



CITY OF LEBANON, PA

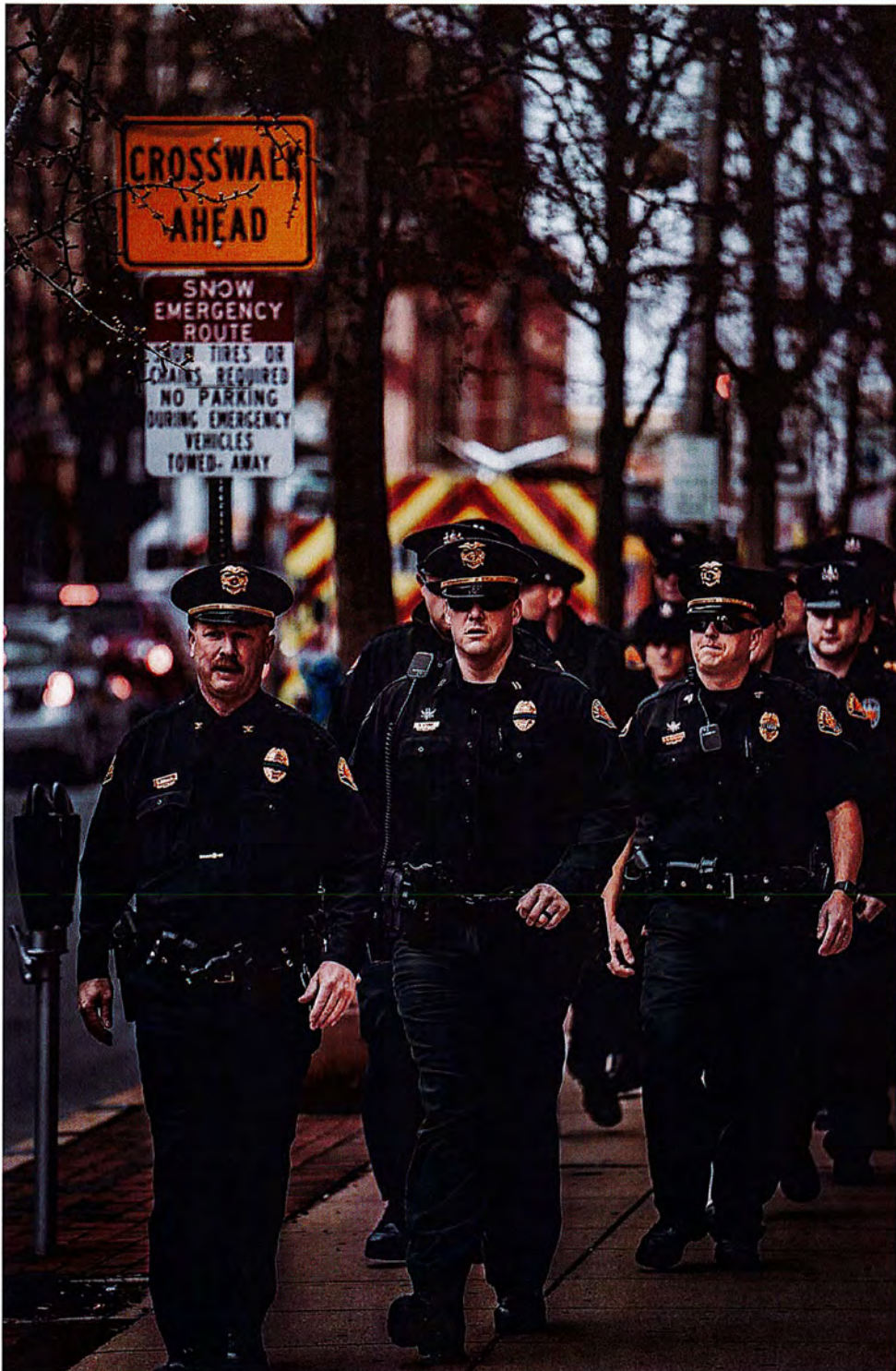
2024 Budget Package

Submitted by:
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2024 BUDGET

TABLE OF CONTENTS

Table of Contents	Page 2
Budget Schedule	Page 3
2023 General Fund Narrative	Page 4
General Fund Budget	Page 23
Liquid Fuel Fund	Page 24
Capital Reserve Fund	Page 25
American Rescue Fund	Page 26



BUDGET SCHEDULE

PRESENTED TO CITY COUNCIL
ON NOVEMBER 1, 2023

ALL MEETINGS WILL BE HELD IN THE
DIXON MPR/ CITY COUNCIL CHAMBERS,
CITY HALL

11/09/2023	Budget Hearing #1	4:45 PM
11/14/2023	Budget Hearing #2	6:30 PM
11/16/2023	Special CCM-	
	Introduce Budget	4:45 PM
11/21/2023	Pre-Council Meeting	4:45 PM
11/27/2023	Final Reading-	
	Council Meeting	6:30 PM

2024 GENERAL FUND BUDGET NARRATIVE

Consideration in Preparing the 2024 General Fund Budget Package

To preface the budget discussion, the majority of the employees are represented by Unions. The Police Department is represented by the Fraternal Order of Police, the Fire Department is represented by the International Association of Fire Fighters and the Public Works Department, which includes Crossing Guards in the Police Department, and Inspectors in the Public Safety Department are represented by AFSCME. The current contracts expire 12/31/24 with the exception of the IAFF contract, which expires on 12/31/25.

The following items were considered in preparing the 2024 Municipal Budget Package with taxes and user fees for the general fund:

General Fund Revenue

In comparing the 2024 Budget to the 2023 Budget:

1. **Real Estate Property Tax-** The real property tax is a tax on the value of the real property (land, buildings and other improvements) owned by a taxpayer. The amount of real property tax a taxpayer owes depends upon the value of their property and the city's tax rate. Property values for tax purposes are determined by an assessment process conducted by county government. The Reassessment in 2012/2013 lowered the city's total assessed value by about 88 million after the appeals were conducted. The city's total assessed value fluctuates between 858 and 868 million. The city recognizes an increase in the total assessed value from Sept. 2022 to Sept. 2023 of about \$2,323,800. Mathematically, at the current collection rate, this would increase this revenue by about \$10,000. However, based on the past two years' collections, we anticipate more taxpayers utilizing the discount period and less penalties due to less delinquent taxes to collect. Overall, the real estate tax receipts decrease ever so slightly by \$3,454 in 2024.

2024 GENERAL FUND BUDGET NARRATIVE

The City's current millage rate is 4.581 mills and the 2024 Budget proposes **NO TAX INCREASE**. This represents the 9th straight year the Budget is presented with no tax increase. For the owner of a home with an average assessed value of \$103,660, the taxpayer would continue to pay to the city \$475. **This type of tax is the city's second largest revenue source.**

2. **Real Estate Transfer Tax**- The realty transfer tax is a tax on the sale of real estate. The maximum levy is 1% of the sales price and is shared equally by the school district and the city. Changes in the housing market i.e. the number and value of homes/properties transferred, affect the Real Estate Transfer Tax. Transfer tax receipts in 2022 was a record high number. We are projecting 2023 receipts to be less than 2022 actual. Research shows the market continues to be a seller's market, but there are less properties coming on the market, inflation and higher interest rates are negatively impacting. The 2024 Budget number is higher than the 2023 Budget, but lower than 2022 actual receipts and possibly lower than 2023 anticipated actual receipts to adjust for the research conducted.

3. **Earned Income Tax**- is a kind of income tax levied on residents' earned income (such as wages, salaries, or other reimbursements for work). Unearned incomes, such as interest, dividends, pensions, social security are exempt from the tax. The Earned Income Tax rate for Lebanon City is 1.9% and is shared with the school district. The City receives 1.4% and the School District receives 0.5% of the tax collected. Any resident of the City, whether they own their home or rent, is liable for the EIT. **Earned Income Tax revenue is the city's largest revenue item.**

2024 GENERAL FUND BUDGET NARRATIVE

EIT receipts have ranged from \$2.93 million in 2008 to \$7 million in 2022 mainly due to significant increases in salaries. Based on monies received thus far in 2023 (\$5.3M), utilizing the receipt schedule from 2022, calculating a % for out-of-county payments, the city projects EIT receipts to increase to \$5.6 million for the 2024 Budget.

Regarding the Lebanon County Earned Income Tax Bureau situation involving overpaid/underpaid earned income taxes, some of the overpays agreed to either 10 year or 20 year payment agreements and some made lump-sum payments. From 2013 until 2020, the city received \$54,928 annually. 2021 marked the first year of reduced payments due to some of the overpays meeting their obligation. Annual payments to the city will amount to \$18,266 for the next 7 years.

4. **Local Services Taxes-** This tax is assessed on each employed individual by the political subdivision of the individual's place of employment. The combined rate for the city and the school district is \$52 annually. The city receives \$47 for each person who is employed in the city. According to the Bureau of Labor Statistics, US Dept. of Labor, the labor participation rate is below the value prior to COVID and the number of persons not in the labor force who currently want a job (but are not looking) is higher than pre-COVID. Following the national trend, this could explain why the city's LST revenue has decreased. This revenue decreased by about 7% from 2019 to 2020 and by another 1 percent from 2020 to 2021 for a total of 8% from pre-COVID. In 2022, actual receipts increased by 1/2 percent. The city projects the 2024 LST receipts to increase to \$378,000 or by 1.3 percent compared to Budget Year 2023.

2024 GENERAL FUND BUDGET NARRATIVE

5. **Rental Property Licenses-** This license requirement and the associated regulations allows Code Inspectors and City Police Officers to better enforce property maintenance and disruptive conduct in rental properties throughout the city. A fee of \$40.00 per dwelling unit is required with the license application. City staff members have increased their enforcement efforts and are capturing rental units not previously registered and working with zoning have discovered illegal rental units. Staff members also have performed a great job in the collection of delinquent licenses over the last couple years and thus, the revenue source will not include a lot of past due license payments in 2024, but rather reflects current license fees. The revenue will depict a 1.9% increase compared to Budget Year 2023.

6. **Cable TV Franchise Fee-** The typical franchise agreement between municipalities and the cable provider is 15 years in duration. The City negotiated a new 15 year contract in 2010 and was able to add additional revenue sources to the definition of gross revenue, which increased revenue to the City starting in the second quarter of 2011. Additionally, the City was able to negotiate discounted internet service to two City properties. This change in the franchise agreement increased the fee by about 46% in the first full year. However, over the past several years, cable subscribers are cord-cutting, a process where people drop a traditional paid television subscription for a variety of streaming services. It's a phenomenon that has been happening for years, but it's accelerating. This revenue will continue to decrease.

2024 GENERAL FUND BUDGET NARRATIVE

7. **Street & Road Encroachment Permits**-Actual receipts in 2023 cannot be utilized as a predictor of future receipts. The City proposed a significant highway improvement program in 2023 and 2024 and the utilities had to obtain permits to perform their work ahead of the massive number of paving projects.

8. **Rent of Buildings**- The City receives \$6,000 for providing office space in City Hall for the CDBG program. The sales arrangement with HACC stipulates a 5-year lease with no lease payment. The City will have 2.5 years into the lease at the end of 2023. \$1,000 is budgeted for MPR & Atrium Rentals in City Hall.

9. **Intergovernmental Revenues**-

a. **State Grant**- The State provides Act 120 Aid, which reimburses the City 75% of the cost of tuition for a cadet to attend the Police Academy. The City is projecting that we will send 2 candidates to the Academy in 2024.

b. **State Aid for Pensions**- Although in 2024, the City's number of eligible units will decrease, the dollar amount of state aid per unit will increase and thus, the state aid to be applied to the City's MMO will increase by \$62,150 or by 9.1%.

Also the city was receiving 2 reimbursements authorized by Act 147 of 1988 and Act 64 of 2002 to comply with the special ad hoc municipal police and fire fighter post retirement adjustment payments for qualified retirees. The Act 64 reimbursement was for mandated cost-of-living-adjustments (COLAs) and 2015 was the last year for municipalities to receive aid for the mandated COLAs.

2024 GENERAL FUND BUDGET NARRATIVE

The city will continue to receive the other post-retirement adjustment for qualified police and fire retirees. These two reimbursements together had totaled approximately \$35,000. The remaining reimbursement will now be less than \$2,000.

c. **Intermunicipal Contracted Services**-The City and N. Cornwall Township are proposing to enter into an agreement for the City to be paid for Mutual Aid responses on 2 box cards in the Township.

10. **Charges for Services-**

a. **Utility & Operating Services Reimbursement**- The City added a new line item in 2021 for HACC's 40% share of utilities and operational services.

b. **Building Permits**- Due to a significant construction project (Lebanon School District's new Middle School) the revenue for building permits issued in 2022 increased and generated more than budgeted. In 2023, there were a couple large projects that will keep this revenue elevated for 2023. The city is not aware of any large commercial or industrial projects projected for 2024, however, we believe a permit may be issued for the start of the housing development at the former Lebanon Catholic School property. Thus, in 2024, the budget will show a number slightly lower than actual receipts for the past two years, but higher than budgeted.

11. **Misc. Revenue**- Donations from private sources is budgeted to decrease due to the City applying for Act 120 State Aid for 75% of tuition costs and the balance of the 25% tuition being donated by the James Biever Foundation.

12. In 2024, **overall revenues propose to increase** by \$685,870 or a 5.31% increase from the 2023 Budget.

2024 GENERAL FUND BUDGET NARRATIVE

General Fund Expenditures

In comparing the 2024 Budget to the 2023 Budget:

1. All Departments and Uniformed Retirees

a. The city is self-insured and accrues an amount for medical costs based on claim experiences. In most budget years, claim experiences necessitated an increase in the money allocated to adequately cover the medical benefit we provide to our employees and retirees. In 2024's Budget, we propose to decrease the accrual per employee by \$100 to \$19,400 for each full-time employee in each department and for all eligible retired employees.

b. Salary/Hourly Rate Increases are primarily as follows:
AFSCME (and other non-bargaining unit employees): 3% increase in hourly rate or salary.
Police: 3% on base salary plus steps in 1st 3 years and longevity after 6 years.
Fire: 4% on base salary plus steps in 1st 4 years and longevity after 4 years.

2. Administration Department

a. **Executive & Legislative-** City Council increased the salary of the Mayor and the stipend for Council members starting in 2022 for those newly elected or re-elected. In 2024, with 3 newly elected or re-elected Councilors, all of the 5 positions will be paid at the new higher amount. The Executive category will increase by \$2,037 or 2.1%. Legislative expenditures will increase by \$1,513 or 10.23%.

2024 GENERAL FUND BUDGET NARRATIVE

b. Legal Services will increase by \$44,000 from what was budgeted in 2023 due to ongoing labor, right-to-know consultations and legal counsel for the Housing Board of Appeals. Due to increased enforcement efforts more owners are appealing code determinations. Additionally, the City will be commencing negotiations with Comcast for the franchise agreement.

c. Total Culture & Recreation Contributions will increase by \$9,750. \$6,000 will remain in the budget for playground programs, such as, Nature/Science Camp at Stoever's Dam Park. Also the Fireworks Contribution will increase by \$500 to \$4,000, the contribution to Coleman Memorial Park will increase by \$5,000 to \$51,000, the Library contribution will increase by \$4,000 to \$37,000 and the Bologna Drop will increase by \$250 to \$500. This represents a 10.57% increase overall.

d. The city must obtain inundation easements for the remaining upstream owners adjacent to the Stoever's Dam Project before starting construction to increase the height of the earthen dam breast, maintain piping, remove sediment and enlarge the dam easement area by a small amount in several areas. The city may need to utilize eminent domain to acquire the easement(s). Expenditures will increase at Stoever's Dam/Nature Barn by \$84,139 or 45.65% due to moving forward with the actual construction of the earthen berm in 2024. Total costs between the years 2023-2025 for engineering, design, permitting, sediment removal and construction is expected to be around \$242,456. Permitting should be completed in 2024. Actual construction should commence in 2024 after the final easement is obtained. Please note that \$200,000 will be transferred from the CRF to assist with these costs.

2024 GENERAL FUND BUDGET NARRATIVE

e. The Financial Administration division in the Administrative Department will increase by \$4,235 or 1.67%. This increase is primarily due to additional GASB reporting requirements.

f. The City placed its commercial, general liability, and auto-type insurances out on RFP for the year 2022 resulting in a 28% savings. The city anticipates a increase of \$30,114 or 9.72% in the Insurance & Bonding line item. Medical benefits for retirees will increase by \$87,638 or 8.29% due to additional retirees on the plan. The Police Pension Contribution will increase by \$17,404 or 1.87%. The Fire Pension Contribution will increase by \$165,309 or 64%. This significant increase is due to an arbitration award that changed the normal retirement from age 50 with 25 years of service to 20 years of service with NO minimum age requirement. This change added \$1M of liability to the plan. Overall the division will increase by \$301,444 or 11.49%.

g. The City will continue with it's Cyber Security Awareness Training & Evaluation as another tool to educate employees & potentially decrease risk. Some upgrades in IT will include: replace the firewall at City Hall, renew warranties, upgrade 2 hard drives for servers, upgrade a backup storage device, and replace 5 desktops and 4 monitors. Additionally, the City must renew its Office 365 software. Overall, IT expenses will decrease by \$6,000 or 6.52%.

h. The City moved forward with a bond issuance in 2021, which allows the City to spread the costs of the City Hall project across multiple generations so that future project users bear some of the cost. The average annual payment over 30 years will be \$107,176.

i. Overall, the Administration Department Budget will increase by \$426,870 or 10.95%.

2024 GENERAL FUND BUDGET NARRATIVE

3. Police Department

- a. After the results of an employment audit in 2022, the City and any officer hired after 1986 will need to pay a 1.45% Medicare tax on earnings.
- b. In addition to, uniform maintenance increases, the cost to outfit a new officer with all appropriate equipment, bulletproof vest and uniforms has increased. This line item will be \$5,000 more than the 2023 Budget or a 25% increase.
- c. Minor Equipment- The department needs to replace its taser equipment and the 2024 Budget proposes to start with the replacement of 5. Additional minor equipment needed are 2 digital cameras and Level 3 holsters. This line item will increase by \$6,500 or 144.44%.
- d. Additional training will be provided for the FTO Program and for the Captain to attend internal investigation training. Two officers will receive training on use of force instructor training so that they may train the other officers. Training will increase by \$6,000 or 25%.
- e. One new vehicle outfitted with a cage, MDT and lights... is budgeted in the general fund for 2024. The cost of a new vehicle has increased by \$2,430 or 3.78%.
- f. The city does not anticipate a request from the county to share in costs for central booking for 2024 and thus, did not include this expenditure in the Budget.

2024 GENERAL FUND BUDGET NARRATIVE

g. Overall, the Police Department expenditures will increase by \$77,566 or 1.42%.

4.A Bureau of Fire Division of the Public Safety Department

a. The city maintains three fire stations. Expenditures for Fire Station #1 (8th and Orange) will decrease by \$3,300; mainly due to a decrease in building maintenance. Fire Station #2 (9th & Mifflin) will decrease by \$200. Fire Station #3 (7th & Maple) will increase by \$2,100 mainly due to a increase in utilities and contracted services.

b. The city previously funded a “Chief”, “Deputy Chief” and 4 Volunteer Chief positions. The Deputy position was eliminated in 2009 with the other 18 positions eliminated from the 2010 Budget. This was prior to my Administration. Unfortunately, over the years since, the Volunteer Chief positions became vacant. The reasons comparable to the national trend with dwindling volunteers. As the number of active volunteer fire fighters , fire police and volunteer fire companies continue to diminish across the country, the city has to recognize this fact and plan accordingly for adequate and safe fire protection. Therefore, in 2020, the City re-filled the FT Career Deputy Chief position. In 2023, the City was fortunate to swear in a Volunteer Assistant Chief to assist with Career Chiefs’ vacation and other time off. No changes are proposed with the number of personnel in 2024.

c. Due to an arbitration award, the uniform maintenance allowance increased to \$600/year plus \$1,200 may be accumulated. This line item increased by \$8,000 or 80%.

d. Due to an arbitration award, the maximum accumulation for the educational allowance increased from \$500 to \$750 for each career fire fighter. Thus, this line item will increase by \$4,750 or 90.48%.

2024 GENERAL FUND BUDGET NARRATIVE

e. The volunteer companies are struggling not only with manpower, but with finances as well. We note that in 2016, the City started budgeting to pay for the aerial certifications for the ladder trucks, and in 2019, the City started budgeting for the testing of the pumps on the engines. In 2019, the collective group also asked the City to pick up the costs of the fuel used in the volunteers' apparatus that the city utilizes to respond to calls and uses for inspections. The city budgeted additional monies for fuel starting in Budget Year 2020. This budget year, a couple of the volunteer companies have requested assistance with apparatus repairs. Thus, you will notice a \$10,000 increase in vehicle repairs or a 66.67% increase in the 2024 Budget.

f. The City is required to report our call incidents to the State. The reporting software utilized by the City was bought out by another company with a subsequent and significant cost increase. The City looked to sister fire departments (Hbg., Reading, York and Hershey) and found a software program that could incorporate not only the reporting aspect, but also include scheduling and provide incident data in real time for situational awareness for careers and volunteers. All under one software umbrella. The software line item would increase by \$12,500.

g. Radio and Equipment Maintenance will increase by \$4,000 due to the need to purchase new pagers and a charging dock.

h. Training increased by \$2,000 to address risk assessment results and requests by the Chief.

i. Car #1, Chief's SUV will be replaced at a cost of \$76,625. The old Car#1 will be handed down to either the Fire Police or Codes.

j. *The Bureau of Fire (including the three fire stations), will increase by \$335,165 or 10.72%.

2024 GENERAL FUND BUDGET NARRATIVE

4. B. Health and Housing Division of Public Safety Department

- a. The city employs one full time Supervisor/Inspector and five part time Code Inspectors in the Public Safety Department. **Please note that 3 of the PT inspectors are paid through CDBG funding.** By adding one full time and one part time inspector positions since 2010, the City has significantly increased the number of new cases handled. This increased workload has caused growing pains within the department and has made it difficult to effectively manage. The city added the Supervisory role in 2020 to help guide, support, and develop staff to ensure both employee and the city's success as it relates to the property maintenance enforcement program. The city has already seen benefits to adding this position by the following: Increased food safety inspections and food handling improvements, and more time spent on structural deficiencies of buildings rather than just nuisance complaints.
- b. Vehicle Repairs will increase by \$2,000 or 66.67%.
- c. Contracted Services will increase by \$4,000 or 33.33% mainly due to additional copying costs for photographs for hearings and structural engineer services.
- d. Training will increase by \$3,500 or 63.64% due to an increase in the costs of the International Code Council's code books and increased training efforts.
- e. Overall, the Health and Housing division will increase by \$9,413 or 3.04%.

2024 GENERAL FUND BUDGET NARRATIVE

f. A new sub-division is created in the 2024 Budget for costs associated with the Local Emergency Management Coordinator position. A General Expense line item of \$250 is established. An I-Pad and Battle Board were purchased through American Rescue Fund monies in 2023.

g. The County's DES Public Safety Fee increased last year AFTER the City and other local municipalities had their budgets set. The fee will remain the same at \$1.20/per capita or \$32,177, but it represents a \$13,407 or 71.43% increase from the 2023 Budgeted amount of \$.70/per capita.

h. Emergency Medical Services are in crisis all over our state. Ambulance services began mainly in the 1950s with community volunteers transporting the sick & injured as quickly as possible to a hospital. Today, EMS are highly regulated and skilled personnel who administer emergency care both on-site and throughout transport. Following passage of the first EMS law in 1985, EMS became more regulated and many agencies shifted from volunteer based to paid personnel. Around this time, agencies also began to separate from their fire companies and hospitals to become independent organizations. Going from strictly a transport service to a health care provider increased costs. Better care brings higher expenses and unfortunately, not all of their expenses are covered by insurance or Medicaid and Medicare reimbursements. In 2008, the state legislature changed our municipal codes and municipalities are now responsible for ensuring that emergency medical services are provided by the means and to the extent determined by the municipality, including the appropriate financial and administrative assistance for the services. In 2019, FASP requested that the city and other partner municipalities agree to a 3-year funding plan and contribute \$4.00/per capita in 2020, \$4.50/ per capita in 2021 & \$5.00/per capita in 2022. This money is receipted into a separate account for the purchasing

2024 GENERAL FUND BUDGET NARRATIVE

of ambulances and other capital equipment. For the city, the contribution increased from \$101,908 in the 2020 Budget to \$114,647 in the 2021 Budget & \$134,070 in the 2022 Budget. This contribution remained the same at \$5/per cap in 2023 and will remain at \$5/per capita or \$134,070 for 2024.

i. Overall, the Public Safety Department Budget will increase by **358,235** or 9.98%.

5. Public Works Department

a. Engineering will decrease by \$25,729 or 11.05% mainly due to the decrease for contracted engineering services.

b. Hwy General Services will decrease by \$11,035 or 3.80%. The parapet wall at the old Highway Garage will be repaired at \$20,000. When comparing the 2024 Budget to 2023, the cost of this project is offset by completing the installation of an emergency generator at the main garage in 2023.

c. Traffic Control will decrease by \$38,187 or 9.22%. This decrease is primarily due to the purchase of controllers & GPS units for signal synchronization (\$104,964) and the removal of a thermal paint machine at a cost of \$25,000 in 2023's Budget. Those projects offset the increased maintenance costs of \$70,075 for all 55 traffic signals and line painting in 2024.

d. Highway maintenance will increase by \$135,786 or 37.36%. The increase is due to the replacement of a 2002 Large 4WD Dump Truck with a 2025 Truck at a cost of \$213,427. Please note \$100,000 will be transferred from the CRF to aid in this purchase.

2024 GENERAL FUND BUDGET NARRATIVE

- e. The Street Cleaning category will increase by \$1,663 or 0.74%.
- f. Parks, Playgrounds & Other Public Properties will increase by \$26,985 or 9.07%. The decrease in grounds maintenance (tree removal and replacement) assists the budget with the purchase of a 0 turn mower at \$25,000.
- g. The City Hall division will increase by \$26,849 or 6.29% from the 2023 Budget. The increase is due to an increase in contracted services for HVAC, electrical and plumbing leaks. **Please remember, HACC reimburses for 40% of utilities and operating services.
- h. The Building & Zoning division will increase by \$3,748 or 2.56% mainly due to salary increases.
- i. In a developed, urban environment, such as the City of Lebanon, each developed property generates stormwater run-off and therefore, uses or is in some fashion connected with, serviced by or benefited by the City's stormwater sewerage system. Stormwater is heavily polluted when there has not been rain for a period of time and sediment, yard waste, animal waste, pesticides, herbicides, oil and grease can be found in stormwater. Impervious surface is a primary indicator of the generation of stormwater and usage of the system.

2024 GENERAL FUND BUDGET NARRATIVE

Urbanized areas (MS4s) are required to obtain a permit from PA DEP to discharge stormwater into the Commonwealth's waters. Starting in 2004, the City had to develop, implement and enforce a Management Program (SWMP) designed to reduce sediment and contaminants from reaching the Commonwealth's waters.

With 2018's permit renewal, the City was mandated to further reduce sediment and contaminants by 10%. With the amount of impervious coverage in existence on our urban properties, the City would not have been able to arrive at enough projects to comply with this reduction. After discussion with other municipalities in the county, the City partnered with five other adjacent municipalities to jointly share in the costs and credits. Each municipality's share is based on a calculation that takes into consideration the municipalities' miles of impaired streams, population and acres of impervious coverage. The partners each contracted with Steckbeck Engineering to provide the hard numbers of what impact this would have on all property owners, including tax exempt. The total cost of these additional regulations with administration costs in just year one amounted to more than \$688,000 and over the 5- year permit term would have totaled more than \$3.45 million. The engineer provided six scenarios outlining a combination of potential rates which was shared during a Council meeting in December, 2017. The most widely used model was the Equivalent Residential Unit (ERU) method. This model established an ERU as the average impervious area on a single family residential (SFR) parcel, and the fee charged to property owners was set per ERU. Each SFR parcel is charged the fee for one ERU. For a non-SFR parcel, the impervious area on the parcel is measured, and the fee charged to that parcel is determined by dividing the impervious area on the parcel by the ERU.

2024 GENERAL FUND BUDGET NARRATIVE

Based on the information presented to Council, this method was determined to be the most equitable and fair because it was based on the impervious area of a parcel where most of the parcel's stormwater runoff is generated. The costs of this massive program was more than could be easily absorbed into the General Fund Budget and is why a separate fee was enacted by Council. In 2018, every property that possessed impervious coverage was charged a Stormwater Management Fee based on a calculation of the average base of 1,780 square foot of impervious area per Equivalent Residential Unit (ERU). The initial ERU is assessed at a \$60.00 rate and each additional ERU is \$12.56. A separate fund was established to cover the costs associated with administration, engineering, legal, and construction of the joint projects. Additionally, the fund covers the incurring costs to assess and clean the City's catch basin system.

All other MS4 costs plus the city's SWM fees will be paid from the General Fund. The MS-4 category in the General Fund does not include the salaries and benefits of the full time employees that may perform MS4 requirements on an as needed basis during the course of the year. Those hours will be documented separately when they occur. **This category will increase by \$6,382 or 10.90%** due to a major repair needed to the Jet-Vac vehicle.

- j. The Recycling Program will increase by \$24, which for all intents and purposes is basically the same.
- k. Overall the Public Works Budget will increase by \$126,486 or 4.95%

2024 GENERAL FUND BUDGET NARRATIVE

6. **Interfund Transfers-** No monies from the General Fund will be transferred into the Capital Reserve Fund in 2024.

7. In 2024, **total expenditures in all departments propose to increase** by \$832,051 or 5.32% from the 2023 Budget.

General Notes

1. In the 2022 and 2023 Budgets, increases to salaries and benefits for Fire Fighters were not included, because there was no labor agreement in place at the time. Thus, the percentage of employee salaries and benefits compared to total expenditures would not be an accurate assessment in those budgets. Since 2010, the percentage has ranged between a low of 80.37% (2020) and a high of 84.50% (2013). In Budget Year 2024, the percentage of employee salaries and benefits compared to total expenditures is 80.28%. This represents the lowest percentage since my Administration has prepared the budget packages.

2. **The city will utilize its carryover to balance the 2024 Budget.**

3. **Consumer Price Index-** The Consumer Price Index (for September, which is posted mid-October) for the Northeast Urban area- Size Class B/C increased by 2.17%.

GENERAL FUND

\$16.5 MILLION

2024 Budget

\$16.5 MILLION

2024 Budget

10/31/2023					CITY OF LEBANON 2024 BUDGET							1 OF 36
	Account Number				Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
					GENERAL FUND REVENUES							
Real Property Taxes	1	0 301	10 00	Real Estate Tax, Current	County Assessed Values as of 09/08/2023 = \$868,371,200 @ 4.581 Mills @ 94% Collection Rate	\$ 3,749,613	\$ 3,787,199	\$ 3,729,321	\$ 3,726,576	\$ 3,739,328		
	1	0 301	40 00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 55% of past due 2023 taxes(\$135,383) & 95% of past due 2022 taxes (\$38,569)	\$ 217,219	\$ 192,517	\$ 168,320	\$ 158,833	\$ 173,952		
	1	0 301	70 00	Real Est Tax Discount PRD	2% of 2024 taxes collected by 4/30/2024 (88% collected by 5/09/2024)	\$ (67,992)	\$ (67,665)	\$ (65,636)	\$ (67,441)	\$ (65,858)		
	1	0 319	01 00	Penalties/Interest-Real Prop Taxes	Delq taxes of \$135,383 (2023) and \$38,569 (2022) is charged a 10% penalty + 8% interest upon collection	\$ 53,075	\$ 51,773	\$ 50,182	\$ 39,112	\$ 31,311		
					Total Real Property Tax Revenue	\$ 3,951,915	\$ 3,963,824	\$ 3,882,187	\$ 3,857,080	\$ 3,878,733		
Enabling Taxes	1	0 310	10 00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	\$ 464,293	\$ 500,166	\$ 325,000	\$ 356,515	\$ 400,000		
	1	0 310	20 00	Earned Income Tax	Keystone Collections, payments are received weekly	\$ 6,062,703	\$ 7,030,743	\$ 5,300,000	\$ 5,617,933	\$ 5,600,000		
	1	0 310	23 00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement-Yr 2024= year 14	\$ 18,266	\$ 18,266	\$ 18,266	\$ -	\$ 18,266		
	1	0 319	12 00	EIT -Delinquent Interest Income	Interest on EIT Settlement	\$ -	\$ -		\$ -	\$ -		
	1	0 310	50 00	LST Tax	Keystone Collections, payments are received weekly	\$ 376,685	\$ 378,896	\$ 373,000	\$ 291,837	\$ 378,000		
	1	0 310	70 00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15	\$ 13,693	\$ 14,290	\$ 13,000	\$ 4,750	\$ 14,000		
					Total Enabling Tax Revenue	\$ 6,935,640	\$ 7,942,361	\$ 6,029,266	\$ 6,271,035	\$ 6,410,266		
Licenses and Permits	1	0 321	14 00	Rental Property Licenses	Billed between February and July @ \$40/unit. 6,658 in 2022	\$ 294,125	\$ 264,249	\$ 260,000	\$ 261,455	\$ 265,000		
	1	0 321	20 00	Eating & Drinking-Public Safety	2022- 250 with 215 Perm & 35 Temp licenses. 274 in 2021, 260 in 2020, 267 in 2019, 245 in 2018, 231 in 2017, 216 in 2016, 204 in 2015	\$ 30,002	\$ 29,244	\$ 25,000	\$ 29,398	\$ 25,000		

CITY OF LEBANON
2024 BUDGET

Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
Licenses and Permits	1	0	321	31 00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @\$25/yr per cab (5) + Bikes @ \$2/yrs (3 Bike licenses in 2022); 5 in 2021, 3 in 2020; 10 in 2019; 21 in 2018, 96 in 2017; 94 in 2016; 27 in 2015; 16 in 2014; 37 licenses in 2013 & 2012; 87 in 2011; 57 in 2010; 53 in 2009)	\$ 182	\$ 187	\$ 200	\$ 17	\$ 200	
	1	0	321	40 00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	\$ 1,650	\$ 3,090	\$ 2,000	\$ 2,955	\$ 2,500	
	1	0	321	80 00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	\$ 291,852	\$ 278,758	\$ 285,000	\$ 194,649	\$ 250,000	
	1	0	322	40 00	Dumpster Permits	Use of dumpsters on street for construction material, etc.. 62 permits in 2022; 66 in 2021; 14 in 2020; 51 in 2019; 73 in 2018; 58 in 2017; 96 in 2016; 45 in 2015; 52 in 2014; 41 in 2013; 56 in 2012; 64 in 2011	\$ 3,223	\$ 2,208	\$ 1,800	\$ 1,861	\$ 1,800	
	1	0	322	82 00	Street & Road Encroachment	Utility Cuts & Driveway Permits / \$76 for a cut 2 sq yds (188 permits in 2022; 164 in 2021; 205 In 2020; 193 in 2019; 291 in 2018; 235 in 2017; 281 in 2016; 252 in 2015; 270 in 2014; 239 in 2013; 252 in 2012; 168 in 2011, 136 in 2010; 68 in 2009)	\$ 14,887	\$ 43,602	\$ 22,000	\$ 121,691	\$ 25,000	
	1	0	322	85 00	Shade Tree Permits	Remove/replace trees - \$25 per permit; 2 permits in 2022; 4 in 2021 & 2020; 9 in 2019 & 2018; 13 in 2017	\$ 100	\$ 50	\$ 100	\$ 75	\$ 100	
							Total License and Permit Revenues	\$ 636,021	\$ 621,388	\$ 596,100	\$ 612,101	\$ 569,600
	1	0	331	11 00	Vehicle Code Violations	Tickets for traffic violations	\$ 499,833	\$ 407,926	\$ 400,000	\$ 300,871	\$ 420,000	

10/31/2023					CITY OF LEBANON 2024 BUDGET								3 OF 36	
Account Number					Account Description				Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Fines and Forfeits	1	0 331	12	00	Ordinance Violations-Police	Criminal offenses only, incl DUI (1376 cases in 2010; 1231 in 2011; 1367 in 2012; 1349 in 2013; 1348 in 2014; 1485 in 2015; 1490 in 2016; 1426 in 2017; 1232 in 2018; 1120 in 2019; 911 in 2020; 868 in 2021 & 619 in 2022).	\$ 60,030	\$ 42,080	\$ 60,000	\$ 29,877	\$ 40,000			
	1	0 331	12	50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	\$ 42,442	\$ 52,024	\$ 25,000	\$ 47,487	\$ 35,000			
	1	0 331	12	60	On-Site Tickets-Public Safety	Source: Housing violations & Repeat Occurances; weeds & grass; garbage; snow removal and sant. violations.	\$ 26,850	\$ 27,111	\$ 20,000	\$ 31,585	\$ 28,000			
	1	0 331	13	00	State Police Fines	City's portion of State Fines; June & Dec	\$ 9,976	\$ 10,222	\$ 9,500	\$ 4,564	\$ 9,500			
	1	0 331	14	00	Parking Meter Violation Fines	Tickets for expired meters	\$ 60,983	\$ 39,012	\$ 50,000	\$ 36,075	\$ 50,000			
	1	0 331	14	60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	\$ 2,521	\$ 504	\$ 2,500	\$ 1,640	\$ 2,500			
	1	0 331	15	00	Impounded Vehicle Fees	\$25 to impound, \$5/day fee for towed vehicles maintained in our yard -no charge to victims	\$ -	\$ -	\$ 50	\$ 205	\$ 250			
								Total Fine and Forfeit Revenues	\$ 702,635	\$ 578,879	\$ 567,050	\$ 452,304	\$ 585,250	
Interest and Rents	1	0 341	01	00	Interest Income	First National Bank interest on General Fund	\$ 10,636	\$ 33,202	\$ 24,000	\$ 39,720	\$ 35,000			
	1	0 342	10	00	Rent of Land	Rite Aid Lease - \$380.21 /month	\$ 4,959	\$ 4,959	\$ 4,563	\$ 1,984	\$ 4,563			
	1	0 342	20	00	Rent of Buildings	CDBG-\$6,000, MPR & Atrium Rentals-\$1,000	\$ 49,620	\$ 29,462	\$ -	\$ 9,762	\$ 7,000			
	1	0 363	23	05	7th & Willow St. Parking Lot	44 spaces available / 42 rented @ \$35 /month	\$ 15,715	\$ 16,190	\$ 18,480	\$ 10,550	\$ 17,640			
	1	0 363	23	10	8th & Spring St. Parking Lot	19 spaces available /19 rented @ \$35/ month	\$ 8,190	\$ 7,665	\$ 7,980	\$ 5,845	\$ 7,910			
	1	0 363	23	15	6th & Crowell St. Parking Lot	11 spaces available / 11 rented @ \$25/ month	\$ 1,825	\$ 2,450	\$ 2,700	\$ 1,895	\$ 3,250			
	1	0 363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 5 rented @ \$25/ month	\$ 1,450	\$ 1,475	\$ 1,500	\$ 325	\$ 1,450			
	1	0 363	23	25	7th & Walnut St. Parking Lot	10 spaces available / 10 rented @ \$32 /month	\$ 3,515	\$ 3,756	\$ 3,840	\$ 2,560	\$ 3,776			

10/31/2023					CITY OF LEBANON 2024 BUDGET						4 OF 36			
Account Number					Account Description				Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Interest and Rents	1	0	363	23	30	10th & Water St, Parking Lot	25 spaces available/2 rented@ \$25/month		\$ -	\$ -	\$ -	\$ 350	\$ 600	
	1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available /27 rented @ \$25 /month	\$ 6,585	\$ 7,755	\$ 8,100	\$ 4,790	\$ 8,050		
	1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ \$25 /month	\$ 10,705	\$ 11,060	\$ 11,400	\$ 7,600	\$ 11,350		
	1	0	363	23	60	9th & Walton St. Parking Lot	33 spaces available / 33 rented @ \$32/ month	\$ 10,924	\$ 9,923	\$ 11,136	\$ 7,624	\$ 12,608		
	1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ \$35/ month	\$ 31,790	\$ 28,019	\$ 32,760	\$ 23,150	\$ 32,690		
	1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 34 rented @ \$25/ month	\$ 9,750	\$ 9,290	\$ 10,200	\$ 7,110	\$ 10,150		
	1	0	363	23	75	C&L at Gannon St Parking Lot	18 spaces available/3 rented@ \$25/month		\$ -	\$ -	\$ 375	\$ 850		
	1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 18 rented @ \$25/ month	\$ 5,075	\$ 5,010	\$ 4,800	\$ 3,875	\$ 5,350		
	1	0	363	23	90	Penalty Charges on Parking Lots	\$5 Late Fee	\$ 789	\$ 542	\$ 600	\$ -	\$ 500		
							Total Interest and Rent Revenues	\$ 171,528	\$ 170,758	\$ 142,059	\$ 127,515	\$ 162,737		
Intergovernment Revenue	1	0	351	01	00	Federal Grants		\$ -	\$ -	\$ -	\$ -			
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance 0201-410-23-80	Reimburse 50% of cost of Bulletproof Vests (total cost = \$975 *10 vests)	\$ 4,275	\$ 3,848	\$ 4,500	\$ -	\$ 4,875		
	1	0	351	02	02	Federal DHS Task Force	Emergency Services Unit - reimb for ES training OT	\$ -	\$ -	\$ -	\$ -	\$ -		
	1	0	354	02	00	State Reimbursement - Buckle UP Program 0203-410-18-06	Overtime Reimbursement for Police Special Detail-Seatbelts	\$ 1,547	\$ -	\$ 500	\$ -	\$ 500		
	1	0	354	02	01	State Reimbursement - Smooth Operator Program 0203-410-18-08	Overtime Reimbursement for Police Aggressive Driving Special Detail	\$ 3,140	\$ 609	\$ 1,500	\$ 4,339	\$ 1,500		
	1	0	354	02	02	State Reimbursement - Pedestrian Detail 0203-410-18-10	Overtime Reimbursement for Police Pedestrian Special Detail	\$ -	\$ -	\$ 500	\$ -	\$ 500		
	1	0	354	02	03	State Reimbursement - Fire Grant		\$ 11,520	\$ 15,000	\$ 15,000	\$ -	\$ 12,000		
	1	0	354	15	00	Recycling Grant	State Grant - Performance: 31% in 2022; 21% in 2021; 26% in 2020; 31% in 2019; 27% in 2018; 36% IN 2017; 31% in 2016; 30% in 2015 & 2014; 33% in 2013; 38% in 2012 34% in 2011, 35% in 2010, 35% in 2009	\$ 29,664	\$ 183	\$ 15,000	\$ -	\$ 30,269		

10/31/2023					CITY OF LEBANON 2024 BUDGET						5 OF 36			
Account Number					Account Description				Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Intergovernment Revenue	1	0	354	16	00	State Grant	Act 120 State Aid for Police Academy-75% of tuition. \$5,750 x 75% x 2	\$ 2,082	\$ 13,551	\$ -	\$ -	\$ 8,625		
	1	0	355	01	00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes-Rec'd EOM Sept.	\$ 10,203	\$ 10,532	\$ 10,532	\$ -	\$ 10,605		
	1	0	355	04	00	Liquor Control Board	State Liquor License fees; Aug-Jan(Recd March),Feb-July (Recd Sept)	\$ 600	\$ 7,700	\$ 7,700	\$ 6,350	\$ 8,700		
	1	0	355	05	00	PA General Municipal Pension System 0108-483-10/20	\$5,828 per unit /police & firemen counted as two units /32 Police; 19 Fire; 26 non-uniformed	\$ 666,822	\$ 714,262	\$ 683,820	\$ 763,453	\$ 745,970		
	1	0	355	05	50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	\$ 4,775	\$ 2,400	\$ 2,400	\$ 2,400	\$ 1,425		
	1	0	355	07	00	Volunteer Fire Relief 0302-411-52-00	Foreign Fire Insurance Premium Tax	\$ 59,550	\$ 70,928	\$ 70,928	\$ -	\$ 73,321		
	1	0	357	03	00	County Liquid Fuel Tax Grant 0406-439-45-00	County Aid for Road Projects: Standard allotment is \$26,814, Per State Auditor, this County Aid Grant money must be expended thru the General Fund	\$ 50,954	\$ 25,477	\$ 26,814	\$ -	\$ 26,814		
	1	0	358	10	01	County Drug Task Force	Contract payment	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000		
	1	0	358	10	02	County Drug Task Force 0203-410-18-04	Reimb of Overtime for County DTF Participation	\$ 9,020	\$ -	\$ 5,000	\$ -	\$ 3,500		
	1	0	358	10	03	County DUI Reimbursement 0203-410-18-04	Reimb of Overtime for County DUI Enforcement	\$ 813	\$ 398	\$ 500	\$ 549	\$ 500		
	1	0	358	11	00	Contracted Mutual Aid Fire Services	Minimum Payment \$25,000 for Aid to NCT 14-03 & 14-04				\$ -	\$ 25,000		
	1	0	359	00	00	Payment in Lieu of Taxes	Local Churches and Non Profits	\$ 134,218	\$ 139,673	\$ 117,000	\$ 15,022	\$ 130,000		
								Total Intergovernmental Revenues	\$ 989,183	\$ 1,004,561	\$ 966,694	\$ 792,113	\$ 1,089,104	
Charges for Services	1	0	361	32	00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering- 10 plans submitted in 2022	\$ 6,565	\$ 11,515	\$ 3,000	\$ 4,680	\$ 3,000		
	1	0	361	33	00	Zoning Permits	Min \$30 to Max \$5,000 each	\$ 18,270	\$ 19,345	\$ 20,000	\$ 11,876	\$ 12,000		
	1	0	361	34	00	Zoning Hearing Board Fees	Applicant fee to cover portion of the cost of the public hearing. Est. 12 per year @ \$600/each	\$ 13,100	\$ 10,700	\$ 7,200	\$ 10,400	\$ 7,200		
	1	0	361	36	00	Gen. Gov't Utility & Oper. Services Reimb	HACC's Share of Utilities & Operating Costs	\$ 36,776	\$ 45,646	\$ 121,383	\$ 54,243	\$ 125,587		

10/31/2023					CITY OF LEBANON 2024 BUDGET						6 OF 36			
Account Number					Account Description				Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	0	361	50	00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co		\$ 3	\$ -	\$ 10	\$ 2	\$ 10	
	1	0	361	70	00	Reproduction of Records	Photo Copies -Admin		\$ 22	\$ 51	\$ 50	\$ 43	\$ 50	
	1	0	362	10	00	Special Police Services -Contracted Police Protection -Lebanon School District	Police coverage for athletic games and other events, as requested 0203-410-18-03		\$ -	\$ -	\$ 1,500	\$ -	\$ -	
	1	0	362	11	00	Police Reports- Copies	Accident reports: \$15/accident rept & \$10/Verification letter for crimes		\$ 13,165	\$ 11,240	\$ 12,000	\$ 10,260	\$ 12,000	
	1	0	362	13	00	Police & Burgler Alarm Fees	False Alarm fees: 3 free 4-5 = \$50; 6+ = \$75		\$ 2,400	\$ 1,050	\$ 2,000	\$ 2,550	\$ 2,000	
	1	0	362	14	00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms 0209 division * 50%		\$ 48,202	\$ 52,095	\$ 60,031	\$ 29,928	\$ 53,397	
	1	0	362	15	00	Stray Dog Service Chg.	1st = \$50; 2nd = \$75; 3rd = \$100		\$ 706	\$ 315	\$ 500	\$ 225	\$ 500	
	1	0	362	20	00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment		\$ 1,767	\$ 6,763	\$ 500	\$ -	\$ 500	
	1	0	362	21	00	Fire Reports - Copies	Insurance reports - \$25 per report 2023 est. of 20 reports		\$ 425	\$ 450	\$ 500	\$ 150	\$ 500	
	1	0	362	22	00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.		\$ 15,430	\$ 14,920	\$ 14,500	\$ 15,130	\$ 14,500	
	1	0	362	23	00	Smoke Alarm Maint & False Alarms	False Alarm fees: 1 free; 2=\$75; 3-6 = \$150; 7+=\$250		\$ 475	\$ 4,750	\$ 1,000	\$ 385	\$ 1,000	
	1	0	362	41	00	Building Permits	Structures		\$ 21,722	\$ 69,654	\$ 20,000	\$ 37,910	\$ 55,000	
	1	0	362	47	10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits		\$ 40	\$ 120	\$ 500	\$ -	\$ 500	
	1	0	362	49	00	Housing Board of Appeals	Appeals to Housing Board		\$ 2,925	\$ 1,400	\$ 250	\$ -	\$ 600	
	1	0	362	51	00	Buyer Notification Certificates	Source: Real estate escrow companies.		\$ 18,490	\$ 16,170	\$ 16,000	\$ 12,055	\$ 16,000	
	1	0	362	59	00	Condemnation Lift Fee	Source: Landlords & Homeowners for Condemnation Lift Fee. \$250 each		\$ 17,290	\$ 15,825	\$ 10,000	\$ 17,250	\$ 15,000	
	1	0	362	59	10	Public Safety Administrative Fees	Administrative fees		\$ 5,838	\$ 3,982	\$ 2,000	\$ 2,637	\$ 500	
	1	0	362	60	00	Payment for Contracted Services	Reimbursement for services contracted by city for non-compliance		\$ 21,541	\$ 8,313	\$ 10,000	\$ 4,344	\$ 5,000	

Charges for Services

Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	0 363	10	00	Sidewalk, Curb Repair Inspection Permit	Sidewalk & Curb Repair/\$25 for 1st 50' / 147 permits in 2022; 212 in 2021; 145 in 2020; 61 in 2019; 42 in 2018; 35 in 2017; 53 in 2016; 49 in 2015; 38 in 2014; 23 in 2013; 28 in 2012; 30 in 2011; 23 in 2010; 16 in 2009	\$ 32,387	\$ 40,927	\$ 20,000	\$ 38,442	\$ 20,000
Charges for Services	1	0 363	21	10	Meters #1 8th & 9th St		\$ 27,958	\$ 23,391	\$ 24,825	\$ 15,874	\$ 21,549
	1	0 363	21	11	Meters #9 8th & Walton St		\$ 7,396	\$ 6,580	\$ 6,600	\$ 5,899	\$ 7,299
	1	0 363	21	20	Meters #2 6th, 7th & 10th Sts		\$ 18,819	\$ 13,439	\$ 14,700	\$ 9,795	\$ 13,075
	1	0 363	21	30	Meters #3 Walnut & Chestnut Sts		\$ 14,446	\$ 12,406	\$ 12,920	\$ 8,706	\$ 11,619
	1	0 363	21	40	Meters #4 Cumberland & Willow Sts		\$ 42,063	\$ 36,126	\$ 38,600	\$ 23,871	\$ 33,573
	1	0 363	21	60	Meters #6 Hospitals		\$ 1,525	\$ 1,617	\$ 1,500	\$ 1,237	\$ 1,656
	1	0 363	21	70	Meters #7 7th & Walton St		\$ 18,653	\$ 17,000	\$ 18,000	\$ 11,421	\$ 15,613
	1	0 363	21	80	Meters #8 8th & Spring St		\$ 2,716	\$ 2,833	\$ 2,100	\$ 2,234	\$ 3,088
	1	0 363	21	90	Sale of Tokens		\$ 3,437	\$ 3,243	\$ 3,400	\$ 2,745	\$ 3,669
		1	0 363	22	00	Special Parking Permits	Meter permits @ \$5 /day (357 permits in 2022, 502 in 2021; 178 in 2020; 78 in 2019; 1,241 in 2018; 286 in 2017; 934 in 2016; 383 in 2015; 179 in 2014; 567 in 2013; 420 in 2012; 302 in 2011); special parking permits \$40 per semester (0 in 2022 & 2021; 3 students in 2020; 28 in 2019; 40 2018; 65 in 2017; 57 in 2016; 51 in 2015; 75 in 2014; 36 in 2013; 61 in 2012 & 82 in 2011); includes Handicap parking new installation/renewals	\$ 2,645	\$ 2,648	\$ 3,000	\$ 1,510
	1	0 364	30	00	Solid Waste Collection & Disposal Fee	8th & Walton Trash & Recycling Center	\$ 4,155	\$ 4,245	\$ 3,600	\$ 2,900	\$ 8,580
	1	0 364	50	00	Sale of Recyclable Materials	P/U of recyclables by Cougles, Consolidated Scrap and Lebanon Refuse + Green Waste Fee for residents @ \$35/year (163 GW in 2022,180 GW in 2021 184 in 2020; 209 GW in 2019; 258 in 2018; 240 in 2017; 260 in 2016; 315 in 2015; 312 in 2014; 337 in 2013; 272 in 2012 & 258 in 2011)	\$ 11,017	\$ 10,997	\$ 10,000	\$ 9,440	\$ 13,000

10/31/2023					CITY OF LEBANON 2024 BUDGET								8 OF 36
	Account Number				Account Description		Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
	1	0 367	11	00	Swimming Pool Fees	Summer Pass, Daily Activity, and Group rentals	\$ -	\$ -	\$ -	\$ -	\$ -		
	1	0 367	11	10	Concession Stand Sales		\$ -	\$ -	\$ -	\$ -	\$ -		
	1	0 367	14	00	Rec Property Daily Rentals	Park & Pavilion Rentals: Optimist Bldg & Nature Barn & Garden Plots	\$ 2,655	\$ 6,460	\$ 4,500	\$ 5,125	\$ 5,000		
	1	0 367	14	50	Rec Camping & Other Fees	Stoever's Dam Camping Permits: \$3/person & \$12 w/electric	\$ 4,662	\$ 4,765	\$ 3,500	\$ 4,990	\$ 4,000		
						Total Charge for Service Revenues	\$ 439,685	\$ 480,981	\$ 470,169	\$ 358,257	\$ 489,565		
Miscellaneous Revenue	1	0 380	00	00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	\$ 4,198	\$ 1,177	\$ 500	\$ 527	\$ 500		
	1	0 380	20	20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	\$ 46,357	\$ 83,371	\$ 6,000	\$ 95,693	\$ 8,000		
	1	0 380	20	30	Civil Service Test Charges	Fee to Administer Civil Service Exam (\$35 per test for fire & police)	\$ 875	\$ -	\$ 840	\$ 490	\$ 455		
	1	0 387	00	00	Donations from Private Sources	Misc Donations to City (\$1,000) & Bieber Found.25% of Police Academy \$2,875	\$ 12,835	\$ -	\$ 17,500	\$ -	\$ 3,875		
							Total Miscellaneous Revenues	\$ 64,265	\$ 84,548	\$ 24,840	\$ 96,710	\$ 12,830	
Sale Fixed Asset	1	0 391	10	00	Sale of Property, Vehicles, Equip., Land	Auction in 2024	\$ -	\$ 13,199	\$ -	\$ 117	\$ 1,000		
	1	0 391	30	00	Sewer Fund Excess Capacity					\$ -			
							Total Sale of Fixed Assets	\$ -	\$ 13,199	\$ -	\$ 117	\$ 1,000	
Transfers	1	0 392	30	00	Transfer from Capital Reserve Fund	Transfer \$200,000 towards Stoever's Dam Project and \$100,000 towards 2025 Lg. Dump Truck Vehicle Purchase for Hwy. Maint.	\$ -	\$ -	\$ 134,850	\$ -	\$ 300,000		
	1	0 392	85	00	Transfer from Federal Fd-CDBG	CDBG reimburse police in Northside and EZ patrol areas to the limit of allocation 2023	\$ 192,000	\$ 96,000	\$ 96,000	\$ -	\$ 96,000		
							Total Transfers From Other Funds	\$ 192,000	\$ 96,000	\$ 230,850	\$ -	\$ 396,000	
	1	392	30	00	Transfer from Capital Reserve Fund								
Prior Yrs stment	1	0 395	00	00	Revenue - Prior Period Adjustments		\$ 1,121	\$ -	\$ -		\$ -		
	1	0 491	10	00	Expenditure - Prior Period Adjustments			\$ -	\$ -		\$ -		
							Net Prior Period Adjustments	\$ 1,121	\$ -	\$ -	\$ -		

10/31/2023						CITY OF LEBANON 2024 BUDGET				9 OF 36		
Adj	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
								TOTAL GENERAL FUND REVENUES	\$ 14,083,994	\$ 14,956,499	\$ 12,909,215	\$ 12,567,232
						GENERAL FUND EXPENSES						
	1	100	401	10	50	Mayor		\$ 62,000	\$ 75,000	\$ 80,797	\$ 59,044	\$ 82,551
	1	100	401	19	20	FICA (Soc Sec) Tax		\$ 4,843	\$ 6,108	\$ 6,452	\$ 4,720	\$ 6,594
Executive	1	100	401	19	50	Workers Compensation Ins.		\$ 200	\$ 192	\$ 295	\$ 148	\$ 336
	1	100	401	19	60	Medical Benefit		\$ 1,300	\$ 4,842	\$ 3,543	\$ 2,662	\$ 3,648
	1	100	401	19	61	Dental Insurance	Mayor does not utilize City health benefits				\$ -	\$ -
	1	100	401	19	62	Life Insurance	Receives Opt-Out	\$ 253	\$ 253	\$ 258	\$ 190	\$ 253
	1	100	401	19	70	To IRA		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
							Total Executive Expenditures	\$ 73,596	\$ 91,395	\$ 96,345	\$ 71,764	\$ 98,382
Legislative	1	101	400	10	50	Council	Council Chair & Vice Chair: \$3,302/year. Remaining Council (3):\$2,642/yr	\$ 8,000	\$ 11,800	\$ 13,049	\$ 9,302	\$ 14,529
		101	400	19	20	Medicare Tax		\$ -		\$ 189	\$ 120	\$ 211
	1	101	400	19	50	Workers Compensation Ins.		\$ 361	\$ 15	\$ 46	\$ 11	\$ 57
	1	101	400	24	00	General Expenses		\$ 138	\$ 602	\$ 500	\$ -	\$ 500
	1	101	404	31	40	Legal Services		\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
							Total Legislative Expenditures	\$ 8,499	\$ 12,417	\$ 14,784	\$ 9,433	\$ 16,297
Administration	1	102	404	31	40	Legal Services	City Business \$35,000 +\$5,000 Court / Labor & RTK Issues \$70,000/Cable Franchise Negotiation and Audit (\$10,620 in 2024 & \$5,310 in 2025)/Code Appeals \$5,000	\$ 64,207	\$ 114,152	\$ 82,000	\$ 80,823	\$ 126,000
	1	102	405	11	00	Admin Management	Director of Administration	\$ 58,772	\$ 58,561	\$ 59,842	\$ 43,100	\$ 63,119
	1	102	405	11	40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	\$ 87,277	\$ 91,609	\$ 98,806	\$ 63,508	\$ 104,783
	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 783	\$ 446	\$ 1,208	\$ -	\$ 500
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 17,997	\$ 19,475	\$ 20,911	\$ 13,578	\$ 21,469
	1	102	405	17	70	Sick Leave	for a total compensation	\$ 1,371	\$ 2,521	\$ 2,712	\$ 1,219	\$ 2,483
	1	102	405	18	00	Compensatory		\$ 125	\$ 572	\$ 513	\$ 1,321	\$ 1,033

10/31/2023						CITY OF LEBANON 2024 BUDGET						10 OF 36		
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
1	102	405	18	40	Unused Sick Leave				\$ 170	\$ 170	\$ 170	\$ 170	\$ 170	
1	102	405	19	20	FICA (Soc. Sec.) Tax				\$ 12,249	\$ 13,750	\$ 14,088	\$ 9,229	\$ 14,807	
1	102	405	19	50	Workers Compensation Ins.				\$ 205	\$ 210	\$ 368	\$ 141	\$ 426	
1	102	405	19	60	Medical Benefit	Self-insured			\$ 85,400	\$ 78,195	\$ 87,750	\$ 61,274	\$ 67,900	
1	102	405	19	61	Dental Benefit	Self-insured			\$ 1,200	\$ 1,229	\$ 1,458	\$ 1,068	\$ 1,050	
1	102	405	19	62	Life Insurance	Standard Life Insurance Company			\$ 759	\$ 759	\$ 862	\$ 603	\$ 675	
1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 16+ cases of paper			\$ 1,927	\$ 2,798	\$ 3,000	\$ 1,353	\$ 3,000	
1	102	405	21	50	Postage	Includes lease of postage machine (\$324 yr) + ink ribbon			\$ 1,462	\$ 2,013	\$ 2,200	\$ 1,282	\$ 2,400	
1	102	405	23	10	Vehicle - Fuel & Lubricants	Admin, Finance, CDBG, etc.			\$ -	\$ -	\$ 100	\$ -	\$ 100	
1	102	405	24	00	General Expenses	Mileage reimbursement, pre-employment and drug testing, shredding (\$500); bind journals (\$500)			\$ 3,093	\$ 5,343	\$ 5,000	\$ 3,141	\$ 5,000	
1	102	405	32	00	Communication	Wireless service: Mayor; Dir of Admin			\$ 1,106	\$ 986	\$ 1,200	\$ 387	\$ 1,200	
1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, meetings, notices, business cards, envelopes, permits, VLV Ad			\$ 2,720	\$ 5,004	\$ 3,500	\$ 2,454	\$ 3,500	
1	102	405	34	01	Ordinance Codification	Min Annual Maintenance Fee (\$995) + Codification			\$ 2,121	\$ 995	\$ 7,000	\$ 2,799	\$ 9,000	
1	102	405	37	40	Office Equipment - Maintenance & Repairs	Copier, fax - maintenance / parts; new desktop printers			\$ -	\$ 749	\$ 700	\$ -	\$ 700	
1	102	405	42	00	Dues, Subscriptions & Memberships	PA League of Cities (\$8,580 includes LP3) and other Dues & Fees (Chamber, \$574; PSMA, \$70; PA Assoc of Boro, \$225; Downtown Idea, \$247; CPBJ, \$79; LDN, \$120; Lebtown press releases, \$200)			\$ 9,377	\$ 18,241	\$ 10,500	\$ 1,504	\$ 10,500	
1	102	405	45	00	Contracted Services	Annual contracts and agreements / Copier Service Agreement (\$1,800)			\$ 2,782	\$ 3,504	\$ 2,000	\$ 1,800	\$ 2,250	
1	102	405	46	00	Training, Meetings, Continuing Education				\$ 464	\$ 297	\$ 2,000	\$ 445	\$ 2,000	
Total Administrative Expenditures									\$ 355,567	\$ 421,579	\$ 407,888	\$ 291,199	\$ 444,065	

10/31/2023						CITY OF LEBANON 2024 BUDGET				11 OF 36		
	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Culture & Recreation Contributions	1	103	452	24	71	Biddy Program	\$1000 each to Boys & Girls Biddy Basketball Coordinators	\$ -	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000
	1	103	452	24	72	Parks Program	Summer program(s) at City Parks	\$ 375	\$ 411	\$ 6,000	\$ 1,212	\$ 6,000
	1	103	453	54	00	Contribution - Fireworks	Same as 2023	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 4,000
	1	103	454	54	00	Contribution - Colemans Park	Same as 2023 Base	\$ 46,000	\$ 46,000	\$ 46,000	\$ 34,500	\$ 51,000
	1	103	456	54	00	Contribution - Library	Same as 2023	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	\$ 37,000
	1	103	457	54	00	Contribution - Military & Civic	Veteran Affairs Council - Memorial Day Parade, (\$500); Hispanic Multi-Cultural Event, (\$500); Bologna Drop, (\$500); Diversity/Unity, (\$500)	\$ 1,750	\$ 750	\$ 1,750	\$ -	\$ 2,000
						Total Culture & Recreation Contribution Expenditures	\$ 84,625	\$ 85,661	\$ 92,250	\$ 40,212	\$ 102,000	
Bike Park	1	105	452	24	00	General Expenses	Miscellaneous Expenses		\$ 30	\$ 400	\$ -	\$ 400
	1	105	452	36	10	Electric	Concession stand	\$ 732	\$ 363	\$ 500	\$ 348	\$ 500
	1	105	452	36	70	Garbage Removal			\$ -	\$ 400	\$ -	\$ 400
	1	105	452	36	45	Water/Sewer		\$ 356	\$ 171	\$ 400	\$ -	\$ 400
	1	105	452	37	40	Equipment Repairs & Maintenance	Miscellaneous Expenses & Test Fire Extg (\$177)		\$ -	\$ 200	\$ 7	\$ 300
						Total Skate Park & Bicycle Playground Expenditures	\$ 1,088	\$ 564	\$ 1,900	\$ 355	\$ 2,000	
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	\$ 1,540	\$ 2,475	\$ 3,000	\$ 1,598	\$ 3,000
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	\$ 444	\$ 400	\$ 500	\$ 44	\$ 500
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Aeration Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	\$ 2,933	\$ 2,346	\$ 3,200	\$ 2,360	\$ 4,500
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	\$ 2,910	\$ 2,999	\$ 3,600	\$ 2,216	\$ 3,600
	1	106	453	36	70	Garbage Removal	City PU-Trash Disposal @ GLRA	\$ 216	\$ 144	\$ 600	\$ 144	\$ 600
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-(\$4,000); Stone for trail, (\$500); Deck Maint. (\$500)	\$ 2,956	\$ 632	\$ 6,000	\$ 545	\$ 5,000

10/31/2023						CITY OF LEBANON 2024 BUDGET				12 OF 36				
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	106	453	45	00	Contracted Services	Dam: Algae control (\$4,800), Sediment Removal from Lake(\$21,000), Annual engineer inspections of dam(\$2,300), Dam improvement engineering & design (\$17,200), Dam Earthen Berm construction (\$175,722), Easement agreements (\$12,000), Underwater Pipe Inspection (\$18,400); NB: fire extinguishers (\$125)	\$ 18,021	\$ 29,336	\$ 167,408	\$ 21,492	\$ 251,247		
						Total Stoever's Dam / Nature Barn Expenditures		\$ 29,020	\$ 38,332	\$ 184,308	\$ 28,399	\$ 268,447		
	1	107	402	11	40	Non-Bargaining Employees	Finance Officer & AR/PR Staff Accountant	\$ 91,638	\$ 83,660	\$ 101,184	\$ 39,941	\$ 95,666		
	1	107	402	11	50	Part Time	A/P Staff Accountant	\$ 26,420	\$ 28,975	\$ 29,197	\$ 22,202	\$ 33,080		
Financial Administration	1	107	402	17	10	Administrative Leave		\$ 132	\$ 276	\$ 195	\$ -	\$ 421		
	1	107	402	17	60	Vacation & Personal Leave		\$ 8,931	\$ 9,079	\$ 7,721	\$ 1,491	\$ 8,459		
	1	107	402	17	70	Sick Leave		\$ 7,775	\$ 6,550	\$ 6,221	\$ 3,309	\$ 5,002		
	1	107	402	19	20	FICA (Soc. Sec.) Tax		\$ 9,919	\$ 10,234	\$ 11,056	\$ 5,121	\$ 10,911		
	1	107	402	19	50	Workers Compensation Ins.		\$ 166	\$ 157	\$ 289	\$ 78	\$ 314		
	1	107	402	19	60	Medical Benefit		\$ 42,700	\$ 33,390	\$ 39,000	\$ 14,590	\$ 38,800		
	1	107	402	19	61	Dental Insurance		\$ 600	\$ 525	\$ 648	\$ 241	\$ 600		
	1	107	402	19	62	Life Insurance		\$ 337	\$ 295	\$ 345	\$ 127	\$ 338		
	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 13 cases of paper	\$ 2,887	\$ 5,206	\$ 4,800	\$ 1,587	\$ 5,500		
	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, payroll, parking letters	\$ 1,232	\$ 1,141	\$ 1,500	\$ 821	\$ 1,500		
	1	107	402	24	00	General Expenses	Shredder Service, Replace printer	\$ 472	\$ 1,161	\$ 500	\$ 740	\$ 1,300		
	1	107	402	31	10	Accounting & Auditing	Acct Svs (\$10,000) / Audit 2023 (\$32,500)	\$ 34,609	\$ 33,412	\$ 42,500	\$ 34,075	\$ 42,500		
	1	107	402	31	15	GASB 34/40/43/45/75 PERB	Post retirement benefit full actuarial evaluation due every 2 years (due 2024)- (\$5,500) / Maintenance of Ind Appraisal Insured values, \$1,105 in 2024; Property Record, (\$765)	\$ 1,685	\$ 5,705	\$ 3,000	\$ 2,760	\$ 7,500		
	1	107	402	46	00	Training		\$ -	\$ -	\$ 800	\$ -	\$ 800		

10/31/2023						CITY OF LEBANON 2024 BUDGET				13 OF 36			
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
1 107 402 95 00						Credit Card Costs	Processing fee based on % of payments received by credit card	\$ 3,499	\$ 4,179	\$ 4,000	\$ 2,903	\$ 4,500	
							Total Financial Administration Expenditures	\$ 233,002	\$ 223,945	\$ 252,956	\$ 129,986	\$ 257,191	
Insurance & Other Benefits	1 108 486 35 00						Insurance and Bonding	Commercial (\$126,021) Genl Liab (\$27,969) Auto (\$31,000) VFIS (\$37,947) Umbrella (\$29,392) Vol Fire WC (\$27,318), Volunteers (\$375), Broker's Fee & Unemployment	\$ 337,247	\$ 244,569	\$ 309,903	\$ 243,055	\$ 340,017
	1 108 486 45 00						Insurance Consultant	Hourly rate + File Maint Fee (\$2,000); Zigmund	\$ 5,725	\$ 5,500	\$ 5,000	\$ 450	\$ 5,000
	1 108 486 90 00						Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	\$ 24,420	\$ 68,785	\$ 60,000	\$ 5,663	\$ 60,000
	1 108 487 19 60						Medical Benefit Retirees	Police / Fire / AFSCME / any employees	\$ 1,011,491	\$ 1,037,858	\$ 1,056,525	\$ 901,605	\$ 1,144,163
Insurance & Other Benefits	1 108 487 19 62						Life Insurance - Retirees	Police / Fire / AFSCME / any employees	\$ 1,923	\$ 1,621	\$ 2,500	\$ 1,889	\$ 3,479
	1 108 483 10 00						Police Pension Contribution		\$ 1,188,422	\$ 932,601	\$ 930,351	\$ 930,351	\$ 947,755
	1 108 483 20 00						Fire Pension Contribution		\$ 292,072	\$ 271,449	\$ 258,304	\$ 258,304	\$ 423,613
								Total Insurance & Other Benefits Expenditures	\$ 2,861,300	\$ 2,562,383	\$ 2,622,583	\$ 2,341,317	\$ 2,924,027
Data Processing	1 109 407 37 40						Technology Equipment - Maintenance & Repairs	Hardware replacements- 5 desktop, 4 monitors	\$ 3,601	\$ 10,874	\$ 12,000	\$ 11,151	\$ 8,000
	1 109 407 45 20						IT Contracted Services	IT System Maintenance & IT Troubleshooting Servces (\$9,000), Install Replacement Computers (\$2,000); Cyber Security Awareness Training & Evaluation (\$3,500), 2 Hard Drives for Servers(\$2,250),Migrate detective data off NAS (\$500),Upgrade BU Storage Device (\$1,200), Firewall Replacement at City Hall (2,500), Firewall Warr. Renewal Hwy Gar (\$55).	\$ 7,809	\$ 47,771	\$ 38,000	\$ 5,964	\$ 23,000

10/31/2023						CITY OF LEBANON 2024 BUDGET					15 OF 36					
Account Number						Account Description			Notes-2023			2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Headquarters Staff	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries			\$ 23,905	\$ 21,148	\$ 32,999	\$ 20,508	\$ 28,905		
	1	201	410	17	70	Sick Leave	for a total compensation			\$ 5,761	\$ 8,588	\$ 6,811	\$ 5,970	\$ 4,712		
	1	201	410	18	00	Compensatory	Comp time used & paid out			\$ 1,022	\$ 182	\$ 1,313	\$ -	\$ -		
	1	201	410	18	02	Overtime Holiday				\$ 6,066	\$ 2,949	\$ 9,630	\$ 4,973	\$ 7,219		
	1	201	410	18	40	Unused Sick Leave	Per Contract			\$ -	\$ -	\$ -	\$ -	\$ -		
	1	201	410	19	10	Uniform Maintenance Allowance	2 @ (\$195.79) Mar & Sept			\$ 538	\$ 738	\$ 760	\$ 380	\$ 783		
	1	201	410	19	20	FICA (Soc. Sec.) tax				\$ 5,456	\$ 5,282	\$ 8,627	\$ 4,792	\$ 8,627		
	1	201	410	19	50	Worker's Compensation				\$ 5,291	\$ 3,683	\$ 9,765	\$ 5,230	\$ 12,450		
	1	201	410	19	60	Medical Benefit				\$ 64,050	\$ 52,470	\$ 78,000	\$ 40,590	\$ 58,200		
	1	201	410	19	61	Dental Insurance				\$ 900	\$ 825	\$ 1,296	\$ 673	\$ 900		
	1	201	410	19	62	Life Insurance				\$ 548	\$ 541	\$ 861	\$ 457	\$ 675		
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper			\$ 2,255	\$ 3,424	\$ 4,000	\$ 1,556	\$ 3,500		
	1	201	410	21	50	Postage	Stamps			\$ 1,357	\$ 1,132	\$ 1,800	\$ 1,178	\$ 1,800		
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.			\$ 38,012	\$ 45,997	\$ 66,000	\$ 27,207	\$ 55,000		
Headquarters Staff	1	201	410	23	80	Clothing & Uniform Supplies	New officer uniforms, vests (replace every 5 years) - 2023 need 10 vests @ ~ (\$975) each, Academy Uniform \$300, New Off. \$1,900 ea			\$ 17,518	\$ 19,199	\$ 20,000	\$ 8,174	\$ 25,000		
	1	201	410	24	00	General Expenses	Transponder, EZ pass, Meal allowances, broken windows, petty cash, mileage reimbursement, travel exp for officers; shredding.			\$ 2,472	\$ 4,168	\$ 3,000	\$ 1,016	\$ 3,000		
	1	201	410	24	10	Operating Supplies	Evidence supplies, pepper spray, Taser Carts & Batts, Crime & vehicle code copies			\$ 2,286	\$ 5,705	\$ 7,000	\$ 2,291	\$ 7,000		
	1	201	410	24	11	SWAT (formerly)Emergency Services Unit	SWAT team - ammunition, special equipment & supplies			\$ 1,939	\$ 1,357	\$ 2,000	\$ -	\$ 2,000		
	1	201	410	25	10	Vehicle - Repairs	Police cars			\$ 12,267	\$ 10,102	\$ 20,000	\$ 7,372	\$ 20,000		
	1	201	410	26	0	Minor Equipment	5 Tasers\$8,000, 2 Digital Cameras \$1,200, 8 Level 3 Holsters \$960			\$ 23,801	\$ -	\$ 4,500	\$ 2,087	\$ 11,000		
	1	201	410	32	00	Communication	Verizon Wireless service (Chief, Capt, Det., 2 ParkMobile \$2,700): EMA Modems, (\$6,600).			\$ 15,977	\$ 18,641	\$ 8,600	\$ 7,708	\$ 9,300		
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets, logs, accident reports, citation, incident reports & ads, business cards			\$ 8,047	\$ 10,815	\$ 10,000	\$ 7,454	\$ 11,500		

10/31/2023						CITY OF LEBANON 2024 BUDGET					16 OF 36			
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
1	201	410	37	42	Office Equipment - Maint & Repair	Parts for copier, fax machine, shredder, etc.		\$ -	\$ 325	\$ 500	\$ -	\$ 500		
1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, antennas, batteries, & service calls, etc.		\$ 2,102	\$ 1,353	\$ 4,500	\$ 1,394	\$ 4,500		
1	201	410	42	00	Dues, Subscriptions & Memberships	PCPA (\$150); AEAP (\$39), Kennel Lic. \$25		\$ 547	\$ 250	\$ 250	\$ -	\$ 250		
1	201	410	45	00	Contracted Services	Speed calibration (\$567), "Ctl. Square" software maintenance (\$20,771), Copier lease/maint (\$2,000), Porter Lee (\$971), TransUnion People Searches (\$900), Plan It \$(2,663), Cloud Storage for In car & body worn cameras (\$23,508), Event Security (\$1,000).		\$ 29,251	\$ 36,682	\$ 53,348	\$ 47,538	\$ 53,000		
1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams, Trans LLC credit cks (\$720), employment ads		\$ 3,535	\$ 8,506	\$ 10,000	\$ 7,388	\$ 10,000		
1	201	410	45	20	Humane Society	Represents cost of all city residents dropping animals off at Humane Society, (\$2,550); + Trap, Neuter, Release program for cats (\$3,300)		\$ -	\$ -	\$ 9,950	\$ 6,650	\$ 7,000		
Headquarters Staff	1	201	410	46	00	Training	Meeting, Continuing Education - Ammo & tasers for Certifications & Training (\$8,500) & ACT 120 Academy, (\$17,250), Range fees, (\$0), CPR (\$0-every 2 yrs), 2 FTO Training (\$1,100), Capt. Internal Invest.Training (\$1,000), Use of Force Training (\$897 x 2=\$1,794.)		\$ 12,768	\$ 20,431	\$ 24,000	\$ 20,201	\$ 30,000	
	1	201	410	46	10	K9 Training	Quarterly payment - Blue Line K9		\$ 1,800	\$ 1,425	\$ 1,900	\$ -	\$ 1,900	
	1	201	410	51	00	Public Relation Materials	National Night Out, Trunk or Treat		\$ -	\$ -	\$ 500	\$ -	\$ 500	
	1	201	410	76	00	Vehicle Replacement	1 new vehicle (\$49,700), with all outfits (\$16,940).		\$ 7,436	\$ 54,748	\$ 64,210	\$ -	\$ 66,640	
								Total Headquarters Expenditures	\$ 465,149	\$ 483,404	\$ 738,108	\$ 397,094	\$ 721,755	
1	202	410	11	15	Sergeants	(1) Sergeant		\$ 82,470	\$ 82,401	\$ 82,366	\$ 65,866	\$ 85,800		
1	202	410	11	20	Detectives	(4) Detectives		\$ 220,608	\$ 216,522	\$ 303,762	\$ 127,885	\$ 304,584		

10/31/2023						CITY OF LEBANON 2024 BUDGET						17 OF 36		
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Detectives	1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits		\$ -	\$ 13	\$ 3,000	\$ -	\$ 3,000	
	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries		\$ 41,417	\$ 38,674	\$ 47,815	\$ 25,691	\$ 51,355	
	1	202	410	17	70	Sick Leave	for a total compensation		\$ 11,174	\$ 6,435	\$ 12,939	\$ 14,117	\$ 19,539	
	1	202	410	18	00	Compensatory	Comp time used & paid out		\$ 5,165	\$ 7,873	\$ 11,193	\$ 2,241	\$ 10,384	
	1	202	410	18	01	Overtime Pay			\$ 8,341	\$ 23,519	\$ 31,278	\$ 7,976	\$ 25,143	
	1	202	410	18	02	Overtime Holiday			\$ 11,659	\$ 11,508	\$ 17,864	\$ 6,961	\$ 17,565	
	1	202	410	19	50	Worker's Compensation			\$ 15,297	\$ 11,944	\$ 18,995	\$ 7,637	\$ 25,433	
	1	202	410	19	20	Medicare				\$ 2,393	\$ 7,404	\$ 3,691	\$ 9,043	
	1	202	410	19	60	Medical Benefit			\$ 85,400	\$ 71,550	\$ 97,500	\$ 51,860	\$ 97,000	
	1	202	410	19	61	Dental Insurance			\$ 1,200	\$ 1,125	\$ 1,620	\$ 856	\$ 1,500	
	1	202	410	19	62	Life Insurance			\$ 1,012	\$ 949	\$ 1,292	\$ 675	\$ 1,265	
	1	202	410	23	80	Clothing Allowance	5 @ (\$587.43) / Mar & Sept		\$ 4,838	\$ 4,430	\$ 5,703	\$ 2,281	\$ 5,874	
									Total Detectives Expenditures	\$ 488,581	\$ 479,336	\$ 642,731	\$ 317,737	\$ 657,485
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant		\$ 95,189	\$ 99,191	\$ 93,339	\$ 585	\$ 96,571	
	1	203	410	11	15	Sergeants	(3) Sergeants		\$ 197,206	\$ 170,161	\$ 249,340	\$ 45,049	\$ 238,249	
	1	203	410	11	21	Patrolmen	(26) Patrolmen		\$ 1,538,768	\$ 1,599,047	\$ 1,584,435	\$ 1,104,191	\$ 1,658,355	
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits		\$ 42,445	\$ 37,547	\$ 51,000	\$ 5,743	\$ 51,000	
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries		\$ 231,910	\$ 206,270	\$ 175,981	\$ 117,843	\$ 175,041	
	1	203	410	17	70	Sick Leave	for a total compensation		\$ 227,649	\$ 80,138	\$ 93,755	\$ 131,262	\$ 78,823	
	1	203	410	18	00	Compensatory	Comp time used & paid out		\$ 58,406	\$ 47,946	\$ 45,945	\$ 27,308	\$ 40,214	
	1	203	410	18	01	Overtime Pay			\$ 152,367	\$ 234,750	\$ 203,803	\$ 89,351	\$ 188,370	
	1	203	410	18	02	Overtime Holiday			\$ 97,682	\$ 85,861	\$ 96,489	\$ 54,237	\$ 112,450	
	1	203	410	18	03	Overtime School			\$ -	\$ -	\$ 1,500	\$ -	\$ -	
	1	203	410	18	04	Drug Task Force OT	See revenue acct # 358-10-02		\$ 9,020	\$ 8,371	\$ 5,000	\$ 6,408	\$ 3,500	
	1	203	410	18	05	DUI OT	See revenue acct # 358-10-03		\$ 813	\$ 398	\$ 500	\$ -	\$ 500	
	1	203	410	18	06	Seat Belt - Buckle Up	See revenue acct # 354-02-00		\$ 1,547	\$ -	\$ 500	\$ 549	\$ 500	
	1	203	410	18	08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01		\$ 3,140	\$ 610	\$ 1,500	\$ 3,772	\$ 1,500	
	1	203	410	18	10	Pedestrian Detail	See revenue acct # 354-02-02		\$ -	\$ -	\$ 500	\$ -	\$ 500	
	1	203	410	19	10	Uniform Maintenance Allowance	30 @ (\$195.79) Mar & Sept		\$ 10,571	\$ 8,674	\$ 11,405	\$ 4,562	\$ 11,747	
	1	203	410	19	20	Medicare			\$ -	\$ 13,892	\$ 36,715	\$ 21,600	\$ 38,361	
	1	203	410	19	50	Worker's Compensation			\$ 104,976	\$ 82,822	\$ 97,058	\$ 46,733	\$ 129,369	
1	203	410	19	60	Medical Benefit			\$ 599,098	\$ 537,492	\$ 585,000	\$ 377,256	\$ 582,000		
1	203	410	19	61	Dental Insurance			\$ 8,400	\$ 8,375	\$ 9,720	\$ 6,154	\$ 9,000		

10/31/2023						CITY OF LEBANON 2024 BUDGET						18 OF 36	
		Account Number				Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
	1	203	410	19	62	Life Insurance		\$ 7,529	\$ 7,044	\$ 7,751	\$ 4,830	\$ 7,600	
							Total Patrol Expenditures	\$ 3,386,716	\$ 3,228,589	\$ 3,351,236	\$ 2,047,433	\$ 3,423,650	
Record Clerks	1	205	410	11	40	Non-Bargaining Employees	(1) FT Records Clerk	\$ 23,180	\$ 25,210	\$ 31,794	\$ 23,904	\$ 32,510	
	1	205	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 142	\$ 114	\$ -	\$ -	\$ 200	
	1	205	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 3,197	\$ 3,293	\$ 4,160	\$ -	\$ 4,285	
	1	205	410	17	70	Sick Leave	for a total compensation	\$ 2,256	\$ 904	\$ 1,345	\$ 150	\$ 1,422	
	1	205	410	19	20	FICA (Soc. Sec.) Tax		\$ 2,117	\$ 2,343	\$ 2,853	\$ 1,840	\$ 2,939	
	1	205	410	19	50	Worker's Compensation		\$ 35	\$ 36	\$ 75	\$ 28	\$ 85	
	1	205	410	19	60	Medical Benefit		\$ 21,350	\$ 19,080	\$ 19,500	\$ 4,840	\$ 19,400	
	1	205	410	19	61	Dental Insurance		\$ 300	\$ 300	\$ 324	\$ 79	\$ 300	
	1	205	410	19	62	Life Insurance		\$ 169	\$ 169	\$ 172	\$ 42	\$ 169	
							Total Record Clerk Expenditures	\$ 52,746	\$ 51,449	\$ 60,223	\$ 30,883	\$ 61,310	
Support Services	1	206	410	11	10	Police Management	(1) Lieutenant	\$ 112,484	\$ 22,779	\$ 104,064	\$ -	\$ 93,809	
	1	206	410	11	15	Sergeants	(1) Sergeant	\$ -	\$ 88,290	\$ 97,213	\$ 59,069	\$ 88,942	
	1	206	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ 363	\$ 500	\$ -	\$ 500	
	1	206	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 27,063	\$ 24,494	\$ 19,402	\$ 7,141	\$ 19,728	
	1	206	410	17	70	Sick Leave	for a total compensation	\$ 5,199	\$ 4,898	\$ 3,880	\$ 987	\$ 4,015	
	1	206	410	18	00	Compensatory	Comp time used & paid out	\$ 395	\$ -	\$ 2,886	\$ 540	\$ 2,099	
	1	206	410	18	01	Overtime Pay		\$ 2,504	\$ 3,315	\$ 10,978	\$ 1,062	\$ 1,099	
	1	206	410	18	02	Overtime Holiday		\$ 4,204	\$ 5,620	\$ 10,728	\$ 5,654	\$ 7,084	
	1	206	410	19	10	Uniform Maintenance Allowance	2 @ (\$195.79) Mar & Sept	\$ 717	\$ 554	\$ 760	\$ 190	\$ 783	
			206	410	19	20	Medicare		\$ -	\$ 285	\$ 3,257	\$ 1,103	\$ 3,150
	1	206	410	19	50	Worker's Compensation		\$ 6,204	\$ 1,943	\$ 8,356	\$ 2,282	\$ 10,625	
	1	206	410	19	60	Medical Benefit		\$ 28,467	\$ 9,540	\$ 39,000	\$ 14,590	\$ 38,800	
	1	206	410	19	61	Dental Insurance		\$ 400	\$ 150	\$ 648	\$ 241	\$ 600	
1	206	410	19	62	Life Insurance		\$ 337	\$ 127	\$ 517	\$ 190	\$ 506		
							Total Support Service Expenditures	\$ 187,974	\$ 162,358	\$ 302,189	\$ 93,049	\$ 271,740	
	1	207	410	11	20	Detectives	(2) Detectives	\$ 75,800	\$ 79,636	\$ 150,917	\$ 57,628	\$ 152,698	
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	

10/31/2023						CITY OF LEBANON 2024 BUDGET				19 OF 36				
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
City / County Narcotics Team	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries		\$ 9,850	\$ 10,186	\$ 14,969	\$ 5,970	\$ 21,650	
	1	207	410	17	70	Sick Leave	for a total compensation		\$ 1,970	\$ 562	\$ 2,180	\$ 966	\$ 10,413	
	1	207	410	18	00	Compensatory	Comp time used and paid out					\$ -	\$ 2,464	
	1	207	410	18	01	Overtime Pay			\$ 2,533	\$ 1,456	\$ 5,354	\$ 3,767	\$ 11,190	
	1	207	410	18	02	Overtime Holiday			\$ 2,487	\$ 3,267	\$ 5,485	\$ 3,161	\$ 7,817	
	1	207	410	19	20	Medicare			\$ -	\$ 569	\$ 2,609	\$ 1,128	\$ 3,005	
	1	207	410	19	50	Worker's Compensation			\$ 3,828	\$ 3,163	\$ 6,692	\$ 2,333	\$ 10,134	
	1	207	410	19	60	Medical Benefit			\$ 21,350	\$ 19,080	\$ 39,000	\$ 14,590	\$ 38,800	
	1	207	410	19	61	Dental Insurance			\$ 300	\$ 300	\$ 648	\$ 241	\$ 600	
	1	207	410	19	62	Life Insurance			\$ 253	\$ 253	\$ 517	\$ 190	\$ 506	
	1	207	410	23	80	Clothing Allowance	2 @ (\$587.43) / Mar & Sept		\$ 537	\$ 1,107	\$ 2,281	\$ 570	\$ 2,350	
	Total City / County Narcotics Team Expenditures								\$ 118,908	\$ 119,579	\$ 231,652	\$ 90,544	\$ 262,627	
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society		\$ 1,516	\$ 58	\$ 1,548	\$ -	\$ 1,594	
	1	208	410	19	20	FICA (Soc. Sec.) Tax			\$ 112	\$ 9	\$ 118	\$ -	\$ 122	
	1	208	410	19	50	Worker's Compensation			\$ 60	\$ 3	\$ 58	\$ -	\$ 78	
	Total Humane Officer Expenditures								\$ 1,688	\$ 70	\$ 1,724	\$ -	\$ 1,794	
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (3) Substitutes		\$ 81,808	\$ 87,805	\$ 98,889	\$ 52,754	\$ 103,487	
	1	209	410	17	60	Personal Leave	1 day / year = 2.5 hours		\$ 342	\$ 300	\$ 540	\$ 270	\$ 540	
	1	209	410	17	70	Sick Leave	4 days / year = 10 hours		\$ 2,459	\$ 2,387	\$ 5,134	\$ 1,127	\$ 3,652	
	1	209	410	19	10	Uniform Maintenance			\$ 1,785	\$ 2,336	\$ 2,000	\$ 232	\$ 2,000	
	1	209	410	19	20	FICA (Soc. Sec.) Tax			\$ 6,275	\$ 7,119	\$ 7,999	\$ 4,143	\$ 8,237	
	1	209	410	19	50	Worker's Compensation			\$ 4,751	\$ 3,964	\$ 5,500	\$ 2,307	\$ 7,214	
Total Educational Services Expenditures								\$ 97,420	\$ 103,911	\$ 120,062	\$ 60,833	\$ 125,130		
1	210	410	53	00	Central Booking	Cost Share for County Central Booking				\$ -		\$ -		
								\$ -	\$ -	\$ -		\$ -		
TOTAL POLICE DEPARTMENT EXPENDITURES								\$ 4,799,182	\$ 4,628,696	\$ 5,447,925	\$ 3,037,573	\$ 5,525,491		
1	301	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.		\$ 1,379	\$ 1,731	\$ 1,800	\$ 902	\$ 1,800		
1	301	411	32	00	Communication	Phone + internet		\$ 2,277	\$ 2,395	\$ 2,500	\$ 2,036	\$ 2,500		
1	301	411	36	10	Electric	hose dryers		\$ 6,824	\$ 5,570	\$ 10,000	\$ 3,042	\$ 7,000		

10/31/2023						CITY OF LEBANON 2024 BUDGET							20 OF 36
	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
Fire Station #1	1	301	411	36	20	Natural Gas	boiler, hot water; generator	\$ 4,975	\$ 5,525	\$ 6,000	\$ 2,829	\$ 6,100	
	1	301	411	36	45	Water/Sewer		\$ 1,347	\$ 1,223	\$ 1,600	\$ 899	\$ 1,600	
	1	301	411	36	70	Garbage Removal		\$ 568	\$ 919	\$ 800	\$ 1,118	\$ 1,600	
	1	301	411	37	10	Grounds Maintenance	Mulch, trimmer line, weed killer, Tree Replacement (\$300).	\$ 90	\$ -	\$ 300	\$ -	\$ 1,000	
	1	301	411	37	30	Building Maintenance & Repair	Door repairs, (\$1,500); Emergency Generator, (\$500); Air Filters, (\$2,089); Seal Parking Lot (\$4,492), Convert Lights to LED (\$2,658), Seals & Gaskets on Doors (\$816),Miscellaneous repairs	\$ 8,722	\$ 33,506	\$ 16,700	\$ 16,242	\$ 15,000	
	1	301	411	37	40	Equipment Maintenance & Repair	JD Mower, trimmer,	\$ 732	\$ 5,563	\$ 500	\$ 104	\$ 300	
	1	301	411	45	00	Contracted Services	Emergency Generator (\$209)/Air Compressor(\$1,737) Maintenance Contracts/ Erhlich (\$648)/fire extg (\$198)/furnace&HVAC (\$415).	\$ 4,347	\$ 3,121	\$ 3,400	\$ 1,898	\$ 3,400	
								Total Fire Station #1 Expenditures	\$ 31,261	\$ 59,553	\$ 43,600	\$ 29,070	\$ 40,300
	1	302	411	11	00	Fire Management	Fire & Deputy Fire Commissioner	\$ 117,489	\$ 127,768	\$ 129,802	\$ 55,611	\$ 121,753	
Bureau of Fire	1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	\$ 1,062,337	\$ 1,035,432	\$ 1,076,493	\$ 872,337	\$ 1,233,328	
	1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 1,410	\$ 2,649	\$ 5,000	\$ 6,858	\$ 5,000	
	1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 180,068	\$ 181,518	\$ 183,338	\$ 138,722	\$ 193,419	
	1	302	411	17	70	Sick Leave	for a total compensation	\$ 93,688	\$ 132,723	\$ 110,020	\$ 54,210	\$ 56,797	
	1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	\$ 434,955	\$ 352,517	\$ 437,473	\$ 240,286	\$ 487,253	
			302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	\$ 147,321	\$ 149,636	\$ 151,881	\$ 104,308	\$ 165,258
	1	302	411	18	09	Overtime - Straight	Training	\$ 31	\$ 178	\$ 3,220	\$ 566	\$ 3,220	
	1	302	411	18	40	Unused Sick Leave		\$ 1,096	\$ 1,190	\$ 2,886	\$ 2,090	\$ 1,005	
	1	302	411	18	80	Cross Training Bonus	Cross training (\$500) each	\$ 7,100	\$ 7,800	\$ 7,000	\$ -	\$ 10,000	
	1	302	411	19	10	Uniform Maintenance Allowance	Per Contract - (\$600)/year - can be accumulated to (\$1,200) (21*\$600; + FC \$600) + Dep FC (\$500) + Vol Asst Chief (\$250).	\$ 11,552	\$ 8,405	\$ 10,000	\$ 14,531	\$ 18,000	
	1	302	411	19	20	FICA (Soc. Sec.) Tax		\$ 150,667	\$ 158,491	\$ 160,633	\$ 113,116	\$ 174,499	
	1	302	411	19	50	Workers Compensation Ins.		\$ 81,223	\$ 62,153	\$ 78,011	\$ 44,347	\$ 111,318	
	1	302	411	19	60	Medical Benefit		\$ 485,231	\$ 447,800	\$ 448,500	\$ 327,808	\$ 446,200	

CITY OF LEBANON
2024 BUDGET

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
1	302	411	19	61	Dental Insurance		\$ 6,800	\$ 7,000	\$ 7,452	\$ 5,352	\$ 6,900	
1	302	411	19	62	Life Insurance		\$ 5,441	\$ 5,652	\$ 5,770	\$ 4,127	\$ 5,826	
1	302	411	19	80	Educational Allowance	Outside training allowance(\$250/yr w/max Accumulation of \$750 Each)	\$ -	\$ -	\$ 5,250	\$ 250	\$ 10,000	
1	302	411	21	00	Office Supplies/Printer Supplies	Pens, pencils, paper clips, etc. + 4 cases of paper - (office & career FF)	\$ 427	\$ 483	\$ 900	\$ 238	\$ 900	
1	302	411	21	50	Postage	Stamps	\$ 363	\$ 590	\$ 800	\$ 605	\$ 900	
1	302	411	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc. C1 - C3; U-15, E-23, E-17, FP-251, & E-16, E-19, E-21, T-18, T-20,S-22, R-24,MV-15	\$ 14,231	\$ 24,155	\$ 30,000	\$ 14,292	\$ 28,000	
1	302	411	24	00	General Expenses	Mileage reimbursement, misc exp	\$ -	\$ 372	\$ 500	\$ 73	\$ 500	
1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries, Oil Dry	\$ 8,365	\$ 2,314	\$ 2,000	\$ 605	\$ 2,000	
1	302	411	25	10	Vehicle - Repairs	City-owned C1-C3; U-15, Foam15, MV15, E-23, FP 251. Portions of Vol.-owned E17, E16, 5 Engines Pump Test (\$420 * 5); Stress Test for Aerials in 2024; T-18 Annual Recert w/NDT (Stress) (\$960), T-20 Annual Recert w/ NDT w/ PM (\$2,929).	\$ 14,911	\$ 12,035	\$ 15,000	\$ 14,454	\$ 25,000	
1	302	411	27	00	Hardware/Software maint for mobile data terminals	First Due Emergency Reporting Software w/ scheduler(\$12,550); City Share of I Am Responding (\$368), Miscellaneous repairs	\$ 1,946	\$ 2,096	\$ 2,500	\$ 1,946	\$ 15,000	
1	302	411	30	10	Fire Chief Services	Vol. Asst Fire Chief \$333/month	\$ 816	\$ 2,700	\$ 2,700	\$ -	\$ 4,000	
1	302	411	30	30	Fire Prevention Program		\$ 873	\$ 180	\$ 900	\$ 722	\$ 900	
1	302	411	32	00	Communication	Chief & Dep Chief, (\$1,080); EMA tablets, (\$1,260)+ internet @ Rescue (\$1,111).	\$ 3,528	\$ 3,439	\$ 3,600	\$ 2,595	\$ 3,600	
1	302	411	32	70	Communication - Radio & Equipment Maintenance	Possess 50 Radios, 25 career pagers, Replacement Pagers & Chg Dock (\$3,130), Scanner (\$600).	\$ 1,976	\$ 841	\$ 1,500	\$ 3,638	\$ 5,500	
1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	\$ 460	\$ 1,389	\$ 500	\$ 743	\$ 750	
1	302	411	37	40	Equipment Maintenance & Repair	Misc. Fire equipment repairs (\$1,000), SCBA compressor repairs (2,000), Repair fire hose (\$2,000)	\$ 1,702	\$ 4,092	\$ 3,000	\$ 1,306	\$ 5,000	

CITY OF LEBANON
2024 BUDGET

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
Bureau of Fire	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC (\$145), PCFCA (\$150 x 2), NFPA (\$175)	\$ 360	\$ 215	\$ 400	\$ 470	\$ 650	
	1	302	411	45	00	Contracted Services	Copier Lease & Maint Agreement (\$600), fire extg on all trucks (\$709), SCBA Fit Test (\$650), SCBA FlowTest, (\$3,620); Fire consulting service (\$800), Rescue tool maint. (\$1,500)	\$ 4,595	\$ 4,058	\$ 12,500	\$ 8,565	\$ 12,500	
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	\$ 667	\$ 200	\$ 2,500	\$ 221	\$ 2,500	
	1	302	411	46	00	Training	Meetings, Continuing Education - Books, conferences, certifications, AS-(Fire Off 1 \$250),(ICC Cert IFC & IPMC \$275), (Fire Invest. \$1,500) ALL- Annual HazMat \$780, Situational Awareness \$3,000, EVOC \$1,600	\$ 353	\$ 3,606	\$ 6,500	\$ 3,093	\$ 8,600	
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	\$ 59,550	\$ 70,928	\$ 70,928	\$ -	\$ 73,321	
	1	302	411	54	00	Contribution Fire Company	9 Companies * (\$4,000)	\$ 36,000	\$ 36,407	\$ 36,000	\$ 19,929	\$ 36,000	
	1	302	411	75	10	Safety Equipment & Safety Clothing	(4) Turnout Gear, (\$17,200); Safety glasses (\$140), clothing, issued uniforms; Structure boots(\$1,800), Hoods (\$2,000)	\$ 3,142	\$ 20,442	\$ 29,000	\$ 56,881	\$ 29,000	
	1	302	411	76	00	Vehicle Replacement	2024 Chevy Tahoe w/Outfitting	\$ -	\$ -	\$ -	\$ -	\$ 76,625	
	Total Bureau of Fire Expenditures								\$ 2,940,674	\$ 2,871,454	\$ 3,044,457	\$ 2,114,895	\$ 3,381,022
	Fire Station #2	1	303	411	22	60	Cleaning & Other Supplies	Toilet paper, towels, emergency generator diesel	\$ 1,570	\$ 1,636	\$ 1,600	\$ 445	\$ 1,500
1		303	411	32	00	Communication	Landline + internet	\$ 2,086	\$ 2,395	\$ 2,500	\$ 2,036	\$ 2,500	
1		303	411	36	10	Electric		\$ 3,324	\$ 3,211	\$ 4,000	\$ 1,892	\$ 4,000	
1		303	411	36	20	Natural Gas		\$ 3,115	\$ 3,136	\$ 4,200	\$ 2,151	\$ 5,200	
1		303	411	36	45	Water/Sewer		\$ 742	\$ 780	\$ 900	\$ 518	\$ 900	
1		303	411	36	70	Garbage		\$ 517	\$ 868	\$ 800	\$ 1,118	\$ 1,500	
1		303	411	37	10	Grounds Maintenance	Trimmer line, weed killer, Mulch	\$ -	\$ -	\$ 250	\$ -	\$ 250	
1		303	411	37	30	Building Maintenance & Repair	Normal Maint-(\$4,000); Generator repairs, (\$400), Convert to LEDs (\$2,425), Air Filters (\$1,609)	\$ 45,689	\$ 6,158	\$ 10,500	\$ 1,915	\$ 8,500	
1		303	411	37	40	Equipment Maintenance & Repair		\$ -	\$ -	\$ 200	\$ -	\$ 200	

10/31/2023						CITY OF LEBANON 2024 BUDGET				23 OF 36			
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
1 303 411 45 00						Contracted Services	Ehrlich (\$709) + Emerg Gen Maint Contract (\$209) + fire extg (\$198) + Furnace/HVAC (\$605)	\$ 2,282	\$ 884	\$ 1,600	\$ 1,180	\$ 1,800	
							Total Fire Station #2 Expenditures	\$ 59,325	\$ 19,068	\$ 26,550	\$ 11,255	\$ 26,350	
Fire St #3 (incl Sr Center)	1 304 411 22 60						Cleaning & Paper Supplies	Toilet paper, towels, etc.	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1 304 411 36 10						Electric		\$ 3,295	\$ 2,441	\$ 3,000	\$ 1,330	\$ 3,000
	1 304 411 36 20						Natural Gas		\$ 3,345	\$ 3,375	\$ 4,000	\$ 2,094	\$ 5,000
	1 304 411 36 45						Water/Sewer		\$ 526	\$ 475	\$ 600	\$ 226	\$ 600
	1 304 411 37 30						Building Maintenance & Repair	General Repairs \$(2,871), Air Filters (\$1,129)	\$ 3,177	\$ 526	\$ 3,000	\$ 327	\$ 4,000
	1 304 411 45 00						Contracted Services	Ehrlich (\$720) + fire extg (\$198) + Furnace/HVAC (\$605)	\$ 707	\$ 1,695	\$ 1,500	\$ 816	\$ 1,600
								Total Fire Station #3 Expenditures	\$ 11,050	\$ 8,512	\$ 12,600	\$ 4,793	\$ 14,700
Health & Housing	305 421 11 10						Appointed Professionals	Dr. Yocum	\$ 7,102	\$ 7,596	\$ 7,535	\$ 5,216	\$ 7,761
	305 421 11 40						Non-Bargaining Employees	Code Supervisor(FT Inspector); Full-time Adm Aide	\$ 76,772	\$ 92,186	\$ 80,679	\$ 57,578	\$ 83,564
	305 421 11 50						Part Time Employee	1- PT Adm Aide; Inspectors- 2PT in GF & 3PT in CDBG	\$ 45,652	\$ 41,639	\$ 82,246	\$ 38,648	\$ 81,609
	305 421 17 10						Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 404	\$ -	\$ 300	\$ -	\$ 300
	305 421 17 60						Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 6,078	\$ 6,352	\$ 6,786	\$ 4,371	\$ 6,317
	305 421 17 70						Sick Leave	for a total compensation	\$ 1,093	\$ 965	\$ 1,502	\$ 1,867	\$ 1,895
	1 305 421 19 10						Uniform Maintenance Allowance	(6) inspectors @ (\$300) each	\$ 491	\$ 965	\$ 1,800	\$ 38	\$ 1,800
	1 305 421 19 20						FICA (Soc. Sec.) Tax		\$ 10,085	\$ 11,781	\$ 13,619	\$ 8,215	\$ 13,881
	1 305 421 19 50						Workers Compensation Ins.		\$ 345	\$ 309	\$ 557	\$ 215	\$ 683
	1 305 421 19 60						Medical Benefit		\$ 62,271	\$ 66,495	\$ 69,643	\$ 51,690	\$ 67,900
	1 305 421 19 61						Dental Insurance		\$ 875	\$ 1,046	\$ 1,157	\$ 860	\$ 1,050
	1 305 421 19 62						Life Insurance		\$ 499	\$ 647	\$ 615	\$ 448	\$ 592
	1 305 421 21 00						Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 2,329	\$ 2,597	\$ 3,000	\$ 1,862	\$ 3,200
	1 305 421 21 50						Postage	RPROP, BNC, E&D mailings	\$ 5,381	\$ 3,952	\$ 6,500	\$ 4,093	\$ 6,300
	1 305 421 23 10						Vehicle - Fuel & Lubricants	6 Inspectors / 5 vehicles	\$ 1,946	\$ 2,309	\$ 3,000	\$ 1,373	\$ 2,500
1 305 421 24 00						General Expenses	Lien fees, other general expenses, shredding	\$ 434	\$ 730	\$ 2,500	\$ 112	\$ 2,500	

10/31/2023						CITY OF LEBANON 2024 BUDGET				24 OF 36		
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Health & Housing	1	305	421	24	10	Operating Supplies	Batteries, PPE(\$300), locks, duct tape, spray(\$100), CO Detectors	\$ -	\$ 1,351	\$ 1,500	\$ -	\$ 1,500
	1	305	421	25	10	Vehicle - Repairs	Batteries & Tires (PS-1; I-1,2,3,5)	\$ 3,082	\$ 1,880	\$ 3,000	\$ 541	\$ 5,000
	1	305	421	31	70	Aux Comm Prog	Mediation services (County Agency)	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1	305	421	32	00	Communication	Wireless service - (6) cell phones	\$ 3,070	\$ 3,038	\$ 3,500	\$ 2,021	\$ 3,500
	1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	\$ 140	\$ 213	\$ 2,500	\$ 719	\$ 2,000
	1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Krall, (\$7,300); copier lease/maint (\$3,700), structural engineer (\$1,000)	\$ 13,689	\$ 10,731	\$ 12,000	\$ 6,466	\$ 16,000
	1	305	421	46	00	Training	Meetings, Continuing Ed-ICC code books [\$6,895 (\$5,670=5 sets, 4 fire code=\$460 & 18 PM code books=\$765)]; food safety & property maint. inspection tests, Code Training(\$1,250), Other training(\$300)	\$ 90	\$ 113	\$ 5,500	\$ 1,191	\$ 9,000
								Total Health & Housing Expenditures	\$ 241,828	\$ 256,895	\$ 309,939	\$ 187,524
Emergency Management	1	306	415	24	00	General Expense	for Local Emerg. Mgmt Coordinator				\$ -	\$ 250
	1	306	415	32	00	Communication					\$ -	\$ -
	1	306	415	32	01	County DES Public Safety Fee	Increased to \$1.20/per capita in 2023 from \$ 0.70/per capita - based on 2020 census	\$ 17,834	\$ 18,770	\$ 18,770	\$ 32,177	\$ 32,177
								Total Emergency Management Expenditures	\$ 17,834	\$ 18,770	\$ 18,770	\$ 32,177
Ambulance Services	1	307	412	54	00	Contribution for Capital Expenses	\$ 5.00/per capita - based on 2020 census	\$ 114,647	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070
								Total Ambulance Services Expenditures	\$ 114,647	\$ 134,070	\$ 134,070	\$ 134,070
							TOTAL PUBLIC SAFETY EXPENDITURES	\$ 3,416,619	\$ 3,368,322	\$ 3,589,986	\$ 2,513,784	\$ 3,948,221
1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	\$ 69,080	\$ 73,575	\$ 74,413	\$ 72,871	\$ 60,250	

10/31/2023						CITY OF LEBANON 2024 BUDGET						25 OF 36	
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
Engineering	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	\$ 34,088	\$ 32,608	\$ 35,623	\$ 25,537	\$ 36,494	
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 42	\$ -	\$ 200	\$ -	\$ 200	
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 9,161	\$ 9,438	\$ 9,720	\$ 5,057	\$ 7,324	
	1	402	408	17	70	Sick Leave	for a total compensation	\$ 3,463	\$ 3,246	\$ 2,464	\$ 7,139	\$ 2,161	
	1	402	408	18	00	Compensatory		\$ -	\$ -	\$ -	\$ -	\$ -	
	1	402	408	19	20	FICA (Soc. Sec.) Tax		\$ 8,522	\$ 9,433	\$ 9,365	\$ 8,461	\$ 8,157	
	1	402	408	19	50	Workers Compensation Ins.		\$ 283	\$ 247	\$ 368	\$ 232	\$ 345	
	1	402	408	19	60	Medical Benefit		\$ 42,700	\$ 38,160	\$ 39,000	\$ 37,305	\$ 38,800	
	1	402	408	19	61	Dental Insurance		\$ 600	\$ 600	\$ 648	\$ 617	\$ 600	
	1	402	408	19	62	Life Insurance		\$ 422	\$ 422	\$ 431	\$ 422	\$ 422	
	1	402	408	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 1,933	\$ 1,792	\$ 2,500	\$ 841	\$ 2,000	
	1	402	408	21	50	Postage		\$ 754	\$ 270	\$ 1,000	\$ 156	\$ 1,000	
	1	402	408	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	\$ 192	\$ 80	\$ 200	\$ 44	\$ 500	
	1	402	408	24	00	General Expenses	DEP Hauling License, (\$300)	\$ 319	\$ 848	\$ 800	\$ 777	\$ 800	
	1	402	408	25	10	Vehicle - Repairs	2007 Envoy (repair to frame-24,000 mi)	\$ 473	\$ 33	\$ 250	\$ 35	\$ 3,000	
	1	402	408	34	00	Advertising & Printing (Forms)	Business cards	\$ -	\$ 32	\$ 100	\$ 113	\$ 100	
	1	402	408	45	00	Contracted Services	Gen Consulting (\$30,000); Gen. Curb & Sidewalk Inspections (\$6,000) & St. Excavation Permit Reviews & Inspects. (\$6,000), copier lease agree. (\$1,600).	\$ 87,239	\$ 66,891	\$ 55,000	\$ 11,192	\$ 43,600	
	1	402	408	46	00	Training (Meetings, Continuing Education)	Conferences, PSATS Renewal (\$1,089).	\$ 575	\$ 579	\$ 800	\$ 1,389	\$ 1,400	
Total Engineering Expenditures								\$ 259,846	\$ 238,254	\$ 232,882	\$ 172,188	\$ 207,153	
1	403	430	11	20	Bargaining Employees	Mechanic	\$ 36,968	\$ 37,963	\$ 40,825	\$ 31,553	\$ 46,148		
1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	\$ 50,124	\$ 51,334	\$ 46,563	\$ 36,937	\$ 53,585		
1	403	430	17	10	Administrative Leave	100% General Fund	\$ -	\$ -	\$ 500	\$ 578	\$ 500		
1	403	430	17	60	Vacation & Personal Leave	100% General Fund	\$ 18,318	\$ 18,860	\$ 16,182	\$ 10,122	\$ 6,998		
1	403	430	17	70	Sick Leave	100% General Fund	\$ 2,168	\$ 8,052	\$ 2,566	\$ 5,928	\$ 2,644		
1	403	430	18	00	Compensatory	100% General Fund	\$ 1,207	\$ 1,879	\$ 1,243	\$ -	\$ 1,243		
1	403	430	18	01	Overtime Pay		\$ 3,435	\$ 1,411	\$ 7,407	\$ 1,555	\$ 4,989		
1	403	430	18	40	Unused Sick Leave	100% General Fund	\$ 218	\$ (72)	\$ 327	\$ 19	\$ -		

10/31/2023						CITY OF LEBANON 2024 BUDGET							26 OF 36	
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET		
Highway - General Services	1	403	430	19	20	FICA (Soc. Sec.) Tax		\$ 8,338	\$ 9,483	\$ 8,940	\$ 6,107	\$ 9,016		
	1	403	430	19	50	Workers Compensation Ins.		\$ 6,280	\$ 5,278	\$ 6,147	\$ 2,150	\$ 7,896		
	1	403	430	19	60	Medical Benefit		\$ 42,700	\$ 36,570	\$ 39,000	\$ 29,180	\$ 38,800		
	1	403	430	19	61	Dental Insurance		\$ 600	\$ 575	\$ 648	\$ 482	\$ 600		
	1	403	430	19	62	Life Insurance		\$ 337	\$ 323	\$ 344	\$ 253	\$ 338		
	1	403	430	23	00	Heating	Fuel Oil & related expenses 7th & Oak	\$ 5,292	\$ 11,342	\$ 12,000	\$ 8,036	\$ 13,000		
	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, H-1, H-18; propane for forklift; Oil & DEF fuel additive for all City vehicles (\$4,000)	\$ 5,945	\$ 6,879	\$ 8,300	\$ 6,381	\$ 8,500		
	1	403	430	23	80	Clothing & Uniforms	All Clothing & Boots(\$1,500) for Public Works	\$ 871	\$ 2,506	\$ 3,500	\$ 1,658	\$ 4,000		
	1	403	430	24	00	General Expenses	Meal allowances (\$700), Miscellaneous general expenses	\$ 734	\$ 362	\$ 1,000	\$ -	\$ 1,000		
	1	403	430	24	10	Operating Supplies	Office supplies, gloves, batteries, cleaning supplies, Hwy shop auto supplies, soap, tarps/straps, printer cartridges; LED Bulbs.	\$ 1,963	\$ 7,305	\$ 6,500	\$ 4,005	\$ 5,500		
1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; H-1; H-18; Bobcat, Fire extg (\$118)	\$ 935	\$ 673	\$ 2,500	\$ 188	\$ 2,800			
ices	1	403	430	32	00	Communication	Wireless service, (\$2,532); PA 1 Call (\$1,500); Comcast internet & phone, (\$3,200); 8th & Walton internet (\$480)	\$ 8,249	\$ 10,598	\$ 8,000	\$ 5,108	\$ 8,000		
	1	403	430	34	00	Advertising & Printing (Forms)		\$ -	\$ -	\$ 100	\$ 18	\$ 100		
	1	403	430	36	10	Electric	7th & Oak / 10th & Oak / Tree lights, 6 school speed zone flashers /Hwy N.-234 N 9th St	\$ 5,103	\$ 4,924	\$ 5,500	\$ 3,665	\$ 5,800		
	1	403	430	36	20	Natural Gas	10th & Oak	\$ 4,676	\$ 4,746	\$ 6,000	\$ 2,881	\$ 8,000		
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak	\$ 2,159	\$ 1,745	\$ 1,600	\$ 1,059	\$ 1,600		

CITY OF LEBANON
2024 BUDGET

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Highway - General Serv	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Weidle	\$ 9,777	\$ 11,667	\$ 10,500	\$ 14,580	\$ 19,500
	1	403	430	37	30	Building Maintenance & Repairs	Garage door maint, (\$1,500); Furnace maint, (\$1,500); Boiler Cert, (\$170), Old Hwy Gar Parapet Wall Repair (\$20,000)& misc repairs.	\$ 7,633	\$ 37,676	\$ 12,000	\$ 8,797	\$ 25,000
	1	403	430	45	00	Contracted Services	Ehrlich (\$643); Hackman Fire Ext (\$269); Maintenance@8th & Walton (\$1,000), Emerg Gen 10& Oak PM Service(\$698), 2nd Camera @ 8 & Walton(\$600).	\$ 1,136	\$ 1,395	\$ 42,000	\$ 490	\$ 3,500
	1	403	430	46	00	Training (Meetings, Continuing Education)	Emissions update;State Inspect. Lic.(\$100)5 yr due '24&'29(\$300); pool licenses/certificates/tolls/Playground Cert Exam (\$200)	\$ 80	\$ 309	\$ 500	\$ 50	\$ 600
	Total Highway General Service Expenditures								\$ 225,246	\$ 273,783	\$ 290,692	\$ 181,780
Traffic Control	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	\$ 91,560	\$ 67,445	\$ 86,022	\$ 93,613	\$ 88,617
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	\$ -	\$ -	\$ 6,240	\$ -	\$ 7,680
	1	404	433	17	10	Administrative Leave	100% general fund	\$ -	\$ 147	\$ 400	\$ -	\$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	\$ 4,692	\$ 3,752	\$ 5,000	\$ 5,326	\$ 5,150
	1	404	433	17	70	Sick Leave	100% general fund	\$ 7,706	\$ 2,021	\$ 1,428	\$ 1,926	\$ 1,471
	1	404	433	18	00	Compensatory	100% general fund	\$ 502	\$ 1,008	\$ -	\$ -	\$ -
	1	404	433	18	01	Overtime Pay	100% general fund	\$ 5,071	\$ 4,395	\$ 7,883	\$ 2,878	\$ 7,993
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 8,000	\$ 6,405	\$ 8,184	\$ 7,863	\$ 8,515
	1	404	433	19	50	Workers Compensation Ins.	100% general fund	\$ 6,059	\$ 3,536	\$ 5,627	\$ 4,378	\$ 7,458
	1	404	433	19	60	Medical Benefit	100% general fund	\$ 28,466	\$ 34,980	\$ 39,000	\$ 48,645	\$ 38,800
1	404	433	19	61	Dental Insurance	100% general fund	\$ 375	\$ 550	\$ 648	\$ 804	\$ 600	
1	404	433	19	62	Life Insurance	100% general fund	\$ 366	\$ 267	\$ 344	\$ 422	\$ 338	
1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-5, 6, 9, 11)	\$ 3,261	\$ 2,295	\$ 4,400	\$ 1,683	\$ 4,000	

10/31/2023					CITY OF LEBANON 2024 BUDGET								28 OF 36
	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET	
Traffic Control	1	404	433	24	10	Traffic Control Operating Supplies -Streets	Traffic signal supplies(\$35,075 + \$5,000), office supplies, drill bits, grinder wheels, caution tape, batteries, welding supplies, electrical tape, permit parking supplies LED signal bulbs, sign blanks & posts (\$15,000), St. Paint (\$1,500); Thermal Tape (\$3,000); Add'l Misc Signal (\$1,300), Barricades(\$2,000), Cones(\$1,200).	\$ 21,089	\$ 18,760	\$ 127,964	\$ 144,132	\$ 65,000	
	1	404	433	24	61	Signs & Paint - Parking lots & Curbs	Paint for mid-block crosswalks, Hwy yellow paint, white line paint, misc signs, twist ties, curb paint	\$ 2,137	\$ 545	\$ 3,000	\$ 2,012	\$ 3,000	
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-5, 6, 9, 11); fire extg in vehicles (\$79)	\$ 2,799	\$ 3,168	\$ 5,000	\$ 1,683	\$ 5,000	
	1	404	433	34	00	Printed Forms	Cardboard No parking signs (\$300) / Plastic Meter Covers, (\$375) / Street Sweeper Signs (\$450); Cumb.St paving & StScape no parking signs (\$1,100)	\$ 485	\$ 625	\$ 2,200	\$ -	\$ 2,300	
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Diamond blades; Saws & Drills, Misc hand tools, (\$600); 2 metal cans, (\$155)	\$ 3,331	\$ 32	\$ 26,000	\$ 509	\$ 1,000	
	1	404	433	45	00	Contracted Services	Traffic Signal Repairs by Contractor (\$35,000)Electrical services, (\$16,000); Traffic Signal Prev.Maint.(\$10,800), Line Painting(\$10,400).	\$ 48,158	\$ 30,877	\$ 28,000	\$ 18,594	\$ 72,200	
	1	404	433	46	00	Training (Meetings, Continuing Education)	1- Pest. Cert (\$200).	\$ -	\$ -	\$ 300	\$ -	\$ 300	
	1	404	434	22	00	Street Lights & Parking Lot Supplies	All lights - photocells, bulbs, underground wires, etc...	\$ 5,462	\$ 2,662	\$ 4,500	\$ 5,376	\$ 4,500	
Control	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring	\$ 1,605	\$ 1,816	\$ 2,500	\$ 1,339	\$ 2,500	
	1	404	445	11	50	Part Time Employees	(2) Meter Collectors	\$ 17,882	\$ 18,570	\$ 19,132	\$ 13,245	\$ 19,706	
	1	404	445	19	20	FICA (Soc. Sec.) Tax		\$ 1,315	\$ 1,474	\$ 1,464	\$ 1,013	\$ 1,507	
	1	404	445	19	50	Workers Compensation Ins.		\$ 996	\$ 820	\$ 1,006	\$ 564	\$ 1,320	

10/31/2023						CITY OF LEBANON 2024 BUDGET				29 OF 36		
	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Traffic	1	404	445	37	20	Parking Meter Repairs & Maintenance	Re-paint 23 Meter Heads-9th St bet. Wal. & Chest.(\$805); 200 domes & 15 mechanisims, (\$6,000); Batteries, locks,cups & miscellaneous, (\$3,500)	\$ 5,663	\$ 1,373	\$ 12,000	\$ 1,115	\$ 10,500
	1	404	445	45	00	Contracted Services	Armored car pick up (\$4,200); Plowing (\$12,000).	\$ 6,169	\$ 8,146	\$ 16,000	\$ 2,727	\$ 16,200
						Total Traffic Control Expenditures	\$ 273,149	\$ 215,669	\$ 414,242	\$ 359,847	\$ 376,055	
Highway Maintenance & Repairs	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	\$ 82,440	\$ 87,716	\$ 87,123	\$ 72,060	\$ 92,034
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	\$ 2,922	\$ 64	\$ 14,400	\$ -	\$ 12,960
	1	405	430	17	10	Administrative Leave	100% general fund	\$ -	\$ -	\$ 300	\$ 35	\$ 300
	1	405	430	17	60	Vacation & Personal Leave	100% general fund	\$ 6,791	\$ 8,082	\$ 7,099	\$ 3,971	\$ 6,459
	1	405	430	17	70	Sick Leave	100% general fund	\$ 4,274	\$ 3,511	\$ 2,616	\$ 70	\$ 2,752
	1	405	430	18	01	Overtime Pay	100% general fund	\$ 9,113	\$ 9,085	\$ 11,888	\$ 2,195	\$ 12,100
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 7,793	\$ 8,571	\$ 9,442	\$ 6,591	\$ 9,685
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	\$ 5,902	\$ 4,762	\$ 6,492	\$ 4,920	\$ 8,483
	1	405	430	19	60	Medical Benefit	100% general fund	\$ 42,700	\$ 38,160	\$ 39,000	\$ 25,930	\$ 38,800
	1	405	430	19	61	Dental Insurance	100% general fund	\$ 600	\$ 600	\$ 648	\$ 428	\$ 600
	1	405	430	19	62	Life Insurance	100% general fund	\$ 337	\$ 337	\$ 344	\$ 225	\$ 338
	1	405	430	24	10	Operating Supplies	Hot mix, cold patch, sm.tools, gas cans,oil dry	\$ 7,266	\$ 2,768	\$ 14,000	\$ 6,160	\$ 14,000
	1	405	432	23	10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers	\$ 2,678	\$ 5,430	\$ 6,500	\$ 3,637	\$ 6,500
	1	405	432	25	10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers + Fire Extg in vehicles (\$105)	\$ 7,120	\$ 8,923	\$ 10,000	\$ 1,844	\$ 11,000
	1	405	437	26	00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump	\$ 680	\$ 1,562	\$ 700	\$ -	\$ 700
	1	405	438	23	10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17	\$ 3,549	\$ 4,608	\$ 6,800	\$ 2,964	\$ 6,000
1	405	438	25	10	Vehicle Repairs-Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17, Trucks, Roller, JD 1050, JD 1850	\$ 4,067	\$ 1,742	\$ 6,500	\$ 3,432	\$ 5,000	
1	405	438	47	00	Vehicle Replacement	2025 Lg Vehicle Dump 4WD Truck,(\$138,812), outfit, (\$74,615)	\$ -	\$ -	\$ 80,000	\$ 77,998	\$ 213,427	
1	405	438	75	00	Minor Equipment Purchase	I-Pad w/Acc. For Marking Lines in Field	\$ 3,573	\$ -	\$ 2,500	\$ -	\$ 1,000	
Highway Maintenance & Repairs	1	406	438	45	00	Contracted Services- Road Repairs & Maint.	Project # Not Required, Minor Paving Repairs & Sinkhole Repair					\$ 30,000
	1	406	439	45	00	Paving - Contracted Services-Reconstruction	Project- County Aid (\$26,814)	\$ 20,827	\$ 25,477	\$ 56,814	\$ 4,536	\$ 26,814

10/31/2023						CITY OF LEBANON 2024 BUDGET					30 OF 36	
Mair	Account Number					Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	406	439	46	00							
						Training	Underground Tank Training	\$ -	\$ -	\$ 300	\$ -	\$ 300
						Total Highway Maintenance & Repairs Expenditures		\$ 212,632	\$ 211,398	\$ 363,466	\$ 216,996	\$ 499,252
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	\$ 55,722	\$ 38,767	\$ 85,565	\$ 30,446	\$ 90,075
	1	407	431	17	10	Administrative Leave		\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	407	431	17	60	Vacation & Personal Leave		\$ 6,157	\$ 4,349	\$ 8,026	\$ 1,773	\$ 6,344
	1	407	431	17	70	Sick Leave		\$ 2,062	\$ 2,746	\$ 1,762	\$ 1,347	\$ 1,804
	1	407	431	18	00	Compensatory			\$ 1,251	\$ 1,400	\$ 29	\$ 1,442
	1	407	431	18	01	Overtime Pay		\$ 2,036	\$ 823	\$ 11,310	\$ 1,266	\$ 7,993
	1	407	431	19	20	FICA (Soc. Sec.) Tax		\$ 4,913	\$ 3,802	\$ 8,397	\$ 2,667	\$ 8,259
	1	407	431	19	50	Worker's Compensation		\$ 3,721	\$ 2,117	\$ 5,773	\$ 1,485	\$ 7,233
	1	407	431	19	60	Medical Benefit		\$ 30,246	\$ 19,080	\$ 39,000	\$ 14,590	\$ 38,800
	1	407	431	19	61	Dental Benefits		\$ 425	\$ 300	\$ 648	\$ 241	\$ 600
	1	407	431	19	62	Life Insurance		\$ 239	\$ 169	\$ 344	\$ 127	\$ 338
	1	407	431	23	10	Vehicle Fuel	SW 1 & 2	\$ 8,239	\$ 15,051	\$ 20,000	\$ 10,542	\$ 18,000
	1	407	431	25	10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil (\$700)	\$ 14,379	\$ 11,292	\$ 10,000	\$ 17,405	\$ 13,000
	1	407	431	36	70	Sweeper Debris Removal	Reazers (\$6,250) & GLRA (\$25,750)	\$ 26,729	\$ 30,864	\$ 32,000	\$ 16,210	\$ 32,000
						Total Street Cleaning Expenditures		\$ 154,868	\$ 130,611	\$ 224,525	\$ 98,128	\$ 226,188
Parks Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(2) Maintenance workers	\$ 81,432	\$ 80,056	\$ 87,094	\$ 33,713	\$ 89,721
	1	408	454	11	55	Summer Help	(5) Part-Time (cut grass and weeds)	\$ -	\$ 5,280	\$ 36,000	\$ 20,194	\$ 38,400
	1	408	454	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	408	454	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 8,730	\$ 8,098	\$ 8,125	\$ 4,535	\$ 8,369
	1	408	454	17	70	Sick Leave	for a total compensation	\$ 2,996	\$ 7,386	\$ 2,740	\$ 8,840	\$ 2,822
	1	408	454	18	01	Overtime Pay		\$ 1,841	\$ 2,645	\$ 5,505	\$ 18	\$ 5,638
	1	408	454	18	40	Unused Sick Leave		\$ -	\$ -	\$ 148	\$ -	\$ 148
	1	408	454	19	20	FICA (Soc. Sec.) Tax		\$ 6,995	\$ 8,188	\$ 10,703	\$ 5,149	\$ 11,123
	1	408	454	19	50	Workers Compensation Ins.		\$ 5,288	\$ 4,559	\$ 7,359	\$ 2,867	\$ 9,742
	1	408	454	19	60	Medical Benefit		\$ 42,700	\$ 38,160	\$ 39,000	\$ 21,055	\$ 38,800
	1	408	454	19	61	Dental Insurance		\$ 600	\$ 600	\$ 648	\$ 347	\$ 600
1	408	454	19	62	Life Insurance		\$ 337	\$ 337	\$ 344	\$ 183	\$ 338	
							R-2, R-4, R-5, R-6,R-7, JD 997ZA, GT275, JD455 w/ catcher, Kubota/Ferris					
1	408	454	23	10	Vehicle - Fuel & Lubricants		\$ 3,828	\$ 6,306	\$ 8,500	\$ 4,836	\$ 7,500	

10/31/2023						CITY OF LEBANON 2024 BUDGET				31 OF 36		
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Parks Playgrounds & Other Public Properties	1	408	454	24	00	General Expenses	Pesticide application , 2- Pest. Certifications (\$400), license renewal, flags (\$500), Dewalt Tools (\$600).	\$ 3,829	\$ 3,892	\$ 1,000	\$ 3,999	\$ 2,100
	1	408	454	24	10	Operating Supplies	Poison Ivy Prevention, (\$200); Supplies for volunteer projects, (\$1,000); Bee sprays, air hose, restroom supplies, duct tape, screening, light bulbs, safety glasses etc.	\$ 1,807	\$ 1,992	\$ 3,000	\$ 1,764	\$ 3,000
	1	408	454	25	10	Vehicle - Repairs	R-2, R-4, R-5, R-6,R-7, JD 997ZA, GT275, JD455 w/ catcher, Kubota/Ferris,2-tool racks\$600	\$ 5,631	\$ 3,915	\$ 6,000	\$ 6,072	\$ 7,500
	1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End	\$ 6,079	\$ 6,781	\$ 7,000	\$ 5,943	\$ 9,500
	1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	\$ 1,184	\$ 1,622	\$ 2,000	\$ 1,630	\$ 2,300
	1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings, Porta Potty (\$788)	\$ 2,055	\$ 1,258	\$ 2,100	\$ 1,378	\$ 2,100
	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin	\$ 1,916	\$ 2,423	\$ 2,200	\$ 2,355	\$ 3,000
	1	408	454	37	10	Grounds Maintenance	Mulch (\$10,000); Chest St Island: American Elm Injection, (\$625) & Pruning(\$2,760); Infield mix (\$1,000); Line trimmer (\$400); Weed killer (\$1,600); Tree replacement (\$1,000); Remove trees(\$5,000);Replace Tree at 6th & Crowell (\$600)	\$ 21,288	\$ 16,742	\$ 32,600	\$ 7,586	\$ 23,000

10/31/2023						CITY OF LEBANON 2024 BUDGET						32 OF 36				
Account Number						Account Description				Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
Parks Playgrounds & Other Public Properties	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement other than buildings -swing & fence repairs, bases for fields, materials for Vets Memorial Walkway benches & tables(\$1,500), posts (\$1,500); Replace Sidewalk: 6th & Crowel(\$3,800), Vet's Walkway 2 pads (\$3,800); Bridge paint, (\$300), Progressive Fence Repairs- Plygrd(\$5,600) & BB Court(\$7,600).				\$ 60,772	\$ 133,502	\$ 24,000	\$ -	\$ 24,100	
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks & playgrounds + other buildings; other maint.(\$5,000).				\$ 36,506	\$ 2,360	\$ 7,000	\$ 415	\$ 7,000	
	1	408	454	37	40	Equipment Maint & Repair	Weed eater & leaf blower repairs, fire extinguishers (\$88), Mower Blade Sharpener(\$300).				\$ 9,670	\$ 18,409	\$ 4,000	\$ 1,981	\$ 2,000	
	1	408	454	46	00	Training (Meetings, Continuing Education)	2-Pesticide Training & Exam				\$ 100	\$ -	\$ 250	\$ 875	\$ 500	
	1	408	454	47	00	Vehicle/Mower Replacement	Hustler 104", 0 Turn				\$ 100			\$ -	\$ 25,000	
							Total Parks & Playgrounds Expenditures				\$ 305,584	\$ 354,511	\$ 297,616	\$ 135,735	\$ 324,601	
City Hall	1	409	409	11	00	Facility Manager	HACC Partial Share of Salary & Benefits					\$ -	\$ 51,097	\$ 40,952	\$ 52,945	
	1	409	409	17	10	Admin Leave						\$ -	\$ 500	\$ -	\$ 200	
	1	409	409	17	60	Vacation & Personal Leave						\$ -	\$ 4,290	\$ 790	\$ 4,419	
	1	409	409	17	70	Sick Leave						\$ -	\$ 2,258	\$ 932	\$ 2,326	
	1	409	409	18	00	Comp Time						\$ -	\$ 500	\$ -	\$ 581	
	1	409	409	18	01	Overtime						\$ -	\$ 3,218	\$ -	\$ 3,314	
	1	409	409	19	10	Clothing						\$ -	\$ 500	\$ 90	\$ 500	
	1	409	409	19	20	Fica/Medicare						\$ -	\$ 4,781	\$ 2,764	\$ 4,880	
	1	409	409	19	50	Workers Comp						\$ -	\$ 219	\$ 87	\$ 4,274	
	1	409	409	19	60	Medical						\$ -	\$ 19,500	\$ 11,375	\$ 19,400	
	1	409	409	19	61	Dental						\$ -	\$ 324	\$ 189	\$ 300	
	1	409	409	19	62	Life						\$ -	\$ 172	\$ 98	\$ 169	
	1	409	409	23	10	Vehicle- Fuel & Lubricants	CH-1, Sm. Equip.							\$ -	\$ 2,500	
	1	409	409	24	00	General Expenses	Minor Tools (\$400); Flags (\$150); Custom Flag (\$300);					\$ -	\$ 1,000	\$ 89	\$ 1,000	
1	409	409	25	10	Vehicle- Repairs	CH-1							\$ -	\$ 500		

CITY OF LEBANON
2024 BUDGET

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
City Hall	1	409	409	32	00	Communication - City Hall Only	Intermedia, (\$18,590); Landline w/local & long distance		\$ 7,794	\$ 19,000	\$ 10,946	\$ 21,000
	1	409	409	37	30	Building & Grounds Maintenance -City Hall	Paper Supplies (\$3,000-40%HACC), mulch & plants (\$3,000), minor plumbing repairs (\$1,000), General maintenance, (\$5,000), Minor Equipment repairs (\$1,000)	\$ 56,815	\$ 86,790	\$ 72,500	\$ 41,515	\$ 13,000
	1	409	409	45	00	Contracted Services - Cleaning City Hall Only	\$2,234/mo. HACC 40% of Common Areas	\$ 22,227	\$ 28,734	\$ 27,000	\$ 19,422	\$ 27,000
	1	409	409	45	12	Shared Personnel Costs w- County		\$ 17,810	\$ 89,818	\$ -	\$ -	\$ -
	1	409	409	45	10	Shared Electric City Hall	Jan - Dec (\$120,000) - Shared with HACC 40%	\$ 82,973	\$ 101,306	\$ 120,000	\$ 67,924	\$ 120,000
	1	409	409	45	20	Shared Natural Gas City Hall	Jan - Dec UGI Utilities Shared with HACC 40%	\$ 18,777	\$ 54,294	\$ 53,000	\$ 28,566	\$ 56,000
	1	409	409	45	32	Shared Communication w- County		\$ 5,795	\$ 1,756	\$ -	\$ -	\$ -
	1	409	409	45	37	Contracted Services Equipment, Controls & Maint. - City Hall	Service agreements to be shared w/HACC (40%): HVAC controls (\$8,670); HVAC PM (\$16,061); Fire Alarm & Sprinkler system (\$6,457; Monitoring (\$500) ; Annual Water Maint Program for closed hot water system (\$2,293); Elevator PM (\$1,748); Emerg Gen PM (710); Access Ctl Device PM(\$1,000);Security Camera PM(\$1,000), HVAC & Plumbing Repairs (\$34,000); Electrical Services (\$3,000); Elevator Repairs (\$15,000); Elev 3rd Party Inspection (\$750) ; Pest Control (\$570), Fire Extinguishers (\$2,000); Roof Repairs (\$5,000).	10597	\$ 8,589	\$ 37,000	\$ 12,497	\$ 110,000
	1	409	409	45	45	Shared Water/Sewer City Hall	Shared w/ HACC 40%	3177	\$ 6,065	\$ 6,400	\$ 1,781	\$ 5,500
	1	409	409	45	70	Shared Garbage Removal City Hall	Shared w/ HACC 40%	\$ 944	\$ 2,799	\$ 3,500	\$ 2,661	\$ 3,800
							Total City Hall Facility Expenditures	\$ 219,115	\$ 387,945	\$ 426,759	\$ 242,678	\$ 453,608
1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund)	\$ 46,726	\$ 28,044	\$ 49,652	\$ 14,269	\$ 51,923	
1	410	413	11	50	Part Time Employee	Part Time Clerk	\$ 6,261	\$ 18,965	\$ 13,257	\$ 10,714	\$ 13,620	

10/31/2023						CITY OF LEBANON 2024 BUDGET				34 OF 36		
Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 186	\$ -	\$ 200	\$ -	\$ 300
Building & Zoning	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 1,675	\$ 2,109	\$ 3,641	\$ 1,245	\$ 3,799
	1	410	413	17	70	Sick Leave	for a total compensation	\$ -	\$ 315	\$ 878	\$ 1,245	\$ 917
	1	410	413	19	20	FICA (Soc. Sec.) Tax		\$ 4,033	\$ 3,944	\$ 5,174	\$ 2,456	\$ 5,398
	1	410	413	19	50	Workers Compensation Ins.		\$ 155	\$ 100	\$ 216	\$ 55	\$ 250
	1	410	413	19	60	Medical Benefit		\$ 21,350	\$ 11,130	\$ 29,250	\$ 6,699	\$ 29,100
	1	410	413	19	61	Dental Insurance		\$ 300	\$ 175	\$ 486	\$ 81	\$ 450
	1	410	413	19	62	Life Insurance		\$ 155	\$ 98	\$ 258	\$ 120	\$ 253
	1	410	413	21	50	Postage		\$ 718	\$ 552	\$ 1,500	\$ 436	\$ 1,500
	1	410	413	23	10	Vehicle - Fuel & Lubricants	2008 Chevy Impala (Z-1)	\$ 71	\$ 66	\$ 100	\$ -	\$ 100
	1	410	413	24	00	General Expenses	Zoning hearing board fees: reporting services(\$3,000), solicitor services (\$15,500), county mailing list (GIS-\$600), ZHB Members Fees (\$600), Special Legal Fees (\$4,500)	\$ 20,421	\$ 28,548	\$ 32,000	\$ 13,860	\$ 32,000
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	\$ 700	\$ 749	\$ 1,200	\$ 589	\$ 1,200
	1	410	413	25	10	Vehicle - Repairs	2008 Chevy Impala (Z-1)	\$ 128	\$ 33	\$ 500	\$ 25	\$ 500
	1	410	413	32	00	Communication	Wireless	\$ 516	\$ 506	\$ 800	\$ 337	\$ 800
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings (\$4,800), printing of forms	\$ 3,815	\$ 2,631	\$ 5,000	\$ 2,110	\$ 5,000
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC (\$100), Amer Plan Assn (\$175), Zon. Bulletin (\$852)	\$ 798	\$ 744	\$ 1,000	\$ -	\$ 1,150
	1	410	413	45	00	Contracted Services	Commonwealth Code Inspection	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1	410	413	46	00	Training & Other Related Expenses	Inspector collection of 2018 ICC (\$550), Flood Plain Mgr Training-\$800	\$ 75	\$ 50	\$ 900	\$ 245	\$ 1,500
								Total Building & Zoning Expenditures	\$ 108,083	\$ 98,759	\$ 146,512	\$ 54,486
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	\$ 424	\$ 151	\$ 3,719	\$ 1,009	\$ 3,832
	1	411	436	19	20	FICA (Soc. Sec.) Tax		\$ 28	\$ 12	\$ 285	\$ 77	\$ 293
	1	411	436	19	50	Workers Compensation Ins.		\$ 21	\$ 6	\$ 196	\$ 43	\$ 257
	1	411	436	23	10	Vehicle Fuel	H-14	\$ -	\$ -	\$ 400	\$ -	\$ 600

10/31/2023						CITY OF LEBANON 2024 BUDGET				35 OF 36				
Account Number						Account Description		Notes-2023		2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	411	436	24	00	General Expenses	Storm water grates; concrete; supplies to repair catch basins, flood control, culvert pipes, stream banks, Ads for consortium, (\$100), MS4 Permit (\$500)		\$ 4,682	\$ 1,978	\$ 5,000	\$ 3,747	\$ 5,000	
MS-4	1	411	436	24	10	Operating Supplies	Storm water test kit supplies; stencils, inspection supplies, booms, catch basin protection		\$ 156	\$ 238	\$ 2,000	\$ 584	\$ 2,000	
	1	411	436	25	10	Vehicle Repairs	H-14		\$ 277	\$ 398	\$ 1,000	\$ 5,290	\$ 7,000	
	1	411	436	45	0	Contracted Services	SW Ord Update (3,000), MS 4 Engineering(\$6,000); GIS Mapping, (\$600); replace catch basin boxes, (\$10,000); Storm Water Fees, (\$17,000); Boom Rental, (\$8,700).		\$ 17,266	\$ 26,232	\$ 46,000	\$ 16,518	\$ 46,000	
	Total MS-4 Expenditures									\$ 22,854	\$ 29,015	\$ 58,600	\$ 27,268	\$ 64,982
Shade Trees	1	412	455	24	00	General Expenses	Tree Share, (\$1,800); Advertising, (\$200)		\$ 512	\$ 190	\$ 2,000	\$ 58	\$ 2,000	
	Total Shade Tree Expenditures									\$ 512	\$ 190	\$ 2,000	\$ 58	\$ 2,000
Recycling	1	413	426	11	20	Bargaining Employees	Recycling Coordinator (Part Time)		\$ 12,378	\$ 17,591	\$ 26,721	\$ 8,396	\$ 27,529	
	1	413	426	11	50	Part Time Employee	Part Time Attendant (Lehman Street Facility)		\$ 13,659	\$ 16,198	\$ 20,125	\$ 10,800	\$ 20,000	
	1	413	426	19	20	FICA (Soc. Sec.) Tax			\$ 1,923	\$ 2,657	\$ 3,584	\$ 1,469	\$ 3,636	
	1	413	426	19	50	Worker's Compensation			\$ 783	\$ 730	\$ 1,112	\$ 470	\$ 1,401	
	1	413	426	23	10	Vehicle - Fuel & Lubricants	1997 Blazer, leaf vac.loaders (98 Ford)+(LVAC 1 & 2)		\$ 3,611	\$ 5,960	\$ 7,500	\$ 524	\$ 7,000	
	1	413	426	24	00	General Expenses	General repairs to recycling facilities, Blower,garbage bags, rake, broom		\$ 228	\$ 963	\$ 2,000	\$ 748	\$ 2,000	
	1	413	426	24	10	Operating Supplies	Office supplies, binders, calendars, coloring books, PR materials; Postage, recycling cards		\$ 425	\$ 219	\$ 1,000	\$ 560	\$ 1,000	
	1	413	426	25	10	Vehicle - Repairs	E-3, H-3, LL1, & (LVAC 1 & 2), H-12, wood chipper		\$ 907	\$ 1,505	\$ 4,000	\$ 529	\$ 5,000	
	1	413	426	32	00	Communication	Comcast-Yard Waste Gate & cameras		\$ 1,833	\$ 2,293	\$ 2,500	\$ 1,764	\$ 2,500	
	1	413	426	34	00	Printed Forms	Door hangers w/ business cards		\$ -	\$ -	\$ 600	\$ 36	\$ 600	
1	413	426	36	10	Electric	Green waste - N 8th Street		\$ 499	\$ 368	\$ 700	\$ 317	\$ 700		

10/31/2023						CITY OF LEBANON 2024 BUDGET				36 OF 36		
		Account Number				Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
	1	413	426	36	45	Water/Sewer	Portable toilet - Lehman Street; & N 8th Street	\$ 1,815	\$ 1,860	\$ 2,000	\$ 1,229	\$ 2,000
	1	413	426	36	70	Garbage Removal	Misc pickup - Lehman Street	\$ 331	\$ 235	\$ 700	\$ 883	\$ 1,200
	1	413	426	37	20	Improvement Repairs & Maintenance	Fencing; Green Waste Gate Issues (\$2,000), Camara Repairs (\$2,000)	\$ 7,744	\$ 188	\$ 4,500	\$ 4,117	\$ 4,500
Recycling	1	413	426	44	00	Recycling Tipping Fee	Recycling transfer & related fees,, (\$5,000); tire disposal (\$100); Co Conservation Partnership, (\$100); Bulky Waste, (2,000); Leaf disposal (\$13,000)	\$ 8,932	\$ 3,665	\$ 20,000	\$ 2,938	\$ 18,000
	1	413	426	45	00	Recycling Contracted Services	Social Media Boosting & Educational Outreach	\$ -	\$ -	\$ 500	\$ -	\$ 500
							Total Recycling Expenditures	\$ 55,068	\$ 54,432	\$ 97,542	\$ 34,780	\$ 97,566
							TOTAL PUBLIC WORKS EXPENDITURES	\$ 1,837,007	\$ 1,994,567	\$ 2,554,836	\$ 1,523,944	\$ 2,681,322
Refund Prior Year Receipts	1	0	491	10	00	Refund Prior Year Receipts	Misc refunds for overpayments and other adjustments	\$ 16,499	\$ 1,085		\$ -	
	1	0	491	43	00	Refund Prior Year Receipts - Taxes	Including EIT out of County payments					
								\$ 16,499	\$ 1,085		\$ -	
Interfund Transfer	1	0	492	18	00	Transfer - Bridge ROW 5% City Share						
	1	0	492	00	30	Transfer to Capital Reserve Funds		\$ 80,000	\$ 184,518	\$ 157,106	\$ -	\$ -
							Total Interfund Transfers	\$ 80,000	\$ 184,518	\$ 157,106	\$ -	\$ -
							TOTAL GENERAL FUND EXPENDITURES	\$ 13,918,170	\$ 13,843,290	\$ 15,649,585	\$ 10,079,443	\$ 16,481,636
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 165,823	\$ 1,113,209	\$ (2,740,370)	\$ 2,489,678	\$ (2,886,551)
							Anticipated Carryover Balance for Start 2024					\$ 2,886,551
							Budgeted Revenue 2024					\$ 13,595,085
							Budgeted Expenses 2024					\$ (16,481,636)
							Anticipated Carryover Balance for Start 2025			\$ -		\$ -

LIQUID FUEL

2024 Budget

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
LIQUID FUEL TAX FUND REVENUES												
35	0000	341	00	00	Interest Income		\$ 3,173	\$ 24,569	\$ 7,000	\$ 61,382	\$ 35,000	
								\$ 3,173	\$ 24,569	\$ 7,000	\$ 61,382	\$ 35,000
35	0000	354	03	10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	\$ 2,030	\$ 2,070	\$ 1,940	\$ -		
35	0000	354	03	00	State Allocation - Act 655	State funds - current year	\$ 717,797	\$ 735,553	\$ 743,021	\$ 758,380	\$ 745,828	
								\$ 719,827	\$ 737,623	\$ 744,961	\$ 758,380	\$ 745,828
35	0000	355	03	00	Turnback Allocation	State Road Turnback - Act 32	\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240	
								\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240
TOTAL LIQUID FUEL TAX FUND REVENUES								\$ 760,240	\$ 799,432	\$ 789,201	\$ 857,002	\$ 818,068
LIQUID FUEL TAX FUND EXPENDITURES												
Winter Maintenance	35	3504	432	24	10	Materials & Supplies	Salt, deicer	\$ 55,251	\$ 61,048	\$ 100,000	\$ 9,578	\$ 100,000
	35	3504	432	45	00	Contracted Service	Snow hauling & plowing of streets	\$ 41,561	\$ 1,045	\$ 81,000	\$ -	\$ 81,000
	Total Winter Maintenance							\$ 96,812	\$ 62,093	\$ 181,000	\$ 9,578	\$ 181,000
35	0000	439	63	03	Bridge Overpass - City Share	5 % City Share of Bridge Project	\$ -		\$ -	\$ -	\$ -	
35	3506	438	24	10	Materials & Supplies		\$ -	\$ -	\$ 6,000	\$ -	\$ -	
35	3506	438	45	00	Contracted Services - Bridge Maintenance	Maintenance of bridges (Wilson Inspect. Rpt.)			\$ -	\$ 38,588	\$ 60,000	
35	3506	439	45	00	Contracted Services - Paving & Bridge Reconstruction	Engineering, Advertising & Resurfacing for Paving Projects(\$208,000) or Bridge Projects(\$41,000)	\$ 100,507	\$ 235,617	\$ 177,201	\$ 78,845	\$ 249,000	

Account Number						Account Description	Notes-2023	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	September 30 2023 ACTUAL	2024 BUDGET
						Total Highway Construction and Rebuilding Project Expenditures		\$ 100,507	\$ 235,617	\$ 183,201	\$ 117,433	\$ 309,000
Traffic Control	35	3507	433	36	10	Electric - Traffic Signals	Electricity for signals including fiber rental (\$4,000)	\$ 19,921	\$ 29,480	\$ 25,000	\$ 12,599	\$ 30,000
							Total Traffic Control Expenditures		\$ 19,921	\$ 29,480	\$ 25,000	\$ 12,599
Street Lights	35	3501	434	36	10	Electric - Street Lights		\$ 360,233	\$ 320,403	\$ 400,000	\$ 230,333	\$ 370,000
							Total Street Lighting		\$ 360,233	\$ 320,403	\$ 400,000	\$ 230,333
						TOTAL LIQUID FUEL TAX FUND EXPENDITURES		\$ 577,473	\$ 647,593	\$ 789,201	\$ 369,943	\$ 890,000
						EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		\$ 182,767	\$ 151,839	\$ -	\$ 487,059	\$ (71,932)
						Anticipated Carryover Balance for Start 2024						\$ 1,835,712
						Budgeted Revenue 2024						\$ 818,068
						Budgeted Expenses 2024						\$ 890,000
						Transfer to Reserve						
						Anticipated Carryover Balance for Start 2025						\$ 1,763,780
35	3506	439	60	00	Capital Projects - Reserve	Reserve for Paving Costs Associated w/SR 422 and SR 72 and Bridge Repair						\$ 1,763,780

CAPITAL RESERVE FUND

2024 Budget

CAPITAL RESERVE FUND
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED:

2023 BUDGET

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
SUMMARY:										
CARRYFORWARD	\$ 1,549,122.67	\$ 313,961.97	\$ 679,339.80	\$ 1,180,479.90	\$ 1,304,746.86	\$ 1,383,420.28	\$ 1,513,952.91	\$ 1,427,578.69	\$ 1,521,258.60	\$ 1,740,982.61
INTEREST	\$ 999.25	\$ 484.36	\$ 2,989.04	\$ 8,125.77	\$ 21,006.15	\$ 11,570.41	\$ 2,793.97	\$ 16,771.48	\$ 31,000.00	\$ -
CONTRIBUTIONS	\$ 1,867.36	\$ 2,500.00	\$ 17,050.00	\$ 29,050.00	\$ 24,629.97	\$ 33,850.00	\$ 23,701.73	\$ 28,263.96	\$ 1,025.00	\$ -
PROCEEDS FROM INSURANCE						\$ 15,263.00			\$ 15,370.00	
NORFOLK SOUTHERN/FEDERAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,937.00	\$ -	\$ -	\$ -
STATE FIRE GRANT	\$ -	\$ 13,789.79	\$ 15,000.00	\$ -	\$ 178,902.36	\$ 39,590.03	\$ -	\$ -	\$ -	\$ -
VOLUNTEER FIRE COMPANIES CONTRIBUTION	\$ -	\$ 10,000.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 13,563.39	\$ 13,700.00	\$ 15,000.00	\$ 41,724.50	\$ -
TRANSFER FROM GENERAL FUND	\$ -	\$ 492,787.38	\$ 481,101.06	\$ 100,000.00	\$ 100,000.00	\$ 130,000.00	\$ 80,000.00	\$ 184,518.00	\$ 157,107.00	\$ -
TOTAL SOURCES	\$ 1,551,989.28	\$ 833,523.50	\$ 1,210,479.90	\$ 1,327,655.67	\$ 1,629,285.34	\$ 1,627,257.11	\$ 1,663,085.61	\$ 1,672,132.13	\$ 1,767,485.10	\$ 1,740,982.61
DISTRIBUTIONS	\$ (1,238,027.31)	\$ (154,183.70)	\$ (30,000.00)	\$ (22,908.81)	\$ (245,865.06)	\$ (113,304.20)	\$ (235,506.92)	\$ (150,873.53)	\$ (26,502.49)	\$ -
TOTAL DISTRIBUTIONS	\$ (1,238,027.31)	\$ (154,183.70)	\$ (30,000.00)	\$ (22,908.81)	\$ (245,865.06)	\$ (113,304.20)	\$ (235,506.92)	\$ (150,873.53)	\$ (26,502.49)	\$ -
BALANCE	\$ 313,961.97	\$ 679,339.80	\$ 1,180,479.90	\$ 1,304,746.86	\$ 1,383,420.28	\$ 1,513,952.91	\$ 1,427,578.69	\$ 1,521,258.60	\$ 1,740,982.61	\$ 1,740,982.61

30 106 453 74 00 STOEVEER'S DAM 106.01.00

Breach Analysis results: Increase the height of the head wall and enlarge the dam area. Total cost estimate of \$220,000

CARRYFORWARD		\$ -	\$ 137,298.19	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
INTEREST		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM GENERAL FUND		\$ 137,298.19	\$ 62,701.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL SOURCES		\$ 137,298.19	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00
DISTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BALANCE		\$ 137,298.19	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00

30 201 410 74 00 POLICE VEHICLES, EQUIPMENT & OTHER 100.07.01

Donations from Private Sources 108.07.01

CARRYFORWARD	100.07.03	\$ 25,498.15	\$ -	\$ 15,000.00	\$ 31,350.00	\$ 44,454.02	\$ 26,759.08	\$ 70,979.08	\$ 26,139.01	\$ 8,241.47	\$ 23,611.47
INTEREST											
CONTRIBUTIONS			\$ 16,350.00	\$ 13,300.00	\$ -	\$ 33,150.00	\$ 10,000.00	\$ 500.00			
PROCEEDS FROM INSURANCE						\$ 15,263.00	\$ -	\$ -	\$ 15,370.00		
STATE GRANT-BODY CAMERAS							\$ 28,937.00				
TRANSFER FROM GENERAL FUND			\$ 15,000.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	
TOTAL SOURCES		\$ 25,498.15	\$ 15,000.00	\$ 31,350.00	\$ 44,650.00	\$ 44,454.02	\$ 105,172.08	\$ 109,916.08	\$ 26,639.01	\$ 23,611.47	\$ 23,611.47
DISTRIBUTIONS		\$ (25,498.15)	\$ -	\$ (195.98)	\$ (17,694.94)	\$ (34,193.00)	\$ (83,777.07)	\$ (18,397.54)	\$ -	\$ -	
TOTAL DISTRIBUTIONS		\$ (25,498.15)	\$ -	\$ (195.98)	\$ (17,694.94)	\$ (34,193.00)	\$ (83,777.07)	\$ (18,397.54)	\$ -	\$ -	
BALANCE		\$ -	\$ 15,000.00	\$ 31,350.00	\$ 44,454.02	\$ 26,759.08	\$ 70,979.08	\$ 26,139.01	\$ 8,241.47	\$ 23,611.47	\$ 23,611.47

CAPITAL RESERVE FUND
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED:

2023 BUDGET

						2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
30	302	411	74	00	FIRE VEHICLES & EQUIPMENT	104.00.00										
<i>Donations from Private Sources</i>																
					CARRYFORWARD		\$ 15,249.26	\$ 15,979.59	\$ 4,330.68	\$ 4,930.68	\$ 7,967.85	\$ 630.06	\$ 29,632.28	\$ 17,458.41	\$ (12,460.63)	\$ 3,786.38
					INTEREST											
					CONTRIBUTIONS		\$ 1,867.36	\$ 2,500.00	\$ 600.00	\$ 15,750.00	\$ 23,629.97	\$ 700.00	\$ 13,701.73	\$ 27,643.96	\$ 1,025.00	
					NORFOLK SOUTHERN											
					STATE/FEDERAL FIRE GRANT			\$ 13,789.79	\$ 15,000.00		\$ 178,902.36	\$ 39,590.03	\$ -	\$ -	\$ -	
					VOLUNTEER FIRE COMPANIES CONTRIBUTION			\$ 10,000.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 13,563.39	\$ 13,700.00	\$ 15,000.00	\$ 41,724.50	
					TRANSFER FROM GENERAL FUND											
					TOTAL SOURCES		\$ 17,116.62	\$ 42,269.38	\$ 34,930.68	\$ 30,680.68	\$ 210,500.18	\$ 54,483.48	\$ 57,034.01	\$ 60,102.37	\$ 30,288.87	\$ 3,786.38
					DISTRIBUTIONS		\$ (1,137.03)	\$ (37,938.70)	\$ (30,000.00)	\$ (22,712.83)	\$ (209,870.12)	\$ (24,851.20)	\$ (39,575.60)	\$ (72,563.00)	\$ (26,502.49)	
					TOTAL DISTRIBUTIONS		\$ (1,137.03)	\$ (37,938.70)	\$ (30,000.00)	\$ (22,712.83)	\$ (209,870.12)	\$ (24,851.20)	\$ (39,575.60)	\$ (72,563.00)	\$ (26,502.49)	\$ -
					BALANCE		\$ 15,979.59	\$ 4,330.68	\$ 4,930.68	\$ 7,967.85	\$ 630.06	\$ 29,632.28	\$ 17,458.41	\$ (12,460.63)	\$ 3,786.38	\$ 3,786.38
30	302	411	74	00	FIRE ENGINES	104.01.00										
					CARRYFORWARD		\$ 205,000.00	\$ -	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 96,080.16	\$ 253,187.16
					INTEREST											
					CONTRIBUTIONS								\$ 120.00			
					NORFOLK SOUTHERN											
					STATE FIRE GRANT											
					VOLUNTEER FIRE COMPANIES CONTRIBUTION											
					TRANSFER FROM GENERAL FUND				\$ 95,960.16				\$ -	\$ 157,107.00		
					TOTAL SOURCES		\$ 205,000.00	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 96,080.16	\$ 253,187.16	\$ 253,187.16
					DISTRIBUTIONS		\$ (205,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					TOTAL DISTRIBUTIONS		\$ (205,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					BALANCE		\$ -	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 96,080.16	\$ 253,187.16	\$ 253,187.16
30	105	452	74	00	POOL AREA	105.01.00										
<i>Coleman Park Pool Area</i>																
					CARRYFORWARD				\$ -	\$ 100,000.00	\$ 200,000.00	\$ 300,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,477.06	
					INTEREST											
					CONTRIBUTIONS											
					NORFOLK SOUTHERN											
					STATE FIRE GRANT											
					TRANSFER FROM GENERAL FUND			\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -			
					TOTAL SOURCES		\$ -	\$ -	\$ -	\$ 100,000.00	\$ 200,000.00	\$ 300,000.00	\$ 300,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,477.06
					DISTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112,154.25)	\$ (50,368.69)		
					TOTAL DISTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112,154.25)	\$ (50,368.69)	\$ -	
					BALANCE		\$ -	\$ -	\$ -	\$ 100,000.00	\$ 200,000.00	\$ 300,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,477.06	

AMERICAN RESCUE FUND

2024 Budget

City of Lebanon	American Rescue Plan Budget							
Account Number	Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	10-30-2023 Actual	2024 Budget
875.0405.430.72.00	8th Street Parking Lot	Construction	\$ -	\$ 350,000.00	\$ 336,432.35	\$ -	\$ -	\$ -
875.0405.430.72.00	Sidewalk Sweeper		\$ -	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ -
875.0405.430.72.00	Street Sweeper		\$ -	\$ -	\$ -	\$ 250,000.00	\$ 217,800.00	\$ -
875.0405.430.72.00	Highway Fueling System	Replacement of Fuel Tanks	\$ -	\$ -	\$ -	\$ 222,000.00	\$ -	\$ 500,000.00
875.0405.430.72.00	City Hall Renovations		\$ -	\$ 200,000.00	\$ 190,215.09	\$ 300,000.00	\$ 53,867.00	\$ 250,000.00
875.0405.430.72.00	City Hall Moving Expenses		\$ -	\$ 707.75	\$ 707.75	\$ -	\$ -	\$ -
875.0405.430.72.00	Coleman Memorial Park	Dog Park Match	\$ -	\$ 16,242.60	\$ 19,287.60	\$ 115,000.00	\$ 24,227.41	\$ 110,000.00
875.0405.454.72.00	Wengert Memorial Park		\$ -	\$ -	\$ -	\$ 215,000.00	\$ -	\$ 215,000.00
875.0405.454.72.00	Southwest Park	Tennis/Pickleball Courts	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
875.0405.430.72.00	Street Paving		\$ -	\$ 18,550.53	\$ 18,550.53	\$ 2,100,000.00	\$ 905,956.24	\$ -
875.0405.430.72.00	Watermain Improvements		\$ -	\$ 280,000.00	\$ 280,000.00	\$ 140,000.00	\$ 144,980.00	\$ 150,000.00
875.0405.454.72.00	Splash Pad		\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00
875.0201.411.72.00	Police Department Purchases	Evidence Shelving & 2 SUVs	\$ -	\$ 9,000.00	\$ 8,711.93	\$ 120,000.00	\$ -	\$ 128,500.00
875.0201.411.72.00	Police Department Medicare Tax		\$ -	\$ 178,992.60	\$ 178,992.60	\$ 100,000.00	\$ -	\$ -
875.0000.452.72.00	City Hall Merchandise	Promotional Items	\$ -	\$ 2,000.00	\$ 1,231.95	\$ -	\$ -	\$ -
875.0000.452.72.00	Blight Audit		\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -
875.0000.452.72.00	Economic Recovery Plan	Match	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 20,000.00
875.0000.452.72.00	Housing Needs Assessment		\$ -	\$ 14,750.00	\$ -	\$ -	\$ 15,000.00	\$ -
875.0000.452.72.00	Accounting System		\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 150,000.00
875.0000.452.72.00	Non-Profit Grants		\$ -	\$ 200,000.00	\$ 229,715.55	\$ 800,000.00	\$ 330,008.07	\$ 440,000.00
875.0302.411.72.00	Fire Engine		\$ -	\$ 203,900.00	\$ 252,788.00	\$ -	\$ -	\$ -
875.0302.411.72.00	Ladder Truck		\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,230.48	\$ -
875.0302.411.72.00	Plant Scheduling Software for Fire		\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -
875.0302.411.72.00	Rescue Tools		\$ -	\$ -	\$ -	\$ -	\$ 61,008.00	\$ -
875.0405.430.72.00	Chestnut Street Log Cabin		\$ -	\$ -	\$ 3,890.00	\$ -	\$ 15,560.00	\$ -
875.0000.452.72.00	Intern		\$ -	\$ -	\$ 282.00	\$ -	\$ 1,000.00	\$ -
875.0302.411.72.00	Emergency Response Coordinator		\$ -	\$ -	\$ -	\$ -	\$ 2,780.69	\$ -
875.0201.411.72.00	Crimewatch		\$ -	\$ -	\$ -	\$ -	\$ 7,089.66	\$ -
875.0302.411.72.00	Fire Department Upgrades		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000.00
875.0405.430.72.00	Veteran's Memorial Walkway		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
875.0405.454.72.00	East End Playground		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
875.0405.454.72.00	3rd & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
875.0405.454.72.00	6th & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
875.0405.430.72.00	9th & Walton Parking Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,952.15
875.0405.430.72.00	Southwest Elementary School Zone Flashers		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500.00
	Above Items Allotted to \$10M Revenue Replacement	Sub-Total for Revenue Replacement	\$ -	\$ 1,485,143.48	\$ 1,525,133.35	\$ 5,687,000.00	\$ 2,429,507.55	\$ 6,066,952.15

Account Number	Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget
875.0405.430.72.00	Streetscape Project		\$ -	\$ 50,000.00	\$ 71,035.86	\$ 4,200,000.00	\$ 1,744,236.04	\$ 3,000,000.00
875.0405.430.72.00	Liberty Trail Park				\$ -	\$ 520,000.00	\$ 4,508.85	\$ 550,000.00
875.0405.430.72.00	4th/5th/6th & Liberty Storm Sewer Project		\$ 808.78	\$ 75,000.00	\$ 83,191.28	\$ 1,900,000.00	\$ 507,306.66	\$ 150,000.00
875.0405.430.72.00	4th & Peach Hazel Dyke Improvements		\$ 7,151.24	\$ 30,000.00	\$ 20,977.79	\$ 210,000.00	\$ 3,060.51	\$ 250,000.00
875.0405.430.72.00	City Hall COVID-19 Safety Improvements		\$ 382,223.00	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Lebanon Rescue Mission	Sneaker Donation for Homeless	\$ 728.47	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Lebanon YMCA	Literacy & Clothing for children in need	\$ 1,026.49	\$ -	\$ -	\$ -	\$ -	\$ -
	Above Items Allotted to Eligible Categories	Sub-Total for Other Elig. Categories	\$ 391,937.98	\$ 155,000.00	\$ 175,204.93	\$ 6,830,000.00	\$ 2,259,112.06	\$ 3,950,000.00
			Total 2021 Actual	Total 2022 Budget	Total 2022 Actual	Total 2023 Budget	T-T-D 2023	Total 2024 Budget
		Total	\$ 391,937.98	\$ 1,640,143.48	\$ 1,700,338.28	\$ 12,517,000.00	\$ 4,688,619.61	\$ 10,016,952.15
					Potentially Allocated	\$ 16,797,848.02		
					ARPA \$ Rec'd	\$ 16,672,455.00		
					Interest Income	\$ 125,393.02		
						\$16,797,848.02		

