

CITY OF LEBANON, PA

# 2025 Budget Package

Submitted by:  
Mayor Sherry Capello





# 2025 BUDGET

## TABLE OF CONTENTS

Table of Contents	Page 2
Budget Schedule	Page 3
2025 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, 2024

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

11/07/2024	Budget Hearing #1	4:45 PM
11/12/2024	Budget Hearing #2	6:30 PM
11/14/2024	Special CCM-	
	Introduce Budget	4:45 PM
11/21/2024	Pre-Council Meeting	4:45 PM
11/25/2024	Final Reading-	
	Council Meeting	6:30 PM



# 2025 GENERAL FUND BUDGET NARRATIVE

## Consideration in Preparing the 2025 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 12/31/25.

The following items were considered in preparing the 2025 Municipal Budget Package with taxes and user fees for the general fund:

### **General Fund Revenue**

#### **In comparing the 2025 Budget to the 2024 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 city's total assessed value was around 868 million in 2024. The city recognizes an increase in the total assessed value from Sept. 2023 to Sept. 2024 of about \$2,177,100. Mathematically, at the current collection rate, this would increase this revenue by not quite \$10,000. Based on the collection numbers in 2024, we anticipate a small increase in delinquent tax payments and penalties. Overall, the real estate tax receipts increase by \$41,358 or 1.07% in 2025.



# 2025 GENERAL FUND BUDGET NARRATIVE

The city's current millage rate is 4.581 mills and the 2025 Budget proposes **NO TAX INCREASE**. This represents the 10th straight year the Budget is presented with no tax increase. For the owner of a property with an average assessed value of \$103,838, 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 accurately projected 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, with inflation and high interest rates negatively impacting. The 2025 Budget number is higher than the 2024 Budget, due to mortgage rates slowly and slightly decreasing.

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, and 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. This tax revenue has increased over the last few years. **Earned Income Tax revenue is the city's largest revenue item.**

# 2025 GENERAL FUND BUDGET NARRATIVE

Utilizing the receipt schedule from 2024, calculating a % for out-of-county payments, the city projects EIT receipts to increase to \$6.3 million for the 2025 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 6 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. The city's LST decreased in 2021 after COVID to \$376,685. The city experienced a small increase in 2022 and another increase in 2023. We will increase the budget in 2025 to \$380,000.



# 2025 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, this revenue source will not include a sizable number of past due license payments in 2024 & 2025, but rather it will more accurately depict current license fees. The rental license payments will project a 1.9% increase compared to Budget Year 2024.

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. In 2023, the city contracted with a specialized attorney to negotiate a new agreement in 2025. 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. The 2025 Budget will reflect a \$40,000 or 16% decrease.



# 2025 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. **Fine and Forfeit Revenue**-The City is experiencing a decrease in receipts for vehicle code and ordinance violations filed by police since 2022 and has budgeted accordingly.

9. **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 3.5 years into the lease at the end of 2024. \$1,000 is budgeted for MPR & Atrium Rentals in City Hall.

10. **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 and 45% of hourly wages for required training. The City received reimbursement for 4 Officers in 2024. We project that we will send 1 candidate to the Academy in 2025.

b. **State Aid for Pensions**- In 2025, the City's number of eligible units in police will increase, but decrease in fire due to 3 FFs who entered into the DROP in 2024. The dollar amount of state aid per unit will increase and the state aid to be applied to the City's MMO will increase by \$141,202 or by 18.93%.



# 2025 GENERAL FUND BUDGET NARRATIVE

c. **County Liquid Fuel Tax Grant-** The County paused providing county liquid fuel monies to local municipalities in 2024 due to the need to repair and/or replace county bridges with the funding. However, the county informed the locals after the 2024 budgets were prepared in 2023 and thus, you will notice \$26,814 was budgeted, but not received in 2024. An award is not anticipated for 2025.

d. **Intermunicipal Contracted Services-**The City and N. Cornwall Township entered into an agreement for the City to be paid for Mutual Aid responses on 2 box cards in the Township. This contribution will remain the same at \$25,000 in 2025.

## 11. **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 at City Hall.

b. **Building Permits-** In 2024, permits were issued for a few larger projects, i.e. Lebanon Middle School renovations, Quartz Creek's change of use, St. Mary's and Giant's renovations that will keep this revenue elevated for 2024. The city is not aware of any large commercial or industrial projects projected for 2025 and the 2025 Budget will show a decrease of \$15,000.

c. **Dog Park Fees-** The City anticipates that the dog park will be completed by the end of summer 2025 and will propose that a user's fee be established to utilize the facility so that some of the costs to operate will be covered and not all residents will bear the costs.

12. In 2025, **overall revenues propose to increase** by \$751,246 to \$14,346,331 representing a 5.53% increase from the 2024 Budget.



# 2025 GENERAL FUND BUDGET NARRATIVE

## General Fund Expenditures

### In comparing the 2025 Budget to the 2024 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 2025's Budget, we propose to keep the accrual per employee at \$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 non-bargaining unit employees): 3.25% 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. The Executive category will increase by \$2,986 or 3.0%. Legislative expenditures will increase by \$481 or 2.95%.



# 2025 GENERAL FUND BUDGET NARRATIVE

- b. **Legal Services** will increase by \$15,000 from what was budgeted in 2024 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 continues with negotiations with Comcast for the franchise agreement.
- c. **Culture & Recreation Contributions** will increase by \$250. This increase is for a contribution towards a mosaic flag that will be created for our country's 250th celebration in 2026. All other culture and recreation contributions will remain the same as 2024. This represents less than a 1/4% increase overall.
- d. **Dog and Bike Park**-The city will be constructing a dog park in 2025 at Coleman Memorial Park where the pool used to be located. There will be associated costs, i.e. access cards, doggie can liners, internet, lighting, fencing, camera and access control maintenance, in addition to, utility costs that will be necessary to operate the facility. It is proposed to charge a user's fee to assist with the operational costs so that all taxpayers would not have to bear the costs.
- e. **Stoever's Dam/Nature Barn**- The city obtained inundation easements from the upstream owners adjacent to the Stoever's Dam Project. These easements were necessary in order to raise the height of the earthen dam breast, along with other incidentals to the project. A pre-application meeting was held with DEP recently and the permit will be submitted shortly. 2025 Budget expenditures compared to 2024 Budget will decrease at Stoever's Dam/Nature Barn by \$27,825 or 10.36% due to some of the engineering being performed on the project in 2023 and 2024. Actual construction of the earthen berm will start late fall 2025. Please note that \$195,422 will be transferred from the CRF to assist with these costs.



# 2025 GENERAL FUND BUDGET NARRATIVE

f. The Financial Administration division in the Administrative Department will increase by \$7,199 or 2.8%. This increase is primarily due to an increase in audit costs.

g. **Insurance and Bonding-** The City's insurance and bonding premiums will decrease by \$16,672 or 4.90%. The medical benefit for retirees will increase by \$58,639 or 5.12% due to additional retirees placed on the plan, and together pension contributions will increase by \$64,935. Overall the division will increase by \$105,847 or 3.62%.

h. **Information Technology-** The City will continue with its Cyber Security Awareness Training & Evaluation as another tool to educate employees & potentially decrease cyber risk. IT upgrades will include the replacement of 7 desktop computers and 4 monitors. All other software will be maintained. The City will utilize ARPA funding to upgrade the accounting software package in 2024/2025. Overall, IT expenses will decrease by \$500 or about 1/2 percent.

i. **Tax Collection-** In 2025, the county will increase the commission charged per real estate property tax bill sent from \$.50/bill to \$1.00/bill. Overall tax collection expenditures will increase by \$5,305 or 25.55%

j. Overall, the Administration Department Budget will increase by \$123,349 or 2.85%.



# 2025 GENERAL FUND BUDGET NARRATIVE

## 3. Police Department

- a. **Clothing and Uniforms-** In addition to, uniform maintenance increases, the cost to outfit a new officer with all appropriate equipment, bulletproof vest and uniforms continues to increase. This line item will be \$5,000 more than the 2024 Budget or a 20% increase.
- b. **Communication-** The department obtained some new law enforcement tools and subsequently, additional internet services are needed. This line item will increase by \$1,200 or 12.9%.
- c. **Contracted Services-** The City established additional programs with the use of grants to assist with law enforcement efforts and these programs require ongoing maintenance agreements. Crime Watch and the downtown security cameras are added into this category. These additional services and increase in contracts add an additional \$15,500 into the 2025 Budget.
- d. **Vehicle Replacement-** One new vehicle outfitted with a cage, MDT and lights... is budgeted in the general fund for 2025. The cost of a new vehicle has increased by \$1,201 or 1.80%.
- e. **Patrol and Support Services-** An additional Sergeant position was added to the patrol division due to the implementation of a 12 hour shift and the need for an additional platoon. This division increased by \$167,275 or 4.89%. A Lieutenant position in Support Services was eliminated from the 2025 Budget, however, this position has not been filled for several years. This action decreased the Support Services division by \$129,442 and helped offset the increased costs in patrol.



# 2025 GENERAL FUND BUDGET NARRATIVE

f. **Evidence Custodian-** The City received a grant in 2024 for a Full and Part Time custodian position. The additional manpower provided the time to reorganize the evidence in our care. It was determined that a part time position would be a benefit to operations.

g. **Central Booking-**The City does not anticipate a request from the county to share in costs for central booking for 2025 and thus, did not include this expenditure in the Budget.

h. Overall, the Police Department expenditures will increase by \$88,814 or 1.61%.

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

a. **Fire Stations-** The city maintains three fire stations. Expenditures for Fire Station #1 (8th and Orange) will increase by \$1,100; mainly due to a increase in utilities & contracts. Fire Station #2 (9th & Mifflin) will increase by \$8,350; primarily due to an increase in grounds maintenance. Fire Station #3 (7th & Maple) will decrease by \$1,400 due to a decrease in building maintenance costs.

b. **Leadership of Department-** The City will add an additional Volunteer Assistant Chief to the roster in 2025 to assist with quality of life issues for our Chief, Deputy Chief and Volunteer Assistant Chief. This position will aid by covering some overnight and weekend shifts. This addition will add \$4,800 to the 2025 Budget.

c. **Vehicle Repairs-** 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.



# 2025 GENERAL FUND BUDGET NARRATIVE

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. In 2024, a couple of the volunteer companies requested assistance with apparatus repairs. In 2025, this request will increase and an additional \$15,000 is proposed to be added compared to 2024.

d. Since the Authority and City split in 2006, the City has paid its **Public Fire Hydrant Fee** through an exchange of services by budgeting a comparable amount in CDBG funding for water main replacements in low mod areas. The Authority no longer wishes to participate in the exchange of services due to the need to replace lines in areas not located in low mod. This will add \$144,385 to the 2025 General Fund Budget.

e. **Vehicle Replacement-** It is not proposed to replace a vehicle in this division in 2025.

f. \*The Bureau of Fire (including the three fire stations), will increase by \$251,018 or 7.25%.



# 2025 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 \$4,500 or 90%.
- c. **Contracted Services** will increase by \$1,000 or 6.25% mainly due to the increase costs for independent contractor services for boarding, grass cutting & garbage clean-up.
- d. **Training** will decrease by \$7,200 or 80% due to the purchase of new code books in 2024.
- e. **Vehicle Replacement-** Two used vehicles will be purchased for code enforcement use.
- f. Overall, the Health and Housing division will increase by \$48,939 or 15.32% primarily due to the purchase of two used vehicles.



# 2025 GENERAL FUND BUDGET NARRATIVE

- f. A new sub-division was created in the 2024 Budget for costs associated with the **Local Emergency Management Coordinator** position. A General Expense line item of \$250 was established. This will be maintained in 2025.
- g. The County's **DES Public Safety Fee** will remain the same at \$1.20/per capita or \$32,177.
- h. **Emergency Medical Services-**  
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 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, 2024 and will remain at \$5/per capita or \$134,070 for 2025.
- i. Overall, the Public Safety Department Budget will increase by 299,957 or 7.60%.



# 2025 GENERAL FUND BUDGET NARRATIVE

## 5. Public Works Department

- a. **Engineering** will increase by \$356 or .17% mainly due to the decrease for contracted engineering services offset by the cost of the road management software (AI condition assessment).
- b. **Hwy General Services** will increase by \$95,533 or 34.16%. The increase is due to the proposed purchase of a used skid steer and a new pick-up truck with plow.
- c. **Traffic Control** will increase by \$63,809 or 16.97%. This increase is due to the purchase of additional traffic signal supplies needed and the purchase of a used van for parking meter collections.
- d. **Highway maintenance** will decrease by \$217,938 or 43.65%. The elimination of the county aid paving project and not replacing another vehicle in this division offset the increase costs of vehicle repairs.
- e. **Street Cleaning** will increase by \$12,697 or 5.61% due to the increase in vehicle repairs, sweeper debris removal and the need to pay for water from the hydrant to clean the sweeper.



# 2025 GENERAL FUND BUDGET NARRATIVE

f. **Parks, Playgrounds & Other Public Properties** will increase by \$15,158 or 4.67%. The City proposes to add an additional summer position to assist with downtown beautification and sanitation efforts. The cost of the additional position, increased building and grounds maintenance costs are offset by a decrease in equipment replacement and improvement repairs.

g. The **City Hall division** will increase by \$32,637 or 7.19% from the 2024 Budget. The increase is due to the purchase of a salt spreader and increases in contracted services for HVAC, electrical and plumbing. Also the City proposes to have the interior and exterior window cleaning performed in 2025. \*\*Please remember, HACC reimburses for 40% of utilities and operating services.

h. The **Building & Zoning division** will increase by \$5,766 or 3.84% mainly due to an increase in general expenses for zoning hearings.

i. 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



# 2025 GENERAL FUND BUDGET NARRATIVE

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.

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.



# 2025 GENERAL FUND BUDGET NARRATIVE

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 \$18,815 or 28.95%** due to an increase in vehicle repairs, and contracted services for an update to the storm water ordinance.

j. The **Recycling Program** will increase by \$27,073 or 27.75% due to the purchase of a recycling container, repairs to another recycling container, increase to vehicle repairs and added training for the new Recycling Coordinator.

k. Overall the Public Works Budget will increase by \$54,006 or 2.01%



# 2025 GENERAL FUND BUDGET NARRATIVE

6. **Interfund Transfers-** No monies from the General Fund will be transferred into the Capital Reserve Fund in 2025.

7. In 2025, **total expenditures in all departments propose to increase** by \$604,714 or 3.67% from the 2024 Budget to \$17,086,350.

## 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 80.28% (2024) and a high of 84.50% (2013). In Budget Year 2025, the percentage of employee salaries and benefits compared to total expenditures is 79.84%. This represents the lowest percentage since my Administration has prepared the budget packages.

2. **The city will utilize its carryover to balance the 2025 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 3.19%.



# GENERAL FUND

**\$17.1 MILLION**

---

2025 Budget

**\$17.1 MILLION**

---

2025 Budget



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
<b>GENERAL FUND REVENUES</b>												
Real Property Taxes	1	0	301	10	00	Real Estate Tax, Current	County Assessed Values as of 09/06/2024 = \$870,548,300 @ 4.581 Mills @ 94% Collection Rate	\$ 3,787,199	\$ 3,781,656	\$ 3,739,328	\$ 3,706,438	\$ 3,748,704
	1	0	301	40	00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 55% of past due 2024 taxes(\$266,288) & 95% of past due 2023 taxes (\$38,030)	\$ 192,517	\$ 175,534	\$ 173,952	\$ 144,199	\$ 182,587
	1	0	301	70	00	Real Est Tax Discount PRD	2% of 2025 taxes collected by 4/30/2025 (88% collected by 5/09/2025)	\$ (67,665)	\$ (67,450)	\$ (65,858)	\$ (67,464)	\$ (65,977)
	1	0	319	01	00	Penalties/Interest-Real Prop Taxes	Delq taxes of \$266,288 (2024) and \$38,030 (2023) is charged a 10% penalty + 8% interest upon collection	\$ 51,773	\$ 48,668	\$ 31,311	\$ 36,206	\$ 54,777
							<b>Total Real Property Tax Revenue</b>	<b>\$ 3,963,824</b>	<b>\$ 3,938,408</b>	<b>\$ 3,878,733</b>	<b>\$ 3,819,379</b>	<b>\$ 3,920,091</b>
Enabling Taxes	1	0	310	10	00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	\$ 500,166	\$ 464,375	\$ 400,000	\$ 376,513	\$ 425,000
	1	0	310	20	00	Earned Income Tax	Keystone Collections, payments are received weekly	\$ 7,030,743	\$ 7,588,173	\$ 5,600,000	\$ 5,773,405	\$ 6,300,000
	1	0	310	23	00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement-Yr 2024= year 15	\$ 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	\$ 378,896	\$ 389,732	\$ 378,000	\$ 291,421	\$ 380,000
	1	0	310	70	00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15	\$ 14,290	\$ 17,713	\$ 14,000	\$ 11,380	\$ 16,500
						<b>Total Enabling Tax Revenue</b>	<b>\$ 7,942,361</b>	<b>\$ 8,478,259</b>	<b>\$ 6,410,266</b>	<b>\$ 6,452,719</b>	<b>\$ 7,139,766</b>	
Licenses and Permits	1	0	321	14	00	Rental Property Licenses	Billed between February and July @ \$40/unit. 6,743 in 2024	\$ 264,249	\$ 275,775	\$ 265,000	\$ 260,443	\$ 270,000
	1	0	321	20	00	Eating & Drinking-Public Safety	2023- 244 w/216 Perm & 28 Temp; 2022- 250 with 215 Perm & 35 Temp licenses. 274 in 2021, 260 in 2020, 267 in 2019, 245 in 2018, 231 in 2017.	\$ 29,244	\$ 31,057	\$ 25,000	\$ 26,480	\$ 25,000



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET			
Licenses and Permits	1	0	321	31	00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @\$25/yr per cab (4) + Bikes @ \$2/yrs (5 Bike licenses in 2023); 3 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)	\$ 187	\$ 17	\$ 200	\$ 25	\$ 125			
	1	0	321	40	00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	\$ 3,090	\$ 3,110	\$ 2,500	\$ 2,870	\$ 2,500			
	1	0	321	80	00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	\$ 278,758	\$ 245,529	\$ 250,000	\$ 164,382	\$ 210,000			
	1	0	322	40	00	Dumpster Permits	Use of dumpsters on street for construction material, etc.. 57 permits in 2023; 62 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	\$ 2,208	\$ 2,264	\$ 1,800	\$ 1,282	\$ 1,500			
	1	0	322	82	00	Street & Road Encroachment	Utility Cuts & Driveway Permits / \$76 for a cut 2 sq yds (244 permits in 2023); 188 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)	\$ 43,602	\$ 127,497	\$ 25,000	\$ 47,546	\$ 50,000			
	1	0	322	85	00	Shade Tree Permits	Remove/replace trees - \$25 per permit; 4 permits in 2023; 2 in 2022; 4 in 2021 & 2020; 9 in 2019 & 2018; 13 in 2017	\$ 50	\$ 100	\$ 100	\$ 75	\$ 100			
	<b>Total License and Permit Revenues</b>							<b>\$ 621,388</b>	<b>\$ 685,349</b>	<b>\$ 569,600</b>	<b>\$ 503,103</b>	<b>\$ 559,225</b>			
Fines and Forfeits	1	0	331	11	00	Vehicle Code Violations	Tickets for traffic violations	\$ 407,926	\$ 395,373	\$ 420,000	\$ 281,919	\$ 370,000			
	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 & 753 in 2023).	\$ 42,080	\$ 43,916	\$ 40,000	\$ 26,012	\$ 36,000			
	1	0	331	12	50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	\$ 52,024	\$ 67,231	\$ 35,000	\$ 12,330	\$ 5,000			

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Fin	1	0	331	12	60	On-Site Tickets-Public Safety	Source: Housing violations & Repeat Occurances; weeds & grass; garbage; snow removal and sant. violations.	\$ 27,111	\$ 56,995	\$ 28,000	\$ 59,445	\$ 58,000
	1	0	331	13	00	State Police Fines	City's portion of State Fines; June & Dec	\$ 10,222	\$ 20,207	\$ 9,500	\$ 5,322	\$ 9,500
	1	0	331	14	00	Parking Meter Violation Fines	Tickets for expired meters	\$ 39,012	\$ 49,588	\$ 50,000	\$ 47,077	\$ 65,000
	1	0	331	14	60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	\$ 504	\$ 1,735	\$ 2,500	\$ 2,923	\$ 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	\$ -	\$ 220	\$ 250	\$ 135	\$ 250
	<b>Total Fine and Forfeit Revenues</b>							<b>\$ 578,879</b>	<b>\$ 635,265</b>	<b>\$ 585,250</b>	<b>\$ 435,163</b>	<b>\$ 546,250</b>
Interest and Rents	1	0	341	01	00	Interest Income	First National Bank interest on General Fund	\$ 33,202	\$ 52,279	\$ 35,000	\$ 39,791	\$ 40,000
	1	0	342	10	00	Rent of Land	Rite Aid Lease - \$380.21 /month	\$ 4,959	\$ 3,967	\$ 4,563	\$ 3,422	\$ 4,563
	1	0	342	20	00	Rent of Buildings	CDBG-\$6,000, MPR & Atrium Rentals-\$1,000	\$ 29,462	\$ 14,393	\$ 7,000	\$ 3,580	\$ 7,000
	1	0	363	23	05	7th & Willow St. Parking Lot	44 spaces available / 38 rented @ \$35 /month	\$ 16,190	\$ 14,265	\$ 17,640	\$ 12,420	\$ 15,960
	1	0	363	23	10	8th & Spring St. Parking Lot	19 spaces available /19 rented @ \$35/ month	\$ 7,665	\$ 7,735	\$ 7,910	\$ 5,915	\$ 7,980
	1	0	363	23	15	6th & Crowell St. Parking Lot	11 spaces available / 6 rented @ \$25/ month	\$ 2,450	\$ 2,655	\$ 3,250	\$ 1,480	\$ 1,800
	1	0	363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 5 rented @ \$25/ month	\$ 1,475	\$ 475	\$ 1,450	\$ 1,350	\$ 1,500
	1	0	363	23	25	7th & Walnut St. Parking Lot	10 spaces available / 9 rented @ \$32 /month	\$ 3,756	\$ 3,456	\$ 3,776	\$ 2,624	\$ 3,456
	1	0	363	23	30	10th & Water St, Parking Lot	25 spaces available/2 rented@ \$25/month	\$ -	\$ 450	\$ 600	\$ 450	\$ 600
	1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available /27 rented @ \$25 /month	\$ 7,755	\$ 6,650	\$ 8,050	\$ 6,375	\$ 8,100
1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ \$25 /month	\$ 11,060	\$ 10,360	\$ 11,350	\$ 8,475	\$ 11,400	
1	0	363	23	60	9th & Walton St. Parking Lot	35 spaces available / 35 rented @ \$32/ month	\$ 9,923	\$ 10,312	\$ 12,608	\$ 10,080	\$ 13,440	
1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ \$35/ month	\$ 28,019	\$ 30,535	\$ 32,690	\$ 25,375	\$ 32,760	



CITY OF LEBANON  
2025 BUDGET

Account Number					Account Description		Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Interest and Rents	1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 34 rented @ \$25/month	\$ 9,290	\$ 9,455	\$ 10,150	\$ 7,980	\$ 10,200
	1	0	363	23	75	C&L at Gannon St Parking Lot	17 spaces available/1 rented@ \$25/month	\$ -	\$ 525	\$ 850	\$ 375	\$ 300
	1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 16 rented @ \$25/month	\$ 5,010	\$ 5,150	\$ 5,350	\$ 3,500	\$ 4,800
	1	0	363	23	90	Penalty Charges on Parking Lots	\$5 Late Fee	\$ 542	\$ -	\$ 500	\$ 15	\$ 250
	<b>Total Interest and Rent Revenues</b>							<b>\$ 170,758</b>	<b>\$ 172,662</b>	<b>\$ 162,737</b>	<b>\$ 133,207</b>	<b>\$ 164,109</b>
Intergovernmental Revenue	1	0	351	01	00	Federal Grants		\$ -			\$ -	
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance <b>0201-410-23-80</b>	Reimburse 50% of cost of Bulletproof Vests (total cost = \$975 *5 vests)	\$ 3,848	\$ 2,945	\$ 4,875	\$ -	\$ 2,438
	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 <b>0203-410-18-06</b>	Overtime Reimbursement for Police Special Detail-Seatbelts	\$ -	\$ -	\$ 500	\$ 4,458	\$ 500
	1	0	354	02	01	State Reimbursement - Smooth Operator Program <b>0203-410-18-08</b>	Overtime Reimbursement for Police Aggressive Driving Special Detail	\$ 609	\$ 4,339	\$ 1,500	\$ 4,917	\$ 1,500
	1	0	354	02	02	State Reimbursement - Pedestrian Detail <b>0203-410-18-10</b>	Overtime Reimbursement for Police Pedestrian Special Detail	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1	0	354	02	03	State Reimbursement - Fire Grant		\$ 15,000	\$ -	\$ 12,000	\$ 14,812	\$ 14,000
	1	0	354	15	00	Recycling Grant	State Grant - Performance: 22% in 2023; 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	\$ 183	\$ -	\$ 30,269	\$ 60,501	\$ 25,000
Revenue	1	0	354	16	00	State Grant	Act 120 State Aid for Police Academy- 75% of tuition plus 40% Ed. Hrs. \$5,750 x 75% plus approx.\$9,000 x 1	\$ 13,551	\$ -	\$ 8,625	\$ 62,575	\$ 15,500
	1	0	355	01	00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes-Rec'd EOM Sept.	\$ 10,532	\$ -	\$ 10,605	\$ -	\$ 11,782
	1	0	355	04	00	Liquor Control Board	State Liquor License fees; Aug-Jan(Recd March),Feb-July (Recd Sept)	\$ 7,700	\$ 7,550	\$ 8,700	\$ 5,050	\$ 7,200
	1	0	355	05	00	PA General Municipal Pension System <b>0108-483-10/20</b>	\$6292 per unit /police & firemen counted as two units /39 Police; 17 Fire; 29 non-uniformed	\$ 714,262	\$ 763,453	\$ 745,970	\$ -	\$ 887,172



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Intergovernmental Revenues	1	0	355	05	50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	\$ 2,400	\$ 2,400	\$ 1,425	\$ 2,850	\$ 1,200
	1	0	355	07	00	Volunteer Fire Relief <b>0302-411-52-00</b>	Foreign Fire Insurance Premium Tax	\$ 70,928	\$ 73,321	\$ 73,321	\$ -	\$ 80,516
	1	0	357	03	00	County Liquid Fuel Tax Grant <b>0406-439-45-00</b>	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	\$ 25,477	\$ 26,814	\$ 26,814	\$ -	\$ -
	1	0	358	10	01	County Drug Task Force	Contract payment	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
	1	0	358	10	02	County Drug Task Force <b>0203-410-18-04</b>	Reimb of Overtime for County DTF Participation	\$ -	\$ 17,422	\$ 3,500	\$ 2,441	\$ 5,000
	1	0	358	10	03	County DUI Reimbursement <b>0203-410-18-05</b>	Reimb of Overtime for County DUI Enforcement	\$ 398	\$ 549	\$ 500	\$ -	\$ 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	\$ 25,000	\$ 25,000
	1	0	359	00	00	Payment in Lieu of Taxes	Local Churches and Non Profits	\$ 139,673	\$ 40,202	\$ 130,000	\$ 124,883	\$ 130,000
	<b>Total Intergovernmental Revenues</b>							<b>\$ 1,004,561</b>	<b>\$ 943,995</b>	<b>\$ 1,089,104</b>	<b>\$ 307,487</b>	<b>\$ 1,212,808</b>
Charges for Services	1	0	361	32	00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering- 4 plans submitted in 2023; 10 in 2022	\$ 11,515	\$ 5,030	\$ 3,000	\$ 5,690	\$ 3,000
	1	0	361	33	00	Zoning Permits	Min \$30 to Max \$5,000 each	\$ 19,345	\$ 16,206	\$ 12,000	\$ 26,347	\$ 16,000
	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	\$ 10,700	\$ 14,500	\$ 7,200	\$ 10,300	\$ 7,200
	1	0	361	36	00	Gen. Gov't Utility & Oper. Services Reimb	HACC's Share of Utilities & Operating Costs	\$ 45,646	\$ 72,425	\$ 125,587	\$ 90,130	\$ 132,438
	1	0	361	50	00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co	\$ -	\$ 2	\$ 10	\$ -	\$ 10
	1	0	361	70	00	Reproduction of Records	Photo Copies -Admin	\$ 51	\$ 50	\$ 50	\$ 27	\$ 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 <b>0203-410-18-03</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	1	0	362	11	00	Police Reports- Copies	Accident reports: \$15/accident rept & \$10/Verification letter for crimes	\$ 11,240	\$ 13,295	\$ 12,000	\$ 9,940	\$ 12,000
	1	0	362	13	00	Police & Burgler Alarm Fees	False Alarm fees: 3 free 4-5 = \$50; 6+ = \$75	\$ 1,050	\$ 2,950	\$ 2,000	\$ 1,375	\$ 2,000
1	0	362	14	00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms <b>0209 division * 50%</b>	\$ 52,095	\$ 40,258	\$ 53,397	\$ 27,644	\$ 65,029	
1	0	362	15	00	Stray Dog Service Chg.	1st = \$50; 2nd = \$75; 3rd = \$100	\$ 315	\$ 315	\$ 500	\$ 90	\$ 300	



CITY OF LEBANON  
2025 BUDGET

Account Number					Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET	
Charges for Services	1	0	362	20	00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment	\$ 6,763	\$ -	\$ 500	\$ -	\$ 500
	1	0	362	21	00	Fire Reports - Copies	Insurance reports - \$25 per report 2023 est. of 20 reports	\$ 450	\$ 225	\$ 500	\$ 175	\$ 250
	1	0	362	22	00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.	\$ 14,920	\$ 15,780	\$ 14,500	\$ 14,770	\$ 15,000
	1	0	362	23	00	Smoke Alarm Maint & False Alarms	False Alarm fees: 1 free; 2=\$75; 3-6 = \$150; 7+=\$250	\$ 4,750	\$ 2,210	\$ 1,000	\$ 1,100	\$ 1,000
	1	0	362	41	00	Building Permits	Structures	\$ 69,654	\$ 48,121	\$ 55,000	\$ 51,928	\$ 40,000
	1	0	362	47	10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits	\$ 120	\$ -	\$ 500	\$ 360	\$ 500
	1	0	362	49	00	Housing Board of Appeals	Appeals to Housing Board	\$ 1,400	\$ -	\$ 600	\$ -	\$ 600
	1	0	362	51	00	Buyer Notification Certificates	Source: Real estate escrow companies.	\$ 16,170	\$ 15,665	\$ 16,000	\$ 10,235	\$ 14,000
	1	0	362	59	00	Condemnation Lift Fee	Source: Landlords & Homeowners for Condemnation Lift Fee. \$250 each	\$ 15,825	\$ 24,250	\$ 15,000	\$ 15,175	\$ 18,000
	1	0	362	59	10	Public Safety Administrative Fees	Administrative fees	\$ 3,982	\$ 2,637	\$ 500	\$ 180	\$ 500
	1	0	362	60	00	Payment for Contracted Services	Reimbursement for services contracted by city for non-compliance	\$ 8,313	\$ 9,259	\$ 5,000	\$ 3,549	\$ 5,000
1	0	363	10	00	Sidewalk, Curb Repair Inspection Permit	Sidewalk & Curb Repair/\$25 for 1st 50' /145 permits in 2023; 147 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	\$ 40,927	\$ 47,988	\$ 20,000	\$ 37,660	\$ 20,000	
1	0	363	21	10	Meters #1 8th & 9th St		\$ 23,391	\$ 21,888	\$ 21,549	\$ 14,930	\$ 23,086	
1	0	363	21	11	Meters #9 8th & Walton St		\$ 6,580	\$ 7,830	\$ 7,299	\$ 4,510	\$ 7,679	
1	0	363	21	20	Meters #2 6th, 7th & 10th Sts		\$ 13,439	\$ 13,456	\$ 13,075	\$ 9,744	\$ 14,386	
1	0	363	21	30	Meters #3 Walnut & Chestnut Sts		\$ 12,406	\$ 12,371	\$ 11,619	\$ 9,001	\$ 13,725	
1	0	363	21	40	Meters #4 Cumberland & Willow Sts		\$ 36,126	\$ 29,025	\$ 33,573	\$ 16,288	\$ 24,617	
1	0	363	21	60	Meters #6 Hospitals		\$ 1,617	\$ 1,647	\$ 1,656	\$ 1,118	\$ 1,741	
1	0	363	21	70	Meters #7 7th & Walton St		\$ 17,000	\$ 15,778	\$ 15,613	\$ 12,414	\$ 17,383	
1	0	363	21	80	Meters #8 8th & Spring St		\$ 2,833	\$ 2,966	\$ 3,088	\$ 1,413	\$ 2,542	
1	0	363	21	90	Sale of Tokens		\$ 3,243	\$ 3,610	\$ 3,669	\$ 1,956	\$ 3,064	

CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Charges for Services	1	0 363	22	00	Special Parking Permits	Meter permits @ \$5 /day (163 permits in 2023, 357 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	\$ 2,648	\$ 2,045	\$ 3,000	\$ 1,775	\$ 1,000	
	1	0 364	30	00	Solid Waste Collection & Disposal Fee	8th & Walton Trash & Recycling Center	\$ 4,245	\$ 4,757	\$ 8,580	\$ 7,027	\$ 10,860	
	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 (259 GW in 2023; 163 GW in 2022,180 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)	\$ 10,997	\$ 11,401	\$ 13,000	\$ 8,257	\$ 12,000	
	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	13	10	Dog Park Fees	Resident and Non-Resident Fees to Use the Facility					\$ 2,500	
	1	0 367	14	00	Rec Property Daily Rentals	Park & Pavilion Rentals: Optimist Bldg & Nature Barn	\$ 6,460	\$ 5,610	\$ 5,000	\$ 5,485	\$ 5,000	
	1	0 367	14	50	Rec Camping & Other Fees	Stoever's Dam Camping Permits: \$3/person & \$12 w/electric and Non-Resident Summer Camp Fees	\$ 4,765	\$ 5,785	\$ 4,000	\$ 3,691	\$ 3,500	
<b>Total Charge for Service Revenues</b>							<b>\$ 480,981</b>	<b>\$ 469,335</b>	<b>\$ 489,565</b>	<b>\$ 404,284</b>	<b>\$ 496,460</b>	
Miscellaneous Revenue	1	0 380	00	00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	\$ 1,177	\$ 92	\$ 500	\$ 9,691	\$ 500	
	1	0 380	20	20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	\$ 83,371	\$ 109,732	\$ 8,000	\$ 115,622	\$ 8,000	
	1	0 380	20	30	Civil Service Test Charges	Fee to Administer Civil Service Exam (\$35 per test for fire & police)	\$ -	\$ 490	\$ 455	\$ -	\$ 200	



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Miscella	1	0	387	00	00	Donations from Private Sources	Misc Donations to City (\$1,000) & Biever Found.25% of Police Academy \$1,438	\$ -	\$ -	\$ 3,875	\$ 8,188	\$ 2,500
	<b>Total Miscellaneous Revenues</b>							<b>\$ 84,548</b>	<b>\$ 110,314</b>	<b>\$ 12,830</b>	<b>\$ 133,501</b>	<b>\$ 11,200</b>
Sale Fixed Asset	1	0	391	10	00	Sale of Property, Vehicles, Equip., Land	Proceeds from Auction	\$ 13,199	\$ 79,105	\$ 1,000	\$ -	\$ 1,000
	1	0	391	30	00	Sewer Fund Excess Capacity						
	<b>Total Sale of Fixed Assets</b>							<b>\$ 13,199</b>	<b>\$ 79,105</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
Transfers	1	0	392	30	00	Transfer from Capital Reserve Fund	Transfer \$195,422 towards Stoever's Dam Project.	\$ -	\$ -	\$ 300,000	\$ -	\$ 195,422
	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	\$ 96,000	\$ 104,000	\$ 96,000	\$ -	\$ 100,000
	<b>Total Transfers From Other Funds</b>							<b>\$ 96,000</b>	<b>\$ 104,000</b>	<b>\$ 396,000</b>	<b>\$ -</b>	<b>\$ 295,422</b>
	1		392	30	00	Transfer from Capital Reserve Fund						
Prior Years Adjustment	1	0	395	00	00	Revenue - Prior Period Adjustments		\$ -	\$ 10,000	\$ -	\$ 5,321	
	1	0	491	10	00	Expenditure - Prior Period Adjustments		\$ -	\$ -	\$ -	\$ -	
	<b>Net Prior Period Adjustments</b>							<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 5,321</b>	
	<b>TOTAL GENERAL FUND REVENUES</b>							<b>\$ 14,956,499</b>	<b>\$ 15,626,692</b>	<b>\$ 13,595,085</b>	<b>\$ 12,194,164</b>	<b>\$ 14,346,331</b>
<b>GENERAL FUND EXPENSES</b>												
Executive	1	100	401	10	50	Mayor		\$ 75,000	\$ 80,797	\$ 82,551	\$ 63,501	\$ 85,184
	1	100	401	19	20	FICA (Soc Sec) Tax		\$ 6,108	\$ 6,460	\$ 6,594	\$ 5,077	\$ 6,801
	1	100	401	19	50	Workers Compensation Ins.		\$ 192	\$ 203	\$ 336	\$ 223	\$ 409
	1	100	401	19	60	Medical Benefit		\$ 4,842	\$ 3,644	\$ 3,648	\$ 2,860	\$ 3,721
	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	\$ 253	\$ 190	\$ 253
	1	100	401	19	70	To IRA		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Executive Expenditures</b>							<b>\$ 91,395</b>	<b>\$ 96,357</b>	<b>\$ 98,382</b>	<b>\$ 76,851</b>	<b>\$ 101,368</b>	
ative	1	101	400	10	50	Council	Council Chair & Vice Chair: \$3,407/year. Remaining Council (3):\$2726/yr	\$ 11,800	\$ 12,403	\$ 14,529	\$ 10,897	\$ 14,992
	1	101	400	19	20	Medicare Tax			\$ 165	\$ 211	\$ 158	\$ 217

CITY OF LEBANON  
2025 BUDGET

	Account Number					Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Legisla	1	101	400	19	50	Workers Compensation Ins.		\$ 15	\$ 15	\$ 57	\$ 15	\$ 69
	1	101	400	24	00	General Expenses		\$ 602	\$ 291	\$ 500	\$ 182	\$ 500
	1	101	404	31	40	Legal Services		\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
							<b>Total Legislative Expenditures</b>	<b>\$ 12,417</b>	<b>\$ 12,874</b>	<b>\$ 16,297</b>	<b>\$ 11,252</b>	<b>\$ 16,778</b>
Administration	1	102	404	31	40	Legal Services	Standard City Business \$36,000, Court Hearings \$10,000, RTK \$10,000, Labor \$80,000, Cable Franchise Negotiation & Audit (\$10,620 in 2024 & \$5,310 in 2025)	\$ 114,152	\$ 106,840	\$ 126,000	\$ 41,130	\$ 141,000
	1	102	405	11	00	Admin Management	Director of Administration	\$ 58,561	\$ 61,481	\$ 63,119	\$ 47,317	\$ 65,171
	1	102	405	11	40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	\$ 91,609	\$ 91,674	\$ 104,783	\$ 93,396	\$ 107,880
	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 446	\$ -	\$ 500	\$ -	\$ 500
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 19,475	\$ 20,604	\$ 21,469	\$ 13,462	\$ 22,492
	1	102	405	17	70	Sick Leave	for a total compensation	\$ 2,521	\$ 1,997	\$ 2,483	\$ 1,547	\$ 2,564
	1	102	405	18	00	Compensatory		\$ 572	\$ 1,415	\$ 1,033	\$ 251	\$ 1,067
	1	102	405	18	40	Unused Sick Leave		\$ 170	\$ 197	\$ 170	\$ 195	\$ 290
	1	102	405	19	20	FICA (Soc. Sec.) Tax		\$ 13,750	\$ 12,814	\$ 14,807	\$ 12,606	\$ 15,297
	1	102	405	19	50	Workers Compensation Ins.		\$ 210	\$ 196	\$ 426	\$ 220	\$ 420
	1	102	405	19	60	Medical Benefit	Self-insured	\$ 78,195	\$ 83,197	\$ 67,900	\$ 68,675	\$ 67,900
	1	102	405	19	61	Dental Benefit	Self-insured	\$ 1,229	\$ 1,431	\$ 1,050	\$ 1,046	\$ 1,050
	1	102	405	19	62	Life Insurance	Standard Life Insurance Company	\$ 759	\$ 820	\$ 675	\$ 653	\$ 675
Administration	1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 16+ cases of paper	\$ 2,798	\$ 1,704	\$ 3,000	\$ 1,189	\$ 3,000
	1	102	405	21	50	Postage	Includes lease of postage machine (\$420 yr) + ink ribbon	\$ 2,013	\$ 1,784	\$ 2,400	\$ 1,874	\$ 3,000
	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)	\$ 5,343	\$ 4,333	\$ 5,000	\$ 4,431	\$ 5,000
	1	102	405	32	00	Communication	Wireless service: Mayor; Dir of Admin	\$ 986	\$ 1,154	\$ 1,200	\$ 382	\$ 1,200
	1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, meetings, notices, business cards, envelopes, permits, VLV Ad	\$ 5,004	\$ 3,916	\$ 3,500	\$ 1,844	\$ 3,500
	1	102	405	34	01	Ordinance Codification	Min Annual Maintenance Fee (\$995) + Codification	\$ 995	\$ 2,799	\$ 9,000	\$ 995	\$ 9,000



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description					Notes-2025					2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Adm	1	102	405	37	40	Office Equipment - Maintenance & Repairs	Copier, fax - maintenance / parts; new desktop printers					\$ 749	\$ 75	\$ 700	\$ 159	\$ 700				
	1	102	405	42	00	Dues, Subscriptions & Memberships	PA League of Cities (\$8,580 includes LP3) and other Dues & Fees (Chamber, \$591; PSMA, \$70; PA Assoc of Boro, \$225; Downtown Idea, \$247; CPBJ, \$79; LDN, \$120; Lebtown press releases, \$200)					\$ 18,241	\$ 10,125	\$ 10,500	\$ 1,466	\$ 10,500				
	1	102	405	45	00	Contracted Services	Annual contracts and agreements / Copier Service Agreement (\$1,800)					\$ 3,504	\$ 3,869	\$ 2,250	\$ 1,836	\$ 2,500				
	1	102	405	46	00	Training, Meetings, Continuing Education	Clerk Notary Re-Certification & Ed.\$550, PSMA & PML Conferences plus					\$ 297	\$ 480	\$ 2,000	\$ 1,005	\$ 3,000				
							<b>Total Administrative Expenditures</b>					<b>\$ 421,579</b>	<b>\$ 412,905</b>	<b>\$ 444,065</b>	<b>\$ 295,679</b>	<b>\$ 467,806</b>				
Culture & Recreation Contributions	1	103	452	24	71	Biddy Program	\$1000 each to Boys & Girls Biddy Basketball Coordinators					\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000				
	1	103	452	24	72	Parks Program	Summer program(s) at City Parks					\$ 411	\$ 6,900	\$ 6,000	\$ 717	\$ 6,000				
	1	103	453	54	00	Contribution - Fireworks	Same as 2023					\$ 3,500	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,000				
	1	103	454	54	00	Contribution - Colemans Park	Same as 2023 Base					\$ 46,000	\$ 46,000	\$ 51,000	\$ 38,250	\$ 51,000				
	1	103	456	54	00	Contribution - Library	Same as 2023					\$ 33,000	\$ 33,000	\$ 37,000	\$ -	\$ 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), PA250, (\$250)					\$ 750	\$ 1,209	\$ 2,000	\$ 500	\$ 2,250				
						<b>Total Culture &amp; Recreation Contribution Expenditures</b>					<b>\$ 85,661</b>	<b>\$ 92,609</b>	<b>\$ 102,000</b>	<b>\$ 45,467</b>	<b>\$ 102,250</b>					
Dog & Bike Park	1	105	452	24	00	General Expenses	Access cards, doggie can liners, misc.					\$ 30	\$ -	\$ 400		\$ 1,000				
	1	105	452	32	0	Communication	Internet									\$ 2,500				
	1	105	452	36	10	Electric	Restrooms, concession, pavilion & dog park access & lighting					\$ 363	\$ 453	\$ 500	\$ 397	\$ 1,500				
	1	105	452	36	70	Garbage Removal						\$ -	\$ -	\$ 400		\$ 1,350				
	1	105	452	36	45	Water/Sewer						\$ 171	\$ -	\$ 400		\$ 1,600				
	1	105	452	37	20	Improvement Repairs & Maintenance	Fence repairs									\$ 500				
	1	105	452	37	40	Equipment Repairs & Maintenance	Access Control maint., camera maint. & Fire Extg (\$177)					\$ -	\$ 6	\$ 300		\$ 1,500				
						<b>Total Dog Park &amp; Bicycle Playground Expenditures</b>					<b>\$ 564</b>	<b>\$ 459</b>	<b>\$ 2,000</b>	<b>\$ 397</b>	<b>\$ 9,950</b>					

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	\$ 2,475	\$ 2,569	\$ 3,000	\$ 1,019	\$ 3,000
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	\$ 400	\$ 59	\$ 500	\$ -	\$ -
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Aeration Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	\$ 2,346	\$ 3,303	\$ 4,500	\$ 2,303	\$ 4,500
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	\$ 2,999	\$ 3,030	\$ 3,600	\$ 2,455	\$ 3,600
	1	106	453	36	70	Garbage Removal	City PU-Trash Disposal @ GLRA	\$ 144	\$ 144	\$ 600	\$ -	\$ 250
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-(\$4,000); Stone for trail, (\$500); Replace floor in kitchen (\$1,300)	\$ 632	\$ 1,051	\$ 5,000	\$ 1,825	\$ 6,000
	1	106	453	45	00	Contracted Services	Dam: Algae control (\$4,370), Sediment Removal from Lake(\$21,000), Annual engineer inspections of dam(\$2,300), Dam improvement engineering & design (\$19,700), Dam Earthen Berm construction (\$175,722), NB: fire extinguishers (\$180)	\$ 29,336	\$ 71,048	\$ 251,247	\$ 22,693	\$ 223,272
	<b>Total Stoever's Dam / Nature Barn Expenditures</b>								<b>\$ 38,332</b>	<b>\$ 81,204</b>	<b>\$ 268,447</b>	<b>\$ 30,295</b>
	1	107	402	11	40	Non-Bargaining Employees	Finance Officer & AR/PR Staff Accountant	\$ 83,660	\$ 54,932	\$ 95,666	\$ 71,244	\$ 104,124
	1	107	402	11	50	Part Time	A/P Staff Accountant	\$ 28,975	\$ 31,579	\$ 33,080	\$ 22,835	\$ 30,073
Financial Administration	1	107	402	17	10	Administrative Leave		\$ 276	\$ -	\$ 421	\$ -	\$ 435
	1	107	402	17	60	Vacation & Personal Leave		\$ 9,079	\$ 5,888	\$ 8,459	\$ 1,870	\$ 6,086
	1	107	402	17	70	Sick Leave		\$ 6,550	\$ 3,806	\$ 5,002	\$ 7,128	\$ 2,387
	1	107	402	19	20	FICA (Soc. Sec.) Tax		\$ 10,234	\$ 7,083	\$ 10,911	\$ 8,162	\$ 10,947
	1	107	402	19	50	Workers Compensation Ins.		\$ 157	\$ 108	\$ 314	\$ 143	\$ 300
	1	107	402	19	60	Medical Benefit		\$ 33,390	\$ 19,465	\$ 38,800	\$ 27,492	\$ 38,800
	1	107	402	19	61	Dental Insurance		\$ 525	\$ 322	\$ 600	\$ 427	\$ 600
	1	107	402	19	62	Life Insurance		\$ 295	\$ 169	\$ 338	\$ 239	\$ 338
	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 13 cases of paper	\$ 5,206	\$ 3,275	\$ 5,500	\$ 2,124	\$ 5,500
	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, payroll, parking letters	\$ 1,141	\$ 1,122	\$ 1,500	\$ 846	\$ 1,500
1	107	402	24	00	General Expenses	Shredder Service, Replace printer	\$ 1,161	\$ 740	\$ 1,300	\$ -	\$ 1,500	
1	107	402	31	10	Accounting & Auditing	Acct Svs (\$10,000) / Audit 2024 (\$40,500)	\$ 33,412	\$ 42,700	\$ 42,500	\$ 30,875	\$ 50,500	



CITY OF LEBANON  
2025 BUDGET

											2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Account Number						Account Description	Notes-2025								
	1	107	402	31	15	GASB 34/40/43/45/75 PERB	Post retirement benefit full actuarial evaluation due every 2 years (due 2026), GASB 75 (\$1,100), Maint. of Ind Appraisal Insured values, (\$1,140), Property Record, (\$785)	\$ 5,705	\$ 6,750	\$ 7,500	\$ 1,780	\$ 3,100			
	1	107	402	46	00	Training		\$ -	\$ -	\$ 800	\$ -	\$ 800			
	1	107	402	95	00	Credit Card Costs	Processing fee based on % of payments received by credit card	\$ 4,179	\$ 4,099	\$ 4,500	\$ 5,047	\$ 7,400			
	<b>Total Financial Administration Expenditures</b>							<b>\$ 223,945</b>	<b>\$ 182,038</b>	<b>\$ 257,191</b>	<b>\$ 180,212</b>	<b>\$ 264,390</b>			
Insurance & Other Benefits	1	108	486	35	00	Insurance and Bonding	Commercial (\$123,689) Genl Liab (\$27,750) Auto (\$33,959) VFIS (\$35,250) Umbrella (\$28,000) Vol Fire WC (\$14,322), Volunteers (\$375), Broker's Fee & Unemployment	\$ 244,569	\$ 261,216	\$ 340,017	\$ 256,153	\$ 323,345			
	1	108	486	45	00	Insurance Consultant	Hourly rate + File Maint Fee (\$2,000); Zigmund	\$ 5,500	\$ 1,600	\$ 5,000	\$ 3,250	\$ 5,000			
	1	108	486	90	00	Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	\$ 68,785	\$ 20,016	\$ 60,000	\$ 15,995	\$ 60,000			
	1	108	487	19	60	Medical Benefit Retirees	Police / Fire / AFSCME / any employees	\$ 1,037,858	\$ 1,226,005	\$ 1,144,163	\$ 904,152	\$ 1,202,802			
Insurance & Other Benefits	1	108	487	19	62	Life Insurance - Retirees	Police / Fire / AFSCME / any employees	\$ 1,621	\$ 2,087	\$ 3,479	\$ 1,020	\$ 2,424			
	1	108	483	10	00	Police Pension Contribution		\$ 932,601	\$ 930,351	\$ 947,755	\$ 947,755	\$ 1,037,812			
	1	108	483	20	00	Fire Pension Contribution		\$ 271,449	\$ 258,304	\$ 423,613	\$ 423,613	\$ 398,491			
	<b>Total Insurance &amp; Other Benefits Expenditures</b>							<b>\$ 2,562,383</b>	<b>\$ 2,699,579</b>	<b>\$ 2,924,027</b>	<b>\$ 2,551,938</b>	<b>\$ 3,029,874</b>			
Technology	1	109	407	37	40	Technology Equipment - Maintenance & Repairs	Hardware replacements- 7 desktops, 4 monitors	\$ 10,874	\$ 11,151	\$ 8,000	\$ 797	\$ 10,500			
	1	109	407	45	20	IT Contracted Services	IT System Maintenance & IT Troubleshooting Services (\$12,000), Install Replacement Computers (\$3,000); Firewall Warr. Renewal Hwy Gar (\$55), Firewall Back-Up (\$2,250).	\$ 47,771	\$ 9,574	\$ 23,000	\$ 10,710	\$ 18,000			

CITY OF LEBANON  
2025 BUDGET

										2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Account Number						Account Description	Notes-2025							
Information Techno	1	109	407	45	50	Software Maintenance Agreement	Freedm Software Maint. Fee 9/1 to 8/31 (\$12,325); Internet Provider (\$9,500); 1-Adobe Acrobat (\$350), Tracking Software (\$1,200), Security Suite Software (\$19,572); Web Service Program Annual Agreement (\$4,439); DNS BU Mail Serv Renewal (\$73),Dotster Domain Reg. (\$20), Warr. Network Switches (\$360), SSL Certs (\$260), Annual Office 365 Fee (\$7,000), Server Warr. Renewal (\$1,075).	\$ 39,310	\$ 40,718	\$ 55,000	\$ 44,019	\$ 57,000		
							<b>Total Information Technology Expenditures</b>	<b>\$ 97,955</b>	<b>\$ 61,443</b>	<b>\$ 86,000</b>	<b>\$ 55,526</b>	<b>\$ 85,500</b>		
Real Estate Tax Collection	1	110	403	11	60	Commission - Current Real Estate Property Tax Collection Charges	County - Increase from \$.50/Tax Bill to Charge of \$1.00 per Tax Bill Sent	\$ 4,053	\$ 3,159	\$ 4,000	\$ 4,532	\$ 9,200		
	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	\$ 11,231	\$ 10,431	\$ 10,263	\$ 8,516	\$ 11,868		
	1	110	403	24	00	General Expenses	Postage, envelopes, insurance & bonding	\$ 6,305	\$ 3,691	\$ 6,500	\$ 4,620	\$ 5,000		
							<b>Total Tax Collection Expenditures</b>	<b>\$ 21,589</b>	<b>\$ 17,281</b>	<b>\$ 20,763</b>	<b>\$ 17,668</b>	<b>\$ 26,068</b>		
Debt Repayment	1	111	471	20	08	2021 GOB	Principal / Interest; Term 2021-2051	\$ 110,282	\$ 107,325	\$ 107,430	\$ 22,973	\$ 105,345		
	1	111	471	20	99	County Bond	Principal / Interest Term 2005-2021			\$ -				
	1	111	472	60	00	TRAN - Interest & Expenses				\$ -				
						<b>Total Debt Repayment Expenditures</b>	<b>\$ 110,282</b>	<b>\$ 107,325</b>	<b>\$ 107,430</b>	<b>\$ 22,973</b>	<b>\$ 105,345</b>			
						<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>\$ 3,666,102</b>	<b>\$ 3,764,074</b>	<b>\$ 4,326,602</b>	<b>\$ 3,288,258</b>	<b>\$ 4,449,951</b>			
Headquarters Staff	1	201	410	11	00	Police Management	Chief / Captain	\$ 90,370	\$ 195,029	\$ 213,223	\$ 157,525	\$ 218,684		
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	\$ 52,118	\$ 43,198	\$ 62,171	\$ 35,083	\$ 64,134		
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 250	\$ -	\$ 500	\$ -	\$ 500		
	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 21,148	\$ 29,497	\$ 28,905	\$ 18,767	\$ 31,289		
	1	201	410	17	70	Sick Leave	for a total compensation	\$ 8,588	\$ 8,394	\$ 4,712	\$ 5,322	\$ 4,887		
	1	201	410	18	00	Compensatory	Comp time used & paid out	\$ 182	\$ 72	\$ -	\$ 264	\$ -		
	1	201	410	18	02	Overtime Holiday		\$ 2,949	\$ 5,702	\$ 7,219	\$ 7,243	\$ 7,451		



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
I	1	201	410	18	40	Unused Sick Leave	Per Contract	\$ -	\$ -	\$ -	\$ -	\$ -
	1	201	410	19	10	Uniform Maintenance Allowance	2 @ (\$201.67) Mar & Sept	\$ 738	\$ 760	\$ 783	\$ 391	\$ 807
	1	201	410	19	20	FICA (Soc. Sec.) tax		\$ 5,282	\$ 7,016	\$ 8,627	\$ 5,916	\$ 8,906
	1	201	410	19	50	Worker's Compensation		\$ 3,683	\$ 7,068	\$ 12,450	\$ 9,264	\$ 15,052
	1	201	410	19	60	Medical Benefit		\$ 52,470	\$ 60,090	\$ 58,200	\$ 45,300	\$ 58,200
	1	201	410	19	61	Dental Insurance		\$ 825	\$ 997	\$ 900	\$ 708	\$ 900
	1	201	410	19	62	Life Insurance		\$ 541	\$ 668	\$ 675	\$ 520	\$ 675
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper	\$ 3,424	\$ 2,945	\$ 3,500	\$ 2,630	\$ 3,500
	1	201	410	21	50	Postage	Stamps	\$ 1,132	\$ 1,550	\$ 1,800	\$ 850	\$ 1,800
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	\$ 45,997	\$ 36,702	\$ 55,000	\$ 31,113	\$ 55,000
Headquarters Staff	1	201	410	23	80	Clothing & Uniform Supplies	Officer uniforms, vests (replace every 5 years) - 2023 need 5 vests @ ~ (\$975) each, Academy Uniform \$300, New Off. \$1,900 ea, Patches \$1,285, Badges & Name Tage \$1,200	\$ 19,199	\$ 18,603	\$ 25,000	\$ 25,143	\$ 30,000
	1	201	410	24	00	General Expenses	EZ Pass Transponder, Prisoner Transport Costs, Meal allowances, broken windows, petty cash, mileage reimbursement, travel exp for officers; shredding.	\$ 4,168	\$ 1,263	\$ 3,000	\$ 3,271	\$ 5,000
	1	201	410	24	10	Operating Supplies	Evidence supplies, pepper spray, Taser Carts & Batts, Crime & vehicle code copies, in-car paper	\$ 5,705	\$ 3,438	\$ 7,000	\$ 3,770	\$ 7,000
	1	201	410	24	11	SWAT (formerly)Emergency Services Unit	SWAT team - ammunition, special equipment & supplies	\$ 1,357	\$ 2,042	\$ 2,000	\$ -	\$ 2,100
	1	201	410	25	10	Vehicle - Repairs	Police cars	\$ 10,102	\$ 14,746	\$ 20,000	\$ 10,674	\$ 24,000
	1	201	410	26	0	Minor Equipment	1 Digital Camera \$800, 8 Level 3 Holsters \$960, Evidence Refrig. \$1,200 & Freezer \$1,200	\$ -	\$ 3,386	\$ 11,000	\$ 850	\$ 4,500
	1	201	410	32	00	Communication	Verizon Wireless service (Chief, Capt, Det., 2 ParkMobile \$2,700): EMA Modems, (\$6,600), 2- Pole Cams (\$960)	\$ 18,641	\$ 8,516	\$ 9,300	\$ 8,622	\$ 10,500
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets, logs, accident reports, citation, incident reports & ads, business cards, Crime Watch cards	\$ 10,815	\$ 11,168	\$ 11,500	\$ 4,441	\$ 11,000
	1	201	410	37	42	Office Equipment - Maint & Repair	Parts for copier, fax machine, shredder, etc.	\$ 325	\$ 330	\$ 500	\$ -	\$ 500

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, antennas, batteries, & service calls, etc.	\$ 1,353	\$ 1,394	\$ 4,500	\$ 2,062	\$ 4,500	
1	201	410	42	00	Dues, Subscriptions & Memberships	PCPA (\$150); AEAP (\$39), Kennel Lic. \$25	\$ 250	\$ -	\$ 250	\$ 175	\$ 550	
1	201	410	45	00	Contracted Services	Speed calibration (\$600), "Ctl. Square" software maintenance (\$26,172), Copier lease/maint (\$2,108), Porter Lee (\$971), TransUnion People Searches (\$900), Plan It (\$2,836), Cloud Storage for In car & body worn cameras (\$24,902), Event Security (\$1,000), Crime Watch (\$5,095), 8-Sec. Camera Licenses (\$225), Annual Maint Plan for Sec. Cameras (\$2,044)	\$ 36,682	\$ 52,223	\$ 53,000	\$ 38,448	\$ 68,500	
1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams, Trans LLC credit cks (\$720), employment ads	\$ 8,506	\$ 10,643	\$ 10,000	\$ 2,852	\$ 10,000	
1	201	410	45	20	Humane Society	Represents cost of all city residents dropping animals off at Humane Society, (\$4,000); + Trap, Neuter, Release program for cats (\$3,500)	\$ -	\$ 7,490	\$ 7,000	\$ 1,230	\$ 7,500	
Headquarters Staff	1	201	410	46	00	Training	Meeting, Continuing Education - Ammo & tasers for Certifications & Training (\$8,500) & ACT 120 Academy, (\$5,750), Range fees, (\$225), CPR (\$0-every 2 yrs), Use of Force Training (\$897 x 1=\$897),2Lts. Poles (\$2,678),2 Det. Homocide (\$1,329), Speed Training Device (6) (\$1,560),12-Stray Dog (\$1,200), Bike Cert. (\$250)	\$ 20,431	\$ 16,457	\$ 30,000	\$ 32,173	\$ 25,000
	1	201	410	46	10	K9 Training	Quarterly payment - Blue Line K9	\$ 1,425	\$ -	\$ 1,900	\$ 1,455	\$ 1,900
	1	201	410	51	00	Public Relation Materials	National Night Out, Trunk or Treat	\$ -	\$ 408	\$ 500	\$ 264	\$ 600
	1	201	410	76	00	Vehicle Replacement	1 new vehicle (\$50,435), with all outfits (\$17,406)	\$ 54,748	\$ 57,705	\$ 66,640	\$ 60,796	\$ 67,841
<b>Total Headquarters Expenditures</b>							<b>\$ 483,404</b>	<b>\$ 609,500</b>	<b>\$ 721,755</b>	<b>\$ 517,122</b>	<b>\$ 752,776</b>	
1	202	410	11	15	Lt./Sergeants	(1) Lieutenant OR Sergeant	\$ 82,401	\$ 90,162	\$ 85,800	\$ 7,954	\$ 88,680	
1	202	410	11	20	Detectives	(4) Detectives	\$ 216,522	\$ 178,881	\$ 304,584	\$ 180,585	\$ 301,028	
1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 13	\$ -	\$ 3,000	\$ 11,540	\$ 3,000	



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Detectives	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 38,674	\$ 40,252	\$ 51,355	\$ 21,740	\$ 41,346
	1	202	410	17	70	Sick Leave	for a total compensation	\$ 6,435	\$ 15,394	\$ 19,539	\$ 4,780	\$ 20,048
	1	202	410	18	00	Compensatory	Comp time used & paid out	\$ 7,873	\$ 4,529	\$ 10,384	\$ 1,970	\$ 10,060
	1	202	410	18	01	Overtime Pay		\$ 23,519	\$ 17,678	\$ 25,143	\$ 5,655	\$ 15,130
	1	202	410	18	02	Overtime Holiday		\$ 11,508	\$ 9,588	\$ 17,565	\$ 9,344	\$ 16,710
	1	202	410	19	50	Worker's Compensation		\$ 11,944	\$ 10,613	\$ 25,433	\$ 12,194	\$ 28,470
	1	202	410	19	20	Medicare		\$ 2,393	\$ 5,130	\$ 9,043	\$ 3,771	\$ 7,192
	1	202	410	19	60	Medical Benefit		\$ 71,550	\$ 66,485	\$ 97,000	\$ 52,217	\$ 97,000
	1	202	410	19	61	Dental Insurance		\$ 1,125	\$ 1,099	\$ 1,500	\$ 781	\$ 1,500
	1	202	410	19	62	Life Insurance		\$ 949	\$ 865	\$ 1,265	\$ 654	\$ 1,265
	1	202	410	23	80	Clothing Allowance	5 @ (\$605.06) / Mar & Sept	\$ 4,430	\$ 3,992	\$ 5,874	\$ 5,287	\$ 6,051
							<b>Total Detectives Expenditures</b>	<b>\$ 479,336</b>	<b>\$ 444,668</b>	<b>\$ 657,485</b>	<b>\$ 318,472</b>	<b>\$ 637,480</b>
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant	\$ 99,191	\$ 4,993	\$ 96,571	\$ 63,781	\$ 100,272
	1	203	410	11	15	Sergeants	(4) Sergeants	\$ 170,161	\$ 68,090	\$ 238,249	\$ 153,921	\$ 328,749
	1	203	410	11	21	Patrolmen	(26) Patrolmen	\$ 1,599,047	\$ 1,655,648	\$ 1,658,355	\$ 1,259,055	\$ 1,682,876
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 37,547	\$ 8,280	\$ 51,000	\$ 3,502	\$ 11,000
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 206,270	\$ 168,066	\$ 175,041	\$ 112,360	\$ 190,320
	1	203	410	17	70	Sick Leave	for a total compensation	\$ 80,138	\$ 154,815	\$ 78,823	\$ 112,931	\$ 90,205
	1	203	410	18	00	Compensatory	Comp time used & paid out	\$ 47,946	\$ 60,664	\$ 40,214	\$ 41,009	\$ 41,605
	1	203	410	18	01	Overtime Pay		\$ 234,750	\$ 128,491	\$ 188,370	\$ 64,323	\$ 194,272
	1	203	410	18	02	Overtime Holiday		\$ 85,861	\$ 84,291	\$ 112,450	\$ 68,546	\$ 115,904
	1	203	410	18	03	Overtime School		\$ -	\$ -	\$ -	\$ -	\$ -
	1	203	410	18	04	Drug Task Force OT	See revenue acct # 358-10-02	\$ 8,371	\$ 10,265	\$ 3,500	\$ 13,157	\$ 3,500
	1	203	410	18	05	DUI OT	See revenue acct # 358-10-03	\$ 398	\$ -	\$ 500	\$ -	\$ 500
	1	203	410	18	06	Seat Belt - Buckle Up	See revenue acct # 354-02-00	\$ -	\$ 470	\$ 500	\$ 3,109	\$ 500
	1	203	410	18	08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01	\$ 610	\$ 819	\$ 1,500	\$ 8,012	\$ 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 @ (\$201.67) Mar & Sept	\$ 8,674	\$ 9,504	\$ 11,747	\$ 11,747	\$ 12,101
	1	203	410	19	20	Medicare		\$ 13,892	\$ 31,012	\$ 38,361	\$ 27,761	\$ 40,045
1	203	410	19	50	Worker's Compensation		\$ 82,822	\$ 67,439	\$ 129,369	\$ 93,416	\$ 158,522	
1	203	410	19	60	Medical Benefit		\$ 537,492	\$ 502,802	\$ 582,000	\$ 447,865	\$ 601,400	
1	203	410	19	61	Dental Insurance		\$ 8,375	\$ 8,233	\$ 9,000	\$ 6,956	\$ 9,300	
1	203	410	19	62	Life Insurance		\$ 7,044	\$ 6,390	\$ 7,600	\$ 5,209	\$ 7,854	

CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
							<b>Total Patrol Expenditures</b>	\$ 3,228,589	\$ 2,970,272	\$ 3,423,650	\$ 2,496,660	\$ 3,590,925
1	204	410	11	40	Evidence Custodian				\$ -	\$ 44,513	\$ 27,884	
1	204	410	19	20	Medicare				\$ -	\$ 3,405	\$ 2,133	
1	204	410	19	50	Worker's Compensation				\$ -	\$ 60	\$ 59	
							<b>Total Evidence Custodian</b>		\$ -	\$ 47,978	\$ 30,076	
Record Clerk	1	205	410	11	40	Non-Bargaining Employees	(1) FT Records Clerk	\$ 25,210	\$ 32,735	\$ 32,510	\$ 25,253	\$ 33,619
	1	205	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 114	\$ -	\$ 200	\$ -	\$ 200
	1	205	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 3,293	\$ 2,924	\$ 4,285	\$ 2,106	\$ 4,424
	1	205	410	17	70	Sick Leave	for a total compensation	\$ 904	\$ 1,905	\$ 1,422	\$ 716	\$ 1,422
	1	205	410	19	20	FICA (Soc. Sec.) Tax		\$ 2,343	\$ 2,809	\$ 2,939	\$ 2,212	\$ 3,034
	1	205	410	19	50	Worker's Compensation		\$ 36	\$ 43	\$ 85	\$ 39	\$ 83
	1	205	410	19	60	Medical Benefit		\$ 19,080	\$ 4,840	\$ 19,400	\$ 12,933	\$ 19,400
	1	205	410	19	61	Dental Insurance		\$ 300	\$ 79	\$ 300	\$ 200	\$ 300
	1	205	410	19	62	Life Insurance		\$ 169	\$ 42	\$ 169	\$ 112	\$ 169
								<b>Total Record Clerk Expenditures</b>	\$ 51,449	\$ 45,377	\$ 61,310	\$ 43,571
Support Services	1	206	410	11	10	Police Management	(0) Lieutenant	\$ 22,779	\$ -	\$ 93,809	\$ -	\$ -
	1	206	410	11	15	Sergeants	(1) Sergeant	\$ 88,290	\$ 86,630	\$ 88,942	\$ 67,282	\$ 90,013
	1	206	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 363	\$ -	\$ 500	\$ -	\$ 250
	1	206	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 24,494	\$ 10,899	\$ 19,728	\$ 5,444	\$ 12,070
	1	206	410	17	70	Sick Leave	for a total compensation	\$ 4,898	\$ 987	\$ 4,015	\$ 1,167	\$ 2,012
	1	206	410	18	00	Compensatory	Comp time used & paid out	\$ -	\$ 540	\$ 2,099	\$ 389	\$ 578
	1	206	410	18	01	Overtime Pay		\$ 3,315	\$ 1,634	\$ 1,099	\$ -	\$ 1,137
	1	206	410	18	02	Overtime Holiday		\$ 5,620	\$ 6,782	\$ 7,084	\$ 4,083	\$ 7,326
	1	206	410	19	10	Uniform Maintenance Allowance	2 @ (\$201.67) Mar & Sept	\$ 554	\$ 380	\$ 783	\$ 392	\$ 807
		206	410	19	20	Medicare		\$ 285	\$ 1,544	\$ 3,150	\$ 1,204	\$ 1,644
	1	206	410	19	50	Worker's Compensation		\$ 1,943	\$ 3,194	\$ 10,625	\$ 3,883	\$ 6,508
	1	206	410	19	60	Medical Benefit		\$ 9,540	\$ 19,456	\$ 38,800	\$ 14,558	\$ 19,400
	1	206	410	19	61	Dental Insurance		\$ 150	\$ 322	\$ 600	\$ 227	\$ 300
1	206	410	19	62	Life Insurance		\$ 127	\$ 253	\$ 506	\$ 190	\$ 253	
							<b>Total Support Service Expenditures</b>	\$ 162,358	\$ 132,621	\$ 271,740	\$ 98,819	\$ 142,298



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
City / County Narcotics Team	1	207	410	11	20	Detectives	(2) Detectives	\$ 79,636	\$ 80,716	\$ 152,698	\$ 127,477	\$ 157,868
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 1,000	\$ 358	\$ 1,000
	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 10,186	\$ 10,536	\$ 21,650	\$ 8,984	\$ 22,393
	1	207	410	17	70	Sick Leave	for a total compensation	\$ 562	\$ 2,019	\$ 10,413	\$ 2,266	\$ 10,771
	1	207	410	18	00	Compensatory	Comp time used and paid out		\$ -	\$ 2,464	\$ -	\$ 2,549
	1	207	410	18	01	Overtime Pay		\$ 1,456	\$ 4,737	\$ 11,190	\$ 1,435	\$ 5,695
	1	207	410	18	02	Overtime Holiday		\$ 3,267	\$ 4,223	\$ 7,817	\$ 7,048	\$ 8,613
	1	207	410	19	20	Medicare		\$ 569	\$ 1,587	\$ 3,005	\$ 2,392	\$ 3,029
	1	207	410	19	50	Worker's Compensation		\$ 3,163	\$ 3,283	\$ 10,134	\$ 7,764	\$ 11,990
	1	207	410	19	60	Medical Benefit		\$ 19,080	\$ 19,465	\$ 38,800	\$ 27,492	\$ 38,800
	1	207	410	19	61	Dental Insurance		\$ 300	\$ 322	\$ 600	\$ 427	\$ 600
	1	207	410	19	62	Life Insurance		\$ 253	\$ 253	\$ 506	\$ 359	\$ 506
	1	207	410	23	80	Clothing Allowance	2 @ (\$605.06) / Mar & Sept	\$ 1,107	\$ 1,141	\$ 2,350	\$ 1,762	\$ 2,420
	<b>Total City / County Narcotics Team Expenditures</b>								<b>\$ 119,579</b>	<b>\$ 128,282</b>	<b>\$ 262,627</b>	<b>\$ 187,764</b>
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society	\$ 58	\$ -	\$ 1,594	\$ -	\$ 1,594
	1	208	410	19	20	FICA (Soc. Sec.) Tax		\$ 9	\$ -	\$ 122	\$ -	\$ 122
	1	208	410	19	50	Worker's Compensation		\$ 3	\$ -	\$ 78	\$ -	\$ 91
	<b>Total Humane Officer Expenditures</b>								<b>\$ 70</b>	<b>\$ -</b>	<b>\$ 1,794</b>	<b>\$ -</b>
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (3) Substitutes	\$ 87,805	\$ 84,113	\$ 103,487	\$ 54,632	\$ 106,742
	1	209	410	17	60	Personal Leave	1 day / year = 2.5 hours	\$ 300	\$ 309	\$ 540	\$ 159	\$ 575
	1	209	410	17	70	Sick Leave	4 days / year = 10 hours	\$ 2,387	\$ 1,583	\$ 3,652	\$ 541	\$ 3,883
	1	209	410	19	10	Uniform Maintenance		\$ 2,336	\$ 263	\$ 2,000	\$ 307	\$ 2,000
	1	209	410	19	20	FICA (Soc. Sec.) Tax		\$ 7,119	\$ 6,404	\$ 8,237	\$ 4,409	\$ 8,507
	1	209	410	19	50	Worker's Compensation		\$ 3,964	\$ 3,565	\$ 7,214	\$ 3,546	\$ 8,351
<b>Total Educational Services Expenditures</b>								<b>\$ 103,911</b>	<b>\$ 96,237</b>	<b>\$ 125,130</b>	<b>\$ 63,594</b>	<b>\$ 130,058</b>
1	210	410	53	00	Central Booking	Cost Share for County Central Booking		\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>								<b>\$ 4,628,696</b>	<b>\$ 4,426,957</b>	<b>\$ 5,525,491</b>	<b>\$ 3,773,980</b>	<b>\$ 5,614,305</b>

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Fire Station #1	1	301	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	\$ 1,731	\$ 1,347	\$ 1,800	\$ 1,259	\$ 1,800
	1	301	411	32	00	Communication	Phone + internet	\$ 2,395	\$ 2,449	\$ 2,500	\$ 2,066	\$ 2,600
	1	301	411	36	10	Electric	hose dryers	\$ 5,570	\$ 5,535	\$ 7,000	\$ 5,137	\$ 7,100
	1	301	411	36	20	Natural Gas	boiler, hot water; generator	\$ 5,525	\$ 4,393	\$ 6,100	\$ 3,822	\$ 6,800
	1	301	411	36	45	Water/Sewer		\$ 1,223	\$ 1,221	\$ 1,600	\$ 870	\$ 1,500
	1	301	411	36	70	Garbage Removal		\$ 919	\$ 1,491	\$ 1,600	\$ 1,207	\$ 1,700
	1	301	411	37	10	Grounds Maintenance	River Rock, trimmer line, weed killer	\$ -	\$ 317	\$ 1,000	\$ -	\$ 600
	1	301	411	37	30	Building Maintenance & Repair	Door repairs, (\$1,500); Emergency Generator, (\$500); Air Filters, (\$0); Crack seal & Seal Parking Lot (\$7,500), Replace stove (\$550),Miscellaneous repairs	\$ 33,506	\$ 18,042	\$ 15,000	\$ 5,944	\$ 15,000
	1	301	411	37	40	Equipment Maintenance & Repair	JD Mower, trimmer,	\$ 5,563	\$ 104	\$ 300	\$ 211	\$ 300
	1	301	411	45	00	Contracted Services	Emergency Generator (\$229)/Air Compressor(\$2,417) Maintenance Contracts/ Hemperly (\$576)/fire extg (\$108)/furnace&HVAC (\$640)	\$ 3,121	\$ 3,161	\$ 3,400	\$ 2,037	\$ 4,000
	<b>Total Fire Station #1 Expenditures</b>								<b>\$ 59,553</b>	<b>\$ 38,060</b>	<b>\$ 40,300</b>	<b>\$ 22,553</b>
1	302	411	11	00	Fire Management	Fire Chief, Deputy Fire Chief & Vol. Asst. Fire Chiefs	\$ 127,768	\$ 91,718	\$ 121,753	\$ 94,575	\$ 151,213	
1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	\$ 1,035,432	\$ 1,181,826	\$ 1,233,328	\$ 767,055	\$ 1,301,675	
1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 2,649	\$ 8,671	\$ 5,000	\$ -	\$ 5,000	
1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 181,518	\$ 204,636	\$ 193,419	\$ 134,651	\$ 204,284	
1	302	411	17	70	Sick Leave	for a total compensation	\$ 132,723	\$ 109,812	\$ 56,797	\$ 165,896	\$ 59,795	
1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	\$ 352,517	\$ 391,775	\$ 487,253	\$ 325,545	\$ 487,253	
	302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	\$ 149,636	\$ 151,803	\$ 165,258	\$ 119,383	\$ 174,132	
1	302	411	18	09	Overtime - Straight	Training	\$ 178	\$ 566	\$ 3,220	\$ 2,631	\$ 3,220	
1	302	411	18	40	Unused Sick Leave		\$ 1,190	\$ 1,770	\$ 1,005	\$ 1,315	\$ 1,005	
1	302	411	18	80	Cross Training Bonus	Cross training (\$500) each	\$ 7,800	\$ 8,200	\$ 10,000	\$ -	\$ 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 Chiefs (\$250).	\$ 8,405	\$ 19,412	\$ 18,000	\$ 8,641	\$ 18,000	
1	302	411	19	20	FICA (Soc. Sec.) Tax		\$ 158,491	\$ 158,119	\$ 174,499	\$ 130,269	\$ 183,415	



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Bureau of Fire	1	302	411	19	50	Workers Compensation Ins.		\$ 62,153	\$ 61,996	\$ 111,318	\$ 79,691	\$ 137,621
	1	302	411	19	60	Medical Benefit		\$ 447,800	\$ 436,181	\$ 446,200	\$ 332,852	\$ 446,200
	1	302	411	19	61	Dental Insurance		\$ 7,000	\$ 7,134	\$ 6,900	\$ 5,146	\$ 6,900
	1	302	411	19	62	Life Insurance		\$ 5,652	\$ 5,483	\$ 5,826	\$ 4,148	\$ 5,826
	1	302	411	19	80	Educational Allowance	Outside training allowance(\$250/yr w/max Accumulation of \$750 Each)	\$ -	\$ 250	\$ 10,000	\$ 5,675	\$ 10,500
	1	302	411	21	00	Office Supplies/Printer Supplies	Pens, pencils, paper clips, etc. + 4 cases of paper - (office & career FF)	\$ 483	\$ 462	\$ 900	\$ -	\$ 900
	1	302	411	21	50	Postage	Stamps	\$ 590	\$ 706	\$ 900	\$ 273	\$ 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	\$ 24,155	\$ 20,168	\$ 28,000	\$ 14,578	\$ 28,000
	1	302	411	24	00	General Expenses	Mileage reimbursement, misc exp	\$ 372	\$ 88	\$ 500	\$ 78	\$ 500
	1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries, Oil Dry	\$ 2,314	\$ 674	\$ 2,000	\$ 1,078	\$ 2,000
	1	302	411	25	10	Vehicle - Repairs	City-owned C1-C3; U-15, Foam15, MV15, E-23, FP 251/351, E17, E16, 5 Engines Pump Maint. (\$420 * 5); Stress Test for Aerials in 2024; T-20 Annual Recert w/NDT (Stress) (\$975), T-18 Annual Recert w/ NDT w/ PM (\$3,468), Chg decals from E-23 to E-15.	\$ 12,035	\$ 17,884	\$ 25,000	\$ 17,055	\$ 40,000
	1	302	411	27	00	Hardware/Software maint for mobile data terminals	First Due Emergency Reporting Software w/ scheduler(\$11,340); City Share of I Am Responding (\$368), Miscellaneous repairs	\$ 2,096	\$ 2,437	\$ 15,000	\$ 11,370	\$ 12,000
	1	302	411	30	10	Fire Chief Services	IRS Audit revealed Vol. Chiefs must be paid through payroll as employee & not thru non-payroll stipend.	\$ 2,700	\$ -	\$ 4,000	\$ -	\$ -
1	302	411	30	30	Fire Prevention Program		\$ 180	\$ 771	\$ 900	\$ 605	\$ 2,000	
1	302	411	32	00	Communication	Chief & Dep Chief, (\$1,080); (7)EMA tablets, (\$2,818)+ internet @ Rescue (\$1,146).	\$ 3,439	\$ 2,987	\$ 3,600	\$ 4,134	\$ 5,100	
1	302	411	32	70	Communication - Radio & Equipment Maintenance	Possess 50 Radios, 25 career pagers, Replacement Pagers & Chg Dock (\$2,500)	\$ 841	\$ 3,638	\$ 5,500	\$ 4,040	\$ 3,500	
1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	\$ 1,389	\$ 743	\$ 750	\$ 249	\$ 500	
1	302	411	36	30	Public Fire Hydrant Fee	Invoiced by Authority					\$ 144,385	

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Bureau of Fire	1	302	411	37	40	Equipment Maintenance & Repair	Misc. Fire equipment repairs (\$1,000), SCBA compressor repairs (2,000), Repair fire hose (\$2,000)	\$ 4,092	\$ 2,474	\$ 5,000	\$ 1,149	\$ 5,000
	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC (\$160), PCFCA (\$125 x 2), NFPA (\$225)	\$ 215	\$ 470	\$ 650	\$ 510	\$ 650
	1	302	411	45	00	Contracted Services	Copier Lease & Maint Agreement (\$600), fire extg on all trucks (\$1,397), SCBA Fit Test (\$840), SCBA FlowTest, (\$3,189); Fire consulting service (\$1,000), Rescue tool maint. (\$2,019)	\$ 4,058	\$ 10,493	\$ 12,500	\$ 4,692	\$ 12,500
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	\$ 200	\$ 646	\$ 2,500	\$ -	\$ 2,500
	1	302	411	46	00	Training	Meetings, Continuing Education - Books, conferences, certifications, AS-(Fire Invest. \$1,500),(ICC Cert IFC & IPMC \$275), Fire Inspector (9- \$4,500) ALL- Annual HazMat \$900, CPR/AED \$1,320, Annual Burns \$1,500,Annual Car Fires \$750	\$ 3,606	\$ 3,121	\$ 8,600	\$ 7,390	\$ 12,000
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	\$ 70,928	\$ 73,321	\$ 73,321	\$ -	\$ 80,516
	1	302	411	54	00	Contribution Fire Company	9 Companies * (\$4,000)	\$ 36,407	\$ 36,929	\$ 36,000	\$ 24,000	\$ 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)	\$ 20,442	\$ 41,620	\$ 29,000	\$ 18,099	\$ 29,000
	1	302	411	76	00	Vehicle Replacement			\$ -	\$ 76,625	\$ 84,591	\$ -
	<b>Total Bureau of Fire Expenditures</b>								<b>\$ 2,871,454</b>	<b>\$ 3,058,984</b>	<b>\$ 3,381,022</b>	<b>\$ 2,371,364</b>
Fire Station #2	1	303	411	22	60	Cleaning & Other Supplies	Toilet paper, towels, emergency generator diesel	\$ 1,636	\$ 924	\$ 1,500	\$ 426	\$ 1,500
	1	303	411	32	00	Communication	Landline + internet	\$ 2,395	\$ 2,449	\$ 2,500	\$ 2,066	\$ 2,600
	1	303	411	36	10	Electric		\$ 3,211	\$ 3,460	\$ 4,000	\$ 3,288	\$ 5,000
	1	303	411	36	20	Natural Gas		\$ 3,136	\$ 2,746	\$ 5,200	\$ 2,380	\$ 5,200
	1	303	411	36	45	Water/Sewer		\$ 780	\$ 701	\$ 900	\$ 548	\$ 900
	1	303	411	36	70	Garbage		\$ 868	\$ 1,491	\$ 1,500	\$ 1,207	\$ 1,700
	1	303	411	37	10	Grounds Maintenance	Trimmer line, weed killer, Mulch, Tree & stump removal (\$6,155)	\$ -	\$ -	\$ 250	\$ -	\$ 6,500
	1	303	411	37	30	Building Maintenance & Repair	Normal Maint-(\$4,000); Generator repairs, (\$400),Replace ceiling tile (\$2,963), Exterior Painting (\$1,950),Air Filters (\$0)	\$ 6,158	\$ 3,169	\$ 8,500	\$ 4,925	\$ 9,500
	1	303	411	37	40	Equipment Maintenance & Repair		\$ -	\$ -	\$ 200	\$ -	\$ 200



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
	1	303	411	45	00	Contracted Services	Hemperly (\$576) + Emerg Gen Maint Contract (\$229) + fire extg (\$108) + Furnace/HVAC (\$640)	\$ 884	\$ 1,582	\$ 1,800	\$ 635	\$ 1,600
<b>Total Fire Station #2 Expenditures</b>								<b>\$ 19,068</b>	<b>\$ 16,522</b>	<b>\$ 26,350</b>	<b>\$ 15,475</b>	<b>\$ 34,700</b>
Fire St #3 (incl Sr Center)	1	304	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	\$ -	\$ 139	\$ 500	\$ -	\$ 500
	1	304	411	36	10	Electric		\$ 2,441	\$ 2,378	\$ 3,000	\$ 2,491	\$ 3,000
	1	304	411	36	20	Natural Gas		\$ 3,375	\$ 2,594	\$ 5,000	\$ 2,261	\$ 5,000
	1	304	411	36	45	Water/Sewer		\$ 475	\$ 339	\$ 600	\$ 332	\$ 600
	1	304	411	37	30	Building Maintenance & Repair	General Repairs \$(3,000), Air Filters (\$0)	\$ 526	\$ 753	\$ 4,000	\$ -	\$ 3,000
	1	304	411	45	00	Contracted Services	Hemperly (\$380) + fire extg (\$108) + Furnace/HVAC (\$640)	\$ 1,695	\$ 1,041	\$ 1,600	\$ 383	\$ 1,200
	<b>Total Fire Station #3 Expenditures</b>								<b>\$ 8,512</b>	<b>\$ 7,244</b>	<b>\$ 14,700</b>	<b>\$ 5,467</b>
1	305	421	11	10	Appointed Professionals	Dr. Yocum	\$ 7,596	\$ 7,535	\$ 7,761	\$ 5,671	\$ 8,013	
1	305	421	11	40	Non-Bargaining Employees	Code Supervisor(FT Inspector); Full-time Adm Aide	\$ 92,186	\$ 103,291	\$ 83,564	\$ 51,991	\$ 85,963	
1	305	421	11	50	Part Time Employee	1- PT Adm Aide; Inspectors- 2PT in GF & 3PT in CDBG	\$ 41,639	\$ 36,819	\$ 81,609	\$ 28,095	\$ 84,226	
1	305	421	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 300	\$ -	\$ 300	
1	305	421	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 6,352	\$ 7,637	\$ 6,317	\$ 4,763	\$ 6,877	
1	305	421	17	70	Sick Leave	for a total compensation	\$ 965	\$ 2,840	\$ 1,895	\$ 2,141	\$ 1,895	
1	305	421	19	10	Uniform Maintenance Allowance	(6) inspectors	\$ 965	\$ 644	\$ 1,800	\$ 849	\$ 1,800	
1	305	421	19	20	FICA (Soc. Sec.) Tax		\$ 11,781	\$ 11,574	\$ 13,881	\$ 7,714	\$ 14,326	
1	305	421	19	50	Workers Compensation Ins.		\$ 309	\$ 301	\$ 683	\$ 303	\$ 749	
1	305	421	19	60	Medical Benefit		\$ 66,495	\$ 68,837	\$ 67,900	\$ 39,647	\$ 67,900	
1	305	421	19	61	Dental Insurance		\$ 1,046	\$ 1,145	\$ 1,050	\$ 599	\$ 1,050	
1	305	421	19	62	Life Insurance		\$ 647	\$ 597	\$ 592	\$ 334	\$ 592	
1	305	421	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 2,597	\$ 2,656	\$ 3,200	\$ 1,455	\$ 3,200	
1	305	421	21	50	Postage	RPROP, BNC, E&D mailings	\$ 3,952	\$ 4,689	\$ 6,300	\$ 3,794	\$ 6,600	
1	305	421	23	10	Vehicle - Fuel & Lubricants	6 Inspectors / 5 vehicles	\$ 2,309	\$ 1,802	\$ 2,500	\$ 1,188	\$ 2,500	
1	305	421	24	00	General Expenses	Lien fees, other general expenses, shredding	\$ 730	\$ 112	\$ 2,500	\$ 669	\$ 2,500	

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Health & Housing	1	305	421	24	10	Operating Supplies	Batteries, PPE(\$300), locks, duct tape, spray(\$100), CO Detectors	\$ 1,351	\$ 840	\$ 1,500	\$ 785	\$ 1,500
	1	305	421	25	10	Vehicle - Repairs	Batteries & Tires (PS-1; I-1,2,3,5)	\$ 1,880	\$ 757	\$ 5,000	\$ 608	\$ 9,500
	1	305	421	31	70	Aux Comm Prog	Mediation services (Neigh. Dispute Settlement)	\$ -	\$ -	\$ 500	\$ 500	\$ 500
	1	305	421	32	00	Communication	Wireless service - (6) cell phones	\$ 3,038	\$ 3,034	\$ 3,500	\$ 2,292	\$ 3,500
	1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	\$ 213	\$ 719	\$ 2,000	\$ 509	\$ 2,000
	1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Independent Contr., (\$12,300); copier lease/maint (\$3,700), structural engineer (\$1,000)	\$ 10,731	\$ 8,672	\$ 16,000	\$ 10,273	\$ 17,000
	1	305	421	46	00	Training	Meetings, Continuing Ed- food safety & property maint. inspection tests, Code Training(\$1,500), Other training(\$300)	\$ 113	\$ 1,356	\$ 9,000	\$ 170	\$ 1,800
	1	305	421	76	00	Vehicle Replacement	2- Used Inspector Vehicles					\$ 44,000
								<b>Total Health &amp; Housing Expenditures</b>	<b>\$ 256,895</b>	<b>\$ 265,857</b>	<b>\$ 319,352</b>	<b>\$ 164,350</b>
Emergency Management	1	306	415	24	00	General Expense	for Local Emerg. Mgmt Coordinator		\$ -	\$ 250	\$ -	\$ 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	\$ 18,770	\$ 32,177	\$ 32,177	\$ 32,177	\$ 32,177
								<b>Total Emergency Management Expenditures</b>	<b>\$ 18,770</b>	<b>\$ 32,177</b>	<b>\$ 32,427</b>	<b>\$ 32,177</b>
Ambulance Services	1	307	412	54	00	Contribution for Capital Expenses	\$ 5.00/per capita - based on 2020 census	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070
								<b>Total Ambulance Services Expenditures</b>	<b>\$ 134,070</b>	<b>\$ 134,070</b>	<b>\$ 134,070</b>	<b>\$ 134,070</b>
							<b>TOTAL PUBLIC SAFETY EXPENDITURES</b>	<b>\$ 3,368,322</b>	<b>\$ 3,552,914</b>	<b>\$ 3,948,221</b>	<b>\$ 2,745,456</b>	<b>\$ 4,248,178</b>
	1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	\$ 73,575	\$ 95,862	\$ 60,250	\$ 42,984	\$ 62,208
	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	\$ 32,608	\$ 35,548	\$ 36,494	\$ 25,173	\$ 37,059
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 200	\$ -	\$ -
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 9,438	\$ 11,414	\$ 7,324	\$ 5,942	\$ 8,384



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET				
Engineering	1	402	408	17	70	Sick Leave	for a total compensation	\$ 3,246	\$ 13,098	\$ 2,161	\$ 3,672	\$ 2,231				
	1	402	408	18	00	Compensatory		\$ -	\$ -	\$ -	\$ -	\$ -				
	1	402	408	19	20	FICA (Soc. Sec.) Tax		\$ 9,433	\$ 11,618	\$ 8,157	\$ 6,708	\$ 8,406				
	1	402	408	19	50	Workers Compensation Ins.		\$ 247	\$ 317	\$ 345	\$ 231	\$ 399				
	1	402	408	19	60	Medical Benefit		\$ 38,160	\$ 50,305	\$ 38,800	\$ 34,976	\$ 38,800				
	1	402	408	19	61	Dental Insurance		\$ 600	\$ 833	\$ 600	\$ 454	\$ 600				
	1	402	408	19	62	Life Insurance		\$ 422	\$ 569	\$ 422	\$ 316	\$ 422				
	1	402	408	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 17 cases of paper	\$ 1,792	\$ 1,141	\$ 2,000	\$ 517	\$ 2,000				
	1	402	408	21	50	Postage		\$ 270	\$ 202	\$ 1,000	\$ 208	\$ 1,000				
	1	402	408	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	\$ 80	\$ 84	\$ 500	\$ 316	\$ 500				
	1	402	408	24	00	General Expenses	DEP Hauling License, (\$300)	\$ 848	\$ 777	\$ 800	\$ 300	\$ 900				
	1	402	408	25	10	Vehicle - Repairs	2007 Envoy	\$ 33	\$ 303	\$ 3,000	\$ 32	\$ 2,000				
	1	402	408	34	00	Advertising & Printing (Forms)	Business cards	\$ 32	\$ 113	\$ 100	\$ -	\$ 200				
	1	402	408	45	00	Contracted Services	Gen Consulting (\$9,500); Gen. Curb & Sidewalk Inspections (\$6,000) & St. Excavation Permit Reviews & Inspects. (\$6,000), Vialytics (\$17,000) copier lease agree. (\$1,800).	\$ 66,891	\$ 20,828	\$ 43,600	\$ 8,877	\$ 41,000				
	1	402	408	46	00	Training (Meetings, Continuing Education)	Conferences, PSATS Renewal (\$1,000).	\$ 579	\$ 1,489	\$ 1,400	\$ 1,035	\$ 1,400				
<b>Total Engineering Expenditures</b>								<b>\$ 238,254</b>	<b>\$ 244,501</b>	<b>\$ 207,153</b>	<b>\$ 131,741</b>	<b>\$ 207,509</b>				
y - General Services	1	403	430	11	20	Bargaining Employees	Mechanic	\$ 37,963	\$ 43,991	\$ 46,148	\$ 34,973	\$ 48,673				
	1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	\$ 51,334	\$ 53,172	\$ 53,585	\$ 39,642	\$ 54,435				
	1	403	430	17	10	Administrative Leave	100% General Fund	\$ -	\$ 578	\$ 500	\$ -	\$ 500				
	1	403	430	17	60	Vacation & Personal Leave	100% General Fund	\$ 18,860	\$ 13,606	\$ 6,998	\$ 2,789	\$ 8,383				
	1	403	430	17	70	Sick Leave	100% General Fund	\$ 8,052	\$ 6,627	\$ 2,644	\$ 1,800	\$ 2,730				
	1	403	430	18	00	Compensatory	100% General Fund	\$ 1,879	\$ -	\$ 1,243	\$ 1,996	\$ 1,000				
	1	403	430	18	01	Overtime Pay		\$ 1,411	\$ 1,639	\$ 4,989	\$ 1,674	\$ 5,026				
	1	403	430	18	40	Unused Sick Leave	100% General Fund	\$ (72)	\$ -	\$ -	\$ -	\$ -				
	1	403	430	19	20	FICA (Soc. Sec.) Tax		\$ 9,483	\$ 8,116	\$ 9,016	\$ 6,043	\$ 9,237				
	1	403	430	19	50	Workers Compensation Ins.		\$ 5,278	\$ 2,800	\$ 7,896	\$ 2,750	\$ 9,068				
	1	403	430	19	60	Medical Benefit		\$ 36,570	\$ 38,930	\$ 38,800	\$ 29,117	\$ 38,800				
	1	403	430	19	61	Dental Insurance		\$ 575	\$ 644	\$ 600	\$ 454	\$ 600				
	1	403	430	19	62	Life Insurance		\$ 323	\$ 337	\$ 338	\$ 253	\$ 338				
	1	403	430	23	00	Heating	Fuel Oil & related expenses 7th & Oak	\$ 11,342	\$ 10,397	\$ 13,000	\$ 4,561	\$ 13,000				

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description					Notes-2025					2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Highwa	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, H-1, H-18; propane for forklift (\$150); Oil & DEF fuel additive for all City vehicles (\$4,500)					\$ 6,879	\$ 7,746	\$ 8,500	\$ 6,065	\$ 9,200				
	1	403	430	23	80	Clothing & Uniforms	All Clothing & Boots(\$1,500) for Public Works					\$ 2,506	\$ 3,252	\$ 4,000	\$ 1,158	\$ 4,500				
	1	403	430	24	00	General Expenses	Meal allowances (\$700), Printer \$500,Miscellaneous general expenses					\$ 362	\$ 176	\$ 1,000	\$ 2,909	\$ 1,200				
	1	403	430	24	10	Operating Supplies	Office supplies, gloves, batteries, cleaning supplies, Hwy shop auto supplies, soap, tarps/straps, printer cartridges; LED Bulbs.					\$ 7,305	\$ 5,765	\$ 5,500	\$ 4,389	\$ 6,000				
	1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; H-1; H-18; Bobcat, Fire extg (\$20)					\$ 673	\$ 1,863	\$ 2,800	\$ 252	\$ 3,500				
Highway - General Services	1	403	430	32	00	Communication	Wireless service, (\$2,551); PA 1 Call (\$1,500); Comcast internet & phone, (\$3,700); 8th & Walton internet (\$480), IPAD \$480					\$ 10,598	\$ 8,422	\$ 8,000	\$ 5,424	\$ 9,000				
	1	403	430	34	00	Advertising & Printing (Forms)						\$ -	\$ 17	\$ 100	\$ -	\$ 100				
	1	403	430	36	10	Electric	7th & Oak / 10th & Oak / Tree lights, 6 school speed zone flashers /Hwy N.-234 N 9th St					\$ 4,924	\$ 5,491	\$ 5,800	\$ 5,572	\$ 10,000				
	1	403	430	36	20	Natural Gas	10th & Oak					\$ 4,746	\$ 3,522	\$ 8,000	\$ 3,650	\$ 8,000				
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak					\$ 1,745	\$ 1,686	\$ 1,600	\$ 1,115	\$ 1,700				
	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Weidle					\$ 11,667	\$ 19,245	\$ 19,500	\$ 13,907	\$ 21,000				
	1	403	430	37	30	Building Maintenance & Repairs	Garage door maint, (\$1,500); Furnace maint, (\$3,000); Boiler Cert, (\$170), 2- Openers for Old Hwy (\$7,000)& misc repairs (\$5,000).					\$ 37,676	\$ 9,351	\$ 25,000	\$ 1,297	\$ 17,000				
	1	403	430	45	00	Contracted Services	Hemperly (\$576); Hackman Fire Ext (\$438); Maintenance@8th & Walton (\$1,300), Emerg Gen 10& Oak PM Service(\$855)					\$ 1,395	\$ 659	\$ 3,500	\$ 1,410	\$ 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), Pool/Playground/Pesticide Core					\$ 309	\$ 880	\$ 600	\$ 100	\$ 700					



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
1	403	430	74	00	Major Equipment	Used Skid Steer						\$ 25,000
1	403	430	76	00	Vehicle Replacement	2025 Ford F250 Gas w/Plow						\$ 63,000
<b>Total Highway General Service Expenditures</b>								<b>\$ 273,783</b>	<b>\$ 248,912</b>	<b>\$ 279,657</b>	<b>\$ 173,300</b>	<b>\$ 375,190</b>
Traffic Control	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	\$ 67,445	\$ 133,964	\$ 88,617	\$ 79,345	\$ 91,510
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	\$ -	\$ -	\$ 7,680	\$ -	\$ 7,930
	1	404	433	17	10	Administrative Leave	100% general fund	\$ 147	\$ -	\$ 400	\$ -	\$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	\$ 3,752	\$ 7,513	\$ 5,150	\$ 3,039	\$ 5,317
	1	404	433	17	70	Sick Leave	100% general fund	\$ 2,021	\$ 2,556	\$ 1,471	\$ 4,352	\$ 1,519
	1	404	433	18	00	Compensatory	100% general fund	\$ 1,008	\$ 85	\$ -	\$ 276	\$ -
	1	404	433	18	01	Overtime Pay	100% general fund	\$ 4,395	\$ 2,962	\$ 7,993	\$ 5,939	\$ 8,117
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 6,405	\$ 10,764	\$ 8,515	\$ 7,525	\$ 8,782
Traffic Control	1	404	433	19	50	Workers Compensation Ins.	100% general fund	\$ 3,536	\$ 5,994	\$ 7,458	\$ 6,023	\$ 8,621
	1	404	433	19	60	Medical Benefit	100% general fund	\$ 34,980	\$ 63,270	\$ 38,800	\$ 37,208	\$ 38,800
	1	404	433	19	61	Dental Insurance	100% general fund	\$ 550	\$ 1,047	\$ 600	\$ 581	\$ 600
	1	404	433	19	62	Life Insurance	100% general fund	\$ 267	\$ 548	\$ 338	\$ 281	\$ 338
	1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-5, 6, 9, 11)	\$ 2,295	\$ 2,213	\$ 4,000	\$ 1,777	\$ 4,000
	1	404	433	24	10	Traffic Control Operating Supplies -Streets	Traffic signal supplies(\$77,000 + \$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); Barricade lights & batts(\$200), Cones(\$1,000).	\$ 18,760	\$ 147,304	\$ 65,000	\$ 33,435	\$ 103,000
	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	\$ 545	\$ 2,479	\$ 3,000	\$ 2,887	\$ 4,000
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-5, 6, 9, 11); fire extg in vehicles (\$39)	\$ 3,168	\$ 1,801	\$ 5,000	\$ 6,635	\$ 8,600
1	404	433	34	00	Printed Forms	Cardboard No parking signs (\$300) / Plastic Meter Covers, (\$375) / Street Sweeper Signs (\$450);	\$ 625	\$ -	\$ 2,300	\$ 36	\$ 1,200	

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Diamond blades; Saws & Drills, DeWalt Batts (\$400), Weed Wacker (\$600), Ladder (\$300), Misc hand tools, (\$300);	\$ 32	\$ 2,065	\$ 1,000	\$ 115	\$ 2,000
	1	404	433	45	00	Contracted Services	Traffic Signal Repairs by Contractor (\$38,000) Electrical services, (\$18,000); Traffic Signal Prev.Maint.(\$10,800), Line Painting(\$8,000).	\$ 30,877	\$ 18,594	\$ 72,200	\$ 13,768	\$ 75,000
	1	404	433	46	00	Training (Meetings, Continuing Education)	1- Pest. Cert (\$200).	\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	404	433	76	00	Vehicle Replacement	Replace E-9 Meter Van w/ Used Vehicle					\$ 12,000
	1	404	434	22	00	Street Lights & Parking Lot Supplies	All lights - photocells, bulbs, underground wires, etc...	\$ 2,662	\$ 7,357	\$ 4,500	\$ 1,169	\$ 5,000
	Traffic Control	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring; 8th & Liberty	\$ 1,816	\$ 2,191	\$ 2,500	\$ 1,519
1		404	445	11	50	Part Time Employees	(2) Meter Collectors	\$ 18,570	\$ 19,132	\$ 19,706	\$ 14,400	\$ 20,346
1		404	445	19	20	FICA (Soc. Sec.) Tax		\$ 1,474	\$ 1,407	\$ 1,507	\$ 1,158	\$ 1,556
1		404	445	19	50	Workers Compensation Ins.		\$ 820	\$ 784	\$ 1,320	\$ 929	\$ 1,528
1		404	445	37	20	Parking Meter Repairs & Maintenance	Re-paint 73 Meter Heads-7th St, 10th St.(\$2,190); 500 domes & 2 mechanisms, (\$1,300); Batteries, locks,cups & miscellaneous, (\$6,000)	\$ 1,373	\$ 5,905	\$ 10,500	\$ 10,480	\$ 10,000
1		404	445	45	00	Contracted Services	Armored car pick up (\$4,400); Plowing (\$12,000).	\$ 8,146	\$ 3,691	\$ 16,200	\$ 6,437	\$ 16,400
<b>Total Traffic Control Expenditures</b>								<b>\$ 215,669</b>	<b>\$ 443,626</b>	<b>\$ 376,055</b>	<b>\$ 239,314</b>	<b>\$ 439,864</b>
Maintenance & Repairs	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	\$ 87,716	\$ 111,625	\$ 92,034	\$ 68,325	\$ 94,011
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	\$ 64	\$ 5,168	\$ 12,960	\$ 5,427	\$ 13,381
	1	405	430	17	10	Administrative Leave	100% general fund	\$ -	\$ 35	\$ 300	\$ -	\$ 300
	1	405	430	17	60	Vacation & Personal Leave	100% general fund	\$ 8,082	\$ 5,417	\$ 6,459	\$ 2,907	\$ 7,693
	1	405	430	17	70	Sick Leave	100% general fund	\$ 3,511	\$ 2,520	\$ 2,752	\$ 4,060	\$ 2,842
	1	405	430	18	00	Compensatory					\$ 1,490	
	1	405	430	18	01	Overtime Pay	100% general fund	\$ 9,085	\$ 2,487	\$ 12,100	\$ 3,163	\$ 12,266
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 8,571	\$ 10,007	\$ 9,685	\$ 7,665	\$ 9,983
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	\$ 4,762	\$ 7,291	\$ 8,483	\$ 8,202	\$ 9,800
	1	405	430	19	60	Medical Benefit	100% general fund	\$ 38,160	\$ 40,555	\$ 38,800	\$ 30,742	\$ 38,800
	1	405	430	19	61	Dental Insurance	100% general fund	\$ 600	\$ 671	\$ 600	\$ 481	\$ 600
	1	405	430	19	62	Life Insurance	100% general fund	\$ 337	\$ 351	\$ 338	\$ 267	\$ 338

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Highway Mainte	1	405	430	24	10	Operating Supplies	Hot mix, cold patch, sm.tools, gas cans,oil dry(\$700), Bins (\$500)	\$ 2,768	\$ 6,527	\$ 14,000	\$ 6,845	\$ 14,500
	1	405	432	23	10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers	\$ 5,430	\$ 4,687	\$ 6,500	\$ 3,827	\$ 7,000
	1	405	432	25	10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers + Fire Extg in vehicles (\$57)	\$ 8,923	\$ 2,524	\$ 11,000	\$ 11,363	\$ 17,000
	1	405	437	26	00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump, misc hand tool(\$500)	\$ 1,562	\$ 352	\$ 700	\$ 482	\$ 1,000
	1	405	438	23	10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17	\$ 4,608	\$ 3,684	\$ 6,000	\$ 4,087	\$ 6,000
	1	405	438	25	10	Vehicle Repairs-Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17, Trucks, Roller, JD 1050, Fire Extg in vehicles (\$67)	\$ 1,742	\$ 3,508	\$ 5,000	\$ 3,982	\$ 14,500
	1	405	438	47	00	Vehicle Replacement		\$ -	\$ 77,998	\$ 213,427	\$ -	\$ -
	1	405	438	75	00	Minor Equipment Purchase	Chainsaw \$500	\$ -	\$ -	\$ 1,000	\$ 604	\$ 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	\$ -	\$ 30,000
	1	406	439	45	00	Paving - Contracted Services-Reconstruction		\$ 25,477	\$ 27,600	\$ 26,814	\$ -	\$ -
	1	406	439	46	00	Training	Underground Tank Training	\$ -	\$ -	\$ 300	\$ -	\$ 300
	<b>Total Highway Maintenance &amp; Repairs Expenditures</b>								<b>\$ 211,398</b>	<b>\$ 313,007</b>	<b>\$ 499,252</b>	<b>\$ 163,919</b>
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	\$ 38,767	\$ 42,105	\$ 90,075	\$ 71,695	\$ 93,024
	1	407	431	17	10	Administrative Leave		\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	407	431	17	60	Vacation & Personal Leave		\$ 4,349	\$ 4,479	\$ 6,344	\$ 4,644	\$ 6,550
	1	407	431	17	70	Sick Leave		\$ 2,746	\$ 1,913	\$ 1,804	\$ 2,649	\$ 1,851
	1	407	431	18	00	Compensatory		\$ 1,251	\$ 29	\$ 1,442	\$ -	\$ 1,489
	1	407	431	18	01	Overtime Pay		\$ 823	\$ 1,266	\$ 7,993	\$ 7,557	\$ 8,063
	1	407	431	19	20	FICA (Soc. Sec.) Tax		\$ 3,802	\$ 3,666	\$ 8,259	\$ 6,763	\$ 8,513
	1	407	431	19	50	Worker's Compensation		\$ 2,117	\$ 2,041	\$ 7,233	\$ 5,473	\$ 8,357
	1	407	431	19	60	Medical Benefit		\$ 19,080	\$ 19,465	\$ 38,800	\$ 29,109	\$ 38,800
	1	407	431	19	61	Dental Benefits		\$ 300	\$ 322	\$ 600	\$ 452	\$ 600
	1	407	431	19	62	Life Insurance		\$ 169	\$ 169	\$ 338	\$ 253	\$ 338
	1	407	431	23	10	Vehicle Fuel	SW 1 & 2	\$ 15,051	\$ 15,030	\$ 18,000	\$ 5,895	\$ 20,000
	1	407	431	25	10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil (\$800), Fire Extg (\$19)	\$ 11,292	\$ 20,170	\$ 13,000	\$ 6,995	\$ 15,000
1	407	431	36	45	Water	Fire Hydrant Water usage to clean sweepers					\$ 2,000	



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
1	407	431	36	70	Sweeper Debris Removal	Graybill (\$7,650) & GLRA (\$26,000)	\$ 30,864	\$ 30,085	\$ 32,000	\$ 20,685	\$ 34,000	
							<b>Total Street Cleaning Expenditures</b>	<b>\$ 130,611</b>	<b>\$ 140,740</b>	<b>\$ 226,188</b>	<b>\$ 162,170</b>	<b>\$ 238,885</b>
Parks Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(2) Maintenance workers	\$ 80,056	\$ 47,301	\$ 89,721	\$ 43,448	\$ 95,661
	1	408	454	11	55	Summer Help	(5)Part-Time Parks & Other Props (cut grass and weeds) & (1) Part-Time Downtown (water flowers & maintain downtown)	\$ 5,280	\$ 21,113	\$ 38,400	\$ 47,665	\$ 47,578
	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 for a total compensation	\$ 8,098	\$ 7,936	\$ 8,369	\$ 7,719	\$ 5,627
	1	408	454	17	70	Sick Leave		\$ 7,386	\$ 8,858	\$ 2,822	\$ 6,362	\$ 2,914
	1	408	454	18	01	Overtime Pay		\$ 2,645	\$ 18	\$ 5,638	\$ 1,907	\$ 5,788
	1	408	454	18	40	Unused Sick Leave		\$ -	\$ -	\$ 148	\$ -	\$ 148
	1	408	454	19	20	FICA (Soc. Sec.) Tax		\$ 8,188	\$ 6,305	\$ 11,123	\$ 8,313	\$ 12,088
	1	408	454	19	50	Workers Compensation Ins.		\$ 4,559	\$ 3,511	\$ 9,742	\$ 6,717	\$ 11,867
	1	408	454	19	60	Medical Benefit		\$ 38,160	\$ 25,930	\$ 38,800	\$ 19,408	\$ 38,800
	1	408	454	19	61	Dental Insurance		\$ 600	\$ 428	\$ 600	\$ 302	\$ 600
1	408	454	19	62	Life Insurance		\$ 337	\$ 225	\$ 338	\$ 169	\$ 338	
& Other Public Properties	1	408	454	23	10	Vehicle - Fuel & Lubricants	R-2, R-4, R-5, R-6,R-7, JD 997ZA, GT275, JD455 w/ catcher, Kubota/Ferris	\$ 6,306	\$ 6,233	\$ 7,500	\$ 4,078	\$ 7,000
	1	408	454	24	00	General Expenses	License renewal (\$70), Safety Clothing for tree cutting (2-\$680), flags (\$100), Dewalt Batts	\$ 3,892	\$ 4,034	\$ 2,100	\$ 967	\$ 1,000
	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,misc tools(\$300) etc.	\$ 1,992	\$ 1,894	\$ 3,000	\$ 3,555	\$ 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, Fire extg in vehicles(\$48)	\$ 3,915	\$ 6,388	\$ 7,500	\$ 8,184	\$ 7,500
	1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End	\$ 6,781	\$ 9,398	\$ 9,500	\$ 6,276	\$ 9,600
	1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	\$ 1,622	\$ 1,923	\$ 2,300	\$ 1,144	\$ 2,300

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET	
Parks Playgrounds	1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings, Porta Potty (\$1,293)	\$ 1,258	\$ 1,746	\$ 2,100	\$ 851	\$ 2,100	
	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin	\$ 2,423	\$ 3,401	\$ 3,000	\$ 3,263	\$ 4,100	
	1	408	454	37	10	Grounds Maintenance	Mulch (\$10,000); Chest St Island: American Elm & 5 other trees- Pruning(\$3,132); Infield mix (\$1,000); Line trimmer (\$400); Weed killer (\$1,600); Pruning 6 trees at Fisher Park(\$8,700); Remove 11 trees at Stoever's ballfields incl stumps (\$11,500); Replace 4 trees at Stoevers parkinglot(\$1,500), General Tree Removal (\$3,000)	\$ 16,742	\$ 18,894	\$ 23,000	\$ 13,784	\$ 31,000	
Parks Playgrounds & Other Public Properties	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement other than buildings - (\$2,000)swing & fence repairs, bases for fields; Replace Sidewalk: 8th & Vet's Mem Walkway(\$4,000); Bridge paint, (\$300), Remove lights & Fence at Stoever's East Field	\$ 133,502	\$ 1,604	\$ 24,100	\$ 8,080	\$ 9,000	
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks & playgrounds + other buildings; other maint.(\$5,000); East End Bathroom Roof (\$300); SE Pesticide (\$300); SW Park Pavbillion Concr floor and side repair/replacement (\$14,800+\$1,500)	\$ 2,360	\$ 639	\$ 7,000	\$ 627	\$ 22,000	
	1	408	454	37	40	Equipment Maint & Repair	Weed wacker & leaf blower repairs, fire extinguishers (\$361), Backpack Blower(\$490).	\$ 18,409	\$ 3,624	\$ 2,000	\$ 2,315	\$ 2,000	
	1	408	454	46	00	Training (Meetings, Continuing Education)	2-Pesticide Training & Exam(\$250)	\$ -	\$ 155	\$ 500	\$ 346	\$ 500	
	1	408	454	47	00	Vehicle/Mower/Equipment Replacement	Wright Stand On Mower & Mobile Press. Washer/Watering Dispenser w/ Tank		\$ -	\$ 25,000	\$ 24,511	\$ 16,950	
	<b>Total Parks &amp; Playgrounds Expenditures</b>								<b>\$ 354,511</b>	<b>\$ 181,558</b>	<b>\$ 324,601</b>	<b>\$ 219,991</b>	<b>\$ 339,759</b>
		1	409	409	11	00	Facility Manager	HACC Partial Share of Salary & Benefits	\$ -	\$ 55,880	\$ 52,945	\$ 42,297	\$ 54,672
	1	409	409	17	10	Admin Leave		\$ -	\$ -	\$ 200	\$ -	\$ 200	
	1	409	409	17	60	Vacation & Personal Leave		\$ -	\$ 3,388	\$ 4,419	\$ 1,163	\$ 4,563	

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
City Hall	1	409	409	17	70	Sick Leave		\$ -	\$ 1,609	\$ 2,326	\$ 727	\$ 2,401
	1	409	409	18	00	Comp Time		\$ -	\$ 42	\$ 581	\$ -	\$ 600
	1	409	409	18	01	Overtime		\$ -	\$ -	\$ 3,314	\$ 1,374	\$ 3,422
	1	409	409	19	10	Clothing		\$ -	\$ 90	\$ 500	\$ 150	\$ 500
	1	409	409	19	20	Fica/Medicare		\$ -	\$ 3,801	\$ 4,880	\$ 3,659	\$ 5,038
	1	409	409	19	50	Workers Comp		\$ -	\$ 119	\$ 4,274	\$ 161	\$ 4,946
	1	409	409	19	60	Medical		\$ -	\$ 16,250	\$ 19,400	\$ 14,558	\$ 19,400
	1	409	409	19	61	Dental		\$ -	\$ 270	\$ 300	\$ 227	\$ 300
	1	409	409	19	62	Life		\$ -	\$ 141	\$ 169	\$ 127	\$ 169
	1	409	409	23	10	Vehicle- Fuel & Lubricants	CH-1, Sm. Equip.		\$ -	\$ 2,500	\$ -	\$ 2,500
	1	409	409	24	00	General Expenses	Minor Tools (\$850); Flags (\$150); Custom Flag (\$300)	\$ -	\$ 422	\$ 1,000	\$ 145	\$ 1,300
1	409	409	25	10	Vehicle- Repairs	CH-1, Salt Spreader \$4,500, Fire extg(\$10)		\$ -	\$ 500	\$ 55	\$ 5,000	
all	1	409	409	32	00	Communication - City Hall Only	Intermedia, (\$19,032); Landline w/local & long distance	\$ 7,794	\$ 18,739	\$ 21,000	\$ 12,419	\$ 21,500
	1	409	409	37	30	Building & Grounds Maintenance -City Hall	Paper Supplies (\$3,500-40%HACC), mulch & plants (\$3,000), minor plumbing repairs (\$1,000), General maintenance, (\$5,000), Minor Equipment repairs (\$1,000), HVAC Filters (\$1,700), Water Ftn Filters (\$250), Water Treatment Filters (\$300)	\$ 86,790	\$ 75,745	\$ 13,000	\$ 7,768	\$ 16,000
	1	409	409	45	00	Contracted Services - Cleaning City Hall Only	\$2,500/mo. HACC 40% of Common Areas, Buff Atrium (\$450)	\$ 28,734	\$ 23,738	\$ 27,000	\$ 21,580	\$ 32,500
	1	409	409	45	12	Shared Personnel Costs w- County		\$ 89,818	\$ -	\$ -	\$ -	\$ -
	1	409	409	45	10	Shared Electric City Hall	Jan - Dec (\$130,000) - Shared with HACC 40%	\$ 101,306	\$ 99,773	\$ 120,000	\$ 74,895	\$ 130,000
	1	409	409	45	20	Shared Natural Gas City Hall	Jan - Dec UGI Utilities Shared with HACC 40%	\$ 54,294	\$ 44,660	\$ 56,000	\$ 25,784	\$ 56,000
	1	409	409	45	32	Shared Communication w- County		\$ 1,756	\$ -	\$ -	\$ -	\$ -



CITY OF LEBANON  
2025 BUDGET

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
City H	1	409	409	45	37	Contracted Services Equipment, Controls & Maint. - City Hall	Service agreements to be shared w/HACC (40%): HVAC controls (\$9,277); HVAC PM (\$17,186); Fire Alarm & Sprinkler system (\$6,780; <b>Monitoring (\$500)</b> ; Annual Water Maint Program for closed hot water system (\$2,452); Elevator PM (\$1,748); Emerg Gen PM (710); <b>Access Ctl Device PM(\$1,000);Security Camera PM(\$1,000), HVAC &amp; Plumbing Repairs (\$37,000); Electrical Services (\$5,000); Elevator Repairs (\$15,000); Elev 3rd Party Inspection (\$750); Pest Control (\$640), Fire Extinguishers (\$2,000); Roof Repairs (\$5,000), Clean Windows (\$8,134); Replace floor in Elevator (\$2,000).</b>	\$ 8,589	\$ 23,912	\$ 110,000	\$ 83,185	\$ 116,234
	1	409	409	45	45	Shared Water/Sewer City Hall	Shared w/ HACC 40%	\$ 6,065	\$ 2,693	\$ 5,500	\$ 2,587	\$ 5,000
	1	409	409	45	70	Shared Garbage Removal City Hall	Shared w/ HACC 40%	\$ 2,799	\$ 3,508	\$ 3,800	\$ 2,727	\$ 4,000
	<b>Total City Hall Facility Expenditures</b>							<b>\$ 387,945</b>	<b>\$ 374,780</b>	<b>\$ 453,608</b>	<b>\$ 295,588</b>	<b>\$ 486,245</b>
	1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund)	\$ 28,044	\$ 27,111	\$ 51,923	\$ 38,243	\$ 53,817
	1	410	413	11	50	Part Time Employee	Part Time Clerk	\$ 18,965	\$ 12,771	\$ 13,620	\$ 17,620	\$ 14,166
	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 300	\$ -	\$ -
ng	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 2,109	\$ 2,671	\$ 3,799	\$ 2,207	\$ 3,923
	1	410	413	17	70	Sick Leave	for a total compensation	\$ 315	\$ 1,353	\$ 917	\$ 2,154	\$ 947
	1	410	413	19	20	FICA (Soc. Sec.) Tax		\$ 3,944	\$ 3,571	\$ 5,398	\$ 4,813	\$ 5,573
	1	410	413	19	50	Workers Compensation Ins.		\$ 100	\$ 87	\$ 250	\$ 171	\$ 297
	1	410	413	19	60	Medical Benefit		\$ 11,130	\$ 11,644	\$ 29,100	\$ 21,216	\$ 29,100
	1	410	413	19	61	Dental Insurance		\$ 175	\$ 162	\$ 450	\$ 323	\$ 450
	1	410	413	19	62	Life Insurance		\$ 98	\$ 169	\$ 253	\$ 229	\$ 253
	1	410	413	21	50	Postage		\$ 552	\$ 567	\$ 1,500	\$ 371	\$ 1,500
	1	410	413	23	10	Vehicle - Fuel & Lubricants	(Z-1)	\$ 66	\$ -	\$ 100	\$ -	\$ 100

CITY OF LEBANON  
2025 BUDGET

											2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Account Number						Account Description	Notes-2025								
Building & Zoni	1	410	413	24	00	General Expenses	Zoning hearing board fees: reporting services(\$5,000), solicitor services (\$26,000), county mailing list (GIS-\$600), ZHB Members Fees (\$600), Special Legal Fees (\$4,500)	\$ 28,548	\$ 18,265	\$ 32,000	\$ 18,403	\$ 37,000			
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	\$ 749	\$ 597	\$ 1,200	\$ 337	\$ 1,000			
	1	410	413	25	10	Vehicle - Repairs	(Z-1)	\$ 33	\$ 25	\$ 500	\$ -	\$ 500			
	1	410	413	32	00	Communication	Wireless	\$ 506	\$ 506	\$ 800	\$ 382	\$ 600			
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings (\$4,800), printing of forms	\$ 2,631	\$ 3,826	\$ 5,000	\$ 1,664	\$ 5,000			
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC (\$100), Amer Plan Assn (\$175)	\$ 744	\$ 852	\$ 1,150	\$ -	\$ 300			
	1	410	413	45	00	Contracted Services	Commonwealth Code Inspection	\$ -	\$ -	\$ 500	\$ -	\$ 500			
	1	410	413	46	00	Training & Other Related Expenses	Flood Plain Mgr Training	\$ 50	\$ 671	\$ 1,500	\$ 25	\$ 1,000			
							<b>Total Building &amp; Zoning Expenditures</b>	<b>\$ 98,759</b>	<b>\$ 84,848</b>	<b>\$ 150,260</b>	<b>\$ 108,158</b>	<b>\$ 156,026</b>			
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	\$ 151	\$ 1,009	\$ 3,832	\$ -	\$ 3,992			
	1	411	436	19	20	FICA (Soc. Sec.) Tax		\$ 12	\$ 77	\$ 293	\$ -	\$ 305			
	1	411	436	19	50	Workers Compensation Ins.		\$ 6	\$ 43	\$ 257	\$ -	\$ 300			
	1	411	436	23	10	Vehicle Fuel	H-14	\$ -	\$ -	\$ 600	\$ 348	\$ 600			
	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), Lab services for outfall discharges (\$600)	\$ 1,978	\$ 4,899	\$ 5,000	\$ 2,471	\$ 5,500			
MS-4	1	411	436	24	10	Operating Supplies	Storm water test kit supplies; stencils, inspection supplies, booms, catch basin protection	\$ 238	\$ 584	\$ 2,000	\$ 208	\$ 2,000			
	1	411	436	25	10	Vehicle Repairs	H-14, 2 nozzles & vac. Repairs, Fire extg.(\$10)	\$ 398	\$ 5,476	\$ 7,000	\$ 2,251	\$ 12,000			
	1	411	436	45	0	Contracted Services	SW Ord Update (15,000), MS 4 Engineering(\$6,500); GIS Mapping, (\$600); replace catch basin boxes, (\$20,000); Storm Water Fees, (\$17,000)	\$ 26,232	\$ 22,970	\$ 46,000	\$ 28,677	\$ 59,100			
							<b>Total MS-4 Expenditures</b>	<b>\$ 29,015</b>	<b>\$ 35,058</b>	<b>\$ 64,982</b>	<b>\$ 33,955</b>	<b>\$ 83,797</b>			
Shad e Tree	1	412	455	24	00	General Expenses	Tree Share, (\$1,800); Advertising, (\$300)	\$ 190	\$ 254	\$ 2,000	\$ 616	\$ 2,100			

**CITY OF LEBANON  
2025 BUDGET**

										2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
Account Number						Account Description	Notes-2025							
						<b>Total Shade Tree Expenditures</b>		\$ 190	\$ 254	\$ 2,000	\$ 616	\$ 2,100		
Recycling	1	413	426	11	20	Bargaining Employees	Recycling Coordinator (Part Time)	\$ 17,591	\$ 13,596	\$ 27,529	\$ 13,727	\$ 28,424		
	1	413	426	11	50	Part Time Employee	Part Time Attendant (Lehman Street Facility)	\$ 16,198	\$ 16,485	\$ 20,000	\$ 13,520	\$ 20,650		
	1	413	426	19	20	FICA (Soc. Sec.) Tax		\$ 2,657	\$ 2,209	\$ 3,636	\$ 2,224	\$ 3,754		
	1	413	426	19	50	Worker's Compensation		\$ 730	\$ 687	\$ 1,401	\$ 931	\$ 1,611		
	1	413	426	23	10	Vehicle - Fuel & Lubricants	1997 Blazer, leaf vac.loaders (98 Ford)+(LVAC 1 & 2)	\$ 5,960	\$ 4,148	\$ 7,000	\$ 727	\$ 6,000		
	1	413	426	24	00	General Expenses	General repairs to recycling facilities (\$2,000), container repairs(\$1,500), replace container (\$6,000), Blower,garbage bags, rake, broom (\$500)	\$ 963	\$ 748	\$ 2,000	\$ 6,330	\$ 10,000		
	1	413	426	24	10	Operating Supplies	Office supplies, binders, calendars, coloring books, PR materials; Postage, recycling cards, PR & Educational Items (Groc bags, bracelets & pencils-\$600)	\$ 219	\$ 1,085	\$ 1,000	\$ 1,128	\$ 2,000		
	1	413	426	25	10	Vehicle - Repairs	E-3(RC1), H-3 (RC2), LL1, & (LVAC 1 & 2), H-12(RC3) & RC4, wood chipper , Fire extg (\$48)	\$ 1,505	\$ 1,731	\$ 5,000	\$ 560	\$ 15,500		
	1	413	426	32	00	Communication	Comcast-Yard Waste Gate & cameras	\$ 2,293	\$ 2,353	\$ 2,500	\$ 2,032	\$ 2,500		
	1	413	426	34	00	Printed Forms	Flyers (\$500), Inserts (\$350), business cards	\$ -	\$ 36	\$ 600	\$ -	\$ 850		
	1	413	426	36	10	Electric	Green waste - N 8th Street	\$ 368	\$ 498	\$ 700	\$ 329	\$ 700		
	1	413	426	36	45	Water/Sewer	Portable toilet - Lehman Street; & N 8th Street	\$ 1,860	\$ 1,889	\$ 2,000	\$ 1,574	\$ 2,000		
	1	413	426	36	70	Garbage Removal	Misc pickup - Lehman Street	\$ 235	\$ 1,275	\$ 1,200	\$ 1,057	\$ 1,350		
1	413	426	37	20	Improvement Repairs & Maintenance	Fencing; Green Waste Gate Issues (\$2,000), Camara Repairs (\$2,000)	\$ 188	\$ 5,286	\$ 4,500	\$ 42	\$ 4,500			
Recycling	1	413	426	44	00	Recycling Tipping Fee	Recycling transfer & related fees, (\$5,000); tire disposal (\$100); Co Conservation Partnership, (\$100); Leaf disposal (\$13,000), Annual Permit for GW(\$150)	\$ 3,665	\$ 4,761	\$ 18,000	\$ 2,344	\$ 19,000		
	1	413	426	45	00	Recycling Contracted Services	(\$300)Social Media Boosting & Educational Outreach, Keystone Dist.(\$2,200)	\$ -	\$ 640	\$ 500	\$ 309	\$ 2,500		
1	413	426	46	00	Training	PROP(\$160), Conf-Hotel & Mileage(\$1,400), Workshops (\$1,735)					\$ 3,300			



**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
						<b>Total Recycling Expenditures</b>		\$ 54,432	\$ 57,427	\$ 97,566	\$ 46,834	\$ 124,639
						<b>TOTAL PUBLIC WORKS EXPENDITURES</b>		\$ 1,994,567	\$ 2,124,711	\$ 2,681,322	\$ 1,575,586	\$ 2,735,328
Refund Prior Year Receipts	1	0	491	10	00	Refund Prior Year Receipts	Misc refunds for overpayments and other adjustments	\$ 1,085	\$ -	\$ -	\$ -	\$ -
	1	0	491	43	00	Refund Prior Year Receipts - Taxes	Including EIT out of County payments		\$ -	\$ -	\$ -	\$ -
								\$ 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		\$ 184,518	\$ 157,107	\$ -	\$ -	
	1	0	492	00	35	Transfer to Liquid Fuel Fund		\$ -	\$ -	\$ -	\$ -	\$ 38,588
						<b>Total Interfund Transfers</b>		\$ 184,518	\$ 157,107	\$ -	\$ -	\$ 38,588
						<b>TOTAL GENERAL FUND EXPENDITURES</b>		\$ 13,843,290	\$ 14,025,763	\$ 16,481,636	\$ 11,383,280	\$ 17,086,350
						<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>		\$ 1,113,209	\$ 1,600,929	\$ (2,886,551)	\$ 810,884	\$ (2,740,019)
						<b>Anticipated Carryover Balance for Start 2025</b>						\$ 2,740,019
						Budgeted Revenue 2025						\$ 14,346,331
						Budgeted Expenses 2025						\$ 17,086,350
						<b>Anticipated Carryover Balance for Start 2026</b>						\$ -

# LIQUID FUEL

---

2025 Budget

**CITY OF LEBANON  
2025 BUDGET**

Account Number						Account Description	Notes-2025	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	9/30/24 ACTUAL	2025 BUDGET
<b>LIQUID FUEL TAX FUND REVENUES</b>												
35	0000	341	00	00	Interest Income		\$ 24,569	\$ 83,073	\$ 35,000	\$ 63,510	\$ 60,000	
							\$ 24,569	\$ 83,073	\$ 35,000	\$ 63,510	\$ 60,000	
35	0000	354	03	10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	\$ 2,070	\$ -		\$ 2,111	\$ 2,117	
35	0000	354	03	00	State Allocation - Act 655	State funds - current year	\$ 735,553	\$ 758,380	\$ 745,828	\$ 753,331	\$ 738,489	
							\$ 737,623	\$ 758,380	\$ 745,828	\$ 755,442	\$ 740,606	
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	
35	0000	000	00	00	Miscellaneous Receipts			\$ 25,477				
						<b>TOTAL LIQUID FUEL TAX FUND REVENUES</b>	\$ 799,432	\$ 904,170	\$ 818,068	\$ 856,192	\$ 837,846	
<b>LIQUID FUEL TAX FUND EXPENDITURES</b>												
Winter Mainten ance	35	3504	432	24	10	Materials & Supplies	Salt, deicer	\$ 61,048	\$ 24,661	\$ 100,000	\$ 64,654	\$ 100,000
	35	3504	432	45	00	Contracted Service	Snow hauling & plowing of streets	\$ 1,045	\$ -	\$ 81,000	\$ -	\$ 81,000
						<b>Total Winter Maintenance Service Expenditures</b>	\$ 62,093	\$ 24,661	\$ 181,000	\$ 64,654	\$ 181,000	
	35	0000	439	63	03	Bridge Overpass - City Share	5 % City Share of Bridge Project			\$ -	\$ -	
	35	3506	438	24	10	Materials & Supplies		\$ -		\$ -	\$ -	
	35	3506	438	45	00	Contracted Services - Bridge Maintenance	Maintenance of bridges (Wilson Inspect. Rpt.)		\$ 38,588	\$ 60,000	\$ -	\$ 65,000
	35	3506	439	45	00	Contracted Services - Paving & Bridge Reconstruction	Engineering, Advertising & Resurfacing for Paving Projects(\$200,000) or Bridge Projects(\$400,000)	\$ 235,617	\$ 554,194	\$ 249,000	\$ 6,851	\$ 600,000
						<b>Total Highway Construction and Rebuilding Project Expenditures</b>	\$ 235,617	\$ 592,782	\$ 309,000	\$ 6,851	\$ 665,000	
Traffic Control	35	3507	433	36	10	Electric - Traffic Signals	Electricity for signals including fiber rental (\$4,000)	\$ 29,480	\$ 22,650	\$ 30,000	\$ 18,909	\$ 31,000





# **CAPITAL RESERVE FUND**

---

2025 Budget

CITY OF LEBANON					12/31/2024					
CAPITAL RESERVE FUND										
STATEMENT OF ACTIVITY										
FOR THE YEAR ENDED:										
						2021	2022	2023	2024	2025
<b>SUMMARY:</b>										
				CARRYFORWARD		\$ 1,371,780.48	\$ 1,415,406.26	\$ 1,503,015.94	\$ 1,707,608.65	\$1,740,676.03
				INTEREST		\$ 2,793.97	\$ 16,771.48	\$ 32,166.11	\$ 28,594.16	\$0.00
				CONTRIBUTIONS		\$ 23,701.73	\$ 6,014.76	\$ 14,631.29	\$ 8,521.00	\$0.00
				PROCEEDS FROM INSURANCE				\$ 15,370.00		
				NORFOLK SOUTHERN/FEDERAL		\$ 28,937.00	\$ -	\$ -	\$ -	\$0.00
				STATE FIRE GRANT		\$ -	\$ -	\$ -	\$ -	\$0.00
				WASHINGTON CONTRIBUTION		\$ 13,700.00	\$ 41,770.02	\$ 14,317.55	\$ -	\$0.00
				TRANSFER FROM GENERAL FUND		\$ 210,000.00	\$ 184,518.00	\$ 157,107.00	\$ -	\$0.00
				<b>TOTAL SOURCES</b>		\$ 1,650,913.18	\$ 1,664,480.52	\$ 1,736,607.89	\$ 1,744,723.81	\$1,740,676.03
				DISTRIBUTIONS		\$ (235,506.92)	\$ (161,464.58)	\$ (28,999.24)	\$ (4,047.78)	(\$195,422.00)
				<b>TOTAL DISTRIBUTIONS</b>		\$ (235,506.92)	\$ (161,464.58)	\$ (28,999.24)	\$ (4,047.78)	(\$195,422.00)
				<b>BALANCE</b>		\$ 1,415,406.26	\$ 1,503,015.94	\$ 1,707,608.65	\$ 1,740,676.03	\$1,545,254.03
<b>30</b>	<b>106</b>	<b>453</b>	<b>74</b>	<b>00</b>	<b>STOEVER'S DAM</b>		<b>106.01.00</b>			
					<i>Breech Analysis results: Increase the height of the head wall and enlarge the dam area. Total cost estimate of \$220,000</i>					
					CARRYFORWARD	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$200,000.00
					INTEREST	\$ -	\$ -	\$ -		
					CONTRIBUTIONS	\$ -	\$ -	\$ -		
					TRANSFER FROM GENERAL FUND	\$ -	\$ -			
					<b>TOTAL SOURCES</b>	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$200,000.00
					DISTRIBUTIONS	\$ -				(\$195,422.00)
					<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ -	\$ -	\$ -	(\$195,422.00)
					<b>BALANCE</b>	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$4,578.00
<b>30</b>	<b>201</b>	<b>410</b>	<b>74</b>	<b>00</b>	<b>POLICE VEHICLES, EQUIPMENT &amp; OTHER</b>		<b>100.07.01</b>			
					<i>Donations from Private Sources</i>		<b>108.07.01</b>			



CITY OF LEBANON				12/31/2024					
CAPITAL RESERVE FUND									
STATEMENT OF ACTIVITY									
FOR THE YEAR ENDED:									
					2021	2022	2023	2024	2025
			CARRYFORWARD	100.07.03	\$ 40,979.08	\$ 26,139.01	\$ 8,241.47	\$ 23,611.47	\$23,611.47
			INTEREST						
			CONTRIBUTIONS		\$ 10,000.00	\$ 500.00			
			PROCEEDS FROM INSURANCE		\$ -	\$ -	\$ 15,370.00		
			STATE GRANT-BODY CAMERAS		\$ 28,937.00				
			TRANSFER FROM GENERAL FUND		\$ 30,000.00	\$ -	\$ -		
			<b>TOTAL SOURCES</b>		\$ 109,916.08	\$ 26,639.01	\$ 23,611.47	\$ 23,611.47	\$23,611.47
			DISTRIBUTIONS		\$ (83,777.07)	\$ (18,397.54)	\$ -		
			<b>TOTAL DISTRIBUTIONS</b>		\$ (83,777.07)	\$ (18,397.54)	\$ -	\$ -	\$0.00
			<b>BALANCE</b>		\$ 26,139.01	\$ 8,241.47	\$ 23,611.47	\$ 23,611.47	\$23,611.47

CITY OF LEBANON						12/31/2024					
CAPITAL RESERVE FUND											
STATEMENT OF ACTIVITY											
FOR THE YEAR ENDED:											
							2021	2022	2023	2024	2025
30	302	411	74	00	FIRE VEHICLES & EQUIPMENT	104.00.00					
					<i>Donations from Private Sources</i>						
					CARRYFORWARD		\$ 29,341.44	\$ 17,167.57	\$ (18,821.70)	\$ (18,533.10)	\$440.12
					INTEREST					14500	
					CONTRIBUTIONS		\$ 13,701.73	\$ 5,394.76	\$ 14,631.29	8521	
					NORFOLK SOUTHERN						
					STATE/FEDERAL FIRE GRANT		\$ -	\$ -	\$ -		
					WASHINGTON CONTRIBUTION		\$ 13,700.00	\$ 41,770.02	\$ 14,317.55		
					TRANSFER FROM GENERAL FUND						
					<b>TOTAL SOURCES</b>		\$ 56,743.17	\$ 64,332.35	\$ 10,127.14	\$ 4,487.90	\$440.12
					DISTRIBUTIONS		\$ (39,575.60)	\$ (83,154.05)	\$ (28,660.24)	\$ (4,047.78)	
					<b>TOTAL DISTRIBUTIONS</b>		\$ (39,575.60)	\$ (83,154.05)	\$ (28,660.24)	\$ (4,047.78)	\$0.00
					<b>BALANCE</b>		\$ 17,167.57	\$ (18,821.70)	\$ (18,533.10)	\$ 440.12	\$440.12
30	302	411	74	00	FIRE ENGINES	104.01.00					
					CARRYFORWARD		\$ 95,960.16	\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$337,705.16
					INTEREST						
					CONTRIBUTIONS			\$ 120.00			
					NORFOLK SOUTHERN						
					STATE FIRE GRANT						
					WASHINGTON CONTRIBUTION						
					TRANSFER FROM GENERAL FUND			\$ 84,518.00	\$ 157,107.00		
					<b>TOTAL SOURCES</b>		\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$ 337,705.16	\$337,705.16
					DISTRIBUTIONS		\$ -	\$ -			
					<b>TOTAL DISTRIBUTIONS</b>		\$ -	\$ -	\$ -	\$ -	\$0.00
					<b>BALANCE</b>		\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$ 337,705.16	\$337,705.16
30	105	452	74	00	POOL	105.01.00					

CITY OF LEBANON				12/31/2024					
CAPITAL RESERVE FUND									
STATEMENT OF ACTIVITY									
FOR THE YEAR ENDED:									
					2021	2022	2023	2024	2025
<i>Coleman Park Pool Area</i>									
			CARRYFORWARD		\$ 200,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$137,138.06
			INTEREST						
			CONTRIBUTIONS						
			NORFOLK SOUTHERN						
			STATE FIRE GRANT						
			WASHINGTON CONTRIBUTION						
			TRANSFER FROM GENERAL FUND		\$ 100,000.00	\$ -	\$ -		
			<b>TOTAL SOURCES</b>		\$ 300,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$137,138.06
			DISTRIBUTIONS		\$ (112,154.25)	\$ (50,368.69)	\$ (339.00)		
			<b>TOTAL DISTRIBUTIONS</b>		\$ (112,154.25)	\$ (50,368.69)	\$ (339.00)	\$ -	\$0.00
			<b>BALANCE</b>		\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$ 137,138.06	\$137,138.06



CITY OF LEBANON					12/31/2024						
CAPITAL RESERVE FUND											
STATEMENT OF ACTIVITY											
FOR THE YEAR ENDED:											
						2021	2022	2023	2024	2025	
30	405	430	74	00	PUBLIC WORKS - HIGHWAY		108.01.00				
					<i>General Highway Equipment Replacements</i>						
					CARRYFORWARD	\$ 341,921.94	\$ 424,715.91	\$ 431,943.09	\$ 464,109.20	\$478,203.36	
					INTEREST	\$ 2,793.97	\$ 16,771.48	\$ 32,166.11	\$ 14,094.16		
					CONTRIBUTIONS						
					NORFOLK SOUTHERN						
					TRANSFER FROM GENERAL FUND	\$ 80,000.00	\$ -	\$ -			
					<b>TOTAL SOURCES</b>	\$ 424,715.91	\$ 441,487.39	\$ 464,109.20	\$ 478,203.36	\$478,203.36	
					DISTRIBUTIONS	\$ -	\$ (9,544.30)				
					<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ (9,544.30)	\$ -	\$ -	\$0.00	
					<b>BALANCE</b>	\$ 424,715.91	\$ 431,943.09	\$ 464,109.20	\$ 478,203.36	\$478,203.36	
30	407	431	74	00	PUBLIC WORKS - STREET SWEEPER		108.04.00				
					<i>Replace Sweeper 1 in 2023; Replace Sweeper 2 in 2024 (\$270,000)</i>						
					CARRYFORWARD	\$ 188,606.11	\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$288,606.11	
					INTEREST						
					CONTRIBUTIONS						
					NORFOLK SOUTHERN						
					TRANSFER FROM GENERAL FUND		\$ 100,000.00	\$ -			
					<b>TOTAL SOURCES</b>	\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$ 288,606.11	\$288,606.11	
					DISTRIBUTIONS	\$ -	\$ -	\$ -	\$ -	\$0.00	
					<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ -	\$ -	\$ -	\$0.00	
					<b>BALANCE</b>	\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$ 288,606.11	\$288,606.11	
30	408	454	74	00	PUBLIC WORKS - PARKS		108.02.00				

CITY OF LEBANON					12/31/2024					
CAPITAL RESERVE FUND										
STATEMENT OF ACTIVITY										
FOR THE YEAR ENDED:										
						2021	2022	2023	2024	2025
<b>IMPROVEMENTS TO PARKS</b>										
				CARRYFORWARD		\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$274,871.75
				INTEREST						
				CONTRIBUTIONS						
				TRANSFER FROM GENERAL FUND						
				<b>TOTAL SOURCES</b>		\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$274,871.75
				DISTRIBUTIONS						
				<b>TOTAL DISTRIBUTIONS</b>		\$ -	\$ -	\$ -	\$ -	\$0.00
				<b>BALANCE</b>		\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$ 274,871.75	\$274,871.75
<b>30</b>	<b>408</b>	<b>454</b>	<b>74</b>	<b>00</b>	<b>PUBLIC WORKS - BEAUTEX PARK</b>					
						<b>108.02.00</b>				
<i>Donations from Private Sources</i>										
				CARRYFORWARD		\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$100.00
				INTEREST						
				CONTRIBUTIONS						
				TRANSFER FROM GENERAL FUND						
				<b>TOTAL SOURCES</b>		\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$100.00
				DISTRIBUTIONS						
				<b>TOTAL DISTRIBUTIONS</b>		\$ -	\$ -	\$ -	\$ -	\$0.00
				<b>BALANCE</b>		\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$100.00

# AMERICAN RESCUE FUND

---

2025 Budget



American Rescue Plan Budget

Account Number	Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	October 2024 Actual	2025 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	\$ -	\$ 550,000.00
875.0405.430.72.00	City Hall Renovations		\$ -	\$ 200,000.00	\$ 190,215.09	\$ 300,000.00	\$ 54,265.00	\$ 250,000.00	\$ 5,500.00	\$ 100,000.00
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	\$ 9,589.09	\$ 175,000.00
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	\$ -	\$ 25,000.00
875.0405.430.72.00	Street Paving		\$ -	\$ 18,550.53	\$ 18,550.53	\$ 2,100,000.00	\$ 1,212,689.88	\$ -	\$ -	\$ -
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	\$ 5,121.02	\$ 300,000.00
875.0201.411.72.00	Police Department Purchases	Evidence Shelving & 2 SUVs	\$ -	\$ 9,000.00	\$ 8,711.93	\$ 120,000.00	\$ 115,069.92	\$ 128,500.00	\$ -	\$ -
875.0201.411.72.00	Police Department Medicare Tax		\$ -	\$ 178,992.60	\$ 178,992.60	\$ 100,000.00	\$ 60,528.76	\$ -	\$ -	\$ -
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		\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 20,000.00	\$ -	\$ 45,000.00
875.0000.452.72.00	Housing Needs Assesment		\$ -	\$ 14,750.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -
875.0000.452.72.00	Accounting System		\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 241,689.00	\$ -	\$ 64,000.00
875.0000.452.72.00	Non-Profit Grants		\$ -	\$ 200,000.00	\$ 229,733.28	\$ 800,000.00	\$ 350,878.42	\$ 440,000.00	\$ 109,130.13	\$ 310,258.17
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	PlanIt 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	\$ -	\$ -	\$ 2,000.00
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	\$ 6,800.00	\$ 2,000,000.00
875.0405.430.72.00	Veteran's Memorial Walkway		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 85,411.00	\$ -
875.0405.454.72.00	East End Playground		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
875.0405.454.72.00	3rd & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00
875.0405.454.72.00	6th & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00
875.0405.430.72.00	9th & Walton Parking Lot	(completed w/ streetscape)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,952.15	\$ -	\$ 12,384.25
875.0405.430.72.00	Southwest Elementary Crosswalk Flashing Beacon		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500.00	\$ -	\$ 33,500.00
875.0405.430.72.00	Vialytics		\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -
875.0405.430.72.00	8th & Walton		\$ -	\$ -	\$ -	\$ -	\$ 1,197.40	\$ -	\$ -	\$ -
875.0405.430.72.00	Arts on 8th		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,695.68	\$ 1,195.68	\$ -
	Above Items Allotted to \$10M Revenue Replacement	Sub-Total for Revenue Replacement	\$ -	\$ 1,485,143.48	\$ 1,525,151.08	\$ 5,702,000.00	\$ 2,951,305.62	\$ 5,929,336.83	\$ 222,746.92	\$ 3,747,142.42

Account Number	Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget
875.0405.430.72.00	Streetscape Project		\$ -	\$ 50,000.00	\$ 71,035.86	\$ 4,200,000.00	\$ 3,040,470.41	\$ 3,000,000.00	\$ 2,190,672.13	\$ -
875.0405.430.72.00	Liberty Trail Park			\$ -	\$ -	\$ 520,000.00	\$ 5,655.25	\$ 550,000.00	\$ 7,918.06	\$ 600,000.00
875.0405.430.72.00	4th/5th/6th & Liberty Storm Sewer Project	(5th/6th/Liberty completed w/streetscape)	\$ 808.78	\$ 75,000.00	\$ 83,191.28	\$ 1,900,000.00	\$ 539,581.30	\$ 150,000.00	\$ 8,728.78	\$ -
875.0405.430.72.00	4th & Peach Hazel Dyle Improvements		\$ 7,151.24	\$ 30,000.00	\$ 20,977.79	\$ 210,000.00	\$ 3,213.51	\$ 250,000.00	\$ 3,037.50	\$ 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	\$ 3,588,920.47	\$ 3,950,000.00	\$ 2,210,356.47	\$ 850,000.00

Total	Total 2021 Actual	Total 2022 Budget	Total 2022 Actual	Total 2023 Budget	Total 2023 Actual	Total 2024 Budget	T-T-D 2024	Total 2025 Budget
	\$ 391,937.98	\$ 1,640,143.48	\$ 1,700,356.01	\$ 12,532,000.00	\$ 6,540,226.09	\$ 9,879,336.83	\$ 2,433,103.39	\$ 4,597,142.42

2021 - 2023 Actual	\$ 8,632,520.08	ARPA \$ Rec'd	\$ 16,672,455.00
2024 To Date	\$ 2,433,103.39	Interet Income	\$ 159,088.89
2024 Confirmed to Use B4 EOY	\$ 1,168,778.00		\$ 16,831,543.89
Total	\$ 12,234,401.47		
2025 Proposed	\$ 4,597,142.42		
	\$ 16,831,543.89		



