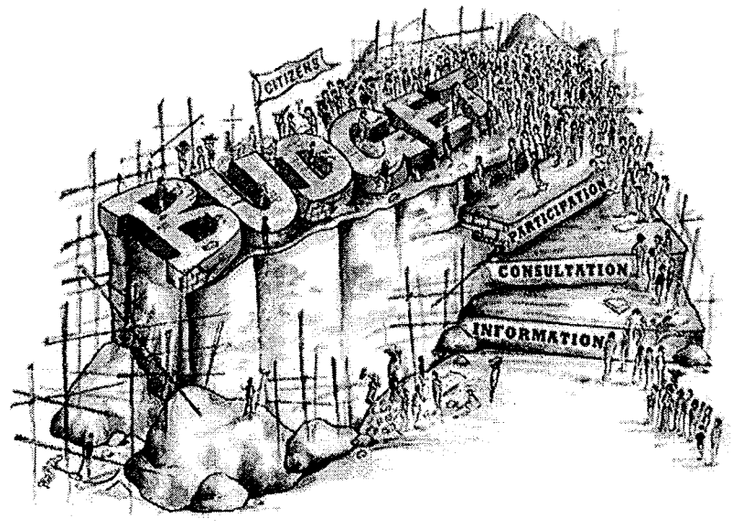
2017 City of Lebanon Budget



Presented to City Council on November 1, 2016

11/02/2016	Budget Hearing #1	6:30 - 8:30 P.M.	Council Chambers
11/16/2016	Budget Hearing #2	4:30 - 6:30 P.M.	Council Chambers
11/17/2016	Special CCM- Introduce Budget	4:30 - 5:30 P.M.	Council Chambers
11/22/2016	Pre-Council Meeting	4:45 - 5:45 P.M.	Council Chambers
11/28/2016	Final Reading- Council Meeting	6:30 P.M.	Council Chambers

City of Lebanon
2017 General Fund Narrative

Consideration in Preparing the 2017 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 signed in 2015 with expiration on December 31, 2017. Negotiations for new contracts will commence in early 2017.

The following items were considered in preparing the 2017 Municipal Budget Package with taxes and user fees for the general fund:

General Fund Revenue

In comparing the 2017 Budget to the 2016 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 $4.48 million in 2015. Based on monies received thus far in 2016 and utilizing the receipt schedule from 2015, the City projects the EIT receipts to total about $4.380 million for 2017.

   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

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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 have been ordered to pay the plaintiffs $3,333,699.02 plus the continuing interest. The amount to be paid to the City is approximately $500,000. 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. The other defendants continued with the appeal. Oral argument was held on 9/13/16. The court ruled in the Plaintiffs' favor and upon receipt of any monies owed to the City; it will be transferred to the Capital Reserve Fund for the Stoever's Dam Project and other capital 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. Since the reassessment in 2013, the City's total assessed value has decreased by almost 24 million. However, in 2016, the City experienced a small increase in the total assessed value of $862,601. After several years of reductions, an increase in value is a positive sign that recent investment in the City MAY be making an impact. This situation will be monitored. The City's current millage rate is 4.581 mills and the 2017 Budget proposes NO TAX INCREASE. For the owner of a home with an average assessed value of $117,330, the taxpayer would pay to the City $537. **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 created the Real Estate Transfer Tax to substantially decrease from a high of $328,403 in 2005 to $161,311 in 2009. The transfer tax decreased again in 2011 and again in 2013. A few higher-valued transfers increased the transfer tax in 2012 and again in 2014. Reviewing the land sales, the City will perform better than budget this year, and we will increase the 2017 Budget number from the 2016 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 2016 and utilizing the receipt schedule from 2015, the City projects the LST receipts to remain the same for Budget Year 2017. **This tax is the City's third largest revenue source.**

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5. **Rental Property Licenses-** This license requirement and 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. For the most part, this revenue should be constant from year to year with no significant changes. By increasing accountability, the City started to experience increases to this revenue line item starting in 2012. This revenue again is projected to increase in Budget Year 2017 compared to Budget Year 2016.

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 free internet service to two city properties. This change in the franchise agreement increased the fee by about 46% in the first full year. The City projects this revenue to increase from 2016 to 2017.

7. **Rent of Buildings-** The City rents space in the Municipal Building and in other publically-owned buildings to several tenants. This revenue is projected to remain about the same as the 2016 Budget .

8. **Rent of Spaces in Parking Lots-** There are eleven municipal lots and nine of those lots have spaces available to rent.

9. **Intergovernmental Revenues-** Grants used to reimburse overtime and recycling costs expended from the general fund were re-assigned from separate funds to the general fund (01) budget in 2011. Some federal and state grants continue to diminish, i.e. Federal JAG Grant, Smooth Operator, and the Recycling Performance Grant. Due to the rising costs of the pension funds and remaining under the maximum amount of state aid that could be allotted, the City has seen small increases in the amount of state aid received over the last several years. 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 adjustment for qualified police and fire retirees. These two reimbursements together had totaled approximately $35,000. The remaining reimbursement is about $11,000.

10. In 2017, **overall revenues propose to increase** by $151,803 or 1.33%. We project a slight increase in Revenues in comparison to the 2016 Budget. This is mainly due to an increase in Earned Income Tax receipts, Rental Licenses and On-Site Tickets issued for Property Maintenance issues by Public Safety.

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General Fund Expenditures

In comparing the 2017 Budget to the 2016 Budget:

1. **Administration Department**
   a. Legal Services will be lower than 2014 & 2015 due to the conclusion of litigation over the past distribution of EIT collected. However, the 2017 Budget number will remain the same as budgeted in 2016 due to anticipated labor attorney costs for negotiations with the three bargaining units.

   b. The Contracted Services line item will include reimbursement to Myerstown Borough for a shared position of Economic Development Officer. In 2016, the City agreed to participate in a Circuit Rider Program with Myerstown Borough. The first year of the program, the City's share of this employee was at no cost to the City. In Year 2 of the Program, the City agreed to pay $2,967 toward the costs of this employee.

   c. Costs to operate the Public Swimming Pool will decrease by $11,891 or 7.43 %. The leaks have been addressed and now we continue to deal with other maintenance items.

   d. Expenditures will increase at Stoever's Dam/Nature Barn by $23,675 or 63.77 %. A Breech Analysis Study and Infrastructure Inspection was completed and the results indicated that the City needs to increase the height of the head wall and enlarge the dam area by a small amount in two areas. This will require the water in the dam to be lowered. The fish will need to be protected during this process. Since this is a complicated process and lowering the water level is not something to be taken lightly, the City will capitalize on the lower water level to dredge the dam and the feeder pond as well. Total costs between 2017-2020 for engineering, design, permitting and construction is expected to be around $220,000.

   e. Although the commercial, general liability and auto-type insurances increased, the decrease in medical insurance for retirees more than offset the increase. This decrease in expenses was negotiated and/or arbitrated in the last round of contract negotiations.

   f. In 2016, payroll duties were assigned to the Financial Administration division from the Administration division and this resulted in a PT position being converted into a FT position in the Finance division. Subsequently, the FT Payroll Clerk position was eliminated in the Administration division and replaced with a part time Clerk/Administrative Assistant. In comparing the 2017 Financial Administration Budget to 2016, the division will slightly increase by $2,023 or 0.99%.

   g. In 2015, the Police Pension Contributions decreased by $532,683 or 44.35%. This significant decrease was due to a decrease in the amount of the Unfunded Actuarial Accrued Liability. This liability was comprised of amortization of the various gains and losses, plan amendments and changes in actuarial assumptions

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that have occurred in the Plan over time. The Plan had an actuarial gain of $935,399 for the previous two-year period. There was a decrease in the Unfunded Actuarial Accrued Liability as of 1/1/2015 of $8,976 due to the change in actuarial assumptions. The amortization of the Unfunded Actuarial Accrued Liability was $320,545. The amount of the Liability as of the prior evaluation dated 1/1/2013 was $842,564. The MMO for 2017 is slightly lower than the MMO for 2016 by $38,992 or 5.83%. The MMO for the Fire Pension Plan will increase by $3,607 or 1.91%.

h. IT services for all city departments are accounted for in the Data Processing category of the Administration Department's budget. The IT division will increase by $5,500 or 8.66% mainly due to paying the City's share of the County's new aerial pictometry at a cost of $4,358.

i. Overall, the Administration Department Budget will decrease by $22,002 or 0.74%.

2. **Police Department**
   a. Receipted Medical Benefits were eliminated in an arbitration award and a decrease in ALL police categories for this expenditure should be noted.

   b. The City will purchase two new cruisers in 2017 and continue its lease payments for two cruisers, which commenced in Budget Year 2014. Up until most recent years, it was customary to purchase three new cruisers each year. This line item will show a $6,847 increase or 8.44% mainly due to the need to start replacing in-car camera systems.

   c. The City implemented a Trap, Neuter & Release Program in neighborhoods with feral cat problems in 2015. This program was put into effect to address a policy change at the Humane Society regarding not accepting feral cats. This program is in addition to extending the Humane Society Agreement. For all intents and purposes, this line item will remain the same.

   d. The City does not anticipate a request from the County to share in costs for central booking for 2017 and thus, did not include this expenditure in the Budget.

   e. Overall, the Police Department expenditures will decrease by $25,438 or 0.56%.

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

   a. Fire safety (Fire Stations and Bureau of Fire) will increase by $59,057 or 2.38%, which is slightly lower than last year's increase.

   b. The City employs one full time and four part time Code Inspectors in the Public Safety Department. In the 2017 Budget, it is proposed to add an additional PT Inspector for a total of 1 FT and 5PT in the department. One full time, one part time and a portion of another part time inspectors' salaries are paid through Community Development Block Grant monies. These salaries and benefits are not shown in the General Fund Budget.

   c. Health and Housing will increase by $32,077 or 18.43%. The City has been addressing more nuisance-type property maintenance issues and the public's desire for the nuisances to be addressed promptly has increased the contracted services line item and has prompted the City to add another PT Inspector to this category.

   d. Overall, the Public Safety Department Budget will increase by $91,134 or 3.41%.

4. **Public Works Department**

   a. General Services basically will remain the same.

   b. Traffic Control will increase by $26,703 or 12.19% mainly due to the repaving of a municipal parking lot at Lehman and Cherry Streets, a sidewalk repair and erection of a dumpster enclosure at the 9th & Cumberland parking lot. The paving was budgeted to occur in 2016, but a retaining wall had to be repaired prior to paving.

   c. Highway maintenance will remain the same.

   d. The Street Cleaning category will basically remain the same.

   e. Parks, Playgrounds & Other Public Properties will increase by $9,012 or 4.39% due to the need to replace a pump house, which serves the Community Theatre and the Willman House.

   f. The Municipal Building division will increase by $57,600, which represents a 40.39% increase. This is after recognizing a savings in electricity costs. In addition to, a telephone system upgrade, repairs will be made to sidewalks, handicap ramp and portions of the roof.

g. In August of 2009, EPA personnel conducted a review of the City's "Municipal Small Storm Sewer System" (MS4) files, which had been submitted to PADEP and in March of 2010, EPA sent an Administrative Order and Information Request to the City. Subsequently, another Administrative Order and Show Cause Letter for MS4 violations were issued with a total maximum penalty of $177,500. The City negotiated a reduction in the penalty and the City paid $21,600 in 2012. Subsequent meetings held with EPA representatives determined that additional measures must be implemented in addition to actions already undertaken. EPA representatives have indicated that the City can afford to pay an annual compliance cost of $47,940. In order to adequately show monies being spent on MS4 requirements, the City created a new category in 2013. The new category includes all related expenses and the part time summer help needed to complete the required storm water related activities. The category does not include the salaries and benefits of the full time employees that may perform MS4 requirements on an as needed basis during the course of the year. Those hours will be documented separately when they occur. This category will increase by $6,057 or 9.26% mainly due to the discovery of much needed repairs to catch basins.

h. The Recycling Program will increase by $2,249 or 2.49% due to necessary repairs to the recycling bins.

i. Overall the Public Works Budget will increase by $109,623 or 6.89 %.

5. In 2017, total expenditures in all departments propose to increase by $113,317 or 0.96% from the 2016 Budget.

General Notes

1. Salary and benefit expenditures in the General Fund Budget represent 82.83% of the expenditures. That percentage has ranged between 83.15% and 84.50% over the last 6 years.

2. **The City will utilize its carryover to balance the 2017 Budget.**

3. **Consumer Price Index-** The August 2016 Consumer Price Index (posted in mid-September) for the Philadelphia-Wilmington-Atlantic City area, which is an indicator of the cost-of living, increased by .35% in our regional area.

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4. **The City's Five Year Financial Management Plan** prepared in 2013 for 2013-2017 praises the steps taken to reduce costs and increase revenues during the five-year historical review period that resulted in the elimination of operating deficits by 2011. However, the Pennsylvania Economy League projects that a trend of flat revenue coupled with higher expenditures will likely result in growing annual operating shortfalls (2013-2017) unless officials take additional action to avert the problem. In all of the budgets prepared by the current administration, it was proposed to utilize excess carry-over to balance the budget. In all actuals, with the exception of 2014, the City did not need to utilize the carry-over, because our performance in revenue and expenditures was better than budgeted. Although, the City performed better than budget in 2014, it was not enough and the excess carry-over had to be utilized. This is why taxes had to increase in 2015. The greatest increase in expenditures is expected in personnel costs particularly salaries and wages. PEL suggested officials continue to seek ways to reduce costs, however, they admitted that there appears to be little room to make additional cuts without impacting services. One recommendation of the plan is to consider generating revenue through increases in the City's real estate, earned income and real estate transfer taxes as appropriate to eliminate the projected annual operating deficits. However, it is cautioned that no single tax should be raised to such a degree that the costs to live or operate a business in the city outweigh the advantages. The plan also makes several other recommendations, which the city has implemented or is moving forward on investigating and/or executing. Although the 2017 Budget does not propose to raise the Real Estate Tax Rate, the City continues to explore other revenue and service delivery changes to eliminate PEL's projected deficit and to ensure our continued fiscal health. Through the recent contract negotiations and arbitration award, the City made some inroads with some of our higher personnel costs, i.e. post-retirement health insurance benefits decreased with new hires and some of the employees retiring after 1/1/2016 will have the same health insurance benefits and payment obligations as existing employees. There was an employee increase in the share of the health insurance premium and a spousal penalty added.

Respectfully submitted by:

Sherry L. Capello
Mayor

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CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
						GENERAL FUND REVENUES								
Real Property Taxes	1	0	301	10	00	Real Estate Tax, Current	County Assessed Values as of 10/11/2016 = $859,790,700 @ 4.581 Mils @ 93% Collection Rate	$ 2,843,336	$ 2,874,122	$ 2,889,588	$ 3,716,809	$ 3,650,549	$ 3,678,304	$ 3,662,992
	1	0	301	40	00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 65% of past due 2016 taxes($252,930) & 95% of past due 2015 taxes ($118,917)	$ 182,812	$ 191,329	$ 215,763	$ 192,228	$ 273,275	$ 164,569	$ 277,376
	1	0	301	70	00	Real Est Tax Discount PRD	2% of 2017 taxes collected by 4/30/2017 (82% collected by 5/15/2016)	$ (48,678)	$ (50,017)	$ (50,362)	$ (64,205)	$ (63,590)	$ (64,439)	$ (64,595)
	1	0	319	01	00	Penalties/Interest-Real Prop Taxes	Delq taxes of $252,930 (2016) and $118,917 (2015) is charged a 10% penalty + 8% interest upon collection	$ 46,149	$ 52,433	$ 56,989	$ 52,619	$ 67,397	$ 44,630	$ 49,930
							Total Real Property Tax Revenue	**$ 3,023,619**	**$ 3,067,867**	**$ 3,111,978**	**$ 3,897,451**	**$ 3,927,631**	**$ 3,823,065**	**$ 3,925,703**
Enabling Taxes	1	0	310	10	00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	$ 239,973	$ 125,298	$ 181,108	$ 158,412	$ 120,000	$ 135,054	$ 125,000
	1	0	310	20	00	Earned Income Tax	Keystone Collections, payments are received weekly	$ 4,391,891	$ 4,387,288	$ 4,332,482	$ 4,482,386	$ 4,300,000	$ 3,497,001	$ 4,375,000
	1	0	310	23	00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement	$ 234,575	$ 54,929	$ 54,928	$ 54,928	$ 54,928	$ -	$ 54,928
	1	0	310	50	00	LST Tax	Keystone Collections, payments are received weekly	$ 413,968	$ 414,806	$ 386,695	$ 417,901	$ 400,000	$ 310,016	$ 400,000
	1	0	310	70	00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15/2015	$ 7,845	$ 5,916	$ 6,011	$ 6,222	$ 6,000	$ 3,320	$ 5,600
							Total Enabling Tax Revenue	**$ 5,288,252**	**$ 4,988,237**	**$ 4,961,224**	**$ 5,119,849**	**$ 4,880,928**	**$ 3,945,390**	**$ 4,960,528**
Licenses and Permits	1	0	321	14	00	Rental Property Licenses	Billed in March @ $40/unit	$ 202,894	$ 211,302	$ 216,990	$ 217,994	$ 220,000	$ 226,014	$ 225,000
	1	0	321	20	00	Eating & Drinking-Public Safety	Eating establishments(approx. 181) + vendors - 204 licenses issued in 2015	$ 18,987	$ 21,115	$ 20,355	$ 18,800	$ 20,000	$ 17,575	$ 20,000
	1	0	321	31	00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @$25/yr per cab (5) + Bikes @ $2/yrs (27 Bike licenses in 2015; 16 in 2014; 37 licenses in 2013 & 2012; 87 in 2011; 57 in 2010; 53 in 2009)	$ 225	$ 199	$ 157	$ 125	$ 200	$ 409	$ 200
	1	0	321	40	00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	$ 3,400	$ 4,130	$ 3,250	$ 3,820	$ 3,300	$ 2,965	$ 3,300
	1	0	321	80	00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	$ 270,270	$ 286,052	$ 292,509	$ 301,286	$ 285,000	$ 232,687	$ 299,000
	1	0	322	40	00	Dumpster Permits	Use of dumpsters on street for construction material, etc.. 45 permits in 2015; 52 in 2014; 41 in 2013; 56 in 2012; 64 in 2011	$ 3,013	$ 1,613	$ 1,730	$ 2,104	$ 1,800	$ 2,720	$ 2,250
	1	0	322	82	00	Street & Road Encroachment	Utility Cuts & Driveway Permits / $64 for a cut 2 sqyds (252 permits in 2015; 270 in 2014; 239 in 2013; 252 in 2012; 168 in 2011, 136 in 2010; 68 in 2009)	$ 7,567	$ 9,967	$ 21,503	$ 20,218	$ 19,000	$ 6,897	$ 19,000
	1	0	322	85	00	Shade Tree Permits	Remove/replace trees - $25 per permit, estimate 8 permits in 2015	$ 275	$ 125	$ 375	$ 233	$ 200	$ 100	$ 150
							Total License and Permit Revenues	**$ 506,631**	**$ 534,503**	**$ 556,869**	**$ 564,580**	**$ 549,500**	**$ 489,367**	**$ 568,900**

CITY OF LEBANON
2017 BUDGET

	Account Number	Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Fines and Forfeits	1 0 331 11 00	Vehicle Code Violations	Tickets for traffic violations	$ 298,772	$ 279,192	$ 318,237	$ 345,240	$ 300,000	$ 280,389	$ 310,000
	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)	$ 74,811	$ 79,884	$ 84,249	$ 81,679	$ 76,000	$ 58,860	$ 78,000
	1 0 331 12 50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	$ 25,810	$ 29,450	$ 30,763	$ 22,495	$ 27,000	$ 11,968	$ 20,000
	1 0 331 12 60	On-Site Tickets-Public Safety	Source: Housing violations; weeds & grass; garbage; snow removal and Health Violations	$ 1,310	$ 2,830	$ 6,394	$ 7,160	$ 4,000	$ 15,475	$ 11,000
	1 0 331 13 00	State Police Fines	City's portion of State Fines	$ 20,866	$ 13,080	$ 12,812	$ 12,560	$ 11,000	$ 4,632	$ 10,000
	1 0 331 14 00	Parking Meter Violation Fines	Tickets for meter	$ 87,470	$ 82,222	$ 79,646	$ 83,155	$ 80,000	$ 70,329	$ 80,000
	1 0 331 14 60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	$ 19,943	$ 17,661	$ 13,139	$ 3,659	$ 5,000	$ 4,330	$ 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	$ 85	$ -	$ -	$ -	$ 50	$ -	$ 50
			Total Fine and Forfeit Revenues	**$ 529,068**	**$ 504,319**	**$ 545,241**	**$ 555,948**	**$ 503,050**	**$ 445,983**	**$ 514,050**
Interest and Rents	1 0 341 01 00	Interest Income	First National Bank interest on General Fund	$ 3,950	$ 2,311	$ 2,259	$ 3,123	$ 1,800	$ 2,368	$ 3,000
	1 0 342 10 00	Rent of Land	Rite Aid Lease - $330.62 /month	$ 3,450	$ 3,450	$ 3,738	$ 3,536	$ 3,967	$ 1,984	$ 3,967
	1 0 342 20 00	Rent of Buildings	Keystone, CDBG, Central Booking, Stoever's Dam; IU12, Pool, & NE Park	$ 53,395	$ 34,916	$ 47,167	$ 42,020	$ 32,055	$ 31,226	$ 32,593
	1 0 363 23 05	7th & Willow St. Parking Lot	51 spaces available / 47 rented @ $35 /month	$ 15,407	$ 19,894	$ 19,232	$ 18,035	$ 21,420	$ 13,637	$ 19,740
	1 0 363 23 10	8th & Spring St. Parking Lot	19 spaces available /19 rented @ $35/ month	$ 7,449	$ 6,722	$ 7,392	$ 7,098	$ 7,980	$ 4,906	$ 7,980
	1 0 363 23 15	6th & Crowell St. Parking Lot	11 spaces available / 0 rented @ $25/ month	$ -	$ 25	$ 200	$ -	$ -	$ -	$ -
	1 0 363 23 20	9th & Mifflin St. Parking Lot	5 spaces available / 4 rented @ $25/ month	$ 425	$ 2,670	$ 1,500	$ 2,000	$ 1,500	$ 175	$ 1,200
	1 0 363 23 25	7th & Walnut St. Parking Lot	10 spaces available / 7 rented @ $32 /month	$ 1,888	$ 1,495	$ 2,368	$ 2,234	$ 2,304	$ 1,844	$ 2,688
	1 0 363 23 40	10th & Crowell St. Parking Lot	28 spaces available / 26 rented @ $25 /month	$ 6,365	$ 8,305	$ 8,465	$ 7,720	$ 8,400	$ 4,735	$ 7,800
	1 0 363 23 50	10th & Walnut St. Parking Lot	38 spaces available / 36 rented @ $25 /month	$ 7,515	$ 10,684	$ 9,660	$ 10,585	$ 9,600	$ 6,415	$ 10,800
	1 0 363 23 60	9th & Walton St. Parking Lot	33 spaces available / 31 rented @ $32/ month	$ 2,464	$ 5,038	$ 3,068	$ 5,967	$ 8,448	$ 7,031	$ 11,904
	1 0 363 23 65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ $35/ month	$ 27,932	$ 32,184	$ 30,022	$ 28,677	$ 32,760	$ 23,548	$ 32,760
	1 0 363 23 70	Lehman & Cherry Sts. Parking Lot	35 spaces available / 29 rented @ $25/ month	$ 4,425	$ 5,830	$ 7,615	$ 7,740	$ 6,600	$ 4,505	$ 8,700
	1 0 363 23 80	10th & Oak St. Parking Lot	18 spaces available / 17 rented @ $25/ month	$ 4,320	$ 5,950	$ 4,880	$ 4,920	$ 4,800	$ 3,555	$ 5,100
	1 0 363 23 90	Penalty Charges on Parking Lots	$5 Late Fee	$ 160	$ 170	$ 575	$ 25	$ 200	$ 285	$ 200
			Total Interest and Rent Revenues	**$ 139,145**	**$ 139,644**	**$ 148,140**	**$ 143,680**	**$ 141,834**	**$ 106,214**	**$ 148,432**
Intergovernmental Revenues	1 0 351 02 00	Federal JAG Grant 0203-410-18-07	Overtime Reimbursement for Police	$ 2,959	$ 3,579	$ 1,921	$ 1,713	$ -	$ -	$ -
	1 0 351 02 02	Federal DHS Task Force	Emergency Services Unit - reimb for ES training OT	$ -	$ 1,717	$ 1,384	$ 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 = $850 * 8 vests)	$ 3,745	$ 2,335	$ 866	$ 3,090	$ 3,465	$ 561	$ 3,400
	1 0 351 12 00	FEMA	Emergency Disaster Relief	$ 91,319	$ -	$ 52,793	$ 29,221	$ -	$ -	$ -
	1 0 354 16 00	State Grant		$ 18,750	$ 37,500	$ 6,000	$ 65,282	$ -	$ -	$ -
	1 0 354 02 00	State Reimbursement - Buckle UP Program 0203-410-18-06	Overtime Reimbursement for Police Special Detail	$ 1,053	$ 3,001	$ 3,086	$ 795	$ 3,000	$ 1,970	$ 3,000
	1 0 354 02 01	State Reimbursement - Smooth Operator Program 0203-410-18-08	Overtime Reimbursement for Police Aggressive Driving Special Detail	$ 5,639	$ -	$ 3,104	$ 2,907	$ 4,000	$ 3,993	$ 4,000

CITY OF LEBANON
2017 BUDGET

	Account Number	Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Intergovernmental Revenues	1 0 354 15 00	Recycling Grant	State Grant - Performance: 30% in 2015 & 2014; 33% in 2013; 38% in 2012 34% in 2011, 35% in 2010, 35% in 2009	$ 30,801	$ 31,171	$ 32,122	$ 33,606	$ 32,122	$ -	$ 33,000
	1 0 355 01 00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes	$ 10,600	$ 10,346	$ 10,133	$ 9,407	$ 9,406	$ -	$ 9,407
	1 0 355 04 00	Liquor Control Board	State Liquor License fees; Feb-July & Aug-Jan	$ 8,450	$ 9,650	$ 7,850	$ 9,650	$ 7,850	$ 8,750	$ 8,750
	1 0 355 05 00	PA General Municipal Pension System 0108-483-10/20	$4,375 per unit /police & firemen counted as two units /38 Police; 18 Fire; 24 non-uniformed	$ 536,416	$ 543,810	$ 565,411	$ 548,917	$ 572,466	$ 638,698	$ 594,952
	1 0 355 05 50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	$ 24,327	$ 35,137	$ 36,593	$ 35,178	$ -	$ 11,400	$ 9,150
	1 0 355 07 00	Volunteer Fire Relief 0302-411-52-00	Foreign Fire Insurance Premium Tax	$ 77,730	$ 88,963	$ 84,421	$ 85,084	$ 85,084	$ 83,436	$ 83,436
	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	$ 25,477	$ 25,477	$ -	$ 25,477
	1 0 358 10 01	County Drug Task Force	Contract payment	$ -	$ 5,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000	$ 10,000
	1 0 358 10 02	County Drug Task Force 0203-410-18-04	Reimb of Overtime for County DTF Participation	$ 3,887	$ 6,838	$ 4,013	$ 7,305	$ 10,000	$ 8,155	$ 10,000
	1 0 358 10 03	County DUI Reimbursement 0203-410-18-05	Reimb of Overtime for County DUI Enforcement	$ 558	$ -	$ 309	$ -	$ 500	$ -	$ 500
	1 0 359 00 00	Payment in Lieu of Taxes	Local Churches and Non Profits	$ 126,176	$ 117,663	$ 127,885	$ 128,387	$ 117,000	$ 21,783	$ 117,000
			Total Intergovernmental Revenues	**$ 942,410**	**$ 922,187**	**$ 973,368**	**$ 1,001,690**	**$ 881,370**	**$ 788,747**	**$ 913,072**
Charges for Services	1 0 361 32 00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering	$ 1,772	$ 3,768	$ 1,850	$ 6,910	$ 2,000	$ 6,831	$ 3,000
	1 0 361 33 00	Zoning Permits	Min $30 to Max $5,000 each	$ 17,479	$ 14,310	$ 10,639	$ 23,285	$ 12,000	$ 15,570	$ 10,000
	1 0 361 34 00	Zoning Hearing Board Fees	Applicant fee to cover portion of the cost of the public hearing. Est. 10 per year @ $350/each	$ 5,250	$ 6,100	$ 5,250	$ 5,630	$ 2,450	$ 3,500	$ 3,500
	1 0 361 50 00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co	$ 228	$ (42)	$ -	$ 9,549	$ 100	$ -	$ 100
	1 0 361 70 00	Reproduction of Records	Photo Copies -Admin	$ 226	$ 303	$ 108	$ 57	$ 200	$ 132	$ 200
	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	$ 4,380	$ 6,852	$ 5,303	$ 6,284	$ 10,000	$ 3,291	$ 6,500
	1 0 362 11 00	Police Reports- Copies	Accident reports: $15/accident rept & $10/Verification letter for crimes	$ 10,845	$ 12,215	$ 11,300	$ 12,488	$ 11,000	$ 8,761	$ 12,000
	1 0 362 13 00	Security Alarm Fees	False Alarm fees: 3 free 4-5 = $50	$ 2,500	$ 3,775	$ 11,900	$ 2,875	$ 3,000	$ 2,275	$ 3,000
	1 0 362 14 00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms 0209 division * 50%	$ 38,159	$ 39,688	$ 39,450	$ 28,648	$ 45,686	$ 44,797	$ 49,613
	1 0 362 15 00	Stray Dog Service Chg.	1st = $50; 2nd = $75; 3rd = $100	$ 1,225	$ 1,915	$ 1,380	$ 980	$ 1,500	$ 900	$ 1,500
	1 0 362 20 00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment	$ 155	$ -	$ 394	$ -	$ 200	$ -	$ 200
	1 0 362 21 00	Fire Reports - Copies	Insurance reports - $25 per report 2015 est. of 20 reports	$ 2,075	$ 550	$ 465	$ 500	$ 400	$ 375	$ 400
	1 0 362 22 00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.	$ 11,755	$ 13,270	$ 13,430	$ 13,407	$ 13,250	$ 13,785	$ 13,250
	1 0 362 41 00	Building Permits	Structures	$ 115,691	$ 99,059	$ 31,308	$ 55,790	$ 35,000	$ 16,061	$ 12,000
	1 0 362 43 00	Plumbing Permits	Merged into State Permits, see Plumber's Licences	$ -		$ -	$ -	$ -		
	1 0 362 47 10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits - $25 per permit	$ 360	$ 665	$ -	$ -	$ 350	$ -	$ -
	1 0 362 47 20	Fire Inspections	Inspections	$ 24	$ -	$ -	$ -	$ -		$ -

CITY OF LEBANON
2017 BUDGET

	Account Number	Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Charges for Services	1 0 362 49 00	Housing Board of Appeals	Appeal code	$ -	$ 225	$ (225)	$ 450	$ -	$ -	$ -
	1 0 362 51 00	Buyer Notification Certificates	Source: Real estate escrow companies.	$ 10,595	$ 10,295	$ 11,240	$ 11,150	$ 10,500	$ 8,860	$ 11,000
	1 0 362 52 00	Public Safety Service Fee Violations	Combine with acct #362-59-10	$ 75	$ -	$ 650	$ -	$ -	$ -	$ -
	1 0 362 59 00	Condemnation Lift Fee	Source: Landlords & Homeowners for Condemnation Lift Fee. $250 each	$ 10,817	$ 4,867	$ 5,628	$ 2,000	$ 1,000	$ 2,250	$ 2,000
	1 0 362 59 10	Public Safety Interest Charges	Late payment fees	$ 4,207	$ 1,960	$ 2,902	$ 3,749	$ 500	$ 2,942	$ 2,000
	1 0 362 60 00	Payment for Contracted Services	Pass Thru items by Krall, etc...	$ 4,462	$ 2,821	$ 4,025	$ 5,703	$ 2,000	$ 8,597	$ 4,000
	1 0 363 10 00	Sidewalk, Curb Repair Inspection Permit	Sidewalk & Curb Repair/$25 for 1st 50' / 49 permits in 2015; 38 in 2014; 23 in 2013; 28 in 2012; 30 in 2011; 23 in 2010; 16 in 2009	$ 2,042	$ 1,400	$ 1,999	$ 2,473	$ 2,000	$ 2,211	$ 2,400
	1 0 363 21 10	Meters #1 8th & 9th St		$ 25,130	$ 27,544	$ 24,858	$ 26,246	$ 25,000	$ 19,153	$ 25,000
	1 0 363 21 11	Meters #9 8th & Walton St		$ 10,568	$ 9,854	$ 8,964	$ 9,469	$ 9,000	$ 5,100	$ 7,000
	1 0 363 21 20	Meters #2 6th, 7th & 10th Sts		$ 25,761	$ 25,928	$ 22,983	$ 24,661	$ 23,000	$ 16,402	$ 23,000
	1 0 363 21 30	Meters #3 Walnut & Chestnut Sts		$ 23,104	$ 23,007	$ 22,284	$ 21,263	$ 20,000	$ 17,885	$ 20,000
	1 0 363 21 40	Meters #4 Cumberland & Willow Sts		$ 59,799	$ 60,356	$ 52,426	$ 52,293	$ 50,000	$ 35,746	$ 50,000
	1 0 363 21 50	Meters #5 NS Lehman St.		$ -		$ -			$ -	
	1 0 363 21 60	Meters #6 Hospitals		$ 2,913	$ 2,438	$ 2,025	$ 2,314	$ 2,000	$ 1,419	$ 2,000
	1 0 363 21 70	Meters #7 7th & Walton St		$ 28,137	$ 28,243	$ 23,951	$ 22,558	$ 22,000	$ 11,888	$ 17,000
	1 0 363 21 80	Meters #8 8th & Spring St		$ 8,569	$ 8,015	$ 8,115	$ 7,563	$ 7,000	$ 4,368	$ 7,000
	1 0 363 21 90	Sale of Tokens		$ 8,054	$ 8,920	$ 8,237	$ 8,249	$ 8,000	$ 6,964	$ 9,000
	1 0 363 22 00	Special Parking Permits	Meter permits @ $5 /day (383 permits in 2015; 179 in 2014; 567 in 2013; 420 in 2012; 302 in 2011); special parking permits $40 per semester (51students in 2015; 75 in 2014; 36 in 2013; 61 in 2012 & 82 in 2011); includes Handicap parking installation/renewals	$ 4,780	$ 5,391	$ 5,265	$ 7,090	$ 7,000	$ 7,700	$ 7,500
	1 0 364 30 00	Solid Waste Collection & Disposal Fee	8th & Walton Trash Center	$ 3,650	$ 4,350	$ 4,221	$ 2,500	$ 8,000	$ 2,200	$ 3,250
	1 0 364 50 00	Sale of Recyclable Materials	P/U of recyclables by Brandywine, Cougles, Consolidated Scrap and Lebanon Refuse + Green Waste Fee for residents @ $20/year (315 GW in 2015; 312 in 2014; 337 in 2013; 272 in 2012 & 258 in 2011)	$ 28,555	$ 23,907	$ 20,445	$ 19,541	$ 17,000	$ 15,313	$ 18,000
	1 0 367 11 00	Swimming Pool Fees	Summer Pass, Daily Activity, and Group rentals	$ 47,914	$ 37,857	$ 48,793	$ 41,990	$ 40,000	$ 38,840	$ 40,000
	1 0 367 14 00	Rec Property Rentals	Park & Pavilion Rentals: Optimist Bldg & Stoever's Dam	$ 4,070	$ 3,480	$ 3,275	$ 1,180	$ 2,000	$ 1,025	$ 2,000
	1 0 367 14 50	Rec Camping & Other Fees	Stoever's Dam Camping Permits	$ 1,694	$ 3,027	$ 3,422	$ 3,822	$ 2,500	$ 2,472	$ 2,500
			Total Charge for Service Revenues	**$ 527,021**	**$ 496,313**	**$ 418,259**	**$ 442,667**	**$ 395,636**	**$ 327,613**	**$ 369,913**
Miscellaneous Revenue	1 0 380 00 00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	$ 1,133	$ 1,145	$ 1,212	$ 1,009	$ 600	$ 321	$ 500
	1 0 380 20 20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	$ 31,676	$ 11,710	$ 5,572	$ 62,499	$ 6,000	$ 37,777	$ 6,000
	1 0 380 20 30	Civil Service Test Charges	Fee to Administer Civil Service Exam ($35 per test for fire & police)	$ 1,823	$ 665	$ 1,260	$ 1,995	$ 1,000	$ 350	$ 1,000
	1 0 387 00 00	Donations from Private Sources	Donations to City	$ 11,950	$ 2,240	$ 1,313	$ 6,992	$ -	$ -	$ -
			Total Miscellaneous Revenues	**$ 46,582**	**$ 15,760**	**$ 9,357**	**$ 72,495**	**$ 7,600**	**$ 38,448**	**$ 7,500**

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Sale Fixed Asset	1	0	391	10	00	Sale of Property, Vehicles, Equip., Land	Auction in 2017	$ -	$ 18,128	$ -	$ 46,478	$ -	$ 916	$ 1,000
							Total Sale of Fixed Assets	**$ -**	**$ 18,128**	**$ -**	**$ 46,478**	**$ -**	**$ 916**	**$ 1,000**
Transfers	1	0	392	85	00	Transfer from Federal Fd-CDBG	CDBG reimburse police in Northside and EZ patrol areas to the limit of allocation 2017	$ 93,000	$ 93,000	$ 100,000	$ 95,000	$ 93,000	$ 95,000	$ 93,000
							Total Transfers From Other Funds	**$ 93,000**	**$ 93,000**	**$ 100,000**	**$ 95,000**	**$ 93,000**	**$ 95,000**	**$ 93,000**
Prior Years Adjustment	1	0	395	00	00	Revenue - Prior Period Adjustments		$ 22,500	$ (2,185)	$ 4,130	$ 5,163	$ -	$ -	$ -
	1	0	491	10	00	Expenditure - Prior Period Adjustments		$ (99,008)	$ (60,440)	$ (11,128)	$ (52,981)	$ -	$ -	$ -
							Net Prior Period Adjustments	**$ (76,508)**	**$ (62,625)**	**$ (6,998)**	**$ (47,818)**	**$ -**	**$ -**	**$ -**
							TOTAL GENERAL FUND REVENUES	**$ 11,019,220**	**$ 10,717,333**	**$ 10,817,438**	**$ 11,892,020**	**$ 11,380,549**	**$ 10,060,743**	**$ 11,532,352**
						GENERAL FUND EXPENSES								
Executive	1	100	401	10	50	Mayor		$ 56,000	$ 56,000	$ 56,000	$ 56,000	$ 56,000	$ 41,481	$ 56,000
	1	100	401	19	20	FICA (Soc Sec) Tax		$ 4,284	$ 4,284	$ 4,284	$ 4,284	$ 4,284	$ 3,173	$ 4,284
	1	100	401	19	50	Workers Compensation Ins.		$ 162	$ 96	$ 131	$ 205	$ 105	$ 150	$ 195
	1	100	401	19	60	Medical Benefit	Mayor does not have City health benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1	100	401	19	61	Dental Insurance	Mayor does not have City health benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1	100	401	19	62	Life Insurance		$ 195	$ 195	$ 206	$ 241	$ 224	$ 163	$ 220
	1	100	401	19	63	Receipted Medical Benefit	Mayor does not have City health benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	1	100	401	19	70	To IRA		$ 5,050	$ 5,000	$ 5,053	$ 5,068	$ 5,500	$ 5,000	$ 5,000
							Total Executive Expenditures	**$ 65,691**	**$ 65,575**	**$ 65,675**	**$ 65,798**	**$ 66,113**	**$ 49,967**	**$ 65,699**
Legislative	1	101	400	10	50	Council	$100/month per council members	$ 4,800	$ 4,700	$ 3,600	$ 3,600	$ 6,000	$ 3,500	$ 6,000
	1	101	400	19	50	Workers Compensation Ins.		$ 14	$ 8	$ 8	$ 120	$ 223	$ 113	$ 155
	1	101	400	24	00	General Expenses		$ -	$ 98	$ 431	$ 52	$ 300	$ 60	$ 300
	1	101	404	31	40	Legal Services		$ -	$ -	$ -	$ -	$ 2,000	$ -	$ 2,000
							Total Legislative Expenditures	**$ 4,814**	**$ 4,806**	**$ 4,039**	**$ 3,772**	**$ 8,523**	**$ 3,673**	**$ 8,455**
Administration	1	102	404	31	40	Legal Services	City Business $24,000 / Labor Issues $70,000	$ 74,670	$ 88,587	$ 184,851	$ 149,012	$ 94,000	$ 53,717	$ 94,000
	1	102	405	11	00	Admin Management	Director of Administration	$ 51,945	$ 56,200	$ 57,130	$ 60,192	$ 57,272	$ 49,222	$ 60,053
	1	102	405	11	40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	$ 89,251	$ 97,337	$ 101,655	$ 95,235	$ 83,757	$ 61,116	$ 86,303
	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 352	$ 142	$ 1,900	$ 95	$ 1,000	$ 124	$ 500
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 28,412	$ 20,929	$ 20,843	$ 22,023	$ 19,377	$ 10,090	$ 20,515
	1	102	405	17	70	Sick Leave	for a total compensation	$ 2,402	$ 1,740	$ 1,400	$ 770	$ 2,645	$ 411	$ 1,841
	1	102	405	18	00	Compensatory		$ 451	$ 518	$ 576	$ 1,410	$ -	$ 789	$ 422
	1	102	405	18	40	Unused Sick Leave		$ -	$ 400	$ 250	$ -	$ 140	$ -	$ 80
	1	102	405	19	20	FICA (Soc. Sec.) Tax		$ 13,165	$ 13,597	$ 14,057	$ 12,717	$ 12,550	$ 8,787	$ 12,983
	1	102	405	19	50	Workers Compensation Ins.		$ 497	$ 307	$ 416	$ 281	$ 308	$ 191	$ 224

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Administration	1	102	405	19	60	Medical Benefit	Self-insured	$ 47,000	$ 47,000	$ 48,000	$ 43,000	$ 36,000	$ 26,000	$ 36,000
	1	102	405	19	61	Dental Benefit	Self-insured	$ 1,480	$ 975	$ 2,770	$ 2,145	$ 1,980	$ 1,430	$ 1,980
	1	102	405	19	62	Life Insurance	Standard Life Insurance Company	$ 576	$ 576	$ 619	$ 634	$ 521	$ 344	$ 513
	1	102	405	19	63	Receipted Medical Benefit		$ 1,400	$ 1,393	$ 1,400	$ 1,138	$ 1,100	$ 300	$ 1,100
	1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 32 cases of paper	$ 2,475	$ 2,934	$ 2,235	$ 2,522	$ 3,000	$ 1,857	$ 3,000
	1	102	405	21	50	Postage	Includes lease of postage machine ($324 yr) + ink ribbon	$ 1,783	$ 1,529	$ 1,484	$ 1,559	$ 2,100	$ 962	$ 2,000
	1	102	405	23	10	Vehicle - Fuel & Lubricants	Admin, Finance, CDBG, etc.	$ -	$ -	$ -	$ -	$ 100	$ -	$ 100
	1	102	405	24	00	General Expenses	Mileage reimbursement, pre-employment and drug testing, record notary bond, $450; etc.	$ 5,102	$ 4,881	$ 6,743	$ 4,160	$ 5,600	$ 4,145	$ 6,000
	1	102	405	25	10	Vehicle - Repairs	Cherokee - Admin, Finance, CDBG, etc. / 50/50 with PD	$ -	$ -	$ -	$ -	$ 200	$ -	$ 200
	1	102	405	32	00	Communication	Monthly wireless service - Mayor / Dir of Admin	$ 1,255	$ 1,251	$ 1,374	$ 1,362	$ 1,500	$ 1,196	$ 1,600
	1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, meetings, notices, business cards, envelopes, PO's, permits, etc. -Resident Booklet	$ 4,396	$ 4,911	$ 3,666	$ 4,725	$ 6,000	$ 811	$ 5,000
	1	102	405	34	01	Ordinance Codification		$ 915	$ -	$ 902	$ -	$ 2,500	$ -	$ 2,000
	1	102	405	37	40	Office Equipment - Maintenance & Repairs	Copier, fax - maintenance / parts	$ -	$ -	$ -	$ -	$ 300	$ -	$ 300
	1	102	405	42	00	Dues, Subscriptions & Memberships	PA League of Cities ($10,200) and other Dues & Fees (Chamber, $455; PSMA, $60; PA Assoc of Boro, $225; Downtown R&D, $237; CPBJ, $65; PA LP3, $65)	$ 10,568	$ 11,137	$ 11,327	$ 11,607	$ 11,500	$ 11,522	$ 11,500
	1	102	405	45	00	Contracted Services	Annual contracts and agreements / Copier Service Agreement $2128 -includes toner (Toshiba), Circuit Rider Program Agreement, $2,967	$ 52,294	$ 26,843	$ 34,007	$ 59,487	$ 3,000	$ 1,755	$ 5,967
	1	102	405	46	00	Training & Other Related Expenses (Meetings, Continuing Education)		$ 344	$ 952	$ 608	$ 944	$ 1,200	$ 1,135	$ 1,200
							Total Administrative Expenditures	**$ 390,732**	**$ 384,139**	**$ 498,213**	**$ 475,018**	**$ 347,650**	**$ 235,904**	**$ 355,381**
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	453	54	00	Contribution - Fireworks	Same as 2016	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500	$ 3,500
	1	103	454	54	00	Contribution - Colemans Park	Same as 2016	$ 41,000	$ 46,000	$ 46,000	$ 46,000	$ 46,000	$ 34,500	$ 46,000
	1	103	456	54	00	Contribution - Library	Same as 2016	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ 29,000	$ -	$ 29,000
	1	103	457	54	00	Contribution - Military & Civic	Patriot Day Concert - Sept / Veteran Affairs Council - Memorial Day Parade / Cultural Diversity	$ 1,000	$ 1,000	$ 1,000	$ 500	$ 1,250	$ 500	$ 1,250
	1	103	460	54	00	Youth Government	Youth Gov't Day in cooperation with County	$ -	$ 626	$ -	$ 62	$ 250	$ 260	$ -
							Total Culture & Recreation Contribution Expenditures	**$ 76,500**	**$ 82,126**	**$ 81,500**	**$ 81,062**	**$ 82,000**	**$ 40,760**	**$ 81,750**
Public Swimming Pool	1	105	452	11	50	Part Time Employee	(1) Manager, (3) Cashiers, (2) Head lifeguard, (12) lifeguards	$ 48,489	$ 47,383	$ 52,789	$ 59,950	$ 57,338	$ 43,184	$ 58,028
	1	105	452	18	01	Overtime Pay		$ 1,269	$ 41	$ 250	$ -	$ 293	$ -	$ 300
	1	105	452	19	20	FICA (Sec Sec) Tax		$ 3,807	$ 3,628	$ 4,058	$ 4,586	$ 4,409	$ 3,248	$ 4,462
	1	105	452	19	50	Workers Compensation Ins.		$ 2,254	$ 2,004	$ 2,658	$ 2,766	$ 3,883	$ 2,911	$ 3,397
	1	105	452	24	00	General Expenses	Electrical inspection ($350-done every 3 years/last one was in 2016), water testing (once per week @13 weeks @ $15 each), chemical certification, cash register supplies	$ 363	$ 548	$ 315	$ 533	$ 1,000	$ 1,635	$ 1,000

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Public Swimming Pool	1	105	452	24	10	Operating Supplies	Wrist bands, first aid supplies, swim diapers, pool cleaning supplies	$ 692	$ 599	$ 1,716	$ 738	$ 1,800	$ 1,116	$ 1,800
	1	105	452	24	11	Chlorine Supplies	Chlorine & CO2 + tank rental	$ 10,657	$ 13,497	$ 10,413	$ 9,804	$ 12,000	$ 9,590	$ 12,000
	1	105	452	32	00	Communication	Landline 273-7382	$ 400	$ 402	$ 433	$ 485	$ 500	$ 330	$ 500
	1	105	452	36	00	Utilities	ELIMINATE - broken out	$ -	$ -	$ -	$ -	$ -		
	1	105	452	36	10	Electric	Pool, concession stand	$ 5,805	$ 7,423	$ 6,582	$ 5,585	$ 7,000	$ 4,588	$ 7,000
	1	105	452	36	70	Garbage Removal	Pool, concession stand	$ 75	$ 605	$ 300	$ 375	$ 300	$ 225	$ 300
	1	105	452	36	45	Water/Sewer	Pool, concession stand	$ 960	$ 225	$ 580	$ 6,553	$ 1,000	$ 1,286	$ 4,000
	1	105	452	37	40	Equipment Repairs & Maintenance	Test fire extinguisher in concession stand & pool; misc repairs ; Chair lift, $6,000 Calibrate chlorine regulator, $500; pump repair, $700; replace deteriorated fiberglass gutter grating with PVC grating $25,000; repaint all water features and replace palm tree leaves and trunk, $20,000	$ 2,274	$ 6,884	$ 47,578	$ 65,363	$ 70,505	$ 64,625	$ 55,350
							Total Public Swimming Pool Expenditures	**$ 77,046**	**$ 83,239**	**$ 127,671**	**$ 156,738**	**$ 160,028**	**$ 132,737**	**$ 148,137**
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	$ 2,897	$ 3,228	$ 3,515	$ 1,838	$ 3,500	$ 448	$ 2,500
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	$ 454	$ 467	$ 475	$ 483	$ 500	$ 306	$ 500
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	$ 3,225	$ 4,452	$ 3,216	$ 3,193	$ 4,500	$ 2,445	$ 4,200
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	$ 2,483	$ 2,474	$ 2,475	$ 2,822	$ 3,000	$ 1,701	$ 3,000
	1	106	453	36	70	Garbage Removal	Trash Disposal @ GLRA	$ 608	$ 566	$ 389	$ 457	$ 600	$ 323	$ 600
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-$3,000; repair foot bridge, $6,000; repair fishing dock, $1,000	$ 2,387	$ 2,760	$ 3,437	$ 14,140	$ 9,525	$ 759	$ 10,000
	1	106	453	45	00	Contracted Services	Algae control for lake - $4,000; annual engineer inspection of dam- $1,700; Dam engineering & design revision & dredging permit; $32,400; fire extinguishers.	$ -	$ 3,865	$ 17,714	$ 12,957	$ 15,500	$ 6,977	$ 40,000
							Total Stoever's Dam / Nature Barn Expenditures	**$ 12,054**	**$ 17,812**	**$ 31,221**	**$ 35,890**	**$ 37,125**	**$ 12,958**	**$ 60,800**
Financial Administration	1	107	402	11	40	Non-Bargaining Employees	Finance Officer & AR/PR Staff Accountant	$ 45,528	$ 44,963	$ 38,624	$ 65,971	$ 84,101	$ 68,938	$ 87,446
	1	107	402	11	50	Part Time	A/P Staff Accountant	$ 35,047	$ 42,798	$ 41,852	$ 39,746	$ 23,381	$ 16,163	$ 24,435
	1	107	402	17	10	Administrative Leave		$ 180	$ -	$ -	$ -	$ 200	$ -	$ 200
	1	107	402	17	60	Vacation & Personal Leave		$ 5,490	$ 2,404	$ 4,667	$ 3,195	$ 6,058	$ 1,983	$ 6,240
	1	107	402	17	70	Sick Leave		$ 2,205	$ 890	$ 6,429	$ 737	$ 3,387	$ 1,848	$ 2,673
	1	107	402	19	20	FICA (Soc. Sec.) Tax		$ 6,738	$ 6,357	$ 7,005	$ 6,940	$ 8,960	$ 6,803	$ 9,256
	1	107	402	19	50	Workers Compensation Ins.		$ 254	$ 143	$ 208	$ 153	$ 220	$ 148	$ 160
	1	107	402	19	60	Medical Benefit		$ 12,000	$ 12,000	$ 12,000	$ 13,000	$ 24,000	$ 18,000	$ 24,000
	1	107	402	19	61	Dental Insurance		$ 635	$ 360	$ 685	$ 660	$ 1,320	$ 990	$ 1,320
	1	107	402	19	62	Life Insurance		$ 130	$ 130	$ 138	$ 201	$ 298	$ 217	$ 293
	1	107	402	19	63	Receipted Medical Benefit		$ 300	$ 300	$ 300	$ 203	$ 600	$ 291	$ 600
	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 14 cases of paper	$ 1,166	$ 1,738	$ 1,607	$ 3,222	$ 2,500	$ 3,334	$ 3,800

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Financial Administration	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, payroll, parking letters	$ 1,029	$ 1,117	$ 1,383	$ 1,759	$ 2,700	$ 1,008	$ 2,000
	1	107	402	24	00	General Expenses		$ 225	$ 498	$ -	$ -	$ 600	$ 140	$ 500
	1	107	402	31	10	Accounting & Auditing	Acct Svs $7,500 / Audit 2016 $32,700	$ 51,336	$ 39,570	$ 37,010	$ 35,200	$ 43,000	$ 29,540	$ 40,200
	1	107	402	31	15	GASB 34/40/43/45	Post retirement benefit evaluation due every three years, $0 in 2017 / Ind Appraisal $1,350	$ 6,220	$ 1,220	$ 1,270	$ 1,325	$ 1,325	$ 6,340	$ 1,350
	1	107	402	95	00	Credit Card Costs	Processing fee based on % of payments received by credit card	$ 929	$ 849	$ 1,128	$ 1,501	$ 1,000	$ 1,448	$ 1,200
							Total Financial Administration Expenditures	**$ 169,411**	**$ 155,337**	**$ 154,306**	**$ 173,813**	**$ 203,650**	**$ 157,191**	**$ 205,673**
Insurance & Other Benefits	1	108	486	45	00	Insurance Consultant	Hourly rate + File Maint Fee (2000) Zigmund	$ 3,625	$ 4,675	$ 6,043	$ 5,120	$ 5,000	$ 3,100	$ 5,000
	1	108	486	35	00	Insurance and Bonding	Commercial ($122,760) Genl Liab ($37,221) Auto ($48,488) VFIS ($28,850) Umbrella ($28,634) Vol Fire WC ($32,207), Volunteers ($1,375) & Unemployment	$ 241,943	$ 252,692	$ 246,230	$ 208,752	$ 309,143	$ 262,003	$ 319,535
	1	108	486	90	00	Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	$ 47,978	$ 23,972	$ 18,036	$ 39,472	$ 50,000	$ 11,065	$ 50,000
	1	108	487	19	62	Life Insurance - Retirees	Police / Fire / AFSCME / any employees	$ 1,766	$ 1,804	$ 1,961	$ 2,102	$ 2,183	$ 1,420	$ 2,161
	1	108	487	19	60	Medical Benefit Retirees	Police / Fire / AFSCME / any employees	$ 739,515	$ 730,874	$ 747,138	$ 761,708	$ 759,750	$ 566,457	$ 740,822
	1	108	483	10	00	Police Pension Contribution		$ 818,503	$ 974,213	$ 998,520	$ 1,201,085	$ 668,402	$ -	$ 629,410
	1	108	483	20	00	Fire Pension Contribution		$ 97,758	$ 102,870	$ 198,453	$ 198,677	$ 188,936	$ -	$ 192,543
							Total Insurance & Other Benefits Expenditures	**$ 1,951,089**	**$ 2,091,100**	**$ 2,216,382**	**$ 2,416,916**	**$ 1,983,414**	**$ 844,045**	**$ 1,939,471**
Data Processing	1	109	407	37	40	Office Equipment - Maintenance & Repairs	Hardware upgrades	$ 3,420	$ 944	$ 303	$ 863	$ 2,000	$ 22	$ 4,000
	1	109	407	45	20	IT Contracted Services	20 hrs/month maintenance ($18,600) + overages ($1,850); Lylab server repairs ($1,000) GIS Aerial pictometry, $4,358	$ 13,499	$ 16,034	$ 22,126	$ 16,201	$ 22,500	$ 7,212	$ 26,000
	1	109	407	45	50	Software Maintenance Agreement	Freedom Software Maint. Fee ($10,670) & Sonic Wall maintenance agreement ($2,285); Accounting software lease ($24,550); VM Ware OS for servers ($1,500)	$ 52,428	$ 56,448	$ 97,005	$ 27,170	$ 39,000	$ 12,459	$ 39,000
							Total Data Processing Expenditures	**$ 69,347**	**$ 73,426**	**$ 119,434**	**$ 44,234**	**$ 63,500**	**$ 19,693**	**$ 69,000**
Real Estate Tax Collection	1	110	403	11	60	Commission - Current Real Estate Property Tax (Formerly Other Services & Charges)	County - Charge of $.45 per Tax Bill Sent	$ 2,714	$ 2,705	$ 3,515	$ 3,498	$ 3,700	$ 3,299	$ 3,700
	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	$ 10,852	$ 11,438	$ 12,806	$ 11,425	$ 17,034	$ 9,737	$ 13,869
	1	110	403	24	00	General Expenses (Formerly Postage)	Postage, envelopes, insurance & bonding	$ 2,541	$ 2,671	$ 2,657	$ 2,717	$ 2,700	$ 2,531	$ 2,700
							Total Tax Collection Expenditures	**$ 16,107**	**$ 16,814**	**$ 18,978**	**$ 17,640**	**$ 23,434**	**$ 15,567**	**$ 20,269**
Debt Repayment	1	111	471	20	99	County Bond	Principal - $0 / Interest - $5,785 / Term 2005-2021	$ 49,510	$ 53,710	$ 52,585	$ 21,235	$ 5,785	$ 5,785	$ 5,785
	1	111	472	60	00	TRAN - Interest & Expenses		$ 7,716	$ 7,605	$ 9,661	$ 8,616	$ 9,200	$ 8,000	$ 8,000
							Total Debt Repayment Expenditures	**$ 57,226**	**$ 61,315**	**$ 62,246**	**$ 29,851**	**$ 14,985**	**$ 13,785**	**$ 13,785**
							TOTAL ADMINISTRATION EXPENDITURES	**$ 2,890,017**	**$ 3,035,689**	**$ 3,379,665**	**$ 3,500,732**	**$ 2,990,422**	**$ 1,526,280**	**$ 2,968,420**

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Headquarters Staff	1	201	410	11	00	Police Management	Chief / Captain	$ 162,261	$ 174,184	$ 179,359	$ 189,331	$ 183,475	$ 115,230	$ 178,292
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	$ 51,483	$ 54,872	$ 54,731	$ 56,565	$ 56,964	$ 45,064	$ 58,740
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 332	$ 335	$ 456	$ -	$ 1,000	$ 256	$ 1,000
	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 38,413	$ 29,545	$ 33,103	$ 32,059	$ 35,762	$ 34,585	$ 34,044
	1	201	410	17	70	Sick Leave	for a total compensation	$ 3,664	$ 4,435	$ 5,371	$ 4,967	$ 8,807	$ 10,794	$ 9,274
	1	201	410	18	00	Compensatory	Comp time used & paid out	$ 1,023	$ 457	$ 767	$ 814	$ 2,073	$ 310	$ 324
	1	201	410	18	02	Overtime Holiday		$ 5,251	$ 8,501	$ 7,005	$ 7,050	$ 8,163	$ 5,999	$ 11,356
	1	201	410	18	40	Unused Sick Leave	Per Contract	$ -	$ 230	$ 70	$ -	$ -	$ -	$ -
	1	201	410	19	10	Uniform Maintenance Allowance	Per Contract - $159.18 Mar & Sept	$ 544	$ 561	$ 578	$ 600	$ 618	$ 618	$ 637
	1	201	410	19	20	FICA (Soc. Sec.) tax		$ 5,495	$ 5,197	$ 5,091	$ 5,360	$ 5,497	$ 4,226	$ 5,662
	1	201	410	19	50	Worker's Compensation		$ 8,654	$ 7,295	$ 9,409	$ 10,727	$ 12,087	$ 7,153	$ 10,214
	1	201	410	19	60	Medical Benefit		$ 36,000	$ 37,000	$ 48,000	$ 48,000	$ 48,000	$ 33,000	$ 48,000
	1	201	410	19	61	Dental Insurance		$ 1,905	$ 1,140	$ 2,740	$ 2,420	$ 2,640	$ 1,815	$ 2,640
	1	201	410	19	62	Life Insurance		$ 641	$ 652	$ 688	$ 803	$ 744	$ 488	$ 733
	1	201	410	19	63	Receipted Medical Benefit		$ 1,398	$ 885	$ 1,745	$ 1,993	$ 1,836	$ 906	$ 600
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper	$ 3,032	$ 3,518	$ 4,624	$ 3,162	$ 4,500	$ 1,707	$ 4,500
	1	201	410	21	50	Postage	Stamps	$ 712	$ 708	$ 986	$ 1,221	$ 1,000	$ 823	$ 1,200
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 59,340	$ 61,572	$ 56,642	$ 32,653	$ 60,000	$ 20,031	$ 50,000
	1	201	410	23	80	Clothing & Uniform Supplies	New officer uniforms, vests (replace every 5 years) - 2017 need 8 vests @ ~ $850 each	$ 18,639	$ 10,345	$ 11,675	$ 17,401	$ 18,000	$ 6,497	$ 18,000
	1	201	410	24	00	General Expenses	Meal allowances, broken windows, petty cash, mileage reimbursement, travel exp for officers	$ 1,181	$ 1,357	$ 1,456	$ 1,855	$ 2,500	$ 543	$ 2,500
	1	201	410	24	10	Operating Supplies	Film for Kidprint, tape & fingerprint evidence supplies, pepper spray; Crime & vehicle code copies	$ 3,376	$ 2,662	$ 2,816	$ 3,417	$ 5,500	$ 2,874	$ 4,500
	1	201	410	24	11	Emergency Services Unit	SWAT team - ammunition, special equipment & supplies	$ -	$ 479	$ -	$ 1,854	$ 2,000	$ -	$ 2,000
	1	201	410	25	10	Vehicle - Repairs	Police cars	$ 17,923	$ 18,520	$ 17,823	$ 13,510	$ 22,000	$ 10,225	$ 20,000
	1	201	410	32	00	Communication	Landline & Wireless service (Verizon, Earthlink, AT&T)	$ 15,484	$ 15,284	$ 15,218	$ 15,013	$ 16,645	$ 9,729	$ 17,000
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets, logs, accident reports, citation, summons, incident reports, kids print & ads	$ 4,279	$ 4,497	$ 5,750	$ 6,073	$ 6,000	$ 5,460	$ 6,100
	1	201	410	37	42	Office Equipment - Maint & Repair	Parts for copier, fax machine, etc.	$ -	$ 434	$ 429	$ -	$ 500	$ -	$ 500
	1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, antennas, batteries, & service calls, etc.	$ 1,595	$ 2,083	$ 1,687	$ 1,889	$ 4,000	$ 1,238	$ 3,000
	1	201	410	42	00	Dues, Subscriptions & Memberships	Notary associations $52; Notary license $0; PCPA $125; AEAP, etc.	$ 372	$ 125	$ 170	$ 150	$ 450	$ 281	$ 300
	1	201	410	45	00	Contracted Services	Vascar calibration ($1,944), CSU fee ($100), "Alert" software maintenance ($18,330), Copier lease/maint ($1,664), Lektriever maint ($810), Porter Lee ($1,062), phone svc contract ($1,250), TLO ($300)	$ 24,664	$ 24,634	$ 24,697	$ 24,869	$ 31,000	$ 24,590	$ 31,000
	1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams, credit cks, employment ads	$ 12,636	$ 7,144	$ 11,789	$ 8,873	$ 11,000	$ 4,592	$ 11,000

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Headquarters Staff	1	201	410	45	20	Humane Society	Represents cost of all city residents dropping animals off at Humane Society, ($9,720); + Trap, Neuter, Release program for cats ($4,000)	$ 11,340	$ 10,035	$ -	$ 10,215	$ 13,695	$ -	$ 13,720
	1	201	410	46	00	Training	Meeting, Continuing Education - Ammo & tasers for Certifications & Training ($2000) CPR, Police Law Svcs - $172, Crim Law Bulletins	$ 11,123	$ 9,919	$ 8,534	$ 7,295	$ 10,000	$ 2,310	$ 10,000
	1	201	410	46	10	K9 Training	Quarterly payment - Castle K9	$ 3,600	$ 1,800	$ 2,700	$ 3,600	$ 3,600	$ 2,700	$ 3,600
	1	201	410	48	00	PA Accreditation		$ -	$ -	$ -	$ -	$ 1,800	$ -	$ -
	1	201	410	51	00	DARE and Other Public Relation Materials	National Night Out	$ -	$ 376	$ 282	$ 395	$ 400	$ 341	$ 400
	1	201	410	76	00	Vehicle Replacement	Lease payments for two 2014 vehicles ($10,953) + two new vehicles ($27,000 each) + transfer of equipment -one car, $3,800; outfit one new vehicle ($8,032); two new in-car camera ($5,235 each)	$ 29,307	$ 30,218	$ 13,610	$ 72,736	$ 81,153	$ 65,198	$ 88,000
							Total Headquarters Expenditures	**$ 543,450**	**$ 530,999**	**$ 530,003**	**$ 586,870**	**$ 663,409**	**$ 419,583**	**$ 648,836**
Detectives	1	202	410	11	10	Police Management		$ -	$ -					
	1	202	410	11	15	Sergeants	(1) Sergeant	$ 55,573	$ 60,761	$ 66,096	$ 68,392	$ 68,874	$ 54,717	$ 73,012
	1	202	410	11	20	Detectives	(4) Detectives	$ 150,297	$ 223,248	$ 240,607	$ 249,243	$ 248,617	$ 149,250	$ 249,976
	1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 4,209	$ 7,655	$ 3,840	$ 1,340	$ 4,500	$ 4,251	$ 3,000
	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 41,677	$ 36,307	$ 36,342	$ 39,067	$ 38,555	$ 19,507	$ 41,398
	1	202	410	17	70	Sick Leave	for a total compensation	$ 12,104	$ 5,266	$ 4,856	$ 6,356	$ 7,450	$ 4,467	$ 12,340
	1	202	410	18	00	Compensatory	Comp time used & paid out	$ 4,043	$ 5,315	$ 2,640	$ 6,078	$ 5,670	$ 1,114	$ 8,716
	1	202	410	18	01	Overtime Pay		$ 6,465	$ 8,383	$ 5,642	$ 10,042	$ 11,266	$ 3,097	$ 6,443
	1	202	410	18	02	Overtime Holiday		$ 6,378	$ 10,408	$ 10,403	$ 8,796	$ 10,428	$ 7,356	$ 12,960
	1	202	410	19	50	Worker's Compensation		$ 11,977	$ 12,378	$ 16,112	$ 18,775	$ 21,004	$ 11,318	$ 18,979
	1	202	410	19	60	Medical Benefit		$ 47,751	$ 57,649	$ 59,919	$ 60,000	$ 60,000	$ 36,000	$ 60,000
	1	202	410	19	61	Dental Insurance		$ 2,471	$ 1,759	$ 3,418	$ 3,025	$ 3,300	$ 1,980	$ 3,300
	1	202	410	19	62	Life Insurance		$ 762	$ 955	$ 1,030	$ 1,204	$ 1,116	$ 651	$ 1,099
	1	202	410	19	63	Receipted Medical Benefit		$ 2,142	$ 876	$ 1,607	$ 2,792	$ 3,090	$ -	$ -
	1	202	410	23	80	Clothing Allowance	(5) @ $477.63 / Mar & Sept	$ 3,262	$ 4,211	$ 4,339	$ 4,502	$ 4,637	$ 3,710	$ 4,777
							Total Detectives Expenditures	**$ 349,111**	**$ 435,171**	**$ 456,849**	**$ 479,612**	**$ 488,507**	**$ 297,418**	**$ 496,000**
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant	$ 65,737	$ 70,275	$ 72,481	$ 77,818	$ 74,741	$ 61,216	$ 78,030
	1	203	410	11	15	Sergeants	(3) Sergeants	$ 160,131	$ 131,226	$ 187,207	$ 201,483	$ 205,654	$ 148,987	$ 194,489
	1	203	410	11	21	Patrolmen	(26) Patrolmen	$ 1,098,709	$ 1,276,157	$ 1,265,222	$ 1,264,035	$ 1,440,811	$ 1,083,034	$ 1,432,375
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 57,915	$ 31,690	$ 29,406	$ 25,597	$ 27,000	$ 19,947	$ 27,000
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 257,845	$ 166,320	$ 168,763	$ 175,978	$ 162,415	$ 136,406	$ 167,040
	1	203	410	17	70	Sick Leave	for a total compensation	$ 126,537	$ 152,406	$ 132,370	$ 205,665	$ 74,587	$ 76,204	$ 107,158
	1	203	410	18	00	Compensatory	Comp time used & paid out	$ 81,588	$ 81,346	$ 77,199	$ 66,981	$ 64,382	$ 31,007	$ 61,481
	1	203	410	18	01	Overtime Pay		$ 86,101	$ 89,089	$ 123,214	$ 134,614	$ 133,301	$ 59,253	$ 135,172
	1	203	410	18	02	Overtime Holiday		$ 71,219	$ 79,653	$ 81,224	$ 84,866	$ 88,868	$ 53,270	$ 85,711
	1	203	410	18	03	Overtime School		$ 4,631	$ 6,904	$ 6,156	$ 5,712	$ 10,000	$ 3,596	$ 6,500

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Patrol	1	203	410	18	04	Drug Task Force OT	See revenue acct # 358-10-02	$ 3,887	$ 6,838	$ 4,013	$ 11,335	$ 10,000	$ 5,569	$ 10,000
	1	203	410	18	05	DUI OT	See revenue acct # 358-10-03	$ 558	$ -	$ 309	$ -	$ 500	$ -	$ 500
	1	203	410	18	06	Seat Belt - Buckle Up	See revenue acct # 354-02-00	$ 1,053	$ 3,001	$ 3,086	$ 795	$ 3,000	$ 1,828	$ 3,000
	1	203	410	18	07	JAG Overtime	See revenue acct # 351-02-00	$ 2,959	$ 3,579	$ 1,921	$ -	$ -	$ -	$ -
	1	203	410	18	08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01	$ 5,639	$ -	$ 3,104	$ 2,907	$ 4,000	$ 3,941	$ 4,000
	1	203	410	19	10	Uniform Maintenance Allowance	30 @ $159.18 Mar & Sept	$ 7,748	$ 8,143	$ 8,239	$ 8,565	$ 9,273	$ 8,809	$ 9,551
	1	203	410	19	50	Worker's Compensation		$ 86,238	$ 73,255	$ 93,755	$ 107,934	$ 121,427	$ 78,128	$ 106,177
	1	203	410	19	60	Medical Benefit		$ 340,907	$ 350,085	$ 340,554	$ 343,037	$ 360,000	$ 257,000	$ 360,000
	1	203	410	19	61	Dental Insurance		$ 17,073	$ 9,452	$ 19,501	$ 17,325	$ 19,800	$ 14,135	$ 19,800
	1	203	410	19	62	Life Insurance		$ 5,549	$ 5,686	$ 5,835	$ 6,993	$ 6,696	$ 4,721	$ 6,594
	1	203	410	19	63	Receipted Medical Benefit		$ 10,344	$ 11,240	$ 10,755	$ 12,226	$ 18,540	$ 2,721	$ -
							Total Patrol Expenditures	**$ 2,492,368**	**$ 2,556,345**	**$ 2,634,315**	**$ 2,753,866**	**$ 2,834,995**	**$ 2,049,774**	**$ 2,814,578**
Record Clerks	1	205	410	11	40	Non-Bargaining Employees	(1) FT Records Clerk	$ 17,898	$ 19,569	$ 17,033	$ 20,414	$ 20,626	$ 16,886	$ 21,741
	1	205	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 115	$ -	$ 26	$ -	$ 200	$ 95	$ 200
	1	205	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 2,717	$ 2,129	$ 2,281	$ 2,216	$ 2,282	$ 1,263	$ 2,351
	1	205	410	17	70	Sick Leave	for a total compensation	$ 1,382	$ 1,010	$ 4,056	$ 1,467	$ 1,617	$ 764	$ 1,175
	1	205	410	19	20	FICA (Soc. Sec.) Tax		$ 1,685	$ 1,744	$ 1,790	$ 1,843	$ 1,891	$ 1,454	$ 1,948
	1	205	410	19	50	Worker's Compensation		$ 64	$ 39	$ 53	$ 41	$ 46	$ 32	$ 34
	1	205	410	19	60	Medical Benefit		$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 9,000	$ 12,000
	1	205	410	19	61	Dental Insurance		$ 290	$ 180	$ 700	$ 605	$ 660	$ 495	$ 660
	1	205	410	19	62	Life Insurance		$ 130	$ 130	$ 138	$ 161	$ 149	$ 109	$ 147
	1	205	410	19	63	Receipted Medical Benefit		$ 300	$ 299	$ 300	$ 300	$ 300	$ -	$ 300
							Total Record Clerk Expenditures	**$ 36,581**	**$ 37,100**	**$ 38,376**	**$ 39,047**	**$ 39,771**	**$ 30,098**	**$ 40,556**
Support Services	1	206	410	11	10	Police Management	(1) Lieutenant	$ 42,929	$ 69,243	$ 75,593	$ 76,418	$ 74,699	$ 44,900	$ 75,463
	1	206	410	11	15	Sergeants	(1) Sergeant	$ 59,516	$ 64,574	$ 32,367	$ -	$ 70,923	$ 52,927	$ 71,710
	1	206	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 4,203	$ 2,800	$ -	$ -	$ 2,000	$ -	$ 500
	1	206	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 26,418	$ 19,404	$ 19,946	$ 10,059	$ 18,900	$ 10,896	$ 16,173
	1	206	410	17	70	Sick Leave	for a total compensation	$ 20,613	$ 2,973	$ 3,174	$ 2,766	$ 5,023	$ 1,813	$ 1,985
	1	206	410	18	00	Compensatory	Comp time used & paid out	$ -	$ 216	$ 100	$ -	$ 1,334	$ 2,626	$ 2,925
	1	206	410	18	01	Overtime Pay		$ 12,731	$ 7,419	$ 1,659	$ 1,084	$ 9,943	$ 6,485	$ 8,012
	1	206	410	18	02	Overtime Holiday		$ 6,470	$ 6,179	$ 3,993	$ 3,817	$ 6,628	$ 3,101	$ 4,675
	1	206	410	19	50	Worker's Compensation		$ 7,371	$ 561	$ 5,949	$ 4,541	$ 10,034	$ 5,580	$ 8,381
	1	206	410	19	60	Medical Benefit		$ 23,890	$ 6,005	$ 17,888	$ 12,000	$ 24,000	$ 17,000	$ 24,000
	1	206	410	19	61	Dental Insurance		$ 1,264	$ 23,733	$ 977	$ 605	$ 1,320	$ 935	$ 1,320
	1	206	410	19	62	Life Insurance		$ 389	$ 712	$ 286	$ 241	$ 446	$ 308	$ 440
	1	206	410	19	63	Receipted Medical Benefit		$ 407	$ 387	$ 527	$ 126	$ 1,236	$ 362	$ -
	1	206	410	19	10	Uniform Maintenance Allowance	2 @ $159.18 Mar & Sept	$ 544	$ 727	$ 433	$ 300	$ 618	$ 464	$ 637
							Total Support Service Expenditures	**$ 206,744**	**$ 204,933**	**$ 162,891**	**$ 111,957**	**$ 227,104**	**$ 147,396**	**$ 216,221**

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
City / County Narcotics Team	1	207	410	11	20	Detectives	(2) Detectives	$ 65,753	$ 111,966	$ 118,254	$ 125,205	$ 120,811	$ 98,644	$ 127,497
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 6,591	$ 4,155	$ 251	$ -	$ 2,000	$ -	$ 1,000
	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 11,186	$ 9,835	$ 12,752	$ 14,055	$ 13,357	$ 9,604	$ 14,219
	1	207	410	17	70	Sick Leave	for a total compensation	$ 1,189	$ 2,210	$ 3,831	$ 2,397	$ 3,537	$ 4,395	$ 6,274
	1	207	410	18	00	Compensatory	Comp time used & paid out	$ 430	$ -	$ 16	$ -	$ -	$ -	$ -
	1	207	410	18	01	Overtime Pay		$ 1,207	$ 4,051	$ 737	$ 423	$ 4,382	$ 860	$ 3,262
	1	207	410	18	02	Overtime Holiday		$ 1,787	$ 1,473	$ 3,816	$ 4,420	$ 6,572	$ 3,341	$ 4,316
	1	207	410	19	50	Worker's Compensation		$ 3,769	$ 4,576	$ 6,075	$ 7,392	$ 7,985	$ 5,613	$ 7,532
	1	207	410	19	60	Medical Benefit		$ 15,663	$ 21,533	$ 23,640	$ 23,963	$ 24,000	$ 18,000	$ 24,000
	1	207	410	19	61	Dental Insurance		$ 787	$ 677	$ 1,344	$ 1,210	$ 1,320	$ 990	$ 1,320
	1	207	410	19	62	Life Insurance		$ 240	$ 368	$ 406	$ 482	$ 446	$ 326	$ 440
	1	207	410	19	63	Receipted Medical Benefit		$ 549	$ 1,131	$ 1,166	$ 986	$ 1,236	$ -	$ -
	1	207	410	23	80	Clothing Allowance	2 @ $477.63 / Mar & Sept	$ 1,219	$ 1,685	$ 1,735	$ 1,801	$ 1,855	$ 1,855	$ 1,911
							Total City / County Narcotics Team Expenditures	**$ 110,372**	**$ 163,660**	**$ 174,023**	**$ 182,334**	**$ 187,501**	**$ 143,627**	**$ 191,771**
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society	$ 1,120	$ 1,154	$ 1,234	$ 1,222	$ 1,259	$ 968	$ 1,297
	1	208	410	19	20	FICA (Soc. Sec.) Tax		$ 86	$ 88	$ 94	$ 93	$ 96	$ 74	$ 99
	1	208	410	19	50	Worker's Compensation		$ 48	$ 40	$ 54	$ 59	$ 67	$ 45	$ 60
							Total Humane Officer Expenditures	**$ 1,254**	**$ 1,282**	**$ 1,382**	**$ 1,374**	**$ 1,422**	**$ 1,087**	**$ 1,456**
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (2) Substitutes	$ 63,736	$ 69,031	$ 67,469	$ 77,136	$ 76,280	$ 57,013	$ 84,646
	1	209	410	17	60	Personal Leave	1 day / year = 3 hours	$ 3,008	$ 322	$ 367	$ 366	$ 565	$ 151	$ 543
	1	209	410	17	70	Sick Leave	4 days / year = 12 hours	$ 707	$ 896	$ 1,121	$ 841	$ 2,260	$ 1,111	$ 1,416
	1	209	410	19	20	FICA (Soc. Sec.) Tax		$ 5,159	$ 5,375	$ 5,276	$ 5,994	$ 6,052	$ 4,458	$ 6,625
	1	209	410	19	50	Worker's Compensation		$ 3,066	$ 2,973	$ 3,471	$ 4,741	$ 4,215	$ 3,526	$ 3,995
	1	209	410	19	10	Uniform Maintenance		$ 698	$ 825	$ 1,072	$ 1,962	$ 2,000	$ 1,111	$ 2,000
							Total Educational Services Expenditures	**$ 76,375**	**$ 79,422**	**$ 78,776**	**$ 91,040**	**$ 91,372**	**$ 67,370**	**$ 99,225**
	1	210	410	53	00	Central Booking	Cost Share for County Central Booking	$ -	$ -	$ -	$ -	$ -	$ -	$ -
								$ -	$ -	$ -	$ -	$ -	$ -	$ -
							TOTAL POLICE DEPARTMENT EXPENDITURES	**$ 3,817,266**	**$ 4,008,912**	**$ 4,076,617**	**$ 4,246,100**	**$ 4,534,081**	**$ 3,156,352**	**$ 4,508,643**
Fire Station #1	1	301	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	$ 1,231	$ 1,328	$ 1,657	$ 1,675	$ 1,800	$ 1,193	$ 1,800
	1	301	411	23	00	Heating	Fuel oil / converted to Natural Gas 2013	$ 10,009	$ 8,865	$ -	$ -	$ -	$ -	$ -
	1	301	411	32	00	Communication	Landline + internet	$ 1,402	$ 1,309	$ 1,338	$ 1,919	$ 1,700	$ 1,079	$ 1,700
	1	301	411	36	10	Electric	hose dryers	$ 7,785	$ 7,527	$ 7,827	$ 9,059	$ 8,000	$ 6,054	$ 9,000
	1	301	411	36	20	Natural Gas	boiler, hot water; generator	$ 609	$ 1,981	$ 6,261	$ 4,523	$ 7,000	$ 2,552	$ 5,000
	1	301	411	36	45	Water/Sewer		$ 1,431	$ 1,287	$ 1,467	$ 1,445	$ 1,500	$ 825	$ 1,500
	1	301	411	36	70	Garbage Removal		$ 728	$ 728	$ 736	$ 728	$ 750	$ 415	$ 750
	1	301	411	37	10	Grounds Maintenance	Mulch, trimmer line, weed killer	$ -	$ -	$ -	$ 47	$ 300	$ 134	$ 300

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Fire Station #1	1	301	411	37	30	Building Maintenance & Repair (JD GT 275)	Pave driveway, $6,500; replace middle & north roofs, $19,000; miscellaneous repairs, $1,500	$ 2,252	$ 10,268	$ 8,267	$ 4,548	$ 26,000	$ 5,464	$ 27,000
	1	301	411	37	40	Equipment Maintenance & Repair	Mower, trimmer	$ -	$ -	$ 495	$ 44	$ 200	$ 769	$ 200
	1	301	411	45	00	Contracted Services	Emergency Generator ($169)/Air Compressor($1,418) Maintenance Contracts/ Erhlich ($564)/fire extg ($153)	$ 2,730	$ 2,578	$ 1,824	$ 3,305	$ 2,700	$ 689	$ 2,500
							Total Fire Station #1 Expenditures	**$ 28,177**	**$ 35,871**	**$ 29,872**	**$ 27,293**	**$ 49,950**	**$ 19,175**	**$ 49,750**
Bureau of Fire	1	302	411	11	00	Fire Management	Fire Commissioner	$ 51,483	$ 54,637	$ 55,459	$ 60,871	$ 60,291	$ 48,290	$ 63,344
	1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	$ 730,154	$ 745,068	$ 780,851	$ 949,375	$ 973,014	$ 721,764	$ 996,787
	1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 7,551	$ 14,264	$ 14,615	$ 11,928	$ 14,850	$ 6,968	$ 13,000
	1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 247,328	$ 255,284	$ 271,741	$ 136,401	$ 150,229	$ 94,207	$ 162,213
	1	302	411	17	70	Sick Leave	for a total compensation	$ 55,954	$ 47,538	$ 29,044	$ 34,116	$ 32,075	$ 26,284	$ 28,216
	1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	$ 278,243	$ 259,317	$ 283,335	$ 296,491	$ 285,744	$ 238,340	$ 316,845
		302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	$ 113,565	$ 118,834	$ 119,955	$ 120,547	$ 129,607	$ 92,722	$ 133,065
	1	302	411	18	09	Overtime - Straight	Training	$ 665	$ 216	$ 1,472	$ 1,830	$ 2,000	$ 1,004	$ 2,000
	1	302	411	18	40	Unused Sick Leave		$ 970	$ 2,190	$ 1,115	$ 2,913	$ 1,100	$ 1,925	$ 1,265
	1	302	411	18	80	Cross Training Bonus	Cross training $500 each	$ 5,500	$ 5,500	$ 5,500	$ 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)	$ 8,807	$ 8,506	$ 8,203	$ 7,061	$ 12,900	$ 9,596	$ 10,900
	1	302	411	19	20	FICA (Soc. Sec.) Tax		$ 112,079	$ 115,682	$ 119,584	$ 123,919	$ 126,639	$ 94,210	$ 131,827
	1	302	411	19	50	Workers Compensation Ins.		$ 63,378	$ 52,377	$ 67,993	$ 77,839	$ 88,210	$ 57,191	$ 79,491
	1	302	411	19	60	Medical Benefit		$ 258,000	$ 258,000	$ 256,000	$ 246,000	$ 264,000	$ 179,000	$ 264,000
	1	302	411	19	61	Dental Insurance		$ 12,425	$ 7,230	$ 14,620	$ 12,375	$ 14,520	$ 9,845	$ 14,520
	1	302	411	19	62	Life Insurance		$ 4,121	$ 4,154	$ 4,312	$ 5,012	$ 4,836	$ 3,220	$ 4,762
	1	302	411	19	63	Receipted Benefit Allowance	$500 annual allowance	$ 6,815	$ 7,824	$ 7,861	$ 7,679	$ 11,000	$ 5,171	$ 11,000
	1	302	411	19	80	Educational Allowance	Outside training allowance, max of $250 per year	$ -	$ -	$ -	$ 250	$ 5,250	$ -	$ 5,250
	1	302	411	21	00	Office Supplies/Printer Supplies	Pens, pencils, paper clips, etc. + 4 cases of paper - (office & career FF)	$ 277	$ 540	$ 567	$ 65	$ 1,000	$ 69	$ 800
	1	302	411	21	50	Postage	Stamps	$ 197	$ 333	$ 305	$ 345	$ 400	$ 349	$ 400
	1	302	411	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc. C1 - C4; S-16, E-23, E-17, FP 151, FP 251, FP351	$ 8,280	$ 7,703	$ 7,957	$ 4,923	$ 10,000	$ 2,776	$ 8,000
	1	302	411	24	00	General Expenses (Formerly Other Services & Charges)	Mileage reimbursement, misc exp, etc.	$ 337	$ 1,006	$ 152	$ 805	$ 1,000	$ 496	$ 1,000
	1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries	$ 881	$ 1,532	$ 837	$ 2,733	$ 1,500	$ 1,281	$ 1,800
	1	302	411	25	10	Vehicle - Repairs	C1 - C4; S-16, E-23, E-17, FP 151, FP 251, FP351 + aerial inspection	$ 7,228	$ 12,296	$ 9,512	$ 17,023	$ 10,000	$ 6,154	$ 11,000
	1	302	411	27	00	Hardware/Software maint for mobile data terminals	Emergency Reporting Software, $1,200; IM responding, $363; tablet & miscelaneous repairs	$ -	$ -	$ -	$ -	$ 2,500	$ 1,214	$ 3,000
	1	302	411	30	10	Fire Chief Services	Chief ($5,225) / Dep chief ($4,550) /Asst chief ($3,500)	$ 9,325	$ 9,775	$ 10,775	$ 13,275	$ 13,275	$ 9,956	$ 13,275
	1	302	411	30	30	Fire Prevention Program		$ 710	$ 784	$ 685	$ -	$ 900	$ 600	$ 900
	1	302	411	32	00	Communication	DT, CH, D-CH, Asst-CH + internet @ Rescue	$ 2,051	$ 1,161	$ 971	$ 1,714	$ 2,000	$ 1,861	$ 3,600

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Bureau of Fire	1	302	411	32	70	Communication - Radio & Equipment Maintenance	Radio, pagers, & repeaters -Donley Comm	$ 2,105	$ 2,558	$ 4,345	$ 2,869	$ 2,500	$ 5,020	$ 4,500
	1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	$ 424	$ 697	$ 450	$ 314	$ 1,000	$ 234	$ 1,000
	1	302	411	37	40	Equipment Maintenance & Repair	Fire equipment, SCBA compressor repair	$ 3,989	$ 1,956	$ 2,886	$ 8,855	$ 6,000	$ 1,535	$ 6,500
	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC ($135), NVFC($90), NFPA($1,480), NAFI ($65), IAFC ($209), CFC Assn ($125)	$ 1,066	$ 1,521	$ 1,646	$ 2,020	$ 2,100	$ 1,670	$ 2,200
	1	302	411	45	00	Contracted Services	Annual SCBA test($3,229), Copier Lease & Maint Agreement ($630), fire extg on all trucks ($500), SCBA Fit Test ($806)	$ 4,336	$ 5,453	$ 8,669	$ 6,756	$ 4,500	$ 1,615	$ 4,800
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	$ -	$ -	$ 257	$ 4,066	$ 5,000	$ 1,330	$ 4,500
	1	302	411	46	00	Training	Meetings, Continuing Education - Books, conferences, certifications, etc.	$ 2,211	$ 2,167	$ 2,402	$ 2,179	$ 6,500	$ 2,481	$ 6,500
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	$ 77,730	$ 88,963	$ 84,421	$ 85,084	$ 85,084	$ -	$ 83,436
	1	302	411	54	00	Contribution Fire Company	9 Companies * $4,000	$ 32,813	$ 35,215	$ 34,852	$ 36,000	$ 36,000	$ 19,097	$ 36,000
	1	302	411	54	10	Fire Police	Fuel - combine with 302-411-23-10	$ 1,139	$ 946	$ -	$ -	$ -	$ -	$ -
	1	302	411	75	10	Safety Equipment & Safety Clothing	(3) Turnout Gear, Safety glasses, clothing, issued uniforms, AED replace 1 unit, $2,436	$ 7,648	$ 15,117	$ 14,168	$ 16,871	$ 20,000	$ 9,796	$ 20,000
		302	411	76	00	Vehicle Replacement	City share of Car 2	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,110
							Total Bureau of Fire Expenditures	**$ 2,119,784**	**$ 2,146,344**	**$ 2,227,515**	**$ 2,306,504**	**$ 2,394,024**	**$ 1,657,269**	**$ 2,462,306**
Fire Station #2	1	303	411	22	60	Cleaning & Other Supplies	Toilet paper, towels, emergency generator diesel	$ 1,447	$ 1,424	$ 1,215	$ 1,227	$ 1,500	$ 788	$ 1,500
	1	303	411	23	00	Heating	Converted to Natural Gas in 2013	$ 5,523	$ 3,273	$ -	$ -	$ -	$ -	$ -
	1	303	411	32	00	Communication	Landline + internet	$ 866	$ 928	$ 924	$ 1,734	$ 1,900	$ 964	$ 1,800
	1	303	411	36	10	Electric		$ 5,331	$ 5,428	$ 3,739	$ 3,600	$ 5,500	$ 3,032	$ 5,500
	1	303	411	36	20	Natural Gas		$ 420	$ 1,251	$ 3,092	$ 2,888	$ 4,200	$ 1,733	$ 4,200
	1	303	411	36	45	Water/Sewer		$ 737	$ 632	$ 717	$ 732	$ 900	$ 474	$ 900
	1	303	411	36	70	Garbage		$ 660	$ 495	$ 668	$ 330	$ 700	$ -	$ 700
	1	303	411	37	10	Grounds Maintenance	Trimmer line, weed killer	$ -	$ -	$ 25	$ -	$ 100	$ -	$ 100
	1	303	411	37	30	Building Maintenance & Repair	Normal Maint-($2,500)	$ 1,359	$ 12,886	$ 3,984	$ 12,989	$ 8,000	$ 2,786	$ 2,500
	1	303	411	37	40	Equipment Maintenance & Repair	Mower, Trimmer	$ -	$ -	$ 162	$ 169	$ 500	$ -	$ 500
	1	303	411	45	00	Contracted Services	Ehrlich ($564) + Emerg Gen Maint Contract ($169) + fire extg ($150)	$ 909	$ 832	$ 962	$ 988	$ 1,100	$ 711	$ 900
							Total Fire Station #2 Expenditures	**$ 17,252**	**$ 27,149**	**$ 15,486**	**$ 24,657**	**$ 24,400**	**$ 10,487**	**$ 18,600**
Fire St #3 (incl Sr Center)	1	304	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	$ -	$ 476	$ 521	$ 491	$ 525	$ -	$ 500
	1	304	411	23	00	Heating		$ 5,966	$ 7,060	$ 5,962	$ 3,982	$ 7,000	$ 1,032	$ 4,000
	1	304	411	36	10	Electric		$ 3,156	$ 3,847	$ 2,617	$ 2,764	$ 2,600	$ 2,081	$ 2,600
	1	304	411	36	45	Water/Sewer		$ 469	$ 509	$ 382	$ 364	$ 600	$ 173	$ 400
	1	304	411	37	30	Building Maintenance & Repair	General Repairs $2,000; Exhaust filters ($500)	$ 2,612	$ 331	$ 1,401	$ 88	$ 2,500	$ 850	$ 2,500
	1	304	411	45	00	Contracted Services	Ehrlich ($564) + fire extg ($55)	$ 546	$ 551	$ 582	$ 603	$ 700	$ 462	$ 700
							Total Fire Station #3 Expenditures	**$ 12,749**	**$ 12,774**	**$ 11,465**	**$ 8,292**	**$ 13,925**	**$ 4,598**	**$ 10,700**

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Health & Housing	1	305	421	11	10	Appointed Professionals	Dr. Yocum	$ 5,457	$ 5,619	$ 5,780	$ 5,946	$ 6,126	$ 4,713	$ 6,310
	1	305	421	11	40	Non-Bargaining Employees	Full-time Adm Aide	$ 14,136	$ 19,083	$ 19,355	$ 20,924	$ 20,836	$ 16,354	$ 21,192
	1	305	421	11	50	Part Time Employee	Part-time Adm Aide, ~~(8)~~ 8/4 inspectors	$ 58,697	$ 62,279	$ 64,219	$ 60,716	$ 68,681	$ 47,980	$ 97,377
	1	305	421	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 5,748	$ -	$ 154	$ -	$ 100	$ -	$ 100
	1	305	421	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 1,846	$ 1,254	$ 1,137	$ 1,025	$ 1,671	$ 965	$ 1,721
	1	305	421	17	70	Sick Leave	for a total compensation	$ 684	$ 627	$ 995	$ 342	$ 264	$ 264	$ 544
	1	305	421	18	09	Overtime - Straight		$ 158	$ 601	$ 2,174	$ 2,904	$ 3,993	$ 1,683	$ 2,130
	1	305	421	19	10	Uniform Maintenance Allowance	~~(5)~~ 6 inspectors @ $300 each	$ 917	$ 1,148	$ 1,711	$ 1,037	$ 1,500	$ 126	$ 1,800
	1	305	421	19	20	FICA (Soc. Sec.) Tax		$ 6,605	$ 6,874	$ 7,177	$ 7,027	$ 7,748	$ 5,505	$ 9,897
	1	305	421	19	50	Workers Compensation Ins.		$ 361	$ 264	$ 334	$ 259	$ 320	$ 202	$ 360
	1	305	421	19	60	Medical Benefit		$ 19,000	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1	305	421	19	61	Dental Insurance		$ 890	$ 540	$ 1,385	$ 1,210	$ 1,320	$ 990	$ 1,320
	1	305	421	19	62	Life Insurance		$ 206	$ 261	$ 275	$ 349	$ 298	$ 217	$ 293
	1	305	421	19	63	Receipted Medical Benefit		$ -	$ -	$ 266	$ 194	$ 300	$ 50	$ 300
	1	305	421	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	$ 1,007	$ 1,786	$ 2,566	$ 2,381	$ 3,000	$ 1,094	$ 3,000
	1	305	421	21	50	Postage	RPROP, BNC, E&D mailings	$ 1,429	$ 1,716	$ 2,339	$ 2,156	$ 2,500	$ 2,134	$ 2,500
	1	305	421	23	10	Vehicle - Fuel & Lubricants	6 ~~5~~ Inspectors / 4 vehicles	$ 3,424	$ 3,146	$ 2,511	$ 1,542	$ 2,500	$ 934	$ 2,500
	1	305	421	24	00	General Expenses	Lien fees, CO monitors, other general expenses + 1 Tablet	$ 61	$ 256	$ 1,623	$ 484	$ 2,500	$ 855	$ 3,100
	1	305	421	24	10	Operating Supplies	Batteries, caution tape, master locks, duct tape	$ 468	$ 522	$ 1,031	$ 947	$ 1,000	$ 216	$ 1,500
	1	305	421	25	10	Vehicle - Repairs	Brakes (I-1,2,3,5)	$ 991	$ 830	$ 985	$ 734	$ 1,000	$ 1,599	$ 1,300
	1	305	421	31	70	Aux Comm Prog	Mediation services (County Agency)	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500	$ 500
	1	305	421	32	00	Communication	Wireless service - (1) air cards ($360); (5) cell phones ($2,376)	$ 2,296	$ 2,037	$ 1,906	$ 3,197	$ 3,500	$ 2,163	$ 3,800
	1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	$ 1,690	$ 1,587	$ 1,775	$ 693	$ 2,000	$ 814	$ 2,000
	1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Krall, $12,000; copier lease/maint ($1,136), structural engineer ($500)	$ 7,104	$ 5,722	$ 10,302	$ 11,408	$ 13,700	$ 11,900	$ 13,700
	1	305	421	46	00	Training	Meetings, Continuing Education - Food certifications, IPMC expenses ($720), ICC code books ($3,000=4 sets, 1 fire code & 9 PM code books; property maintenance inspection test	$ 75	$ 808	$ 343	$ 655	$ 4,700	$ -	$ 4,890
							Total Health & Housing Expenditures	**$ 133,749**	**$ 141,460**	**$ 154,845**	**$ 150,630**	**$ 174,057**	**$ 119,258**	**$ 206,134**
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**
							TOTAL PUBLIC SAFETY EXPENDITURES	**$ 2,329,545**	**$ 2,381,432**	**$ 2,457,017**	**$ 2,535,210**	**$ 2,674,190**	**$ 1,828,622**	**$ 2,765,324**

11-16-2016

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Engineering	1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	$ 56,575	$ 52,786	$ 65,316	$ 60,681	$ 62,624	$ 41,156	$ 60,169
	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	$ 24,535	$ 26,968	$ 27,591	$ 28,873	$ 29,199	$ 22,799	$ 29,789
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 426	$ -	$ 652	$ 468	$ 200	$ -	$ 200
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 11,230	$ 6,092	$ 6,094	$ 6,059	$ 5,988	$ 4,921	$ 6,815
	1	402	408	17	70	Sick Leave	for a total compensation	$ 2,121	$ 11,525	$ 2,262	$ 676	$ 1,520	$ 7,641	$ 5,543
	1	402	408	18	00	Compensatory		$ -	$ 66	$ 34	$ -	$ -		$ -
	1	402	408	19	20	FICA (Soc. Sec.) Tax		$ 7,370	$ 7,487	$ 7,799	$ 7,402	$ 7,614	$ 5,853	$ 7,843
	1	402	408	19	50	Workers Compensation Ins.		$ 491	$ 289	$ 386	$ 292	$ 333	$ 227	$ 284
	1	402	408	19	60	Medical Benefit		$ 24,000	$ 24,000	$ 21,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1	402	408	19	61	Dental Insurance		$ 1,270	$ 720	$ 1,205	$ 1,210	$ 1,320	$ 990	$ 1,320
	1	402	408	19	62	Life Insurance		$ 326	$ 326	$ 290	$ 401	$ 372	$ 271	$ 366
	1	402	408	19	63	Receipted Benefit Allowance		$ 800	$ 800	$ 294	$ 444	$ 800	$ 220	$ 800
	1	402	408	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 15 cases of paper	$ 341	$ 471	$ 1,895	$ 1,493	$ 1,500	$ 300	$ 1,500
	1	402	408	21	50	Postage		$ 1,032	$ 1,240	$ 891	$ 827	$ 400	$ 281	$ 900
	1	402	408	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	$ 462	$ 275	$ 252	$ 95	$ 250	$ 25	$ 250
	1	402	408	24	00	General Expenses		$ 2	$ 200	$ 308	$ 24	$ 400	$ 226	$ 500
	1	402	408	25	10	Vehicle - Repairs	2007 Envoy	$ 22	$ 50	$ 43	$ 172	$ 150	$ 559	$ 500
	1	402	408	34	00	Advertising & Printing (Forms)	Business cards	$ -	$ 59	$ 69	$ 20	$ 150	$ -	$ 150
	1	402	408	41	00	Judgements & Damages		$ 21,600	$ -	$ -	$ -	$ -	$ -	$ -
	1	402	408	45	00	Contracted Services	Land devp review, ($3,000); Inspections & general outside eng fees, ($18,000); copier lease agr ($2,200)	$ 23,078	$ 13,600	$ 11,800	$ 18,494	$ 20,200	$ 3,407	$ 23,200
	1	402	408	46	00	Training (Meetings, Continuing Education)	Meetings, conferences, continuing education	$ 356	$ 1,155	$ 25	$ 665	$ 1,200	$ -	$ 500
							Total Engineering Expenditures	**$ 176,066**	**$ 148,109**	**$ 148,207**	**$ 152,296**	**$ 158,220**	**$ 106,877**	**$ 164,629**
Highway - General Services	1	403	430	11	20	Bargaining Employees	Mechanic	$ 29,428	$ 32,505	$ 33,611	$ 34,295	$ 35,043	$ 27,040	$ 35,806
	1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	$ 40,673	$ 39,054	$ 40,970	$ 39,754	$ 45,722	$ 37,452	$ 46,899
	1	403	430	17	10	Administrative Leave	100% General Fund	$ -	$ -	$ -	$ -	$ 400	$ 100	$ 400
	1	403	430	17	60	Vacation & Personal Leave	100% General Fund	$ 15,493	$ 11,622	$ 12,065	$ 14,402	$ 14,136	$ 8,430	$ 14,560
	1	403	430	17	70	Sick Leave	100% General Fund	$ 1,570	$ 6,146	$ 5,232	$ 6,520	$ 2,143	$ 1,811	$ 2,702
	1	403	430	18	00	Compensatory	100% General Fund	$ -	$ 149	$ 302	$ -	$ -	$ 80	$ -
	1	403	430	18	01	Overtime Pay		$ 2,780	$ 4,253	$ 8,545	$ 6,056	$ 7,224	$ 5,655	$ 6,467
	1	403	430	18	40	Unused Sick Leave	100% General Fund	$ -	$ 340	$ 90	$ -	$ 20	$ -	$ 20
	1	403	430	19	20	FICA (Soc. Sec.) Tax		$ 7,059	$ 7,461	$ 7,936	$ 7,816	$ 8,009	$ 6,194	$ 8,210
	1	403	430	19	50	Workers Compensation Ins.		$ 4,057	$ 4,011	$ 5,070	$ 6,155	$ 7,053	$ 4,874	$ 6,223
	1	403	430	19	60	Medical Benefit		$ 23,683	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1	403	430	19	61	Dental Insurance		$ 918	$ 540	$ 1,385	$ 1,210	$ 1,320	$ 990	$ 1,320
	1	403	430	19	62	Life Insurance		$ 258	$ 261	$ 275	$ 321	$ 298	$ 217	$ 293
	1	403	430	19	63	Receipted Medical Benefit		$ 550	$ 550	$ 535	$ 550	$ 550	$ 466	$ 550
	1	403	430	23	00	Heating	Fuel Oil & related expenses	$ 9,673	$ 6,525	$ 7,894	$ 5,803	$ 10,000	$ 1,424	$ 8,500

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Highway - General Services	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, R-3, H-18; propane for forklift; Oil & DEF fuel additive for all City vehicles $3,500	$ 763	$ 6,225	$ 6,752	$ 3,240	$ 7,500	$ 4,010	$ 7,000
	1	403	430	23	80	Clothing & Uniforms	All Shirts/Pants for Public Works	$ -	$ 436	$ 1,471	$ 1,930	$ 2,000	$ 10	$ 2,000
	1	403	430	24	00	General Expenses	Meal allowances ($700)/ Fax machine, misc general expenses	$ 399	$ 251	$ 582	$ 1,351	$ 1,200	$ 213	$ 1,000
	1	403	430	24	10	Operating Supplies	Office supplies, gloves, batteries, cleaning supplies, Hwy shop auto supplies, soap, tarps/straps, printer cartridges	$ 2,600	$ 3,810	$ 2,846	$ 2,940	$ 3,400	$ 2,866	$ 3,400
	1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; R-8; H-18; Bobcat, Fire extg	$ 165	$ 1,572	$ 1,589	$ 1,847	$ 1,500	$ 1,124	$ 1,500
	1	403	430	32	00	Communication	Landline & wireless service (3 AT&T PTT, radios) PA 1 Call $115/mo // Earthlink $375/mo // AT&T $215/mo//8th & Walton internet $40/mo 3149160/3020576	$ 7,370	$ 7,658	$ 8,388	$ 8,383	$ 9,800	$ 5,419	$ 9,500
	1	403	430	34	00	Advertising & Printing (Forms)	Business Cards	$ -	$ 80	$ 45	$ 265	$ 300	$ -	$ 300
	1	403	430	36	10	Electric	7th & Oak / 10th & Oak / Xmas lights, 6 school speed zone flashers / 234 N 9th St	$ 7,832	$ 7,241	$ 6,718	$ 6,469	$ 8,400	$ 4,760	$ 8,400
	1	403	430	36	20	Natural Gas	10th & Oak	$ 3,568	$ 4,745	$ 6,484	$ 5,121	$ 7,200	$ 2,825	$ 7,000
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak	$ 1,064	$ 1,235	$ 1,113	$ 1,176	$ 1,200	$ 784	$ 1,200
	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Weidle	$ 9,542	$ 9,708	$ 10,210	$ 10,299	$ 9,600	$ 6,352	$ 9,600
	1	403	430	37	30	Building Maintenance & Repairs	Furnace maintenance, $1,500; misc repairs, $1,000; cap top of parapet wall, $5,000	$ 6,111	$ 7,967	$ 3,056	$ 2,313	$ 6,000	$ 191	$ 7,500
	1	403	430	45	00	Contracted Services	Ehrlich $552; Hackman Fire Ext $215; maintenance @ 8th & Walton	$ 792	$ 492	$ 2,400	$ 6,286	$ 2,500	$ 5,110	$ 2,500
	1	403	430	46	00	Training (Meetings, Continuing Education)	Emissions update; pesticide training; pool licenses/certificates	$ -	$ -	$ 110	$ 280	$ 1,000	$ 194	$ 500
							Total Highway General Service Expenditures	**$ 176,347**	**$ 188,837**	**$ 199,676**	**$ 198,782**	**$ 217,518**	**$ 146,592**	**$ 217,350**
Traffic Control	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	$ 62,087	$ 67,729	$ 24,535	$ 52,611	$ 70,045	$ 53,666	$ 70,363
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	$ -	$ -	$ -	$ -	$ 4,320	$ -	$ 4,440
	1	404	433	17	10	Administrative Leave	100% general fund	$ -	$ 745	$ 2,516	$ -	$ 400	$ -	$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	$ 9,442	$ 5,893	$ 3,546	$ 2,963	$ 4,067	$ 2,807	$ 4,937
	1	404	433	17	70	Sick Leave	100% general fund	$ 5,419	$ 4,173	$ 824	$ 659	$ 1,017	$ 1,793	$ 2,095
	1	404	433	18	00	Compensatory	100% general fund	$ -	$ 46	$ 9	$ -	$ -	$ -	$ -
	1	404	433	18	01	Overtime Pay	100% general fund	$ 2,173	$ 1,517	$ 1,884	$ 1,937	$ 2,796	$ 2,529	$ 3,696
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 6,036	$ 6,153	$ 2,548	$ 4,450	$ 6,322	$ 4,651	$ 6,574
	1	404	433	19	50	Workers Compensation Ins.	100% general fund	$ 3,588	$ 3,405	$ 1,676	$ 3,536	$ 5,568	$ 3,678	$ 5,004
	1	404	433	19	60	Medical Benefit	100% general fund	$ 23,206	$ 24,000	$ 9,000	$ 12,000	$ 24,000	$ 9,000	$ 24,000
	1	404	433	19	61	Dental Insurance	100% general fund	$ 567	$ 360	$ 520	$ 605	$ 1,320	$ 495	$ 1,320
	1	404	433	19	62	Life Insurance	100% general fund	$ 255	$ 261	$ 93	$ 160	$ 298	$ 217	$ 293
	1	404	433	19	63	Receipted Benefit Allowance	100% general fund	$ -	$ 250		$ 250	$ 500	$ -	$ 500
	1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-4, 5, 6, 7, 9, 10, 11)	$ 4,020	$ 3,890	$ 2,629	$ 1,816	$ 2,500	$ 1,308	$ 2,500

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Traffic Control	1	404	433	23	80	Clothing & Uniforms	Shirts/Pants - Consolidated in 403-430-23-80	$ -	$ 215	$ -	$ -	$ -	$ -	$ -
	1	404	433	24	10	Traffic Control Operating Supplies -Streets	Traffic signal supplies, office supplies, drill bits, grinder wheels, caution tape, batteries, welding supplies, electrical tape, permit parking supplies LED signal bulbs, sign blanks, posts,	$ 10,516	$ 6,864	$ 11,195	$ 9,014	$ 11,000	$ 8,138	$ 11,000
	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	$ 3,157	$ 2,270	$ 2,556	$ 1,995	$ 8,000	$ 926	$ 3,200
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-4, 5, 6, 7, 9, 10, 11); fire extg in vehicles ($121)	$ 2,805	$ 2,926	$ 2,619	$ 1,370	$ 3,200	$ 1,886	$ 3,200
	1	404	433	34	00	Printed Forms	Cardboard No parking signs / Plastic Meter Covers	$ 265	$ 268	$ 268	$ 545	$ 550	$ 120	$ 600
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Paint machine $3,500; concrete saws, hand saws & drills	$ -	$ -	$ 17	$ 343	$ 500	$ 737	$ 4,000
	1	404	433	45	00	Contracted Services	Thermal tape & line painting ($14,000); Electrical services, ($14,000)	$ 24,865	$ 2,765	$ 21,370	$ 19,976	$ 28,000	$ 17,917	$ 28,000
	1	404	433	46	00	Training (Meetings, Continuing Education)		$ -	$ -	$ 189	$ 100	$ 300	$ -	$ 300
	1	404	433	53	00	Colt Act 3 Contribution		$ 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...	$ 2,830	$ 1,588	$ 2,825	$ 2,703	$ 2,000	$ 3,538	$ 3,500
	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring	$ 2,668	$ 3,460	$ 2,921	$ 2,873	$ 3,000	$ 2,068	$ 3,200
	1	404	445	10	00	Parking Meters	Loan to purchase / repair meters	$ -	$ -	$ -	$ -		$ -	
	1	404	445	11	50	Part Time Employees	(2) Meter Collectors	$ 13,949	$ 14,173	$ 14,751	$ 14,606	$ 15,166	$ 11,861	$ 16,016
	1	404	445	19	20	FICA (Soc. Sec.) Tax		$ 1,059	$ 1,092	$ 1,129	$ 1,117	$ 1,160	$ 907	$ 1,225
	1	404	445	19	50	Workers Compensation Ins.		$ 629	$ 605	$ 742	$ 889	$ 1,022	$ 718	$ 933
	1	404	445	37	20	Parking Meter Repairs & Maintenance	Repairs / replace locks & batteries	$ 8,622	$ 5,448	$ 3,045	$ 4,864	$ 9,000	$ 3,436	$ 10,000
	1	404	445	45	00	Contracted Services	Pave Lehman & Cherry parking lot, $24,000; armored pick up, $2,400; repair sidewalk at 9th & Cumberland, $3,000; Screen dumpster area at Market Lot, $3,058	$ -	$ -	$ -	$ -	$ 11,000	$ 5,970	$ 32,458
							Total Traffic Control Expenditures	**$ 190,157**	**$ 160,096**	**$ 113,406**	**$ 143,382**	**$ 219,051**	**$ 138,366**	**$ 245,754**
Highway Maintenance & Repairs	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	$ 47,266	$ 60,921	$ 62,710	$ 64,217	$ 65,527	$ 53,505	$ 67,898
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	$ -	$ 172	$ 4,141	$ -	$ 5,400	$ 4,268	$ 5,450
	1	405	430	17	10	Administrative Leave	100% general fund	$ -	$ -	$ -	$ -	$ 400	$ -	$ 400
	1	405	430	17	60	Vacation & Personal Leave	100% general fund	$ 13,610	$ 10,988	$ 11,627	$ 12,123	$ 12,026	$ 6,121	$ 12,387
	1	405	430	17	70	Sick Leave	100% general fund	$ 13,352	$ 1,721	$ 1,534	$ 1,800	$ 2,222	$ 1,706	$ 1,896
	1	405	430	18	00	Compensatory	100% general fund	$ -	$ -	$ 18	$ -	$ -	$ 221	$ -
	1	405	430	18	01	Overtime Pay	100% general fund	$ 2,409	$ 2,365	$ 8,257	$ 7,939	$ 10,919	$ 5,210	$ 7,099
	1	405	430	18	40	Unused Sick leave	100% general fund	$ -	$ 100	$ 100	$ -	$ 30	$ -	$ -
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	$ 5,839	$ 5,850	$ 6,762	$ 6,597	$ 7,385	$ 5,371	$ 7,277
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	$ 3,472	$ 3,213	$ 4,443	$ 5,244	$ 6,503	$ 4,141	$ 5,540
	1	405	430	19	60	Medical Benefit	100% general fund	$ 26,779	$ 24,000	$ 24,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1	405	430	19	61	Dental Insurance	100% general fund	$ 1,351	$ -	$ 1,370	$ 1,210	$ 1,320	$ 990	$ 1,320
	1	405	430	19	62	Life Insurance	100% general fund	$ 277	$ 261	$ 275	$ 321	$ 298	$ 217	$ 293
	1	405	430	19	63	Receipted Medical Benefit	100% general fund	$ 250	$ 500	$ 500	$ 500	$ 500	$ 250	$ 500
	1	405	430	23	80	Clothing & Uniforms	Shirts/Pants -consolidated in 403-430-23-80	$ 330	$ 220	$ -	$ -	$ -	$ -	$ -

	Account Number	Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Highway Maintenance & Repairs	1 405 430 24 10	Operating Supplies	Hot mix, cold patch, etc.	$ 44,417	$ 13,190	$ 8,047	$ 6,050	$ 12,000	$ 2,989	$ 12,000
	1 405 432 23 10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10	$ 6,242	$ 6,440	$ 9,522	$ 4,818	$ 7,500	$ 1,795	$ 7,500
	1 405 432 25 10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10 + Fire Extg in vehicles ($171)	$ 3,228	$ 3,752	$ 17,367	$ 6,151	$ 4,000	$ 14,350	$ 6,500
	1 405 437 26 00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump	$ 1,063	$ 21	$ 564	$ 328	$ 1,000	$ 391	$ 1,000
	1 405 438 23 10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-1, 2, 4, 7, 17	$ 6,506	$ 3,230	$ 5,448	$ 2,763	$ 4,000	$ 1,736	$ 4,000
	1 405 438 25 10	Vehicle Repairs-Hwy Maint	Trucks, Roller, JD 1050, JD 1850	$ 2,811	$ 3,203	$ 7,980	$ 3,794	$ 5,000	$ 2,908	$ 6,500
	1 406 439 45 00	Paving - Contracted Services	County Aid ($25,477) & sinkhole repair ($25,000)	$ 21,000	$ 25,477	$ 98,015	$ 76,237	$ 52,000	$ 3,592	$ 50,477
			Total Highway Maintenance & Repairs Expenditures	**$ 200,201**	**$ 165,624**	**$ 272,680**	**$ 224,092**	**$ 222,030**	**$ 127,761**	**$ 222,037**
Street Cleaning	1 407 431 11 20	Bargaining Employees	Sweeper Operator (2)	$ 49,056	$ 27,951	$ 55,784	$ 62,909	$ 65,466	$ 25,346	$ 66,895
	1 407 431 17 10	Administrative Leave		$ -	$ -	$ -	$ -	$ 400	$ -	$ 400
	1 407 431 17 60	Vacation & Personal Leave		$ 10,831	$ 4,245	$ 8,669	$ 9,126	$ 8,347	$ 2,085	$ 8,754
	1 407 431 17 70	Sick Leave		$ 12,651	$ 4,150	$ 13,705	$ 5,664	$ 4,705	$ 33,499	$ 5,237
	1 407 431 18 00	Compensatory		$ 34	$ -	$ 9	$ 9	$ -	$ 76	$ -
	1 407 431 18 01	Overtime Pay		$ 878	$ 852	$ 4,141	$ 3,382	$ 4,524	$ 1,813	$ 2,412
	1 407 431 19 61	Dental Benefits		$ 1,160	$ 330	$ 1,290	$ 1,210	$ 1,320	$ 990	$ 1,320
	1 407 431 19 60	Medical Benefit		$ 20,000	$ 12,000	$ 22,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1 407 431 19 62	Life Insurance		$ 239	$ 119	$ 264	$ 321	$ 298	$ 217	$ 293
	1 407 431 19 20	FICA (Soc. Sec.) Tax		$ 5,607	$ 2,886	$ 6,297	$ 6,203	$ 6,384	$ 4,806	$ 6,403
	1 407 431 19 50	Worker's Compensation		$ 3,332	$ 1,573	$ 4,142	$ 4,932	$ 5,622	$ 3,801	$ 4,874
	1 407 431 19 63	Receipted Benefit Allow		$ 229	$ -	$ -	$ 500	$ 500	$ -	$ 500
	1 407 431 23 10	Vehicle Fuel	SW 1 & 2	$ 7,087	$ 8,196	$ 7,664	$ 4,621	$ 7,500	$ 3,595	$ 7,500
	1 407 431 25 10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil ($700)	$ 5,032	$ 5,656	$ 5,295	$ 4,215	$ 8,000	$ 2,426	$ 8,000
	1 407 431 36 70	Sweeper Debris Removal	Reazers $4,500 & GLRA $22,500	$ 10,532	$ 16,388	$ 31,721	$ 25,632	$ 27,000	$ 15,092	$ 27,000
			Total Street Cleaning Expenditures	**$ 126,666**	**$ 84,346**	**$ 160,980**	**$ 152,724**	**$ 164,066**	**$ 111,746**	**$ 163,588**
Parks, Playgrounds & Other Public Properties	1 408 454 11 20	Bargaining Employees	(2) Maintenance workers	$ 48,265	$ 50,867	$ 49,454	$ 67,410	$ 71,368	$ 56,063	$ 74,471
	1 408 454 11 55	Summer Help	(5) Part-Time (cut grass and weeds)	$ 8,708	$ 19,557	$ 13,598	$ 10,856	$ 21,600	$ 17,060	$ 22,200
	1 408 454 17 10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ -	$ -	$ -	$ -	$ 400	$ -	$ 400
	1 408 454 17 60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 10,420	$ 7,155	$ 3,020	$ 5,819	$ 5,840	$ 3,962	$ 6,015
	1 408 454 17 70	Sick Leave	for a total compensation	$ 12,797	$ 3,793	$ 1,728	$ 3,642	$ 2,305	$ 1,470	$ 1,425
	1 408 454 18 01	Overtime Pay		$ 853	$ 1,604	$ 3,798	$ 4,053	$ 4,884	$ 2,881	$ 3,550
	1 408 454 19 20	FICA (Soc. Sec.) Tax		$ 6,170	$ 6,373	$ 5,477	$ 7,021	$ 8,139	$ 6,230	$ 8,267
	1 408 454 19 50	Workers Compensation Ins.		$ 3,670	$ 3,580	$ 3,598	$ 5,580	$ 7,168	$ 4,586	$ 6,293
	1 408 454 19 60	Medical Benefit		$ 24,000	$ 20,000	$ 16,000	$ 24,000	$ 24,000	$ 18,000	$ 24,000
	1 408 454 19 61	Dental Insurance		$ 1,270	$ 570	$ 1,015	$ 1,210	$ 1,320	$ 990	$ 1,320
	1 408 454 19 62	Life Insurance		$ 261	$ 206	$ 174	$ 321	$ 298	$ 217	$ 293
	1 408 454 19 63	Receipted Medical Benefit		$ 500	$ 483	$ 250	$ 477	$ 500	$ -	$ 500
	1 408 454 23 10	Vehicle - Fuel & Lubricants	R-2, R-8, R-5, R-7, R-10, JD 997ZA,B, GT275, JD455 w/ catcher, Kubota/Ferris	$ 3,458	$ 5,722	$ 4,767	$ 3,637	$ 5,000	$ 2,275	$ 5,000

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Parks, Playgrounds & Other Public Properties	1	408	454	24	00	General Expenses	Pesticide application , certifications, license renewal, rental property taxes ($3,100), flags ($600)	$ 3,783	$ 5,316	$ 3,171	$ 3,637	$ 5,000	$ 3,541	$ 4,500
	1	408	454	24	10	Operating Supplies	Bee sprays, air hose, restroom supplies, duct tape, screening, light bulbs, safety glasses etc.	$ 741	$ 1,010	$ 318	$ 793	$ 1,000	$ 518	$ 1,000
	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	$ 2,133	$ 3,178	$ 4,427	$ 6,110	$ 3,000	$ 2,913	$ 5,000
	1	408	454	32	00	Communication	Landline Service: Progressive & Beautex 273-3375/274-2516	$ 727	$ 733	$ 783	$ 863	$ 800	$ 575	$ 900
	1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End	$ 5,094	$ 5,302	$ 4,730	$ 5,309	$ 5,600	$ 3,840	$ 6,000
	1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	$ 560	$ 996	$ 1,321	$ 995	$ 1,700	$ 309	$ 1,200
	1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings	$ 1,581	$ 1,633	$ 1,603	$ 1,543	$ 2,000	$ 1,441	$ 2,000
	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin	$ 1,707	$ 1,906	$ 2,152	$ 2,024	$ 2,000	$ 1,279	$ 2,000
	1	408	454	37	10	Grounds Maintenance	Mulch, infield mix, line trimmer, weed killer ($650)	$ 5,785	$ 8,405	$ 6,358	$ 9,628	$ 12,000	$ 2,610	$ 12,000
	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement / other than buildings - swing repairs, fence repairs, bases for fields, wooden playground repair, tree removal @ Chestnut St (3), East End (1), replace trees @ Old 9th St. (2)	$ 4,838	$ 3,111	$ 1,429	$ 5,319	$ 9,000	$ 7,080	$ 9,000
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks and playgrounds + other buildings; replace pump house for theater & Willman House, $8,580	$ 24,939	$ 5,797	$ 3,400	$ 15,258	$ 8,000	$ 3,848	$ 14,600
	1	408	454	37	40	Equipment Maint & Repair	Weed wacker & leaf blower repairs, 2 push mowers, fire extinguishers	$ 945	$ 439	$ 637	$ 803	$ 2,000	$ 686	$ 2,000
	1	408	454	46	00	Training (Meetings, Continuing Education)	Pesticide Training	$ -	$ -	$ 60	$ 170	$ 250	$ 190	$ 250
							Total Parks & Playgrounds Expenditures	**$ 172,311**	**$ 157,736**	**$ 133,271**	**$ 186,478**	**$ 205,172**	**$ 142,562**	**$ 214,184**
Municipal Building	1	409	409	37	30	Building Maintenance - City Side Only	Maintenance & Paper Supplies ($3,500), A/C ($4,300), fire extg ($175), mulch ($500), tile ($1000), plumbing ($500); landscaping ($300)	$ 12,675	$ 15,908	$ 9,704	$ 7,235	$ 13,000	$ 6,053	$ 13,000
	1	409	409	45	00	Contracted Services - Cleaning	100% city (1518/mo +1100 strip/wax)	$ 19,457	$ 19,457	$ 17,836	$ 19,401	$ 22,500	$ 13,727	$ 22,500
	1	409	409	45	10	Shared Electric		$ 40,096	$ 43,999	$ 39,533	$ 42,215	$ 44,000	$ 22,795	$ 36,000
	1	409	409	45	12	Shared Personnel Costs	Security Personnel	$ 28,565	$ 29,064	$ 29,954	$ 30,734	$ 32,000	$ 15,637	$ 33,000
	1	409	409	45	32	Shared Communication - Landline Service	Split 77% county / 23% city: Windstream $4,100 Morefield annual agreement $3,400	$ 5,956	$ 7,342	$ 7,513	$ 8,788	$ 7,900	$ 5,779	$ 8,000
	1	409	409	45	37	Shared Maint & Repair - Municipal Building	Elevator maintenance ($1,903); HVAC, Water service ($1,000) Fire Alarm ($1,300) & Lawn Services (landscaping), Phone upgrade, sidewalk & ramp repair, roof repairs, ($65,261)	$ 10,810	$ 7,686	$ 10,651	$ 17,922	$ 14,000	$ 8,747	$ 79,500
	1	409	409	45	70	Shared Garbage Removal		$ 1,016	$ 937	$ 1,100	$ 1,018	$ 1,100	$ 592	$ 1,100
	1	409	409	45	20	Shared Natural Gas	Gas -UGI Services // Distribution -UGI Utilities	$ 4,919	$ 4,529	$ 3,893	$ 3,285	$ 6,000	$ 1,508	$ 5,000
	1	409	409	45	45	Shared Water/Sewer		$ 2,019	$ 2,010	$ 2,051	$ 2,130	$ 2,100	$ 900	$ 2,100
							Total Municipal Building Expenditures	**$ 125,512**	**$ 130,932**	**$ 122,235**	**$ 132,728**	**$ 142,600**	**$ 75,737**	**$ 200,200**

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Building & Zoning	1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund)	$ 31,048	$ 39,645	$ 41,014	$ 42,842	$ 43,837	$ 32,701	$ 44,229
	1	410	413	11	50	Part Time Employee	Part Time Clerk	$ 8,185	$ 9,103	$ 11,040	$ 12,705	$ 14,729	$ 10,127	$ 14,729
	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	$ 162	$ 808	$ 250	$ -	$ 200	$ 180	$ 200
	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	$ 4,535	$ 1,696	$ 1,997	$ 2,628	$ 2,527	$ 3,103	$ 3,532
	1	410	413	17	70	Sick Leave	for a total compensation	$ -	$ -	$ 166	$ 263	$ 361	$ 90	$ 372
	1	410	413	19	20	FICA (Soc. Sec.) Tax		$ 3,347	$ 3,946	$ 3,860	$ 4,143	$ 4,717	$ 3,292	$ 4,824
	1	410	413	19	50	Workers Compensation Ins.		$ 202	$ 164	$ 209	$ 179	$ 219	$ 157	$ 188
	1	410	413	19	60	Medical Benefit		$ 11,000	$ 12,000	$ 12,000	$ 12,000	$ 12,000	$ 9,000	$ 12,000
	1	410	413	19	61	Dental Insurance		$ 580	$ 360	$ 685	$ 605	$ 660	$ 495	$ 660
	1	410	413	19	62	Life Insurance		$ 87	$ 130	$ 138	$ 161	$ 149	$ 109	$ 147
	1	410	413	19	63	Receipted Benefit Allowance		$ -	$ 228	$ 281	$ 112	$ 300	$ 207	$ 300
	1	410	413	21	50	Postage		$ -	$ -	$ -	$ -	$ 800	$ 281	$ 800
	1	410	413	23	10	Vehicle - Fuel & Lubricants	2002 Chevy Impala (PW-1)	$ 19	$ 203	$ 137	$ 75	$ 100	$ 29	$ 100
	1	410	413	24	00	General Expenses	Zoning hearing board fees, reporting services, solicitor services, county mailing list (GIS)	$ 7,587	$ 16,735	$ 20,478	$ 19,021	$ 18,000	$ 11,544	$ 18,000
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	$ 319	$ 193	$ 97	$ 118	$ 500	$ 217	$ 500
	1	410	413	25	10	Vehicle - Repairs	2002 Chevy Impala (PW-1)	$ 22	$ 119	$ 22	$ 31	$ 150	$ 49	$ 400
	1	410	413	32	00	Communication	Wireless	$ -	$ -	$ -	$ 241	$ 800	$ 514	$ 800
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings, printing of forms	$ 4,005	$ 3,478	$ 1,943	$ 3,648	$ 4,000	$ 1,785	$ 4,000
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC ($100), Amer Plan Assn ($150), Zoning officer dues ($25)	$ 85	$ 40	$ 20	$ -	$ 275	$ 20	$ 275
	1	410	413	45	00	Contracted Services	Commonwealth Code Inspection	$ -	$ -	$ -	$ -	$ 500	$ -	$ 500
	1	410	413	46	00	Training & Other Related Expenses		$ -	$ 198	$ 105	$ -	$ 200	$ 125	$ 200
							Total Building & Zoning Expenditures	**$ 71,182**	**$ 89,046**	**$ 94,441**	**$ 98,772**	**$ 105,024**	**$ 74,025**	**$ 106,756**
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	$ -	$ 1,430	$ 3,861	$ 3,341	$ 8,640	$ 1,440	$ 8,760
	1	411	436	19	20	FICA (Soc. Sec.) Tax		$ -	$ 115	$ 295	$ 256	$ 661	$ 110	$ 670
	1	411	436	19	50	Workers Compensation Ins.		$ -	$ 22	$ 163	$ 203	$ 582	$ 87	$ 510
	1	411	436	24	00	General Expenses	Storm water grates; concrete; supplies to repair catch basins, flood control, culvert pipes, stream banks	$ -	$ 1,764	$ 6,690	$ 11,325	$ 7,000	$ 2,823	$ 7,000
	1	411	436	24	10	Operating Supplies	Storm water test kit supplies; stencils, inspection supplies, booms, catch basin protection	$ -	$ -	$ 1,564	$ 1,822	$ 3,000	$ -	$ 3,000
	1	411	436	45	0	Contracted Services	MS 4 ($7,000); GIS Mapping, ($500); Vacuum truck rental, ($25,000); replace catch basin boxes, $9,000; Chesapeake Bay Pollutant Reduction Plan, $10,000	$ -	$ 1,000	$ 3,345	$ 34,545	$ 45,500	$ 31,734	$ 51,500
							Total MS-4 Expenditures	**$ -**	**$ 4,331**	**$ 15,919**	**$ 51,492**	**$ 65,383**	**$ 36,194**	**$ 71,440**
Shade Trees	1	412	455	24	00	General Expenses	Printing & Misc expenses	$ -	$ -	$ -	$ -	$ 500	$ 261	$ 1,000
							Total Shade Tree Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ 500**	**$ 261**	**$ 1,000**

CITY OF LEBANON
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Recycling	1	413	426	11	20	Bargaining Employees	Recycling Coordinator (Part Time) / Leaf Collection	$ 19,640	$ 19,208	$ 18,898	$ 20,509	$ 21,728	$ 15,731	$ 22,380
	1	413	426	11	50	Part Time Employee	Part Time Attendant (Lehman Street Facility)	$ 9,913	$ 9,089	$ 10,611	$ 10,874	$ 12,413	$ 8,146	$ 12,785
	1	413	426	19	20	FICA (Soc. Sec.) Tax		$ 2,251	$ 2,175	$ 2,257	$ 2,401	$ 2,612	$ 1,889	$ 2,690
	1	413	426	19	50	Worker's Compensation		$ 507	$ 416	$ 579	$ 439	$ 877	$ 568	$ 774
	1	413	426	23	10	Vehicle - Fuel & Lubricants	1997 Blazer, (2) leaf vacuum loaders (98 Ford & 93 Ford) + ODB Leaf Collector	$ 854	$ 595	$ 337	$ 330	$ 800	$ 70	$ 800
	1	413	426	24	00	General Expenses	General repairs to recycling facilities	$ -	$ 174	$ 113	$ 76	$ 2,000	$ -	$ 2,000
	1	413	426	24	10	Operating Supplies	Office supplies, binders, calendars, coloring books, PR materials	$ 1,278	$ 252	$ 851	$ 528	$ 1,000	$ 136	$ 1,000
	1	413	426	25	10	Vehicle - Repairs	E-3, (2) leaf vacuum loaders (98 Ford & 93 Ford)	$ 2,578	$ 3,721	$ 554	$ 1,617	$ 4,500	$ 106	$ 4,500
	1	413	426	32	00	Communication	Landline - Recycling yard 273-2315 Verizon/Leb Mobile	$ 755	$ 833	$ 825	$ 828	$ 850	$ 548	$ 900
	1	413	426	34	00	Printed Forms	Door hangers w/ business cards	$ -	$ 35	$ -	$ -	$ 500	$ -	$ 500
	1	413	426	36	10	Electric	Green waste - N 8th Street	$ 370	$ 427	$ 561	$ 482	$ 600	$ 350	$ 600
	1	413	426	36	45	Water/Sewer	Portable toilet - Lehman Street; & N 8th Street	$ 872	$ 860	$ 1,020	$ 1,320	$ 1,500	$ 833	$ 1,700
	1	413	426	36	70	Garbage Removal	Misc pickup - Lehman Street	$ 600	$ 618	$ 622	$ 603	$ 600	$ 450	$ 600
	1	413	426	37	20	Improvement Repairs & Maintenance	Fencing, bins	$ -	$ -	$ 197	$ 420	$ 1,000	$ 1,831	$ 2,000
	1	413	426	44	00	Recycling Tipping Fee	Disposal fees, tire disposal (Cons Scrap $12,000//Reazers $2,600//GLRA $2,000)	$ 11,150	$ 9,879	$ 29,205	$ 26,882	$ 35,000	$ 17,769	$ 35,000
	1	413	426	45	00	Recycling Contracted Services	Newsletter	$ 3,739	$ 3,924	$ 4,049	$ 4,055	$ 4,300	$ 2,948	$ 4,300
							Total Recycling Expenditures	**$ 54,507**	**$ 52,206**	**$ 70,679**	**$ 71,364**	**$ 90,280**	**$ 51,375**	**$ 92,529**
							TOTAL PUBLIC WORKS EXPENDITURES	**$ 1,292,949**	**$ 1,181,263**	**$ 1,331,493**	**$ 1,412,110**	**$ 1,589,844**	**$ 1,011,494**	**$ 1,699,467**
Interfund Transfer	1	0	492	18	00	Transfer - Bridge ROW 5% City Share		$ -	$ -	$ 11,714	$ 5,725	$ -	$ -	$ -
	1	0	492	00	30	Transfer to Capital Reserve Funds	See worksheet for details	$ -	$ 40,622	$ -	$ -	$ 40,000	$ -	$ -
							Total Interfund Transfers	**$ -**	**$ 40,622**	**$ 11,714**	**$ 5,725**	**$ 40,000**	**$ -**	**$ -**
							TOTAL GENERAL FUND EXPENDITURES	**$ 10,329,778**	**$ 10,647,918**	**$ 11,256,505**	**$ 11,699,877**	**$ 11,828,537**	**$ 7,522,748**	**$ 11,941,854**
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 689,442**	**$ 69,415**	**$ (439,067)**	**$ 192,143**	**$ (447,988)**	**$ 2,537,995**	**$ (409,502)**
							Anticipated Carryover Balance for Start 2017							$ 409,502
							Budgeted Revenue 2017							$ 11,532,352
							Budgeted Expenses 2017							$ (11,941,854)
							Anticipated Carryover Balance for Start 2018							$ -

11-16-2016

CITY OF LEBANON
LIQUID FUELS
2017 BUDGET

	Account Number	Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
		LIQUID FUEL TAX FUND REVENUES								
	35 0000 341 00 00	Interest Income		$ 406	$ 312	$ 446	$ 537	$ 400	$ 848	$ 500
				$ 406	**$ 312**	**$ 446**	**$ 537**	**$ 400**	**$ 848**	**$ 500**
	35 0000 354 03 10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	$ 1,044	$ 1,064	$ 181	$ 1,201	$ 1,083	$ 1,116	$ 1,116
	35 0000 354 03 00	State Allocation - Act 655	State funds - current year	$ 512,481	$ 509,877	$ 549,472	$ 605,143	$ 688,336	$ 706,565	$ 723,865
				$ 513,526	**$ 510,941**	**$ 549,653**	**$ 606,344**	**$ 689,419**	**$ 707,681**	**$ 724,981**
	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 380 00 00	Miscellaneous Revenue	Bid Spec fees, refunds, etc...	$ 20	$ -	$ -	$ 11,554	$ -		$ -
				$ 20	**$ -**	**$ -**	**$ 11,554**	**$ -**	**$ -**	**$ -**
			TOTAL LIQUID FUEL TAX FUND REVENUES	**$ 551,192**	**$ 548,493**	**$ 587,339**	**$ 655,675**	**$ 727,059**	**$ 745,769**	**$ 762,721**
		LIQUID FUEL TAX FUND EXPENDITURES								
Winter Maintenance	35 3504 432 24 10	Materials & Supplies	Salt, deicer	$ 36,255	$ 54,974	$ 94,393	$ 78,768	$ 90,000	$ 43,460	$ 90,000
Winter Maintenance	35 3504 432 45 00	Contracted Service	Snow hauling	$ -	$ -	$ 19,229	$ 2,373	$ 30,000	$ 69,048	$ 45,000
			Total Winter Maintenance Service Expenditures	**$ 36,339**	**$ 54,974**	**$ 113,622**	**$ 81,141**	**$ 120,000**	**$ 112,508**	**$ 135,000**
Street Cleaning	35 3505 431 19 61	Dental Benefits		$ 27						
Street Cleaning	35 3505 431 19 60	Medical Benefit		$ 1,262						
Street Cleaning	35 3505 431 19 62	Life Insurance		$ 5						
Street Cleaning	35 3505 431 24 10	Materials & Supplies	Street sweeper brushes	$ 2,896	$ 6,432	$ -	$ -	$ -		
			Total Street Cleaning Expenditures	**$ 4,190**	**$ 6,432**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Highway Construction & Rebuilding	35 0000 439 63 03	Bridge Overpass - City Share	5 % City Share of Bridge Project	$ 9,512	$ 2,994	$ 5,106	$ 859	$ -	$ -	$ -
Highway Construction & Rebuilding	35 3506 438 45 00	Contracted Services - Bridge Maintenance	Maintenance of bridges	$ -	$ -	$ -	$ 1,544	$ 110,000	$ (641)	$ 110,000
Highway Construction & Rebuilding	35 3506 439 45 00	Contracted Services - Paving	Paving projects	$ 42,885	$ 738	$ 121,749	$ 181,702	$ 400,000	$ -	$ 400,000
			Total Highway Construction and Rebuilding Project Expenditures	**$ 52,397**	**$ 3,732**	**$ 126,854**	**$ 184,105**	**$ 510,000**	**$ (641)**	**$ 510,000**

CITY OF LEBANON
LIQUID FUELS
2017 BUDGET

	Account Number					Account Description	Notes	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	SEPT 30, 2016 Actual	2017 Budget
Traffic Control	35	3507	433	36	10	Electric - Traffic Signals		$ 13,874	$ 16,906	$ 16,530	$ 17,085	$ 18,000	$ 9,603	$ 18,000
							Total Traffic Control Expenditures	**$ 14,472**	**$ 16,906**	**$ 16,530**	**$ 17,085**	**$ 18,000**	**$ 9,603**	**$ 18,000**
Street Lights	35	3501	434	36	10	Electric - Street Lights		$ 398,239	$ 372,783	$ 299,491	$ 330,307	$ 343,000	$ 197,342	$ 343,000
							Total Street Lighting	**$ 398,239**	**$ 372,783**	**$ 299,491**	**$ 330,307**	**$ 343,000**	**$ 197,342**	**$ 343,000**
							TOTAL LIQUID FUEL TAX FUND EXPENDITURES	**$ 506,056**	**$ 454,827**	**$ 556,497**	**$ 612,638**	**$ 991,000**	**$ 318,811**	**$ 1,006,000**
							EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 45,135**	**$ 93,666**	**$ 30,842**	**$ 43,037**	**$ (263,941)**	**$ 426,958**	**$ (243,279)**
							Anticipated Carryover Balance for Start 2017							$ 526,927
							Budgeted Revenue 2017							$ 762,721
							Budgeted Expenses 2017							$ (1,006,000)
							Anticipated Carryover Balance for Start 2018							$ 283,648