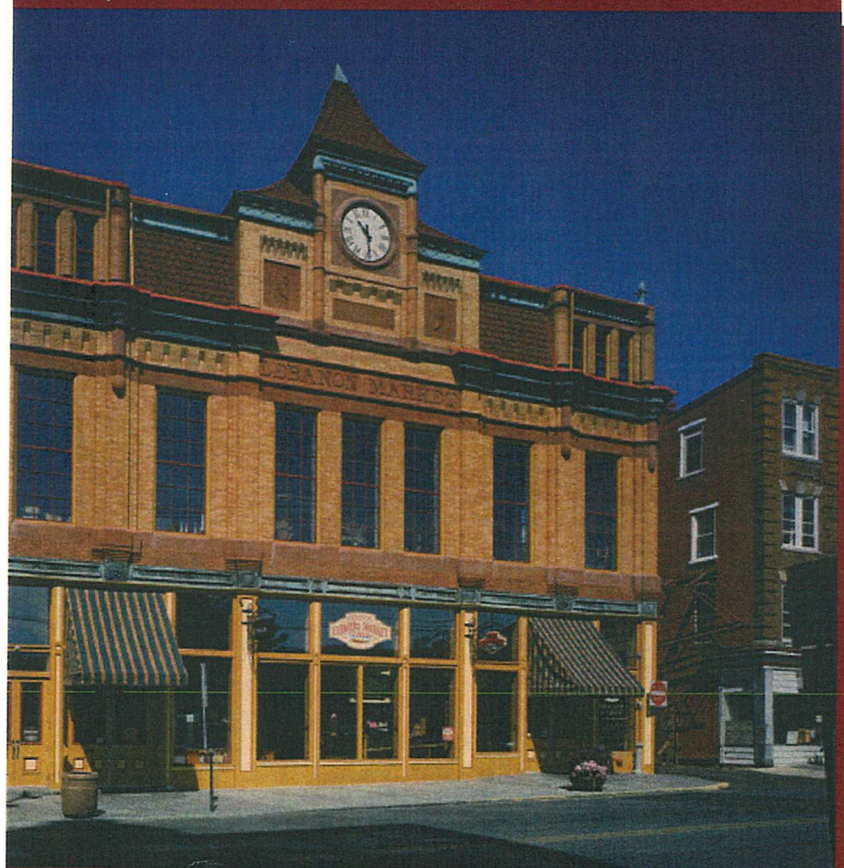
CITY OF LEBANON

2020 BUDGET

Submitted by: Mayor Sherry Capello



2020 BUDGET

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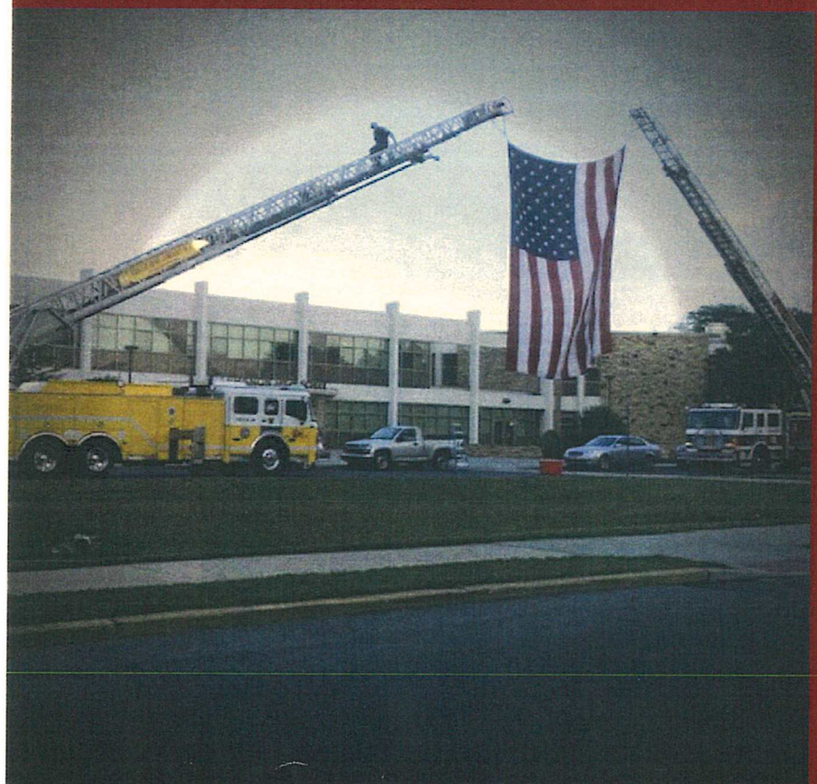
BUDGET SCHEDULE

PRESENTED TO CITY COUNCIL ON NOVEMBER 1, 2019



ALL MEETINGS WILL BE HELD
IN COUNCIL CHAMBERS, ROOM 210

11/06/2019	Budget Hearing #1	4:45PM
11/12/2019	Budget Hearing #2	6:30 PM
11/14/2019	Special CCM- Introduce Budget	4:45 PM
11/21/2019	Pre-Council Meeting	4:45 PM
11/25/2019	Final Reading- Council Meeting	6:30 PM

2020 GENERAL FUND BUDGET NARRATIVE

Consideration in Preparing the 2020 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. All three contracts were negotiated in 2017/2018 with an expiration of 12/31/2021.

The following items were considered in preparing the 2020 Municipal Budget Package with taxes and user fees for the general fund:

General Fund Revenue

In comparing the 2020 Budget to the 2019 Budget:

1. **Earned Income Tax**- is a kind of income tax levied on residents' earned income (such as wages, salaries, or other reimbursements for work). Unearned incomes, such as interest, dividends, pensions, social security are exempt from the tax. The Earned Income Tax rate for Lebanon City is 1.9% and is shared with the school district. The City receives 1.4% and the School District receives 0.5% of the tax collected. Any resident of the City, whether they own their home or rent, is liable for the EIT. **Earned Income Tax revenue is the City's largest revenue item.** EIT receipts have ranged from $2.93 million in 2008 to $5.4 million in 2018. Based on monies received thus far in 2019 ($4.3 million) and utilizing the receipt schedule from 2018, the City projects the EIT receipts to increase from the 2019 Budget to $4.9 million for the 2020 Budget.

2020 GENERAL FUND BUDGET NARRATIVE

Regarding the Lebanon County Earned Income Tax Bureau situation involving overpaid/underpaid earned income taxes, the City of Lebanon joined into a Revised Intermunicipal Agreement in 2012, which included the ELCO School District as an "overpaid". Cornwall Borough, Bethel, Heidelberg, N. Annville, and West Cornwall Townships did not sign onto the "Grumbine Plan". The revision in 2012 allowed the ELCO School District nineteen (19) years to repay since it was one year behind in the initial payment plan. The Grumbine Plan with all participating municipalities proposed that the City would receive $118,826.50/year for 10 years and the remaining $259,693.56 over an additional 10 year period of time for a total of $1,447,958.54. However, deducting the monies from the "overpaids" that did not sign onto the plan and addressing payments made in full made by the Cornwall Lebanon School District, Palmyra Borough, Jackson and Millcreek Townships, the City anticipated that in 2013 and each year afterwards, it will receive about $54,928/year for 9 years and the remaining $184,582.55 over an additional 10 year period of time for a total of $860,334.70.

It must be noted that in 2012, Lebanon City, in conjunction with other Lebanon County Municipalities and School Districts filed a civil suit against the 5 municipalities that did not sign onto the "Grumbine Plan". On 7/16/15, Judge Charles issued a decision granting all the relief plaintiffs requested, including the total amounts demanded in the Complaint, prejudgment interest at a rate of 6% and continuing interest at a rate of 6%. In total, the Defendants were ordered to pay the plaintiffs $3,333,699.02 plus the continuing interest. On 9/25/15, Judge Charles issued a decision regarding the defendant's claim against the additional defendant in the amount of $71,385.67. On 10/2/15, the defendant's filed a Motion for Post-Trial Relief or a new trial. Subsequent to the Judge's decision, N. Annville settled with all parties and the City received $108,298 (included interest). The other defendants continued with the appeal and the court ruled in the Plaintiffs' favor.

2020 GENERAL FUND BUDGET NARRATIVE

Including interest, the City received $29,909 from Bethel Township, $314,581 from Heidelberg Township, $52,179 from W. Cornwall and $428,922 from Cornwall Borough. As agreed to by City Council, this money is reserved in the Capital Reserve Fund for improvements required by Pa DEP at Stoever's Dam and for other capital purchases and improvements.

2. **Real Estate Property Tax**- The real property tax is a tax on the value of the real property (land, buildings and other improvements) owned by a taxpayer. The amount of real property tax a taxpayer owes depends upon the value of their property and the City's tax rate. Property values for tax purposes are determined by an assessment process conducted by county government. The Reassessment in 2012/2013 lowered the City's total assessed value by about 88 million after the appeals were conducted. The City's total assessed value fluctuates between 858 and 860 million. The City recognizes an increase in the total assessed value from Oct. 2018 to Oct. 2019 of about $2,457,200. This should increase the real estate tax receipts slightly in 2020.
The City's current millage rate is 4.581 mills and the 2020 Budget proposes NO TAX INCREASE. This represents the 5th year,the Budget is presented with no tax increase. For the owner of a home with an average assessed value of $103,296, the taxpayer would continue to pay to the City $473. **This type of tax is the City's second largest revenue source.**

3. **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. The change in the housing market affected the Real Estate Transfer Tax and it substantially decreased from a high of $328,403 in 2005. An increase in transfers from a low in 2009 and again in 2015 have improved this revenue source. This type of tax receipt fluctuates depending on the number of high-

2020 GENERAL FUND BUDGET NARRATIVE

valued properties sold and on the total number of properties transferred in the City. Reviewing the land sales for 2019 thus far, the City may perform better than budget. Therefore, we will increase the 2020 Budget number from the 2019 Budget figure.

4. **Local Services Taxes**- This tax is assessed on each employed individual by the political subdivision of the individual's place of employment. The combined rate for the City and the School District is $52 annually. The City receives $47 for each person who is employed in the City. The City experienced a decrease in this tax after 2008; most likely from the changes in the law regarding income exemption. This revenue source is difficult to predict due to fluctuations in employer reporting and payments. Based on monies received thus far in 2019 and utilizing the receipt schedule from 2018, the City projects the LST receipts to slightly increase for Budget Year 2020. **This tax is the City's third largest revenue source.**

5. **Rental Property Licenses**- This license requirement and the associated regulations allows Code Inspectors and City Police Officers to better enforce property maintenance and disruptive conduct in rental properties throughout the City. A fee of $40.00 per dwelling unit is required with the license application. Unfortunately,about 1% of owner-occupied units are converting to renter-occupied each year. Additionally, City staff members have increased their enforcement efforts and are capturing rental units not previously registered. The increase revenue reflects the additional units added to the rolls. This revenue is projected to increase in Budget Year 2020 compared to Budget Year 2019.

2020 GENERAL FUND BUDGET NARRATIVE

6. **Cable TV Franchise Fee**- The typical franchise agreement between municipalities and the cable provider is 15 years in duration. The City negotiated a new 15 year contract in 2010 and was able to add additional revenue sources to the definition of gross revenue, which increased revenue to the City starting in the second quarter of 2011. Additionally, the City was able to negotiate discounted internet service to two city properties. This change in the franchise agreement increased the fee by about 46% in the first full year. However, over the past 2-3 years, cable television subscribers are leaving Comcast at a faster pace, reflecting the impact of a consumer shift from traditional TV services to online channels and streaming services. The City projects this revenue to continue to decrease. Also there has been a recent clarification of federal rules that may impact courtesy services going forward. The City Police & Fire receive free basic cable television service from Comcast and this may terminate in upcoming years.

7. **Rent of Buildings**- The City rents space monthly in the Municipal Building and in other publicly-owned buildings to several tenants. This revenue is projected to slightly increase due to a re-categorization of special camp revenue moved from daily rentals to longer term.

8. **Intergovernmental Revenues**- Due to an increase in the number of units, the state aid calculation will increase slightly. Also the City was receiving 2 reimbursements authorized by Act 147 of 1988 and Act 64 of 2002 to comply with the special ad hoc municipal police and fire fighter post retirement adjustment payments for qualified retirees. The Act 64 reimbursement was for mandated cost-of-living-adjustments (COLAs) and 2015 was the last year for municipalities to receive aid for the mandated COLAs. The City will continue to receive the other post-retirement

2020 GENERAL FUND BUDGET NARRATIVE

adjustment for qualified police and fire retirees. These two reimbursements together had totaled approximately $35,000. The remaining reimbursement is now less than $6,000.

9. **Charges for Services**- Due to an increase in the number of zoning and building permits issued over the last couple years, the revenue for these two types of permits will increase. Additionally, the 2020 Budget reflects an increase in curb inspection permits due to the the resurfacing project to commence in 2021. The 2020 Budget continues to reflect the pool being closed for the season and therefore, swimming pool revenue will remain at zero.

10. In 2020, **overall revenues propose to increase** by $417,924 or a 3.45% increase from the 2019 Budget.

2020 GENERAL FUND BUDGET NARRATIVE

General Fund Expenditures

In comparing the 2020 Budget to the 2019 Budget:

1. **All Departments and Uniformed Retirees**

a. The City accrues an amount for medical costs based on claim experiences. Over the prior three years, claim experiences have shown the need to increase the money allocated in order to cover the medical benefit we provide to our employees and retirees. In 2018, we increased the yearly amount from $12,000 to $13,656 per full-time employee in each department and for retired uniform employees. In 2019, the City allocated $18,996 for each full-time employee in each department and for retired uniform employees. However, in 2019, we noticed a slight decrease to the amount of claims and have determined that a slightly lower amount may be allocated to the special fund. The 2020 Budget will decrease the yearly amount to $16,800 for each full-time employee in each department and for retired uniform employees. This represents a 11.56% decrease.

2. **Administration Department**

a. Legislative expenditures will increase due to all Council members' salary reflecting the higher amount of $2,000/year. Also additional software may be needed for the video and sound recording equipment added to Council Chambers in 2019.

b. Legal Services will increase by $4,800 from what was budgeted in 2019 due to additional matters proceeding to court and requiring representation from the City Solicitor.

2020 GENERAL FUND BUDGET NARRATIVE

c. The Coleman Memorial Park Board of trustees requests an additional $5,000 above their annual contribution of $46,000 for assistance with tree removal. The 2019 Budget reflected an additional allotment of $10,000 for help with the amphitheater door replacement. Additionally, the Lebanon Library requests an increase of $4,000 in their annual contribution for a total of $33,000. Total Culture & Recreation Contributions will decrease by $500 or about 1/2 percent. $6,000 will remain in the 2020 Budget to be utilized for playground programs as a means to address the pool remaining closed in 2020. Programs include a playground program at Progressive Playground, a Science Camp at Stoever's Dam Park with a special feature, "Critters Beyond Your Back Yard."

d. With the pool remaining closed for 2020, the costs for the pool will remain constant when compared to the 2019 Budget.

e. The City continues to negotiate with upstream owners of the Stoever's Dam Project for inundation easements. Expenditures will decrease at Stoever's Dam/Nature Barn by $29,083 or 13.61 % due to partial construction of the dam improvement project moving into year 2021. The project will increase the height of the earthen dam breast, maintain piping, remove sediment and enlarge the dam easement area by a small amount in several areas. Total costs between the years 2017-2021 for engineering, design, permitting, sediment removal and construction is expected to be around $245,000. Permitting will be completed in 2019/2020. Actual construction will commence in 2020.

f. The Financial Administration division in the Administrative Department will increase by $14,877 or 6.51%. This is mainly to address the need to update an appraisal of city-owned

2020 GENERAL FUND BUDGET NARRATIVE

buildings, properties and vehicles for insured values (suggested every 10 years). The first one was completed in 2010.

g. Commercial, general liability, auto-type insurances and VFIS will increase by $24,505 and the medical insurance for retirees will decrease by $181,262 mainly due to the decrease in the amount accrued for medical costs.

h. Although the City has cyber-terrorism insurance in place, after the County's virus scare a couple month's ago, the City performed an assessment of its systems and determined that computers need to be replaced with increased frequency and security suite software needs to be maximized. Computer equipment will increase by $8,000 due to the need to upgrade additional computers. Although security software will be improved and the City's web site content will be migrated to a new format, a decrease will be recognized in this division because no major server upgrades are intended for 2020 as they were in 2019 and the City's lease of accounting software will terminate in 2019. Overall, IT expenses will decrease by $25,362 or 28.87%.

i. Overall, the Administration Department Budget will decrease by $176,337 or 4.46%; mainly due to the decrease in the medical benefit for retirees.

3. **Police Department**

a. In order to attract police officer candidates, the City proposes to reimburse candidates for the cost of Act 120 training. It is estimated that two candidates potentially would score high enough on the Eligibility List for an additional $10,000 to be allotted in the training line item.

2020 GENERAL FUND BUDGET NARRATIVE

b. Up until a decade ago, the City used to replace three police cruisers each year. Due to budget constraints, we modified the replacement schedule to two vehicles each year. For the past two years, we have struggled to find car manufacturers who are making police-pursuit sedans. Due to this challenge, the City obtained two SUVs in 2019. An SUV cost more than a sedan-type vehicle. Therefore, the City proposes to only replace one vehicle in 2020. It is proposed to transfer a Supervisor's SUV to the K-9 Unit and then replace the Supervisor's vehicle with a new vehicle in 2020. This line item also reflects the costs to convert the unit into a K-9 unit. Additionally, the City would replace 9 mobile data terminals in the cruisers. Lastly, the lease payments for two cruisers, which commenced in Budget Year 2014 ends in August 2019. This line item will show a $16,378 decrease or 18.13% due to the above stated reasons.

c. The City does not anticipate a request from the County to share in costs for central booking for 2020 and thus, did not include this expenditure in the Budget.

d. Overall, the Police Department expenditures will decrease by $4,240 or 0.09%. The decrease in the accrual for medical costs helps offset the increases in police salaries in the department.

4. **Bureau of Fire-Public Safety Department**

a. The City maintains three fire stations. Building and Grounds Maintenance for Fire Station #1 (8th and Orange) will increase by $4,725 or 16.31% due to anticipated increases in utilities and the need to replace exhaust filters in the boiler. Building and Grounds Maintenance for Fire

2020 GENERAL FUND BUDGET NARRATIVE

Station #2 (9th & Mifflin) will increase by $38,400 or more than 165% due to the need to replace exhaust filters in the boiler and to replace the roof at a cost of $34,485. Fire Station #3 (7th & Maple) will recognize a decrease in their budget of $36,050 due to having replaced a roof in 2019 and not needing any major repairs in 2020.

b. The lowering of the accrual for medical costs represents a decrease of $48,312.

c. The City will fill a Volunteer Assistant Fire Chief vacancy so the $4,000 stipend is budgeted.

d. The volunteer companies are struggling not only with manpower, but with finances as well. The collective group has asked the City to pick up the costs of the fuel used in the volunteers' apparatus that the City utilizes to respond to calls and for inspections. The City will budget an additional $8,000 for the cost of this fuel.

e. The City proposes to use its grant in 2020 to install security access devices at the fire stations. The volunteer companies will pick up the city's match. Therefore, the safety equipment line item will decrease by $15,000 or 37.5%.

f. The Bureau of Fire will increase by $121,776 or 4.65% mainly due to the increases in salaries. Including the three fire stations, the fire budget will increase by $128,851 or 4.74%.

2020 GENERAL FUND BUDGET NARRATIVE

g. The City employs one full time Supervisor/Inspector and five part time Code Inspectors in the Public Safety Department. By adding one full time and one part time inspector positions since 2010, the City has increased the number of new cases by 142%. This significant increase has caused growing pains within the department and has made it difficult to effectively manage. The City added the Supervisory role to help guide, support, and develop staff to ensure both employee and the City's success as it relates to the property maintenance enforcement program. The Supervisor will oversee the City's performance standards for tasks, jobs and roles of the inspectors. Additionally, a part time Aide will be added to the division in 2020 to assist with administrative tasks. Please note that 3 PT inspectors are paid through CDBG funding.

h. Overall, the Health and Housing division will remain constant in 2020.

i. Emergency Medical Services are in crisis all over our state. Ambulance services began mainly in the 1950s with community volunteers transporting the sick & injured as quickly as possible to a hospital. Today, EMS are highly regulated and skilled personnel who administer emergency care both on-site and throughout transport. Following passage of the first EMS law in 1985, EMS became more regulated and many agencies shifted from volunteer based to paid personnel. Around this time, agencies also began to separate from their fire companies and hospitals to become independent organizations. Going from strictly a transport service to a health care provider increased costs. Better care brings higher expenses and unfortunately, not all of their expenses are covered by insurance or Medicaid and Medicare reimbursements.
In 2008, the state legislature changed our municipal codes and municipalities are now responsible for ensuring that emergency medical services are provided by the means and to the extent determined by the municipality, including the appropriate financial and

2020 GENERAL FUND BUDGET NARRATIVE

administrative assistance for the services. FASP has requested that the City and other partner municipalities contribute $4.00/per capita towards ambulances and other capital equipment. This would represent $101,908 to the City of Lebanon.

j. Overall, the Public Safety Department Budget will increase by $230,058 or 7.63%.

5. **Public Works Department**

a. Engineering will increase by $39,938 or 21.42% due to the increase in engineering fees related to the inspection of curbs to be repaired and/or replaced due to the 422 E resurfacing project and the assessment of curb work for the 422 W portion.

b. A Fuel System Upgrade at the Highway Garage located at 10th & Oak was not completed in 2019 and is proposed for 2020. We are estimating this project to cost $40,000 for an upgrade to the software and the hardware, which has not been updated since its installation in 1960. This will increase contracted services by $24,500 or 140%.

c. Traffic Control will increase by $35,883 or 11.74% mainly due to the increase in traffic control operating supplies, traffic signal upgrades, and the cost of a parking kiosk in one parking lot. Additionally, the project to pave 9th & Walton lot is re-scheduled from 2019 to 2020.

d. Highway maintenance will increase by $13,371 or 5.25%. This is mainly due to the increase of manpower assistance for fall and winter services and a slight increase in sinkhole repairs.

2020 GENERAL FUND BUDGET NARRATIVE

e. The Street Cleaning category will remain constant.

f. Parks, Playgrounds & Other Public Properties will increase by $63,857 or 27.01% due to the need to replace curbing along Walnut St. on city-owned properties, sidewalk improvements at several locations and the need to trim trees at "Park Place" (Chestnut Street Island).

g. The Municipal Building division will increase by $54,700 or 40.55%. The increase is due to the need to upgrade the two public elevators over a 3 year period of time.

h. In a developed, urban environment, such as the City of Lebanon, each developed property generates stormwater run-off and therefore, uses or is in some fashion connected with, serviced by or benefited by the City's stormwater sewerage system. Stormwater is heavily polluted when there has not been rain for a period of time and sediment, yard waste, animal waste, pesticides, herbicides, oil and grease can be found in stormwater. Impervious surface is a primary indicator of the generation of stormwater and usage of the system.

Urbanized areas (MS4s) are required to obtain a permit from PA DEP to discharge stormwater into the Commonwealth's waters. Starting in 2004, the City had to develop, implement and enforce a Stormwater Management Program (SWMP) designed to reduce sediment and contaminates from reaching the Commonwealth's waters. The permit requires the program to contain these 6 minimum control measures:

2020 GENERAL FUND BUDGET NARRATIVE

1-Public Education and Outreach on Stormwater Impacts
2-Public Involvement/Participation
3-Illicit Discharge Detection and Elimination (IDD&E)
4-Construction Site Stormwater Runoff Control
5-Post-Construction Stormwater Management (PCSM)
6-Pollution Prevention/Good Housekeeping

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

2020 GENERAL FUND BUDGET NARRATIVE

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

All other MS4 costs plus the City's SWM fees will be paid from the General Fund. The MS-4 category in the General Fund does not include the salaries and benefits of the full time employees that may perform MS4 requirements on an as needed basis during the course of the year. Those hours will be documented separately when they occur. This category will increase by $10,505 or 15.19% due to additional catch basin repairs and replacement of a headwall in the Brandywine Creek.

i. The Recycling Program will increase by $13,300 or 16.02% due to an upgrade to the camera system at the yard waste disposal facility and the addition of cameras at the recycling yard.

j. Overall the Public Works Budget will increase by $254,276 or 13.88%

2020 GENERAL FUND BUDGET NARRATIVE

6. **Interfund Transfers-** the money "saved" from closing the pool for the 2020 season will enable $100,000 to be transferred into the Capital Reserve Fund to assist with the costs to refurbish the pool or for the demolition of the pool structure. Also $30,000 will be transferred into reserve for future purchase of a police pursuit vehicle.

7. In 2020, **total expenditures in all departments propose to increase** by $333,757 or 2.41% from the 2019 Budget.

General Notes

1. Salary and benefit expenditures in the General Fund Budget represent 80.37% of the expenditures. This is the lowest percentage since my Administration has prepared the budget packages. That percentage has ranged between a low of 82.64% (2019) and a high of 84.50% (2013) over the last 10 years. The decrease in the percentage allotted towards salaries and benefits indicates a larger percentage of the budget is allocated to operational and capital expenditures.

2. **The City will utilize its carryover to balance the 2020 Budget.**

3. **Consumer Price Index**- The August 2019 Consumer Price Index (posted in mid-September) for the Philadelphia-Camden-Wilmington area, which is an indicator of the cost-of living, increased by 2.29% in our regional area. The CPI for the Northeast Urban area for September (posted mid-October) increased by 1.37%.

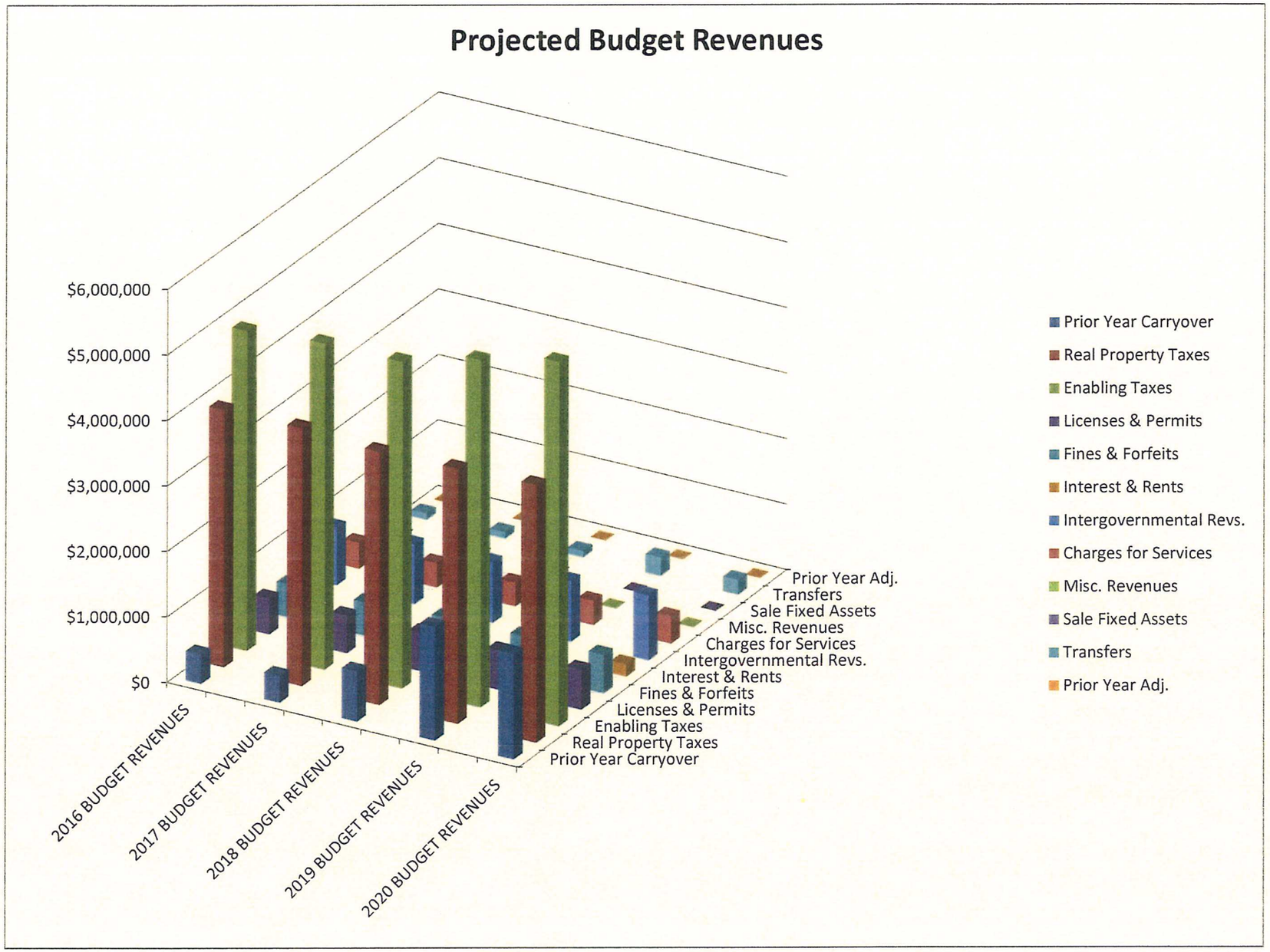
GENERAL FUND

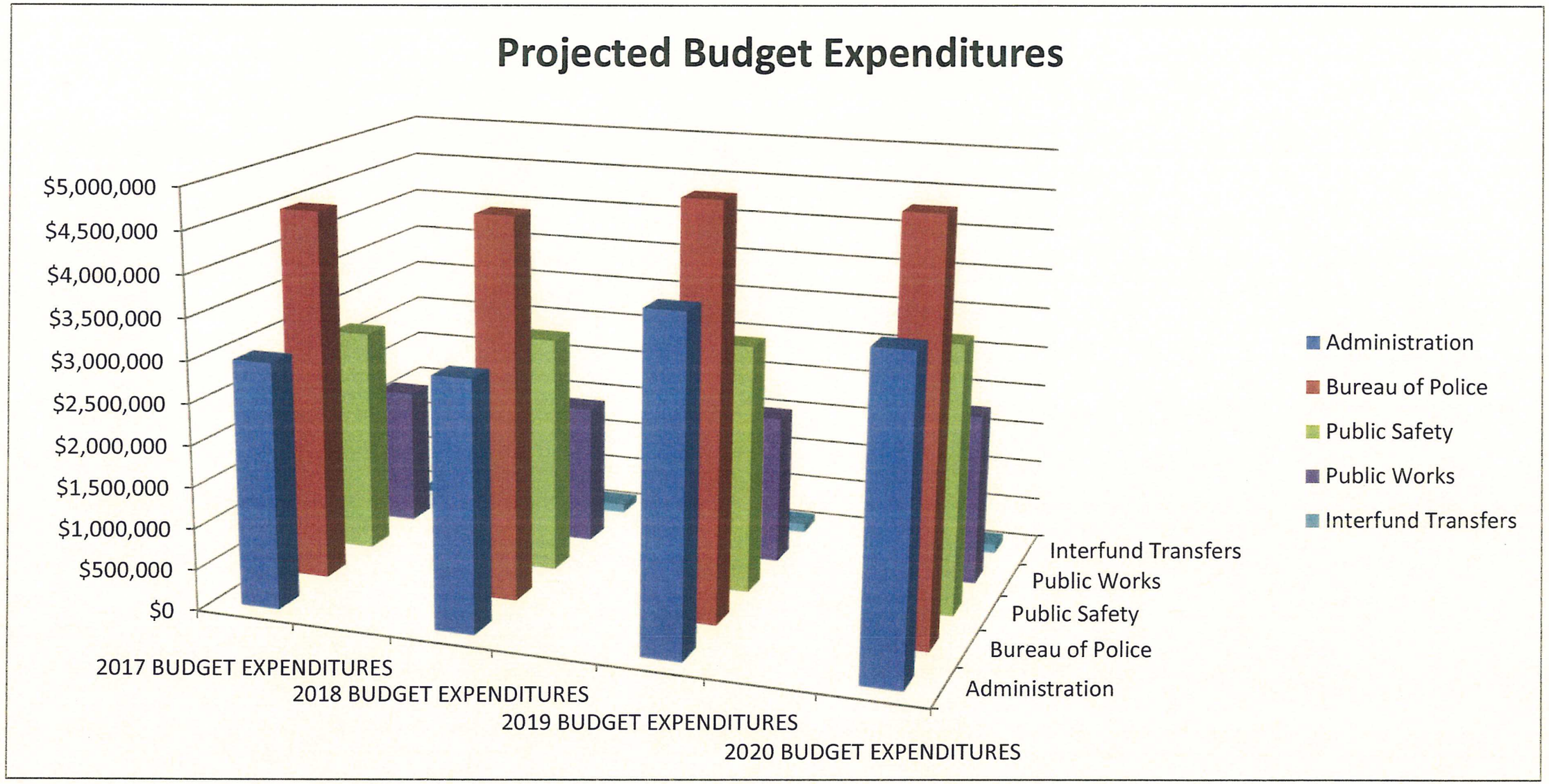
$14.1 MILLION

2020 Budget

$14.1 MILLION

2020 Budget


Projected Budget Revenues
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$0
2016 BUDGET REVENUES
2017 BUDGET REVENUES
2018 BUDGET REVENUES
2019 BUDGET REVENUES
2020 BUDGET REVENUES
Prior Year Adj.
Transfers
Sale Fixed Assets
Misc. Revenues
Charges for Services
Intergovernmental Revs.
Interest & Rents
Fines & Forfeits
Licenses & Permits
Enabling Taxes
Real Property Taxes
Prior Year Carryover
Prior Year Carryover
Real Property Taxes
Enabling Taxes
Licenses & Permits
Fines & Forfeits
Interest & Rents
Intergovernmental Revs.
Charges for Services
Misc. Revenues
Sale Fixed Assets
Transfers
Prior Year Adj.


Projected Budget Expenditures
$5,000,000
$4,500,000
$4,000,000
$3,500,000
$3,000,000
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$0
2017 BUDGET EXPENDITURES
2018 BUDGET EXPENDITURES
2019 BUDGET EXPENDITURES
2020 BUDGET EXPENDITURES
Interfund Transfers
Public Works
Public Safety
Bureau of Police
Administration
Administration
Bureau of Police
Public Safety
Public Works
Interfund Transfers

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
		GENERAL FUND REVENUES								
Real Property Taxes	1 0 301 10 00	Real Estate Tax, Current	County Assessed Values as of 10/04/2019 = $860,563,200 @ 4.581 Mils @ 94% Collection Rate	$ 3,716,809	$ 3,731,726	$ 3,707,279	$ 3,732,787	$ 3,695,125	$ 3,636,294	$ 3,705,705
	1 0 301 40 00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 65% of past due 2019 taxes($236,534) & 95% of past due 2018 taxes ($96,304)	$ 192,228	$ 212,139	$ 223,637	$ 235,735	$ 221,158	$ 182,477	$ 245,235
	1 0 301 70 00	Real Est Tax Discount PRD	2% of 2020 taxes collected by 4/30/2020 (82% collected by 5/09/2019)	$ (64,205)	$ (64,452)	$ (64,357)	$ (65,614)	$ (64,468)	$ (64,004)	$ (64,653)
	1 0 319 01 00	Penalties/Interest-Real Prop Taxes	Delq taxes of $236,534 (2019) and $96,304 (2018) is charged a 10% penalty + 8% interest upon collection	$ 52,619	$ 59,068	$ 60,947	$ 58,292	$ 39,809	$ 45,829	$ 44,142
			Total Real Property Tax Revenue	**$ 3,897,451**	**$ 3,938,481**	**$ 3,927,506**	**$ 3,961,200**	**$ 3,891,624**	**$ 3,800,596**	**$ 3,930,429**
Enabling Taxes	1 0 310 10 00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	$ 158,412	$ 193,800	$ 274,673	$ 224,346	$ 195,000	$ 181,268	$ 200,000
	1 0 310 20 00	Earned Income Tax	Keystone Collections, payments are received weekly	$ 4,482,386	$ 4,945,312	$ 5,093,874	$ 5,422,042	$ 4,650,000	$ 4,308,960	$ 4,948,000
	1 0 310 23 00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement	$ 54,928	$ 337,898	$ 356,574	$ 54,928	$ 54,928	$ -	$ 54,928
	1 0 319 12 00	EIT -Delinquent Interest Income	Interest on EIT Settlement	$ -	$ 141,987	$ 179,368	$ -	$ -	$ -	$ -
	1 0 310 50 00	LST Tax	Keystone Collections, payments are received weekly	$ 417,901	$ 393,961	$ 413,810	$ 406,358	$ 390,000	$ 307,667	$ 395,000
	1 0 310 70 00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15	$ 6,222	$ 5,960	$ 6,490	$ 8,586	$ 7,990	$ 4,260	$ 7,990
			Total Enabling Tax Revenue	**$ 5,119,849**	**$ 6,018,919**	**$ 6,324,789**	**$ 6,116,260**	**$ 5,297,918**	**$ 4,802,155**	**$ 5,605,918**
Licenses and Permits	1 0 321 14 00	Rental Property Licenses	Billed between March and September @ $40/unit	$ 217,994	$ 228,934	$ 229,219	$ 251,620	$ 235,000	$ 244,955	$ 250,000
	1 0 321 20 00	Eating & Drinking-Public Safety	Eating establishments(approx. 181 perm) 245 licenses issued in 2018, 231 in 2017, 216 in 2016, 204 in 2015	$ 18,800	$ 18,090	$ 18,465	$ 19,530	$ 18,500	$ 25,249	$ 20,000
	1 0 321 31 00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @$25/yr per cab (7) + Bikes @ $2/yrs (21 Bike licenses in 2018, 96 in 2017; 94 in 2016; 27 in 2015; 16 in 2014; 37 licenses in 2013 & 2012; 87 in 2011; 57 in 2010; 53 in 2009)	$ 125	$ 472	$ 421	$ 196	$ 300	$ 201	$ 200
	1 0 321 40 00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	$ 3,820	$ 3,155	$ 4,085	$ 2,950	$ 3,000	$ 3,250	$ 3,000
	1 0 321 80 00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	$ 301,286	$ 315,239	$ 329,397	$ 309,594	$ 316,000	$ 231,584	$ 290,000
	1 0 322 40 00	Dumpster Permits	Use of dumpsters on street for construction material, etc.. 73 permits in 2018; 58 in 2017; 96 in 2016; 45 in 2015; 52 in 2014; 41 in 2013; 56 in 2012; 64 in 2011	$ 2,104	$ 3,193	$ 3,557	$ 3,140	$ 3,000	$ 1,871	$ 3,000
	1 0 322 82 00	Street & Road Encroachment	Utility Cuts & Driveway Permits / $64 for a cut 2 sqyds (291 permits in 2018; 235 in 2017; 281 in 2016; 252 in 2015; 270 in 2014; 239 in 2013; 252 in 2012; 168 in 2011, 136 in 2010; 68 in 2009)	$ 20,218	$ 28,065	$ 31,501	$ 28,731	$ 30,000	$ 11,514	$ 25,000
	1 0 322 85 00	Shade Tree Permits	Remove/replace trees - $25 per permit; 9 permits in 2018; 13 in 2017	$ 233	$ 100	$ 325	$ 225	$ 350	$ 200	$ 250
			Total License and Permit Revenues	**$ 564,580**	**$ 597,248**	**$ 616,970**	**$ 615,985**	**$ 606,150**	**$ 518,824**	**$ 591,450**

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Fines and Forfeits	1	0	331	11	00	Vehicle Code Violations	Tickets for traffic violations	$ 345,240	$ 363,282	$ 408,698	$ 397,709	$ 375,000	$ 307,089	$ 380,000
	1	0	331	12	00	Ordinance Violations-Police	Criminal offenses only, incl DUI (1376 cases in 2010; 1231 in 2011; 1367 in 2012; 1349 in 2013; 1348 in 2014; 1485 in 2015; 1490 in 2016; 1426 in 2017; 1232 in 2018)	$ 81,679	$ 77,182	$ 80,172	$ 77,084	$ 80,000	$ 55,540	$ 80,000
	1	0	331	12	50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	$ 22,495	$ 15,531	$ 16,704	$ 20,262	$ 18,000	$ 9,155	$ 18,000
	1	0	331	12	60	On-Site Tickets-Public Safety	Source: Housing violations; weeds & grass; garbage; snow removal and Health Violations	$ 7,160	$ 19,445	$ 28,154	$ 24,910	$ 17,000	$ 15,230	$ 20,000
	1	0	331	13	00	State Police Fines	City's portion of State Fines	$ 12,560	$ 10,939	$ 13,585	$ 13,350	$ 10,000	$ 6,682	$ 11,000
	1	0	331	14	00	Parking Meter Violation Fines	Tickets for expired meters	$ 83,155	$ 88,988	$ 84,611	$ 74,975	$ 74,000	$ 52,226	$ 74,000
	1	0	331	14	60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	$ 3,659	$ 4,699	$ 2,421	$ 3,585	$ 5,000	$ 3,156	$ 5,000
	1	0	331	15	00	Impounded Vehicle Fees	$25 to impound, $5/day fee for towed vehicles maintained in our yard -no charge to victims	$ -	$ -	$ -	$ -	$ 50	$ -	$ 50
							Total Fine and Forfeit Revenues	**$ 555,948**	**$ 580,067**	**$ 634,345**	**$ 611,876**	**$ 579,050**	**$ 449,078**	**$ 588,050**
Interest and Rents	1	0	341	01	00	Interest Income	First National Bank interest on General Fund	$ 3,123	$ 3,987	$ 12,746	$ 35,128	$ 15,000	$ 39,231	$ 34,000
	1	0	342	10	00	Rent of Land	Rite Aid Lease - $330.62 /month	$ 3,536	$ 2,976	$ 4,959	$ 3,967	$ 3,967	$ 1,974	$ 3,967
	1	0	342	20	00	Rent of Buildings	Keystone, CDBG, Central Booking, IU12, & NE Park	$ 42,020	$ 43,528	$ 45,789	$ 44,462	$ 33,958	$ 34,532	$ 42,000
	1	0	363	23	05	7th & Willow St. Parking Lot	51 spaces available / 47 rented @ $35 /month	$ 18,035	$ 18,499	$ 18,464	$ 19,777	$ 19,740	$ 15,575	$ 19,740
	1	0	363	23	10	8th & Spring St. Parking Lot	19 spaces available /19 rented @ $35/ month	$ 7,098	$ 6,551	$ 7,350	$ 7,072	$ 7,980	$ 5,660	$ 7,980
	1	0	363	23	15	6th & Crowell St. Parking Lot	11 spaces available / 5 rented @ $25/ month	$ -	$ -	$ 500	$ 625	$ 600	$ 825	$ 1,500
	1	0	363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 4 rented @ $25/ month	$ 2,000	$ 900	$ 400	$ 2,370	$ 1,500	$ 1,125	$ 1,200
	1	0	363	23	25	7th & Walnut St. Parking Lot	10 spaces available / 10 rented @ $32 /month	$ 2,234	$ 2,602	$ 3,238	$ 3,781	$ 3,840	$ 2,121	$ 3,840
	1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available / 20 rented @ $25 /month	$ 7,720	$ 6,600	$ 6,985	$ 6,560	$ 6,300	$ 5,655	$ 6,000
	1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ $25 /month	$ 10,585	$ 8,670	$ 9,950	$ 12,005	$ 10,800	$ 8,420	$ 11,400
	1	0	363	23	60	9th & Walton St. Parking Lot	33 spaces available / 27 rented @ $32/ month	$ 5,967	$ 9,751	$ 8,984	$ 11,445	$ 10,752	$ 7,509	$ 10,368
	1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ $35/ month	$ 28,677	$ 29,628	$ 27,810	$ 36,738	$ 32,760	$ 26,808	$ 32,760
	1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 29 rented @ $25/ month	$ 7,740	$ 6,630	$ 6,395	$ 7,946	$ 7,500	$ 5,755	$ 8,700
	1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 18 rented @ $25/ month	$ 4,920	$ 4,705	$ 5,240	$ 5,045	$ 4,800	$ 4,160	$ 5,400
	1	0	363	23	90	Penalty Charges on Parking Lots	$5 Late Fee	$ 25	$ 603	$ 415	$ 150	$ 120	$ 421	$ 350
							Total Interest and Rent Revenues	**$ 143,680**	**$ 145,629**	**$ 159,225**	**$ 197,072**	**$ 159,617**	**$ 159,771**	**$ 189,205**
Intergovernmental Revenues	1	0	351	02	00	Federal JAG Grant 0203-410-18-07	Overtime Reimbursement for Police	$ 1,713	$ -	$ -	$ -	$ -	$ -	$ -
	1	0	351	02	02	Federal DHS Task Force	Emergency Services Unit - reimb for ES training OT	$ 5,671	$ -	$ -	$ -	$ 1,000	$ -	$ 1,000
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance 0201-410-23-80	Reimburse 50% of cost of Bulletproof Vests (total cost = $845 *11 vests)	$ 3,090	$ 1,431	$ -	$ 6,188	$ 2,535	$ -	$ 4,648
	1	0	351	12	00	FEMA	Emergency Disaster Relief	$ 29,221	$ 20,607	$ -	$ -	$ -	$ -	$ -
	1	0	354	16	00	State Grant		$ 65,282	$ -	$ -	$ -	$ -	$ 28,185	$ -
	1	0	354	02	00	State Reimbursement - Buckle UP Program 0203-410-18-06	Overtime Reimbursement for Police Special Detail	$ 795	$ 3,433	$ 1,852	$ 2,173	$ 3,500	$ 1,392	$ 2,900

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Intergovernmental Revenues	1 0 354 02 01	State Reimbursement - Smooth Operator Program 0203-410-18-08	Overtime Reimbursement for Police Aggressive Driving Special Detail	$ 2,907	$ 5,173	$ 5,982	$ 5,871	$ 5,000	$ 1,411	$ 4,500
	1 0 354 15 00	Recycling Grant	State Grant - Performance: 31% in 2018; 33% IN 2017; 31% in 2016; 30% in 2015 & 2014; 33% in 2013; 38% in 2012 34% in 2011, 35% in 2010, 35% in 2009	$ 33,606	$ -	$ 30,956	$ 36,335	$ 33,000	$ 74,614	$ 33,000
	1 0 355 01 00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes	$ 9,407	$ 10,157	$ 10,048	$ 10,363	$ 10,363	$ -	$ 9,133
	1 0 355 04 00	Liquor Control Board	State Liquor License fees; Feb-July & Aug-Jan	$ 9,650	$ 8,750	$ 7,850	$ 9,350	$ 8,000	$ 8,150	$ 9,500
	1 0 355 05 00	PA General Municipal Pension System 0108-483-10/20	$5,120 per unit /police & firemen counted as two units /36 Police; 21 Fire; 24 non-uniformed	$ 548,917	$ 638,698	$ 624,002	$ 623,024	$ 627,656	$ 686,147	$ 686,147
	1 0 355 05 50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	$ 35,178	$ 11,400	$ 9,150	$ 7,050	$ 6,950	$ 6,500	$ 5,925
	1 0 355 07 00	Volunteer Fire Relief 0302-411-52-00	Foreign Fire Insurance Premium Tax	$ 85,084	$ 83,436	$ 75,230	$ 69,568	$ 69,568	$ 72,160	$ 72,160
	1 0 357 03 00	County Liquid Fuel Tax Grant 0406-439-45-00	County Aid for Road Projects: Standard allotment is $25,477, Per State Auditor, this County Aid Grant money must be expended thru the General Fund	$ 25,477	$ -	$ 25,477	$ 50,954	$ 25,477	$ 25,477	$ 25,477
	1 0 358 10 01	County Drug Task Force	Contract payment	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 11,042	$ 10,000
	1 0 358 10 02	County Drug Task Force 0203-410-18-04	Reimb of Overtime for County DTF Participation	$ 7,305	$ 8,896	$ 11,439	$ 7,654	$ 6,000	$ 4,739	$ 6,000
	1 0 358 10 03	County DUI Reimbursement 0203-410-18-05	Reimb of Overtime for County DUI Enforcement	$ -	$ -	$ -	$ 1,474	$ 500	$ -	$ 500
	1 0 359 00 00	Payment in Lieu of Taxes	Local Churches and Non Profits	$ 128,387	$ 127,928	$ 139,583	$ 131,939	$ 117,000	$ 26,036	$ 117,000
			Total Intergovernmental Revenues	**$ 1,001,690**	**$ 929,909**	**$ 951,569**	**$ 971,943**	**$ 926,549**	**$ 945,853**	**$ 987,890**
Charges for Services	1 0 361 32 00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering	$ 6,910	$ 7,181	$ 3,180	$ 4,838	$ 3,000	$ 1,250	$ 3,000
	1 0 361 33 00	Zoning Permits	Min $30 to Max $5,000 each	$ 23,285	$ 20,970	$ 25,610	$ 18,511	$ 10,000	$ 20,150	$ 18,000
	1 0 361 34 00	Zoning Hearing Board Fees	Applicant fee to cover portion of the cost of the public hearing. Est. 12 per year @ $350/each	$ 5,630	$ 4,220	$ 5,600	$ 6,076	$ 5,250	$ 5,228	$ 4,200
	1 0 361 50 00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co	$ 9,549	$ -	$ -	$ -	$ 100	$ 5	$ 100
	1 0 361 70 00	Reproduction of Records	Photo Copies -Admin	$ 57	$ 167	$ 64	$ 116	$ 100	$ 48	$ 100
	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	$ 6,284	$ 4,941	$ 6,656	$ 9,849	$ 6,500	$ 5,071	$ 6,500
	1 0 362 11 00	Police Reports- Copies	Accident reports: $15/accident rept & $10/Verification letter for crimes	$ 12,488	$ 11,696	$ 11,802	$ 11,985	$ 12,000	$ 8,932	$ 12,000
	1 0 362 13 00	Security Alarm Fees	False Alarm fees: 3 free 4-5 = $50	$ 2,875	$ 3,300	$ 3,075	$ 2,750	$ 3,000	$ 2,575	$ 3,000
	1 0 362 14 00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms 0209 division * 50%	$ 28,648	$ 65,953	$ 53,109	$ 32,837	$ 56,178	$ 45,154	$ 54,518
	1 0 362 15 00	Stray Dog Service Chg.	1st = $50; 2nd = $75; 3rd = $100	$ 980	$ 1,125	$ 1,501	$ 1,188	$ 1,100	$ 998	$ 1,000
	1 0 362 20 00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment	$ -	$ -	$ 846	$ 450	$ 800	$ 352	$ 500
	1 0 362 21 00	Fire Reports - Copies	Insurance reports - $25 per report 2020 est. of 24 reports	$ 500	$ 400	$ 550	$ 699	$ 600	$ 325	$ 600
	1 0 362 22 00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.	$ 13,407	$ 14,400	$ 11,740	$ 15,960	$ 14,000	$ 13,515	$ 14,000

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Charges for Services	1 0 362 41 00	Building Permits	Structures	$ 55,790	$ 52,844	$ 57,924	$ 33,513	$ 20,000	$ 38,004	$ 30,000
	1 0 362 47 10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits	$ -	$ -	$ -	$ -	$ -	$ 25	$ 400
	1 0 362 49 00	Housing Board of Appeals	Appeal code	$ 450	$ -	$ -	$ -	$ -	$ -	$ -
	1 0 362 51 00	Buyer Notification Certificates	Source: Real estate escrow companies.	$ 11,150	$ 12,840	$ 14,175	$ 13,190	$ 13,000	$ 11,375	$ 14,000
	1 0 362 52 00	Public Safety Service Fee Violations	Combine with acct # 362-59-10	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1 0 362 59 00	Condemnation Lift Fee	Source: Landlords & Homeowners for Condemnation Lift Fee. $250 each	$ 2,000	$ 2,500	$ 3,250	$ 3,000	$ 2,500	$ 4,750	$ 4,500
	1 0 362 59 10	Public Safety Interest Charges	Late payment fees	$ 3,749	$ 3,957	$ 10,329	$ 12,312	$ 6,000	$ 16,174	$ 12,000
	1 0 362 60 00	Payment for Contracted Services	Pass Thru items by Krall, etc...	$ 5,703	$ 11,984	$ 19,096	$ 17,558	$ 11,000	$ 8,805	$ 13,000
	1 0 363 10 00	Sidewalk, Curb Repair Inspection Permit	Sidewalk & Curb Repair/$25 for 1st 50' / 42 permits in 2018; 35 in 2017; 53 in 2016; 49 in 2015; 38 in 2014; 23 in 2013; 28 in 2012; 30 in 2011; 23 in 2010; 16 in 2009	$ 2,473	$ 2,998	$ 2,000	$ 1,865	$ 2,000	$ 6,527	$ 15,000
	1 0 363 21 10	Meters #1 8th & 9th St		$ 26,246	$ 30,618	$ 30,848	$ 29,800	$ 28,000	$ 25,107	$ 30,000
	1 0 363 21 11	Meters #9 8th & Walton St		$ 9,469	$ 9,561	$ 7,783	$ 9,614	$ 8,000	$ 6,899	$ 9,100
	1 0 363 21 20	Meters #2 6th, 7th & 10th Sts		$ 24,661	$ 25,798	$ 24,387	$ 25,296	$ 26,000	$ 19,725	$ 26,000
	1 0 363 21 30	Meters #3 Walnut & Chestnut Sts		$ 21,263	$ 26,294	$ 20,634	$ 22,145	$ 22,000	$ 16,333	$ 22,000
	1 0 363 21 40	Meters #4 Cumberland & Willow Sts		$ 52,293	$ 56,137	$ 50,752	$ 54,588	$ 54,000	$ 40,797	$ 54,000
	1 0 363 21 60	Meters #6 Hospitals		$ 2,314	$ 2,341	$ 1,856	$ 1,715	$ 1,800	$ 1,140	$ 1,500
	1 0 363 21 70	Meters #7 7th & Walton St		$ 22,558	$ 19,148	$ 17,529	$ 19,397	$ 19,000	$ 12,307	$ 19,000
	1 0 363 21 80	Meters #8 8th & Spring St		$ 7,563	$ 7,852	$ 7,591	$ 7,136	$ 7,000	$ 4,602	$ 6,500
	1 0 363 21 90	Sale of Tokens		$ 8,249	$ 9,030	$ 9,398	$ 7,876	$ 6,000	$ 4,877	$ 7,000
	1 0 363 22 00	Special Parking Permits	Meter permits @ $5 /day (1,241 permits 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 (40 students in 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 installation/renewals	$ 7,090	$ 8,895	$ 6,985	$ 8,450	$ 7,000	$ 7,562	$ 7,000
	1 0 364 30 00	Solid Waste Collection & Disposal Fee	8th & Walton Trash Center	$ 2,500	$ 2,900	$ 5,500	$ 3,540	$ 3,600	$ 3,260	$ 3,600
	1 0 364 50 00	Sale of Recyclable Materials	P/U of recyclables by Cougles, Consolidated Scrap and Lebanon Refuse + Green Waste Fee for residents @ $35/year (258 GW in 2018; 240 in 2017; 260 in 2016; 315 in 2015; 312 in 2014; 337 in 2013; 272 in 2012 & 258 in 2011)	$ 19,541	$ 20,521	$ 25,898	$ 21,186	$ 15,000	$ 12,988	$ 15,000
	1 0 367 11 00	Swimming Pool Fees	Summer Pass, Daily Activity, and Group rentals	$ 41,990	$ 38,840	$ 28,810	$ -	$ -	$ -	$ -
	1 0 367 11 10	Concession Stand Sales		$ -	$ -	$ 5,094	$ -	$ -	$ -	$ -
	1 0 367 14 00	Rec Property Daily Rentals	Park & Pavilion Rentals: Optimist Bldg & Nature Barn & Garden Plots	$ 1,180	$ 1,775	$ 2,460	$ 2,430	$ 2,000	$ 5,225	$ 4,000
	1 0 367 14 50	Rec Camping & Other Fees	Stoever's Dam Camping Permits	$ 3,822	$ 3,239	$ 3,691	$ 2,985	$ 1,500	$ 3,956	$ 1,500
			Total Charge for Service Revenues	**$ 442,667**	**$ 484,425**	**$ 479,723**	**$ 402,853**	**$ 368,028**	**$ 354,041**	**$ 412,618**

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Miscellaneous Revenue	1 0 380 00 00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	$ 1,009	$ 374	$ 1,129	$ 2,618	$ 500	$ 176	$ 500
	1 0 380 20 20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	$ 62,499	$ 44,103	$ 3,873	$ 23,013	$ 6,000	$ 6,076	$ 6,000
	1 0 380 20 30	Civil Service Test Charges	Fee to Administer Civil Service Exam ($35 per test for fire & police)	$ 1,995	$ 700	$ 1,855	$ 350	$ 1,000	$ 280	$ 1,000
	1 0 387 00 00	Donations from Private Sources	Donations to City	$ 6,992	$ -	$ 6,470	$ -	$ -	$ 500	$ -
			Total Miscellaneous Revenues	**$ 72,495**	**$ 45,176**	**$ 13,327**	**$ 25,982**	**$ 7,500**	**$ 7,032**	**$ 7,500**
Sale Fixed Asset	1 0 391 10 00	Sale of Property, Vehicles, Equip., Land	Auction in 2021	$ 46,478	$ 916	$ 112	$ 217	$ 1,000	$ -	$ -
			Total Sale of Fixed Assets	**$ 46,478**	**$ 916**	**$ 112**	**$ 217**	**$ 1,000**	**$ -**	**$ -**
Transfers	1 0 392 30 00	Transfer from Capital Reserve Fund	Improvements @ Stoever's Dam	$ -	$ -	$ -	$ -	$ 185,550	$ -	$ 124,850
	1 0 392 85 00	Transfer from Federal Fd-CDBG	CDBG reimburse police in Northside and EZ patrol areas to the limit of allocation 2020	$ 95,000	$ 95,000	$ 96,000	$ 96,000	$ 93,000	$ -	$ 96,000
			Total Transfers From Other Funds	**$ 95,000**	**$ 95,000**	**$ 96,000**	**$ 96,000**	**$ 278,550**	**$ -**	**$ 220,850**
Prior Years Adjustment	1 0 395 00 00	Revenue - Prior Period Adjustments		$ 5,163	$ 31,874	$ 241		$ -	$ 645	$ -
	1 0 491 10 00	Expenditure - Prior Period Adjustments		$ (52,981)	$ (5,715)	$ (9,163)	$ (267)	$ -		$ -
			Net Prior Period Adjustments	**$ (47,818)**	**$ 26,158**	**$ (8,922)**	**$ (267)**	**$ -**	**$ 645**	**$ -**
			TOTAL GENERAL FUND REVENUES	**$ 11,892,020**	**$ 12,861,927**	**$ 13,194,644**	**$ 12,999,121**	**$ 12,115,986**	**$ 11,037,995**	**$ 12,533,910**
		GENERAL FUND EXPENSES								
Executive	1 100 401 10 50	Mayor		$ 56,000	$ 56,000	$ 56,000	$ 62,000	$ 62,000	$ 45,010	$ 62,000
	1 100 401 19 20	FICA (Soc Sec) Tax		$ 4,284	$ 4,284	$ 4,284	$ 4,743	$ 4,743	$ 3,566	$ 4,842
	1 100 401 19 50	Workers Compensation Ins.		$ 205	$ 202	$ 196	$ 217	$ 176	$ 142	$ 165
	1 100 401 19 60	Medical Benefit		$ -	$ -	$ -	$ -	$ 1,300	$ 1,300	$ 1,300
	1 100 401 19 61	Dental Insurance	Mayor does not have City health benefits	$ -	$ -	$ -		$ -		
	1 100 401 19 62	Life Insurance		$ 241	$ 217	$ 217	$ 217	$ 219	$ 163	$ 222
	1 100 401 19 63	Receipted Medical Benefit	Mayor does not have City health benefits	$ -	$ -	$ -		$ -		
	1 100 401 19 70	To IRA		$ 5,068	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
			Total Executive Expenditures	**$ 65,798**	**$ 65,703**	**$ 65,697**	**$ 72,177**	**$ 73,438**	**$ 55,181**	**$ 73,529**
Legislative	1 101 400 10 50	Council	$2,000 per year, 5 members	$ 3,600	$ 4,800	$ 4,800	$ 5,600	$ 7,600	$ 4,200	$ 10,000
	1 101 400 19 50	Workers Compensation Ins.		$ 120	$ 162	$ 183	$ 369	$ 338	$ 637	$ -
	1 101 400 24 00	General Expenses	Add'l. Camera Equipment to record Council Meetings	$ 52	$ 139	$ 3	$ -	$ 3,000	$ -	$ 3,000
	1 101 404 31 40	Legal Services		$ -	$ -	$ -	$ 379	$ 2,000	$ -	$ 2,000
			Total Legislative Expenditures	**$ 3,772**	**$ 5,101**	**$ 4,986**	**$ 6,348**	**$ 12,938**	**$ 4,837**	**$ 15,000**
Administration	1 102 404 31 40	Legal Services	City Business $28,800 +$4,000 Court / Labor Issues $50,000	$ 149,012	$ 75,063	$ 61,735	$ 54,048	$ 78,000	$ 46,382	$ 82,800
	1 102 405 11 00	Admin Management	Director of Administration	$ 60,192	$ 62,065	$ 64,843	$ 53,294	$ 51,590	$ 38,905	$ 56,799
	1 102 405 11 40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	$ 95,235	$ 78,023	$ 77,941	$ 88,079	$ 90,573	$ 66,338	$ 90,722

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Administration	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 95	$ 124	$ 843	$ 881	$ 500	$ 311	$ 500
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 22,023	$ 16,210	$ 22,963	$ 16,000	$ 19,116	$ 10,546	$ 17,216
	1	102	405	17	70	Sick Leave	for a total compensation	$ 770	$ 411	$ 6,005	$ 1,499	$ 3,125	$ 1,108	$ 5,511
	1	102	405	18	00	Compensatory		$ 1,410	$ 789	$ 530	$ 238	$ 1,225	$ 236	$ 365
	1	102	405	18	40	Unused Sick Leave		$ -	$ 70	$ 105	$ 160	$ 110	$ -	$ 170
	1	102	405	19	20	FICA (Soc. Sec.) Tax		$ 12,717	$ 11,531	$ 13,244	$ 12,253	$ 12,717	$ 8,780	$ 13,103
	1	102	405	19	50	Workers Compensation Ins.		$ 281	$ 249	$ 230	$ 212	$ 217	$ 147	$ 199
	1	102	405	19	60	Medical Benefit	Self-insured	$ 43,000	$ 35,000	$ 36,000	$ 53,509	$ 56,988	$ 42,741	$ 67,200
	1	102	405	19	61	Dental Benefit	Self-insured	$ 2,145	$ 1,925	$ 1,980	$ 2,387	$ 1,368	$ 1,026	$ 1,680
	1	102	405	19	62	Life Insurance	Standard Life Insurance Company	$ 634	$ 470	$ 500	$ 500	$ 511	$ 380	$ 665
	1	102	405	19	63	Receipted Medical Benefit		$ 1,138	$ 884	$ 1,099	$ -	$ -	$ -	$ -
	1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 32 cases of paper	$ 2,522	$ 2,071	$ 2,129	$ 1,621	$ 3,000	$ 1,202	$ 3,000
	1	102	405	21	50	Postage	Includes lease of postage machine ($324 yr) + ink ribbon	$ 1,559	$ 1,338	$ 1,470	$ 2,110	$ 2,200	$ 1,611	$ 2,300
	1	102	405	23	10	Vehicle - Fuel & Lubricants	Admin, Finance, CDBG, etc.	$ -	$ 30	$ 55	$ -	$ 100	$ -	$ 100
	1	102	405	24	00	General Expenses	Mileage reimbursement, pre-employment and drug testing,; etc.	$ 4,160	$ 4,731	$ 4,894	$ 2,063	$ 5,000	$ 1,908	$ 4,000
	1	102	405	25	10	Vehicle - Repairs		$ -	$ -	$ 154	$ -	$ -	$ -	$ -
	1	102	405	32	00	Communication	Monthly wireless service - Mayor / Dir of Admin	$ 1,362	$ 1,780	$ 1,434	$ 1,352	$ 1,700	$ 350	$ 1,500
	1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, meetings, notices, business cards, envelopes, permits, etc...	$ 4,725	$ 3,546	$ 6,873	$ 2,256	$ 5,500	$ 1,810	$ 4,000
	1	102	405	34	01	Ordinance Codification	Min Annual Maintenance Fee ($995) + Codification	$ -	$ 5,358	$ 995	$ 3,327	$ 6,000	$ 3,438	$ 6,000
	1	102	405	37	40	Office Equipment - Maintenance & Repairs	Copier, fax - maintenance / parts	$ -	$ -	$ 349	$ -	$ 300	$ 254	$ 300
	1	102	405	42	00	Dues, Subscriptions & Memberships	PA League of Cities ($10,200) and other Dues & Fees (Chamber, $515; PSMA, $60; PA Assoc of Boro, $225; Downtown Idea, $247; CPBJ, $79; PA LP3, $65; LDN, 275, VLV, $100)	$ 11,607	$ 11,547	$ 11,064	$ 11,760	$ 11,700	$ 9,640	$ 11,800
	1	102	405	45	00	Contracted Services	Annual contracts and agreements / Copier Service Agreement ($2,128) -includes toner (Toshiba)	$ 59,487	$ 2,305	$ 4,886	$ 2,289	$ 3,000	$ 2,032	$ 3,000
	1	102	405	46	00	Training, Meetings, Continuing Education		$ 944	$ 1,675	$ 612	$ 2,012	$ 1,600	$ 445	$ 2,300
							Total Administrative Expenditures	**$ 475,018**	**$ 317,195**	**$ 322,933**	**$ 311,850**	**$ 356,140**	**$ 239,590**	**$ 375,230**
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	$ 2,000
	1	103	452	24	72	Parks Program	Summer program(s) at City Parks	$ -	$ -	$ -	$ 4,707	$ 6,000	$ 865	$ 6,000
	1	103	453	54	00	Contribution - Fireworks	Same as 2019	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500
	1	103	454	54	00	Contribution - Colemans Park	Same as 2019 + donation towards tree removal	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 56,000	$ 44,500	$ 51,000
	1	103	456	54	00	Contribution - Library	Same as 2019	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ -	$ 33,000
	1	103	457	54	00	Contribution - Military & Civic	Patriot Day Concert - ($500); Veteran Affairs Council - Memorial Day Parade, ($500); Multi-Cultural Event, ($500); Bologna Drop, ($250)	$ 500	$ 1,250	$ 1,250	$ 1,000	$ 1,250	$ 750	$ 1,750
	1	103	460	54	00	Youth Government	Youth Gov't Day in cooperation with County	$ 62	$ 260	$ -	$ -	$ 300	$ -	$ 300
							Total Culture & Recreation Contribution Expenditures	**$ 81,062**	**$ 82,010**	**$ 81,750**	**$ 86,207**	**$ 98,050**	**$ 51,615**	**$ 97,550**

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Public Swimming Pool	1	105	452	11	50	Part Time Employee	(1) Manager, (3) Cashiers, (2) Head lifeguard, (12) lifeguards	$ 59,950	$ 43,184	$ 35,962	$ -	$ -		$ -
	1	105	452	18	01	Overtime Pay		$ -	$ -	$ -	$ -	$ -		$ -
	1	105	452	19	20	FICA (Sec Sec) Tax		$ 4,586	$ 3,248	$ 2,667	$ -	$ -		$ -
	1	105	452	19	50	Workers Compensation Ins.		$ 2,766	$ 2,911	$ 2,040	$ -	$ -		$ -
	1	105	452	24	00	General Expenses	Miscellaneous Expenses	$ 533	$ 1,635	$ 1,993	$ 9	$ 400		$ 400
	1	105	452	24	10	Operating Supplies		$ 738	$ 1,165	$ 1,601	$ -	$ -		$ -
	1	105	452	24	11	Chlorine Supplies		$ 9,804	$ 9,641	$ 10,840	$ -	$ -		$ -
	1	105	452	32	00	Communication	Landline	$ 485	$ 484	$ 496	$ 93	$ -		$ -
	1	105	452	36	10	Electric	Pool, concession stand	$ 5,585	$ 5,953	$ 5,725	$ 1,546	$ 2,000	$ 562	$ 2,000
	1	105	452	36	70	Garbage Removal		$ 375	$ 225	$ 488	$ -	$ -		$ -
	1	105	452	36	45	Water/Sewer		$ 6,553	$ 1,898	$ 3,996	$ -	$ -		$ -
	1	105	452	37	40	Equipment Repairs & Maintenance	Miscellaneous Expenses & Test Fire Extg ($6)	$ 65,363	$ 64,717	$ 51,948	$ 40	$ 250	$ 6	$ 200
							Total Public Swimming Pool Expenditures	**$ 156,738**	**$ 135,059**	**$ 117,756**	**$ 1,687**	**$ 2,650**	**$ 568**	**$ 2,600**
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	$ 1,838	$ 554	$ 1,310	$ 1,776	$ 3,000	$ 1,473	$ 3,000
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	$ 483	$ 433	$ 469	$ 450	$ 500	$ 383	$ 500
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	$ 3,193	$ 4,125	$ 4,311	$ 3,766	$ 4,500	$ 2,266	$ 4,500
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	$ 2,822	$ 2,734	$ 2,978	$ 2,954	$ 3,200	$ 2,177	$ 3,200
	1	106	453	36	70	Garbage Removal	Trash Disposal @ GLRA	$ 457	$ 423	$ 470	$ 380	$ 650	$ 236	$ 650
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-($3,000); Stone for trail, ($600); Grills, ($1,800); Entrance sign, ($1,000)	$ 14,140	$ 1,239	$ 9,641	$ 1,307	$ 5,700	$ 45	$ 6,500
	1	106	453	45	00	Contracted Services	Algae control & Sediment Removal from lake - ($25,150); annual engineer inspection of dam- ($1,800); Dam improvement engineering & design, ($45,100); Dam construction, ($79,750); Re-seed & erosion control, ($1,500); fire extinguishers, ($17); Easement agreements, ($10,000); Survey, ($3,000)	$ 12,957	$ 8,918	$ 9,266	$ 11,515	$ 196,200	$ 9,537	$ 166,317
							Total Stoever's Dam / Nature Barn Expenditures	**$ 35,890**	**$ 18,427**	**$ 28,445**	**$ 22,148**	**$ 213,750**	**$ 16,117**	**$ 184,667**
Financial Administration	1	107	402	11	40	Non-Bargaining Employees	Finance Officer & AR/PR Staff Accountant	$ 65,971	$ 87,564	$ 85,719	$ 80,067	$ 88,044	$ 57,455	$ 90,358
	1	107	402	11	50	Part Time	A/P Staff Accountant	$ 39,746	$ 21,180	$ 23,350	$ 24,227	$ 25,922	$ 18,080	$ 26,715
	1	107	402	17	10	Administrative Leave		$ -	$ -	$ 515	$ 200	$ 300	$ -	$ 300
	1	107	402	17	60	Vacation & Personal Leave		$ 3,195	$ 4,644	$ 6,022	$ 5,774	$ 7,268	$ 5,294	$ 7,711
	1	107	402	17	70	Sick Leave		$ 737	$ 2,598	$ 4,303	$ 13,714	$ 6,827	$ 9,664	$ 7,145
	1	107	402	19	20	FICA (Soc. Sec.) Tax		$ 6,940	$ 8,873	$ 9,173	$ 9,485	$ 9,820	$ 6,929	$ 10,115
	1	107	402	19	50	Workers Compensation Ins.		$ 153	$ 192	$ 159	$ 165	$ 168	$ 116	$ 153
	1	107	402	19	60	Medical Benefit		$ 13,000	$ 24,000	$ 24,000	$ 35,493	$ 37,992	$ 28,494	$ 33,600
	1	107	402	19	61	Dental Insurance		$ 660	$ 1,320	$ 1,320	$ 1,581	$ 912	$ 684	$ 840
	1	107	402	19	62	Life Insurance		$ 201	$ 289	$ 289	$ 289	$ 292	$ 217	$ 295
	1	107	402	19	63	Receipted Medical Benefit		$ 203	$ 591	$ 599	$ -	$ -	$ -	$ -

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Financial Administration	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 12 cases of paper	$ 3,222	$ 3,711	$ 4,171	$ 4,280	$ 4,300	$ 3,195	$ 4,600
	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, payroll, parking letters	$ 1,759	$ 1,373	$ 1,273	$ 1,222	$ 1,600	$ 891	$ 1,600
	1	107	402	24	00	General Expenses	Shredder Service	$ -	$ 140	$ 400	$ 979	$ 1,000	$ 1,026	$ 1,500
	1	107	402	31	10	Accounting & Auditing	Acct Svs ($11,500) / Audit 2020 ($32,000)	$ 35,200	$ 32,800	$ 30,385	$ 45,739	$ 39,500	$ 37,704	$ 43,500
	1	107	402	31	15	GASB 34/40/43/45	Post retirement benefit evaluation due every three years, ($5,000) in 2021 / Update of Ind Appraisal Insured values, ($11,465); Property Record, ($625)	$ 1,325	$ 6,340	$ 1,505	$ 6,610	$ 1,700	$ 1,660	$ 12,090
	1	107	402	46	00	Training			$ -	$ -	$ -	$ 800	$ -	$ 800
	1	107	402	95	00	Credit Card Costs	Processing fee based on % of payments received by credit card	$ 1,501	$ 3,478	$ 1,768	$ 1,820	$ 2,200	$ 1,797	$ 2,200
							Total Financial Administration Expenditures	**$ 173,813**	**$ 199,092**	**$ 194,951**	**$ 231,644**	**$ 228,645**	**$ 173,206**	**$ 243,522**
Insurance & Other Benefits	1	108	486	35	00	Insurance and Bonding	Commercial ($141,851) Genl Liab ($44,687) Auto ($64,901) VFIS ($39,166) Umbrella ($34,205) Vol Fire WC ($32,238), Volunteers ($375) & Unemployment	$ 208,752	$ 292,753	$ 295,511	$ 298,482	$ 381,518	$ 309,365	$ 406,023
	1	108	486	45	00	Insurance Consultant	Hourly rate + File Maint Fee ($2,000); Zigmund	$ 5,120	$ 4,300	$ 4,925	$ 4,075	$ 5,000	$ 2,700	$ 10,500
	1	108	486	90	00	Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	$ 39,472	$ 13,517	$ 19,950	$ 20,803	$ 50,000	$ 10,016	$ 50,000
	1	108	487	19	60	Medical Benefit Retirees	Police / Fire / AFSCME / any employees	$ 761,708	$ 760,791	$ 729,793	$ 998,378	$ 1,181,346	$ 860,181	$ 1,000,084
	1	108	487	19	62	Life Insurance - Retirees	Police / Fire / AFSCME / any employees	$ 2,102	$ 1,420	$ 2,110	$ 2,118	$ 2,213	$ 1,235	$ 2,133
	1	108	483	10	00	Police Pension Contribution		$ 1,201,085	$ 668,402	$ 629,410	$ 647,580	$ 905,014	$ 905,014	$ 876,416
	1	108	483	20	00	Fire Pension Contribution		$ 198,677	$ 188,936	$ 192,543	$ 244,929	$ 263,490	$ 263,490	$ 280,903
							Total Insurance & Other Benefits Expenditures	**$ 2,416,916**	**$ 1,930,119**	**$ 1,874,242**	**$ 2,216,365**	**$ 2,788,581**	**$ 2,352,001**	**$ 2,626,059**
Data Processing	1	109	407	37	40	Office Equipment - Maintenance & Repairs	Hardware upgrades , 11 new computers	$ 863	$ 22	$ 3,775	$ 3,532	$ 4,000	$ -	$ 12,000
	1	109	407	45	20	IT Contracted Services	IT Consultant ($6,000) + ; Server & Network Consultant ($9,000);Migrant website content to new program, ($4,425)	$ 16,201	$ 18,403	$ 14,421	$ 12,128	$ 41,862	$ 36,637	$ 19,500
	1	109	407	45	50	Software Maintenance Agreement	Freedom Software Maint. Fee ($10,136); Freedom Software Customization ($4,625); Internet provider ($2,040); VM Ware OS for servers ($795); 3 Adobe Acrobat, $(540); Tracker Software, ($1,200); Security Suite software, ($9,720); Web services program annual agreement, ($1,853); DNS renewal, ($45)	$ 27,170	$ 37,009	$ 39,671	$ 39,625	$ 42,000	$ 37,224	$ 31,000
							Total Data Processing Expenditures	**$ 44,234**	**$ 55,434**	**$ 57,867**	**$ 55,285**	**$ 87,862**	**$ 73,861**	**$ 62,500**
Real Estate Tax Collection	1	110	403	11	60	Commission - Current Real Estate Property Tax (Formerly Other Services & Charges)	County - Charge of $.50 per Tax Bill Sent	$ 3,498	$ 3,299	$ 3,700	$ 3,694	$ 3,900	$ 3,805	$ 3,900
	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	$ 11,425	$ 12,598	$ 13,248	$ 14,006	$ 13,050	$ 10,724	$ 14,470
	1	110	403	24	00	General Expenses (Formerly Postage)	Postage, envelopes, insurance & bonding	$ 2,717	$ 2,531	$ 3,114	$ 2,910	$ 3,300	$ 3,284	$ 3,400
							Total Tax Collection Expenditures	**$ 17,640**	**$ 18,429**	**$ 20,062**	**$ 20,610**	**$ 20,250**	**$ 17,813**	**$ 21,770**

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Debt Repayment	1	111	471	20	99	County Bond	Principal - ($65,000) / Interest - ($3,625) / Term 2005-2021	$ 21,235	$ 5,785	$ 5,785	$ 5,785	$ 65,785	$ 65,785	$ 68,625
	1	111	472	60	00	TRAN - Interest & Expenses		$ 8,616	$ 8,616	$ 8,618	$ 9,080	$ 8,000	$ 8,489	$ 8,700
							Total Debt Repayment Expenditures	**$ 29,851**	**$ 14,401**	**$ 14,403**	**$ 14,865**	**$ 73,785**	**$ 74,274**	**$ 77,325**
							TOTAL ADMINISTRATION EXPENDITURES	**$ 3,500,732**	**$ 2,840,969**	**$ 2,783,092**	**$ 3,039,185**	**$ 3,956,089**	**$ 3,059,063**	**$ 3,779,752**
Headquarters Staff	1	201	410	11	00	Police Management	Chief / Captain	$ 189,331	$ 157,025	$ 182,892	$ 190,473	$ 185,728	$ 105,000	$ 194,037
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	$ 56,565	$ 57,565	$ 60,890	$ 62,099	$ 63,738	$ 45,685	$ 65,641
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 416	$ 397	$ 340	$ 500	$ 211	$ 500
	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 32,059	$ 44,719	$ 32,157	$ 35,185	$ 37,394	$ 25,118	$ 36,017
	1	201	410	17	70	Sick Leave	for a total compensation	$ 4,967	$ 11,489	$ 8,290	$ 4,848	$ 11,795	$ 4,564	$ 8,195
	1	201	410	18	00	Compensatory	Comp time used & paid out	$ 814	$ 479	$ 652	$ 922	$ 686	$ 349	$ 686
	1	201	410	18	02	Overtime Holiday		$ 7,050	$ 8,317	$ 7,486	$ 7,669	$ 8,094	$ 3,962	$ 7,898
	1	201	410	18	40	Unused Sick Leave	Per Contract	$ -	$ -	$ -	$ 4	$ -	$ -	$ 43
	1	201	410	19	10	Uniform Maintenance Allowance	2 @ ($173.95) Mar & Sept	$ 600	$ 618	$ 637	$ 656	$ 676	$ 338	$ 696
	1	201	410	19	20	FICA (Soc. Sec.) tax		$ 5,360	$ 5,518	$ 5,662	$ 5,854	$ 6,007	$ 4,251	$ 6,190
	1	201	410	19	50	Worker's Compensation		$ 10,727	$ 9,551	$ 10,251	$ 10,521	$ 10,647	$ 5,769	$ 9,577
	1	201	410	19	60	Medical Benefit		$ 48,000	$ 45,000	$ 48,000	$ 71,100	$ 75,984	$ 49,073	$ 67,200
	1	201	410	19	61	Dental Insurance		$ 2,420	$ 2,475	$ 2,640	$ 3,168	$ 1,824	$ 1,178	$ 1,680
	1	201	410	19	62	Life Insurance		$ 803	$ 669	$ 724	$ 724	$ 731	$ 452	$ 739
	1	201	410	19	63	Receipted Medical Benefit		$ 1,993	$ 1,410	$ 600	$ -	$ -	$ -	$ -
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper	$ 3,162	$ 3,160	$ 2,085	$ 2,024	$ 4,500	$ 1,191	$ 4,500
	1	201	410	21	50	Postage	Stamps	$ 1,221	$ 1,264	$ 1,367	$ 1,289	$ 1,400	$ 954	$ 1,400
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 32,653	$ 26,521	$ 29,046	$ 36,718	$ 47,000	$ 24,131	$ 47,000
	1	201	410	23	80	Clothing & Uniform Supplies	New officer uniforms, vests (replace every 5 years) - 2020 need 11 vests @ ~ ($845) each	$ 17,401	$ 11,343	$ 14,422	$ 7,830	$ 18,000	$ 3,659	$ 20,000
	1	201	410	24	00	General Expenses	Meal allowances, broken windows, petty cash, mileage reimbursement, travel exp for officers; shredding	$ 1,855	$ 1,301	$ 1,387	$ 1,319	$ 2,500	$ 1,115	$ 2,500
	1	201	410	24	10	Operating Supplies	Supplies for Kidprint, tape & fingerprint evidence supplies, pepper spray; Crime & vehicle code copies	$ 3,417	$ 3,305	$ 2,662	$ 2,209	$ 4,500	$ 4,240	$ 5,000
	1	201	410	24	11	Emergency Services Unit	SWAT team - ammunition, special equipment & supplies	$ 1,854	$ -	$ 1,772	$ 1,420	$ 2,000	$ -	$ 2,000
	1	201	410	25	10	Vehicle - Repairs	Police cars	$ 13,510	$ 15,566	$ 11,878	$ 14,830	$ 20,000	$ 7,220	$ 20,000
	1	201	410	32	00	Communication	Landline & Wireless service: EMA Modems, ($5,312); Verizon, ($2,169); Earthlink, ($7,200); Air card, ($480)	$ 15,013	$ 14,781	$ 15,255	$ 15,186	$ 16,000	$ 9,449	$ 16,000
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets, logs, accident reports, citation, summons, incident reports & ads	$ 6,073	$ 6,361	$ 6,609	$ 6,645	$ 7,500	$ 5,002	$ 7,500
	1	201	410	37	42	Office Equipment - Maint & Repair	Parts for copier, fax machine, etc.	$ -	$ -	$ -	$ 400	$ 500	$ -	$ 500
	1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, antennas, batteries, & service calls, etc.	$ 1,889	$ 1,304	$ 1,170	$ 2,355	$ 3,000	$ 491	$ 3,000

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Headquarters Staff	1	201	410	42	00	Dues, Subscriptions & Memberships	Notary license ($268); PCPA ($150); AEAP, etc.	$ 150	$ 531	$ 150	$ 150	$ 150	$ 150	$ 500
	1	201	410	45	00	Contracted Services	Vascar calibration ($1,583), CSU fee ($100), "Alert" software maintenance ($20,553), Copier lease/maint ($1,712), Lektriever maint ($860), Porter Lee ($1,115), phone svc contract ($1,250), TLO ($600), Plan It $(1,885), Vertose In Car Cameras, ($1,900)	$ 24,869	$ 28,653	$ 23,846	$ 28,116	$ 30,500	$ 28,013	$ 31,600
	1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams, credit cks, employment ads	$ 8,873	$ 6,742	$ 6,619	$ 3,957	$ 10,000	$ 2,383	$ 10,000
	1	201	410	45	20	Humane Society	Represents cost of all city residents dropping animals off at Humane Society, ($7,050); + Trap, Neuter, Release program for cats ($4,000)	$ 10,215	$ 240	$ 9,720	$ 8,415	$ 11,050	$ -	$ 12,000
	1	201	410	46	00	Training	Meeting, Continuing Education - Ammo & tasers for Certifications & Training ($5,730) & ACT 120 Academy, ($10,000)	$ 7,295	$ 6,556	$ 8,577	$ 6,856	$ 11,000	$ 4,847	$ 21,000
	1	201	410	46	10	K9 Training	Quarterly payment - Blue Line K9	$ 3,600	$ 3,600	$ 2,520	$ 1,800	$ 1,800	$ 1,350	$ 1,800
	1	201	410	51	00	DARE and Other Public Relation Materials	National Night Out	$ 395	$ 521	$ 368	$ 153	$ 400	$ 181	$ 500
	1	201	410	76	00	Vehicle Replacement	1 new vehicle ($53,058), with all outfits; Upgrade Car 1 to K-9 Vehicle, ($6,185); Replace 9 MDTs, ($14,722)	$ 72,736	$ 77,688	$ 86,421	$ 88,698	$ 90,343	$ 7,301	$ 73,965
							Total Headquarters Expenditures	**$ 586,870**	**$ 554,687**	**$ 587,152**	**$ 623,933**	**$ 685,947**	**$ 347,627**	**$ 679,864**
Detectives	1	202	410	11	15	Sergeants	(1) Sergeant	$ 68,392	$ 69,957	$ 71,194	$ 74,350	$ 73,076	$ 19,944	$ 77,955
	1	202	410	11	20	Detectives	(4) Detectives	$ 249,243	$ 187,689	$ 199,893	$ 206,030	$ 272,620	$ 171,649	$ 272,665
	1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 1,340	$ 6,648	$ 2,921	$ 1,863	$ 3,000	$ -	$ 3,000
	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 39,067	$ 34,619	$ 34,080	$ 34,871	$ 44,073	$ 19,092	$ 41,923
	1	202	410	17	70	Sick Leave	for a total compensation	$ 6,356	$ 5,137	$ 4,522	$ 5,571	$ 13,278	$ 3,411	$ 18,247
	1	202	410	18	00	Compensatory	Comp time used & paid out	$ 6,078	$ 2,389	$ 3,539	$ 5,469	$ 5,185	$ 1,396	$ 5,526
	1	202	410	18	01	Overtime Pay		$ 10,042	$ 4,069	$ 5,906	$ 1,205	$ 3,649	$ 1,049	$ 4,002
	1	202	410	18	02	Overtime Holiday		$ 8,796	$ 10,388	$ 10,725	$ 9,196	$ 13,841	$ 6,612	$ 15,373
	1	202	410	19	50	Worker's Compensation		$ 18,775	$ 14,916	$ 15,440	$ 15,667	$ 19,707	$ 9,832	$ 17,924
	1	202	410	19	60	Medical Benefit		$ 60,000	$ 48,000	$ 48,000	$ 71,100	$ 94,980	$ 53,822	$ 84,000
	1	202	410	19	61	Dental Insurance		$ 3,025	$ 2,640	$ 2,640	$ 3,168	$ 2,280	$ 1,292	$ 2,100
	1	202	410	19	62	Life Insurance		$ 1,204	$ 868	$ 868	$ 868	**$ 1,095**	$ 615	$ 1,108
	1	202	410	19	63	Receipted Medical Benefit		$ 2,792	$ 1,855	$ -	$ -	$ -	$ -	$ -
	1	202	410	23	80	Clothing Allowance	5 @ ($521.92) / Mar & Sept	$ 4,502	$ 3,710	$ 3,821	$ 3,936	$ 5,068	$ 2,027	$ 5,220
							Total Detectives Expenditures	**$ 479,612**	**$ 392,886**	**$ 403,549**	**$ 433,293**	**$ 551,852**	**$ 290,741**	**$ 549,043**
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant	$ 77,818	$ 77,842	$ 81,578	$ 84,813	$ 82,723	$ 59,737	$ 80,330
	1	203	410	11	15	Sergeants	(3) Sergeants	$ 201,483	$ 188,497	$ 208,953	$ 194,772	$ 199,617	$ 151,459	$ 227,974
	1	203	410	11	21	Patrolmen	(26) Patrolmen	$ 1,264,035	$ 1,375,071	$ 1,356,256	$ 1,415,520	$ 1,495,097	$ 992,004	$ 1,528,765
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 25,597	$ 28,047	$ 27,865	$ 42,545	$ 30,000	$ 26,979	$ 43,775
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 175,978	$ 179,676	$ 180,793	$ 191,685	$ 179,254	$ 124,789	$ 185,424

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Patrol	1 203 410 17 70	Sick Leave	for a total compensation	$ 205,665	$ 107,489	$ 111,952	$ 117,256	$ 116,436	$ 63,119	$ 84,378
	1 203 410 18 00	Compensatory	Comp time used & paid out	$ 66,981	$ 53,900	$ 64,724	$ 64,628	$ 59,316	$ 44,142	$ 58,704
	1 203 410 18 01	Overtime Pay		$ 134,614	$ 97,013	$ 130,809	$ 117,217	$ 108,078	$ 99,227	$ 142,144
	1 203 410 18 02	Overtime Holiday		$ 84,866	$ 80,457	$ 86,197	$ 85,022	$ 91,350	$ 63,869	$ 85,100
	1 203 410 18 03	Overtime School		$ 5,712	$ 5,205	$ 8,352	$ 8,232	$ 6,500	$ 2,531	$ 6,500
	1 203 410 18 04	Drug Task Force OT	See revenue acct # 358-10-02	$ 11,335	$ 8,896	$ 11,439	$ 7,654	$ 6,000	$ 6,997	$ 6,000
	1 203 410 18 05	DUI OT	See revenue acct # 358-10-03	$ -	$ -	$ -	$ 1,474	$ 500	$ -	$ 500
	1 203 410 18 06	Seat Belt - Buckle Up	See revenue acct # 354-02-00	$ 795	$ 3,433	$ 1,852	$ 2,173	$ 3,500	$ 569	$ 2,900
	1 203 410 18 07	JAG Overtime	See revenue acct # 351-02-00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1 203 410 18 08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01	$ 2,907	$ 5,173	$ 5,982	$ 5,871	$ 5,000	$ 2,272	$ 4,500
	1 203 410 19 10	Uniform Maintenance Allowance	30 @ ($173.95) Mar & Sept	$ 8,565	$ 8,809	$ 8,914	$ 9,027	$ 10,133	$ 4,560	$ 10,437
	1 203 410 19 50	Worker's Compensation		$ 107,934	$ 102,525	$ 104,664	$ 107,885	$ 109,570	$ 71,880	$ 100,385
	1 203 410 19 60	Medical Benefit		$ 343,037	$ 341,000	$ 332,000	$ 502,775	$ 569,880	$ 379,920	$ 504,000
	1 203 410 19 61	Dental Insurance		$ 17,325	$ 18,755	$ 18,260	$ 22,374	$ 13,680	$ 9,120	$ 12,600
	1 203 410 19 62	Life Insurance		$ 6,993	$ 6,241	$ 6,006	$ 6,133	$ 6,570	$ 4,287	$ 6,648
	1 203 410 19 63	Receipted Medical Benefit		$ 12,226	$ 12,090	$ -	$ -	$ -	$ -	$ -
			Total Patrol Expenditures	**$ 2,753,866**	**$ 2,700,118**	**$ 2,746,596**	**$ 2,987,056**	**$ 3,093,204**	**$ 2,107,461**	**$ 3,091,064**
Record Clerks	1 205 410 11 40	Non-Bargaining Employees	(1) FT Records Clerk	$ 20,414	$ 21,621	$ 22,441	$ 21,497	$ 21,800	$ 17,720	$ 23,680
	1 205 410 17 10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 95	$ 154	$ 115	$ 200	$ 74	$ 200
	1 205 410 17 60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 2,216	$ 2,282	$ 2,351	$ 2,825	$ 2,494	$ 988	$ 3,104
	1 205 410 17 70	Sick Leave	for a total compensation	$ 1,467	$ 822	$ 521	$ 1,895	$ 2,524	$ 345	$ 845
	1 205 410 19 20	FICA (Soc. Sec.) Tax		$ 1,843	$ 1,899	$ 1,948	$ 2,014	$ 2,067	$ 1,463	$ 2,129
	1 205 410 19 50	Worker's Compensation		$ 41	$ 41	$ 34	$ 35	$ 36	$ 24	$ 32
	1 205 410 19 60	Medical Benefit		$ 12,000	$ 12,000	$ 12,000	$ 17,775	$ 18,996	$ 14,247	$ 16,800
	1 205 410 19 61	Dental Insurance		$ 605	$ 660	$ 660	$ 792	$ 456	$ 342	$ 420
	1 205 410 19 62	Life Insurance		$ 161	$ 145	$ 145	$ 145	$ 146	$ 109	$ 148
	1 205 410 19 63	Receipted Medical Benefit		$ 300	$ 300	$ 276	$ -	$ -	$ -	$ -
			Total Record Clerk Expenditures	**$ 39,047**	**$ 39,865**	**$ 40,530**	**$ 47,093**	**$ 48,719**	**$ 35,312**	**$ 47,358**
Support Services	1 206 410 11 10	Police Management	(1) Lieutenant	$ 76,418	$ 44,900	$ -	$ -	$ 79,043	$ 67,893	$ 166,347
	1 206 410 11 15	Sergeants	(1) Sergeant	$ -	$ 67,867	$ 72,481	$ 70,779	$ 73,428	$ 19,511	$ -
	1 206 410 17 10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ -	$ -	$ 500	$ 1,509	$ 500
	1 206 410 17 60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 10,059	$ 12,581	$ 7,905	$ 9,814	$ 22,792	$ 16,444	$ 25,058
	1 206 410 17 70	Sick Leave	for a total compensation	$ 2,766	$ 1,813	$ -	$ 1,636	$ 2,166	$ 3,166	$ 7,150
	1 206 410 18 00	Compensatory	Comp time used & paid out	$ -	$ 4,536	$ 3,320	$ 5,009	$ 4,231	$ 3,169	$ 2,816
	1 206 410 18 01	Overtime Pay		$ 1,084	$ 7,421	$ 241	$ -	$ 5,000	$ 1,974	$ 2,322
	1 206 410 18 02	Overtime Holiday		$ 3,817	$ 4,257	$ 2,854	$ 491	$ 1,015	$ 3,912	$ 7,507

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Support Services	1	206	410	19	10	Uniform Maintenance Allowance	2 @ ($173.95) Mar & Sept	$ 300	$ 464	$ 318	$ 328	$ 676	$ 169	$ 696
	1	206	410	19	50	Worker's Compensation		$ 4,541	$ 6,541	$ 4,015	$ 4,059	$ 8,649	$ 5,226	$ 8,649
	1	206	410	19	60	Medical Benefit		$ 12,000	$ 19,000	$ 12,000	$ 17,775	$ 37,992	$ 22,162	$ 33,600
	1	206	410	19	61	Dental Insurance		$ 605	$ 1,045	$ 660	$ 792	$ 912	$ 532	$ 840
	1	206	410	19	62	Life Insurance		$ 241	$ 344	$ 217	$ 217	$ 439	$ 253	$ 443
	1	206	410	19	63	Receipted Medical Benefit		$ 126	$ 980	$ -	$ -	$ -	$ -	$ -
							Total Support Service Expenditures	**$ 111,957**	**$ 171,749**	**$ 104,011**	**$ 110,900**	**$ 236,843**	**$ 145,920**	**$ 255,928**
City / County Narcotics Team	1	207	410	11	20	Detectives	(2) Detectives	$ 125,205	$ 129,689	$ 132,012	$ 135,001	$ 136,006	$ 90,321	$ 134,765
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ 2,844	$ -	$ 1,000	$ -	$ 1,000
	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 14,055	$ 13,745	$ 14,219	$ 14,708	$ 14,799	$ 4,287	$ 14,604
	1	207	410	17	70	Sick Leave	for a total compensation	$ 2,397	$ 4,129	$ 2,835	$ 6,663	$ 2,960	$ 1,035	$ 2,405
	1	207	410	18	00	Compensatory	Comp time used & paid out	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1	207	410	18	01	Overtime Pay		$ 423	$ 1,017	$ 3,270	$ 541	$ 894	$ 2,642	$ 3,697
	1	207	410	18	02	Overtime Holiday		$ 4,420	$ 5,007	$ 5,148	$ 6,226	$ 7,544	$ 5,076	$ 4,381
	1	207	410	19	50	Worker's Compensation		$ 7,392	$ 7,430	$ 7,990	$ 7,848	$ 7,501	$ 4,790	$ 6,572
	1	207	410	19	60	Medical Benefit		$ 23,963	$ 24,000	$ 24,000	$ 35,550	$ 37,992	$ 23,745	$ 33,600
	1	207	410	19	61	Dental Insurance		$ 1,210	$ 1,320	$ 1,320	$ 1,584	$ 912	$ 570	$ 840
	1	207	410	19	62	Life Insurance		$ 482	$ 434	$ 434	$ 434	$ 439	$ 271	$ 443
	1	207	410	19	63	Receipted Medical Benefit		$ 986	$ 1,083	$ -	$ -	$ -	$ -	$ -
	1	207	410	23	80	Clothing Allowance	2 @ ($521.92) / Mar & Sept	$ 1,801	$ 1,855	$ 1,911	$ 1,968	$ 2,027	$ 1,013	$ 2,088
							Total City / County Narcotics Team Expenditures	**$ 182,334**	**$ 189,709**	**$ 195,983**	**$ 210,524**	**$ 212,074**	**$ 133,750**	**$ 204,395**
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society	$ 1,222	$ 1,259	$ 1,296	$ 1,335	$ 1,376	$ 1,005	$ 1,417
	1	208	410	19	20	FICA (Soc. Sec.) Tax		$ 93	$ 96	$ 99	$ 102	$ 105	$ 77	$ 108
	1	208	410	19	50	Worker's Compensation		$ 59	$ 58	$ 60	$ 62	$ 64	$ 44	$ 58
							Total Humane Officer Expenditures	**$ 1,374**	**$ 1,413**	**$ 1,455**	**$ 1,499**	**$ 1,545**	**$ 1,126**	**$ 1,583**
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (2) Substitutes	$ 77,136	$ 80,895	$ 82,649	$ 84,089	$ 96,033	$ 55,765	$ 88,577
	1	209	410	17	10	Administration Leave		$ -						
	1	209	410	17	60	Personal Leave	1 day / year = 2.5 hours	$ 366	$ 264	$ 427	$ 366	$ 617	$ 165	$ 495
	1	209	410	17	70	Sick Leave	4 days / year = 10 hours	$ 841	$ 1,130	$ 1,332	$ 1,472	$ 1,640	$ 954	$ 5,550
	1	209	410	19	10	Uniform Maintenance		$ 1,962	$ 1,841	$ 1,594	$ 1,225	$ 2,000	$ 604	$ 2,000
	1	209	410	19	20	FICA (Soc. Sec.) Tax		$ 5,994	$ 6,295	$ 6,458	$ 6,574	$ 7,519	$ 4,352	$ 7,239
	1	209	410	19	50	Worker's Compensation		$ 4,741	$ 4,972	$ 4,884	$ 5,026	$ 4,518	$ 3,387	$ 5,175
							Total Educational Services Expenditures	**$ 91,040**	**$ 95,397**	**$ 97,344**	**$ 98,752**	**$ 112,327**	**$ 65,227**	**$ 109,036**
	1	210	410	53	00	Central Booking	Cost Share for County Central Booking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
								$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
							TOTAL POLICE DEPARTMENT EXPENDITURES	**$ 4,246,100**	**$ 4,145,824**	**$ 4,176,620**	**$ 4,513,050**	**$ 4,942,511**	**$ 3,127,164**	**$ 4,938,271**

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Fire Station #1	1	301	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	$ 1,675	$ 1,556	$ 1,641	$ 861	$ 1,800	$ 1,386	$ 1,800
	1	301	411	32	00	Communication	Landline + internet	$ 1,919	$ 1,884	$ 1,855	$ 1,598	$ 2,200	$ 1,465	$ 2,300
	1	301	411	36	10	Electric	hose dryers	$ 9,059	$ 8,595	$ 7,351	$ 8,560	$ 9,000	$ 6,115	$ 10,000
	1	301	411	36	20	Natural Gas	boiler, hot water; generator	$ 4,523	$ 4,011	$ 4,371	$ 5,042	$ 5,000	$ 3,659	$ 6,000
	1	301	411	36	45	Water/Sewer		$ 1,445	$ 1,448	$ 1,683	$ 1,277	$ 1,600	$ 1,017	$ 1,600
	1	301	411	36	70	Garbage Removal		$ 728	$ 779	$ 768	$ 778	$ 775	$ 364	$ 800
	1	301	411	37	10	Grounds Maintenance	Mulch, trimmer line, weed killer; Replace 2 trees, ($700)	$ 47	$ 134	$ 8	$ 27	$ 300	$ 72	$ 1,000
	1	301	411	37	30	Building Maintenance & Repair (JD GT 275)	Door repairs, ($1,500); Emergency Generator, ($500); Miscellaneous repairs	$ 4,548	$ 25,897	$ 33,086	$ 6,845	$ 5,000	$ 5,600	$ 5,000
	1	301	411	37	40	Equipment Maintenance & Repair	Mower, trimmer	$ 44	$ 1,039	$ 214	$ 287	$ 200	$ 162	$ 200
	1	301	411	45	00	Contracted Services	Emergency Generator ($179)/Air Compressor($1,750) Maintenance Contracts/ Erhlich ($624)/fire extg ($87)/furnace&HVAC ($398); Exhaust Filters, ($1,780)	$ 3,305	$ 1,780	$ 2,546	$ 2,819	$ 3,100	$ 2,763	$ 5,000
							Total Fire Station #1 Expenditures	**$ 27,293**	**$ 47,124**	**$ 53,523**	**$ 28,095**	**$ 28,975**	**$ 22,603**	**$ 33,700**
Bureau of Fire	1	302	411	11	00	Fire Management	Fire Commissioner	$ 60,871	$ 63,629	$ 63,070	$ 69,481	$ 69,367	$ 51,952	$ 74,060
	1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	$ 949,375	$ 942,281	$ 975,742	$ 936,216	$ 1,010,826	$ 699,497	$ 1,101,629
	1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 11,928	$ 7,869	$ 8,047	$ 9,823	$ 10,000	$ 11,158	$ 10,000
	1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 136,401	$ 131,864	$ 161,226	$ 176,150	$ 157,185	$ 108,877	$ 173,080
	1	302	411	17	70	Sick Leave	for a total compensation	$ 34,116	$ 29,699	$ 49,337	$ 64,235	$ 35,386	$ 20,709	$ 31,568
	1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	$ 296,491	$ 292,481	$ 240,873	$ 396,222	$ 313,073	$ 190,653	$ 353,277
		302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	$ 120,547	$ 121,796	$ 135,295	$ 130,613	$ 134,389	$ 93,124	$ 145,902
	1	302	411	18	09	Overtime - Straight	Training	$ 1,830	$ 1,004	$ 820	$ 734	$ 2,000	$ 464	$ 2,000
	1	302	411	18	40	Unused Sick Leave		$ 2,913	$ 1,071	$ 1,063	$ 164	$ 1,090	$ -	$ 1,343
	1	302	411	18	80	Cross Training Bonus	Cross training ($500) each	$ 6,000	$ 6,000	$ 6,000	$ 6,000	$ 6,500	$ -	$ 6,500
	1	302	411	19	10	Uniform Maintenance Allowance	Per Contract - ($450) / year - can be accumulated to ($900) (21*$450; + FC $450) + Vol Chiefs,($450)	$ 7,061	$ 12,473	$ 7,012	$ 15,134	$ 9,900	$ 4,393	$ 14,000
	1	302	411	19	20	FICA (Soc. Sec.) Tax		$ 123,919	$ 122,364	$ 125,566	$ 136,894	$ 133,096	$ 89,997	$ 145,301
	1	302	411	19	50	Workers Compensation Ins.		$ 77,839	$ 74,342	$ 75,927	$ 82,808	$ 79,967	$ 51,811	$ 77,602
	1	302	411	19	60	Medical Benefit		$ 246,000	$ 244,000	$ 264,000	$ 375,530	$ 417,912	$ 303,936	$ 369,600
	1	302	411	19	61	Dental Insurance		$ 12,375	$ 13,420	$ 14,520	$ 16,753	$ 10,032	$ 7,296	$ 9,240
	1	302	411	19	62	Life Insurance		$ 5,012	$ 4,378	$ 4,703	$ 4,486	$ 4,745	$ 3,310	$ 3,250
	1	302	411	19	63	Receipted Benefit Allowance	$500 annual allowance	$ 7,679	$ 8,446	$ 7,261	$ 8,613	$ -	$ -	$ -
	1	302	411	19	80	Educational Allowance	Outside training allowance, max of ($250) per year	$ 250	$ -	$ 700	$ 494	$ 5,250	$ 270	$ 5,250
	1	302	411	21	00	Office Supplies/Printer Supplies	Pens, pencils, paper clips, etc. + 4 cases of paper - (office & career FF)	$ 65	$ 238	$ 11	$ 349	$ 800	$ 4	$ 800
	1	302	411	21	50	Postage	Stamps	$ 345	$ 431	$ 398	$ 872	$ 700	$ 443	$ 900

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Bureau of Fire	1	302	411	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc. C1 - C3; U-15, E-23, E-17, FP 151, T-251, FP351 & E-16, E-19, E-21, T-18, T-20,S-22, R-24	$ 4,923	$ 3,770	$ 4,012	$ 5,590	$ 8,000	$ 3,490	$ 16,000
	1	302	411	24	00	General Expenses (Formerly Other Services & Charges)	Mileage reimbursement, misc exp, etc.	$ 805	$ 562	$ 48	$ 2,360	$ 1,000	$ 46	$ 1,000
	1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries	$ 2,733	$ 1,892	$ 905	$ 2,220	$ 2,500	$ 1,030	$ 2,500
	1	302	411	25	10	Vehicle - Repairs	C1 - C4; S-16, E-23, E-17, FP 151, FP 251, FP351 + Engine Pump Test ($400 * 5); NDT Test for Aerials in 2024; Annual Recert of 2 Aerials ($3,217)	$ 17,023	$ 7,289	$ 12,123	$ 10,451	$ 14,000	$ 10,156	$ 14,000
	1	302	411	27	00	Hardware/Software maint for mobile data terminals	Emergency Reporting Software($1,373) & ERS Interface Set-Up & Annual Fee($684); IM responding($368); tablet & miscellaneous repairs	$ -	$ 1,214	$ 3,296	$ 1,817	$ 3,600	$ 1,821	$ 3,600
	1	302	411	30	10	Fire Chief Services	Chief ($5,520) / Dep chief ($4,800) /Asst chief ($4,000)	$ 13,275	$ 13,275	$ 12,108	$ 9,775	$ 10,320	$ 7,740	$ 14,320
	1	302	411	30	30	Fire Prevention Program		$ -	$ 677	$ 1,410	$ 843	$ 900	$ -	$ 900
	1	302	411	32	00	Communication	DT, CH, D-CH, A-CH , EMA modems, ($1,680)+ internet @ Rescue	$ 1,714	$ 2,929	$ 3,506	$ 3,493	$ 3,600	$ 2,510	$ 3,700
	1	302	411	32	70	Communication - Radio & Equipment Maintenance	Radio, pagers, & repeaters -Donley, B Moyer	$ 2,869	$ 6,017	$ 2,874	$ 4,300	$ 4,500	$ 2,304	$ 3,000
	1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	$ 314	$ 375	$ 153	$ -	$ 800	$ 186	$ 800
	1	302	411	37	40	Equipment Maintenance & Repair	Fire equipment, SCBA compressor repair	$ 8,855	$ 3,035	$ 1,253	$ 1,269	$ 4,000	$ 305	$ 4,000
	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC ($135), NFPA($1,521), NAFI ($65), CFC Assn ($150), PCFCA ($100)	$ 2,020	$ 2,014	$ 1,870	$ 1,821	$ 2,000	$ 1,686	$ 2,000
	1	302	411	45	00	Contracted Services	Copier Lease & Maint Agreement ($940), fire extg on all trucks ($1,061), SCBA Fit Test ($663), SCBA Maint, ($2,750)	$ 6,756	$ 6,482	$ 5,703	$ 4,132	$ 5,000	$ 4,240	$ 5,500
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	$ 4,066	$ 1,330	$ 2,170	$ 905	$ 2,500	$ 100	$ 2,500
	1	302	411	46	00	Training	Meetings, Continuing Education - Books, conferences, certifications, etc.	$ 2,179	$ 2,806	$ 1,351	$ 1,042	$ 6,500	$ 1,524	$ 6,500
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	$ 85,084	$ 83,436	$ 75,230	$ 69,568	$ 69,568	$ -	$ 72,160
	1	302	411	54	00	Contribution Fire Company	9 Companies * ($4,000)	$ 36,000	$ 36,000	$ 36,000	$ 36,000	$ 36,000	$ 19,477	$ 36,000
	1	302	411	75	10	Safety Equipment & Safety Clothing	(6) Turnout Gear, ($15,600); Safety glasses, clothing, issued uniforms	$ 16,871	$ 16,623	$ 15,684	$ 47,588	$ 40,000	$ 20,110	$ 25,000
		302	411	76	00	Vehicle Replacement		$ -	$ -	$ 4,111	$ -	$ -		$ -
							Total Bureau of Fire Expenditures	**$ 2,306,504**	**$ 2,267,511**	**$ 2,325,378**	**$ 2,634,744**	**$ 2,617,006**	**$ 1,714,619**	**$ 2,738,782**
Fire Station #2	1	303	411	22	60	Cleaning & Other Supplies	Toilet paper, towels, emergency generator diesel	$ 1,227	$ 1,200	$ 1,512	$ 1,320	$ 1,500	$ 638	$ 1,500
	1	303	411	23	00	Heating	Converted to Natural Gas in 2013	$ -	$ -	$ -		$ -		
	1	303	411	32	00	Communication	Landline + internet	$ 1,734	$ 1,357	$ 2,037	$ 1,984	$ 2,300	$ 1,831	$ 2,300
	1	303	411	36	10	Electric		$ 3,600	$ 4,359	$ 3,984	$ 3,547	$ 5,000	$ 2,405	$ 5,000
	1	303	411	36	20	Natural Gas		$ 2,888	$ 2,495	$ 2,751	$ 3,377	$ 4,200	$ 2,562	$ 4,400
	1	303	411	36	45	Water/Sewer		$ 732	$ 758	$ 849	$ 729	$ 900	$ 562	$ 900

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Fire Station #2	1 303 411 36 70	Garbage		$ 330	$ 174	$ 696	$ 826	$ 700	$ 354	$ 800
	1 303 411 37 10	Grounds Maintenance	Trimmer line, weed killer, Mulch	$ -	$ -	$ -	$ 84	$ 250	$ -	$ 250
	1 303 411 37 30	Building Maintenance & Repair	Normal Maint-($3,000); Roof over living area, ($18,150); Roof over engine room, ($16,335); Replace OH door seal; ($6,000)	$ 12,989	$ 19,057	$ 965	$ 4,479	$ 7,000	$ 722	$ 43,500
	1 303 411 37 40	Equipment Maintenance & Repair	Mower, Blower	$ 169	$ -	$ -	$ -	$ 200	$ -	$ 200
	1 303 411 45 00	Contracted Services	Ehrlich ($624) + Emerg Gen Maint Contract ($179) + fire extg ($194) + Furnace/HVAC ($398); Exhaust Filters, ($1,335)	$ 988	$ 939	$ 1,157	$ 1,146	$ 1,200	$ 1,005	$ 2,800
			Total Fire Station #2 Expenditures	**$ 24,657**	**$ 30,338**	**$ 13,951**	**$ 17,493**	**$ 23,250**	**$ 10,079**	**$ 61,650**
Fire St #3 (incl Sr Center)	1 304 411 22 60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	$ 491	$ 489	$ 473	$ 370	$ 500	$ -	$ 500
	1 304 411 23 00	Heating	Convert to gas in 2019	$ 3,982	$ 1,984	$ 3,418	$ 4,962	$ 2,500	$ 3,596	$ -
	1 304 411 36 10	Electric		$ 2,764	$ 2,793	$ 2,458	$ 3,380	$ 3,200	$ 1,796	$ 3,500
	1 304 411 36 20	Natural Gas		$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
	1 304 411 36 45	Water/Sewer		$ 364	$ 337	$ 350	$ 387	$ 400	$ 201	$ 450
	1 304 411 37 30	Building Maintenance & Repair	General Repairs $(2,000); Window replacement, ($1,886)	$ 88	$ 1,332	$ 3,615	$ 1,826	$ 42,000	$ 37,441	$ 5,000
	1 304 411 45 00	Contracted Services	Ehrlich ($648) + fire extg ($70) + Furnace/HVAC ($448)	$ 603	$ 600	$ 574	$ 1,019	$ 1,100	$ 646	$ 1,200
			Total Fire Station #3 Expenditures	**$ 8,292**	**$ 7,536**	**$ 10,888**	**$ 11,943**	**$ 49,700**	**$ 43,680**	**$ 13,650**
Health & Housing	1 305 421 11 10	Appointed Professionals	Dr. Yocum	$ 5,946	$ 6,126	$ 6,310	$ 6,499	$ 6,695	$ 4,892	$ 6,896
	1 305 421 11 40	Non-Bargaining Employees	Code Supervisor(FT Inspector); Full-time Adm Aide	$ 20,924	$ 21,008	$ 20,176	$ 21,731	$ 63,752	$ 48,412	$ 71,619
	1 305 421 11 50	Part Time Employee	1- PT Adm Aide; Inspectors- 2PT in GF & 3PT in CDBG	$ 60,716	$ 62,045	$ 81,528	$ 79,065	$ 74,660	$ 54,926	$ 75,046
	1 305 421 17 10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ 116	$ 113	$ 200	$ 82	$ 300
	1 305 421 17 60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 1,025	$ 1,599	$ 1,854	$ 1,906	$ 3,384	$ 1,509	$ 5,900
	1 305 421 17 70	Sick Leave	for a total compensation	$ 342	$ 352	$ 1,411	$ 607	$ 2,656	$ 673	$ 2,922
	1 305 421 18 09	Overtime - Straight		$ 2,904	$ 2,099	$ 1,463	$ 70	$ -	$ 14	$ -
	1 305 421 19 10	Uniform Maintenance Allowance	(6) inspectors @ ($300) each	$ 1,037	$ 586	$ 655	$ 305	$ 2,400	$ 416	$ 1,800
	1 305 421 19 20	FICA (Soc. Sec.) Tax		$ 7,027	$ 7,132	$ 8,634	$ 8,414	$ 11,578	$ 6,901	$ 12,446
	1 305 421 19 50	Workers Compensation Ins.		$ 259	$ 262	$ 310	$ 331	$ 380	$ 243	$ 366
	1 305 421 19 60	Medical Benefit		$ 24,000	$ 24,000	$ 24,000	$ 35,550	$ 56,988	$ 33,243	$ 50,400
	1 305 421 19 61	Dental Insurance		$ 1,210	$ 1,320	$ 1,320	$ 1,584	$ 1,368	$ 798	$ 1,260
	1 305 421 19 62	Life Insurance		$ 349	$ 289	$ 289	$ 289	$ 438	$ 253	$ 443
	1 305 421 19 63	Receipted Medical Benefit		$ 194	$ 284	$ 300	$ -	$ -	$ -	$ -
	1 305 421 21 00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	$ 2,381	$ 1,895	$ 3,143	$ 2,403	$ 4,200	$ 2,077	$ 4,200
	1 305 421 21 50	Postage	RPROP, BNC, E&D mailings	$ 2,156	$ 2,450	$ 2,874	$ 3,032	$ 4,300	$ 3,269	$ 4,300
	1 305 421 23 10	Vehicle - Fuel & Lubricants	6 Inspectors / 5 vehicles	$ 1,542	$ 1,232	$ 2,025	$ 2,339	$ 3,000	$ 988	$ 3,000
	1 305 421 24 00	General Expenses	Lien fees, other general expenses	$ 484	$ 957	$ 1,007	$ 2,927	$ 11,400	$ 9,810	$ 3,000
	1 305 421 24 10	Operating Supplies	Batteries, PPE($300), locks, duct tape, spray($100)	$ 947	$ 626	$ 786	$ 220	$ 1,500	$ 41	$ 1,500

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Health & Housing	1 305 421 25 10	Vehicle - Repairs	Batteries & Tires (I-1,2,3,5)	$ 734	$ 1,787	$ 3,910	$ 2,083	$ 2,500	$ 616	$ 3,000
	1 305 421 31 70	Aux Comm Prog	Mediation services (County Agency)	$ 500	$ 500	$ 500	$ -	$ 500	$ -	$ 500
	1 305 421 32 00	Communication	Wireless service - (6) cell phones	$ 3,197	$ 3,388	$ 3,605	$ 2,417	$ 3,800	$ 2,139	$ 3,800
	1 305 421 34 00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	$ 693	$ 934	$ 2,051	$ 336	$ 2,500	$ 755	$ 2,500
	1 305 421 45 00	Contracted Services	Board & secure + grass cutting - Krall, ($14,000); copier lease/maint ($1,136), structural engineer ($800)	$ 11,408	$ 15,553	$ 23,906	$ 18,071	$ 15,700	$ 9,927	$ 18,000
	1 305 421 46 00	Training	Meetings, Continuing Ed-ICC code books ($3,200=4 sets, 1 fire code & 15 PM code books; food safety & property maint. inspection tests, Code Training($1,250), Other training($300)	$ 655	$ 30	$ 245	$ 45	$ 5,000	$ 2,778	$ 5,000
			Total Health & Housing Expenditures	**$ 150,630**	**$ 156,454**	**$ 192,418**	**$ 190,339**	**$ 278,899**	**$ 184,762**	**$ 278,198**
Emergency Management	1 306 415 32 00	Communication	$ 0.70/per capita - based on 2010 census	$ 17,834	$ 17,834	$ 17,834	$ 17,834	$ 17,834	$ 17,834	$ 17,834
			Total Emergency Management Expenditures	**$ 17,834**	**$ 17,834**	**$ 17,834**	**$ 17,834**	**$ 17,834**	**$ 17,834**	**$ 17,834**
Ambulance Services	1 307 412 54 00	Contribution	$ 4.00/per capita - based on 2010 census	$ -	$ -	$ -	$ -	$ -	$ -	$ 101,908
			Total Ambulance Services Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 101,908**
			TOTAL PUBLIC SAFETY EXPENDITURES	**$ 2,535,210**	**$ 2,526,797**	**$ 2,613,992**	**$ 2,900,448**	**$ 3,015,664**	**$ 1,993,577**	**$ 3,245,722**
Engineering	1 402 408 11 00	Public Works Management	Public Works Director (100% General Fund)	$ 60,681	$ 57,366	$ 64,151	$ 64,362	$ 67,035	$ 49,259	$ 68,181
	1 402 408 11 40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	$ 28,873	$ 29,631	$ 28,161	$ 27,729	$ 31,367	$ 22,746	$ 29,076
	1 402 408 17 10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 468	$ -	$ 167	$ 133	$ 200	$ 98	$ 200
	1 402 408 17 60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 6,059	$ 5,177	$ 7,080	$ 9,020	$ 8,635	$ 2,072	$ 8,894
	1 402 408 17 70	Sick Leave	for a total compensation	$ 676	$ 7,740	$ 3,468	$ 4,838	$ 1,524	$ 1,929	$ 5,672
	1 402 408 18 00	Compensatory		$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1 402 408 19 20	FICA (Soc. Sec.) Tax		$ 7,402	$ 7,643	$ 7,881	$ 8,115	$ 8,320	$ 5,888	$ 8,570
	1 402 408 19 50	Workers Compensation Ins.		$ 292	$ 296	$ 286	$ 295	$ 253	$ 189	$ 239
	1 402 408 19 60	Medical Benefit		$ 24,000	$ 24,000	$ 24,000	$ 35,607	$ 37,992	$ 28,494	$ 33,600
	1 402 408 19 61	Dental Insurance		$ 1,210	$ 1,320	$ 1,320	$ 1,587	$ 912	$ 684	$ 840
	1 402 408 19 62	Life Insurance		$ 401	$ 362	$ 362	$ 362	$ 365	$ 271	$ 369
	1 402 408 19 63	Receipted Benefit Allowance		$ 444	$ 300	$ 300	$ -	$ -	$ -	$ -
	1 402 408 21 00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	$ 1,493	$ 526	$ 1,318	$ 1,170	$ 1,500	$ 1,030	$ 1,500
	1 402 408 21 50	Postage	Including Paving notices for 422 Project	$ 827	$ 415	$ 735	$ 586	$ 1,100	$ 471	$ 1,300
	1 402 408 23 10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 95	$ 25	$ 33	$ 148	$ 250	$ 26	$ 250
	1 402 408 24 00	General Expenses	DEP Hauling License	$ 24	$ 224	$ 300	$ 591	$ 500	$ 300	$ 700

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Engineering	1	402	408	25	10	Vehicle - Repairs	2007 Envoy	$ 172	$ 559	$ 61	$ 222	$ 500	$ 25	$ 500
	1	402	408	34	00	Advertising & Printing (Forms)	Business cards	$ 20	$ 386	$ 870	$ 465	$ 100	$ -	$ 100
	1	402	408	45	00	Contracted Services	Gen Consulting ($3,500); Sidewalk Assessments for Cumb St ($5,000);Gen. Sidewalk Inspections ($5,000); & for paving of 422, ($50,000); copier lease agr ($2,200)	$ 18,494	$ 14,587	$ 28,883	$ 18,039	$ 25,200	$ 17,770	$ 65,700
	1	402	408	46	00	Training (Meetings, Continuing Education)	Conferences, PSATS Renewal	$ 665	$ 500	$ 500	$ 500	$ 700	$ 579	$ 700
							Total Engineering Expenditures	**$ 152,296**	**$ 151,057**	**$ 169,876**	**$ 173,769**	**$ 186,453**	**$ 131,831**	**$ 226,391**
Highway - General Services	1	403	430	11	20	Bargaining Employees	Mechanic	$ 34,295	$ 34,618	$ 35,476	$ 35,646	$ 37,674	$ 24,692	$ 37,281
	1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	$ 39,754	$ 46,123	$ 35,535	$ 22,800	$ 45,265	$ 34,384	$ 46,760
	1	403	430	17	10	Administrative Leave	100% General Fund	$ -	$ 100	$ -	$ -	$ 500	$ -	$ 500
	1	403	430	17	60	Vacation & Personal Leave	100% General Fund	$ 14,402	$ 14,351	$ 20,182	$ 15,428	$ 15,149	$ 8,090	$ 15,785
	1	403	430	17	70	Sick Leave	100% General Fund	$ 6,520	$ 2,548	$ 7,938	$ 32,080	$ 3,572	$ 4,126	$ 3,572
	1	403	430	18	00	Compensatory	100% General Fund	$ -	$ 80	$ -	$ 1,009	$ -	$ 1,296	$ 1,336
	1	403	430	18	01	Overtime Pay		$ 6,056	$ 6,592	$ 4,801	$ 3,445	$ 6,184	$ 6,945	$ 7,447
	1	403	430	18	40	Unused Sick Leave	100% General Fund	$ -	$ -	$ 209	$ 75	$ 280	$ -	$ 160
	1	403	430	19	20	FICA (Soc. Sec.) Tax		$ 7,816	$ 8,027	$ 7,987	$ 8,469	$ 8,331	$ 6,123	$ 8,734
	1	403	430	19	50	Workers Compensation Ins.		$ 6,155	$ 6,320	$ 6,078	$ 6,458	$ 6,473	$ 4,737	$ 6,245
	1	403	430	19	60	Medical Benefit		$ 24,000	$ 24,000	$ 21,000	$ 35,550	$ 37,992	$ 28,494	$ 33,600
	1	403	430	19	61	Dental Insurance		$ 1,210	$ 1,320	$ 1,155	$ 1,584	$ 912	$ 684	$ 840
	1	403	430	19	62	Life Insurance		$ 321	$ 289	$ 253	$ 289	$ 292	$ 217	$ 295
	1	403	430	19	63	Receipted Medical Benefit		$ 550	$ 486	$ 510	$ -	$ -	$ -	
	1	403	430	23	00	Heating	Fuel Oil & related expenses	$ 5,803	$ 3,152	$ 4,530	$ 3,970	$ 6,000	$ 2,832	$ 5,000
	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, H-1, H-18; propane for forklift; Oil & DEF fuel additive for all City vehicles ($3,000)	$ 3,240	$ 4,896	$ 5,132	$ 2,549	$ 6,300	$ 4,315	$ 6,300
	1	403	430	23	80	Clothing & Uniforms	All Shirts/Pants for Public Works	$ 1,930	$ 10	$ 2,619	$ 2,352	$ 2,600	$ 1,495	$ 2,600
	1	403	430	24	00	General Expenses	Meal allowances ($700), Miscellaneous general expenses	$ 1,351	$ 213	$ 408	$ 957	$ 1,000	$ 532	$ 1,000
	1	403	430	24	10	Operating Supplies	Office supplies, gloves, batteries, cleaning supplies, Hwy shop auto supplies, soap, tarps/straps, printer cartridges,Welding Apron($100)	$ 2,940	$ 3,453	$ 3,366	$ 2,085	$ 3,500	$ 3,833	$ 4,000
	1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; H-1; H-18; Bobcat, Fire extg ($49)	$ 1,847	$ 1,222	$ 1,007	$ 1,435	$ 2,600	$ 2,001	$ 2,500
	1	403	430	32	00	Communication	Landline, wireless service, ($2,106); PA 1 Call ($115)/mo; Earthlink ($383)/mo; 8th & Walton internet ($40)/mo 3149160/3020576	$ 8,383	$ 8,329	$ 8,771	$ 8,126	$ 9,300	$ 5,758	$ 8,700
	1	403	430	34	00	Advertising & Printing (Forms)		$ 265	$ -	$ -	$ -	$ 100	$ -	$ 100
	1	403	430	36	10	Electric	7th & Oak / 10th & Oak / Tree lights, 6 school speed zone flashers / 234 N 9th St	$ 6,469	$ 7,655	$ 7,271	$ 6,994	$ 8,000	$ 4,908	$ 8,000
	1	403	430	36	20	Natural Gas	10th & Oak	$ 5,121	$ 4,185	$ 4,123	$ 4,570	$ 5,000	$ 3,169	$ 5,000
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak	$ 1,176	$ 1,346	$ 1,464	$ 1,061	$ 1,500	$ 889	$ 1,500

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Highway - General Services	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Weidle	$ 10,299	$ 9,343	$ 9,885	$ 9,528	$ 9,800	$ 6,354	$ 10,500
	1	403	430	37	30	Building Maintenance & Repairs	Furnace maintenance, ($1,500); misc repairs.	$ 2,313	$ 4,392	$ 366	$ 6,674	$ 6,000	$ 4,110	$ 7,500
	1	403	430	45	00	Contracted Services	Ehrlich ($624); Hackman Fire Ext ($184); maintenance @ 8th & Walton; Fuel System Upgrade, ($40,000)	$ 6,286	$ 5,245	$ 596	$ 8,768	$ 17,500	$ 748	$ 42,000
	1	403	430	46	00	Training (Meetings, Continuing Education)	Emissions update; pesticide training; pool licenses/certificates	$ 280	$ 229	$ 278	$ 360	$ 500	$ 369	$ 500
							Total Highway General Service Expenditures	**$ 198,782**	**$ 198,524**	**$ 190,940**	**$ 222,261**	**$ 242,324**	**$ 161,101**	**$ 267,755**
Traffic Control	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	$ 52,611	$ 68,866	$ 65,227	$ 59,479	$ 75,309	$ 54,069	$ 77,632
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	$ -	$ -	$ -	$ -	$ 4,560	$ 2,268	$ 4,440
	1	404	433	17	10	Administrative Leave	100% general fund	$ -	$ 145	$ -	$ -	$ 400	$ 317	$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	$ 2,963	$ 4,357	$ 2,880	$ 5,079	$ 4,444	$ 2,381	$ 4,576
	1	404	433	17	70	Sick Leave	100% general fund	$ 659	$ 2,664	$ 1,851	$ 2,171	$ 2,381	$ 1,354	$ 2,381
	1	404	433	18	00	Compensatory	100% general fund	$ -	$ -	$ -	$ -	$ -	$ 20	$ -
	1	404	433	18	01	Overtime Pay	100% general fund	$ 1,937	$ 2,765	$ 883	$ 2,112	$ 2,841	$ 6,378	$ 7,217
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 4,450	$ 6,028	$ 5,419	$ 5,266	$ 6,881	$ 5,176	$ 7,393
	1	404	433	19	50	Workers Compensation Ins.	100% general fund	$ 3,536	$ 4,770	$ 4,143	$ 4,238	$ 5,360	$ 4,030	$ 5,286
	1	404	433	19	60	Medical Benefit	100% general fund	$ 12,000	$ 12,000	$ 15,000	$ 29,860	$ 37,992	$ 14,247	$ 33,600
	1	404	433	19	61	Dental Insurance	100% general fund	$ 605	$ 660	$ 825	$ 1,254	$ 912	$ 342	$ 840
	1	404	433	19	62	Life Insurance	100% general fund	$ 160	$ 289	$ 241	$ 205	$ 292	$ 217	$ 295
	1	404	433	19	63	Receipted Benefit Allowance	100% general fund	$ 250	$ 250	$ 250	$ -	$ -	$ -	
	1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-4, 5, 6, 7, 9, 10, 11)	$ 1,816	$ 1,477	$ 1,626	$ 2,746	$ 2,700	$ 1,693	$ 3,300
	1	404	433	24	10	Traffic Control Operating Supplies -Streets	Traffic signal supplies($5,000), office supplies, drill bits, grinder wheels, caution tape, batteries, welding supplies, electrical tape, permit parking supplies LED signal bulbs, sign blanks & posts ($11,000), RR Crossings($900), St. Paint($2,000)	$ 9,014	$ 10,270	$ 8,474	$ 13,869	$ 12,000	$ 14,289	$ 20,000
	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	$ 1,995	$ 1,249	$ 969	$ 1,291	$ 3,000	$ 601	$ 3,000
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-4, 5, 6, 7, 9, 10, 11); fire extg in vehicles ($39)	$ 1,370	$ 2,269	$ 1,695	$ 1,946	$ 3,500	$ 13,369	$ 3,500
	1	404	433	34	00	Printed Forms	Cardboard No parking signs ($300) / Plastic Meter Covers, ($300) / Street Sweeper Signs ($200)	$ 545	$ 282	$ 293	$ 475	$ 900	$ 345	$ 900
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Traffic counters, ($3,000); Diamond blades, ($250); Saws & Drills,Leaf Blower($310),Weed Eater($375)	$ 343	$ 750	$ 3,834	$ -	$ 1,000	$ 266	$ 4,000
	1	404	433	45	00	Contracted Services	Thermal tape($4,000); Electrical services, ($16,000); Traffic signal maintenance, ($12,000); Signal Upgrades -Downtown Loop 8 controllers &16 Conflict Monitors ($19,200), NS Loop 1 controller & 1 conflict Monitor($1,700)	$ 19,976	$ 29,912	$ 10,434	$ 18,360	$ 56,000	$ 20,838	$ 52,900
	1	404	433	46	00	Training (Meetings, Continuing Education)		$ 100	$ -	$ -	$ -	$ 300	$ -	$ 300
	1	404	433	53	00	Colt Act 3 Contribution		$ 2,000	$ 2,000	$ 2,000	$ -	$ 2,000	$ -	$ 2,000
	1	404	434	22	00	Street Lights & Parking Lot Supplies	All lights - photocells, bulbs, underground wires, etc...	$ 2,703	$ 3,818	$ 778	$ 4,716	$ 4,000	$ 3,374	$ 4,500

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Traffic Control	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring	$ 2,873	$ 3,327	$ 3,506	$ 2,506	$ 3,300	$ 1,536	$ 3,000
	1	404	445	11	50	Part Time Employees	(2) Meter Collectors	$ 14,606	$ 15,465	$ 18,169	$ 19,310	$ 16,998	$ 11,945	$ 17,509
	1	404	445	19	20	FICA (Soc. Sec.) Tax		$ 1,117	$ 1,183	$ 1,390	$ 1,477	$ 1,300	$ 914	$ 1,339
	1	404	445	19	50	Workers Compensation Ins.		$ 889	$ 936	$ 1,063	$ 1,165	$ 1,013	$ 712	$ 958
	1	404	445	37	20	Parking Meter Repairs & Maintenance	Re-paint 37 Parking Meter Heads ($1,110); 200 domes($1,350); mechanisims, ($8,750); Batteries, cups and miscellaneous, ($4,000)	$ 4,864	$ 7,198	$ 8,666	$ 8,943	$ 12,700	$ 5,698	$ 15,500
	1	404	445	45	00	Contracted Services	9th & Walton Parking Lot: Pave & Line, ($28,000); Fence, ($4,500); Depressed Curb & Driveway, ($6,500); Armored car pick up, ($2,700); Plowing ($10,000); Kiosk, ($13,000)	$ -	$ 14,470	$ 6,943	$ 32,726	$ 43,500	$ 9,147	$ 64,700
							Total Traffic Control Expenditures	**$ 143,382**	**$ 197,403**	**$ 166,559**	**$ 219,195**	**$ 305,583**	**$ 175,526**	**$ 341,466**
Highway Maintenance & Repairs	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	$ 64,217	$ 64,847	$ 58,429	$ 78,468	$ 80,045	$ 56,627	$ 82,499
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	$ -	$ 7,074	$ 4,489	$ 8,719	$ 7,350	$ 1,728	$ 13,200
	1	405	430	17	10	Administrative Leave	100% general fund	$ -	$ -	$ -	$ -	$ 300	$ -	$ 300
	1	405	430	17	60	Vacation & Personal Leave	100% general fund	$ 12,123	$ 12,942	$ 10,240	$ 4,551	$ 5,573	$ 2,669	$ 5,740
	1	405	430	17	70	Sick Leave	100% general fund	$ 1,800	$ 2,143	$ 4,876	$ 894	$ 1,692	$ 845	$ 1,691
	1	405	430	18	01	Overtime Pay	100% general fund	$ 7,939	$ 5,690	$ 3,914	$ 9,409	$ 8,269	$ 7,804	$ 10,616
	1	405	430	18	40	Unused Sick leave	100% general fund	$ -	$ -					
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 6,597	$ 7,046	$ 6,269	$ 7,885	7,897	$ 5,451	$ 8,725
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	$ 5,244	$ 5,466	$ 4,793	$ 6,028	$ 6,152	$ 4,244	$ 6,238
	1	405	430	19	60	Medical Benefit	100% general fund	$ 24,000	$ 24,000	$ 19,000	$ 35,550	$ 37,992	$ 28,494	$ 33,600
	1	405	430	19	61	Dental Insurance	100% general fund	$ 1,210	$ 1,320	$ 1,045	$ 1,584	$ 912	$ 684	$ 840
	1	405	430	19	62	Life Insurance	100% general fund	$ 321	$ 289	$ 229	$ 302	$ 292	$ 217	$ 296
	1	405	430	19	63	Receipted Medical Benefit	100% general fund	$ 500	$ 250	$ 500	$ -	$ -	$ -	$ -
	1	405	430	24	10	Operating Supplies	Hot mix, cold patch, etc.	$ 6,050	$ 3,578	$ 1,131	$ 8,930	$ 13,000	$ 7,288	$ 14,000
	1	405	432	23	10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers	$ 4,818	$ 2,743	$ 2,616	$ 4,171	$ 6,500	$ 3,192	$ 6,500
	1	405	432	25	10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers + Fire Extg in vehicles ($200)	$ 6,151	$ 15,231	$ 3,092	$ 8,526	$ 10,000	$ 2,041	$ 10,000
	1	405	437	26	00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump	$ 328	$ 398	$ 465	$ 340	$ 500	$ 176	$ 500
	1	405	438	23	10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17	$ 2,763	$ 1,839	$ 2,145	$ 3,177	$ 4,000	$ 2,362	$ 4,000
	1	405	438	25	10	Vehicle Repairs-Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17, Trucks, Roller, JD 1050, JD 1850	$ 3,794	$ 3,080	$ 6,260	$ 2,435	$ 7,000	$ 4,355	$ 7,000
		405	438	75	0	Minor Equipment Purchase	Dump trailer - Contractor Grade	$ -	$ -	$ -	$ -	$ 6,800	$ 1,660	$ 6,700
	1	406	439	45	00	Paving - Contracted Services	County Aid ($25,477) & sinkhole repair ($30,000)	$ 76,237	$ 3,592	$ 29,090	$ 38,155	$ 50,477	$ 19,336	$ 55,477
	1	406	439	46	00	Training	Underground Tank Training						$ -	$ 200
							Total Highway Maintenance & Repairs Expenditures	**$ 224,092**	**$ 161,750**	**$ 158,583**	**$ 220,658**	**$ 254,751**	**$ 151,033**	**$ 268,122**
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	$ 62,909	$ 33,884	$ 59,140	$ 73,401	$ 75,903	$ 54,960	$ 78,294
	1	407	431	17	10	Administrative Leave		$ -	$ -	$ -	$ -	$ 300	$ -	$ 300
	1	407	431	17	60	Vacation & Personal Leave		$ 9,126	$ 7,133	$ 10,180	$ 4,759	$ 6,302	$ 2,508	$ 6,490

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Street Cleaning	1	407	431	17	70	Sick Leave		$ 5,664	$ 38,278	$ 12,613	$ 2,818	$ 3,731	$ 2,363	$ 3,731
	1	407	431	18	00	Compensatory		$ 9	$ 76	$ -	$ 725	$ -	$ 1,182	$ -
	1	407	431	18	01	Overtime Pay		$ 3,382	$ 1,985	$ 2,263	$ 4,842	$ 6,736	$ 6,266	$ 7,176
	1	407	431	19	20	FICA (Soc. Sec.) Tax		$ 6,203	$ 6,224	$ 6,443	$ 6,621	$ 7,113	$ 5,147	$ 7,343
	1	407	431	19	50	Worker's Compensation		$ 4,932	$ 4,926	$ 4,925	$ 5,062	$ 5,541	$ 4,008	$ 5,250
	1	407	431	19	60	Medical Benefit		$ 24,000	$ 24,000	$ 22,000	$ 33,274	$ 37,992	$ 28,494	$ 33,600
	1	407	431	19	61	Dental Benefits		$ 1,210	$ 1,320	$ 1,210	$ 1,452	$ 912	$ 684	$ 840
	1	407	431	19	62	Life Insurance		$ 321	$ 289	$ 265	$ 253	$ 292	$ 217	$ 296
	1	407	431	19	63	Receipted Benefit Allow		$ 500	$ 250	$ 250	$ -	$ -	$ -	
	1	407	431	23	10	Vehicle Fuel	SW 1 & 2	$ 4,621	$ 4,746	$ 5,302	$ 7,567	$ 8,000	$ 5,818	$ 9,500
	1	407	431	25	10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil ($700)	$ 4,215	$ 7,225	$ 4,383	$ 8,672	$ 8,500	$ 8,029	$ 8,800
	1	407	431	36	70	Sweeper Debris Removal	Reazers ($4,000) & GLRA ($26,000)	$ 25,632	$ 21,779	$ 23,830	$ 29,147	$ 28,000	$ 19,996	$ 30,000
							Total Street Cleaning Expenditures	**$ 152,724**	**$ 152,115**	**$ 152,804**	**$ 178,593**	**$ 189,322**	**$ 139,672**	**$ 191,620**
Parks, Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(2) Maintenance workers	$ 67,410	$ 72,249	$ 73,948	$ 76,793	$ 77,594	$ 54,294	$ 79,998
	1	408	454	11	55	Summer Help	(5) Part-Time (cut grass and weeds)	$ 10,856	$ 17,060	$ 19,907	$ 23,411	$ 22,800	$ 14,352	$ 23,160
	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	$ 5,819	$ 6,455	$ 7,123	$ 7,337	$ 7,221	$ 5,688	$ 7,437
	1	408	454	17	70	Sick Leave	for a total compensation	$ 3,642	$ 1,575	$ 1,370	$ 1,004	$ 2,204	$ 1,831	$ 2,204
	1	408	454	18	00	Compensatory							$ -	
	1	408	454	18	01	Overtime Pay		$ 4,053	$ 3,265	$ 2,977	$ 2,803	$ 5,800	$ 3,200	$ 3,938
	1	408	454	18	40	Unused Sick Leave							$ -	$ 56
	1	408	454	19	20	FICA (Soc. Sec.) Tax		$ 7,021	$ 7,696	$ 8,057	$ 8,518	$ 8,868	$ 6,071	$ 9,032
	1	408	454	19	50	Workers Compensation Ins.		$ 5,580	$ 5,801	$ 6,160	$ 6,513	$ 6,908	$ 4,728	$ 6,457
	1	408	454	19	60	Medical Benefit		$ 24,000	$ 24,000	$ 26,000	$ 35,550	$ 37,992	$ 28,494	$ 33,600
	1	408	454	19	61	Dental Insurance		$ 1,210	$ 1,320	$ 1,430	$ 1,584	$ 912	$ 684	$ 840
	1	408	454	19	62	Life Insurance		$ 321	$ 289	$ 289	$ 289	$ 292	$ 217	$ 296
	1	408	454	19	63	Receipted Medical Benefit		$ 477	$ 500	$ 449	$ -	$ -	$ -	$ -
	1	408	454	23	10	Vehicle - Fuel & Lubricants	R-2, R-4, R-5, R-6, JD 997ZA,B, GT275, JD455 w/ catcher, Kubota/Ferris	$ 3,637	$ 2,960	$ 3,686	$ 4,703	$ 5,600	$ 3,087	$ 5,600
	1	408	454	24	00	General Expenses	Pesticide application , certifications, license renewal, rental property taxes ($4,200), flags ($400)	$ 3,637	$ 3,576	$ 3,534	$ 4,518	$ 4,500	$ 3,785	$ 5,100
	1	408	454	24	10	Operating Supplies	Poison Ivy Prevention, ($200); Supplies for volunteer projects, ($1,000); Bee sprays, air hose, restroom supplies, duct tape, screening, light bulbs, safety glasses etc.	$ 793	$ 736	$ 205	$ 1,579	$ 1,500	$ 944	$ 2,500
	1	408	454	25	10	Vehicle - Repairs	R-2, R-8, R-5, R-7, R-10, JD 997ZA,B, GT275, JD455 w/ catcher, Kubota/Ferris	$ 6,110	$ 3,517	$ 2,904	$ 4,870	$ 5,000	$ 1,301	$ 6,000
	1	408	454	32	00	Communication	Landline Service	$ 863	$ 818	$ 850	$ 785	$ 950	$ 4	$ -
	1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End	$ 5,309	$ 6,598	$ 7,419	$ 6,640	$ 7,600	$ 4,348	$ 7,000

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Parks, Playgrounds & Other Public Properties	1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	$ 995	$ 501	$ 592	$ 655	$ 1,000	$ 453	$ 1,000
	1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings	$ 1,543	$ 2,184	$ 1,776	$ 1,650	$ 2,200	$ 1,098	$ 2,000
	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin	$ 2,024	$ 1,885	$ 1,975	$ 1,938	$ 2,400	$ 1,489	$ 2,200
	1	408	454	37	10	Grounds Maintenance	Mulch($8,500),Infield mix($2,000),Line Trimmer($350), weed killer($650), Chestnut St Island Trees(Trimming $7,000 & $1,680 Fungicide Injection)	$ 9,628	$ 10,255	$ 8,390	$ 1,301	$ 12,000	$ 12,745	$ 20,180
	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement other than buildings -swing & fence repairs, bases for fields, materials for Vets Memorial Walkway benches & tables($1,500), posts ($1,500),Walnut St Improvements($45,000), Sidewalk Improvements: Log Cabin ($4,682), Willow St ($5,585), 8th St ($4,125)	$ 5,319	$ 7,302	$ 10,746	$ 952	$ 5,500	$ 2,017	$ 64,400
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks & playgrounds + other buildings, Paint for Progressive & NE ($2,000), other maint.($4,000), Replace Roof on Optimist Bldg ($8,500)	$ 15,258	$ 7,347	$ 11,119	$ 2,120	$ 15,000	$ 7,572	$ 14,500
	1	408	454	37	40	Equipment Maint & Repair	Weed eater & leaf blower repairs, fire extinguishers ($329), BackPack Blower($560)	$ 803	$ 686	$ 1,975	$ 2,923	$ 2,000	$ 2,932	$ 2,200
	1	408	454	46	00	Training (Meetings, Continuing Education)	Pesticide Training	$ 170	$ 190	$ -	$ -	$ 250	$ -	$ 250
							Total Parks & Playgrounds Expenditures	**$ 186,478**	**$ 188,764**	**$ 202,881**	**$ 198,435**	**$ 236,391**	**$ 161,334**	**$ 300,248**
Municipal Building	1	409	409	37	30	Building Maintenance - City Side Only	Maintenance & Paper Supplies ($4,000), A/C & Heat ($5,000), fire extg ($121), mulch ($500), plumbing ($1,500); landscaping ($300)	$ 7,235	$ 11,361	$ 12,900	$ 7,650	$ 12,000	$ 6,020	$ 12,000
	1	409	409	45	00	Contracted Services - Cleaning	100% city (1,632/mo)	$ 19,401	$ 18,281	$ 19,464	$ 18,672	$ 19,600	$ 14,688	$ 21,000
	1	409	409	45	10	Shared Electric		$ 42,215	$ 33,552	$ 33,787	$ 32,368	$ 36,000	$ 19,936	$ 33,000
	1	409	409	45	12	Shared Personnel Costs	Security Personnel	$ 30,734	$ 31,772	$ 32,588	$ 32,563	$ 33,500	$ 16,590	$ 34,000
	1	409	409	45	20	Shared Natural Gas	Gas -UGI Services // Distribution -UGI Utilities	$ 3,285	$ 1,878	$ 2,995	$ 4,305	$ 4,600	$ 2,020	$ 4,600
	1	409	409	45	32	Shared Communication - Landline Service	Split 77% county / 23% city: Windstream ($4,500) Morefield annual agreement, ($2,760); phone lease ($7,062)	$ 8,788	$ 7,587	$ 4,268	$ 16,275	$ 17,500	$ 22,284	$ 17,500
	1	409	409	45	37	Shared Maint & Repair - Municipal Building	Elevator maintenance ($2,200); HVAC, Water service ($1,200) Fire Alarm ($1,500) & Lawn Services (landscaping), trim trees ($805), plow parking lots ($1,518), Elevator Upgrade Ph1 ($50,000), Misc Maint ($6,000)	$ 17,922	$ 12,177	$ 12,886	$ 67,030	$ 8,100	$ 6,267	$ 64,000
	1	409	409	45	45	Shared Water/Sewer		$ 2,130	$ 2,000	$ 2,280	$ 2,164	$ 2,500	$ 1,022	$ 2,300
	1	409	409	45	70	Shared Garbage Removal		$ 1,018	$ 1,016	$ 1,016	$ 1,016	$ 1,100	$ 677	$ 1,200
							Total Municipal Building Expenditures	**$ 132,728**	**$ 119,623**	**$ 122,184**	**$ 182,042**	**$ 134,900**	**$ 89,504**	**$ 189,600**

CITY OF LEBANON
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Building & Zoning	1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund)	$ 42,842	$ 43,180	$ 44,824	$ 46,145	$ 46,959	$ 27,215	$ 43,330
	1	410	413	11	50	Part Time Employee	Part Time Clerk	$ 12,705	$ 15,486	$ 13,155	$ 13,211	$ 14,729	$ 9,500	$ 15,171
	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ 180	$ -	$ -	$ 200	$ 99	$ 200
	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 2,628	$ 3,610	$ 3,509	$ 3,829	$ 3,747	$ 3,550	$ 2,496
	1	410	413	17	70	Sick Leave	for a total compensation	$ 263	$ 135	$ -	$ -	$ 370	$ 49	$ 325
	1	410	413	19	20	FICA (Soc. Sec.) Tax		$ 4,143	$ 4,119	$ 3,774	$ 4,834	$ 5,049	$ 3,091	$ 4,706
	1	410	413	19	50	Workers Compensation Ins.		$ 179	$ 197	$ 170	$ 192	$ 164	$ 106	$ 138
	1	410	413	19	60	Medical Benefit		$ 12,000	$ 12,000	$ 12,000	$ 17,775	$ 18,996	$ 12,664	$ 16,800
	1	410	413	19	61	Dental Insurance		$ 605	$ 660	$ 660	$ 792	$ 456	$ 304	$ 420
	1	410	413	19	62	Life Insurance		$ 161	$ 145	$ 145	$ 145	$ 146	$ 96	$ 148
	1	410	413	19	63	Receipted Benefit Allowance		$ 112	$ 300	$ 165	$ -	$ -	$ -	
	1	410	413	21	50	Postage		$ -	$ 349	$ 368	$ 697	$ 1,000	$ 893	$ 1,500
	1	410	413	23	10	Vehicle - Fuel & Lubricants	2008 Chevy Impala (PW-1)	$ 75	$ 50	$ 20	$ 22	$ 300	$ 66	$ 500
	1	410	413	24	00	General Expenses	Zoning hearing board fees, reporting services, solicitor services, county mailing list (GIS)	$ 19,021	$ 17,052	$ 29,325	$ 34,013	$ 30,000	$ 19,678	$ 30,000
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	$ 118	$ 519	$ 631	$ 256	$ 500	$ 149	$ 500
	1	410	413	25	10	Vehicle - Repairs	2008 Chevy Impala (PW-1)	$ 31	$ 49	$ 25	$ 25	$ 50	$ 382	$ 250
	1	410	413	32	00	Communication	Wireless	$ 241	$ 756	$ 648	$ 678	$ 800	$ 320	$ 800
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings, printing of forms	$ 3,648	$ 2,422	$ 3,187	$ 3,441	$ 4,000	$ 2,167	$ 4,000
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC ($100), Amer Plan Assn ($150); West Publishing, ($648)	$ -	$ 20	$ 20	$ 20	$ 275	$ 796	$ 900
	1	410	413	45	00	Contracted Services	Commonwealth Code Inspection	$ -	$ -	$ -	$ -	$ 500	$ -	$ 500
	1	410	413	46	00	Training & Other Related Expenses	Inspector collection of 2018 ICC ($550)	$ -	$ 125	$ 114	$ 25	$ 200	$ 321	$ 750
							Total Building & Zoning Expenditures	**$ 98,772**	**$ 101,355**	**$ 112,740**	**$ 126,101**	**$ 128,441**	**$ 81,446**	**$ 123,434**
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	$ 3,341	$ 1,440	$ 1,036	$ 926	$ 9,120	$ 456	$ 3,330
	1	411	436	19	20	FICA (Soc. Sec.) Tax		$ 256	$ 110	$ 79	$ 71	$ 698	$ 35	$ 255
	1	411	436	19	50	Workers Compensation Ins.		$ 203	$ 34	$ 61	$ 64	$ 544	$ 27	$ 182
	1	411	436	23	10	Vehicle Fuel	H-14	$ -	$ -	$ -	$ -	$ 300	$ -	$ 400
	1	411	436	24	00	General Expenses	Storm water grates; concrete; supplies to repair catch basins, flood control, culvert pipes, stream banks, Ads for consortium, ($100)	$ 11,325	$ 3,923	$ 1,307	$ 9,716	$ 8,000	$ 2,993	$ 8,000
	1	411	436	24	10	Operating Supplies	Storm water test kit supplies; stencils, inspection supplies, booms, catch basin protection	$ 1,822	$ 1,015	$ 77	$ 1,328	$ 2,000	$ 335	$ 2,000
	1	411	436	25	10	Vehicle Repairs	H-14	$ -	$ -	$ -	$ 114	$ 1,000	$ 960	$ 1,000
	1	411	436	45	0	Contracted Services	MS 4 ($12,000); GIS Mapping, ($500); replace catch basin boxes, ($6,000); Storm Water Fees, ($25,000); Lincoln & Quittie, ($6,000); Reinhold St headwall, ($15,000)	$ 34,545	$ 34,421	$ 114,640	$ 52,217	$ 47,500	$ 26,849	$ 64,500
							Total MS-4 Expenditures	**$ 51,492**	**$ 40,944**	**$ 117,200**	**$ 64,437**	**$ 69,162**	**$ 31,655**	**$ 79,667**

CITY OF LEBANON
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Shade Trees	1 412 455 24 00	General Expenses	Printing & Misc expenses	$ -	$ 261	$ -	$ -	$ 1,000	$ -	$ 1,000
			Total Shade Tree Expenditures	**$ -**	**$ 261**	**$ -**	**$ -**	**$ 1,000**	**$ -**	**$ 1,000**
Recycling	1 413 426 11 20	Bargaining Employees	Recycling Coordinator (Part Time)	$ 20,509	$ 20,767	$ 21,851	$ 22,509	$ 23,740	$ 5,099	$ 23,286
	1 413 426 11 50	Part Time Employee	Part Time Attendant (Lehman Street Facility)	$ 10,874	$ 10,875	$ 12,652	$ 12,591	$ 13,572	$ 10,839	$ 13,706
	1 413 426 19 20	FICA (Soc. Sec.) Tax		$ 2,401	$ 2,483	$ 2,640	$ 2,723	$ 2,854	$ 1,174	$ 2,830
	1 413 426 19 50	Worker's Compensation		$ 439	$ 751	$ 769	$ 796	$ 840	$ 601	$ 684
	1 413 426 23 10	Vehicle - Fuel & Lubricants	1997 Blazer, leaf vac.loaders (98 Ford)+(LVAC 1 & 2)	$ 330	$ 1,339	$ 2,132	$ 2,327	$ 3,000	$ 428	$ 5,000
	1 413 426 24 00	General Expenses	General repairs to recycling facilities, Blower,garbage bags, rake, broom	$ 76	$ 437	$ 1,085	$ 1,868	$ 3,000	$ -	$ 2,000
	1 413 426 24 10	Operating Supplies	Office supplies, binders, calendars, coloring books, PR materials	$ 528	$ 182	$ 2,723	$ 1,014	$ 1,200	$ 656	$ 1,200
	1 413 426 25 10	Vehicle - Repairs	E-3, H-3, leaf vacuum loaders (98 Ford) & (LVAC 1 & 2), wood chipper	$ 1,617	$ 2,046	$ 1,004	$ 869	$ 4,000	$ 1,415	$ 4,000
	1 413 426 32 00	Communication	Landline - Recycling yard 273-2315 Verizon/Leb Mobile	$ 828	$ 935	$ 848	$ 874	$ 2,000	$ 605	$ 2,200
	1 413 426 34 00	Printed Forms	Door hangers w/ business cards	$ -	$ -	$ -	$ -	$ 200	$ -	$ 500
	1 413 426 36 10	Electric	Green waste - N 8th Street	$ 482	$ 541	$ 682	$ 558	$ 700	$ 300	$ 700
	1 413 426 36 45	Water/Sewer	Portable toilet - Lehman Street; & N 8th Street	$ 1,320	$ 1,541	$ 2,152	$ 2,080	$ 2,000	$ 1,558	$ 2,000
	1 413 426 36 70	Garbage Removal	Misc pickup - Lehman Street	$ 603	$ 550	$ 601	$ 760	$ 600	$ 450	$ 700
	1 413 426 37 20	Improvement Repairs & Maintenance	Fencing, upgrade camera($4,000); Refurbish Recycling Yard Sign, Green Waste Gate Issues ($1,000), Recycling Camaras ($2,500)	$ 420	$ 1,831	$ 440	$ 1,746	$ 2,500	$ 1,564	$ 8,000
	1 413 426 44 00	Recycling Tipping Fee	Disposal fees, tire disposal (Cons Scrap $12,000); Reazers ($2,600); GLRA ($2,000); Natural Soils ($12,000)	$ 26,882	$ 22,845	$ 13,594	$ 14,194	$ 22,000	$ 13,753	$ 29,000
	1 413 426 45 00	Recycling Contracted Services	Social Media Boosting & Educational Outreach	$ 4,055	$ 3,935	$ 2,918	$ -	$ 800	$ -	$ 500
			Total Recycling Expenditures	**$ 71,364**	**$ 71,060**	**$ 66,091**	**$ 64,907**	**$ 83,006**	**$ 38,442**	**$ 96,306**
			TOTAL PUBLIC WORKS EXPENDITURES	**$ 1,412,110**	**$ 1,382,854**	**$ 1,459,858**	**$ 1,650,396**	**$ 1,831,333**	**$ 1,161,544**	**$ 2,085,609**
Interfund Transfer	1 0 492 18 00	Transfer - Bridge ROW 5% City Share		$ 5,725	$ -	$ -	$ -	$ -	$ -	$ -
	1 0 492 00 30	Transfer to Capital Reserve Funds	For Pool	$ -	$ 492,787	$ 481,101	$ 100,000	$ 100,000		$ 130,000
			Total Interfund Transfers	**$ 5,725**	**$ 492,787**	**$ 481,101**	**$ 100,000**	**$ 100,000**	**$ -**	**$ 130,000**
			TOTAL GENERAL FUND EXPENDITURES	**$ 11,699,877**	**$ 11,389,231**	**$ 11,514,663**	**$ 12,203,079**	**$ 13,845,597**	**$ 9,341,348**	**$ 14,179,354**
			EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 192,143**	**$ 1,472,695**	**$ 1,679,981**	**$ 796,042**	**$ (1,729,611)**	**$ 1,696,647**	**$ (1,645,444)**
			Anticipated Carryover Balance for Start 2020							**$ 1,645,444**
			Budgeted Revenue 2020							**$ 12,533,910**
			Budgeted Expenses 2020							**$ (14,179,354)**
			Anticipated Carryover Balance for Start 2021							**$ -**

Rev 11/12/19

LIQUID FUELS

2020 Budget

CITY OF LEBANON
LIQUID FUELS
2020 BUDGET

	Account Number	Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
		LIQUID FUEL TAX FUND REVENUES								
	35 0000 341 00 00	Interest Income		$ 537	$ 1,502	$ 4,497	$ 14,209	$ 2,500	$ 19,706	$ 24,000
				$ 537	**$ 1,502**	**$ 4,497**	**$ 14,209**	**$ 2,500**	**$ 19,706**	**$ 24,000**
	35 0000 354 03 10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	$ 1,201	$ 2,211	$ -	$ 2,337	$ 1,145		$ 1,940
	35 0000 354 03 00	State Allocation - Act 655	State funds - current year	$ 605,143	$ 706,565	$ 740,077	$ 775,998	$ 773,336	$ 794,381	$ 757,689
				$ 606,344	**$ 708,776**	**$ 740,077**	**$ 778,335**	**$ 774,481**	**$ 794,381**	**$ 759,629**
	35 0000 355 03 00	Turnback Allocation	State Road Turnback - Act 32	$ 37,240	$ 37,240	$ 37,240	$ 37,240	$ 37,240	$ 37,240	$ 37,240
				$ 37,240	**$ 37,240**	**$ 37,240**	**$ 37,240**	**$ 37,240**	**$ 37,240**	**$ 37,240**
	35 0000 351 12 00	FEMA	STORM JONAS FROM 2016	$ -	$ 25,844		$ -	$ -		
	35 0000 380 00 00	Miscellaneous Revenue	Bid Spec fees, refunds, etc...	$ 11,554	$ -		$ -	$ -		
				$ -	**$ 5**					
			TOTAL LIQUID FUEL TAX FUND REVENUES	**655,675**	**773,362**	**781,814**	**$ 829,784**	**$ 814,221**	**$ 851,327**	**$ 820,869**
		LIQUID FUEL TAX FUND EXPENDITURES								
Winter Maintenance	35 3504 432 24 10	Materials & Supplies	Salt, deicer	$ 78,768	$ 50,559	$ 28,411	$ 82,604	$ 100,000	$ 87,377	$ 100,000
	35 3504 432 45 00	Contracted Service	Snow hauling	$ 2,373	$ 69,048	$ 20,400	$ -	$ 60,000	$ -	$ 60,000
			Total Winter Maintenance Service Expenditures	**$ 81,141**	**$ 119,607**	**$ 48,811**	**$ 82,604**	**$ 160,000**	**$ 87,377**	**$ 160,000**
Highway Construction & Rebuilding	35 0000 439 63 03	Bridge Overpass - City Share	5 % City Share of Bridge Project	$ 859	$ -	$ -	$ -	$ -	$ -	$ -
	35 3506 438 24 10	Materials & Supplies	5 Bridges @ Wingwall						$ -	$ 6,000
	35 3506 438 45 00	Contracted Services - Bridge Maintenance	Maintenance of bridges	$ 1,544	$ (641)	$ 370	$ 81,442	$ -	$ -	
	35 3506 439 45 00	Contracted Services - Paving Reconstruction	Engineering for Paving projects	$ 181,702	$ -	$ 6,418	$ 336,439	$ 70,000	$ 73,541	$ 70,000
			Total Highway Construction and Rebuilding Project Expenditures	**$ 184,105**	**$ (641)**	**$ 6,788**	**$ 417,881**	**$ 70,000**	**$ 73,541**	**$ 76,000**
Traffic Control	35 3507 433 36 10	Electric - Traffic Signals	Electricity for signals including fiber rental ($4,000)	$ 17,085	$ 19,599	$ 21,779	$ 20,330	$ 21,400	$ 14,617	$ 25,000
			Total Traffic Control Expenditures	**$ 17,085**	**$ 19,599**	**$ 21,779**	**$ 20,330**	**$ 21,400**	**$ 14,617**	**$ 25,000**

10/31/2019

CITY OF LEBANON
LIQUID FUELS
2020 BUDGET

	Account Number					Account Description	2020 Notes	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	Sept 30 2019 Actual	2020 Budget
Street Lights	35	3501	434	36	10	Electric - Street Lights		$ 330,307	$ 333,011	$ 396,601	$ 381,177	$ 400,000	$ 275,632	$ 400,000
							Total Street Lighting	**$ 330,307**	**$ 333,011**	**$ 396,601**	**$ 381,177**	**$ 400,000**	**$ 275,632**	**$ 400,000**
							TOTAL LIQUID FUEL TAX FUND EXPENDITURES	**$ 612,638**	**$ 471,575**	**$ 473,979**	**$ 901,992**	**$ 651,400**	**$ 451,167**	**$ 661,000**
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 43,037**	**$ 301,786**	**$ 307,835**	**$ (72,208)**	**$ 162,821**	**$ 400,160**	**$ 159,869**
							Anticipated Carryover Balance for Start 2020							**$ -**
							Budgeted Revenue 2020							**$ 820,869**
							Budgeted Expenses 2020							**$ (661,000)**
							Transfer to Reserve							**$ (159,869)**
							Anticipated Carryover Balance for Start 2021							**$ -**
	35	3506	439	60	00	**Capital Projects - Reserve**	**Reserve for Paving of Hwy 422 and Hwy 72**	**$ -**	**$ -**	**$ -**	**$ 578,480**	**$ 454,350**		**$ 159,869**
									BALANCE IN RESERVE			**$ 1,032,830**		**$ 1,192,699**

CAPITAL RESERVE FUND

2020 Budget

CITY OF LEBANON 10/31/2019 Revised 11/12/19

CAPITAL RESERVE FUND

STATEMENT OF ACTIVITY

FOR THE YEAR ENDED:

2020 BUDGET

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
SUMMARY:										
CARRYFORWARD	$ -	$ 1,124.82	$ 1,551.73	$ 5,817.07	$ 1,530,631.48	$ 295,470.78	$ 660,848.61	$ 1,161,988.71	$ 1,286,255.67	$ 1,387,966.63
INTEREST	$ 0.24	$ 1.91	$ 3.89	$ 302.76	$ 999.25	$ 484.36	$ 2,989.04	$ 8,125.77	$ 15,642.15	$ 24,000.00
CONTRIBUTIONS	$ 1,124.58	$ 425.00	$ 4,261.45	$ 2,090.00	$ 1,867.36	$ 2,500.00	$ 17,050.00	$ 29,050.00	$ 24,629.97	$ -
NORFOLK SOUTHERN	$ -	$ -	$ -	$ 1,500,000.00	$ -	$ -	$ -	$ -	$ -	$ -
STATE FIRE GRANT	$ -	$ -	$ -	$ -	$ -	$ 13,789.79	$ 15,000.00	$ -	$ 14,811.36	$ -
WASHINGTON CONTRIBUTION	$ -	$ -	$ -	$ -	$ -	$ 10,000.00	$ 15,000.00	$ 10,000.00	$ -	$ -
TRANSFER FROM GENERAL FUND	$ -	$ -	$ -	$ 40,622.00	$ -	$ 492,787.38	$ 481,101.06	$ 100,000.00	$ 100,000.00	$ 130,000.00
TOTAL SOURCES	$ 1,124.82	$ 1,551.73	$ 5,817.07	$ 1,548,831.83	$ 1,533,498.09	$ 815,032.31	$ 1,191,988.71	$ 1,309,164.48	$ 1,441,339.15	$ 1,541,966.63
DISTRIBUTIONS	$ -	$ -	$ -	$ (18,200.35)	$ (1,238,027.31)	$ (154,183.70)	$ (30,000.00)	$ (22,908.81)	$ (53,372.52)	$ -
TOTAL DISTRIBUTIONS	$ -	$ -	$ -	$ (18,200.35)	$ (1,238,027.31)	$ (154,183.70)	$ (30,000.00)	$ (22,908.81)	$ (53,372.52)	$ -
BALANCE	$ 1,124.82	$ 1,551.73	$ 5,817.07	$ 1,530,631.48	$ 295,470.78	$ 660,848.61	$ 1,161,988.71	$ 1,286,255.67	$ 1,387,966.63	$ 1,541,966.63
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						$ -	$ 137,298.19	$ 200,000.00	$ 200,000.00	$ 200,000.00
INTEREST						$ -	$ -	$ -	$ -	$ -
CONTRIBUTIONS						$ -	$ -	$ -	$ -	$ -
TRANSFER FROM GENERAL FUND						$ 137,298.19	$ 62,701.81	$ -	$ -	$ -
TOTAL SOURCES						$ 137,298.19	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
DISTRIBUTIONS						$ -	$ -	$ -	$ -	$ -
TOTAL DISTRIBUTIONS						$ -	$ -	$ -	$ -	$ -
BALANCE						$ 137,298.19	$ 200,000.00	$ 200,000.00	$ 200,000.00	$ 200,000.00
30 201 410 74 00 POLICE VEHICLES, EQUIPMENT & OTHER 100.07.01										
Donations from Private Sources										
CARRYFORWARD				$ -	$ 25,498.15	$ -	$ 15,000.00	$ 31,350.00	$ 44,454.02	$ 43,981.52
INTEREST										
CONTRIBUTIONS							$ 16,350.00	$ 13,300.00	$ -	$ -
NORFOLK SOUTHERN				$ 25,498.15						
TRANSFER FROM GENERAL FUND						$ 15,000.00	$ -	$ -	$ -	$ 30,000.00
TOTAL SOURCES				$ 25,498.15	$ 25,498.15	$ 15,000.00	$ 31,350.00	$ 44,650.00	$ 44,454.02	$ 73,981.52
DISTRIBUTIONS					$ (25,498.15)		$ -	$ (195.98)	$ (472.50)	$ -
TOTAL DISTRIBUTIONS				$ -	$ (25,498.15)	$ -	$ -	$ (195.98)	$ (472.50)	$ -
BALANCE				$ 25,498.15	$ -	$ 15,000.00	$ 31,350.00	$ 44,454.02	$ 43,981.52	$ 73,981.52
30 302 411 74 00 FIRE VEHICLES & EQUIPMENT 104.00.00										
Donations from Private Sources										
CARRYFORWARD	$ -	$ 1,124.82	$ 1,451.73	$ 2,862.46	$ 14,958.42	$ 15,688.75	$ 4,039.84	$ 4,639.84	$ 7,677.01	$ 11,518.32
INTEREST	$ 0.24	$ 1.91	$ 2.28	$ 5.96						
CONTRIBUTIONS	$ 1,124.58	$ 325.00	$ 1,408.45	$ 2,090.00	$ 1,867.36	$ 2,500.00	$ 600.00	$ 15,750.00	$ 23,629.97	
NORFOLK SOUTHERN										
STATE FIRE GRANT						$ 13,789.79	$ 15,000.00		$ 14,811.36	

CITY OF LEBANON 10/31/2019
CAPITAL RESERVE FUND
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED:

2020 BUDGET

							2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
					WASHINGTON CONTRIBUTION							$ 10,000.00	$ 15,000.00	$ 10,000.00	$ -	
					TRANSFER FROM GENERAL FUND					$ 10,000.00						
					TOTAL SOURCES		$ 1,124.82	$ 1,451.73	$ 2,862.46	$ 14,958.42	$ 16,825.78	$ 41,978.54	$ 34,639.84	$ 30,389.84	$ 46,118.34	$ 11,518.32
					DISTRIBUTIONS						$ (1,137.03)	$ (37,938.70)	$ (30,000.00)	$ (22,712.83)	$ (34,600.02)	$ -
					TOTAL DISTRIBUTIONS		$ -	$ -	$ -	$ -	$ (1,137.03)	$ (37,938.70)	$ (30,000.00)	$ (22,712.83)	$ (34,600.02)	$ -
					BALANCE		$ 1,124.82	$ 1,451.73	$ 2,862.46	$ 14,958.42	$ 15,688.75	$ 4,039.84	$ 4,639.84	$ 7,677.01	$ 11,518.32	$ 11,518.32
30	**302**	**411**	**74**	**00**	**FIRE ENGINES**	**104.01.00**										
					Refurbish Ladder Truck in 2020 ($100,000) & Replace Ladder Truck in 2024 ($212,500)											
					CARRYFORWARD						$ 205,000.00	$ -	$ -	$ 95,960.16	$ 95,960.16	$ 95,960.16
					INTEREST											
					CONTRIBUTIONS											
					NORFOLK SOUTHERN					$ 205,000.00						
					STATE FIRE GRANT											
					WASHINGTON CONTRIBUTION											
					TRANSFER FROM GENERAL FUND								$ 95,960.16			
					TOTAL SOURCES		$ -	$ -	$ -	$ 205,000.00	$ 205,000.00	$ -	$ 95,960.16	$ 95,960.16	$ 95,960.16	$ 95,960.16
					DISTRIBUTIONS						$ (205,000.00)	$ -	$ -	$ -	$ -	$ -
					TOTAL DISTRIBUTIONS		$ -	$ -	$ -	$ -	$ (205,000.00)	$ -	$ -	$ -	$ -	$ -
					BALANCE		$ -	$ -	$ -	$ 205,000.00	$ -	$ -	$ 95,960.16	$ 95,960.16	$ 95,960.16	$ 95,960.16
30	**105**	**452**	**74**	**00**	**POOL**	**105.01.00**										
					Refurbish &/or Replace Coleman Park Pool											
					CARRYFORWARD									$ -	$ 100,000.00	$ 200,000.00
					INTEREST											
					CONTRIBUTIONS											
					NORFOLK SOUTHERN											
					STATE FIRE GRANT											
					WASHINGTON CONTRIBUTION											
					TRANSFER FROM GENERAL FUND								$ -	$ 100,000.00	$ 100,000.00	$ 100,000.00
					TOTAL SOURCES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000.00	$ 200,000.00	$ 300,000.00
					DISTRIBUTIONS						$ -	$ -	$ -	$ -	$ -	$ -
					TOTAL DISTRIBUTIONS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					BALANCE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 100,000.00	$ 200,000.00	$ 300,000.00
30	**405**	**430**	**74**	**00**	**PUBLIC WORKS - HIGHWAY**	**108.01.00**										
					General Highway Equipment Replacements											
					CARRYFORWARD					$ -	$ 831,301.50	$ 163,349.37	$ 363,077.92	$ 366,066.96	$ 374,192.73	$ 371,534.88
					INTEREST							$ 484.36	$ 2,989.04	$ 8,125.77	$ 15,642.15	$ 24,000.00
					CONTRIBUTIONS											
					NORFOLK SOUTHERN					$ 849,501.85						
					TRANSFER FROM GENERAL FUND							$ 315,489.19				

CITY OF LEBANON 10/31/2019

CAPITAL RESERVE FUND

STATEMENT OF ACTIVITY

FOR THE YEAR ENDED:

2020 BUDGET

							2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
					TOTAL SOURCES					$ 849,501.85	$ 831,301.50	$ 479,322.92	$ 366,066.96	$ 374,192.73	$ 389,834.88	$ 395,534.88
					DISTRIBUTIONS					$ (18,200.35)	$ (667,952.13)	$ (116,245.00)	$ -	$ -	$ (18,300.00)	$ -
					TOTAL DISTRIBUTIONS					$ (18,200.35)	$ (667,952.13)	$ (116,245.00)	$ -	$ -	$ (18,300.00)	$ -
					BALANCE					$ 831,301.50	$ 163,349.37	$ 363,077.92	$ 366,066.96	$ 374,192.73	$ 371,534.88	$ 395,534.88
30	407	431	74	00	PUBLIC WORKS - STREET SWEEPER	108.04.00										
					Replace Sweeper 1 in 2019 ($190,000); Replace Sweeper 2 in 2023 ($200,000)											
					CARRYFORWARD			$ -	$ 100.00	$ 100.00	$ 451,016.64	$ 113,575.89	$ 138,575.89	$ 190,000.00	$ 190,000.00	$ 190,000.00
					INTEREST					$ 294.64	$ 999.25					
					CONTRIBUTIONS			$ 100.00								
					NORFOLK SOUTHERN					$ 420,000.00						
					TRANSFER FROM GENERAL FUND					$ 30,622.00		$ 25,000.00	$ 51,424.11			
					TOTAL SOURCES			$ 100.00	$ 100.00	$ 451,016.64	$ 452,015.89	$ 138,575.89	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
					DISTRIBUTIONS						$ (338,440.00)		$ -			
					TOTAL DISTRIBUTIONS			$ -	$ -	$ -	$ (338,440.00)	$ -	$ -	$ -	$ -	$ -
					BALANCE			$ 100.00	$ 100.00	$ 451,016.64	$ 113,575.89	$ 138,575.89	$ 190,000.00	$ 190,000.00	$ 190,000.00	$ 190,000.00
30	408	454	74	00	PUBLIC WORKS - PARKS	108.02.00										
					IMPROVEMENTS TO PARKS											
					CARRYFORWARD				$ -	$ 2,854.61	$ 2,856.77	$ 2,856.77	$ 2,856.77	$ 273,871.75	$ 273,871.75	$ 274,871.75
					INTEREST				$ 1.61	$ 2.16						
					CONTRIBUTIONS				$ 2,853.00						$ 1,000.00	
					TRANSFER FROM GENERAL FUND								$ 271,014.98			
					TOTAL SOURCES				$ 2,854.61	$ 2,856.77	$ 2,856.77	$ 2,856.77	$ 273,871.75	$ 273,871.75	$ 274,871.75	$ 274,871.75
					DISTRIBUTIONS											
					TOTAL DISTRIBUTIONS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					BALANCE				$ 2,854.61	$ 2,856.77	$ 2,856.77	$ 2,856.77	$ 273,871.75	$ 273,871.75	$ 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
					INTEREST											
					CONTRIBUTIONS								$ 100.00			
					TRANSFER FROM GENERAL FUND											
					TOTAL SOURCES				$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00
					DISTRIBUTIONS											
					TOTAL DISTRIBUTIONS				$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
					BALANCE				$ -	$ -	$ -	$ -	$ 100.00	$ 100.00	$ 100.00	$ 100.00