERAL FUND						
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$797,070	$797,070	$0	$0	100.00%
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	$625,570	$159,784	$0	$465,786	25.54%
2108-4911-0000-9100-0017	COMPUTER SERVICES	$3,500	$3,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$1,426,140	$960,354	$0	$465,786	67.34%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2108-4913-0000-9300-0031	LANDFILL PHASE 3-4 DESIGN & PERMITTING	$267,000	$267,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$267,000	$267,000	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	$480,840	$136,667	$0	$344,173	28.42%
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL RESERVE	$40,000	$40,000	$0	$0	100.00%
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$525,840	$181,667	$0	$344,173	34.55%
TOTAL EXPENDITURES		$8,117,670	$2,305,301	$317,456	$5,494,913	32.31%

Water Fund Revenue					
GL Number	**Description**	**2026 Budget**	**YTD Revenue**	**Available**	**% Bdgt**
			As of 03/31/2026	**Balance**	**Used**
OTHER LICENSES PERMITS & FEES					
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	$37,500	$1,263	$36,237	3.37%
2110-3290-0010-9110-0014	WATER APP FEE	$12,000	$300	$11,700	2.50%
Total OTHER LICENSES PERMITS & FEES		$49,500	$1,563	$47,937	3.16%
WATER POLLUTION GRANTS					
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$9,630	$0	$9,630	0.00%
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	$11,750	$0	$11,750	0.00%
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	$9,940	$0	$9,940	0.00%
2110-3354-0010-9330-0130	#C-974 CSO 11 PHASE 2	$0	$71,477	($71,477)	-
Total WATER POLLUTION GRANTS		$31,320	$71,477	($40,157)	228.21%
WATER SUPPLY SYSTEM					
2110-3402-0010-9400-0000	WATER USER CHARGES	$4,638,170	$1,140,054	$3,498,116	24.58%
2110-3402-0010-9400-0010	SPRINKLER CHARGES	$209,990	$53,662	$156,328	25.55%
2110-3402-0010-9400-0020	HYDRANT CHARGES	$96,820	$23,321	$73,499	24.09%
2110-3402-0010-9400-0030	BACKFLOW CHARGES	$77,420	$41,406	$36,014	53.48%
2110-3402-0010-9400-0040	WATER SERVICE FEES	$8,750	$2,520	$6,230	28.80%
Total WATER SUPPLY SYSTEM		$5,031,150	$1,260,963	$3,770,187	25.06%
INTEREST ON INVESTMENTS					
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$103,000	$51,128	$51,872	49.64%
Total INTEREST ON INVESTMENTS		$103,000	$51,128	$51,872	49.64%
OTHER MISC REVENUE					
2110-3509-0010-9570-0015	SOLAR REVENUE	$2,000	$38	$1,962	1.92%
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$5,000	$3,576	$1,424	71.53%
2110-3509-0010-9570-0195	WATER BILL INTEREST	$5,500	$1,217	$4,283	22.13%
Total OTHER MISC REVENUE		$12,500	$4,832	$7,668	38.65%
TRANSFERS FROM GENERAL FUND					
2110-3911-1100-9600-0000	HYDRANTS	$302,100	$302,100	$0	100.00%
Total TRANSFERS FROM GENERAL FUND		$302,100	$302,100	$0	100.00%
TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA					
2110-3914-2115-9100-0013	RADIO READ CONVERSION	$22,320	$22,320	$0	100.00%
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	$2,250	$2,250	$0	100.00%
Total TRANSFERS FROM PROPRIETARY FUNDS-WASTEWA		$24,570	$24,570	$0	100.00%
TRANSFERS FROM CAPITAL RESERVE-WATER					
2110-3915-2110-9570-0300	TRANSFER FROM CAPITAL RESERVE	$90,000	$0	$90,000	0.00%
Total TRANSFERS FROM CAPITAL RESERVE-WATER		$90,000	$0	$90,000	0.00%
TOTAL REVENUES		$5,644,140	$1,716,632	$3,927,508	30.41%

Water Fund Expenditure						
GL Number	Description	2026 Budget	YTD Expense As of 03/31/2026	Encumbered	Available Balance	% Bdgt Used
GROUP INSURANCE						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$207,510	$34,578	$0	$172,932	16.66%
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	$700	$106	$0	$594	15.13%
Total GROUP INSURANCE		$208,210	$34,684	$0	$173,526	16.66%
EMPLOYEE BENEFITS NOT ALLOCATED						
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$33,250	$19,250	$0	$14,000	57.89%
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$10,000	$0	$0	$10,000	0.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$43,250	$19,250	$0	$24,000	44.51%
WATER INSTALLATION MAINTENANCE						
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	$1,500	$885	$0	$615	59.00%
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$191	$0	$309	38.26%
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	$70,900	$0	$70,840	$60	99.92%
2110-4312-0075-5800-0000	TRAVEL	$1,000	$0	$0	$1,000	0.00%
2110-4312-0075-6100-0000	GENERAL SUPPLIES	$30,000	$6,849	$14,199	$8,952	70.16%
2110-4312-0075-6260-0000	GASOLINE	$2,400	$245	$0	$2,155	10.19%
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total WATER INSTALLATION MAINTENANCE		$107,300	$8,170	$85,039	$14,091	86.87%
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	$3,000	$3,501	$0	($501)	116.70%
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,500	$0	$0	$1,500	0.00%
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$35,000	$5,980	$0	$29,020	17.09%
2110-4312-0080-4300-0020	WATER MAIN BREAK	$0	$2,918	$0	($2,918)	-
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$0	$0	$500	0.00%
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	$1,000	$15	$0	$985	1.47%
2110-4312-0080-5300-0000	COMMUNICATIONS	$1,640	$171	$0	$1,469	10.46%
2110-4312-0080-5335-0000	INFORMATION ACCESS	$3,550	$1,921	$0	$1,629	54.11%
2110-4312-0080-5400-0000	ADVERTISING	$500	$343	$0	$158	68.50%
2110-4312-0080-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2110-4312-0080-6100-0000	GENERAL SUPPLIES	$85,000	$21,031	$0	$63,969	24.74%
2110-4312-0080-6260-0000	GASOLINE	$3,200	$245	$0	$2,955	7.64%
2110-4312-0080-6265-0000	DIESEL FUEL	$5,900	$929	$0	$4,971	15.74%
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$425	$0	$3,075	12.14%
2110-4312-0080-7520-0000	VEHICLES	$90,000	$0	$0	$90,000	0.00%
Total WATER LINE INSTALLATION MAINTENANCE		$234,490	$37,477	$0	$197,013	15.98%
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	$701,290	$156,465	$0	$544,825	22.31%
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	$74,710	$24,959	$0	$49,751	33.41%
2110-4335-0000-1300-0000	OVERTIME WAGES	$74,700	$22,352	$0	$52,348	29.92%
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,950	$949	$0	$6,001	13.65%
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	$65,090	$15,168	$0	$49,922	23.30%
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	$94,900	$21,789	$0	$73,111	22.96%
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	$8,690	$770	$0	$7,920	8.86%
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	$29,160	$6,462	$0	$22,698	22.16%
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	$8,000	$534	$0	$7,466	6.68%
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$83	$0	$2,917	2.77%
2110-4335-0000-3000-0000	LEGAL SERVICES	$3,000	$0	$0	$3,000	0.00%
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$8,230	$250	$0	$7,980	3.04%
2110-4335-0000-4120-0000	SEWER	$8,050	$1,579	$0	$6,471	19.61%
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	$59,740	$175	$0	$59,565	0.29%
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$141,890	$19,545	$10,727	$111,618	21.33%
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$412	$0	$88	82.47%
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	$28,420	$4,405	$0	$24,015	15.50%
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	$18,680	$32,168	$0	($13,488)	172.20%
2110-4335-0000-5300-0000	COMMUNICATIONS	$3,800	$398	$0	$3,402	10.47%
2110-4335-0000-5335-0000	INFORMATION ACCESS	$17,490	$5,143	$0	$12,347	29.41%
2110-4335-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
2110-4335-0000-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2110-4335-0000-6000-0000	OFFICE SUPPLIES	$1,200	$177	$0	$1,023	14.75%
2110-4335-0000-6100-0000	GENERAL SUPPLIES	$30,000	$1,886	$0	$28,114	6.29%
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	$331,600	$48,876	$229,764	$52,960	84.03%
2110-4335-0000-6220-0000	ELECTRICITY	$194,710	$68,350	$0	$126,360	35.10%
2110-4335-0000-6230-0000	BOTTLED GAS	$9,900	$7,517	$0	$2,383	75.93%
2110-4335-0000-6260-0000	GASOLINE	$6,340	$301	$0	$6,039	4.75%
2110-4335-0000-6265-0000	DIESEL FUEL	$1,340	$0	$0	$1,340	0.00%
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	$500	$0	$0	$500	0.00%
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$25,000	$15,013	$90	$9,897	60.41%
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	$25,000	$3,469	$0	$21,531	13.88%
Total WATER DISTRIBUTION AND TREATMENT		$1,982,580	$459,196	$240,581	$1,282,803	35.30%
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$54,000	$2,553	$0	$51,447	4.73%
2110-4335-0010-6100-0000	GENERAL SUPPLIES	$7,000	$657	$0	$6,343	9.38%
2110-4335-0010-6220-0000	ELECTRICITY	$59,290	$19,836	$0	$39,454	33.46%
2110-4335-0010-6230-0000	BOTTLED GAS	$350	$1,143	$0	($793)	326.67%
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$11,500	$257	$0	$11,243	2.23%
Total STORAGE TANKS/BOOSTER STATIONS		$132,140	$24,446	$0	$107,694	18.50%
PRINCIPAL-LONG TERM BONDS/NOTES						
2110-4711-0000-9822-0000	NHMBB06A	$30,000	$0	$0	$30,000	0.00%
2110-4711-0000-9823-0000	NHMBB07B	$77,370	$0	$0	$77,370	0.00%
2110-4711-0000-9824-0000	NHMBB08A	$39,000	$0	$0	$39,000	0.00%
2110-4711-0000-9825-0000	NHMBB09C	$34,500	$0	$0	$34,500	0.00%
2110-4711-0000-9826-0000	NHMBB10B	$49,110	$0	$0	$49,110	0.00%
2110-4711-0000-9827-0000	NHMBB11B	$135,000	$0	$0	$135,000	0.00%
2110-4711-0000-9828-0000	NHMBB12B	$10,500	$0	$0	$10,500	0.00%
2110-4711-0000-9832-0000	NHMBB18B	$40,500	$0	$0	$40,500	0.00%
2110-4711-0000-9833-0000	NHMBB20B	$103,320	$0	$0	$103,320	0.00%
2110-4711-0000-9835-0000	NHMBB21C	$39,000	$0	$0	$39,000	0.00%
2110-4711-0000-9836-0000	NHMBB22C	$21,600	$0	$0	$21,600	0.00%
2110-4711-0000-9839-0000	NHMBB24C	$223,100	$0	$0	$223,100	0.00%
2110-4711-0000-9840-0000	NHMBB25B	$32,100	$0	$0	$32,100	0.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$835,100	$0	$0	$835,100	0.00%

PRINCIPAL-STATE REVOLVING FUND NOTES						
2110-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	99.99%
2110-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	99.98%
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$37,680	$0	$0	$37,680	0.00%
2110-4711-0010-9803-0010	CS-330092-08 CSO	$42,000	$42,000	$0	$0	100.00%
2110-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$0	$0	$24,580	0.00%
2110-4711-0010-9805-0010	1321010-02 CSO	$26,700	$0	$0	$26,700	0.00%
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	$9,830	$0	$0	$9,830	0.00%
2110-4711-0010-9806-0010	CS-330092-11 CSO	$151,530	$151,527	$0	$3	100.00%
2110-4711-0010-9807-0010	CS-330092-12 CSO	$46,660	$0	$0	$46,660	0.00%
2110-4711-0010-9808-0010	DWGT-17	$2,250	$0	$0	$2,250	0.00%
2110-4711-0010-9809-0010	CS-330092-14 CSO	$23,660	$0	$0	$23,660	0.00%
2110-4711-0010-9810-0020	DWGT-23	$110,650	$110,650	$0	$0	100.00%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$572,890	$401,514	$0	$171,376	70.09%
INTEREST-LONG TERM BONDS/NOTES						
2110-4721-0000-9822-0000	NHMBB06A	$1,430	$1,425	$0	$5	99.65%
2110-4721-0000-9823-0000	NHMBB07B	$7,350	$875	$0	$6,475	11.90%
2110-4721-0000-9824-0000	NHMBB08A	$2,420	$1,208	$0	$1,212	49.94%
2110-4721-0000-9825-0000	NHMBB09C	$4,000	$1,992	$0	$2,008	49.80%
2110-4721-0000-9826-0000	NHMBB10B	$8,790	$4,392	$0	$4,398	49.97%
2110-4721-0000-9827-0000	NHMBB11B	$28,590	$14,294	$0	$14,296	50.00%
2110-4721-0000-9828-0000	NHMBB12B	$1,470	$1,461	$0	$9	99.40%
2110-4721-0000-9832-0000	NHMBB18B	$20,830	$10,414	$0	$10,416	49.99%
2110-4721-0000-9833-0000	NHMBB20B	$51,040	$25,520	$0	$25,520	50.00%
2110-4721-0000-9835-0000	NHMBB21C	$23,510	$11,754	$0	$11,756	50.00%
2110-4721-0000-9836-0000	NHMBB22C	$17,640	$3,786	$0	$13,854	21.46%
2110-4721-0000-9839-0000	NHMBB24C	$211,720	$105,858	$0	$105,862	50.00%
2110-4721-0000-9840-0000	NHMBB25B	$32,460	$16,228	$0	$16,232	49.99%
Total INTEREST-LONG TERM BONDS/NOTES		$411,250	$199,207	$0	$212,043	48.44%
INTEREST-STATE REVOLVING FUND NOTES						
2110-4721-0010-9801-0010	CS-333092-05 CSO	$15,070	$15,068	$0	$2	99.98%
2110-4721-0010-9802-0010	CS-333092-07 CSO	$9,200	$9,198	$0	$2	99.98%
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERSION	$6,960	$0	$0	$6,960	0.00%
2110-4721-0010-9803-0010	CS-330092-08 CSO	$9,240	$9,240	$0	$0	100.00%
2110-4721-0010-9804-0010	CS-330092-10 CSO	$7,980	$0	$0	$7,980	0.00%
2110-4721-0010-9805-0010	1321010-02 CSO	$6,370	$0	$0	$6,370	0.00%
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	$2,370	$0	$0	$2,370	0.00%
2110-4721-0010-9806-0010	CS-330092-11 CSO	$45,460	$45,458	$0	$2	100.00%
2110-4721-0010-9807-0010	CS-330092-12 CSO	$14,000	$0	$0	$14,000	0.00%
2110-4721-0010-9808-0010	DWGT-17	$980	$0	$0	$980	0.00%
2110-4721-0010-9809-0010	CS-330092-14 CSO	$7,570	$0	$0	$7,570	0.00%
2110-4721-0010-9810-0020	DWGT-23	$78,100	$78,103	$0	($3)	100.00%
Total INTEREST-STATE REVOLVING FUND NOTES		$203,300	$157,068	$0	$46,232	77.26%
TRANSFERS TO GENERAL FUND						
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$404,430	$404,430	$0	$0	100.00%
2110-4911-0000-9100-0017	COMPUTER SERVICES	$3,500	$3,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$407,930	$407,930	$0	$0	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2110-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT FUND	$390,000	$390,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$390,000	$390,000	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	$110,700	$110,700	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$115,700	$115,700	$0	$0	100.00%
TOTAL EXPENDITURES		$5,644,140	$2,254,640	$325,620	$3,063,880	45.72%

Wastewater Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue As of 03/31/2026	Available Balance	% Bdgt Used
OTHER LICENSES PERMITS & FEES					
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	$12,500	$1,100	$11,400	8.80%
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	$75,150	$52,545	$22,605	69.92%
Total OTHER LICENSES PERMITS & FEES		$87,650	$53,645	$34,005	61.20%
WATER POLLUTION GRANTS					
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	$9,630	$0	$9,630	0.00%
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	$20,790	$0	$20,790	0.00%
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	$11,750	$0	$11,750	0.00%
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	$9,940	$0	$9,940	0.00%
2115-3354-0010-9330-0090	#C-874 WSTWTR/SAG	$163,220	$0	$163,220	0.00%
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	$28,240	$28,239	$1	100.00%
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	$106,670	$0	$106,670	0.00%
2115-3354-0010-9330-0120	#C-973 SLUDGE DEWATERING	$39,330	$6,376	$32,954	16.21%
2115-3354-0010-9330-0130	#C-974 CSO 11 PHASE 2	$0	$71,477	($71,477)	-
Total WATER POLLUTION GRANTS		$389,570	$106,092	$283,479	27.23%
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	$7,510,900	$1,970,449	$5,540,452	26.23%
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	$260,110	$113,583	$146,527	43.67%
2115-3403-0010-9410-0020	SEPTAGE	$430,000	$49,586	$380,414	11.53%
2115-3403-0010-9410-0030	LEACHATE	$100,000	$21,754	$78,246	21.75%
Total SEWER USER CHARGES		$8,301,010	$2,155,371	$6,145,639	25.97%
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$133,900	$63,997	$69,903	47.79%
Total INTEREST ON INVESTMENTS		$133,900	$63,997	$69,903	47.79%
OTHER MISC REVENUE					
2115-3509-0010-9570-0015	SOLAR REVENUE	$1,000	$0	$1,000	0.00%
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$3,000	$0	$3,000	0.00%
2115-3509-0010-9570-0130	SEWER BILL INTEREST	$9,000	$2,026	$6,974	22.51%
Total OTHER MISC REVENUE		$13,000	$2,026	$10,974	15.58%
TOTAL REVENUES		$8,925,130	$2,381,131	$6,543,999	26.68%

Wastewater Fund Expenditure						
GL Number	**Description**	**2026 Budget**	**YTD Expense**	**Encumbered**	**Available**	**% Bdgt**
			As of 03/31/2026		**Balance**	**Used**
GROUP INSURANCE						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$263,020	$58,977	$0	$204,043	22.42%
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$209	$0	($209)	-
Total GROUP INSURANCE		$263,020	$59,186	$0	$203,834	22.50%
EMPLOYEE BENEFITS NOT ALLOCATED						
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$39,250	$30,750	$0	$8,500	78.34%
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	$10,000	$0	$0	$10,000	0.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$49,250	$30,750	$0	$18,500	62.44%
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	$2,000	$0	$0	$2,000	0.00%
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,500	$30	$0	$1,470	2.00%
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	$358,520	$14,338	$69,600	$274,582	23.41%
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	$1,000	$15	$0	$985	1.47%
2115-4312-0090-5300-0000	COMMUNICATIONS	$1,120	$172	$0	$948	15.32%
2115-4312-0090-5335-0000	INFORMATION ACCESS	$1,000	$198	$0	$802	19.77%
2115-4312-0090-5400-0000	ADVERTISING	$300	$0	$0	$300	0.00%
2115-4312-0090-5800-0000	TRAVEL	$200	$0	$0	$200	0.00%
2115-4312-0090-6100-0000	GENERAL SUPPLIES	$18,000	$2,568	$6,953	$8,479	52.89%
2115-4312-0090-6240-0000	FUEL OIL	$0	$30	$0	($30)	-
2115-4312-0090-6260-0000	GASOLINE	$2,500	$245	$0	$2,255	9.78%
2115-4312-0090-6265-0000	DIESEL FUEL	$6,800	$929	$0	$5,871	13.65%
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$495	$0	$8,505	5.50%
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		$402,040	$19,019	$76,553	$306,468	23.77%
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	$1,200	$15	$0	$1,185	1.25%
2115-4326-0000-3000-0000	LEGAL SERVICES	$4,500	$0	$0	$4,500	0.00%
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$3,000	$0	$0	$3,000	0.00%
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	$2,700	$0	$0	$2,700	0.00%
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	$32,640	$27,357	$0	$5,283	83.82%
2115-4326-0000-5300-0000	COMMUNICATIONS	$3,420	$481	$0	$2,939	14.06%
2115-4326-0000-5335-0000	INFORMATION ACCESS	$5,560	$1,558	$0	$4,002	28.02%
2115-4326-0000-5400-0000	ADVERTISING	$400	$0	$0	$400	0.00%
2115-4326-0000-6000-0000	OFFICE SUPPLIES	$500	$213	$0	$287	42.55%
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	$600	$0	$0	$600	0.00%
Total SEWAGE COLLECTION AND DISPOSAL		$54,520	$29,623	$0	$24,897	54.33%
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	$2,920	$342	$0	$2,578	11.71%
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	$1,200,880	$272,267	$0	$928,613	22.67%
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,000	$13,505	$0	$27,495	32.94%
2115-4326-0010-5300-0000	COMMUNICATIONS	$5,930	$985	$0	$4,945	16.61%
2115-4326-0010-6100-0000	GENERAL SUPPLIES	$20,000	$545	$0	$19,455	2.72%
2115-4326-0010-6220-0000	ELECTRICITY	$18,260	$6,218	$0	$12,042	34.05%
2115-4326-0010-6230-0000	BOTTLED GAS	$1,500	$0	$0	$1,500	0.00%
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$7,000	$0	$0	$7,000	0.00%
2115-4326-0010-7510-0000	MACHINERY/EQUIPMENT	$25,000	$2,677	$0	$22,323	10.71%
2115-4326-0010-7520-0000	VEHICLES	$0	$1,095	$0	($1,095)	-
Total WWT NON PLANT OPERATIONS		$1,322,490	$297,633	$0	$1,024,857	22.51%
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	$946,110	$214,334	$0	$731,776	22.65%
2115-4326-0020-1125-0000	PART TIME WAGES 25-29	$62,320	$13,619	$0	$48,701	21.85%
2115-4326-0020-1300-0000	OVERTIME WAGES	$56,790	$17,179	$0	$39,611	30.25%
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	$9,410	$1,373	$0	$8,037	14.59%
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	$81,500	$18,009	$0	$63,491	22.10%
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	$123,830	$28,600	$0	$95,230	23.10%
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	$8,500	$1,628	$0	$6,872	19.15%
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	$28,080	$7,220	$0	$20,860	25.71%
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	$10,000	$1,081	$0	$8,919	10.81%
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,300	$1,172	$0	$2,128	35.52%
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$8,230	$250	$0	$7,980	3.04%
2115-4326-0020-4110-0000	WATER	$64,800	$10,932	$0	$53,868	16.87%
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	$530,000	$71,274	$0	$458,726	13.45%
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$192,600	$16,530	$51,100	$124,970	35.11%
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$0	$0	$1,000	0.00%
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	$76,250	$836	$0	$75,414	1.10%
2115-4326-0020-5300-0000	COMMUNICATIONS	$500	$115	$0	$385	23.07%
2115-4326-0020-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
2115-4326-0020-5875-0000	MILEAGE	$100	$0	$0	$100	0.00%
2115-4326-0020-6100-0000	GENERAL SUPPLIES	$92,040	$29,361	$22,700	$39,979	56.56%
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	$281,090	$45,386	$0	$235,704	16.15%
2115-4326-0020-6220-0000	ELECTRICITY	$246,020	$1,475	$0	$244,545	0.60%
2115-4326-0020-6230-0000	BOTTLED GAS	$3,210	$1,860	$0	$1,350	57.95%
2115-4326-0020-6240-0000	FUEL OIL	$33,220	$17,241	$0	$15,979	51.90%
2115-4326-0020-6260-0000	GASOLINE	$3,400	$488	$0	$2,912	14.35%
2115-4326-0020-6265-0000	DIESEL FUEL	$9,200	$1,031	$0	$8,169	11.20%
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$40,000	$21,661	$525	$17,814	55.46%
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	$107,000	$0	$0	$107,000	0.00%
Total SEWAGE TREATMENT OPERATIONS		$3,019,000	$522,654	$74,325	$2,422,021	19.77%
PRINCIPAL-LONG TERM BONDS/NOTES						
2115-4711-0000-9822-0000	NHMBB06A	$30,000	$0	$0	$30,000	0.00%
2115-4711-0000-9823-0000	NHMBB07B	$37,460	$0	$0	$37,460	0.00%
2115-4711-0000-9824-0000	NHMBB08A	$66,480	$0	$0	$66,480	0.00%
2115-4711-0000-9825-0000	NHMBB09C	$34,500	$0	$0	$34,500	0.00%
2115-4711-0000-9826-0000	NHMBB10B	$108,520	$0	$0	$108,520	0.00%
2115-4711-0000-9827-0000	NHMBB11B	$100,000	$0	$0	$100,000	0.00%
2115-4711-0000-9828-0000	NHMBB12B	$24,140	$0	$0	$24,140	0.00%
2115-4711-0000-9829-0000	NHMBB13C	$110,000	$0	$0	$110,000	0.00%
2115-4711-0000-9832-0000	NHMBB18B	$40,500	$0	$0	$40,500	0.00%
2115-4711-0000-9833-0000	NHMBB20B	$47,650	$0	$0	$47,650	0.00%
2115-4711-0000-9835-0000	NHMBB21C	$79,000	$0	$0	$79,000	0.00%
2115-4711-0000-9836-0000	NHMBB22C	$21,600	$0	$0	$21,600	0.00%
2115-4711-0000-9837-0000	NHMBB23B	$65,680	$0	$0	$65,680	0.00%
2115-4711-0000-9839-0000	NHMBB24C	$7,550	$0	$0	$7,550	0.00%
2115-4711-0000-9840-0000	NHMBB25B	$45,950	$0	$0	$45,950	0.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$819,030	$0	$0	$819,030	0.00%

PRINCIPAL-STATE REVOLVING FUND NOTES						
2115-4711-0010-9801-0010	CS-333092-05 CSO	$55,530	$55,527	$0	$3	99.99%
2115-4711-0010-9801-0020	WWTF CS-330092-03	$78,830	$78,821	$0	$9	99.99%
2115-4711-0010-9802-0010	CS-333092-07 CSO	$41,820	$41,810	$0	$10	99.98%
2115-4711-0010-9803-0010	CS-330092-08 CSO	$42,000	$42,000	$0	$0	100.00%
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	$577,080	$577,078	$0	$2	100.00%
2115-4711-0010-9804-0010	CS-330092-10 CSO	$24,580	$0	$0	$24,580	0.00%
2115-4711-0010-9805-0010	1321010-02 CSO	$26,700	$0	$0	$26,700	0.00%
2115-4711-0010-9806-0010	CS-330092-11 CSO	$183,280	$183,277	$0	$3	100.00%
2115-4711-0010-9806-0020	CS-333092-06 CSO	$76,560	$76,551	$0	$9	99.99%
2115-4711-0010-9807-0010	CS-330092-12 CSO	$46,650	$0	$0	$46,650	0.00%
2115-4711-0010-9807-0020	CS-333092-09 CSO	$233,610	$233,604	$0	$6	100.00%
2115-4711-0010-9808-0010	DWGT-17	$2,250	$0	$0	$2,250	0.00%
2115-4711-0010-9809-0010	CS-330092-14 CSO	$23,660	$0	$0	$23,660	0.00%
2115-4711-0010-9814-0010	CS-334092-15	$46,290	$0	$0	$46,290	0.00%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$1,458,840	$1,288,668	$0	$170,172	88.34%
INTEREST-LONG TERM BONDS/NOTES						
2115-4721-0000-9822-0000	NHMBB06A	$1,430	$1,425	$0	$5	99.65%
2115-4721-0000-9823-0000	NHMBB07B	$3,560	$3,559	$0	$1	99.96%
2115-4721-0000-9824-0000	NHMBB08A	$4,060	$2,028	$0	$2,032	49.95%
2115-4721-0000-9825-0000	NHMBB09C	$3,990	$1,992	$0	$1,998	49.92%
2115-4721-0000-9826-0000	NHMBB10B	$19,400	$9,698	$0	$9,702	49.99%
2115-4721-0000-9827-0000	NHMBB11B	$21,180	$10,587	$0	$10,593	49.98%
2115-4721-0000-9828-0000	NHMBB12B	$3,360	$3,359	$0	$1	99.98%
2115-4721-0000-9829-0000	NHMBB13C	$37,700	$21,803	$0	$15,898	57.83%
2115-4721-0000-9832-0000	NHMBB18B	$20,830	$10,414	$0	$10,416	49.99%
2115-4721-0000-9833-0000	NHMBB20B	$23,100	$11,550	$0	$11,550	50.00%
2115-4721-0000-9835-0000	NHMBB21C	$47,750	$23,874	$0	$23,876	50.00%
2115-4721-0000-9836-0000	NHMBB22C	$17,640	$3,786	$0	$13,854	21.46%
2115-4721-0000-9837-0000	NHMBB23B	$48,300	$24,150	$0	$24,150	50.00%
2115-4721-0000-9839-0000	NHMBB24C	$7,170	$3,582	$0	$3,588	49.96%
2115-4721-0000-9840-0000	NHMBB25B	$46,470	$23,235	$0	$23,235	50.00%
Total INTEREST-LONG TERM BONDS/NOTES		$305,940	$155,042	$0	$150,898	50.68%
INTEREST-STATE REVOLVING FUND NOTES						
2115-4721-0010-9801-0010	CS-333092-05 CSO	$15,070	$15,068	$0	$2	99.98%
2115-4721-0010-9801-0020	CS-330092-03 WWTF	$7,930	$7,926	$0	$4	99.95%
2115-4721-0010-9802-0010	CS-333092-07 CSO	$9,200	$9,198	$0	$2	99.98%
2115-4721-0010-9803-0010	CS-330092-08 CSO	$9,240	$9,240	$0	$0	100.00%
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	$126,960	$126,957	$0	$3	100.00%
2115-4721-0010-9804-0010	CS-330092-10 CSO	$7,980	$0	$0	$7,980	0.00%
2115-4721-0010-9805-0010	1321010-02 CSO	$6,370	$0	$0	$6,370	0.00%
2115-4721-0010-9806-0010	CS-330092-11 CSO	$54,980	$54,983	$0	($3)	100.01%
2115-4721-0010-9806-0020	CS-333092-06 CSO	$16,850	$16,841	$0	$9	99.95%
2115-4721-0010-9807-0010	CS-330092-12 CSO	$14,000	$0	$0	$14,000	0.00%
2115-4721-0010-9807-0020	CS-333092-09 CSO	$67,960	$67,951	$0	$9	99.99%
2115-4721-0010-9808-0010	DWGT-17	$980	$0	$0	$980	0.00%
2115-4721-0010-9809-0010	CS-330092-14 CSO	$7,580	$0	$0	$7,580	0.00%
2115-4721-0010-9814-0010	CS-334092-15	$23,480	$0	$0	$23,480	0.00%
Total INTEREST-STATE REVOLVING FUND NOTES		$368,580	$308,164	$0	$60,416	83.61%
TRANSFERS TO GENERAL FUND						
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	$3,000	$3,000	$0	$0	100.00%
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$786,740	$786,740	$0	$0	100.00%
2115-4911-0000-9100-0017	COMPUTER SERVICES	$7,500	$7,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$797,240	$797,240	$0	$0	100.00%
TRANSFERS TO PROPRIETARY FUNDS-WATER						
2115-4914-0050-9100-0007	RADIO READ CONVERSION	$2,250	$22,320	$0	$0	992.00%
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	$22,320	$2,250	$0	$0	10.08%
Total TRANSFERS TO PROPRIETARY FUNDS-WATER		$24,570	$24,570	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
2115-4915-0000-9600-0021	SEWER EQUIPMENT	$35,610	$35,610	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$40,610	$40,610	$0	$0	100.00%
TOTAL EXPENDITURES		$8,925,130	$3,573,158	$150,878	$5,201,094	41.73%

Airport Fund Revenue					
GL Number	**Description**	**2026 Budget**	**YTD Revenue As of 03/31/2026**	**Available Balance**	**% Bdgt Used**
OTHER STATE GRANTS & REIMBURSEMENTS					
2120-3359-0010-9370-0030	NHAC AID	$7,500	$9,877	($2,377)	131.69%
Total OTHER STATE GRANTS & REIMBURSEMENTS		$7,500	$9,877	($2,377)	131.69%
AIRPORT FEES					
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	$294,855	$47,821	$247,034	16.22%
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	$425,000	$89,066	$335,934	20.96%
2120-3406-0010-9440-0030	RENT-A-CAR FEES	$180,200	$30,097	$150,103	16.70%
Total AIRPORT FEES		$900,055	$166,984	$733,071	18.55%
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	$6,000	$2,625	$3,375	43.75%
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	$63,050	$22,226	$40,824	35.25%
Total OTHER CHARGES		$69,050	$24,851	$44,199	35.99%
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$15,450	$7,487	$7,963	48.46%
Total INTEREST ON INVESTMENTS		$15,450	$7,487	$7,963	48.46%
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	$151,610	$49,922	$101,688	32.93%
2120-3503-0010-9530-0070	LAND RENT	$197,340	$66,083	$131,257	33.49%
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	$51,400	$51,400	$0	100.00%
2120-3503-0010-9530-0090	PARKING LOT RENTAL	$5,800	$2,186	$3,614	37.68%
2120-3503-0010-9530-0110	HANGAR RENTALS	$157,440	$71,321	$86,119	45.30%
Total RENTS OF PROPERTY		$563,590	$240,912	$322,678	42.75%
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$100	$98	$2	97.84%
Total OTHER MISC REVENUE		$100	$98	$2	97.84%
TRANSFER FROM AIRPORT TIFD					
2120-3912-2210-9630-0100	AIRPORT FUND	$96,800	$0	$96,800	0.00%
Total TRANSFER FROM AIRPORT TIFD		$96,800	$0	$96,800	0.00%
FUND BALANCE-AMOUNT VOTED					
2120-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	$68,800	$0	$68,800	0.00%
Total FUND BALANCE-AMOUNT VOTED		$68,800	$0	$68,800	0.00%
TOTAL REVENUES		$1,721,345	$450,208	$1,271,137	26.15%

Airport Fund Expenditure						
GL Number	Description	2026 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 03/31/2026		Balance	Used
GROUP INSURANCE						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$125,010	$31,470	$0	$93,540	25.17%
Total GROUP INSURANCE		$125,010	$31,470	$0	$93,540	25.17%
EMPLOYEE BENEFITS NOT ALLOCATED						
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$18,000	$18,000	$0	$0	100.00%
Total EMPLOYEE BENEFITS NOT ALLOCATED		$18,000	$18,000	$0	$0	100.00%
AIRPORT ADMINISTRATION						
2120-4301-0000-1100-0000	FULL TIME WAGES	$226,260	$51,732	$0	$174,528	22.86%
2120-4301-0000-1300-0000	OVERTIME WAGES	$1,000	$0	$0	$1,000	0.00%
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,890	$436	$0	$2,454	15.10%
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	$17,390	$3,822	$0	$13,568	21.98%
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	$28,980	$6,596	$0	$22,384	22.76%
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	$5,470	$5,195	$0	$275	94.97%
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	$640	$145	$0	$495	22.63%
2120-4301-0000-3000-0000	LEGAL SERVICES	$5,000	$0	$0	$5,000	0.00%
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	$56,070	$12,120	$0	$43,950	21.62%
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$1,051	$14,219	($5,270)	152.70%
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,400	$370	$0	$1,030	26.42%
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	$17,110	$9,787	$0	$7,323	57.20%
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	$35,950	$29,453	$0	$6,497	81.93%
2120-4301-0000-5300-0000	COMMUNICATIONS	$2,500	$547	$0	$1,953	21.88%
2120-4301-0000-5335-0000	INFORMATION ACCESS	$5,700	$2,186	$0	$3,514	38.34%
2120-4301-0000-5400-0000	ADVERTISING	$10,000	$3,378	$0	$6,622	33.78%
2120-4301-0000-5800-0000	TRAVEL	$6,000	$2,048	$0	$3,952	34.14%
2120-4301-0000-5875-0000	MILEAGE	$1,500	$70	$0	$1,430	4.64%
2120-4301-0000-6000-0000	OFFICE SUPPLIES	$150	$0	$0	$150	0.00%
2120-4301-0000-6100-0000	GENERAL SUPPLIES	$7,000	$1,121	$0	$5,879	16.02%
Total AIRPORT ADMINISTRATION		$441,010	$130,057	$14,219	$296,734	32.71%
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	$166,730	$41,305	$0	$125,425	24.77%
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	$85,710	$22,168	$0	$63,542	25.86%
2120-4302-0000-1300-0000	OVERTIME WAGES	$35,000	$31,103	$0	$3,897	88.87%
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,610	$247	$0	$1,363	15.32%
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	$21,400	$7,044	$0	$14,356	32.92%
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	$24,700	$7,032	$0	$17,668	28.47%
2120-4302-0000-2450-0000	TRAINING/LICENSES/DUES	$200	$0	$0	$200	0.00%
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	$11,520	$3,966	$0	$7,554	34.43%
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	$1,490	$430	$0	$1,060	28.83%
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$6,420	$0	$0	$6,420	0.00%
2120-4302-0000-4110-0000	WATER	$7,100	$1,595	$0	$5,505	22.46%
2120-4302-0000-4120-0000	SEWER	$6,600	$1,569	$0	$5,031	23.77%
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$80,000	$13,796	$0	$66,204	17.24%
2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$5,000	$115	$0	$4,885	2.30%
2120-4302-0000-6100-0000	GENERAL SUPPLIES	$80,000	$33,071	$0	$46,929	41.34%
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	$65,000	$20,746	$0	$44,254	31.92%
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	$30,000	$9,541	$0	$20,459	31.80%
2120-4302-0000-6230-0000	BOTTLED GAS	$16,000	$13,685	$0	$2,315	85.53%
2120-4302-0000-6240-0000	FUEL OIL	$17,010	$8,754	$0	$8,256	51.46%
2120-4302-0000-6260-0000	GASOLINE	$2,600	$1,024	$0	$1,576	39.39%
2120-4302-0000-6265-0000	DIESEL FUEL	$42,880	$14,651	$0	$28,229	34.17%
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,500	$3,694	$11,474	($9,667)	275.77%
Total AIRPORT OPERATIONS		$712,470	$235,534	$11,474	$465,462	34.67%
PRINCIPAL-LONG TERM BONDS/NOTES						
2120-4711-0000-9822-0000	NHMBB06A	$40,000	$0	$0	$40,000	0.00%
2120-4711-0000-9823-0000	NHMBB07B	$26,580	$0	$0	$26,580	0.00%
2120-4711-0000-9836-0000	NHMBB22C	$66,290	$0	$0	$66,290	0.00%
Total PRINCIPAL-LONG TERM BONDS/NOTES		$132,870	$0	$0	$132,870	0.00%
INTEREST-LONG TERM BONDS/NOTES						
2120-4721-0000-9822-0000	NHMBB06A	$1,900	$950	$0	$950	50.00%
2120-4721-0000-9823-0000	NHMBB07B	$2,530	$2,525	$0	$5	99.80%
2120-4721-0000-9836-0000	NHMBB22C	$54,130	$37,127	$0	$17,003	68.59%
Total INTEREST-LONG TERM BONDS/NOTES		$58,560	$40,602	$0	$17,958	69.33%
TRANSFERS TO GENERAL FUND						
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	$122,680	$122,680	$0	$0	100.00%
2120-4911-0000-9100-0017	COMPUTER SERVICES	$5,500	$5,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$128,180	$128,180	$0	$0	100.00%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2120-4913-0000-9300-0035	CAPITAL IMPROVEMENTS	$100,245	$100,245	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$100,245	$100,245	$0	$0	100.00%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	$5,000	$5,000	$0	$0	100.00%
Total TRANSFERS TO CAPITAL RESERVE FUNDS		$5,000	$5,000	$0	$0	100.00%
TOTAL EXPENDITURES		$1,721,345	$689,089	$25,693	$1,006,564	41.52%

Agenda
Lebanon City Council
May 20, 2026

New Business:

12.E – Presentation of 2027 Financial Outlook

Background

The City Manager, working with City staff, develops financial projections for the upcoming budget year and for the next several years beyond that. The projections are based on the information that is available at the time the document is published. There are multiple variables that can, and frequently do, impact actual rates, expenditures, and revenues. The Financial Outlook is a document that aids staff and the City Council in planning for next year's budget and what the future may look like.

Action

This item is for the City Council's information; no further action is required.

Included In This Section:

1. 2027 Financial Outlook presentation

Financial Outlook

May 20, 2026

Budget Objectives

Taxpayer Impact	Remain acutely aware of budget impact on taxpayers
Fulfill	Public expectations for well-managed, high-quality services
Sustainability	Self-sufficient Enterprise Funds
Responsibly Manage	Continue aligning City's debt with City Debt Policy and reduce dependence on Unassigned Fund Balance
Financial Strategy	Strengthen the City’s financial foundation and support predictable property taxes in upcoming years.

Budget Challenges

Coninued Downshifting by State	Lack of Unassigned Fund Balance for tax rate buydown	Keeping up with pavement management program
Inflation	Citywide staffing challenges	Solid Waste and Water Distrubtion Treatment System

Enterprise Funds 2025 Recap (unaudited)

	Solid Waste		Water		Wastewater		Airport	
	Budget	**Actual**	Budget	**Actual**	Budget	**Actual**	Budget	**Actual**
Revenue	$7,445,110	**$7,907,965**	$5,188,230	**$5,726,458**	$9,197,340	**$9,401,112**	$1,643,300	**$1,683,323**
Expenses	$6,660,920	**$6,013,772**	$4,930,194	**$4,863,357**	$8,792,090	**$8,464,973**	$1,643,300	**$1,577,292**
Net	$784,190	**$1,894,193**	$258,036	**$863,101**	$405,250	**$936,139**	$0	**$106,031**

Enterprise Authorized Unissued Debt

	Solid Waste	Water	Waste Water	Airport
Landfill Capping (2024)	$12,262,000			
Combined Sewer Overflow		$1,014,019	$1,014,019	
Kimball Street Infrastructure (2022)			$941,620	
South Main Street Bridge (2022)		$200,000	$5,000	
Westboro Stormwater Demo (2024)			$150,000	
New Water Supply Source (2020)		$1,040,000		
T-Hangar Construction (2025)				$370,950
Total	$12,262,000	$2,254,019	$2,110,639	$370,950

Enterprise Debt Payments and Balances 2025

	Solid Waste	Water	Wastewater	Airport
NHMBB Principal Payments	$98,506	$833,000	$803,090	$132,870
NHMBB Interest Payments	$92,975	$423,200	$296,050	$65,100
Other Principal Payments	$0	$567,990	$1,412,510	$ -
Other Interest Payments	$0	$217,070	$376,300	$ -
Total Principal Balance Retired	$98,506	$1,400,990	$2,215,600	$132,870
Total Principal Balance Added	$4,143,250	$640,900	$917,650	$ -
Total Outstanding Principal	$5,931,649	$17,599,368	$23,626,800	$1,219,367

2027 Budget Cycle

May

- Financial Outlook Presentation
- Department Heads submit Capital Budget items to Planning

June and July

- Department Heads develop their budgets utilizing available data
- Capital Improvement Plan Progresses

August

- Department Heads provide budgets to City Manager
- Capital Improvement Plan is finalized
- June Consumer Price Index (CPI) Released

September

- Department budgets are assessed for areas of need and possible reductions

October

- Health insurance numbers for the following year become available
- Budgets finalized and presented to Council

November

- City Council holds budget work sessions

December

- City Council holds budget public hearings and adopts the budget

2025 Recap – General Fund Unaudited

General Fund	2025 Budget	2025 Actual (unaudited)	Difference
Total Revenue	$42,486,145	$42,625,684	$139,539
Total Expenses	$44,761,145	$41,971,294	$2,789,851

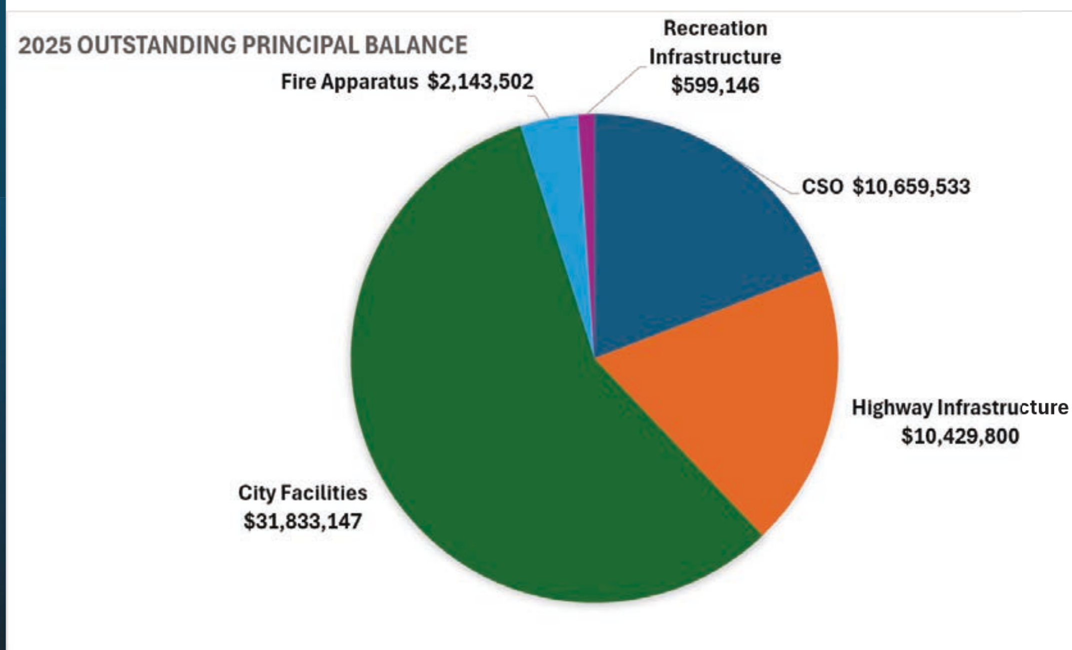
General Fund Authorized Unissued Debt

PROJECT	AUTHORIZED DEBT
Trues Brook Road Bridge Replacement (2021)	$914,000
Mechanic / High / Mascoma Streets Intersection (2018)	$611,000
Hanover Street Reconstruction (2019)	$312,180
Hanover Street / Route 120 Bridge Replacement (2018)	$356,000
Kimball Street Infrastructure (2022)	$1,331,450
West Lebanon Capital Improvements (2021)	$274,417
Fire Ladder #1 (2022)	$1,700,000
South Main Street Bridge (2022)	$4,548,620
Main Street Property Demolition (2023)	$250,000
Combined Sewer Overflow Separation	$1,352,026
Mechanic Street Sidewalk (2026)	$140,000
General Fund Authorized Debt Total	**$11,789,963**

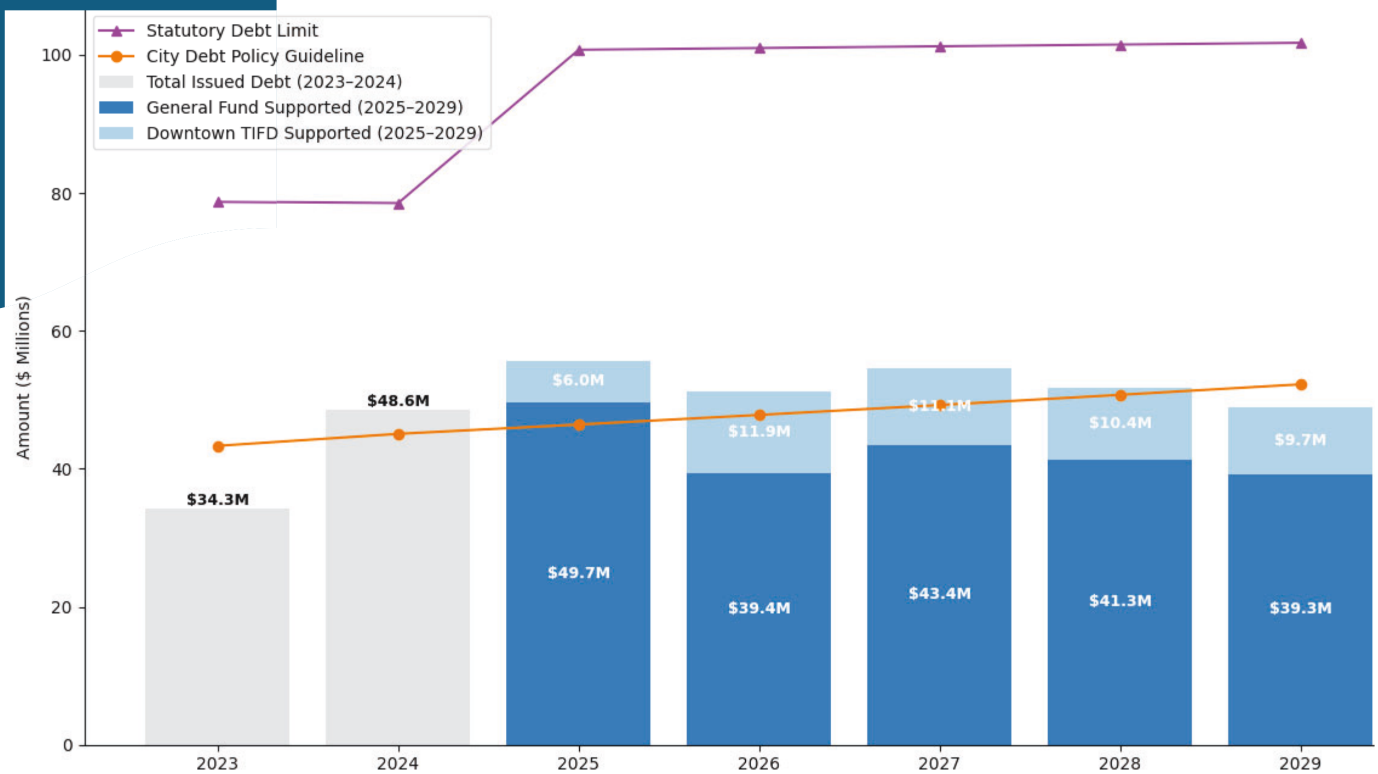
General Fund Debt Payments and Balances

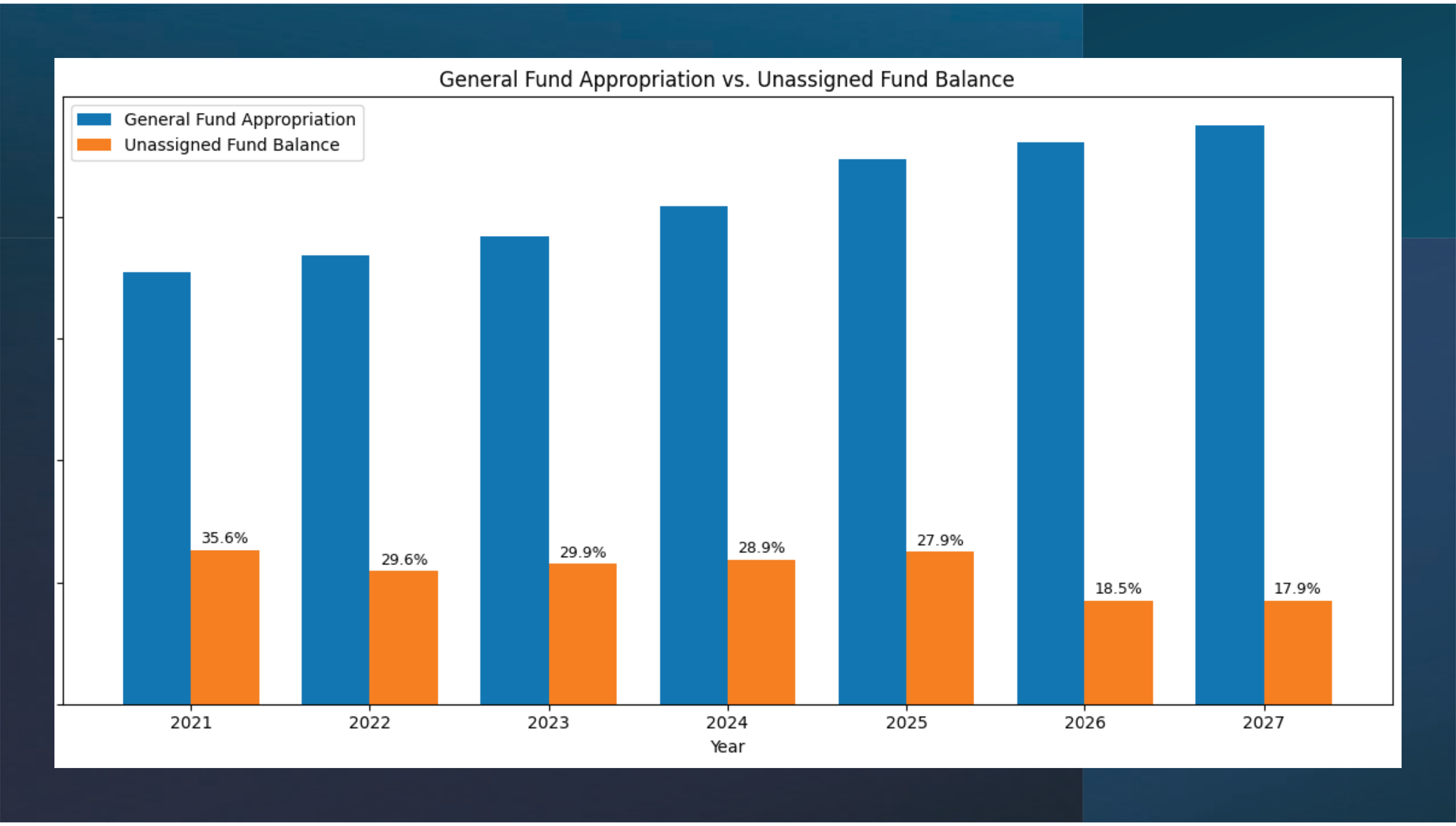
	2025	2026	2027 (Projected)	2028 (Projected)
NHMBB Principal Payments	$3,532,565	$3,830,490	$3,610,490	$3,733,333
NHMBB Interest Payments	$1,728,615	$2,148,320	$2,139,870	$2,179,036
Other Principal Payments	$552,875	$552,875	$552,875	$552,875
Other Interest Payments	$166,692	$154,500	$142,239	$130,009
Total Principal Balance Retired	$4,085,440	$4,383,460	$4,163,365	$4,286,208
Total Principal Balance Added	$11,194,950	$0	$7,422,234	$1,482,650
Total Outstanding Principal	$55,665,128	$51,281,668	$54,540,537	$51,736,979

General Fund Debt Principal by Project Type



General Fund Debt Policy




General Fund Appropriation vs. Unassigned Fund Balance
General Fund Appropriation
Unassigned Fund Balance
35.6%
29.6%
29.9%
28.9%
27.9%
18.5%
17.9%
2021
2022
2023
2024
2025
2026
2027
Year

Unassigned Fund Balance History

Budget Year	Budgeted Amount to Use	Actual Amount Returned (Spent) from UFB
2021	$2,485,000	($825,644)
2022	$2,524,911	($1,716,201)
2023	$2,390,001	$600,372
2024	$2,105,026	$327,799
2025	$2,275,000	$654,390

Tax Cap

Citizen Initiated Charter Amendment creates a tax cap effective for the 2028 budget.

Formula:

- (Prior Year Tax Revenue + unassigned fund balance utilized) x 3 year Avg CPI as of Oct 1 = Amount of available tax revenue

If used for 2027 Budget

- ($28,647,990 + $2,145,000) x 1.03% (estimated 3% CPI Avg) = $31,716,779

Questions?

Agenda
Lebanon City Council
May 20, 2026

12. New Business:

12.F – Discussion and Provide Guidance to City Manager regarding 2027 Budget

Background

In recent years, the City Manager and Finance Department have provided a Financial Outlook presentation to the City Council to highlight current conditions, budget objectives, and anticipated challenges for the remainder of the current fiscal year and for the upcoming years. This year, the Financial Outlook presentation will be provided as part of the May 20, 2026 regular City Council meeting.

Following the Financial Outlook presentation, the City Council will be asked to provide preliminary guidance to the City Manager and administration to help inform the budget preparation instructions provided to department heads.

As a reminder, City Charter Article VI, §6.05 requires the City Manager to submit a budget proposal to the Council no later than October 31st each year. The City Council reviews the budget proposal with the City Manager and department heads during a series of budget review work sessions during November prior to holding a public hearing in December. Per City Charter §6.07, the budget shall be finally adopted by the Council no later than December 31st. If the Council fails to approve a budget by such date, the budget submitted by the City Manager shall be deemed to have been finally adopted by the Council for the ensuing fiscal year. The City Council may choose to provide guidance to the City Manager relative to the budget. Such guidance is discretionary and is not binding on the City Manager.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby issues the following guidance to the City Manager for the preparation and presentation of the FY2027 City budget: _________