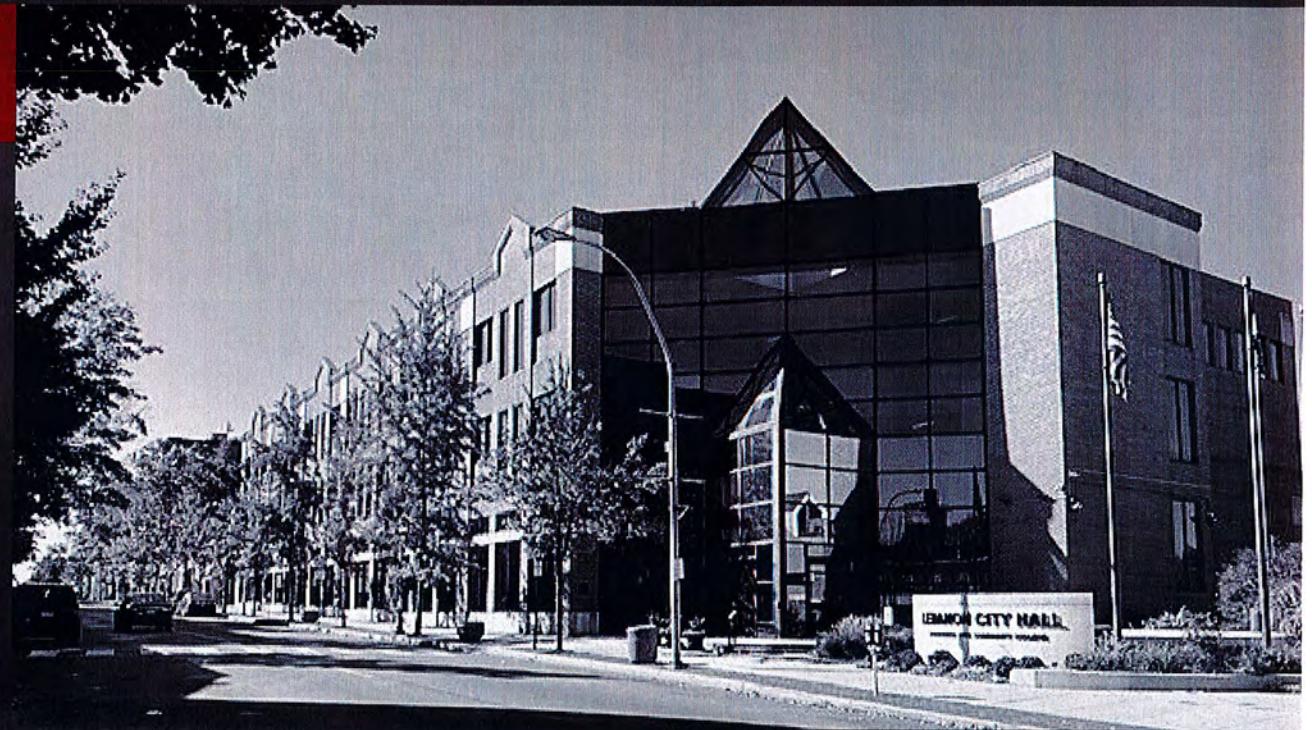


CITY OF LEBANON

# 2023 BUDGET

Submitted by: Mayor Sherry Capello



# 2023 BUDGET

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# BUDGET SCHEDULE

PRESENTED TO CITY COUNCIL  
ON NOVEMBER 1, 2022



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

11/10/2022	Budget Hearing #1	4:45 PM
11/15/2022	Budget Hearing #2	6:30 PM
11/17/2022	Special CCM-	
	Introduce Budget	4:45 PM
11/22/2022	Pre-Council Meeting	4:45 PM
11/28/2022	Final Reading-	
	Council Meeting	6:30 PM

# 2023 GENERAL FUND BUDGET NARRATIVE

## Consideration in Preparing the 2023 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 12/31/24 with the exception of the IAFF contract, which currently is in arbitration.

The following items were considered in preparing the 2023 Municipal Budget Package with taxes and user fees for the general fund:

### General Fund Revenue

#### In comparing the 2023 Budget to the 2022 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 \$6 million in 2021 mainly due to significant increases in salaries. Based on monies received thus far in 2022 (\$5.1M), utilizing the receipt schedule from 2021, the city projects EIT receipts to increase to \$5.3 million for the 2023 Budget.

# 2023 GENERAL FUND BUDGET NARRATIVE

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 8 years.

2. **Real Estate Property Tax-** The real property tax is a tax on the value of the real property (land, buildings and other improvements) owned by a taxpayer. The amount of real property tax a taxpayer owes depends upon the value of their property and the city's tax rate. Property values for tax purposes are determined by an assessment process conducted by county government. The Reassessment in 2012/2013 lowered the city's total assessed value by about 88 million after the appeals were conducted. The city's total assessed value fluctuates between 858 and 866 million. The city recognizes an increase in the total assessed value from Oct. 2021 to Oct. 2022 of about \$3,360,600. This should increase the real estate tax receipts slightly (about \$15,000) in 2023.

The city's current millage rate is 4.581 mills and the 2023 Budget proposes **NO TAX INCREASE**. This represents the 8th straight year the Budget is presented with no tax increase. For the owner of a home with an average assessed value of \$103,296, the taxpayer would continue to pay to the city \$473. **This type of tax is the city's second largest revenue source.**

# 2023 GENERAL FUND BUDGET NARRATIVE

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. Changes in the housing market affect the Real Estate Transfer Tax. Transfer tax receipts in 2021 & 2022 were record high numbers. Research shows a slight decrease in the number of properties to be sold in 2023 due to inflation and higher interest rates. The 2023 Budget number is budgeted higher than 2022, but lower than actual receipts to adjust for the research conducted. This type of tax receipt fluctuates depending on the number of high-valued properties sold and on the total number of properties transferred in the city.

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. According to the Bureau of Labor Statistics, US Dept. of Labor, the labor participation rate is below the value prior to COVID and the number of persons not in the labor force who currently want a job (but are not looking) is higher than pre-COVID. Following the national trend, this could explain why the city's LST revenue has decreased. This revenue decreased by about 7% from 2019 to 2020 and by another 1 percent from 2020 to 2021. The city projects the LST receipts to decrease to \$373,000 or by a half percent for Budget Year 2023.

# 2023 GENERAL FUND BUDGET NARRATIVE

5. **Rental Property Licenses-** This license requirement and the associated regulations allows Code Inspectors and city Police Officers to better enforce property maintenance and disruptive conduct in rental properties throughout the city. A fee of \$40.00 per dwelling unit is required with the license application. Unfortunately, about 1% of owner-occupied units are converting to renter-occupied each year. Additionally, city staff members have increased their enforcement efforts and are capturing rental units not previously registered. Staff members have performed a great job in the collection of delinquent licenses and thus, the revenue source will not include a lot of past due license payments in 2023, but rather reflects current license fees. The revenue will depict a 5% decrease compared to Budget Year 2022.

6. **Cable TV Franchise Fee-** The typical franchise agreement between municipalities and the cable provider is 15 years in duration. The city negotiated a new 15 year contract in 2010 and was able to add additional revenue sources to the definition of gross revenue, which increased revenue to the city starting in the second quarter of 2011. Additionally, the city was able to negotiate discounted internet service to two city properties. This change in the franchise agreement increased the fee by about 46% in the first full year. However, over the past several years, cable subscribers are cord-cutting, a process where people drop a traditional paid television subscription for a variety of streaming services. It's a phenomenon that has been happening for years, but it's accelerating. This revenue will continue to decrease.

# 2023 GENERAL FUND BUDGET NARRATIVE

7. **Rent of Buildings-** The city no longer rents space to tenants in the County-City building due to the city selling its portion of the building. Currently, the sales arrangement with HACC stipulates a 5-year lease with no lease payment. The City will have 1.5 years into the lease at the end of 2022. The city also lost a long-term tenant at the Beautex Building and there are no long-term concession stand leases resulting in no revenue being generated in this line item for 2023.

8. **Intergovernmental Revenues-** The State shares a portion of the LCB license fees with the municipality in which the licensee is located. The Governor waived LCB License Fees for 2021 and the revenue dropped to only \$600. The city conservatively projected \$3,000 for 2022, however, the revenue returned almost to where it was before COVID. The city will increase this line item.



# 2023 GENERAL FUND BUDGET NARRATIVE

Although in 2023, the city's number of units will decrease, the dollar amount of state aid per unit will increase and thus, the state aid to be applied to the city's MMO will increase by \$36,225 or by 5.6%. Also the city was receiving 2 reimbursements authorized by Act 147 of 1988 and Act 64 of 2002 to comply with the special ad hoc municipal police and fire fighter post retirement adjustment payments for qualified retirees. The Act 64 reimbursement was for mandated cost-of-living-adjustments (COLAs) and 2015 was the last year for municipalities to receive aid for the mandated COLAs. The city will continue to receive the other post-retirement adjustment for qualified police and fire retirees. These two reimbursements together had totaled approximately \$35,000. The remaining reimbursement will now be less than \$2,500.

9. **Charges for Services-** The city added a new line item in 2021 for HACC's 40% share of utilities and operational services. Due to a large construction project (Lebanon School District's new Middle School) the revenue for building permits issued in 2022 increased and generated more than budgeted. The city is not aware of any large commercial or industrial projects pending in 2023 and thus, in 2023, will budget a number comparable to the past couple prior years.

10. **Misc. Revenue-** Donations from private sources is budgeted to increase due to a commitment from the Beaver Foundation to cover the cost of police academy tuition for new hires without Act 120 Certification.

11. In 2023, **overall revenues propose to increase** by \$276,837 or a 2.19% increase from the 2022 Budget.

# 2023 GENERAL FUND BUDGET NARRATIVE

## General Fund Expenditures

### In comparing the 2023 Budget to the 2022 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 2018, the accrued amount increased from \$12,000 to \$13,656 per full-time employee in each department and for eligible retired employees. In 2019, the amount increased to \$18,996; 2020- \$16,800; 2021- \$21,350; 2022- \$19,080 and in 2023, we propose to increase to \$19,500 for each full-time employee in each department and for eligible retired employees.

#### 2. Administration Department

a. City Council increased the salary of the Mayor and the stipend for Council members starting in 2022 for those newly elected or re-elected. Together Executive and Legislative expenditures will increase by 2%.

# 2023 GENERAL FUND BUDGET NARRATIVE

b. Legal Services will decrease by \$10,000 from what was budgeted in 2022 mainly because two out of three Collective Bargaining Agreements settled in 2021 and 2022. The last remaining contract is in the arbitration process.

c. Total Culture & Recreation Contributions will remain the same. \$6,000 will remain in the budget for playground programs as a means to address the pool closure. Programs may include a formal playground program at Progressive Playground, a Nature/Science Camp at Stoever's Dam Park and an educational event at the new bicycle playground. Also \$500 will go towards a diversity and unity event.

d. Expenditures will decrease for 2023 at the bicycle playground due to no vendor anticipated at the concession stand.

e. The city has one remaining upstream owner adjacent to the Stoever's Dam Project to negotiate for an inundation easement. The city is anticipating it will need to utilize eminent domain to acquire the easement. Expenditures will increase at Stoever's Dam/Nature Barn by \$12,070 or 7.01% due to increased costs for the dam project and the need to add emergency lighting at the Nature Barn. The dam project will increase the height of the earthen dam breast, maintain piping, remove sediment and enlarge the dam easement area by a small amount in several areas. Total costs between the years 2022-2024 for engineering, design, permitting, sediment removal and construction is expected to be around \$232,234. Permitting should be completed in 2022. Actual construction should commence in 2023 after the final easement is obtained.

# 2023 GENERAL FUND BUDGET NARRATIVE

f. The Financial Administration division in the Administrative Department will decrease by \$2,373 or less than 1%. Salaries increased by 3%, but a decrease to auditing services and the type of GASB reporting required in an off year lessened the impact.

g. The city placed its commercial, general liability, and auto-type insurances out on RFP for the year 2022 resulting in a savings. The city anticipates a decrease of \$119,192 or 27.78% in the Insurance & Bonding line item. Medical benefits for retirees will increase by \$146,229 or 16% due to a slight increase in the medical benefit accrual and by adding coverage for an additional 7 retirees . The Police Pension Contribution will decrease by \$2,250 or .24%. The Fire Pension Contribution will decrease by \$13,145 or 4.84%. Overall the division will increase by \$21,772 or .84%.

h. The city will continue with it's Cyber Security Awareness Training & Evaluation as another tool to educate employees & potentially decrease risk. The city will replace 2 hard drives for servers, upgrade a backup storage device, and replace 10 desktops and 4 monitors. Cost to provide internet service will increase due to the replacement of an unreliable internet system with a new fiber optic line at city hall. Overall, IT expenses will decrease by \$5,847 or 5.98%.

i. The city moved forward with a bond issuance in 2021, which allows the city to spread the costs of the City Hall project across multiple generations so that future project users bear some of the cost. The average annual payment over 30 years will be \$107,176.

j. Overall, the Administration Department Budget will increase by \$32,857 or .85%.

# 2023 GENERAL FUND BUDGET NARRATIVE

## **3. Police Department**

- a. After the results of an employment audit in 2022, the city and any officer hired after 1986 will need to pay a 1.45% Medicare tax on earnings.
- b. The cost of fuel significantly increased from the 2022 Budget. The city is proposing to increase this line item by \$21,000 or 46.67%.
- c. The police dept. had a separate phone system from other city departments when located in the County-City Municipal Building. After moving to the City Hall building, a shared phone system was installed. The landline costs are reflected in the City Hall division. Thus, the department's communication line item will decrease by \$7,900 or 47.88%.
- d. The city purchased body worn cameras in 2021 through a 50/50 grant. The cost of one-year of Cloud storage was included in the grant. Contracted services will increase by \$13,514 or 33.93% mainly due to covering an entire year of the cost for Cloud storage for 11 In car cameras and BWCs.
- e. One new vehicle outfitted with a cage, MDT and lights... is budgeted in the general fund for 2023. The cost of a new vehicle has increased by \$14,833 or 30%.
- f. The city does not anticipate a request from the county to share in costs for central booking for 2023 and thus, did not include this expenditure in the Budget.

# 2023 GENERAL FUND BUDGET NARRATIVE

g. Overall, the Police Department expenditures will increase by \$277,928 or 5.38%. The increases in the accrual for medical benefits, salaries, Medicare tax, fuel, Cloud storage, and vehicle costs are the reasons for the increase budget number.

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

**\*As indicated earlier, the city did not reach an agreement with the Local 1952's employment contract and the parties have proceeded to arbitration. Therefore, this budget does not reflect any increases to salary benefits.**

a. The city maintains three fire stations. Expenditures for Fire Station #1 (8th and Orange) will increase by \$200. Decreases in grounds and equipment maintenance offset an increase to building maintenance. Building Maintenance for Fire Station #2 (9th & Mifflin) will increase by \$6,500 primarily due to painting trim and windows. Overall this station will increase by \$7,200. Fire Station #3 (7th & Maple) will decrease by \$500 mainly due to a decrease in contracted services (exhaust filters).

b. The city previously funded 4 Volunteer Chief positions. Not being able to fill the 4th position for several years, the city eliminated one position and assigned the monies elsewhere in fire operations. In the year 2020, both long-tenured Volunteer Chiefs resigned from their duties leaving a Chief-in-Training as the only active Volunteer Chief. The Career Fire Chief attempted recruitment through his relationships to no avail and the city looking to its volunteer roster could not come up with an active qualified volunteer to fill the positions. As the number of active volunteer fire fighters continue to diminish across the country, the city must recognize this fact and plan accordingly for adequate and safe fire protection. Therefore, the city eliminated the Volunteer Fire Chief positions and hired a FT Deputy Fire Chief. The 2022 Budget added \$2,700 back into the budget for the minimal use of a Volunteer Fire Chief to assist with the Career Chiefs' vacation and other time off. No changes are proposed with the number of personnel in 2023. CITY OF LEBANON 2023 BUDGET PAGE 14

# 2023 GENERAL FUND BUDGET NARRATIVE

c. The volunteer companies are struggling not only with manpower, but with finances as well. In 2019, the collective group asked the city to pick up the costs of the fuel used in the volunteers' apparatus that the city utilizes to respond to calls and for inspections. The city budgeted an additional \$8,000 for the cost of this fuel in Budget 2020. We continued this support in 2021, 2022 and propose to maintain this activity in 2023. The cost of fuel significantly increased from the 2022 Budget. The city is proposing to increase this line item by \$16,000 or 114.29%.

d. Contracted Services will increase by \$5,900 or 89.39% due to an increase in costs of the fire extinguishers on the trucks, maintenance of the Self Contained Breathing Apparatus and the acquisition of scheduling software, which simplifies scheduling, and enhances communication tools like time off requests and automatically informing staff of scheduling changes.

e. \*The Bureau of Fire (including the three fire stations), will increase by \$43,944 or 1.42%.

## **Health and Housing Division of Public Safety Department**

The city employs one full time Supervisor/Inspector and five part time Code Inspectors in the Public Safety Department. By adding one full time and one part time inspector positions since 2010, the city has significantly increased the number of new cases handled. This increased workload has caused growing pains within the department and has made it difficult to effectively manage. The city added the Supervisory role in 2020 to help guide, support, and develop staff to ensure both employee and the city's success as it relates to the property maintenance enforcement program.

# 2023 GENERAL FUND BUDGET NARRATIVE

The city has already seen benefits to adding this position by the following: Increased food safety inspections and food handling improvements, and more time spent on structural deficiencies of buildings rather than just nuisance complaints.

Please note that 3 of the PT inspectors are paid through CDBG funding.

f. Overall, the Health and Housing division will increase by \$10,954 or 3.66%.

g. Emergency Medical Services are in crisis all over our state. Ambulance services began mainly in the 1950s with community volunteers transporting the sick & injured as quickly as possible to a hospital. Today, EMS are highly regulated and skilled personnel who administer emergency care both on-site and throughout transport. Following passage of the first EMS law in 1985, EMS became more regulated and many agencies shifted from volunteer based to paid personnel. Around this time, agencies also began to separate from their fire companies and hospitals to become independent organizations. Going from strictly a transport service to a health care provider increased costs. Better care brings higher expenses and unfortunately, not all of their expenses are covered by insurance or Medicaid and Medicare reimbursements. In 2008, the state legislature changed our municipal codes and municipalities are now responsible for ensuring that emergency medical services are provided by the means and to the extent determined by the municipality, including the appropriate financial and administrative assistance for the services. In 2019, FASP requested that the city and other partner municipalities agree to a 3-year funding plan and contribute \$4.00/per capita in 2020, \$4.50/ per capita in 2021 & \$5.00/per capita in 2022. This money is receipted into a separate account for the purchasing



# 2023 GENERAL FUND BUDGET NARRATIVE

of ambulances and other capital equipment. For the city, the contribution increased from \$101,908 in the 2020 Budget to \$114,647 in the 2021 Budget & \$134,070 in the 2022 Budget. This contribution will remain the same at \$5/per cap in 2023.

h. Overall, the Public Safety Department Budget will increase by \*\$54,898 or 1.55%.

## 5. Public Works Department

a. Engineering will decrease by \$16,112 or 6.47%% mainly due to the decrease for contracted engineering services.

b. Hwy General Services proposes to increase by \$23,176 or 8.66% due to increases in heating oil, fuel, and the installation of an emergency generator at the main garage.

c. Traffic Control will increase by \$71,036 or 20.70%. This increase is primarily due to the purchase of controllers & GPS units for signal synchronization (\$104,964). Other factors include the increase cost of fuel, increase cost of equipment and a decrease in contracted services due to 2023 being an off year for line painting.

d. Highway maintenance will increase by \$29,419 or 8.81%. The increase is due to the increased cost of fuel and the significant increase in the cost to replace a 1995 HD 4WD pick up truck. The truck was to be replaced in 2022, but the replacement cost far exceeded what was budgeted.

# 2023 GENERAL FUND BUDGET NARRATIVE

e. The Street Cleaning category will increase by \$16,519 or 7.94% mainly due to the increase in fuel prices.

f. Parks, Playgrounds & Other Public Properties will decrease by \$118,000 or 28.39%. The increase in fuel cost and grounds maintenance (tree removal and replacement) is heavily offset by the decrease to general expenses, maintenance of improvements (completion of major curb work), building and equipment maintenance (emergency lighting and sweeper kits).

g. The City Hall division will increase by \$9,012 or 2.16% from the 2022 Budget. The increase was offset by not having a half year of shared expenses for the county-city municipal building. This division will increase due to a significant increase in the cost for natural gas. \*\*Please remember, HACC reimburses for 40% of utilities and operating services.

h. The Building & Zoning division will increase by \$13,362 or 10.03%. Due to hiring challenges, the city combined two part time positions in this department and the public safety department and propose to share the cost of benefits.

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

# 2023 GENERAL FUND BUDGET NARRATIVE

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

# 2023 GENERAL FUND BUDGET NARRATIVE

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

All other MS4 costs plus the city's SWM fees will be paid from the General Fund. The MS-4 category in the General Fund does not include the salaries and benefits of the full time employees that may perform MS4 requirements on an as needed basis during the course of the year. Those hours will be documented separately when they occur. **This category will decrease by \$14,898 or 20.27%** due to the completion of a storm water project in 2022.

- j. The Recycling Program will increase by \$7,500 or 8.33% mainly due to the increase in fuel and leaf disposal costs.
- k. Overall the Public Works Budget will increase by \$21,014 or 0.83%

# 2023 GENERAL FUND BUDGET NARRATIVE

6. **Interfund Transfers-** \$157,106 will be transferred into the Capital Reserve Fund to assist w/ future replacement of apparatus in the fire department.

7. In 2023, **total expenditures in all departments propose to increase** by \$359,285 or 2.35% from the 2022 Budget.

## General Notes

1. Last year, salary and benefit expenditures in the General Fund Budget represented 79.32% of the expenditures. That was the lowest percentage since my Administration has prepared the budget packages. **However, the 2022 Budget did not account for any increases in salaries in the fire department due to the city and bargaining unit not reaching an agreement.** The percentage has ranged between a low of 80.37% (2020) and a high of 84.50% (2013). In Budget Year 2023, the percentage of employee salaries and benefits compared to total expenditures is 80.98%. Again, this percentage does not reflect any increases in salaries in the fire department, because we not have an employment agreement in place.

2. **The city will utilize its carryover to balance the 2023 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 7.73%.

# GENERAL FUND

**\$15.6 MILLION**

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2023 Budget

**\$15.6 MILLION**

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2023 Budget

CITY OF LEBANON  
2023 BUDGET

Account Number		Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
<b>GENERAL FUND REVENUES</b>								
Real Property Taxes	1 0 301 10 00	Real Estate Tax, Current	County Assessed Values as of 09/09/2022 = \$866,047,400 @ 4.581 Mills @ 94% Collection Rate	\$ 3,721,942	\$ 3,749,613	\$ 3,714,850	\$ 3,732,983	\$ 3,729,321
	1 0 301 40 00	Real Estate Tax, Delinquent (from tax claim bureau)	Collection Rate: 55% of past due 2022 taxes(\$241,324) & 95% of past due 2021 taxes (\$37,466)	\$ 194,045	\$ 217,219	\$ 179,072	\$ 172,713	\$ 168,320
	1 0 301 70 00	Real Est Tax Discount PRD	2% of 2023 taxes collected by 4/30/2023 (88% collected by 5/09/2023)	\$ (66,305)	\$ (67,992)	\$ (60,923)	\$ (67,571)	\$ (65,636)
	1 0 319 01 00	Penalties/Interest-Real Prop Taxes	Delq taxes of \$241,324 (2022) and \$37,466 (2021) is charged a 10% penalty + 8% interest upon collection	\$ 48,171	\$ 53,075	\$ 32,233	\$ 54,848	\$ 50,182
	<b>Total Real Property Tax Revenue</b>				<b>\$ 3,897,853</b>	<b>\$ 3,951,915</b>	<b>\$ 3,865,232</b>	<b>\$ 3,892,973</b>
Enabling Taxes	1 0 310 10 00	Real Estate Transfer Tax	County Record of Deeds, Payments are for prior month's activity	\$ 333,555	\$ 464,293	\$ 300,000	\$ 397,039	\$ 325,000
	1 0 310 20 00	Earned Income Tax	Keystone Collections, payments are received weekly	\$ 5,595,199	\$ 6,062,703	\$ 5,100,000	\$ 5,100,355	\$ 5,300,000
	1 0 310 23 00	Earned Income Tax -Delinquent	Collections from EIT Bureau over/under paid settlement	\$ 54,928	\$ 18,266	\$ 18,266	\$ -	\$ 18,266
	1 0 319 12 00	EIT -Delinquent Interest Income	Interest on EIT Settlement	\$ -	\$ -	\$ -	\$ -	\$ -
	1 0 310 50 00	LST Tax	Keystone Collections, payments are received weekly	\$ 380,487	\$ 376,685	\$ 375,000	\$ 277,043	\$ 373,000
	1 0 310 70 00	Mechanical Device Tax	Coin operated Amusement Machines - Due by 10/15	\$ 11,476	\$ 13,693	\$ 10,000	\$ 5,920	\$ 13,000
	<b>Total Enabling Tax Revenue</b>				<b>\$ 6,375,645</b>	<b>\$ 6,935,640</b>	<b>\$ 5,803,266</b>	<b>\$ 5,780,357</b>
Licenses and Permits	1 0 321 14 00	Rental Property Licenses	Billed between February and July @ \$40/unit	\$ 312,946	\$ 294,125	\$ 275,000	\$ 256,706	\$ 260,000
	1 0 321 20 00	Eating & Drinking-Public Safety	Eating establishments(approx. 181 perm) 274 licenses issued in 2021, 260 in 2020, 267 in 2019, 245 in 2018, 231 in 2017, 216 in 2016, 204 in 2015	\$ 25,194	\$ 30,002	\$ 25,000	\$ 26,826	\$ 25,000
	1 0 321 31 00	Cab, Bus and Bicycle Licenses	Yellow & Super Cab @\$25/yr per cab (7) + Bikes @ \$2/yrs (5 Bike licenses in 2021); 3 in 2020; 10 in 2019; 21 in 2018, 96 in 2017; 94 in 2016; 27 in 2015; 16 in 2014; 37 licenses in 2013 & 2012; 87 in 2011; 57 in 2010; 53 in 2009)	\$ 187	\$ 182	\$ 200	\$ 185	\$ 200
	1 0 321 40 00	Business/Mercantile Licenses	Going out of business/ transient business/ peddler's license/special events permits	\$ 1,800	\$ 1,650	\$ 2,000	\$ 2,220	\$ 2,000
	1 0 321 80 00	Cable TV Franchise Fee	Comcast, quarterly payment 45 days after end of quarter (Feb/May/Aug/Nov)	\$ 299,857	\$ 291,852	\$ 290,000	\$ 214,817	\$ 285,000

CITY OF LEBANON  
2023 BUDGET

Account Number				Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Licenses and Permits	1	0 322	40 00	Dumpster Permits	Use of dumpsters on street for construction material, etc.. 66 permits in 2021; 14 in 2020; 51 in 2019; 73 in 2018; 58 in 2017; 96 in 2016; 45 in 2015; 52 in 2014; 41 in 2013; 56 in 2012; 64 in 2011	\$ 555	\$ 3,223	\$ 1,800	\$ 1,677	\$ 1,800
	1	0 322	82 00	Street & Road Encroachment	Utility Cuts & Driveway Permits / \$64 for a cut 2 sqyds (164 permits in 2021; 205 In 2020; 193 in 2019; 291 in 2018; 235 in 2017; 281 in 2016; 252 in 2015; 270 in 2014; 239 in 2013; 252 in 2012; 168 in 2011, 136 in 2010; 68 in 2009)	\$ 21,099	\$ 14,887	\$ 16,000	\$ 40,145	\$ 22,000
	1	0 322	85 00	Shade Tree Permits	Remove/replace trees - \$25 per permit; 4 permits in 2021 & 2020; 9 in 2019 & 2018; 13 in 2017	\$ 100	\$ 100	\$ 125	\$ 50	\$ 100
	<b>Total License and Permit Revenues</b>					<b>\$ 661,738</b>	<b>\$ 636,021</b>	<b>\$ 610,125</b>	<b>\$ 542,626</b>	<b>\$ 596,100</b>
Fines and Forfeits	1	0 331	11 00	Vehicle Code Violations	Tickets for traffic violations	\$ 374,627	\$ 499,833	\$ 400,000	\$ 315,700	\$ 400,000
	1	0 331	12 00	Ordinance Violations-Police	Criminal offenses only, incl DUI (1376 cases in 2010; 1231 in 2011; 1367 in 2012; 1349 in 2013; 1348 in 2014; 1485 in 2015; 1490 in 2016; 1426 in 2017; 1232 in 2018; 1120 in 2019; 911 in 2020; 868 in 2021)	\$ 63,948	\$ 60,030	\$ 70,000	\$ 31,637	\$ 60,000
	1	0 331	12 50	Ordinance Violations-Public Safety	Source: District Court Citations for code enforcement violations	\$ 24,454	\$ 42,442	\$ 25,000	\$ 38,430	\$ 25,000
	1	0 331	12 60	On-Site Tickets-Public Safety	Source: Housing violations; weeds & grass; garbage; snow removal and Health Violations	\$ 33,865	\$ 26,850	\$ 25,000	\$ 20,336	\$ 20,000
	1	0 331	13 00	State Police Fines	City's portion of State Fines; June & Dec	\$ 11,399	\$ 9,976	\$ 9,500	\$ 4,743	\$ 9,500
	1	0 331	14 00	Parking Meter Violation Fines	Tickets for expired meters	\$ 53,786	\$ 60,983	\$ 70,000	\$ 29,516	\$ 50,000
	1	0 331	14 60	Restitution	Criminal mischief & petty vandalism, payments made to DJ & Probation Offices	\$ 2,833	\$ 2,521	\$ 3,500	\$ 1,362	\$ 2,500
	1	0 331	15 00	Impounded Vehicle Fees	\$25 to impound, \$5/day fee for towed vehicles maintained in our yard -no charge to victims	\$ -	\$ -	\$ 50	\$ -	\$ 50
<b>Total Fine and Forfeit Revenues</b>					<b>\$ 564,912</b>	<b>\$ 702,635</b>	<b>\$ 603,050</b>	<b>\$ 441,724</b>	<b>\$ 567,050</b>	
Interest and Rents	1	0 341	01 00	Interest Income	First National Bank interest on General Fund	\$ 17,816	\$ 10,636	\$ 12,000	\$ 19,322	\$ 24,000
	1	0 342	10 00	Rent of Land	Rite Aid Lease - \$380.21 /month	\$ 3,967	\$ 4,959	\$ 4,563	\$ 3,637	\$ 4,563
	1	0 342	20 00	Rent of Buildings	Park	\$ 34,145	\$ 49,620	\$ 23,000	\$ 25,842	\$ -
	1	0 363	23 05	7th & Willow St. Parking Lot	44 spaces available / 44 rented @ \$35 /month	\$ 16,345	\$ 15,715	\$ 15,540	\$ 12,410	\$ 18,480
	1	0 363	23 10	8th & Spring St. Parking Lot	19 spaces available /19 rented @ \$35/ month	\$ 7,910	\$ 8,190	\$ 7,980	\$ 5,670	\$ 7,980
1	0 363	23 15	6th & Crowell St. Parking Lot	11 spaces available / 9 rented @ \$25/ month	\$ 730	\$ 1,825	\$ 1,800	\$ 1,625	\$ 2,700	



CITY OF LEBANON  
2023 BUDGET

Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET	
1	0	363	23	20	9th & Mifflin St. Parking Lot	5 spaces available / 5 rented @ \$25/ month	\$ 1,300	\$ 1,450	\$ 1,500	\$ 450	\$ 1,500	
1	0	363	23	25	7th & Walnut St. Parking Lot	10 spaces available / 10 rented @ \$32 /month	\$ 3,648	\$ 3,515	\$ 3,840	\$ 2,816	\$ 3,840	
1	0	363	23	40	10th & Crowell St. Parking Lot	27 spaces available /27 rented @ \$25 /month	\$ 5,600	\$ 6,585	\$ 5,700	\$ 5,640	\$ 8,100	
1	0	363	23	50	10th & Walnut St. Parking Lot	38 spaces available / 38 rented @ \$25 /month	\$ 11,025	\$ 10,705	\$ 11,400	\$ 8,215	\$ 11,400	
1	0	363	23	60	9th & Walton St. Parking Lot	33 spaces available / 29 rented @ \$32/ month	\$ 7,086	\$ 10,924	\$ 9,600	\$ 7,459	\$ 11,136	
1	0	363	23	65	9th & Cumberland St. Parking Lot	78 spaces available / 78 rented @ \$35/ month	\$ 31,232	\$ 31,790	\$ 32,760	\$ 20,949	\$ 32,760	
1	0	363	23	70	Lehman & Cherry Sts. Parking Lot	34 spaces available / 34 rented @ \$25/ month	\$ 8,292	\$ 9,750	\$ 10,200	\$ 7,165	\$ 10,200	
1	0	363	23	80	10th & Oak St. Parking Lot	18 spaces available / 16 rented @ \$25/ month	\$ 5,400	\$ 5,075	\$ 5,400	\$ 3,825	\$ 4,800	
1	0	363	23	90	Penalty Charges on Parking Lots	\$5 Late Fee	\$ 818	\$ 789	\$ 600	\$ 527	\$ 600	
<b>Total Interest and Rent Revenues</b>							<b>\$ 155,314</b>	<b>\$ 171,528</b>	<b>\$ 145,883</b>	<b>\$ 125,552</b>	<b>\$ 142,059</b>	
Intergovernment Revenue	1	0	351	01	00	Federal Grants		\$ 15,375	\$ -	\$ -	\$ -	\$ -
	1	0	351	02	01	Federal DOJ Bulletproof Vest Assistance <b>0201-410-23-80</b>	Reimburse 50% of cost of Bulletproof Vests (total cost = \$900 *10 vests)	\$ 3,838	\$ 4,275	\$ 5,500	\$ -	\$ 4,500
	1	0	351	02	02	Federal DHS Task Force	Emergency Services Unit - reimb for ES training OT	\$ -	\$ -	\$ -	\$ -	\$ -
	1	0	354	02	00	State Reimbursement - Buckle UP Program <b>0203-410-18-06</b>	Overtime Reimbursement for Police Special Detail	\$ 1,102	\$ 1,547	\$ 5,000	\$ -	\$ 500
	1	0	354	02	01	State Reimbursement - Smooth Operator Program <b>0203-410-18-08</b>	Overtime Reimbursement for Police Aggressive Driving Special Detail	\$ 2,164	\$ 3,140	\$ 4,000	\$ 609	\$ 1,500
	1	0	354	02	02	State Reimbursement - Pedestrian Detail <b>0203-410-18-10</b>		\$ -	\$ -	\$ 2,000	\$ -	\$ 500
	1	0	354	02	03	State Reimbursement - Fire Grant		\$ -	\$ 11,520	\$ 11,500	\$ -	\$ 15,000
	1	0	354	15	00	Recycling Grant	State Grant - Performance: 21% in 2021; 26% in 2020; 31% in 2019; 27% in 2018; 36% IN 2017; 31% in 2016; 30% in 2015 & 2014; 33% in 2013; 38% in 2012 34% in 2011, 35% in 2010, 35% in 2009	\$ 37,640	\$ 29,664	\$ 15,000	\$ 29,847	\$ 15,000
	1	0	354	16	00	State Grant	EIP	\$ 36,395	\$ 2,082	\$ -	\$ 13,551	\$ -
	1	0	355	01	00	Public Utility Realty Tax	State Tax on Utilities in Lieu of Local Real Estate Taxes	\$ 10,158	\$ 10,203	\$ 10,203	\$ -	\$ 10,532
	1	0	355	04	00	Liquor Control Board	State Liquor License fees; Feb-July & Aug-Jan	\$ 7,850	\$ 600	\$ 3,000	\$ 7,700	\$ 7,700
	1	0	355	05	00	PA General Municipal Pension System <b>0108-483-10/20</b>	\$5,180 per unit /police & firemen counted as two units /32 Police; 22 Fire; 24 non-uniformed	\$ 664,717	\$ 666,822	\$ 647,595	\$ 714,262	\$ 683,820
	1	0	355	05	50	Pa Reimb Ad Hoc Pension	Post-retirement adjustments for qualified police & fire retirees	\$ 5,975	\$ 4,775	\$ 2,400	\$ 2,400	\$ 2,400

CITY OF LEBANON  
2023 BUDGET

	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Intergovernment Revenue	1	0	355	07	00	Volunteer Fire Relief 0302-411-52-00	Foreign Fire Insurance Premium Tax	\$ 73,114	\$ 59,550	\$ 57,670	\$ 70,928	\$ 70,928
	1	0	357	03	00	County Liquid Fuel Tax Grant 0406-439-45-00	County Aid for Road Projects: Standard allotment is \$26,814, Per State Auditor, this County Aid Grant money must be expended thru the General Fund	\$ 25,477	\$ 50,954	\$ 26,814	\$ -	\$ 26,814
	1	0	358	10	01	County Drug Task Force	Contract payment	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
	1	0	358	10	02	County Drug Task Force 0203-410-18-0	Reimb of Overtime for County DTF Participation	\$ 7,430	\$ 9,020	\$ 5,000	\$ -	\$ 5,000
	1	0	358	10	03	County DUI Reimbursement 0203-410-	Reimb of Overtime for County DUI Enforcement	\$ 196	\$ 813	\$ 500	\$ 398	\$ 500
	1	0	359	00	00	Payment in Lieu of Taxes	Local Churches and Non Profits	\$ 225,240	\$ 134,218	\$ 117,000	\$ 15,016	\$ 117,000
							<b>Total Intergovernmental Revenues</b>	<b>\$ 1,121,672</b>	<b>\$ 989,183</b>	<b>\$ 918,182</b>	<b>\$ 854,711</b>	<b>\$ 966,694</b>
Charges for Services	1	0	361	32	00	LD-SUBD Plan Submission Fees	Fees to submit plans for review by engineering	\$ 1,025	\$ 6,565	\$ 1,200	\$ 10,540	\$ 3,000
	1	0	361	33	00	Zoning Permits	Min \$30 to Max \$5,000 each	\$ 24,496	\$ 18,270	\$ 20,000	\$ 15,530	\$ 20,000
	1	0	361	34	00	Zoning Hearing Board Fees	Applicant fee to cover portion of the cost of the public hearing. Est. 12 per year @ \$600/each	\$ 1,050	\$ 13,100	\$ 7,200	\$ 10,000	\$ 7,200
	1	0	361	36	00	Gen. Gov't Utility & Oper. Services Re	HACC's Share of Utilities & Operating Costs	\$ -	\$ 36,776	\$ 97,702	\$ 43,046	\$ 121,383
	1	0	361	50	00	Sale of Supplies	Zoning Maps&Books/Copies of Street Maps/Sand to Fire Co	\$ -	\$ 3	\$ 50	\$ -	\$ 10
	1	0	361	70	00	Reproduction of Records	Photo Copies -Admin	\$ 14	\$ 22	\$ 50	\$ 51	\$ 50
	1	0	362	10	00	Special Police Services -Contracted Police Protection -Lebanon School District	Police coverage for athletic games and other events, as requested 0203-410-18-03	\$ 5,739	\$ -	\$ 2,500	\$ -	\$ 1,500
	1	0	362	11	00	Police Reports- Copies	Accident reports: \$15/accident rept & \$10/Verification letter for crimes	\$ 10,400	\$ 13,165	\$ 12,000	\$ 8,630	\$ 12,000
	1	0	362	13	00	Police & Burgler Alarm Fees	False Alarm fees: 3 free 4-5 = \$50; 6+ = \$75	\$ 2,325	\$ 2,400	\$ 2,500	\$ 525	\$ 2,000
	1	0	362	14	00	School Crossing Guards- Reimb.	Educational Services; School district reimb 50% of salary + uniforms 0209 division * 50%	\$ 49,719	\$ 48,202	\$ 56,007	\$ 49,497	\$ 60,031
	1	0	362	15	00	Stray Dog Service Chg.	1st = \$50; 2nd = \$75; 3rd = \$100	\$ 584	\$ 706	\$ 1,000	\$ 270	\$ 500
	1	0	362	20	00	Fireman & Equip Use Fee	Hazmat Calls, other use of equipment	\$ 3,944	\$ 1,767	\$ 500	\$ 75	\$ 500
	1	0	362	21	00	Fire Reports - Copies	Insurance reports - \$25 per report 2023 est. of 20 reports	\$ 575	\$ 425	\$ 500	\$ 450	\$ 500
	1	0	362	22	00	Fire Alarm Connection	Source: Residential & Non-Residential alarm user permits.	\$ 14,345	\$ 15,430	\$ 14,000	\$ 14,485	\$ 14,500
	1	0	362	23	00	Smoke Alarm Maint & False Alarms	False Alarm fees: 1 free; 2=\$75; 3-6 = \$150; 7+=\$250	\$ -	\$ 475	\$ 200	\$ 4,525	\$ 1,000
1	0	362	41	00	Building Permits	Structures	\$ 26,593	\$ 21,722	\$ 20,000	\$ 61,329	\$ 20,000	

CITY OF LEBANON  
2023 BUDGET

Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET	
Charges for Services	1	0	362	47	10	Required Operational Permits	Fire systems/Hazardous Activity/Heating/Propane Permits	\$ 180	\$ 40	\$ 500	\$ 120	\$ 500
	1	0	362	49	00	Housing Board of Appeals	Appeals to Housing Board	\$ -	\$ 2,925	\$ -	\$ -	\$ 250
	1	0	362	51	00	Buyer Notification Certificates	Source: Real estate escrow companies.	\$ 15,400	\$ 18,490	\$ 16,000	\$ 12,905	\$ 16,000
							Source: Landlords & Homeowners for Condemnation Lift					
	1	0	362	59	00	Condemnation Lift Fee	Fee. \$250 each	\$ 9,000	\$ 17,290	\$ 8,000	\$ 11,075	\$ 10,000
	1	0	362	59	10	Public Safety Administrative Fees	Administrative fees	\$ 22,401	\$ 5,838	\$ 3,500	\$ 2,943	\$ 2,000
	1	0	362	60	00	Payment for Contracted Services	Pass Thru items by Krall, etc...	\$ 17,273	\$ 21,541	\$ 10,000	\$ 6,720	\$ 10,000
							Sidewalk & Curb Repair/\$25 for 1st 50' / 212 permits in 2021; 145 in 2020; 61 in 2019; 42 in 2018; 35 in 2017; 53 in 2016; 49 in 2015; 38 in 2014; 23 in 2013; 28 in 2012; 30 in 2011; 23 in 2010; 16 in 2009					
	1	0	363	10	00	Sidewalk, Curb Repair Inspection Perr		\$ 39,661	\$ 32,387	\$ 20,000	\$ 27,551	\$ 20,000
	1	0	363	21	10	Meters #1 8th & 9th St		\$ 21,432	\$ 27,958	\$ 24,000	\$ 18,263	\$ 24,825
	1	0	363	21	11	Meters #9 8th & Walton St		\$ 5,859	\$ 7,396	\$ 6,500	\$ 4,872	\$ 6,600
	1	0	363	21	20	Meters #2 6th, 7th & 10th Sts		\$ 17,135	\$ 18,819	\$ 19,000	\$ 10,309	\$ 14,700
	1	0	363	21	30	Meters #3 Walnut & Chestnut Sts		\$ 15,044	\$ 14,446	\$ 15,000	\$ 9,628	\$ 12,920
	1	0	363	21	40	Meters #4 Cumberland & Willow Sts		\$ 31,942	\$ 42,063	\$ 36,000	\$ 27,692	\$ 38,600
	1	0	363	21	60	Meters #6 Hospitals		\$ 1,105	\$ 1,525	\$ 1,100	\$ 1,171	\$ 1,500
	1	0	363	21	70	Meters #7 7th & Walton St		\$ 13,413	\$ 18,653	\$ 16,000	\$ 13,290	\$ 18,000
	1	0	363	21	80	Meters #8 8th & Spring St		\$ 2,957	\$ 2,716	\$ 3,300	\$ 2,002	\$ 2,100
	1	0	363	21	90	Sale of Tokens		\$ 3,611	\$ 3,437	\$ 3,500	\$ 2,547	\$ 3,400
							Meter permits @ \$5 /day (502 permits in 2021; 178 in 2020; 78 in 2019; 1,241 in 2018; 286 in 2017; 934 in 2016; 383 in 2015; 179 in 2014; 567 in 2013; 420 in 2012; 302 in 2011); special parking permits \$40 per semester (0 in 2021; 3 students in 2020; 28 in 2019; 40 2018; 65 in 2017; 57 in 2016; 51 in 2015; 75 in 2014; 36 in 2013; 61 in 2012 & 82 in 2011); includes Handicap parking installation/renewals					
	1	0	363	22	00	Special Parking Permits		\$ 2,945	\$ 2,645	\$ 4,500	\$ 2,453	\$ 3,000
1	0	364	30	00	Solid Waste Collection & Disposal Fee	8th & Walton Trash Center	\$ 3,950	\$ 4,155	\$ 3,600	\$ 3,095	\$ 3,600	
						P/U of recyclables by Cougles, Consolidated Scrap and Lebanon Refuse + Green Waste Fee for residents @ \$35/year (180 GW in 2021 184 in 2020; 209 GW in 2019; 258 in 2018; 240 in 2017; 260 in 2016; 315 in 2015; 312 in 2014; 337 in 2013; 272 in 2012 & 258 in 2011)						
1	0	364	50	00	Sale of Recyclable Materials		\$ 11,628	\$ 11,017	\$ 11,000	\$ 9,057	\$ 10,000	

CITY OF LEBANON  
2023 BUDGET

Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Charges for Services	1	0 367	11 00	Swimming Pool Fees	Summer Pass, Daily Activity, and Group rentals	\$ -	\$ -	\$ -	\$ -	\$ -	
	1	0 367	11 10	Concession Stand Sales		\$ -	\$ -	\$ -	\$ -	\$ -	
	1	0 367	14 00	Rec Property Daily Rentals	Park & Pavilion Rentals: Optimist Bldg & Nature Barn & Garden Plots	\$ 2,005	\$ 2,655	\$ 1,500	\$ 5,260	\$ 4,500	
	1	0 367	14 50	Rec Camping & Other Fees	Stoever's Dam Camping Permits: \$3/person & \$12 w/electric	\$ 1,798	\$ 4,662	\$ 3,000	\$ 4,231	\$ 3,500	
	<b>Total Charge for Service Revenues</b>						<b>\$ 379,548</b>	<b>\$ 439,685</b>	<b>\$ 441,409</b>	<b>\$ 394,137</b>	<b>\$ 470,169</b>
Miscellaneous Revenue	1	0 380	00 00	Miscellaneous Revenue	Payroll admin fees, NSF Check Fees	\$ 678	\$ 4,198	\$ 500	\$ 1,761	\$ 500	
	1	0 380	20 20	Proceeds from Insurance	Return of deductible from insurance company once claim is settled	\$ 15,550	\$ 46,357	\$ 6,000	\$ 65,573	\$ 6,000	
	1	0 380	20 30	Civil Service Test Charges	Fee to Administer Civil Service Exam (\$35 per test for fire & police)	\$ 1,785	\$ 875	\$ 1,015	\$ -	\$ 840	
	1	0 387	00 00	Donations from Private Sources	Donations to City; Police Academy \$16,500	\$ 1,000	\$ 12,835	\$ 1,000	\$ -	\$ 17,500	
	<b>Total Miscellaneous Revenues</b>						<b>\$ 19,013</b>	<b>\$ 64,265</b>	<b>\$ 8,515</b>	<b>\$ 67,334</b>	<b>\$ 24,840</b>
Sale Fixed Asset	1	0 391	10 00	Sale of Property, Vehicles, Equip., Land	Auction in 2024	\$ -	\$ -	\$ 1,000	\$ 13,199	\$ -	
	1	0 391	30 00	Sewer Fund Excess Capacity							
	<b>Total Sale of Fixed Assets</b>						<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 13,199</b>	<b>\$ -</b>
Transfers	1	0 392	30 00	Transfer from Capital Reserve Fund		\$ -	\$ -	\$ 139,716	\$ -	\$ 134,850	
	1	0 392	85 00	Transfer from Federal Fd-CDBG	CDBG reimburse police in Northside and EZ patrol areas to the limit of allocation 2023	\$ -	\$ 192,000	\$ 96,000	\$ -	\$ 96,000	
	<b>Total Transfers From Other Funds</b>						<b>\$ -</b>	<b>\$ 192,000</b>	<b>\$ 235,716</b>	<b>\$ -</b>	<b>\$ 230,850</b>
Prior Years Adjustment	1	0 395	00 00	Revenue - Prior Period Adjustments		\$ 1,561	\$ 1,121	\$ -		\$ -	
	1	0 491	10 00	Expenditure - Prior Period Adjustments		\$ -		\$ -		\$ -	
	<b>Net Prior Period Adjustments</b>						<b>\$ 1,561</b>	<b>\$ 1,121</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND REVENUES</b>						<b>\$ 13,177,257</b>	<b>\$ 14,083,994</b>	<b>\$ 12,632,378</b>	<b>\$ 12,112,613</b>	<b>\$ 12,909,215</b>	

CITY OF LEBANON  
2023 BUDGET

	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
						<b>GENERAL FUND EXPENSES</b>						
Executive	1	100	401	10	50	Mayor		\$ 62,000	\$ 62,000	\$ 75,000	\$ 57,692	\$ 80,797
	1	100	401	19	20	FICA (Soc Sec) Tax		\$ 4,843	\$ 4,843	\$ 5,837	\$ 4,721	\$ 6,452
	1	100	401	19	50	Workers Compensation Ins.		\$ 205	\$ 200	\$ 267	\$ 148	\$ 295
	1	100	401	19	60	Medical Benefit		\$ 1,300	\$ 1,300	\$ 7,849	\$ 4,025	\$ 3,543
	1	100	401	19	61	Dental Insurance	Mayor does not utilize City health benefits				\$ -	
	1	100	401	19	62	Life Insurance		\$ 232	\$ 253	\$ 258	\$ 190	\$ 258
	1	100	401	19	70	To IRA		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
						<b>Total Executive Expenditures</b>		<b>\$ 73,580</b>	<b>\$ 73,596</b>	<b>\$ 94,211</b>	<b>\$ 71,776</b>	<b>\$ 96,345</b>
Legislative	1	101	400	10	50	Council	Council Chair & Vice Chair: \$3,240 per year	\$ 7,833	\$ 8,000	\$ 13,200	\$ 8,850	\$ 13,049
		101	400	19	20	Medicare Tax			\$ -	\$ -	\$ -	\$ 189
	1	101	400	19	50	Workers Compensation Ins.	3 remaining members: (1) \$2,592 per year; (2) \$2,000	\$ 612	\$ 361	\$ 46	\$ 11	\$ 46
	1	101	400	24	00	General Expenses		\$ 456	\$ 138	\$ 500	\$ 602	\$ 500
	1	101	404	31	40	Legal Services		\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
						<b>Total Legislative Expenditures</b>		<b>\$ 8,901</b>	<b>\$ 8,499</b>	<b>\$ 14,746</b>	<b>\$ 9,463</b>	<b>\$ 14,784</b>
Administration	1	102	404	31	40	Legal Services	City Business \$31,000 +\$4,000 Court / Labor Issues \$47,000	\$ 44,967	\$ 64,207	\$ 92,000	\$ 58,035	\$ 82,000
	1	102	405	11	00	Admin Management	Director of Administration	\$ 56,751	\$ 58,772	\$ 58,457	\$ 43,539	\$ 59,842
	1	102	405	11	40	Non-Bargaining Employees	City Clerk/Adm Aide-HR Clerk/Part Time Adm Assistant	\$ 84,461	\$ 87,277	\$ 102,709	\$ 70,121	\$ 98,806
	1	102	405	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 662	\$ 783	\$ 1,272	\$ 446	\$ 1,208
	1	102	405	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 17,367	\$ 17,997	\$ 18,061	\$ 12,167	\$ 20,911
	1	102	405	17	70	Sick Leave	for a total compensation	\$ 1,467	\$ 1,371	\$ 1,789	\$ 2,050	\$ 2,712
	1	102	405	18	00	Compensatory		\$ 109	\$ 125	\$ 92	\$ 443	\$ 513
	1	102	405	18	40	Unused Sick Leave		\$ 170	\$ 170	\$ 170	\$ 170	\$ 170
	1	102	405	19	20	FICA (Soc. Sec.) Tax		\$ 12,316	\$ 12,249	\$ 13,965	\$ 10,351	\$ 14,088
	1	102	405	19	50	Workers Compensation Ins.		\$ 211	\$ 205	\$ 365	\$ 158	\$ 368
	1	102	405	19	60	Medical Benefit	Self-insured	\$ 67,200	\$ 85,400	\$ 76,320	\$ 59,115	\$ 87,750
	1	102	405	19	61	Dental Benefit	Self-insured	\$ 1,680	\$ 1,200	\$ 1,200	\$ 929	\$ 1,458
1	102	405	19	62	Life Insurance	Standard Life Insurance Company	\$ 696	\$ 759	\$ 776	\$ 569	\$ 862	
1	102	405	21	00	Office Supplies	Pens, Pencils, Paper clips, etc. + 16+ cases of paper	\$ 1,480	\$ 1,927	\$ 2,500	\$ 2,235	\$ 3,000	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Administration	1	102	405	21	50	Postage	Includes lease of postage machine (\$324 yr) + ink ribbon	\$ 1,773	\$ 1,462	\$ 2,000	\$ 1,353	\$ 2,200
	1	102	405	23	10	Vehicle - Fuel & Lubricants	Admin, Finance, CDBG, etc.	\$ -	\$ -	\$ 100	\$ -	\$ 100
	1	102	405	24	00	General Expenses	Mileage reimbursement, pre-employment and drug testing, shredding (\$500); bind journals (\$500)	\$ 3,630	\$ 3,093	\$ 5,500	\$ 3,543	\$ 5,000
	1	102	405	32	00	Communication	Wireless service: Mayor; Dir of Admin	\$ 1,010	\$ 1,106	\$ 2,000	\$ 338	\$ 1,200
	1	102	405	34	00	Advertising & Printing (Forms)	Emp ads, meetings, notices, business cards, envelopes, permits, VLV Ad	\$ 2,765	\$ 2,720	\$ 4,500	\$ 2,839	\$ 3,500
	1	102	405	34	01	Ordinance Codification	Min Annual Maintenance Fee (\$995) + Codification	\$ 8,145	\$ 2,121	\$ 7,000	\$ 995	\$ 7,000
	1	102	405	37	40	Office Equipment - Maintenance &	Copier, fax - maintenance / parts; new desktop printer PA League of Cities (\$8,531) and other Dues & Fees (Chamber, \$557; PSMA, \$70; PA Assoc of Boro, \$225; Downtown Idea, \$247; CPBJ, \$79; PA LP3, \$65; LDN, \$120; Lebtown press releases, \$200)	\$ -	\$ -	\$ 700	\$ 749	\$ 700
	1	102	405	42	00	Dues, Subscriptions & Memberships	Annual contracts and agreements / Copier Service Agreement (\$1,800)	\$ 9,619	\$ 9,377	\$ 10,000	\$ 9,620	\$ 10,500
	1	102	405	45	00	Contracted Services		\$ 2,282	\$ 2,782	\$ 4,500	\$ 2,748	\$ 2,000
	1	102	405	46	00	Education		\$ 390	\$ 464	\$ 2,000	\$ 202	\$ 2,000
<b>Total Administrative Expenditures</b>								<b>\$ 319,151</b>	<b>\$ 355,567</b>	<b>\$ 407,976</b>	<b>\$ 282,715</b>	<b>\$ 407,888</b>
Culture & Recreation Contributions	1	103	452	24	71	Biddy Program	\$1000 each to Boys & Girls Biddy Basketball Coordinators	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
	1	103	452	24	72	Parks Program	Summer program(s) at City Parks	\$ -	\$ 375	\$ 6,000	\$ 411	\$ 6,000
	1	103	453	54	00	Contribution - Fireworks	Same as 2020	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
	1	103	454	54	00	Contribution - Colemans Park	Same as 2020 Base	\$ 51,000	\$ 46,000	\$ 46,000	\$ 23,000	\$ 46,000
	1	103	456	54	00	Contribution - Library	Same as 2020	\$ 33,000	\$ 33,000	\$ 33,000	\$ -	\$ 33,000
	1	103	457	54	00	Contribution - Military & Civic	Veteran Affairs Council - Memorial Day Parade, (\$500); Hispanic Multi-Cultural Event, (\$500); Bologna Drop, (\$250); Diversity/Unity, (\$500)	\$ 750	\$ 1,750	\$ 1,750	\$ -	\$ 1,750
	<b>Total Culture &amp; Recreation Contribution Expenditures</b>								<b>\$ 86,750</b>	<b>\$ 84,625</b>	<b>\$ 92,250</b>	<b>\$ 28,911</b>
1	105	452	24	00	General Expenses	Miscellaneous Expenses	\$ 10		\$ 400	\$ 29	\$ 400	
1	105	452	36	10	Electric	Concession stand	\$ 928	\$ 732	\$ 2,000	\$ 225	\$ 500	
1	105	452	36	70	Garbage Removal				\$ 400	\$ -	\$ 400	
1	105	452	36	45	Water/Sewer			\$ 356	\$ 400	\$ 123	\$ 400	
1	105	452	37	40	Equipment Repairs & Maintenance	Miscellaneous Expenses & Test Fire Extg (\$127)	\$ -		\$ 200	\$ -	\$ 200	

10/31/2022						CITY OF LEBANON 2023 BUDGET				9 OF 30				
Account Number						Account Description				Notes-2023				
										2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
						<b>Total Skate Park &amp; Bicycle Playground Expenditures</b>				\$ 938	\$ 1,088	\$ 3,400	\$ 377	\$ 1,900
Stoever's Dam / Nature Barn	1	106	453	23	00	Heating	Nature Barn	\$ 1,148	\$ 1,540	\$ 2,500	\$ 1,849	\$ 3,000		
	1	106	453	32	00	Communication - Landline	Nature Barn 3020576	\$ 508	\$ 444	\$ 500	\$ 312	\$ 500		
	1	106	453	36	10	Electric	Ballfields/Nature Barn/Fountain/Concession Stands/Park Police Shed/Pump House/ Camping Area	\$ 2,921	\$ 2,933	\$ 4,500	\$ 1,545	\$ 3,200		
	1	106	453	36	45	Water/Sewer	Ballfields/Concession Stands, portable toilets	\$ 2,474	\$ 2,910	\$ 3,000	\$ 2,194	\$ 3,600		
	1	106	453	36	70	Garbage Removal	Trash Disposal @ GLRA	\$ 414	\$ 216	\$ 500	\$ 144	\$ 600		
	1	106	453	37	40	Repairs & Maintenance	Dam, Park and Building general maint. & repairs-(\$3,000); Stone for trail, (\$600); Entrance sign, (\$1,000); Sink & Roof materials, (\$1,000)	\$ 268	\$ 2,956	\$ 5,000	\$ 483	\$ 6,000		
	1	106	453	45	00	Contracted Services	Algae control (\$4,500) & Sediment Removal (\$21,000) from lake; annual engineer inspection of dam- (\$2,060); Dam improvement engineering & design, (\$45,496); Dam construction, (\$79,354); fire extinguishers, (\$20); Easement agreements, (\$10,000);NB Emerg Lighting(\$4,978)	\$ 23,044	\$ 18,021	\$ 156,238	\$ 18,761	\$ 167,408		
							<b>Total Stoever's Dam / Nature Barn Expenditures</b>				\$ 30,777	\$ 29,020	\$ 172,238	\$ 25,288
Financial Administration	1	107	402	11	40	Non-Bargaining Employees	Finance Officer & AR/PR Staff Accountant	\$ 90,477	\$ 91,638	\$ 93,032	\$ 70,106	\$ 101,184		
	1	107	402	11	50	Part Time	A/P Staff Accountant	\$ 26,330	\$ 26,420	\$ 28,347	\$ 20,545	\$ 29,197		
	1	107	402	17	10	Administrative Leave		\$ 379	\$ 132	\$ 473	\$ 276	\$ 195		
	1	107	402	17	60	Vacation & Personal Leave		\$ 7,157	\$ 8,931	\$ 9,389	\$ 5,097	\$ 7,721		
	1	107	402	17	70	Sick Leave		\$ 8,310	\$ 7,775	\$ 9,068	\$ 6,248	\$ 6,221		
	1	107	402	19	20	FICA (Soc. Sec.) Tax		\$ 10,150	\$ 9,919	\$ 10,734	\$ 8,225	\$ 11,056		
	1	107	402	19	50	Workers Compensation Ins.		\$ 174	\$ 166	\$ 281	\$ 126	\$ 289		
	1	107	402	19	60	Medical Benefit		\$ 33,600	\$ 42,700	\$ 38,160	\$ 28,620	\$ 39,000		
	1	107	402	19	61	Dental Insurance		\$ 840	\$ 600	\$ 600	\$ 450	\$ 648		
	1	107	402	19	62	Life Insurance		\$ 309	\$ 337	\$ 345	\$ 253	\$ 345		
	1	107	402	21	00	Office Supplies	Toner cartridges security envelopes, checks, W2 forms + 13 cases of paper	\$ 3,744	\$ 2,887	\$ 4,800	\$ 4,390	\$ 4,800		
	1	107	402	21	50	Postage	A/P checks, 1099's, NSF letters, fuel billing, payroll, parking letters	\$ 1,155	\$ 1,232	\$ 1,500	\$ 826	\$ 1,500		
	1	107	402	24	00	General Expenses	Shredder Service	\$ 128	\$ 472	\$ 1,000	\$ 1,161	\$ 500		
1	107	402	31	10	Accounting & Auditing	Acct Svs (\$10,000) / Audit 2023 (\$32,500)	\$ 32,910	\$ 34,609	\$ 47,000	\$ 30,312	\$ 42,500			

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Financial Administration	1	107	402	31	15	GASB 34/40/43/45/75 PERB	Post retirement benefit evaluation due every year, (\$1,000) in 2023 / Maintenance of Ind Appraisal Insured values, \$1,035 in 2023; Property Record, (\$725)	\$ 18,110	\$ 1,685	\$ 6,800	\$ 5,705	\$ 3,000
	1	107	402	46	00	Training		\$ -	\$ -	\$ 800	\$ -	\$ 800
	1	107	402	95	00	Credit Card Costs	Processing fee based on % of payments received by credit card	\$ 2,951	\$ 3,499	\$ 3,000	\$ 3,174	\$ 4,000
	<b>Total Financial Administration Expenditures</b>								<b>\$ 236,724</b>	<b>\$ 233,002</b>	<b>\$ 255,329</b>	<b>\$ 185,514</b>
Insurance & Other Benefits	1	108	486	35	00	Insurance and Bonding	Commercial (\$120,826) Genl Liab (\$32,750) Auto (\$32,750) VFIS (\$37,384) Umbrella (\$28,500) Vol Fire WC (\$27,318), Volunteers (\$375) & Unemployment	\$ 338,277	\$ 337,247	\$ 429,095	\$ 198,392	\$ 309,903
	1	108	486	45	00	Insurance Consultant	Hourly rate + File Maint Fee (\$2,000); Zigmund	\$ 4,125	\$ 5,725	\$ 5,000	\$ 2,250	\$ 5,000
	1	108	486	90	00	Contingencies & Deductibles	Deductibles for insurance claims; under & uninsured events	\$ 65,442	\$ 24,420	\$ 50,000	\$ 43,413	\$ 60,000
	1	108	487	19	60	Medical Benefit Retirees	Police / Fire / AFSCME / any employees	\$ 935,176	\$ 1,011,491	\$ 910,296	\$ 753,232	\$ 1,056,525
	1	108	487	19	62	Life Insurance - Retirees	Police / Fire / AFSCME / any employees	\$ 2,547	\$ 1,923	\$ 2,370	\$ 1,621	\$ 2,500
	1	108	483	10	00	Police Pension Contribution		\$ 876,416	\$ 1,188,422	\$ 932,601	\$ 932,601	\$ 930,351
	1	108	483	20	00	Fire Pension Contribution		\$ 280,903	\$ 292,072	\$ 271,449	\$ 271,449	\$ 258,304
<b>Total Insurance &amp; Other Benefits Expenditures</b>								<b>\$ 2,502,886</b>	<b>\$ 2,861,300</b>	<b>\$ 2,600,811</b>	<b>\$ 2,202,958</b>	<b>\$ 2,622,583</b>
Data Processing	1	109	407	37	40	Technology Equipment - Maintenance & Repairs	Hardware replacements- 10 desktop, 4 monitors	\$ 12,197	\$ 3,601	\$ 16,300	\$ 1,800	\$ 12,000
	1	109	407	45	20	IT Contracted Services	IT System Maintenance (\$1,600), IT Troubleshooting Services (\$9,000), Install Replacement Computers (\$4,000); Cyber Security Awareness Training & Evaluation (\$3,500), 2 Hard Drives for Servers(\$2,250),Migrate detective data off NAS (\$500),Upgrade BU Storage Device (\$1,200), Migrant website content to new program (\$4,425), Firewall Warranty (\$255).	\$ 9,650	\$ 7,809	\$ 47,295	\$ 26,581	\$ 38,000



Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Data Processing	1	109	407	45	50	Software Maintenance Agreement	Freedm Software Maint. Fee (\$11,738); Freedom Software Customization (\$2,000); Internet Provider (\$9,500); 3-Adobe Acrobat (\$540), Tracking Software (\$1,200), Security Suite Software (\$15,024); Web Service Program Annual Agreement (\$1,853); DNS Renewal (\$53)	\$ 29,794	\$ 49,307	\$ 34,252	\$ 30,461	\$ 42,000
	<b>Total Data Processing Expenditures</b>							<b>\$ 51,641</b>	<b>\$ 60,717</b>	<b>\$ 97,847</b>	<b>\$ 58,842</b>	<b>\$ 92,000</b>
Real Estate Tax Collection	1	110	403	11	60	Commission - Current Real Estate Property Tax Collection Charges	County - Charge of \$.50 per Tax Bill Sent	\$ 3,712	\$ 4,051	\$ 3,900	\$ -	\$ 3,900
	1	110	403	11	61	Commission - Delinquent Property Taxes	5% of Total Delinquent Tax collected (tax + penalty+ interest)	\$ 11,499	\$ 12,861	\$ 10,565	\$ 13,698	\$ 16,448
	1	110	403	24	00	General Expenses	Postage, envelopes, insurance & bonding	\$ 3,823	\$ 3,722	\$ 4,100	\$ 2,334	\$ 6,300
	<b>Total Tax Collection Expenditures</b>							<b>\$ 19,034</b>	<b>\$ 20,634</b>	<b>\$ 18,565</b>	<b>\$ 16,032</b>	<b>\$ 26,648</b>
Debt Repayment	1	111	471	20	08	2021 GOB	Principal / Interest; Term 2021-2051	\$ -	\$ -	\$ 109,502	\$ 25,930	\$ 108,070
	1	111	471	20	99	County Bond	Principal / Interest Term 2005-2021	\$ 68,625	\$ 31,188	\$ -	\$ -	\$ -
	1	111	472	60	00	TRAN - Interest & Expenses		\$ 9,994	\$ 9,626	\$ -	\$ -	
<b>Total Debt Repayment Expenditures</b>							<b>\$ 78,619</b>	<b>\$ 40,814</b>	<b>\$ 109,502</b>	<b>\$ 25,930</b>	<b>\$ 108,070</b>	
<b>TOTAL ADMINISTRATION EXPENDITURES</b>							<b>\$ 3,409,001</b>	<b>\$ 3,768,862</b>	<b>\$ 3,866,875</b>	<b>\$ 2,907,806</b>	<b>\$ 3,899,732</b>	
Headquarters Staff	1	201	410	11	00	Police Management	Chief / Captain	\$ 108,436	\$ 112,809	\$ 206,032	\$ 87,920	\$ 211,398
	1	201	410	11	40	Non-Bargaining Employees	Administrative Aide & Secretary	\$ 64,943	\$ 55,125	\$ 56,858	\$ 42,611	\$ 60,090
	1	201	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 645	\$ 308	\$ 500	\$ 250	\$ 500
	1	201	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 24,268	\$ 23,905	\$ 34,511	\$ 8,810	\$ 32,999
	1	201	410	17	70	Sick Leave	for a total compensation	\$ 5,896	\$ 5,761	\$ 6,632	\$ 2,502	\$ 6,811
	1	201	410	18	00	Compensatory	Comp time used & paid out	\$ 427	\$ 1,022	\$ 3,281	\$ 150	\$ 1,313
	1	201	410	18	02	Overtime Holiday		\$ 2,772	\$ 6,066	\$ 8,786	\$ 2,949	\$ 9,630
	1	201	410	18	40	Unused Sick Leave	Per Contract	\$ -	\$ -	\$ -	\$ -	\$ -
	1	201	410	19	10	Uniform Maintenance Allowance	2 @ (\$190.08) Mar & Sept	\$ 348	\$ 538	\$ 738	\$ 369	\$ 760
1	201	410	19	20	FICA (Soc. Sec.) tax		\$ 6,236	\$ 5,456	\$ 4,977	\$ 4,060	\$ 8,627	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Headquarters Staff	1	201	410	19	50	Worker's Compensation		\$ 5,265	\$ 5,291	\$ 9,487	\$ 3,134	\$ 9,765
	1	201	410	19	60	Medical Benefit		\$ 50,400	\$ 64,050	\$ 76,320	\$ 42,930	\$ 78,000
	1	201	410	19	61	Dental Insurance		\$ 1,260	\$ 900	\$ 1,200	\$ 675	\$ 1,296
	1	201	410	19	62	Life Insurance		\$ 542	\$ 548	\$ 861	\$ 443	\$ 861
	1	201	410	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 24 cases of paper	\$ 2,733	\$ 2,255	\$ 3,500	\$ 2,133	\$ 4,000
	1	201	410	21	50	Postage	Stamps	\$ 999	\$ 1,357	\$ 1,800	\$ 864	\$ 1,800
	1	201	410	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	\$ 23,052	\$ 38,012	\$ 45,000	\$ 36,156	\$ 66,000
	1	201	410	23	80	Clothing & Uniform Supplies	New officer uniforms, vests (replace every 5 years) - 2022 need 10 vests @ ~ (\$900) each	\$ 15,734	\$ 17,518	\$ 20,000	\$ 14,224	\$ 20,000
	1	201	410	24	00	General Expenses	Transponder, EZ pass, Meal allowances, broken windows, petty cash, mileage reimbursement, travel exp for officers; shredding, moving expenses, totes	\$ 1,124	\$ 2,472	\$ 3,000	\$ 2,171	\$ 3,000
	1	201	410	24	10	Operating Supplies	Evidence supplies, pepper spray; Crime & vehicle code copies	\$ 3,879	\$ 2,286	\$ 6,000	\$ 3,837	\$ 7,000
	1	201	410	24	11	Emergency Services Unit	SWAT team - ammunition, special equipment & supplies	\$ 1,956	\$ 1,939	\$ 2,000	\$ 143	\$ 2,000
	1	201	410	25	10	Vehicle - Repairs	Police cars	\$ 12,210	\$ 12,267	\$ 20,000	\$ 6,390	\$ 20,000
	1	201	410	26	0	Minor Equipment	Body Worn Cameras: Mounts; Gun Safes/Cases	\$ -	\$ 23,801	\$ -	\$ -	\$ 4,500
	1	201	410	32	00	Communication	Landline & Wireless service: EMA Modems, (\$6,600); Verizon, (\$2,000)	\$ 14,001	\$ 15,977	\$ 16,500	\$ 15,316	\$ 8,600
	1	201	410	34	00	Advertising & Printing (Forms)	Parking tickets, logs, accident reports, citation, summons, incident reports & ads, business cards	\$ 6,208	\$ 8,047	\$ 8,500	\$ 6,805	\$ 10,000
	1	201	410	37	42	Office Equipment - Maint & Repair	Parts for copier, fax machine, etc.	\$ 13	\$ -	\$ 500	\$ 325	\$ 500
	1	201	410	37	43	Communication Repairs	Repairs to telephones, radios, antennas, batteries, & service calls, etc.	\$ 2,659	\$ 2,102	\$ 3,500	\$ 453	\$ 4,500
	1	201	410	42	00	Dues, Subscriptions & Memberships	ECGIA (\$25); PCPA (\$150); AEAP, Notary license (2025): Pconsultants (\$55)	\$ 473	\$ 547	\$ 200	\$ -	\$ 250
	1	201	410	45	00	Contracted Services	Vascar calibration (\$630), "Alert" software maintenance (\$22,659), Copier lease/maint (\$2,000), Porter Lee (\$971), TLO (\$1,080), Plan It \$(2,500), Cloud Storage for In car & body worn cameras (\$23,508)	\$ 30,381	\$ 29,251	\$ 39,834	\$ 27,873	\$ 53,348
	1	201	410	45	01	Civil Service Testing & related costs	Written, oral, psychological, fitness exams, credit cks, employment ads	\$ 1,144	\$ 3,535	\$ 10,000	\$ 5,176	\$ 10,000
1	201	410	45	20	Humane Society	Represents cost of all city residents dropping animals off at Humane Society, (\$6,650); + Trap, Neuter, Release program for cats (\$3,300)	\$ 2,900	\$ -	\$ 7,350	\$ -	\$ 9,950	

CITY OF LEBANON  
2023 BUDGET

	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Headquarters Staff	1	201	410	46	00	Training	Meeting, Continuing Education - Ammo & tasers for Certifications & Training (\$6,200) & ACT 120 Academy, (\$16,500), Range fees, (\$440), CPR (\$615)	\$ 16,317	\$ 12,768	\$ 22,100	\$ 13,136	\$ 24,000
	1	201	410	46	10	K9 Training	Quarterly payment - Blue Line K9	\$ 1,800	\$ 1,800	\$ 1,800	\$ 950	\$ 1,900
	1	201	410	51	00	Public Relation Materials	National Night Out	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1	201	410	76	00	Vehicle Replacement	1 new vehicle (\$47,263), with all outfits (\$16,946)	\$ 54,515	\$ 7,436	\$ 49,377	\$ -	\$ 64,210
						<b>Total Headquarters Expenditures</b>	<b>\$ 463,536</b>	<b>\$ 465,149</b>	<b>\$ 671,644</b>	<b>\$ 332,755</b>	<b>\$ 738,108</b>	
Detectives	1	202	410	11	15	Sergeants	(1) Sergeant	\$ 64,089	\$ 82,470	\$ 81,230	\$ 62,979	\$ 82,366
	1	202	410	11	20	Detectives	(4) Detectives	\$ 240,521	\$ 220,608	\$ 289,313	\$ 157,933	\$ 303,762
	1	202	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 3,000	\$ 13	\$ 3,000
	1	202	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 39,749	\$ 41,417	\$ 49,363	\$ 19,571	\$ 47,815
	1	202	410	17	70	Sick Leave	for a total compensation	\$ 4,125	\$ 11,174	\$ 13,960	\$ 5,312	\$ 12,939
	1	202	410	18	00	Compensatory	Comp time used & paid out	\$ 2,578	\$ 5,165	\$ 5,516	\$ 4,397	\$ 11,193
	1	202	410	18	01	Overtime Pay		\$ 10,318	\$ 8,341	\$ 9,546	\$ 19,327	\$ 31,278
	1	202	410	18	02	Overtime Holiday		\$ 3,976	\$ 11,659	\$ 12,291	\$ 6,882	\$ 17,864
	1	202	410	19	50	Worker's Compensation		\$ 15,010	\$ 15,297	\$ 17,269	\$ 8,628	\$ 18,995
	1	202	410	19	20	Medicare					\$ 791	\$ 7,404
	1	202	410	19	60	Medical Benefit		\$ 67,200	\$ 85,400	\$ 95,400	\$ 52,470	\$ 97,500
	1	202	410	19	61	Dental Insurance		\$ 1,680	\$ 1,200	\$ 1,500	\$ 825	\$ 1,620
	1	202	410	19	62	Life Insurance		\$ 928	\$ 1,012	\$ 1,292	\$ 696	\$ 1,292
	1	202	410	23	80	Clothing Allowance	5 @ (\$570.32) / Mar & Sept	\$ 4,175	\$ 4,838	\$ 5,537	\$ 2,215	\$ 5,703
						<b>Total Detectives Expenditures</b>	<b>\$ 454,349</b>	<b>\$ 488,581</b>	<b>\$ 585,217</b>	<b>\$ 342,039</b>	<b>\$ 642,731</b>	
Patrol	1	203	410	11	10	Police Management	(1) Lieutenant	\$ 87,390	\$ 95,189	\$ 87,335	\$ 72,493	\$ 93,339
	1	203	410	11	15	Sergeants	(3) Sergeants	\$ 229,041	\$ 197,206	\$ 222,944	\$ 126,085	\$ 249,340
	1	203	410	11	21	Patrolmen	(26) Patrolmen	\$ 1,591,875	\$ 1,538,768	\$ 1,554,111	\$ 1,241,523	\$ 1,584,435
	1	203	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 29,152	\$ 42,445	\$ 43,775	\$ 28,391	\$ 51,000
	1	203	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 211,132	\$ 231,910	\$ 198,595	\$ 155,546	\$ 175,981
	1	203	410	17	70	Sick Leave	for a total compensation	\$ 139,419	\$ 227,649	\$ 133,573	\$ 59,498	\$ 93,755
	1	203	410	18	00	Compensatory	Comp time used & paid out	\$ 65,226	\$ 58,406	\$ 63,890	\$ 29,392	\$ 45,945

CITY OF LEBANON  
2023 BUDGET

	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Patrol	1	203	410	18	01	Overtime Pay		\$ 94,112	\$ 152,367	\$ 138,267	\$ 180,210	\$ 203,803
	1	203	410	18	02	Overtime Holiday		\$ 91,429	\$ 97,682	\$ 100,781	\$ 58,909	\$ 96,489
	1	203	410	18	03	Overtime School		\$ 3,631	\$ -	\$ 2,500	\$ -	\$ 1,500
	1	203	410	18	04	Drug Task Force OT	See revenue acct # 358-10-02	\$ 7,430	\$ 9,020	\$ 5,000	\$ 6,952	\$ 5,000
	1	203	410	18	05	DUI OT	See revenue acct # 358-10-03	\$ 196	\$ 813	\$ 500	\$ 420	\$ 500
	1	203	410	18	06	Seat Belt - Buckle Up	See revenue acct # 354-02-00	\$ 1,102	\$ 1,547	\$ 5,000	\$ -	\$ 500
	1	203	410	18	08	Smooth Operator - Aggressive Driving	See revenue acct # 354-02-01	\$ 2,164	\$ 3,140	\$ 4,000	\$ 630	\$ 1,500
	1	203	410	18	10	Pedestrian Detail	See revenue acct # 354-02-02	\$ -	\$ -	\$ 2,000	\$ -	\$ 500
	1	203	410	19	10	Uniform Maintenance Allowance	30 @ (\$190.08) Mar & Sept	\$ 10,263	\$ 10,571	\$ 11,073	\$ 4,429	\$ 11,405
	1	203	410	19	20	Medicare			\$ -	\$ -	\$ 4,188	\$ 36,715
	1	203	410	19	50	Worker's Compensation		\$ 104,365	\$ 104,976	\$ 95,316	\$ 61,865	\$ 97,058
	1	203	410	19	60	Medical Benefit		\$ 480,100	\$ 599,098	\$ 572,400	\$ 404,705	\$ 585,000
	1	203	410	19	61	Dental Insurance		\$ 11,970	\$ 8,400	\$ 9,000	\$ 6,300	\$ 9,720
	1	203	410	19	62	Life Insurance		\$ 6,914	\$ 7,529	\$ 7,751	\$ 5,294	\$ 7,751
						<b>Total Patrol Expenditures</b>	<b>\$ 3,166,911</b>	<b>\$ 3,386,716</b>	<b>\$ 3,257,811</b>	<b>\$ 2,446,830</b>	<b>\$ 3,351,236</b>	
Record Clerks	1	205	410	11	40	Non-Bargaining Employees	(1) FT Records Clerk	\$ 23,650	\$ 23,180	\$ 22,609	\$ 18,844	\$ 31,794
	1	205	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 69	\$ 142	\$ 200	\$ 114	\$ -
	1	205	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 2,569	\$ 3,197	\$ 3,293	\$ 1,902	\$ 4,160
	1	205	410	17	70	Sick Leave	for a total compensation	\$ 1,755	\$ 2,256	\$ 3,423	\$ 714	\$ 1,345
	1	205	410	19	20	FICA (Soc. Sec.) Tax		\$ 2,145	\$ 2,117	\$ 2,259	\$ 1,735	\$ 2,853
	1	205	410	19	50	Worker's Compensation		\$ 37	\$ 35	\$ 59	\$ 27	\$ 75
	1	205	410	19	60	Medical Benefit		\$ 16,800	\$ 21,350	\$ 19,080	\$ 14,310	\$ 19,500
	1	205	410	19	61	Dental Insurance		\$ 420	\$ 300	\$ 300	\$ 225	\$ 324
	1	205	410	19	62	Life Insurance		\$ 155	\$ 169	\$ 172	\$ 127	\$ 172
						<b>Total Record Clerk Expenditures</b>	<b>\$ 47,600</b>	<b>\$ 52,746</b>	<b>\$ 51,395</b>	<b>\$ 37,998</b>	<b>\$ 60,223</b>	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET	
Support Services	1	206	410	11	10	Police Management	(1) Lieutenant	\$ 170,788	\$ 112,484	\$ 87,411	\$ 22,779	\$ 104,064	
	1	206	410	11	15	Sergeants	(1) Sergeant	\$ -	\$ -	\$ 82,437	\$ -	\$ 97,213	
	1	206	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 500	\$ -	\$ 500	
	1	206	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 27,751	\$ 27,063	\$ 23,513	\$ 14,434	\$ 19,402	
	1	206	410	17	70	Sick Leave	for a total compensation	\$ 4,394	\$ 5,199	\$ 7,226	\$ 2,834	\$ 3,880	
	1	206	410	18	00	Compensatory	Comp time used & paid out	\$ 907	\$ 395	\$ 1,816	\$ -	\$ 2,886	
	1	206	410	18	01	Overtime Pay		\$ 4,462	\$ 2,504	\$ 7,722	\$ -	\$ 10,978	
	1	206	410	18	02	Overtime Holiday		\$ 5,225	\$ 4,204	\$ 7,762	\$ 1,237	\$ 10,728	
	1	206	410	19	10	Uniform Maintenance Allowance	2 @ (\$190.08) Mar & Sept	\$ 696	\$ 717	\$ 738	\$ 369	\$ 760	
			206	410	19	20	Medicare			\$ -	\$ -	\$ -	\$ 3,257
	1	206	410	19	50	Worker's Compensation		\$ 8,880	\$ 6,204	\$ 8,124	\$ 1,353	\$ 8,356	
	1	206	410	19	60	Medical Benefit		\$ 33,600	\$ 28,467	\$ 38,160	\$ 6,360	\$ 39,000	
	1	206	410	19	61	Dental Insurance		\$ 840	\$ 400	\$ 600	\$ 100	\$ 648	
	1	206	410	19	62	Life Insurance		\$ 464	\$ 337	\$ 517	\$ 84	\$ 517	
<b>Total Support Service Expenditures</b>								<b>\$ 258,007</b>	<b>\$ 187,974</b>	<b>\$ 266,526</b>	<b>\$ 49,550</b>	<b>\$ 302,189</b>	
City / County Narcotics Team	1	207	410	11	20	Detectives	(2) Detectives	\$ 74,616	\$ 75,800	\$ 143,554	\$ 59,387	\$ 150,917	
	1	207	410	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	
	1	207	410	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 7,934	\$ 9,850	\$ 14,471	\$ 6,451	\$ 14,969	
	1	207	410	17	70	Sick Leave	for a total compensation	\$ 2,222	\$ 1,970	\$ 4,484	\$ 340	\$ 2,180	
	1	207	410	18	01	Overtime Pay		\$ 4,421	\$ 2,533	\$ 4,735	\$ 1,196	\$ 5,354	
	1	207	410	18	02	Overtime Holiday		\$ 2,890	\$ 2,487	\$ 4,238	\$ 2,046	\$ 5,485	
	1	207	410	19	20	Medicare			\$ -	\$ -	\$ 176	\$ 2,609	
	1	207	410	19	50	Worker's Compensation		\$ 3,920	\$ 3,828	\$ 6,416	\$ 2,350	\$ 6,692	
	1	207	410	19	60	Medical Benefit		\$ 16,800	\$ 21,350	\$ 38,160	\$ 14,310	\$ 39,000	
	1	207	410	19	61	Dental Insurance		\$ 420	\$ 300	\$ 600	\$ 225	\$ 648	
	1	207	410	19	62	Life Insurance		\$ 232	\$ 253	\$ 517	\$ 190	\$ 517	
1	207	410	23	80	Clothing Allowance	2 @ (\$570.32) / Mar & Sept	\$ 1,044	\$ 537	\$ 2,215	\$ 554	\$ 2,281		
<b>Total City / County Narcotics Team Expenditures</b>								<b>\$ 114,499</b>	<b>\$ 118,908</b>	<b>\$ 220,390</b>	<b>\$ 87,225</b>	<b>\$ 231,652</b>	

CITY OF LEBANON  
2023 BUDGET

		Account Number				Account Description		Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Humane Officer & Asst	1	208	410	11	50	Non-Bargaining Employees	(2) transfer dog & cats to Humane Society	\$ 1,417	\$ 1,516	\$ 1,503	\$ 58	\$ 1,548	
	1	208	410	19	20	FICA (Soc. Sec.) Tax		\$ 108	\$ 112	\$ 115	\$ 9	\$ 118	
	1	208	410	19	50	Worker's Compensation		\$ 58	\$ 60	\$ 56	\$ 3	\$ 58	
	<b>Total Humane Officer Expenditures</b>								<b>\$ 1,583</b>	<b>\$ 1,688</b>	<b>\$ 1,674</b>	<b>\$ 70</b>	<b>\$ 1,724</b>
Educational Services	1	209	410	11	50	Crossing Guards	(14) Part-time and (3) Substitutes	\$ 50,325	\$ 81,808	\$ 93,916	\$ 62,216	\$ 98,889	
	1	209	410	17	60	Personal Leave	1 day / year = 2.5 hours	\$ 247	\$ 342	\$ 525	\$ 262	\$ 540	
	1	209	410	17	70	Sick Leave	4 days / year = 10 hours	\$ 1,364	\$ 2,459	\$ 5,940	\$ 1,728	\$ 5,134	
	1	209	410	19	10	Uniform Maintenance		\$ 457	\$ 1,785	\$ 2,000	\$ 937	\$ 2,000	
	1	209	410	19	20	FICA (Soc. Sec.) Tax		\$ 3,973	\$ 6,275	\$ 7,679	\$ 5,108	\$ 7,999	
	1	209	410	19	50	Worker's Compensation		\$ 2,946	\$ 4,751	\$ 5,280	\$ 2,844	\$ 5,500	
	<b>Total Educational Services Expenditures</b>								<b>\$ 59,312</b>	<b>\$ 97,420</b>	<b>\$ 115,340</b>	<b>\$ 73,095</b>	<b>\$ 120,062</b>
1	210	410	53	00	Central Booking	Cost Share for County Central Booking	\$ -		\$ -		\$ -		
<b>TOTAL POLICE DEPARTMENT EXPENDITURES</b>								<b>\$ 4,565,797</b>	<b>\$ 4,799,182</b>	<b>\$ 5,169,997</b>	<b>\$ 3,369,562</b>	<b>\$ 5,447,925</b>	
Fire Station #1	1	301	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	\$ 1,976	\$ 1,379	\$ 1,800	\$ 1,112	\$ 1,800	
	1	301	411	32	00	Communication	Phone + internet	\$ 2,239	\$ 2,277	\$ 2,400	\$ 1,795	\$ 2,500	
	1	301	411	36	10	Electric	hose dryers	\$ 7,115	\$ 6,824	\$ 10,000	\$ 3,732	\$ 10,000	
	1	301	411	36	20	Natural Gas	boiler, hot water; generator	\$ 4,300	\$ 4,975	\$ 6,100	\$ 3,459	\$ 6,000	
	1	301	411	36	45	Water/Sewer		\$ 1,423	\$ 1,347	\$ 1,600	\$ 898	\$ 1,600	
	1	301	411	36	70	Garbage Removal		\$ 748	\$ 568	\$ 800	\$ 388	\$ 800	
	1	301	411	37	10	Grounds Maintenance	Mulch, trimmer line, weed killer Door repairs, (\$1,500); Emergency Generator, (\$500); Air Filters, (\$1,956); Paint Trim & Windows, (\$7,720);	\$ -	\$ 90	\$ 1,000	\$ -	\$ 300	
	1	301	411	37	30	Building Maintenance & Repair	Miscellaneous repairs	\$ 1,539	\$ 8,722	\$ 11,500	\$ 15,269	\$ 16,700	
	1	301	411	37	40	Equipment Maintenance & Repair	JD Mower, trimmer, Emergency Generator (\$198)/Air Compressor(\$1,964)	\$ 133	\$ 732	\$ 5,500	\$ 5,563	\$ 500	
	1	301	411	45	00	Contracted Services	Maintenance Contracts/ Erhlich (\$648)/fire extg (\$100)/furnace&HVAC (\$415)	\$ 5,143	\$ 4,347	\$ 2,700	\$ 2,965	\$ 3,400	
<b>Total Fire Station #1 Expenditures</b>								<b>\$ 24,616</b>	<b>\$ 31,261</b>	<b>\$ 43,400</b>	<b>\$ 35,181</b>	<b>\$ 43,600</b>	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET	
Bureau of Fire	1	302	411	11	00	Fire Management	Fire & Deputy Fire Commissioner	\$ 76,905	\$ 117,489	\$ 126,021	\$ 93,538	\$ 129,802	
	1	302	411	11	20	Bargaining Employees	(21) Career Firefighters	\$ 1,002,609	\$ 1,062,337	\$ 1,036,866	\$ 747,076	\$ 1,076,493	
	1	302	411	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 2,043	\$ 1,410	\$ 5,000	\$ 1,802	\$ 5,000	
	1	302	411	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 170,835	\$ 180,068	\$ 182,226	\$ 121,853	\$ 183,338	
	1	302	411	17	70	Sick Leave	for a total compensation	\$ 81,935	\$ 93,688	\$ 109,472	\$ 107,145	\$ 110,020	
	1	302	411	18	01	Overtime Pay	Fire Minimum Manning & Recurring Overtime	\$ 385,984	\$ 434,955	\$ 487,253	\$ 267,647	\$ 437,473	
			302	411	18	02	Overtime Pay - FLSA	FLSA Overtime	\$ 139,472	\$ 147,321	\$ 147,318	\$ 108,170	\$ 151,881
	1	302	411	18	09	Overtime - Straight	Training	\$ 609	\$ 31	\$ 3,220	\$ 178	\$ 3,220	
	1	302	411	18	40	Unused Sick Leave		\$ 1,243	\$ 1,096	\$ 3,061	\$ 1,165	\$ 2,886	
	1	302	411	18	80	Cross Training Bonus	Cross training (\$500) each Per Contract - (\$450) / year - can be accumulated to (\$900)	\$ 7,000	\$ 7,100	\$ 7,000	\$ -	\$ 7,000	
	1	302	411	19	10	Uniform Maintenance Allowance	(21*\$450; + FC \$450) + Dep FC (\$450)	\$ 4,784	\$ 11,552	\$ 13,000	\$ 5,426	\$ 10,000	
	1	302	411	19	20	FICA (Soc. Sec.) Tax		\$ 143,051	\$ 150,667	\$ 161,219	\$ 116,966	\$ 160,633	
	1	302	411	19	50	Workers Compensation Ins.		\$ 76,626	\$ 81,223	\$ 78,397	\$ 45,869	\$ 78,011	
	1	302	411	19	60	Medical Benefit		\$ 358,300	\$ 485,231	\$ 438,840	\$ 333,320	\$ 448,500	
	1	302	411	19	61	Dental Insurance		\$ 8,925	\$ 6,800	\$ 6,900	\$ 5,200	\$ 7,452	
	1	302	411	19	62	Life Insurance		\$ 4,851	\$ 5,441	\$ 5,770	\$ 4,176	\$ 5,770	
	1	302	411	19	80	Educational Allowance	Outside training allowance, max of (\$250) per year	\$ 269	\$ -	\$ 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)	\$ 14	\$ 427	\$ 900	\$ 220	\$ 900	
	1	302	411	21	50	Postage	Stamps	\$ 410	\$ 363	\$ 700	\$ 501	\$ 800	
	1	302	411	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc. C1 - C3; U-15, E-23, E-17, FP-251, & E-16, E-19, E-21, T-18, T-20,S-22, R-24,MV-15	\$ 7,486	\$ 14,231	\$ 14,000	\$ 17,837	\$ 30,000	
1	302	411	24	00	General Expenses	Mileage reimbursement, misc exp	\$ 2	\$ -	\$ 1,500	\$ 372	\$ 500		
1	302	411	24	10	Operating Supplies	Hose soap, fire tape, repair tags, sand, batteries, Oil Dry	\$ 777	\$ 8,365	\$ 2,000	\$ 2,138	\$ 2,000		
1	302	411	25	10	Vehicle - Repairs	C1 - C3; U-15, E-23, E-17, FP 251, Engine Pump Test (\$400 * 5); NDT Test for Aerials in 2024; Annual Recert of 2 Aerials (\$3,488)	\$ 8,313	\$ 14,911	\$ 15,000	\$ 6,772	\$ 15,000		
1	302	411	27	00	Hardware/Software maint for mobile data terminals	Emergency Reporting Software(\$1,579); miscellaneous repairs	\$ 3,490	\$ 1,946	\$ 2,500	\$ 2,096	\$ 2,500		

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET	
Bureau of Fire	1	302	411	30	10	Fire Chief Services	Asst Fire Chief \$225/month	\$ 9,384	\$ 816	\$ 2,700	\$ 1,350	\$ 2,700	
	1	302	411	30	30	Fire Prevention Program		\$ -	\$ 873	\$ 900		\$ 900	
	1	302	411	32	00	Communication	DT & AS, (\$1,080); EMA tablets, (\$1,260)+ internet @ Rescue (\$1,080)	\$ 3,596	\$ 3,528	\$ 3,600	\$ 2,875	\$ 3,600	
						Communication - Radio &							
	1	302	411	32	70	Equipment Maintenance	Radio, pagers, B Moyer	\$ 2,454	\$ 1,976	\$ 2,500	\$ 769	\$ 1,500	
	1	302	411	34	00	Advertising & Printing (Forms)	Fire inspection forms, fire inspection reports	\$ 504	\$ 460	\$ 800	\$ 1,256	\$ 500	
	1	302	411	37	40	Equipment Maintenance & Repair	Fire equipment, SCBA compressor repair, Repair fire hose	\$ 1,398	\$ 1,702	\$ 3,000	\$ 3,169	\$ 3,000	
	1	302	411	42	00	Dues, Subscriptions & Memberships	ICC (\$135), NAFI (\$65), PCFCA (\$175)	\$ 270	\$ 360	\$ 350	\$ 215	\$ 400	
						Contracted Services	Copier Lease & Maint Agreement (\$600), fire extg on all trucks (\$1,480), SCBA Fit Test (\$900), SCBA Maint, (\$5773); Fire consulting service (\$500), Plan It (\$3,000)	\$ 4,221	\$ 4,595	\$ 6,600	\$ 1,228	\$ 12,500	
	1	302	411	45	01	Civil Service	Costs to establish eligibility list	\$ -	\$ 667	\$ 2,500	\$ 200	\$ 2,500	
	1	302	411	46	00	Training	Meetings, Continuing Education - Books, conferences, certifications, etc.	\$ 2,227	\$ 353	\$ 6,500	\$ 2,295	\$ 6,500	
	1	302	411	52	00	Volunteer Fire Relief	See revenue acct # 355-07-00	\$ 73,114	\$ 59,550	\$ 59,550	\$ -	\$ 70,928	
	1	302	411	54	00	Contribution Fire Company	9 Companies * (\$4,000)	\$ 36,000	\$ 36,000	\$ 36,000	\$ 27,407	\$ 36,000	
	1	302	411	75	10	Safety Equipment & Safety Clothing	(4) Turnout Gear, (\$12,600); Safety glasses, clothing, issued uniforms; replace fire hose(\$4,000)	\$ 13,260	\$ 3,142	\$ 29,000	\$ 19,418	\$ 29,000	
1	302	411	76	00	Vehicle Replacement		\$ -	\$ -	\$ -	\$ -	\$ -		
<b>Total Bureau of Fire Expenditures</b>								<b>\$ 2,632,361</b>	<b>\$ 2,940,674</b>	<b>\$ 3,007,413</b>	<b>\$ 2,049,649</b>	<b>\$ 3,044,457</b>	
# 2 Station Fire	1	303	411	22	60	Cleaning & Other Supplies	Toilet paper, towels, emergency generator diesel	\$ 1,525	\$ 1,570	\$ 1,500	\$ 1,136	\$ 1,600	
	1	303	411	32	00	Communication	Landline + internet	\$ 2,239	\$ 2,086	\$ 2,300	\$ 1,795	\$ 2,500	
	1	303	411	36	10	Electric		\$ 3,336	\$ 3,324	\$ 4,000	\$ 2,187	\$ 4,000	
	1	303	411	36	20	Natural Gas		\$ 3,123	\$ 3,115	\$ 4,200	\$ 2,099	\$ 4,200	
	1	303	411	36	45	Water/Sewer		\$ 733	\$ 742	\$ 900	\$ 567	\$ 900	
	1	303	411	36	70	Garbage		\$ 680	\$ 517	\$ 800	\$ 354	\$ 800	
	1	303	411	37	10	Grounds Maintenance	Trimmer line, weed killer, Mulch	\$ -	\$ -	\$ 250	\$ -	\$ 250	
	1	303	411	37	30	Building Maintenance & Repair	trim & windows,(\$5,190)	\$ 1,271	\$ 45,689	\$ 4,000	\$ 5,930	\$ 10,500	
	1	303	411	37	40	Equipment Maintenance & Repair		\$ -	\$ -	\$ 200	\$ -	\$ 200	
1	303	411	45	00	Contracted Services	Ehrlich (\$684) + Emerg Gen Maint Contract (\$198) + fire extg (\$100) + Furnace/HVAC (\$605)	\$ 2,588	\$ 2,282	\$ 1,200	\$ 722	\$ 1,600		
<b>Total Fire Station #2 Expenditures</b>								<b>\$ 15,495</b>	<b>\$ 59,325</b>	<b>\$ 19,350</b>	<b>\$ 14,790</b>	<b>\$ 26,550</b>	



Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Fire St #3 (incl Sr Center)	1	304	411	22	60	Cleaning & Paper Supplies	Toilet paper, towels, etc.	\$ 363	\$ -	\$ 500	\$ -	\$ 500
	1	304	411	36	10	Electric		\$ 2,757	\$ 3,295	\$ 3,000	\$ 1,782	\$ 3,000
	1	304	411	36	20	Natural Gas		\$ 3,348	\$ 3,345	\$ 4,000	\$ 2,093	\$ 4,000
	1	304	411	36	45	Water/Sewer		\$ 377	\$ 526	\$ 600	\$ 356	\$ 600
	1	304	411	37	30	Building Maintenance & Repair	General Repairs \$(3,000)	\$ 395	\$ 3,177	\$ 3,000	\$ 526	\$ 3,000
	1	304	411	45	00	Contracted Services	Ehrlich (\$684) + fire extg (\$165) + Furnace/HVAC (\$605)	\$ 856	\$ 707	\$ 2,000	\$ 1,530	\$ 1,500
								<b>Total Fire Station #3 Expenditures</b>	<b>\$ 8,096</b>	<b>\$ 11,050</b>	<b>\$ 13,100</b>	<b>\$ 6,287</b>
Health & Housing	1	305	421	11	10	Appointed Professionals	Dr. Yocum	\$ 6,895	\$ 7,102	\$ 7,315	\$ 5,627	\$ 7,535
	1	305	421	11	40	Non-Bargaining Employees	Code Supervisor(FT Inspector); Full-time Adm Aide	\$ 73,620	\$ 76,772	\$ 77,422	\$ 64,101	\$ 80,679
	1	305	421	11	50	Part Time Employee	1- PT Adm Aide; Inspectors- 2PT in GF & 3PT in CDBG	\$ 45,332	\$ 45,652	\$ 81,372	\$ 31,303	\$ 82,246
	1	305	421	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 635	\$ 404	\$ 300	\$ -	\$ 300
	1	305	421	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 6,199	\$ 6,078	\$ 5,735	\$ 4,060	\$ 6,786
	1	305	421	17	70	Sick Leave	for a total compensation	\$ 1,170	\$ 1,093	\$ 2,203	\$ 832	\$ 1,502
	1	305	421	19	10	Uniform Maintenance Allowance	(6) inspectors @ (\$300) each	\$ 570	\$ 491	\$ 1,800	\$ 698	\$ 1,800
	1	305	421	19	20	FICA (Soc. Sec.) Tax		\$ 10,240	\$ 10,085	\$ 13,338	\$ 8,506	\$ 13,619
	1	305	421	19	50	Workers Compensation Ins.		\$ 358	\$ 345	\$ 543	\$ 225	\$ 557
	1	305	421	19	60	Medical Benefit		\$ 50,400	\$ 62,271	\$ 57,240	\$ 47,415	\$ 69,643
	1	305	421	19	61	Dental Insurance		\$ 1,260	\$ 875	\$ 900	\$ 746	\$ 1,157
	1	305	421	19	62	Life Insurance		\$ 464	\$ 499	\$ 517	\$ 478	\$ 615
	1	305	421	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 2,487	\$ 2,329	\$ 3,500	\$ 2,289	\$ 3,000
	1	305	421	21	50	Postage	RPROP, BNC, E&D mailings	\$ 5,693	\$ 5,381	\$ 7,000	\$ 3,528	\$ 6,500
	1	305	421	23	10	Vehicle - Fuel & Lubricants	6 Inspectors / 5 vehicles	\$ 1,108	\$ 1,946	\$ 2,500	\$ 1,823	\$ 3,000
	1	305	421	24	00	General Expenses	Lien fees, other general expenses, shredding	\$ 744	\$ 434	\$ 3,000	\$ 672	\$ 2,500
	1	305	421	24	10	Operating Supplies	Batteries, PPE(\$300), locks, duct tape, spray(\$100)	\$ 28	\$ -	\$ 1,500	\$ 621	\$ 1,500
	1	305	421	25	10	Vehicle - Repairs	Batteries & Tires (PS-1; I-1,2,3,5)	\$ 2,308	\$ 3,082	\$ 3,000	\$ 1,051	\$ 3,000
	1	305	421	31	70	Aux Comm Prog	Mediation services (County Agency)	\$ -	\$ -	\$ 500	\$ -	\$ 500
	1	305	421	32	00	Communication	Wireless service - (6) cell phones	\$ 3,179	\$ 3,070	\$ 3,800	\$ 2,026	\$ 3,500
1	305	421	34	00	Advertising & Printing (Forms)	Rental forms; door hangers; E&D forms	\$ 260	\$ 140	\$ 2,500	\$ 213	\$ 2,500	
1	305	421	45	00	Contracted Services	Board & secure + grass cutting - Krall, (\$8,500); copier lease/maint (\$2,500), structural engineer (\$1,000)	\$ 16,325	\$ 13,689	\$ 18,000	\$ 5,518	\$ 12,000	

10/31/2022						CITY OF LEBANON 2023 BUDGET				20 OF 30		
	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Health & Housing	1	305	421	46	00	Training	Meetings, Continuing Ed-ICC code books (\$4,000=5 sets, 4 fire code & 18 PM code books; food safety & property maint. inspection tests, Code Training(\$1,250), Other training(\$300)	\$ 75	\$ 90	\$ 5,000	\$ 18	\$ 5,500
	<b>Total Health &amp; Housing Expenditures</b>							<b>\$ 229,350</b>	<b>\$ 241,828</b>	<b>\$ 298,985</b>	<b>\$ 181,750</b>	<b>\$ 309,939</b>
Emergency Management	1	306	415	32	00	Communication	\$ 0.70/per capita - based on 2020 census	\$ 17,834	\$ 17,834	\$ 18,770	\$ 18,770	\$ 18,770
	<b>Total Emergency Management Expenditures</b>							<b>\$ 17,834</b>	<b>\$ 17,834</b>	<b>\$ 18,770</b>	<b>\$ 18,770</b>	<b>\$ 18,770</b>
Ambulance Services	1	307	412	54	00	Contribution	\$ 5.00/per capita - based on 2020 census	\$ 101,908	\$ 114,647	\$ 134,070	\$ 134,070	\$ 134,070
	<b>Total Ambulance Services Expenditures</b>							<b>\$ 101,908</b>	<b>\$ 114,647</b>	<b>\$ 134,070</b>	<b>\$ 134,070</b>	<b>\$ 134,070</b>
<b>TOTAL PUBLIC SAFETY EXPENDITURES</b>							<b>\$ 3,029,660</b>	<b>\$ 3,416,619</b>	<b>\$ 3,535,088</b>	<b>\$ 2,440,497</b>	<b>\$ 3,589,986</b>	
Engineering	1	402	408	11	00	Public Works Management	Public Works Director (100% General Fund)	\$ 68,342	\$ 69,080	\$ 72,240	\$ 56,788	\$ 74,413
	1	402	408	11	40	Non-Bargaining Employees	Administrative Aide (100% General Fund)	\$ 32,140	\$ 34,088	\$ 34,585	\$ 23,917	\$ 35,623
	1	402	408	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 403	\$ 42	\$ 200	\$ -	\$ 200
	1	402	408	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 9,474	\$ 9,161	\$ 9,436	\$ 3,374	\$ 9,720
	1	402	408	17	70	Sick Leave	for a total compensation	\$ 1,903	\$ 3,463	\$ 2,393	\$ 2,786	\$ 2,464
	1	402	408	18	00	Compensatory		\$ -	\$ -	\$ -	\$ -	\$ -
	1	402	408	19	20	FICA (Soc. Sec.) Tax		\$ 8,636	\$ 8,522	\$ 9,092	\$ 6,985	\$ 9,365
	1	402	408	19	50	Workers Compensation Ins.		\$ 293	\$ 283	\$ 357	\$ 183	\$ 368
	1	402	408	19	60	Medical Benefit		\$ 33,600	\$ 42,700	\$ 38,160	\$ 28,620	\$ 39,000
	1	402	408	19	61	Dental Insurance		\$ 840	\$ 600	\$ 600	\$ 450	\$ 648
	1	402	408	19	62	Life Insurance		\$ 387	\$ 422	\$ 431	\$ 316	\$ 431
	1	402	408	21	00	Office Supplies	Pens, pencils, paper clips, etc. + 11 cases of paper	\$ 1,397	\$ 1,933	\$ 1,600	\$ 1,329	\$ 2,500
	1	402	408	21	50	Postage		\$ 834	\$ 754	\$ 1,300	\$ 123	\$ 1,000
	1	402	408	23	10	Vehicle - Fuel & Lubricants	Unleaded, diesel, oil, etc.	\$ 32	\$ 192	\$ 200	\$ 80	\$ 200
1	402	408	24	00	General Expenses	DEP Hauling License, (\$300)	\$ 687	\$ 319	\$ 800	\$ 848	\$ 800	
1	402	408	25	10	Vehicle - Repairs	2007 Envoy	\$ 78	\$ 473	\$ 500	\$ 33	\$ 250	

CITY OF LEBANON  
2023 BUDGET

	Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Engineering	1	402	408	34	00	Advertising & Printing (Forms)	Business cards	\$ -	\$ -	\$ 100	\$ 32	\$ 100
	1	402	408	45	00	Contracted Services	Gen Consulting (\$21,000); Gen. Curb & Sidewalk Inspections (\$5,000); & for paving of 9th St, (\$26,000); copier lease agr (\$1,600)	\$ 21,724	\$ 87,239	\$ 76,200	\$ 42,087	\$ 55,000
	1	402	408	46	00	Training (Meetings, Continuing Education)	Conferences, PSATS Renewal	\$ 421	\$ 575	\$ 800	\$ 579	\$ 800
	<b>Total Engineering Expenditures</b>								<b>\$ 181,191</b>	<b>\$ 259,846</b>	<b>\$ 248,994</b>	<b>\$ 168,530</b>
Highway - General Services	1	403	430	11	20	Bargaining Employees	Mechanic	\$ 38,104	\$ 36,968	\$ 39,589	\$ 27,694	\$ 40,825
	1	403	430	11	40	Non-Bargaining Employees	Highway Supervisor	\$ 46,734	\$ 50,124	\$ 50,928	\$ 35,788	\$ 46,563
	1	403	430	17	10	Administrative Leave	100% General Fund	\$ 28	\$ -	\$ 500	\$ -	\$ 500
	1	403	430	17	60	Vacation & Personal Leave	100% General Fund	\$ 16,733	\$ 18,318	\$ 16,744	\$ 15,305	\$ 16,182
	1	403	430	17	70	Sick Leave	100% General Fund	\$ 3,647	\$ 2,168	\$ 2,625	\$ 7,111	\$ 2,566
	1	403	430	18	00	Compensatory	100% General Fund	\$ 811	\$ 1,207	\$ 1,243	\$ 1,879	\$ 1,243
	1	403	430	18	01	Overtime Pay		\$ 1,581	\$ 3,435	\$ 7,521	\$ 1,039	\$ 7,407
	1	403	430	18	40	Unused Sick Leave	100% General Fund	\$ 448	\$ 218	\$ 327	\$ 250	\$ 327
	1	403	430	19	20	FICA (Soc. Sec.) Tax		\$ 8,284	\$ 8,338	\$ 9,235	\$ 7,136	\$ 8,940
	1	403	430	19	50	Workers Compensation Ins.		\$ 6,112	\$ 6,280	\$ 6,350	\$ 3,971	\$ 6,147
	1	403	430	19	60	Medical Benefit		\$ 33,600	\$ 42,700	\$ 38,160	\$ 27,030	\$ 39,000
	1	403	430	19	61	Dental Insurance		\$ 840	\$ 600	\$ 600	\$ 425	\$ 648
	1	403	430	19	62	Life Insurance		\$ 309	\$ 337	\$ 344	\$ 239	\$ 344
	1	403	430	23	00	Heating	Fuel Oil & related expenses 7th & Oak	\$ 5,167	\$ 5,292	\$ 7,500	\$ 6,364	\$ 12,000
	1	403	430	23	10	Vehicle - Fuel & Lubricants	Gas cans for equipment & shop, H-1, H-18; propane for forklift; Oil & DEF fuel additive for all City vehicles (\$4,000)	\$ 5,994	\$ 5,945	\$ 7,000	\$ 4,493	\$ 8,300
	1	403	430	23	80	Clothing & Uniforms	All Clothing & Boots for Public Works	\$ 1,353	\$ 871	\$ 3,500	\$ 334	\$ 3,500
1	403	430	24	00	General Expenses	Meal allowances (\$700), Miscellaneous general expenses	\$ 394	\$ 734	\$ 1,000	\$ 351	\$ 1,000	
1	403	430	24	10	Operating Supplies	Office supplies, gloves, batteries, cleaning supplies, Hwy shop auto supplies, soap, tarps/straps, printer cartridges; LED Bulbs, (\$2,500)	\$ 3,392	\$ 1,963	\$ 5,500	\$ 4,284	\$ 6,500	
1	403	430	25	10	Vehicle - Repairs	Air compressor; forklift; H-1; H-18; Bobcat, Fire extg (\$197)	\$ 880	\$ 935	\$ 2,500	\$ 228	\$ 2,500	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Highway - General Services	1	403	430	32	00	Communication	Wireless service, (\$2,100); PA 1 Call (\$125)/mo; Comcast internet & phone, (\$3,000); 8th & Walton internet (\$40)/mo	\$ 8,070	\$ 8,249	\$ 10,250	\$ 6,229	\$ 8,000
	1	403	430	34	00	Advertising & Printing (Forms)		\$ -	\$ -	\$ 100	\$ -	\$ 100
	1	403	430	36	10	Electric	7th & Oak / 10th & Oak / Tree lights, 6 school speed zone flashers / 234 N 9th St	\$ 6,099	\$ 5,103	\$ 7,000	\$ 3,505	\$ 5,500
	1	403	430	36	20	Natural Gas	10th & Oak	\$ 4,793	\$ 4,676	\$ 5,500	\$ 3,178	\$ 6,000
	1	403	430	36	45	Water/Sewer	7th & Oak / 10th & Oak	\$ 1,254	\$ 2,159	\$ 1,500	\$ 1,316	\$ 1,600
	1	403	430	36	70	Garbage Removal	10th & Oak, 8th & Walton (prev in #0413-426-36-70), all city baskets - Weidle	\$ 9,708	\$ 9,777	\$ 10,000	\$ 6,877	\$ 10,500
	1	403	430	37	30	Building Maintenance & Repairs	Garage door maint, (\$1,000); Furnace maint, (\$1,500); Boiler Cert, (\$170); Door Openers & Remotes for doors, (\$7000) & misc repairs.	\$ 975	\$ 7,633	\$ 28,000	\$ 2,702	\$ 12,000
	1	403	430	45	00	Contracted Services	Ehrlich (\$643); Hackman Fire Ext (\$72); maintenance @ 8th & Walton(\$500); Emerg Gen 10& Oak(\$40,000)	\$ 59,634	\$ 1,136	\$ 3,500	\$ 774	\$ 42,000
	1	403	430	46	00	Training (Meetings, Continuing Education)	Emissions update; pesticide training; pool licenses/certificates	\$ 80	\$ 80	\$ 500	\$ 229	\$ 500
	<b>Total Highway General Service Expenditures</b>								<b>\$ 265,024</b>	<b>\$ 225,246</b>	<b>\$ 267,516</b>	<b>\$ 168,731</b>
Traffic Control	1	404	433	11	20	Bargaining Employees	2 maintenance worker / traffic control aid	\$ 70,989	\$ 91,560	\$ 77,350	\$ 39,250	\$ 86,022
	1	404	433	11	55	Summer Help	(1) summer help for traffic control - paint curb lines, parking limit lines, help with signs	\$ -	\$ -	\$ 6,240	\$ -	\$ 6,240
	1	404	433	17	10	Administrative Leave	100% general fund	\$ 245	\$ -	\$ 400	\$ 147	\$ 400
	1	404	433	17	60	Vacation & Personal leave	100% general fund	\$ 4,893	\$ 4,692	\$ 5,724	\$ 2,774	\$ 5,000
	1	404	433	17	70	Sick Leave	100% general fund	\$ 9,188	\$ 7,706	\$ 6,721	\$ 1,858	\$ 1,428
	1	404	433	18	00	Compensatory	100% general fund	\$ -	\$ 502	\$ -	\$ -	\$ -
	1	404	433	18	01	Overtime Pay	100% general fund	\$ 3,494	\$ 5,071	\$ 7,577	\$ 2,890	\$ 7,883
	1	404	433	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 6,794	\$ 8,000	\$ 7,957	\$ 3,969	\$ 8,184
	1	404	433	19	50	Workers Compensation Ins.	100% general fund	\$ 5,038	\$ 6,059	\$ 5,471	\$ 2,179	\$ 5,627
	1	404	433	19	60	Medical Benefit	100% general fund	\$ 16,800	\$ 28,466	\$ 38,160	\$ 22,260	\$ 39,000
	1	404	433	19	61	Dental Insurance	100% general fund	\$ 420	\$ 375	\$ 600	\$ 350	\$ 648
1	404	433	19	62	Life Insurance	100% general fund	\$ 309	\$ 366	\$ 344	\$ 155	\$ 344	
1	404	433	23	10	Vehicle - Fuel & Lubricants	Meter & Traffic Vehicles (E-5, 6, 9, 11)	\$ 1,965	\$ 3,261	\$ 3,000	\$ 1,693	\$ 4,400	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Traffic Control	1	404	433	24	10	Traffic Control Operating Supplies - Streets	Traffic signal supplies(\$5,000), office supplies, drill bits, grinder wheels, caution tape, batteries, welding supplies, electrical tape, permit parking supplies LED signal bulbs, sign blanks & posts (\$11,000), St. Paint (\$2,000); Thermal Tape (\$5,000); Controllers & GPS Units for Signal Synchronization (\$104,964)	\$ 6,355	\$ 21,089	\$ 48,000	\$ 2,342	\$ 127,964
	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	\$ 182	\$ 2,137	\$ 3,000	\$ 545	\$ 3,000
	1	404	433	25	10	Vehicle - Repairs	Meter & Traffic Vehicles (E-5, 6, 9, 11); fire extg in vehicles (\$79)	\$ 4,685	\$ 2,799	\$ 5,000	\$ 3,100	\$ 5,000
	1	404	433	34	00	Printed Forms	Cardboard No parking signs (\$300) / Plastic Meter Covers, (\$375) / Street Sweeper Signs (\$350); 9th St paving & StScape no parking signs (\$1,100)	\$ 345	\$ 485	\$ 2,200	\$ 625	\$ 2,200
	1	404	433	37	40	Maintenance & Repair - Machinery & Equipment	Diamond blade, (1150); Saws & Drills, Thermal paint machine (\$25,000); Misc hand tools, (\$450); metal cans, (\$200)	\$ 280	\$ 3,331	\$ 15,589	\$ 23	\$ 26,000
	1	404	433	45	00	Contracted Services	Electrical services, (\$16,000); Traffic signal maintenance, (\$12,000)	\$ 5,427	\$ 48,158	\$ 50,000	\$ 1,771	\$ 28,000
	1	404	433	46	00	Training (Meetings, Continuing Education)		\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	404	434	22	00	Street Lights & Parking Lot Supplies	All lights - photocells, bulbs, underground wires, etc...	\$ 11,496	\$ 5,462	\$ 4,500	\$ 534	\$ 4,500
	1	404	434	36	11	Electricity - Parking Lot	S 8th St Lot; 9th & Walton; 7th & Walton; 8th & Spring	\$ 2,111	\$ 1,605	\$ 2,500	\$ 1,297	\$ 2,500
	1	404	445	11	50	Part Time Employees	(2) Meter Collectors	\$ 13,806	\$ 17,882	\$ 18,575	\$ 13,571	\$ 19,132
	1	404	445	19	20	FICA (Soc. Sec.) Tax		\$ 1,056	\$ 1,315	\$ 1,421	\$ 1,091	\$ 1,464
	1	404	445	19	50	Workers Compensation Ins.		\$ 784	\$ 996	\$ 977	\$ 608	\$ 1,006
	1	404	445	37	20	Parking Meter Repairs & Maintenance	Re-paint 44 Meter Heads @ 9th St Angled(\$1,600); 200 domes & 15 mechanisms, (\$6,000); Batteries, locks,cups & miscellaneous, (\$3,500)	\$ 1,341	\$ 5,663	\$ 15,600	\$ 976	\$ 12,000
	1	404	445	45	00	Contracted Services	Armored car pick up, (\$3,700); Plowing (\$12,000).	\$ 6,572	\$ 6,169	\$ 16,000	\$ 7,229	\$ 16,000
<b>Total Traffic Control Expenditures</b>								<b>\$ 174,575</b>	<b>\$ 273,149</b>	<b>\$ 343,206</b>	<b>\$ 111,237</b>	<b>\$ 414,242</b>
Highway Maintenance &	1	405	430	11	20	Bargaining Employees	Crew chief, (1) Equip operator	\$ 82,926	\$ 82,440	\$ 84,746	\$ 62,635	\$ 87,123
	1	405	430	11	55	Seasonal Help	(2) - Fall & Winter	\$ 13,133	\$ 2,922	\$ 13,920	\$ -	\$ 14,400
	1	405	430	17	10	Administrative Leave	100% general fund	\$ -	\$ -	\$ 300	\$ -	\$ 300

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Highway Maintenance & Repairs	1	405	430	17	60	Vacation & Personal Leave	100% general fund	\$ 6,616	\$ 6,791	\$ 6,995	\$ 4,723	\$ 7,099
	1	405	430	17	70	Sick Leave	100% general fund	\$ 1,212	\$ 4,274	\$ 3,682	\$ 3,138	\$ 2,616
	1	405	430	18	01	Overtime Pay	100% general fund	\$ 3,397	\$ 9,113	\$ 9,814	\$ 7,095	\$ 11,888
	1	405	430	19	20	FICA (Soc. Sec.) Tax	100% general fund	\$ 8,207	\$ 7,793	\$ 9,173	\$ 6,209	\$ 9,442
	1	405	430	19	50	Workers Compensation Ins.	100% general fund	\$ 6,087	\$ 5,902	\$ 6,307	\$ 3,447	\$ 6,492
	1	405	430	19	60	Medical Benefit	100% general fund	\$ 33,600	\$ 42,700	\$ 38,160	\$ 28,620	\$ 39,000
	1	405	430	19	61	Dental Insurance	100% general fund	\$ 840	\$ 600	\$ 600	\$ 450	\$ 648
	1	405	430	19	62	Life Insurance	100% general fund	\$ 309	\$ 337	\$ 345	\$ 253	\$ 344
	1	405	430	24	10	Operating Supplies	Hot mix, cold patch, small tools, gas cans	\$ 1,189	\$ 7,266	\$ 14,000	\$ 2,768	\$ 14,000
	1	405	432	23	10	Vehicle Fuel -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers	\$ 1,781	\$ 2,678	\$ 6,500	\$ 3,603	\$ 6,500
	1	405	432	25	10	Vehicle Repairs -Winter Maintenance	L-2, H-5, 6, 8, 9 & 10, Snowblowers + Fire Extg in vehicles (\$63)	\$ 2,172	\$ 7,120	\$ 10,000	\$ 2,096	\$ 10,000
	1	405	437	26	00	Repairs of Tools & Machinery	Jackhammer parts, drill bits, test light, leaf blower, chainsaw, push mower, sludge pump	\$ 617	\$ 680	\$ 700	\$ 616	\$ 700
	1	405	438	23	10	Vehicle Fuel -Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17	\$ 1,907	\$ 3,549	\$ 4,000	\$ 3,759	\$ 6,800
	1	405	438	25	10	Vehicle Repairs-Hwy Maint	Backhoe, L-1, H-11, 2, 4, 7, 17, Trucks, Roller, JD 1050, JD 1850	\$ 2,927	\$ 4,067	\$ 6,500	\$ 1,679	\$ 6,500
	1	405	438	47	0	Vehicle Replacement	2023 Chevy Silverado 2500HD 4WD Truck,( \$62,000), outfit, (\$18,000)	\$ -	\$ -	\$ 58,691	\$ -	\$ 80,000
	1	405	438	75	0	Minor Equipment Purchase	Concrete Mixer	\$ -	\$ 3,573	\$ 2,500	\$ -	\$ 2,500
	1	406	439	45	00	Paving - Contracted Services	County Aid (\$26,814) & sinkhole repair (\$30,000)	\$ 25,518	\$ 20,827	\$ 56,814	\$ -	\$ 56,814
	1	406	439	46	00	Training	Underground Tank Training	\$ -	\$ -	\$ 300	\$ -	\$ 300
<b>Total Highway Maintenance &amp; Repairs Expenditures</b>								<b>\$ 192,438</b>	<b>\$ 212,632</b>	<b>\$ 334,047</b>	<b>\$ 131,091</b>	<b>\$ 363,466</b>
Street Cleaning	1	407	431	11	20	Bargaining Employees	Sweeper Operator (2)	\$ 79,811	\$ 55,722	\$ 84,410	\$ 31,439	\$ 85,565
	1	407	431	17	10	Administrative Leave		\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	407	431	17	60	Vacation & Personal Leave		\$ 6,832	\$ 6,157	\$ 7,792	\$ 1,829	\$ 8,026
	1	407	431	17	70	Sick Leave		\$ 2,252	\$ 2,062	\$ 1,721	\$ 1,161	\$ 1,762
	1	407	431	18	00	Compensatory				\$ -	\$ -	\$ 1,400
	1	407	431	18	01	Overtime Pay		\$ 2,978	\$ 2,036	\$ 10,928	\$ 562	\$ 11,310
	1	407	431	19	20	FICA (Soc. Sec.) Tax		\$ 7,028	\$ 4,913	\$ 8,148	\$ 2,811	\$ 8,397
	1	407	431	19	50	Worker's Compensation		\$ 5,212	\$ 3,721	\$ 5,602	\$ 1,566	\$ 5,773
	1	407	431	19	60	Medical Benefit		\$ 33,600	\$ 30,246	\$ 38,160	\$ 14,310	\$ 39,000
	1	407	431	19	61	Dental Benefits		\$ 840	\$ 425	\$ 600	\$ 225	\$ 648

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Street Cleaning	1	407	431	19	62	Life Insurance		\$ 309	\$ 239	\$ 345	\$ 127	\$ 344
	1	407	431	23	10	Vehicle Fuel	SW 1 & 2	\$ 5,027	\$ 8,239	\$ 9,000	\$ 11,110	\$ 20,000
	1	407	431	25	10	Vehicle Repairs	SW 1 & 2 + brushes + hydraulic oil (\$700)	\$ 8,446	\$ 14,379	\$ 9,000	\$ 7,789	\$ 10,000
	1	407	431	36	70	Sweeper Debris Removal	Reazers (\$6,250) & GLRA (\$25,750)	\$ 26,350	\$ 26,729	\$ 32,000	\$ 19,494	\$ 32,000
	<b>Total Street Cleaning Expenditures</b>								<b>\$ 178,685</b>	<b>\$ 154,868</b>	<b>\$ 208,006</b>	<b>\$ 92,423</b>
Parks Playgrounds & Other Public Properties	1	408	454	11	20	Bargaining Employees	(2) Maintenance workers	\$ 80,736	\$ 81,432	\$ 84,578	\$ 61,205	\$ 87,094
	1	408	454	11	55	Summer Help	(5) Part-Time (cut grass and weeds)	\$ -	\$ -	\$ 31,200	\$ 5,280	\$ 36,000
	1	408	454	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ -	\$ -	\$ 300	\$ -	\$ 300
	1	408	454	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 7,783	\$ 8,730	\$ 7,891	\$ 5,116	\$ 8,126
	1	408	454	17	70	Sick Leave	for a total compensation	\$ 1,789	\$ 2,996	\$ 2,661	\$ 3,527	\$ 2,740
	1	408	454	18	01	Overtime Pay		\$ 2,723	\$ 1,841	\$ 5,216	\$ 2,496	\$ 5,504
	1	408	454	18	40	Unused Sick Leave		\$ -	\$ -	\$ 148	\$ -	\$ 148
	1	408	454	19	20	FICA (Soc. Sec.) Tax		\$ 7,117	\$ 6,995	\$ 10,098	\$ 6,211	\$ 10,703
	1	408	454	19	50	Workers Compensation Ins.		\$ 5,278	\$ 5,288	\$ 6,943	\$ 3,458	\$ 7,359
	1	408	454	19	60	Medical Benefit		\$ 33,600	\$ 42,700	\$ 38,160	\$ 28,620	\$ 39,000
	1	408	454	19	61	Dental Insurance		\$ 840	\$ 600	\$ 600	\$ 450	\$ 648
	1	408	454	19	62	Life Insurance		\$ 309	\$ 337	\$ 345	\$ 253	\$ 344
	1	408	454	23	10	Vehicle - Fuel & Lubricants	R-2, R-4, R-5, R-6, JD 997ZA, GT275, JD455 w/ catcher, Kubota/Ferris	\$ 2,679	\$ 3,828	\$ 5,000	\$ 5,124	\$ 8,500
	1	408	454	24	00	General Expenses	Pesticide application , certifications, license renewal, flags (\$500)	\$ 3,726	\$ 3,829	\$ 5,000	\$ 3,857	\$ 1,000
	1	408	454	24	10	Operating Supplies	Poison Ivy Prevention, (\$200); Supplies for volunteer projects, (\$1,000); Bee sprays, air hose, restroom supplies, duct tape, screening, light bulbs, safety glasses etc.	\$ 624	\$ 1,807	\$ 3,000	\$ 1,801	\$ 3,000
1	408	454	25	10	Vehicle - Repairs	R-2, R-4, R-5, R-6, JD 997ZA, GT275, JD455 w/ catcher, Kubota/Ferris	\$ 5,007	\$ 5,631	\$ 5,000	\$ 3,267	\$ 6,000	
1	408	454	36	10	Electric	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, S 6th St, Greenbelt, East End	\$ 6,969	\$ 6,079	\$ 7,000	\$ 4,561	\$ 7,000	
1	408	454	36	20	Natural Gas	NE Playground, Optimist Park	\$ 907	\$ 1,184	\$ 1,500	\$ 1,126	\$ 2,000	
1	408	454	36	45	Water / Sewer	Optimist Park, East End, SE Playground, Other buildings	\$ 1,322	\$ 2,055	\$ 2,000	\$ 867	\$ 2,100	

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Parks Playgrounds & Other Public Properties	1	408	454	36	70	Garbage Removal	Beautex, Progressive, SE Playground, NE Playground, Optimist Park, Other buildings, East End, Greenbelt, 9th & Mifflin	\$ 2,015	\$ 1,916	\$ 2,400	\$ 1,596	\$ 2,200
	1	408	454	37	10	Grounds Maintenance	Mulch (\$10,000); American Elm Injection, (\$1,828); Infield mix (\$2,000); Line trimmer (\$400); Weed killer (\$1,400); 8W Tree replacement (\$1,000); Remove & replace 2 trees at Fisher Park (\$15,200); Replace Tree at 6th & Crowell (\$600)	\$ 11,101	\$ 21,288	\$ 23,000	\$ 6,535	\$ 32,600
	1	408	454	37	20	Improvement Repairs & Maintenance	Improvement other than buildings -swing & fence repairs, bases for fields, materials for Vets Memorial Walkway benches & tables(\$1,500), posts (\$1,500), Curb/sidewalk Outside of StScape, (\$20,000), Bridge paint, (\$200)	\$ 16,992	\$ 60,772	\$ 146,775	\$ 664	\$ 24,000
	1	408	454	37	30	Building Repairs & Maintenance	All buildings in parks & playgrounds + other buildings; other maint.(\$5,000),	\$ 3,152	\$ 36,506	\$ 11,385	\$ 1,532	\$ 7,000
	1	408	454	37	40	Equipment Maint & Repair Training (Meetings, Continuing Education)	Weed eater & leaf blower repairs, fire extinguishers (\$66), Backpack Blower(\$500); 2 string trimmers, (\$850), Spray tank for weedkiller	\$ 1,117	\$ 9,670	\$ 15,166	\$ 2,609	\$ 4,000
	1	408	454	46	00		Pesticide Training	\$ -	\$ 100	\$ 250	\$ -	\$ 250
	<b>Total Parks &amp; Playgrounds Expenditures</b>								<b>\$ 195,786</b>	<b>\$ 305,584</b>	<b>\$ 415,616</b>	<b>\$ 150,155</b>
City Hall	1	409	409	11	00	Facility Manager	HACC Partial Share of Salary & Benefits			\$ -	\$ -	\$ 51,097
	1	409	409	17	10	Admin Leave				\$ -	\$ -	\$ 500
	1	409	409	17	60	Vacation & Personal Leave				\$ -	\$ -	\$ 4,290
	1	409	409	17	70	Sick Leave				\$ -	\$ -	\$ 2,258
	1	409	409	18	00	Comp Time				\$ -	\$ -	\$ 500
	1	409	409	18	01	Overtime				\$ -	\$ -	\$ 3,218
	1	409	409	19	10	Clothing				\$ -	\$ -	\$ 500
	1	409	409	19	20	Fica/Medicare				\$ -	\$ -	\$ 4,781
	1	409	409	19	50	Workers Comp				\$ -	\$ -	\$ 219
	1	409	409	19	60	Medical				\$ -	\$ -	\$ 19,500
1	409	409	19	61	Dental				\$ -	\$ -	\$ 324	



CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
City Hall	1	409	409	19	62	Life					\$ -	\$ 172
	1	409	409	24	0	General Expenses	Minor Tools (\$300); Flags (\$150); Pest Control \$200)				\$ -	\$ 1,000
	1	409	409	32	00	Communication - City Hall Only	Intermedia, (\$18,590); Landline w/local & long distance	\$ -		\$ 21,000	\$ 4,485	\$ 19,000
	1	409	409	37	30	Building Maintenance -City Hall	Paper Supplies (\$3,000-40%HACC), fire extg (\$2,000), mulch & plants (\$2000), plumbing repairs (\$1,500), roof repairs (\$5,000), elevator maintenance (\$15,000), General maintenance, (\$20,000), Equipment repairs (\$24,000)	\$ -	\$ 56,815	\$ 60,742	\$ 47,280	\$ 72,500
	1	409	409	45	00	Contracted Services - Cleaning City Hall Only	\$2,245/mo. HACC 40% of Common Areas	\$ -	\$ 22,227	\$ 69,470	\$ 22,260	\$ 27,000
	1	409	409	45	12	Shared Personnel Costs w- County			\$ 17,810	\$ 51,280	\$ 64,303	\$ -
	1	409	409	45	10	Shared Electric City Hall	Jan - Dec (\$120,000) - Shared with HACC 40%	\$ -	\$ 82,973	\$ 135,500	\$ 71,801	\$ 120,000
	1	409	409	45	20	Shared Natural Gas City Hall	Jan - Dec UGI Utilities Shared with HACC 40%	\$ -	\$ 18,777	\$ 26,300	\$ 33,846	\$ 53,000
	1	409	409	45	32	Shared Communication w- County			\$ 5,795	\$ 2,850	\$ 1,756	\$ -
	1	409	409	45	37	Contracted Services Equipment & Controls - City Hall	Service agreements to be shared w/HACC (40%): HVAC controls (\$8,102); HVAC PM (\$15,010); Fire Alarm & Sprinkler system (\$6,231; <b>Monitoring (\$500)</b> ; Annual Water Maint Program for closed hot water system (\$2,293); Elevator PM (\$1,748); Emerg Gen PM (710); <b>Access Ctl Device PM(\$1,000)</b> ; <b>Security Camera PM(\$1,000)</b> .		10597	\$ 41,855	\$ 7,560	\$ 37,000
	1	409	409	45	45	Shared Water/Sewer City Hall	Shared w/ HACC 40%	\$ -	3177	\$ 5,150	\$ 2,621	\$ 6,400
	1	409	409	45	70	Shared Garbage Removal City Hall	Shared w/ HACC 40%	\$ -	\$ 944	\$ 3,600	\$ 1,420	\$ 3,500
<b>Total Municipal Building Expenditures</b>								\$ -	\$ 219,115	\$ 417,747	\$ 257,332	\$ 426,759

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Building & Zoning	1	410	413	11	40	Non-Bargaining Employees	Zoning Officer (100% General Fund)	\$ 31,076	\$ 46,726	\$ 47,202	\$ 26,244	\$ 49,652
	1	410	413	11	50	Part Time Employee	Part Time Clerk	\$ 13,863	\$ 6,261	\$ 16,900	\$ 12,466	\$ 13,257
	1	410	413	17	10	Administrative Leave	Administrative, Vacation, Personal and Sick Leave benefits	\$ 383	\$ 186	\$ 200	\$ -	\$ 200
	1	410	413	17	60	Vacation & Personal Leave	are added to the above FT employees' salaries	\$ 2,318	\$ 1,675	\$ 2,684	\$ 2,109	\$ 3,641
	1	410	413	17	70	Sick Leave	for a total compensation	\$ 1,649	\$ -	\$ 767	\$ -	\$ 878
	1	410	413	19	20	FICA (Soc. Sec.) Tax		\$ 3,771	\$ 4,033	\$ 5,183	\$ 3,285	\$ 5,174
	1	410	413	19	50	Workers Compensation Ins.		\$ 132	\$ 155	\$ 212	\$ 87	\$ 216
	1	410	413	19	60	Medical Benefit		\$ 12,600	\$ 21,350	\$ 19,080	\$ 9,540	\$ 29,250
	1	410	413	19	61	Dental Insurance		\$ 315	\$ 300	\$ 300	\$ 150	\$ 486
	1	410	413	19	62	Life Insurance		\$ 84	\$ 155	\$ 172	\$ 84	\$ 258
	1	410	413	21	50	Postage		\$ 252	\$ 718	\$ 1,500	\$ 496	\$ 1,500
	1	410	413	23	10	Vehicle - Fuel & Lubricants	2008 Chevy Impala (Z-1)	\$ -	\$ 71	\$ 250	\$ 66	\$ 100
	1	410	413	24	00	General Expenses	services, county mailing list (GIS)	\$ 11,295	\$ 20,421	\$ 30,000	\$ 23,223	\$ 32,000
	1	410	413	24	10	Operating Supplies	Office & zoning supplies	\$ 489	\$ 700	\$ 800	\$ 702	\$ 1,200
	1	410	413	25	10	Vehicle - Repairs	2008 Chevy Impala (Z-1)	\$ 78	\$ 128	\$ 500	\$ 33	\$ 500
	1	410	413	32	00	Communication	Wireless	\$ 530	\$ 516	\$ 800	\$ 338	\$ 800
	1	410	413	34	00	Advertising & Printing (Forms)	Ads for zoning board hearings, printing of forms	\$ 1,543	\$ 3,815	\$ 5,000	\$ 2,237	\$ 5,000
	1	410	413	42	00	Dues, Subscriptions & Memberships	ICC (\$100), Amer Plan Assn (\$162), Zon. Bulletin (\$660)	\$ 726	\$ 798	\$ 300	\$ -	\$ 1,000
1	410	413	45	00	Contracted Services	Commonwealth Code Inspection	\$ -	\$ -	\$ 500	\$ -	\$ 500	
1	410	413	46	00	Training & Other Related Expenses	Inspector collection of 2021 ICC (\$550)	\$ -	\$ 75	\$ 800	\$ -	\$ 900	
<b>Total Building &amp; Zoning Expenditures</b>								<b>\$ 81,104</b>	<b>\$ 108,083</b>	<b>\$ 133,150</b>	<b>\$ 81,060</b>	<b>\$ 146,512</b>
MS-4	1	411	436	11	55	Summer Help	(2) Outfall inspections, catch basin inspections	\$ 695	\$ 424	\$ 3,630	\$ 151	\$ 3,719
	1	411	436	19	20	FICA (Soc. Sec.) Tax		\$ 53	\$ 28	\$ 277	\$ 12	\$ 285
	1	411	436	19	50	Workers Compensation Ins.		\$ 39	\$ 21	\$ 191	\$ 6	\$ 196
	1	411	436	23	10	Vehicle Fuel	H-14	\$ -	\$ -	\$ 400	\$ -	\$ 400
	1	411	436	24	00	General Expenses	Storm water grates; concrete; supplies to repair catch basins, flood control, culvert pipes, stream banks, Ads for consortium, (\$100)	\$ 1,779	\$ 4,682	\$ 8,000	\$ 1,392	\$ 5,000

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
MS-4	1	411	436	24	10	Operating Supplies	Storm water test kit supplies; stencils, inspection supplies, booms, catch basin protection	\$ 157	\$ 156	\$ 2,000	\$ 238	\$ 2,000
	1	411	436	25	10	Vehicle Repairs	H-14	\$ 453	\$ 277	\$ 1,000	\$ 398	\$ 1,000
	1	411	436	45	0	Contracted Services	MS 4 (\$2,000); GIS Mapping, (\$500); replace catch basin boxes, (\$10,000); Storm Water Fees, (\$25,000); Boom Rental, (\$8,500).	\$ 23,647	\$ 17,266	\$ 58,000	\$ 22,265	\$ 46,000
<b>Total MS-4 Expenditures</b>								<b>\$ 26,823</b>	<b>\$ 22,854</b>	<b>\$ 73,498</b>	<b>\$ 24,462</b>	<b>\$ 58,600</b>
Shade Trees	1	412	455	24	00	General Expenses	Tree Share, (\$1,800); Advertising, (\$200)	\$ 227	\$ 512	\$ 2,000	\$ -	\$ 2,000
	<b>Total Shade Tree Expenditures</b>								<b>\$ 227</b>	<b>\$ 512</b>	<b>\$ 2,000</b>	<b>\$ -</b>
Recycling	1	413	426	11	20	Bargaining Employees	Recycling Coordinator (Part Time)	\$ 5,180	\$ 12,378	\$ 25,957	\$ 17,591	\$ 26,721
	1	413	426	11	50	Part Time Employee	Part Time Attendant (Lehman Street Facility)	\$ 10,302	\$ 13,659	\$ 16,900	\$ 11,830	\$ 20,125
	1	413	426	19	20	FICA (Soc. Sec.) Tax		\$ 1,184	\$ 1,923	\$ 3,278	\$ 2,322	\$ 3,584
	1	413	426	19	50	Worker's Compensation		\$ 591	\$ 783	\$ 907	\$ 544	\$ 1,112
	1	413	426	23	10	Vehicle - Fuel & Lubricants	1997 Blazer, leaf vac.loaders (98 Ford)+(LVAC 1 & 2)	\$ 1,961	\$ 3,611	\$ 3,000	\$ 1,301	\$ 7,500
	1	413	426	24	00	General Expenses	General repairs to recycling facilities, Blower,garbage bags, rake, broom	\$ 86	\$ 228	\$ 2,000	\$ 963	\$ 2,000
	1	413	426	24	10	Operating Supplies	Office supplies, binders, calendars, coloring books, PR materials; Postage	\$ 224	\$ 425	\$ 1,500	\$ 154	\$ 1,000
	1	413	426	25	10	Vehicle - Repairs	E-3, H-3, LL1, & (LVAC 1 & 2), H-12, wood chipper	\$ 752	\$ 907	\$ 4,000	\$ 311	\$ 4,000
	1	413	426	32	00	Communication	Comcast-Yard Waste Gate & cameras	\$ 1,678	\$ 1,833	\$ 3,500	\$ 1,911	\$ 2,500
	1	413	426	34	00	Printed Forms	Door hangers w/ business cards	\$ -	\$ -	\$ 600	\$ -	\$ 600
	1	413	426	36	10	Electric	Green waste - N 8th Street	\$ 572	\$ 499	\$ 700	\$ 262	\$ 700
	1	413	426	36	45	Water/Sewer	Portable toilet - Lehman Street; & N 8th Street	\$ 1,608	\$ 1,815	\$ 2,000	\$ 1,335	\$ 2,000
	1	413	426	36	70	Garbage Removal	Misc pickup - Lehman Street	\$ 550	\$ 331	\$ 700	\$ -	\$ 700
1	413	426	37	20	Improvement Repairs & Maintenance	Fencing; Green Waste Gate Issues (\$1,000), Camaras (\$3,500)	\$ 303	\$ 7,744	\$ 4,500	\$ 188	\$ 4,500	
1	413	426	44	00	Recycling Tipping Fee	Recycling transfer & related fees,, (\$5,000); tire disposal (\$100); Co Conservation Partnership, (\$100); Bulky Waste, (4,000); Leaf disposal (\$13,000)	\$ 8,603	\$ 8,932	\$ 20,000	\$ 2,770	\$ 20,000	
1	413	426	45	00	Recycling Contracted Services	Social Media Boosting & Educational Outreach	\$ -	\$ -	\$ 500	\$ -	\$ 500	
<b>Total Recycling Expenditures</b>								<b>\$ 33,594</b>	<b>\$ 55,068</b>	<b>\$ 90,042</b>	<b>\$ 41,482</b>	<b>\$ 97,542</b>

10/31/2022

**CITY OF LEBANON  
2023 BUDGET**

30 OF 30

Account Number

Account Description

Notes-2023

2020  
ACTUAL2021  
ACTUAL2022  
BUDGETSeptember  
30 2022  
ACTUAL

2023 BUDGET

**TOTAL PUBLIC WORKS EXPENDITURES**

\$ 1,329,447

\$ 1,836,957

\$ 2,533,822

\$ 1,226,503

\$ 2,554,836

Refund Prior  
Year Receipts

1 0 491 10 00

Refund Prior Year Receipts

Misc refunds for overpayments and other adjustments

\$ 16,499

\$ 1,085

1 0 491 43 00

Refund Prior Year Receipts - Taxes

Including EIT out of County payments

\$ 16,499

\$ 1,085

Interfund  
Transfer

1 0 492 18 00

Transfer - Bridge ROW 5% City Share

1 0 492 00 30

Transfer to Capital Reserve Funds

\$ 130,000

\$ 80,000

\$ 184,518

\$ -

\$ 157,106

**Total Interfund Transfers**

\$ 130,000

\$ 80,000

\$ 184,518

\$ -

\$ 157,106

**TOTAL GENERAL FUND EXPENDITURES**

\$ 12,463,905

\$ 13,918,120

\$ 15,290,300

\$ 9,945,453

\$ 15,649,585

**EXCESS OF REVENUES OVER (UNDER) EXPENDITURES**

\$ 713,352

\$ 165,873

\$ (2,657,922)

\$ 2,167,160

\$ (2,740,370)

**Anticipated Carryover Balance for Start 2023**

\$ 2,740,370

Budgeted Revenue 2023

\$ 12,909,215

Budgeted Expenses 2023

\$ (15,649,585)

**Anticipated Carryover Balance for Start 2024**

\$ -

# LIQUID FUEL

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2023 Budget

CITY OF LEBANON  
2023 BUDGET

Account Number						Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
<b>LIQUID FUEL TAX FUND REVENUES</b>												
35	0000	341	00	00	Interest Income		\$ 13,142	\$ 3,173	\$ 3,000	\$ 13,170	\$ 7,000	
							<b>\$ 13,142</b>	<b>\$ 3,173</b>	<b>\$ 3,000</b>	<b>\$ 13,170</b>	<b>\$ 7,000</b>	
35	0000	354	03	10	Winter Maintenance Agreement	Reimb from PENNDOT for Snow Removal and deicing on State Roads	\$ 3,905	\$ 2,030	\$ 1,940	\$ -	\$ 1,940	
35	0000	354	03	00	State Allocation - Act 655	State funds - current year	\$ 773,145	\$ 717,797	\$ 707,001	\$ 735,553	\$ 743,021	
							<b>\$ 777,050</b>	<b>\$ 719,827</b>	<b>\$ 708,941</b>	<b>\$ 735,553</b>	<b>\$ 744,961</b>	
35	0000	355	03	00	Turnback Allocation	State Road Turnback - Act 32	\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240	\$ 37,240	
							<b>\$ 37,240</b>	<b>\$ 37,240</b>	<b>\$ 37,240</b>	<b>\$ 37,240</b>	<b>\$ 37,240</b>	
<b>TOTAL LIQUID FUEL TAX FUND REVENUES</b>							<b>\$ 827,432</b>	<b>\$ 760,240</b>	<b>\$ 749,181</b>	<b>\$ 785,963</b>	<b>\$ 789,201</b>	
<b>LIQUID FUEL TAX FUND EXPENDITURES</b>												
Winter Maintenance	35	3504	432	24	10	Materials & Supplies	Salt, deicer	\$ 27,242	\$ 55,251	\$ 100,000	\$ 45,964	\$ 100,000
	35	3504	432	45	00	Contracted Service	Snow hauling	\$ -	\$ 41,561	\$ 60,000	\$ 1,045	\$ 81,000
	<b>Total Winter Maintenance Service Expenditures</b>							<b>\$ 27,242</b>	<b>\$ 96,812</b>	<b>\$ 160,000</b>	<b>\$ 47,009</b>	<b>\$ 181,000</b>
35	0000	439	63	03	Bridge Overpass - City Share	5 % City Share of Bridge Project	\$ -	\$ -	\$ -	\$ -	\$ -	
35	3506	438	24	10	Materials & Supplies	5 Bridges @ Wingwall		\$ -	\$ 6,000	\$ -	\$ 6,000	
35	3506	438	45	00	Contracted Services - Bridge Maintenance	Maintenance of bridges			\$ -	\$ -	\$ -	
35	3506	439	45	00	Contracted Services - Paving Reconstruction	Engineering for Paving projects	\$ 44,685	\$ 100,507	\$ 177,500	\$ 227,686	\$ 177,201	
<b>Total Highway Construction and Rebuilding Project Expenditures</b>							<b>\$ 44,685</b>	<b>\$ 100,507</b>	<b>\$ 183,500</b>	<b>\$ 227,686</b>	<b>\$ 183,201</b>	

CITY OF LEBANON  
2023 BUDGET

		Account Number					Account Description	Notes-2023	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	September 30 2022 ACTUAL	2023 BUDGET
Traffic Control	35	3507	433	36	10	Electric - Traffic Signals	Electricity for signals including fiber rental (\$4,000)	\$ 21,522	\$ 19,921	\$ 25,000	\$ 15,006	\$ 25,000	
	<b>Total Traffic Control Expenditures</b>								\$ 21,522	\$ 19,921	\$ 25,000	\$ 15,006	\$ 25,000
Street Lights	35	3501	434	36	10	Electric - Street Lights		\$ 371,014	\$ 360,233	\$ 400,000	\$ 238,591	\$ 400,000	
	<b>Total Street Lighting</b>								\$ 371,014	\$ 360,233	\$ 400,000	\$ 238,591	\$ 400,000
<b>TOTAL LIQUID FUEL TAX FUND EXPENDITURES</b>								\$ 464,463	\$ 577,473	\$ 768,500	\$ 528,292	\$ 789,201	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>								\$ 362,969	\$ 182,767	\$ (19,319)	\$ 257,671	\$ -	
<b>Anticipated Carryover Balance for Start 2022</b>													
Budgeted Revenue 2023												\$ 789,201	
Budgeted Expenses 2023												\$ (789,201)	
Transfer to Reserve												\$ -	
<b>Anticipated Carryover Balance for Start 2023</b>												\$ -	

# CAPITAL RESERVE FUND

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2023 Budget





CAPITAL RESERVE FUND

STATEMENT OF ACTIVITY

FOR THE YEAR ENDED:

2023 BUDGET

		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	STATE/FEDERAL FIRE GRANT			\$ 13,789.79	\$ 15,000.00		\$ 178,902.36	\$ 39,590.03	\$ -	\$ -	\$ -
	WASHINGTON CONTRIBUTION			\$ 10,000.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 13,563.39	\$ 13,700.00	\$ 41,776.02	
	TRANSFER FROM GENERAL FUND	\$ 10,000.00									
	<b>TOTAL SOURCES</b>	\$ 14,958.42	\$ 16,825.78	\$ 41,978.54	\$ 34,639.84	\$ 30,389.84	\$ 210,209.34	\$ 54,192.64	\$ 56,743.17	\$ 59,161.53	\$ 16,593.53
	DISTRIBUTIONS		\$ (1,137.03)	\$ (37,938.70)	\$ (30,000.00)	\$ (22,712.83)	\$ (209,870.12)	\$ (24,851.20)	\$ (39,575.60)	\$ (42,568.00)	
	<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ (1,137.03)	\$ (37,938.70)	\$ (30,000.00)	\$ (22,712.83)	\$ (209,870.12)	\$ (24,851.20)	\$ (39,575.60)	\$ (42,568.00)	\$ -
	<b>BALANCE</b>	\$ 14,958.42	\$ 15,688.75	\$ 4,039.84	\$ 4,639.84	\$ 7,677.01	\$ 339.22	\$ 29,341.44	\$ 17,167.57	\$ 16,593.53	\$ 16,593.53
<b>30 302 411 74 00</b>	<b>FIRE ENGINES</b>		<b>104.01.00</b>								
	CARRYFORWARD		\$ 205,000.00	\$ -	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 180,598.16
	INTEREST										
	CONTRIBUTIONS									\$ 120.00	
	NORFOLK SOUTHERN	\$ 205,000.00									
	STATE FIRE GRANT										
	WASHINGTON CONTRIBUTION										
	TRANSFER FROM GENERAL FUND				\$ 95,960.16					\$ 84,518.00	\$ 157,107.00
	<b>TOTAL SOURCES</b>	\$ 205,000.00	\$ 205,000.00	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 180,598.16	\$ 337,705.16
	DISTRIBUTIONS		\$ (205,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ (205,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>BALANCE</b>	\$ 205,000.00	\$ -	\$ -	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 95,960.16	\$ 180,598.16	\$ 337,705.16
<b>30 105 452 74 00</b>	<b>POOL</b>		<b>105.01.00</b>								
	<i>Coleman Park Pool Area</i>										
	CARRYFORWARD					\$ -	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	\$ 187,845.75	\$ 137,879.56
	INTEREST										
	CONTRIBUTIONS										
	NORFOLK SOUTHERN										
	STATE FIRE GRANT										
	WASHINGTON CONTRIBUTION										
	TRANSFER FROM GENERAL FUND				\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ -
	<b>TOTAL SOURCES</b>	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	\$ 300,000.00	\$ 187,845.75	\$ 137,879.56
	DISTRIBUTIONS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112,154.25)	\$ (49,966.19)	\$ -
	<b>TOTAL DISTRIBUTIONS</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (112,154.25)	\$ (49,966.19)	\$ -
	<b>BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 200,000.00	\$ 200,000.00	\$ 187,845.75	\$ 137,879.56	\$ 137,879.56
<b>30 405 430 74 00</b>	<b>PUBLIC WORKS - HIGHWAY</b>		<b>108.01.00</b>								
	<i>General Highway Equipment Replacements</i>										
	CARRYFORWARD	\$ -	\$ 831,301.50	\$ 163,349.37	\$ 363,077.92	\$ 366,066.96	\$ 374,192.73	\$ 376,898.88	\$ 334,209.29	\$ 417,003.26	\$ 411,518.70
	INTEREST			\$ 484.36	\$ 2,989.04	\$ 8,125.77	\$ 21,006.15	\$ 11,570.41	\$ 2,793.97	\$ 4,059.74	\$ 7,000.00
	CONTRIBUTIONS										
	NORFOLK SOUTHERN	\$ 849,501.85									
	TRANSFER FROM GENERAL FUND			\$ 315,489.19					\$ 80,000.00	\$ -	\$ -



# AMERICAN RESCUE FUND

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2023 Budget

City of Lebanon American Rescue Plan Budget

Account Number	Description	Notes	September 30, 2022			
			2021 Actual	2022 Budget	Actual	2023 Budget
875.0405.430.72.00	8th Street Parking Lot	Construction	\$ -	\$ 350,000.00	\$ 308,489.70	\$ -
875.0405.430.72.00	Sidewalk Sweeper		\$ -	\$ 8,500.00	\$ 8,500.00	\$ -
875.0405.430.72.00	Street Sweeper		\$ -	\$ -	\$ -	\$ 250,000.00
875.0405.430.72.00	Highway Fueling System	Replacement of Fuel Tanks	\$ -	\$ -	\$ -	\$ 222,000.00
875.0405.430.72.00	City Hall Renovations		\$ -	\$ 200,000.00	\$ 175,264.14	\$ 300,000.00
875.0405.430.72.00	City Hall Moving Expenses		\$ -	\$ 707.75	\$ 707.75	\$ -
875.0405.430.72.00	Coleman Memorial Park	Pavilion Maint. & Dog Park	\$ -	\$ 16,242.60	\$ 507.60	\$ 115,000.00
875.0405.430.72.00	Wengert Memorial Park		\$ -	\$ -	\$ -	\$ 215,000.00
875.0405.430.72.00	Southwest Park	Towards Tennis Courts	\$ -	\$ -	\$ -	\$ 25,000.00
875.0405.430.72.00	Street Paving		\$ -	\$ 18,550.53	\$ 18,550.53	\$ 2,100,000.00
875.0405.430.72.00	Watermain Improvements		\$ -	\$ 280,000.00	\$ -	\$ 140,000.00
875.0405.430.72.00	Splash Pad		\$ -	\$ -	\$ -	\$ 300,000.00
875.0201.411.72.00	Police Department Purchases	Evidence Shelving & 2 SUVs	\$ -	\$ 9,000.00	\$ 8,611.95	\$ 120,000.00
875.0201.411.72.00	Police Department Medicare Tax		\$ -	\$ 178,992.60	\$ -	\$ 100,000.00
875.0000.452.72.00	City Hall Merchandise	Promotional Items	\$ -	\$ 2,000.00	\$ 1,134.97	\$ -
875.0000.452.72.00	Blight Audit		\$ -	\$ -	\$ -	\$ 70,000.00
875.0000.452.72.00	Economic Recovery Plan	Update to EDSP	\$ -	\$ -	\$ -	\$ 80,000.00
875.0000.452.72.00	Housing Needs Assesment		\$ -	\$ 14,750.00	\$ -	\$ -
875.0000.452.72.00	Accounting System		\$ -	\$ -	\$ -	\$ 200,000.00
875.0000.452.72.00	Non-Profit Grants		\$ -	\$ 200,000.00	\$ 63,306.33	\$ 800,000.00
875.0302.411.72.00	Fire Engine		\$ -	\$ 203,900.00	\$ -	\$ -
875.0302.411.72.00	Ladder Truck		\$ -	\$ -	\$ -	\$ 650,000.00
875.0302.411.7200	PlanIt Scheduling Software for Fire		\$ -	\$ 2,500.00	\$ -	\$ -
	<b>Above Items Allotted to \$10M Revenue Replacement</b>	<b>Sub-Total for Revenue Replacement</b>	<b>\$ -</b>	<b>\$ 1,485,143.48</b>	<b>\$ 585,072.97</b>	<b>\$ 5,687,000.00</b>

Account Number	Description	Notes	September 30, 2022			
			2021 Actual	2022 Budget	Actual	2023 Budget
875.0405.430.72.00	Streetscape Project		\$ -	\$ 50,000.00	\$ 38,772.15	\$ 4,200,000.00
875.0405.430.72.00	Liberty Trail Park					\$ 520,000.00
875.0405.430.72.00	4th/5th/6th & Liberty Storm Sewer Project		\$ 808.78	\$ 75,000.00	\$ 49,710.69	\$ 1,900,000.00
875.0405.430.72.00	4th & Peach Hazel Dyle Improvements		\$ 7,151.24	\$ 30,000.00	\$ 18,975.29	\$ 210,000.00
875.0405.430.72.00	City Hall COVID-19 Safety Improvements		\$ 382,223.00	\$ -	\$ -	\$ -
875.0000.452.72.00	Lebanon Rescue Mission	Sneaker Donation for Homeless	\$ 728.47	\$ -	\$ -	\$ -
875.0000.452.72.00	Lebanon YMCA	Literacy & Clothing for children in need	\$ 1,026.49	\$ -	\$ -	\$ -
	<b>Above Items Allotted to Eligible Categories</b>	<b>Sub-Total for Other Elig. Categories</b>	<b>\$ 391,937.98</b>	<b>\$ 155,000.00</b>	<b>\$ 107,458.13</b>	<b>\$ 6,830,000.00</b>
		<b>Total</b>	<b>\$ 391,937.98</b>	<b>\$ 1,640,143.48</b>	<b>\$ 692,531.10</b>	<b>\$ 12,517,000.00</b>
					Potentially Allocated	\$ 14,549,081.46
					ARPA \$ Rec'd	\$16,332,904.46