

Photo Taken by James Capello

Lebanon

THE PLACE TO GROW

PROPOSED 2027 BUDGET

Presented to Lebanon City Council

CITY OF LEBANON, PENNSYLVANIA

SHERRY L. CAPELLO, MAYOR



2027 BUDGET

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BUDGET SCHEDULE

PRESENTED TO CITY COUNCIL ON NOVEMBER 1, 2026

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

11/05/2026	Budget Hearing #1	6:30 PM
11/10/2026	Budget Hearing #2	4:45 PM
11/12/2026	Special CCM- Introduce Budget	4:45 PM
11/19/2026	Pre-Council Meeting	4:45 PM
11/23/2026	Final Reading- Council Meeting	6:30 PM

2027 GENERAL FUND BUDGET NARRATIVE

Consideration in Preparing the 2027 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 12/31/29.

The following items were considered in preparing the 2027 Municipal Budget Package with taxes and user fees for the general fund:

General Fund Revenue

In comparing the 2026 Budget to the 2027 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 almost $875 million in 2026. The city recognizes a decrease in the total assessed value from Sept. 2025 to Sept. 2026 of $681,150. Mathematically, at the current collection and tax millage rates, this would decrease this revenue by $3,120. The city's current millage rate is 4.581 mills and the **2027 Budget proposes a ONE MILL TAX INCREASE to 5.581 mills.** The City has not raised the real estate tax rate for the past 11 years.

2027 GENERAL FUND BUDGET NARRATIVE

This would raise the current total real estate tax revenue to $4.586M, representing an $818,845 increase in this revenue. For the owner of a property with an average assessed value of $104,350, the taxpayer would pay to the city $582 or a $103 increase. **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 2025 was a new record high number due to the number of homes sold and the higher prices of homes. Research is indicating that the city and county are transitioning to a balanced market meaning the supply of homes is increasing and becoming more balanced with demand. Another factor to consider is that interest rates have increased and although, this budget number is higher than the 2026 Budget number; it represents a decrease to the forecasted 2026 revenue number.

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.*

2027 GENERAL FUND BUDGET NARRATIVE

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.**

Utilizing the actual receipt schedule from 2026, calculating a % for out-of-county payments, the city projects EIT receipts to increase to $7.5 million for the 2027 Budget.

Regarding the Lebanon County Earned Income Tax Bureau situation involving overpaid/underpaid earned income taxes, some of the overpaids 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 overpaids meeting their obligation. Annual payments to the city will amount to $18,266 for the next 4 years.

4. **Local Services Taxes**- *This tax is assessed on each employed individual by the political subdivision of the individual's place of employment.*
There is a bill proposed to increase this tax from $52 to a max. of $156 per employed individual, however, it is stalled in State Committee. 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 2024 to $339,829, but rebounded in 2025 to $395,152. We are projecting a slight increase in 2026 actual and therefore, will increase the Budget by $10,000 to $395,000 from the 2026 Budget to the 2027 Budget.

2027 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. The city increased the fee in 2026 from $40/rental unit to $60 and from $20/room to $30/room for rooming houses. The fees for a municipal rental license program cover the costs of enforcing and maintaining local housing and safety standards, as well as, funding the staff and operations needed to process applications, renew licenses, and maintain a registry of all rental properties. We propose neither an increase or decrease from Budget Year 2026 to 2027. Revenue will remain at $410,000.

6. **Cable TV Franchise Fee**- The city negotiated a new franchise agreement last year, however, this revenue source continues to decrease each year as more and more 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 continues to accelerate and thus, this revenue will decrease again. The city also negotiated a new agreement with another cable provider, however, the city believes the subscribers ultimately will be split between the two companies. Unfortunately, this revenue will continue to decrease. The 2027 Budget will reflect a $10,000 decrease.

7. **Street & Road Encroachment Permits**-Actual receipts in 2023 & 2024 cannot be utilized as a predictor of future receipts, because the City let 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. Receipts in 2025 & 2026 reflect a significant decrease in the amount of utility cuts. The 2027 budget will reflect a reasonable number of utility cuts with revenue projected at $20,000.

2027 GENERAL FUND BUDGET NARRATIVE

8. **Fine and Forfeit Revenue-**Beginning in 2022, the City experienced a decline in revenue generated from Vehicle Code and ordinance violations issued by the Police and Public Safety Departments. However, recent operational improvements are expected to positively impact revenue collections.

- Police Department: In 2026, the City experienced an increase in revenue from fines and forfeitures, attributable to several factors. Improved staffing levels, resulting from fewer police officer vacancies, have increased departmental productivity and the number of traffic tickets and citations issued. Additionally, the implementation of new citation-writing software has streamlined the process, improving officer efficiency. The new system also provides expanded electronic payment options, which the City believes have contributed to increased payment compliance and revenue collections. The proposed 2027 budget reflects these operational improvements and the positive revenue trend experienced in 2026.
- Public Safety Department: Code Enforcement inspectors have transitioned from filing complaints through the Magisterial District Court to assessing repeat occurrence fees as authorized by City ordinance. This approach provides an alternative enforcement mechanism intended to improve compliance. However, 2026 revenues are projected to fall below budgeted expectations, primarily due to challenges associated with implementing new software and the time required for staff training and adjustment. As inspectors become more proficient with the system, the City anticipates improved enforcement efficiency, increased compliance, and stronger revenue collections in 2027.

9. **Rent of Buildings**- The City receives $6,000 for providing office space in City Hall for the CDBG program and $1,000 is budgeted for MPR & Atrium Rentals. The city is leasing a portion of the 2nd floor to Keystone Collections for $12,000/year. Compared to the 2026 Budget, in 2027, there will be a $12,000 increase in this line item.

2027 GENERAL FUND BUDGET NARRATIVE

b. Zoning & Building Permits- The addition of an Assistant Zoning Officer/Permit Processor has improved permit processing efficiency while allowing staff to devote more time to identifying & addressing zoning & building code violations. These efforts have resulted in increased permit activity & improved compliance. Accordingly, the City anticipates modest revenue growth in both categories for 2027, w/zoning permit revenue increasing by $7,000 to $25,000 and building permit revenue increasing by $15,000 to $65,000.

c. Dog Park Fees- The City anticipates that the number of park users will remain about the same in 2027 and proposes no increase.

d. **Recreational Camping & Summer Camp Fees-** This line item will increase from $100 in the 2026 Budget to $1,500 representing camping & summer camp fee receipts. PA DEP is requiring additional testing and therefore, we do not believe the dam improvement project will commence in 2027.

12. In 2027, overall revenues propose to increase by $1,168,147 to $16,403,500 representing a 7.67% increase from the 2026 Budget.

General Fund Expenditures

In comparing the 2027 Budget to the 2026 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 and Budget Year 2027 is no exception. In the 2026 Budget, we increased from $19,400 to $21,000. The 2027 Budget proposes to increase the accrual per employee to $25,000 for each full-time employee in each department and for all eligible retired employees. This represents a 19% increase and is substantial.

2027 GENERAL FUND BUDGET NARRATIVE

10. **Intergovernmental Revenues-**

a. **State Grant**–Historically, the State provided reimbursement for 75% of Police Academy tuition costs & 45% of cadet wages during the training. The City rec'd reimbursements in 2022 & 2024. Due to increased statewide demand & limited funding availability, the City was notified that reimbursement would be reduced to $1,282/cadet in 2025, w/similar limitations potentially extending into 2026. To date, the City has not received reimbursement for either year. The City anticipates enrolling three cadets in the Police Academy in 2027; however, future reimbursement remains uncertain & dependent upon available state funding.

b. State Aid for Pensions- In 2027, the City's number of eligible units in police will increase due to an increase in the number of Officers in the dept. Units in Fire will remain the same & non-uniform will increase by 1. Unfortunately, the dollar amt. of state aid/unit will decrease. W/the additional number of eligible units, the city's state aid will increase by $69,848. This money is applied to the city's MMO.

c. **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. The City proposes this contribution to remain the same at $25,000 in 2027.

11. **Charges for Services-**

a. **Fire Safety Re-Inspection Fees-** Revenue from the Fire Safety Inspection Program was overestimated for 2026, the first year fees were implemented for re-inspections. Additionally, firefighters were required to devote considerable time to preparing Fire Station #1 for renovations, limiting their availability to conduct inspections. Consequently, fewer inspections were performed than in prior years, resulting in revenues falling below budgeted projections. Based on this experience and anticipated inspection activity, the City has established a more realistic revenue projection of $4,000 for 2027.

2027 GENERAL FUND BUDGET NARRATIVE

b. **Salary/Hourly Rate Increases for 2027** are primarily as follows:
AFSCME (and non-bargaining unit employees): 3.75% increase in hourly rate or salary.
Police: 4% increase in the base salary.
Fire: 4% increase in the base salary.

c. **Vehicle Fuel-**Following a cost-benefit analysis, the City elected to abandon its USTs for gas & diesel rather than invest nearly $1M in a replacement system, as it would take approx. the life expectancy of the tanks to recover the initial investment, excluding future maintenance costs. The proposed 2027 Budget reflects increased fuel appropriations across all departments.

2. **Administration Department**

a. **Executive & Legislative**- The Executive category reflects an increase of $23,643, primarily attributable to the inclusion of medical benefits, an expense that has not been incurred in this category for the past 17 years. Legislative expenditures will increase by $642.

b. **Legal Services** will increase by $1,000 compared to the 2026 Budget due to ongoing labor, right-to-know consultations and legal counsel for the Housing Board of Appeals.

c. **Admin Medical Benefit** will increase due to the need to budget for 2 positions that used to be paid out of the CDBG funding.

d. **Culture & Recreation Contributions** will increase by $4,070. This increase primarily represents: A decrease in the contributions to the fireworks display and America250 and a one-time increase of $5,500 to CMP to assist with replacing a roof at the Entrance House. All other culture and recreation contributions will remain the same as 2026. This represents a 3.74% increase overall.

e. **Dog and Bike Park**-The railing on the steps that lead to the dog park need to be replaced, additional seeding of the grass and a water fountain added to the bathroom facilities. This division will increase by $17,250 or 173.37%

2027 GENERAL FUND BUDGET NARRATIVE

f. **Stoever's Dam/Nature Barn-** The city will raise the height of the earthen dam breast, along with other incidentals per DEP requirements.It was anticipated that this project would commence in 2026, however, DEP is requiring additional core testing prior to making a decision on the Dam Permit 's issuance. The project is now pushed back to 2028. Additionally, due to the significant number of volunteer hours expended by the Park Rangers and the cost of gas and other incidentals increasing, the City will provide a nominal fee to assist with offsetting these incidental expenses. 2027 Budget expenditures compared to 2026 Budget will decrease at Stoever's Dam/Nature Barn by $241,798 or 77.44% primarily due to the dam project not commencing until 2028. Special minor projects include replacing the flooring in a portion of the Nature Barn and addressing the grinding of stumps due to numerous fallen trees.

g. The **Financial Administration** division in the Administrative Department will increase by $58,054 or 21.60%. This increase is due to the need to perform a full actuarial evaluation for post retirement benefits in 2027 and converting a part time employee to full time.

h. **Insurance and Bonding-** The City's insurance and bonding premiums will increase by $56,069 or 15.94% due to increases in every category with the exception of park volunteers. The largest increase is noted in General Liability and the city now has a separate liability premium for employees of Coleman Memorial Park with a cost of $5,714. Additionally, the medical benefit for retirees will increase by $21,000 or 1.61% due to increases in the insurance accrual and the reimbursement for Medicare costs. Together pension contributions will decrease by $4,383. Overall the division will increase by $73,781 or 2.34%.

i. **Information Technology**- Due to higher sophisticated threats, the City again increased its monitoring and cyber security software. This newer software increased cyber security costs by $26,502 or 64.41%. Additionally, the cost of the city's accounting and record mgmt software was covered by American Rescue Fund monies in the 1st year.

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In 2027, covering this expense will return to the General Fund. The city acquired Microsoft 365 Licenses for all Desktops and Mobile devices in 2026 and this is a continuing annual cost. Overall, IT expenses will increase by $59,051 or about 39.98%.

j. **Tax Collection**- Overall 2027 tax collection budgeted expenditures will remain basically the same as the 2026 Budget.

k. **Overall, the Administration Department Budget will increase by $55,781 or 1.17%** (The proposed 2027 departmental budget reflects a relatively modest increase over 2026, primarily because funding allocated for the Stoever's Dam Improvement Project in 2026 was not expended and has been deferred to the 2028 budget to align with the revised project schedule. While the 2027 budget excludes these project costs, increases in other capital improvements, additional staffing, and insurance expenses contribute to the department's overall budget increase.)

3. Police Department

a. **Clothing and Uniforms**- In addition to, uniform maintenance increases, the cost to outfit a new officer w/all appropriate equipment, bulletproof vest & uniforms continues to increase. However, less bulletproof vests and uniforms for new hires are required to be purchased in 2027. This line item will be $4,000 less than the 2026 Budget or a 10.0% decrease.

b. **Communication**- The department was able to eliminate the need for one cell service for ParkMobile & lower the EMA modem costs. Thus, this line item will decrease by $3,500 or 25.0%.

c. **Ad & Printing-** Total costs will decrease by $4,000 due to not having to pre-order printed parking tickets. The use of T-2 allows the ticket to be printed on special paper, which decreases the costs.

d. **Contracted Services-**The dept. will replace their tasers, replace the remaining 5 downtown cameras

2027 GENERAL FUND BUDGET NARRATIVE

and budget for the first time for forensic testing and HMC child abuse assessment services. Overall, this line item will increase by $61,231 or 143.17%, in comparison to the 2026 Budget.

e. **Vehicle & Major Equip. Replacement**- There was no new vehicle replacement in 2026. In 2027, the city will replace a patrol vehicle & will replace the dept.'s body worn cameras & associated charging docks. If the city successfully obtains a grant for the BWCs then the city will obtain a 2nd replacement vehicle for patrol in this line item.

f. **Central Booking**-The City does not anticipate a request from the county to share in costs for central booking for 2027 and thus, did not include this expenditure in the Budget.

g. Overall, the Police Department expenditures will increase by $530,441 or 8.67%.

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 $5,700; mainly due to a increase in utility costs and the purchase of a snow bower attachment. Fire Station #2 (9th & Mifflin) will decrease by $3,650; primarily due to an decrease in building maintenance. The city is hoping to receive a grant to renovate FS#2 in 2028. Fire Station #3 (7th & Maple) will decrease by $1,100 due to a decrease in building maintenance costs.

b. **Leadership of Department**- For many years, the Fire Department's leadership structure has relied on a combination of career and volunteer Fire Chiefs to provide operational oversight and leadership coverage. However, over the past two decades, the number of volunteer chiefs, as well as the hours

2027 GENERAL FUND BUDGET NARRATIVE

they are able to commit, has declined significantly. This reduction has placed increasing demands on the career chiefs, affecting their work-life balance and requiring career captains to assume Officer-in-Charge (O.I.C.) responsibilities more frequently.To address these challenges and ensure consistent, effective leadership coverage, the City is proposing to add one additional career chief position to the Fire Department's roster. This investment will help distribute leadership responsibilities more equitably, reduce the burden on existing personnel, and strengthen the Department's ability to maintain reliable operational oversight and emergency response readiness.

c. **Uniform Maintenance Allowance-** In the new contract, the city will cover the costs of uniforms for a new hire without deducting from their allowance for the 1st & 2nd yrs. This line item will increase by $7,000.

d. **Requests by Volunteer Companies-** The volunteer companies continue to struggle not only with manpower, but with finances as well. We note the following costs picked up by the city over the last decade:

- In 2016, the City covered the costs of the aerial certifications for the ladder trucks.
- In 2019, the City began paying for the testing of the pumps on the engines.
- In 2020, upon request by the collective group of volunteer companies, the City picked up the costs of the fuel used in the volunteers' apparatus that the city utilizes to respond to calls and uses for inspections.
- In 2024, a couple of the volunteer companies requested assistance with apparatus repairs.

e. **Equipment Maintenance & Repair-**The key secure for the Knox Box system needs to be replaced and a 50 ft section of fire hose needs repaired & will increase this line by $20,800 or 335.48%.

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f. **Vehicle Replacement-** It is not proposed to replace a vehicle in this division in 2027.

g. *The Bureau of Fire (including the three fire stations), will increase by $260,118 or 6.57% primarily due to adding an additional Career Fire Chief and increases in benefits and operational costs.

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

a. The city proposes to convert one part time Administrative Aide to full time. Actual Code Enforcement will remain the same at one full time Housing/Sanitation Supervisor, one full time Housing/Sanitation Inspector and four part time Inspectors. **Please note that 3 of the PT inspectors are paid through CDBG funding.** Since 2010, the city has increased staffing in this division several times in order to better address property maintenance issues and administer the rental license program.

b. **Vehicle Repairs** will decrease by $4,000 due to less repairs needed with the 2025 purchase of 2-used, but newer vehicles.

c. **Contracted Services** will increase by $1,000 due to the increase costs for independent contractor services for boarding, grass cutting & garbage clean-up.

d. **Vehicle Replacement**- No vehicles are proposed to be purchased.

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e. Overall, the Health & Housing Division budget will increase by $62,343, or 16.57%, primarily due to converting a part-time position to full-time in administration and the increase in medical insurance.

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 2027.

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 ($101,908), $4.50/ per capita in 2021 (114,647) & $5.00/per capita in 2022 ($134,070). Partnering municipalities have agreed to continue contributing $5.00 per capita and have done so in 2023, 2024, 2025 & 2026. This budget proposes maintaining the same contribution of $134,070. This money is receipted into a separate account for the purchasing of ambulances and other capital equipment by FASP.

i. Overall, the Public Safety Department Budget will increase by 322,461 or 7.16%.

2027 GENERAL FUND BUDGET NARRATIVE

5. Public Works Department

a. **Engineering** will increase by $8,608 or 4.09% mainly due to the increase in salaries and benefits.

b. **Highway General Services** -Increases in utilities, salt for sidewalks, along with converting the boiler to gas heaters at the Old Hwy Garage and replacing the camera at 8th & Walton will increase this division by $89,676 or 30.47%.

c. **Traffic Control** will increase by $99,051 or 24.51% due to the replacement of E-6 w/ plow and additional repairs to traffic signals.

d. **Highway maintenance** will increase by $169,035 or 56.38%. The increase is due primarily to replacing H-8 (small dump), purchasing snow chains for vehicles, and general increases in benefits.

e. **Street Cleaning** will increase by $22,876 or 9.39% due to the increase in benefits, vehicle fuel, and expense of sweeper debris removal.

f. **Parks, Playgrounds & Other Public Properties** will increase by $223,917, or 56.20%. The increase is largely driven by the costs to re-surface the parking lot at SW, replace the heater/AC unit and replace gutters at the building, and by adding an additional FT and PT employee into this division. The PT employee would be a caretaker for the splash pad/bike park/dog park during the summer season.

2027 GENERAL FUND BUDGET NARRATIVE

g. The **City Hall division** will increase by $6,370 or 1.18% from the 2026 Budget. The increase is due primarily to contracting to clean the exterior windows (every 2 years).

h. The **Building & Zoning division** will increase by $86,940 or 55.83% mainly due to converting a PT employee to a FT Asst. Zoning Officer/Permit Processor, additional costs of benefits and the inclusion of the necessary match to our MAP Grant for the Comp Plan Update.

i. **MS4 – Stormwater Management Program to Reduce Pollutants**

Since 2004, the City has been required by the PA Department of Environmental Protection (DEP) to implement and enforce a Stormwater Management Program (SWMP) to reduce sediment and pollutants entering Commonwealth waterways.

The City's 2018 permit renewal mandated an additional 10% reduction in pollutants. Due to the City's extensive impervious coverage and limited opportunities for qualifying projects, Lebanon partnered with five neighboring municipalities to share project costs and pollution-reduction credits. Each municipality's share is calculated based on impaired stream miles, population, and impervious acreage.

The estimated cost of compliance exceeded $688,000 in the first year and $3.45 million over the five-year permit period. Because these costs could not reasonably be absorbed by the General Fund, City Council established a separate Stormwater Management Fee in 2018.

2027 GENERAL FUND BUDGET NARRATIVE

The fee is based on the Equivalent Residential Unit (ERU) method, which assesses properties according to impervious surface area. One ERU equals 1,780 square feet, with an initial annual fee of $60 and $12.56 for each additional ERU. This method was considered the most equitable because it reflects each property's contribution to stormwater runoff, including tax-exempt properties. Stormwater fee revenues are maintained in a separate fund to cover program administration, engineering, legal expenses, joint construction projects, and catch basin inspections and cleaning. Other MS4-related expenses remain in the General Fund.

The MS4 category in the General Fund excludes salaries and benefits of full-time employees performing occasional MS4 duties. Those hours are documented separately.
The proposed 2027 **MS4 budget decreases by $7,858, or 12.40%,** compared to 2026, primarily because the 2026 budget included a major boom mower repair that is not anticipated in 2027.

j. The **Recycling Program** will increase by **$8,630**, or **7.13%**, mainly because the camera is being replaced at the Green Waste Center.

k. Overall the Public Works Budget will increase by $707,245, or 25.86%.

2027 GENERAL FUND BUDGET NARRATIVE

6. **Interfund Transfers-** No monies from the General Fund will be transferred into the Capital Reserve Fund in 2027.

7. In 2027, **total expenditures in all departments propose to increase** by $1,615,927 or 8.93% from the 2026 Budget to $19,714,984.

General Notes

1. Since 2010, the percentage of employee salaries and benefits (including training) has ranged from a low of 79.41% in 2027—representing the lowest level since my Administration began preparing the budget packages —to a high of 84.50% in 2013. This decrease of almost 2% from the 2026 Budget Year is due to the numerous capital projects, including vehicle replacements proposed within the 2027 Budget.

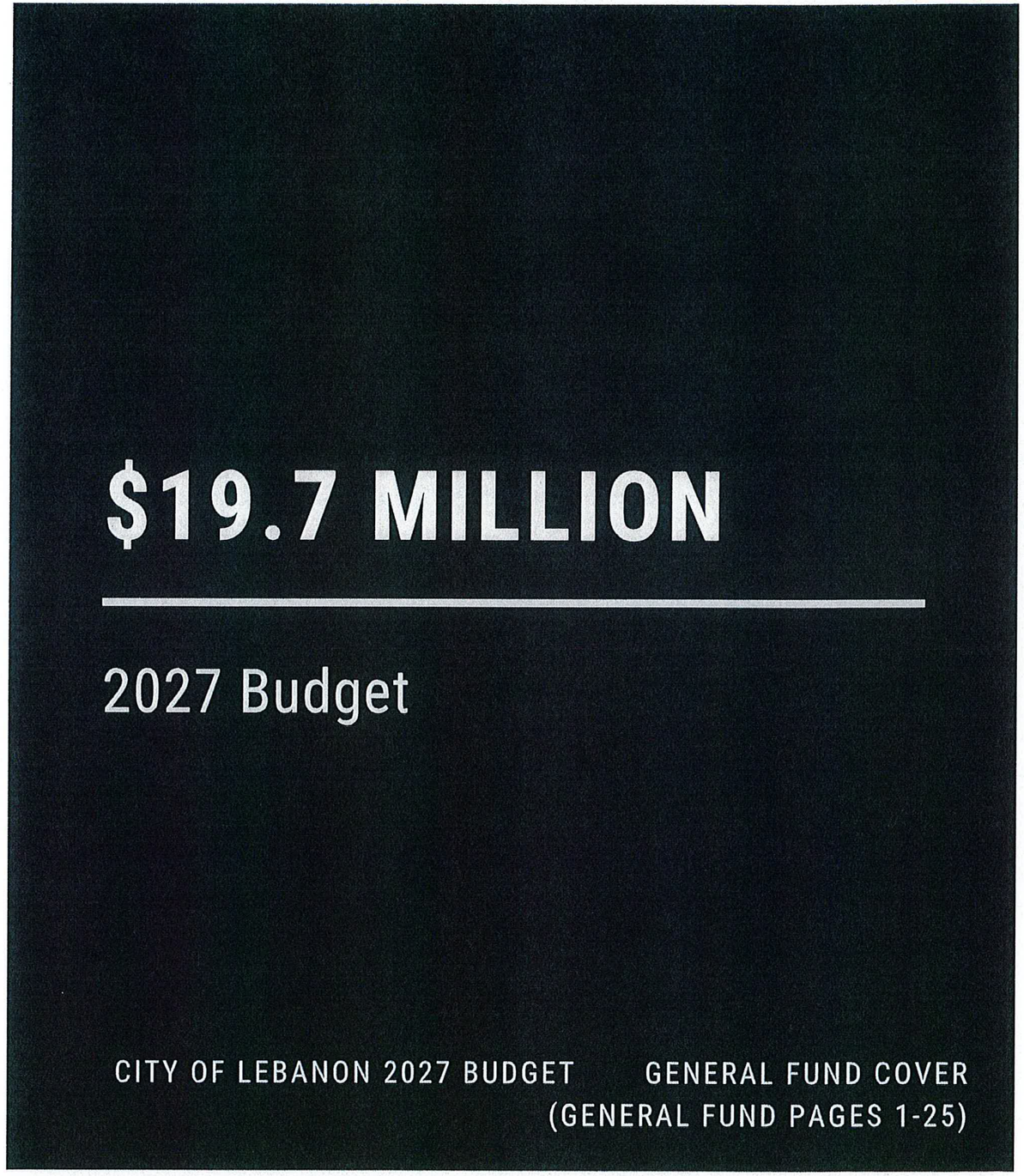
2. **The city will utilize its carryover to balance the 2027 Budget.**

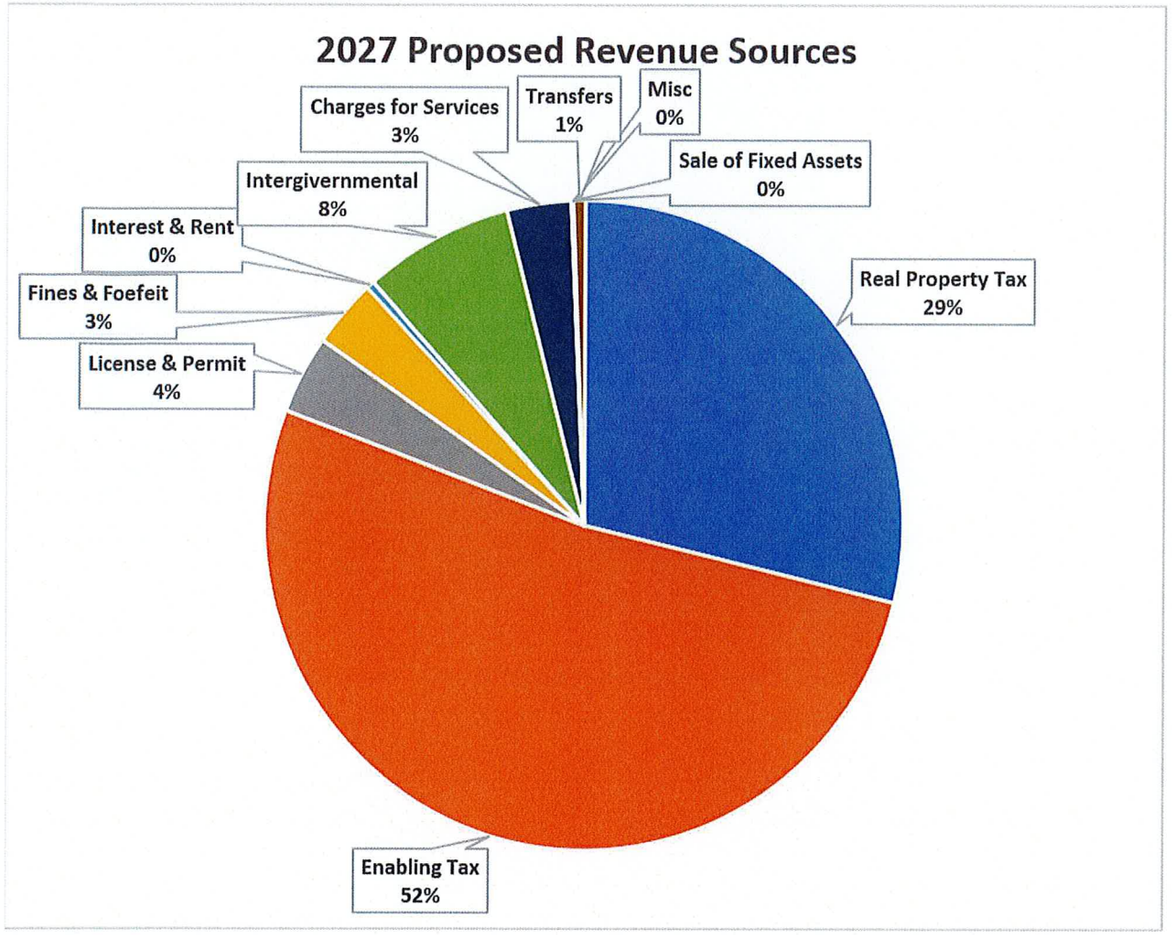
3. **Consumer Price Index**- The Consumer Price Index (for September, which is posted mid-October) for the Northeast Urban area- Size Class B/C increased by 4.08% from the same time period last year.

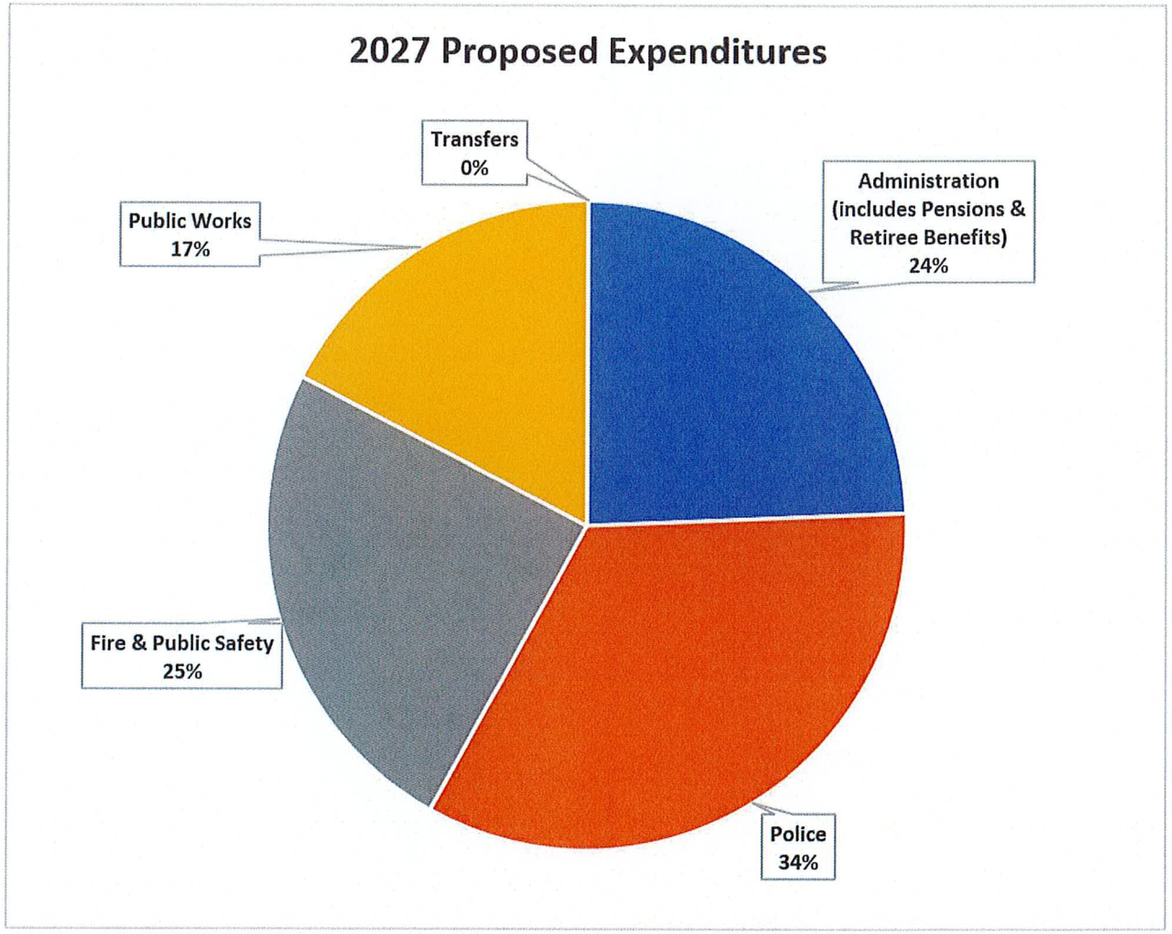
GENERAL FUND

$19.7 MILLION

2027 Budget




2027 Proposed Revenue Sources
Charges for Services 3%
Transfers 1%
Misc 0%
Sale of Fixed Assets 0%
Intergivernmental 8%
Interest & Rent 0%
Fines & Foefeit 3%
License & Permit 4%
Real Property Tax 29%
Enabling Tax 52%


2027 Proposed Expenditures
Transfers 0%
Administration (includes Pensions & Retiree Benefits) 24%
Public Works 17%
Fire & Public Safety 25%
Police 34%

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
										subject to audit			
						GENERAL FUND REVENUES							
Real Property Taxes	1	0	301	10	00	Real Estate Tax, Current	County Assessed Values as of 09/04/2026 = $874,231,650 @ 5.581 Mills @ 94% Collection Rate	$ 3,781,656	$ 3,811,662	$ 3,846,107	$ 3,767,497	$ 3,360,586	$ 4,586,342
	1	0	301	40	00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 55% of past due 2026 taxes($138,892) & 95% of past due 2025 taxes ($30,138)	$ 175,534	$ 144,199	$ 176,313	$ 167,856	$ 162,826	$ 169,030
	1	0	301	70	00	Real Est Tax Discount PRD	2% of 2027 taxes collected by 4/30/2027 (88% collected by 5/09/2027)	$ (67,450)	$ (67,469)	$ (67,703)	$ (68,003)	$ (60,673)	$ (80,720)
	1	0	319	01	00	Penalties/Interest-Real Prop Taxes	Delq taxes of $252,531 (2026) and $31,724 (2025) is charged a 10% penalty + 8% interest upon collection	$ 48,668	$ 46,698	$ 48,150	$ 52,728	$ 30,582	$ 50,880
							Total Real Property Tax Revenue	**$ 3,938,408**	**$ 3,935,090**	**$ 4,002,866**	**$ 3,920,078**	**$ 3,493,321**	**$ 4,725,532**
Enabling Taxes	1	0	310	10	00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	$ 464,375	$ 537,901	$ 624,473	$ 570,000	$ 470,391	$ 600,000
	1	0	310	20	00	Earned Income Tax	Keystone Collections, payments are received weekly	$ 7,588,173	$ 7,693,058	$ 8,189,688	$ 7,100,000	$ 6,456,721	$ 7,500,000
	1	0	310	23	00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement-Yr 2027= year 17	$ 18,266	$ 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	$ 389,732	$ 339,829	$ 395,152	$ 385,000	$ 303,450	$ 395,000
	1	0	310	70	00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15	$ 17,713	$ 19,223	$ 22,423	$ 18,750	$ 2,780	$ 4,000
							Total Enabling Tax Revenue	**$ 8,478,259**	**$ 8,608,277**	**$ 9,250,002**	**$ 8,092,016**	**$ 7,233,342**	**$ 8,517,266**
Licenses and Permits	1	0	321	14	00	Rental Property Licenses	Invoiced 6,744 apts & 332 rooms in *2025	$ 275,775	$ 276,733	$ 243,758	$ 410,000	$ 297,660	$ 410,000
	1	0	321	20	00	Eating & Drinking-Public Safety	2026- 232 w/214 perm & 18 temp licenses; 2025- 219 w/ 201 perm & 18 temp; 2024 & 2023- 244 w/216 perm & 28 temp; 2022- 250 w/215 Perm & 35 Temp; 274 in 2021, 260 in 2020, 267 in 2019.	$ 31,057	$ 29,859	$ 32,607	$ 25,000	$ 38,104	$ 30,000
Licenses and Permits	1	0	321	31	00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @$25/yr per cab (2)=$50 + Bikes @ $2/yr (9 Bike Licenses in 2025; 6 in 2024; 5 in 2023, 3 in 2022; 5 in 2021, 3 in 2020; 10 in 2019; 21 in 2018, 96 in 2017; 94 in 2016	$ 17	$ 30	$ 298	$ 150	$ 49	$ 100
	1	0	321	40	00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	$ 3,110	$ 3,080	$ 3,835	$ 3,000	$ 3,640	$ 3,000
	1	0	321	80	00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	$ 245,529	$ 216,832	$ 192,468	$ 183,000	$ 130,778	$ 173,000
	1	0	322	40	00	Dumpster Permits	Use of dumpsters on street for construction material, etc..58 permits in 2025 & 2024, 57 in 2023; 62 in 2022; 66 in 2021; 14 in 2020; 51 in 2019;	$ 2,264	$ 2,429	$ 2,296	$ 2,100	$ 3,289	$ 2,200
	1	0	322	82	00	Street & Road Encroachment	Utility Cuts & Driveway Permits / $76 for a cut 2 sq yds (186 permits in 2025);225 in 2024; 244 in 2023; 188 in 2022; 164 in 2021; 205 In 2020; 193 in 2019;	$ 127,497	$ 51,450	$ 18,146	$ 23,000	$ 33,694	$ 20,000
	1	0	322	85	00	Shade Tree Permits	Remove/replace trees - $25 per permit; 8 permits in 2025; 3 in 2024; 4 in 2023; 2 in 2022; 4 in 2021 & 2020; 9 in 2019 & 2018	$ 100	$ 75	$ 175	$ 100	$ 200	$ 100
							Total License and Permit Revenues	**$ 685,349**	**$ 580,488**	**$ 493,582**	**$ 646,350**	**$ 507,414**	**$ 638,400**
	1	0	331	11	00	Vehicle Code Violations	Tickets for traffic violations (Not meter tickets)	$ 395,373	$ 369,230	$ 344,580	$ 318,000	$ 299,228	$ 375,000

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Fines and Forfeits	1	0	331	12	00	Ordinance Violations-Police	Criminal offenses(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; 890 in 2024; 764 in 2025).	$ 43,916	$ 33,259	$ 31,899	$ 30,000	$ 21,247	$ 30,000
	1	0	331	12	50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	$ 67,231	$ 15,338	$ 14,474	$ 5,000	$ 12,555	$ 8,000
	1	0	331	12	60	Public Safety Tickets & Repeat Occurance Fees	Source: Housing violations- Tickets & Repeat Occurance Fees; weeds & grass; garbage; snow removal and sant. violations.	$ 56,995	$ 79,805	$ 126,615	$ 100,000	$ 53,789	$ 60,000
	1	0	331	13	00	State Police Fines	City's portion of State Fines; June & Dec	$ 20,207	$ 9,789	$ 4,314	$ 8,500	$ 4,821	$ 9,000
	1	0	331	14	00	Parking Meter Violation Fines	Tickets for expired meters	$ 49,588	$ 60,561	$ 64,730	$ 60,000	$ 66,906	$ 70,000
	1	0	331	14	60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	$ 1,735	$ 3,290	$ 1,000	$ 2,500	$ 3,967	$ 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-Do not tow to our facility any more.	$ 220	$ 135	$ 50	$ 200	$ -	$ -
							Total Fine and Forfeit Revenues	**$ 635,265**	**$ 571,407**	**$ 587,662**	**$ 524,200**	**$ 462,513**	**$ 554,500**
Interest and Rents	1	0	341	01	00	Interest Income	First National Bank interest on General Fund	$ 52,279	$ 50,693	$ 46,540	$ 39,000	$ 61,931	$ 45,000
	1	0	342	10	00	Rent of Land	Dollar Tree Lease - increase to $400/month	$ 3,967	$ 4,563	$ 3,422	$ 4,563	$ 4,563	$ 4,800
	1	0	342	20	00	Rent of Buildings	CDBG-$6,000, MPR & Atrium Rentals-$1,000, Keystone-$12,000	$ 14,393	$ 5,580	$ 7,010	$ 7,000	$ 8,135	$ 19,000
							Total Interest and Rent Revenues	**$ 70,639**	**$ 60,836**	**$ 56,972**	**$ 50,563**	**$ 74,629**	**$ 68,800**
	1	0	351	01	00	Federal Grants			$ -	$ -	$ -	$ -	$ -
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance **0201-410-23-80**	Reimburse 50% of cost of Bulletproof Vests-total cost = $1,105 *11 (3 New Hires & 8 Replacements)& 2 carriers-$730	$ 2,945	$ 4,458	$ 3,482	$ 12,578	$ 498	$ 6,500
	1	0	351	02	02	Federal Task Force	S Ctl Terrorism, DEA - reimb for OT	$ -	$ -	$ 9,734	$ -	$ 11,718	$ -
	1	0	354	02	00	State Reimbursement - Buckle UP Program **0203-410-18-06**	Overtime Reimbursement for Police Special Detail-Seatbelts	$ -	$ 7,922	$ 7,964	$ 2,500	$ 3,463	$ 2,500
	1	0	354	02	01	State Reimbursement - Smooth Operator Program **0203-410-18-08**	Overtime Reimbursement for Police Aggressive Driving Special Detail	$ 4,339	$ 6,805	$ 5,896	$ 2,500	$ 1,489	$ 2,500
	1	0	354	02	02	State Reimbursement - Pedestrian Detail **0203-410-18-10**	Overtime Reimbursement for Police Pedestrian Special Detail	$ -	$ -	$ -	$ 500	$ -	$ 500
	1	0	354	02	03	State Reimbursement - Fire Grant		$ -	$ 14,812	$ 15,892	$ 15,000	$ 16,137	$ 15,000
	1	0	354	15	00	Recycling Grant	State Grant - Performance:24% in 2025; 24% in 2024; 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	$ -	$ 259,497	$ 25,116	$ 25,000	$ -	$ 15,000
	1	0	354	16	00	State Grant	Act 120 State Aid for Police Academy-40% of tuition@$6,300 (State out of money- no guarantee in 2026)	$ -	$ 62,575	$ -	$ 5,128	$ -	$ 7,560
	1	0	355	01	00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes-Rec'd EOM Sept.	$ -	$ -	$ 11,746	$ 11,746	$ -	$ 12,939
nental Revenue	1	0	355	04	00	Liquor Control Board	State Liquor License fees; Aug-Jan(Recd March),Feb-July (Recd Sept)	$ 7,550	$ 7,200	$ 7,900	$ 7,500	$ 5,450	$ 7,500

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Inttegovernr	1	0	355	05	00	PA General Municipal Pension System **0108-483-10/20**	$6,543 per unit /police & firemen counted as two units /37 Police; 17 Fire; 29 non-uniformed	$ 763,453	$ 817,902	$ 933,194	$ 826,543	$ 857,108	$ 896,391
	1	0	355	05	50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	$ 2,400	$ 2,850	$ 1,200	$ 1,200	$ 1,200	$ 1,200
	1	0	355	07	00	Volunteer Fire Relief **0302-411-52-00**	Foreign Fire Insurance Premium Tax	$ 73,321	$ 80,516	$ 92,138	$ 92,138	$ 92,136	$ 92,136
Intergovernmental Revenue	1	0	357	03	00	County Liquid Fuel Tax Grant **0406-439-45-00**	County Aid for Road Projects: Standard allotment was $26,814. Co. no longer allocates to locals.	$ 26,814	$ -	$ -	$ -	$ -	$ -
	1	0	358	10	01	County Drug Task Force	Contract payment	$ 5,000	$ 25,000	$ 5,000	$ 5,000	$ -	$ -
	1	0	358	10	02	County Drug Task Force **0203-410-18-04**	Reimb of Overtime for County DTF Participation	$ 17,422	$ 3,503	$ 3,183	$ 4,000	$ 1,895	$ 1,000
	1	0	358	10	03	County DUI Reimbursement **0203-410-18-05**	Reimb of Overtime for County DUI Enforcement	$ 549	$ 2,441	$ 186	$ 500	$ -	$ 500
	1	0	358	11	00	Contracted Mutual Aid Fire Services	Mininum Payment $25,000 for Aid to NCT 14-03 & 14-04	$ -	$ -	$ 25,000	$ 25,000	$ 25,000	$ 25,000
	1	0	359	00	00	Payment in Lieu of Taxes	Local Churches and Non Profits	$ 40,202	$ 141,053	$ 165,551	$ 142,000	$ 164,603	$ 162,000
							Total Intergovernmental Revenues	**$ 943,995**	**$ 1,436,534**	**$ 1,313,182**	**$ 1,178,833**	**$ 1,180,697**	**$ 1,248,226**
Charges for Services	1	0	361	32	00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering-9 plans submitted in 2025; 5 in 2024; 4 in 2023; 10 in 2022	$ 5,030	$ 6,040	$ 150	$ 2,500	$ 4,167	$ 3,000
	1	0	361	33	00	Zoning Permits	Min $30 to Max $5,000 each	$ 16,206	$ 32,492	$ 25,797	$ 18,000	$ 27,700	$ 25,000
	1	0	361	34	00	Zoning Hearing Board Fees	Applicant fee to cover portion of the cost of the public hearing. Est. 13 per year @ $600/each	$ 14,500	$ 9,650	$ 9,800	$ 7,800	$ 9,500	$ 7,800
	1	0	361	36	00	Gen. Gov't Utility & Oper. Services Reimb	HACC's Share of Utilities & Operating Costs	$ 72,425	$ 136,828	$ 76,673	$ -	$ -	$ -
	1	0	361	50	00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co	$ 2	$ -	$ 75	$ -	$ -	$ 75
	1	0	361	70	00	Reproduction of Records	Photo Copies -Admin	$ 50	$ 27	$ 69	$ 50	$ 282	$ 50
	1	0	362	10	00	Special Police Services -Contracted Police Protection -Lebanon School District	Police coverage for athletic games and other events, as requested 0203-410-18-03	$ -	$ -	$ -	$ -	$ 1,371	$ -
	1	0	362	11	00	Police Reports- Copies	Accident reports: $15/accident rept & $10/Verification letter for crimes	$ 13,295	$ 12,870	$ 12,086	$ 12,000	$ 10,417	$ 12,500
	1	0	362	13	00	Police & Burgler Alarm Fees	False Alarm fees: 3 free 4-5 = $50; 6+ = $75	$ 2,950	$ 1,625	$ 1,300	$ 1,300	$ 150	$ 1,300
	1	0	362	14	00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms 0209 division * 50%	$ 40,258	$ 32,932	$ 43,081	$ 67,395	$ 37,394	$ 68,852
	1	0	362	15	00	Stray Dog Service Chg.	1st = $50; 2nd = $75; 3rd = $100	$ 315	$ 90	$ 140	$ 300	$ 415	$ 300
	1	0	362	20	00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment	$ -	$ -	$ 385	$ 500	$ 380	$ 500
	1	0	362	21	00	Fire Reports - Copies	Insurance reports - $25 per report 2025 issued 7 reports	$ 225	$ 225	$ 175	$ 150	$ 450	$ 250
	1	0	362	22	00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.	$ 15,780	$ 15,275	$ 15,600	$ 15,000	$ 9,580	$ 15,000
Charges for Services	1	0	362	23	00	Smoke Alarm Maint & False Alarms	False Alarm fees: 1 free; 2=$75; 3-6 = $150; 7+=$250	$ 2,210	$ 1,100	$ 1,100	$ 1,100	$ 25	$ 1,000
	1	0	362	24	00	Fire Safety Re-Inspection Fees	Initial Inspection @ N/C, Re-Inspections: 1st $100, 2nd-$200, 3rd+ $300	$ -	$ -	$ -	$ 20,000	$ 200	$ 4,000
	1	0	362	41	00	Building Permits	Structures	$ 48,121	$ 63,497	$ 56,179	$ 50,000	$ 71,079	$ 65,000
	1	0	362	47	10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits	$ -	$ 600	$ 720	$ 500	$ 468	$ 500
	1	0	362	49	00	Housing Board of Appeals	Appeals to Housing Board	$ -	$ -	$ 30	$ 600	$ -	$ 600
	1	0	362	51	00	Buyer Notification Certificates	Source: Real estate escrow companies.	$ 15,665	$ 13,620	$ 13,370	$ 13,500	$ 10,270	$ 14,000

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Charges for Services	1	0	362	59	00	Condemnation Lift Fee	Source: Landlords & Homeowners for Condemnation Lift Fee. $250 each	$ 24,250	$ 20,925	$ 22,100	$ 21,000	$ 20,250	$ 22,000
	1	0	362	59	10	Public Safety Administrative Fees	Administrative fees	$ 2,637	$ 561	$ 1,410	$ 500	$ 63	$ 500
	1	0	362	60	00	Payment for Contracted Services	Reimbursement for services contracted by city for non-compliance	$ 9,259	$ 11,152	$ 3,773	$ 5,000	$ 1,800	$ 5,000
	1	0	363	10	00	Sidewalk, Curb Repair Inspection Permit	Sidewalk & Curb Repair/$25 for 1st 50' /97 permits in 2025; 151 in 2024; 145 in 2023; 147 in 2022; 212 in 2021; 145 in 2020; 61 in 2019	$ 47,988	$ 48,510	$ 23,302	$ 28,000	$ 14,237	$ 23,000
	1	0	363	21	10	Meters #1 8th & 9th St		$ 21,888	$ 21,586	$ 17,532	$ 16,093	$ 17,974	$ 21,021
	1	0	363	21	11	Meters #9 8th & Walton St		$ 7,830	$ 6,133	$ 4,895	$ 4,643	$ 3,010	$ 4,151
	1	0	363	21	20	Meters #2 6th, 7th & 10th Sts		$ 13,456	$ 14,013	$ 12,147	$ 11,761	$ 14,266	$ 15,021
	1	0	363	21	30	Meters #3 Walnut & Chestnut Sts		$ 12,371	$ 13,884	$ 14,688	$ 11,892	$ 13,311	$ 17,652
	1	0	363	21	40	Meters #4 Cumberland & Willow Sts		$ 29,025	$ 23,959	$ 28,189	$ 24,906	$ 31,475	$ 36,089
	1	0	363	21	60	Meters #6 Hospitals		$ 1,647	$ 1,464	$ 1,571	$ 1,268	$ 820	$ 1,279
	1	0	363	21	70	Meters #7 7th & Walton St		$ 15,778	$ 18,427	$ 16,220	$ 15,551	$ 12,922	$ 16,658
	1	0	363	21	80	Meters #8 8th & Spring St		$ 2,966	$ 1,996	$ 2,298	$ 1,568	$ 1,968	$ 2,785
	1	0	363	21	90	Sale of Tokens		$ 3,610	$ 2,661	$ 2,218	$ 3,000	$ 2,225	$ 2,850
	1	0	363	22	00	Special Parking Permits	Meter permits @ $5 /day (200 permits in 2025; 183 in 2024; 163 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	$ 2,045	$ 2,085	$ 998	$ 1,500	$ 1,330	$ 1,000
	1	0	363	23	05	7th & Willow St. Parking Lot	47 spaces available / 47 rented @ $35 /month	$ 14,265	$ 16,375	$ 17,614	$ 17,640	$ 12,941	$ 19,740
	1	0	363	23	10	8th & Spring St. Parking Lot	19 spaces available /18 rented @ $35/ month	$ 7,735	$ 7,910	$ 6,900	$ 6,720	$ 5,285	$ 7,560
	1	0	363	23	15	6th & Crowell St. Parking Lot	11 spaces available /7 rented @ $25/ month	$ 2,655	$ 1,955	$ 2,105	$ 1,056	$ 2,875	$ 2,100
	1	0	363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 5 rented @ $25/ month	$ 475	$ 2,425	$ 550	$ 1,500	$ 1,100	$ 1,500
Charges for Services	1	0	363	23	25	7th & Walnut St. Parking Lot	10 spaces available /10 rented @ $32 /month	$ 3,456	$ 3,584	$ 3,758	$ 3,840	$ 3,581	$ 3,840
	1	0	363	23	30	10th & Water St, Parking Lot	25 spaces available/7 rented@ $25/month	$ 450	$ 600	$ 1,025	$ 900	$ 1,780	$ 2,100
	1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available /26 rented @ $25 /month	$ 6,650	$ 8,375	$ 8,370	$ 8,100	$ 5,355	$ 7,800
	1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ $25 /month	$ 10,360	$ 11,150	$ 10,494	$ 11,400	$ 7,630	$ 11,400
	1	0	363	23	60	9th & Walton St. Parking Lot	35 spaces available / 32 rented @ $32/ month	$ 10,312	$ 13,280	$ 13,182	$ 13,440	$ 7,818	$ 12,288
	1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ $35/ month	$ 30,535	$ 34,965	$ 27,935	$ 32,760	$ 24,361	$ 32,760
	1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 34 rented @ $25/ month	$ 9,455	$ 10,550	$ 9,475	$ 9,900	$ 6,380	$ 10,200
	1	0	363	23	75	C&L at Gannon St Parking Lot	17 spaces available/4 rented@ $25/month	$ 525	$ 450	$ 475	$ 300	$ 850	$ 1,200
	1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 18 rented @ $25/ month	$ 5,150	$ 4,875	$ 5,200	$ 5,100	$ 3,500	$ 5,400
	1	0	363	23	90	Penalty Charges on Parking Lots	$5 Late Fee	$ -	$ 35	$ 130	$ 150	$ 515	$ 50
	1	0	364	30	00	Solid Waste Collection & Disposal Fee	8th & Walton Trash & Recycling Center	$ 4,757	$ 9,557	$ 10,240	$ 11,280	$ 6,025	$ 7,680
	1	0	364	50	00	Sale of Recyclable Materials	P/U of recyclables by Cougles, Consolidated Scrap and Lebanon	$ 11,401	$ 9,535	$ 8,079	$ 11,000	$ 9,935	$ 9,000
	1	0	367	13	10	Dog Park Fees	Resident and Non-Resident Fees to Use the Facility		$ -	$ -	$ 2,500	$ 2,050	$ 2,500
	1	0	367	14	00	Rec Property Daily Rentals	Park & Pavilion Rentals: Optimist Bldg & Nature Barn	$ 5,610	$ 6,985	$ 6,994	$ 6,000	$ 5,185	$ 6,000
	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	$ 5,785	$ 4,290	$ 2,996	$ 100	$ 3,910	$ 1,500
							Total Charge for Service Revenues	**$ 571,358**	**$ 661,123**	**$ 543,591**	**$ 501,063**	**$ 430,575**	**$ 533,351**

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Miscellaneous Revenue	1	0	380	00	00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	$ 92	$ 11,762	$ 776	$ 500	$ 7,751	$ 500
	1	0	380	20	20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	$ 109,732	$ 142,931	$ 21,027	$ 8,000	$ 42,101	$ 8,000
	1	0	380	20	30	Civil Service Test Charges	Fee to Administer Civil Service Exam ($35 per test for fire & police)Waived to remain competitive	$ 490	$ -	$ -	$ -	$ 665	$ 200
	1	0	387	00	00	Donations from Private Sources	Misc Donations to City ($3,000) & Biever Found. 25% of Police Academy $6,300 x 3=$4,725	$ -	$ 22,912	$ 11,553	$ 8,750	$ 11,875	$ 7,725
							Total Miscellaneous Revenues	**$ 110,314**	**$ 177,605**	**$ 33,357**	**$ 17,250**	**$ 62,392**	**$ 16,425**
Sale Fixed Asset	1	0	391	10	00	Sale of Property, Vehicles, Equip., Land	Proceeds from Auction	$ 79,105	$ -	$ 1,200	$ 1,000	$ -	$ 1,000
							Total Sale of Fixed Assets	**$ 79,105**	**$ -**	**$ 1,200**	**$ 1,000**	**$ -**	**$ 1,000**
Transfers	1	0	392	30	00	Transfer from Capital Reserve Fund	No transfer in 2027-Stoever's Dam Project in 2028.	$ -	$ -	$ -	$ 200,000	$ -	
	1	0	392	85	00	Transfer from Federal Fd-CDBG	CDBG reimburse police in Northside and EZ patrol areas to the limit of allocation 2026/2027	$ 104,000	$ 100,000	$ 204,000	$ 104,000	$ -	$ 100,000
							Total Transfers From Other Funds	**$ 104,000**	**$ -**	**$ 204,000**	**$ 304,000**	**$ -**	**$ 100,000**
Prior Years Adjustment	1	0	395	00	00	Revenue - Prior Period Adjustments		$ 10,000	$ 6,295	$ 10,000	$ -	$ 9,750	$ -
	1	0	491	10	00	Expenditure - Prior Period Adjustments		$ -	$ -	$ -	$ -	$ -	$ -
							Net Prior Period Adjustments	**$ 10,000**	**$ 6,295**	**$ 10,000**	**$ -**	**$ 9,750**	**$ -**
							TOTAL GENERAL FUND REVENUES	**$ 15,626,692**	**$ 16,087,655**	**$ 16,496,413**	**$ 15,235,353**	**$ 13,454,633**	**$ 16,403,500**
						GENERAL FUND EXPENSES							
Executive	1	100	401	10	50	Mayor		$ 80,797	$ 85,726	$ 90,745	$ 87,825	$ 67,381	$ 91,408
	1	100	401	19	20	FICA (Soc Sec) Tax		$ 6,460	$ 6,600	$ 7,103	$ 7,116	$ 5,155	$ 6,993
	1	100	401	19	50	Workers Compensation Ins.		$ 203	$ 291	$ 423	$ 400	$ 290	$ 393
	1	100	401	19	60	Medical Benefit	The Home Rule Charter specifies that the Mayor shall receive fringe benefits as are normally received by other City employees.	$ 3,644	$ 3,719	$ 2,101	$ 5,200	$ -	$ 25,000
	1	100	401	19	61	Dental Insurance			$ -	$ -	$ -	$ -	$ 390
	1	100	401	19	62	Life Insurance		$ 253	$ 253	$ 190	$ 253	$ 169	$ 253
	1	100	401	19	70	To IRA		$ 5,000	$ 5,000	$ 5,000	$ 7,000	$ 7,000	$ 7,000
							Total Executive Expenditures	**$ 96,357**	**$ 101,589**	**$ 105,562**	**$ 107,794**	**$ 79,995**	**$ 131,437**
Legislative	1	101	400	10	50	Council	Council Chair & Vice Chair: $3,656/year. Remaining Council (3):$2,925/year.	$ 12,403	$ 15,740	$ 16,242	$ 15,457	$ 10,706	$ 16,087
	1	101	400	19	20	Medicare Tax		$ 165	$ 211	$ 235	$ 224	$ 155	$ 233
	1	101	400	19	50	Workers Compensation Ins.		$ 15	$ 20	$ 55	$ 66	$ 46	$ 69
	1	101	400	24	00	General Expenses		$ 291	$ 182	$ 446	$ 500	$ 445	$ 500
	1	101	404	31	40	Legal Services		$ -	$ -	$ -	$ 1,000	$ -	$ 1,000
							Total Legislative Expenditures	**$ 12,874**	**$ 16,153**	**$ 16,978**	**$ 17,247**	**$ 11,352**	**$ 17,889**

CITY OF LEBANON
2027 BUDGET

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Administration	1	102	404	31	40	Legal Services	Standard City Business $42,000, Court Hearings $10,000, RTK $10,000, Labor & Arbitration $80,000	$ 106,840	$ 60,948	$ 100,084	$ 141,000	$ 26,666	$ 142,000
	1	102	405	11	00	Admin Management	Director of Administration	$ 61,481	$ 61,020	$ 67,956	$ 67,777	$ 45,037	$ 69,694
	1	102	405	11	40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	$ 91,674	$ 132,782	$ 121,270	$ 112,881	$ 93,396	$ 118,948
	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ 144	$ 500	$ -	$ 500
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 20,604	$ 19,291	$ 24,479	$ 23,392	$ 21,963	$ 20,201
	1	102	405	17	70	Sick Leave	for a total compensation	$ 1,997	$ 1,289	$ 2,864	$ 2,667	$ 6,222	$ 3,647
	1	102	405	18	00	Compensatory		$ 1,415	$ 279	$ 58	$ 444	$ 95	$ -
	1	102	405	18	40	Unused Sick Leave		$ 197	$ 195	$ -	$ 320	$ -	$ 170
	1	102	405	19	20	FICA (Soc. Sec.) Tax		$ 12,814	$ 15,567	$ 17,165	$ 15,910	$ 12,746	$ 16,307
	1	102	405	19	50	Workers Compensation Ins.		$ 196	$ 272	$ 464	$ 416	$ 333	$ 426
	1	102	405	19	60	Medical Benefit	Dir. Of Admin., City Clerk, Aide to Mayor/HR, Admin Asst.,Comm & Econ Dev Officer	$ 83,197	$ 93,355	$ 66,858	$ 73,500	$ 46,918	$ 125,000
	1	102	405	19	61	Dental Benefit	Same as Above	$ 1,431	$ 1,421	$ 1,018	$ 1,228	$ 679	$ 1,955
	1	102	405	19	62	Life Insurance	Standard Life Insurance Company	$ 820	$ 836	$ 430	$ 675	$ 429	$ 929
	1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 16+ cases of paper	$ 1,704	$ 1,649	$ 1,879	$ 3,000	$ 1,191	$ 3,000
	1	102	405	21	50	Postage	Includes lease of postage machine ($420 yr) + ink ribbon	$ 1,784	$ 2,484	$ 2,536	$ 3,400	$ 2,631	$ 3,000
	1	102	405	23	10	Vehicle - Fuel & Lubricants	Admin, Finance, CDBG, etc.	$ -	$ -	$ -	$ 100	$ -	$ 100
Administration	1	102	405	24	00	General Expenses	Mileage reimbursement, pre-employment and drug testing, CDL Testing Consortium ($125);shredding ($500); bind journals ($500)	$ 4,333	$ 6,174	$ 4,563	$ 5,000	$ 4,204	$ 5,000
	1	102	405	32	00	Communication	Wireless service: Mayor; Dir of Admin	$ 1,154	$ 990	$ 924	$ 1,200	$ 396	$ 1,200
	1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, Ord. Ads, meetings, notices, business cards, envelopes, permits, VLV Ad	$ 3,916	$ 2,812	$ 2,703	$ 3,500	$ 3,839	$ 3,700
	1	102	405	34	01	Ordinance Codification	Min Annual Maintenance Fee ($1,045) + Codification	$ 2,799	$ 995	$ 9,320	$ 10,000	$ 1,045	$ 10,000
	1	102	405	37	40	Office Equipment - Maintenance & Repairs	Copier, fax - maintenance / parts; new desktop printers	$ 75	$ 159	$ -	$ 700	$ 568	$ 800
	1	102	405	42	00	Dues, Subscriptions & Memberships	PA League of Cities ($8,580 includes LP3), Mayor's Alliance and other Dues & Fees (Chamber, $650; PSMA, $70; PA Assoc of Boro, $225; Downtown Idea, $247; CPBJ, $119; LDN, $90; Lebtown press releases, $200)	$ 10,125	$ 1,496	$ 10,084	$ 10,500	$ 9,974	$ 12,500
	1	102	405	45	00	Contracted Services	Annual contracts and agreements / Copier Service Agreement ($1,800)	$ 3,869	$ 2,613	$ 2,389	$ 2,500	$ 1,669	$ 2,700
	1	102	405	46	00	Training, Meetings, Continuing Education	Clerk Notary Re-Certification & Ed., Otter Al Mtg Notes $100, Plaud $189+$240, PSMA & PML Conferences plus	$ 480	$ 1,042	$ 1,246	$ 3,000	$ 486	$ 3,500
							Total Administrative Expenditures	**$ 412,905**	**$ 407,669**	**$ 438,431**	**$ 483,610**	**$ 280,487**	**$ 545,277**
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	$ 2,000
	1	103	452	24	72	Parks Program	Summer program(s) at City Parks	$ 6,900	$ 2,277	$ 1,413	$ 5,000	$ 1,187	$ 5,000
	1	103	453	54	00	Contribution - Fireworks		$ 3,500	$ 21,285	$ 7,700	$ 5,000	$ 5,000	$ 4,000
	1	103	454	54	00	Contribution - Colemans Park	$5,500 increase in 2026 Will provide addl donation towards roof replacement at Entrance House	$ 46,000	$ 51,000	$ 38,250	$ 56,500	$ 42,375	$ 61,820
	1	103	456	54	00	Contribution - Library		$ 33,000	$ 37,000	$ 37,000	$ 38,000	$ -	$ 38,000
	1	103	457	54	00	Contribution - Military & Civic	Veteran Affairs Council - Memorial Day Parade, ($500); Hispanic Multi-Cultural Event, ($500); Bologna Drop, ($500); Diversity/Unity, ($500)	$ 1,209	$ 1,518	$ 642	$ 2,250	$ -	$ 2,000

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
							Total Culture & Recreation Contribution Expenditures	**$ 92,609**	**$ 115,080**	**$ 87,005**	**$ 108,750**	**$ 50,562**	**$ 112,820**
Dog & Bike Park	1	105	452	24	00	General Expenses	Access cards, doggie can liners, trash linrs, hand soap, misc.	$ -	$ -	$ 105	$ 1,000	$ -	$ 1,000
	1	105	452	32	0	Communication	Internet		$ -	$ 118	$ 2,500	$ 472	$ 1,000
	1	105	452	36	10	Electric	Restrooms, concession, pavilion & dog park access & lighting	$ 453	$ 554	$ 453	$ 1,500	$ 410	$ 1,000
	1	105	452	36	70	Garbage Removal	City PU- Dispose at GLRA	$ -	$ -	$ 30	$ 1,350	$ -	$ 200
	1	105	452	36	45	Water/Sewer		$ -	$ -	$ -	$ 1,600	$ -	$ 1,000
	1	105	452	37	20	Improvement Repairs & Maintenance	Fence repairs ($1,500), repair gate closure ($3,538), Replace railing at steps (13,100), seeding ($1,300)		$ -	$ -	$ 500	$ 108	$ 19,500
	1	105	452	37	30	Building Maintenance & Repair	Repair 2 doors $500, add water ftn. to Ext. of Concession Bldg $800, Maintain Pavilion $200, Other repairs						$ 2,000
	1	105	452	37	40	Equipment Repairs & Maintenance	Access Control maint., camera maint. & Fire Extg ($80)	$ 6	$ -	$ 14	$ 1,500	$ 45	$ 1,500
							Total Dog Park & Bicycle Playground Expenditures	**$ 459**	**$ 554**	**$ 720**	**$ 9,950**	**$ 1,035**	**$ 27,200**
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	$ 2,569	$ 1,742	$ 1,759	$ 3,000	$ 2,939	$ 4,500
	1	106	453	30	10	Volunteer Park Rangers	Nominal Fee (Flat, fixed amount) to offset incidental expenses						$ 1,800
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	$ 59	$ 500	$ -	$ -	$ -	$ -
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Aeration Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	$ 3,303	$ 3,435	$ 2,412	$ 4,600	$ 1,954	$ 4,200
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	$ 3,030	$ 3,473	$ 3,386	$ 4,200	$ 2,831	$ 4,200
	1	106	453	36	70	Garbage Removal	City PU-Trash Disposal @ GLRA	$ 144	$ -	$ 30	$ 250	$ -	$ 250
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-($4,000); Stone for trail, ($1,000); Boiler Maint $1,500; Replace water filter $300; Replace floor in Movie Room $7,500; Cap Side Ends of Theater Pavilion $1,100	$ 1,051	$ 2,143	$ 6,485	$ 20,500	$ 2,206	$ 15,500
	1	106	453	45	00	Contracted Services	Dam: Algae control ($7,425), Sediment Removal from Lake($0), Annual engineer inspections of dam($2,575), Dam improvement engineering & design ($23,700), Dam Earthen Berm construction ($0 in 2027), NB: fire extinguishers ($102), Park:Grind 12 stumps ($6,500)	$ 71,048	$ 38,016	$ 48,711	$ 279,698	$ 28,409	$ 40,000
							Total Stoever's Dam / Nature Barn Expenditures	**$ 81,204**	**$ 49,309**	**$ 62,784**	**$ 312,248**	**$ 38,339**	**$ 70,450**
	1	107	402	11	40	Non-Bargaining Employees	Finance Officer, AR/PR Staff Accountant & A/P Staff Accountant	$ 54,932	$ 100,593	$ 107,694	$ 108,500	$ 81,484	$ 150,872
Financial Administration	1	107	402	11	50	Part Time		$ 31,579	$ 30,266	$ 27,732	$ 32,292	$ 19,826	
	1	107	402	17	10	Administrative Leave		$ -	$ -	$ -	$ 442	$ -	$ 633
	1	107	402	17	60	Vacation & Personal Leave		$ 5,888	$ 7,642	$ 7,559	$ 6,182	$ 5,300	$ 9,801
	1	107	402	17	70	Sick Leave		$ 3,806	$ 9,561	$ 1,957	$ 2,430	$ 3,295	$ 3,240
	1	107	402	19	20	FICA (Soc. Sec.) Tax		$ 7,083	$ 11,604	$ 11,088	$ 11,463	$ 8,408	$ 12,588
	1	107	402	19	50	Workers Compensation Ins.		$ 108	$ 203	$ 300	$ 300	$ 218	$ 329
	1	107	402	19	60	Medical Benefit		$ 19,465	$ 40,425	$ 29,100	$ 42,000	$ 22,684	$ 75,000
	1	107	402	19	61	Dental Insurance		$ 322	$ 627	$ 450	$ 702	$ 345	$ 1,173

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	107	402	19	62	Life Insurance		$ 169	$ 309	$ 253	$ 338	$ 243	$ 507
	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 13 cases of paper	$ 3,275	$ 3,622	$ 2,177	$ 5,000	$ 2,316	$ 5,000
	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, retiree payroll, parking letters	$ 1,122	$ 1,339	$ 1,125	$ 1,500	$ 951	$ 1,500
	1	107	402	24	00	General Expenses	Shredder Service, Replace printer	$ 740	$ 1,262	$ 1,629	$ 1,000	$ 120	$ 1,000
	1	107	402	31	10	Accounting & Auditing	Acct Svs ($10,000) / Audit 2024 ($46,000)	$ 42,700	$ 32,500	$ 51,475	$ 53,275	$ 30,154	$ 56,000
	1	107	402	31	15	GASB 34/40/43/45/75 PERB	Post retirement benefit full acturarial evaluation due every 2 years (due in 2027 for 2026-$5,750), GASB 75 ($1,150),Maint. of Ind Appraisal Insured values, ($1,175), Property Record, ($810)	$ 6,750	$ 1,780	$ 8,470	$ 3,100	$ 1,930	$ 8,885
	1	107	402	46	00	Training	Non-Profit Govt.	$ -	$ 80	$ -	$ 200	$ 35	$ 250
	1	107	402	95	00	Credit Card Costs	Processing fee based on % of payments received by credit card	$ 4,099	$ 4,987	$ 3,759	$ -	$ 789	$ -
							Total Financial Administration Expenditures	**$ 182,038**	**$ 246,800**	**$ 254,767**	**$ 268,724**	**$ 178,098**	**$ 326,778**
Insurance & Other Benefits	1	108	486	35	00	Insurance and Bonding	Commercial ($144,203) Genl Liab ($51,659) Auto ($37,036) VFIS ($46,125) Umbrella ($45,279) Vol Fire WC ($13,293), CMP WC ($5,714), Volunteers ($413), Broker's Fee $42,000, Unemployment $20,000 & Mayor's Bond $2,027	$ 261,216	$ 258,287	$ 323,223	$ 351,680	$ 284,139	$ 407,749
	1	108	486	45	00	Insurance Consultant	Hourly rate + File Maint Fee ($2,200); Zigmund	$ 1,600	$ 4,300	$ 6,250	$ 5,000	$ 2,680	$ 6,000
	1	108	486	90	00	Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	$ 20,016	$ 26,776	$ 19,241	$ 60,000	$ 28,180	$ 60,000
Insurance & Other Benefits	1	108	487	19	60	Medical Benefit Retirees	Police / Fire / AFSCME / any employees	$ 1,226,005	$ 1,236,199	$ 1,312,781	$ 1,302,000	$ 1,063,704	$ 1,323,000
	1	108	487	19	62	Life Insurance - Retirees	Police / Fire / AFSCME / any employees	$ 2,087	$ 1,020	$ 1,642	$ 2,463	$ 1,895	$ 2,558
	1	108	483	10	00	Police Pension Contribution		$ 930,351	$ 947,755	$ 1,037,812	$ 972,684	$ 972,684	$ 877,814
	1	108	483	20	00	Fire Pension Contribution		$ 258,304	$ 423,613	$ 398,491	$ 461,566	$ 461,566	$ 552,053
							Total Insurance & Other Benefits Expenditures	**$ 2,699,579**	**$ 2,897,950**	**$ 3,099,440**	**$ 3,155,393**	**$ 2,814,848**	**$ 3,229,174**
	1	109	407	37	40	Technology Equipment - Maintenance & Repairs	Hardware replacements-2 desktops, 2 monitors & 1 Laptop	$ 11,151	$ 9,003	$ 9,982	$ 4,500	$ -	$ 4,700
ation Technology	1	109	407	45	20	IT Contracted Services	IT System Maintenance & IT Troubleshooting Services ($11,100); Cybersecurity Prevention & Resiliency ($67,648), Security Upgrades ($6,286)	$ 9,574	$ 17,717	$ 11,609	$ 91,443	$ 41,677	$ 85,034

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Inform	1	109	407	45	50	Software Maintenance Agreement	Tyler Software Maint Fees for All Modules & Users (Finance/Permitting/Licensing/Payroll/HR)-($80,900), Internet Provider ($9,960), ArcGIS 1-Admin & 12 Viewers ($2,200), 2-Adobe Acrobat ($700), GPS Software ($900), Web Serv Revise Prog Annual Agree.($3,616)Microsoft 365-50 Desktop & 47 Mobile ($17,712) DNS BU Mail Serv Renewal ($73), Dotster Domain Reg. ($50), Warr. Network Switches ($360), SSL Certs ($260), Firewall Warr.Renewal Hwy Gar ($500)	$ 40,718	$ 58,211	$ 51,152	$ 51,740	$ 28,640	$ 117,000
							Total Information Technology Expenditures	**$ 61,443**	**$ 84,931**	**$ 72,743**	**$ 147,683**	**$ 70,317**	**$ 206,734**
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 in 2025.	$ 3,159	$ 4,782	$ 7,616	$ 9,000	$ 8,507	$ 9,000
	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	$ 10,431	$ 8,516	$ 9,067	$ 11,029	$ 9,547	$ 11,000
	1	110	403	24	00	General Expenses	Postage, envelopes, insurance & bonding	$ 3,691	$ 4,625	$ 4,872	$ 5,000	$ -	$ 5,100
							Total Tax Collection Expenditures	**$ 17,281**	**$ 17,923**	**$ 21,555**	**$ 25,029**	**$ 18,054**	**$ 25,100**
Debt Repayment	1	111	471	20	08	2021 GOB	Principal / Interest; Term 2021-2051	$ 107,325	$ 106,725	$ 106,125	$ 109,745	$ 22,373	$ 109,095
	1	111	471	20	99	County Bond	Principal / Interest Term 2005-2021		$ -	$ -	$ -	$ -	$ -
	1	111	472	60	00	TRAN - Interest & Expenses			$ -	$ -	$ -	$ -	$ -
							Total Debt Repayment Expenditures	**$ 107,325**	**$ 106,725**	**$ 106,125**	**$ 109,745**	**$ 22,373**	**$ 109,095**
							TOTAL ADMINISTRATION EXPENDITURES	**$ 3,764,074**	**$ 4,044,683**	**$ 4,266,110**	**$ 4,746,173**	**$ 3,565,460**	**$ 4,801,954**
Headquarters Staff	1	201	410	11	00	Police Management	Chief / Captain	$ 195,029	$ 207,469	$ 165,066	$ 214,608	$ 166,842	$ 228,742
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	$ 43,198	$ 46,502	$ 58,132	$ 64,908	$ 48,630	$ 66,470
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ 38	$ 500	$ -	$ 500
	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 29,497	$ 23,905	$ 37,008	$ 34,545	$ 16,619	$ 32,432
	1	201	410	17	70	Sick Leave	for a total compensation	$ 8,394	$ 8,596	$ 6,013	$ 5,756	$ 5,116	$ 6,004
	1	201	410	18	00	Compensatory	Comp time used & paid out	$ 72	$ 458	$ 1,040	$ -	$ 948	$ -
	1	201	410	18	02	Overtime Holiday		$ 5,702	$ 7,994	$ 1,455	$ 7,398	$ 455	$ 7,729
	1	201	410	18	40	Unused Sick Leave	Per Contract	$ -	$ -	$ -	$ -	$ -	
	1	201	410	19	10	Uniform Maintenance Allowance	2 @ ($218.13) Mar & Sept	$ 760	$ 392	$ 151	$ 839	$ 839	$ 873
	1	201	410	19	20	FICA (Soc. Sec.) tax		$ 7,016	$ 7,693	$ 7,733	$ 9,084	$ 6,636	$ 9,452
	1	201	410	19	50	Worker's Compensation		$ 7,068	$ 12,079	$ 11,961	$ 15,456	$ 11,227	$ 16,039
	1	201	410	19	60	Medical Benefit		$ 60,090	$ 59,850	$ 40,417	$ 84,000	$ 50,750	$ 100,000
	1	201	410	19	61	Dental Insurance		$ 997	$ 933	$ 625	$ 1,302	$ 813	$ 1,462
	1	201	410	19	62	Life Insurance		$ 668	$ 689	$ 464	$ 844	$ 562	$ 844
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper	$ 2,945	$ 3,055	$ 3,106	$ 3,500	$ 2,489	$ 3,500
	1	201	410	21	50	Postage	Stamps	$ 1,550	$ 1,577	$ 1,513	$ 1,800	$ 913	$ 1,800
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 36,702	$ 40,655	$ 32,612	$ 50,000	$ 28,969	$ 53,500

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Headquarters Staff	1	201	410	23	80	Clothing & Uniform Supplies	Officer uniforms, vests (replace every 5 years) - 2027 need 11 (3 New Hires & 8 Replace) vests @ ($1,105ea)+ 2 Carriers ($730); Academy Uniforms $300ea ($900); New Off. $1,800 ea ($5,400);Patches $831; Badges & Name Tags $800	$ 18,603	$ 33,004	$ 18,244	$ 40,000	$ 9,716	$ 36,000
	1	201	410	24	00	General Expenses	EZ Pass Transponder, Prisoner Transport Costs($1,500), Meal allowances ($500), broken windows, petty cash, mileage reimbursement, travel exp for officers; shredding.	$ 1,263	$ 4,077	$ 3,079	$ 5,000	$ 305	$ 4,000
	1	201	410	24	10	Operating Supplies	Evidence supplies($1,400), pepper spray $800, Crime & vehicle code copies ($1,000), in-car paper($650), T-2 Paper ($2,600), Handgun boxes($150), Knife Boxes ($42)	$ 3,438	$ 3,912	$ 6,425	$ 6,000	$ 4,257	$ 7,000
	1	201	410	24	11	SWAT (formerly)Emergency Services Unit	SWAT team - ammunition, special equipment & supplies	$ 2,042	$ 1,808	$ 1,964	$ 2,100	$ -	$ 1,500
	1	201	410	25	10	Vehicle - Repairs	Police cars	$ 14,746	$ 14,409	$ 22,479	$ 24,000	$ 10,223	$ 24,000
	1	201	410	26	0	Minor Equipment	2- Evidence Supply Cases ($234), Paper Roll Cutter ($300), Ext. Hard Drive ($716)	$ 3,386	$ 850	$ 3,655	$ 3,500	$ 2,981	$ 2,000
	1	201	410	32	00	Communication	Wireless service (Chief, Capt, Det., 1 ParkMobile $1,920): EMA Modems, ($6,600),Investigative Tools ($3,363)	$ 8,516	$ 9,260	$ 10,290	$ 14,000	$ 5,669	$ 10,500
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets($3,500), logs($300), accident reports($316), & ads, business cards($250), Crime Watch cards, Abandoned Veh Rpts($87)	$ 11,168	$ 8,638	$ 8,059	$ 11,000	$ 5,866	$ 7,000
	1	201	410	37	42	Office Equipment - Maint & Repair	Copier, shredder, Fumer ($740), etc.	$ 330	$ 31	$ 491	$ 500	$ -	$ 1,000
	1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, 8 antennas($311), 5-Shoulder Mics ($590),5- batteries($600), & service calls, etc.	$ 1,394	$ 3,218	$ 1,959	$ 4,500	$ 510	$ 2,500
	1	201	410	42	00	Dues, Subscriptions & Memberships	PCPA ($150); Kennel Lic. $36; PNOA $25	$ -	$ 175	$ 71	$ 250	$ -	$ 250
	1	201	410	45	00	Contracted Services	Speed calibration ($1,078), Tyler software maintenance ($0 for 2027), 2-Copier lease/maint ($3,600), TransUnion People Searches ($900), Plan It $(3,201), Cloud Storage for In car & body worn cameras ($23,911), Event Security ($1,000), Crime Watch ($6,034), 8-Sec. Camera Licenses ($225), Annual Maint Plan for Sec. Cameras ($2,709), Lease of Tasers $27,516, Replace Remaining 5 Cameras w/2radio links (26,500), Forensic Testing ($5,000), HMC Child Services ($1,900)	$ 52,223	$ 67,693	$ 40,950	$ 42,769	$ 39,506	$ 104,000
	1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams,etc($9,000);Ntl Minority ($295);Trans LLC credit cks ($720)	$ 10,643	$ 4,835	$ 13,368	$ 10,200	$ 5,341	$ 10,200

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Headquarters Staff	1	201	410	45	20	Humane Society	Represents cost of city residents dropping stray animals off at Humane Society (Cap 150 dogs & 50 cats, ($8,750); + Trap, Neuter, Return program for feral cats ($4,500)	$ 7,490	$ 3,780	$ 5,620	$ 12,500	$ 1,050	$ 13,250
	1	201	410	46	00	Training	Ammo for Certifications & Training ($5,000); ACT 120 Academy, ($6,300 x 4=$25,200); 10-Range fees ($450); CPR ($15 x 30-every 2 yrs); 2 Bike Cert. ($500);FTO($834);Defensive Tactics (Use of Force-$600);JNet Training($600);CPR Instructor($60); Pepper Spray Cert ($300); P Spray, Handcuffing&Baton($900)	$ 16,457	$ 36,333	$ 29,763	$ 49,500	$ 44,864	$ 35,000
	1	201	410	46	10	K9 Training	Blue Line K9	$ -	$ 1,455	$ 1,900	$ 1,900	$ 1,900	$ 1,900
	1	201	410	51	00	Public Relation Materials	National Night Out, Trunk or Treat	$ 408	$ 384	$ 590	$ 600	$ 557	$ 600
	1	201	410	76	00	Vehicle Replacement/Major Equipment	1 or 2 -'27 Ford Explorer & 41 BWC, 5 Docks & 11 Vehicle Docks	$ 57,705	$ 60,796	$ 64,443	$ -	$ -	$ 133,642
							Total Headquarters Expenditures	**$ 609,500**	**$ 676,505**	**$ 600,685**	**$ 722,859**	**$ 474,553**	**$ 923,689**
Detectives	1	202	410	11	15	Lt./Sergeants	(1) Lieutenant OR Sergeant	$ 90,162	$ 7,954	$ 34,435	$ 97,116	$ 78,878	$ 102,182
	1	202	410	11	20	Detectives	(4) Detectives	$ 178,881	$ 252,604	$ 326,266	$ 345,717	$ 249,871	$ 343,655
	1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 12,607	$ 8,470	$ 3,000	$ -	$ 3,000
	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 40,252	$ 29,060	$ 39,791	$ 50,689	$ 26,097	$ 53,198
	1	202	410	17	70	Sick Leave	for a total compensation	$ 15,394	$ 5,815	$ 5,386	$ 12,301	$ 20,926	$ 12,417
	1	202	410	18	00	Compensatory	Comp time used & paid out	$ 4,529	$ 3,297	$ 4,835	$ 11,316	$ 1,399	$ 11,405
	1	202	410	18	01	Overtime Pay		$ 17,678	$ 5,655	$ 3,993	$ 16,805	$ 7,857	$ 17,133
	1	202	410	18	02	Overtime Holiday		$ 9,588	$ 12,887	$ 15,020	$ 18,659	$ 6,574	$ 18,882
	1	202	410	19	50	Worker's Compensation		$ 10,613	$ 5,040	$ 25,146	$ 33,003	$ 23,252	$ 33,150
	1	202	410	19	20	Medicare		$ 5,130	$ 16,371	$ 6,397	$ 8,056	$ 5,678	$ 8,147
	1	202	410	19	60	Medical Benefit		$ 66,485	$ 72,476	$ 63,294	$ 105,000	$ 82,933	$ 125,000
	1	202	410	19	61	Dental Insurance		$ 1,099	$ 1,081	$ 950	$ 1,500	$ 1,200	$ 1,700
	1	202	410	19	62	Life Insurance		$ 865	$ 907	$ 780	$ 1,265	$ 844	$ 1,265
	1	202	410	23	80	Clothing Allowance	5 @ ($654.43) / Mar & Sept	$ 3,992	$ 5,287	$ 7,866	$ 6,293	$ 5,663	$ 6,544
							Total Detectives Expenditures	**$ 444,668**	**$ 431,041**	**$ 542,629**	**$ 710,720**	**$ 511,172**	**$ 737,678**
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant	$ 4,993	$ 85,079	$ 103,509	$ 109,272	$ 84,473	$ 109,731
	1	203	410	11	15	Sergeants	(4) Sergeants	$ 68,090	$ 213,874	$ 261,718	$ 379,233	$ 309,965	$ 398,545
	1	203	410	11	21	Patrolmen	(26) Patrolmen	$ 1,655,648	$ 1,821,628	$ 1,539,201	$ 1,959,814	$ 1,172,711	$ 2,036,388
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 8,280	$ 4,227	$ 29,188	$ 18,000	$ -	$ 18,000
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 168,066	$ 154,871	$ 155,967	$ 180,107	$ 116,877	$ 198,882
	1	203	410	17	70	Sick Leave	for a total compensation	$ 154,815	$ 130,237	$ 157,923	$ 70,546	$ 131,388	$ 68,052
	1	203	410	18	00	Compensatory	Comp time used & paid out	$ 60,664	$ 69,541	$ 36,411	$ 46,818	$ 20,120	$ 47,734
	1	203	410	18	01	Overtime Pay		$ 128,491	$ 85,138	$ 145,649	$ 209,085	$ 105,402	$ 220,422
	1	203	410	18	02	Overtime Holiday		$ 84,291	$ 92,557	$ 99,703	$ 131,606	$ 68,609	$ 136,504
	1	203	410	18	03	Overtime School		$ -	$ -	$ -	$ -	$ -	$ -
	1	203	410	18	04	Drug Task Force OT	See revenue acct # 358-10-02	$ 10,265	$ 17,962	$ 14,030	$ 3,500	$ 10,374	$ 1,000

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	203	410	18	05	DUI OT	See revenue acct # 358-10-03	$ -	$ -	$ 2,049	$ 500	$ 1,080	$ 500
	1	203	410	18	06	Seat Belt - Buckle Up	See revenue acct # 354-02-00	$ 470	$ 6,507	$ 5,208	$ 500	$ 3,677	$ 2,500
	1	203	410	18	08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01	$ 819	$ 9,858	$ 5,692	$ 1,500	$ 3,984	$ 2,500
	1	203	410	18	10	Pedestrian Detail	See revenue acct # 354-02-02	$ -	$ -	$ -	$ 500	$ 977	$ 500
	1	203	410	19	10	Uniform Maintenance Allowance	31 @ ($218.13) Mar & Sept	$ 9,504	$ 11,747	$ 12,308	$ 13,004	$ 11,116	$ 13,524
	1	203	410	19	20	Medicare		$ 31,012	$ 36,159	$ 38,856	$ 45,109	$ 29,600	$ 46,998
	1	203	410	19	50	Worker's Compensation		$ 67,439	$ 122,429	$ 141,211	$ 184,792	$ 117,458	$ 191,234
	1	203	410	19	60	Medical Benefit		$ 502,802	$ 696,901	$ 411,699	$ 651,000	$ 360,235	$ 775,000
	1	203	410	19	61	Dental Insurance		$ 8,233	$ 9,281	$ 6,362	$ 9,300	$ 5,146	$ 10,540
	1	203	410	19	62	Life Insurance		$ 6,390	$ 7,171	$ 4,473	$ 7,854	$ 4,341	$ 7,854
							Total Patrol Expenditures	**$ 2,970,272**	**$ 3,575,167**	**$ 3,171,156**	**$ 4,022,040**	**$ 2,557,533**	**$ 4,286,408**
	1	204	410	**11**	**40**	Evidence Custodian			$ 61,414	$ 12,661	$ 29,004	$ 20,392	$ 30,087
	1	204	410	**19**	**20**	Medicare			$ -	$ 969	$ 2,219	$ 1,560	$ 2,302
	1	204	410	**19**	**50**	Worker's Compensation			$ 83	$ 27	$ 58	$ 41	$ 60
							Total Evidence Custodian		**$ 61,497**	**$ 13,656**	**$ 31,281**	**$ 21,993**	**$ 32,449**
Record Clerk	1	205	410	11	40	Non-Bargaining Employees	(1) FT Records Clerk	$ 32,735	$ 32,627	$ 35,422	$ 34,937	$ 26,326	$ 36,254
	1	205	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ 38	$ 200	$ -	$ 200
	1	205	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 2,924	$ 3,417	$ 4,529	$ 4,603	$ 2,061	$ 4,775
	1	205	410	17	70	Sick Leave	for a total compensation	$ 1,905	$ 896	$ 1,097	$ 1,528	$ 1,374	$ 1,585
	1	205	410	18	0	Compensatory		$ -	$ -	$ 48	$ -	$ 377	$ -
	1	205	410	19	20	FICA (Soc. Sec.) Tax		$ 2,809	$ 2,891	$ 3,147	$ 3,157	$ 2,306	$ 3,275
	1	205	410	19	50	Worker's Compensation		$ 43	$ 51	$ 85	$ 83	$ 60	$ 86
	1	205	410	19	60	Medical Benefit		$ 4,840	$ 17,783	$ 14,550	$ 21,000	$ 14,000	$ 25,000
	1	205	410	19	61	Dental Insurance		$ 79	$ 275	$ 225	$ 351	$ 200	$ 391
	1	205	410	19	62	Life Insurance		$ 42	$ 155	$ 127	$ 169	$ 112	$ 169
							Total Record Clerk Expenditures	**$ 45,377**	**$ 58,095**	**$ 59,267**	**$ 66,028**	**$ 46,816**	**$ 71,735**
Support Services	1	206	410	11	10	Police Management	(0) Lieutenant	$ -	$ -	$ -	$ -	$ -	
	1	206	410	11	15	Sergeants	(1) Sergeant	$ 86,630	$ 88,384	$ 96,055	$ 94,034	$ 76,659	$ 103,896
	1	206	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 389	$ -	$ 250	$ -	$ 250
	1	206	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 10,899	$ 6,611	$ 14,376	$ 12,610	$ 7,389	$ 13,933
	1	206	410	17	70	Sick Leave	for a total compensation	$ 987	$ 2,236	$ 4,023	$ 2,102	$ 1,973	$ 2,322
	1	206	410	18	00	Compensatory	Comp time used & paid out	$ 540	$ 389	$ 603	$ 604	$ 56	$ 668
	1	206	410	18	01	Overtime Pay		$ 1,634	$ -	$ -	$ 1,187	$ 380	$ 1,312
	1	206	410	18	02	Overtime Holiday		$ 6,782	$ 5,250	$ 2,414	$ 7,650	$ 2,667	$ 8,444
	1	206	410	19	10	Uniform Maintenance Allowance	1 @ ($218.13) Mar & Sept	$ 380	$ 392	$ -	$ 419	$ 419	$ 436
		206	410	19	20	Medicare		$ 1,544	$ 1,565	$ 1,666	$ 1,717	$ 1,292	$ 1,897
	1	206	410	19	50	Worker's Compensation		$ 3,194	$ 5,072	$ 6,535	$ 7,035	$ 5,291	$ 7,719
	1	206	410	19	60	Medical Benefit		$ 19,456	$ 19,408	$ 14,550	$ 21,000	$ 14,000	$ 25,000
	1	206	410	19	61	Dental Insurance		$ 322	$ 302	$ 225	$ 300	$ 200	$ 340
	1	206	410	19	62	Life Insurance		$ 253	$ 253	$ 190	$ 253	$ 169	$ 253
							Total Support Service Expenditures	**$ 132,621**	**$ 130,251**	**$ 140,637**	**$ 149,161**	**$ 110,495**	**$ 166,470**

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
City / County Narcotics Team	1	207	410	11	20	Detectives	(2) Detectives	$ 80,716	$ 161,779	$ 171,279	$ 170,672	$ 68,264	$ 178,340
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 717	$ -	$ 1,000	$ -	$ 1,000
	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 10,536	$ 17,667	$ 24,134	$ 23,723	$ 5,423	$ 18,590
	1	207	410	17	70	Sick Leave	for a total compensation	$ 2,019	$ 2,988	$ 4,225	$ 4,666	$ 2,099	$ 3,183
	1	207	410	18	00	Compensatory	Comp time used and paid out	$ -	$ -	$ -	$ 2,662	$ -	$ 2,565
	1	207	410	18	01	Overtime Pay		$ 4,737	$ 1,572	$ 947	$ 5,695	$ 2,676	$ 5,695
	1	207	410	18	02	Overtime Holiday		$ 4,223	$ 8,135	$ 8,680	$ 8,613	$ 2,348	$ 8,613
	1	207	410	19	20	Medicare		$ 1,587	$ 3,101	$ 3,188	$ 3,147	$ 1,172	$ 3,161
	1	207	410	19	50	Worker's Compensation		$ 3,283	$ 10,133	$ 12,515	$ 12,892	$ 4,798	$ 12,861
	1	207	410	19	60	Medical Benefit		$ 19,465	$ 37,192	$ 26,685	$ 42,000	$ 12,515	$ 50,000
	1	207	410	19	61	Dental Insurance		$ 322	$ 577	$ 413	$ 600	$ 179	$ 680
	1	207	410	19	62	Life Insurance		$ 253	$ 485	$ 348	$ 506	$ 151	$ 506
	1	207	410	23	80	Clothing Allowance	2 @ ($654.43) / Mar & Sept	$ 1,141	$ 1,762	$ -	$ 2,517	$ 1,258	$ 2,618
							Total City / County Narcotics Team Expenditures	**$ 128,282**	**$ 246,108**	**$ 252,414**	**$ 278,693**	**$ 100,883**	**$ 287,812**
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society	$ -	$ -	$ -	$ 1,594	$ -	$ 1,654
	1	208	410	19	20	FICA (Soc. Sec.) Tax		$ -	$ -	$ -	$ 122	$ -	$ 126
	1	208	410	19	50	Worker's Compensation		$ -	$ -	$ -	$ 95	$ -	$ 98
							Total Humane Officer Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,811**	**$ -**	**$ 1,878**
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (3) Substitutes	$ 84,113	$ 76,618	$ 76,339	$ 111,033	$ 49,463	$ 115,345
	1	209	410	17	60	Personal Leave	1 day / year = 2.5 hours	$ 309	$ 199	$ 164	$ 598	$ 43	$ 620
	1	209	410	17	70	Sick Leave	4 days / year = 10 hours	$ 1,583	$ 700	$ 961	$ 4,039	$ 581	$ 4,039
	1	209	410	19	10	Uniform Maintenance		$ 263	$ 501	$ 648	$ 2,000	$ 252	$ 2,000
	1	209	410	19	20	FICA (Soc. Sec.) Tax		$ 6,404	$ 6,106	$ 5,927	$ 8,849	$ 3,831	$ 9,180
	1	209	410	19	50	Worker's Compensation		$ 3,565	$ 4,929	$ 5,786	$ 8,270	$ 3,581	$ 8,520
							Total Educational Services Expenditures	**$ 96,237**	**$ 89,053**	**$ 89,824**	**$ 134,789**	**$ 57,751**	**$ 139,704**
	1	210	410	53	00	Central Booking	Cost Share for County Central Booking	$ -	$ -	$ -	$ -	$ -	$ -
								$ -	**$ -**	**$ -**	$ -	$ -	$ -
							TOTAL POLICE DEPARTMENT EXPENDITURES	**$ 4,426,957**	**$ 5,267,717**	**$ 4,870,268**	**$ 6,117,382**	**$ 3,881,195**	**$ 6,647,823**
Fire Station #1	1	301	411	22	60	Cleaning & Paper Supplies	Solutions, Toilet paper, towels, etc.	$ 1,347	$ 1,561	$ 1,189	$ 1,600	$ 328	$ 1,600
	1	301	411	32	00	Communication	Phone ($2,235) + internet ($2,572)	$ 2,449	$ 2,482	$ 2,320	$ 2,600	$ 1,931	$ 4,800
	1	301	411	36	10	Electric	hose dryers	$ 5,535	$ 7,742	$ 8,465	$ 7,800	$ 4,598	$ 9,500
	1	301	411	36	20	Natural Gas	boiler, hot water; generator	$ 4,393	$ 6,270	$ 5,262	$ 7,200	$ 5,700	$ 8,200
	1	301	411	36	45	Water/Sewer		$ 1,221	$ 1,362	$ 1,464	$ 1,500	$ 1,105	$ 1,500
	1	301	411	36	70	Garbage Removal		$ 1,491	$ 1,609	$ 1,753	$ 1,800	$ 993	$ 2,100
	1	301	411	37	10	Grounds Maintenance	River Rock, trimmer line, weed killer, mulch	$ 317	$ -	$ 102	$ 500	$ 266	$ 600
	1	301	411	37	30	Building Maintenance & Repair	Door repairs, ($1,500); Emergency Generator, ($750); Exhaust Air Filters, ($0); Miscellaneous repairs($3,500)	$ 18,042	$ 8,583	$ 4,245	$ 8,000	$ 2,976	$ 6,000
	1	301	411	37	40	Equipment Maintenance & Repair	JD Mower, trimmer, snow blower attachment($2,200)	$ 104	$ 510	$ 104	$ 300	$ 228	$ 2,600

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	301	411	45	00	Contracted Services	Emergency Generator ($269)/Air Compressor($2,021) Maintenance Contracts/ Hemperly ($660)/fire extg ($250)/furnace&HVAC ($850)	$ 3,161	$ 2,127	$ 2,478	$ 4,000	$ 1,250	$ 4,100
							Total Fire Station #1 Expenditures	**$ 38,060**	**$ 32,246**	**$ 27,380**	**$ 35,300**	**$ 19,375**	**$ 41,000**
Bureau of Fire	1	302	411	11	00	Fire Management	Fire Chief, 1 Deputy Fire Chief, 1 Asst Fire Chief- Paid	$ 91,718	$ 127,786	$ 152,896	$ 156,680	$ 107,427	$ 237,635
	1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	$ 1,181,826	$ 1,135,800	$ 1,217,612	$ 1,423,421	$ 776,702	$ 1,380,209
	1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 8,671	$ -	$ 7,076	$ 5,000	$ -	$ 5,000
	1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 204,636	$ 178,873	$ 220,522	$ 228,286	$ 151,312	$ 225,251
	1	302	411	17	70	Sick Leave	for a total compensation	$ 109,812	$ 202,951	$ 128,776	$ 48,785	$ 65,823	$ 50,771
	1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	$ 391,775	$ 453,952	$ 543,044	$ 469,337	$ 530,009	$ 548,343
		302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	$ 151,803	$ 155,844	$ 172,263	$ 188,945	$ 109,086	$ 182,239
	1	302	411	18	09	Overtime - Straight	Training	$ 566	$ 2,631	$ 2,857	$ 3,349	$ 1,328	$ 3,483
	1	302	411	18	40	Unused Sick Leave		$ 1,770	$ 1,315	$ -	$ 960	$ -	$ 750
	1	302	411	18	80	Cross Training Bonus	Cross training ($500) each	$ 8,200	$ 7,500	$ -	$ 10,000	$ -	$ 10,000
	1	302	411	19	10	Uniform Maintenance Allowance	2 New Hire Outfitting $5,200, UMA Per Contract - ($600)/year - can be accumulated to ($1,200) (21*$600; + FC $600+ 2 Asst. FC $1,200).	$ 19,412	$ 10,700	$ 13,134	$ 18,000	$ 10,995	$ 25,000
	1	302	411	19	20	FICA (Soc. Sec.) Tax		$ 158,119	$ 171,201	$ 187,207	$ 193,909	$ 133,239	$ 202,242
	1	302	411	19	50	Workers Compensation Ins.		$ 61,996	$ 105,240	$ 314,118	$ 150,565	$ 103,395	$ 155,977
	1	302	411	19	60	Medical Benefit	21FFs + Chief & 1 Dep. Chief & 1 Asst Chief	$ 436,181	$ 508,731	$ 138,675	$ 504,000	$ 248,500	$ 600,000
	1	302	411	19	61	Dental Insurance		$ 7,134	$ 6,796	$ 4,825	$ 7,302	$ 3,550	$ 8,160
	1	302	411	19	62	Life Insurance		$ 5,483	$ 5,498	$ 3,634	$ 6,080	$ 3,051	$ 6,079
	1	302	411	19	80	Educational Allowance	Outside training allowance($250/yr w/max Accumulation of $750 Each)	$ 250	$ 5,675	$ 725	$ 6,000	$ 672	$ 6,000
	1	302	411	21	00	Office Supplies/Printer Supplies	Pens, pencils, paper clips, etc. + 4 cases of paper - (office & career FF)	$ 462	$ 171	$ 436	$ 900	$ 169	$ 900
	1	302	411	21	50	Postage	Stamps	$ 706	$ 331	$ 372	$ 900	$ 73	$ 900
	1	302	411	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc. C1 - C3; U-15, E-23, E-17,FP151, FP-251, FP-351, E-15, E-16,E-17, E-19, E-21, T-18, T-20,S-22, R-24,MV-15	$ 20,168	$ 19,130	$ 18,659	$ 22,000	$ 18,072	$ 33,200
	1	302	411	24	00	General Expenses	Mileage reimbursement, misc exp	$ 88	$ 143	$ 199	$ 500	$ 169	$ 500
	1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries, Oil Dry	$ 674	$ 1,881	$ 1,108	$ 2,000	$ 968	$ 2,500
	1	302	411	25	10	Vehicle - Repairs	City-owned C1-C3,U-15, Foam15, MV15, E-15, FP151,FP 251/FP351, E17, E16; 5 Engines Pump Maint. ($350 * 5); Stress Test for Aerial T-18 in 2027 ($2,700);Chg Lettering on Hose Bed Cover	$ 17,884	$ 27,821	$ 22,170	$ 38,000	$ 12,759	$ 35,000
	1	302	411	27	00	Hardware/Software maint for mobile data terminals	First Due Emergency Reporting Software w/ scheduler($12,778); Miscellaneous repairs	$ 2,437	$ 11,370	$ 11,570	$ 15,000	$ 12,278	$ 14,000
	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.	$ -	$ -	$ -	$ -	$ -	$ -
	1	302	411	30	30	Fire Prevention Program		$ 771	$ 960	$ 1,535	$ 2,000	$ 702	$ 2,000
	1	302	411	32	00	Communication	Chief & 2 Asst Chief Mobile ($1,440); (8)EMA tablets, ($3,360)+ internet @ Rescue ($1,183).	$ 2,987	$ 4,591	$ 3,171	$ 5,700	$ 4,721	$ 6,000

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Bureau of Fire	1	302	411	32	70	Communication - Radio & Equipment Maintenance	Possess 50 Radios& 17 career pagers: 8 Replacement Pagers & 6Chg Docks ($2,630);10 Batts, 10 speakers,& 10 antennas ($4,458)	$ 3,638	$ 4,040	$ 3,417	$ 4,400	$ 2,651	$ 7,100
	1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	$ 743	$ 249	$ 130	$ 500	$ -	$ 500
	1	302	411	36	30	Public Fire Hydrant Fee	Invoiced by Authority- 607 hydrants	$ -	$ -	$ 145,598	$ 152,964	$ 145,598	$ 152,964
	1	302	411	37	40	Equipment Maintenance & Repair	Misc. Fire equipment repairs ($1,700), SCBA compressor repairs (2,000), Key Secure for Knox System-4replacements($5,557); Replace 50'sect fire hose ($16,350); Camera ($1,100)	$ 2,474	$ 1,691	$ 5,776	$ 6,200	$ 6,938	$ 27,000
	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC ($170), PCFCA ($150), NFPA ($225 & $127)	$ 470	$ 510	$ 675	$ 600	$ 545	$ 700
	1	302	411	45	00	Contracted Services	Copier Lease & Maint Agreement ($605), fire extg on all trucks ($1,475), SCBA Fit Test ($1,000), SCBA FlowTest, ($3,605); Fire consulting service ($1,000), rescue tool maint. ($2,195)	$ 10,493	$ 6,668	$ 6,043	$ 10,500	$ 5,263	$ 9,900
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	$ 646	$ 607	$ 807	$ 3,500	$ 2,868	$ 4,000
	1	302	411	46	00	Training	ALL- Annual HazMat $3,200; Annual Burns $1,800,Annual Car Fires $450;Driver Operator Pumper & Aerial Cert-2 New Hires($3,000),PENN BOCC Chiefs($600 x 2=$1,200);First Aid/CPR$0, Command Class $1,750, Bldg Constr $1,750, Vehicle Extrication $0	$ 3,121	$ 7,563	$ 7,885	$ 12,000	$ 4,568	$ 13,150
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	$ 73,321	$ 80,516	$ 92,138	$ 92,138	$ -	$ 92,136
	1	302	411	54	00	Contribution Fire Company	9 Companies * ($4,000)	$ 36,929	$ 32,000	$ 30,000	$ 36,000	$ 25,200	$ 36,000
	1	302	411	75	10	Safety Equipment & Safety Clothing	(7) Turnout Gear, ($39,025); Safety glasses ($100), clothing, issued uniforms(5,000); Structure boots($6,300), Hoods ($1,000), Helmets ($1,125)	$ 41,620	$ 20,035	$ 24,393	$ 52,500	$ 34,319	$ 52,500
	1	302	411	76	00	Vehicle Replacement		$ -	$ 84,591	$ -	$ -	$ -	
							Total Bureau of Fire Expenditures	**$ 3,058,984**	**$ 3,385,361**	**$ 3,483,446**	**$ 3,878,921**	**$ 2,522,949**	**$ 4,138,089**
Fire Station #2	1	303	411	22	60	Cleaning & Other Supplies	Solutions,Toilet paper, towels, emergency generator diesel	$ 924	$ 641	$ 888	$ 1,500	$ 960	$ 1,500
	1	303	411	32	00	Communication	Landline + internet	$ 2,449	$ 2,482	$ 2,530	$ 2,600	$ 1,931	$ 2,600
	1	303	411	36	10	Electric		$ 3,460	$ 4,841	$ 4,927	$ 5,000	$ 2,882	$ 5,200
	1	303	411	36	20	Natural Gas		$ 2,746	$ 3,872	$ 3,318	$ 5,000	$ 3,852	$ 5,400
	1	303	411	36	45	Water/Sewer		$ 701	$ 744	$ 726	$ 900	$ 596	$ 900
	1	303	411	36	70	Garbage		$ 1,491	$ 1,609	$ 1,753	$ 1,800	$ 1,975	$ 1,800
	1	303	411	37	10	Grounds Maintenance	Trimmer line, weed killer, Mulch	$ -	$ -	$ 6,102	$ 500	$ -	$ 500
	1	303	411	37	30	Building Maintenance & Repair	Normal Maint-($4,000); Generator repairs, ($400), Air Filters ($0)	$ 3,169	$ 7,096	$ 6,964	$ 9,000	$ 5,836	$ 4,500
	1	303	411	37	40	Equipment Maintenance & Repair		$ -	$ -	$ 252	$ 200	$ -	$ 250

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	303	411	45	00	Contracted Services	Hemperly ($660) + Emerg Gen Maint Contract ($269) + fire extg ($250) + Furnace/HVAC ($850)	$ 1,582	$ 726	$ 718	$ 1,900	$ 536	$ 2,100
							Total Fire Station #2 Expenditures	**$ 16,522**	**$ 22,011**	**$ 28,177**	**$ 28,400**	**$ 18,568**	**$ 24,750**
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		$ 2,378	$ 3,791	$ 3,387	$ 4,000	$ 1,901	$ 4,000
	1	304	411	36	20	Natural Gas		$ 2,594	$ 3,805	$ 3,663	$ 5,000	$ 3,538	$ 5,300
	1	304	411	36	45	Water/Sewer		$ 339	$ 550	$ 337	$ 600	$ 322	$ 600
	1	304	411	37	30	Building Maintenance & Repair	General Repairs $(3,000), Air Filters ($0)	$ 753	$ 1,154	$ 3,040	$ 4,200	$ -	$ 3,000
	1	304	411	45	00	Contracted Services	Hemperly ($380) + fire extg ($180) + Furnace/HVAC ($625)	$ 1,041	$ 478	$ 298	$ 1,400	$ 196	$ 1,200
							Total Fire Station #3 Expenditures	**$ 7,244**	**$ 9,778**	**$ 10,726**	**$ 15,700**	**$ 5,957**	**$ 14,600**
	1	305	421	11	10	Appointed Professionals	Dr. Yocum	$ 7,535	$ 7,462	$ 8,301	$ 8,333	$ 6,090	$ 8,646
	1	305	421	11	20	Bargaining Employees (Full Time)	1- FT Inspector	$ -	$ -	$ -	$ 56,213	$ 20,107	$ 58,098
	1	305	421	11	40	Non-Bargaining Employees	Code Supervisor(FT Inspector); 2 Full-time Adm Aides	$ 103,291	$ 89,533	$ 94,317	$ 87,572	$ 60,573	$ 129,622
	1	305	421	11	50	Part Time Employee	0- PT Adm Aide; Inspectors- 1PT in GF & 3PT in CDBG	$ 36,819	$ 37,142	$ 81,744	$ 49,720	$ 60,634	$ 36,741
	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	$ 7,637	$ 5,787	$ 7,370	$ 11,529	$ 7,519	$ 11,477
	1	305	421	17	70	Sick Leave	for a total compensation	$ 2,840	$ 3,716	$ 3,920	$ 2,469	$ 3,840	$ 2,469
	1	305	421	18	0	Compensatory	Comp time used and paid out	$ -	$ -	$ 8	$ -	$ 420	$ 300
Health & Housing	1	305	421	18	1	Overtime Pay	FT Benefit for Non-Salaried Employee	$ -	$ -	$ -	$ 975	$ 549	$ 975
	1	305	421	19	10	Uniform Maintenance Allowance	(6) inspectors	$ 644	$ 1,363	$ 175	$ 1,800	$ 770	$ 1,800
	1	305	421	19	20	FICA (Soc. Sec.) Tax		$ 11,574	$ 11,750	$ 15,130	$ 16,609	$ 12,220	$ 18,997
	1	305	421	19	50	Workers Compensation Ins.		$ 301	$ 418	$ 773	$ 826	$ 600	$ 903
	1	305	421	19	60	Medical Benefit		$ 68,837	$ 53,855	$ 38,459	$ 94,500	$ 34,160	$ 125,000
	1	305	421	19	61	Dental Insurance		$ 1,145	$ 792	$ 562	$ 1,528	$ 463	$ 1,904
	1	305	421	19	62	Life Insurance		$ 597	$ 582	$ 464	$ 761	$ 451	$ 846
	1	305	421	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	$ 2,656	$ 2,313	$ 1,341	$ 3,000	$ 1,321	$ 3,000
	1	305	421	21	50	Postage	RPROP, BNC, E&D mailings	$ 4,689	$ 4,673	$ 3,811	$ 6,600	$ 3,272	$ 6,500
	1	305	421	23	10	Vehicle - Fuel & Lubricants	6 Inspectors /4 vehicles	$ 1,802	$ 1,459	$ 1,135	$ 2,000	$ 604	$ 2,000
	1	305	421	24	00	General Expenses	Lien fees, other general expenses, shredding	$ 112	$ 780	$ 442	$ 2,000	$ 400	$ 2,000
	1	305	421	24	10	Operating Supplies	Batteries, PPE($300), locks, duct tape, spray($100),CO Detectors	$ 840	$ 810	$ 265	$ 1,600	$ 770	$ 1,500
	1	305	421	25	10	Vehicle - Repairs	Batteries & Tires (I-1,I-2,I-3,I-4)	$ 757	$ 1,282	$ 1,305	$ 8,000	$ 229	$ 4,000
	1	305	421	31	70	Aux Comm Prog	Mediation services (Neigh. Dispute Settlement)	$ -	$ 500	$ 500	$ 500	$ 300	$ 300
	1	305	421	32	00	Communication	Wireless service - (6) cell phones	$ 3,034	$ 3,058	$ 2,324	$ 3,000	$ 1,489	$ 3,000
	1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms, Bus. Cards	$ 719	$ 835	$ 328	$ 1,000	$ 516	$ 1,000
	1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Independent Contr., ($10,000); copier lease/maint ($3,300), structural engineer ($2,000)	$ 8,672	$ 11,414	$ 10,259	$ 14,000	$ 8,122	$ 15,000
	1	305	421	46	00	Training	Meetings, Continuing Ed- food safety & property maint. inspection tests, Code Books $500, Webinars $300, Code Training($1,500)	$ 1,356	$ 4,446	$ -	$ 1,500	$ 533	$ 2,300
	1	305	421	76	00	Vehicle Replacement			$ -	$ 41,393	$ -	$ -	$ -
							Total Health & Housing Expenditures	**$ 265,857**	**$ 243,970**	**$ 314,326**	**$ 376,335**	**$ 225,953**	**$ 438,678**

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Emergency Management	1	306	415	24	00	General Expense	for Local Emerg. Mgmt Coordinator	$ -	$ 81	$ -	$ 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	$ 32,177	$ 32,177	$ 32,177	$ 32,177	$ 32,177	$ 32,177
							Total Emergency Management Expenditures	**$ 32,177**	**$ 32,258**	**$ 32,177**	**$ 32,427**	**$ 32,177**	**$ 32,427**
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	$ 134,070
							Total Ambulance Services Expenditures	**$ 134,070**	**$ 134,070**	**$ 134,070**	**$ 134,070**	**$ 134,070**	**$ 134,070**
							TOTAL PUBLIC SAFETY EXPENDITURES	**$ 3,552,914**	**$ 3,859,694**	**$ 4,030,302**	**$ 4,501,153**	**$ 2,959,049**	**$ 4,823,614**
Engineering	1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	$ 95,862	$ 56,719	$ 66,989	$ 64,696	$ 50,526	$ 65,730
	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	$ 35,548	$ 34,140	$ 25,339	$ 33,335	$ 25,308	$ 33,335
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ -	$ -	$ -	$ -
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 11,414	$ 6,542	$ 8,370	$ 5,695	$ 5,036	$ 7,228
	1	402	408	17	70	Sick Leave	for a total compensation	$ 13,098	$ 4,929	$ 7,358	$ 2,034	$ 4,300	$ 2,084
	1	402	408	18	00	Compensatory		$ -	$ -	$ -	$ -	$ -	$ -
	1	402	408	19	20	FICA (Soc. Sec.) Tax		$ 11,618	$ 8,728	$ 8,613	$ 8,091	$ 6,516	$ 8,291
	1	402	408	19	50	Workers Compensation Ins.		$ 317	$ 301	$ 429	$ 372	$ 303	$ 383
	1	402	408	19	60	Medical Benefit		$ 50,305	$ 46,526	$ 23,927	$ 42,000	$ 8,750	$ 50,000
	1	402	408	19	61	Dental Insurance		$ 833	$ 604	$ 300	$ 702	$ 146	$ 782
	1	402	408	19	62	Life Insurance		$ 569	$ 422	$ 274	$ 422	$ 239	$ 422
	1	402	408	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 17 cases of paper	$ 1,141	$ 638	$ 456	$ 1,500	$ 798	$ 1,500
	1	402	408	21	50	Postage		$ 202	$ 531	$ 690	$ 800	$ 394	$ 900
	1	402	408	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 84	$ 521	$ 613	$ 400	$ 252	$ 700
	1	402	408	24	00	General Expenses	DEP Hauling License, (2 trucks-$300)	$ 777	$ 300	$ 314	$ 900	$ -	$ 900
	1	402	408	25	10	Vehicle - Repairs	E-1 2007 Envoy	$ 303	$ 32	$ 25	$ 1,500	$ 167	$ 1,500
	1	402	408	34	00	Advertising & Printing (Forms)	Business cards, letterhead, Bid Ads	$ 113	$ -	$ 577	$ 700	$ 162	$ 1,000
	1	402	408	45	00	Contracted Services	Gen Consulting ($8,500); Gen. Curb &Sidewalk Inspections ($7,500) & St. Excavation Permit Reviews & Inspects. ($6,000), Vialytics ($18,020) copier lease agree. ($1,850).	$ 20,828	$ 18,944	$ 34,442	$ 46,000	$ 28,469	$ 43,000
	1	402	408	46	00	Training (Meetings, Continuing Education)	Conferences, PSATS Renewal ($1,000)PSATS Conf.($200).	$ 1,489	$ 1,035	$ 1,080	$ 1,400	$ 1,213	$ 1,400
							Total Engineering Expenditures	**$ 244,501**	**$ 180,912**	**$ 179,796**	**$ 210,547**	**$ 132,580**	**$ 219,155**
Services	1	403	430	11	20	Bargaining Employees	Mechanic	$ 43,991	$ 44,600	$ 49,193	$ 50,639	$ 36,955	$ 49,428
	1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	$ 53,172	$ 49,964	$ 56,732	$ 54,435	$ 32,170	$ 58,755
	1	403	430	17	10	Administrative Leave	100% General Fund	$ 578	$ -	$ -	$ 500	$ -	$ 500
	1	403	430	17	60	Vacation & Personal Leave	100% General Fund	$ 13,606	$ 6,795	$ 8,566	$ 8,543	$ 4,667	$ 10,178
	1	403	430	17	70	Sick Leave	100% General Fund	$ 6,627	$ 3,485	$ 2,762	$ 2,793	$ 9,937	$ 2,946
	1	403	430	18	00	Compensatory	100% General Fund	$ -	$ 1,996	$ 2,315	$ 2,000	$ 4,704	$ 2,000
	1	403	430	18	01	Overtime Pay		$ 1,639	$ 2,144	$ 2,351	$ 5,073	$ 2,077	$ 5,308
	1	403	430	18	40	Unused Sick Leave	100% General Fund	$ -	$ -	$ -	$ -	$ -	

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Highway - General S	1	403	430	19	20	FICA (Soc. Sec.) Tax		$ 8,116	$ 7,857	$ 8,904	$ 9,485	$ 6,924	$ 10,069
	1	403	430	19	50	Workers Compensation Ins.		$ 2,800	$ 3,589	$ 6,930	$ 8,865	$ 6,477	$ 9,345
	1	403	430	19	60	Medical Benefit		$ 38,930	$ 38,817	$ 29,100	$ 42,000	$ 28,000	$ 50,000
	1	403	430	19	61	Dental Insurance		$ 644	$ 604	$ 450	$ 702	$ 400	$ 782
	1	403	430	19	62	Life Insurance		$ 337	$ 338	$ 253	$ 338	$ 225	$ 338
	1	403	430	23	00	Heating	Fuel Oil & related expenses 7th & Oak	$ 10,397	$ 6,253	$ 3,780	$ 7,500	$ 5,904	$ 8,000
	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, H-1, H-18; propane for forklift ($175); Oil & DEF fuel additive for all City vehicles ($5,100)	$ 7,746	$ 8,566	$ 13,726	$ 11,500	$ 10,397	$ 21,200
	1	403	430	23	80	Clothing & Uniforms	All Clothing($3,300) & Boots($1,700) for Public Works	$ 3,252	$ 3,697	$ 3,682	$ 4,500	$ 1,406	$ 5,000
	1	403	430	24	00	General Expenses	Meal allowances ($700), Miscellaneous general expenses	$ 176	$ 3,178	$ 816	$ 1,200	$ 576	$ 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, salt for sidewalks $2,200, Rotating Air Filter Cleaner $160.	$ 5,765	$ 6,761	$ 9,842	$ 7,000	$ 9,233	$ 9,600
Highway - General Services	1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; H-1; H-18; Bobcat, Fire extg ($33)	$ 1,863	$ 252	$ 2,591	$ 6,500	$ 611	$ 5,500
	1	403	430	32	00	Communication	Wireless mobile service, ($1,920); PA 1 Call ($1,500); Comcast internet & landline phone, ($5,700); 8th & Walton internet ($630), IPAD $250	$ 8,422	$ 7,780	$ 6,671	$ 9,000	$ 7,050	$ 10,000
	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	$ 5,491	$ 8,284	$ 8,832	$ 10,000	$ 3,564	$ 9,200
	1	403	430	36	20	Natural Gas	10th & Oak	$ 3,522	$ 5,896	$ 4,863	$ 7,500	$ 7,119	$ 9,000
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak (including daily sweeper washing due to MS-4 regs.)	$ 1,686	$ 1,579	$ 1,778	$ 1,900	$ 2,000	$ 4,000
	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Contracted	$ 19,245	$ 19,929	$ 16,738	$ 22,500	$ 16,137	$ 25,000
	1	403	430	37	30	Building Maintenance & Repairs	Garage door maint, ($1,500); Convert Boiler to 4 Gas Heaters w/ switch $50,000; Pressure Washer Repair $9,400, & misc repairs ($5,000).	$ 9,351	$ 22,655	$ 8,746	$ 11,000	$ 9,121	$ 66,000
	1	403	430	45	00	Contracted Services	Hemperly ($660); Hackman Fire Ext ($218); & other maintenance($800); Emerg Gen 10& Oak PM Service ($946);Replace camera at 8th & Walton ($7,100)	$ 659	$ 1,674	$ 44,437	$ 8,000	$ 4,898	$ 9,800
	1	403	430	46	00	Training (Meetings, Continuing Education)	Emissions update every 2 yrs. ($100);State Inspect. Lic.($100)5 yr due '24&'29; pool licenses/certificates/tolls/Playground Cert Exam ($200), Pool/Playground/Pesticide Core, PSATS Conf ($200)	$ 880	$ 100	$ 240	$ 700	$ 60	$ 700
	1	403	430	74	00	Major Equipment			$ -	$ -	$ -	$ -	$ -
	1	403	430	76	00	Vehicle Replacement			$ -	$ 63,839	$ -	$ -	$ -
							Total Highway General Service Expenditures	**$ 248,912**	**$ 256,793**	**$ 358,138**	**$ 294,273**	**$ 210,612**	**$ 383,949**
ontrol	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	$ 133,964	$ 151,885	$ 124,107	$ 95,187	$ 78,614	$ 98,201
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	$ -	$ -	$ 26,249	$ 8,247	$ 6,288	$ 8,556

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Traffic C	1	404	433	17	10	Administrative Leave	100% general fund	$ -	$ 25	$ -	$ 400	$ -	$ -
	1	404	433	17	60	Vacation & Personal leave	100% general fund	$ 7,513	$ 6,006	$ 3,973	$ 5,530	$ 4,432	$ 5,739
	1	404	433	17	70	Sick Leave	100% general fund	$ 2,556	$ 4,953	$ 3,233	$ 1,580	$ 837	$ 1,640
	1	404	433	18	00	Compensatory	100% general fund	$ 85	$ 1,145	$ 2,156	$ -	$ 254	$ 1,000
	1	404	433	18	01	Overtime Pay	100% general fund	$ 2,962	$ 4,996	$ 6,511	$ 9,014	$ 10,052	$ 6,929
Traffic Control	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 10,764	$ 10,160	$ 12,672	$ 9,177	$ 8,049	$ 9,338
	1	404	433	19	50	Workers Compensation Ins.	100% general fund	$ 5,994	$ 8,170	$ 10,180	$ 8,577	$ 6,273	$ 8,667
	1	404	433	19	60	Medical Benefit	100% general fund	$ 63,270	$ 74,532	$ 30,717	$ 42,000	$ 15,350	$ 50,000
	1	404	433	19	61	Dental Insurance	100% general fund	$ 1,047	$ 806	$ 475	$ 702	$ 300	$ 782
	1	404	433	19	62	Life Insurance	100% general fund	$ 548	$ 408	$ 98	$ 338	$ 155	$ 338
	1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-3, 5, 6, 9, 11)	$ 2,213	$ 2,353	$ 3,926	$ 4,100	$ 512	$ 3,100
	1	404	433	24	10	Traffic Control Operating Supplies -Streets	wheels, caution tape, batteries, welding supplies, screws+ $1,674, electrical tape, permit parking supplies LED signal bulbs, sign	$ 147,304	$ 63,878	$ 22,081	$ 40,000	$ 27,049	$ 43,000
	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, paint mixer head $100	$ 2,479	$ 2,887	$ 1,712	$ 3,500	$ 1,476	$ 3,500
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-3, 5, 6, 11); fire extg in vehicles ($65)	$ 1,801	$ 6,635	$ 2,162	$ 13,000	$ 1,465	$ 9,100
	1	404	433	34	00	Printed Forms	Cardboard No parking signs ($400) / Plastic Meter Covers, ($200) / Street Sweeper Signs ($480);	$ -	$ 36	$ 1,051	$ 1,200	$ 764	$ 1,200
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Diamond blades; Saws & Drills; DeWalt Batt Chain Saw ($330); 90 degree drill $225, BkPk Blower ($600);Misc hand tools($300)	$ 2,065	$ 115	$ 1,064	$ 2,000	$ 330	$ 2,000
	1	404	433	45	00	Contracted Services	Traffic Signal Repairs by Contractor,including 12th & Cumb Re-Wire & 9th & Walnut ($68,000),Other Electrical services, ($18,000); Traffic Signal Prev.Maint.($14,400), Line Painting($18,500), 10th & Walnut Gen Adapter $1,719.	$ 18,594	$ 51,358	$ 24,701	$ 84,400	$ 59,681	$ 119,000
	1	404	433	46	00	Training (Meetings, Continuing Education)	Cat 10 1- Pest. Cert ($200) & Exam ($50).	$ -	$ -	$ -	$ 300	$ -	$ 300
	1	404	433	76	00	Vehicle Replacement	Replace E-6 w/ plow & lift gate		$ -	$ -	$ 16,000	$ -	$ 69,213
Traffic Control	1	404	434	22	00	Street Lights & Parking Lot Supplies	City-Owned All lights - photocells, bulbs, underground wires, etc...	$ 7,357	$ 2,658	$ 858	$ 4,000	$ 1,940	$ 4,000
	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring; 8th & Liberty	$ 2,191	$ 2,141	$ 2,733	$ 3,000	$ 1,502	$ 3,100
	1	404	445	11	50	Part Time Employees	(2) Meter Collectors	$ 19,132	$ 18,948	$ 19,534	$ 21,160	$ 7,479	$ 21,954
	1	404	445	19	20	FICA (Soc. Sec.) Tax		$ 1,407	$ 1,506	$ 1,494	$ 1,619	$ 572	$ 1,679
	1	404	445	19	50	Workers Compensation Ins.		$ 784	$ 1,212	$ 1,450	$ 1,513	$ 536	$ 1,559
	1	404	445	37	20	Parking Meter Repairs & Maintenance	Re-paint 86 Meter Heads-4th,6th, Chestnut($3,010); 100 domes($900) &4- 2hr & 2-10hr mechanisims, ($1,434); Batteries, locks,cups & miscellaneous($6,000)	$ 5,905	$ 11,023	$ 5,684	$ 10,500	$ 1,173	$ 11,500
	1	404	445	45	00	Contracted Services	Armored car pick up ($5,700); Plowing ($12,000).	$ 3,691	$ 11,403	$ 4,997	$ 17,000	$ 9,959	$ 17,700
							Total Traffic Control Expenditures	**$ 443,626**	**$ 439,239**	**$ 313,818**	**$ 404,044**	**$ 245,042**	**$ 503,095**
	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	$ 111,625	$ 88,447	$ 50,557	$ 97,783	$ 82,088	$ 101,568
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	$ 5,168	$ 6,945	$ 17,274	$ 13,916	$ 14,649	$ 14,438

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Highway Maintenance & Repairs	1	405	430	17	10	Administrative Leave	100% general fund	$ 35	$ -	$ -	$ 300	$ -	$ 300
	1	405	430	17	60	Vacation & Personal Leave	100% general fund	$ 5,417	$ 6,471	$ 9,897	$ 8,001	$ 2,216	$ 7,196
	1	405	430	17	70	Sick Leave	100% general fund	$ 2,520	$ 4,667	$ 3,461	$ 2,955	$ 1,677	$ 3,066
	1	405	430	18	00	Compensatory			$ 1,490	$ 1,648	$ -	$ 270	$ 1,000
	1	405	430	18	01	Overtime Pay	100% general fund	$ 2,487	$ 3,696	$ 3,651	$ 12,477	$ 5,844	$ 15,865
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 10,007	$ 9,864	$ 7,019	$ 10,361	$ 8,166	$ 10,996
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	$ 7,291	$ 10,632	$ 8,528	$ 9,683	$ 6,216	$ 10,205
	1	405	430	19	60	Medical Benefit	100% general fund	$ 40,555	$ 40,442	$ 17,783	$ 42,000	$ 29,483	$ 50,000
	1	405	430	19	61	Dental Insurance	100% general fund	$ 671	$ 631	$ 250	$ 702	$ 425	$ 782
	1	405	430	19	62	Life Insurance	100% general fund	$ 351	$ 352	$ 155	$ 338	$ 183	$ 338
	1	405	430	24	10	Operating Supplies	Mtls for in-house sinkhole repairs ($2,500); Other Hot mix, cold patch($10,000); sm.tools($500)	$ 6,527	$ 7,070	$ 7,867	$ 12,500	$ 7,322	$ 14,000
	1	405	432	23	10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers	$ 4,687	$ 5,425	$ 4,789	$ 7,000	$ 7,310	$ 14,500
	1	405	432	25	10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers + Fire Extg in vehicles ($95), snow chains	$ 2,524	$ 11,721	$ 8,991	$ 20,000	$ 5,844	$ 22,000
	1	405	437	26	00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump	$ 352	$ 482	$ 166	$ 1,300	$ 1,376	$ 1,400
	1	405	438	23	10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17	$ 3,684	$ 4,686	$ 3,431	$ 5,000	$ 5,335	$ 6,400
	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 ($98), New Light Pkg H-7	$ 3,508	$ 5,389	$ 9,455	$ 16,000	$ 7,597	$ 15,500
	1	405	438	47	00	Vehicle Replacement	Replace H-8 (Sm dump)	$ 77,998	$ 213,328	$ -	$ -		$ 140,297
Highway Maintenance & Repairs	1	405	438	75	00	Minor Equipment Purchase	Tool Box H-7; 2" Sludge/trash pump $450	$ -	$ 604	$ 393	$ 4,200	$ 3,426	$ 3,700
	1	405	438	45	00	Contracted Services- Road Repairs & Maint.	Minor Paving Repairs & Sinkhole Repairs	$ -	$ -	$ 12,922	$ 35,000	$ 11,750	$ 35,000
	1	405	439	45	00	Paving - Contracted Services-Reconstruction		$ 27,600	$ -	$ -	$ -	$ -	$ -
	1	405	439	46	00	Training		$ -	$ -	$ -	$ 300	$ -	$ 300
							Total Highway Maintenance & Repairs Expenditures	**$ 313,007**	**$ 422,342**	**$ 168,238**	**$ 299,816**	**$ 201,177**	**$ 468,851**
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	$ 42,105	$ 92,125	$ 92,158	$ 96,771	$ 54,958	$ 100,757
	1	407	431	17	10	Administrative Leave		$ -	$ -	$ -	$ 300	$ -	$ 300
	1	407	431	17	60	Vacation & Personal Leave		$ 4,479	$ 7,113	$ 7,610	$ 6,812	$ 5,259	$ 7,067
	1	407	431	17	70	Sick Leave		$ 1,913	$ 2,890	$ 8,181	$ 1,911	$ 4,644	$ 2,034
	1	407	431	18	00	Compensatory		$ 29	$ -	$ 205	$ 1,548	$ 381	$ 1,205
	1	407	431	18	01	Overtime Pay		$ 1,266	$ 8,022	$ 9,443	$ 8,152	$ 5,650	$ 9,213
	1	407	431	19	20	FICA (Soc. Sec.) Tax		$ 3,666	$ 8,569	$ 8,997	$ 8,835	$ 5,423	$ 9,339
	1	407	431	19	50	Worker's Compensation		$ 2,041	$ 6,944	$ 8,746	$ 8,258	$ 5,073	$ 8,668
	1	407	431	19	60	Medical Benefit		$ 19,465	$ 38,808	$ 29,100	$ 42,000	$ 22,750	$ 50,000
	1	407	431	19	61	Dental Benefits		$ 322	$ 602	$ 450	$ 702	$ 325	$ 782
	1	407	431	19	62	Life Insurance		$ 169	$ 338	$ 253	$ 338	$ 183	$ 338
	1	407	431	23	10	Vehicle Fuel	SW 1, 2 & 3	$ 15,030	$ 8,487	$ 8,660	$ 13,000	$ 9,737	$ 20,500
	1	407	431	25	10	Vehicle Repairs	SW 1, 2 & 3 + brushes + hydraulic oil ($800), Fire Extg ($48)	$ 20,170	$ 15,148	$ 14,699	$ 16,000	$ 12,422	$ 14,000
	1	407	431	36	45	Water	No longer permitted to clean sweepers		$ 435	$ 1,269	$ 2,000	$ 344	$ 300
	1	407	431	36	70	Sweeper Debris Removal	Graybill ($10,000) & GLRA ($32,000)	$ 30,085	$ 32,968	$ 30,658	$ 37,000	$ 26,265	$ 42,000
							Total Street Cleaning Expenditures	**$ 140,740**	**$ 222,449**	**$ 220,428**	**$ 243,627**	**$ 153,414**	**$ 266,503**

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Parks Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(3) Maintenance workers	$ 47,301	$ 55,127	$ 99,917	$ 99,500	$ 71,325	$ 155,037
	1	408	454	11	55	Summer Help	(5)Summer Parks & Other Props (cut grass and weeds), (1) Downtown (water flowers & maintain downtown), 1 Evening/Weekend Splash Pad/Bike Park/Dog Park	$ 21,113	$ 49,201	$ 19,132	$ 50,834	$ 43,725	$ 58,089
	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	$ 7,936	$ 7,719	$ 4,488	$ 5,852	$ 4,663	$ 10,190
	1	408	454	17	70	Sick Leave	for a total compensation	$ 8,858	$ 6,362	$ 1,884	$ 3,031	$ 1,711	$ 3,577
	1	408	454	18	0	Compensatory	Comp time used	$ -	$ -	$ 132	$ -	$ 2,111	$ -
	1	408	454	18	01	Overtime Pay		$ 18	$ 2,226	$ 6,466	$ 5,978	$ 4,464	$ 15,414
	1	408	454	18	40	Unused Sick Leave		$ -	$ -	$ -	$ 148	$ -	$ -
	1	408	454	19	20	FICA (Soc. Sec.) Tax		$ 6,305	$ 9,407	$ 10,179	$ 12,672	$ 9,430	$ 18,582
	1	408	454	19	50	Workers Compensation Ins.		$ 3,511	$ 7,609	$ 9,873	$ 11,843	$ 8,407	$ 17,246
	1	408	454	19	60	Medical Benefit		$ 25,930	$ 24,258	$ 27,483	$ 42,000	$ 28,066	$ 75,000
	1	408	454	19	61	Dental Insurance		$ 428	$ 377	$ 425	$ 702	$ 401	$ 1,173
	1	408	454	19	62	Life Insurance		$ 225	$ 211	$ 239	$ 338	$ 225	$ 507
Parks Playgrounds & 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	$ 6,233	$ 4,739	$ 3,718	$ 5,500	$ 2,816	$ 7,200
	1	408	454	24	00	General Expenses	2- License renewal ($70), DOH Lic. Renewal ($10), flags ($125), Splash Pad testing ($600)	$ 4,034	$ 1,002	$ 135	$ 1,000	$ -	$ 1,200
	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). Chemicals for Splash Pad (5,000)	$ 1,894	$ 3,756	$ 3,434	$ 8,500	$ 1,414	$ 8,500
	1	408	454	25	10	Vehicle - Repairs	R-2, R-4, R-5, R-6,R-7, JD 997ZA(Zero Turn), GT275, JD455 w/ catcher, Kubota/Ferris, Fire extg in vehicles($114);Replace Kubota sprayer($1,300); Winch for trailer($350); Backrack for R-6($650);Lights for Kubota($200);2-Salt Spreaders for Kubota($1,400)	$ 6,388	$ 9,159	$ 6,823	$ 14,000	$ 9,261	$ 14,000
	1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End, Splash Pad ($2,500)	$ 9,398	$ 9,381	$ 9,676	$ 13,500	$ 6,271	$ 15,900
	1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	$ 1,923	$ 1,813	$ 1,727	$ 2,400	$ 2,233	$ 3,000
	1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings, Porta Potty ($1,000), Splash Pad ($4,000)	$ 1,746	$ 1,428	$ 1,535	$ 6,100	$ 2,879	$ 6,100
	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin, 6th St	$ 3,401	$ 4,159	$ 7,190	$ 4,400	$ 3,070	$ 6,200

CITY OF LEBANON
2027 BUDGET

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
Parks Playgrounds & Other Public Properties	1	408	454	37	10	Grounds Maintenance	Mulch ($11,000); Chest St Island: American Elm Injection & Pin Oak & Kent Coffee Tree Root Stimulation($2,677); Infield mix ($1,000); Line trimmer ($400); Weed killer ($2,300); Yellow Jacket Treat($250); Remove 8 trees & stumps($11,460); General Tree Removal ($2,000)	$ 18,894	$ 17,273	$ 40,490	$ 25,500	$ 4,700	$ 31,100
	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement other than buildings -($2,500)swing & fence repairs, bases for fields; Bridge paint, ($300), Re-surface parking lot at SW ($123,500), Install new gate closer hardware ($2,585).	$ 1,604	$ 22,111	$ 1,795	$ 63,000	$ 7,773	$ 130,000
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks & playgrounds + other buildings; other maint.($5,000);SE Pesticide ($160); SW-Replace Heater/AC Unit w/ Electric ($20,800), SW Replace Gutters, Downspouts, Add Guards, Replace Wood & Cap w/ Alum & replace 2 windows ($10,000), Progressive & SW Pavilion Cap Ends (2,200)	$ 639	$ 1,016	$ 16,654	$ 13,100	$ 3,485	$ 38,500
	1	408	454	37	40	Equipment Maint & Repair	Trim Saw$360, Weed Wacker$360,Push Mower$600,Bench Grinder & Vice$260,Wall Tool Box$3,000,Fan$200,Leaf blower & Other repairs, fire extinguishers ($168)	$ 3,624	$ 2,367	$ 1,882	$ 2,000	$ 2,398	$ 5,300
	1	408	454	46	00	Training (Meetings, Continuing Education)	2-Pesticide Training & Exam($250)	$ 155	$ 346	$ 430	$ 250	$ -	$ 250
	1	408	454	47	00	Vehicle/Mower/Equipment Replacement		$ -	$ 24,511	$ 11,118	$ 6,000	$ 6,022	$ -
							Total Parks & Playgrounds Expenditures	**$ 181,558**	**$ 265,558**	**$ 286,825**	**$ 398,448**	**$ 226,850**	**$ 622,365**
City Hall	1	409	409	11	00	Facility Manager		$ 55,880	$ 54,405	$ 57,967	$ 56,867	$ 44,350	$ 58,489
	1	409	409	17	10	Admin Leave		$ -	$ -	$ 4,210	$ 200	$ -	$ 200
	1	409	409	17	60	Vacation & Personal Leave		$ 3,388	$ 2,326	$ 2,410	$ 4,745	$ 1,873	$ 4,923
	1	409	409	17	70	Sick Leave		$ 1,609	$ 1,366	$ 2,432	$ 2,497	$ 1,202	$ 2,591
	1	409	409	18	00	Comp Time		$ 42	$ 44	$ 143	$ 624	$ -	$ 1,166
	1	409	409	18	01	Overtime		$ -	$ 1,374	$ 934	$ 3,559	$ 2,365	$ 4,664
	1	409	409	19	10	Clothing		$ 90	$ 150	$ 50	$ 500	$ 150	$ 500
	1	409	409	19	20	Fica/Medicare		$ 3,801	$ 4,727	$ 5,025	$ 5,240	$ 3,809	$ 5,615
	1	409	409	19	50	Workers Comp		$ 119	$ 619	$ 4,897	$ 4,897	$ 3,665	$ 5,211
	1	409	409	19	60	Medical		$ 16,250	$ 19,408	$ 14,550	$ 21,000	$ 14,000	$ 25,000
	1	409	409	19	61	Dental		$ 270	$ 302	$ 225	$ 351	$ 200	$ 391
	1	409	409	19	62	Life		$ 141	$ 169	$ 127	$ 169	$ 112	$ 169
	1	409	409	23	10	Vehicle- Fuel & Lubricants	CH-1, UTV & Mower, Sm. Equip.	$ -	$ -	$ 448	$ 2,500	$ 1,081	$ 2,500
	1	409	409	24	00	General Expenses	Minor Tools ($600); Flags ($250); Custom Flag ($300), Office Chair ($200)	$ 422	$ 553	$ 344	$ 1,300	$ 449	$ 1,400
	1	409	409	25	10	Vehicle- Repairs	CH-1 (Gen. Repairs $3,000, Light Kit $200, Tires $800), Fire extg($20), UTV (lights $150 , wipers $60, graphic $250)	$ -	$ 55	$ 1,037	$ 2,500	$ 243	$ 4,500
	1	409	409	32	00	Communication - City Hall Only	Intermedia, ($19,032); Landline & Mobile $384	$ 18,739	$ 18,411	$ 18,015	$ 21,000	$ 9,179	$ 20,000

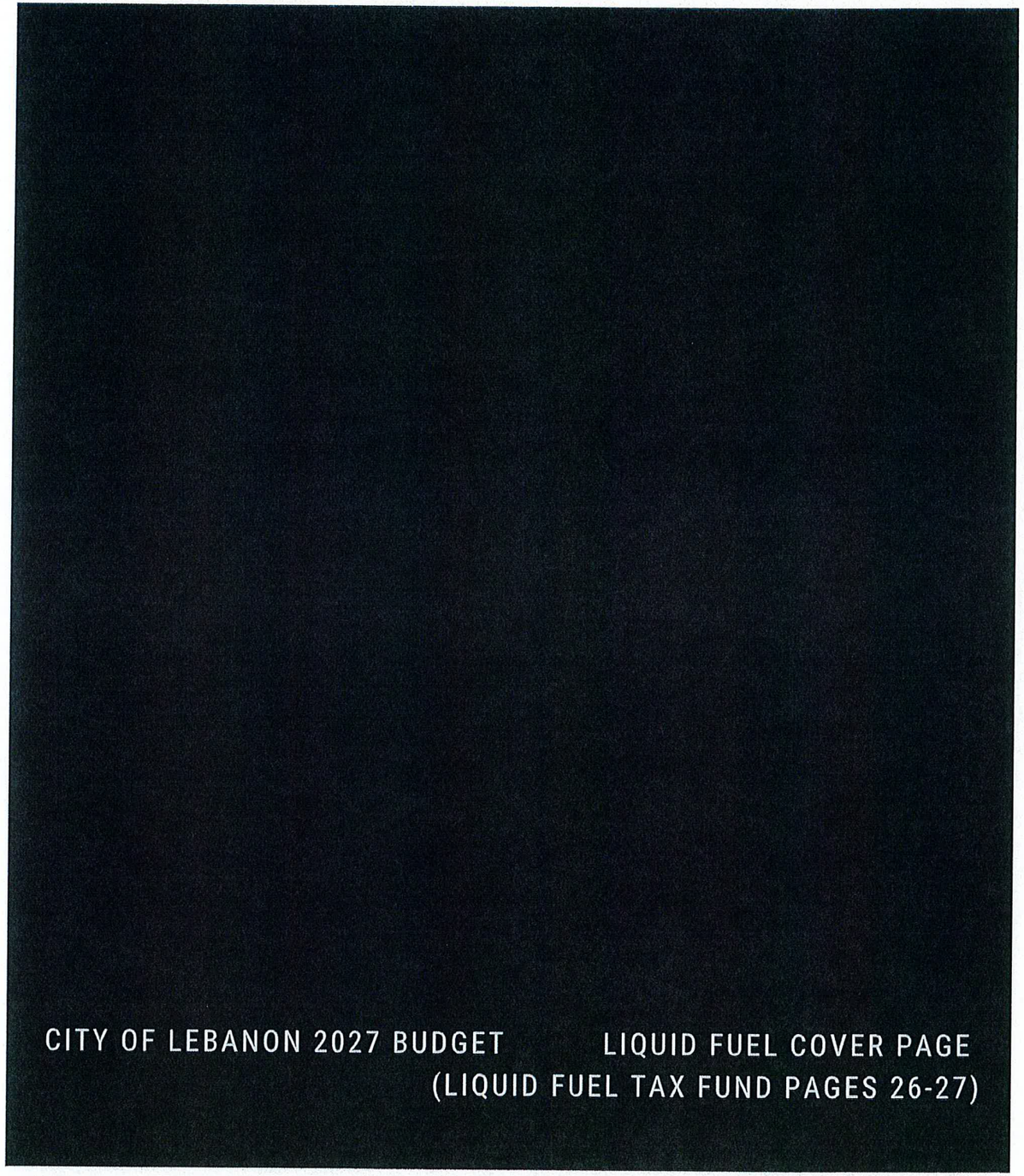
	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
City Hall	1	409	409	37	30	Building & Grounds Maintenance -City Hall	Paper Supplies ($3,600), mulch & plants ($4,000), minor plumbing repairs ($1,000), General maintenance, ($5,000), Minor Equipment repairs ($1,000), HVAC Filters ($1,800), Water Ftn Filters ($700), Water Treatment Filters ($300), batts etc($600)	$ 75,745	$ 10,391	$ 11,103	$ 18,000	$ 6,299	$ 18,500
	1	409	409	45	00	Contracted Services - Cleaning City Hall Only	$24,411/yr; Buff Atrium ($450), Clean Interior & Exterior Windows ($9,000)	$ 23,738	$ 28,355	$ 18,087	$ 28,000	$ 17,604	$ 34,000
	1	409	409	45	10	Shared Electric City Hall	Jan - Dec ($130,000)	$ 99,773	$ 110,998	$ 122,618	$ 130,000	$ 73,437	$ 130,000
	1	409	409	45	20	Shared Natural Gas City Hall	Jan - Dec UGI Utilities	$ 44,660	$ 40,271	$ 51,198	$ 56,000	$ 38,757	$ 68,000
	1	409	409	45	37	Contracted Services Equipment, Controls & Maint. - City Hall	Service agreements : HVAC controls ($10,622); HVAC PM ($19,685); Fire Alarm & Sprinkler system ($7,657; Monitoring ($500); Annual Water Maint Program for closed hot water system ($2,760); Elevator PM ($1,872); Emerg Gen PM (850);Access Ctl Device PM($1,000);Security Camera PM($1,000), HVAC & Plumbing Repairs ($56,000); Electrical Services ($5,000); Elevator Repairs ($15,000); Elev 3rd Party Inspection ($750); Pest Control ($700), Fire Extinguishers ($1,514); Roof Repairs ($7,000);Garage Door Repairs ($2,500)	$ 23,912	$ 92,032	$ 183,359	$ 150,000	$ 46,546	$ 150,000
	1	409	409	45	45	Shared Water/Sewer City Hall		$ 2,693	$ 4,369	$ 4,726	$ 5,000	$ 1,800	$ 5,000
	1	409	409	45	70	Shared Garbage Removal City Hall		$ 3,508	$ 3,636	$ 3,610	$ 4,000	$ 2,956	$ 5,000
	1	409	409	47	0	Vehicle/Mower/Equipment Replacement		$ -	$ -	$ -	$ 22,500	$ 24,003	$ -
							Total City Hall Facility Expenditures	**$ 374,780**	**$ 393,961**	**$ 507,517**	**$ 541,449**	**$ 294,080**	**$ 547,819**
	1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund), Asst. Zoning Officer/Permit Processer	$ 27,111	$ 48,823	$ 56,180	$ 55,970	$ 34,821	$ 96,967
	1	410	413	11	50	Part Time Employee		$ 12,771	$ 11,796	$ 13,644	$ 14,732	$ 6,492	$ -
Building & Zoning	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ -	$ -	$ -	$ -
	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 2,671	$ 3,575	$ 4,147	$ 4,080	$ 3,562	$ 5,582
	1	410	413	17	70	Sick Leave	for a total compensation	$ 1,353	$ 3,084	$ 1,222	$ 985	$ 898	$ 1,121
	1	410	413	18	0	Compensatory	Comp time used	$ -	$ -			$ 36	
	1	410	413	18	01	Overtime Pay						$ 88	
	1	410	413	19	20	FICA (Soc. Sec.) Tax		$ 3,571	$ 5,316	$ 5,759	$ 5,796	$ 3,187	$ 7,931
	1	410	413	19	50	Workers Compensation Ins.		$ 87	$ 207	$ 305	$ 290	$ 162	$ 351
	1	410	413	19	60	Medical Benefit		$ 11,644	$ 27,696	$ 21,842	$ 31,500	$ 11,340	$ 50,000
	1	410	413	19	61	Dental Insurance		$ 162	$ 430	$ 338	$ 526	$ 162	$ 782
	1	410	413	19	62	Life Insurance		$ 169	$ 241	$ 211	$ 253	$ 110	$ 338
	1	410	413	21	50	Postage		$ 567	$ 533	$ 659	$ 1,000	$ 1,211	$ 1,200
	1	410	413	23	10	Vehicle - Fuel & Lubricants		$ -	$ -	$ -	$ 100	$ -	$ 100
	1	410	413	24	00	General Expenses	Zoning hearing board fees: reporting services($2,500), solicitor services ($22,000), county mailing list (GIS-$600), ZHB Members Fees ($750), Special Legal Fees ($4,500)	$ 18,265	$ 22,734	$ 12,814	$ 31,500	$ 11,153	$ 30,500
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	$ 597	$ 445	$ 458	$ 1,000	$ 1,972	$ 1,000
	1	410	413	25	10	Vehicle - Repairs	(Z-1)	$ 25	$ -	$ -	$ 750	$ -	$ -

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	410	413	32	00	Communication	Wireless	$ 506	$ 510	$ 414	$ 600	$ 304	$ 600
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings ($4,800), printing of forms($200)	$ 3,826	$ 2,204	$ 2,237	$ 5,000	$ 1,235	$ 5,000
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC ($100), Amer Plan Assn ($175)	$ 852	$ 81	$ -	$ 300	$ -	$ 300
	1	410	413	45	00	Contracted Services	Code Consultant ($600), Match for Comp Plan Update ($39,500)	$ -	$ -	$ -	$ 600	$ -	$ 40,100
	1	410	413	46	00	Training & Other Related Expenses	Flood Plain Mgr Training	$ 671	$ 400	$ 100	$ 750	$ 70	$ 800
							Total Building & Zoning Expenditures	**$ 84,848**	**$ 128,075**	**$ 120,331**	**$ 155,732**	**$ 76,803**	**$ 242,672**
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	$ 1,009	$ -	$ -	$ 4,152	$ -	$ 4,278
	1	411	436	19	20	FICA (Soc. Sec.) Tax		$ 77	$ -	$ -	$ 318	$ -	$ 327
	1	411	436	19	50	Workers Compensation Ins.		$ 43	$ -	$ -	$ 297	$ -	$ 304
MS-4	1	411	436	23	10	Vehicle Fuel	H-14	$ -	$ 348	$ -	$ 600	$ 331	$ 600
	1	411	436	24	00	General Expenses	Storm water grates; concrete; supplies to repair catch basins, flood control,stream banks, Ads for consortium, ($100), MS4 Permit ($500), Lab services for outfall discharges ($600)	$ 4,899	$ 2,775	$ 970	$ 8,000	$ 1,207	$ 3,000
	1	411	436	24	10	Operating Supplies	stencils, inspection supplies, booms & asborbant pads for spills for catch basin protection	$ 584	$ 319	$ -	$ 2,000	$ -	$ 2,000
	1	411	436	25	10	Vehicle Repairs	H-14,JD w/Tiger Boom Mower, Fire extg.($20)	$ 5,476	$ 10,329	$ 2,617	$ 12,000	$ 2,446	$ 5,000
MS-4	1	411	436	45	0	Contracted Services	SW Ord Update (3,000), MS 4 Engineering($15,000); GIS Mapping, ($500); Storm Water Fees, ($17,000);MS-4 Dry Bed Maint($4,500)	$ 22,970	$ 35,137	$ 39,994	$ 36,000	$ 18,388	$ 40,000
							Total MS-4 Expenditures	**$ 35,058**	**$ 48,908**	**$ 43,581**	**$ 63,367**	**$ 22,372**	**$ 55,509**
Shade Tree	1	412	455	24	00	General Expenses	Bare Root Program (incidentals)-$50; Tree Share, ($1,800); Advertising, ($250)	$ 254	$ 864	$ 1,797	$ 2,100	$ -	$ 2,100
							Total Shade Tree Expenditures	**$ 254**	**$ 864**	**$ 1,797**	**$ 2,100**	**$ -**	**$ 2,100**
	1	413	426	11	20	Bargaining Employees	Recycling Coordinator (Part Time)	$ 13,596	$ 19,513	$ 27,642	$ 29,561	$ 16,788	$ 30,670
	1	413	426	11	50	Part Time Employee	Part Time Attendant (Lehman Street Facility)	$ 16,485	$ 17,760	$ 18,329	$ 21,476	$ 14,269	$ 24,226
	1	413	426	19	20	FICA (Soc. Sec.) Tax		$ 2,209	$ 2,932	$ 3,520	$ 3,904	$ 2,376	$ 4,199
	1	413	426	19	50	Worker's Compensation		$ 687	$ 1,155	$ 1,336	$ 1,595	$ 1,054	$ 1,781
	1	413	426	23	10	Vehicle - Fuel & Lubricants	1997 Blazer, leaf vac.loaders (98 Ford)+(LVAC 1 & 2)	$ 4,148	$ 1,759	$ 1,204	$ 5,000	$ 345	$ 2,000
	1	413	426	24	00	General Expenses	General repairs to recycling facilities ($3,000),Gloves, rakes, brooms ($500)	$ 748	$ 6,856	$ 1,234	$ 5,000	$ 1,150	$ 3,500
Recycling	1	413	426	24	10	Operating Supplies	Office supplies ($200), binders, coloring books, PR materials; Postage ($600), recycling cards, PR & Educational Items (Groc	$ 1,085	$ 1,195	$ 1,111	$ 1,500	$ 682	$ 1,500
	1	413	426	25	10	Vehicle - Repairs	H-3 (RC2), LL1, & (LVAC 1 & 2), H-12(RC3) & RC4 Kenworth Roll Off, wood chipper , Fire extg ($50)	$ 1,731	$ 10,124	$ 6,877	$ 17,500	$ 1,952	$ 17,600
	1	413	426	32	00	Communication	Internet for Yard Waste Gate & cameras	$ 2,353	$ 2,655	$ 2,656	$ 2,500	$ 576	$ 2,500
	1	413	426	34	00	Printed Forms	Flyers ($500), business cards, stickers & magnets for containers	$ 36	$ -	$ -	$ 500	$ 423	$ 2,100
	1	413	426	36	10	Electric	Green waste - N 8th Street	$ 498	$ 487	$ 489	$ 700	$ 227	$ 600

	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
	1	413	426	36	45	Water/Sewer	Portable toilet - Lehman Street($885), & N 8th Street ($840); Water-Recycling ctr.($300), Green Waste ($700)	$ 1,889	$ 2,137	$ 2,359	$ 2,000	$ 2,203	$ 2,800
	1	413	426	36	70	Garbage Removal	Misc pickup - Lehman Street	$ 1,275	$ 1,269	$ 1,145	$ 1,400	$ 900	$ 1,600
Recycling	1	413	426	37	20	Improvement Repairs & Maintenance	Fencing; Green Waste Gate & Camera Issues ($3,000), Camera Replacement ($8,800)	$ 5,286	$ 1,642	$ 9,865	$ 4,500	$ 4,484	$ 11,800
	1	413	426	44	00	Recycling Tipping Fee	Recycling transfer & related fees, ($4,000); tire disposal ($300); Co Conservation Partnership, ($100); Leaf disposal ($13,000), Annual Permit for GW($263)	$ 4,761	$ 2,712	$ 3,749	$ 19,000	$ 1,720	$ 18,000
	1	413	426	45	00	Recycling Contracted Services	($300)Social Media Boosting & Educational Outreach, Keystone Dist.($1,800)	$ 640	$ 309	$ -	$ 2,500	$ 1,716	$ 2,100
	1	413	426	46	00	Training	PROP($160), Conf-Hotel & Mileage($1,700), Workshops ($750)		$ -	$ 3,040	$ 2,310	$ 1,157	$ 2,600
							Total Recycling Expenditures	**$ 57,427**	**$ 72,505**	**$ 84,555**	**$ 120,946**	**$ 52,022**	**$ 129,576**
							TOTAL PUBLIC WORKS EXPENDITURES	**$ 2,124,711**	**$ 2,431,606**	**$ 2,285,024**	**$ 2,734,349**	**$ 1,614,952**	**$ 3,441,594**
Refund Prior Year Receipts	1	0	491	10	00	Refund Prior Year Receipts	Misc refunds for overpayments and other adjustments	$ -	$ 469,363	$ 65	$ -	$ -	$ -
	1	0	491	43	00	Refund Prior Year Receipts - Taxes	Including EIT out of County payments	$ -	$ -	$ -	$ -	$ -	$ -
								$ -	$ -	$ 65	$ -	$ -	$ -
Interfund Transfer	1	0	492	18	00	Transfer - Bridge ROW 5% City Share			$ -				$ -
	1	0	492	00	30	Transfer to Capital Reserve Funds		$ 157,107	$ 157,107	$ -	$ -	$ -	$ -
	1	0	492	00	35	Transfer to Liquid Fuel Fund		$ -	$ -	$ -	$ -	$ -	$ -
							Total Interfund Transfers	**$ 157,107**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
							TOTAL GENERAL FUND EXPENDITURES	**$ 14,025,763**	**$ 15,603,700**	**$ 15,451,768**	**$ 18,099,057**	**$ 12,020,656**	**$ 19,714,984**
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 1,600,929**	**$ 483,955**	**$ 1,044,645**	**$ (2,863,704)**	**$ 1,433,977**	$ (3,311,484)
							Anticipated Carryover Balance for Start 2027				$ 3,311,484		
							Budgeted Revenue 2027				$ 16,403,500		
							Budgeted Expenses 2027				$ 19,714,984		
							Anticipated Carryover Balance for Start 2028				$ -		

LIQUID FUEL

2027 Budget



CITY OF LEBANON 2027 BUDGET LIQUID FUEL COVER PAGE
(LIQUID FUEL TAX FUND PAGES 26-27)

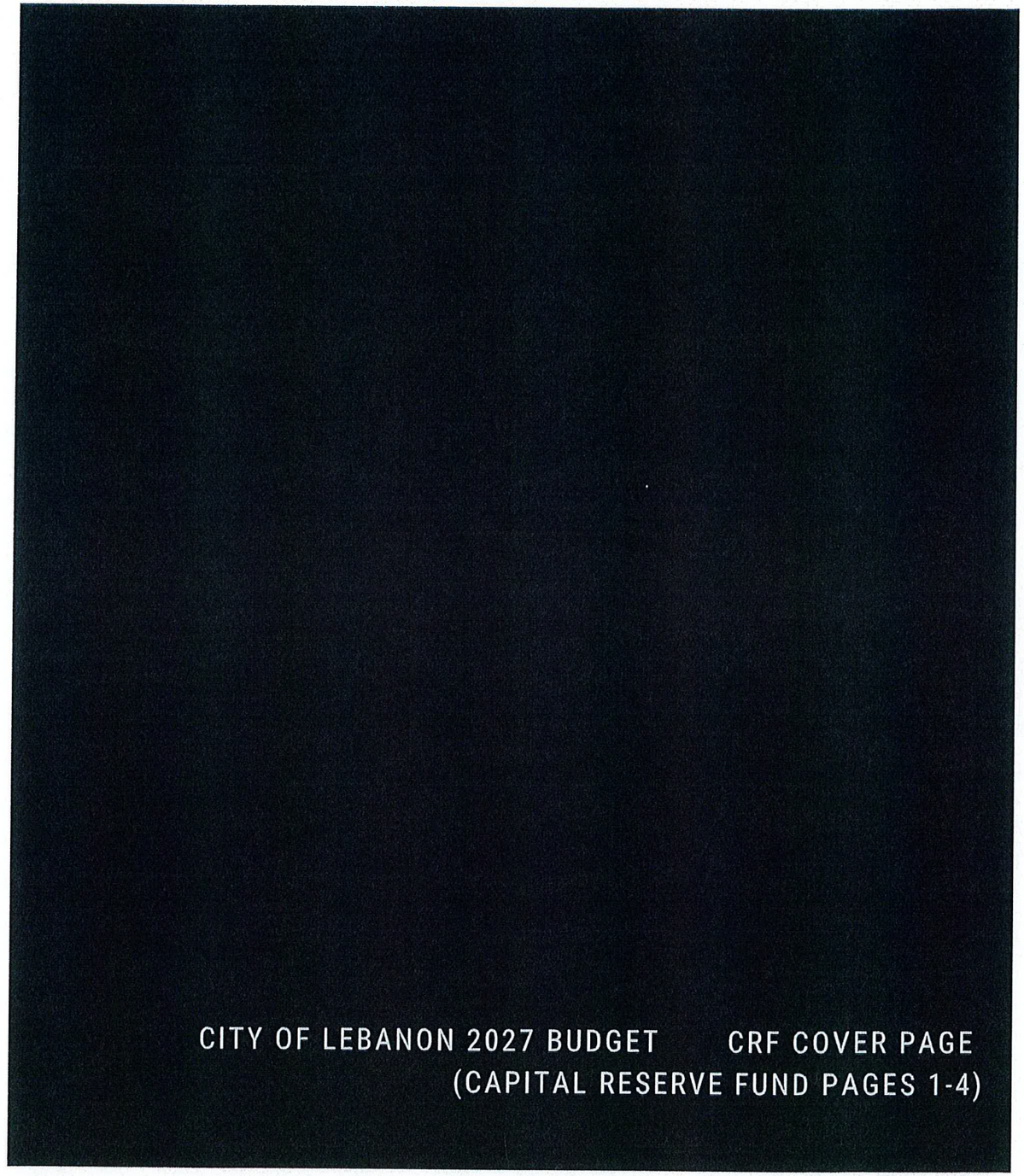
	Account Number					Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
						LIQUID FUEL TAX FUND REVENUES							
	35	0000	341	00	00	Interest Income		$ 83,073	$ 84,429	$ 63,538	$ 65,000	$ 28,116	$ 60,000
								$ 83,073	**$ 84,429**	**$ 63,538**	**$ 65,000**	**$ 28,116**	**$ 60,000**
	35	0000	354	03	10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	$ -	$ 2,111	$ 814	$ 2,160	$ -	$ 2,203
	35	0000	354	03	00	State Allocation - Act 655	State funds - current year	$ 758,380	$ 753,331	$ 754,406	$ 726,612	$ 742,573	$ 743,511
								$ 758,380	**$ 755,442**	**$ 755,220**	**$ 728,772**	**$ 742,573**	**$ 745,714**
	35	0000	355	03	00	Turnback Allocation	State Road Turnback - Act 32	$ 37,240	$ 37,240	$ 37,240	$ 37,240	$ 37,420	$ 37,420
								$ 37,240	**$ 37,240**	**$ 37,240**	**$ 37,240**	**$ 37,420**	**$ 37,420**
	35	0000	000	00	00	Miscellaneous Receipts		**$ 25,477**	**$ -**	**$ -**	**$ -**	$ -	
							TOTAL LIQUID FUEL TAX FUND REVENUES	**$ 904,170**	**$ 877,111**	**$ 855,998**	**$ 831,012**	**$ 808,109**	**$ 843,134**
						LIQUID FUEL TAX FUND EXPENDITURES							
Winter Maintenance	35	3504	432	24	10	Materials & Supplies	Salt, deicer	$ 24,661	$ 92,432	$ 90,214	$ 120,000	$ 74,940	$ 120,000
	35	3504	432	45	00	Contracted Service	Snow hauling & plowing of streets	$ -	$ -	$ -	$ 80,000	$ 81,910	$ 86,000
							Total Winter Maintenance Service Expenditures	**$ 24,661**	**$ 92,432**	**$ 90,214**	**$ 200,000**	**$ 156,850**	**$ 206,000**
	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	$ 31,000	$ -	$ -	$ -	
	35	3506	439	45	00	Contracted Services - Paving & Bridge Reconstruction	Engineering, Advertising & Resurfacing for Paving Projects($267,000) or Bridge Projects($275,000)	$ 554,194	$ -	$ 1,128	$ 600,000	$ -	$ 600,000
							Total Highway Construction and Rebuilding Project Expenditures	**$ 592,782**	**$ 31,000**	**$ 1,128**	**$ 600,000**	**$ -**	**$ 600,000**
Traffic Control	35	3507	433	36	10	Electric - Traffic Signals	Electricity for signals including fiber rental ($4,600)	$ 22,650	$ 28,077	$ 9,084	$ 31,000	$ 11,918	$ 31,000
							Total Traffic Control Expenditures	**$ 22,650**	**$ 28,077**	**$ 9,084**	**$ 31,000**	**$ 11,918**	**$ 31,000**
Street Lights	35	3501	434	36	10	Electric - Street Lights		$ 361,080	$ 426,222	$ 223,744	$ 440,000	$ 184,948	$ 446,000
							Total Street Lighting	**$ 361,080**	**$ 426,222**	**$ 223,744**	**$ 440,000**	**$ 184,948**	**$ 446,000**
							TOTAL LIQUID FUEL TAX FUND EXPENDITURES	**$ 1,001,173**	**$ 577,731**	**$ 324,170**	**$ 1,271,000**	**$ 353,715**	**$ 1,283,000**
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (97,003)**	**$ 299,380**	**$ 531,828**	**$ (439,988)**	**$ 454,394**	**$ (439,866)**
							Anticipated Carryover Balance for Start 2027				**$ 2,200,000**		
							Budgeted Revenue 2027				**$ 843,134**		

CITY OF LEBANON
2027 BUDGET

Account Number	Account Description	Notes-2027	2023 Actual	2024 Actual	2025 Actual	2026 Budget	9/30/26 Actual	2027 Budget
		Budgeted Expenses 2027				$ 1,283,000		
		Transfer to Reserve						
		Anticipated Carryover Balance for Start 2028				$ 1,760,134		

CAPITAL RESERVE FUND

2027 Budget



		CITY OF LEBANON				**12/31/2026**							
		CAPITAL RESERVE FUND											
		STATEMENT OF ACTIVITY											
		FOR THE YEAR ENDED:						Actual	Actual	Actual	Actual	Actual	Budget
								2022	**2023**	**2024**	**2025**	**2026**	**2027**
					SUMMARY:								
					CARRYFORWARD			$ 1,415,406.26	$ 1,503,015.94	$ 1,707,608.65	$1,740,676.03	$1,770,188.72	$1,422,657.59
					INTEREST			$ 16,771.48	$ 32,166.11	$ 28,594.16	$ 32,618.95	$ 28,707.37	$18,000.00
					CONTRIBUTIONS			$ 6,014.76	$ 14,631.29	$ 8,521.00	$ -	$ 120,000.00	$0.00
					PROCEEDS FROM INSURANCE				$ 15,370.00				
					NORFOLK SOUTHERN/FEDERAL			$ -	$ -	$ -	$ -	$ -	
					STATE FIRE GRANT			$ -	$ -	$ -	$ -	$ -	
					WASHINGTON CONTRIBUTION			$ 41,770.02	$ 14,317.55	$ -	$ -	$ -	
					TRANSFER FROM GENERAL FUND/ANOTHER FUND			$ 184,518.00	$ 157,107.00	$ -	$ -	$ 79,720.06	$16,000.00
					TOTAL SOURCES			$ 1,664,480.52	$ 1,736,607.89	$ 1,744,723.81	$1,773,294.98	$1,998,616.15	$1,456,657.59
					DISTRIBUTIONS			$ (161,464.58)	$ (28,999.24)	$ (4,047.78)	$ (3,106.26)	$ (575,958.56)	$0.00
					TOTAL DISTRIBUTIONS			$ (161,464.58)	$ (28,999.24)	$ (4,047.78)	$ (3,106.26)	$ (575,958.56)	$0.00
					BALANCE			$ 1,503,015.94	$ 1,707,608.65	$ 1,740,676.03	$1,770,188.72	$1,422,657.59	$1,456,657.59
30	106	453	74	00	**STOEVER'S DAM**		**106.01.00**						
					Breech Analysis results: Increase the height of the head wall and enlarge the dam area. Total cost estimate of $220,000								
					CARRYFORWARD			$ 200,000.00	$ 200,000.00	$ 200,000.00	$200,000.00	$231,409.97	$260,117.34
					INTEREST			$ -	$ -		$31,409.97	$28,707.37	$18,000.00
					CONTRIBUTIONS			$ -	$ -				
					TRANSFER FROM GENERAL FUND			$ -					
					TOTAL SOURCES			$ 200,000.00	$ 200,000.00	$ 200,000.00	$231,409.97	$260,117.34	$278,117.34
					DISTRIBUTIONS								
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$0.00	$0.00	$0.00
					BALANCE			$ 200,000.00	$ 200,000.00	$ 200,000.00	$231,409.97	$260,117.34	$278,117.34
30	201	410	74	00	**POLICE VEHICLES, EQUIPMENT & OTHER**		**100.07.01**						
					Donations from Private Sources		**108.07.01**						
					CARRYFORWARD		**100.07.03**	$ 26,139.01	$ 8,241.47	$ 23,611.47	$23,611.47	$23,611.47	$2,172.87
					INTEREST								
					CONTRIBUTIONS			$ 500.00					
					PROCEEDS FROM INSURANCE			$ -	$ 15,370.00				
					STATE GRANT-BODY CAMERAS								
					TRANSFER FROM GENERAL FUND			$ -	$ -				
					TOTAL SOURCES			$ 26,639.01	$ 23,611.47	$ 23,611.47	$ 23,611.47	$ 23,611.47	$2,172.87
					DISTRIBUTIONS			$ (18,397.54)	$ -	$ -	$ -	$ (21,438.60)	$0.00
					TOTAL DISTRIBUTIONS			$ (18,397.54)	$ -	$ -	$ -	$ (21,438.60)	$0.00
					BALANCE			$ 8,241.47	$ 23,611.47	$ 23,611.47	$23,611.47	$2,172.87	$2,172.87

		CITY OF LEBANON			12/31/2026								
		CAPITAL RESERVE FUND											
		STATEMENT OF ACTIVITY											
		FOR THE YEAR ENDED:						Actual	Actual	Actual	Actual	Actual	Budget
								2022	2023	2024	2025	2026	2027
30	302	411	74	00	FIRE VEHICLES & EQUIPMENT		104.00.00						
					Donations from Private Sources								
					CARRYFORWARD			$ 17,167.57	$ (18,821.70)	$ (18,533.10)	$ 440.12	$ (0.00)	$0.00
					INTEREST					$ 14,500.00	$ 1,208.98		
					CONTRIBUTIONS			$ 5,394.76	$ 14,631.29	$ 8,521.00			
					NORFOLK SOUTHERN								
					STATE/FEDERAL FIRE GRANT			$ -	$ -				
					WASHINGTON CONTRIBUTION			$ 41,770.02	$ 14,317.55				
					TRANSFER FROM GENERAL FUND								
					TOTAL SOURCES			$ 64,332.35	$ 10,127.14	$ 4,487.90	$ 1,649.10	$ (0.00)	$0.00
					DISTRIBUTIONS			$ (83,154.05)	$ (28,660.24)	$ (4,047.78)	$ (1,649.10)		$0.00
					TOTAL DISTRIBUTIONS			$ (83,154.05)	$ (28,660.24)	$ (4,047.78)	$ (1,649.10)	$ -	$0.00
					BALANCE			$ (18,821.70)	$ (18,533.10)	$ 440.12	$ (0.00)	$ (0.00)	$0.00
30	302	411	74	00	FIRE ENGINES		104.01.00						
					CARRYFORWARD			$ 95,960.16	$ 180,598.16	$ 337,705.16	$337,705.16	$337,705.16	$357,705.16
					INTEREST								
					CONTRIBUTIONS			$ 120.00				$120,000.00	
					NORFOLK SOUTHERN								
					STATE FIRE GRANT								
					WASHINGTON CONTRIBUTION								
					TRANSFER FROM GENERAL FUND			$ 84,518.00	$ 157,107.00				
					TOTAL SOURCES			$ 180,598.16	$ 337,705.16	$ 337,705.16	$337,705.16	$457,705.16	$357,705.16
					DISTRIBUTIONS			$ -				$ (100,000.00)	
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$0.00	$ (100,000.00)	
					BALANCE			$ 180,598.16	$ 337,705.16	$ 337,705.16	$337,705.16	$357,705.16	$357,705.16
30	105	452	74	00	POOL		105.01.00						
					Coleman Park Pool Area								
					CARRYFORWARD			$ 187,845.75	$ 137,477.06	$ 137,138.06	$137,138.06	$135,680.90	$0.00
					INTEREST								
					CONTRIBUTIONS								
					NORFOLK SOUTHERN								
					STATE FIRE GRANT								
					WASHINGTON CONTRIBUTION								
					TRANSFER FROM GENERAL FUND/shropp			$ -	$ -			$79,720.06	
					TOTAL SOURCES			$ 187,845.75	$ 137,477.06	$ 137,138.06	$137,138.06	$215,400.96	$0.00
					DISTRIBUTIONS			$ (50,368.69)	$ (339.00)		-$1,457.16	-$215,400.96	$0.00
					TOTAL DISTRIBUTIONS			$ (50,368.69)	$ (339.00)	$ -	-$1,457.16	-$215,400.96	
					BALANCE			$ 137,477.06	$ 137,138.06	$ 137,138.06	$135,680.90	$0.00	$0.00

		CITY OF LEBANON				**12/31/2026**							
		CAPITAL RESERVE FUND											
		STATEMENT OF ACTIVITY											
		FOR THE YEAR ENDED:						Actual	Actual	Actual	Actual	Actual	Budget
								2022	**2023**	**2024**	**2025**	**2026**	**2027**
30	**404**	**433**	**45**	**00**	**Employee Parking Lot @ 8th & Liberty**								
					Contracted Services								
					CARRYFORWARD							$16,000.00	$16,000.00
					INTEREST								
					CONTRIBUTIONS								
					TRANSFER FROM GENERAL FUND								
					TOTAL SOURCES							$16,000.00	$16,000.00
					DISTRIBUTIONS							$0.00	$0.00
					TOTAL DISTRIBUTIONS							$0.00	$0.00
					BALANCE							$16,000.00	$16,000.00
30	**405**	**430**	**74**	**00**	**PUBLIC WORKS - HIGHWAY**		**108.01.00**						
					General Highway Equipment Replacements								
					CARRYFORWARD			$ 424,715.91	$ 431,943.09	$ 464,109.20	$478,203.36	$478,203.36	$478,203.36
					INTEREST			$ 16,771.48	$ 32,166.11	$ 14,094.16			
					CONTRIBUTIONS								
					NORFOLK SOUTHERN								
					TRANSFER FROM GENERAL FUND			$ -	$ -				
					TOTAL SOURCES			$ 441,487.39	$ 464,109.20	$ 478,203.36	$478,203.36	$478,203.36	$478,203.36
					DISTRIBUTIONS			$ (9,544.30)					
					TOTAL DISTRIBUTIONS			$ (9,544.30)	$ -	$ -	$0.00	$0.00	
					BALANCE			$ 431,943.09	$ 464,109.20	$ 478,203.36	$478,203.36	$478,203.36	$478,203.36
30	**407**	**431**	**74**	**00**	**PUBLIC WORKS - STREET SWEEPER**		**108.04.00**						
					Replace Sweeper 1 in 2023; Replace Sweeper 2 in 2024 ($270,000)								
					CARRYFORWARD			$ 188,606.11	$ 288,606.11	$ 288,606.11	$288,606.11	$288,606.11	$49,487.11
					INTEREST								
					CONTRIBUTIONS								
					NORFOLK SOUTHERN								
					TRANSFER FROM GENERAL FUND			$ 100,000.00	$ -				
					TOTAL SOURCES			$ 288,606.11	$ 288,606.11	$ 288,606.11	$288,606.11	$288,606.11	$49,487.11
					DISTRIBUTIONS			$ -	$ -	$ -	$0.00	-$239,119.00	
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$0.00	-$239,119.00	
					BALANCE			$ 288,606.11	$ 288,606.11	$ 288,606.11	$288,606.11	$49,487.11	$49,487.11

		CITY OF LEBANON				12/31/2026								
		CAPITAL RESERVE FUND												
		STATEMENT OF ACTIVITY												
		FOR THE YEAR ENDED:						Actual	Actual	Actual	Actual	Actual	Budget	
								2022	2023	2024	2025	2026	2027	
30	408	454	74	00	PUBLIC WORKS - PARKS		108.02.00							
					IMPROVEMENTS TO PARKS									
					CARRYFORWARD			$ 274,871.75	$ 274,871.75	$ 274,871.75	$274,871.75	$274,871.75	$274,871.75	
					INTEREST									
					CONTRIBUTIONS									
					TRANSFER FROM GENERAL FUND									
					TOTAL SOURCES			$ 274,871.75	$ 274,871.75	$ 274,871.75	$274,871.75	$274,871.75	$274,871.75	
					DISTRIBUTIONS									
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$0.00	$0.00		
					BALANCE			$ 274,871.75	$ 274,871.75	$ 274,871.75	$274,871.75	$274,871.75	$274,871.75	
30	408	454	74	00	PUBLIC WORKS - BEAUTEX PARK		108.02.00							
					Donations from Private Sources									
					CARRYFORWARD			$ 100.00	$ 100.00	$ 100.00	$100.00	$100.00	$100.00	
					INTEREST									
					CONTRIBUTIONS									
					TRANSFER FROM GENERAL FUND									
					TOTAL SOURCES			$ 100.00	$ 100.00	$ 100.00	$100.00	$100.00	$100.00	
					DISTRIBUTIONS									
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$0.00	$0.00	$0.00	
					BALANCE			$ 100.00	$ 100.00	$ 100.00	$100.00	$100.00	$100.00	

