



CITY OF LEBANON, PA

2026 Budget Package

Submitted by:
Mayor Sherry Capello

2026 BUDGET

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BUDGET SCHEDULE

PRESENTED TO CITY COUNCIL
ON NOVEMBER 1, 2025

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

11/06/2025	Budget Hearing #1	6:30 PM
11/10/2025	Budget Hearing #2	4:45 PM
11/13/2025	Special CCM- Introduce Budget	4:45 PM
11/20/2025	Pre-Council Meeting	4:45 PM
11/24/2025	Final Reading- Council Meeting	6:30 PM

2026 GENERAL FUND BUDGET NARRATIVE

Consideration in Preparing the 2026 General Fund Budget Package

To preface the budget discussion, the majority of the employees are represented by Unions. The Police Department is represented by the Fraternal Order of Police, the Fire Department is represented by the International Association of Fire Fighters and the Public Works Department, which includes Crossing Guards in the Police Department, and Inspectors in the Public Safety Department are represented by AFSCME. The current contracts expire 12/31/25. A new contract was signed with AFSCME and a verbal agreement reached with the FOP. The only outstanding agreement in negotiation is with the IAFF.

The following items were considered in preparing the 2026 Municipal Budget Package with taxes and user fees for the general fund:

General Fund Revenue

In comparing the 2025 Budget to the 2026 Budget:

1. **Real Estate Property Tax-** *The real property tax is a tax on the value of the real property (land, buildings and other improvements) owned by a taxpayer. The amount of real property tax a taxpayer owes depends upon the value of their property and the city's tax rate. Property values for tax purposes are determined by an assessment process conducted by county government.*

The city's total assessed value was close to 875 million in 2025. The city recognizes an increase in the total assessed value from Sept. 2024 to Sept. 2025 of about \$4,364,500. Mathematically, at the current collection rate, this would increase this revenue by not quite \$20,000, however, we anticipate less payment in delinquency and thus, the overall revenue would remain fairly constant in 2026.

2026 GENERAL FUND BUDGET NARRATIVE

The city's current millage rate is 4.581 mills and the 2026 Budget proposes **NO TAX INCREASE**. This represents the 11th straight year the Budget is presented with no tax increase. For the owner of a property with an average assessed value of \$104,636, the taxpayer would pay to the city \$479. **This type of tax is the city's second largest revenue source.**

2. **Real Estate Transfer Tax-** *The realty transfer tax is a tax on the sale of real estate. The maximum levy is 1% of the sales price and is shared equally by the school district and the city. Changes in the housing market i.e. the number and value of homes/properties transferred, affect the Real Estate Transfer Tax.*

Transfer tax receipts in 2024 was a new record high number. In comparison, transfers in 2025 are lower than 2024 actual. Research shows that currently, we are in a balanced market meaning the supply and demand of homes are about the same. We believe this is because the average family cannot afford the increased cost of homes on the market and thus, are remaining in place- some families doubled up. The average cost of homes MAY have leveled out and with a decrease in interest rates, we may see a slight increase in transfers in 2026. The 2026 Budget number is higher than what was budgeted in 2025, due to the reasons mentioned.

3. **Earned Income Tax-** *is a kind of income tax levied on residents' earned income (such as wages, salaries, or other reimbursements for work). Unearned incomes, such as interest, dividends, pensions, and social security are exempt from the tax.*

2026 GENERAL FUND BUDGET NARRATIVE

The Earned Income Tax rate for Lebanon City is 1.9% and is shared with the school district. The city receives 1.4% and the school district receives 0.5% of the tax collected. Any resident of the city, whether they own their home or rent, is liable for the EIT. This tax revenue has increased over the last few years. **Earned Income Tax revenue is the city's largest revenue item.**

Utilizing the receipt schedule from 2025, calculating a % for out-of-county payments, the city projects EIT receipts to increase to \$7.1 million for the 2026 Budget.

Regarding the Lebanon County Earned Income Tax Bureau situation involving overpaid/underpaid earned income taxes, some of the overpays agreed to either 10 year or 20 year payment agreements and some made lump-sum payments. From 2013 until 2020, the city received \$54,928 annually. 2021 marked the first year of reduced payments due to some of the overpays meeting their obligation. Annual payments to the city will amount to \$18,266 for the next 5 years.

4. **Local Services Taxes-** *This tax is assessed on each employed individual by the political subdivision of the individual's place of employment.*

The combined rate for the city and the school district is \$52 annually. The city receives \$47 for each person who is employed in the city. The city's LST decreased in 2021 after COVID to \$376,685. The city experienced a small increase in 2022 and 2023 with 2024 flat. A small increase is projected in 2025. We will increase the Budget by \$5,000 in 2026 to \$385,000.

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5. **Rental Property Licenses-** This license requirement and the associated regulations allows Code Inspectors and City Police Officers to better enforce property maintenance and disruptive conduct in rental properties throughout the city. It is proposed to increase the fee from \$40/rental unit to \$60 and from \$20/room to \$30/room for rooming houses. The fees for a municipal rental license program cover the costs of enforcing and maintaining local housing and safety standards, as well as, funding the staff and operations needed to process applications, renew licenses, and maintain a registry of all rental properties. In comparing Budget Year 2025 to 2026, there will be a \$140,000 increase.

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. However, over the past several years, cable subscribers are cord-cutting, a process where people drop a traditional paid television subscription for a variety of streaming services. It's a phenomenon that has been happening for years, but it's accelerating and thus, this revenue has been steadily decreasing. In 2023, the city contracted with a specialized attorney to perform a Franchise Fee Audit and then to negotiate a new agreement for 2025. The audit did not reveal any actionable underpayments, but fulfilled the City's duty to review the cable operator's past performance. It also sent a strong message that the City takes its role as compliance officer seriously. The City will continue to negotiate to add additional revenue sources, however, unfortunately, this revenue will continue to decrease. The 2026 Budget will reflect a \$27,000 or 12.86% decrease.

2026 GENERAL FUND BUDGET NARRATIVE

7. **Street & Road Encroachment Permits**-Actual receipts in 2023 cannot be utilized as a predictor of future receipts. The City let a significant highway improvement program in 2023 and 2024 and the utilities had to obtain permits to perform their work ahead of the massive number of paving projects. Receipts in 2025 reflect a significant decrease in the amount of utility cuts. The 2026 budget will reflect a more accurate forecast with a \$27,000 decrease.

8. **Fine and Forfeit Revenue**-The City continues to experience a decrease in receipts for vehicle code and ordinance violations filed by police since 2022 and has budgeted accordingly.

9. **Rent of Buildings**- The City receives \$6,000 for providing office space in City Hall for the CDBG program and \$1,000 is budgeted for MPR & Atrium Rentals. HACC vacated their leased space prior to the end of their five-year agreement (set to expire in July 2026). The lease did not provide for compensation for the space; only reimbursement of 40% of the utilities. This was included as part of the acquisition price. The City is now free to lease this space to a new tenant. The city has shown the space to a few interested parties and is hopeful we will have a tenant some time next year.

10. **Intergovernmental Revenues-**

a. **State Grant**- The State has been providing Act 120 Aid, which reimbursed the City 75% of the cost of tuition for a cadet to attend the Police Academy and 45% of hourly wages for required training. The City received reimbursement in 2022, & in 2024. However, due to a significant increase in applications, the State ran out of money and the City will only be receiving a total of \$1,282/Cadet in 2025 and possibly for 2026. We project that we will send 4 or 5 candidates to the Academy in 2026.

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b. State Aid for Pensions- In 2026, the City's number of eligible units in police will decrease due to Officers leaving for higher wages at other depts. There is a min. period of time an officer must work before state aid will cover. Units in Fire will remain the same and non-uniform will decrease by 1. This unfortunately, will lower the amount of state aid the city will receive in 2026. On a positive note, the dollar amount of state aid per unit will increase. The state aid to be applied to the City's MMO will decrease by \$60,629 or by 6.8%.

c. Intermunicipal Contracted Services-The City and N. Cornwall Township entered into an agreement for the City to be paid for Mutual Aid responses on 2 box cards in the Township. The City proposes this contribution to remain the same at \$25,000 in 2026.

11. Charges for Services-

a. Utility & Operating Services Reimbursement- As a part of acquisition negotiation, HACC had agreed to reimburse the City for a 40% share of utilities and operational services at City Hall. The City is looking for another tenant, however, since there are no meters on utilities; the tenant most likely would pay a lease amount to include utilities. This line item would show no revenue.

b. Fire Safety Re-Inspection Fees- The City will continue to not charge a fee for the initial inspection, however, the City will charge a fee for subsequent re-inspections for safety non-compliance.

c. Building Permits- In 2025, only one permit was issued for a large project thus far. The City is not aware of any large commercial or industrial projects projected for 2026. However, based on actual receipts, we will increase the Budget from 2025 by \$10,000 for 2026.

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c. **Dog Park Fees-** The City anticipates that the grass will be fully established, allowing the park to open for regular use in 2026. To help offset operating costs, the City proposes implementing a user fee for access to the facility, ensuring that the expenses are not borne solely by all City residents. A discounted rate will be offered to City residents.

d. **Recreational Camping & Summer Camp Fees-** This line item will decrease from \$3,500 in the 2025 Budget to \$100 representing primarily summer camp fee receipts. This reduction is due to the scheduled dam work that is required by Pa DEP and the temporary closing of the campground during construction.

12. In 2026, overall revenues propose to increase by \$889,022 to \$15,235,353 representing a 6.2% increase from the 2025 Budget.

General Fund Expenditures

In comparing the 2026 Budget to the 2025 Budget:

1. All Departments and Uniformed Retirees

a. The city is self-insured and accrues an amount for medical costs based on claim experiences. In most budget years, claim experiences necessitated an increase in the money allocated to adequately cover the medical benefit we provide to our employees and retirees. In 2025's Budget, the accrual did not increase. In the 2026 Budget, we propose to increase the accrual per employee from \$19,400 to \$21,000 for each full-time employee in each department and for all eligible retired employees.

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b. Salary/Hourly Rate Increases are primarily as follows:

AFSCME (and non-bargaining unit employees): Contract signed. 4% increase in hourly rate or salary.

Police: Pending Agreement-Increases range based upon years of service in order to become more competitive with surrounding depts. for recruiting and retention purposes.

Fire: No Pending Agreement

2. Administration Department

a. **Executive & Legislative-** The Executive category will increase by \$6,426 or 6.34% due to an increase in the medical benefit and pension costs. Legislative expenditures will increase by \$469 or 2.79%.

b. **Legal Services** will remain the same as in the 2025 Budget due to ongoing labor, right-to-know consultations and legal counsel for the Housing Board of Appeals.

c. **Culture & Recreation Contributions** will increase by \$6,500. This increase is primarily for: Additional \$1,000 for the fireworks display for our country's 250th Celebration, \$5,500 increase to Coleman Memorial Park and an additional \$1,000 to the Library. All other culture and recreation contributions will remain the same as 2025. This represents a 6.36% increase overall.

d. **Dog and Bike Park-**The city has constructed a dog park at Coleman Memorial Park where the pool used to be located. There will be associated operating costs, i.e. access cards, doggie waste

2026 GENERAL FUND BUDGET NARRATIVE

bags, internet, lighting, fencing, camera and access control maintenance, in addition to, utility costs that will be necessary to operate the facility. It is proposed to charge a user's fee to assist with the operational costs so that all taxpayers would not have to bear the costs. This category includes expenses for the bike park, including concession building. The budget for 2026 will remain the same as budgeted in 2025.

e. **Stoever's Dam/Nature Barn-** The city obtained inundation easements from the upstream owners adjacent to the Stoever's Dam Project. These easements were necessary in order to raise the height of the earthen dam breast, along with other incidentals to the project. 2026 Budget expenditures compared to 2025 Budget will increase at Stoever's Dam/Nature Barn by \$71,626 or 29.77% due to construction costs and the cost to replace the handicap fishing dock. Please note that \$200,000 will be transferred from the CRF to assist with the cost of the dam project.

f. The **Financial Administration** division in the Administrative Department will increase by \$4,334 or 1.64%. This increase is due to an increase in wages and auditing less no expenses for credit card processing fees due to a change in software.

g. **Insurance and Bonding-** The City's insurance and bonding premiums will increase by \$28,335 or 8.76% due to increases in the Volunteer Firemen's Insurances, and law enforcement liability. The medical benefit for retirees will increase by \$99,198 or 8.25% due to additional retirees placed on the plan, increases in the insurance accrual and the reimbursement for Medicare costs. Together pension contributions will decrease by \$2,053. Overall the division will increase by \$125,519 or 4.14%.

h. **Information Technology-** Due to higher sophisticated threats, the City increased its monitoring

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and cyber security software. Big purchases include new accounting software, replacing a server and acquiring Microsoft 365 Licenses for all Desktops and Mobile devices. Overall, IT expenses will increase by \$62,183 or about 72.73%.

i. **Tax Collection-** In 2025, the county increased the commission charged per real estate property tax bill sent from \$.50/bill to \$1.00/bill. Overall tax collection expenditures will decrease by \$1,039 or 3.99% primarily due to less delinquent tax bills needing to be sent.

j. **Overall, the Administration Department Budget will increase by \$296,222 or 6.66%.**

3. Police Department

a. **Clothing and Uniforms-** In addition to, uniform maintenance increases, the cost to outfit a new officer with all appropriate equipment, bulletproof vest and uniforms continues to increase. Additionally, more bulletproof vests are required to be purchased in 2026. This line item will be \$10,000 more than the 2025 Budget or a 33.33% increase.

b. **Communication-** The department obtained some new law enforcement tools and subsequently, additional internet services are needed. Also the county has increased the cost of the DES modems. This line item will increase by \$3,500 or 33.33%.

c. **Contracted Services-** The department has converted to a new records management system through County DES. The city paid the cost of the new system with ARPA funding and there will be no additional fees in the first year. In comparison to the 2025 Budget, in 2026, this line item will reflect a 25,731 decrease or 37.56%.

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d. **Vehicle Replacement-** There will be no new vehicle replacement in 2026.

e. **Evidence Custodian-** The City received a grant in 2024 for a Full and Part Time custodian position. The additional manpower provided the time to reorganize the evidence in our care. The grant concluded on June 30, 2025 and the city determined that a part time position would be a benefit to operations. In 2026, the city will continue to fund one part-time position.

g. **Central Booking-**The City does not anticipate a request from the county to share in costs for central booking for 2026 and thus, did not include this expenditure in the Budget.

h. Overall, the Police Department expenditures will increase by \$503,077 or 8.96%.

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

a. **Fire Stations-** The city maintains three fire stations. Expenditures for Fire Station #1 (8th and Orange) will decrease by \$6,100; mainly due to a decrease in building maintenance. The city is hoping to move forward with a total renovation of F.S.#1 in 2026 with ARPA & other grant monies. Fire Station #2 (9th & Mifflin) will decrease by \$6,300; primarily due to an decrease in grounds maintenance. Fire Station #3 (7th & Maple) will increase by \$2,400 due to a increase in building maintenance costs.

b. **Leadership of Department-** The City will continue to fund two Volunteer Assistant Chiefs in 2026 and will increase their stipend due to the number of hours they commit to OIC. This increase to the Volunteer Chiefs would represent about an extra \$1,000 to the 2026 Budget.

2026 GENERAL FUND BUDGET NARRATIVE

c. **Additional Career Firefighter** is proposed to be added to the roster as a “floater” to assist with shift coverage due to the overtime shifts necessary to cover time off requests. Adding a floater to the schedule hopefully will improve the quality of life of current FFs and increase the number of FFs on duty for some shifts.

d. **Requests by Volunteer Companies-** The volunteer companies are struggling not only with manpower, but with finances as well. We note the following costs picked up by the city:

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

e. Since the Authority and City split in 2006, the City has paid its **Public Fire Hydrant Fee** through an exchange of services by budgeting a comparable amount in CDBG funding for water main replacements in low mod areas. The Authority no longer wishes to participate in the exchange of services due to the need to replace lines in areas not located in low mod. This added \$144,385 to the 2025 General Fund Budget. In 2026, the fee is anticipated to increase and will add an additional \$8,579 or 5.94% to this line item. The city has 607 public fire hydrants.

f. **Safety Equipment & Safety Clothing-** Turnout gear must be replaced every ten years and the cost has increased significantly. Seven sets will expire in 2026 totaling more than \$40,000. This budget line will increase by \$23,500 or 81.03%.

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g. **Vehicle Replacement-** It is not proposed to replace a vehicle in this division in 2026.

h. *The Bureau of Fire (including the three fire stations), will increase by \$244,931 or 6.60% primarily due to adding an additional fire fighter and increases in benefits and operational costs.

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

a. The city proposes to convert one part time inspector to full time. The end result would be one full time Housing/Sanitation Supervisor, one full time Housing/Sanitation Inspector and four part time Inspectors in the Public Safety Department. **Please note that 3 of the PT inspectors are paid through CDBG funding.** Since 2010, the city will have increased staffing in this area by changing 2 PT to FT positions and by adding an additional PT position. One of the full-time positions includes supervisory responsibilities for the inspectors. The City recognizes the importance of adding this level of oversight to effectively manage the significant increase in case volume.

b. **Vehicle Repairs** will decrease by \$1,500 due to the 2025 purchase of 2- used, but newer vehicles.

c. **Contracted Services** will decrease by \$3,000 or 17.65% mainly due to the decrease costs for independent contractor services for boarding, grass cutting & garbage clean-up.

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

2026 GENERAL FUND BUDGET NARRATIVE

e. Overall, the Health and Housing Division budget will increase by \$8,044, or 2.18%, primarily due to converting a part-time position to full-time. This additional cost is offset by the decision to forego any capital purchases in this division.

f. A new sub-division was created in the 2024 Budget for costs associated with the **Local Emergency Management Coordinator** position. A General Expense line item of \$250 was established. This will be maintained in 2026.

g. The County's **DES Public Safety Fee** will remain the same at \$1.20/per capita or \$32,177.

h. **Emergency Medical Services-**

In 2008, the state legislature changed our municipal codes and municipalities are now responsible for ensuring that emergency medical services are provided by the means and to the extent determined by the municipality, including the appropriate financial and administrative assistance for the services. In 2019, FASP requested that the city and other partner municipalities agree to a 3-year funding plan and contribute \$4.00/per capita in 2020 (\$101,908), \$4.50/ per capita in 2021 (114,647) & \$5.00/per capita in 2022 (\$134,070). Partnering municipalities have agreed to continue contributing \$5.00 per capita and have done so in 2023, 2024, & 2025. This budget proposes maintaining the same contribution of \$134,070. This money is receipted into a separate account for the purchasing of ambulances and other capital equipment by FASP.

i. Overall, the Public Safety Department Budget will increase by 252,975 or 5.95%.

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5. Public Works Department

- a. **Engineering** will increase by \$3,038 or 1.46% mainly due to the increase for contracted engineering services.
- b. **Highway General Services** -The upgrade of an access control device at the 8th & Walton facility and the installation of surveillance equipment at the new garage will offset some of the cost savings from reduced building maintenance expenses and the absence of a vehicle purchase in 2026. As a result, this category is projected to decrease by \$80,917, or 21.57%.
- c. **Traffic Control** will decrease by \$35,820, or 8.14%, primarily because the traffic signal supplies required for upgrades were purchased in 2025 and will not need to be purchased again in 2026.
- d. **Highway maintenance** will increase by \$18,502 or 6.58%. The increase is due primarily to an increase in vehicle repairs, purchase of a tamper, and an increase in sinkhole repair costs.
- e. **Street Cleaning** will increase by \$4,742 or 1.98% due to the increase in salaries and expense of sweeper debris removal.
- f. **Parks, Playgrounds & Other Public Properties** will increase by \$58,689, or 17.27%. The increase is primarily driven by the replacement of the sidewalk at 9th and Walton Streets and the addition of operating costs for the new Splash Pad to be constructed at Southwest Park. The sidewalk project includes demolishing the existing concrete sidewalk along Walton Street and reusing bricks from the CLA Brick Project in that location. In addition, the budget includes the

2026 GENERAL FUND BUDGET NARRATIVE

purchase of a replacement trailer for the existing mowers and the addition of salt spreaders for two Kubotas. These increases are partially offset by reductions in grounds maintenance, building repairs, and equipment purchases.

g. The **City Hall division** (includes employee parking lot) will increase by \$55,204 or 11.35% from the 2025 Budget. The increase is due to the purchase of snow removal and mowing equipment and increases in contracted services for HVAC, electrical and plumbing.

h. The **Building & Zoning division** will decrease by \$294 or 0.19% mainly due to an decrease in general expenses for zoning hearings offset by the increase in salaries and benefits.

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

With 2018's permit renewal, the City was mandated to further reduce sediment and contaminants by 10%. With the amount of impervious coverage in existence on our urban properties, the City would not have been able to arrive at enough projects to comply with this reduction. After discussion with other municipalities in the county, the City partnered with five other adjacent municipalities to jointly share in the costs and credits. Each municipality's share is based on a calculation that takes into

2026 GENERAL FUND BUDGET NARRATIVE

consideration the municipalities' miles of impaired streams, population and acres of impervious coverage. The partners each contracted with Steckbeck Engineering to provide the hard numbers of what impact this would have on all property owners, including tax exempt. The total cost of these additional regulations with administration costs in just year one amounted to more than \$688,000 and over the 5- year permit term would have totaled more than \$3.45 million. The engineer provided six scenarios outlining a combination of potential rates which was shared during a Council meeting in December, 2017. The most widely used model was the Equivalent Residential Unit (ERU) method. This model established an ERU as the average impervious area on a single family residential (SFR) parcel, and the fee charged to property owners was set per ERU. Each SFR parcel is charged the fee for one ERU. For a non-SFR parcel, the impervious area on the parcel is measured, and the fee charged to that parcel is determined by dividing the impervious area on the parcel by the ERU.

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

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All other MS4 costs plus the city's SWM fees will be paid from the General Fund. The **MS-4 category** in the General Fund does not include the salaries and benefits of the full time employees that may perform MS4 requirements on an as needed basis during the course of the year. Those hours will be documented separately when they occur. **This category will decrease by \$20,430 or 24.38%** due to a decrease in contracted services for catch basin replacements.

j. The **Recycling Program** will decrease by \$3,693, or 2.96%, primarily because no recycling container purchase is planned for 2026, unlike the prior budget year, and training expenses will be lower following the Recycling Coordinator's certification in 2025.

k. Overall the Public Works Budget will decrease by \$979, or 0.04%, remaining relatively stable.

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6. **Interfund Transfers-** No monies from the General Fund will be transferred into the Capital Reserve Fund in 2026.

7. In 2026, **total expenditures in all departments propose to increase** by \$1,012,707 or 5.93% from the 2025 Budget to \$18,099,057.

General Notes

Since 2010, the percentage of employee salaries and benefits (including training) has ranged from a low of 79.84% in 2025—representing the lowest level since my Administration began preparing the budget packages—to a high of 84.50% in 2013. For the 2026 budget year, employee salaries and benefits account for 81.21% of total expenditures. The increase of approximately one percentage point is attributable to the addition of one firefighter position and the conversion of a part-time employee to full-time status. For a true comparison to Budget Year 2025, without including the employee changes, the percentage would total about 80.23%. (For transparency purposes, the fire contract has not been settled and any salary and benefit increases would increase this percentage.)

2. **The city will utilize its carryover to balance the 2026 Budget.**

3. **Consumer Price Index-** The Consumer Price Index (for September, which is posted mid-October) for the Northeast Urban area- Size Class B/C increased by 3.1%.

GENERAL FUND

\$18.1 MILLION

2026 Budget

\$18.1 MILLION

2026 Budget

CITY OF LEBANON 2026 BUDGET GENERAL FUND COVER
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CITY OF LEBANON
2026 BUDGET

	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget		
Interest and Rents	1	0	341	01	00	Interest Income	First National Bank interest on General Fund	\$ 33,202	\$ 52,279	\$ 50,173	\$ 40,000	\$ 34,905	\$ 39,000		
	1	0	342	10	00	Rent of Land	Rite Aid Lease - \$380.21 /month	\$ 4,959	\$ 3,967	\$ 4,563	\$ 4,563	\$ 2,281	\$ 4,563		
	1	0	342	20	00	Rent of Buildings	CDBG-\$6,000, MPR & Atrium Rentals-\$1,000	\$ 29,462	\$ 14,393	\$ 5,580	\$ 7,000	\$ 5,510	\$ 7,000		
	1	0	363	23	05	7th & Willow St. Parking Lot	44 spaces available / 42 rented @ \$35 /month	\$ 16,190	\$ 14,265	\$ 16,375	\$ 15,960	\$ 13,099	\$ 17,640		
	1	0	363	23	10	8th & Spring St. Parking Lot	19 spaces available /16 rented @ \$35/month	\$ 7,665	\$ 7,735	\$ 7,910	\$ 7,980	\$ 5,080	\$ 6,720		
	1	0	363	23	15	6th & Crowell St. Parking Lot	11 spaces available /8 rented @ \$25/month	\$ 2,450	\$ 2,655	\$ 1,955	\$ 1,800	\$ 1,530	\$ 1,056		
	1	0	363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 5 rented @ \$25/month	\$ 1,475	\$ 475	\$ 2,425	\$ 1,500	\$ 175	\$ 1,500		
	1	0	363	23	25	7th & Walnut St. Parking Lot	10 spaces available /10 rented @ \$32 /month	\$ 3,756	\$ 3,456	\$ 3,584	\$ 3,456	\$ 2,798	\$ 3,840		
	1	0	363	23	30	10th & Water St, Parking Lot	25 spaces available/3 rented@ \$25/month	\$ -	\$ 450	\$ 600	\$ 600	\$ 625	\$ 900		
Interest and Rents	1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available /27 rented @ \$25 /month	\$ 7,755	\$ 6,650	\$ 8,375	\$ 8,100	\$ 6,345	\$ 8,100		
	1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ \$25 /month	\$ 11,060	\$ 10,360	\$ 11,150	\$ 11,400	\$ 7,644	\$ 11,400		
	1	0	363	23	60	9th & Walton St. Parking Lot	35 spaces available / 35 rented @ \$32/month	\$ 9,923	\$ 10,312	\$ 13,280	\$ 13,440	\$ 9,822	\$ 13,440		
	1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ \$35/month	\$ 28,019	\$ 30,535	\$ 34,965	\$ 32,760	\$ 19,850	\$ 32,760		
	1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 33 rented @ \$25/month	\$ 9,290	\$ 9,455	\$ 10,550	\$ 10,200	\$ 6,925	\$ 9,900		
	1	0	363	23	75	C&L at Gannon St Parking Lot	17 spaces available/1 rented@ \$25/month	\$ -	\$ 525	\$ 450	\$ 300	\$ 225	\$ 300		
	1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 17 rented @ \$25/month	\$ 5,010	\$ 5,150	\$ 4,875	\$ 4,800	\$ 3,875	\$ 5,100		
	1	0	363	23	90	Penalty Charges on Parking Lots	\$5 Late Fee	\$ 542	\$ -	\$ 35	\$ 250	\$ 100	\$ 150		
							Total Interest and Rent Revenues	\$ 170,758	\$ 172,662	\$ 176,845	\$ 164,109	\$ 120,789	\$ 163,369		
	1	0	351	01	00	Federal Grants		\$ -		\$ -		\$ -	\$ -		
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance 0201-410-23-80	Reimburse 50% of cost of Bulletproof Vests-total cost = \$995 *12 (6 New Hires & 6 Replacements)& 2 carriers-\$638	\$ 3,848	\$ 2,945	\$ -	\$ 2,438	\$ -	\$ 12,578		

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Charges for Services

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	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget			
Information Technology	1	109	407	45	20	IT Contracted Services	IT System Maintenance & IT Troubleshooting Services (\$6,600); Cybersecurity Prevention & Resiliency (\$41,146) Server Replacement (\$39,000); Backup Server Rental (\$447); Firewall Back-Up (\$2,250);ADA Compliance for Web Site (\$1,000);VPN for 8th & W (\$950).	\$ 47,771	\$ 9,574	\$ 17,717	\$ 18,000	\$ 7,466	\$ 91,443			
	1	109	407	45	50	Software Maintenance Agreement	Tyler Software Maint. Fee 10/1 to 12/31 (\$15,434); Internet Provider (\$9,500); ArcGIS 1-Admin & 12 Viewers (\$2,200); 1- Adobe Acrobat (\$350), Tracking Software (\$1,200); Web Service Program Annual Agreement (\$4,651); Microsoft 365- 50 Desktop & 47 Mobile (\$17,712); DNS BU Mail Serv Renewal (\$73),Dotster Domain Reg. (\$0), Warr. Network Switches (\$360), SSL Certs (\$260), (Firewall Warr. Renewal Hwy Gar (\$0).	\$ 39,310	\$ 40,718	\$ 58,211	\$ 57,000	\$ 26,093	\$ 51,740			
							Total Information Technology Expenditures	\$ 97,955	\$ 61,443	\$ 84,931	\$ 85,500	\$ 33,559	\$ 147,683			
	1	110	403	11	60	Commission - Current Real Estate Property Tax Collection Charges	County - Increase from \$.50/Tax Bill to Charge of \$1.00 per Tax Bill Sent	\$ 4,053	\$ 3,159	\$ 4,782	\$ 9,200	\$ 7,616	\$ 9,000			
Real Estate Tax Collection	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	\$ 11,231	\$ 10,431	\$ 8,516	\$ 11,868	\$ 8,966	\$ 11,029			
	1	110	403	24	00	General Expenses	Postage, envelopes, insurance & bonding	\$ 6,305	\$ 3,691	\$ 4,625	\$ 5,000	\$ 4,872	\$ 5,000			
							Total Tax Collection Expenditures	\$ 21,589	\$ 17,281	\$ 17,923	\$ 26,068	\$ 21,454	\$ 25,029			
Debt Repayment	1	111	471	20	08	2021 GOB	Principal / Interest; Term 2021-2051	\$ 110,282	\$ 107,325	\$ 106,725	\$ 105,345	\$ 22,673	\$ 109,745			
	1	111	471	20	99	County Bond	Principal / Interest Term 2005-2021			\$ -	\$ -	\$ -	\$ -			
	1	111	472	60	00	TRAN - Interest & Expenses				\$ -	\$ -	\$ -	\$ -			
							Total Debt Repayment Expenditures	\$ 110,282	\$ 107,325	\$ 106,725	\$ 105,345	\$ 22,673	\$ 109,745			
							TOTAL ADMINISTRATION EXPENDITURES	\$ 3,666,102	\$ 3,764,074	\$ 4,002,631	\$ 4,449,951	\$ 3,542,717	\$ 4,746,173			
Pff	1	201	410	11	00	Police Management	Chief / Captain	\$ 90,370	\$ 195,029	\$ 207,469	\$ 218,684	\$ 117,260	\$ 214,608			
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	\$ 52,118	\$ 43,198	\$ 46,502	\$ 64,134	\$ 41,546	\$ 64,908			
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 250	\$ -	\$ -	\$ 500	\$ 38	\$ 500			

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**CITY OF LEBANON
2026 BUDGET**

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	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget	
Fire St #3 (incl Sr Cente	1	304	411	36	10	Electric		\$ 2,441	\$ 2,378	\$ 3,791	\$ 3,000	\$ 1,992	\$ 4,000	
	1	304	411	36	20	Natural Gas		\$ 3,375	\$ 2,594	\$ 3,805	\$ 5,000	\$ 2,013	\$ 5,000	
	1	304	411	36	45	Water/Sewer		\$ 475	\$ 339	\$ 550	\$ 600	\$ 221	\$ 600	
	1	304	411	37	30	Building Maintenance & Repair	General Repairs \$(3,000), Air Filters (\$1,116)	\$ 526	\$ 753	\$ 1,154	\$ 3,000	\$ 2,400	\$ 4,200	
	1	304	411	45	00	Contracted Services	Hemperly (\$380) + fire extg (\$225) + Furnace/HVAC (\$725)	\$ 1,695	\$ 1,041	\$ 478	\$ 1,200	\$ 203	\$ 1,400	
							Total Fire Station #3 Expenditures	\$ 8,512	\$ 7,244	\$ 9,778	\$ 13,300	\$ 6,829	\$ 15,700	
	1	305	421	11	10	Appointed Professionals	Dr. Yocum	\$ 7,596	\$ 7,535	\$ 7,462	\$ 8,013	\$ 6,144	\$ 8,333	
	1	305	421	11	20	Bargaining Employees (Full Time)	Convert a PT into 1- FT Inspector						\$ 56,213	
	1	305	421	11	40	Non-Bargaining Employees	Code Supervisor(FT Inspector); Full-time Adm Aide	\$ 92,186	\$ 103,291	\$ 89,533	\$ 85,963	\$ 71,472	\$ 87,572	
	1	305	421	11	50	Part Time Employee	1- PT Adm Aide; Inspectors- 1PT in GF & 3PT in CDBG	\$ 41,639	\$ 36,819	\$ 37,142	\$ 84,226	\$ 61,141	\$ 49,720	
	1	305	421	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	
	1	305	421	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 6,352	\$ 7,637	\$ 5,787	\$ 6,877	\$ 4,706	\$ 11,529	
	1	305	421	17	70	Sick Leave	for a total compensation	\$ 965	\$ 2,840	\$ 3,716	\$ 1,895	\$ 2,323	\$ 2,469	
	1	305	421	18	1	Overtime Pay	FT Benefit for Non-Salaried Employee					\$ -	\$ 975	
Health & Housing	1	305	421	19	10	Uniform Maintenance Allowance	(6) inspectors	\$ 965	\$ 644	\$ 1,363	\$ 1,800	\$ 63	\$ 1,800	
	1	305	421	19	20	FICA (Soc. Sec.) Tax		\$ 11,781	\$ 11,574	\$ 11,750	\$ 14,326	\$ 11,314	\$ 16,609	
	1	305	421	19	50	Workers Compensation Ins.		\$ 309	\$ 301	\$ 418	\$ 749	\$ 577	\$ 826	
	1	305	421	19	60	Medical Benefit		\$ 66,495	\$ 68,837	\$ 53,855	\$ 67,900	\$ 38,949	\$ 94,500	
	1	305	421	19	61	Dental Insurance		\$ 1,046	\$ 1,145	\$ 792	\$ 1,050	\$ 562	\$ 1,528	
	1	305	421	19	62	Life Insurance		\$ 647	\$ 597	\$ 582	\$ 592	\$ 442	\$ 761	
	1	305	421	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 2,597	\$ 2,656	\$ 2,313	\$ 3,200	\$ 809	\$ 3,000	
	1	305	421	21	50	Postage	RPROP, BNC, E&D mailings	\$ 3,952	\$ 4,689	\$ 4,673	\$ 6,600	\$ 3,519	\$ 6,600	
	1	305	421	23	10	Vehicle - Fuel & Lubricants	6 Inspectors /4 vehicles	\$ 2,309	\$ 1,802	\$ 1,459	\$ 2,500	\$ 905	\$ 2,000	
	1	305	421	24	00	General Expenses	Lien fees, other general expenses, shredding	\$ 730	\$ 112	\$ 780	\$ 2,500	\$ 383	\$ 2,000	
	1	305	421	24	10	Operating Supplies	Batteries, PPE(\$300), locks, duct tape, spray(\$100), 8-CO Detectors (\$800)	\$ 1,351	\$ 840	\$ 810	\$ 1,500	\$ 118	\$ 1,600	
	1	305	421	25	10	Vehicle - Repairs	Batteries & Tires (I-1,I-2,I-3,I-4)	\$ 1,880	\$ 757	\$ 1,282	\$ 9,500	\$ 1,255	\$ 8,000	
	1	305	421	31	70	Aux Comm Prog	Mediation services (Neigh. Dispute Settlement)	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ 500	
	1	305	421	32	00	Communication	Wireless service - (6) cell phones	\$ 3,038	\$ 3,034	\$ 3,058	\$ 3,500	\$ 1,495	\$ 3,000	

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	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget				
	1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	\$ 213	\$ 719	\$ 835	\$ 2,000	\$ 328	\$ 1,000				
	1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Independent Contr., (\$9000); copier lease/maint (\$2,500), structural engineer (\$2,000)	\$ 10,731	\$ 8,672	\$ 11,414	\$ 17,000	\$ 4,814	\$ 14,000				
	1	305	421	46	00	Training	Meetings, Continuing Ed- food safety & property maint. inspection tests, Code Training(\$1,000)	\$ 113	\$ 1,356	\$ 4,446	\$ 1,800	\$ -	\$ 1,500				
	1	305	421	76	00	Vehicle Replacement				\$ -	\$ 44,000	\$ -	\$ -				
							Total Health & Housing Expenditures	\$ 256,895	\$ 265,857	\$ 243,970	\$ 368,291	\$ 211,819	\$ 376,335				
Emergency Management	1	306	415	24	00	General Expense	for Local-Emerg. Mgmt Coordinator		\$ -	\$ 81	\$ 250	\$ -	\$ 250				
	1	306	415	32	00	Communication			\$ -	\$ -	\$ -	\$ -	\$ -				
	1	306	415	32	01	County DES Public Safety Fee	Increased to \$1.20/per capita in 2023 from \$ 0.70/per capita - based on 2020 census	\$ 18,770	\$ 32,177	\$ 32,177	\$ 32,177	\$ 32,177	\$ 32,177				
							Total Emergency Management Expenditures	\$ 18,770	\$ 32,177	\$ 32,258	\$ 32,427	\$ 32,177	\$ 32,427				
Ambulance Services	1	307	412	54	00	Contribution for Capital Expenses	\$ 5.00/per capita - based on 2020 census	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070				
							Total Ambulance Services Expenditures	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070	\$ 134,070				
						TOTAL PUBLIC SAFETY EXPENDITURES	\$ 3,368,322	\$ 3,552,914	\$ 3,670,034	\$ 4,248,178	\$ 3,000,232	\$ 4,501,153					
Engineering	1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	\$ 73,575	\$ 95,862	\$ 56,719	\$ 62,208	\$ 49,232	\$ 64,696				
	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	\$ 32,608	\$ 35,548	\$ 34,140	\$ 37,059	\$ 16,694	\$ 33,335				
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 9,438	\$ 11,414	\$ 6,542	\$ 8,384	\$ 6,821	\$ 5,695				
	1	402	408	17	70	Sick Leave	for a total compensation	\$ 3,246	\$ 13,098	\$ 4,929	\$ 2,231	\$ 6,131	\$ 2,034				
	1	402	408	18	00	Compensatory		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
	1	402	408	19	20	FICA (Soc. Sec.) Tax		\$ 9,433	\$ 11,618	\$ 8,728	\$ 8,406	\$ 6,030	\$ 8,091				
	1	402	408	19	50	Workers Compensation Ins.		\$ 247	\$ 317	\$ 301	\$ 399	\$ 299	\$ 372				
	1	402	408	19	60	Medical Benefit		\$ 38,160	\$ 50,305	\$ 46,526	\$ 38,800	\$ 31,097	\$ 42,000				
	1	402	408	19	61	Dental Insurance		\$ 600	\$ 833	\$ 604	\$ 600	\$ 400	\$ 702				
	1	402	408	19	62	Life Insurance		\$ 422	\$ 569	\$ 422	\$ 422	\$ 281	\$ 422				

**CITY OF LEBANON
2026 BUDGET**

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CITY OF LEBANON
2026 BUDGET

	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget
Traffic Cor	1	404	433	17	10	Administrative Leave	100% general fund	\$ 147	\$ -	\$ 25	\$ 400	\$ -	\$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	\$ 3,752	\$ 7,513	\$ 6,006	\$ 5,317	\$ 2,414	\$ 5,530
	1	404	433	17	70	Sick Leave	100% general fund	\$ 2,021	\$ 2,556	\$ 4,953	\$ 1,519	\$ 1,913	\$ 1,580
	1	404	433	18	00	Compensatory	100% general fund	\$ 1,008	\$ 85	\$ -	\$ -	\$ -	\$ -
	1	404	433	18	01	Overtime Pay	100% general fund	\$ 4,395	\$ 2,962	\$ 6,141	\$ 8,117	\$ 5,849	\$ 9,014
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 6,405	\$ 10,764	\$ 10,160	\$ 8,782	\$ 9,066	\$ 9,177
Traffic Control	1	404	433	19	50	Workers Compensation Ins.	100% general fund	\$ 3,536	\$ 5,994	\$ 8,170	\$ 8,621	\$ 7,618	\$ 8,577
	1	404	433	19	60	Medical Benefit	100% general fund	\$ 34,980	\$ 63,270	\$ 51,758	\$ 38,800	\$ 27,482	\$ 42,000
	1	404	433	19	61	Dental Insurance	100% general fund	\$ 550	\$ 1,047	\$ 806	\$ 600	\$ 425	\$ 702
	1	404	433	19	62	Life Insurance	100% general fund	\$ 267	\$ 548	\$ 408	\$ 338	\$ 246	\$ 338
	1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-3, 5, 6, 9, 11)	\$ 2,295	\$ 2,213	\$ 2,353	\$ 4,000	\$ 3,420	\$ 4,100
							Traffic signal supplies(\$7,000 + \$5,000), office supplies, drill bits, grinder wheels, caution tape, batteries, welding supplies, electrical tape, permit parking supplies LED signal bulbs, sign blanks & posts (\$12,000), St. Paint (\$1,500); Thermal Tape (\$3,000); Barricade lights & batts(\$200), Cones(\$250);Propane for Torch(\$180); 2-Traffic Counters(\$9,705).						
	1	404	433	24	10	Traffic Control Operating Supplies -Streets		\$ 18,760	\$ 147,304	\$ 63,878	\$ 103,000	\$ 10,029	\$ 40,000
	1	404	433	24	61	Signs & Paint - Parking lots & Curbs	Paint for mid-block crosswalks, Hwy yellow paint, white line paint, misc signs, twist ties, curb paint	\$ 545	\$ 2,479	\$ 2,887	\$ 4,000	\$ 1,712	\$ 3,500
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-3, 5, 6, 9, 11); fire extg in vehicles (\$63)	\$ 3,168	\$ 1,801	\$ 6,635	\$ 8,600	\$ 2,137	\$ 13,000
	1	404	433	34	00	Printed Forms	Cardboard No parking signs (\$300) / Plastic Meter Covers, (\$375) / Street Sweeper Signs (\$480);	\$ 625	\$ -	\$ 36	\$ 1,200	\$ 1,051	\$ 1,200
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Diamond blades; Saws & Drills; DeWalt Impact Driver& Chger (\$450); BkPk Blower (\$600);Misc hand tools(\$300)	\$ 32	\$ 2,065	\$ 115	\$ 2,000	\$ 1,064	\$ 2,000
	1	404	433	45	00	Contracted Services	Traffic Signal Repairs by Contractor (\$20,000)Electrical services, (\$18,000); Traffic Signal Prev.Maint.(\$14,400), Line Painting(\$32,000).	\$ 30,877	\$ 18,594	\$ 51,358	\$ 75,000	\$ 15,327	\$ 84,400
	1	404	433	46	00	Training (Meetings, Continuing Education)	1- Pest. Cert (\$200) & Exam (\$50).	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	404	433	76	00	Vehicle Replacement	Replace E-9 Meter Van w/ Used Vehicle			\$ -	\$ 12,000	\$ -	\$ 16,000
	1	404	434	22	00	Street Lights & Parking Lot Supplies	All lights - photocells, bulbs, underground wires, etc...	\$ 2,662	\$ 7,357	\$ 2,658	\$ 5,000	\$ 96	\$ 4,000

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**CITY OF LEBANON
2026 BUDGET**

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	Account Number					Account Description	Notes-2026	2022 ACTUAL	2023 ACTUAL	2024 Actual	2025 BUDGET	9/30/25 Actual	2026 Budget	
	1	405	438	75	00	Minor Equipment Purchase	Head Rack for H-11;Tool Box H-7;Tamper (\$3,000)	\$ -	\$ -	\$ 604	\$ 1,000	\$ 393	\$ 4,200	
Highway Maintenanc e & Repairs	1	406	438	45	00	Contracted Services- Road Repairs & Maint.	Minor Paving Repairs & Sinkhole Repairs		\$ -	\$ -	\$ 30,000	\$ 3,602	\$ 35,000	
	1	406	439	45	00	Paving - Contracted Services-Reconstruction		\$ 25,477	\$ 27,600	\$ -	\$ -	\$ -	\$ -	
	1	406	439	46	00	Training		\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	
							Total Highway Maintenance & Repairs Expenditures	\$ 211,398	\$ 313,007	\$ 422,342	\$ 281,314	\$ 113,216	\$ 299,816	
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	\$ 38,767	\$ 42,105	\$ 92,125	\$ 93,024	\$ 65,927	\$ 96,771	
	1	407	431	17	10	Administrative Leave		\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	
	1	407	431	17	60	Vacation & Personal Leave		\$ 4,349	\$ 4,479	\$ 7,113	\$ 6,550	\$ 3,796	\$ 6,812	
	1	407	431	17	70	Sick Leave		\$ 2,746	\$ 1,913	\$ 2,890	\$ 1,851	\$ 5,744	\$ 1,911	
	1	407	431	18	00	Compensatory		\$ 1,251	\$ 29	\$ -	\$ 1,489	\$ 149	\$ 1,548	
	1	407	431	18	01	Overtime Pay		\$ 823	\$ 1,266	\$ 8,022	\$ 8,063	\$ 6,902	\$ 8,152	
	1	407	431	19	20	FICA (Soc. Sec.) Tax		\$ 3,802	\$ 3,666	\$ 8,569	\$ 8,513	\$ 6,313	\$ 8,835	
	1	407	431	19	50	Worker's Compensation		\$ 2,117	\$ 2,041	\$ 6,944	\$ 8,357	\$ 6,112	\$ 8,258	
	1	407	431	19	60	Medical Benefit		\$ 19,080	\$ 19,465	\$ 38,808	\$ 38,800	\$ 25,866	\$ 42,000	
	1	407	431	19	61	Dental Benefits		\$ 300	\$ 322	\$ 602	\$ 600	\$ 400	\$ 702	
	1	407	431	19	62	Life Insurance		\$ 169	\$ 169	\$ 338	\$ 338	\$ 225	\$ 338	
	1	407	431	23	10	Vehicle Fuel	SW 1 & 2	\$ 15,051	\$ 15,030	\$ 8,487	\$ 20,000	\$ 6,532	\$ 13,000	
	1	407	431	25	10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil (\$800), Fire Extg (\$47)	\$ 11,292	\$ 20,170	\$ 15,148	\$ 15,000	\$ 9,752	\$ 16,000	
	1	407	431	36	45	Water	Fire Hydrant Water usage to clean sweepers			\$ -	\$ 2,000	\$ -	\$ 2,000	
	1	407	431	36	70	Sweeper Debris Removal	Graybill (\$14,000) & GLRA (\$23,000)	\$ 30,864	\$ 30,085	\$ 33,409	\$ 34,000	\$ 18,241	\$ 37,000	
						Total Street Cleaning Expenditures	\$ 130,611	\$ 140,740	\$ 222,455	\$ 238,885	\$ 155,959	\$ 243,627		
Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(2) Maintenance workers	\$ 80,056	\$ 47,301	\$ 55,127	\$ 95,661	\$ 69,630	\$ 99,500	
							(5)Part-Time Parks & Other Props (cut grass and weeds) & (1) Part-Time Downtown (water flowers & maintain downtown)							
	1	408	454	11	55	Summer Help		\$ 5,280	\$ 21,113	\$ 49,201	\$ 47,578	\$ 18,542	\$ 50,834	
	1	408	454	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ 300	
	1	408	454	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 8,098	\$ 7,936	\$ 7,719	\$ 5,627	\$ 2,767	\$ 5,852	
	1	408	454	17	70	Sick Leave	for a total compensation	\$ 7,386	\$ 8,858	\$ 6,362	\$ 2,914	\$ 1,419	\$ 3,031	
	1	408	454	18	01	Overtime Pay		\$ 2,645	\$ 18	\$ 2,226	\$ 5,788	\$ 4,870	\$ 5,978	
	1	408	454	18	40	Unused Sick Leave		\$ -	\$ -	\$ -	\$ 148	\$ -	\$ 148	
	1	408	454	19	20	FICA (Soc. Sec.) Tax		\$ 8,188	\$ 6,305	\$ 9,407	\$ 12,088	\$ 7,517	\$ 12,672	
1	408	454	19	50	Workers Compensation Ins.		\$ 4,559	\$ 3,511	\$ 7,609	\$ 11,867	\$ 7,260	\$ 11,843		

**CITY OF LEBANON
2026 BUDGET**

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LIQUID FUEL

2026 Budget

CITY OF LEBANON 2026 BUDGET

LIQUID FUEL COVER PAGE
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**CITY OF LEBANON
2026 BUDGET**

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CAPITAL RESERVE FUND

2026 Budget

CITY OF LEBANON 2026 BUDGET CRF COVER PAGE
(CAPITAL RESERVE FUND PAGES 1-6)

					CITY OF LEBANON									
					CAPITAL RESERVE FUND									
					STATEMENT OF ACTIVITY									
					FOR THE YEAR ENDED:	12/31/2026		Actual	Actual	Actual	Actual	Budget		
								2021	2022	2023	2024	2025		
					SUMMARY:									
					CARRYFORWARD			\$ 1,371,780.48	\$ 1,415,406.26	\$ 1,503,015.94	\$ 1,707,608.65	\$ 1,725,976.74		
					INTEREST			\$ 2,793.97	\$ 16,771.48	\$ 32,166.11	\$ 38,064.87	\$ 36,000.00		
					CONTRIBUTIONS			\$ 23,701.73	\$ 6,014.76	\$ 14,631.29	\$ 14,351.00	\$ -		
					PROCEEDS FROM INSURANCE					\$ 15,370.00				
					NORFOLK SOUTHERN/FEDERAL			\$ 28,937.00	\$ -	\$ -	\$ -	\$ -		
					STATE FIRE GRANT			\$ -	\$ -	\$ -	\$ -	\$ -		
					WASHINGTON CONTRIBUTION			\$ 13,700.00	\$ 41,770.02	\$ 14,317.55	\$ -	\$ -		
					TRANSFER FROM GENERAL FUND			\$ 210,000.00	\$ 184,518.00	\$ 157,107.00	\$ -	\$ -		
					TOTAL SOURCES			\$ 1,650,913.18	\$ 1,664,480.52	\$ 1,736,607.89	\$ 1,760,024.52	\$ 1,761,976.74		
					DISTRIBUTIONS			\$ (235,506.92)	\$ (161,464.58)	\$ (28,999.24)	\$ (34,047.78)	\$ (5,026.00)		
					TOTAL DISTRIBUTIONS			\$ (235,506.92)	\$ (161,464.58)	\$ (28,999.24)	\$ (34,047.78)	\$ (5,026.00)		
					BALANCE			\$ 1,415,406.26	\$ 1,503,015.94	\$ 1,707,608.65	\$ 1,725,976.74	\$ 1,756,950.74		
30	106	453	74	00	STOEVER'S DAM		106.01.00							
					<i>Breech Analysis results: Increase the height of the head wall and enlarge the dam area. Total cost estimate of \$220,000</i>									
					CARRYFORWARD			\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		
					INTEREST			\$ -	\$ -	\$ -				
					CONTRIBUTIONS			\$ -	\$ -	\$ -				
					TRANSFER FROM GENERAL FUND			\$ -	\$ -					
					TOTAL SOURCES			\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		
					DISTRIBUTIONS			\$ -						
					TOTAL DISTRIBUTIONS			\$ -	\$ -	\$ -	\$ -	\$ -		
					BALANCE			\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00	\$ 200,000.00		
30	201	410	74	00	POLICE VEHICLES, EQUIPMENT & OTHER		100.07.01							
					Donations from Private Sources		108.07.01							

[illegible]

		CITY OF LEBANON										
		CAPITAL RESERVE FUND										
		STATEMENT OF ACTIVITY										
		FOR THE YEAR ENDED:				12/31/2026		Actual	Actual	Actual	Actual	Budget
								2021	2022	2023	2024	2025
30	302	411	74	00	FIRE VEHICLES & EQUIPMENT	104.00.00						
					Donations from Private Sources							
					CARRYFORWARD			\$ 29,341.44	\$ 17,167.57	\$ (18,821.70)	\$ (18,533.10)	\$ 440.12
					INTEREST						14500	
					CONTRIBUTIONS			\$ 13,701.73	\$ 5,394.76	\$ 14,631.29	8521	
					NORFOLK SOUTHERN							
					STATE/FEDERAL FIRE GRANT			\$ -	\$ -	\$ -		
					WASHINGTON CONTRIBUTION			\$ 13,700.00	\$ 41,770.02	\$ 14,317.55		
					TRANSFER FROM GENERAL FUND							
					TOTAL SOURCES			\$ 56,743.17	\$ 64,332.35	\$ 10,127.14	\$ 4,487.90	\$ 440.12
					DISTRIBUTIONS			\$ (39,575.60)	\$ (83,154.05)	\$ (28,660.24)	\$ (4,047.78)	
					TOTAL DISTRIBUTIONS			\$ (39,575.60)	\$ (83,154.05)	\$ (28,660.24)	\$ (4,047.78)	\$ -
					BALANCE			\$ 17,167.57	\$ (18,821.70)	\$ (18,533.10)	\$ 440.12	\$ 440.12
30	302	411	74	00	FIRE ENGINES	104.01.00						
					CARRYFORWARD			\$ 95,960.16	\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$ 337,705.16
					INTEREST							
					CONTRIBUTIONS				\$ 120.00			
					NORFOLK SOUTHERN							
					STATE FIRE GRANT							
					WASHINGTON CONTRIBUTION							
					TRANSFER FROM GENERAL FUND				\$ 84,518.00	\$ 157,107.00		
					TOTAL SOURCES			\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$ 337,705.16	\$ 337,705.16
					DISTRIBUTIONS			\$ -	\$ -			
					TOTAL DISTRIBUTIONS			\$ -	\$ -	\$ -	\$ -	\$ -
					BALANCE			\$ 95,960.16	\$ 180,598.16	\$ 337,705.16	\$ 337,705.16	\$ 337,705.16
30	105	452	74	00	POOL	105.01.00						

		CITY OF LEBANON										
		CAPITAL RESERVE FUND										
		STATEMENT OF ACTIVITY										
		FOR THE YEAR ENDED:				12/31/2026		Actual	Actual	Actual	Actual	Budget
								2021	2022	2023	2024	2025
					Coleman Park Pool Area							
					CARRYFORWARD			\$ 200,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$ 137,138.06
					INTEREST							
					CONTRIBUTIONS							
					NORFOLK SOUTHERN							
					STATE FIRE GRANT							
					WASHINGTON CONTRIBUTION							
					TRANSFER FROM GENERAL FUND			\$ 100,000.00	\$ -	\$ -		
					TOTAL SOURCES			\$ 300,000.00	\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$ 137,138.06
					DISTRIBUTIONS			\$ (112,154.25)	\$ (50,368.69)	\$ (339.00)		
					TOTAL DISTRIBUTIONS			\$ (112,154.25)	\$ (50,368.69)	\$ (339.00)	\$ -	\$ -
					BALANCE			\$ 187,845.75	\$ 137,477.06	\$ 137,138.06	\$ 137,138.06	\$ 137,138.06

		CITY OF LEBANON											
		CAPITAL RESERVE FUND											
		STATEMENT OF ACTIVITY											
		FOR THE YEAR ENDED:				12/31/2026		Actual	Actual	Actual	Actual	Budget	
								2021	2022	2023	2024	2025	
30	405	430	74	00	PUBLIC WORKS - HIGHWAY	108.01.00							
					General Highway Equipment Replacements								
					CARRYFORWARD			\$ 341,921.94	\$ 424,715.91	\$ 431,943.09	\$ 464,109.20	\$ 478,203.36	
					INTEREST			\$ 2,793.97	\$ 16,771.48	\$ 32,166.11	\$ 14,094.16		
					CONTRIBUTIONS								
					NORFOLK SOUTHERN								
					TRANSFER FROM GENERAL FUND			\$ 80,000.00	\$ -	\$ -			
					TOTAL SOURCES			\$ 424,715.91	\$ 441,487.39	\$ 464,109.20	\$ 478,203.36	\$ 478,203.36	
					DISTRIBUTIONS			\$ -	\$ (9,544.30)				
					TOTAL DISTRIBUTIONS			\$ -	\$ (9,544.30)	\$ -	\$ -	\$ -	
					BALANCE			\$ 424,715.91	\$ 431,943.09	\$ 464,109.20	\$ 478,203.36	\$ 478,203.36	
30	407	431	74	00	PUBLIC WORKS - STREET SWEEPER	108.04.00							
					Replace Sweeper 1 in 2023; Replace Sweeper 2 in 2024 (\$270,000)								
					CARRYFORWARD			\$ 188,606.11	\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$ 288,606.11	
					INTEREST							\$ 36,000.00	
					CONTRIBUTIONS								
					NORFOLK SOUTHERN								
					TRANSFER FROM GENERAL FUND				\$ 100,000.00	\$ -			
					TOTAL SOURCES			\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$ 288,606.11	\$ 324,606.11	
					DISTRIBUTIONS			\$ -	\$ -	\$ -	\$ -	\$ -	
					TOTAL DISTRIBUTIONS			\$ -	\$ -	\$ -	\$ -	\$ -	
					BALANCE			\$ 188,606.11	\$ 288,606.11	\$ 288,606.11	\$ 288,606.11	\$ 324,606.11	
30	408	454	74	00	PUBLIC WORKS - PARKS	108.02.00							

[illegible]

AMERICAN RESCUE FUND

2026 Budget

CITY OF LEBANON 2026 BUDGET

ARPA COVER PAGE
(AMERICAN RESCUE PLAN ACT FUND PAGES 1-2)

American Rescue Plan Budget

Account Number	Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	October 2025 Actual	2026 Budget
875.0405.430.72.00	8th Street Parking Lot	Construction	\$ -	\$ 350,000.00	\$ 336,432.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Sidewalk Sweeper		\$ -	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Street Sweeper		\$ -	\$ -	\$ -	\$ 250,000.00	\$ 217,800.00	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Highway Fueling System	Replacement of Fuel Tanks	\$ -	\$ -	\$ -	\$ 222,000.00	\$ -	\$ 500,000.00	\$ -	\$ 550,000.00	\$ -	\$ 160,000.00
875.0405.430.72.00	City Hall Renovations		\$ -	\$ 200,000.00	\$ 190,215.09	\$ 300,000.00	\$ 54,265.00	\$ 250,000.00	\$ 5,500.00	\$ 100,000.00	\$ 19,200.00	\$ -
875.0405.430.72.00	City Hall Moving Expenses		\$ -	\$ 707.75	\$ 707.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Coleman Memorial Park	Dog Park Match	\$ -	\$ 16,242.60	\$ 19,287.60	\$ 115,000.00	\$ 24,227.41	\$ 110,000.00	\$ 9,589.09	\$ 175,000.00	\$ 175,000.00	\$ -
875.0405.454.72.00	Wengert Memorial Park		\$ -	\$ -	\$ -	\$ 215,000.00	\$ -	\$ 215,000.00	\$ -	\$ -	\$ -	\$ -
875.0405.454.72.00	Southwest Park	Tennis/Pickleball Courts	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
875.0405.430.72.00	Street Paving		\$ -	\$ 18,550.53	\$ 18,550.53	\$ 2,100,000.00	\$ 1,212,689.88	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Watermain Improvements		\$ -	\$ 280,000.00	\$ 280,000.00	\$ 140,000.00	\$ 144,980.00	\$ 150,000.00	\$ 144,385.08	\$ -	\$ -	\$ -
875.0405.454.72.00	Splash Pad		\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 5,121.02	\$ 300,000.00	\$ 252,335.51	\$ 437,664.49
875.0201.411.72.00	Police Department Purchases	Evidence Shelving & 2 SUVs	\$ -	\$ 9,000.00	\$ 8,711.93	\$ 120,000.00	\$ 115,069.92	\$ 128,500.00	\$ -	\$ -	\$ -	\$ -
875.0201.411.72.00	Police Department Medicare Tax		\$ -	\$ 178,992.60	\$ 178,992.60	\$ 100,000.00	\$ 60,528.76	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	City Hall Merchandise	Promotional Items	\$ -	\$ 2,000.00	\$ 1,231.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Blight Audit		\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Economic Recovery Plan		\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ 20,000.00	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -
875.0000.452.72.00	Housing Needs Assesment		\$ -	\$ 14,750.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Accounting System		\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 241,689.00	\$ 68,597.17	\$ 64,000.00	\$ 217,210.00	\$ -
875.0000.452.72.00	Non-Profit Grants		\$ -	\$ 200,000.00	\$ 229,733.28	\$ 800,000.00	\$ 350,878.42	\$ 440,000.00	\$ 109,130.13	\$ 310,258.17	\$ 102,715.56	\$ -
875.0302.411.72.00	Fire Engine		\$ -	\$ 203,900.00	\$ 252,788.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0302.411.72.00	Ladder Truck		\$ -	\$ -	\$ -	\$ 650,000.00	\$ 650,230.48	\$ -	\$ -	\$ -	\$ -	\$ -
875.0302.411.72.00	PlanIt Schedulinh Software for Fire		\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875.0302.411.72.00	Rescue Tools		\$ -	\$ -	\$ -	\$ -	\$ 61,008.00	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Chestnut Street Log Cabin		\$ -	\$ -	\$ 3,890.00	\$ -	\$ 15,560.00	\$ -	\$ -	\$ -	\$ -	\$ -
875.0000.452.72.00	Intern		\$ -	\$ -	\$ 282.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
875.0302.411.72.00	Emergency Response Coordinator		\$ -	\$ -	\$ -	\$ -	\$ 2,780.69	\$ -	\$ -	\$ -	\$ -	\$ -
875.0201.411.72.00	Crimewatch		\$ -	\$ -	\$ -	\$ -	\$ 7,089.66	\$ -	\$ -	\$ -	\$ -	\$ -
875.0302.411.72.00	Fire Deprartment Upgrades		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000.00	\$ 6,800.00	\$ 2,000,000.00	\$ 62,440.00	\$ 1,937,560.00
875.0405.430.72.00	Veteran's Memorial Walkway		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ 202,961.00	\$ -	\$ 37,585.33	\$ -
875.0405.454.72.00	East End Playground		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 55,735.00	\$ -
875.0405.454.72.00	3rd & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 32,180.00	\$ -
875.0405.454.72.00	6th & Crowell Tot Lot		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 37,104.00	\$ -
875.0405.430.72.00	9th & Walton Parking Lot	(completed w/ streetscape)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,952.15	\$ -	\$ 12,384.25	\$ -	\$ -
875.0405.430.72.00	Southwest Elementary Crosswalk Flashing Becan		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,500.00	\$ -	\$ 33,500.00	\$ -	\$ -
875.0405.430.72.00	Vialytics		\$ -	\$ -	\$ -	\$ -	\$ 17,000.00	\$ 17,000.00	\$ 17,000.00	\$ -	\$ -	\$ -
875.0405.430.72.00	8th & Walton		\$ -	\$ -	\$ -	\$ -	\$ 1,197.40	\$ -	\$ -	\$ -	\$ -	\$ -
875.0405.430.72.00	Arts on 8th		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,695.68	\$ 1,195.68	\$ -	\$ -	\$ -
	Above Items Allotted to \$10M Revenue Replacement	Sub-Total for Revenue Replacement	\$ -	\$ 1,485,143.48	\$ 1,525,151.08	\$ 5,702,000.00	\$ 2,951,305.62	\$ 5,929,336.83	\$ 570,279.17	\$ 3,747,142.42	\$ 1,061,505.40	\$ 2,535,224.49

Account Number
875.0405.430.72.00
875.0405.430.72.00
875.0405.430.72.00
875.0405.430.72.00
875.0405.430.72.00
875.0405.430.72.00
875.0000.452.72.00
875.0000.452.72.00

Description	Notes	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	October 2025 Actual	2026 Budget
Streetscape Project		\$ -	\$ 50,000.00	\$ 71,035.86	\$ 4,200,000.00	\$ 3,040,470.41	\$ 3,000,000.00	\$ 2,310,626.30	\$ -	\$ 285,082.05	\$ -
Liberty Trail Park			\$ -	\$ -	\$ 520,000.00	\$ 5,655.25	\$ 550,000.00	\$ 139,991.77	\$ 600,000.00	\$ 264,475.93	\$ -
4th/5th/6th & Liberty Storm Sewer Project	(5th/6th/Liberty completed w/streetscape	\$ 808.78	\$ 75,000.00	\$ 83,191.28	\$ 1,900,000.00	\$ 539,581.30	\$ 150,000.00	\$ 8,728.78	\$ -	\$ -	\$ -
4th &Peach Hazel Dyle Improvements		\$ 7,151.24	\$ 30,000.00	\$ 20,977.79	\$ 210,000.00	\$ 3,213.51	\$ 250,000.00	\$ 7,018.23	\$ 250,000.00	14683.75	\$ 235,316.25
City Hall COVID-19 Safety Improvements		\$ 382,223.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon Rescue Mission	Sneaker Donation for Homeless	\$ 728.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lebanon YMCA	Literacy & Clothing for children in need	\$ 1,026.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Above Items Allotted to Eligible Categories	Sub-Total for Other Elig. Categories	\$ 391,937.98	\$ 155,000.00	\$ 175,204.93	\$ 6,830,000.00	\$ 3,588,920.47	\$ 3,950,000.00	\$ 2,466,365.08	\$ 850,000.00	\$ 564,241.73	\$ 235,316.25

Total	Total 2021 Actual	Total 2022 Budget	Total 2022 Actual	Total 2023 Budget	Total 2023 Actual	Total 2024 Budge	Total 2024 Actua	Total 2025 Budget	T-T-D 2025	Total 2026 Budget
	\$ 391,937.98	\$ 1,640,143.48	\$ 1,700,356.01	\$ 12,532,000.00	\$ 6,540,226.09	\$ 9,879,336.83	\$ 3,036,644.25	\$ 4,597,142.42	\$ 1,625,747.13	\$ 2,770,540.74

2021 - 2024 Actual	\$ 11,669,164.33	ARPA \$ Rec'd	\$ 16,672,455.00
2025 To Date	\$ 1,625,747.13	T-T-D Interet Income	\$ 238,475.75
2025 Confirmed to Use B4 EOY	\$ 845,478.55		\$ 16,910,930.75
Total	\$ 14,140,390.01		
2026 Proposed	\$ 2,770,540.74		
	\$ 16,910,930.75		

