LEBANON CITY COUNCIL
SEPTEMBER 2, 2026 - 7:00 PM
COUNCIL CHAMBERS, CITY HALL OR REMOTE VIA VIRTUAL PLATFORM
LEBANONNH.GOV/LIVE

To participate in this meeting, please join live via Microsoft Teams or call 929-229-5356 (access code: 997 728 836#). If you have trouble accessing this meeting, please email David Brooks.

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1. **Call to Order**
   The September 2, 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 September 2, 2026 agenda packet.
9. **Appointments: None**
10. **Public Hearing Items**
    A. Reclassification of Baker Lane
    Reclassification of Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail – Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail.
    i. Presentation:
    ii. Opening of the Public Hearing:
    iii. Questions and Comments by the Public:
    iv. Closing of the Public Hearing:
    v. Council Deliberation and Action:

    B. Reclassification of Ticknor Lane
    Reclassification of Ticknor Lane (Class VI Road #30) from a Class VI Road to a Class A Trail – Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to

reclassify Ticknor Lane (Class VI Road #30) from a Class VI Road to a Class A Trail.

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

C. Kilton Library HVAC System Replacement

Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System – Public hearing for the purpose of receiving public input and taking action on a supplemental appropriation of up to $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees. – R-2026-9

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

11. Old Business: None

12. New Business

A. Sugarwood, LLC

Authorization for City Manager to Sign and Accept Declaration of Restrictive Covenant for Sugarwood, LLC Planned Unit Residential Development Open Space; Authorization for City Manager to Accept Sidewalk Maintenance Easement over 407 North Main Street in Connection with Sugarwood Circle PURD

B. 2026 2nd Quarter Budget Report

Review and Discussion of 2026 2nd Quarter Budget Report (including Finance Advisory Committee report on Quarter 2 Budget report)

C. Annual Review and Adoption of City Council Policy CC-100, Cash Management & Investment

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

E. Landfill Gas to Energy Update and Discussion

F. Solid Waste Phase III Preliminary Site Work Capital Project

Discussion and Set Public Hearing for October 7, 2026: Supplemental Appropriation of up to $3,000,000 for a new Solid Waste Phase III Preliminary Site Work Capital Project; Transfer Prior Appropriation and Authorization to Issue Bonds or Notes of up to $3,000,000 from 2025 Solid Waste Partial Permanent and Temporary Capping Capital Project to the new Landfill Phase III Preliminary Site Work Capital Project

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: Library Board of Trustees
Position: Alternate
Applicant: L. Shutz

Board/Committee: Zoning Board of Adjustment
Position: Regular
Applicant: J. Katz

Proposed Future Agenda Items: Dates may be tentative, and this list is not considered all-inclusive.
September 16, 2026
Public Hearing Items:
A. Reclassification of Morse Road (Class VI Road #44) from a Class VI Road to a Class A Trail
B. Reclassification of Class VI Road #46 (Unnamed Road connecting Daisy Hill Road to Storrs Hill Road) from a Class VI Road to a Class A Trail
New Business:
A. Discussion and Set Public Hearing for October 7, 2026: Supplemental Appropriation of up to $____ to fund Lebanon Police Department Mold Remediation capital project; Authorization to Transfer $______ from Police Department Impact Fees
B. Discussion & Set Public Hearing for October 7, 2026: Ordinance #2026-XX, to Amend City Code Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, to Authorize Changes to Certain Public Utilities Fees
C. Discussion & Set Public Hearing for October 7, 2026: Ordinance #2026-XX, to Amend City Code Chapter 97: Landfill Regulations, Appendix A: Fees
D. Discussion and Set Public Hearing for October 7, 2026: Ordinance #2026-XX, to Amend City Code Chapter 8, Airport Operations, to Authorize Changes to Landing Fees and Add Hangar Rentals to the Fee Schedule
E. Welcoming Lebanon Task Force Report
F. Discussion of Potential Social District

October 7, 2026
Public Hearing Items:
A. Reclassification of Laplante Road Extension (Class VI Road #7) from a Class VI Road to a Class A Trail
B. Reclassification of Class VI Road #42 (Unnamed Road connecting Old Kings Highway to Poverty Lane) from a Class VI Road to a Class A Trail
C. Supplemental Appropriation of up to $3 million for new Solid Waste Phase III Preliminary Site Work Capital Project; Transfer of Prior Appropriation and Authorization to Issue Bonds or Notes of up to $3 million from 2025 Solid Waste Partial Permanent and Temporary Capping Capital Project
D. Supplemental Appropriation for Lebanon Police Department Facility Mold Remediation Capital Project; Authorization to Transfer from Police Department Impact Fees
E. Ordinance #2026-XX - A public hearing for the purpose of receiving public input and taking action to amend City Code Chapter 68, Fees, Article III, Miscellaneous Fees, §68-15, Enumeration of Fees, to Authorize Changes to Certain Public Utilities Fees
F. Ordinance #2026-XX - A public hearing for the purpose of receiving public input and taking action to amend City Code Chapter 97: Landfill Regulations, Appendix A: Fees
G. Ordinance #2026-XX - A public hearing for the purpose of receiving public input and taking action to Amend City Code Chapter 8, Airport Operations, to Authorize Changes to Landing Fees and Add Hangar Rentals to the Fee Schedule
Old Business:

A. Discussion of Future Redevelopment Goals for City-Owned Properties at 14, 28, and 30 Main Street, West Lebanon

New Business:

A. SNSC Universal Design recommendations endorsed by DEI
B. Complete Streets Policy Update
C. Presentation of 2026-2027 Proposed Zoning Amendments

Agenda
Lebanon City Council
September 2, 2026

8. Acceptance Of Minutes:

Minutes To Be Accepted

- August 19, 2026

MOVED, to approve the minutes as presented in the September 2, 2026 agenda packet.

DRAFT

LEBANON CITY COUNCIL
MEETING MINUTES
Wednesday, August 19, 2026, 6:00 p.m.
Council Chambers
Remote Via Microsoft Teams: LebanonNH.gov/Live

MEMBERS PRESENT:	Mayor Douglas Whittlesey, Assistant Mayor Devin Wilkie, Kellen Appleton, Nicole Ford Burley, Eric Cole, Andrew Faunce, Lori Key, Timothy McNamara and Laurel Stavis
MEMBERS ABSENT:	
STAFF PRESENT:	City Manager Andrew Hosmer, Deputy City Manager David Brooks, City Clerk/Tax Collector Jaseya Ewing, Deputy City Clerk Jay Bish, Deputy Director Planning and Development Tim Corwin, Deputy Assessor Kimberlee Burkhamer, Library Director Sean Fleming, Airport Director Carl Gross, Senior Planner Rebecca Owens, Finance Director Alesia Williams, Deputy Finance Director Victoria Paquin

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1. **CALL TO ORDER:** Mayor Whittlesey called the meeting to order at 6:00 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:

- The pedestrian tunnel is now open.
- Dry Bridge Construction: Presently one lane has been closed. The Dry Bridge will be closing at 7:00am on Monday, September 14, 2026 and will remain closed for 365 days. If people have questions/concerns/ideas to improve on what the City is doing, he encouraged them to reach out to the Lebanon City Manager's Office.
- City Audit: Took longer than anticipated and the Finance Department has made some changes. We are currently scheduled to have the audit completed by the end of September 2026. On Schedule.
- Municipal Solid Waste Facility Financial Assurances: As mandated by the State of NH, the City has been allocating funds (to the City's Trust Funds) every time solid waste items come through to make sure we are saving and creating reserves for not only the capping of Phase II (of III) but also for the long-term monitoring. What we learned within the past few months is that the funds set aside (+/- $12M of the anticipated $15M to do the capping and monitoring) the State DES (Department of Environmental Services) informed us that these funds were actually their money even though it was part of the City's Trust. We have a different opinion on this and have put a team together to prepare a Type 2 Permit Modification Application requesting that in order to meet our financial assurance obligations we are looking for an exception. City representatives have started meetings to prepare this appeal application, and it should be finished, hopefully by the end of September or early October. This will allow us to have access, as needed, to the funds we have set aside. He will keep the Council posted.

City Manager Hosmer explained the justification from the State as to why they view it as theirs, noting that the City had to create a reserve in case it decided it was not going to fulfill its obligations to cap and monitor (Phase II) the landfill. This law was written and put in place because there was broad concern that a private entity managing a landfill (in the State) could go bankrupt or just cease operations so there had to be some financial assurance that if a company did do this there would be money available for the State to cap and to monitor a landfill.

Mayor Whittlesey noted that if they (NH DES) claim the money is theirs, then the costs associated with capping the project should be theirs. We, rightfully, view these funds as ours and it is prudent financial management to manage these costs in the future, but if that money is not made available to us, he did not see how we would be doing the work that these funds have been set aside for.

- There is a new compactor at the landfill, and the old compactor has been sold.
- Airport rent increases: There was some pushback from people because the rents did go up considerably and resulted in one long-term tenant not renewing his lease going forward.

5. OPEN COUNCIL DISCUSSION:

In response to Councilor Key's question regarding updates on the Barrow Street Housing Project, City Manager Hosmer explained that we have had interest in the Construction Loans and have had interest from two proposals from local banks as well as some interest from a non-banking entity that may have a construction proposal for us as well. He was unaware of anyone responding to or submitting a pre-approval for the (project) lottery.

Councilor McNamara added that he has been meeting with other groups where there may be some grant funds available that the City could take advantage of, which would lower the purchase price of individual units as well. No guarantee, but we are still trying to reduce that price point to something that is more affordable. He also added that they are finalizing budget numbers with the selected contractors and are waiting on the performance bonding.

6. OPEN TO PUBLIC: NO ONE CAME FORTH.

7. RECOGNITIONS: RESOLUTION IN HONOR OF ERNST OIDTMANN

WHEREAS, Ernst Oidtmann served as a dedicated member of the Conservation Commission for the City of Lebanon from March 2008 to June 2026 and served as Chair from 2019 until 2022; and

WHEREAS, Ernst has given freely of his time and energy to the conservation of our natural resources, in the field as well as the meeting setting; and

WHEREAS, Ernst's unwavering dedication to the responsibilities of the Conservation Commission has significantly impacted the shaping of the city's future, reflecting his deep sense of civic duty and genuine concern for the well-being of our current and future residents, natural resources and 1919conservation lands; and

WHEREAS, Mr. Oidtmann's ability to engage with the community, navigate intricate issues, and make informed decisions has set a standard of excellence within the Conservation Commission that will leave a lasting legacy; and

WHEREAS, Ernst Oidtmann consistently went above and beyond, contributing to the creation and implementation of policies that have positively affected the lives of the residents of Lebanon, New Hampshire. His selfless service, leadership, and commitment have been instrumental in the successful operation and achievements of the City of Lebanon's Conservation Commission.

NOW THEREFORE BE IT RESOLVED, that the Lebanon City Council, on behalf of the City of Lebanon, extends its sincere appreciation for the dedicated service of Ernst Oidtmann for his years of service as a member and Chair of the City of Lebanon's Conservation Commission.

Dated this 19th day of August 2026 at Lebanon, New Hampshire.

____

Douglas Whittlesey, Mayor
On Behalf of the Lebanon City Council

8. ACCEPTANCE OF MINUTES: July 15, 2026 (Regular Meeting)

Amendments: Page 11, line 19: Delete the words "***entire projec***t" and change to "***site work***"; Page 19, line 26: Councilor Key was informed that the clarifying language she suggested could not be changed in the minutes because it was part of the MOTION already voted on by the Council, however, the intention of the interpretation was to make sure that any current city residents are "***housed and already living*** in ***Lebanon as of July 15, 2026 shall be considered for any remaining properties"***: Page 19, line 31; change "***not***" to "***no***." Page 7, line 35: remove the word "***the***" between new and pump; Line 37: Remove the words "***some of***"; line 41; ADD "***water***" after ground; line 44; replace "***was***" with "***is***"; Page 9, Lines 4 & 5: Change "***Resident***" to "***Regula***r"; Page 9 lines 10 & 11: Change "***Resident***" to "***Alternate***"; Page 17, line 16: Should read – "***He did not want…***"

Councilor McNamara MOVED to approve the July 15, 2026 minutes as amended and presented in the August 19, 2026 City Council agenda packet.
Seconded by Councilor Faunce.

****The Vote on the MMOTION was approved (9-0)***

9. APPOINTMENTS:

- Conservation Commission, Erling Heistad (Regular Member)

Mayor Whittlesey MOVED to Nominate Erling Heistad as a Regular Member to the Conservation Commission. **Term: 08/19/2026 to 08/19/2029**
****The Vote on the NOMINATION was approved (9-0).***

- Tree Advisory Board, Phillip Mulligan (Citizen Member)

Councilor N. Ford Burley MOVED to Nominate Phillip Mulligan as a Citizen Member to the Tree Advisory Board. **Term: 08/19/2026 to 08/19/2029**
****The Vote on the NOMINATION was approved (9-0).***

- Upper Valley Lake Sunapee Regional Planning Commission, Dan Nash (Reappointment as the Planning Board Representative)

Mayor Whittlesey on behalf of the Planning Board MOVED to Nominate Dan Nash for Reappointment as the Planning Board Representative to the Upper Valley Lake Sunapee Regional Planning Commission.

Term: 08/19/2026 to 08/19/2031
The Vote on the NOMINATION was approved (9-0).

- Welcoming Lebanon Task Force, Martha Tecca (Local Nonprofit Organization Representative)

Assistant Mayor Wilkie MOVED to Nominate Martha Tecca as the Local Nonprofit Organization Representative to the Welcoming Lebanon Task Force. **TERM: TBD**
The Vote on the NOMINATION was approved (8-0-1). Councilor Cole abstained.

10. PUBLIC HEARING ITEMS:

A. Reclassification of an Existing Class VI Highway (a Portion of Old Kings Highway) as a Class V Highway pursuant to NH RSA 231:22-a – Public hearing for the purpose of receiving public input and taking action to reclassify a portion of the Old Kings Highway right-of-way from a Class VI highway to a Class V highway pursuant to NH RSA 231:22-a; and Authorization for City Manager to accept an easement for turnaround for City vehicles.

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 44-60, Council agenda packet.)

1. Letter dated July 16, 2026, from Robert S. and Carolyn M. Townsend
2. Lebanon Planning Board Notice of Action for application PB2026-12-MIN, dated March 16, 2026.
3. Plat titled, "Proposed Subdivision for Robert S. & Carolyn M. Townsend Rev. Trust, Dated May 4, 2006," prepared by Cardigan Mountain Land Surveys, LLC, dated February 3, 2026, Project #: 25-4089,8292.
4. Plan titled, "Plan of Petitioned Road Reclassification – Old Kings Highway (at end of Storrs Hills Road)," prepared by Cardigan Mountain Land Surveys, LLC, dated March 31, 2026, and revised May 20, 2026.
5. Draft Easement Deed executed by Robert S. and Carolyn M. Townsend
6. NH RSA 231:22-a, Reclassifying a Class VI Highway, and NH RSA 231:133, Names; Changes; Signs

Mr. Tim Corwin ((Deputy Director of Planning and Development) reviewed and summarized the background information as presented in the Council agenda packet and as listed above.

Mayor Whittlesey opened the Public Hearing. Hearing no comments from the public, the Public Hearing was closed.

ACTION:
Councilor McNamara MOVED, that the Lebanon City Council hereby reclassifies a +/-166-foot-long segment of Old Kings Highway from a Class VI highway to a Class V highway, pursuant to NH RSA 231:22-a, as shown on a plan titled, "Plan of Petitioned Road Reclassification – Old Kings Highway (at end of Storrs Hill Road)," prepared by Cardigan Mountain Land Surveys, LLC, dated March 31, 2026, and revised May 20, 2026, as presented in the August 19, 2026 City Council Agenda Packet.

BE IT FURTHER MOVED, that the Lebanon City Council hereby authorizes the City Manager to execute and accept a proposed 50' x 50' easement to provide a turnaround for City vehicles over land of Robert and Carolyn Townsend, as depicted on the "Plan of Petitioned Road Reclassification" referenced above.

BE IT FURTHER MOVED, that the Lebanon City Council hereby changes the name of the

+/-166-foot-long segment to be reclassified as a Class V highway from Old Kings Highway to Storrs Hill Road, pursuant to NH RSA 231:133, I.
Seconded by Councilor Appleton.

****The Vote on the Motion was approved (9-0).***

B. Supplemental Appropriation of up to $104,500 for Airport PFAS Site Investigation Capital Project as Required by NHDES; Authorization to Transfer up to $104,500 from Airport Fund Balance – Public hearing for the purpose of receiving public input and taking action to appropriate up to $104,500 for expenditure in the Capital Improvements Fund for a new Airport PFAS Site Investigation Capital Project as required by NHDES; and to authorize the transfer of up to $104,500 from Airport Fund Balance to the Capital Improvements Fund to fund the supplemental appropriation. – R-2026-8

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 61-77, Council agenda packet.)

1. May 1, 2026 Letter from NHDES RE: Lebanon-Lebanon Airport, 58 Airport Road, NHDES Site #199406006, SITEEVALHW Project #44343
2. Excerpts from June 29, 2026 Airport PFAS Site Investigation Proposal from Sanborn Head
3. NH Env-Or-606 (excerpt of 606.01 - 606.04)

Deputy City Manager Brooks reviewed and summarized the background information as presented in the Council agenda packet and as listed above. He noted that some of the groundwater testing done by the Airport and submitted to the NH DES turned up PFAS at concentrations higher than allowed ground water standards. NH DES notified the City that it must complete a Site Investigation pursuant to NH Administrative Code, which is outlined in the agenda packet. We have a limited amount of time per that Administrative Code to complete this work. It was his understanding from Airport Director Carl Gross that we should be able to get an extension of time. He emphasized that we do not know what the study will turn up, and we do not know what NH DES is going to say about it just yet.

Mayor Whittlesey noted again that the City is being mandated to get this study done by the NH DES.

Mayor Whittlesey opened the Public Hearing. Hearing no comments from the public, the Public Hearing was closed.

Council/Staff Comments/Discussions (Summarized):
Councilor Key questioned if the work required went out to bid and Airport Director Gross noted they reached out to the NH DOT/Aviation Department for contractor recommendations they have used for this type of study. Three names were provided and we provided a copy of the FAA Investigation and results and requested that the consultants perform a study pursuant to the RSA. We received three (3) bids.

Councilor McNamara spoke about his concerns regarding the off-site drinking water wells for residents who abut the Airport and requested that the City put together a list of contractors that individuals could use if they wanted their wells tested. Director Gross will provide this list to the City Manager so it can be posted to the City's Website.

ACTION:

***Assistant Mayor Wilkie MOVED the following Resolution*:**

RESOLVED, by the Lebanon City Council, that funds, in the amount of up to $104,500 (One Hundred Four Thousand Five Hundred Dollars), be appropriated for expenditure from the Capital Improvements Fund for a New Airport PFAS Site Investigation capital project.

BE IT FURTHER RESOLVED, by the Lebanon City Council, that funds in an amount not to exceed $104,500 be transferred from the Airport Unassigned Fund Balance to the Airport PFAS Site Investigation capital project to fund the supplemental appropriation.

This resolution shall be effective upon passage.
Seconded by Councilor N. Ford Burley.

****The Vote on the Motion was approved (9-0)***

11. OLD BUSINESS

A. Proposed Amendments to the Lebanon Zoning Ordinance

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 78, Council agenda packet.)

On June 17, 2026, the City Council initiated the review process for proposed amendments to Section 205 and Section 604 of the Lebanon Zoning Ordinance to facilitate the potential development of a childcare facility by the Boys and Girls Clubs of Central and Northern New Hampshire (BGC) on City and School District properties near the former Seminary Hill School in West Lebanon. At the time, the Council tentatively scheduled a public hearing on the proposed amendments for August 19th.

However, on July 15, 2026, the Lebanon School Board failed to approve preliminary decisions necessary for the Boys and Girls Clubs' proposed childcare facility to proceed on the School District property. As a result, the proposed project will not move forward at the Seminary Hill location, and the proposed zoning amendments intended to facilitate the development are no longer necessary.

This memorandum is intended to close out the zoning amendment review process.

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

B. Appointment of 2026 Chair and Vice-Chair for Finance Advisory Committee

Included in Council agenda packet:
1. FAC Member Roster

On June 17, 2026, the City Council approved Ordinance #2026-07 to amend City Code Chapter 31, Boards, Committees, and Commissions, to update Article XVIII, related to the Finance Advisory Committee (FAC).

According to §31-63.C, the City Council shall annually appoint a Chairperson and a Vice-Chairperson from the members of the Committee to serve for the upcoming calendar year.

ACTION:
Mayor Whittlesey ***MOVED, that Jay Simms be appointed as Chair of the Finance Advisory Committee for the remainder of calendar year 2026.***

BE IT FURTHER MOVED, that Robert Moses be appointed as Vice-Chair of the Finance Advisory Committee for the remainder of calendar year 2026.
Seconded by Councilor Key.

**** The Vote on the MOTION was approved (9-0)***

12. NEW BUSINESS

Mayor Whittlesey announced he was going to swap Items 12.G and 12.F in the agenda packet because item G for the Kilton Library HVAC System is just to set a Public Hearing and he thought there would be a more robust discussion around the City and Boys/Girls Club potential Lease Agreement. All other items will in the order as presented in the agenda packet.

A. Review and Discussion of Elderly Exemptions Program

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 81-92, Council agenda packet.)
1. Review of the Elderly Exemption Program Presentation

Deputy City Manager Brooks briefly reviewed the background information for the Elderly Exemptions Program as presented in the Council agenda packet before turning the conversation/presentation over to the Finance Department and Assessing Division.

Deputy Finance Director Victoria Paguin and Deputy Assessor Kimberlee Burkhamer were present and reviewed/explained their PowerPoint presentation, noting they would not be making any recommendations this evening. They just wanted to present the background information to the Council for their consideration on potential options.

The topics explained and covered in the presentation included: Review of the Elderly Exemption Program and its current Elderly Property Value Exemption amounts; Primary Issues previously identified by the Council; the number of elderly exemptions broken down by year and age groups; Tax Bill and Pre-exempt Valuation Amounts for 2025; the Impact on the 2025 Tax Rate; US Census Data broken down by housing types, age demographics and income/poverty levels; Social Security Income Fast Facts; Lebanon's Estimates based on Census Data; How to apply and what the process/requirements are for submitting an application and qualifying examples (for a Single person/Joint-married couple); Asset/income limits history and inflation comparisons for years 2005-2026; Income limitations and Exemption History Amounts; How Lebanon compares with other cities towns/municipalities in New Hampshire; possible Policy Option(s) for the Council to consider and the hypothetical possible impacts they may have for the City of Lebanon, NH.

Please Note the below:

Impact on the 2025 Tax Rate

- In 2025, elderly exemptions removed $17,261,930 from the City's grand list value.
- The result of this reduction in grand list value was an increase in the total tax rate of $0.04 per $1,000 or roughly a $50 annual increase on a property tax bill for a property valued at $350,000

Possible Impacts

- Based on participation rates in 2025 the average reduction in assessed value was $205,180 per participant household
- If participation returned to approximately 100 households, the exempt value would be approximately $20,518,000
- This would result in a tax rate impact of approximately $0.17 per $1,000
- These estimates assume participation returns to historical levels. The fiscal impact of changing eligibility requirements cannot be estimated because the number of newly eligible households in unknown

Council/Staff Comments/Discussions (Summarized)
Councilor Key noted that assumptions cannot be made that 25% (of 50%) of Lebanon's population aged 65 years and older are living in their own home and renters should be included in this formula. She also questioned whether or not the State of New Hampshire would accept other novel ways in the way they look at elderly people so they could stay in their homes (i.e., a freeze on the value/revaluation of an elderly person's property value beginning at a certain age). Ms. Paquin added that one thing this presentation does not specifically address is the homeowner's opportunity to apply for a Tax Abatement if they are facing a hardship. They could apply for a Property Tax Deferral if they do not qualify for an Elderly Tax Exemption.

Councilor Stavis added that the change Councilor Key was speaking about would need a massive change in the NH State Law, since the portion of property taxes that goes to the state-wide education tax is derived, in part, from those (property) assessments and further explained her reasoning.

Councilor Appleton agreed with some aspects of what Councilor Key said and felt that the number of potential eligible applicants might be a bit of an underestimate. We are assuming that homeownership and owner occupancy is constant across all age demographics, which is not true because older folks are more likely to own their own homes. It looks like 35% of the net houses in Lebanon are occupied by people that are 65 years or older and thought this was an important note when looking at the potential impact of this. In terms of an action: Councilor Appleton was concerned about increasing the eligibility for this program and explained her reasoning noting that we want to make sure everyone in Lebanon has the same priority – to stay in their homes and live affordably. She did not want these costs to be inadvertently passed onto others.

Council McNamara noted the last increase in this program was done in 2022. He also felt that +/- $100K as an asset limit is ridiculously low given inflation and recommends increasing the asset limits and further explained his reasoning. He agreed that it would be a heavy lift at the State level to do what Councilor Key suggested. To be clear, Ms. Paquin noted the numbers in the presentation (Asset Limit History and Inflation Comparison Chart) were just generated as an example of what type of assets a person might have. There is no set structure as to what asset types are allowed in this program (i.e. car).

In response to Mayor Whittlesey's question regarding whether or not the Council had the ability to differentiate asset types (liquid vs assets) Ms. Burkhamer stated that nothing is an asset unless it is a sale from a business or from a Life Insurance Policy. Outside of these two things, assets are very generic according to the RSA and leaves these (assets) up to the municipality (to determine). Mayor Whittlesey requested a legal review regarding assets in the RSA to see what the City's options might be and whether or not we can exempt personal property (i.e., auto, coin collection, valuable antiques, jewelry, etc.). Ms. Burkhamer noted she can provide this information to Council for free.

Assistant Mayor Wilkie noted that Councilor Key brought up a good point and spoke about his reasons why he felt it is not an ideal metric because a person would have to draw down their liquid assets in order to meet the asset requirements. He agreed that the numbers calculations we see here are not necessarily accurate and was concerned whether or not the City's current limits should be higher/lower or whether they should stay where they are noting an increase in this program took place twenty-one years ago and have not been reviewed since that time. He did not feel that the asset limit should go from $100K to $190K but did feel it was worth increasing it more gradually and reviewing the Elderly Tax Exempt Program every 1-2 years.

Councilor Cole wanted to know the reasoning behind why this (program) could not be brought to the 2026 level, at the very least, and explained his reasoning. Assistant Mayor Wilkie explained that while he does not agree with a $100K asset limit, we do have people in these age brackets who are struggling to pay taxes, but they are not the only people who are struggling. We have heard from people of all ages that are having trouble paying for property tax increases and who are suffering. He would like to see an increase in the Elderly Tax Exemption Program but in a way that allows us to see and moderate that increase, noting that two years ago when there was a significant tax rate increase it caused a lot of upset within the City. We need to be responsible and careful so that we do not make decisions that could do that again.

Councilor Appleton concurred with Assistant Mayor Wilkie and thought we should avoid that affordability shock in the other demographics, knowing that the affordability crisis is very widespread.

Mayor Whittlesey noted that in looking at the various Veterans Tax Credit increases we actually saw a much higher turnout in application requests for exemptions than what we were expecting. It's that rule of unintended consequences that causes his hesitation.

Councilor Stavis also added this is not the only Tax Exemption that the City offers – there are many, noting it is awkward to increase one and not look at all the others. She also spoke about the State limits regarding what we could/could not exempt in RSA. We, in fact, tried to raise that number substantially in this last legislative session and the State Senate killed it. However, since the RSA does not define assets, the City is wide open to do so.

Ms. Burkhamer read Administration Rule 413.04 for net assets, noting that it is the market value of all the assets (i.e., the coin collection, the antiques, gambling winnings, cash, etc.). These are included in the application and in good faith we expect people to give those assets and further explained the process and her reasoning noting that if you have something you can sell to support yourself, it is an asset.

Councilor Key requested the data showing how many people in Lebanon who are actually struggling to pay property taxes. Ms. Burkhamer noted that per the RSA she was not allowed to put together a list of elderly people. She also spoke about how, if an elderly person comes in and they do not qualify for the exemption, she either offers them a tax abatement or lets them know they can enroll in other programs that may help them. In response to Councilor Key's question regarding what other programs were available for the elderly to take advantage of, Ms. Burkhamer informed/explained to her the Hardship Tax Abatement and Elderly Tax Deferral Programs, noting she has received no applications for these programs to date.

Councilor Stavis reiterated that the State sets the tax rate not the municipality.

Councilor Cole noted that what he was hearing was the apprehension of bringing the numbers (for the Elderly Tax Exemption) to the 2026 numbers because we do not want to offend one group for the benefit of another. He had a hard time with this and stated that most of these elderly folks have lived here for many decades and did everything right. He wanted to bring the Council's attention to the fact that we go through pretty substantial efforts (i.e., the $100K Mechanic Street sidewalk) to make concessions for other demographics within the City and even outside the City. We do things for everybody, and he thought it was the right thing to do to bring these numbers up to 2026 standards/levels and further explained his reasoning. He was uncertain why (the Elderly Tax Exemption) has not been done/updated since 2021 and would like to see the City Council update these numbers yearly based on inflation.

Councilor N. Ford Burley noted she was in favor of increasing the (elderly) asset limit but was hesitant to do the full amount because that would be a very massive shock to the taxes on other residents. While we would love to give every resource available to those (aged) 65+, this would be offset by the tax rate paid by other residents (i.e., people who are 62, 55 and people who are not necessarily in a difficult financial situation). She also took issue with the idea that once you hit 65 you don't use sidewalks anymore and explained her reasons why she felt that some folks (in other age groups) would feel unintentional financial pressure.

Assistant Mayor Wilkie agreed with Councilor N. Ford Burley noting that people over 65 are using sidewalks. He was not opposed to the (Elderly Tax Exemption) increase to $190K but this was something he did not want to recommend because he felt we (Council) need to be responsible for all Lebanon residents. We should keep in mind that we are not simply looking at everybody aged 65 or older, we are also looking at renters, noting that renters will not be eligible for this incentive because they will simply continue to pay rent, which will go up as a result of other abatements being offered. His personal preference would be something <$190K, noting the asset limits should probably be increased.

Councilor Faunce questioned how Lebanon arrived at the numbers in the table of different towns. He also questioned what these towns tax rates were, how they determined their property values, and how these compare to the tax rate of Lebanon. He would like to look at property values and effective tax rates for our associated peers in other communities.

The Council, Ms. Paquin and Ms. Burkhamer continued discussions regarding reasons why the Elderly Tax Exemption should be simplified (i.e., a tax cap based on a reasonable percentage of their income); how the City is always bound by the structure of the State's RSAs, which they leave up to individual town/municipalities to manage; what the State RSAs limits are on income and asset eligibility; reasons why a percentage of an elderly person's income could not be used by the City to qualify for this program; whether or not the Council should increase the asset limit; how addressing the income thresholds or exemption amounts do not need to be determined right now; how the program needs to be different than what it is now; whether or not the Council should change asset limits; and, planning a Public Hearing that offers a range of increased asset limit (low end/high end – suggested between $120K up to $190K).

City Manager Hosmer spoke about his concerns regarding: What the impact would be on our taxes; how are we going to pay for them, and how we might shift that obligation to others. We need to be careful about arbitrary numbers until we know the exact impact on others within the City. He advocated that the Council not shock the system right now with a wild, very high increase and felt the increase needed to be measured, structured, and then revisit this next year after we know what the potential impacts would be. This would give the Council and City time to analyze this in a pragmatic way that does not rapidly shift a tax obligation to those that are as equally vulnerable, just not at the senior citizen level.

The Council continued discussions regarding what types of data was needed for a Public Hearing; having data available to the Council well in advance of the April 15th deadline; how any action taken by the Council needs to be done by the end of this year (2026) in order to have the appropriate timeframe for people to know the information and to come in and fill out an application by the April 1st deadline; the need to add this to our other tax exemptions and get this on a regular cycle for its review by the Council every 1-2 years; the potential unexpected increase in applications for the Elderly Tax Exemption and how this would this be funded; whether or not the City would be able to afford an increase in the Elderly Tax Exemption (by increasing asset limits/income requirements); using a phased approach to increasing the funding for the Elderly Tax Exemption.

Mayor Whittlesey noted that no action will be taken tonight and spoke about the potential next steps before setting a Public Hearing:

- An analysis of the financial impact of the proposed determined ranges (between $145K up to $165K)
- Outreach to some of the regional communities asking them how they arrived at their numbers (tax rate)
- A MOTION needs to be prepared by the City's Administration
- Once all the information/data has been received, then a Public Hearing date can be set.

Deputy Finance Director Paquin informed the Council that there is nothing outside of this presentation that the Finance Department could provide to them that would support either increasing or decreasing the Elderly Tax Credit. There is no data source out there that allows them to have access to some of these asset limits. We only have this information after someone has completed an application and gave examples. When it comes to the budget itself, there is nothing additional that they can provide because they would not know the impact on the Grand List Value.

After further lengthy discussions regarding the Elderly Tax Exemption and setting a Public Hearing, the Council decided to take **NO ACTION** at this meeting. They are looking to have a Public Hearing at their first meeting in January 2027, after budget season, and after they have had a chance to look at more specific data. In the interim, City Staff will be preparing options/variables/data (as best as they can) which can be added to the Public Notice.

- **Mr. Donald Lacey (Ward 3)**: He spoke about his reasons why he was encouraging the Council to increase the exemption amount.

ACTION: NONE TAKEN.

B. Discussion of Sewer Development Charge Abatement Request from Renee Costa for Lady Rich Express Carwash, 1 Martin Drive, West Lebanon

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 93-116, Council agenda packet.)

1. July 14, 2026 Email from Renee Costa, Lady Rich Express Carwash, requesting clarification and Council consideration of waiving sewer development charges, including sample invoice of catch basin cleaning
2. July 16, 2026 Email from City Engineer Brian Vincent summarizing history and status of sewer use permitting for the carwash property, including May 11, 2026 email to Ms. Costa and supporting documentation
3. City Code Chapter 136, Sewer Service, Article XV, Sewer Development Charge as adopted in December 2019 and in effect in 2023 when subject applications were received.

Ms. Renee Costa (owner of Lady Rich Express Carwash) and her attorney were present and reviewed and summarized the background information, as presented in the Council agenda packet for this topic. This carwash was constructed in the late 1980's and the first sewer connection was permitted/created in 1990.

Ms. Costa's attorney referred the Council to the Sewer Connection Notice dated November 20, 1990 and the Permit Request for a Commercial and Industrial Sewer Connection. Ms. Costa bought this property in 2023, with the existing improvements that had existed since the property was constructed. She then sought and obtained a building permit to renovate the existing carwash (i.e., replace the siding, equipment, and various mechanical upgrades). As part of that permitting process, his client was subjected to a Sewer Impact Fee, and he read § 136-121 Imposition of Sewer Development Charges noting that his client did not seek to enlarge the existing sewer services. There was already a sewer permit, and Ms. Costa did not seek to expand the number of (bay)connections; she did not seek to expand the size of the connections, and; did not seek to add additional facilities on the property. He spoke about the past and present Sewer Development Charges, noting that Ms. Costa was seeking an abatement of her Sewer Development Charges under § 136-124, which gives the City Council the authority to abate any sewer development charge assessed pursuant to this article. They did not believe a Sewer Development Charge should have been imposed when the Alteration Permit was sought in 2023 because there was not an enlargement of sewer-related activity on the property. There are no additional car bays on the property, and as part of the review process in 2023, there was some discussion and a review related to the sewer connection permit that makes reference to what the company was doing – Self Service Car Wash. Notably, in the Code, there is no definition of a Self Service Carwash.

At the request of City Manager Hosmer, Ms. Costa's attorney described and explained the layout of the Lady Rich Express Carwash property.

Council/Staff Comments/Discussions

Councilor McNamara recapitulated what was said noting that the number of buildings have not increased, the size of the building has not increased, and the number of bays have not increased. All that has happened from the 1990 approval to today is that the equipment has been replaced and they have cosmetically improved the looks of the buildings, but capacity has not increased.

The Council, Ms. Costa and her attorney, continued to discuss the language within the Ordinance itself; the infrastructure of the buildings when the original permit was granted in 1990 vs. today; the consumption of sewage throughout the year; the upgrade of the equipment used at the carwash (i.e., you replace your refrigerator or toilet in your home, which may be more efficient than the old ones); how what was bought still consists on the same footprint (i.e., same number of bays, same types of systems perhaps with better technology); and the containment catch basin systems, how it flows into the sewer lines, and it's cost.

Mayor Whittlesey read the definition of new source under § 136-B, and Ms. Costa's attorney noted that while the equipment has been replaced it still serves the same function as it had been before. It was a carwash with self-serve bays, had, and still has, an automated tunnel. If the broader interpretation were to be applied anytime there was some type of mechanical work done (i.e., to replace a filter, valve or component) you could say that was an alteration or replacement. He did not feel that was what was intended. The system that is presented here is still performing the same function and doing so the way it was before in the (same) location. Further discussions took place between Mayor Whittlesey and Ms. Costa's attorney regarding the Sewer Development charge as defined in § 136.

The Council continued discussions on the following: interpretational issues regarding the permit issued in 1990 for a self-service carwash use on the property but no additional sewer permits were found for a drive-thru carwash on the same site, and what was approved in 1990; what is a reasonable range of sewer usage discharge; and whether or not a sewer Development Charge is interchangeable with the term Impact Fee.

Mr. Brian Vincent (City Engineer) came forth and spoke about the Sewer Development Charge and what this charge goes toward. He noted the Sewer Development Charge is a one time fee and goes with the property to pay for capital infrastructure charges. It does not pay for usage on a daily basis. The more flow through the system, especially through the treatment plant, is added stress to the system. At some point, the features we have in place at the plant get overwhelmed by the flow they manage.

Councilor Cole questioned if the carwash was putting more sewage capacity into the Lebanon system now as a result of their upgrades vs. what was used 1990. In response to this question, Ms. Costa's attorney referred Councilor Cole to the original permit condition #6: If flow exceeds 5,000/gal. per day, or is an industrial waste, NO permit will be approved until application has been filed by the City……. Back in 1990 there was a 5K/gal limit per day that was applicable in order to get the permit. The calculations today are still below that threshold and the same infrastructure is still there.

The Council continued discussions regarding: Why is a Sewer Development fee being charged if the infrastructure remains the same as it was back in 1990; how this is about capacity and allocation of our water treatment system; the fees charged in 1990; what the purpose of the Sewer Development Charge is; whether or not the carwash is using more (sewage) capacity; whether or not the City's water records indicate what was used by the previous owner (back in 1990), and how DPW analyzes the usage, which only goes back to the last 5 years; what the facilities usage was, even though the facility was not being used that much during the past 5 years and DPW's water records only goes back to 2000; how Ms. Costa was never informed by the previous carwash owner or her consultant about a Sewer Development Fee before purchasing the property; how this property was never reviewed by the Planning Board and it was just issued a Building Permit; the Sewer Development Charge Acknowledgement and Payment Plan from the City dated June 27, 2024, and how DPW is bound by what the Code says; what the water consumption is today; and the difference between the Water Fee vs. the Sewer Fee.

City Manager Hosmer noted for the record that there were back funds owed to the City, and given the tight timetable for payment, Ms. Costa paid those promptly. He was uncertain how this would impact the Council's decision tonight, but said that for someone coming into the City, investing into a property, and bringing it back into productivity, is worth mentioning. Ms. Costa's efforts over the past few weeks have been exemplary as far as coming up with large sums of money in a tight timeframe. He suggested the Council look at a compromise (in funds owed) because of what she brings into the community so she can continue her business.

The Council discussed the total amount due from Ms. Costa, the total amount paid, the Sewer and water-related charges; their reasons (pros/cons) for issuing either a potential abatement or partial abatement; the reasons why a lien was issued on Ms. Costa's property and how this could be reversed; having the Council do everything in their power that is reasonable and fair to ensure that Ms. Costa is able to provide her services to the City, and; reasons why the City needs to better define enlargement and the costs included in the permit process.

Assistant Mayor Wilkie MOVED to extend the meeting to 10:45PM
Seconded by Mayor Whittlesey.
****The Vote on the MOTION was approved (9-0).***

The Council, the Finance Department, Ms. Costa and her attorney continued to have a lengthy debate on the financials for a potential abatement on the Lady Rich Express Carwash.

The Council took a short recess while Deputy City Manager Brooks prepared a Motion for the Council to vote on.

ACTION:
Councilor Stavis MOVED, that the Lebanon City Council, pursuant to City Code Section 136-124, Abatement of Sewer Development Charges, hereby abates the remaining balance due of $47,667.82, and associated interest charges, for the Lady Rich Carwash, LLC, for property at 1 Martin Drive, West Lebanon;

BE IT FURTHER MOVED that the Lebanon City Council hereby assesses a Sewer Development Charge of $24,000.00, to be paid within 24 months of the date of this decision, with the first payment due on October 1, 2026. This assessment shall not be subject to interest during the 24 month period, but shall be subject to lien, applicable interest and penalties if unpaid within the 24 month period.
Seconded by Councilor N. Ford Burley.

Councilor Cole spoke to the Motion noting that the City has some room for improvement on making people aware of these types of charges going forward.

****The Vote on the Motion was approved (9-0).***

C. City Council Review of Tax Deeding Waivers

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 117-167, Council agenda packet.)

1. Property Record Cards, Summary of Tax Payment Activity for the following properties:
    - 20 West Park Street
    - 10 Pumping Station Road
    - 330 Poverty Lane

- 695 Dartmouth College Highway, Unit #18
- 16 Michael Street
- 41 T Andrew Street

2. NH RSA 80:76, Real Estate Tax Liens

Jaseya Ewing (City Clerk/Tax Collector) reviewed and summarized the background information regarding Tax Deeding Waivers. She noted that 16 Michael Street taxes have been paid.

ACTION:
Mayor Whittlesey MOVED the following Resolution:

RESOLVED, that the Lebanon City Council, in compliance with the provisions of NH RSA 80:76, has reviewed the Tax Collector's compilation of outstanding tax liens for the 2023 tax year and hereby notifies the Tax Collector that the City will not accept tax deeds for the following properties because the property owners have active payment arrangements with the City and have consistently complied with their payment terms as noted on page 118, Council agenda packet:

NOTE: Property taxes on 16 Michel Street have been paid, and it has been removed from the list below.

Billed Owner/Location	Map/Lot	Type	2023 Lien	Total Due
20 West Park, LLC 20 West Park Street	91-232-0	Commercial	$38,360.51	$140,963.82
Griffin, Heather 10 Pumping Station Rd	93-117	Residence	$5,597.57	$18,995.38
Mason, Michael P. TTEE 330 Poverty Lane	188-1-0	Residence	$19,213.32	$65,023.21
Oliveira, Guy & Ann 695 Dartmouth College Hwy, 18	99-8-1800	Residence	$238.31	$2,692.62
Macadam, Daniel 41 T Andrew Street	90-42-4100	Residence	$1,539.50	$3,312.16

Seconded by Councilor Appleton.

****The Vote on the Motion was approved (9-0)***

D. Dog Licensing Civil Forfeiture Update

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 168-171, Council agenda packet.)

1. July 20, 2026, Memo from City Clerk Jaseya Ewing, re: Dog Licensing – Civil Forfeiture Notice – Returns
2. Excerpts of NH RSA 466

Jaseya Ewing (City Clerk/Tax Collector) gave an updated summarization regarding Dog Licensing Civil Forfeiture.

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

E. Discussion RE: Council Housing Goals, Potential Zoning Amendments

This item was not discussed due to time constraints. It will be added to a future City Council meeting agenda.

G. Discussion and Set Public Hearing for September 2, 2026: Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System

NOTE: This item was taken out of order from the agenda packet and placed before Item F.

Included in the agenda packet: (All publicly available documents and detailed information can be found on page 190, Council agenda packet.)

Deputy City Manager Brooks gave a brief summarization of the background information regarding the need for a Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System.

Council/Staff Comments/Discussions
Mayor Whittlesey noted that this item is to set a Public Hearing and the Council will not be making a decision tonight.

In response to Councilor Key's question regarding what the responsibilities are of the company or an Architect who installed the system, since this has been a problem from the beginning. Councilor McNamara noted the HVAC Engineer who designed the system was a Lebanon resident and is now deceased, noting this was a one-man operation. His understanding about the system was that it was supposed to be state of the art at the time and further described the history of the present system.

Councilor Cole questioned whether or not it was the heating source that is the issue or is it the heating dispersal system, so if we just replace the boiler are we actually fixing the problem. Councilor McNamara informed the Council that at the Public Hearing there will be a presentation by the current HVAC Engineer regarding the solution to Kilton Library's HVAC System.

ACTION:
Councilor McNamara MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, September 2, 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 a supplemental appropriation of $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees.
Seconded by Assistant Mayor Wilkie.

****The Vote on the Motion was approved (9-0).***

The following items were discussed by the Council in the order as presented below.

F. Discussion and Authorization for the City Manager to Execute a Ground Lease Agreement for Land at 226 Mascoma Street to the Boys and Girls Clubs of Central and Northern New Hampshire for a proposed childcare facility

Included in the agenda packet: (All publicly available documents and detailed information can be found on pages 174-189, Council agenda packet.)

1. Letter of Intent dated July 16, 2026
2. Draft Ground Lease Agreement between the City of Lebanon and The Boys and Girls Clubs of Central and Northern New Hampshire, Inc.

City Manager Hosmer reviewed and summarized the background information. The endeavor with the SAU to put a Childcare Center in the Seminary Hill School did not come to fruition. In looking at a backup plan, the City is now evaluating the City's property at 226 Mascoma Street for a proposed Childcare Center. He sent out a document to the Council from Fire Chief Wheatley noting that if this site was selected, the Fire Department would also like to use it as a fire training structure. Since the current structure will need to be demolished anyway, we now have an opportunity to control burn this structure, use it for training, and then demo what is left of the structure on the property and take it to the Solid Waste Facility, which would make the property ready for the site work to be completed by the Boys/Girls Club. He spoke about the funding received through Congresswoman Kuster's office; the funding received by the Boys/Girls Club from a CDBG grant; the tax credits for this project, and the +/-$4M that was raised by fundraising activities from the Boys/Girls for the development of a Childcare Facility in Lebanon.

Council/Staff Comments/Discussions

Councilor McNamara questioned if this facility would have the same number of enrollees that was proposed at 20 Seminary Hill location. The architect anticipated that it would be about the same number.

Councilor Cole questioned how this (226 Mascoma Street) came to be. City Manager Hosmer noted that the deal with the SAU just dropped dead, noting there was time during the process of negotiations with the SAU when he felt that opportunity there to be expired. The School Board still had to take their final vote, but you kind of know when a deal is ripe or overripen. In light of some of the time constraints, not only for us to use our Congressionally directed funds, but he also had conversations with Christopher Emond (CEO, Boys & Girls Clubs of Central and Northern NH) regarding his grant as well and felt it prudent to have a backup plan if the SAU and School Board voted down the opportunity to build on Seminary Hill. Just as a backup plan, City Manager Hosmer knew the 226 Mascoma Street property could probably serve what the Boys/Girls were looking to do. His point is that the need is immediate.

In response to Councilor Cole's question about whether or not the City needs to find another place for the Boys/Girls Club, City Manager Hosmer spoke about the need for childcare is such that time is of the essence. He further explained his reasoning, noting that the funding from some of these grants will be closing at some point.

Councilor Cole spoke about other Childcare Centers in the area that are at capacity but cannot find the labor and he was curious why speed was of the essence when we know there is plenty of capacity.

Mayor Whittlesey noted this was physical capacity and spoke about the footprint within their facilities. under their economic structure they are unable to afford the labor and cannot find people who are willing to work in their facilities for the amount they are able to pay them. These facilities literally have wait lists where applications are being received even before a child is born. He also spoke about the closing of a few childcare facilities and noted that while those individual facilities might have capacity (if they can find the people) that does not mean they currently have capacity to take on more children.

City Manager Hosmer spoke about the level of success that the Boys/Girls Club has had throughout the State in filling their staff centers, noting they also have the ability/experience in collaboration with a number of other non-profits and the Community College Systems to build the capacity they need to work in their facilities. They have taken the initiative to create programs and feeder systems, so they have professional help to come in and work in their childcare facilities. They have a plan in Lebanon to work with the River Valley Community College, as well as some of the other Career and Technical Education Centers, to begin to have people appreciate that these are really good professions.

Councilor Cole also questioned whether the Boys/Girls, because of the advantage they, would be able to pay their employees more than what surrounding childcare facilities are paying and questioned if they would draw from that pool and take away from those existing childcare facilities.

City Manager Hosmer spoke about private businesses looking to exploit opportunities as opposed to being a public entity that knows that if you can create a larger pool of qualified people to fill the jobs, not only will they benefit but the whole market will benefit as well and further explained his reasoning. He did not fell they would strip away other employees (from existing childcare centers).

Further discussions took place between Councilor Cole, City Manager Hosmer and Mayor Whittlesey regarding the reasons behind the $1 lease; reasons why the Boys/Girls Club would have to walk away from this initiative because they would not be able (financially) to make the Fair Market Lease work for them; how people should be given a voice in these matters (i.e., the location, an increase in traffic, etc.); concerns about property taxes and the cost of the City's purchase price for this property; concerns and reasons for giving up +/-$8K in tax revenue to the City.

Councilor Key requested an accounting across all of Lebanon's non-profit properties and further explained her reasoning, noting there is a limit to what Lebanon can provide.

Councilor N. Ford Burley respectfully noted services our residents have, is because these are non-profits that are providing very tangible services. She felt the Boys/Girls Club was a great opportunity to provide services at functionally no cost to us (the City) and further explained her reasons. This is the place where we do not have to worry about constructing the facility; we do not have to worry about maintaining the facility for 60 years, and; we have a really solid partner who is willing to do the fundraising, do the construction and do all the hard work. We found a place for them to do that on property we already owned. The precedent was already set that this property was going to be used to benefit residents anyway, so this is an opportunity to use that site to benefit residents in a different way, and for the next 60 years.

Assistant Mayor Wilkie MOVED to extend the meeting to 11:00 PM.
Seconded by Mayor Whittlesey.
****The Vote on the MOTION was approved (9-0)***

The Council continued their discussions regarding the Boys/Girls Club and the pros/cons of the property's potential uses.

ACTION:
Councilor N. Ford Burley MOVED, that the Lebanon City Council, pursuant to its authority to manage municipal property under RSA 41:11-a, hereby authorizes the City Manager to execute a Ground Lease Agreement with the Boys and Girls Clubs of Central and Northern New Hampshire for the potential construction and operation of a childcare facility on City property at 226 Mascoma Street, Lebanon, Tax Map 90, Lot 26, and to execute any related documents and take all actions necessary to implement the Agreement.
Seconded by Councilor Appleton.

****The Vote on the Motion was approved (8-1). Councilor Cole opposed.***

13. NON-PUBLIC SESSION: NONE

14. ADJOURNMENT:

Councilor N. Ford Burley MOVED for adjournment.
Seconded by Councilor Key.
****The Vote on the MOTION was unanimously approved (9-0)***

The meeting was adjourned at 10:50 PM.

Respectfully submitted,
Dona E. Gibson
Recording Secretary

Agenda
Lebanon City Council
September 2, 2026

10. Public Hearing Items:

10.A – Reclassification of Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail

A public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail.

The City Council requested this public hearing at its June 3, 2026 regular meeting. The public hearing was properly noticed in the *Valley News* on August 22, 2026 in accordance with City Code and State Law.

Background

The Class VI Road Advisory Committee was established by the City Council on September 1, 2004, to review the status of all of the Class VI roads within the City to include their current, historic, and possible future uses, and to report findings and make recommendations to the Council for their action to continue the present use, upgrade, discontinue, or otherwise change the status of the roads.

The Class VI Roads Advisory Committee reviewed Baker Lane (Class VI Road #27, extending south to north from Cross Road to Storrs Hill Road) during two meetings in 2014, as well as two meetings in 2021. The summary of those discussions includes an assertion that Baker Lane is a public right-of-way, as well as the Advisory Committee's recommendation that the current Class VI designation be changed to a Class A Trail. A summary of the Advisory Committee's report and recommendation are included in the enclosed memo from the Planning and Development Department.

In alignment with past practice, the City Council, as the authoritative legislative body, is requested to complete a two-step process, including:

1. Acceptance of the Class VI Road Advisory Committee's report as an affirmation of the existence of Baker Lane as a public right-of-way; and
2. Review and consideration of the Class VI Road Advisory Committee's recommendation to change the current designation for Baker Lane from a Class VI Road to a Class A Trail.

Action:

If the Council chooses to follow the recommendation of the Class VI Roads Advisory Committee the following motion is offered for consideration:

MOVED, the Lebanon City Council accepts the report and recommendation of the Class VI Road Advisory Committee and hereby reclassifies Class VI Road #27 (Baker Lane – extending south to north from Cross Road to Storrs Hill Road), as shown on the City of Lebanon Draft Class VI Roads Map, printed June 2013, and as presented in the September 2, 2026 agenda packet, to a Class A Municipal Trail as defined in RSA 231-

A:1(I) subject to the following public trail use restrictions: Means of travel shall be restricted to horse, foot, ski and snowshoes, and snowmobiles when snow cover is adequate. Motor vehicles, wheeled vehicles, and off-highway recreational vehicles other than snowmobiles, shall be prohibited, subject, however to vehicular uses of abutting landowners for access to existing uses of land as set forth in RSA 231-A:1(I). The Public Works Director shall cause to be posted legible signs at the entrance to the trail describing the restrictions contained herein, as provided by RSA 231-A:4.

Included in this Section:

1. August 13, 2026 Memorandum from Mark Goodwin, Sr. Planner/GIS Coordinator, RE: Recommendation from the Lebanon Class 6 Road Advisory Committee – Road Segment #27 (Baker Lane)
2. Class 6 Road Abutter Notification Map, Baker Lane (Road #27), prepared by the Planning Department, printed August 18, 2026
3. Baker Lane (2001 Photos)
4. Class VI Road Assessment Template – Road Name: Baker Ln.
5. Notice of Public Hearing as Published in the August 22, 2026 edition of the *Valley News*

CITY OF LEBANON ~ PLANNING OFFICE

MEMORANDUM

TO: Honorable Mayor & City Council,
City Manager, A. Hosmer; Deputy City Manager D. Brooks

FROM: Planning Department
Mark Goodwin, Sr. Planner / GIS Coordinator

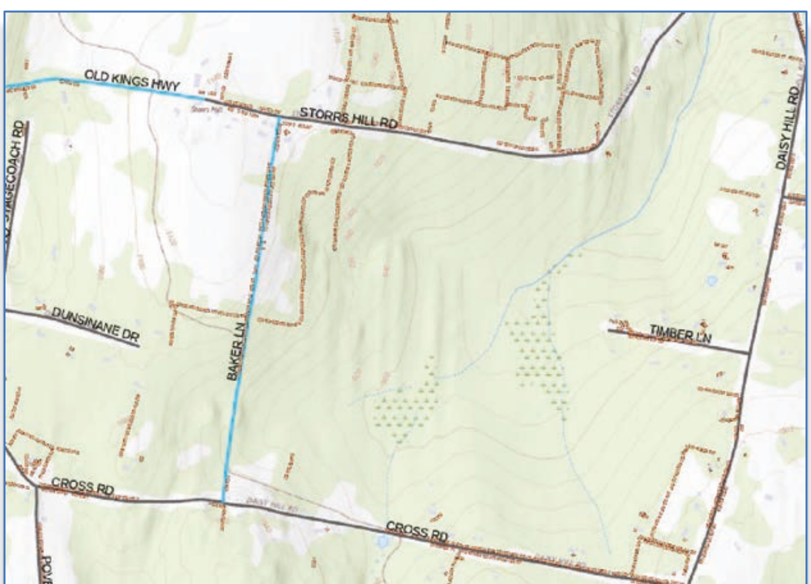
RE: Recommendation from the Lebanon Class 6 Road Advisory Committee - Road Segment #27 (Baker Lane)

DATE: August 13, 2026

I. BACKGROUND

Baker Lane is likely among the earliest public rights-of-way (R.O.W) established in Lebanon as it appears to align with the original Parchment Map. The R.O.W alignment is close to a true south to north orientation, connecting Cross Road and Storrs Hill Road. Conditions on the ground are such that the course was easily followed by the group of Lebanon volunteers conducting the initial field inventory, as captured in photos taken at that time. It is likely that some level of forest regeneration has occurred within the R.O.W, and perhaps even the treadway since that initial field visit. It is unknown whether survey monumentation can be located but would logically exist at the abutting property corner locations. Historic stone walls can be found intermittently along the R.O.W.

Figure 1: USGS / Baker Lane



The Class 6 sub-committee reviewed Bakers Lane during two (2) meetings in 2014, as well as two (2) meetings in 2021. The summary outcome of those discussions includes an assertion that it is a public R.O.W, as well as a recommendation that the current Class 6 designation be changed to a Class A Trail. The specific motion language is provided in the section below. Attached is the assessment template tool used by the C6 sub-committee to facilitate the review process and to capture the findings.

In alignment with past City Council practice, as the authoritative legislative body, the Council is requested to complete a two-step process, including:

1. Acceptance of the C6 Committee report as an affirmation to the existence of a public right-of-way;

2. Review and consideration of the C6 Committee's recommendation as to the proposed right-of-way roadway designation, e.g. Discontinuance, Class 6, Class A Trail, Class B Trail

A brief presentation, including supporting materials, will be provided at the beginning of the City Council agenda item discussion.

II. C6 COMMITTEE REPORT & RECOMMENDATION:

The C6 sub-committee reviewed the prescriptive evidence supporting the assertion of Bakers Lane as a public right-of-way, the current conditions and use, as well as potential future uses, and is recommending that the Council both affirm its existence as a public right-of-way by acceptance of this report, and to reclassify to a Class A Trail designation.

The following specific motion was generated by the C6 Committee on **2021.11.04:**

Mr. Heistad MOVED **that the Class VI Roads Advisory Committee recommend to the Lebanon City Council that they reclassify Class VI Road #27 (Baker Lane extending south to north from Cross Road to Storrs Hill Rd) to a Class A Municipal Trail as defined in RSA 231-A:1(I) and as shown on the City of Lebanon Draft Class VI Roads map printed June, 2013 subject to the following public trail use restrictions: Means of travel shall be restricted to horse, foot, ski and snowshoes, and snowmobiles when snow cover is adequate. Motor vehicles, wheeled vehicles, and off-highway recreational vehicles other than snowmobiles, shall be prohibited, subject, however to vehicular uses of abutting landowners for access to existing uses of land as set forth in RSA 231-A:1(I). The Public Works Director shall cause to be posted legible signs at the entrance to the trail describing the restrictions contained herein, as provided by RSA 231-A:4.**

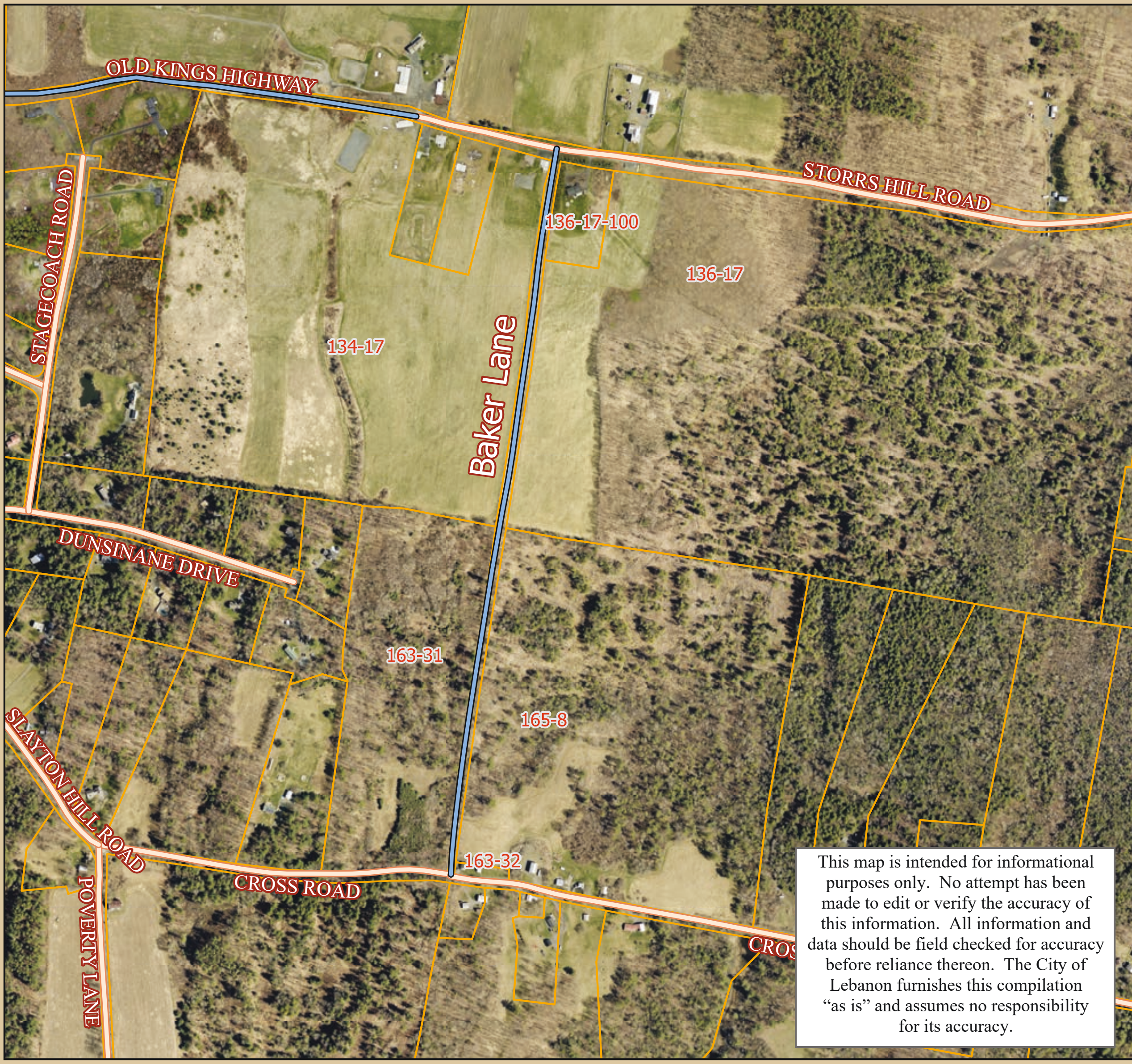
Seconded by Ms. Monroe.
Discussion on the Motion was had among the Committee members.

Roll Call Vote:
Erling Heistad, Barbara Hirai, Joan Monroe, and Colin Smith all voting Yea.
None voted Nay.
Recused: Mr. Stephen Wood

**** The Vote on the MOTION was approved (4-0). Mr. Wood was recused from this vote.***

BACKUP INFORMATION:

2026_08_11_BakerLn_Assessment_Template_27
2026_08_11_AbutterNotification_Map – BakerLn
2026_08_11_BakerLn_Photos



This map is intended for informational purposes only. No attempt has been made to edit or verify the accuracy of this information. All information and data should be field checked for accuracy before reliance thereon. The City of Lebanon furnishes this compilation "as is" and assumes no responsibility for its accuracy.

CITY of LEBANON, NH

Class 6 Road Abutter Notification Map

Baker Lane (road #27)

Class V

Class VI

Map created by LebGIS
Map printed on 8/18/26

DRAFT

Baker Lane

(2001 photos)

CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 1 – Legal Status)

Road Name: Baker Ln

Step 1 – Evidence Supporting Creation of the Road

CREATION OF THE ROAD	Yes	No
Layout (a record of the governing body’s layout of the road)		
Evidence of Prescription (prior to 1968) - To include map, field, deed, historical documentation, etc)	x	
Dedication and Acceptance (e.g. Subdivision Layout)		
Deeded Ownership Deed on record at City Clerks office		

Step 1A – Evidence of Prescription

Map Evidence

Downs Proprietor	x
1855 W.C. Eaton	x
1892 Hurd Atlas	x
USGS Map(s)	x
1930 Torbert Map	x
Other	

Field Evidence

ROW Evidence	x
Stone Walls	x
Cellar Holes	
Other	

Deed Evidence

Yes	no

General Comment(s)

Historical Documentation

Downs History Book	
R. Carroll History Book	
Oscar Jewell Inventory	
NH DOT Archives	
Other	

Governing Body Documentation

Governing Body Votes (e.g. to change status, etc)	
Reference Regulations (e.g. weight limits, etc)	
Other	

Step 2 – Evidence of Discontinuance

Discontinuance Documentation

Lebanon City Clerk	No
Town Meeting Minutes	No
Registry of Deeds	
Other	No

CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 2 – Condition & Use Status)

Step 3 – Current Condition of Road

	Yes	No
Historical ROW distinguishable	x	
Supports Hiking	x	
Supports Biking	x	
Passable by Auto		x
Passable by 4x4	x	

Evidence of Road Mis-Use

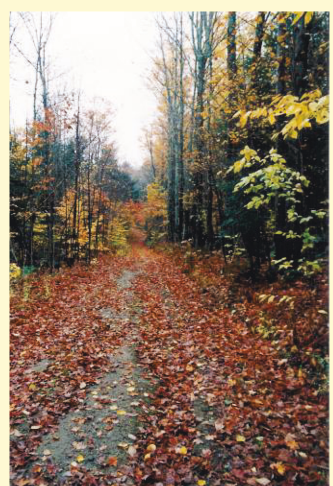
	Yes	No
Excessive Rutting		x
Littering		x
Wheeled Vehicle Use		x
Other (e.g. stream erosion, etc.,)		x

Step 4 – Current Road Usage

	Yes	No
Snowmobile (*portions N/S segments)	x	
Pedestrian Hiking Trail	x	
Wheeled Vehicle Use		x
Landowner(s) Access (accessing abutting props.)	x	
Access (supporting hunting, maintenance, etc)		x
Other		x

Step 5 – Potential Future Uses

	Yes	No	N/A
Hiking / Foot Trail Network	x		
Biking Network	x		
Emergency Roadway Access		x	
Lebanon Road Network		x	
Other			



CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 3 – Status of Recommendation

Step 6 – Outreach Activity

	Yes	No
Feedback garnered from residents related to existing and potential future use	x	
Informal Public Meetings for discussion	x	
Informal Abutter Notification related to meetings and discussions	x	
City Department Feedback	x	
Abutter Notification prior to Council Public Hearing (tbd and/or pending)		
Other		

Step 7 – Class VI Road Committee Recommendation

Status Recommendation	Yes	No
Discontinuance		
Class B Trail		
Class A Trail	x	
Class VI Road		
Class V Road		

Step 8: Action Items

	Yes	No
Signage to be installed	x	
Gates / Barriers to be installed		
Funding Source Identified to support action items		
Coordination amongst vested/interested parties		
Abutter Notice		

September 2, 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 August 22, 2026 and Tuesday August 25, 2026.

Jay Bish

Jay Bish

Deputy City Clerk

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARINGS
Wednesday, September 2, 2026 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold public hearings on September 2, 2026, beginning at 7:00pm for the following:

A. **Reclassification of Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail.

B. **Reclassification of Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail.

C. **Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System –** Public hearing for the purpose of receiving public input and taking action on a supplemental appropriation of $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees. **– R-2026-9**

The September 2, 2026 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website by August 28, 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.

NE-492015

Agenda
Lebanon City Council
September 2, 2026

10. Public Hearing Items:

10.B – Reclassification of Ticknor Lane (Class VI Road #30) from a Class VI Road to a Class A Trail

A public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Ticknor Lane (Class VI Road #30) from a Class VI Road to a Class A Trail.

The City Council requested this public hearing at its June 3, 2026 regular meeting. The public hearing was properly noticed in the *Valley News* on August 22, 2026 in accordance with City Code and State Law.

Background

The Class VI Road Advisory Committee was established by the City Council on September 1, 2004, to review the status of all of the Class VI roads within the City to include their current, historic, and possible future uses, and to report findings and make recommendations to the Council for their action to continue the present use, upgrade, discontinue, or otherwise change the status of the roads.

The Class VI Roads Advisory Committee reviewed Ticknor Lane (Class VI Road #30 – running easterly from Slayton Hill Road, past the city-owned Al Merrill Trail, to the cellar hole of the "Ticknor Farm/Pest House") during several meetings in 2014 and 2023. The summary of those discussions includes an assertion that Ticknor Lane is a public right-of-way, as well as the Advisory Committee's recommendation that the current Class VI designation be changed to a Class A Trail. A summary of the Advisory Committee's report and recommendation are included in the enclosed memo from the Planning and Development Department.

In alignment with past practice, the City Council, as the authoritative legislative body, is requested to complete a two-step process, including:

1. Acceptance of the Class VI Road Advisory Committee's report as an affirmation of the existence of Ticknor Lane as a public right-of-way; and
2. Review and consideration of the Class VI Road Advisory Committee's recommendation to change the current designation for Ticknor Lane from a Class VI Road to a Class A Trail.

Action:

If the Council chooses to follow the recommendation of the Class VI Roads Advisory Committee the following motion is offered for consideration:

MOVED, the Lebanon City Council accepts the report and recommendation of the Class VI Road Advisory Committee and hereby reclassifies Class VI Road #30 (Ticknor Lane – running easterly from Slayton Hill Road, past the city-owned Al Merrill Trail, to the cellar hole of the "Ticknor Farm/Pest House"), as shown on the City of Lebanon Draft Class VI Roads Map, printed June 2013, and as presented in the September 2, 2026 agenda

packet, to a Class A Municipal Trail as defined in RSA 231-A:1(I), subject to the following public trail use restrictions: Means of travel shall be restricted to foot, ski and snowshoes. Motor vehicles, wheeled vehicles, and off-highway recreational vehicles, including snowmobiles, shall be prohibited, subject, however to vehicular uses of abutting landowners for access to existing uses of land as set forth in RSA 231-A:1(I). The Public Works Director shall cause to be posted legible signs at the entrance to the trail describing the restrictions contained herein, as provided by RSA 231-A:4.

Included in this Section:

1. August 13, 2026 Memorandum from Mark Goodwin, Sr. Planner/GIS Coordinator, RE: Recommendation from the Lebanon Class 6 Road Advisory Committee – Road Segment #30 (Ticknor Lane)
2. Class 6 Road Abutter Notification Map, Ticknow Lane (Road #30), prepared by the Planning Department, printed August 18, 2026
3. Ticknor Lane (2001 and 2011 Photos)
4. Class VI Road Assessment Template – Road Name: Ticknor Lane
5. Notice of Public Hearing as Published in the August 22, 2026 edition of the *Valley News*

CITY OF LEBANON ~ PLANNING OFFICE

MEMORANDUM

TO: Honorable Mayor & City Council,
City Manager, A. Hosmer; Deputy City Manager D. Brooks

FROM: Planning Department
Mark Goodwin, Sr. Planner / GIS Coordinator

RE: Recommendation from the Lebanon Class 6 Road Advisory Committee - Road Segment #30 (Ticknor Lane)

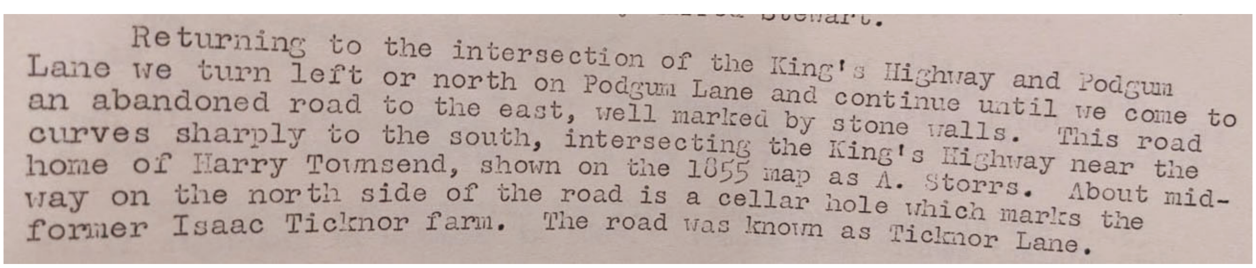
DATE: August 13, 2026

I. BACKGROUND

Ticknor Lane derives its name from former resident farmer Isaac Ticknor, having had both his residence and farm located along the lane. The cellar hole of the Ticknor homestead remains today, including a Lebanon boy scout having somewhat recently erected an informative plaque commemorating the site. The alignment of the lane is such that it runs west to east, starting at the intersection with Slayton Hill Road and continuing to a point of termination at the edge of the field to the east. The Class 6 Road Advisory Committee examined additional historic information suggesting that it terminated at Storrs Hill Road or intersected a travel segment that ran north / south from Storrs Hill Rd to a location in proximity to Great Brook and the present-day Storrs Hill ski lodge. Current residents living in proximity to Ticknor Lane participated in these discussions, offering varying opinions as to the course of the road, as well as its status as a public right-of-way. The conclusion of said discussions included the assertion that Ticknor Lane is indeed a public right-of-way from Slayton Hill Rd to the edge of field on the east end, but that there was not enough prescriptive evidence to support asserting an existing public right-of-way beyond that point.

Ticknor Lane is intermittently delineated with historic stone walls and includes limited survey monumentation markers. A 2011 survey plan prepared by Holden Associates is arguably the most detailed depiction of the right-of-way. Conditions on the ground range from incised erosion channels – to – easily navigated stretches along the course of the lane.

Figure 1: Historical reference to Ticknor Lane



Returning to the intersection of the King's Highway and Podgum Lane we turn left or north on Podgum Lane and continue until we come to an abandoned road to the east, well marked by stone walls. This road curves sharply to the south, intersecting the King's Highway near the home of Harry Townsend, shown on the 1855 map as A. Storrs. About mid-way on the north side of the road is a cellar hole which marks the former Isaac Ticknor farm. The road was known as Ticknor Lane.

Figure 2: USGS / Ticknor Lane

The Class 6 sub-committee reviewed Ticknor Lane during several meetings, including meetings in 2014, as well as 2023. The summary outcome of those discussions includes an assertion that it is a public R.O.W, as well as a recommendation that the current Class 6 designation be changed to a Class A Trail. The specific motion language is provided in the section below. Attached is the assessment template tool used by the C6 sub-committee to facilitate the review process and to capture the findings.

In alignment with past City Council practice, as the authoritative legislative body, the Council is requested to complete a two-step process, including:

1. Acceptance of the C6 Committee report as an affirmation to the existence of a public right-of-way;

2. Review and consideration of the C6 Committee's recommendation as to the proposed right-of-way roadway designation, e.g. Discontinuance, Class 6, Class A Trail, Class B Trail

A brief presentation, including supporting materials, will be provided at the beginning of the City Council agenda item discussion.

II. C6 COMMITTEE REPORT & RECOMMENDATION:

The C6 sub-committee reviewed the prescriptive evidence supporting the assertion of Ticknor Lane as a public right-of-way, the current conditions and use, as well as potential future uses, and is recommending that the Council both affirm its existence as a public right-of-way by acceptance of this report, and to reclassify to a Class A Trail designation.

The following specific motion was generated by the C6 Committee on **2023.05.04:**

A MOTION was made by Councilman Heistad that the Class 6 Road Committee recommends that the Lebanon City Council reclassify the portion of Ticknor Road that runs Easterly from Slayton Hill Road, past the City-owned Al Merrill Trail, to the cellar hole (on the North side of Ticknor Road) of the 'Ticknor Farm/Pest House' -- a Class 6 Road -- as a Class A Municipal trail, as defined in RSA 231-A:1(I).

This Class 6 Road portion of Ticknor Road is depicted on the Torbet map presented by Mark Goodwin and reviewed by the Board during the May 04, 2023 Class VI Advisory Board meeting.

The Committee further recommends this reclassified Class A Municipal Trail portion of Ticknor Road be subject to the restriction that the only permitted means of travel shall be feet, skis, and snowshoes.

No use shall be allowed in a manner, or in conditions that will encourage erosion, or will otherwise damage the trail. All wheeled vehicles or motorized vehicles, on or off road, shall be prohibited, excepting the allowed vehicular uses of abutting landowners for access of their land as set forth in RSA 231-A:1(I).

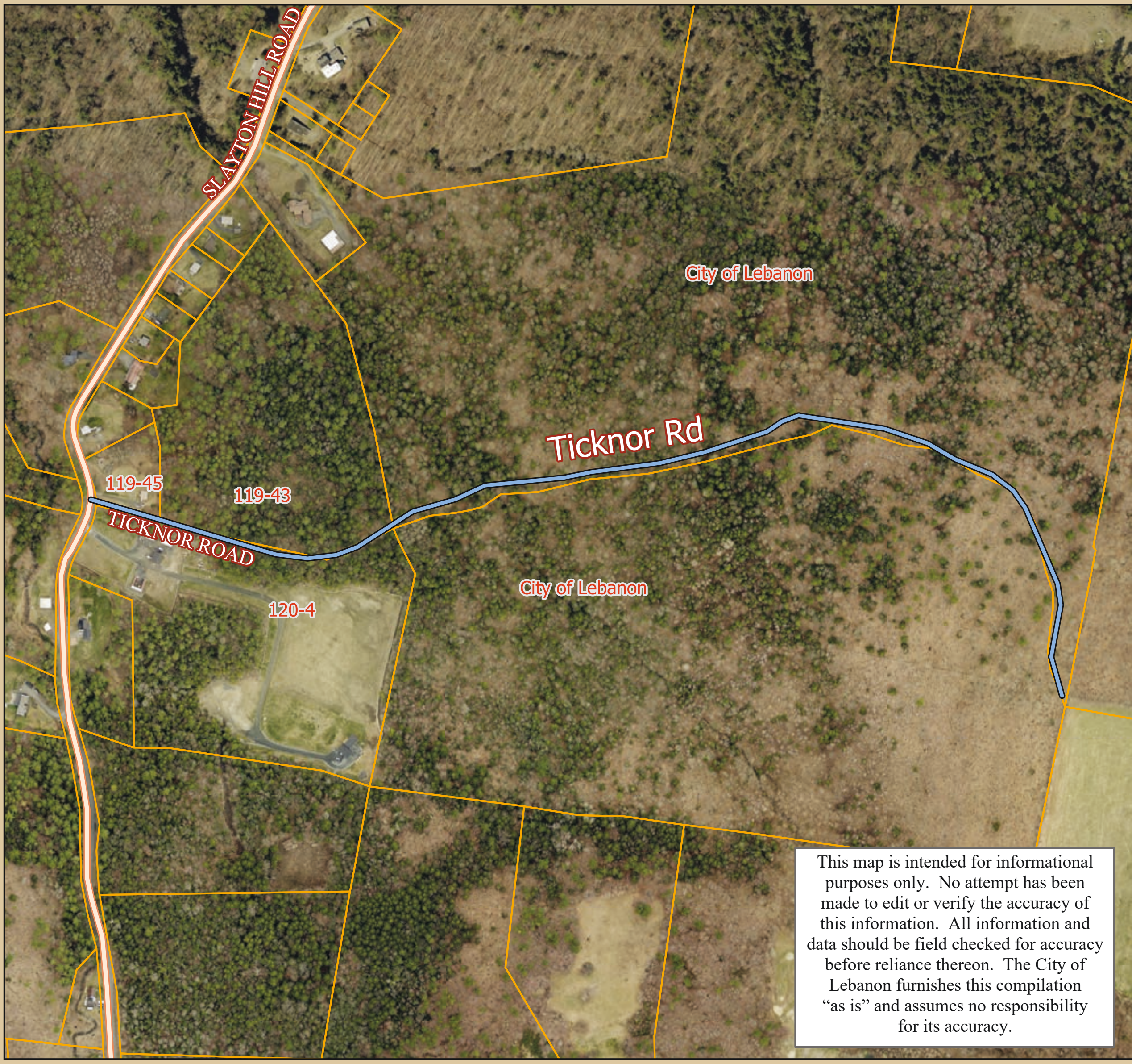
The public works director shall cause to be placed legible signs at the entrances to the Ticknor Road trail describing the restrictions contained herein as provided in RSA 231-A:4.

The Motion was seconded by Ms. Hirai.

**** The vote on the Motion was approved (4-0).***

BACKUP INFORMATION:

2026_08_11_Ticknor_Assessment_Template_30
2026_08_11_AbutterNotification_Map – Ticknor
2026_08_11_Ticknor_Photos



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CITY of LEBANON, NH

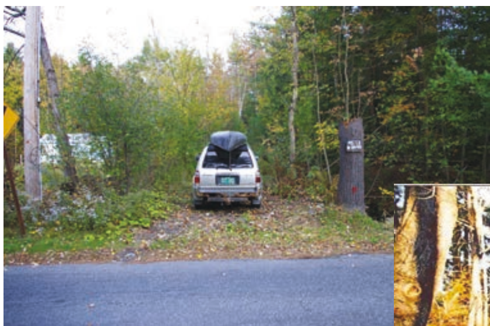
Class 6 Road Abutter Notification Map

Ticknor Rd (road #30)

Class V
Class VI

Map created by LebGIS
Map printed on 8/18/26

DRAFT



Ticknor Lane

(2001 & 2011 photos)

CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 1 – Legal Status)

Road Name: Ticknor Lane

Step 1 – Evidence Supporting Creation of the Road

CREATION OF THE ROAD	Yes	No
Layout (a record of the governing body's layout of the road)		
Dedication and Acceptance (e.g. Subdivision Layout)		
Evidence of Prescription (prior to 1968) - To include map, field, deed, historical documentation, etc)	x	

Step 1A – Evidence of Prescription

Map Evidence

Torbet Map Series	x
1855 W.C. Eaton (western stub)	x
1860 Wailing	X
1892 Hurd Atlas	
USGS Map(s)	x
City Historian Map(s)	x
Other	

Field Evidence

ROW Evidence	xx
Stone Walls	x
Cellar Holes	x
Other:	

Deed Reference* or Survey Plan Depiction (* Abutting parcels)

Yes X	No

Historical Documentation

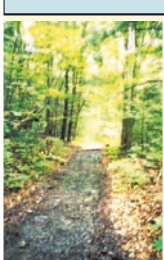
Downs History Book	
R. Carroll History Book	
Oscar Jewell Inventory	
NH DOT Archives	
Other: City Historian Records	

Governing Body Reference

Public Meeting Minutes	
Maintenance or Admin management task	
Other (restoration order 2011(?)	X

Map Comment(s) : General Comment(s) Identified as a Class VI road when the "Tichnor" property was surveyed & purchased for the City

Step 2 – Evidence of Discontinuance



Discontinuance Documentation

Town Record Volumes	
Town / City Meeting Minutes	

CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 2 – Condition & Use Status)

Road Name: Ticknor Road

Step 3 – Current Field Condition of Road

	Yes	No
Historical ROW distinguishable?	X	
Erosion Issues	X	
Vegetation Overgrowth (minimal to slight in sections)	x	
Supports Hiking	X	
Supports Biking		x
Passable by Auto		X
Passable by 4x4 **Not via access off Slayton*		X

Step 4 – Current Users

	Yes	No
Snowmobile		X
Pedestrian Hikers	X	
Mountain Bike		X
Wheeled Vehicle Use		X
Abutter Access – Driveway or Thru-way		X
Abutter Access – Forest & Ag. Use		X
Other		

Evidence of Road Mis-Use

e.g. unpermitted uses, visible damage such as excessive rutting, etc.

	Yes	No
		x

Step 5 – Potential Future Uses

	Yes	No
Hiking / Foot Trail Network	X	
Biking Network	X	
Emergency Roadway Access	X	
Lebanon Road Network	X	
Other		

CLASS VI ROAD ASSESSMENT TEMPLATE

(Sheet 3 – Status of Recommendation

Road Name: Ticknor Road (W)

Step 6 – Outreach Activity

	Yes	No
Abutters Notified	X	
Public Meeting Posting Requirements	X	
City Department Feedback	X	

Step 7 – Class VI Road Committee Recommendation

Status Recommendation	Yes	No
Discontinuance		
Class B Trail		
Class A Trail	x	
Class VI Road		
Class V Road		

Step 8: Potential Maintenance Considerations

	Yes	No
Signage to be installed		
Gates / Barriers to be installed		
Other:		

September 2, 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 August 22, 2026 and Tuesday August 25, 2026.

Jay Bish

Jay Bish

Deputy City Clerk

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARINGS
Wednesday, September 2, 2026 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold public hearings on September 2, 2026, beginning at 7:00pm for the following:

A. **Reclassification of Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail.

B. **Reclassification of Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail.

C. **Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System –** Public hearing for the purpose of receiving public input and taking action on a supplemental appropriation of $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees. **– R-2026-9**

The September 2, 2026 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website by August 28, 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.

NE-492015

Agenda
Lebanon City Council
September 2, 2026

10. Public Hearing Items:

10.C – Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System

A public hearing for the purpose of receiving public input and taking action on a supplemental appropriation of up to $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees.

The City Council scheduled this public hearing at its August 19, 2026 regular meeting. The public hearing was properly noticed in the *Valley News* on August 22, 2026 and August 25, 2026 in accordance with City Code and State Law.

Background

The Kilton Library was originally designed to have a wood pellet boiler as the primary heat source for the building. Unfortunately, that boiler never functioned properly, and it was removed in 2015. An existing ground source heat pump system, designed mainly for cooling, was unable to heat the building on its own, so a supplemental propane boiler was installed. This followed consultations with the architect who designed the building and the engineer involved in the project to determine how to best remedy the problem.

The ground source heat pumps working in tandem with the small propane boiler also did not work without issues beyond what one would expect from a well-functioning HVAC system, and has proven even more problematic following the installation of replacement heat pumps in 2025. At this time, the Library plans to install a new propane boiler to carry the entire heating load of the building, removing the supplemental boiler. This will have the added benefit of prolonging the lifespan of the new heat pumps, which are quite costly to replace.

This past winter, which was colder than normal, was difficult to get through with inadequate heating. Parts of the building were in the high fifties to low sixties at times. Moving this project forward expeditiously is highly desirable as the heating season approaches.

Action:

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

FOR THE PURPOSE OF facilitating the replacement of the Kilton Library HVAC System.

NOW THEREFORE BE IT RESOLVED, by the Lebanon City Council, that funds in an amount of up to $94,000 (Ninety Four Thousand Dollars), be appropriated for expenditure from the FY2026 Library Operating Budget to supplement existing operating budget funds for the Kilton Library HVAC System Replacement project.

BE IT FURTHER RESOLVED, by the Lebanon City Council, that funds in an amount not to exceed $57,000 be transferred from the Library Facilities Capital Improvements Capital Reserve Fund to the FY2026 Library Operating Budget, and $37,000 be contributed from the Library Board of Trustees, to fund the supplemental appropriation.

This resolution shall be effective upon passage.

Included in this Section:

1. July 21, 2026 proposal from Alliance Group Services, LLC for Kilton Public Library Geothermal System – Supplemental Heating System – REV 1
2. Notice of Public Hearing as Published in the August 22, 2026 and August 25, 2026 edition of the *Valley News*

Date:	7/21/2026	Submitted to:	Sean Fleming
Job/Project	Kilton Public Library Geothermal System – Supplemental Heating System – REV 1	Address:	80 Main St, West Lebanon, NH 03784

Dear Mr. Fleming,

Alliance Group is pleased to provide this Design-Build proposal for the installation of HVACR and plumbing systems for the above referenced project. The scope of work and associated cost(s) are as follows:

Design Engineering and Preconstruction Services:

- Professional Design Services – Alliance Group will provide in house design services for the Mechanical, HVAC/R, and Plumbing systems on this project. Our designs follow industry standards adhering to all applicable codes and are supervised by an in-house NH registered Professional Engineer.
- Drawing Package - Drawings are prepared using current computer aided drafting software packages. Progress drawings will be issued for review and distribution based on the owner's preconstruction schedule. NH PE stamped construction documents will be provided for permit submission.
- Submittals & Shop Drawings – Alliance Group will provide manufacturer's supplied drawings for major equipment listed within the equipment schedules included in the drawing package.
- Permits – All required mechanical & plumbing permits are excluded by Alliance Group unless otherwise stated within this proposal.
- Project Coordination Documents – These will be provided on a per-project basis if included within this proposal. Alliance Group will coordinate with the other trades during the design layout process. All system layouts will be reviewed by and are subject to field verification/change as needed.

Assumptions and Design Parameters

Design Conditions	
Summer:	89ºF db / 71ºF wb
Winter:	-9ºF
Space Temperature:	72ºF
Space Relative Humidity	
Summer:	50 to 60% RH
Winter:	>30% RH
Ventilation Rate(s):	ASHRAE 62.1 2019
General Room Exhaust:	NA
Equipment Heat load:	1 watts/sq.ft.
General Lighting:	0.74 watts/sq.ft.

New Hampshire Codes

- NH State building Code
- 2018 Life Safety Code NFPA 101 with amendments
- 2018 International Building Code (IBC)
- 2018 International Plumbing Code (IPC)
- 2018 International Mechanical Code (IMC) with amendments
- 2018 International Existing Building Code (IEBC)
- 2018 International Energy Conservation Code (IECC)
- 2020 National Electrical Code (NEC) NFPA 70

The design parameters and codes listed above were used to layout and estimate the subject project. These codes and parameters, as well as any additional specifications and standards that apply, will be used in the design of the subject project.

HVAC Scope of Work:

- Drain the hydronic heating system, as required to perform all listed work. Demo existing gas fired boiler, pumps CW-P1,P2 and P3, and expansion tank ET-3.
- Furnish and install one (1) gas fired boiler to provide heat for the Kilton library building (capable of meeting the entire building heating load). A dual boiler set up or larger boiler with redundancy cannot be accommodated with the existing boiler breaching. Extensive chimney work would be required to accommodate boiler redundancy.
    - The new heat add boiler will tie in upstream of the air separator serving the main building heat loop via injection tee's and cycle to maintain adequate, low temp heating setpoint for the loop serving all hot water heating coils.
- Furnish and install a Centrotherm boiler breaching assembly to vent the gas fired boiler.
- Furnish and install all required piping and pipe insulation to connect the new boiler to the existing heating system.
- Furnish and install new heat pump circulators to replace the existing CW pumps.
- Furnish and install one (1) ASME rated expansion tank.
- Refill the system. At this time, we recommend not adding glycol as this will negatively impact the heat transfer properties of the fluid/heating medium. If, at some point after the heating issues are resolved via heat add through the use of a gas fired boiler, a control scheme is implemented to introduce the heat pumps for part load heating, this could be revisited.
- The hydronic system will be rebalanced as part of this effort.
- All insulation, lift rentals, balancing, controls and start up are included within this proposal.

Exclusions:

Unless specified on either drawings provided by Alliance Group or within this proposal, the following items are excluded:

• Cutting, patching and painting • Fire stopping and caulking • Dust partitions and temporary services • Structural work • Overtime Labor • Electrical work of any kind.	• Roofing and structural • Asbestos/Hazardous Waste Removal • Mechanical scope not on mechanical plans or specifications or specifically listed in this proposal • Sheetrock/mudding/taping/painting • Core drilling • Fire Alarm Systems

Total Price : $137,000

Sincerely,

Greg Deutscher, P.E.
Director of Engineering
Alliance Group
M: (802) 578-4724
O: (802) 857-5497

We propose to complete the above referenced work for the amount of: (Price below is valid for 30-days from date of quote)	
One Hundred Thirty-Seven Thousand Dollars	$137,000
Payment terms: Progress Billings	
All materials are guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation insurance.	
Greg Deutscher, P.E. Authorized Signature:	Note: This proposal may be withdrawn by us if not accepted within _____30________ days.
Acceptance of Proposal – The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified above. Payment will be made as outlined above. If Alliance Mechanical undertakes collection of delinquent accounts; the customer agrees to promptly pay the balance due plus any and all costs of collection, including court costs, interest and reasonable attorney's fees. Date of Acceptance_____________________ Authorized Signature: ___________________________________	

Clarifications

- All work will be performed during normal business hours (7:00 am to 3:30 pm, Monday through Friday)

Terms and Conditions:

- This quotation is guaranteed for 30 days.
- All work will be performed during normal work hours (7:00am - 3:30pm, M-F)

PAYMENT TERMS:

- Invoices will be monthly with payments due by the 10th of the following month.

INSURANCE:

- Any special insurance requirements will be additional costs.
- This proposal takes precedence over any other contract language.

COORDINATION DRAWINGS:

- If coordination drawings are required for this project Alliance Group's price assumes the following: (a) our client will provide an MEP coordinator whose duties include scheduling and facilitating meetings, promptly answering RFI's and resolving subcontractor conflicts; (b) our client will provide, maintain and operate software capable of assembling subcontractor, architectural, structural and other trade drawings in order to provide clash detection; (c) If structural or architectural design changes cause MEP coordination rework additional compensation may be required; (d) Complete and accurate architectural and structural 3D models will be provided to Alliance Group in a compatible format to AutoCAD or Revit prior to commencing the MEP coordination process.

WARRANTY:

- All products not manufactured by Alliance Group carry the original manufacturer's warranty. Copies are available on request. All materials and workmanship provided by Alliance Group will be guaranteed for one year. Notice of a defective product must be given to Alliance Group in writing immediately upon the discovery of such defect. Alliance Group will not be liable for special or consequential damages in any claim, suit or proceedings arising under this warranty, nor will Alliance Group accept any liability for claims for labor, loss of profit, repairs or other expenses incidental to replacement. All freight costs incurred in shipping parts to or from Alliance Group or to the manufacturer, if necessary, are at the expense of the customer.

CONFIDENTIALITY:

- This document contains Alliance Group company proprietary and confidential information and shall not be distributed to any other company or entity without our consent.

INSTRUMENTS OF SERVICE.

- Instruments of Service are representations, in any medium of expression now known or later developed, of the tangible and intangible creative work performed by Alliance Group (the Design-Builder and Contractor) under our agreement. Instruments of Service may include, without limitation, studies, surveys, models, sketches, drawings, specifications, digital models, and other similar materials.
- In the event you the Owner alters the **Instruments of Service** without Alliance Group's written authorization **or uses** the Instruments of Service without retaining Alliance Group Company the authors of the Instruments of Service, the Owner releases Alliance Group and any other person or entity providing services or work for them, from all claims and causes of action arising from or related to such uses. The Owner, to the extent permitted by law, further agrees to indemnify and hold harmless Alliance Group Company and any other person or entity providing services or work for them, from all costs and expenses, including the cost of defense, related to claims and causes of action asserted by any third person or entity to the extent such costs and expenses arise from the Owner's alteration or use of the Instruments of Service. The terms of this shall not apply if the Owner rightfully terminates the Design Build Agreement for cause.

September 2, 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 August 22, 2026 and Tuesday August 25, 2026.

Jay Bish

Jay Bish

Deputy City Clerk

LEBANON CITY COUNCIL
NOTICE OF PUBLIC HEARINGS
Wednesday, September 2, 2026 - 7:00pm
Council Chambers, City Hall or
REMOTE VIA VIRTUAL PLATFORM
LebanonNH.gov/LIVE

The Lebanon City Council will hold public hearings on September 2, 2026, beginning at 7:00pm for the following:

A. **Reclassification of Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Baker Lane (Class VI Road #27) from a Class VI Road to a Class A Trail.

B. **Reclassification of Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail –** Public hearing for the purpose of receiving public input and taking action on the Class VI Road Advisory Committee's recommendation to reclassify Tickner Road (Class VI Road #30) from a Class VI Road to a Class A Trail.

C. **Supplemental Appropriation of up to $94,000 for Replacement of Kilton Library HVAC System –** Public hearing for the purpose of receiving public input and taking action on a supplemental appropriation of $94,000 to the FY2026 Library Operating Budget for the Kilton Library HVAC System Replacement project, to supplement existing operating budget funds with a transfer of $57,000 from the Library Facilities Capital Improvements Capital Reserve Fund, and a contribution of $37,000 from the Library Board of Trustees. **– R-2026-9**

The September 2, 2026 City Council agenda packet and documents pertaining to the above-described public hearings will be available on the City's website by August 28, 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.

NE-492015

Agenda
Lebanon City Council
September 2, 2026

12. New Business:

12.A – Authorization for City Manager to Sign and Accept Declaration of Restrictive Covenant for Sugarwood, LLC Planned Unit Residential Development Open Space; Authorization for City Manager to Accept Sidewalk Maintenance Easement over 407 North Main Street in Connection with Sugarwood Circle PURD

Background

On May 17, 2021, the Lebanon Planning Board approved Basic Holdings, LLC's request for a Conditional Use Permit, Final Major Subdivision, and Site Plan Review to develop property located on Oak Ridge Road (Tax Map 4, Lots 5 and 6) ("Property") as a 21-unit Planned Unit Residential Development (PURD), then known as Occom Path and since renamed to Sugarwood Circle ("Development"). A copy of the Planning Board Notice of Action for PB2020-31-FMAJ is attached for reference. The Development has been substantially completed and Temporary Certificates of Occupancy for all units have been issued. The Property is outlined in blue in the image below and depicts the Development under construction.

Declaration of Restrictive Covenant:

As required by the Planned Unit Development (PUD) regulations in Section 501 of the Zoning Ordinance, fifty percent (50%) of the Property (+/-2.56 acres) has been set aside as open space

("Open Space"). The protected Open Space is depicted and described on the "Layout and Open Space Plan for Occom Path, Inc.", recorded in the Grafton County Registry of Deeds on July 21, 2025, as Plan #17188 ("Open Space Plan"), a copy of which is attached for reference.

In connection with the Planning Board's approval of the Development, the developer is required to prepare and record an open space covenant or deed restriction in accordance with Section 501.1.F of the Lebanon Zoning Ordinance. To meet the Planning Board's condition and the requirements of the Zoning Ordinance, the developer has proposed a Declaration of Restrictive Covenant establishing restrictions on how the open space can be utilized. The Declaration – which has been prepared in accordance with the PUD open space ownership and protection requirements of Sections 501.1.F.5 and 6 of the Zoning Ordinance – grants the City the ability, but not the obligation, to enforce the restrictions.

By statute, conservation, preservation, and agricultural preservation restrictions are considered to be interests in real estate and any document creating such a restriction shall be deemed to be a conveyance of real estate. Therefore, the City Council must authorize the acceptance of the Declaration and the City must sign the acceptance of the Declaration as required by NH RSA 477:47.

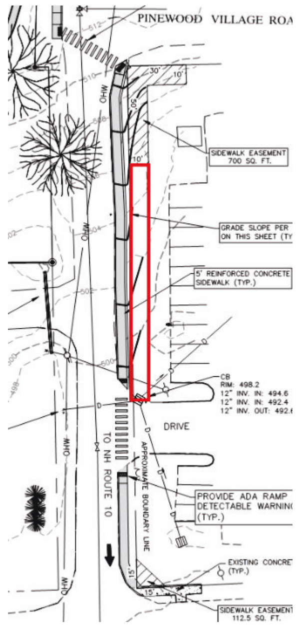
The Declaration includes a "sunset" provision under which the Declaration will automatically terminate upon formation of the Sugarwood Circle Condominium Association. Thereafter, the Condominium Association and individual unit owners will enforce the open space protections pursuant to the Declaration of Condominium. Importantly, even after termination of this temporary Declaration, the City retains statutory enforcement authority under RSA 674:21-a ("Development Restrictions Enforceable")."

Sidewalk Maintenance Easement:

The Planning Board conditioned its approval of the Development on providing pedestrian access from the PURD Property to NH Route 10, including construction of a sidewalk on the north side of Oak Ridge Road between Pinewood Village Road and NH Route 10. The sidewalk extension – which has been constructed and is substantially complete – is shown on the attached plan sheet titled, "Sidewalk Extension Plan for Occom Path – Basic Holdings, LLC," prepared by Pathways Consulting, LLC, dated October 13, 2020, last revised July 22, 2025, Proj. No. 11465-01 ("Sidewalk Plan"). Condition of approval #21 as set forth in the Planning Board Notice of Action requires the developer to "obtain all necessary easements to construct and maintain the sidewalk along Oak Ridge Road to NH Route 10, and shall convey all such easements to the City[.]"

The easement area proposed to be conveyed is depicted on the Sidewalk Plan and is located on property owned by the Wellspring Worship Center of Lebanon ("Wellspring") at 407 N. Main Street, Tax Map 4, Lot 24 ("Wellspring Property"). The easement is needed to provide room to properly maintain the newly-constructed sidewalk along Oak Ridge Road and to accommodate a small portion of the sidewalk itself. To ensure the easement is sufficient for maintenance purposes, the Department of Public Works has requested a 10-foot-wide expanded easement along the Wellspring Property's southerly boundary along Oak Ridge Road in the area outlined in red in the image below.

Wellspring has agreed to provide the expanded easement area as requested by DPW. The developer will update the easement plan accordingly. The updated plan will be reviewed by City staff for compliance with City standards and requirements, as well as the Registry of Deeds recording requirements.



Following legal review, the City requested certain changes to the draft easement language provided by Wellspring on behalf of the developer in fulfillment of condition of approval #21. Those changes were accepted by Wellspring and are reflected in the attached draft Easement Deed.

Action

If the City Council decides to accept the conveyances associated with the Sugarwood Circle development, the following motion is offered for consideration:

MOVED, that the Lebanon City Council hereby authorizes the City Manager to accept a Declaration of Restrictive Covenant, pursuant to NH RSA 477:47, from Occom Path Inc. to the City of Lebanon, with respect to land designated as protected open space, as shown on a plan titled, "Layout and Open Space Plan for Occom Path, Inc.," prepared by Pathways Consulting, LLC, dated May 23, 2019, last revised July 15, 2025, Proj. No. 11465-01, recorded as Plan #17188, approved by the Lebanon Planning Board on May 17, 2021.

BE IT FURTHER MOVED, that the Lebanon City Council, pursuant to its authority to manage municipal property under RSA 41:11-a, hereby authorizes the City Manager to accept an easement on and over property located at 407 North Main Street, Tax Map 4, Lot 24, for the purpose of maintaining the public sidewalk constructed along the north side of Oak Ridge Road from Pinewood Village Road to NH Route 10, as required by the conditions of approval set forth in the Planning Board Notice of Action dated May 17, 2021 for the Sugarwood Circle PURD, application PB2020-31-FMAJ.

Included in this Section:

1. May 17, 2021 Planning Board Notice of Action (PB2020-31-FMAJ)
2. Plat titled "Layout and Open Space Plan for Occom Path, Inc.," prepared by Pathways Consulting, LLC, dated May 23, 2019, last revised July 15, 2025, Proj. No. 11465-01

3. Draft Declaration of Restrictive Covenant
4. Plat titled "Sidewalk Extension Plan for Occom Path – Basic Holdings, LLC," prepared by Pathways Consulting, LLC, dated October 13, 2020, last revised July 22, 2025, Proj. No. 11465-01
5. Draft Easement Deed

CITY OF LEBANON ~ PLANNING & DEVELOPMENT

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Book 4949 Page 875 Page 1 of 6
Register of Deeds, Grafton County

NOTICE OF ACTION
LEBANON PLANNING BOARD
PB2020-31-FMAJ

520

Notice is hereby given that on **March 8, 2021**, the following action was taken by a majority of the Lebanon Planning Board in accordance with the City of Lebanon Site Plan Review Regulations & Subdivision Regulations:

"**Matthew Hall** moved that the Lebanon Planning Board finds the application of Basic Holdings, LLC for a Final Major Subdivision, Site Plan Review and a Conditional Use Permit (PB2020-31-FMAJ) is complete enough to accept jurisdiction and commence review.

The motion was seconded by Joan Monroe. The vote on the motion was unanimous in favor, 9-0."

Notice is hereby given that on **May 17, 2021**, the following action was taken by a majority of the Lebanon Planning Board in accordance with the City of Lebanon Site Plan Review Regulations & Subdivision Regulations:

"**Matthew Hall** moved that the Lebanon Planning **Approve** a density bonus of one (1) unit to allow a project of twenty-one (21) units for Occom Path. PB2020-31-FMAJ.

The motion was seconded by Jeremy Rutter. The vote on the motion was approved, 5-2."

Notice is hereby given that on **May 17, 2021**, the following action was taken by a majority of the Lebanon Planning Board in accordance with the City of Lebanon Site Plan Review Regulations & Subdivision Regulations:

"**Matthew Hall moved** that the Lebanon Planning Board **Approve** the application of Basic Holdings, LLC for a Conditional Use Permit per Sections 501.1 & 501.2 of the Zoning Ordinance, Final Major Subdivision approval, and Site Plan Review approval of a proposed Planned Unit Residential Development (PURD) at 5 & 11 Oak Ridge Road (Tax Map 4, Lots 5 & 6), zoned R-3, PB2020-31-FMAJ, as shown on a plan set titled "Occom Path PURD, Basic Holdings, LLC" prepared by Pathways Consulting, LLC, dated October 13, 2020, last revised May 3, 2021, Project No. 11465-01 (17 Sheets), including any and all submissions and testimony provided for and during the public hearing, with the following conditions:

Conditions to be Satisfied Prior to the Signing and Recording of the Plat (or prior to application for a building permit if the improvements are constructed prior to the recording of the plat)
(These conditions shall be satisfied within 2 years of the date of the Notice of Action.)

1. Prior to the start of any construction activities on the property for which construction inspection is required pursuant to this decision or any applicable ordinance or code,

the applicant shall sign a Subdivision Agreement in accordance with Section 7.9.B of the Subdivision Regulations.

2. Prior to the start of any construction activities on the property for which construction inspection is required pursuant to this decision or any applicable ordinance or code, the applicant shall sign a Water Main Extension and Infrastructure Inspection Agreement in accordance with Chapters 136 and 182 of the City Code and Section 14.2 of the Subdivision Regulations.

3. Pursuant to Section 14.5 of the Subdivision Regulations, the applicant shall provide a Performance Bond for all required improvements, both on and off-site, including but not limited to: roadway and parking improvements, landscaping, lighting, utilities, bike lane/shoulder improvements, stormwater improvements, and sidewalks in an amount considered adequate by the Department of Public Works, and in a form satisfactory to the City Attorney. The Performance Bond shall be secured by a surety bond, a letter of credit, or an escrow account. *This requirement shall not apply if the required improvements are constructed prior to the recording of the plat.*

4. Street names and numbering shall be approved by the Police Department. The sole purpose of such review and approval shall be to assure that such names do not create confusion under the State's Enhanced 911 system.

5. The applicant shall submit final designs, including construction drawings, of all infrastructure features, including the proposed on- and off-site roadway and parking areas, sidewalks, water and sewer utilities, and storm drainage systems, to the City Engineer for approval. All such designs shall meet the required design standards set forth in Chapters 136 ("Sewer Service") and 182 ("Water Service") of the Code of the City of Lebanon.

6. The applicant shall coordinate the final design of the Oak Ridge Road pedestrian crossing and sidewalk with the Planning and Development Department, the Department of Public Works, and the New Hampshire Department of Transportation.

7. Prior to the start of any construction activities on the property for which construction inspection is required pursuant to this decision or any applicable ordinance or code, the applicant shall provide two (2) revised plan sets depicting the following revisions to the satisfaction of the Planning and Development Department, the Fire Department, and the City Engineer, as follows:
    a) Any changes made pursuant to Conditions of Approval #5 and #6.
    b) On Sheet 1, in the "Site Information" table:
        i. Identify existing use of properties.
        ii. Change "duplex" to "two-family dwelling"; and
        iii. Identify the unit mix (i.e. provide the total number of one-family dwellings and total number of two-family dwellings).
    c) Identify the proposed name of the access drive. (SUB Section 10.4.C.1.d)
    d) On Sheet 5 (layout plan):
        i. Rename "Layout and Open Space Plan";
        ii. Add open space calculations;
        iii. Add a note indicating how the open space will be owned, protected, and managed;

iv. Add the following as plan notes: "Per Section 13.14 of the Subdivision Regulations, there shall be no depositing, dumping, or storage of waste, or other natural or man-made material, supplies or equipment, on any subdivision land designated as open space," and, "Per Section 13.14 of the Subdivision Regulations, no work, or removal, or filling shall be done, nor shall the existing natural characteristics of open space land be altered from the original condition, until a site plan shall have been approved by the Board;" and

v. Add any other information necessary to prepare the sheet for recording.

e) On Sheet 7 (grading, drainage, & erosion control plan), add a project-specific pipe schedule identifying pipe length, diameter, slope and invert values for each proposed segment of storm sewer.

f) Add a plan note to Sheet 8 (utilities plan) indicating that underground utilities, electric, telephone and cable, must maintain a minimum clearance of 10 ft. from all proposed water lines.

g) On Sheet 10 (landscape & lighting plan):
   i. Identify correct percentage of evergreen trees proposed (SPR Section 6.2.B.4);
   ii. Label all plantings and update the Plant List to accurately reflect the numbers of plantings depicted;
   iii. Provide that all exterior lighting shall be 3,000K or warmer in CCT;
   iv. Identify wattage for the three pole lights (SPR Section 5.1.E.12); and
   v. Add the following requirements of the Site Plan Review Regulations as plan notes: Section 6.2.B.3 ("All new plant material shall be nursery-grown stock;"); Section 6.2.B.4 (first sentence only); Section 6.2.B.5; and Section 6.2.H.1.

h) On sheet 17 (the sidewalk extension plan):
   i. Identify all easements necessary for the construction and maintenance of the sidewalk;
   ii. Relocate sidewalk so that it is parallel with and immediately adjacent to the existing edge of pavement and provide a granite vertical curb; and
   iii. Provide updated sidewalk construction details.

8. The applicant shall provide a digital copy of the revised plan set and/or revised application materials depicting any changes made pursuant to Condition of Approval #7, to the satisfaction of the Planning and Development Department and the City Engineer. The digital copy shall use a PDF-A format for archival purposes.

Conditions to be Satisfied Prior to Application for a Building Permit

9. The applicant shall schedule and hold a pre-building permit application meeting with the Planning and Development Department, City Building Inspectors, City Engineer/Department of Public Works, and Fire Department, in order to help streamline the building permit review process.

10. The applicant shall obtain approval from the City Council or the City Manager's office for any additional water and/or sewer flows in accordance with the applicable Chapters 136 and 182 of the City Code.

11. Prior to the start of any construction activities on the property, the applicant shall obtain or update (if appropriate) any required State approvals including, but not limited to, the following:
    a) NHDES Sewer Connection Permit
    b) NHDES Alteration of Terrain Permit

12. All outstanding engineering review fees shall be paid in full as required by Section 4.7.E.1 of the Site Plan Review Regulations.

Conditions to be Satisfied Prior to the Issuance of a Building Permit

(These conditions shall be satisfied within 2 years of the date of the Notice of Action)

13. The development shall be subject to City of Lebanon Impact Fees, pursuant to Section 213 of the Zoning Ordinance, except to the extent that the applicant obtains a waiver of such fees as may be permitted under applicable law. The Impact Fee shall be calculated at the time of Building Permit issuance based on the Impact Fee Schedule adopted on August 13, 2018. In accordance with RSA 674:39, the approved site plan shall be exempt from any future changes in impact fees and methodology for five years from the date of approval; however, any building permits which are issued after the end of that five-year period shall be fully subject to whatever impact fees and methodology are in effect at the time of building permit issuance.

14. The City shall retain the services of an independent third-party inspector for which the applicant shall be responsible for all inspection fees related to the construction and installation of on- and off-site roadways, parking, sidewalks, water and sewer utilities, storm drainage, and erosion control, in accordance with Chapters 136 and 182 of the City Code, Section 8.2 of the Site Plan Review Regulations and Section 14.2 of the Subdivision Regulations. The applicant shall provide funding for inspection services in a form and amount acceptable to the City.

15. Edge-of-disturbance fencing shall be installed and maintained before and during any site work, to be verified by the City Engineer or City's third-party inspector on site.

16. All water and sewer fees shall be paid as set forth in City Code Chapter 68.

Conditions to be Satisfied Prior to the Issuance of a Certificate of Occupancy

(These conditions shall be satisfied within 5 years of the date of the Notice of Action)

17. Sheet 5 of the approved plan set shall be recorded at the Grafton County Registry of Deeds. Prior to recording, the plat shall be revised as necessary for recording purposes, in consultation with the Planning and Development Department, and shall be signed by the Planning Board Chair.

18. The applicant shall dedicate the completed water mains and hydrants within the complex, excluding service connections beyond the curb shut-off valves, to the City for ownership and maintenance, subject to appropriate easements. Said conveyance and easements shall be approved by the City Attorney and the Department of Public Works and recorded in the Grafton County Registry of Deeds prior to the issuance of

a final Certificate of Occupancy for the project and prior to the acceptance of the utility improvements.

19. The applicant shall submit to the Planning and Development Department and the NH Department of Transportation (NHDOT) a traffic study, prepared by a Professional Engineer, evaluating whether the additional traffic from the Occom Path development meets any warrants at the Oak Ridge Road/NH Route 10 intersection (turn lanes, etc). The applicant shall be obligated to contribute its fair share to the cost of any improvements that are warranted by the traffic study and which the City and/or NHDOT choose to undertake. In determining the applicant's fair share, the cost of the traffic study shall be taken into account. The applicant's financial contribution, timing of payment, the City's and/or NHDOT's obligations, and other details shall be set forth in an agreement entered into by and between the applicant and the City and/or NHDOT, subject to review by the City's legal counsel. Any dispute between the applicant and the City arising under this condition may be appealed by the applicant to the Planning Board.

20. The applicant shall prepare and record an open space covenant or deed restriction in accordance with Section 501.1.F.5, 6 & 7 of the Zoning Ordinance, and shall be in form and content acceptable to the Planning and Development Department and the City Attorney.

21. The applicant shall obtain all necessary easements to construct and maintain the sidewalk along Oak Ridge Road to NH Route 10, and shall convey all such easements to the City, subject to review and approval by the Department of Public Works and the City Attorney.

22. Third-party engineer or design engineer inspection reports and as-built drawings provided by the applicant (PDF format and CAD .dwg format, using the NH State Plane Coordinate System), including tie sheets, shall be reviewed and approved by the City Engineer prior to acceptance of any utility improvements by the City.

23. The impact fee calculated pursuant to Condition of Approval #13 shall be paid.

24. All improvements depicted on the plan shall be completed and shall be constructed as depicted on the approved plan, including any modifications to the plan as may be approved by the Planning Board in accordance with the Subdivision Regulations and Site Plan Review Regulations.

25. Screens at least 5 feet in width shall be provided for all electrical and mechanical equipment, such as transformers and compressors. (Section 6.2.B.8 of the Site Plan Review Regulations).

26. The applicant shall, by hand or with hand tools, remove the garbage and debris from the steep slope at the southwestern corner of the property.

General Conditions

27. The applicant shall obtain an Excavation Permit from the Department of Public Works for any site work in the public right-of-way prior to any work in the right-of-

way, and construction or installation of any new driveway(s) shall also require a Driveway Permit from the Department of Public Works.

28. All required landscape plantings shall meet the minimum size requirements for such plantings set forth in Section 6.2.B of the Site Plan Review Regulations at the time of installation.

29. The applicant shall implement and maintain NHDES Site Specific Best Management Practices before, during, and after construction.

30. The property owner is responsible for the maintenance and operation of the stormwater management system in accord with the O&M plan, and such responsibility shall run with the land. (Section 6.6.H.2.b of the Site Plan Review Regulations).

The motion was seconded by Jeremy Rutter. The vote on the motion was unanimous in favor, 7-0.

"**Matthew Hall** moved that the Lebanon Planning Board authorizes the Chair to sign the plat for Basic Holdings, LLC, PB2020-31-FMAJ, titled "Final Major Subdivision Plan for Occum Path Basic Holdings, LLC" prepared by Pathways Consulting, LLC, dated October 13, 2020, last revised May 3, 2021, Project No. 11465-01 (17 Sheets), as such plan may be amended in accordance with the Board's approval dated May 17, 2021.

The motion was seconded by Joan Monroe. The vote on the motion was unanimous in favor, 7-0."

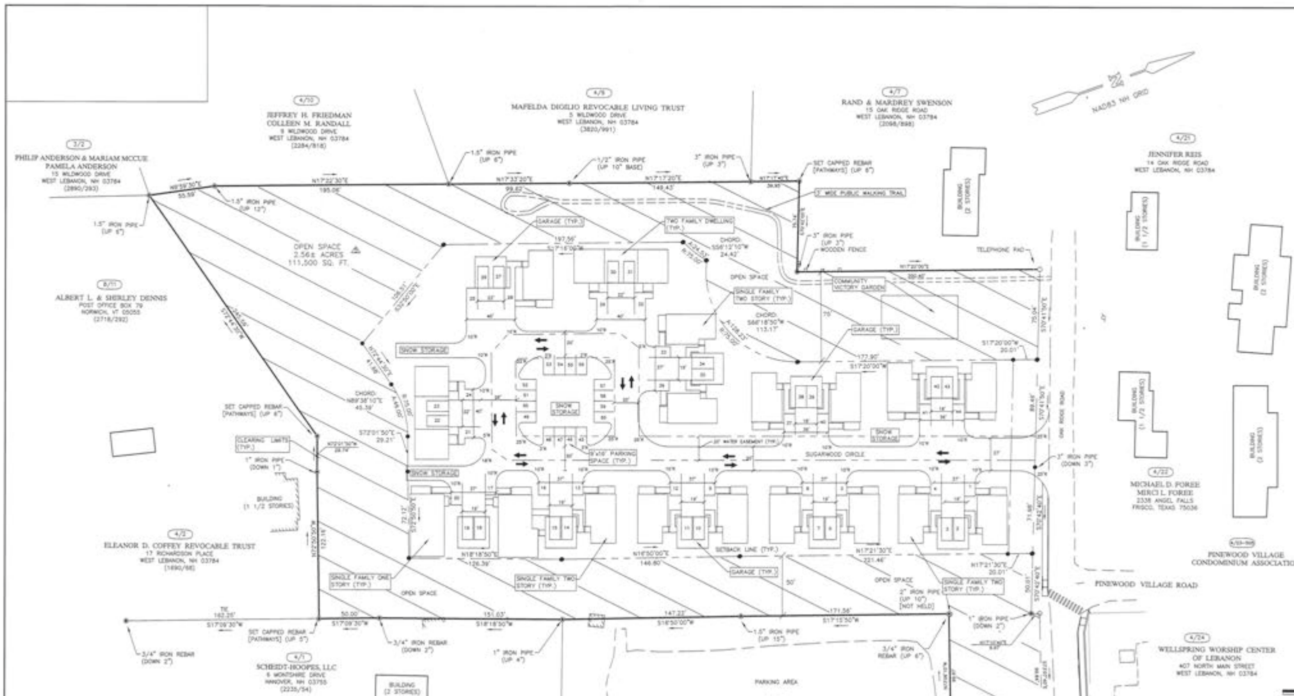
"**Kathie Romano** moved that the title of the plan be changed to, "Final Major Subdivision Plan for Occum Path Basic Holdings, LLC".

The motion was seconded by Joan Monroe. The vote on the motion was unanimous in favor, 7-0."

THE CITY OF LEBANON

By: ______________________ DATE: 7-17-2025
Andrew Faunce - Planning Board Chair

SITE LOCATION PLAN



LEGEND:

CAPPED REBAR TO BE SET	AS NOTED
EXISTING IRON PIPE OR REBAR	AS NOTED
COMPUTED POINT	
BOUNDARY LINE	
RIGHT-OF-WAY LINE	
TAX MAP/LOT NUMBER	(51/13)
DEED BOOK/PAGE	(BOOK/PAGE)

PLANS OF REFERENCE:

1. REFERENCE IS MADE TO THE FOLLOWING PLANS RECORDED IN THE GRAFTON COUNTY REGISTRY OF DEEDS:
   A. PLAN BOOK 785, PAGE 4, ENTITLED "CARL W. REYNOLDS," PREPARED BY DRURY ENGINEERING, DATED SEPT. 1950.
   B. PLAN BOOK 1083, PAGE 43, ENTITLED "BOUNDARY SURVEY OF PORTION OF ORIGINAL W.C. COLLINS LAND," PREPARED BY KENNETH A. LECLAIR, PROJECT NO. 781083, DATED 10/30/63.
   C. PLAN BOOK 1036, PAGE 35, ENTITLED "SYLVAN PLACE," PREPARED BY KENNETH A. LECLAIR, PROJECT NO. 70966, DATED 9/10/66.
   D. POCKET 3, FOLDER 7, PLAN 10, ENTITLED "SYLVAN PLACE," PREPARED BY KENNETH A. LECLAIR, PROJECT NO. 70966, DATED 9/10/66, LAST UPDATED JAN. 7, 1975.
   E. POCKET 4, FOLDER 6, PLAN 5, ENTITLED "SUBDIVISION PLAN FOR EDWARD P. SUTHERLAND," PREPARED BY K.A. LECLAIR ASSOCIATES, INC. PROJECT NO. 1531176, DATED DEC. 03, 1976, LAST UPDATED FEB. 1, 1977.
   F. PLAN 17090, ENTITLED "BOUNDARY SURVEY FOR BASIC HOLDINGS, LLC, OAK RIDGE ROAD, LEBANON, GRAFTON COUNTY, NEW HAMPSHIRE," PREPARED BY PATHWAYS CONSULTING, LLC, PROJECT NO. 11465-01, DATED 05/24/19, REVISED 01/29/25.
   G. PLAN 17173, ENTITLED "BOUNDARY SURVEY FOR OCCOM PATH INC. OAK RIDGE ROAD, LEBANON, GRAFTON COUNTY, NEW HAMPSHIRE." PREPARED BY PATHWAYS CONSULTING, LLC. PROJECT NO. 11465-01, DATED 05/24/19, LAST REVISED 06/10/25.

GENERAL SURVEY NOTES:

1. THE PURPOSE OF THIS PLAN IS TO DEPICT THE MERGER OF LOT 4-6 AND THE "BASIC HOLDINGS" SUBJECT PARCEL AS SHOWN ON PLAN REFERENCE "F" WITH LOT 4-5.
2. HORIZONTAL DATUM IS NEW HAMPSHIRE STATE PLANE GRID NAD83 (SURVEY FEET) FROM GPS OBSERVATION.
3. STRUCTURES FOR UNDERGROUND UTILITIES ARE SHOWN AS OBSERVED. THE SURVEYOR DOES NOT CERTIFY THAT OTHER UNDERGROUND UTILITIES DO NOT EXIST. UNDERGROUND UTILITIES ARE NOT WARRANTED TO BE EXACT OR COMPLETE AND ARE TO BE FIELD VERIFIED PRIOR TO ANY EXCAVATION OR SITE MODIFICATIONS.
4. PATHWAYS CONSULTING, LLC IS NOT AWARE OF ANY CONSERVATION, PRESERVATION, OR AGRICULTURAL RESTRICTIONS ON ABUTTING PARCELS.
5. PATHWAYS CONSULTING, LLC IS NOT AWARE OF ANY HOLDERS OF ANY EASEMENTS, RIGHTS-OF-WAY, OR OTHER RESTRICTIONS ON OR OVER THE SUBJECT PROPERTIES.

0 40 80 120 160 200
IN FEET

RECORD OWNER: OCCOM PATH, INC.
MAP 4, LOT 5
106 NORTH MAIN STREET
WEST LEBANON, NEW HAMPSHIRE 03784

DEED REFERENCE: BOOK 4918, PAGE 909

GENERAL NOTES:

1. THE OPEN SPACE WILL BE OWNED BY OCCOM PATH, INC. AND SUBJECT TO DEED RESTRICTIONS.
2. PER SECTION 13.14 OF THE SUBDIVISION REGULATIONS, "THERE SHALL BE NO DEPOSITING DUMPING, OR STORAGE OF WASTE, OR OTHER NATURAL OR MAN-MADE MATERIAL, SUPPLIES OR EQUIPMENT, ON ANY SUBDIVISION LAND DESIGNATED AS OPEN SPACE".
3. PER SECTION 13.14 OF THE SUBDIVISION REGULATIONS, "NO WORK, OR REMOVING, OR FILLING SHALL BE DONE, NOR SHALL THE EXISTING NATURAL CHARACTERISTICS OF OPEN SPACE LAND BE ALTERED FROM THE ORIGINAL CONDITION, UNTIL A SITE PLAN HAS BEEN APPROVED BY THE BOARD".
4. "PRIOR TO ANY WORK WITHIN THE RIGHT-OF-WAY, DEVELOPER OR DESIGNEE SHALL OBTAIN ALL APPROVALS FROM THE CITY INCLUDING, WITHOUT LIMITATION, ANY SUCH APPROVALS AS MAY BE REQUIRED THROUGH THE PLANNING & DEVELOPMENT DEPARTMENT, DEPARTMENT OF PUBLIC WORKS, POLICE DEPARTMENT, AND FIRE DEPARTMENT."

APPROVED 5-17-2021

7-17-2025

12:50 pm

UNIT TYPES BASED ON DESIGNATIONS AT TIME OF PLANNING BOARD APPROVAL:
SINGLE FAMILY TWO STORY: 1-7, 13, & 16-21 (14 UNITS)
SINGLE FAMILY ONE STORY: 10 (1 UNIT)
TWO FAMILY: 8, 9, 11, 12, 14 & 15 (6 UNITS)

OPEN SPACE CALCULATION PURD R-3:
AREA OF LOT: 5.08 ACRES (221,285 SQ. FT.)
OPEN SPACE REQUIRED 50% (110,643 SQ. FT.)
OPEN SPACES PROVIDED: 50.04% (111,500 SQ. FT.)

I HEREBY CERTIFY TO THE BEST OF MY BELIEF AND KNOWLEDGE THAT A NEW HAMPSHIRE RURAL CLASS SURVEY WAS PERFORMED. BOUNDARY LINES ARE CONSISTENT WITH EXISTING MONUMENTATION AND REFERENCED DEEDS AND PLANS.

7/15/2025
DATE

LICENSED LAND SURVEYOR

STEVEN L. CASE

REVISION NO.	DATE	DESCRIPTION	MADE BY	CHECKED BY	APPROVED BY
	07/15/25	GCRD FILING EDITS	PAB	JSG	JSG
△	12/23/24	CONDITIONS OF APPROVAL	PAB	JSG	JSG
	02/16/23	UNIT TYPES	PAB	JSG	JSG
	03/21/22	CONDITIONS OF APPROVAL	PAB	JSG	JSG
	05/03/21	21 UNIT LAYOUT REVISIONS	PAB	RJF	RJF
	11/20/20	STAFF REVIEW COMMENTS	PAB	RJF	RJF

LAYOUT & OPEN SPACE PLAN FOR

OCCOM PATH, INC.

OAK RIDGE ROAD – CITY OF LEBANON – GRAFTON COUNTY – NEW HAMPSHIRE

PATHWAYS CONSULTING, LLC
240 MECHANIC STREET, SUITE 100
LEBANON, NEW HAMPSHIRE 03766
(603) 448-2200

SCALE: 1"= 40'	5
DESIGNED BY: PAB	
DRAWN BY: PAB	
CHECKED BY: JEN	
DATE: 05/24/19	
PROJ. NO. 11465-01	SHEET 5 OF 17

WHEN RECORDED RETURN TO:
City of Lebanon
Planning and Development Department
51 North Park Street
Lebanon, NH 03766

DECLARATION OF RESTRICTIVE COVENANT

This Declaration of Restrictive Covenant ("Declaration") is made as of this ___ day of __________, 2026 (the "Effective Date"), by Occom Path, Inc. ("Owner"), as the owner/subdivider of the Property identified herein.

RECITALS

A. The Lebanon Planning Board, pursuant to a Notice of Action dated May 17, 2021, for application PB2020-31-FMAJ, granted a Conditional Use Permit, Final Major Subdivision approval, and Site Plan approval to Basic Holdings, LLC, for the development of what was then known as Occom Path, a Planned Unit Residential Development (PURD) at 5 and 11 Oak Ridge Road (Tax Map 4, Lots 5 and 6) ("Planning Board Approval"). The Planning Board Notice of Action, including specific conditions of approval, is recorded in the Grafton County Registry of Deeds at Book 4949, Page 875.

B. The Planning Board Approval was granted based on a plan set titled "Occom Path PURD, Basic Holdings, LLC," prepared by Pathways Consulting, LLC, dated October 13, 2020, and last revised May 3, 2021 (17 sheets, Project No. 11465-01) ("Approved Plan Set"). Pursuant to the Planning Board's conditions of approval, Sheet 5 of the Approved Plan Set, titled "Layout and Open Space Plan for Occom Path, Inc.", was recorded in the Grafton County Registry of Deeds on July 21, 2025 as Plan #17188 ("Open Space Plan").

C. Ownership of Tax Map 4, Lots 5 and 6, transferred from Basic Holdings, LLC to Occom Path Inc. pursuant to a Warranty Deed from Basic Holdings, LLC to Occom Path Inc., dated February 11, 2025, and recorded in the Grafton County Registry of Deeds at Book 4918, Page 909. Subsequently, Tax Map 4, Lots 5 and 6 were lawfully merged into a single lot now identified as Tax Map 4, Lot 5 ("Property").

D. The name of the development has since been changed to "Sugarwood Circle."

E. In connection with the Planning Board Approval, the Lebanon Planning Board required the applicant to prepare and record an open space covenant or deed restriction in accordance with Section 501.1.F of the Lebanon Zoning Ordinance. The protected open space ("Open Space") is depicted and described on the Open Space Plan.

F. This Declaration is executed specifically to satisfy condition of approval #20 set forth in the Notice of Action, to implement the Planning Board's open space protection requirement, and to provide for permanent preservation of the Open Space subject to the terms set forth herein. Following formation of the Sugarwood Circle Condominium Association, the Open Space will thereafter be protected pursuant to the Declaration of Condominium, which incorporates the open-space protection requirements of Section 501.1.F of the Zoning Ordinance.

G. On September 2, 2026, the Lebanon City Council approved a motion authorizing the City Manager to accept and record this Declaration pursuant to NH RSA 477:47.

NOW, THEREFORE, in consideration of the foregoing premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Owner declares as follows:

1. <u>Restrictive Covenants</u>.

(a) From and after the Effective Date: (i) the Open Space shall be maintained in perpetuity by the Owner in an undeveloped and natural state; (ii) no structure, paving, or other improvements shall be constructed within the Open Space, and no modification or landscaping activity shall occur other than minor grubbing, debris clearing, pruning, sodding, seeding, vegetation management, or maintenance of any stormwater facilities as may be shown on the Approved Plan Set; (iii) the Open Space shall be used solely for passive open space purposes, including conservation, natural vegetation, wildlife habitat, and passive pedestrian use (e.g., footpaths, no constructed trails); (iv) the Open Space shall not be subdivided, reduced, or altered, nor may any lot line adjustment affect the Open Space; and (v) no commercial enterprise admitting the public for a fee shall operate within the Open Space.

(b) The covenants set forth herein constitute a conservation restriction over the Open Space pursuant to RSA 477:45–47, and shall run with the land until terminated pursuant to Section 8. This restriction is imposed as part of the Planning Board Approval and therefore constitutes a development restriction enforceable under RSA 674:21-a. The purpose of this conservation restriction is to permanently preserve the Open Space for natural vegetation, wildlife habitat, passive open-space use, and compliance with Section 501.F of the Lebanon Zoning Ordinance and Section 12.2.D of the Lebanon Subdivision Regulations.

(c) This Declaration and the covenants set forth herein restricting the use and occupancy of the Open Space (i) shall be and are covenants running with, touching, and encumbering the Property, binding upon the Owner and all successors in interest or title, transferees, vendees, lessees, mortgagees, and assigns who are owners and/or users of the Property, and (ii) are not merely personal covenants of the Owner.

(d) Any and all requirements of the laws of the State to be satisfied in order for the provisions of this Declaration to constitute deed restrictions and covenants running with the land shall be deemed to be satisfied in full, and any requirements or privileges of estate are intended to be satisfied, or in the alternate, an equitable servitude has been created to insure that these restrictions run with the land. Each and every contract, deed, or other instrument hereafter executed conveying the Property (excluding instruments granting security interests) shall expressly provide that such conveyance is subject to this Declaration, provided, however, that the covenants contained herein shall survive and be effective regardless of whether such contract, deed or other instrument hereafter executed conveying the Property or portion thereof provides that such conveyance is subject to this Declaration.

2. Maintenance. The Owner shall make reasonable efforts to maintain the Open Space, including vegetation management, stormwater facility upkeep (if applicable), hazard removal, and trash/debris removal. Upon formation of the Sugarwood Circle Condominium Association, all maintenance obligations shall transfer to the Association. The City retains the right to enter the Open Space at any time for purposes of verifying compliance with this Declaration and the Planning Board Approval.

3. Enforcement.

(a) The City shall have independent standing as an express third-party beneficiary to enforce this Declaration. In the event of a breach or threatened breach, the City may institute proceedings at law or in equity, including injunctive relief, specific performance, or declaratory judgment.

(b) In any such enforcement action, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs.

(c) No delay or failure by the City shall operate as a waiver or estoppel of enforcement rights, and no verbal representations by any City official shall alter or waive these covenants except by duly adopted and recorded amendment pursuant to Section 4.

4. Amendment. These Covenants may be amended only by (i) majority vote of the City Council, and (ii) Planning Board approval, and (iii) recording of an amended instrument at the Grafton County Registry of Deeds. No amendment shall be effective unless consistent with RSA 674:21-a and applicable subdivision approvals.

5. Superiority. These covenants shall survive and remain fully effective after any foreclosure, deed of trust sale, tax sale, or other transfer of title affecting the Property. No mortgage, deed of trust, or other security instrument hereafter recorded against the Property shall have priority over or extinguish this Declaration, and this Declaration shall continue to burden the Property notwithstanding any such transfer. Nothing herein creates a lien on the

Property; the covenants constitute restrictions running with the land and shall remain binding upon all successors and assigns in title or interest.

6. Owner Obligations and Release Upon Transfer. Any person or entity holding fee or leasehold title to the Property shall be obligated to comply with this Declaration only during the period of such ownership or tenancy and shall be released from further obligations upon transfer of its interest, except that such person or entity shall remain liable for any violations or obligations that accrued during its period of ownership or tenancy. Notwithstanding the release of prior owners from future obligations, this Declaration and all covenants herein shall continue to encumber the Property and shall bind all subsequent owners, successors, and assigns as restrictions running with the land.

7. Notices. All notices provided for herein may be delivered in person, sent by overnight courier service, mailed in the United States mail postage prepaid, or sent by electronic transmission, and, regardless of the method of delivery used, shall be considered delivered upon the actual receipt or refusal of receipt thereof. The name, address and other information to be used in connection with such correspondence and notices to Owner shall be the then-current owner's name and address information maintained in the official real property tax records with respect to all or any portion of the Property.

8. Termination Upon Formation of Condominium Association. This Declaration shall terminate and be of no further force and effect upon the formation of the Sugarwood Circle Condominium Association as a voluntary, nonprofit corporation with the New Hampshire Secretary of State's office in accordance with the Declaration of Condominium and Bylaws of Sugarwood Circle Condominium dated January 2026 and recorded in the Grafton County Registry of Deeds at Book 4994, Page 278.

9. Miscellaneous.

(a) Headings are for convenience only and shall not affect the terms of this Declaration.

(b) If any provision of this Declaration is held invalid, the remainder shall continue in full force and effect.

(c) This Declaration shall be governed and construed in accordance with the laws of the State of New Hampshire.

(d) This Declaration does not establish any rights of access in favor of the general public for any purposes whatsoever, or create any rights or benefits to any person not expressly granted herein.

(e) This Declaration constitutes the entire agreement of Owner with respect to the subject matter hereof and supersedes all prior negotiations or discussions, whether oral or written, with respect thereto.

(f) These covenants shall be recorded at the Grafton County Registry of Deeds and run with the Property in perpetuity and bind the Owner and all successors, assigns, or future rights holders, until terminated pursuant to Section 8.

SIGNATURE:

OCCOM PATH, INC., Owner

By:________________________________
Jeffrey D. Shapiro, President

STATE OF NEW HAMPSHIRE
GRAFTON COUNTY, SS.

On this _____ day of ______________, 2026, before me, the undersigned officer, personally appeared Jeffrey D. Shapiro, known to me or satisfactorily proven to be the person whose name is subscribed in the foregoing instrument and acknowledged that he, being the duly authorized President on behalf of Occom Path Inc., executed the same for the purposes therein contained.

Before me, ____
Justice of the Peace
Notary Public

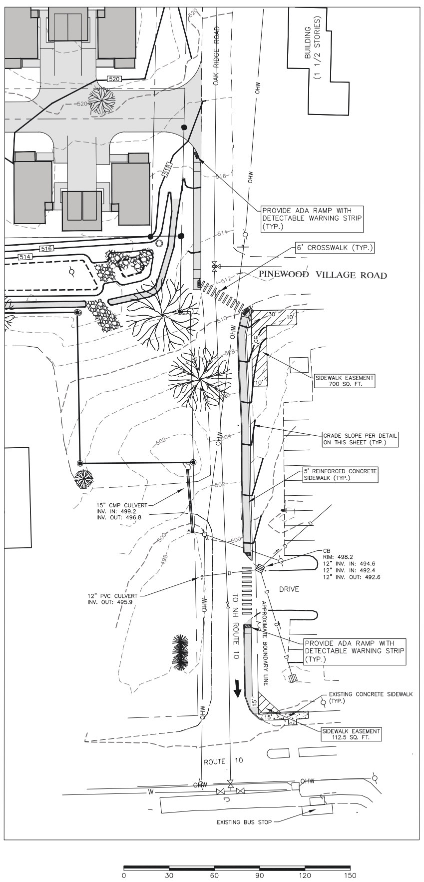
ACCEPTED BY the City of Lebanon pursuant to RSA 477:47.

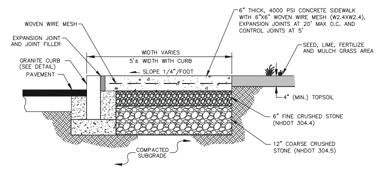
By:________________________________
Andrew Hosmer, City Manager
Duly Authorized

STATE OF NEW HAMPSHIRE
GRAFTON, SS.

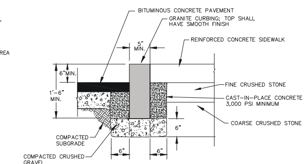
On this _____ day of ______________, 2026, before me, the undersigned officer, personally appeared Andrew Hosmer, known to me or satisfactorily proven to be the person whose name is subscribed in the foregoing instrument and acknowledged that he executed the same on behalf of the City of Lebanon as City Manager, being duly authorized to do so for the purposes therein contained.

Before me, ____
Justice of the Peace
Notary Public

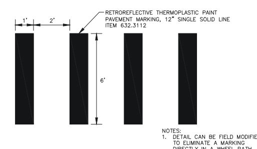




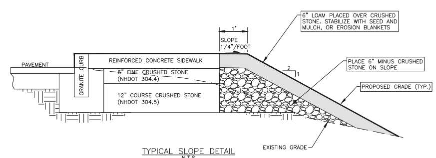
CONCRETE SIDEWALK
N.T.S.



GRANITE CURB
N.T.S.



CROSSWALK DETAIL
N.T.S.



TYPICAL SLOPE DETAIL
N.T.S.

REVISION NO.	DATE	DESCRIPTION	MADE BY	CHECKED BY	APPROVED BY
	07/22/25	REVISION PER CITY	SAW	SAW	JSG
	05/30/25	OWNER CHANGE TO CONCRETE SIDEWALKS	DAS	SAW	JSG
	04/08/25	CONDITIONS OF APPROVAL	JLD	SAW	JSG
	03/21/22	CONDITIONS OF APPROVAL	PAB	JSG	JSG
	11/20/20	STAFF REVIEW COMMENTS	PAB	RJF	RJF

SIDEWALK EXTENSION PLAN FOR

OCCOM PATH - BASIC HOLDINGS, LLC

OAK RIDGE ROAD, CITY OF LEBANON, GRAFTON COUNTY, NH

PATHWAYS CONSULTING, LLC
240 MECHANIC STREET, SUITE 100
LEBANON, NEW HAMPSHIRE 03766
(603) 448-2200

SCALE: 1"=30'
DESIGNED BY: PAB
DRAWN BY: PAB
CHECKED BY: RJF
DATE: 10/13/20
PROJ. NO. 11465-01

17

SHEET 17 OF 17

WHEN RECORDED RETURN TO:
City of Lebanon
Planning and Development Department
51 North Park Street
Lebanon, NH 03766

EASEMENT DEED

KNOW BY THESE PRESENTS, that Wellspring Worship Center of Lebanon, a New Hampshire nonprofit corporation having a principal place of business at 407 North Main Street, West Lebanon, in the City of Lebanon, Grafton County, New Hampshire, 03784 (“Grantor”), for consideration paid, grants to the City of Lebanon, a New Hampshire municipal corporation with a business address of 51 North Park Street, Lebanon, NH 03766 (“City”), with QUITCLAIM COVENANTS, the following described easement.

An easement over a certain parcel of land located in the City of Lebanon, Grafton County, New Hampshire located on the northerly side of Oak Ridge Road and along the southerly boundary of the Grantor’s premises and as described below for the purpose of installing, constructing, maintaining and repairing a sidewalk for pedestrian and non-motorized use with the right of access, ingress and egress thereto as necessary for public pedestrian and non-motorized travel and for the City’s maintenance activities. The easement is located on a certain parcel of land, owned by the Grantor, having an address of 407 North Main Street in West Lebanon, NH, and identified on Lebanon Tax Map 4 as Lot 24 (“Property”), as shown on a plan entitled “Sidewalk Extension Plan for Occom Path - Basic Holdings, Oak Ridge Road, City of Lebanon, Grafton County, NH” drawn by Pathways Consulting, LLC, dated 10/13/20, last revised _____________, Proj. No.11465-01 (“Plan”), which Plan shall be recorded contemporaneously herewith in the Grafton County Registry of Deeds and shall govern in the event of any discrepancy with the textual description herein.

As depicted on the Plan, the herein conveyed easement consists of: (i) a rectangular strip of land ten (10) feet in width measured from and along the southerly border of the Property, extending between Pinewood Village Road and the driveway entrance to the Property that provides access to Oak Ridge Road; (ii) a 112.5 square foot triangular area of land extending 15 feet northerly and 15 feet westerly from the southeast corner of the Property; and (iii) an L-shaped 700 square foot area of land extending 50 feet easterly and 30 feet northerly from the southwesterly corner of the Property.

During any periods of construction or maintenance, the width of the easement may be temporarily extended, at the option of the City of Lebanon, an additional ten (10) feet beyond the permanent easement boundary to accommodate construction equipment and trucks.

It is a condition of this easement that the City of Lebanon, in the exercise of its rights, shall do no unnecessary damage to the Property, shall mark the easement boundaries with a temporary construction fence during any period of construction, and further agrees that the City of Lebanon will restore the surface of the ground to substantially the same condition it was in prior to any construction and/or maintenance, including grading and seeding.

The City shall at all times maintain reasonable access to the Grantor's driveway and premises, except for brief interruptions reasonably necessary to perform the work, following advance notice to the Grantor. The City shall be solely responsible for construction, repair, replacement, and maintenance of the sidewalk at no cost to the Grantor.

The Grantor, including heirs and assigns, covenants and agrees that no structures shall be established, constructed or located within the boundaries of said easement. Grantor may maintain landscaping in the easement area consistent with its other street-facing landscaping on its property, provided that such landscaping does not interfere with public use of the sidewalk or with the City's access, maintenance, or repair obligations.

Meaning and intending to describe an easement over the property conveyed to the grantor by Confirmatory Warranty Deed from Dartmouth Area Christian Fellowship dated November 21, 2008, and recorded in Book 3567, Page 409, of the Grafton County Registry of Deed.

The within conveyance is a transfer to a municipality and is therefore exempt from the New Hampshire transfer tax pursuant to RSA 78-B:2, I, and exempt from the L-chip fee pursuant to RSA 478:17-g, II(a).

EXECUTED on this ______ day of ________________, 2026.

Wellspring Worship Center of Lebanon

By: ___________________________________
Craig Morton, President
duly authorized

STATE OF NEW HAMPSHIRE
COUNTY OF GRAFTON

On this the _____ day of __________ , 2026, before me personally appeared Craig Morton known to me or satisfactorily proven to be the person whose name is subscribed to the foregoing instrument and acknowledged that he executed same as the duly authorized President of Wellspring Worship Center of Lebanon for the purposes therein contained.

Before me, ____
Justice of the Peace
Notary Public

ACCEPTANCE

The City of Lebanon, by its City Manager and pursuant to RSA 477:47, accepts this Easement as shown on the Plan recorded contemporaneously herewith pursuant to authorization granted by vote of the Lebanon City Council on September 2, 2026, and is authorized to be recorded in the Grafton County Registry of Deeds.

DATED this ______ day of __________________, 2026.

CITY OF LEBANON

By:________________________________
Andrew Hosmer, City Manager
duly authorized

STATE OF NEW HAMPSHIRE
GRAFTON, SS.

On this _____ day of ______________, 2026, before me, the undersigned officer, personally appeared Andrew Hosmer, known to me or satisfactorily proven to be the person whose name is subscribed in the foregoing instrument and acknowledged that he executed the same on behalf of the City of Lebanon as City Manager, being duly authorized to do so for the purposes therein contained.

Before me, ____
Justice of the Peace
Notary Public

Agenda
Lebanon City Council
September 2, 2026

12. New Business:

12.B – Review and Discussion of 2026 2nd Quarter Budget Report

Background:

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

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

Action:

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

Included in this Section:

1. Memorandum from Finance Department RE: 2nd Quarter Financial Report (June 30, 2026), including 2nd Quarter Revenues and Expenditures budget lines
2. August 25, 2026 Memorandum from Finance Advisory Committee RE: Q2 2026 Budget to Actuals Review

CITY OF LEBANON

FINANCE DEPARTMENT

51 North Park Street
Lebanon, NH 03766

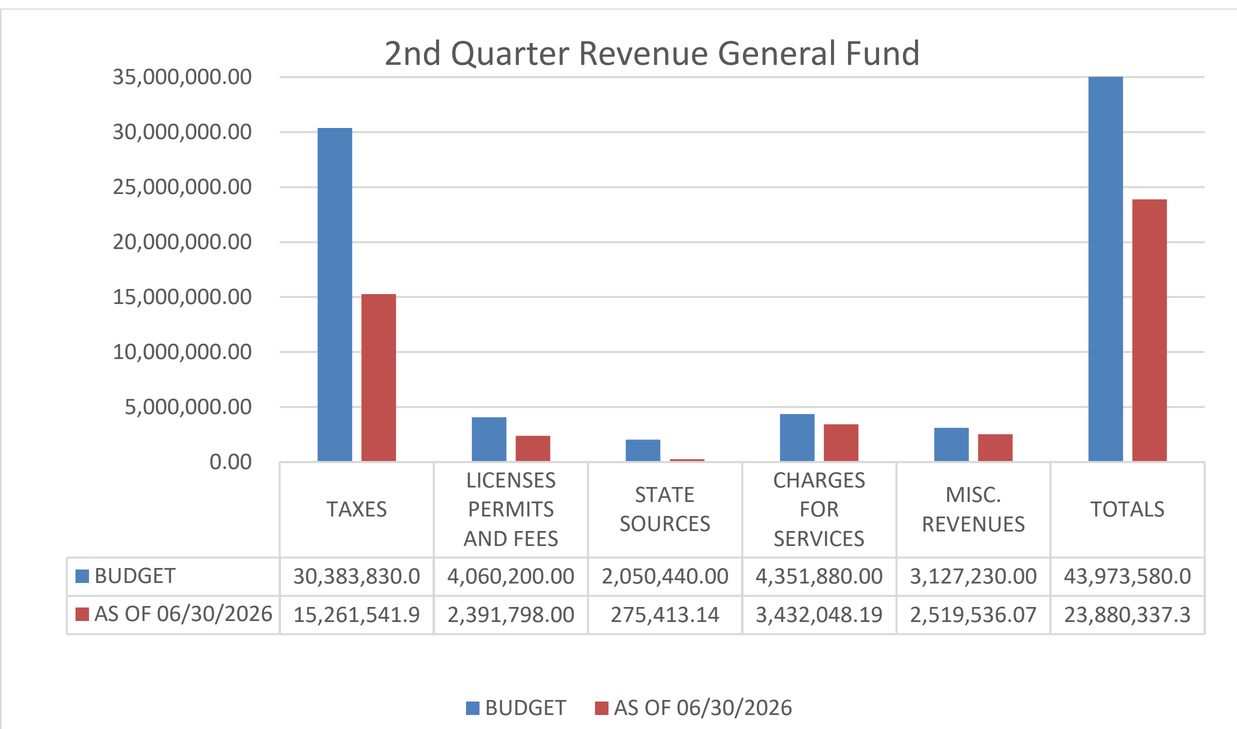
Phone: (603) 448-0682
email: Finance@LebanonNH.gov

2nd Quarter Financial Report (June 30, 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, second 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 June 30, 2026, total 54.31% of the amount budgeted for FY 2026, which compares to 52.39% (2025) and 57.30% (2024) in the previous two fiscal years.



	TAXES	LICENSES PERMITS AND FEES	STATE SOURCES	CHARGES FOR SERVICES	MISC. REVENUES	TOTALS
BUDGET	30,383,830.0	4,060,200.00	2,050,440.00	4,351,880.00	3,127,230.00	43,973,580.0
AS OF 06/30/2026	15,261,541.9	2,391,798.00	275,413.14	3,432,048.19	2,519,536.07	23,880,337.3

Revenue Highlights for the Quarter:

- Motor Vehicle Registration revenues are on target at 51.78% collected.
- Building Permits are trending above the quarterly benchmark at 77.30%.
- Ambulance Service revenues are slightly above quarterly benchmark at 61.0% collected.
- The first property tax bills were issued and are 94.9% collected

General Fund Expenditures:
The following chart summarizes appropriations, expenditures and amounts encumbered as of June 30, 2026 (50% of the fiscal year) by department. For FY 2026 48.42% 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 48.42% expended and encumbered to date is comparable to prior years. (48.19% in 2025 and 55.9% 2024)

Quarterly Report for City Of Lebanon

As Of June 30, 2026

General Fund Expenditure	2026 Budget	As of 06/30/2026	Encumbrance	Available Balance	% of Budget Used
City Clerk	$ 961,580	$ 339,927	$ -	$ 621,653	35.4%
City Manager	$ 1,543,540	$ 621,783	$ -	$ 921,757	40.3%
Finance	$ 7,421,610	$ 3,911,191	$ 126,751	$ 3,383,668	54.4%
Cyber Services	$ 2,022,300	$ 1,012,881	$ 68,092	$ 941,327	53.5%
Fire	$ 5,815,820	$ 2,786,030	$ 27,515	$ 3,002,275	48.4%
Human Resources	$ 550,310	$ 271,426	$ -	$ 278,884	49.3%
Human Services	$ 878,460	$ 542,329	$ -	$ 336,131	61.7%
Library	$ 1,778,690	$ 872,953	$ 18,737	$ 887,000	50.1%
Planning and Development	$ 1,559,830	$ 721,060	$ -	$ 838,770	46.2%
Police	$ 8,023,590	$ 3,787,082	$ 85,058	$ 4,151,450	48.3%
Public Works	$ 6,292,351	$ 2,565,468	$ 752,977	$ 2,973,906	52.7%
Recreation, Arts, and Parks	$ 1,306,170	$ 538,009	$ 2,000	$ 766,161	41.3%
Debt Service	$ 6,686,280	$ 2,002,513	$ -	$ 4,683,767	29.9%
Interfund Transfers	$ 1,278,049	$ 1,278,049	$ -	$ -	100.0%
Totals	$ 46,118,580	$ 21,250,701	$ 1,081,130	$ 23,786,749	48.42%

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.
- Recreation Day Camp OPS is overspent due to a change in programming offerings. This will be offset by Field Trips and Transportation being underspent.

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 June 30, 2026						
Solid Waste Fund		2026 Budget	As of 06/30/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 8,841,070	$ 4,855,495	$ -	$ 3,985,575	54.92%
	Expenditure	$ 8,841,070	$ 4,665,877	$ 283,012	$ 3,892,181	55.98%

Highlights for the Quarter:

- Revenue is on target for 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.
- Expenses are being controlled to offset some of the overages that have occurred due to inflation.

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 June 30, 2026						
Water Treatment and Distribution Fund		2026 Budget	As of 06/30/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 5,644,140	$ 3,152,353	$ -	$ 2,491,787	55.85%
	Expenditure	$ 5,644,140	$ 2,933,885	$ 305,649	$ 2,404,606	57.40%

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 above 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 June 30, 2026						
Wastewater Collection and Disposal Fund		2026 Budget	As of 06/30/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 8,925,130	$ 4,673,742	$ -	$ 4,251,388	52.37%
	Expenditure	$ 8,925,130	$ 4,956,785	$ 304,145	$ 3,664,201	58.95%

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 above 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 June 30, 2026						
Municipal Airport Fund		2026 Budget	As of 06/30/2026	Encumbrance	Available Balance	% of Budget Used
	Revenue	$ 1,943,795	$ 908,743	$ -	$ 1,035,052	46.75%
	Expenditure	$ 1,943,795	$ 1,254,609	$ 41,555	$ 647,631	66.68%

Highlights for the Quarter:

- Revenues remain stable for the second 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.
- Expenses are slightly above the target, this is being monitored closely and some repairs have been delayed until 2027.

General Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue	Available	% Bdgt
			As of 06/30/2026	Balance	Used
TAXES					
1100-3110-0010-9000-0000	PROPERTY TAXES REVENUE	$27,731,240	$12,842,138	$14,889,102	0.46
1100-3110-0010-9001-0000	PROPERTY TAXES OVERLAY	$0	($192,782)	$192,782	-
Total TAXES		$27,731,240	$12,649,357	$15,081,883	45.61%
YIELD TAXES					
1100-3185-0010-9030-0000	YIELD TAXES	$5,000	$6,889	($1,889)	137.77%
Total YIELD TAXES		$5,000	$6,889	($1,889)	137.77%
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	$11,741	($5,741)	195.69%
Total EXCAVATION TAX		$6,000	$11,741	($5,741)	195.69%
INT & PEN ON DELINQUENT TAXES					
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	$120,000	$127,180	($7,180)	105.98%
1100-3190-0010-9070-0010	TAX DEEDED PENALTY	$0	$48	($48)	-
Total INT & PEN ON DELINQUENT TAXES		$120,000	$127,228	($7,228)	106.02%
MOTOR VEHICLE PERMIT FEES					
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	$3,000,000	$1,553,272	$1,446,728	51.78%
Total MOTOR VEHICLE PERMIT FEES		$3,000,000	$1,553,272	$1,446,728	51.78%
BUILDING PERMIT					
1100-3230-0010-9100-0000	BUILDING PERMITS	$780,000	$602,918	$177,082	77.30%
Total BUILDING PERMIT		$780,000	$602,918	$177,082	77.30%
OTHER LICENSES PERMITS & FEES					
1100-3290-0010-9110-0000	PERMITS	$1,500	$1,710	($210)	114.00%
1100-3290-0010-9110-0001	DOG LICENSES	$11,700	$9,216	$2,484	78.77%
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	$3,000	$2,929	$71	97.64%
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	$35,000	$19,868	$15,132	56.77%
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	$44,400	$24,300	$20,100	54.73%
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	$6,900	$3,586	$3,314	51.97%
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	$5,000	$0	$5,000	0.00%
1100-3290-0010-9110-0009	PISTOL PERMITS	$200	$90	$110	45.00%
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	$1,050	($550)	210.00%
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	$5,111	($5,111)	-
Total OTHER LICENSES PERMITS & FEES		$280,200	$235,610	$44,590	84.09%
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	$144,155	$215,766	40.05%
Total HIGHWAY BLOCK GRANT		$359,920	$144,155	$215,766	40.05%
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	$15,662	($2)	100.01%
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	$110,964	($69,224)	265.85%
OTHER STATE GRANTS & REIMBURSEMENTS					
1100-3359-0010-9370-0010	RAILROAD TAX	$2,800	$2,840	($40)	101.44%
1100-3359-0010-9370-0025	NORTHERN SHIELD	$50,000	$17,454	$32,546	34.91%
Total OTHER STATE GRANTS & REIMBURSEMENTS		$52,800	$20,295	$32,505	38.44%
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	$11,623	$18,377	38.74%
1100-3401-0010-9390-0030	ZONING FEES	$8,500	$5,850	$2,650	68.82%
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	$35,000	$23,478	$11,522	67.08%
1100-3401-0010-9390-0100	POLICE RECORDS	$5,000	$3,082	$1,918	61.64%
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	$5,390	$94,610	5.39%
1100-3401-0010-9390-0160	AMBULANCE SERVICES	$1,250,000	$762,009	$487,991	60.96%
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	$2,000	$1,300	$700	65.00%
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	$65,000	$64,222	$778	98.80%
1100-3401-0010-9390-0190	FIRE RECORDS	$200	$255	($55)	127.50%
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	$18,000	$13,730	$4,270	76.28%
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	$2,000	$1,256	$744	62.80%
1100-3401-0010-9390-0220	EXCAVATION PERMITS	$2,000	($10,100)	$12,100	-505.00%
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	$5,000	$1,500	$3,500	30.00%
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	$2,000	$2,190	($190)	109.52%
1100-3401-0010-9390-0260	RECREATION PROGRAMS	$63,000	$36,168	$26,832	57.41%
1100-3401-0010-9390-0270	RECREATION DAY CAMP	$117,000	$104,529	$12,471	89.34%
1100-3401-0010-9390-0280	RECREATION POOL	$45,000	$35,951	$9,049	79.89%
1100-3401-0010-9390-0290	RECREATION SKI PROGRAM	$700	$151	$549	21.62%
1100-3401-0010-9390-0310	MISCELLANEOUS RECREATION	$2,000	$110	$1,890	5.50%
1100-3401-0010-9390-0320	FARMERS' MARKET	$11,500	$10,524	$976	91.51%
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	$1,301,130	$919,830	58.58%
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	$1,437	($1,437)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$1,437	($1,437)	-
INTEREST ON INVESTMENTS					
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$525,000	$261,714	$263,286	49.85%
Total INTEREST ON INVESTMENTS		$525,000	$261,714	$263,286	49.85%
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	$833	$668	55.50%
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	$650	$0	$650	0.00%
Total RENTS OF PROPERTY		$17,150	$15,833	$1,318	92.32%
FINES & FORFEITS					
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-POLICE	$2,500	$1,777	$723	71.09%
1100-3504-0010-9540-0020	PARKING TICKETS	$5,000	$2,196	$2,804	43.92%
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	$12,000	$3,200	$8,800	26.67%
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	$1,606	($1,606)	-
Total FINES & FORFEITS		$19,500	$10,379	$9,121	53.23%
OTHER MISC REVENUE					
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	$135,000	$29,863	$105,138	22.12%
1100-3509-0010-9570-0015	SOLAR REVENUE	$5,000	$8,227	($3,227)	164.53%
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$25,000	$85,910	($60,910)	343.64%
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	$10	$6	$4	57.00%
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	$625,570	$350,775	$274,795	56.07%
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	$32,274	$29,726	52.05%
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	$1,710,000	$1,710,000	$0	100.00%
Total OTHER MISC REVENUE		$2,565,580	$2,220,053	$345,527	86.53%
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		$43,973,580	$23,880,339	$20,093,241	54.31%

General Fund Expenditure						
GL Number	Description	2026 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 06/30/2026		Balance	Used
CITY MANAGER						
1100-4130-0050-1100-0000	FULL TIME WAGES	$442,290	$219,806	$0	$222,484	49.70%
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	$5,760	$2,400	$0	$3,360	41.67%
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	$34,520	$15,734	$0	$18,786	45.58%
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	$34,100	$17,021	$0	$17,079	49.92%
1100-4130-0050-2310-0000	RETIREMENT: ICMA	$23,430	$11,004	$0	$12,426	46.97%
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	$31,950	$23,127	$0	$8,823	72.38%
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	$1,240	$616	$0	$625	49.64%
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	$362	$0	$9,638	3.62%
1100-4130-0050-5300-0000	COMMUNICATIONS	$2,000	$911	$0	$1,089	45.55%
1100-4130-0050-5400-0000	ADVERTISING	$3,500	$0	$0	$3,500	0.00%
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	$11,600	$5,200	$0	$6,400	44.83%
1100-4130-0050-5800-0000	TRAVEL	$4,000	$269	$0	$3,731	6.73%
1100-4130-0050-5875-0000	MILEAGE	$1,000	$181	$0	$819	18.05%
1100-4130-0050-6000-0000	OFFICE SUPPLIES	$2,000	$818	$0	$1,182	40.91%
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	$500	$372	$0	$128	74.36%
Total CITY MANAGER		$608,790	$298,721	$0	$310,069	49.07%
PUBLIC COMMUNICATIONS						
1100-4130-0070-1100-0000	FULL TIME WAGES	$121,700	$60,674	$0	$61,026	49.86%
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	$1,560	$729	$0	$831	46.71%
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	$9,310	$4,236	$0	$5,074	45.50%
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	$15,520	$7,736	$0	$7,784	49.84%
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	$12,350	$6,607	$0	$5,743	53.50%
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	$340	$170	$0	$170	49.96%
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	$80,151	$0	$82,429	49.30%
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	$203,083	$0	$315,267	39.18%
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	$44,380	$20,587	$0	$23,793	46.39%
1100-4140-0000-1300-0000	OVERTIME WAGES	$8,000	$815	$0	$7,185	10.18%
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,630	$2,431	$0	$4,199	36.67%
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	$44,050	$16,231	$0	$27,819	36.85%
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	$67,750	$25,997	$0	$41,753	38.37%
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	$12,960	$5,358	$0	$7,602	41.34%
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	$1,620	$628	$0	$992	38.75%
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$75,740	$44,849	$0	$30,891	59.21%
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	$927	$0	$18,073	4.88%
1100-4140-0000-5300-0000	COMMUNICATIONS	$490	$225	$0	$265	45.85%
1100-4140-0000-5400-0000	ADVERTISING	$7,500	$2,142	$0	$5,358	28.56%
1100-4140-0000-5800-0000	TRAVEL	$4,700	$673	$0	$4,027	14.31%
1100-4140-0000-5875-0000	MILEAGE	$600	$0	$0	$600	0.00%
1100-4140-0000-6000-0000	OFFICE SUPPLIES	$8,000	$3,138	$0	$4,862	39.22%
1100-4140-0000-6100-0000	GENERAL SUPPLIES	$1,400	$167	$0	$1,233	11.92%
Total CITY CLERK		$822,670	$327,249	$0	$495,421	39.78%
ELECTIONS						
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	$97,480	$7,616	$0	$89,864	7.81%
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	$860	$94	$0	$766	10.89%
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	$320	$38	$0	$282	12.03%
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$0	$0	$0	$0	-
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	$29,950	$2,204	$0	$27,746	7.36%
1100-4140-0030-5400-0000	ADVERTISING	$2,000	$193	$0	$1,807	9.65%
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	$3,500	$2,299	$0	$1,201	65.68%
1100-4140-0030-5800-0000	TRAVEL	$1,800	$0	$0	$1,800	0.00%
1100-4140-0030-6000-0000	OFFICE SUPPLIES	$3,000	$233	$0	$2,767	7.77%
Total ELECTIONS		$138,910	$12,678	$0	$126,232	9.13%
FINANCIAL ADMINISTRATION						
1100-4150-0010-1100-0000	FULL TIME WAGES	$545,640	$270,735	$0	$274,905	49.62%
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	$79,940	$38,233	$0	$41,707	47.83%
1100-4150-0010-1300-0000	OVERTIME WAGES	$15,000	$811	$0	$14,189	5.41%
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,960	$3,176	$0	$3,784	45.64%
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	$49,010	$23,239	$0	$25,771	47.42%
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	$71,490	$34,622	$0	$36,868	48.43%
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	$15,600	$3,766	$0	$11,834	24.14%
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	$1,800	$867	$0	$933	48.15%
1100-4150-0010-3020-0000	CONSULTANTS	$6,900	$0	$0	$6,900	0.00%
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$13,200	$9,687	$0	$3,513	73.39%
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$109,710	$82,735	$0	$26,975	75.41%
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	$20,000	$2,384	$0	$17,616	11.92%
1100-4150-0010-5300-0000	COMMUNICATIONS	$550	$231	$0	$319	41.94%
1100-4150-0010-5800-0000	TRAVEL	$6,000	$0	$0	$6,000	0.00%
1100-4150-0010-5875-0000	MILEAGE	$1,500	$624	$0	$877	41.57%
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	$471,201	$0	$477,299	49.68%

UTILITIES COLLECTION						
1100-4150-0020-1100-0000	FULL TIME WAGES	$89,550	$44,772	$0	$44,778	50.00%
1100-4150-0020-1300-0000	OVERTIME WAGES	$2,500	$436	$0	$2,064	17.43%
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,140	$538	$0	$602	47.17%
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	$7,050	$3,220	$0	$3,830	45.67%
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	$11,740	$5,764	$0	$5,976	49.10%
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	$1,500	$0	$0	$1,500	0.00%
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	$260	$126	$0	$134	48.53%
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	$54,856	$0	$62,504	46.74%
AUDITING						
1100-4150-0050-3010-0000	AUDIT SERVICES	$90,000	$53,650	$0	$36,350	59.61%
Total AUDITING		$90,000	$53,650	$0	$36,350	59.61%
CYBER SERVICES						
1100-4150-0080-1100-0000	FULL TIME WAGES	$594,010	$293,993	$0	$300,017	49.49%
1100-4150-0080-1300-0000	OVERTIME WAGES	$5,000	$1,763	$0	$3,237	35.26%
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	$7,000	$3,238	$0	$3,762	46.25%
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	$45,830	$21,439	$0	$24,391	46.78%
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	$76,380	$37,709	$0	$38,671	49.37%
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	$826	$0	$854	49.19%
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	$50,000	$4,513	$0	$45,488	9.03%
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$488,000	$391,119	$0	$96,881	80.15%
1100-4150-0080-3420-0000	CYBERSECURITY	$357,000	$107,689	$68,092	$181,219	49.24%
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$143,300	$70,070	$0	$73,230	48.90%
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	$40,800	$22,040	$0	$18,760	54.02%
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	$3,000	$2,076	$0	$924	69.20%
1100-4150-0080-5300-0000	COMMUNICATIONS	$7,800	$2,758	$0	$5,042	35.35%
1100-4150-0080-5335-0000	INFORMATION ACCESS	$53,400	$27,939	$0	$25,461	52.32%
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	$326	$0	$2,674	10.88%
1100-4150-0080-6220-0000	ELECTRICITY	$2,400	$1,268	$0	$1,132	52.83%
1100-4150-0080-6230-0000	BOTTLED GAS	$2,500	$1,033	$0	$1,467	41.32%
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$20,000	$1,828	$0	$18,172	9.14%
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	$0	$13	$0	($13)	-
Total CYBER SERVICES		$1,912,600	$993,640	$68,092	$850,868	55.51%
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	$1,631	$0	$3,369	32.61%
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	$1,500	$12	$0	$1,488	0.80%
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	$17,500	$2,333	$0	$15,167	13.33%
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	$16	$0	$5,484	0.29%
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	$1,129	$0	$7,871	12.54%
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARDWARE	$5,500	$76	$0	$5,424	1.39%
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARDWARE	$3,500	$832	$0	$2,668	23.77%
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	$3,500	$112	$0	$3,388	3.21%
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARDWARE	$7,500	$10	$0	$7,490	0.13%
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HARDWARE	$5,500	$0	$0	$5,500	0.00%
Total CS TECHNOLOGY HARDWARE		$87,500	$6,590	$0	$80,910	7.53%
ASSESSING						
1100-4152-0000-1100-0000	FULL TIME WAGES	$135,250	$45,301	$0	$89,949	33.49%
1100-4152-0000-1300-0000	OVERTIME WAGES	$1,500	$817	$0	$683	54.49%
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,610	$534	$0	$1,076	33.19%
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	$10,440	$3,490	$0	$6,950	33.43%
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	$17,400	$5,880	$0	$11,520	33.79%
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	$2,650	$440	$0	$2,210	16.60%
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	$390	$128	$0	$262	32.91%
1100-4152-0000-3020-0000	CONSULTANTS	$12,000	$0	$0	$12,000	0.00%
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	$196,350	$69,090	$126,751	$509	99.74%
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$21,600	$16,805	$0	$4,795	77.80%
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	$142,558	$126,751	$135,230	66.57%
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	$13,780	$0	$56,440	19.62%
1100-4153-0000-3000-0003	CITY CLERK	$6,080	$2,845	$0	$3,235	46.79%
1100-4153-0000-3000-0004	CODE ENFORCEMENT	$16,940	$22,284	$0	($5,344)	131.54%
1100-4153-0000-3000-0005	PUBLIC WORKS	$30,170	$3,989	$0	$26,181	13.22%
1100-4153-0000-3000-0006	FINANCE	$1,060	$0	$0	$1,060	0.00%
1100-4153-0000-3000-0007	FIRE	$5,540	$2,533	$0	$3,007	45.73%
1100-4153-0000-3000-0008	PLANNING & ZONING	$152,040	$15,506	$0	$136,534	10.20%
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	$8,588	$0	$11,282	43.22%
1100-4153-0000-3000-0013	HUMAN SERVICES	$2,210	$0	$0	$2,210	0.00%
1100-4153-0000-3000-0014	PERSONNEL	$50,520	$2,337	$0	$48,183	4.63%
Total LEGAL SERVICES		$375,070	$71,862	$0	$303,208	19.16%

GROUP INSURANCE						
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$4,635,660	$2,237,807	$0	$2,397,853	48.27%
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	$7,500	$3,214	$0	$4,286	42.85%
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	$7,600	$7,552	$0	$48	99.37%
Total GROUP INSURANCE		$4,650,760	$2,248,573	$0	$2,402,187	48.35%
EMPLOYEE BENEFITS NOT ALLOCATED						
1100-4155-0030-2200-0000	FICA & MEDICARE TAXES	$0	$492	$0	($492)	-
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	$614,500	$490,478	$0	$124,022	79.82%
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	$490,970	$0	$288,530	62.99%
SICK LEAVE PAYOUT						
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	$0	$422	$0	($422)	-
1100-4155-0040-2303-0000	RETIREMENT:FIRE	$0	$8,628	$0	($8,628)	-
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$2,194	$0	($2,194)	-
1100-4155-0040-2900-0000	SICK PAYOUT	$0	$30,812	$0	($30,812)	-
Total SICK LEAVE PAYOUT		$0	$42,056	$0	($42,056)	-
HUMAN RESOURCES						
1100-4156-0000-1100-0000	FULL TIME WAGES	$353,130	$176,110	$0	$177,020	49.87%
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	$81,730	$40,303	$0	$41,427	49.31%
1100-4156-0000-1300-0000	OVERTIME WAGES	$250	$0	$0	$250	0.00%
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	$3,230	$2,067	$0	$1,163	64.00%
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	$33,350	$16,010	$0	$17,340	48.01%
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	$45,150	$22,454	$0	$22,696	49.73%
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	$6,700	$1,869	$0	$4,831	27.90%
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	$606	$0	$614	49.67%
1100-4156-0000-2920-0000	WELLNESS PROGRAM	$2,300	$100	$0	$2,200	4.35%
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	$750	$132	$0	$618	17.60%
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	$709	$0	$1,091	39.41%
1100-4156-0000-5800-0000	TRAVEL	$2,000	$721	$0	$1,279	36.04%
1100-4156-0000-5875-0000	MILEAGE	$1,100	$226	$0	$874	20.56%
1100-4156-0000-6000-0000	OFFICE SUPPLIES	$1,500	$404	$0	$1,096	26.93%
Total HUMAN RESOURCES		$550,310	$271,426	$0	$278,884	49.32%
PLANNING & ZONING						
1100-4191-0010-1100-0000	FULL TIME WAGES	$551,870	$274,743	$0	$277,127	49.78%
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	$3,012	$0	$3,528	46.05%
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	$42,300	$19,966	$0	$22,334	47.20%
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	$70,490	$35,030	$0	$35,460	49.69%
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	$6,000	$431	$0	$5,569	7.19%
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	$1,550	$769	$0	$781	49.63%
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	$13	$0	$1,987	0.67%
1100-4191-0010-5300-0000	COMMUNICATIONS	$1,620	$457	$0	$1,163	28.23%
1100-4191-0010-5400-0000	ADVERTISING	$7,000	$3,497	$0	$3,503	49.95%
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	$397	$0	$1,603	19.86%
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	$2,850	$2,307	$0	$543	80.96%
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,000	$0	$0	$3,000	0.00%
Total PLANNING & ZONING		$742,120	$340,929	$0	$401,191	45.94%
PLANNING & ZONING GIS						
1100-4191-0020-1100-0000	FULL TIME WAGES	$114,970	$57,481	$0	$57,489	50.00%
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	$1,160	$558	$0	$602	48.11%
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	$8,800	$4,187	$0	$4,613	47.58%
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	$14,660	$7,329	$0	$7,331	49.99%
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	$2,000	$0	$0	$2,000	0.00%
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	$330	$161	$0	$169	48.77%
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	$82,716	$0	$88,974	48.18%
FACILITY & ENERGY						
1100-4194-0000-1100-0000	FULL TIME WAGES	$68,370	$34,185	$0	$34,185	50.00%
1100-4194-0000-1300-0000	OVERTIME WAGES	$7,000	$670	$0	$6,330	9.57%
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	$880	$410	$0	$470	46.64%
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	$5,620	$2,569	$0	$3,051	45.72%
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	$9,360	$4,444	$0	$4,916	47.48%
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	$600	$0	$0	$600	0.00%
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	$4,060	$1,910	$0	$2,150	47.04%
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	$240	$0	($40)	120.00%
Total FACILITY & ENERGY		$96,590	$44,478	$0	$52,112	46.05%
CITY HALL						
1100-4194-0010-4110-0000	WATER	$3,130	$1,526	$0	$1,604	48.76%
1100-4194-0010-4120-0000	SEWER	$4,210	$2,183	$0	$2,027	51.86%
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	$500	$0	$0	$500	0.00%
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$83,230	$28,400	$11,240	$43,590	47.63%
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,040	$1,163	$0	$877	57.02%
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	$5,339	$0	$9,661	35.59%
1100-4194-0010-6220-0000	ELECTRICITY	$94,100	$50,720	$0	$43,380	53.90%
1100-4194-0010-6230-0000	BOTTLED GAS	$35,700	$20,483	$0	$15,217	57.38%
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$155	$0	$845	15.49%
Total CITY HALL		$243,910	$109,970	$11,240	$122,700	49.69%

SOLDIERS MEMORIAL BUILDING						
1100-4194-0020-4110-0000	WATER	$540	$221	$0	$319	41.01%
1100-4194-0020-4120-0000	SEWER	$220	$72	$0	$148	32.65%
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$6,310	$1,786	$2,221	$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	$950	$0	$2,750	25.67%
1100-4194-0020-6230-0000	BOTTLED GAS	$0	$0	$0	$0	-
1100-4194-0020-6240-0000	FUEL OIL	$3,000	$1,984	$0	$1,016	66.14%
Total SOLDIERS MEMORIAL BUILDING		$13,970	$5,114	$2,221	$6,636	52.50%
DANA HOUSE						
1100-4194-0030-6100-0000	GENERAL SUPPLIES	$0	$85	$0	($85)	-
1100-4194-0030-6220-0000	ELECTRICITY	$0	$288	$0	($288)	-
Total DANA HOUSE		$0	$373	$0	($373)	-
160 MECHANIC STREET						
1100-4194-0050-4110-0000	WATER	$1,840	$517	$0	$1,323	28.09%
1100-4194-0050-4120-0000	SEWER	$3,320	$911	$0	$2,409	27.43%
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	$394	$0	$846	31.74%
1100-4194-0050-6100-0000	GENERAL SUPPLIES	$1,000	$1,025	$0	($25)	102.48%
1100-4194-0050-6220-0000	ELECTRICITY	$2,100	$1,810	$0	$290	86.17%
1100-4194-0050-6240-0000	FUEL OIL	$1,800	$1,263	$0	$537	70.15%
Total 160 MECHANIC STREET		$14,400	$6,353	$602	$7,445	48.30%
CEMETERIES						
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	$600	$140	$0	$460	23.33%
1100-4195-0000-4110-0000	WATER	$520	$160	$0	$360	30.70%
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$53,190	$1,339	$49,350	$2,501	95.30%
1100-4195-0000-5300-0000	COMMUNICATIONS	$500	$231	$0	$269	46.13%
1100-4195-0000-5335-0000	INFORMATION ACCESS	$2,760	$1,482	$0	$1,278	53.70%
1100-4195-0000-6100-0000	GENERAL SUPPLIES	$7,000	$3,822	$0	$3,178	54.60%
1100-4195-0000-6220-0000	ELECTRICITY	$1,000	$638	$0	$362	63.84%
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	$2,172	$0	$828	72.41%
1100-4195-0000-7600-0000	SOFTWARE	$34,100	$1,635	$0	$32,465	4.79%
Total CEMETERIES		$104,570	$12,663	$49,350	$42,557	59.30%
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	$370,953	$0	($3)	100.00%
Total INSURANCE NOT ALLOCATED ELSEWHERE		$370,950	$370,953	$0	($3)	100.00%
REGIONAL ASSOCIATION						
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	$32,500	$4,617	$0	$27,883	14.21%
Total REGIONAL ASSOCIATION		$32,500	$4,617	$0	$27,883	14.21%
REGIONAL ASSOCIATION- ADVANCE TRANSIT						
1100-4197-0010-5910-0000	ADVANCE TRANSIT	$342,100	$171,050	$0	$171,050	50.00%
Total REGIONAL ASSOCIATION- ADVANCE TRANSIT		$342,100	$171,050	$0	$171,050	50.00%
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	$252	$0	$348	42.00%
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	$20,000	$9,637	$0	$10,363	48.18%
1100-4199-0000-5600-0000	POSTAGE	$20,000	$5,000	$0	$15,000	25.00%
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	$15,000	$20,000	$0	($5,000)	133.33%
1100-4199-0000-6000-0000	OFFICE SUPPLIES	$1,500	$0	$0	$1,500	0.00%
Total ANCILLIARY POSTAGE		$58,500	$35,939	$0	$22,561	61.43%
ANCILLIARY COPIERS						
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$8,500	$5,559	$0	$2,941	65.40%
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$10,000	$5,247	$0	$4,753	52.47%
1100-4199-0010-6000-0000	OFFICE SUPPLIES	$2,500	$614	$0	$1,886	24.58%
Total ANCILLIARY COPIERS		$21,000	$11,421	$0	$9,579	54.38%
ANCILLIARY COMMUNICATION						
1100-4199-0020-5300-0000	COMMUNICATIONS	$1,200	$1,231	$0	($31)	102.55%
Total ANCILLIARY COMMUNICATION		$1,200	$1,231	$0	($31)	102.55%
ANCILLIARY OTHER						
1100-4199-0030-5010-0000	SHREDDING	$1,500	$435	$0	$1,065	28.99%
Total ANCILLIARY OTHER		$1,500	$435	$0	$1,065	28.99%
POLICE ADMINSTRATION						
1100-4210-0010-1100-0000	FULL TIME WAGES	$498,380	$246,987	$0	$251,393	49.56%
1100-4210-0010-1300-0000	OVERTIME WAGES	$2,000	$1,605	$0	$395	80.26%
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	$6,010	$2,714	$0	$3,296	45.16%
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	$19,510	$9,460	$0	$10,050	48.49%
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	$25,310	$12,703	$0	$12,607	50.19%
1100-4210-0010-2302-0000	RETIREMENT:POLICE	$92,830	$46,102	$0	$46,728	49.66%
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	$8,900	$1,218	$0	$7,682	13.69%
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	$10,730	$5,327	$0	$5,403	49.65%
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	$3,600	$884	$0	$2,716	24.54%
1100-4210-0010-2911-0000	UNIFORM CLEANING	$1,200	$488	$0	$713	40.63%
1100-4210-0010-3020-0000	CONSULTANTS	$60,000	$5,338	$0	$54,663	8.90%
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$24,000	$3,941	$0	$20,059	16.42%
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$3,500	$1,967	$0	$1,533	56.21%
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	$17,029	$0	$43,671	28.05%
1100-4210-0010-5400-0000	ADVERTISING	$1,500	$2,670	$0	($1,170)	178.00%
1100-4210-0010-5800-0000	TRAVEL	$2,500	$0	$0	$2,500	0.00%
1100-4210-0010-6260-0000	GASOLINE	$6,000	$1,211	$0	$4,789	20.18%
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	$1,000	$0	$0	$1,000	0.00%
Total POLICE ADMINSTRATION		$879,070	$411,043	$0	$468,027	46.76%

POLICE DETECTIVES						
1100-4210-0020-1100-0000	FULL TIME WAGES	$493,690	$194,138	$0	$299,552	39.32%
1100-4210-0020-1300-0000	OVERTIME WAGES	$30,000	$20,073	$0	$9,927	66.91%
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	$4,980	$1,885	$0	$3,095	37.84%
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	$7,600	$3,019	$0	$4,581	39.73%
1100-4210-0020-2302-0000	RETIREMENT:POLICE	$162,090	$66,298	$0	$95,792	40.90%
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	$17,760	$7,051	$0	$10,709	39.70%
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	$3,000	$1,065	$0	$1,935	35.51%
1100-4210-0020-2911-0000	UNIFORM CLEANING	$1,500	$214	$0	$1,286	14.28%
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	$417	$0	$1,583	20.85%
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$6,000	$858	$0	$5,142	14.29%
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	$9,000	$4,164	$0	$4,836	46.26%
1100-4210-0020-6100-0000	GENERAL SUPPLIES	$8,500	$691	$2,618	$5,191	38.93%
1100-4210-0020-6260-0000	GASOLINE	$12,000	$7,400	$0	$4,600	61.66%
1100-4210-0020-7520-0020	VEHICLES-FINANCED	$9,000	$32,953	$0	($23,953)	366.14%
Total POLICE DETECTIVES		$768,520	$340,225	$2,618	$425,678	44.61%
POLICE PATROL						
1100-4210-0030-1100-0000	FULL TIME WAGES	$2,373,580	$1,034,816	$0	$1,338,764	43.60%
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	$29,750	$8,484	$0	$21,266	28.52%
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	$31,000	$13,268	$0	$17,732	42.80%
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	$10,000	$839	$0	$9,161	8.39%
1100-4210-0030-1300-0000	OVERTIME WAGES	$240,000	$155,535	$0	$84,465	64.81%
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	$24,040	$9,916	$0	$14,124	41.25%
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	$43,770	$18,345	$0	$25,425	41.91%
1100-4210-0030-2302-0000	RETIREMENT:POLICE	$808,910	$364,674	$0	$444,236	45.08%
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	$91,020	$39,285	$0	$51,735	43.16%
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	$30,000	$12,109	$0	$17,891	40.36%
1100-4210-0030-2911-0000	UNIFORM CLEANING	$4,500	$2,460	$0	$2,040	54.67%
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	$2,735	$0	$1,765	60.78%
1100-4210-0030-3040-0000	VETENARIAN SERVICES	$6,000	$4,242	$0	$1,758	70.71%
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$35,000	$11,994	$0	$23,006	34.27%
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$15,000	$5,648	$0	$9,352	37.65%
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	$3,863	$0	$637	85.85%
1100-4210-0030-5030-0000	ANIMAL SHELTER	$6,000	$7,500	$0	($1,500)	125.00%
1100-4210-0030-5400-0000	ADVERTISING	$2,500	$4,818	$0	($2,318)	192.74%
1100-4210-0030-6100-0000	GENERAL SUPPLIES	$192,000	$55,225	$81,942	$54,834	71.44%
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	$578	$0	$3,922	12.84%
1100-4210-0030-6260-0000	GASOLINE	$70,000	$31,898	$0	$38,102	45.57%
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	$3,000	$0	$0	$3,000	0.00%
1100-4210-0030-7520-0020	VEHICLES-FINANCED	$161,000	$139,536	$0	$21,464	86.67%
Total POLICE PATROL		$4,206,870	$1,929,718	$81,942	$2,195,210	47.82%
POLICE TRAINING						
1100-4210-0040-1100-0000	FULL TIME WAGES	$251,050	$125,523	$0	$125,527	50.00%
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	$12,000	$2,579	$0	$9,421	21.49%
1100-4210-0040-1300-0000	OVERTIME WAGES	$60,000	$24,406	$0	$35,594	40.68%
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	$2,540	$1,218	$0	$1,322	47.94%
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	$5,450	$2,257	$0	$3,193	41.42%
1100-4210-0040-2301-0000	RETIREMENT: MUNICIPAL	$0	$89	$0	($89)	-
1100-4210-0040-2302-0000	RETIREMENT:POLICE	$96,270	$46,186	$0	$50,084	47.98%
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	$40,000	$11,494	$0	$28,506	28.73%
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	$10,960	$4,880	$0	$6,080	44.52%
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	$664	$0	$2,336	22.12%
1100-4210-0040-5800-0000	TRAVEL	$12,000	$6,944	$0	$5,056	57.87%
Total POLICE TRAINING		$494,370	$226,239	$0	$268,131	45.76%
POLICE RECORDS						
1100-4210-0050-1100-0000	FULL TIME WAGES	$170,650	$84,809	$0	$85,841	49.70%
1100-4210-0050-1300-0000	OVERTIME WAGES	$5,000	$4,815	$0	$185	96.29%
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	$2,180	$1,023	$0	$1,157	46.95%
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	$13,440	$6,306	$0	$7,134	46.92%
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	$22,400	$11,427	$0	$10,973	51.01%
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	$530	$247	$0	$283	46.51%
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	$2,300	$3,087	$0	($787)	134.21%
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$4,300	$1,936	$0	$2,364	45.02%
1100-4210-0050-5600-0000	POSTAGE	$2,000	$1,018	$0	$982	50.90%
1100-4210-0050-6000-0000	OFFICE SUPPLIES	$14,000	$16,450	$0	($2,450)	117.50%
Total POLICE RECORDS		$236,800	$131,117	$0	$105,683	55.37%
POLICE CYBERCRIME						
1100-4210-0060-1300-0000	OVERTIME WAGES	$5,000	$943	$0	$4,057	18.86%
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	$80	$13	$0	$67	16.76%
1100-4210-0060-2302-0000	RETIREMENT:POLICE	$1,550	$292	$0	$1,258	18.83%
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	$20	$21	$0	($1)	106.55%
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$72,000	$52,214	$0	$19,786	72.52%
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total POLICE CYBERCRIME		$79,650	$53,484	$0	$26,166	67.15%
POLICE FACILITY						
1100-4210-0070-1100-0000	FULL TIME WAGES	$60,870	$30,430	$0	$30,440	49.99%
1100-4210-0070-1300-0000	OVERTIME WAGES	$1,000	$33	$0	$967	3.29%
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	$780	$366	$0	$414	46.87%
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	$4,740	$2,007	$0	$2,733	42.34%
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	$7,890	$3,884	$0	$4,006	49.23%
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	$3,380	$1,032	$0	$2,348	30.54%
1100-4210-0070-4110-0000	WATER	$2,000	$1,027	$0	$973	51.36%
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	$10,000	$1,940	$0	$8,060	19.40%
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$60,000	$27,424	$0	$32,576	45.71%
1100-4210-0070-5800-0000	TRAVEL	$150	$0	$0	$150	0.00%
1100-4210-0070-6100-0000	GENERAL SUPPLIES	$10,000	$5,462	$0	$4,538	54.62%
1100-4210-0070-6220-0000	ELECTRICITY	$60,000	$24,850	$0	$35,150	41.42%
1100-4210-0070-6230-0000	BOTTLED GAS	$25,000	$3,493	$0	$21,507	13.97%
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	$7,360	$0	($7,360)	-
Total POLICE FACILITY		$247,810	$109,316	$0	$138,494	44.11%

POLICE COMMUNICATIONS						
1100-4212-0000-1100-0000	FULL TIME WAGES	$643,650	$326,507	$0	$317,143	50.73%
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	$38,805	$0	$46,195	45.65%
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,770	$2,962	$0	$3,808	43.74%
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	$56,980	$27,033	$0	$29,947	47.44%
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	$92,910	$46,577	$0	$46,333	50.13%
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	$5,250	$4,132	$0	$1,118	78.70%
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	$2,690	$990	$0	$1,700	36.82%
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	$35,396	$0	$8,104	81.37%
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$43,000	$27,114	$0	$15,887	63.05%
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	$801	$0	$2,199	26.71%
1100-4212-0000-5300-0000	COMMUNICATIONS	$20,000	$12,193	$0	$7,807	60.96%
1100-4212-0000-5335-0000	INFORMATION ACCESS	$57,000	$44,704	$0	$12,296	78.43%
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	$1,744	$0	$256	87.21%
1100-4212-0000-5875-0000	MILEAGE	$500	$0	$0	$500	0.00%
1100-4212-0000-6000-0000	OFFICE SUPPLIES	$2,500	$934	$0	$1,566	37.37%
1100-4212-0000-6100-0000	GENERAL SUPPLIES	$4,500	$3,550	$0	$950	78.89%
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,500	$0	$498	$1,002	33.20%
Total POLICE COMMUNICATIONS		$1,098,000	$573,441	$498	$524,061	52.27%
FIRE ADMIN						
1100-4220-0010-1100-0000	FULL TIME WAGES	$564,040	$269,705	$0	$294,335	47.82%
1100-4220-0010-1300-0000	OVERTIME WAGES	$500	$523	$0	($23)	104.62%
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	$7,200	$3,105	$0	$4,095	43.13%
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	$13,440	$6,064	$0	$7,376	45.12%
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	$10,920	$5,384	$0	$5,536	49.31%
1100-4220-0010-2303-0000	RETIREMENT:FIRE	$139,710	$65,465	$0	$74,245	46.86%
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	$3,900	$3,130	$0	$770	80.26%
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	$34,370	$16,339	$0	$18,031	47.54%
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$29,000	$30,306	$0	($1,306)	104.50%
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$11,000	$415	$0	$10,585	3.78%
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$2,000	$654	$0	$1,346	32.68%
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	$3,000	$1,764	$0	$1,236	58.78%
1100-4220-0010-5300-0000	COMMUNICATIONS	$8,600	$2,835	$0	$5,765	32.96%
1100-4220-0010-5335-0000	INFORMATION ACCESS	$15,000	$4,627	$0	$10,373	30.84%
1100-4220-0010-6000-0000	OFFICE SUPPLIES	$1,000	$411	$0	$589	41.08%
1100-4220-0010-6100-0000	GENERAL SUPPLIES	$3,500	$426	$0	$3,074	12.18%
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	$100	$85	$0	$15	85.00%
Total FIRE ADMIN		$847,280	$411,239	$0	$436,041	48.54%
FIRE OPERATIONS						
1100-4220-0020-1100-0000	FULL TIME WAGES	$2,379,130	$1,168,559	$0	$1,210,571	49.12%
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	$15,000	$1,760	$0	$13,240	11.74%
1100-4220-0020-1300-0000	OVERTIME WAGES	$450,000	$225,281	$0	$224,719	50.06%
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	$35,000	$13,515	$0	$21,485	38.62%
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	$42,170	$19,184	$0	$22,986	45.49%
1100-4220-0020-2303-0000	RETIREMENT:FIRE	$824,670	$406,304	$0	$418,366	49.27%
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	$94,020	$0	$108,490	46.43%
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	$27,000	$21,403	$532	$5,065	81.24%
1100-4220-0020-2911-0000	UNIFORM CLEANING	$13,000	$2,307	$0	$10,693	17.74%
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$56,630	($56)	$16,020	$40,666	28.19%
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$500	$502	$0	($2)	100.38%
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	$38,051	$0	$36,949	50.73%
1100-4220-0020-6100-0000	GENERAL SUPPLIES	$65,000	$26,532	$0	$38,468	40.82%
1100-4220-0020-6260-0000	GASOLINE	$12,000	$4,150	$0	$7,850	34.59%
1100-4220-0020-6265-0000	DIESEL FUEL	$42,000	$18,199	$0	$23,801	43.33%
Total FIRE OPERATIONS		$4,241,340	$2,039,758	$16,552	$2,185,030	48.48%
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	$39,995	$0	$25,005	61.53%
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	$950	$549	$0	$401	57.80%
1100-4220-0040-2303-0000	RETIREMENT:FIRE	$18,950	$11,659	$0	$7,291	61.52%
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	$64,300	$15,760	$0	$48,540	24.51%
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	$4,630	$1,895	$0	$2,735	40.93%
1100-4220-0040-5800-0000	TRAVEL	$6,000	$4,247	$0	$1,753	70.78%
1100-4220-0040-5875-0000	MILEAGE	$0	$1,712	$0	($1,712)	-
Total FIRE TRAINING		$159,830	$75,817	$0	$84,013	47.44%
FIRE ALARM & COMMUNICATIONS						
1100-4220-0050-1100-0000	FULL TIME WAGES	$92,820	$46,410	$0	$46,410	50.00%
1100-4220-0050-1300-0000	OVERTIME WAGES	$3,500	$4,134	$0	($634)	118.13%
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	$1,300	$557	$0	$743	42.87%
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	$1,400	$685	$0	$715	48.94%
1100-4220-0050-2303-0000	RETIREMENT:FIRE	$28,080	$14,734	$0	$13,346	52.47%
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	$3,090	$1,685	$0	$1,405	54.52%
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	$2,232	$10,963	($2,695)	125.67%
Total FIRE ALARM & COMMUNICATIONS		$147,190	$70,437	$10,963	$65,790	55.30%
FIRE REPAIR SERVICES						
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$32,000	$14,740	$0	$17,260	46.06%
1100-4220-0060-6100-0000	GENERAL SUPPLIES	$22,000	$8,237	$0	$13,763	37.44%
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$0	$0	$0	-
Total FIRE REPAIR SERVICES		$54,000	$22,978	$0	$31,022	42.55%
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	$3,528	$0	$372	90.45%
1100-4220-0080-4120-0000	SEWER	$4,500	$4,748	$0	($248)	105.51%
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,150	$15,059	$0	$26,091	36.60%
1100-4220-0080-6100-0000	GENERAL SUPPLIES	$14,000	$8,842	$0	$5,158	63.16%
1100-4220-0080-6220-0000	ELECTRICITY	$40,000	$17,430	$0	$22,570	43.57%
1100-4220-0080-6230-0000	BOTTLED GAS	$19,000	$5,987	$0	$13,013	31.51%
1100-4220-0080-6240-0000	FUEL OIL	$14,000	$5,614	$0	$8,386	40.10%
Total FIRE FACILITY MAINTENANCE		$136,550	$61,207	$0	$75,343	44.82%
FIRE MOBILE INTEGRANTED HEALTHCARE						
1100-4220-0090-1100-0000	FULL TIME WAGES	$98,040	$49,238	$0	$48,802	50.22%
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	$1,300	$591	$0	$709	45.47%
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	$1,430	$669	$0	$761	46.82%
1100-4220-0090-2303-0000	RETIREMENT:FIRE	$28,580	$14,353	$0	$14,227	50.22%
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	$3,506	$0	$3,474	50.23%
1100-4220-0090-6100-0000	GENERAL SUPPLIES	$2,000	$419	$0	$1,581	20.97%
Total FIRE MOBILE INTEGRANTED HEALTHCARE		$141,330	$68,777	$0	$72,553	48.66%
FIRE COMMUNITY NURSE						
1100-4220-0100-1125-0000	PART TIME WAGES 25-29	$75,040	$31,801	$0	$43,239	42.38%
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	$5,740	$2,433	$0	$3,307	42.38%
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	$1,059	$0	$1,361	43.76%
1100-4220-0100-5300-0000	COMMUNICATIONS	$600	$151	$0	$449	25.10%
1100-4220-0100-5800-0000	TRAVEL	$0	$15	$0	($15)	-
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	$35,676	$0	$51,624	40.87%
BUILDING INSPECTION						
1100-4240-0000-1100-0000	FULL TIME WAGES	$474,210	$227,481	$0	$246,729	47.97%
1100-4240-0000-1300-0000	OVERTIME WAGES	$2,000	$138	$0	$1,862	6.90%
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	$5,500	$2,525	$0	$2,975	45.90%
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	$36,430	$16,074	$0	$20,357	44.12%
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	$60,720	$29,021	$0	$31,699	47.80%
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	$5,810	$2,530	$0	$3,280	43.55%
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	$10,630	$4,980	$0	$5,650	46.85%
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	$1,650	$836	$0	$814	50.69%
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	$10,770	$2,250	$0	$8,520	20.89%
1100-4240-0000-5300-0000	COMMUNICATIONS	$2,200	$680	$0	$1,520	30.91%
1100-4240-0000-5800-0000	TRAVEL	$500	$0	$0	$500	0.00%
1100-4240-0000-5875-0000	MILEAGE	$2,400	$285	$0	$2,115	11.87%
1100-4240-0000-6260-0000	GASOLINE	$700	$375	$0	$325	53.54%
Total BUILDING INSPECTION		$613,520	$287,175	$0	$326,345	46.81%
PUBLIC WORKS ADMINISTRATION						
1100-4311-0000-1100-0000	FULL TIME WAGES	$694,730	$344,466	$0	$350,264	49.58%
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	$60,430	$39,000	$0	$21,430	64.54%
1100-4311-0000-1300-0000	OVERTIME WAGES	$300	$1,250	$0	($950)	416.59%
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	$8,280	$3,912	$0	$4,368	47.25%
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	$58,290	$29,315	$0	$28,975	50.29%
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	$88,580	$45,051	$0	$43,529	50.86%
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	$6,180	$237	$0	$5,943	3.83%
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	$6,320	$1,098	$0	$5,223	17.37%
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	$2,000	$494	$0	$1,506	24.69%
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	$393	$0	$767	33.86%
1100-4311-0000-4120-0000	SEWER	$1,080	$338	$0	$742	31.27%
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$19,360	$7,419	$5,752	$6,189	68.03%
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,960	$2,003	$0	$1,957	50.58%
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	$2,760	$998	$0	$1,762	36.16%
1100-4311-0000-5300-0000	COMMUNICATIONS	$2,450	$792	$0	$1,658	32.34%
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	$701	$0	$1,799	28.04%
1100-4311-0000-6100-0000	GENERAL SUPPLIES	$4,500	$1,706	$0	$2,794	37.92%
1100-4311-0000-6220-0000	ELECTRICITY	$7,020	$6,378	$0	$642	90.86%
1100-4311-0000-6230-0000	BOTTLED GAS	$5,200	$3,138	$0	$2,062	60.34%
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	$400	$390	$0	$10	97.50%
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total PUBLIC WORKS ADMINISTRATION		$991,020	$496,432	$5,752	$488,835	50.67%
PUBLIC WORKS ENGINEERING						
1100-4311-0010-1100-0000	FULL TIME WAGES	$243,730	$121,865	$0	$121,865	50.00%
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	$2,460	$1,182	$0	$1,278	48.06%
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	$18,650	$8,918	$0	$9,732	47.82%
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	$31,080	$15,538	$0	$15,542	49.99%
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	$2,000	$165	$0	$1,835	8.25%
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	$690	$341	$0	$349	49.44%
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	$11,619	$0	$22,881	33.68%
1100-4311-0010-5300-0000	COMMUNICATIONS	$1,050	$461	$0	$589	43.94%
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	$160,089	$0	$177,121	47.47%

PUBLIC WORKS OPERATIONS & MAINTENANCE						
1100-4312-0000-1100-0000	FULL TIME WAGES	$1,417,780	$699,517	$0	$718,263	49.34%
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	$19,440	$4,666	$0	$14,774	24.00%
1100-4312-0000-1300-0000	OVERTIME WAGES	$240,000	$133,008	$0	$106,992	55.42%
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	$13,910	$6,511	$0	$7,399	46.81%
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	$125,660	$61,780	$0	$63,880	49.16%
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	$206,950	$101,325	$0	$105,625	48.96%
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	$4,000	$176	$0	$3,824	4.40%
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	$99,420	$45,579	$0	$53,841	45.84%
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	$20,000	$6,400	$0	$13,600	32.00%
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$4,500	$307	$0	$4,193	6.83%
1100-4312-0000-4110-0000	WATER	$2,430	$1,565	$0	$865	64.39%
1100-4312-0000-4120-0000	SEWER	$3,350	$2,369	$0	$981	70.72%
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$23,170	$5,846	$6,380	$10,944	52.77%
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	$2,740	$1,350	$0	$1,390	49.27%
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	$4,000	$1,977	$0	$2,023	49.42%
1100-4312-0000-5300-0000	COMMUNICATIONS	$3,780	$1,916	$0	$1,864	50.68%
1100-4312-0000-5335-0000	INFORMATION ACCESS	$4,600	$2,006	$0	$2,594	43.61%
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	$1,113	$0	$2,387	31.80%
1100-4312-0000-6220-0000	ELECTRICITY	$26,760	$18,429	$0	$8,331	68.87%
1100-4312-0000-6230-0000	BOTTLED GAS	$36,500	$17,836	$0	$18,664	48.87%
1100-4312-0000-6260-0000	GASOLINE	$20,700	$6,069	$0	$14,631	29.32%
1100-4312-0000-6265-0000	DIESEL FUEL	$85,000	$39,758	$0	$45,242	46.77%
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	$59,959	$0	$59,971	49.99%
Total PUBLIC WORKS OPERATIONS & MAINTENANCE		$2,498,870	$1,219,580	$6,380	$1,272,910	49.06%
PUBLIC WAYS						
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$72,500	$44,618	$0	$27,883	61.54%
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$14,000	$0	$0	$14,000	0.00%
1100-4312-0010-6100-0000	GENERAL SUPPLIES	$73,001	$31,931	$0	$41,070	43.74%
1100-4312-0010-6230-0000	BOTTLED GAS	$300	$0	$0	$300	0.00%
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$7,000	$2,563	$0	$4,437	36.61%
Total PUBLIC WAYS		$166,801	$79,111	$0	$87,690	47.43%
SIDEWALK/BIKE PATH MAINTENANCE						
1100-4312-0020-6100-0000	GENERAL SUPPLIES	$60,000	$7,499	$0	$52,501	12.50%
Total SIDEWALK/BIKE PATH MAINTENANCE		$60,000	$7,499	$0	$52,501	12.50%
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	$49,417	$4,728	98.11%
1100-4312-0030-7600-0000	SOFTWARE	$5,600	$0	$0	$5,600	0.00%
Total WINTER OPERATIONS		$266,800	$195,855	$49,417	$21,528	91.93%
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	$10,173	$0	$44,827	18.50%
Total TRAFFIC SAFETY		$130,000	$10,173	$62,440	$57,387	55.86%
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	$2,808	$0	$31,192	8.26%
Total STORM DRAINAGE		$36,500	$2,808	$0	$33,692	7.69%
PAVEMENT						
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	$800,000	$15,371	$541,299	$243,330	69.58%
1100-4312-0060-4300-0001	PRESERVATION	$70,000	$0	$0	$70,000	0.00%
Total PAVEMENT		$870,000	$15,371	$541,299	$313,330	63.99%
FLEET MAINTENANCE						
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	$12,000	$297	$0	$11,703	2.48%
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,200	$52	$0	$1,148	4.35%
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$11,440	$0	($1,440)	114.40%
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	$114,306	$9,993	$125,701	49.72%
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	$1,702	$10,883	$7,415	62.93%
1100-4312-0070-7600-0000	SOFTWARE	$29,000	$24,890	$0	$4,110	85.83%
Total FLEET MAINTENANCE		$328,500	$152,687	$20,876	$154,937	52.84%
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	$596	$0	$304	66.23%
1100-4316-0000-6220-0000	ELECTRICITY	$85,890	$37,837	$0	$48,053	44.05%
Total STREET LIGHTING		$86,790	$38,433	$0	$48,357	44.28%
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	$11,670	$0	$0	100.00%
Total OTHER HEALTH		$67,630	$67,630	$0	$0	100.00%

HUMAN SERVICES						
1100-4441-0000-1100-0000	FULL TIME WAGES	$174,500	$95,566	$0	$78,934	54.77%
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,230	$1,120	$0	$1,110	50.22%
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	$13,350	$7,053	$0	$6,297	52.83%
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	$22,250	$11,939	$0	$10,311	53.66%
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	$1,450	$549	$0	$901	37.86%
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	$490	$268	$0	$222	54.62%
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	$806	$0	($106)	115.09%
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	$17,280	$9,240	$0	$8,040	53.47%
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	$120,000	$66,451	$0	$53,549	55.38%
1100-4441-0000-5300-0000	COMMUNICATIONS	$940	$402	$0	$538	42.76%
1100-4441-0000-5335-0000	INFORMATION ACCESS	$1,200	$500	$0	$701	41.63%
1100-4441-0000-5800-0000	TRAVEL	$500	$205	$0	$295	41.01%
1100-4441-0000-5875-0000	MILEAGE	$500	$298	$0	$202	59.60%
1100-4441-0000-6000-0000	OFFICE SUPPLIES	$1,000	$1,835	$0	($835)	183.54%
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	$260	$260	$0	$0	100.00%
Total HUMAN SERVICES		$357,850	$196,491	$0	$161,359	54.91%
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	$39,547	$0	$160,454	19.77%
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	$400	$0	$2,600	13.33%
Total HS DIRECT ASSISTANCE		$216,500	$41,728	$0	$174,772	19.27%
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	$197,292	$0	$254,718	43.65%
1100-4520-0000-1200-0000	TEMPORARY PT WAGES	$0	$1,427	$0	($1,427)	-
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	$4,930	$1,862	$0	$3,068	37.76%
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	$34,580	$14,364	$0	$20,216	41.54%
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	$57,640	$25,155	$0	$32,485	43.64%
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	$1,590	$165	$0	$1,425	10.38%
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	$12,690	$5,277	$0	$7,413	41.58%
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	$1,850	$40	$0	$1,810	2.16%
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$6,240	$6,717	$0	($477)	107.64%
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	$14,480	$8,280	$0	$6,200	57.18%
1100-4520-0000-5300-0000	COMMUNICATIONS	$2,000	$920	$0	$1,080	46.01%
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	$261,959	$0	$328,451	44.37%
RAP PROGRAMS						
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	$20,880	$4,955	$0	$15,925	23.73%
1100-4520-0010-1300-0000	OVERTIME WAGES	$500	$0	$0	$500	0.00%
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	$1,640	$379	$0	$1,261	23.11%
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	$1,820	$707	$0	$1,113	38.85%
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	$830	$193	$0	$637	23.28%
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	$32,695	$0	$12,015	73.13%
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	$38,720	$13,332	$0	$25,389	34.43%
1100-4520-0010-6100-0000	GENERAL SUPPLIES	$8,080	$4,781	$0	$3,299	59.17%
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	$8,400	$3,798	$0	$4,602	45.22%
1100-4520-0010-6260-0000	GASOLINE	$1,570	$743	$0	$827	47.35%
Total RAP PROGRAMS		$129,650	$61,584	$0	$68,066	47.50%
DAY CAMP						
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	$79,870	$2,720	$0	$77,150	3.40%
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	$208	$0	$6,062	3.32%
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	$106	$0	$3,064	3.35%
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	$1,000	$11,940	$2,000	($12,940)	1394.03%
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	$1,833	$0	($1,613)	833.18%
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	$6,128	$0	($478)	108.46%
Total DAY CAMP		$126,470	$24,759	$2,000	$99,711	21.16%
POOL						
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	$91,810	$21,439	$0	$70,371	23.35%
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	$1,640	$0	$5,540	22.84%
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	$2,080	$479	$0	$1,601	23.04%
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	$3,640	$624	$0	$3,016	17.15%
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	$1,200	$523	$0	$677	43.57%
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	$19,642	$0	($4,442)	129.23%
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$200	$378	$0	($178)	189.00%
1100-4520-0030-5300-0000	COMMUNICATIONS	$2,600	$1,499	$0	$1,101	57.65%
1100-4520-0030-6100-0000	GENERAL SUPPLIES	$8,670	$5,027	$0	$3,643	57.98%
1100-4520-0030-6220-0000	ELECTRICITY	$15,450	$2,664	$0	$12,786	17.24%
1100-4520-0030-6230-0000	BOTTLED GAS	$1,500	$356	$0	$1,144	23.73%
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$16,000	$1,207	$0	$14,793	7.54%
Total POOL		$175,430	$55,478	$0	$119,952	31.62%

FARMERS MARKET						
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	$10,770	$4,433	$0	$6,337	41.16%
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	$830	$339	$0	$491	40.85%
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	$430	$173	$0	$257	40.21%
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	$1,880	$780	$0	$1,100	41.49%
1100-4520-0040-5400-0000	ADVERTISING	$250	$56	$0	$194	22.57%
1100-4520-0040-6100-0000	GENERAL SUPPLIES	$100	$0	$0	$100	0.00%
Total FARMERS MARKET		$14,260	$5,781	$0	$8,479	40.54%
RAP PUBLIC PARKS						
1100-4520-0200-1100-0000	FULL TIME WAGES	$75,940	$37,543	$0	$38,397	49.44%
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	$25,870	$8,080	$0	$17,790	31.23%
1100-4520-0200-1300-0000	OVERTIME WAGES	$1,000	$229	$0	$771	22.90%
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	$770	$361	$0	$409	46.85%
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	$7,970	$3,404	$0	$4,566	42.71%
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	$9,810	$4,816	$0	$4,994	49.09%
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	$400	$0	$0	$400	0.00%
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	$4,010	$1,785	$0	$2,225	44.52%
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	$950	$30	$0	$920	3.16%
1100-4520-0200-4110-0000	WATER	$1,100	$327	$0	$773	29.77%
1100-4520-0200-4120-0000	SEWER	$1,300	$369	$0	$931	28.39%
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	$200	$68	$0	$133	33.75%
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	$24,000	$3,068	$0	$20,932	12.78%
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	$1,552	$0	$7,128	17.89%
1100-4520-0200-5300-0000	COMMUNICATIONS	$480	$260	$0	$220	54.17%
1100-4520-0200-5335-0000	INFORMATION ACCESS	$4,500	$2,834	$0	$1,666	62.98%
1100-4520-0200-6100-0000	GENERAL SUPPLIES	$22,100	$3,053	$0	$19,047	13.81%
1100-4520-0200-6220-0000	ELECTRICITY	$4,290	$3,078	$0	$1,212	71.76%
1100-4520-0200-6230-0000	BOTTLED GAS	$1,740	$905	$0	$835	52.01%
1100-4520-0200-6260-0000	GASOLINE	$3,470	$1,585	$0	$1,885	45.67%
1100-4520-0200-6265-0000	DIESEL FUEL	$1,550	$529	$0	$1,021	34.11%
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$8,390	$6,922	$0	$1,468	82.50%
Total RAP PUBLIC PARKS		$208,720	$80,798	$0	$127,922	38.71%
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	$6,567	$3,400	$2,033	83.06%
1100-4520-0250-6100-0000	GENERAL SUPPLIES	$26,000	$1,092	$0	$24,908	4.20%
1100-4520-0250-6220-0000	ELECTRICITY	$820	$241	$0	$579	29.35%
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$579	$0	$2,921	16.54%
Total DPW PUBLIC PARKS		$42,420	$8,479	$3,400	$30,541	28.00%
LIBRARY						
1100-4550-0000-1100-0000	FULL TIME WAGES	$871,130	$386,205	$0	$484,925	44.33%
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	$35,340	$8,070	$0	$27,270	22.83%
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	$135,030	$73,999	$0	$61,031	54.80%
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	$133,700	$76,978	$0	$56,722	57.58%
1100-4550-0000-1300-0000	OVERTIME WAGES	$1,000	$24	$0	$976	2.41%
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	$11,380	$4,675	$0	$6,705	41.08%
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	$90,000	$41,191	$0	$48,809	45.77%
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	$111,140	$50,528	$0	$60,612	45.46%
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	$9,360	$3,565	$0	$5,795	38.08%
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	$7,920	$4,718	$0	$3,202	59.57%
1100-4550-0000-3000-0000	LEGAL SERVICES	$0	$2,772	$0	($2,772)	-
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCRIPTIONS	$15,480	$10,802	$0	$4,678	69.78%
1100-4550-0000-4110-0000	WATER	$2,500	$1,028	$0	$1,472	41.11%
1100-4550-0000-4120-0000	SEWER	$2,300	$1,144	$0	$1,156	49.76%
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	$72,927	$18,737	($4,634)	105.32%
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$3,250	$1,803	$0	$1,447	55.46%
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	$24,020	$6,145	$0	$17,875	25.58%
1100-4550-0000-5300-0000	COMMUNICATIONS	$3,590	$1,773	$0	$1,817	49.38%
1100-4550-0000-5335-0000	INFORMATION ACCESS	$6,300	$2,935	$0	$3,365	46.59%
1100-4550-0000-5400-0000	ADVERTISING	$2,500	$64	$0	$2,436	2.56%
1100-4550-0000-5800-0000	TRAVEL	$13,940	$3,045	$0	$10,895	21.85%
1100-4550-0000-5875-0000	MILEAGE	$1,500	$613	$0	$887	40.84%
1100-4550-0000-6000-0000	OFFICE SUPPLIES	$3,000	$1,191	$0	$1,809	39.70%
1100-4550-0000-6100-0000	GENERAL SUPPLIES	$29,500	$7,792	$0	$21,708	26.41%
1100-4550-0000-6220-0000	ELECTRICITY	$80,000	$35,626	$0	$44,374	44.53%
1100-4550-0000-6230-0000	BOTTLED GAS	$1,440	$4,511	$0	($3,071)	313.26%
1100-4550-0000-6240-0000	FUEL OIL	$1,340	$2,444	$0	($1,104)	182.40%
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL SUPPLIES	$65,000	$58,253	$0	$6,747	89.62%
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$28,000	$5,282	$0	$22,718	18.86%
Total LIBRARY		$1,778,690	$872,953	$18,737	$887,001	50.13%
PATRIOTIC PURPOSES						
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	$3,000	$1,900	$0	$1,100	63.33%
Total PATRIOTIC PURPOSES		$3,000	$1,900	$0	$1,100	63.33%
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						
1100-4611-0000-1200-0000	TEMPORARY PT WAGES	$0	$2,466	$0	($2,466)	-
1100-4611-0000-2200-0000	FICA & MEDICARE TAXES	$0	$189	$0	($189)	-
1100-4611-0000-2450-0000	TRAINING/LICENSES/DUES	$0	$1,644	$0	($1,644)	-
1100-4611-0000-2600-0000	WORKERS' COMPENSATION	$0	$96	$0	($96)	-
1100-4611-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$0	$1,228	$0	($1,228)	-
Total CONSERVATION		$0	$5,623	$0	($5,623)	-

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	$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	$0	$0	$62,210	0.00%
1100-4711-0010-9808-0010	DWGT-17	$3,000	$2,999	$0	$1	99.98%
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	$426,415	$0	$126,555	77.11%
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	$8,492	$0	$8	99.91%
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	$1,297	$0	$4	99.73%
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	$115,074	$0	$39,426	74.48%
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	$47,149	$47,149	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$47,149	$47,149	$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	$21,250,701	$1,081,130	$23,786,749	48.42%

Solid Waste Revenue					
GL Number	**Description**	**2026 Budget**	**YTD Revenue**	**Available**	**% Bdgt**
			As of 06/30/2026	**Balance**	**Used**
OTHER LICENSES PERMITS & FEES					
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	$77,750	$44,660	$33,090	57.44%
Total OTHER LICENSES PERMITS & FEES		$77,750	$44,660	$33,090	57.44%
SOLID WASTE CHARGES FOR SERVICES					
2108-3404-0010-9420-0000	TIPPING FEES/LANDFILL SALES	$0	($68)	$68	-
2108-3404-0010-9420-0020	C&D	$331,790	$140,877	$190,913	42.46%
2108-3404-0010-9420-0030	MSW	$5,367,700	$2,571,194	$2,796,506	47.90%
2108-3404-0010-9420-0035	ELECTRONICS	$24,000	$12,610	$11,390	52.54%
2108-3404-0010-9420-0040	FREON	$20,200	$11,020	$9,180	54.55%
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	$2,200	$692	$1,509	31.43%
2108-3404-0010-9420-0050	MATTRESSES	$30,000	$40,643	($10,643)	135.48%
2108-3404-0010-9420-0055	TIRES	$13,870	$6,695	$7,175	48.27%
2108-3404-0010-9420-0060	BULKY/FURNITURE	$163,500	$89,685	$73,815	54.85%
2108-3404-0010-9420-0065	FOOD WASTE	$13,300	$1,531	$11,769	11.51%
2108-3404-0010-9420-0070	BRUSH	$58,690	$6,298	$52,392	10.73%
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	$10,100	$2,721	$7,379	26.94%
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	$1,000	$1,090	($90)	108.95%
2108-3404-0010-9420-0090	SLUDGE	$769,690	$470,773	$298,917	61.16%
Total SOLID WASTE CHARGES FOR SERVICES		$6,806,040	$3,355,759	$3,450,281	49.31%
SALE OF MUNICIPAL PROPERTY					
2108-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	$0	$25,000	($25,000)	-
Total SALE OF MUNICIPAL PROPERTY		$0	$25,000	($25,000)	-
INTEREST ON INVESTMENTS					
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$67,980	$64,637	$3,343	95.08%
Total INTEREST ON INVESTMENTS		$67,980	$64,637	$3,343	95.08%
RENTS OF PROPERTY					
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	$24,000	$9,543	$14,457	39.76%
Total RENTS OF PROPERTY		$24,000	$9,543	$14,457	39.76%
OTHER MISC REVENUE					
2108-3509-0010-9420-0095	BATTERIES	$750	$564	$186	75.15%
2108-3509-0010-9570-0015	SOLAR REVENUE	$9,000	$4,479	$4,521	49.77%
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	$260,000	$133,296	$126,704	51.27%
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	$88,000	$29,628	$58,372	33.67%
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$1,500	$2,463	($963)	164.22%
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	$80,000	$64,000	$16,000	80.00%
2108-3509-0010-9570-0038	LANDFILL BAG SALES	$125,000	$64,466	$60,534	51.57%
2108-3509-0010-9570-0135	LANDFILL BILL INTEREST & PENALTIES	$0	$20,778	($20,778)	-
2108-3509-0010-9570-0325	COVER MATERIALS	$282,720	$286,113	($3,393)	101.20%
2108-3509-0010-9570-0330	GLASS	$37,980	$107	$37,873	0.28%
2108-3509-0010-9570-0335	METAL	$35,000	$14,092	$20,908	40.26%
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	$3,021	($821)	137.33%
Total OTHER MISC REVENUE		$964,700	$632,497	$332,203	65.56%
FUND BALANCE-AMOUNT VOTED					
2108-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	$900,600	$723,400	$177,200	80.32%
Total FUND BALANCE-AMOUNT VOTED		$900,600	$723,400	$177,200	80.32%
TOTAL REVENUES		$8,841,070	$4,855,495	$3,985,575	54.92%

Solid Waste Expenditure						
GL Number	Description	2026 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 06/30/2026		Balance	Used
GROUP INSURANCE						
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$340,120	$161,689	$0	$178,431	47.54%
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	$500	$325	$0	$175	64.96%
Total GROUP INSURANCE		$340,620	$162,014	$0	$178,606	47.56%
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	$52,672	$0	$53,728	49.50%
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,360	$626	$0	$734	46.04%
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	$8,140	$3,827	$0	$4,313	47.01%
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	$13,570	$6,716	$0	$6,854	49.49%
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	$1,610	$1,510	$0	$100	93.81%
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	$300	$147	$0	$153	49.16%
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	$1,000	$437	$0	$563	43.67%
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	$31,856	$42,536	$214,108	25.79%
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	$21,190	$21,194	$0	($4)	100.02%
2108-4321-0000-5300-0000	COMMUNICATIONS	$3,300	$363	$0	$2,937	11.00%
2108-4321-0000-5335-0000	INFORMATION ACCESS	$6,290	$1,008	$0	$5,282	16.02%
2108-4321-0000-5400-0000	ADVERTISING	$500	$0	$0	$500	0.00%
2108-4321-0000-6000-0000	OFFICE SUPPLIES	$3,500	$106	$0	$3,394	3.03%
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$20,000	$0	$0	$20,000	0.00%
Total SOLID WASTE ADMINISTRATION		$510,660	$120,461	$42,536	$347,663	31.92%
LANDFILL OPERATIONS						
2108-4324-0010-1100-0000	FULL TIME WAGES	$526,750	$229,306	$0	$297,444	43.53%
2108-4324-0010-1300-0000	OVERTIME WAGES	$125,000	$63,867	$0	$61,133	51.09%
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	$5,320	$1,980	$0	$3,340	37.22%
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	$49,860	$21,059	$0	$28,802	42.24%
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	$83,100	$35,881	$0	$47,219	43.18%
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	$5,500	$636	$0	$4,864	11.56%
2108-4324-0010-2450-0010	CERTIFICATIONS	$3,700	$150	$0	$3,550	4.05%
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	$30,880	$12,402	$0	$18,478	40.16%
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	$10,000	$1,425	$0	$8,575	14.25%
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$2,000	$1,117	$0	$883	55.87%
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	$229,000	$130,540	$40,643	$57,817	74.75%
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$24,070	$27,415	$40,000	($43,345)	280.08%
2108-4324-0010-4110-0000	WATER	$2,410	$2,622	$0	($212)	108.79%
2108-4324-0010-4120-0000	SEWER	$135,000	$54,970	$0	$80,030	40.72%
2108-4324-0010-4130-0010	DES MSW TONNAGE FEE	$0	$41,143	$0	$94,832	-
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$175,000	$34,414	$4,309	$136,276	22.13%
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$960	$240	$0	$720	24.97%
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	$469,680	$96,768	$134,139	$102,798	49.16%
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	$152,507	$20,858	$97,836	63.92%
2108-4324-0010-6220-0000	ELECTRICITY	$26,200	$18,871	$0	$7,329	72.03%
2108-4324-0010-6230-0000	BOTTLED GAS	$450	$441	$0	$9	97.92%
2108-4324-0010-6240-0000	FUEL OIL	$16,600	$9,610	$0	$6,990	57.89%
2108-4324-0010-6260-0000	GASOLINE	$2,000	$1,270	$0	$730	63.48%
2108-4324-0010-6265-0000	DIESEL FUEL	$110,000	$86,801	$0	$23,199	78.91%
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$1,186	$0	$7,814	13.18%
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	$0	$3,400	$0	($3,400)	-
2108-4324-0010-7510-0020	MACHINERY EQUIPMENT - FINANCED	$179,870	$89,933	$0	$89,937	50.00%
2108-4324-0010-7520-0020	VEHICLES-FINANCED	$218,700	$104,115	$0	$114,585	47.61%
Total LANDFILL OPERATIONS		$2,773,450	$1,224,068	$239,949	$1,309,433	52.79%
RECYCLING						
2108-4324-0030-1100-0000	FULL TIME WAGES	$124,110	$88,466	$0	$35,644	71.28%
2108-4324-0030-1300-0000	OVERTIME WAGES	$16,500	$24,849	$0	($8,349)	150.60%
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	$1,260	$1,015	$0	$245	80.59%
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	$10,760	$8,267	$0	$2,493	76.83%
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	$17,930	$14,448	$0	$3,482	80.58%
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	$2,200	$367	$0	$1,833	16.67%
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	$6,420	$4,789	$0	$1,631	74.59%
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	$494	$0	$966	33.84%
2108-4324-0030-4120-0000	SEWER	$360	$86	$0	$274	23.77%
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	$40,000	$5,588	$0	$34,412	13.97%
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	$25,000	$9,502	$0	$15,498	38.01%
2108-4324-0030-5000-0105	GLASS	$9,000	$0	$0	$9,000	0.00%
2108-4324-0030-5000-0115	TIRES	$14,000	$4,488	$0	$9,512	32.06%
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	$14,702	$0	($3,202)	127.84%
2108-4324-0030-6220-0000	ELECTRICITY	$10,080	$1,668	$0	$8,412	16.55%
2108-4324-0030-6230-0000	BOTTLED GAS	$4,500	$196	$0	$4,304	4.37%
2108-4324-0030-6240-0000	FUEL OIL	$0	$0	$0	$0	-
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%
2108-4324-0030-7510-0000	MACHINERY/EQUIPMENT	$0	$4,180	$0	($4,180)	-
Total RECYCLING		$308,930	$193,763	$0	$115,167	62.72%

HAZARDOUS WASTE						
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	$32,500	$14,434	$0	$18,066	44.41%
2108-4325-0020-5000-0135	ELECTRONICS	$9,250	$3,590	$0	$5,660	38.81%
2108-4325-0020-5000-0140	FREON	$15,500	$3,152	$0	$12,348	20.34%
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	$5,300	$1,002	$0	$4,298	18.90%
2108-4325-0020-5000-0160	RECYCLED OIL	$750	$1,111	$0	($361)	148.17%
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	$1,250	$944	$0	$306	75.54%
2108-4325-0020-5000-0195	RECYCLED BATTERIES	$0	$1,020	$0	($1,020)	-
Total HAZARDOUS WASTE		$64,550	$25,253	$0	$39,297	39.12%
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	$22,851	$0	$127,149	15.23%
2108-4325-0025-6100-0000	GENERAL SUPPLIES	$50,000	$16,702	$526	$32,772	34.46%
2108-4325-0025-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,000	$0	$0	$5,000	0.00%
Total LEACHATE PROJECT		$305,000	$39,553	$526	$264,921	13.14%
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	$172,735	$0	($1,535)	100.90%
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	$669,550	$17,309	$0	$652,242	2.59%
2108-4329-0000-6220-0000	ELECTRICITY	$24,000	$14,108	$0	$9,892	58.78%
Total OTHER SANITATION- LANDFILL GAS TO ENERGY		$866,250	$204,152	$0	$662,098	23.57%
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	$350,775	$0	$274,795	56.07%
2108-4911-0000-9100-0017	COMPUTER SERVICES	$3,500	$3,500	$0	$0	100.00%
Total TRANSFERS TO GENERAL FUND		$1,426,140	$1,151,345	$0	$274,795	80.73%
TRANSFERS TO CAPITAL PROJECT FUNDS						
2108-4913-0000-9300-0031	LANDFILL PHASE 3-4 DESIGN & PERMITTING	$267,000	$267,000	$0	$0	100.00%
2108-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT FUND	$0	$723,400	$0	$0	-
Total TRANSFERS TO CAPITAL PROJECT FUNDS		$267,000	$990,400	$0	$0	370.94%
TRANSFERS TO CAPITAL RESERVE FUNDS						
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL CAPITAL R	$480,840	$320,664	$0	$160,176	66.69%
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	$365,664	$0	$160,176	69.54%
TOTAL EXPENDITURES		$8,841,070	$4,665,877	$283,012	$3,892,181	55.98%

Water Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue	Available	% Bdgt
			As of 06/30/2026	Balance	Used
OTHER LICENSES PERMITS & FEES					
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	$37,500	$18,743	$18,757	49.98%
2110-3290-0010-9110-0014	WATER APP FEE	$12,000	$2,200	$9,800	18.33%
Total OTHER LICENSES PERMITS & FEES		$49,500	$20,943	$28,557	42.31%
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	$11,747	$4	99.97%
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	$83,223	($51,903)	265.72%
WATER SUPPLY SYSTEM					
2110-3402-0010-9400-0000	WATER USER CHARGES	$4,638,170	$2,309,069	$2,329,101	49.78%
2110-3402-0010-9400-0010	SPRINKLER CHARGES	$209,990	$107,990	$102,000	51.43%
2110-3402-0010-9400-0020	HYDRANT CHARGES	$96,820	$46,642	$50,178	48.17%
2110-3402-0010-9400-0030	BACKFLOW CHARGES	$77,420	$48,910	$28,510	63.17%
2110-3402-0010-9400-0040	WATER SERVICE FEES	$8,750	$4,360	$4,390	49.83%
Total WATER SUPPLY SYSTEM		$5,031,150	$2,516,971	$2,514,179	50.03%
INTEREST ON INVESTMENTS					
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$103,000	$95,501	$7,499	92.72%
Total INTEREST ON INVESTMENTS		$103,000	$95,501	$7,499	92.72%
OTHER MISC REVENUE					
2110-3509-0010-9570-0015	SOLAR REVENUE	$2,000	$1,094	$906	54.69%
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$5,000	$15,593	($10,593)	311.87%
2110-3509-0010-9570-0195	WATER BILL INTEREST	$5,500	$2,357	$3,143	42.86%
Total OTHER MISC REVENUE		$12,500	$19,044	($6,544)	152.36%
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	$90,000	$0	100.00%
Total TRANSFERS FROM CAPITAL RESERVE-WATER		$90,000	$90,000	$0	100.00%
TOTAL REVENUES		$5,644,140	$3,152,353	$2,491,787	55.85%

Water Fund Expenditures						
GL Number	Description	2026 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 06/30/2026		Balance	Used
GROUP INSURANCE						
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$207,510	$77,315	$0	$130,195	37.26%
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	$700	$230	$0	$470	32.79%
Total GROUP INSURANCE		$208,210	$77,545	$0	$130,665	37.24%
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	$26,767	$44,073	$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	$35,870	$0	($5,870)	119.57%
2110-4312-0075-6260-0000	GASOLINE	$2,400	$641	$0	$1,759	26.69%
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$1,000	$0	$0	$1,000	0.00%
Total WATER INSTALLATION MAINTENANCE		$107,300	$64,354	$44,073	($1,127)	101.05%
WATER LINE INSTALLATION MAINTENANCE						
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	$3,000	$3,763	$0	($763)	125.42%
2110-4312-0080-2910-0000	UNIFORMS/CLOTHING	$0	$322	$0	($322)	-
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	$8,898	$0	$26,102	25.42%
2110-4312-0080-4300-0020	WATER MAIN BREAK	$0	$0	$0	$0	-
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	$256	$0	$744	25.57%
2110-4312-0080-5300-0000	COMMUNICATIONS	$1,640	$523	$0	$1,117	31.89%
2110-4312-0080-5335-0000	INFORMATION ACCESS	$3,550	$2,430	$0	$1,120	68.44%
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	$62,766	$0	$22,234	73.84%
2110-4312-0080-6260-0000	GASOLINE	$3,200	$641	$0	$2,559	20.02%
2110-4312-0080-6265-0000	DIESEL FUEL	$5,900	$3,294	$0	$2,606	55.83%
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$3,500	$493	$0	$3,007	14.08%
2110-4312-0080-7520-0000	VEHICLES	$90,000	$0	$0	$90,000	0.00%
Total WATER LINE INSTALLATION MAINTENANCE		$234,490	$83,727	$0	$150,763	35.71%
WATER DISTRIBUTION AND TREATMENT						
2110-4335-0000-1100-0000	FULL TIME WAGES	$701,290	$344,441	$0	$356,849	49.12%
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	$74,710	$43,190	$0	$31,520	57.81%
2110-4335-0000-1300-0000	OVERTIME WAGES	$74,700	$43,828	$0	$30,872	58.67%
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	$6,950	$2,968	$0	$3,982	42.70%
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	$65,090	$32,777	$0	$32,313	50.36%
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	$94,900	$47,207	$0	$47,693	49.74%
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	$8,690	$930	$0	$7,760	10.70%
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	$29,160	$14,079	$0	$15,081	48.28%
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	$8,000	$1,446	$0	$6,554	18.07%
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,000	$180	$0	$2,820	6.01%
2110-4335-0000-3000-0000	LEGAL SERVICES	$3,000	$1,035	$0	$1,965	34.49%
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	$9,267	$0	($1,217)	115.11%
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	$59,740	$636	$0	$59,104	1.07%
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$141,890	$22,932	$96,344	$7,615	84.06%
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$500	$607	$0	($107)	121.34%
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	$28,420	$8,651	$0	$19,769	30.44%
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	$18,680	$18,680	$0	$0	100.00%
2110-4335-0000-5300-0000	COMMUNICATIONS	$3,800	$1,099	$0	$2,701	28.91%
2110-4335-0000-5335-0000	INFORMATION ACCESS	$17,490	$9,769	$0	$7,721	55.85%
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	$258	$0	$942	21.53%
2110-4335-0000-6100-0000	GENERAL SUPPLIES	$30,000	$3,993	$0	$26,007	13.31%
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	$331,600	$146,629	$165,233	$19,738	94.05%
2110-4335-0000-6220-0000	ELECTRICITY	$194,710	$88,338	$0	$106,372	45.37%
2110-4335-0000-6230-0000	BOTTLED GAS	$9,900	$9,342	$0	$558	94.36%
2110-4335-0000-6260-0000	GASOLINE	$6,340	$959	$0	$5,381	15.13%
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	$15,839	$0	$9,161	63.36%
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	$25,000	$5,361	$0	$19,639	21.44%
Total WATER DISTRIBUTION AND TREATMENT		$1,982,580	$874,689	$261,577	$831,314	57.31%
STORAGE TANKS/BOOSTER STATIONS						
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$54,000	$3,922	$0	$50,078	7.26%
2110-4335-0010-6100-0000	GENERAL SUPPLIES	$7,000	$1,501	$0	$5,499	21.44%
2110-4335-0010-6220-0000	ELECTRICITY	$59,290	$34,801	$0	$24,489	58.70%
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	$4,216	$0	$7,284	36.66%
Total STORAGE TANKS/BOOSTER STATIONS		$132,140	$45,582	$0	$86,558	34.50%

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	$37,673	$0	$7	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	$0	$0	$24,580	0.00%
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	$9,830	$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	$2,249	$0	$1	99.98%
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	$468,134	$0	$104,756	81.71%
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	$6,955	$0	$5	99.93%
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	$6,369	$0	$1	99.98%
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	$972	$0	$8	99.22%
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%
2110-4721-0010-9815-0010	CS330092-16	$0	$1,404	$0	($1,404)	-
Total INTEREST-STATE REVOLVING FUND NOTES		$203,300	$172,768	$0	$30,532	84.98%
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						
2110-4913-0000-9300-1250	TRANSFERS TO GRANT FUND	$0	$15,000	$0	$0	-
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	$405,000	$0	$0	103.85%
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	$2,933,885	$305,649	$2,404,606	57.40%

Wastewater Fund Revenue					
GL Number	Description	2026 Budget	YTD Revenue	Available	% Bdgt
			As of 06/30/2026	Balance	Used
OTHER LICENSES PERMITS & FEES					
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	$12,500	$4,650	$7,850	37.20%
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	$75,150	$119,158	($44,008)	158.56%
Total OTHER LICENSES PERMITS & FEES		$87,650	$123,808	($36,158)	141.25%
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	$11,747	$4	99.97%
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	$117,838	$271,732	30.25%
SEWER USER CHARGES					
2115-3403-0010-9410-0000	SEWER USER CHARGES	$7,510,900	$3,888,470	$3,622,430	51.77%
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	$260,110	$192,331	$67,779	73.94%
2115-3403-0010-9410-0020	SEPTAGE	$430,000	$168,904	$261,096	39.28%
2115-3403-0010-9410-0030	LEACHATE	$100,000	$55,241	$44,759	55.24%
Total SEWER USER CHARGES		$8,301,010	$4,304,947	$3,996,063	51.86%
INTEREST ON INVESTMENTS					
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$133,900	$122,531	$11,369	91.51%
Total INTEREST ON INVESTMENTS		$133,900	$122,531	$11,369	91.51%
OTHER MISC REVENUE					
2115-3509-0010-9570-0015	SOLAR REVENUE	$1,000	$779	$221	77.91%
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$3,000	$0	$3,000	0.00%
2115-3509-0010-9570-0130	SEWER BILL INTEREST	$9,000	$3,840	$5,160	42.66%
Total OTHER MISC REVENUE		$13,000	$4,619	$8,381	35.53%
TOTAL REVENUES		$8,925,130	$4,673,742	$4,251,388	52.37%

Wastewater Fund Expenditure						
GL Number	Description	2026 Budget	YTD Expense As of 06/30/2026	Encumbered	Available Balance	% Bdgt Used
GROUP INSURANCE						
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$263,020	$128,437	$0	$134,583	48.83%
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	$0	$453	$0	($453)	-
Total GROUP INSURANCE		$263,020	$128,890	$0	$134,130	49.00%
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%
SICK LEAVE PAYOUT						
2115-4155-0040-2200-0000	FICA & MEDICARE TAXES	$0	$1,984	$0	($1,984)	-
2115-4155-0040-2600-0000	WORKERS' COMPENSATION	$0	$830	$0	($830)	-
2115-4155-0040-2900-0000	SICK PAYOUT	$0	$25,939	$0	($25,939)	-
Total SICK LEAVE PAYOUT		$0	$28,754	$0	($28,754)	-
WWT COLLECTION SYSTEM OPERATIONS & MAINT						
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	$2,000	$73	$0	$1,928	3.63%
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$1,500	$129	$0	$1,371	8.60%
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	$100	$0	$0	$100	0.00%
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	$358,520	$47,277	$218,570	$92,674	74.15%
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	$1,000	$256	$0	$744	25.57%
2115-4312-0090-5300-0000	COMMUNICATIONS	$1,120	$523	$0	$597	46.70%
2115-4312-0090-5335-0000	INFORMATION ACCESS	$1,000	$378	$0	$622	37.79%
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	$13,919	$0	$4,081	77.33%
2115-4312-0090-6240-0000	FUEL OIL	$0	$0	$0	$0	-
2115-4312-0090-6260-0000	GASOLINE	$2,500	$641	$0	$1,859	25.62%
2115-4312-0090-6265-0000	DIESEL FUEL	$6,800	$3,294	$0	$3,506	48.44%
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$9,000	$3,913	$0	$5,087	43.48%
Total WWT COLLECTION SYSTEM OPERATIONS & MAINT		$402,040	$70,401	$218,570	$113,069	71.88%
SEWAGE COLLECTION AND DISPOSAL						
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	$1,200	$1,015	$0	$185	84.58%
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	$1,231	$0	$1,769	41.03%
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	$2,700	$22	$0	$2,678	0.83%
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	$32,640	$32,644	$0	($4)	100.01%
2115-4326-0000-5300-0000	COMMUNICATIONS	$3,420	$1,204	$0	$2,216	35.20%
2115-4326-0000-5335-0000	INFORMATION ACCESS	$5,560	$2,692	$0	$2,868	48.41%
2115-4326-0000-5400-0000	ADVERTISING	$400	$0	$0	$400	0.00%
2115-4326-0000-6000-0000	OFFICE SUPPLIES	$500	$298	$0	$202	59.69%
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	$600	$0	$0	$600	0.00%
Total SEWAGE COLLECTION AND DISPOSAL		$54,520	$39,106	$0	$15,414	71.73%
WWT NON PLANT OPERATIONS						
2115-4326-0010-4110-0000	WATER	$2,920	$698	$0	$2,222	23.89%
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	$1,200,880	$512,886	$0	$687,994	42.71%
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	$41,000	$15,264	$0	$25,736	37.23%
2115-4326-0010-5300-0000	COMMUNICATIONS	$5,930	$2,462	$0	$3,468	41.52%
2115-4326-0010-6100-0000	GENERAL SUPPLIES	$20,000	$1,036	$0	$18,964	5.18%
2115-4326-0010-6220-0000	ELECTRICITY	$18,260	$11,146	$0	$7,114	61.04%
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	$108	$0	$6,892	1.54%
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	$547,372	$0	$775,118	41.39%
SEWAGE TREATMENT OPERATIONS						
2115-4326-0020-1100-0000	FULL TIME WAGES	$946,110	$473,448	$0	$472,662	50.04%
2115-4326-0020-1125-0000	PART TIME WAGES 25-29	$62,320	$29,090	$0	$33,230	46.68%
2115-4326-0020-1300-0000	OVERTIME WAGES	$56,790	$32,279	$0	$24,511	56.84%
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	$9,410	$4,450	$0	$4,960	47.29%
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	$81,500	$39,338	$0	$42,162	48.27%
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	$123,830	$60,969	$0	$62,861	49.24%
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	$8,500	$1,935	$0	$6,565	22.77%
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	$28,080	$15,817	$0	$12,263	56.33%
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	$10,000	$2,885	$0	$7,115	28.85%
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	$3,300	$1,252	$0	$2,048	37.95%
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	$19,217	$0	$45,583	29.66%
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	$530,000	$249,640	$0	$280,360	47.10%
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	$192,600	$98,795	$60,120	$33,685	82.51%
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,000	$236	$0	$764	23.58%
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	$76,250	$18,363	$0	$57,887	24.08%
2115-4326-0020-5300-0000	COMMUNICATIONS	$500	$411	$0	$89	82.14%
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	$73,598	$0	$18,442	79.96%
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	$281,090	$102,166	$0	$178,924	36.35%
2115-4326-0020-6220-0000	ELECTRICITY	$246,020	$136,822	$0	$109,198	55.61%
2115-4326-0020-6230-0000	BOTTLED GAS	$3,210	$2,227	$0	$983	69.37%
2115-4326-0020-6240-0000	FUEL OIL	$33,220	$22,183	$0	$11,037	66.78%
2115-4326-0020-6260-0000	GASOLINE	$3,400	$1,566	$0	$1,834	46.05%
2115-4326-0020-6265-0000	DIESEL FUEL	$9,200	$1,547	$0	$7,653	16.81%
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$40,000	$22,210	$0	$17,790	55.53%
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	$107,000	$0	$25,455	$81,545	23.79%
Total SEWAGE TREATMENT OPERATIONS		$3,019,000	$1,410,693	$85,575	$1,522,732	49.56%

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	$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	$46,650	$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	$2,249	$0	$1	99.98%
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	$33,831	$0	$12,459	73.08%
Total PRINCIPAL-STATE REVOLVING FUND NOTES		$1,458,840	$1,351,446	$0	$107,394	92.64%
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	$6,369	$0	$1	99.98%
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	$972	$0	$8	99.22%
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	$16,405	$0	$7,075	69.87%
Total INTEREST-STATE REVOLVING FUND NOTES		$368,580	$331,911	$0	$36,669	90.05%
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	$4,956,785	$304,145	$3,664,201	58.95%

Airport Fund Revenue					
GL Number	**Description**	**2026 Budget**	**YTD Revenue**	**Available**	**% Bdgt**
			As of 06/30/206	**Balance**	**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	$196,730	$98,746	$97,984	50.19%
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	$474,125	$241,751	$232,374	50.99%
2120-3406-0010-9440-0030	RENT-A-CAR FEES	$180,200	$65,791	$114,409	36.51%
2120-3406-0010-9440-0040	PARKING FEES	$0	$1,013	($1,013)	-
Total AIRPORT FEES		$851,055	$407,301	$443,754	47.86%
OTHER CHARGES					
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	$6,000	$7,761	($1,761)	129.35%
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	$63,050	$54,150	$8,900	85.88%
Total OTHER CHARGES		$69,050	$61,911	$7,139	89.66%
INTEREST ON INVESTMENTS					
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	$15,450	$13,433	$2,017	86.94%
Total INTEREST ON INVESTMENTS		$15,450	$13,433	$2,017	86.94%
RENTS OF PROPERTY					
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	$151,610	$87,782	$63,828	57.90%
2120-3503-0010-9530-0070	LAND RENT	$197,340	$121,479	$75,861	61.56%
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	$3,825	$1,975	65.95%
2120-3503-0010-9530-0110	HANGAR RENTALS	$206,440	$113,959	$92,481	55.20%
Total RENTS OF PROPERTY		$612,590	$378,446	$234,144	61.78%
OTHER MISC REVENUE					
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	$100	$720	($620)	720.34%
Total OTHER MISC REVENUE		$100	$720	($620)	720.34%
TRANSFER FROM AIRPORT TIFD					
2120-3912-2210-9630-0100	AIRPORT FUND	$96,800	$37,055	$59,745	38.28%
Total TRANSFER FROM AIRPORT TIFD		$96,800	$37,055	$59,745	38.28%
FUND BALANCE-AMOUNT VOTED					
2120-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	$291,250	$0	$291,250	0.00%
Total FUND BALANCE-AMOUNT VOTED		$291,250	$0	$291,250	0.00%
TOTAL REVENUES		$1,943,795	$908,743	$1,035,052	46.75%

Airport Fund Expenditures						
GL Number	Description	2026 Budget	YTD Expense	Encumbered	Available	% Bdgt
			As of 06/30/2026		Balance	Used
GROUP INSURANCE						
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	$125,010	$68,185	$0	$56,825	54.54%
Total GROUP INSURANCE		$125,010	$68,185	$0	$56,825	54.54%
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	$112,230	$0	$114,030	49.60%
2120-4301-0000-1300-0000	OVERTIME WAGES	$1,000	$16	$0	$984	1.61%
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	$2,890	$1,332	$0	$1,558	46.09%
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	$17,390	$8,293	$0	$9,097	47.69%
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	$28,980	$14,311	$0	$14,669	49.38%
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	$5,470	$5,220	$0	$250	95.43%
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	$640	$314	$0	$326	49.10%
2120-4301-0000-3000-0000	LEGAL SERVICES	$5,000	$3,535	$0	$1,465	70.69%
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	$56,070	$24,795	$0	$31,275	44.22%
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$10,000	$7,252	$8,114	($5,366)	153.66%
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	$1,400	$995	$0	$405	71.05%
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	$17,110	$17,519	$0	($409)	102.39%
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	$35,950	$34,903	$0	$1,047	97.09%
2120-4301-0000-5300-0000	COMMUNICATIONS	$2,500	$1,094	$0	$1,406	43.75%
2120-4301-0000-5335-0000	INFORMATION ACCESS	$5,700	$3,854	$0	$1,846	67.61%
2120-4301-0000-5400-0000	ADVERTISING	$10,000	$6,671	$0	$3,329	66.71%
2120-4301-0000-5800-0000	TRAVEL	$6,000	$5,249	$0	$751	87.49%
2120-4301-0000-5875-0000	MILEAGE	$1,500	$312	$0	$1,188	20.78%
2120-4301-0000-6000-0000	OFFICE SUPPLIES	$150	$8,222	$0	($8,072)	5481.13%
2120-4301-0000-6100-0000	GENERAL SUPPLIES	$7,000	$1,809	$0	$5,191	25.84%
Total AIRPORT ADMINISTRATION		$441,010	$257,926	$8,114	$174,970	60.33%
AIRPORT OPERATIONS						
2120-4302-0000-1100-0000	FULL TIME WAGES	$166,730	$79,664	$0	$87,066	47.78%
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	$85,710	$44,574	$0	$41,136	52.01%
2120-4302-0000-1300-0000	OVERTIME WAGES	$35,000	$35,189	$0	($189)	100.54%
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	$1,610	$768	$0	$842	47.71%
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	$21,400	$12,173	$0	$9,227	56.88%
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	$24,700	$12,788	$0	$11,912	51.77%
2120-4302-0000-2450-0000	TRAINING/LICENSES/DUES	$200	$0	$0	$200	0.00%
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	$11,520	$7,191	$0	$4,329	62.42%
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	$1,490	$700	$0	$790	47.00%
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRIPTIONS	$6,420	$6,045	$0	$375	94.16%
2120-4302-0000-4110-0000	WATER	$7,100	$3,687	$0	$3,413	51.93%
2120-4302-0000-4120-0000	SEWER	$6,600	$3,942	$0	$2,658	59.73%
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$80,000	$34,176	$15,489	$30,335	62.08%
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	$69,588	$17,952	($7,539)	109.42%
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	$65,000	$39,324	$0	$25,676	60.50%
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	$30,000	$15,958	$0	$14,042	53.19%
2120-4302-0000-6230-0000	BOTTLED GAS	$16,000	$15,202	$0	$798	95.01%
2120-4302-0000-6240-0000	FUEL OIL	$17,010	$12,195	$0	$4,815	71.69%
2120-4302-0000-6260-0000	GASOLINE	$2,600	$2,293	$0	$307	88.18%
2120-4302-0000-6265-0000	DIESEL FUEL	$42,880	$13,566	$0	$29,314	31.64%
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$5,500	$4,882	$0	$618	88.76%
Total AIRPORT OPERATIONS		$712,470	$414,021	$33,441	$265,008	62.80%
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	$322,695	$322,695	$0	$0	100.00%
Total TRANSFERS TO CAPITAL PROJECT FUNDS			$322,695	$0	$0	100.00%
		$322,695				
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		$1,943,795	$1,254,609	$41,555	$647,631	66.68%

MEMORANDUM

TO: Mayor and Members of the City Council
FROM: Finance Advisory Committee ("FAC")
DATE: August 25, 2026
RE: Q2 2026 Budget to Actuals Review

At its meeting on August 13, 2026, the Finance Advisory Committee met to review the quarterly budget to actuals for the City of Lebanon for the six months ending June 30, 2026. Below represents key highlights and considerations for the City Council to consider.

- Overall, spending has generally tracked along to budget as expected and there were not any significant issues or concerns from either the FAC or City staff
- Paving is significantly under budget through Q2, which is as expected as a result of timing. Paving and road maintenance goes out to bid in Q3/Q4 and gets encumbered at that time.
- Property tax collection was noted as 45.6% of budget and, as noted in the Staff Budget Report, is approximately 94.9% collected. Staff noted that while this may be a slight decline year-over-year, this was not a concern at this time, nor was it related to the uptick in interest & penalties revenues
- Impact fees are not included in the Building Permit Revenue, which is 77% of budget
- The Dependent Care FSA expense line currently does not have specific expense recognized in the General Fund as of 6/30/26. City staff explained that was because expense is recognized via transfer from other areas, and those transfers have not yet been completed for FY2026. FSA funds are managed in a separate revolving fund and would not necessarily show up directly in the general fund line item budgets.
- The Landfill G2E project is potentially on track to meet its revenue budget and is currently under its expense budget
- Legal costs have come in at 19% of budget for two primary reasons: (1) the Manager has brought a lot of previously outsourced legal work in-house to a qualified planning employee to save money and; (2) there is a large outstanding legal bill not reflected in the expenses, as this is currently being negotiated
- Winter maintenance expenses are high as most of the winter costs get paid out in Jan-Apr

Please find enclosed a full listing of the FAC's comments and discussion, which also includes questions and details not directly pertaining to the Q2'26 Budget Report.

Finance Advisory Committee

Review of Q2 2026 Budget to actual and highlights

from the August 13, 2026 Meeting

Members Present: Jay Simms (JS) Bob Moses (RM) Bill Martin (BM) Matt Smith (MS) Doug Whittlesey (DW) Nicole Ford Burley (NFB), Alternates – Fran Casale (FC) Kevin Purcell (KP)

City staff – Andrew Hosmer, City Manager (CM) Alesia Williams, Finance Director (FD), Victoria Paquin (DFD)

- JS – Asked CM and the finance department if there were any concerns or unforeseen circumstances related to budget to actual as of the end of Quarter 2?
    - Per Deputy Finance Director (DFD) no specific concerns. Airport expenditures were higher than expected but many of the variances were due to timing.
- JS asked about paving expenditures to date of approximately $15,000 compared to a budget of $870,000.
    - Deputy Finance Director noted that it was due to timing. Paving and road maintenance is usually performed in the 3rd quarter.
- DW noted that salaries and wages appeared to be tracking as expected. He suggested that JS provide actual as % of budget by department, on the summary report that JS had provided to the committee. There was also discussion regarding a full-time equivalent (FTE) report to help allocate benefits and also to include in the 2027 annual budget presentation.
    - FD noted they are working on a format for the FTE exhibit.
- JS noted property tax revenue collected as of June 30, 2026 was 45.6% of budget compared to 47.7% for the same period in 2025. Year-to-date property tax collected was approximately $601,000 less compared to the previous year. He also noted interest and penalties were up over $27,000 over the prior year. He asked if management was concerned with collections based upon this information.
    - DFD was not concerned with collections at this point as the % collected will vary year-to-year. She felt it was just timing.
- JS noted building permit revenue was 77% of budget and $277,000 over the prior year collected. He asked if impact fees were included in this line item. He also noted impact fees were last updated in 2024. Did management plan on updating these fees for 2027. Planning has authority to waive impact fees. Do they track the total impact fees waived?
    - DFD noted impact fees were not included in this line item. They are recorded in a separate restricted fund.

- CM noted that it was not on his agenda to update impact fees at this time. He also thought planning does keep a record of the waived impact fees and would follow up for next meeting.
- JS noted rooms and meals tax revenue budget of $1.5 million with nothing collected year-to-date. He asked if R&M tax is typically collected at end of year.
- DW asked if this was budgeted flat from the previous year.
  - FD responded they are collected towards the end of the year.
  - CM responded they were budgeted flat for 2026.
- JS asked whether we have collected our grant writing fees related to the CDBG grants. He specifically asked about Families Flourish.
  - DFD responded they collect the administrative amount per the grant document.
- JS asked whether there were any recommendations implemented or expected to be implemented from the study that the Borislow Group conducted on their review of benefits. He asked if this study included a peer group analysis.
  - CM didn't believe there were any changes being made based upon the Borislow Group recommendations. He noted union contracts currently in place and four more contracts coming on in the 3rd and 4th quarters. No changes were proposed to the benefits. CM to provide Borislow Group findings at next FAC meeting.
- JS inquired about the dependent care subsidy line item. Approximately $190,000 was budgeted for the general fund departments and the enterprise fund. Zero expense had been recognized at the end of Q2. He inquired about the usage and asked if this expense was included in other line items. He also noted he could only find two other municipalities (in CA) that provide this benefit. RM asked if this benefit was currently included in the contracts.
  - DFD noted that transfers are done at various points throughout the year. No transfers had yet been done.
  - CM noted that he is reviewing 2026 usage and he will review for possible reduction in the benefit for 2027. He noted that this item is documented in the contracts as an annual benefit that is approved at the discretion of the CM. DW provided some insight into implementation of the benefit as a way to attract and retain employees with young families.
- JS inquired about the status of the three phased solar implementation and the potential buyout. He also noted electricity expenses were up in certain departments.
  - CM to update FAC on the solar implementation and contract at the next meeting.
  - DFD noted that finance had previously netted any solar revenue recognized against the expense. They are now recording the expense at gross and recognizing the revenue as a separate line item.
- JS noted that it appears the landfill gas to energy (LFGTE) project may meet its revenue budget and is currently below its expense budget. We had budgeted an operating loss of approximately

$300,000, excluding debt service. He asked if we have determined what the breakeven production was. RM asked if the renewable energy credits (RECs) stay within the enterprise fund or were they distributed outside these funds.

  - DFD noted that the LFGTE energy project is currently covering their operating expenses and some debt service. Project projections and estimates are being evaluated. This project only came online in late 2025.

- JS brought up the landfill phase 3 project for discussion purposes. He noted there have been over 250 landfills closed in NH and only 3 remain – Nashua, North Conway and Lebanon. He asked, whether we should have a landfill and whether our landfill projected closing included our significant growth. KP asked if we have looked at the numbers and running parallel to determine if we should proceed with Phase 3. For example, taking our current volume and calculate the costs if the City just had a transfer station. JS also expressed concern if we are building are reserves fast enough to cover the cost of closure in 19 years and the 40+ years of monitoring.
  - CM provided an update on the projected phase 2 closing and the City is currently studying phase 3. DW noted that a task force or a committee is currently studying and trying to answer questions related to phase 3. He noted at this point, phase 3 is a necessity but the Council is unsure if phase 4 is practical. He noted the host fees that are passed on to the general fund. DW thinks DPW is reviewing KP's question above and will ask DPW to weigh in. JS thinks we should look at tipping fees and host fees again to insure we are building enough fees to cover closing and monitoring. DW noted an actuarial study is required for audit disclosure. DPD and CM noted reserves currently of $12 million.
- FC asked if we have ever looked at converting the landfill or airport into a for profit entity.
  - DFD stated governmental accounting standards prevent the City from operating at a profit and only allocated overhead can be recouped by the general fund.
- NFB inquired about the planning consultant expense line item at zero and wondering if finance was expecting expenses. NFB also noted that Human Services direct assistance budget was at approximately 20% of budget.
  - CM noted they brought on another building inspector employee. He also noted that he believed the consulting expense was in anticipation to engage consultants for the master plan, which the process has just begun. CM to ask planning what they anticipate using by the end of the year.
  - DFD response to NFB question on direct assistance was related to timing and reimbursement from other entities that were offset against the expense.
- RM had questions related to the 2027 Financial Outlook document that had been presented by the CM. He noted several projects with unissued debt for projects going back to 2018. He asked, when do these projects get closed out. RM also requested that the debt schedule in the Outlook document include a 5 year and thereafter principal repayment schedule be included to reconcile

to the audited financial statements. He also asked what the $7.4 million in anticipated new debt in 2027 was related to.
  - DFD noted the lengthy timeline from design, engineering and construction often results in long timelines to complete a project. The project is closed out when the project is complete.
  - FD noted that the $7.4 million is related to projects in progress previously approved.
- MS noted legal costs were 19% of budget and was wondering if we expected additional costs or savings. He also noted winter maintenance at 92% expended and wondered if we will meet budget.
  - CM noted that this line item is difficult to predict. He has taken a lot of the legal work inhouse (planning employee) to save money. He noted there is a significant outstanding legal bill that has not been recorded and he is attempting to negotiate.
  - DFD noted the majority of the expense for winter maintenance is between January through April and expects this line item to come within budget.
- MS noted airport expenses were up and that certain maintenance would be deferred to 2027. He asked if that could lead to additional problems by deferring maintenance.
  - DFD noted the airport manager was comfortable deferring these maintenance projects to 2027.
- BM was impressed with how close actual to budget was and thanked City staff for their work and oversight.
- DW noted hardware expenses were only 7% of budget and wondered if these expenses would be incurred in the latter part of the year.
  - DFD wasn't sure. She will follow up with IT department manager.

Agenda
Lebanon City Council
September 2, 2026

12. New Business:

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

Background

New Hampshire RSA 47:6 requires the City Council to at least annually review and adopt an Investment Policy. The purpose of the City's Cash Management and Investment Policy, CC-100, is to ensure that the administration of the City's cash management system is handled with the highest public trust. The Finance Director is charged with oversight of the City's cash management system.

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

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

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

The Council last reviewed and adopted the Cash Management and Investment Policy on September 17, 2025. No changes are proposed to the policy that was adopted last year.

Action

MOVED, that the Lebanon City Council hereby re-adopts City Council Policy CC-100, Cash Management and Investment Policy, which was first adopted on June 20, 2018, and last revised on September 17, 2025, as presented in the September 2, 2026 City Council Agenda packet, to be effective upon passage.

Included in this Section:

1. City Council Policy CC-100, Cash Management and Investment, last revised September 17, 2025

City of Lebanon
New Hampshire

COUNCIL POLICY

Cash Management and Investment Policy

Policy Number	Effective Date	Last Revision	Page No.
CC-100	06/20/2018	09/17/2025	Page **1** of **8**
Approved by:	City Council		

Section 1.0: Purpose

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

Section 2.0: Scope

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

Section 3.0: Definitions

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

Section 4.0: Policy Detail

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

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

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

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

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

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

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

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

4) Standards of Care:

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

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

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

5) Internal Controls:

a. *Internal Control System* – The City Treasurer shall establish and maintain a system of internal controls that shall be reviewed annually with the independent auditors. The controls shall be designed to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees of the City.

b. *Cash Flow Forecasting* – The City Treasurer shall maintain a cash flow forecasting process designed to monitor and forecast cash positions for cash management and investment purposes.

c. *Written Confirmation of Telephone and Electronic Transactions for Investments and Wire Transfers* – Due to the potential for error and improprieties arising from telephone transactions, all telephone and electronic transactions shall be supported by written communications and approved by the appropriate person.

d. *Documentation of Transactions* – All transactions undertaken through this Policy shall be appropriately documented to facilitate review of the transactions by the independent auditors.

e. *Remittance of School District and County Tax Assessments* – Property taxes billed and collected by the City include taxes levied for the Lebanon School District and Grafton County, which are remitted to those governmental units as required by law. The former is paid over the course of the year in accordance (NH RSA 198:5) based on a cash requirements schedule provided by the district; the latter is paid in December (NH RSA 29:11). Ultimate responsibility for the collection of taxes rests with the City.

6) Authorized Investments:

a. *General* – City Treasurer may invest in participation units in the public deposit investment pool established (NH RSA 383:22), or in deposits, including money market accounts, or certificates of deposit, or repurchase agreements, and all other types of interest bearing accounts, of federally insured banks chartered under the laws of New Hampshire or the federal government with a branch within the State, or in obligations fully guaranteed as to principal and interest by the

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

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

7) Safekeeping and Collateralization:

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

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

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

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

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

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

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

Section 6.0: Policy & Procedure Revision History

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

Agenda
Lebanon City Council
September 2, 2026

12. New Business:

12.D – Annual Review of City Council Policy CC-101.1, Fund Balance

Background

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

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

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

The Fund Balance Policy is normally reviewed annually by the City Council, but unlike the Cash Management and Investment Policy (CC-100), it is not required to be re-adopted. The current Fund Balance Policy was originally adopted by the City Council on June 20, 2018, and last amended on December 13, 2023. The Policy was last reviewed by the Council on September 17, 2025.

Action

No action is required at this time, as this is an annual review of the Fund Balance Policy.

Included in this Section:

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

City of Lebanon
New Hampshire

COUNCIL POLICY

Fund Balance Policy

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

Section 1.0: Purpose

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

Section 2.0: Scope

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

Section 3.0: Definitions

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

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

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

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

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

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

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

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

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

Section 4.0: Policy Detail

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

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

2) Unassigned Fund Balance Maintenance Range:

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

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

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

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

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

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

City of Lebanon
New Hampshire

COUNCIL POLICY			
Fund Balance Policy			
Policy Number	*Effective Date*	*Last Revision*	*Page No.*
CC-101.1	6/20/2018	12/13/23	Page **5** of **5**
Approved by:	City Council		

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

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

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

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

Section 6.0: Policy & Procedure Revision History

	Section	**Revisions**	**Date**
Original Adoption			6/20/18
Reviewed			6/19/19
Reviewed			7/15/20
Reviewed			8/04/21
Reviewed			8/3/22
Revised	2, a,b,c,d	Change UFB balance range to 15%-19%	12/13/23
Reviewed			9/04/24
Reviewed			9/17/25

Agenda
Lebanon City Council
September 2, 2026

12. New Business:

12.E – Landfill Gas-to-Energy Project Update and Discussion

Background

On May 6, 2026, the City Council initiated a discussion about the future of the Lebanon Landfill. Based in part on that initial discussion, the Department of Public Works (DPW) was asked to provide updated information to the Council regarding the Landfill Gas-to-Energy (LFGTE) Project, including the following:

- The best current estimates of revenues and expenses going forward for keeping the LFGTE project operating;
- The estimated costs to the City for shutting down the LFGTE system;
- A summary of the original projections when the LFGTE system was being considered.

The Landfill Gas-to-Energy Plant began operations in June 2025. The first year of operation has provided the City with actual performance and cost information that was not available when the original projections and budgets were developed. Initial projections assumed near-optimal operating conditions and a high level of plant availability. Actual operations have been affected by equipment downtime and lower-than-projected landfill gas availability, limiting the number of microturbines that can operate at one time. Recent equipment improvements are intended to improve reliability and reduce the duration of future outages.

At the same time, operating experience has shown that some expenses are occurring less frequently than originally projected. Current 2026 activity indicates that revenues are more consistent with the revised budget assumptions and that operating expenses are trending below budget. These results are being incorporated into the proposed 2027 budget. The plant is largely automated and requires minimal City staff time during normal operation.

The accompanying spreadsheet provides updated estimates of revenues and expenses for continued operation, the financial implications of shutting down the LFGTE system, and a comparison with the original project projections. It is important to note that shutting down energy production would not eliminate the City's existing debt service obligation, while revenue generated by the facility would cease.

Representatives from DPW will be present to review and explain the estimates and projections, and to answer other questions from the City Council.

Action

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

Included In This Section:

1. Landfill Gas-to-Energy Budget Information
2. LFGTE Project, Summary of Alternatives Spreadsheet, as of December 31, 2024

		2025	2025	2026	2026	2026	2027
		Amended	Activity	Approved	Activity	Projected	Estimates
GL Number	**Description**	**Budget**	**(unaudited)**	**Budget**	**6/30/2026**		
Revenues							
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	$ 450,000	$ 229,276	$ 260,000	$ 133,296	$ 270,000	$ 325,000
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	$ 250,000	$ 20,448	$ 88,000	$ 29,628	$ 65,000	$ 90,000
		$ 700,000	**$ 249,724**	**$ 348,000**	**$ 162,924**	**$ 335,000**	**$ 415,000**
Expenditures - Operation							
2108-4329-0000-2450-0000	TRAINING/LICENSES/DUES	$ 27,500	$ 6,180	$ 1,500	$ -	$ -	$ 1,500
2108-4329-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	$ 164,600	$ 171,200	$ 171,200	$ 172,735	$ 190,000	$ 190,000
Veritas - factory protection plan annual $171,200, chiller, nitrogen cylinders, other misc							
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	$ 325,550	$ 205,484	$ 669,550	$ 21,590	$ 185,500	$ 181,200
media change - average of 2 times per year - $62,500 for media, vendor to complete task $17,500							
NEPOOL reporting $15,500 reporting							
2108-4329-0000-5800-0000	TRAVEL	$ 12,000	$ 3,909	$ -	$ -	$ -	$ -
2108-4329-0000-6220-0000	ELECTRICITY	$ -	$ 22,117	$ 24,000	$ 14,108	$ 28,000	$ 24,400
2108-4329-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ 1,000
		$ 529,650	**$ 408,890**	**$ 866,250**	**$ 208,433**	**$ 403,500**	**$ 398,100**
Net Operating Gain (Loss) Operating ONLY		**$170,350**	**($159,166)**	**($518,250)**	**($45,509)**	**($68,500)**	**$16,900**
Expenditures - Debt							
2108-xxxx-0000-9837-0000	NHMBB23B (portion associated with LFG2E)	$ 158,864	$ 158,864	$ 154,664	$ 82,360	$ 154,664	$ 150,464
2108-xxxx-0000-9839-0000	NHMBB24C (portion associated with LFG2E)	$ 22,841	$ 22,841	$ 22,014	$ 16,150	$ 22,014	$ 21,438
2108-xxxx-0000-9840-0000	NHMBB25B (portion associated with LFG2E)	$ -	$ -	$ 155,992	$ 104,907	$ 155,992	$ 151,861
		$ 181,705	**$ 181,705**	**$ 332,670**	**$ 203,417**	**$ 332,670**	**$ 323,763**
Total Expenditures		**$ 711,355**	**$ 590,595**	**$ 1,198,920**	**$ 411,850**	**$ 736,170**	**$ 721,863**
Net Operating Gain (Loss) With Debt Service		**($11,355)**	**($340,871)**	**($850,920)**	**($248,926)**	**($401,170)**	**($306,863)**

LFG2E Project City of Lebanon 31-Dec-24

Summary of Alternatives

Alternative - Description	Net Cash Flow years 1-10	Net Cash Flow years 11-20	Total Net Cash Flow	Net Present Value	NPV ROI	Simple AVE Annual ROI
ITC used to repay Fund Balance in 2025	$ 7,079,144	$ 8,528,423	$ 15,607,567	$11,605,498	187%	11.6%
ITC used to reduce debt borrowed	$ 6,653,669	$ 9,628,660	$ 16,282,329	$11,678,548	188%	13.7%

Notes:

1. Bond payment schedule calculator based on CB understanding of how City bonds are amortized.
2. Assumes inflation on Unison & Liberty Fee starting in year 2, and inflation in Capstone maintenance charges starting in year 11 (at end of initial fixed price contract).
3. Based on original City investment of $3,837,809, but does not account for years since fund balance was invested
4. Net Present Value of Return on Investment = NPV of cash flow returns/original City investment

Assumptions:

	Projected
Capstone turbine kW size	1000
Parasitic Load kW	201
Net Generation = 1000kW - 200kW	800
hours per year	8760
Run-Time	95.00%
gross kWh generated per year	8,322,000
net kWh Generated per year	6,657,600

Agenda
Lebanon City Council
September 2, 2026

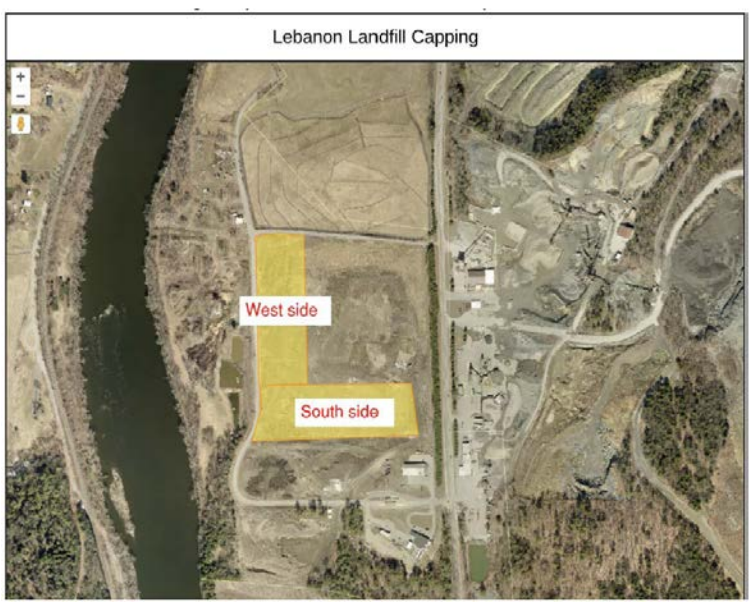
12. New Business:

12.F – Discussion and Set Public Hearing for October 7, 2026: Supplemental Appropriation of up to $3,000,000 for a New Solid Waste Phase 3 Preliminary Site Work Capital Project; Transfer Prior Appropriation and Authorization to Issue Bonds or Notes of up to $3,000,000 from 2025 Solid Waste Partial Permanent and Temporary Capping Capital Project to the New Landfill Phase 3 Preliminary Site Work Capital Project

Background

On December 18, 2024, as part of the approval of the FY2025 Budget, the City Council appropriated $12,262,000 for a Partial Permanent and Temporary Capping capital project (the Capping Project) at the Lebanon Solid Waste Facility. On the same night, the City Council also authorized the issuance of bonds or notes in accordance with the Municipal Finance Act (NH RSA 33) for the same amount, although the funds have not yet been borrowed.

The Capping Project, which involved installing a permanent partial cap on the west slope of the Phase 2 area of the landfill and a temporary partial cap on the south slope (see image below), was necessary to reduce issues with seeps and leachate and to maintain compliance with the City's NHDES permit and the approved operating plan for the Solid Waste Facility.



The partial permanent capping of the west slope of Phase 2 is currently underway and is expected to be completed in Fall 2026. However, the City subsequently negotiated with the NHDES Solid Waste Bureau to eliminate the requirement for the temporary cap on the southern slope of the landfill because the south slope will physically connect to the proposed Phase 3 expansion area.

Elimination of the requirement to temporarily cap the southern slope has reduced the overall cost of the Capping Project substantially below the original $12.262M appropriation amount.

While the proposed Phase 3 expansion of the landfill is still in the permitting process, the City has already obtained an Alteration of Terrain Permit (Permit #AOT-3003) from NHDES and has received NHDES authorization to begin some preliminary site work, which will facilitate and expedite the construction of Phase 3 once the expansion permitting process is complete.

As part of the Preliminary Site Work project, DPW proposes to relocate the southern portion of the landfill perimeter access road. This portion of the perimeter access road lies within the area that will become Phase 3 of the landfill and relocation will ultimately be necessary. In addition, regular excavation occurring on both sides of the perimeter access road for daily landfill operations is beginning to present safety concerns with the roadway. Finally, Liberty Utilities power lines that follow the perimeter access road also need to be relocated to facilitate the construction of Phase 3.

Starting a portion of ancillary site work allowed under the existing AOT permit is expected to facilitate and speed up (by roughly 3-6 months) construction of Phase 3 when the City receives the final expansion permit from NHDES. As a result, the City can increase the likelihood that Phase 3 will be complete and ready for use before Phase 2 is full, which will avoid the need for a costly temporary transfer station operation.

DPW is requesting that the City Council approve the transfer of up to $3 million of the funds previously appropriated for the Capping Project (along with the authorization to issue bonds or notes for that amount) to the new Phase 3 Preliminary Site Work capital project to enable the commencement of work. Since the prior and proposed appropriations are for projects within the Solid Waste Fund, this reallocation of funds will have no impact on the General Fund or on property tax rates in the City.

Action

The following motion is offered for City Council consideration:

MOVED, that the Lebanon City Council hereby schedules a public hearing for Wednesday, October 7, 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 $3,000,000 for a new Solid Waste Phase 3 Preliminary Site Work capital project; and to transfer prior appropriations and authorizations to issue bonds or notes in the amount of up to $3,000,000 from the 2025 Solid Waste Partial Permanent and Temporary Capping capital project to the new Phase 3 Preliminary Site Work capital project to fund the supplemental appropriation.