

FISCAL YEAR 2025

CITY OF LEBANON, MISSOURI

ADOPTED BUDGET



THE CITY OF LEBANON
Leading the Way -175 Years Strong

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City of Lebanon, Missouri

Annual Operating Budget

July 1, 2024 – June 30, 2025

Prepared by the Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Lebanon
Missouri**

For the Fiscal Year Beginning

7/1/2023

Christopher P. Morill
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Lebanon, Missouri for its annual budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



To the Honorable Mayor Jared Carr and Members of the City Council

On behalf of the entire City of Lebanon staff, it is my pleasure, pursuant to the requirements of Sections 67.010 and 67.020 of the Revised Statutes of Missouri, to submit to the City Council the proposed budget for the City of Lebanon for Fiscal Year 2025. This transmittal letter provides a general summary of the City's overall financial condition, reflects upon the prior fiscal year, and details highlights from this year's budget. I am pleased to report that the City's overall financial outlook remains stable and fiscally sound.

Once again, the City will begin its fiscal year with major fund balances sufficient to manage purchases and perform program activities. We are projecting ending FY25 fund balances of thirty-five percent (35%) for the General Fund, thirty-three percent (33%) for the Public Safety Fund, twenty-four percent (24%) for the Street Fund, twenty-five percent (25%) for Parks, and thirty-five percent (35%) for the Capital Improvement Fund.

Fiscal Year 2024 Accomplishments:

- ❖ **Downtown Business District (DTBD):** Our Downtown Business District continues to thrive. The group has implemented "First Fridays" among several other events to attract residents to the district. They have also formalized a street closure process to minimize any impact on our businesses.
- ❖ **Police –** Our police department has once again performed above expectations. We welcomed a new Police Chief and completed a comprehensive update of department policies to ensure legal compliance and alignment with best practices. Our police radios were modified to work via Wi-Fi services inside our schools to enhance officers' ability to communicate in these buildings.
- ❖ **Storm Water Projects –** Public Works continued work on major projects to address flooding on Bland and Montrose. These projects address longstanding and significant safety concerns related to flooding along these streets.
- ❖ **Parks –** Our Parks Department has completed significant improvements to Wallace Park, enhancing the park experience. Improved fall protection was also installed at Harke and Nelson Parks. A paved trail connecting Harke Park to Nelson Park and a new 9-acre parcel dedicated as parkland for our residents near Beck Lane align with our 5-year Parks Master Plan.
- ❖ **Residential Development –** National pressures slowed residential development in FY2024, although we continued to see new home construction within our city. Infill housing continued to benefit our overall housing mix, along with the conversion of two "end-of-life" hotels into studio apartments.

- ❖ **Fire** – Fire Stations #1 and #2 both received updates and improved workspaces for our firefighters. The Fire Department also enjoyed significantly improved recruiting efforts. A new brush truck was ordered this fiscal year as we continue to upgrade our fire department fleet.
- ❖ **Tourism** – Tourism, in partnership with the Lebanon Area Chamber of Commerce and our Downtown Business District, began engaging with newly assigned soldiers and their families at Fort Leonard Wood. A visitor study was completed, providing in-depth information about our city's visitors, which will inform a targeted marketing campaign.
- ❖ **Human Resources** – Our city has seen improved results in employee recruitment, with stronger candidate pools, reduced vacancy times, and lower turnover. The department also successfully navigated substantial changes to our health insurance model.
- ❖ **Utilities** – Our Board of Public Works adopted its first full budget for presentation to the Council as they continue to focus on the needs of our utilities. Electric significantly expanded tree trimming efforts reduced our number of outages and improved overall reliability with our electric utility.
- ❖ **Streets** – Our Street Division improved 3.2 miles of asphalt by overlaying Hospital Drive, Deadra Drive, Tekary Street, Stella Street, Danielle Drive, Ryan Street, Eastmont Drive, Timberwood Lane, Berrywood Drive, Cranberry Lane, Raspberry Drive, and Bethel Road. Additionally, they completed 1,700 feet of street and sidewalk improvements on Goldenwood Road. Washington and Commercial pedestrian crossing, and decorative crosswalks were completed. The Downtown ADA parking improvements are near completion. The department built 1,450 feet of street improvements in Legacy Trails subdivision and 1,290 feet of street improvements in Flatwood Estates subdivision.
- ❖ **Information Technology**- Our IT Department implemented an asset management platform to improve management of city buildings and planning for future expenses. This department also began migrating from Incode to Casselle, our enterprise system, affecting every employee and our customers. Our utility security platform (SCADA) was moved behind our firewall, increasing overall security.
- ❖ **Airport**- Our airport received designation as a "Regional Airport," which will allow for increased annual funding from the Missouri Department of Transportation, Aviation. The airport also completed a 10-year master plan to assist in decision-making related to the airport.

Fiscal Year 2024 was a productive year for the city and our community. Our credit rating increased from A to A+, we received national recognition for our improved customer satisfaction survey data, our airport was reclassified as a regional airport, and our population continued to grow.

As staff, we continue working on a reliable definition of normal without historical data, providing us with a high level of comfort in forecasting for the future. That said, and with your guidance, this budget recognizes an additional 2% increase. Although this is year five of upward revenue trends, we

recognized a softening of sales tax for Fiscal Year 2024 over Fiscal Year 2023 actuals. As a result, this budget remains cautious as we continue to monitor both local and national economic trends.

This proposed budget continues to devote resources towards residential development. Progress continues with the Legacy Trails and Flatwoods subdivisions. Included in this submitted budget are increases contemplated to address the costs associated with new street construction as our costs continue to increase. This budget proposes \$250,000 in ARPA funds to address pavement and underlying issues on Washington Ave from Highway 5 to Elm St as well as East Commercial. We continue to focus on our customer needs, based on survey data. This budget, again, funds dedicated line items which are intended to set aside funds for future purchases of a 100-foot ladder truck for Fire, police car replacement, and building maintenance needs. These dedicated funds, combined, now total \$4.6 million and are a testament to our commitment to being fiscally conservative and planning for our future.

This proposed budget includes a planned 2.5% cost of living adjustment as well as a 1% merit increase for employees who exceed expectations. Implementing merit increases is a noteworthy change for our organization and one we intend to pursue.

Fiscal Year 2025 Continued Priorities:

The City of Lebanon continues a path of moving the organization forward, based on direct citizen engagement, focusing on areas of opportunity as defined by our residents.

The three priorities of this budget remain somewhat consistent, as identified by our citizens: 1) addressing traffic flow, 2) improving code enforcement services, and 3) enhancing the quality of the City's stormwater runoff/management system.

- ❖ **Addressing Traffic Flow** – Engineering has begun for improvements to the intersection of Fremont and Highway 5. Improvements will be completed on 4th Street to address on-street parking and the intersection of 4th and Jefferson. The Granite Street extension will be completed this year and will include traffic pattern changes on Morgan Road as well as improved pedestrian access in the area.
- ❖ **Improving Code Enforcement Services** – The implementation of minimum inspection requirements, an updated nuisance code, dangerous building code, and moving our community to the 2021 International Building Code will have a significant impact on code enforcement services.
- ❖ **Stormwater Management** – The stormwater projects on Bland and Montrose will improve stormwater issues along these corridors. A stormwater study will also be completed this year, which will provide a planning document for our community.

Fiscal Year 2025 Priorities:

A new citizen and business survey will be completed this year. This document will assist our Mayor and Council as they adopt new council goals and strategies. Our elected officials, and ultimately our community, have enjoyed the benefit of delivering services and projects based on data. "Lebanon

2040" will also be a valuable tool for our elected officials to plan our future.

It is important to note we have several projects and expenses which are under discussion. It was our opinion that these projects are too early to be included in the submitted budget. If these projects come to fruition, we will need to identify flexibility within our budget and possibly explore financing options.

Financial Highlights:

This budget has \$73,911,315 in appropriations, including \$15,224,053 in major projects and capital investments to meet the demands of our community. In contrast, the City, through taxes, fees, and utility rates, is projecting \$61,694,062 in new revenues. Fiscal Year 2025 appropriations break down into four major classifications: governmental activity at \$24,156,589, enterprise activity at \$36,322,195, internal funds at \$9,136,042, and special funds at \$4,296,489.

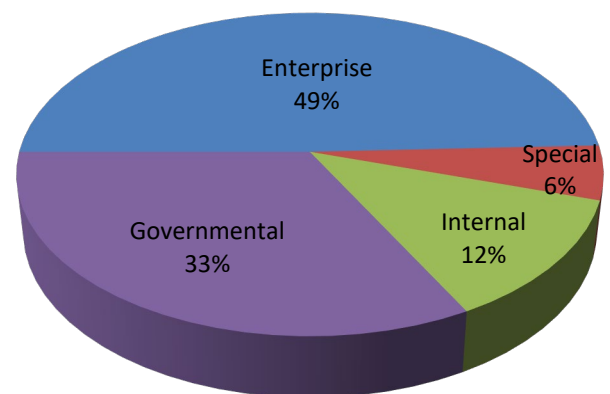
Sales tax revenues presented in this budget are projected to increase by 2%. Expenditures are \$8,371,878 over projected revenues. This is substantially due to the planned \$15,224,053 investment in capital improvements and equipment using carry-over from the prior year's fund balance. Additionally, this budget allows for additional funds dedicated to the city's future needs in the amount of \$2,159,000. Our total set aside amount will total \$4,627,000.

The largest governmental fund, the General Fund (Fund 01), makes up \$9,046,468 of the governmental activity. The City is anticipating spending \$5,144,084, or fifty-seven percent (57%), of this fund on police and fire programs.

The largest enterprise fund, Electric (Fund 80), makes up \$28,795,186 of the enterprise activity. The City is anticipating purchasing power for a cost of \$20,350,000 or seventy-four percent (74%) of the Electric Operating Fund budget.

The overall budget will see a decrease in the City Fund balance of \$8,371,878. The City continues to be conservative with both its anticipated revenues and planned operational expenditures during Fiscal Year 2025.

Expenditure by Activity



Conclusion:

Your team has once again exceeded all expectations as we worked together to provide you with a proposed budget that reflects your goals, is fiscally conservative, and remains dedicated to providing services to our community.

A special thanks to our Finance Department for once again proving their dedication to excellence by putting together a budget document of which we can all be proud.

Respectfully Submitted,

Mike Schumacher
City Administrator

Introduction



The Mayor

Jared Carr

The Council

Ward 1

Gilbert Adkins
Mike Evans

Ward 2

Sheila Mitchell
Dan Mizell

Ward 3

Randy Wall
Jeffrey Mutchler

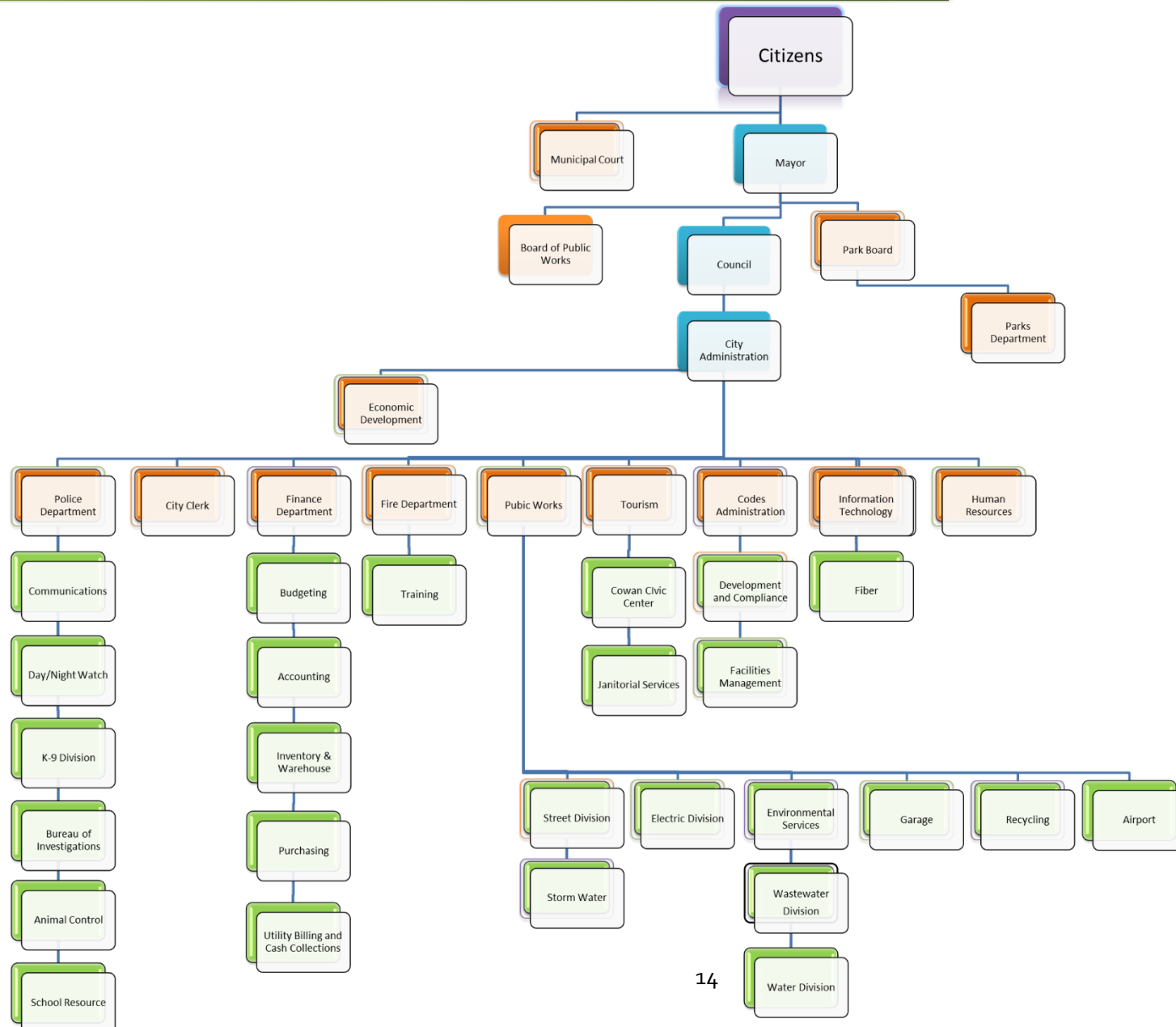
Ward 4

Chuck Jordan
Bob Garner

The Administration

Michael Schumacher, City Administrator
Chris Allen, City Attorney
Laina Starnes, City Clerk
Richard Shockley, Public Works Director
Kat Gill, Finance Director
Jerry Harrison, Police Chief
Sam Schneider, Fire Chief
Christina Wagner, Interim Codes Administrator
John Shelton, Parks Director
Kathy Milliken, Human Resource Director
Jarrad Schomaker, IT Director
Rebecca Rupard, Tourism Director

Our Organization



City of Lebanon, Missouri

Community Profile

2024

Date of Incorporation	1877
Form of Government	City of the third class; governed by a Mayor/Council form of government
2022 Estimated Population	15,232
Estimated Housing	6,831
Land Area	14.63 square miles
Mile of Street	112
Police Protection	
# of Stations	1
# of Police Officers	32
Fire Protection	
# of Stations	3
# of Firefighters	24
Public Education	Classified as "Accredited" by Department of Elementary and Secondary Education, serves approximately 4,196 students in, a Pre-K program, 3 elementary schools, a junior high school, a high school, an alternative education center, and a vocational school
Higher Education	2 colleges have a presence in Lebanon
Recreation and Culture	
Parks	10 parks cover over 137 acres
Number of Libraries	1
Median Household Income (2018-2022)	\$45,634

History

Laclede County, named after Pierre Laclede, the founder of St. Louis, was established in 1849 from portions of Camden, Pulaski, and Wright Counties. Nestled in the Ozark Mountains, it borders Webster and Wright Counties to the south, Dallas County to the west, Camden County to the north, and Pulaski and Texas Counties to the east. The county seat, Lebanon, situated about 155 miles southwest of St. Louis along I-44, is home to more than 15,000 residents.

Lebanon's origins trace back to 1820 when Jesse Ballew, among the area's early settlers, built his cabin by the Gasconade River. Notable pioneers included Henry Anderson, William Montgomery, and Leonard Eastwood. The town was first known as Wyota, acknowledging an early thriving American Indian trading village. By 1849, it was renamed Lebanon, inspired by the Tennessee hometown of a local minister.



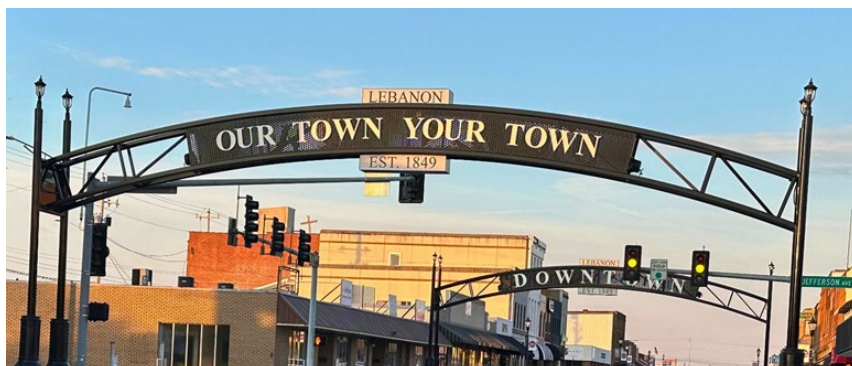
Lebanon was a crucial point on the "Wire Road" during the Civil War, a vital route for telegraph communications. The town later flourished with the advent of Route 66 in the 1920s, enhancing its role as a transportation hub. Today, I-44 traces this historic route, continuing Lebanon's legacy as a crossroads.

Lebanon became a 4th Class City in 1877 and was elevated to a 3rd Class City in 1959, reflecting its growth. The town's early economy was bolstered by the arrival of the railroad in 1868, despite city officials' refusal to donate land for its station, which led to the creation of a new business district along Commercial Street.

Lebanon gained early fame for its magnetic water, discovered in 1889. The water, which magnetized tools during a well excavation, was celebrated for its purported healing properties and attracted visitors seeking health benefits.

Notable residents have included William Tecumseh Vernon, who was distinguished as the first Black U.S. Treasury Secretary, and Richard Parks Bland, a long-serving congressman and presidential candidate.

Today, Lebanon is a vibrant community, known for its proximity to Bennett Spring State Park and its rich history. The city continues to evolve and prosper, reflecting the hard work and spirit of its residents. Lebanon celebrates its past and is revitalizing its downtown, transforming it into a lively hub with boutique shops, restaurants, and engaging



activities that breathe new life into the historic center. This revival enhances the community's connection to its heritage while inviting both residents and visitors to partake in its ongoing story.

Lebanon serves as a hub for those seeking outdoor adventures, with its strategic location providing easy access to the surrounding natural beauty. Ideal for fishing, kayaking, and canoeing, the nearby Niangua River and Bennett Spring State Park offer residents and tourists alike a chance to enjoy the serene Ozark landscape. Lebanon's commitment to preserving these natural resources, combined with its historical charm and friendly atmosphere, makes it an attractive destination for families and adventure seekers.

Population



According to the 2020 ACS 5-year estimate, Lebanon's population is (95% urban, 5% rural). Of that population, approximately 50% are female and 50% are male.

Population

Year	Population
1900	2,125
1910	2,430
1920	2,848
1930	3,562
1940	5,025
1950	6,808
1960	8,220
1970	8,616
1980	9,507
1990	9,983
2000	12,155
2010	14,474
2020	15,013
2022	15,232

The racial makeup of the population is 89.1% Caucasian, 1.0% African American, 1.4% Asian, and 0.7% American Indian. Hispanic or Latino of any race is 4.2% of the population and the remainder of the population of Lebanon is made up of another race or a combination of two or more races.

Source: Missouri Census Data Center & US Census Bureau



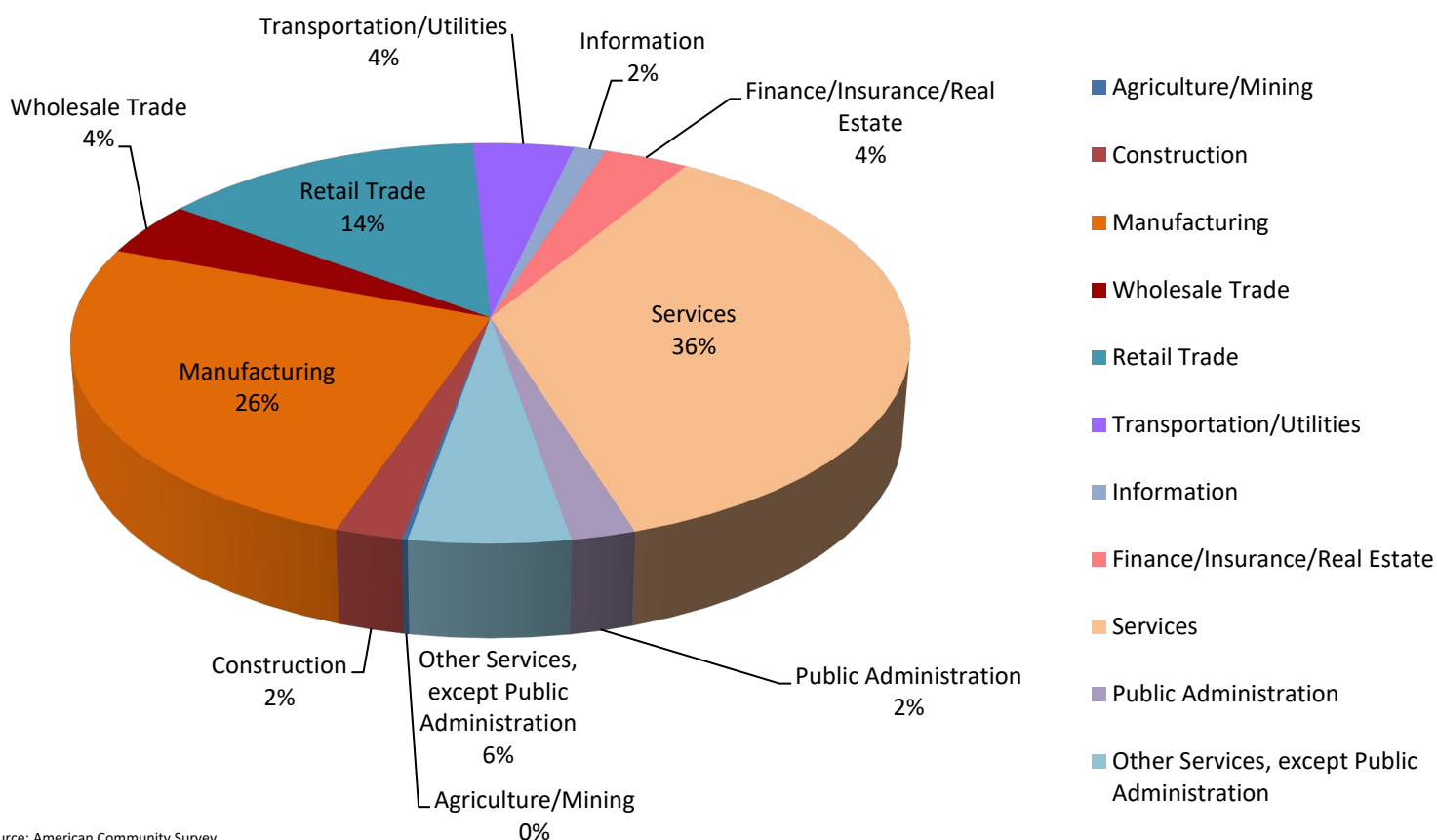
Commerce, Industry and Employment

The City is a regional center consisting primarily of residential areas serviced by commercial and retail businesses. Residents of the City work throughout the City and surrounding areas. Listed below are the top ten major employers located in the City and the number employed by each:

Employer	Type of Business	Number of Employees
1. Tracker Marine	Boat Manufacturing	996
2. Copeland	Compressors for HVAC Industry	909
3. Mercy Hospital-Lebanon	Healthcare	700
4. Lebanon R-III School District	School	678
5. Missouri Cooperage (Independent S	Barrel Manufacturing	527
6. The Durham Company	Electrical Component Manufacturing	399
7. Detroit Tool Metal Products	Metal Fabrication	341
8. Lowe Boats	Boat Manufacturing	246
9. G-3 Boats	Boat Manufacturing	236
10. Marine Electrical Products	Marine Electrical Components	218

Source: Lebanon Regional Economic Development Incorporated.

2021 Employed Population 16+ by Industry



Source: American Community Survey

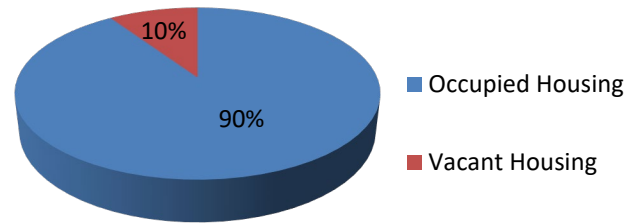
Housing

Household Summary

2000 Households	5,269
2000 Average Household Size	2.33
2010 Households	5,980
2010 Average Household Size	2.36
2017 Households	6,097
2017 Average Household Size	2.34
2020 Households	6,053
2020 Average Household Size	2.38
2022 Households	6,114
2022 Average Household Size	2.41

Source: American Community Survey

2022 Housing Occupancy



Source: American Community Survey

Education

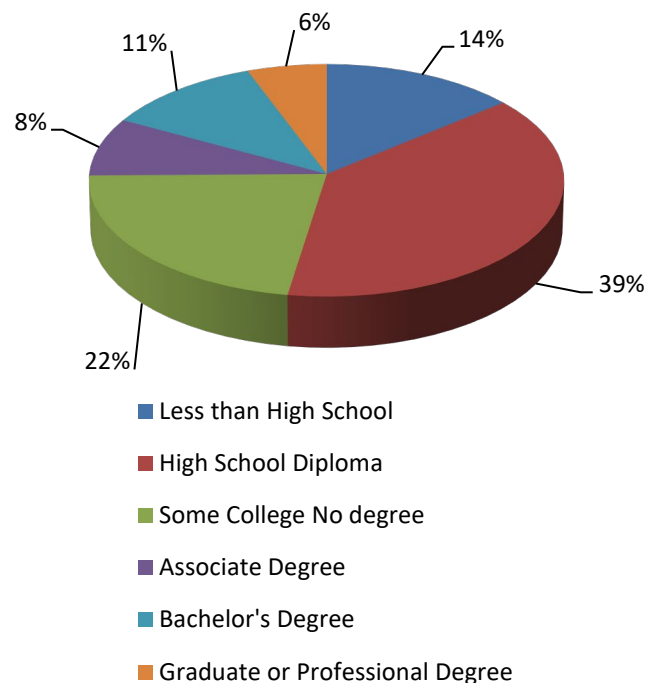
College/University in Lebanon:

- Ozarks Technical Community College
- Missouri State University

Public schools in Lebanon:

- Lebanon Sr. High School
- Lebanon Tech. & Career Center School
- Lebanon Middle High School
- Esther Elementary School
- Maplecrest Elementary School
- Boswell Elementary School
- Early Childhood Center (Pre-K)
- Hillcrest Education Center

Educational Attainment Ages 25 plus



Source: American Community Survey

Vision, Mission, Values, and Goals

OUR MISSION:

City of Lebanon's Mission is to promote community engagement to create a secure, friendly and sustainable community by providing equitable, proficient and helpful public service.

OUR VISION:

Lebanon will be celebrated as a dynamic community with first-rate and open public services, where the community is friendly, and the economy is vibrant.

VALUE STATEMENTS:

- ❖ PEOPLE: People are priority as we value, respect, trust, recognize and effectively communicate in our interactions.
- ❖ INTEGRITY: We strive to excel in our performance by exemplifying professionalism and excellence in our service to others.
- ❖ COMMITMENT: We are committed to our community through perseverance, dedication and follow through.
- ❖ TEAMWORK: Through collaboration with others, we optimize planning, decisions, and outcomes.



Goals and Objectives Fiscal Year 2024

Our city budget goals are directly shaped by the voices of our residents and businesses. Every two years, we conduct detailed surveys to gather feedback from both citizens and the business community. These invaluable insights are then presented to the City Council, where council members, along with city administration and staff, carefully craft strategic objectives that reflect the community's aspirations and needs. After approval by the Council, our dedicated staff diligently works to implement these goals. This meticulous process ensures that our budgeting and strategic planning align with the evolving desires of our community, propelling Lebanon forward in a direction that our citizens truly endorse. Achievement of the goals, objectives and tasks may be guided by resource allocations and opportunities that occur during the year. The City Administrator and staff regularly reports on the City's progress toward achieving its goals.

Public Safety

(Police, Fire, Code Administration)

Council Goal

Provide for the safety and welfare of our citizens and visitors by utilizing effective police, fire, and code administration philosophies and programs, while also ensuring we are meeting the needs of our dedicated staff members.

Departmental Objectives and Strategies #1

Provide opportunities for employee development and place an emphasis on mental and physical health initiatives.

- Purchase and install appropriate workout equipment at Station 1. (Fire)
- Complete dispatch counsel upgrade and installation. (Police)
- Seek professional development opportunities for all employees. (All)
- Explore scheduling options for front line employees. (All)
- Formally recognize employee achievements in front of Council, including promotions and services above and beyond. (All)

Departmental Objectives and Strategies #2

Establish protocols for police, fire, and code administration at large public events and train for mass casualty incidents.

- Develop a comprehensive mass casualty response plan. (Police, Fire, Code Administration)
- Establish a fee structure for police, fire, and code administration services needed to support large public events. (Police, Fire, Code Administration, Tourism)
- Present an ordinance for street closures. (Police, Code Administration, Public Works)

Departmental Objectives and Strategies #4

Utilize best practices and innovative programs to improve safety and increase positive public engagements.

- Find or create an educational video on occupancy inspections and promote to realtor and our customers. (Code Administration, Communications)
- Coordinate and implement code administration initiatives.
 - Conduct 2 Level Up Lebanon cleanups to give our citizens the opportunity to clean up their property. (Code Administration)
 - Ward meetings with Mayor and Council members in conjunction

with #LevelupLebanon.

- Develop and implement an exterior paint program for underserved residents.
(Code Administration)

Infrastructure and Utilities

(Streets, Electric, Water, Wastewater)

Council Goal

Provide clean and efficient street and sidewalk network with an emphasis on connectivity, adequate stormwater conveyance, and reliable utility services with financially sound and sustainable strategies, with a focus on future needs.

Departmental Objectives and Strategies #1

Develop solutions to improve traffic flow in Lebanon. (Streets)

- Intersection improvements.
 - Jefferson Avenue and Fremont Road
 - Jefferson Avenue and Fourth Street
- Future routes/roadway improvements.
- Signals/stripping/signage.
- Partner with other agencies on roadway issues.
- Review alleys and right of ways and vacate if appropriate.

Departmental Objectives and Strategies #2

Maintenance of street right of way corridor. (Streets)

- Street sweeping program.
- Vegetation management program.
- Adopt a street program.

Departmental Objectives and Strategies #3

Maintenance and improvements to street network. (Streets)

- Update street maintenance master plan.
- Inspections.
- Repairs/maintenance.
- Capital projects.
- Complete in FY25 (Street) – 1.5 miles of asphalt overlays.
 - Allison, Foxwood Ct, Rolling Hills, E. Commercial.
- Major street/stormwater improvements.
 - Mountrose and W. Bland.

Departmental Objectives and Strategies #4

Maintenance and improvement of sidewalk network. (Streets)

- Implementation of sidewalk maintenance master plan.
- Inspections.
- Repairs/maintenance.
- Capital projects.
 - Develop master plan for integration of sidewalks and walking trails.
 - Expansion of sidewalk network.

- Complete in FY24 (Street) – Pedestrian Improvements.
 - Beck Lane – Ivey Lane to Ice Cream Way.
 - Ivey Lane – Elm Street to Beck Lane.
 - Sidewalk from Ivey and Beck to Nelson Park.

Departmental Objectives and Strategies #5

Develop stormwater solutions to reduce peak flow rates and mitigate flooding.

- Create master plan for stormwater collection system identifying capital improvement needs. (Public Works)
- Inspect and maintain stormwater conveyance system to assure performance. (Public Works)
- Construct regional detention facilities to address flooding of streets in areas developed prior to stormwater management requirements. (Public Works)
 - Mountrose. (ARPA Grant)
 - West Bland. (ARPA Grant)

Departmental Objectives and Strategies #6

Enhance reliability of utilities through planning, maintenance, and capital improvements.

- Provide training to obtain state certifications. (Water, Wastewater, Electric)
- Obtain journeyman status through MPUA Apprentice Lineman Program. (Electric)
- Continuing feeder clearing. (Electric)
- Renovate Well Houses and upgrade Chlorine Monitoring Equipment. (Water)
- Replace one (1) mile of overhead electric with aerial cable systems and upgrade overhead electric. (Electric)
- Review masterplan for approximately half of wastewater collection system and incorporate into CIP. (Wastewater)
- Target capital improvements based upon service outages. (Utilities)
- Replace/rehabilitate 1.5 miles sanitary sewer pipe (Environmental)
- Incorporate and update switching equipment for our distribution system and to help isolate problems and provides contingencies during power outages. (Electric)
- 40 - pole change outs. (Electric)
- Systems loss management. (Electric, Environmental)
- Instrument upgrades. (Wastewater, Electric)
 - SCADA, chlorine, and reclosure upgrade.
- Board of Public Works to address increased operating and material cost, update rate study, and make recommendations to Council.

Parks and Recreation

(Parks)

Council Goal

Partner closely with the Lebanon Park Board to provide the citizens of Lebanon and visitors with safe, educational and well-maintained recreational facilities that are aesthetically pleasing and adequately equipped for enjoying leisure and sport activities for people of all ages and abilities by using information provided by the city masterplan, public input and community minded organizations.

Departmental Objectives and Strategies #1

To improve customer perception and feeling of safety in our park system.

- Complete implementation of CPTED recommendations in mowing, planting, lighting, and any new park additions or designs.
- Complete installation of time locks and motion detectors to park restrooms. (Wallace and WT Vernon to be added to the system still).

Departmental Objectives and Strategies #2

Develop long-range park plan to include the Boswell Aquatic Center, new parks, trails/connectivity, and improved playing fields.

- Continue to use the results from the park and city surveys for new park additions and improvements.
- Work to develop Lebanon parks as a sports destination for leagues and tournaments.
- Explore feasibility of an indoor sports facility to include expected usage, construction costs, staffing needs, and possible locations.

Departmental Objectives and Strategies #3

Develop long-range park CIP plan.

- Use Park master plan and surveys to guide the long-range capital plans, including addition to formal budget documents.
- Develop future replacement strategies for capital items such as buildings, equipment, shelters, lighting, and fencing.
- Continue to develop partnerships with local businesses and groups to help get the best return on park fund and labor. (Examples are more league sponsorships than before with larger ones from Car-Mart and Mid-Mo Bank for field naming rights, Commerce Bank for the scoreboard, and Copeland for on-going park partnerships).

Internal Services

(Finance, HR, IT, Facilities, City Clerk)

Council Goal

Provide superior customer service to the City of Lebanon's internal and external customers through the use of technology, facilities, resource management, and applied finance best-practices.

Departmental Objectives and Strategies #1

Review customer facing and internal processes to determine if current practices are customer focused.

- Implement ERP system to improve efficiencies for internal and external customers. (Finance, IT)
- Update all license applications and create an efficient online submittal process. ERP (City Clerk)
- Explore offering customers an online payment option for licensing. ERP (City Clerk)
- Explore expanding the DTBD footprint. (City Clerk, DTBD)
- Develop a "newly elected official" training block. (City Clerk, All)
- Combine Supervisory Control and Data Acquisition (SCADA) components into one architecture with monitoring functions for Programmable Logic Controllers (PLC). (IT)

Departmental Objectives and Strategies #2

Develop a maintenance and financial plan for assets.

- Review, update, and strengthen the Capital Improvement Plan utilizing the maintenance cost schedule. (Finance, Facilities, Parks)

- Develop a strategy to quantify revenue trends to create sustainable investment strategies. (Finance)
- Update maintenance schedule for all City buildings. (Facilities)
- Update City Hall: flooring, paint, utility billing area, new kiosk, and canopy. (Facilities)
- Update Public Works: flooring, paint, seal parking lot, repair roof. (Facilities)

Departmental Objectives and Strategies #3

Establish programming to address employee input, retention, and recruitment.

- Identify trends and options to improve police officer hiring process and recruitment efforts and implement. (PD, HR, CA)
- Develop and implement a strategy to fill all vacancies within 45 days. (HR)
- Engage employees at least semi-annually to provide updates and identify needs. (HR, CA)
- Increase utilization of Fort Leonard Wood transitioning soldiers. (HR, CA)

Economic Development and Tourism

(Tourism, IT, and REDI)

Council Goal

Promote the City of Lebanon as the preferred destination for retail and commercial businesses, tourism, and regional aviation activities through aggressive pursuit of partnerships and effective branding and marketing.

Departmental Objectives and Strategies #1

To increase the exposure and recruitment of events, attractions, and benefits of visiting Lebanon.

- Utilize advertising efforts that have been successful in years past, focusing on Fort Leonard Wood, Bennett Spring, Route 66, and Lake of the Ozarks, with evaluation of new opportunities that may arise. (Tourism)
- Complete visitor profile study and create a marketing strategy based upon those results. (Tourism)
- Promote and remain involved with events that attract visitors to this area, such as the Route 66 Festival and the upcoming Route 66 Centennial in 2026. (Tourism)
- Utilize all affiliations with Fort Leonard Wood such as Fort Wood Community & Spouses Club, SOP, and other related organizations to further provide visitor opportunities for this area. (Tourism, Chamber)
- Increase number of spouses tours from FLW. (Tourism, Chamber)
- Explore opportunities to partner and clarify roles with the Chamber of Commerce, DTBD, REDI. (Tourism, CA, Chamber, DTBD)
- Develop and implement a strategy for the attraction of military personnel, retired and active, to become Lebanon residents. (Tourism, REDI, CA)
 - Grow Rock the Block, Friends of the Fort, Spouses Tour, quarterly soldier recognition and promote CSP program more aggressively to area employers.
 - Participate in "onboarding orientation" for new stationed personnel. (Tourism, Chamber)
- Creation of a new hospitality training program. (Tourism, REDI, MU Extension)
 - Partnership between REDI, Tourism, and Downtown Business District to establish regular programming.

- Maintain a presence on the FLW Regional Tourism Website, www.exploreflw.com in addition to their Facebook page to target the Ft. Leonard Wood audience. (Tourism)
- Expand QR codes. (Tourism, REDI, CA)

Departmental Objectives and Strategies #2

Expand efforts to increase available workforce housing, quality of life amenities, and workforce development efforts.

- Incorporate a formalized business retention and expansion (BR&E) program that includes historical fact-finding visits to area employers to denote current and future challenges as well as succession planning for small businesses including workforce development efforts. (CA, REDI)
 - Reinstate Manufacturing Day event. (REDI)
- Market industrial park property, educating developers an opportunity still exists there.
- Exploring new targeted industries for possible location to Lebanon.
- Review of incentive policy for possible adjustments.
- Strengthen partnerships with our education partners and employers and define a workforce development plan. (REDI, CA)
 - Partner with Lebanon R-3 and OTC/MSU on multi-year effort.
 - Incorporate options for building trade training and employment opportunities.
 - Remain actively engaged with programs such as GOCAPS, JAG, LTCC, etc.
 - Re-engage employers on existing opportunities, such as the Fast Track program for nontraditional students.
 - Explore partnership opportunities between LTCC and OTC.

Departmental Objectives and Strategies #3

Enhance the Floyd W. Jones Airport as an asset for economic and community development in the City of Lebanon.

- Promote community-wide events at the airport to allow citizens and potential users to see its campus.
 - Airport Movie Night in late August
- Design and implement options for development around closed runway.
 - Evaluate and remove appropriate pad sites. (Airport, Streets)
 - Improve tarmac area via MoDot Grant. (Airport)
- Revise land lease verbiage to best practices to promote expanded usage/development. (Airport)
- Incentivize usage of the airport to entice businesses to come to the City of Lebanon to review potential business sites. (Airport, Communications, REDI)
- Implement sweeping program for runway and taxiways for debris and snow removal. (Airport)
- Develop pricing strategy for fuel prices and/or service fees and compare to other area airports. (Airport)

Additional City-Wide Efforts

- Wraps on select city vehicles promoting the Utility Customer Service number. (Communications)
- Rebrand Coffee with the Mayor to increase participation. (Mayor, CA)
- Promoting area businesses (restaurants, retail) among visitors – conventions and tournaments. Monitors in public areas of event locations. (Tourism, CA, Chamber)
- Develop and implement a City-wide signage strategy. (CA, Facilities, Public Works, Lebanon R-3)
- Develop and implement a marketing strategy for improved internet services which will

be available in 2024. (REDI, CA)

- Explore options to improve medical professional recruitment to Lebanon. (CA)
- Explore adult education opportunities to address any opportunities for our residents. (CA)
- Explore digital billboard for community engagement. (Communications)
- Implement public meeting streaming to improve engagement and citizen communication. (Communications)

Major Fiscal Policies



Financial Policies

Background/Purpose

The City of Lebanon has an important responsibility to its citizens to carefully account for its public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required and desired by the public. The purpose of establishing a set of fiscal policies is to ensure the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services. The discussion of these policies will provide more information to its citizens, Council members, and the city employees - all interested stakeholders in the budget.

The fiscal policies of the City of Lebanon have specific objectives. They have been developed to ensure the fiscal health of the City.

- To maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
- To provide Council information so that policy decisions can be made timely and accurately.
- To provide sound financial principles to guide Council and management in making decisions.
- To employ revenue policies which attempt to prevent undue reliance on a single source of revenue, and which distributes the cost of municipal services fairly among all programs.
- To protect and maintain the City's credit rating.
- To ensure legal compliance with the budget through systems of internal control.

The following general principles have been followed in the financial management of the City of Lebanon and in the development of the annual budget.

Financial Planning Policies

Balanced Budget

To provide for a continuing level of government and financial stability, the City of Lebanon operates with a balanced operating budget that supports current expenditures with current revenues. Current revenues are defined as taxes, services charges and fees, licenses and permits, fines and forfeitures, interest earnings and other miscellaneous revenue. Current expenditures are defined as personnel, supplies, services and general operating equipment. The operating budget does not include major capital improvement projects.

The City is committed to meeting this policy under normal circumstances. It is recognized that there may be times when it is advisable and necessary to use the cash reserves to balance the operating budget. If the annual budget requires the use of fund balance to match operating revenue and expense, the amount of the fund balance used and the purpose for which it is appropriated shall be identified in the annual budget message. The budget presented is balanced.

The City will ensure compliance with the adopted budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.

Asset Inventory

The City of Lebanon recognizes the capital assets of a government and their condition are critical to the quality of services provided, and will strive to develop a comprehensive database which will include all major assets and a condition assessment to maintain the City's largest assets. This information would be used to determine the replacement and maintenance schedule for the assets, and how that coordinates with the development of the annual budget. It will also promote stewardship of the City's assets and assure that the City is complying with grant requirements as well as promptly disposing of surplus property.

Cash and Investments

The City's adopted investment policy will ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.

Long-Range Planning

The City utilizes a long-range planning tool to assess its financial condition. This tool assists in identifying emerging trends that may suggest corrective action is necessary. A five year forecast is routinely used at various decision points to ensure financial solvency. The five-year Capital Improvement program is utilized along with this to provide the framework for subsequent budgets. If the forecast does not depict a positive operating position in all five years of the forecast, the City balances the operating budget all years including the five-year financial forecast.

Management gauges trends from a budget-to actual perspective and utilizing a historical year-to-year perspective to determine problem areas. Economic impacts both locally and nationally are routinely monitored. Despite sales tax revenues continuing to outpace historical trends on an extreme level, the City continues to budget revenues conservatively, and forecast conservatively to protect against any unexpected changes. Fund balances that have exceeded normal levels have been set aside in reserve accounts for one-time use Capital projects as well as to manage future downturns. While the City does not formally adopt a long-range financial plan, these forecasts are widely used for all funds.

Revenue Policy

Revenue Diversification

Charges for services in our utility funds and taxes are the primary revenue sources for the City of Lebanon. Charges for services comprises about 55% of the City's overall budget and taxes make up 22%. Sales tax counts for 54% of the City's General Fund Budget. When a new revenue source or a change in fees is considered, the effect this change will have on the balance of the revenue structure will be considered. The City will continue to look for sources of revenue to improve the diversification in the revenue structure.

Non-Recurring Revenue

Generally, annual revenue of the City can be classified as either recurring or non-recurring. Examples of recurring revenue are sales tax, property tax and fees for services. Although the level of revenue may be

subject to economic conditions, it is certain to be available from year to year. Non-recurring revenue (or one-time revenue) may be generated from grants, refunding of debt, the sale of fixed assets or other sources. This revenue may be available for more than one year but is not considered a permanent source of funding.

To ensure the City of Lebanon is able to provide a consistent level of services, and to avoid disruptive effects on the community, the use of non-recurring or one-time revenue should generally be limited to non-recurring expense. Examples of proper use of this revenue are land acquisition, major capital purchases, start up costs for new programs, and stabilization funds for short periods of time when expenditures exceed revenue. Major capital expenditures that will significantly increase operating expenses should have a long-term sustainable revenue source. Grant applications should be based on meeting the City's needs, not just the availability of grant funds. Many capital expenditures are funded by a dedicated tax.

Use of Unpredictable Revenues

Monthly reports comparing actual to budget revenues will be prepared by the Finance Department and presented for administrative review. Variances are researched to determine if the differences are related to timing of the collection or a decrease in the activity. If revenues exhibit a consistent downward or flat trend, the Finance Department will analyze the total revenue and expense and consult with the City Administrator.

Charges for Services

All existing and potential revenue sources will be reviewed annually and recommendations to increase or decrease are based on the following:

- The history of charge levels, including how long present charges have been in place.
- For charges that defray all or part of the cost of delivering a service, how revenues compare to costs.
- How City charges compare to those of surrounding and comparable cities.
- The potential impact on the City, the local economy and on individuals and firms who will pay the charge.

Expenditure Policy

Undesignated Reserves

A jurisdiction should adopt a policy(s) to maintain a prudent level of financial resources to protect against the need.

The City recognizes the need to maintain adequate cash reserves and to provide an appropriate level of service funded from annual revenues. In order to balance these needs, and to maintain the City's credit worthiness, the City of Lebanon continues to target funds without a fund balance requirement per ordinance to maintain twenty percent (20%) of operating revenues which will provide for emergencies and allow for financial stability. This will also provide the City with resources to achieve its objectives and the flexibility to respond to unexpected opportunities or expenses. When feasible, a plan to replenish these reserves within a reasonable period of time should be developed. Currently General Fund and Park Fund are required to maintain a fund balance of twenty (20%) to thirty (30%) percent of

operating expenditures and Electric, Wastewater and Water are required to maintain a fund balance of thirty (30%) to fifty (50%) of customer billing revenues for emergencies and reserve shortfalls. Additionally, the City may commit additional fund balance over the required amount for capital projects and other one-time expenditures. This additional fund balance is intended for one-time expenditures that do not increase the City's operating budget or implementation of new programs or other projects that will be self-funding or can be fully supported by the operating budget within three years.

Funding of reserves will come generally from one-time revenues, excess fund balance and projected revenues in excess of projected expenditures.

Unreserved cash balances can be used as funding during periods of economic decline, for one-time expenditures, and emergencies. Additional reserves may be desirable if the City is aware of future liabilities or action that may necessitate a larger balance.

Use of cash reserves will require Council action.

Compensation

The City of Lebanon recognizes the ability to provide quality services to the community is directly related to the quality of the City's employees. And the quality of the employees is directly related to the City's ability to recruit and retain high-quality personnel. Competitive pay and benefits are a major factor in attracting and retaining qualified employee.

The City of Lebanon surveys employee pay and benefits of local organizations and several other cities having characteristics like Lebanon ("Benchmark Cities"). The goal is to be competitive with the benchmarked cities and the local market. Generally, the City tries to keep salaries in the average of the benchmark cities range..

Budgetary Compliance

The Finance Department is responsible for analyzing actual revenue and expenses and monitoring compliance with the operating budget. Each department is sent a monthly expenditure status report and is expected to review their spending and stay within budget. In addition, the Finance Department prepares a monthly report comparing actual to budgeted expenditures for the major operating funds and is presented for administrative review.

Cost Effective Services

The City will seek the best service level at the least cost. Contracts will include a formal process that ensures a level playing field to submit competitive bids.

Financial Reporting Policy

Basis of accounting refers to revenues and expenditures or expenses recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The City's policy is to maintain its records and present fund financial statements on the modified cash basis of accounting. The cash basis of accounting is used in budgeting for all fund groups. Under the cash basis of accounting, revenues and expenditures are recognized when received.

An independent external annual audit will be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement.

Financial systems will be maintained to monitor revenues and expenditures on a monthly basis, with an analysis and adjustment of the Annual Budget at appropriate times.

The Finance Department will monitor the financial systems with reports presented for monthly administrative review.

The City will annually submit documentation to the Government Finance Officers Association for the purpose of obtaining the Distinguished Budget Presentation Award.

Capital Improvement Policy

The City staff will prepare for the Council's adoption annually, a five-year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description, and funding source. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast. The City will determine and use the most effective and efficient method for financing all new capital projects.

Debt Policy

Purpose

The City recognizes the foundation of a well managed debt program is a comprehensive debt policy. A debt policy is an important tool to insure the appropriate use of the City's resources to meet the commitment to provide services to a community and to maintain sound financial management practices. These policies are guidelines for general use and allow for extraordinary circumstances. The primary objectives of this policy are to:

- Demonstrate a commitment to long-term financial planning objectives.
- Promote continuity and consistency in the decision-making process.
- Provide guidance to decision makers regarding the timing and purpose for which debt may be issued.
- Minimize interest expense and cost of issuance.
- Maintain the highest credit rating possible.
- Keep the level of indebtedness within available revenue and within the legal limitations of the State of Missouri.

Debt Affordability Analysis

The following factors shall be considered when evaluating debt capacity: Statutory and constitutional limitations on the amount of debt that can be issued; requirements of bond covenants; revenue projections and the reliability of revenue sources to repay debt; projections of the City's financial performance, such as revenues and expenditures, net revenue available for debt service; unreserved fund balance levels and measures of debt burden, such as net bonded debt per capita; net bonded debt as a percent of assessed value; and ratio of debt service to expenditures

Types of Debt

Debt financing shall be used by the City of Lebanon to fund infrastructure improvements and acquire capital assets that cannot be acquired from either current revenues or fund balance. Operating expenditures will not be directly supported by debt. Debt financing may include general obligation bonds, revenue bonds and other obligations permitted under Missouri law. The City will select a financing technique that provides for the lowest total cost consistent with acceptable risk factors and the principles of equity, effectiveness and efficiency. The City intends to include in the annual operating budget a sufficient amount to fund ongoing maintenance needs and to provide for periodic replacement consistent with the philosophy of maintaining capital facilities and infrastructure to maximize the useful life. The repayment terms should not exceed the useful life of the improvement.

Refunding of Existing Debt

Periodic reviews of all outstanding debt are undertaken to determine refunding opportunities. Refunding is considered when the analysis indicates the potential for present value savings of approximately 5% of the principal being refunded. Refunding will also be considered when there is a need to modify covenants essential to operations and management.

The City may choose to refund outstanding indebtedness when existing bond covenants or other financial structures impinge on prudent and sound financial management. Savings requirements for current or advance refunding may be waived by the City Administrator upon finding that such a restructuring is in the City's overall best financial interest.

Bond Counsel

The City will retain outside bond counsel for all debt issues. All obligations issued by the City will include a written opinion as to the legality and tax-exempt status of the obligation. The City will seek the advice of bond counsel on all other types of financing and any questions involving federal tax issues or arbitrage law.

Financial Advisor

The City may retain the services of a financial advisor. The financial advisor may assist on the structuring of the obligations to be issued, inform the City of available options and advise the City on the timing and marketability of the obligations.

Investment of Bond Proceeds

Investment of bond proceeds shall be consistent with those authorized by state law and City investment policy. Interest earned on bond proceeds may be used for the financed project.

Rating Agency Relations

The City seeks to maintain the highest credit rating possible for all categories of debt that can be obtained without compromising the delivery of basic city services and achievement of City policy objectives. Full disclosure of operations will be made to bond rating agencies. The City staff, with the assistance of a financial advisor and bond counsel, will prepare the necessary materials for presentation to the rating agencies. City staff will maintain open communications with the rating agencies, informing them of major financial events in the City.

S&P Global has assigned a rating of A+ on the City's general obligation. This rating was affirmed in June 2023 and an upgrade from the previous A which in part is due to the City's stable outlook, the

adoption of more robust financial policies and practices, along with conservative budgeting, controlled spending and strong sales revenue performance contributing to the maintenance of a material improvement in the city's cash reserve..

Arbitrage

Federal arbitrage legislation is intended to discourage entities from issuing tax-exempt obligations unnecessarily. In compliance with the spirit of the legislation, the City will issue obligations as close to the time the contracts are expected to be awarded as possible. Because of the complexity of arbitrage rebate regulations and the severity of non-compliance penalties, the Finance Department shall contract for arbitrage rebate services.

Debt

General Obligation Bonds

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statutes.

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. The legal debt capacity of the City as of June 30, 2024 is:

Computation of Legal Debt Capacity

2023 Assessed Valuation	\$ 249,792,630
Constitutional Debt Limit (20% of assessed valuation)	\$ 49,958,526
Amount of debt applicable to debt limitation	\$ -
REMAINING LEGAL DEBT CAPACITY	\$ 49,958,526

Current Long-Term General Obligation Indebtedness

The City currently has no outstanding general obligation indebtedness.

History of General Obligation Indebtedness

The following tables set forth debt information pertaining to the City as of the end of each of the last five fiscal years:

<u>Fiscal Year Ending *</u>	<u>Total Outstanding Debt</u>
June 30, 2024	-0-
June 30, 2023	-0-
June 30, 2022	-0-
June 30, 2021	-0-
June 30, 2020	-0-

Other Long-Term Obligations of the City

Revenue Bonds

The City currently has no outstanding revenue obligations.

Certificates of Participation

Certificates of Participation (COP) are used to finance a variety of public projects. The certificates are subject to annual appropriation and are not backed by a “full faith and credit” general obligation pledge. The COP borrowing does not count against the City’s legal debt capacity.

In Fiscal Year 2020, the 2010 Certificates of Participation for improvements to the City’s wastewater treatment plant and the City’s waterworks system were refunded through Series 2020 Certificates of Participation. The revenues generated from the City’s Wastewater fund – eighty-nine percent and Water Fund – eleven percent - are responsible for this portion of the debt service. This portion is scheduled to be paid in the FY2025 budget. In addition to the refunding 10,690,000 was issued for Series 2020 and 2021 to fund capital improvement projects from Water, Wastewater and improvements to the Cowan Civic Center. This brings the total financing to 12,600,000. In Fiscal Year 2021, a new Public Safety Building that houses another fire department was financed through Certificates of Participation in the amount of 3,025,000.

Capital Leases

Capital leases are used to finance certain equipment on a short-term basis. The City has chosen to engage in financing various equipment/vehicles throughout the City to improve service standards and reliability to our Citizens.

The following is a schedule of the annually renewable lease purchase agreements which involve certificates of participation and capital leases for the current budget year.

Debt Service: 2024-2025 Requirements

	Bond Rating	Maturity Date	Primary Funding Source	Principal Outstanding July 1, 2024	Principal and Interest Payment 2024-2025
<u>Certificates of Participation</u>					
Goodwin Hollow/WWTP Phase II Imp Project Series 2020-A	N/A	2040	Wastewater Revenue	3,353,545	391,095
Goodwin Hollow/WWTP Phase II Imp Project Series 2020-B	N/A	2040	Wastewater Revenue	953,602	108,684
Goodwin Hollow/WWTP Phase II Imp Project Series 2021	N/A	2040	Wastewater Revenue	1,612,933	158,326
Water Tower Renovation Series 2020-A	N/A	2040	Water Revenue	323,560	34,063
Water Tower Renovation Series 2020-B	N/A	2040	Water Revenue	223,488	31,287
Water Tower Renovation Series 2021	N/A	2040	Water Revenue	35,799	3,514
Refunding Series 2010 COPS - 2020A	N/A	2025	Wastewater/Water Revenue	215,000	221,638
Refunding Series 2010 COPS - 2020B	N/A	2025	Wastewater/Water Revenue	65,000	67,007
Public Safety Building - Series 2021	N/A	2041	Capital Improvement Tax	2,680,000	197,360
TOTAL CERTIFICATES OF PARTICIPATION				\$ 11,075,000	\$ 1,446,556
<u>Capital Leases</u>					
Fire Truck	N/A	2025	Public Safety Sales Tax	134,998	69,082
BioSolids Application Truck	N/A	2027	Wastewater Revenue	74,535	25,760
Excavator	N/A	2027	Wastewater Revenue	76,463	26,426
Combination Cleaning Truck	N/A	2027	Wastewater Revenue	181,858	62,852
Dump Truck	N/A	2027	Wastewater Revenue	73,540	25,416
Dump Truck	N/A	2027	Street Revenue	73,540	25,416
Fire Truck	N/A	2030	Public Safety Sales Tax	703,630	106,929
Elm Street Asphalt	N/A	2027	Street Revenue	319,693	83,504
TOTAL CAPITAL LEASES				\$ 1,638,258	\$ 425,385

Future Financings

At this time, the City has no general obligation debt and no plans to issue this type of debt in the immediate future. Capital Leases and COPS are the City's current means of financing major infrastructure and continuing its capital investments.

It is important to note we have several projects and expenses which are under discussion. It was our opinion that these projects are too early to be included in the submitted budget. If these projects come to fruition, we will need to identify flexibility within our budget and possibly explore financing options.

Budget Process

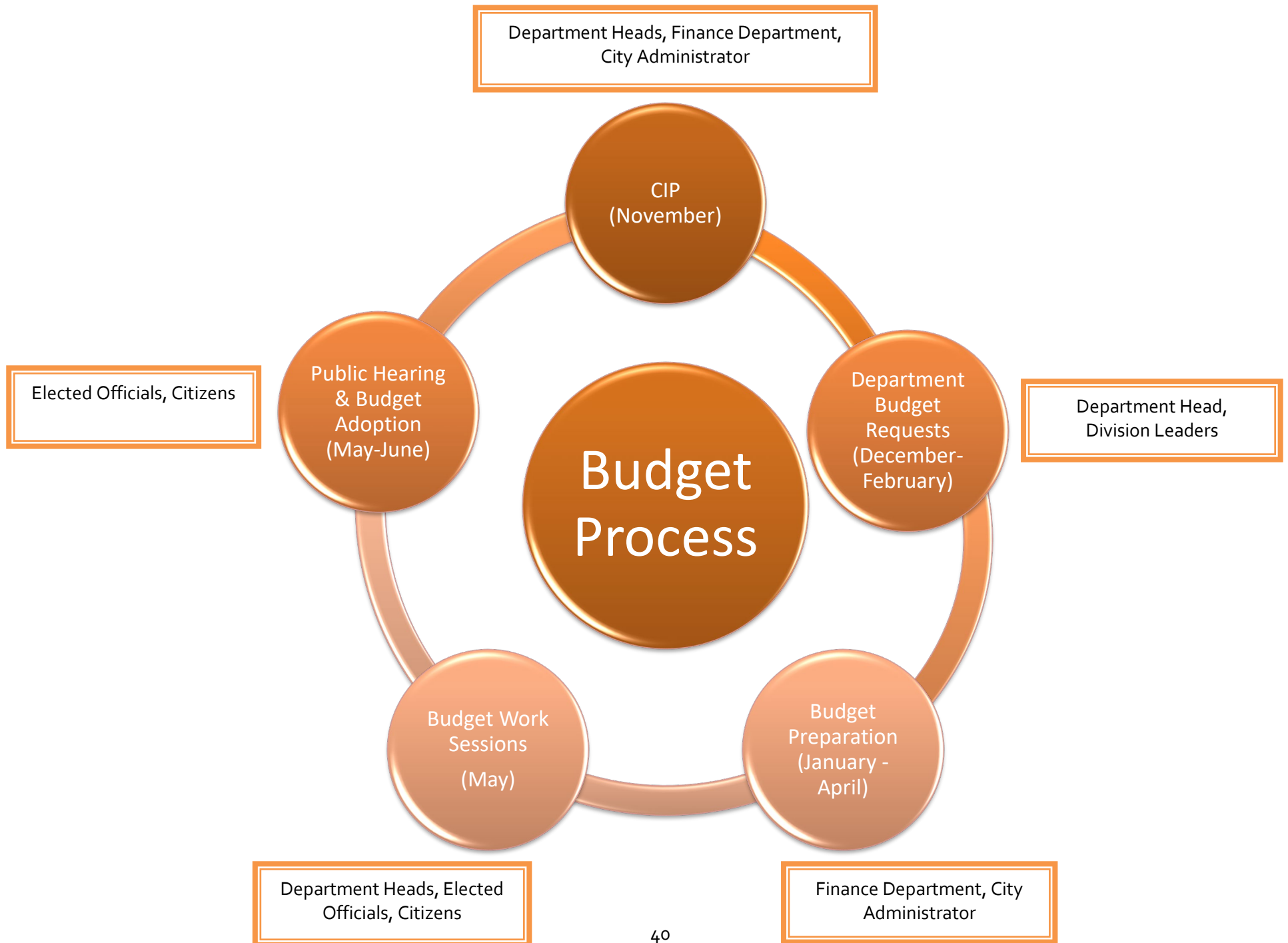
The City is required by law to prepare an annual budget of estimated receipts and disbursements for the coming fiscal year under the direction of the City Administrator, Director of Finance and Department Heads and which is presented to the City Council for approval before July 1. The City's fiscal year currently begins on July 1 and ends on June 30. The budget lists estimated receipts by fund and sources and estimated disbursements by funds and purposes.

Four Stages of the Budget Process:

- 1) Budget Process – Departments are required to prepare their department or division budget requests for the upcoming fiscal year on forms supplied by the Director of Finance. The amounts requested must be justified in terms of the results to be achieved. Departments are encouraged to assess their needs, research costs, and look at innovative changes which can be implemented within their operations to meet departmental needs and City Council goals.
- 2) Budget and Program Review – The Director of Finance reviews all departments' program budget requests and makes recommendations to the City Administrator. The City Administrator and the Director of Finance confer with department officials to determine appropriate budget levels, after which the City Administrator makes the final budget decisions and submits his recommendations to the Mayor and the City Council.
- 3) Consideration and Adoption – At least forty-five days prior to the City's fiscal year end, the City Administrator's recommended budget is given to the Mayor and the City Council for their review. They may make changes during this period and adopt the budget in accordance with provisions of State Statutes and local ordinances.
- 4) Execution of the Budget Plan – The actual implementation of the budget as adopted by the Mayor and City Council, effective July 1 of the fiscal year.

Budget Amendments

Budgeted amounts are as originally adopted or as amended by the city council annually. Once the budget is adopted, Council must approve any increase due to unanticipated expenses, grant revenue, or other revenue sources. An increase in the number of full-time or part-time positions allocated to a department after the budget is adopted must also be presented to Council for approval.



Action Steps:	Responsibility:	Date:
CIP information due from departments	All Departments	11/29/2023
Distribute Instructions for Department Sheets (Ph 1)	Director of Finance	01/08/2024
Begin Revenue Projections, Debt Service & Salary Projection	Director of Finance	January 2024
CIP information Review	City Administrator & Director of Finance	January - February 2024
Line items, Org Charts, Department Sheets, Staff Plans due back to Finance	All Departments	February 15, 2024
Compile budget and review items with departments	Director of Finance	Feb 15 - Apr 1, 2024
Review Estimated Revenue & Projected Expenses	City Administrator & Director of Finance	March 2024
Proposed Budget Draft to City Administrator	Director of Finance	April 3, 2024
Proposed Budget/CIP to Mayor and City Council	City Administrator & Director of Finance	April 24, 2024
Council Review of Budget	Mayor & City Council	May 2, 2024
Set Public Hearing 10 days in advance of final Hearing	City Administration	May 2024
Submit Budget Ordinance for Public Hearing and First and Second Reading	City Administrator & Director of Finance	May 13 2024
Adopted Budget published to website	Finance Department	May 31 2024

All Funds



Budget Overview

This summary provides an overview of the City's entire Fiscal Year 2025 budget and activity, covering fund activity for City activities consisting of governmental, enterprise, internal and special funds. For more detailed information, go to the Fund, Department, or Division detail sections of this budget.

The General Fund consists of the following departments/divisions: General, Municipal

<i>Carryover for Appropriation</i>	<i>\$29,787,153</i>
<i>New Revenue</i>	<i>\$61,694,062</i>
<i>Internal Service Cost</i>	<i>\$2,245,622</i>
<i>Total Funds Available</i>	<i>\$93,726,837</i>
<i>Interfund Transfer In</i>	<i>\$1,599,753</i>
<i>Appropriations</i>	<i>\$70,812,193</i>
<i>Internal Service Cost</i>	<i>\$3,099,122</i>
<i>Total Appropriations</i>	<i>\$73,911,315</i>
<i>Estimated Ending Fund Balance</i>	<i>\$21,415,274</i>

Court, Fire, Police, Civic Center, Community Buildings, Administration, Finance and Recycling. These departments/divisions provide general services to the community. As a result, the fund balance for the General Fund is projected to slightly decrease to thirty-five percent (35%). Overall, year over year, we experienced a 4% decline in sales tax revenues. However, with your guidance, we continue to be mindful of revenues based on FY2021 as we attempt to forecast impacts from the larger economic conversations. We remain at an increase of 26% when comparing FY2020 to FY2024. The starting balance is projected to be \$3,904,982, ending at an estimated amount of \$2,657,287. This proposed budget reflects an additional, historically supported, 2% in revenue recognition. This forecasted growth is conservative, leaving an 11% margin. This brings our total growth to 15% of our revenue increase of 26% based on FY2020 numbers.

This budget includes funding from our Public Safety fund for police vehicles, which is in line with our three-year rotation plan. The proposed budget also adds to reserve accounts to save for future vehicle replacement needs in both Police and Fire, including the future replacement of our 100-foot ladder fire apparatus. This budget allows the option to purchase a 100-foot ladder truck using set-aside dedicated funds and the remaining balance of ARPA funds. We project the starting balance at \$1,766,543 and an ending balance estimated at \$669,650 or thirty-three percent (33%).

City crews continue to work on projects funded by the Street Fund. An asphalt overlay of 2.7 miles of streets includes all or portions of Allison, Foxwood Court, Timberwood Court, East Commercial, Tuscumbia, Audrey, Lorin, Morton Road, Second Street, and Washington Avenue. The repair and overlay of Washington Avenue included in this budget are expected to be extensive as we address several issues. This budget includes the creation of a dedicated reserve account funded at \$500,000 for planned improvements at South 5 and Fremont. The projected fund balance is twenty-four percent (24%). The starting balance should start at an estimated \$1,803,099 and end at approximately \$528,006.

The Capital Fund will again invest in our community while planning for the future. This fund, again, proposes funding dedicated accounts to address future needs, including building maintenance

expenses, and stands ready to assist with any future needs at the Boswell Aquatic Center. Engineering for a new animal control building is included in this proposed budget. The starting balance is estimated to be \$3,428,637, with an ending estimated balance of \$728,028.

The Special Funds are used to account for special activities and programs. The largest of these funds is the Park Fund, which is managed by the Parks Board, appointed by the mayor with the consent of the City Council. Our Parks Department is positioned well for the future in both funding and vision. Parks have begun implementing part of their five-year plan based on citizen input and survey data with improvements at Wallace Park. This fiscal year, planning will begin for significant improvements at Atchley Park. Each park in the system will receive significant upgrades with a focus on completing one park at a time before moving to the next. To support these efforts, this proposed budget adds an additional \$250,000 to the reserve account, bringing the total balance to \$500,000. The starting balance will be \$887,977, projected to end at \$436,826 for a 25% fund balance.

The Storm Water Fund will deliver significant improvements on Bland and Mountrose with the assistance of a \$2.1 million grant from the Department of Natural Resources. The projected fund balance is thirty-eight percent (38%). The starting balance will start at an estimated \$916,516 and will end at approximately \$754,618.

This temporary fund is designed to assist with compliance, management, and planning of funds allocated to the City as part of the American Rescue Plan Act (ARPA). The current fund balance is \$723,729. With your guidance, the remaining funds are primarily focused on costs associated with new residential development, a 100-foot ladder truck for the fire department, replacing firearms within the police department, and street projects. We expect these funds to be completely obligated by December of 2024. As a reminder, these funds must be spent by December of 2026.

The Tourism Fund will see a decrease in its fund balance over last year's projected ending. This fund has little to no capital expenses and has an internal transfer to offset employee costs, which was increased in this proposed budget. The starting balance is estimated at \$67,557, and the ending balance is projected to be \$50,892 or twenty-five percent (25%).

The Downtown Business District will see a decrease in its fund balance, ending at \$15,662 or thirty-three percent (33%). This fund balance includes monies raised by the Downtown Business District Board and matched with economic development dollars to fund the executive director position and maintenance of public spaces by Laclede Industries.

Our airport continues to be an important asset for our community and businesses. The airport will again be funded by a transfer from the Economic Development fund in the amount of \$165,574. The proposed budget includes assumed grant funds for taxiway and tarmac improvements at \$1,177,650, with a local match of \$130,850.

The Internal Funds are used to account for internal activities and programs. The three funds considered internal to operations are the Codes Administration, Internal Services, and Benefit funds.

Internal Service Funding								
50 Codes Administration			60 Service Fund					
	305 Development & Compliance	Total	305 Garage	310 Purchasing & Warehouse	315 Information Technology	320 Facilities Management	325 Janitorial	Total
01 General	\$159,197	\$159,197	\$55,942	\$43,675	\$158,380	\$277,208	\$82,531	\$617,736
08 Street	\$118,475	\$118,475	\$82,129	\$24,126	\$45,889	\$101,400	\$5,172	\$258,716
40 Tourism	\$0	\$0	\$0	\$1,214	\$4,279	\$312	\$0	\$5,805
45 Econ Dev	\$0	\$0	\$0	\$5,842	\$0	\$22,645	\$0	\$28,487
73 Airport	\$0	\$0	\$3,521	\$2,301	\$6,965	\$7,430	\$0	\$20,217
75 Downtown Business	\$0	\$0	\$0	\$0	\$0	\$33,056	\$0	\$33,056
79 Parks	\$167	\$167	\$699	\$6,702	\$23,309	\$13,655	\$0	\$44,365
80 Electric	\$130,857	\$130,857	\$35,398	\$73,290	\$50,669	\$26,196	\$5,172	\$190,725
83 Fiber	\$0	\$0	\$0	\$0	\$33,415	\$0	\$0	\$33,415
85 Wastewater	\$120,315	\$120,315	\$19,194	\$26,175	\$66,284	\$31,140	\$5,172	\$147,965
87 Water	\$126,423	\$126,423	\$44,127	\$69,572	\$66,056	\$24,770	\$5,172	\$209,697
Direct Cost	\$2,398,500	\$2,398,500		\$0	\$1,000	\$0	\$0	\$1,000
Total	\$3,053,934	\$3,053,934	\$241,010	\$252,897	\$456,246	\$537,812	\$103,219	\$1,591,184

The Internal Fund carries no fund balance. The activity in this fund is covered by services performed as operations to the City. The Codes Administration Fund is mainly funded through the General Fund; however, the City's subdivision development is managed through this fund as well. The balance in this fund is expected to end at \$17,860. The Benefit Fund is projected to see an increase in its fund balance from \$1,049,677 to \$1,360,566 or twenty-eight percent (28%). Our employees will recognize the increase in premiums on July 1, which the city has been absorbing since January 1st, 2024.

Enterprise Funds are used to manage City utilities. The Electric Fund is the largest of these funds. The Operating Fund will start the year with \$2,123,521 and will end the year around \$2,205,123. The reserve fund will start with a balance of \$8,940,565 and end with a balance of \$7,750,037. The fund balance is projected to end at thirty-nine percent (39%). The total capital investment planned from this fund for this fiscal year is \$2,537,925, of which \$1,442,000 is being expensed from the reserve fund. This fund has realized significant pressures from increased costs coupled with supply chain issues.

The Fiber Fund manages our fiber utility and will have an ending fund balance of \$22,208, with no additional projects anticipated until the completion of the fiber master plan. We plan on an extensive conversation as it pertains to this fund and the services we provide for some private market entities.

The Wastewater Fund will start the year with an estimated balance of \$2,288,246 and end with a balance of \$1,490,008, or thirty-seven percent (37%) fund balance. This budget reflects \$942,925 in investments in our wastewater system.

The Water Fund will start the year with an estimated balance of \$913,042 and end with a balance of \$634,616, or thirty-two percent (32%) fund balance. This budget reflects a \$400,925 investment in our water system.

Finally, it is important to note the difference between operational and capital costs in this budget. Capital costs, while beneficial to the city, are sometimes not required purchases, unlike operational costs, which are required to maintain our current levels of service. When capital costs of \$15,224,053 are separated from the budget, the City sees an operational surplus of \$6,852,175, indicating a healthy financial position.

While this summary is helpful and provides a general overview of the entire budget activity, the detailed activity of any fund and the description of each capital project can be found in different sections of this budget document. Please refer to the Table of Contents for more detailed information on any fund, activity, or program of interest to you.

###

Budget Summary Governmental Activity

01 General Fund		16 Stormwater Fund	
Carryover for Appropriations-Operating	\$3,581,193	Carryover for Appropriations-Operating	\$916,516
Carryover for Appropriations-Reserve	\$323,789	New Revenues	\$1,978,135
New Revenues	\$7,798,773	Total Available for Appropriations	\$2,894,651
Total Available for Appropriations	\$11,703,755	500 Stormwater Operations	\$2,140,033
100 General	\$1,502,275	Total Stormwater Fund Appropriations	\$2,140,033
105 Municipal Court	\$243,294	Estimated Ending Balance	\$754,618
106 Prosecuting Attorney	\$26,641	22 Capital Fund	
110 Fire Department	\$1,841,347	Carryover for Appropriations	\$2,328,637
115 Police Department	\$3,302,737	Carryover for Appropriations-Reserve	\$1,100,000
120 Police Officer Training	\$0	New Revenues	\$2,055,428
130 Civic Center	\$503,091	Total Available for Appropriations	\$4,384,065
135 Community Buildings/NEC	\$61,306	600 Capital	\$501,746
140 Mayor & Council	\$76,502	605 General	\$1,267,800
145 City Administration	\$495,011	610 Street	\$931,491
150 City Clerk Office	\$225,753	640 - Airport	\$5,000
170 Finance Office	\$479,750	645 Downtown Business District	\$100,000
175 HR	288,761	Reserve Account-Civic Center	\$200,000
Total General Fund Appropriations	\$9,046,468	Reserve Account-City Hall/Community Bldgs	\$400,000
Estimated Ending Fund Balance	\$2,657,287	Reserve Account - Boswell Pool	\$250,000
03 Public Safety Fund		Total Capital Fund Appropriations	\$3,656,037
Carryover for Appropriations-Operating	\$648,543	Estimated Ending Fund Balance	\$728,028
Carryover for Appropriations-Reserve	\$1,118,000	79 Parks Fund	
New Revenues	\$2,051,228	Carryover for Appropriations-Operating	\$371,182
Total Available for Appropriations	\$3,817,771	Carryover for Appropriations-Reserve	\$516,795
510 - Fire Department	\$920,129	New Revenues	\$1,759,012
515 - Police Department	\$1,668,992	Total Available for Appropriations	\$2,646,989
Reserve Account-Fire Truck	\$334,000	500 Parks Operation and Administration	\$1,570,881
Reserve Account-Police Vehicles	\$125,000	515 Boswell Aquatic Center	\$108,086
Reserve Account-Public Safety Bldg	\$100,000	520 Parks Activities	\$281,196
Total Public Safety Fund Appropriations	\$3,148,121	Reserve Account-Parks Expansion/Impr	\$250,000
Estimated Ending Balance	\$669,650	Total Parks Fund Appropriations	\$2,210,163
08 Street Fund		Estimated Ending Fund Balance	\$436,826
Carryover for Appropriations-Operating	\$1,803,099	Percent of Fund Balance General – 35% Public Safety – 33% Street -24% Stormwater – 38% Capital– 35% Parks – 25%	
Carryover for Appropriations- Reserve	\$0		
New Revenues	\$2,680,674		
Total Available for Appropriations	\$4,483,773		
500 Street	\$3,455,767		
Reserve Account -Street Improvements	\$500,000		
Total Street Fund Appropriations	\$3,955,767		
Estimated Ending Fund Balance	\$528,006		

Budget Summary Special and Internal Activity

Percent of Fund Balance

Elm St CID – 21%
 ARPA – N/A
 Tourism – 25%
 Economic Development -85%
 Airport – 0%
 Downtown Business – 33%

24 Elm St CID Fund	
Carryover for Appropriations-Operating	\$5,480
New Revenues	\$34,050
Total Available for Appropriations	\$39,530
500 - Elm St CID	\$32,500
Total Elm St CID Appropriations	\$32,500
Estimated Ending Balance	\$7,030
34 ARPA Fund	
Carryover for Appropriations-Operating	\$723,728
New Revenues	\$0
500 - ARPA	\$723,728
Total ARPA Fund Appropriations	\$723,728
Estimated Ending Balance	\$0
40 Tourism Fund	
Carryover for Appropriations-Operating	\$67,557
New Revenues	200,099
Interfund Transfer In	\$105,357
Total Available for Appropriations	\$373,013
500 Tourism	\$322,121
Total Tourism Fund Appropriations	\$322,121
Estimated Ending Fund Balance	\$50,892

45 Economic Development Fund	
Carryover for Appropriations	\$888,505
New Revenues	\$1,155,376
Total Available for Appropriations	\$2,043,881
700 Economic General	\$556,310
715 Detroit Tool Metal Products	\$357,725
730 Copeland	\$141,165
750 Mercy	\$1,825
Total Economic Dev Fund Appropriations	\$1,057,025
Estimated Ending Fund Balance	\$986,856
73 Airport Fund	
Carryover for Appropriations	\$0
New Revenues	\$1,693,460
Interfund Transfer In	\$359,424
Total Available for Appropriations	\$2,052,884
100 Airport General	\$2,052,884
Total Airport Fund Appropriations	\$2,052,884
Estimated Ending Fund Balance	\$0
75 Downtown Business District Fund	
Carryover for Appropriations	\$45,693
New Revenues	\$48,200
Interfund Transfer In	\$30,000
Total Available for Appropriations	\$123,893
500 DTBD General	\$108,231
Total DTBD Fund Appropriations	\$108,231
Estimated Ending Fund Balance	\$15,662

Budget Summary Special and Internal Activity

Percent of Fund Balance

Codes Administration – 1%
Service -0%
Benefits– 28%

50 Codes Administration	
Carryover for Appropriations	\$17,860
New Revenues	\$1,545,000
Interfund Transfer In (All Other)	\$853,500
Interfund Transfer In (ARPA)	\$0
Internal Service Cost Revenue	\$655,435
Total Available for Appropriations	\$3,071,795
305 Codes Administration	\$3,053,935
Total Codes Administration Fund Appropriations	\$3,053,935
Estimated Ending Fund Balance	\$17,860

60 Service Fund	
Carryover for Appropriations	\$0
Internal Service Cost Revenue	\$1,590,187
New Revenues	\$1,000
Total Available for Appropriations	\$1,591,187
305 Garage	\$241,011
310 Purchasing & Warehouse	\$252,897
315 Information Technology	\$456,245
320 Facilities Management	\$537,813
325 Janitorial Services	\$103,221
Total Internal Service Fund Appropriations	\$1,591,187
Estimated Ending Fund Balance	\$0
70 Benefits Fund	
Carryover for Appropriations	\$1,049,677
New Revenues	\$4,801,809
Total Available for Appropriations	\$5,851,486
400 Benefits	\$4,490,920
Total Benefits Fund Appropriations	\$4,490,920
Estimated Ending Fund Balance	\$1,360,566

Budget Summary Enterprise Activity

80 Electric Fund		85 Wastewater Fund	
Carryover for Appropriations-Operating	\$2,123,521	Carryover for Appropriations-Operating	\$813,930
Carryover for Appropriations-Reserve	\$8,940,565	Carryover for Appropriations-Reserve	\$1,474,316
New Revenues-Operating	\$27,434,788	New Revenues	\$3,987,630
Interfund Transfer In-Reserve	\$251,472	Total Available for Appropriations	\$6,275,876
Total Available for Appropriations	\$38,750,346	200 WWTP and Operation	\$3,858,992
200 Electric Operating	\$26,936,056	205 WW Maintenance	\$486,906
205 Electric Maintenance	\$417,130	215 Inflow & Infiltration	\$439,970
215 Electric Reserve	\$1,442,000	Total Wastewater Fund Appropriations	\$4,785,868
Total Electric Fund Appropriations	\$28,795,186	Estimated Ending Balance	\$1,490,008
Estimated Ending Balance-Operating	\$2,205,123	87 Water Fund	
Estimated Ending Balance-Reserve	\$7,750,037	Carryover for Appropriations-Operating	\$313,500
83 Fiber Fund		Carryover for Appropriations-Reserve	\$599,542
Carryover for Appropriations	\$15,523	New Revenues	\$2,418,300
New Revenues	\$51,100	Total Available for Appropriations	\$3,331,342
Total Available for Appropriations	\$66,623	200 Water Operation	\$2,108,325
200 Fiber Operating	\$44,415	205 Water Maint. & Distribution System	\$588,401
Total Fiber Fund Appropriations	\$44,415	Total Water Fund Appropriations	\$2,696,726
Estimated Ending Balance	\$22,208	Estimated Ending Balance	\$634,616

Percent of Fund Balance

Electric – 39%
 Fiber – 43%
 Wastewater – 37%
 Water – 32%

Fund Structure

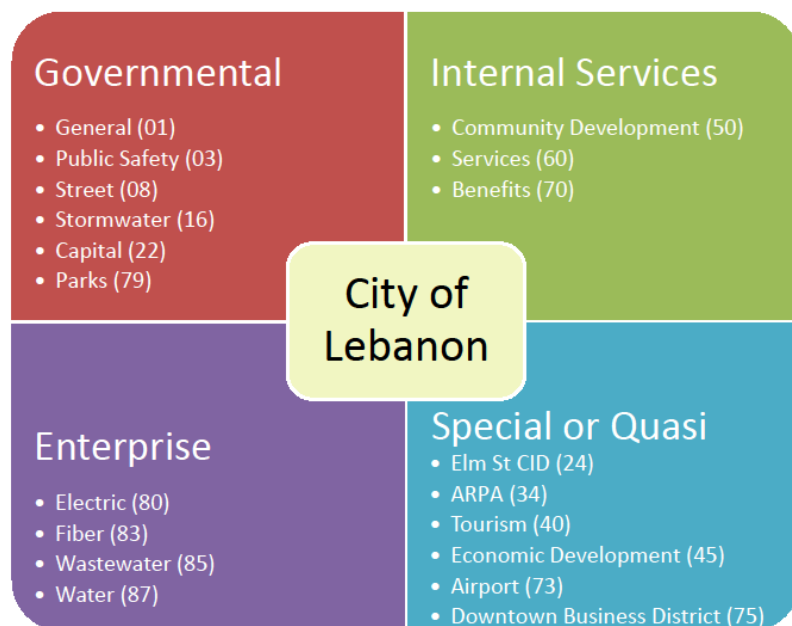
The City's fund structure aligns with four areas of services provided. Governmental activity is funded primarily by taxes and fees. The general governmental activity, streets along with public safety, parks, stormwater, and recreation capital purchases are provided to the general public with these funds.

The Enterprise activity is funded through rates and charges and acts in a businesslike manner. The enterprise activity is made up of the utilities of electric, fiber, water, and Wastewater. The revenue is provided by the community customers and is used to provide services based on individual needs.

The Special Funds are specific to revenue collected for specific services or goods provided. The Special funds are:

- ✓ Elm ST CID (24) uses a capital improvement district tax which is used to fund improvements specifically on Elm Street.
- ✓ ARPA (34) was created and funded by federal dollars from the American Rescue Plan Act in response to COVID. There will be one more tranche and then the fund will eventually be spent down to 0.
- ✓ Tourism (40) uses a lodging tax to promote tourism and tourism activity;
- ✓ Economic Development (45) uses rents to assist with development and job creation activity;
- ✓ Airport (73) receives grants and entitlement from the state and FAA, as well as revenues from fuel sales and rents;
- ✓ Downtown Business District (75) is a self taxing district located between the railroad tracks and Second Street. Its revenue is eighty percent (77%) provided by real-estate tax income and twenty percent (20%) by business licenses; and

The Internal Funds are internal to the operation of the City. Internal Services (60) assist in managing fixed, controllable City assets, fleet assets, inventory and the technology network. Fund (70) is used to administer the employee benefits including a self-funded health insurance program. Fund (50) is used to manage our subdivision development along with our codes administration department.



Major Revenues

The City of Lebanon tracks major revenue sources on a monthly basis and uses trend analysis, CPI, other economic indicators, financial modeling and other relevant information including City experience to project revenues. Revenue projections are prepared early in the budget process. The first step in the process is to revise the estimates for the current fiscal year in order to develop an accurate base for the projections for the upcoming year. The revenue estimates are finalized during the completion of the budget.

Each revenue source has unique characteristics. As a result, the starting point for an overall approach is certain assumptions regarding inflation, population changes, and assessed valuations and overall development activity. These factors are weighed along with historical trends, economic forecasts, regulatory decisions, weather and foreseeable development within the City. Information provided below identifies all major sources of the City's revenue for all City funds.

Each revenue page is divided into three sections:

Fund(s) and Account Code

This is the specific line(s) to which the revenue source is posted in the city's accounting system.

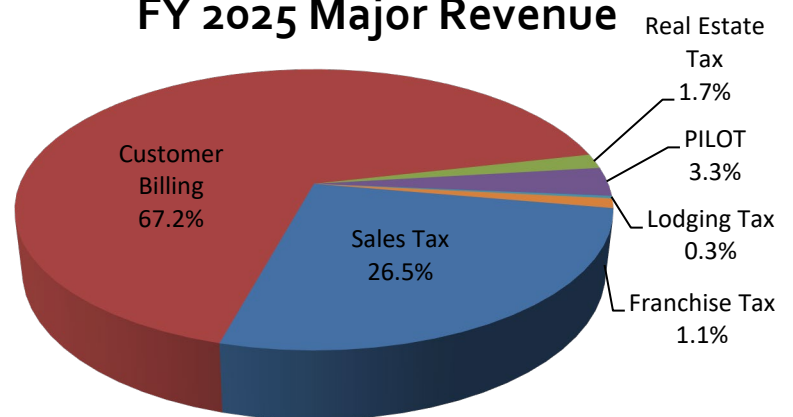
Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information on collection and distribution of the revenue is also provided.

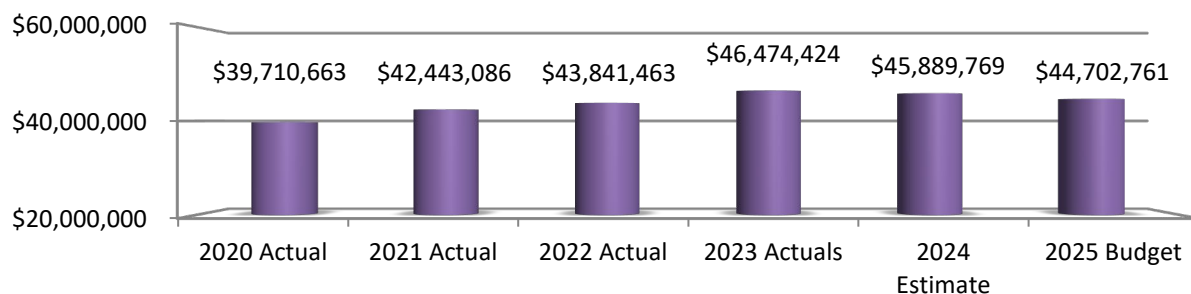
Financial Trend

This is a graphical display of the last five years, current year estimate and next year's budget of the revenue source.

FY 2025 Major Revenue



Major Revenues



Sales Tax 1%

Revenue General Ledger Account:

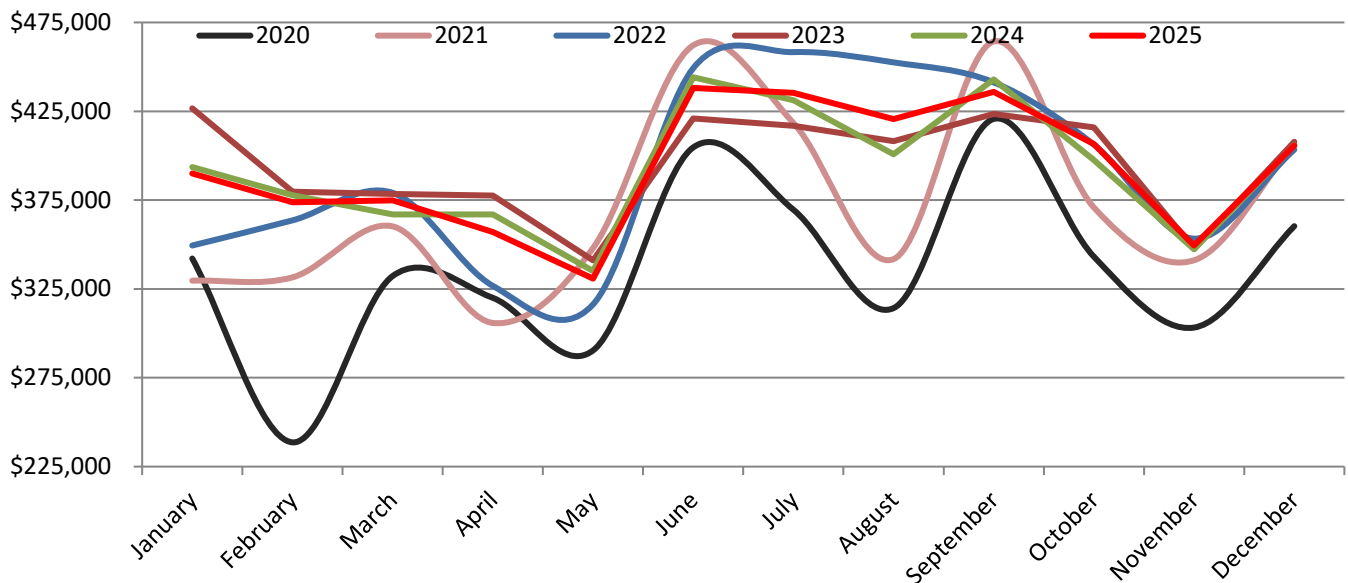
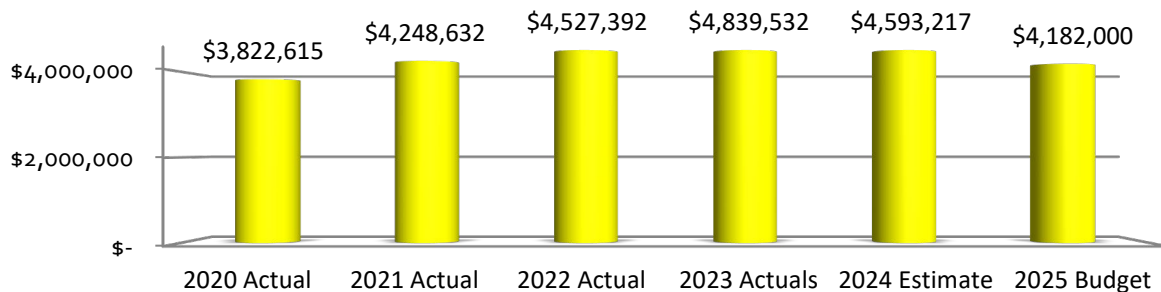
General Fund

01-4-100-1000.001

All cities are authorized to collect a general revenue sales tax. Municipalities may impose a general revenue sales tax at the rate of one-half of one percent, seven-eighths of one percent, or one percent and the funds may be used for any municipal purpose. The general revenue sales tax must be approved by the voters before it can be implemented.

The City of Lebanon rate of city sales tax is one percent (1%) on the receipts from the sale at retail tangible personal property or services. Sales tax revenue for FY2023 fiscal year is based on current receipts and historical trending.

Sales Tax 1% Revenue History



Customer Billing

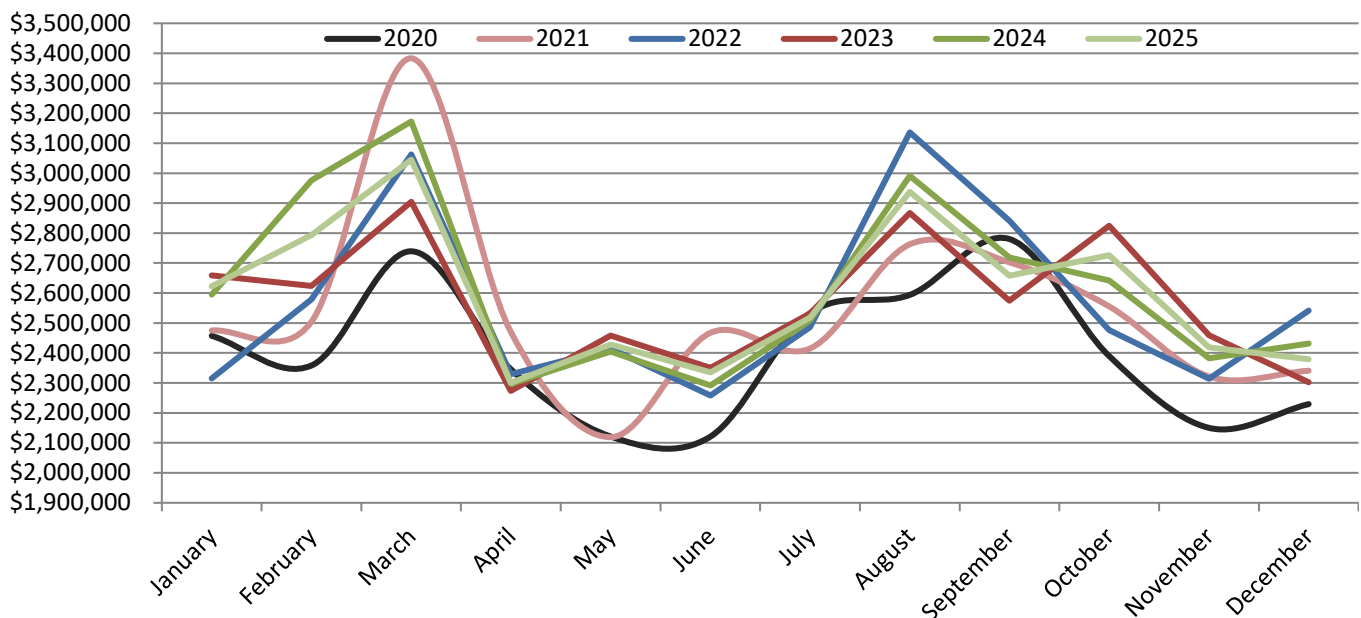
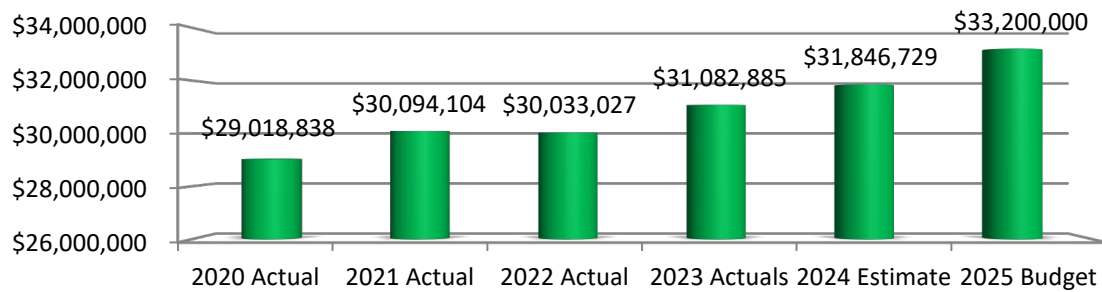
Revenue General Ledger Accounts:

Electric Fund	80-4-200-3000.012 and 80-4-200-3000.030
Fiber Fund	83-4-200-3000.012
Wastewater Fund	85-4-200-3000.012
Water Fund	87-4-200-3000.012

The City of Lebanon collects utility payments from individuals and businesses for electric, water, wastewater, and fiber usage.

The funds collected are used for operations, maintenance, and capital improvements.

Customer Billing Revenue History



Real Estate Tax

Revenue General Ledger Accounts:

General Fund	01-4-100-1000.003
Downtown Business District	75-4-500-1000.003
Parks Fund	79-4-500-1000.003 discontinued as of December 31, 2022

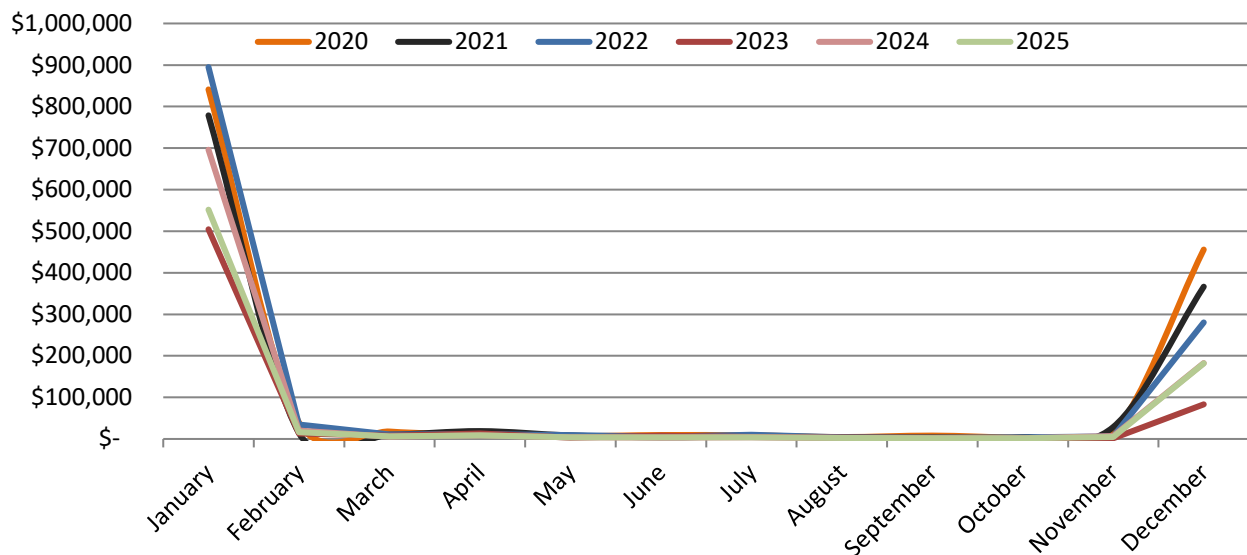
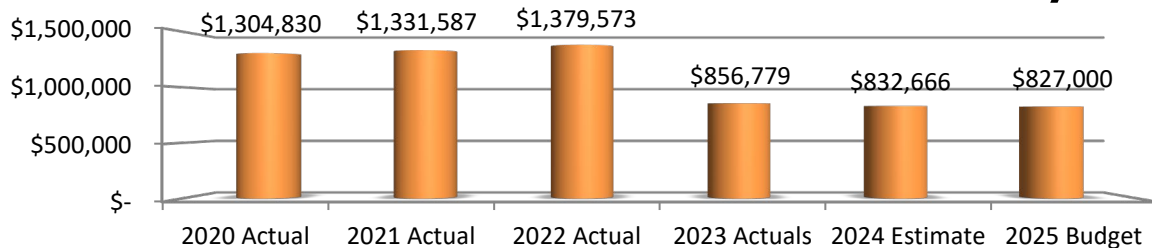
Real estate taxes levied according to the taxation districts are received from the city collector and recorded in the proper fund.

The General Fund Ad Valorem levy for 2023 is \$0.2591 per one hundred dollars assessed valuation of all taxable, tangible property within the city limits of the city.

The Special Business District (Downtown Business District) Ad Valorem levy for 2022 is \$0.6888 per one hundred dollars assessed valuation of all taxable, tangible property within the boundaries of the Downtown Special Business District.

The Parks Ad Valorem levy is zero due to the passage of the Parks/Stormwater Sales Tax.

Real Estate Tax Revenue History



Sales Tax .5%

Revenue General Ledger Accounts:

Public Safety Fund	03-4-500-1000.002
Street Fund	08-4-500-1000.002
Stormwater Fund (1/8)	16-4-500-1000.002
Capital Fund	22-4-600-1000.002
Parks Fund (3/8)	79-4-500-1000.002

The one-half of one percent (.5%) is a voter approved sales tax.

The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of funding Public Safety beginning April 1, 2020. This tax has no expiration.

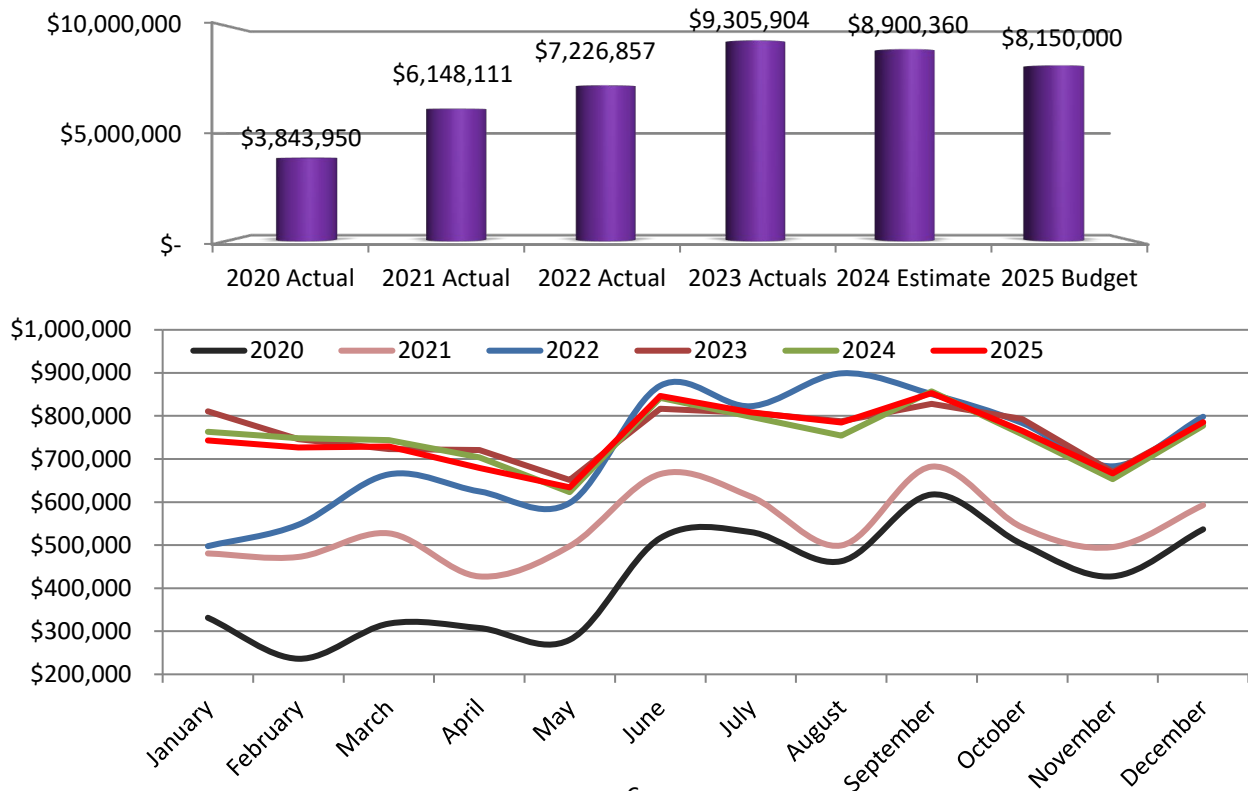
The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of carrying out the renovation, reconstruction and/or maintenance of existing city streets. This tax remains effective until January 1, 2029.

The voters of Lebanon elected to impose a local sales tax to establish and cover multi-year expenditures of major capital projects and expenditures for all general government programs. This tax remains effective until January 1, 2030.

The voters of Lebanon elected to impose a local, one half of one percent, sales tax for the purpose of funding Stormwater/Parks (1/8 and 3/8 split respectively) beginning January 1, 2022. This tax has no expiration.

As these revenue streams are tied to the local sales prevailing economic factors impacting local residents can affect collections.

Sales Tax .5% Revenue History



PILOT

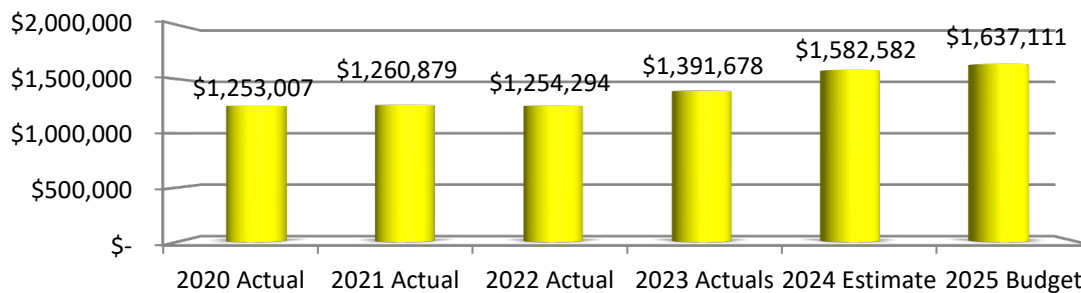
Revenue General Ledger Accounts:

General Fund	01-4-100-1010.001
	01-4-100-1010.002
	01-4-100-1010.003
Economic Development	45-4-700-1010.001
	45-4-700-1010.002
	45-4-700-1010.004

PILOTs (Paid in lieu of taxes) are collected from the Electric Fund (80), Fiber Fund (83), Wastewater Fund (85), and Water Fund (87) in lieu of the City of Lebanon Franchise Fees. Five percent (5%) of the Customer Billing account on the Electric Fund (80), Fiber Fund (83), and Water Fund (87) are received into the General Fund (01).

One percent (1%) of the income from the Electric Fund (80), Water Fund (87), and Wastewater Fund (85) has been received into the Economic Development Fund in prior years. Based on the current fund balance in the Economic Development Fund (45) and the current operational balances within the Utility Funds, it was recommended not to fund the one percent (1%) into the Economic Development Fund (45) beginning FY2016, FY2017, FY2018, FY2019, FY2020, FY2021, FY2022, FY2023, FY2024 and again in FY2025.

PILOT Revenue History



Lodging

Revenue General Ledger Account:

Tourism

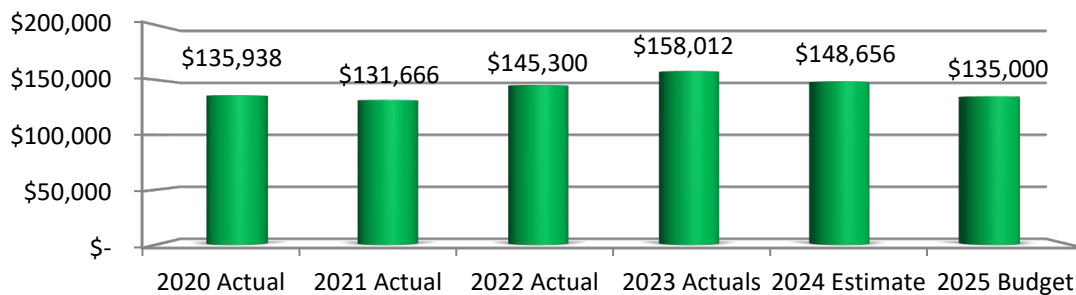
40-4-500-1000.006

Lodging tax is that amount of tax levied on a hotel, motel, lodge, bed and breakfast inn or campground based on charges made by the hotel, motel, lodge, bed and breakfast inn or campground for sleeping accommodations. Gross receipts are based upon the applicable revenue received by the hotel, motel, lodge, bed and breakfast inn or campground for rental of guest rooms, lodgings or campsites. Hotel, motel, lodge, bed and breakfast inn and campground means any structure, or building, which contains rooms or any campsite, under one management, furnished for the accommodation or lodging of guests kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests. Transient guest means any person who occupies a room in a hotel, motel or campsite for thirty-one (31) days or less.

The Lodging Tax is levied a license tax on hotels, motels and campgrounds in an amount equal to two and one-half (2½) percent of gross receipts derived from transient guests for sleeping accommodations.

All revenues received from the two and one-half (2½) percent lodging tax shall be utilized by the city for promoting the city as a convention, visitor and tourist center.

Lodging Revenue History



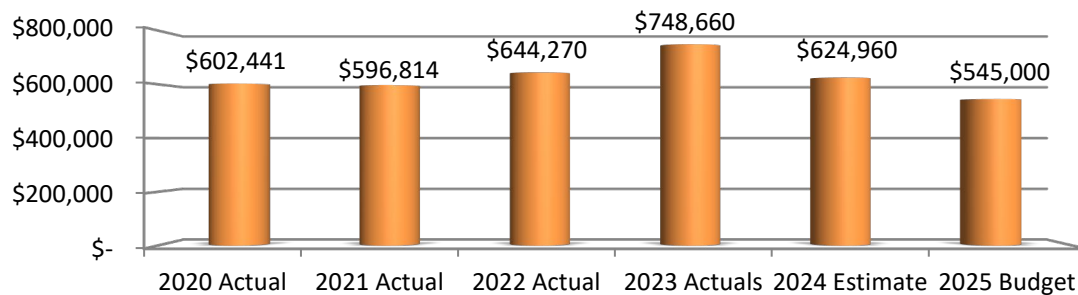
Franchise

Revenue General Ledger Accounts:

General Fund	01-4-100-1005.001
	01-4-100-1005.002
	01-4-100-1005.003
	01-4-100-1005.004
	01-4-100-1005.005
	01-4-100-1005.006

Franchise fees are the rent utility and cable providers pay for the use of the public's right-of-way. Franchise fees are simply the cost utility and cable providers incur for being allowed to place their facilities in the public's right-of-way. Franchise fees are considered a cost of doing business. The City of Lebanon charges five percent (5%) for Franchise Fees.

Franchise Revenue History



Personnel Schedule

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
<i>Municipal Court</i>				
Clerk I (Court Clerk)	Lo5	1	1	1
Clerk III (Court Clerk)	Lo7	1	1	1
Security Officer I (Courtroom Security Officer)	Lo6	1	1	1
<i>Total Municipal Court</i>		3	3	3
<i>Fire</i>				
Captain	Fo6 -Fo7	3	3	3
Deputy Chief	L14	0	0	0
Fire Chief	L16	1	1	1
Firefighter	Fo2 - Fo3	12	12	12
Inspector III (Fire Inspector)	L10	1	1	1
Lieutenant	Fo4 - Fo5	3	3	3
<i>Total Fire</i>		20	20	20
<i>Police</i>				
Animal Control Officer	Lo4	2.5	2.5	2.5
Chief Communications Officer	L10	1	1	1
Clerk I (Evidence/Records Clerk)	Lo5	1	1	1
Clerk IV (Police Analyst)	Lo8	1	1	1
Dispatcher I - II	Lo4	6	6	6
TAC	Lo5	1	1	1
Lieutenant	L11	2	2	2
Police Chief	L16	1	1	1
Police Officer I - II	Lo7 - Lo8	15	15	15
Police Sergeant I - II	Lo9 - L10	5	5	5
<i>Total Police</i>		35.5	35.5	35.5
<i>Civic Center</i>				
Custodian	Lo1	0.5	0.5	0
Maintenance/Operations Worker I	Lo2	1	1	0
Maintenance/Operations Worker III	Lo4	1	1	0
Maintenance/Operations Worker V	Lo7	1	1	0
Office Support Assistant	Lo5	1	1	1
Promotion Event Coordinator	Lo7	1	1	1
<i>Total Civic Center</i>		5.5	5.5	2

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
Administration				
Assistant City Administrator		0		
City Administrator	Contract	1	1	1
Clerk III (Assistant to the CA)	L07	1	1	1
Community Service Coordinator Liaison	L06	0.5	0.5	0.5
Communications Manager	L10	1	1	1
Total Administration		3.5	3.5	3.5
City Clerk				
City Clerk	L15	1	1	1
Deputy City Clerk	L10	1	1	1
Total City Clerk		2	2	2
Recycling				
Maintenance/Operations Worker I	L02	0.5		
Total Recycling		0.5	0	0
Finance				
Accounting Technician II	L09	2	2	2
Accounting Technician I	L08	0	0	0
Accounting Technician III	L10	1	1	1
Director of Finance	L16	1	1	1
Office Support Assistant	L05	1	1	1
Total Finance		5	5	5
Human Resources				
Human Resource Coordinator	L07	1	1	1
Human Resource Director	L15	1	1	1
Human Resource Manager	L11	1	1	1
Total Human Resources		3	3	3
Total General Fund		78	77.5	74
Public Safety				
Clerk I (Evidence/Records Clerk)	L05	1	1	1
Fire Lieutenant	F04 - F05	3	3	3
Firefighter	F02 - F03	3	3	3
Police Deputy Chief	L14	0	0	0
Police Lieutenant	L11	0	0	0
Police Officer I - II	L07 - L08	9	9	9

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
System Analyst	L7	1	1	1
Total Public Safety		17	17	17
Street Division				
Clerk IV (Public Works Analyst)	Lo8	1	1	1
Concrete Finisher I - II	Lo5 - Lo6	2	1	1
Concrete Finisher IV	Lo8	1	3	3
Concrete Finisher V	Lo9	1	1	1
Equipment Operator I	Lo5	0	0	0
Equipment Operator II	Lo6	2	2	2
Equipment Operator III	Lo7	5	5	5
Equipment Operator IV	Lo8	0	0	0
Equipment Operator V	Lo9	1	1	1
Equipment Technician I	Lo5	2	2	2
Operations Manager (Street Maintenance)	L12	1	1	1
Operations Manager (Street Projects)	L12	1	0	0
Street Superintendent	L14	1	1	1
Total Street Division		18	18	18
Tourism				
Office Support Assistant	Lo5	0	0	0
Tourism Director	L13	1	1	1
Total Tourism		1	1	1
Codes Administration				
Code Administrator	L14	1	1	1
Codes Administration Representative	Lo9	0	0	0
Equipment Technician III (Compliance Specialist)	Lo7	1	1	1
Inspector I	Lo7	3	4	4
Office Support Assistant	Lo5	1	1	1
Planning and Zoning Manager	L11	1	1	1
Total Codes Administration		7	8	8
Garage				
Equipment Technician II	Lo6	0	0	0
Equipment Technician IV	Lo8	1	1	1
Equipment Technician V	Lo9	1	1	1
Total Garage		2	2	2

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
<i>Purchasing & Warehouse</i>				
Inventory Specialist	L07	2	2	2
Project Manager	L11	0	1	0
Purchasing Agent	L09	1	1	1
<i>Total Purchasing & Warehouse</i>		3	4	3
<i>Information Technology</i>				
Help Desk Administrator	L06	0	0	0
IT Apprentice	L04	0	1	1
IT Director	L15	1	1	1
Network Manager	L11	1	1	1
System Administrator	L08	1	0	0
System Analyst	L07	1	0	0
<i>Total Information Technology</i>		4	3	3
<i>Facilities Management</i>				
Maintenance/Operations Worker I	L02	1	0	1
Maintenance/Operations Worker III	L04	0	0	1
Maintenance/Operations Worker V	L07	1	1	3
Operations Manager	L12	1	1	1
Seasonal Maintenance Worker	L00	0.5	0.5	0.5
<i>Total Facilities Management</i>		3.5	2.5	6.5
<i>Janitorial Services</i>				
Custodian	L01	2.5	2.5	3
<i>Total Janitorial Services</i>		2.5	2.5	3
<i>Total Service Fund</i>		15	14	17.5
<i>Airport</i>				
Airport Supervisor	L10	1	1	1
Maintenance/Operations Worker I	L02	0.5	0.5	0.5
Maintenance/Operations Worker V	L07	1	1	1
<i>Total Airport</i>		2.5	2.5	2.5
<i>Parks</i>				
Assistant Park Director	L08	1	1	1
Front Desk/Concession Attendant	L00	7.5	6.5	6.5
Lifeguard I	L00	6	7	7
Lifeguard II	L01	1	1	1

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
Maintenance/Operations Worker I	L02	0.5	0.5	0.5
Maintenance/Operations Worker II	L03	2	3	3
Maintenance/Operations Worker III	L07	1	0	0
Parks Director	L15	1	1	1
Pool Manager	L02	0.5	0.5	0.5
Seasonal Maintenance Worker	L00	3	3	3
Total Parks		23.5	23.5	23.5
Electric				
Apprentice Lineman I	IBEW Agreement	1	3	0
Apprentice Lineman II	IBEW Agreement	1	1	2
Apprentice Lineman III	IBEW Agreement	2	3	1
Apprentice Lineman IV	IBEW Agreement	0	0	2
Customer Service Representative	L06	1	1	1
Electric Superintendent	L15	1	1	1
Equipment Operator I - II	L05 - L06	0	0	0
Equipment Operator III	L07	0	0	0
Equipment Tech II (Utility Meter Service Tech)	L06	0	1	1
Equipment Technician III	L07	1	0	0
Journeyman Lineman I	IBEW Agreement	5	2	4
Journeyman Lineman II	IBEW Agreement	4	4	4
Operations Manager	L12	2	1	1
Operations Specialist	L14	1	2	2
Utility Operations Supervisor	L10	1	1	1
Total Electric		20	20	20
Wastewater				
Customer Service Representative	L06	1.5	1.5	1.5
Environmental Services Superintendent	L14	1	1	1
Equipment Operator I	L05	0.5	0.5	1
Equipment Operator II	L06	2	2	4
Equipment Operator III	L07	1	1	2
Equipment Operator IV	L08	1	2	2
Equipment Technician I	L05	1	1	0

	Salary Grade	FY 2023 Budget	FY 2024 Budget	FY 2025 Proposed
Equipment Technician II	Lo6	3	3	4
Equipment Technician III	Lo7	2	2	0
Equipment Technician IV	Lo8	1	0	1
Equipment Technician V	Lo9	2	2	1
Maintenance/Operations Worker II	Lo3	0	0	0
Operations Manager	L12	1	1	1
Total Wastewater		17	17	18.5
Water				
Customer Service Representative	Lo6	1	1	1
Equipment Operator I	Lo5	0.5	0.5	1
Equipment Operator II	Lo6	2	2	2
Equipment Operator III	Lo7	1	1	0
Equipment Operator IV	Lo8	1	0	1
Equipment Technician II	Lo6	1	1	0
Equipment Technician III	Lo7	1	1	1
Equipment Technician IV	Lo8	0	1	0
Operations Manager	L12	1	1	1
Public Works Director	L16	1	1	1
Total Water		9.5	9.5	8
Unallocated Positions				
Unallocated Positions		10.5	11	11
All City		219	219	219

Personnel Changes

The city has zero change in overall FTE's. The unallocated positions category carries previous funded positions that have been reprioritized. These positions are currently not funded in the budget. As needs arise, a request for the position will be made. Finance, HR and the City Administrator will review the request. Ensuring it's financially feasible is a major priority.

Below is the explanation of changes by department:

The Civic Center in General Fund saw a decrease of 3.5 FTE. These positions were re-aligned into Facilities Management and Janitorial in the Internal Service Fund. These positions work on Facilities throughout the City. Their time is split based upon the location they work.

Our Internal Services reflects the increase of 3.5 FTE's for reasons above. Although Purchasing/Warehouse saw a decrease of 1FTE, Facilities Management increased that 1 FTE due to re-alignment of the position back to operations manager for our facilities.

Both Wastewater and Water had a net change to their FTE's. Wastewater increased by 1.5 FTE's and Water decreased by 1.5 FTE's. Management is working diligently to ensure both departments are staffed efficiently and aligned based upon job duties.

Revenues & Expenditures by Category and by Fund – 3 years

The Revenue and Expenditures from the last three years illustrate the stability and growth of our community. The revenue in the FY 2025 proposed budget is estimated to be higher than the preceding three years. Since FY2020, the City has recognized a significant growth in sales tax, and the City has continued to remain conservative in growing into these funds. For FY2024, a slight softening has been recognized. In anticipation of additional softening moving into FY2025, sales tax is budgeted at our normal 2% growth. This forecasted growth is conservative, leaving an 11% margin. This brings our total growth to 15% of our revenue increase of 26% based on FY2020 numbers. Both Electric and Water revenue contemplate a rate increase. The variance in expenses is largely due to Capital. In this current fiscal year, personnel sees an increase due a planned COLA of 2.5% and merit of 1%. Professional Services sees an investment largely due to continued rising insurance and software costs. One notable category is supplies and materials, this is where our wholesale power is expensed.

City of Lebanon - By category	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$13,404,103	\$15,252,383	\$14,562,125	\$13,378,250
Franchise Fees	\$644,270	\$748,660	\$624,960	\$545,000
PILOTs	\$1,254,294	\$1,391,678	\$1,582,582	\$1,637,111
Intergovernmental	\$2,003,648	\$2,760,170	\$1,411,270	\$3,385,785
Service Charges	\$31,336,480	\$32,442,538	\$33,255,435	\$35,804,315
Rentals	\$1,327,444	\$1,341,156	\$1,529,954	\$1,486,591
Licenses and Permits	\$85,348	\$91,994	\$80,126	\$72,000
Fines	\$78,532	\$91,182	\$72,461	\$70,730
Benefit Revenue	\$3,690,555	\$3,900,918	\$4,044,102	\$4,786,629
Other	\$4,436,964	\$1,153,452	\$1,623,676	\$779,122
Internal Service Revenue	\$2,242,228	\$3,260,759	\$2,917,120	\$3,593,903
Total Revenues	\$60,503,866	\$62,434,890	\$61,703,811	\$65,539,436
Expenses				
Personnel	\$11,802,353	\$13,264,893	\$15,320,588	\$16,444,658
Capital	\$9,923,607	\$7,313,922	\$8,984,391	\$15,215,153
Debt	\$1,083,098	\$1,308,676	\$2,338,583	\$1,889,433
Grant Capital	\$38,498	\$287,302	\$147,957	\$130,000
Utilities	\$892,059	\$985,032	\$893,996	\$952,849
Professional Services	\$4,233,211	\$4,972,521	\$5,784,164	\$5,639,098
Supplies and Materials	\$21,644,553	\$22,835,812	\$21,874,145	\$22,363,535
Tools, Equipment, and Vehicles	\$800,302	\$888,212	\$1,015,698	\$1,032,768
Benefit Expense	\$3,847,832	\$3,978,912	\$4,136,245	\$4,490,920
Other	\$155,929	-\$110,399	\$0	\$0
Other Reserve	\$0	\$550,000	\$1,359,000	\$2,159,000
Internal Service Expense	\$1,957,217	\$3,073,666	\$2,964,449	\$3,593,903
Total Expenses	\$56,378,659	\$59,348,549	\$64,819,216	\$73,911,317

City of Lebanon - By Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
General	\$7,727,511	\$8,488,160	\$8,429,324	\$7,798,773
Public Safety	\$2,178,144	\$2,342,664	\$2,370,445	\$2,051,228
Street	\$3,282,490	\$3,693,838	\$3,165,811	\$2,680,674
Stormwater	\$316,556	\$579,928	\$727,513	\$1,978,135
Capital	\$5,798,235	\$2,357,066	\$2,288,106	\$2,055,428
Elm ST	\$34,579	\$37,614	\$34,672	\$34,050
ARPA	\$0	\$1,531,297	\$7,250	\$0
Tourism	\$292,054	\$312,607	\$322,542	\$305,456
Economic Development	\$1,181,781	\$1,119,767	\$1,166,034	\$1,155,376
Codes Administration	\$609,149	\$1,550,255	\$1,428,374	\$3,053,935
Service	\$1,024,599	\$1,106,477	\$1,232,888	\$1,591,187
Benefits	\$3,690,588	\$3,911,501	\$4,059,281	\$4,801,808
Airport	\$901,431	\$899,964	\$1,112,405	\$2,052,884
Downtown Business District	\$77,108	\$64,808	\$52,294	\$78,200
Parks	\$1,387,589	\$2,016,271	\$1,927,087	\$1,759,012
Electric	\$26,128,362	\$26,112,083	\$27,255,038	\$27,686,260
Fiber	\$45,809	\$58,973	\$52,131	\$51,100
Waste Water	\$4,035,322	\$4,022,799	\$4,006,948	\$3,987,630
Water	\$1,792,559	\$2,228,818	\$2,065,668	\$2,418,300
Total Revenues	\$60,503,866	\$62,434,890	\$61,703,811	\$65,539,436
Expenditures				
General	\$7,357,818	\$7,684,317	\$8,821,299	\$9,046,467
Public Safety	\$2,826,508	\$2,130,728	\$3,201,459	\$3,148,121
Street	\$3,769,955	\$3,278,732	\$3,557,439	\$3,955,768
Stormwater	\$5,820	\$306,183	\$395,478	\$2,140,033
Capital	\$3,563,863	\$3,285,334	\$2,396,575	\$3,656,037
Elm St	\$0	\$56,884	\$44,500	\$32,500
ARPA	\$304,511	\$757,067	\$1,264,978	\$723,728
Tourism	\$272,404	\$285,755	\$330,583	\$322,121
Economic Development	\$1,230,107	\$1,450,464	\$1,266,824	\$1,057,024
Codes Administration	\$454,877	\$696,496	\$1,145,910	\$3,053,935
Service	\$1,054,522	\$1,159,785	\$1,232,807	\$1,591,188
Benefits	\$3,848,128	\$3,978,912	\$4,136,245	\$4,490,920
Airport	\$901,434	\$899,964	\$1,112,404	\$2,052,884
Downtown Business District	\$69,068	\$69,200	\$86,483	\$108,231
Parks	\$1,091,115	\$1,615,434	\$2,537,769	\$2,210,163
Electric	\$24,767,616	\$26,751,043	\$26,161,115	\$28,795,186
Fiber	\$89,137	\$80,144	\$42,982	\$44,415
Waste Water	\$2,947,041	\$2,912,804	\$4,615,439	\$4,785,869
Water	\$1,824,735	\$1,949,303	\$2,468,927	\$2,696,727
Total Expenditures	\$56,378,659	\$59,348,549	\$64,819,216	\$73,911,317

Capital

Capital is defined as outflows for a good that has an expected life of more than one year and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles. A capital improvement is a necessary or desirable project that extends or improves infrastructure and enhances the City's ability to provide safe and desirable services for the benefit of the community and the quality of life in Lebanon. These projects directly affect the way citizens live, travel and conduct business within the community. By ordinance, all capital purchases in excess of \$10,000 must appear before council.

The proposed FY25 budget includes \$15,224,053 worth of capital expenses.

FY 2025 Capital Schedule

Project Number	Project Information	FY25 Budget
General Fund		
01-FDE-010-24	Fitness Equipment Improvement Type: Furniture & Office Equipment Description: Purchase of fitness equipment Justification: Physical fitness of firefighters is critical to performing task associated with fire suppression, technical rescues, and haz-mat mitigation. All of these task require strength and balance to safely perform the job. Firefighters use heavy equipment often times in less than good conditions. Being able to take part in physical exercise while on duty would benefit the individual firefighter by improving their strength. This would improve the effectiveness of staff and hopefully reduce injury due to personnel.	12,500
Fire Department General Fund Total		12,500
01-CCC-010-25	Freezer Improvement Type: Machinery & Equipment Description: 3 door freezer Justification: Freezer continues to have issues and not functioning properly	5,000
Civic Center General Fund Total		5,000
01-CBN-010-25	Farmers Market Gates Improvement Type: Infrastructure Description: Place gates at the entry and exits Justification: Ability to close this location for events and vendor saftey	5,000
01-CBN-005-25	Ag Barn Improvement Type: Infrastructure Description: Replace all old water lines under open air area Justification: Lines are beginning to leak and show significant signs of age	5,000
Community Building General Fund Total		10,000
01-FIN-001-19	Replace Existing Computer Systems Improvement Type: Furniture & Office Equipment Description: Replacement of desktops or laptops with Win 7, 32-bit OS with current OS provided by Microsoft. Justification: Current systems will have reached their end of life and operate on Win 7. Applications and suites will modify the way Finance is driven. Higher computing capacity will be required to process data efficiently. As Incode, CMMS, and other databases are used more and more, the system must keep up. Current systems were purchased or upgraded in 2014. The IT Department has recommended 2020 as the year to purchase new systems. The new systems will have Win 10 or greater with faster processing speeds and larger HD for storage. They will be more mobile oriented and allow the Cash Collections to dock and undock to each station	2,500
Finance Department General Fund Total		2,500
General Fund Total		30,000
Public Safety		
03-FDE-001-24	Lexipol Policy & Procedures Improvement Type: Software Description: Subscription to managed policy and procedure management Justification: Lexipol provides a service to streamline policy and procedures for public safety. Lexipol ensures all documents meet state and federal laws. Policies are enforceable and clearly understood. If a policy or procedure is updated by the department of government they ensure the update is completed. They also ensure employees are aware of all policies and procedures through ongoing training and controlled review of all documents.	8,900
Public Safety - Fire Department Total		8,900
03-PDA-006-24	Outer Vest Project Improvement Type: Machinery & Equipment Description: Purchase 32 outer vests	1,800

Project Number	Project Information	FY25 Budget
03-PDX-001-21	<p>Justification: An internal survey identified that officers are wanting to wear outer vests for health reasons.</p> <p>IP Camera Solution</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: IP cameras through locations within city</p>	12,000
05-PDX-001-22	<p>Justification: Cameras will be instrumental in solving crimes and apprehending suspects</p> <p>License Plate Readers</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: LPR equipment in strategic locations</p>	20,000
03-PDA-003-25	<p>Justification: Continue to build LPR network within city to enhance safety and security for officers and citizens</p> <p>Dispatch Center Upgrade - Furniture, Carpet, and Paint</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: New Dispatch workstations, new carpet, and walls painted.</p>	10,500
01-PDA-003-18	<p>Justification:Current desks do not move and are static in a position that does not allow the personnel to stand during their shift. The adjustable desk options are standard within the dispatch positions nationwide. The carpet currently has wear and tear areas, and some spots are torn apart. The walls have not been painted since the original build in 2009.</p> <p>Replace Existing Computer Systems</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops or laptops with Win 7 32-bit OS with Win 10 or greater</p> <p>Justification: Current desktops and in-car tablets are at end of life and most were already years old since they were received from DoD free program. Through DoD the department will continue to stay on the list, but some systems are not compatible with .NET framework 4.5, which is required by CJIS and Omnigo (application manager). Without Omnigo the officers have no digital way to communicate with dispatch and all calls will be OTAR, versus silent dispatch. As cars are replaced, so should the tablets.</p>	16,000
03-PDA-001-23	<p>Vest Replacement (Soft Body Armor)</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace vests as they expire (Soft Body Armor)</p> <p>Justification: Soft body armor expires every 5 years</p>	5,000
03-PDA-004-23	<p>Taser X2 Replacement with T7</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase Taser T7 to replace older equipment X2</p> <p>Justification: Tasers are electronic devices that need to be replaced over time due to normal wear and tear (5 per year).The X2 taser are being replaced because vendor will no longer support the X2 tasers</p>	18,800
03-PDA-002-25	<p>Update Fed Pro Access Switches</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Need to replace switches for access to buildings</p> <p>Justification: The current switches were purchased in 2017 and are causing errors with access across the city and dropping service</p>	30,000
22-PDA-003-15	<p>Patrol Cars</p> <p>Improvement Type: Vehicles</p> <p>Description: Replacement of Police Vehicles</p> <p>Justification: The Police Department has implemented a replacement cycle to replace six aging and high mileage patrol vehicles two years on and two years off. This replacement program will keep the police department patrol fleet in reliable condition and eliminate the necessity of replacing large numbers of vehicles at one time. Under the City's fixed asset policy ordinance 5052 the anticipated service life of a patrol vehicle is three (3) years. The below cost estimate does not include ancillary equipment to transform these vehicles into a serviceable patrol vehicle. This might include but not limited to painting, striping, emergency equipment, push bumpers, cages and the computer consoles/docking station or other items which may not be transferable from the old to new vehicles. Any equipment needed to outfit the vehicles would be budgeted for in the department's vehicle equipment fund account. The vehicles removed from use by the patrol division will be rotated within the department to replace older vehicles or removed from police service and offered to other city departments, or for public sale</p>	330,000
22-PDA-002-21	<p>Body Cameras</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase 28 Body Cameras</p> <p>Justification: The Police Department has migrated to the Motorola dash cameras with full integration into the radio system. The body cameras will add another level of safety, security, and evidence collection. The Motorola platform will also link to the storage enabling one CAD event into Omnigo</p>	12,000
03-PDA-005-25	<p>Switches</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement Switch</p> <p>Justification: Upgrade switch to a 48 port</p>	12,000
03-PDA-004-25	<p>Mobile Ticket Printers</p> <p>Improvement Type: Machinery & Equipment</p>	15,000

Project Number	Project Information	FY25 Budget
	Description: New mobile ticket printers to be installed in patrol vehicles. Justification: Upgrade with technology to enable the officers to complete and issue court summonses electronically, and provide the offender with a paper copy.	
Public Safety - Police Department Total		483,100
Public Safety Fund Total		492,000
Street Fund		
08-STR-019-25	Motorized Concrete Screed Improvement Type: Machinery & Equipment Description: Purchase of motorized concrete screed for finishing concrete flatwork Justification: A motorized concrete screed is needed for finishing concrete flatwork. This improves quality of concrete flatwork projects as well as improving productivity on flatwork projects.	3,500
08-STR-027-23	Jefferson and Fremont Intersection Signalization Property Acquisition Improvement Type: Land & Land Improvements Description: Installation of a traffic signal at the intersection of Jefferson and Fremont. Justification: A traffic signal with pedestrian signals is needed at the intersection of Jefferson and Fremont to improve traffic flow and pedestrian safety.	100,000
08-STR-024-22	ADA Sidewalk Ramp Replacements Improvement Type: Land & Land Improvements Description: Construction of ADA compliant sidewalk ramps at intersections in the existing sidewalk network identified as needed by sidewalk inspections . Justification: ADA compliant sidewalk ramps are needed to meet pedestrian traffic and safety issues.	10,000
08-STR-009-27	East Bland Sidewalk Improvement Type: Land & Land Improvements Description: Construction of sidewalk along one side of East Bland Road, 2,000', from Lana to Tower. Justification: An ADA compliant sidewalk along East Bland Road is needed to meet pedestrian traffic and safety issues.	10,000
08-STR-014-24	Elm Street Sidewalk Improvement Type: Land & Land Improvements Description: Construction of sidewalk along one side of Elm Street, 2,100', from Ivey Lane to I-44 ROW on the south side of the Exit 127 overpass. Justification: An ADA compliant sidewalk along Elm Street is needed to meet pedestrian traffic and safety issues.	44,500
08-STR-015-24	Morgan Road Sidewalk Improvement Type: Land & Land Improvements Description: Construction of sidewalk along one side of Morgan Road, 700', from I-44 ROW on the south side of the Exit 127 overpass to Slate Street. Justification: An ADA compliant sidewalk along Morgan Road is needed to meet pedestrian traffic and safety issues.	15,400
08-STR-016-24	Slate Street Sidewalk Improvement Type: Land & Land Improvements Description: Construction of sidewalk along one side of Slate Street, 600', from Morgan Road to Evergreen Parkway Justification: An ADA compliant sidewalk along Slate Street is needed to meet pedestrian traffic and safety issues.	13,200
08-STR-025-22	Computer Systems Improvement Type: Machinery & Equipment Description: Replacement of existing computers Justification: Current computers are older and in need of replacement.	5,000
08-STR-025-23	Fourth and Jefferson Intersection Improvements Improvement Type: Land & Land Improvements Description: Fourth Street intersection improvements at Jefferson Avenue with larger turn radiuses. Justification: Improvements to the intersection of Fourth at Jefferson are needed to improve traffic flow in the western portion of the City.	123,000
08-STR-006-26	West Fremont Sidewalk Improvement Type: Land & Land Improvements Description: Construction of 2,700 L.F. of sidewalk from Jefferson Avenue to Lebanon Middle School Justification: Installation of sidewalk on West Fremont is needed to meet pedestrian traffic and safety issues.	90,000
08-STR-018-25	Concrete Forms for Storm Inlet Boxes Improvement Type: Machinery & Equipment Description: Purchase of Symons type concrete forms for construction of concrete storm water inlet boxes Justification: Symons type concrete forms are needed for storm water inlet box construction. These are reusable forms that will save on time in forming inlet boxes and save funds used for lumber to form storm water inlet boxes.	10,000
08-STR-022-25	Lorin Lane Improvements	13,470

Project Number	Project Information	FY25 Budget
08-STR-021-25	Improvement Type: Land & Land Improvements Description: Asphalt pavement overlay of 326 L.F. of Lorin Lane from Audrey Lane to Allison Lane. Justification The asphalt pavement surface of Lorin Lane is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and increase the useful life of the roadway.	62,600
	Audrey Lane Improvements Improvement Type: Land & Land Improvements Description: Asphalt pavement overlay of 1,260 L.F. of Audrey Lane from Ivey Lane to Lorin. Justification The asphalt pavement surface on Audrey Lane is in failing condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and increase the useful life of the roadway.	
	Allison Lane Improvement Type: Land & Land Improvements Description: Asphalt overlay of 1,300' of Allison Lane from Ivey to end of street. Justification The pavement on Allison Lane is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.	
08-STR-005-27	Beacon Road Improvements Improvement Type: Land & Land Improvements Description: Reconstruction of 550 L.F. of Beacon Road with curb and gutter and storm drain. Justification The pavement on Beacon Road is in failing condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and increase the useful life of the roadway.	61,400
	Commercial Street Improvements Improvement Type: Land & Land Improvements Description: Replacement of 900' of asphalt pavement on Commercial Street between Jefferson and Washington. Justification The pavement on Commercial Street is in very good to fair condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and increase the useful life of the roadway.	
08-STR-016-25	Foxwood Court Improvement Type: Land & Land Improvements Description: Asphalt overlay of 540' of Foxwood Court from Ivey to end of street. Justification The pavement on Foxwood Court is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.	24,691
	Timberwood Court Improvement Type: Land & Land Improvements Description: Asphalt overlay of 550' of Timberwood Court from Ivey to end of street. Justification The pavement on Timberwood Court is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.	
08-STR-007-27	Tuscumbiah Street Improvements Improvement Type: Land & Land Improvements Description: Asphalt overlay on 1,745 L.F. of Tuscumbiah Street from Hwy. YY to Kenoly Street Justification The pavement on Tuscumbiah Street is in very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.	65,000
	Replacement of traffic cones Improvement Type: Machinery & Equipment Description: Purchase of 40 channelizer traffic cones for Street Division and 25 event cones for Civic Center to replace damaged cones. Justification Traffic cones are used on Street Division projects and event cones are used in Civic Center events to block and direct traffic. Purchase of new cones is needed to replace damaged cones.	
08-STR-012-27	Computer Systems Improvement Type: Machinery & Equipment Description: Replacement systems Justification Current systems are older and were upgraded from Win 7	5,000
	Industrial Park Improvement Type: Infrastructure Description: Extension of stormwater and utility infrastructure to served proposed industrial facility Justification Working with industry in locating facility in Industrial Park to expand and diversify employment opportunities in Lebanon	
99-PWKS-010-23	Breakroom concrete floor Improvement Type: Building & Building Improvements Description: grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft	7,425

Project Number	Project Information	FY25 Budget
99-PWKS-003-24	Justification flooring is past its life and is breaking up Glass Window repair Improvement Type: Building & Building Improvements Description: Glass window repair Justification repair windows that are leaking	1,250
99-PWKS-007-23	HVAC units at PWKS Improvement Type: Machinery & Equipment Description: HVAC PWKS Justification Replace units due to end of life	3,500
99-PWKS-005-23	PWK heaters Improvement Type: Machinery & Equipment Description: Replace current heaters at PWKS end of life Justification Start rotating replacing heaters on a yearly bases based on the age	1,250
Street Fund Total		944,276
Stormwater		
01-SWC-002-26	Stormwater: Rolling Hills Road Improvement Type: Land & Land Improvements Description: Stormwater piping improvements in conjunction with street improvements Justification: Aged or non-functional drainage	35,000
16-SWC-001-25	Stormwater: East Fremont Road Improvement Type: Land & Land Improvements Description: Stormwater piping improvements in conjunction with street improvements Justification: Aged or non-functional drainage	50,000
01-SWC-002-27	Stormwater: Tuscumbia Improvement Type: Land & Land Improvements Description: Stormwater piping improvements in conjunction with street improvements Justification: Aged or non-functional drainage	75,000
16-SWC-003-25	Stormwater: Beacon Road Improvement Type: Land & Land Improvements Description: Stormwater Improvements in conjunction with street improvements Justification: Aged or non-functional drainage	15,000
16-SWC-002-24	Stormwater: Dry Auglaize Improvement Type: Land & Land Improvements Description: Stream stabilization of Dry Auglaize Justification: Excessive erosion to bank and exposed sewer main	50,000
01-SWC-004-23	Stormwater: Bland Rd. Improvement Type: Land & Land Improvements Description: Construct large culvert and raise street above flood elevation Justification: Existing culvert inadequate capacity and street elevation below flood	917,236
01-SWC-001-23	Stormwater: West Fremont Improvements Improvement Type: Land & Land Improvements Description: Clear and stabilize existing drainage-way. Note: Formally 01-ENV-001-23 Justification: Existing drainage-way has lack adequate capacity during intense rain events with no erosion control.	10,000
01-SWC-001-19	Stormwater: Mountrose Beacon Branch Improvement Type: Land & Land Improvements Description: Complete stormwater study on Beacon Branch to identify improvements. Obtain drainage-way easements, clear and stabilize existing drainage-way along Mountrose. Obtain easement and construct detention facility. Note: Formally 01-ENV-001-19 Justification: Watershed north of Mountrose was developed prior to stormwater detention requirements. Stormwater tops street driving surface during extreme rain events	964,997
99-PWKS-010-23	Industrial Park Improvement Type: Infrastructure Description: Extension of stormwater and utility infrastructure to served proposed industrial facility Justification: Working with industry in locating facility in Industrial Park to expand and diversify employment opportunities in Lebanon	20,000
Stormwater Fund Total		2,137,233
22-CAO-003-23	Paint Stuco and Sealing Brick Improvement Type: Building & Building Improvements Description: Paint Stuco and Sealing Brick at City Hall Justification: Maintance on outside of City Hall Building that needs to be done every 5 -	5,000

Project Number	Project Information	FY25 Budget
01-CAO-002-24	VAV Boxes Improvement Type: Furniture & Office Equipment Description: Replace VAV boxes Justification: Replace five units a year because end of useful life	5,000
01-CAO-001-25	ADA door closures Improvement Type: Furniture & Office Equipment Description: Replace ADA door closures at City Hall Justification: Replacing the door closures ensures that the doors will stay locked after business hours	6,000
01-CAO-002-26	City Hall Roof Improvement Type: Building & Building Improvements Description: Replace HVAC unit Justification: The replacement and upkeep of HVAC unit due to end of life	150,000
01-CAO-002-25	City Hall - Police department side Improvement Type: Building & Building Improvements Description: Replace HVAC unit over PD Justification: Unit is at end of life	120,000
22-CAO-002-23	City Hall Roof Inspection and minor repair Improvement Type: Building & Building Improvements Description: Yearly inspection and any repairs Justification: Warranty calls for yearly inspection incase repairs are needed	5,000
22-CCC-004-21	HVAC - City Hall Improvement Type: Building & Building Improvements Description: Replace HVAC units Justification: Replace units which are currently close to end of life	30,000
Capital - City Hall Total		321,500
01-CBN-005-25	Ag Barn water line replacement Improvement Type: Building & Building Improvements Description: Repair and replace old water line at the Ag Barn Justification: Repair and replace old water line before any breakage occur	4,500
01-CBN-003-25	Equipment Building LED lights Improvement Type: Building & Building Improvements Description: Upgrade LED lights Justification: LED lighting is more efficient less electricity used	3,500
01-CBN-006-25	Wallace Roof Improvement Type: Building & Building Improvements Description: Wallace roof inspections Justification: Doing a roof inspections will help to ensure that the roof is kept in good condition	52,300
22-CBN-008-25	Equipment Building/Old Compound Improvement Type: Building & Building Improvements Description: Paint exterior of the building Justification: building is showing significant signs of age needs updated	5,000
22-CBN-009-25	Ag Barn Improvement Type: Building & Building Improvements Description: Wash and Paint the exterior of the building Justification: Building is showing signs of age and should be restored to new condition	5,000
22-CBN-010-25	Wallace Building upgrade Improvement Type: Building & Building Improvements Description: Replacement of HVAC, Paint exterior, Replace flooring, Paint interior, New lighting interior and exterior. Justification: Building is showing signs of wear and is need of updating.	175,000
Capital - Community Buildings		245,300
22-CCC-002-21	Replace Multi Purpose Flooring Improvement Type: Building & Building Improvements Description: Replace multi-purpose flooring with stained concrete and sports floor for exercise classes Justification: Multi-purpose flooring is 23 years old. The mondo sports flooring currently installed is hard to keep clean and not conducive for exercise classes. Half of the floor would be stained concrete for the treadmills, weights, etc. The other half would be a sports type flooring as they have at Joel E. Barber school. This flooring works well for the multiple usages and pieces can be replaced if damaged.	100,000
22-CCC-001-22	Replacement of Gas Fired Pool Heater Improvement Type: Machinery & Equipment Description: Replacement of gas fired pool heater for indoor pool	30,000

Project Number	Project Information	FY25 Budget
	Justification: Existing pool heater will be eight years old in 2022. Normal life expectancy is 7 years. Replacement is necessary to maintain water temperature and energy conservation	
22-CCC-002-22	Upgrade of UV System of CCC Pool Improvement Type: Machinery & Equipment Description: Replacement of UV system for indoor pool.	15,000
	Justification: Existing UV system will be eight years old in 2022. UV systems are fairly new to the pool industry, so life expectancy is uncertain. Replacement is necessary to maintain chemical balance and water quality of pool.	
22-CCC-003-22	Rebuild Paddock Water Filter for CCC Pool Improvement Type: Machinery & Equipment Description: Replacement of filter system for indoor pool.	40,000
	Justification: Filtration system will need to be rebuilt in 2022 when it will be 8 years old. The current high quality system could last longer than expected but anything can happen. The system has been problem free since installation and it is recommended to rebuild rather than replace this system.	
01-CCC-001-25	Civic Center HVAC - repairs Improvement Type: Building & Building Improvements Description: HVAC repairs	5,000
	Justification: 10 units to maintain on this facility maintenance and repairs will be required	
01-CCC-004-24	Access hatch and Tv's at the Civic Center Improvement Type: Building & Building Improvements Description: access hatch in foyer and Tv's on the walking trail	8,000
	Justification: Add an additional hatch in foyer ceiling for maintenance access and Tv's on the walking trail showing different events that will be happening at the Civic Center	
22-CCC-004-25	Kid Zone Carpet Improvement Type: Building & Building Improvements Description: Replace carpet in the kid zone upstairs	5,000
	Justification: Carpet is old and has many unremovable stains	
22-CCC-005-25	Civic Center Restroom update Improvement Type: Building & Building Improvements Description: Remodel men and women restroom to include new towel dispensers, automatic toilet flushing and soap dispensers	25,000
	Justification: Rest rooms are showing age and need to be updated	
22-CCC-004-26	Locker room remodel for restroom Improvement Type: Building & Building Improvements Description: Locker room restrooms need painted and new covebase flooring	10,000
	Justification: Restrooms need to be painted and the floors are in need of repair	
22-CCC-008-25	Signage Improvement Type: Building & Building Improvements Description: Directional signage	50,000
	Justification: Signs giving direction to locations on Civic Center property	
01-CCC-001-21	Exhibition Hall Chairs Improvement Type: Furniture & Office Equipment Description: Parts to refurbish the red chairs used for events in the Civic Center Exhibition Hall.	12,000
	Justification: The Civic Center has red chairs for the Exhibition Hall that were purchased in 1998. After consultation with the manufacturer it was determined the City could replace damaged components in-house and realize a significant savings over buying the same quantity of new chairs. Chairs will need to be repaired periodically to maintain amount needed for events.	
22-CCC-006-25	Eastside Canopy addition at CCC Improvement Type: Building & Building Improvements Description: Replace Canopy and frame	5,000
	Justification: The frame is bent and the canopy is showing age	
01-CCC-001-25	Civic Center HVAC Improvement Type: Building & Building Improvements Description: Replace/repair HVAC units as needed	50,000
	Justification: The replacement/repair and upkeep of HVAC units due to end of half of useful life	
22-CCC-007-25	Civic Center Roof Improvement Type: Building & Building Improvements Description: Inspection of roof and repairs	5,000
	Justification: The roof needs to be inspected and repaired yearly to prevent issues	
22-CCC-005-26	Glass Repair Improvement Type: Building & Building Improvements Description: Replacement of rubber seals in entry way glass	5,000
	Justification: Water is leaking through the rubber seals. The seal are deteriorating and cracking	

Project Number	Project Information	FY25 Budget
Capital - Civic Center Total		365,000
22-FDE-001-17	Bunker Gear Improvement Type: Machinery & Equipment Description: Purchase of new bunker pants, coats, and boots Justification: This allows the purchase of bunker gear each year which allows the department to meet the needs of new hires who we cannot fit into gear with current inventory. It is also strategic and allows us to possibly purchase replacement gear over time instead of a single larger purchase. However, this may not always be possible.	25,000
01-FDE-011-16	Life Safety Rope Improvement Type: Machinery & Equipment Description: Purchase of life safety rope for rescue operations Justification: The current life safety rope in the Fire Department inventory is near or at its shelf life per recommendations. This will replace all ropes and webbing in use by the Fire Department.	12,000
01-FDE-002-18	Mobile Tablets Improvement Type: Machinery & Equipment Description: Provide computer tablets to replace Toughbook computers for Fire Station 1 and 2. Justification: Devices are more mobile and are replacing laptop computers across the nation. Tablets are used to complete pre-plans, hydrant testing, and other mobile functions including report writing. Devices can also provide additional GIS data through City system. Tablets are less expensive than laptop computers	10,000
01-FDE-007-16	HVAC - Fire Stations Improvement Type: Building & Building Improvements Description: Replace HVAC units Justification: Replacement of a HVAC unit at Sta. 3. Unit is leaking coolant and is out of warranty at time leak was detected. Have made temporary repairs. Cost estimate was obtained from vendor who installed the unit at time of construction.	15,000
22-FDE-007-25	Rescue Lifting Jacks Improvement Type: Machinery & Equipment Description: Purchase of rescue jacks capable of lifting vehicles in multiple situations. Justification: Rescue jacks can be used to stabilize a variety of vehicles in a multitude of situations. This type of rescue jack can also lift vehicles. This equipment would enhance our current capabilities.	19,000
01-FDE-001-22	Battery Powered PPV Fans Improvement Type: Machinery & Equipment Description: Purchase Justification: Technology has improved PPV fans. They are now battery powered, easier to deploy, and do not add CO gas to an already toxic environment. This new design may also allow the department to eliminate other electric fans.	12,000
Capital - Fire Department Total		93,000
22-FMS-005-20	Elm Street Christmas Decorations Land & Land Improvements Acquisition of Christmas decorations along Elm Street/Route 66 Christmas decorations have been added along Elm Street over the last several years and this project seeks to continue that effort. The addition of these decorations (candy canes) would provide a decoration on poles past Booten and Springfield Road in 2018 and additional decorations the future years to go the entire length of Elm Street.	6,000
Capital - Elm Street Total		6,000
01-PDA-002-19	911 Hardware Furniture & Office Equipment Purchase of hardware and software for in-house 911 System Current 911 system is a branch off the county 911 system. The laptop configuration is designed for mobile command structures, not a fixed installation. Also, the county relays calls to the city or uses over-the-air communication and the city would like to go back to silent dispatch methods deployed in our fleet. Requested the fixed unit under the tax and was denied by the county. The city of Lebanon would have timely service from city dispatchers. The city would also take fire dispatch back from the county. FY20 cost were for the 911 active line. From that point the request will be to modify and upgrade systems	4,000
03-PDA-001-25	New Animal Control Building Building & Building Improvements New Animal Control location/building Existing building is aged past life expectancy and is unsafe due to building material is no longer in compliance for code	100,000
Capital - Police Department Total		104,000
99-PWKS-006-23	T-Hanger Storage Building for PWKS Building & Building Improvements Storage Building from the Airport Originally purchased for the Airport, but has been moved to PWKS for additional storage	105,000

Project Number	Project Information	FY25 Budget
Capital - Public Works Total		105,000
08-STR-003-23	Goldenwood/Hwy 5 intersection and sidewalks Land & Land Improvements The development of Legacy Trails will require a redesign of this intersection With the planned development of 130 homes this intersection will require improvements. These funds will assist with design and engineering for the intersection improvements to accommodate increased traffic counts.	84,350
08-STR-002-23	Sidewalks for Beck/Ivey Land & Land Improvements Acquire land and install sidewalks on New Buffalo Road, East Bland, Elm, Ivey, Morgan Road, Slate, Beck and West Fremont This investment accelerates our sidewalk installation, improves connectivity for the community and improves pedestrian safety	415,797
08-STR-001-24	S & H Cut Thru Road Land & Land Improvements Create a pass thru road for semi by S & H Create a pass thru road for semi's going to make deliveries to S & H therefore the semi can bypass the roundabouts	431,344
Capital - Street Department Total		931,491
73-APT-001-25	Airport Gate Controls Machinery & Equipment Gate control replacement Gate control replacement due to end of life cycle	5,000
Capital - Airport Total		5,000
22-DBD-002-23	Urban Park Downtown Land & Land Improvements Improvements at 113 N Madison to create an urban park This area is intended to become an outdoor space with seating and other amenities for downtown patrons to enjoy. It will also contain a stage area and restrooms for the public. A planning committee has selected a preliminary design. It is anticipated the DTBD will assist with funding this improvement at some level.	100,000
Capital - Downtown Business District Total		100,000
Capital Fund Total		2,276,291
ARPA Fund		
08-STR-020-28	Morton Road Improvements Improvement Type: Land & Land Improvements Description: Asphalt overlay of 1,942' of Morton Road from Maple Lane to Rye Lane. Justification: The pavement on Morton Road is in fair to very poor condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and increase the useful life of the roadway.	65,018
08-STR-023-28	Second Street Improvements Improvement Type: Land & Land Improvements Description: Asphalt overlay of 891' of Second Street from Jefferson Avenue to Washington Avenue. Justification: The pavement on Second Street is in failing condition on the Pavement Condition Index. This approach to rehabilitation will reduce pavement distresses and increase the useful life of the roadway.	49,718
08-STR-010-27	Washington Avenue Improvements Improvement Type: Land & Land Improvements Description: Asphalt overlay of 4,965 LF of Washington Avenue from Lynn Street to Elm Street. Justification: Washington Avenue is in good to very poor condition on the Pavement Condition Index. This approach to rehabilitation will improve ride quality and reduce pavement distresses, while increasing the useful life of the roadway.	250,000
34-PDA-001-25	Replace current hand guns Improvement Type: Machinery & Equipment Description: Replacing current hand guns with updated guns that have optics attached. Justification: Trading in current hand guns for updated ones that have holsters, optics, sights and adaptor parts for Glock 19 models and holsters. This gives our officers updated equipment to protect our city and citizens.	39,321
34-FED-001-25	100 FT Ladder Truck Improvement Type: Vehicles Description: Down payment on 100' ladder truck Justification: Replacement of 100ft platform ladder truck which will be 24 years old in 2028 and will be past its life expectancy.	319,671
ARPA Fund Total		723,728
Economic Development		

Project Number	Project Information	FY25 Budget
45-DTM-002-25	DTMP Roof Repairs Improvement Type: Building & Building Improvements Description: Repairs and inspections Justification: Roof has age and needs inspected and repaired	5,000
45-DTM-001-25	DTMP HVAC Improvement Type: Building & Building Improvements Description: Replace HVAC at DTMP Building Justification: Replace HVAC units due to end of useful life	50,000
45-COP-001-24	Copeland HVAC unit - repairs Improvement Type: Building & Building Improvements Description: Repair/replace HVAC units Justification: replace old units	20,000
45-COP-002-24	Copeland Maintenance Improvement Type: Building & Building Improvements Description: Concrete repair, any building maint that may come up Justification: Building maintenance repairs over \$10,000 per contract per year	50,000
Economic Development Fund Total		125,000
Code Administration		
22-CDC-002-21	Replacement of Network System Improvement Type: Machinery & Equipment Description: Replace Aging Desktop Computers Justification: Rotation of current systems as they reach end of life and will need to be replaced to maintain appropriate processing speeds associated with software.	5,500
50-CDC-001-25	Ozark Dr. Improvement Type: Infrastructure Description: Install 1000 LF of new infrastructure for residential subdivision Justification: Expand infrastructure to accommodate future affordable housing	1,402,000
50-CDC-002-25	Palm Meadows Improvement Type: Infrastructure Description: Install 550 LF of new infrastructure for residential subdivision Justification: Expand infrastructure to accommodate future affordable housing 550LF	179,250
50-CDC-003-25	Dayton/Grandview Improvement Type: Infrastructure Description: install 850 LF of new infrastructure for residential subdivision Justification: Expand infrastructure to accommodate future affordable housing 850 LF	312,000
50-CDC-004-25	People's Subdivision Improvement Type: Infrastructure Description: Install new infrastructure for residential subdivision Justification: Expand infrastructure to accommodate future affordable housing 850 LF	324,000
50-CDC-001-23	Replacement of Inspectors I-Pads - Surface Pro Improvement Type: Machinery & Equipment Description: Replace Aging iPad tablets and cases Justification: Rotation of current systems as they reach end of life and will need to be replaced to maintain appropriate processing speeds associated with software	7,000
Code Administration Fund Total		2,229,750
Internal Services		
60-GFM-005-19	Heavy Truck Scan Tool Improvement Type: Machinery & Equipment Description: Purchase of one (1) heavy truck scan tool Justification: This will give the ability of the Garage to scan and diagnose the different manufacturers of engines that are installed in heavy trucks in the City fleet. Heavy trucks currently must be scheduled and sent to Springfield to diagnose even the simplest codes.	12,000
60-GFM-001-18	Garage Exhaust Fan (Phase 2) Improvement Type: Building & Building Improvements Description: Exhaust fan for service area Justification: Fumes from welding, cutting, vehicles, and equipment cause an unhealthy work environment.	25,000
60-PRW-001-24	Warehouse Gates Improvement Type: Building & Building Improvements Description: Construction of fence or gate for inventory items in Warehouse	10,000

Project Number	Project Information	FY25 Budget
	Justification: Warehouse is currently open to vendors, employees and public. This can present a safety issue but also leaves multiple parts, supplies and inventory items exposed. One of the single most important inventory controls is simply locking down the warehouse. This will allow inventory staff to maintain accurate counts, organize, tag and allow for standardization of recordkeeping. This will lead to improved processes that will save the City money long-term and allow for auditing of inventory items.	
01-ITS-001-20	Replace Existing Computer Systems Improvement Type: Furniture & Office Equipment Description: Replacement of desktops, laptops, and tablets with Win 7 to Win 10 or greater Justification: Current systems will have reached the end of life and operate under Win 7, 32-bit. Win 10 or greater will be required to continue processing data in efficient manner. The tablets will be used for remote work or field operations. The IT Department is often stretched thin and all over the city. The tablet will allow remote access to servers for troubleshooting.	6,000
99-ITS-001-25	Core Switches Improvement Type: Machinery & Equipment Description: Replace core switches at City Hall and PW Justification: 3 switches will be end of life	24,000
99-ITS-001-24	Off site storage Improvement Type: Infrastructure Description: Need off-site storage for disaster relief or attack (annual) Justification: Data protection needs to have replication outside our NAS. This is highly recommended from DHS and industry standards.	30,000
99-ITS-002-25	Wireless Access Points Improvement Type: Infrastructure Description: Expand wireless within ccc, market, downtown Justification: Need more nodes to reach areas where wireless does not exist.	12,000
01-FMS-002-19	60" Zero Turn Mower Improvement Type: Machinery & Equipment Description: Replacement of 60" zero turn mowers Justification: The current mowers are 2010, 2012 and 2013 model years. During their typical service life these units accrue significant numbers of hours on the chassis and mechanical parts. As they continue to age the cost to run per hour increases and the mowing crew experiences more breakdowns. These breakdowns are expensive from both a materials and time perspective. Purchase of a new mower, and trading in the current mowers, will help to increase efficiency through less downtime and lower the acquisition price. It will also help in the plans to standardize the mowing fleet	15,000
99-ITS-320-25	Poles Fiber Springfield and Commercial Improvement Type: Infrastructure Description: Poles, fiber, cams, lpr for Commercial and Springfield Justification: LPR purchase (03) will continue to expand with the next location being Springfield and Commercial.	15,000
Internal Services Fund Total		149,000
Airport		
73-APT-003-24	HVAC unit Improvement Type: Building & Building Improvements Description: Replace HVAC unit Justification: Replace 23 year old unit it has reached its end of life	8,000
73-APT-002-25	Plow Brush Combo Improvement Type: Machinery & Equipment Description: Snow plow and debris removal equipment Justification: The airport does not have either pieces of equipment.	15,000
73-APT-003-25	Safety Scully System Improvement Type: Machinery & Equipment Description: FAA required fuel loading system Justification: The airport does not have the system on any equipment. The system is designed to not climb on the truck.	40,000
73-APT-003-23	Asphalt/concrete Repair Improvement Type: Land & Land Improvements Description: Repair asphalt/concrete damages within the taxiways and parking ramps Justification: The asphalt/concrete is coming up and breaking in several areas which is a huge safety concern	625,000
73-APT-001-23	Taxiway Rehabilitation Improvement Type: Land & Land Improvements Description: Taxiway rehabilitation and installation of lighting system.	683,500

Project Number	Project Information	FY25 Budget
	Justification: The parallel taxiway was originally constructed in 2004 and needs joint and marking repairs and improvements in order to mitigate FOD and extend its useful life. Currently the taxiway edges are indicated by 3-foot reflectors. The installation of taxiway edge lights and lighted runway hold short signs would exponentially improve the safety of the airfield for pilots arriving and departing after dark.	
Airport Fund Total		1,371,500
	Parks Fund	
79-PKX-003-21	Sidewalks and lights Improvement Type: Land & Land Improvements Description: Additional sidewalks and lights throughout the park system Justification: Completion of sidewalks to connect existing sidewalks to each other. Also to connect Boswell Park to Nelson Lake	25,000
79-PKX-001-24	Replace computer system Improvement Type: Furniture & Office Equipment Description: Replace current computer system Justification: Current computer system will be outdated and need to be upgraded	8,000
79-PKX-004-22	Purchase of new park utility vehicle Improvement Type: Machinery & Equipment Description: Gator utility vehicle Justification: Equipment purchase based on park board's equipment replacement schedule	14,000
79-PKX-002-22	Purchase of new mower Improvement Type: Machinery & Equipment Description: 60 inch zero turn mower Justification: Equipment purchase for park board's equipment replacement schedule	16,500
79-PKX-001-28	Atchley Park Phase 1 Improvement Type: Building & Building Improvements Description: Reseal Parking lot, reod front entrance parking, replace fall protection on playground Justification: Master plan called for a redesign of the front parking lot and entrance to make it safer for patrons and a resurface of the parking lot for normal parking lot maintenance	600,000
79-PKX-004-24	Purchase of new vehicle Improvement Type: Vehicles Description: Replacement of current vehicles Justification: Replacement of vehicles based on the equipment replacement schedule	40,000
79-PKX-001-26	Walking trail maintenance Improvement Type: Land & Land Improvements Description: Resurface Harke walking trail Justification: Routine maintenance of walking trails that is to be completes every 7 years	60,000
79-PKX-007-24	Nelson Sports Complex Parking Improvement Type: Infrastructure Description: Engineering and building associated with adding additional parking spots to Nelson spots complex Justification: With the growing number of participants in youth sports at the complex additional parking has become necessary to accommodate the number of patrons attending events at the complex	100,000
Parks Fund Total		863,500
	Electric Fund	
80-ELF-001-25	Truck with Utility Bed Improvement Type: Vehicles Description: Purchase a new truck with utility bed Justification: This truck will replace a 2004 truck that has reached the end of its useful life in accordance with the capitalization policy. The new truck will need to be extended cab 3/4 ton with a aluminum 600 series knapheide bed.	65,000
80-ELF-004-22	Transformers Improvement Type: Machinery & Equipment Description: Purchase of various sizes of transformers Justification: Replenish transformer inventory to prepare for future projects	400,000
80-ELX-003-22	Digger Derrick Improvement Type: Vehicles Description: Replace digger derrick truck Justification: Replace a 2010 digger derrick truck with a new digger derrick truck. The 2010 digger truck has reached the end of it's useful life .	550,000
80-ELF-003-17	Department Pickups Improvement Type: Vehicles Description: Purchase new truck	50,000

Project Number	Project Information	FY25 Budget
	Justification: Replace admin pickups that have reached the end of their useful life in accordance with the capitalization policy.	
80-ELX-001-21	Substation #3 Improvements Improvement Type: Machinery & Equipment Description: Replace Copeland reclosers with breakers (including SEL-351S relays, individual billing meters, and metering class current transformers). Associated foundations to be replaced. Justification: Replacement of these reclosers with breakers, equipped with a billing meter and SEL-351S, will improve system protection, enable metering on a per-feeder basis, and make the current transformer circuit accessible.	382,000
80-ELF-002-23	Primary System Improvements - Substation #1 Improvement Type: Land & Land Improvements Description: Convert existing conductor from substation 1 feeder 1010 approximately .55 miles from 4/0 3-phase to 477 ACSR. Justification: Existing conductor from substation 1 feeder 1010 during a contingency the existing conductor 4/0 will be 99% loaded and new conductor would be 43% loaded.	180,000
80-ELX-005-21	Substation Improvements - Substation #2 Improvement Type: Machinery & Equipment Description: Install new standard transformer protection panel, sudden pressure relay, and seal-in relay and move DC power to inside the substation building. Justification: These improvements were identified by Toth and Associates in the 2019 electric system study. Installation of the new standard transformer protection panel will provide enhanced protection speed, improved reliability, and the ability to capture event data. Installation of transformer sudden pressure and seal-in relays will further improve reliability by including oil pressure as a factor in the protection logic.	170,000
80-ELX-014-21	Substation Improvements - Substation #1 Improvement Type: Machinery & Equipment Description: Install new standard transformer protection panel. Install new relay panels inside the substation building. Justification: This improvement was identified by Toth and Associates in the 2019 electric system study. Installation of the new standard transformer protection panel will provide enhanced protection speed, improved reliability, and the ability to capture event data.	140,000
80-ELF-018-21	Insulator Upgrades Improvement Type: Machinery & Equipment Description: Replacement of existing porcelain insulators. Justification: Porcelain insulators are brittle making them crack and break rather easy. Replacing them with polymer insulators increases their lifespan therefore reducing material costs and potential outages. This will increase reliability, improve system longevity and decrease maintenance costs.	20,000
80-ELF-002-24	Distribution Pole Changeouts Improvement Type: Land & Land Improvements Description: Contracted distribution pole upgrades Justification: Upgrading wood poles to engineered self-supporting steel poles at interstate crossing for substation #5. Upgrade wood pole to engineered steel pole at Jefferson and Vance road. These upgrades will add reliability and provide contingencies to our distribution system.	550,000
99-PWKS-010-23	Industrial Park Improvement Type: Infrastructure Description: Extension of stormwater and utility infrastructure to served proposed industrial facility Justification: Working with industry in locating facility in Industrial Park to expand and diversify employment opportunities in Lebanon	17,500
99-PWKS-005-23	PWK heaters Improvement Type: Machinery & Equipment Description: Replace current heaters at PWKS end of life Justification: Start rotating replacing heaters on a yearly bases based on the age	1,250
99-PWKS-007-23	HVAC units at PWKS Improvement Type: Machinery & Equipment Description: HVAC PWKS Justification: Replace units due to end of life	3,500
99-PWKS-003-24	Glass Window repair Improvement Type: Building & Building Improvements Description: Glass window repair Justification: Repair windows that are leaking	1,250
99-pwks-002-24	Breakroom concrete floor Improvement Type: Building & Building Improvements Description: Grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft Justification: Flooring is past its life and is breaking up	7,425
Electric Fund Total		2,537,925

Project Number	Project Information	FY25 Budget
Wastewater Fund		
85-WWO-003-18	<p>Replace Existing Wastewater Computer Systems</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops, laptops, or tablets Win 7, 32 bit with Win 10 or greater. Note: Formerly 85-ENV-003-18</p> <p>Justification: Current systems are at their end of life and were purchased in 2014 and 2015. Some were received from Jefferson City state program and were already a few years old. We would like to implement tablets in the field as well to become more mobile and digital. The new systems would be capable of handling current suites and or applications. The tablets will ensure field operations are streamlined into daily business functions and enhance efficiency. The IT Department has worked with a variety of tablets and field tested many. Training has been provided and users understand the VPN capabilities. A new printer will need to be installed at WWTP</p>	7,500
85-WWO-007-15	<p>Lift Station SCADA</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Install wireless communication network and Programmable Logic Controllers (PLC). Note: Formerly 85-ENV-007-15</p> <p>Justification: Installation of the SCADA system will provide better management and maintenance of critical lift station infrastructure. Use of SCADA technology will allow staff to remotely monitor and operate the lift stations. It will create enhanced reporting as the system would log the run hours from the meters on each pump, as well as provide alarm notification if there was a change in the operating condition of the lift station.</p>	20,000
85-WWO-008-21	<p>Wastewater Equipment Repairs</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement/Rebuild of Wastewater Pumps, Motors, and Equipment</p> <p>Justification: Maintain equipment to insure reliability and to help reduce wastewater backups/overflows</p>	125,000
85-WWO-009-19	<p>Liftstation Critical Parts</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Critical parts to keep the 48 liftstations operational. Parts include but not limited to 2 & 5 HP pumps, Simplex and duplex control panels, PLC, Level transducer, Motor starters, Vacuum pumps, Floats, Contactors, Capacitors.</p> <p>Justification: Purchasing Critical parts and having them on hand will help eliminate a wastewater backup and/or overflow.</p>	15,000
85-WWO-005-15	<p>Building (WWTP) Improvements</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install 2 overhead doors on Equipment Storage Building on east wall and remove overhead door in the north wall and seal off opening. Remove and replace two 3' walk thru entry doors. Remove and replace the heaters. Note: Formerly 85-WWT-005-15</p> <p>Justification: The building can be heated more efficiently by closing off the north overhead door, moving the doors to the east side will allow better use of the space. The existing heaters are unreliable and required extra maintenance to assure proper operation.</p>	50,000
85-WWO-001-19	<p>Lift Station Improvements</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Replacement of electrical control panels. Conversion of 5 wet well mounted lift stations to submersible pump lift stations. Construct needed bypass piping and valves. Replace/Rebuild pumps and motors on the existing 47 lift stations. Note: Formerly 85-ENV-001-19</p> <p>Justification: The existing aged lift stations need improvements to maintain reliable service. By constructing the bypass it allows for a portable bypass pump to be utilized in emergencies.</p>	40,000
85-WWO-001-17	<p>Wastewater Treatment Plant Existing/New Asphalt and Concrete</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Overlay approximately 1600 feet long by 22 feet wide 2-inch-thick asphalt driveway with 2 inches. Note: Formerly 85-ENV-001-17</p> <p>Justification: The existing asphalt driveway is showing signs of deterioration. Concrete and asphalt areas identified on the plans PH 2 improvements</p>	150,000
85-WWX-002-21	<p>Clarifiers #1,#2 and #3 Rehabilitation</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Sandblast and repaint 3 54 foot diameter clarifiers with epoxy paint</p> <p>Justification: The existing paint is flaking off and causing buildup of algae which affects the quality of treatment</p>	200,000
85-WWO-006-23	<p>UV System Parts</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Maintenance and replacement parts on UV System</p> <p>Justification: The UV system has been giving us performance issues and it was recommended that the parts should be repaired or replaced where needed.</p>	40,000
85-WWO-001-14	<p>Collection Improvements- Goodwin Hollow Watershed</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Sanitary Sewer Evaluation Study (SSES) of Goodwin Hollow watershed and rehabilitation/improvements identified within report (MULTIYEAR FUNDING). Improvements anticipated include lining of pipes and manholes, creation of new design standards, and other best management practices. Note: Formerly 85-ENV-001-14</p>	100,000

Project Number	Project Information	FY25 Budget
85-WWO-003-22	<p>Justification: This project will reduce the number and duration of sanitary sewer overflows in this watershed by repairing/replacing collection system pipes and manholes that have numerous defects that allow rainwater to exceed the capacity of the lines</p> <p>Security & Access Control</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Install Security & Access control at the WWTP and Goodwin Hollow Liftstation</p> <p>Justification: This project will reduce the number and duration of sanitary sewer overflows in this watershed by repairing/replacing collection system pipes and manholes that have numerous defects that allow rainwater to exceed the capacity of the lines</p>	60,000
85-WWO-006-20	<p>Equipment and Material Trailer</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Equipment and Material Trailer. Note: Formerly 85-ENV-006-20</p> <p>Justification: This will replace an older lightweight utility trailer that is not rated to haul some of the materials and equipment used by the department</p>	16,000
85-WWO-002-24	<p>Analytical Scale</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant analytical scale</p> <p>Justification: This will replace the existing analytical scale that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	4,000
85-WWO-003-24	<p>BOD Refrigerator</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant BOD Refrigerator</p> <p>Justification: This will replace the existing BOD refrigerator that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	7,500
85-WWO-006-21	<p>Mechanical Convection Oven</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of EPA compliant mechanical convection oven. Note: Formerly 85- ENV-006-21 and 85-WWT-002-21</p> <p>Justification: This will replace the existing mechanical convection oven that is used in daily DNR compliance testing. The existing equipment will have reached the end of its useful service life</p>	4,500
85-WWO-007-16	<p>Pickup Trucks</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase of one new three-quarter ton 4 x 4 pickups to replace a 2006 model unit. Note: Formerly 85-ENV-007-16</p> <p>Justification: Three quarter ton pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy.</p>	50,000
85-WWO-004-25	<p>Misc Sewer Extensions</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Provide sewer service to property</p> <p>Justification: To eliminate private sewer service from running across private property to access the public sewer</p>	40,000
99-pwks-002-24	<p>Breakroom concrete floor</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft</p> <p>Justification: Flooring is past its life and is breaking up</p>	7,425
99-PWKS-003-24	<p>Glass Window repair</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Glass window repair</p> <p>Justification: Repair windows that are leaking</p>	1,250
99-PWKS-007-23	<p>HVAC units at PWKS</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: HVAC PWKS</p> <p>Justification: Replace units due to end of life</p>	3,500
99-PWKS-005-23	<p>PWK heaters</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replace current heaters at PWKS end of life</p> <p>Justification: Start rotating replacing heaters on a yearly bases based on the age</p>	1,250
Wastewater Fund Total		942,925
Water Fund		
87-WTR-007-18	<p>Replace Existing Water Computer Systems</p> <p>Improvement Type: Furniture & Office Equipment</p> <p>Description: Replacement of desktops, laptops, or tablets with Win 7 32-bit to Win 10. Note: Formerly 87-ENV-005-18</p>	7,500

Project Number	Project Information	FY25 Budget
	<p>Justification: Current systems are at their end of life and were purchased in 2014 and 2015. Some were received from Jefferson City state program and were already a few years old. We would like to implement tablets in the field as well to become more mobile and digital. The new systems would be capable of handling current suites and or applications. The tablets will ensure field operations are streamlined into daily business functions and enhance efficiency. The IT Department has worked with a variety of tablets and field tested many. Training has been provided and users understand the VPN capabilities</p>	
87-WTR-011-25	<p>Water Tower Cleaning (exterior)</p> <p>Improvement Type: Infrastructure</p> <p>Description: Pressure wash exterior of the water towers</p> <p>Justification: Keeping the exterior clean will increase the longevity of the paint</p>	30,000
87-WTR-010-25	<p>SCADA Switches</p> <p>Improvement Type: Infrastructure</p> <p>Description: Replace legacy switches</p> <p>Justification: Need managed switches at water locations.</p>	15,000
87-WTR-003-18	<p>Pickup Trucks</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase of one new ½ ton 4 x 4 pickup to replace a 2006 model unit. Note: Formerly 87-ENV-003-18</p> <p>Justification: Pickups are used to transport personnel, tools, and equipment to jobsites. Pickups being replaced are approaching the end of service life and in line with the City Capitalization policy</p>	50,000
87-WTR-014-25	<p>Beacon Water Main Replacement</p> <p>Improvement Type: Infrastructure</p> <p>Description: Replacement of approximately 350 linear feet of 6 inch cast iron water main with 6 inch PVC.</p> <p>Justification: The existing 6 inch cast iron has a history of leaks. This is being done before the street is overlaid with new asphalt</p>	20,000
87-WTR-004-19	<p>Water Wells: Chlorine Analyzer Replacements</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Replacement of the existing chlorine analyzers in the seven wells. Note: Formerly 87-ENV-004-19</p> <p>Justification: The existing chlorine analyzers have reached the end of their useful life. The analyzers are used to monitor the chlorine levels at the well. This is a useful tool to better manage the water system and insure safe drinking water is delivered to our customers.</p>	30,000
87-WTR-005-24	<p>Fremont & Jefferson intersection water main</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Relocate water lines and valves</p> <p>Justification: This is being done in conjunction with the intersection improvements</p>	25,000
87-WTR-009-25	<p>Smith & Bluebird Water Improvements</p> <p>Improvement Type: Infrastructure</p> <p>Description: Move 5 services from the 1 inch galvanized and 2 inch cast iron lines to the existing 6 & 8 inch PVC water mains</p> <p>Justification: Relocate water lines and valves</p>	20,000
87-WTR-006-25	<p>Well House Improvements</p> <p>Improvement Type: Building & Building Improvements</p> <p>Description: Inspection to all the wells and booster stations</p> <p>Justification: To help identify the needed maintenance and repairs to include but not limited to the roof, paint inside and out, windows and doors</p>	50,000
87-WTR-018-25	<p>Misc Water Extensions</p> <p>Improvement Type: Land & Land Improvements</p> <p>Description: Provide water service to property</p> <p>Justification: To provide water service to property not already served.</p>	25,000
87-WTR-012-25	<p>Utility Bed</p> <p>Improvement Type: Vehicles</p> <p>Description: Purchase and install utility bed on ford F250</p> <p>Justification: Utility beds allow crew to organize and maintain inventory of parks and tools on the truck. This increases efficiencies.</p>	20,000
87-WTR-015-25	<p>Water Leak Detector</p> <p>Improvement Type: Machinery & Equipment</p> <p>Description: Purchase and install utility bed on ford F250</p> <p>Justification: Utility beds allow crew to organize and maintain inventory of parks and tools on the truck. This increases efficiencies.</p>	20,000
99-PWKS-010-23	<p>Industrial Park</p> <p>Improvement Type: Infrastructure</p> <p>Description: Extension of stormwater and utility infrastructure to served proposed industrial facility</p>	75,000

Project Number	Project Information	FY25 Budget
	Justification: Working with industry in locating facility in Industrial Park to expand and diversify employment opportunities in Lebanon	
99-pwks-002-24	Breakroom concrete floor Improvement Type: Building & Building Improvements Description: Grind and polish breakroom concrete floor 3300 sq ft @\$9./sq ft Justification: Flooring is past its life and is breaking up	7,425
99-PWKS-003-24	Glass Window repair Improvement Type: Building & Building Improvements Description: Glass window repair Justification: Repair windows that are leaking	1,250
99-PWKS-007-23	HVAC units at PWKS Improvement Type: Machinery & Equipment Description: HVAC PWKS Justification: Replace units due to end of life	3,500
99-PWKS-005-23	PWK heaters Improvement Type: Machinery & Equipment Description: Replace current heaters at PWKS end of life Justification: Start rotating replacing heaters on a yearly bases based on the age	1,250
Water Fund Total		400,925
All Capital Improvements		15,224,053

Statement of Budgeted Revenues and Expenditures and Changes in Fund Balance

	Estimated Beginning Balance	Revenues	Expenditures	Projected Ending Balance	Percent Change in Fund balance	Dollar Change in Fund balance
General	\$3,904,982	\$7,798,773	\$9,046,468	\$2,657,287	-31.95%	(\$1,247,695)
Public Safety	\$1,766,543	\$2,051,228	\$3,148,121	\$669,650	-62.09%	(\$1,096,893)
Street	\$1,803,099	\$2,680,674	\$3,955,767	\$528,006	-70.72%	(\$1,275,093)
Stormwater	\$916,516	\$1,978,135	\$2,140,033	\$754,618	-17.66%	(\$161,898)
Capital	\$2,328,637	\$2,055,428	\$3,656,037	\$728,028	-68.74%	(\$1,600,609)
Elm St CID	\$5,480	\$34,050	\$32,500	\$7,030	28.28%	\$1,550
ARPA	\$723,728	\$0	\$723,728	\$0	-100.00%	(\$723,728)
Tourism	\$67,557	\$305,456	\$322,121	\$50,892	-24.67%	(\$16,665)
Economic Development	\$888,505	\$1,155,376	\$1,057,025	\$986,856	11.07%	\$98,351
Codes Administration	\$17,860	\$3,053,935	\$3,053,935	\$17,860	0.00%	\$0
Service	\$0	\$1,591,187	\$1,591,187	\$0	0.00%	\$0
Benefits	\$1,049,677	\$4,801,809	\$4,490,920	\$1,360,566	29.62%	\$310,889
Airport	\$0	\$2,052,884	\$2,052,884	\$0	0.00%	\$0
Downtown Business District	\$45,693	\$78,200	\$108,231	\$15,662	-65.72%	(\$30,031)
Parks	\$887,977	\$1,759,012	\$2,210,163	\$436,826	-50.81%	(\$451,151)
Electric	\$11,064,086	\$27,686,260	\$28,795,186	\$9,955,160	-10.02%	(\$1,108,926)
Fiber	\$15,523	\$51,100	\$44,415	\$22,208	43.07%	\$6,685
Wastewater	\$2,288,246	\$3,987,630	\$4,785,868	\$1,490,008	-34.88%	(\$798,238)
Water	\$913,042	\$2,418,300	\$2,696,726	\$634,616	-30.49%	(\$278,426)
GRAND TOTAL	\$29,787,151	\$65,539,437	\$73,911,315	\$21,415,273	-28.11%	(\$8,371,878)

Explanation of Changes in Fund Balance Greater than 10%:

The **General Fund** is scheduled to decrease by 31.95%. The City budgets every year in a deficit for General Fund. We've maintained cash reserves in excess of 40% of expenditures since FY2016. This fund continues to be monitored for sustainability. Actual increased sales tax revenues and personnel vacancies have allowed this fund to thrive. Minimal capital is scheduled out of this fund due to operating costs.

The **Public Safety Fund** is scheduled to decrease by 62.09%. This is due to planned investment in Capital and a 559,000 investment in reserve accounts for future needs given the unknown economic impacts.

The **Street Fund** is scheduled to decrease by 70.72% due to investments into our Street network to the results of our Citizen survey as well as a set aside of 500,000 for a future planned street. Costs are expected to be high, so the city is being proactive focusing more on pay-go as financing rates are still an uncertain impact.

The **Stormwater Fund** is scheduled to decrease by 17.66%. The sales tax is new beginning in 2022 and

as such we are growing into it. Additionally, there are several planned Capital projects in excess of \$2 million, that are being made possible by grant funding.

The **Capital Fund**, scheduled to decrease by 68.74%. This fund continues to invest in one time Capital Projects. Additionally, 850,000 will be set aside in reserve accounts this year as we focus on moving forward with the purchase of Fire's 100ft ladder truck.

The **Elm ST CID Fund** is scheduled to increase by 28.8%. This fund has a schedule reimbursement that will continue for the next few years. Only capital improvements related to improving Elm St can be funded out of this.

The **ARPA Fund** is scheduled to decrease by 100%. This is a fund setup as a result of funding received from the federal government as a result of the COVID-19 pandemic. This fund has specific projects assigned to it as a result and is expected to be spent down to 0 this year and closed upon completion of these projects.

The **Tourism Fund** is scheduled to decrease by 24.67% due to increased advertising and professional services.

The **Economic Development Fund** is scheduled to increase by 11.07% as a result of the internal debt payment reducing.

The **Benefits Fund** is scheduled to decrease by 29.62%. The City is self-insured. Therefore, this fund is susceptible to major changes based upon claims utilization each year and requires a healthy fund balance. Health premiums were adjusted this FY as a result of increased health care costs as we continue to address managing the increase in claims with program improvements.

The **Downtown Business District Fund** is scheduled to decrease by 65% due to investment in projects to include clean-up efforts and partial funding of a contract employee. DTBD received a larger than normal financial institution tax a couple years ago and the fund balance is beginning to normalize.

The **Parks Fund** is scheduled to decrease by 50.81% due to planned spending as a result of Park Master Plan projects and a 250,000 investment in reserve accounts for future Parks Expansions/Improvements.

The **Fiber Fund** is scheduled to increase by 43.07% which in dollar amounts is \$6,685. This is a small fund but all projects have been pulled from this fund in an effort to increase the fund balance due to declining revenues.

The **Wastewater Fund** is scheduled to decrease by 34.88% due to planned capital improvements to our wastewater treatment plant of approximately \$1 million.

The **Water Fund** is scheduled to decrease 30.49% due to an investment of capital improvements of \$400,000.

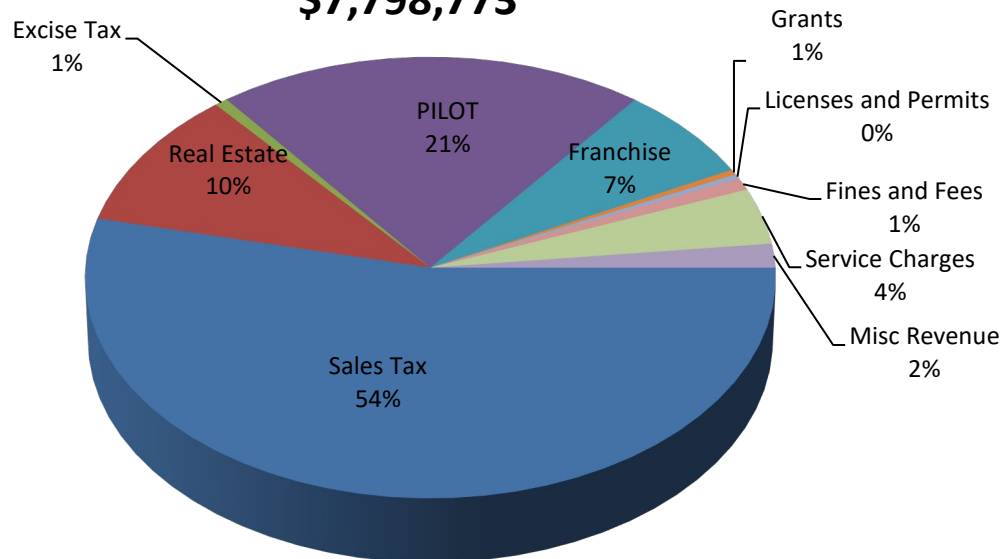
Departmental Summaries



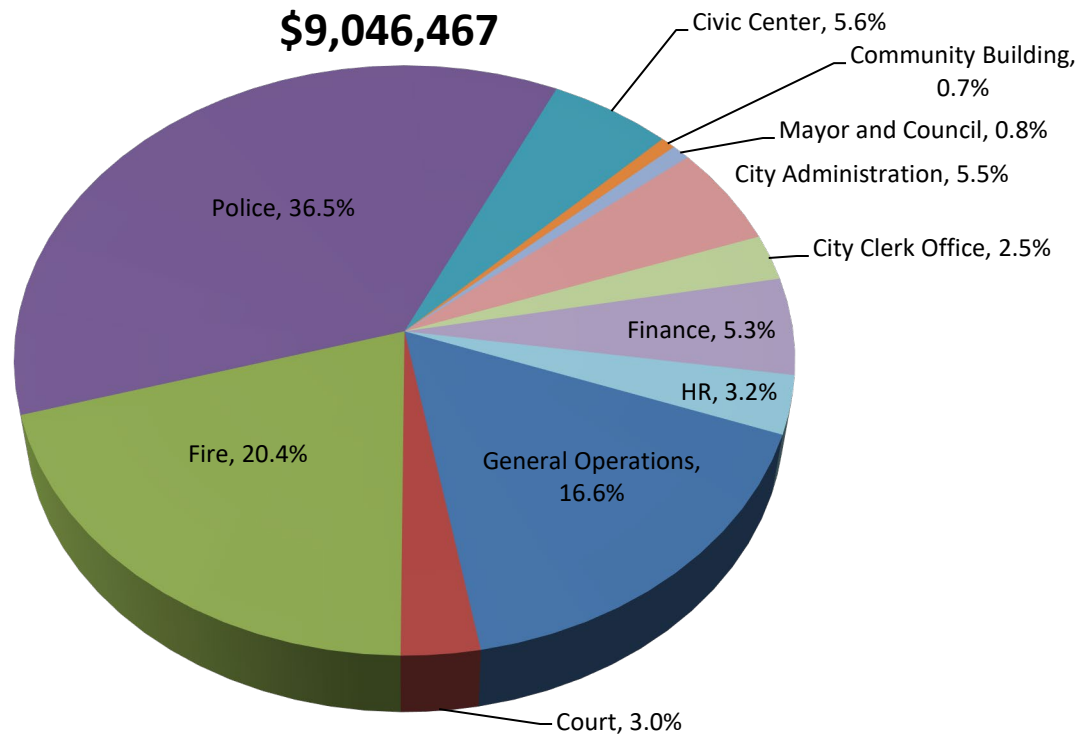
General Fund

The General Fund accounts for all revenue and expenses associated with the traditional services provided by the city government. These services fall into the broad categories of general administration, public safety, Civic Center, community buildings, municipal court, and recycling. Primary revenue resources for this fund include taxes-sales, real estate, and cigarette; franchise fees; PILOTs (payment in lieu of taxes); beverage licenses; court fines and fees; and other service payments.

General Funds Available by Category \$7,798,773



General Fund Expense by Department \$9,046,467



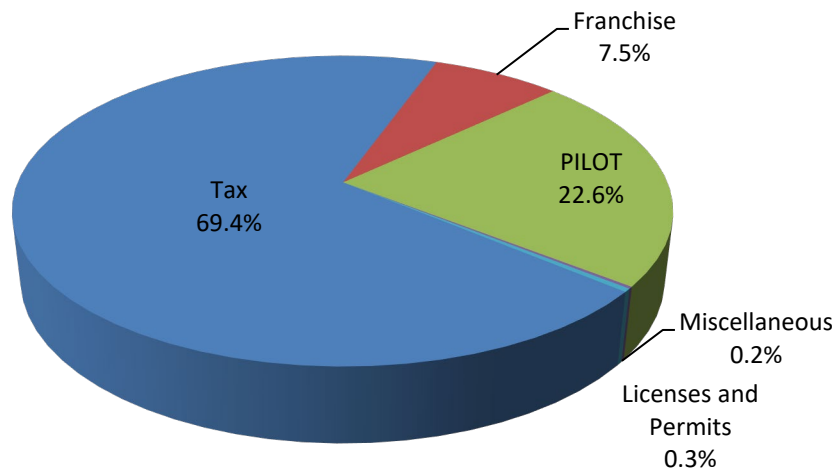
General Fund Revenue and Expenses by Category

General Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$5,261,866	\$5,703,002	\$5,446,204	\$5,032,250
Franchise Fees	\$644,270	\$748,660	\$624,960	\$545,000
PILOTs	\$1,254,294	\$1,391,678	\$1,582,582	\$1,637,111
Intergovernmental	\$59,452	\$25,776	\$24,956	\$30,000
Service Charges	\$4,327	\$4,352	\$2,778	\$1,150
Rentals	\$224,724	\$266,162	\$353,001	\$320,500
Licenses and Permits	\$27,796	\$28,928	\$25,000	\$25,000
Fines	\$78,532	\$91,182	\$72,461	\$70,730
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$172,250	\$228,420	\$297,382	\$137,032
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$7,727,511	\$8,488,160	\$8,429,324	\$7,798,773
Expenses				
Personnel	\$5,081,408	\$5,428,267	\$5,953,892	\$6,299,520
Capital	\$85,835	\$29,951	\$31,222	\$30,000
Grants	\$16,785	\$29	\$210	\$0
Utilities	\$297,058	\$331,592	\$285,826	\$321,325
Professional Services	\$868,382	\$882,637	\$1,378,979	\$1,164,753
Supplies and Materials	\$98,191	\$146,069	\$143,221	\$163,875
Tools, Equipment, and Vehicles	\$223,231	\$246,963	\$252,388	\$290,060
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$170,639	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$516,289	\$618,809	\$775,561	\$776,934
Total Expenses	\$7,357,818	\$7,684,317	\$8,821,299	\$9,046,467

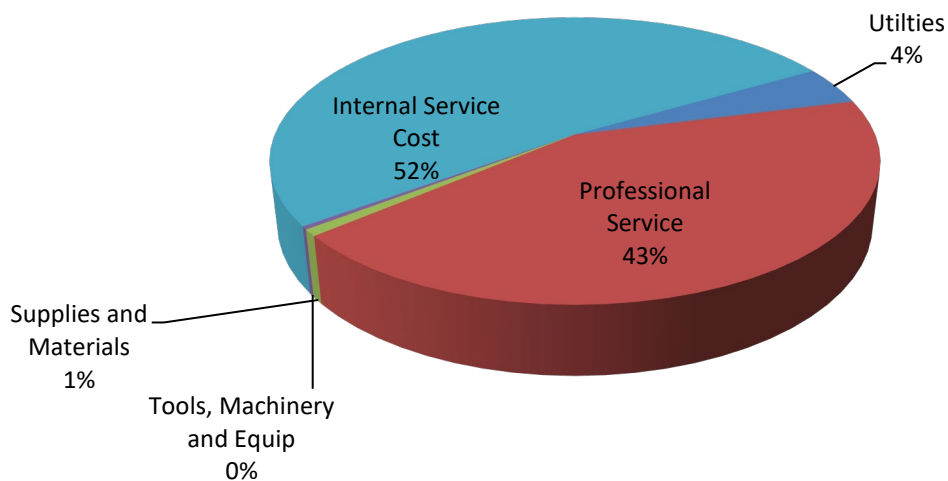
General Administration

This program accounts for the revenues which include taxes, franchise, PILOT, permits, and licenses revenues as well as expenditures such as utilities for municipal center, professional services and insurances city wide.

General Revenue by Category \$7,253,861



General Expenses by Category \$1,502,275



01 - 100 - General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_1000_001	Tax-Sales 1%	3,825,000	4,100,000	4,593,217	4,182,000
01	4_1000_003	Tax-Real Estate	655,000	800,000	800,366	800,000
01	4_1000_004	Tax-Cigarette	55,000	55,000	51,552	50,000
01	4_1000_005	Tax-Financial Institute	187	200	1,069	250
01	4_1000_006	Tax-Lodging	0	0	0	0
	Total Tax Revenue		4,535,187	4,955,200	5,446,204	5,032,250
01	4_1005_001	Franchise-Telephone	50,000	30,000	47,713	45,000
01	4_1005_002	Franchise-Natural Gas	225,000	250,000	331,501	275,000
01	4_1005_003	Franchise-Cable Television	33,951	40,000	42,569	35,000
01	4_1005_004	Franchise-Cellular	139,098	80,000	94,629	85,000
01	4_1005_005	Franchise-Laclede Electric	104,307	105,000	108,548	105,000
01	4_1005_006	Franchise-Telephone Protest	0	0	0	0
	Total Franchise Revenue		552,356	505,000	624,960	545,000
01	4_1010_001	PILOT-Electric	1,171,600	1,270,000	1,231,091	1,264,250
01	4_1010_002	PILOT-Water	85,000	97,500	97,897	116,250
01	4_1010_003	PILOT-Fiber	3,750	2,500	1,472	2,500
01	4_1010_004	PILOT-Waste Water	0	194,500	193,011	195,000
01	4_1010_005	PILOT-Chaoter 100	0	0	59,111	59,111
	Total PILOT Revenue		1,260,350	1,564,500	1,582,582	1,637,111
	Total Local Taxes		6,347,893	7,024,700	7,653,746	7,214,361
01	4_3010_006	Misc-Miscellaneous	2,200	2,000	2,702	2,000
01	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	45,785	0
01	4_3010_012	Misc-Purchasing Card Rebate	2,000	3,400	2,752	2,500
01	4_3010_013	Misc-Legal Settlements	0	0	790	0
	Total Miscellaneous Revenue		16,200	17,400	113,657	14,500
	Total Service Charge, Rentals & Miscellaneous Revenue		16,200	17,400	113,657	14,500
01	4_4000_001	Licenses-Beverage	25,000	25,000	25,000	25,000
01	4_4000_002	Licenses-Merchant	0	0	0	0
	Total License Revenue		25,000	25,000	25,000	25,000
	Total Revenues		6,389,093	7,067,100	7,792,403	7,253,861
01	5_5000_001	Utilities-Electric	51,000	50,000	45,000	50,000
01	5_5000_002	Utilities-Water	150	175	50	100
01	5_5000_003	Utilities-Sewer	175	200	75	150
01	5_5005_002	Utilities-Natural Gas	2,500	3,500	3,316	3,500
01	5_5010_001	Utilities-Landline and Fiber	10,200	9,501	9,887	10,000
01	5_5025_001	Utilities-Solid Waste	700	1,008	1,289	1,300
	Total Utilities		64,725	64,384	59,618	65,050

01 - 100 - General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_001	Prof Services-Legal	60,000	53,574	51,648	55,000
01	5_6000_003	Prof Services-Surveying	1,500	0	0	0
01	5_6000_006	Prof Services-Auditing	35,000	37,500	37,610	41,000
01	5_6000_011	Prof Services-Dues/License	7,000	7,000	625	7,000
01	5_6000_013	Prof Service-Studies	0	125,000	125,000	0
01	5_6000_014	Prof Service-Events and Functions	34,500	35,000	41,392	50,000
01	5_6000_015	Prof Service-Service Contracts	70,500	79,751	104,210	104,210
01	5_6000_019	Prof Service-Credit Card Fee	5	25	44	50
01	5_6000_020	Prof Service-Legal Settlement	0	5,000	0	0
	Total Professional Services - General		208,505	342,850	360,530	257,260
01	5_6005_001	Insurance-Vehicle	889	630	1,092	1,136
01	5_6005_002	Insurance-Equipment	301	301	328	341
01	5_6005_003	Insurance-Building & Property	10,970	13,271	14,300	14,871
01	5_6005_004	Insurance-Boiler & Machinery	39,014	40,635	44,416	46,193
01	5_6005_007	Insurance-City Government	109,598	127,354	144,569	150,352
01	5_6005_009	Insurance-Directors and Officers	3,328	3,634	2,934	3,052
01	5_6005_010	Insurance-Umbrella	54,415	62,544	65,524	68,145
01	5_6005_017	Insurance-Employee Benefits	348	351	354	369
01	5_6005_018	Insurance-Employee Practices	6,522	7,828	7,526	7,827
01	5_6005_020	Insurance-Cyber Liability	18,941	22,759	26,078	27,122
	Total Insurance - General		244,327	279,307	307,121	319,406
01	5_6010_001	Advertising-Public Notices	750	565	830	750
01	5_6010_003	Advertising-Print	1,500	800	0	0
01	5_6010_005	Advertising-Billboard	0	0	0	2,000
01	5_6010_006	Advertising-Radio	100	575	0	0
	Total Advertising - General		2,350	1,940	830	2,750
01	5_6020_001	Software-Purchase	10,000	500,000	198,352	58,000
01	5_6020_003	Software-Agreement	100	6,500	6,500	6,500
	Total Software - Annual Renewal / Maintenance		10,100	506,500	204,852	64,500
	Total Professional Services		465,282	1,130,597	873,333	643,916
01	5_7000_001	Supplies-Operational	3,000	2,750	1,342	2,750
01	5_7005_003	Supplies-Postage	325	325	3,804	4,000
01	5_7005_006	Supplies-Promo-Education	500	1,500	750	1,500
01	5_7010_001	Supplies-Janitorial	400	250	250	250
01	5_7010_003	Supplies-Break Room	300	250	170	250
01	5_7010_004	Supplies-Chemicals	200	250	245	250
01	5_7015_004	Supplies-Safety	250	100	98	100
	Total Supplies		4,975	5,425	6,659	9,100

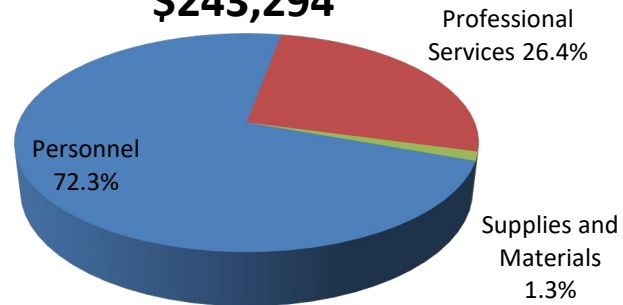
01 - 100 - General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_7500_004	Materials-Landscaping	500	205	382	225
01	5_7510_001	Materials-Paint	350	120	40	100
01	5_7510_004	Materials-Hardware	250	96	46	100
01	5_7510_005	Materials-Fixtures	250	200	100	200
01	5_7510_007	Materials-Lumber	100	100	50	100
01	5_7525_001	Materials-Infrastructure Maintenance	150	0	1,500	1,500
	Total Materials		1,600	722	2,119	2,225
01	5_8300_001	Equipment-Repair	1,500	2,500	7,716	2,500
01	5_8300_002	Equipment-Maintenance	250	0	0	0
01	5_8300_004	Equipment-Equipment	0	0	50	2,550
01	5_8300_005	Equipment-Fuel	0	50	0	0
	Total Machinery & Equipment		1,750	2,550	7,766	5,050
01	5_9910_000	Internal Service-Personnel	0	0	359,441	0
01	CommDev_In	Code Administration Allocation In	205,667	134,656	207,028	159,197
01	Garage_In	Garage Allocation In	41,027	38,271	16,804	55,942
01	IT_In	IT Allocation In	152,526	114,242	53,609	158,380
01	Facility_In	Facility Mgmt Allocation In	156,364	139,413	80,141	277,208
01	Janitorial_In	Janitorial Allocation In	52,495	62,753	31,532	82,531
01	Purchasing_In	Purchasing / Warehouse Allocation In	21,942	79,057	27,375	43,675
	Total Internal Service Allocations		630,021	568,392	775,561	776,934
01	5_9999_000	Interfund Transfer	0	0	0	0
	Total Interfund Transfer		0	0	0	0
	Total Other Expenses		630,021	568,392	775,561	776,934
	Total Expenses		1,168,353	1,772,077	1,725,056	1,502,275
	Change in Department Balance		5,220,740	5,295,023	6,067,347	5,751,586

Municipal Court

The Court is the judicial branch of City government. The municipal court has original jurisdiction to hear and determine all cases involving alleged violations of the Code of Ordinances and other ordinances of the city. The municipal court is subject to the general administrative authority of the presiding judge of the circuit court, and the municipal judge and municipal court personnel obey his directives. The municipal judge designates who is to serve as the clerk of the municipal court and has the power to designate one or more deputy clerks to serve in absence of the clerk. The duties of the clerk and the deputy clerks include but are not limited to issuing warrants, collecting fines, taking oaths and affirmations, accepting signed complaints, and signing and issuing subpoenas.

Municipal Court Expense by Category

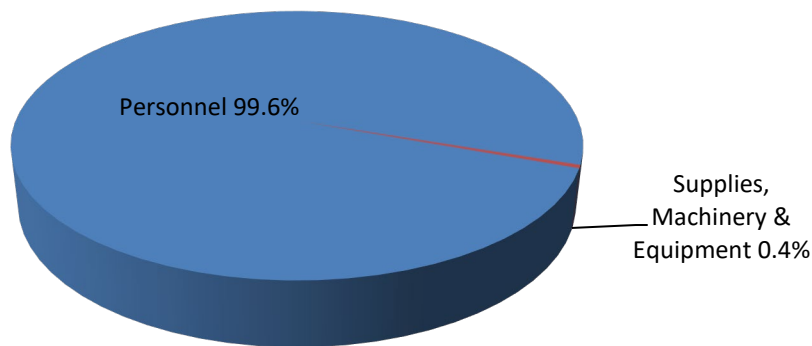
\$243,294



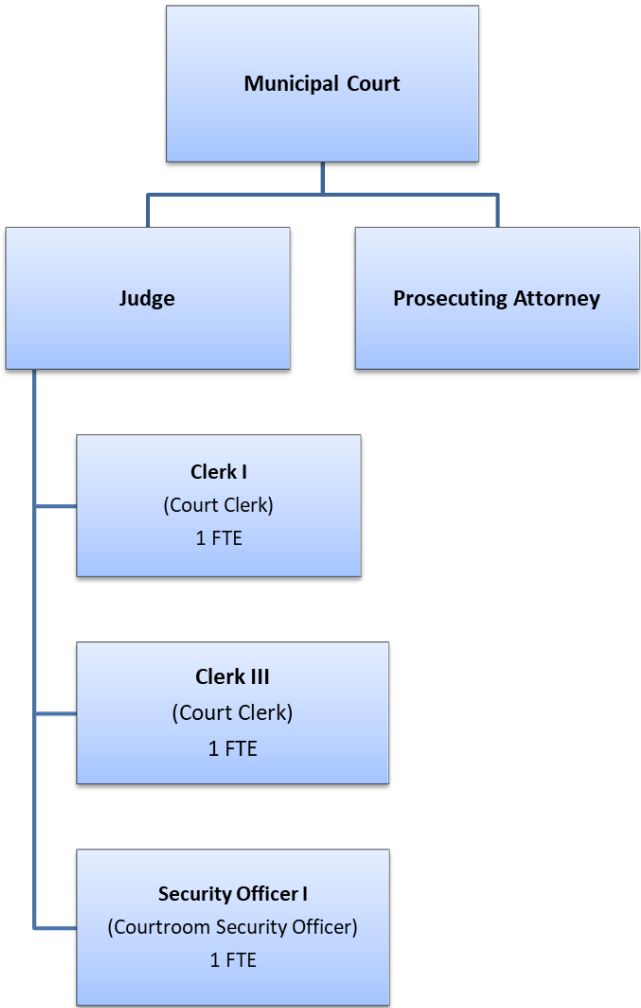
A separate budget is allocated for the Prosecuting Attorney.

Prosecuting Attorney Expense by Category

\$26,641



Municipal Court Organizational Chart



01 - 105 - Municipal Court			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_5000_001	Fines-Court Fines and Costs	62,500	60,000	61,027	60,000
01	4_5000_002	Fines-Court Ordered Payments	9,500	9,000	8,004	7,500
01	4_5000_007	Fines-Bonds Forfeited	1,500	100	100	100
	Total Fines Revenue		73,500	69,100	69,130	67,600
	Total Revenues		73,500	69,100	69,130	67,600
01	5_1000_001	Fulltime Salary	75,229	83,366	84,970	86,067
01	5_1000_002	Part Time Salary	41,973	43,333	34,579	37,980
	Total Salaries - General		117,202	126,700	119,548	124,047
01	5_1005_001	Health Premium-Employee	16,680	16,680	9,558	10,776
01	5_1005_002TF	Health Premium-Family	0	0	13,318	15,442
01	5_1005_003	Dental Premium-Employee	300	600	300	300
01	5_1005_004TF	Dental Premium-Family	0	0	150	300
01	5_1010_001	Life Insurance	111	111	125	125
	Total Benefits - Insurance		17,091	17,391	23,450	26,942
01	5_1015_001	Lagers-General	10,005	10,754	10,961	11,963
01	5_1015_004	Deferred Comp-Employer	1,300	1,300	1,300	1,300
	Total Benefits - Retirement		11,305	12,054	12,261	13,263
01	5_1020_001	FICA-Employer	7,266	7,855	7,166	7,498
01	5_1020_002	Medicare-Employer	1,699	1,837	1,676	1,754
01	5_1020_003	Unemployment Compensation	1,172	1,267	1,182	1,209
	Total Payroll Taxes - General		10,138	10,960	10,023	10,461
01	5_1025_002	Employee-Dues/License/Membership	50	820	370	370
01	5_1025_004	Employee-Travel/Hotel	0	23	34	34
01	5_1025_005	Employee-Training	650	0	850	850
	Total Employee - General		700	843	1,254	1,254
	Total Personnel Costs		156,436	167,948	166,537	175,968
01	5_2015_000	Capital Exp-Furniture and Fixtures	110	0	0	0
	Total Capital		110	0	0	0
01	5_6000_007	Prof Services-Toxicology Testing	25	30	30	30
	Prof Services-MSHP Background					
01	5_6000_008	Checks	25	30	30	30
01	5_6000_011	Prof Services-Dues/License	50	50	50	50
01	5_6000_015	Prof Service-Service Contracts	60,000	60,000	64,150	60,000

01 - 105 - Municipal Court			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Total Professional Services - General	60,100	60,110	64,260	60,110
01	5_6005_002	Insurance-Equipment	20	18	15	16
		Total Insurance - General	20	18	15	16
01	5_6020_001	Software-Purchase	1,000	0	0	0
01	5_6020_003	Software-Agreement	6,000	5,500	3,933	4,000
		Total Software - Annual Renewal / Maintenance	7,000	5,500	3,933	4,000
		Total Professional Services	67,120	65,628	68,208	64,126
01	5_7000_001	Supplies-Operational	1,750	2,250	1,961	2,250
01	5_7000_002	Supplies-Computer Accessories	500	500	250	250
		Supplies-Desk Accessories-Small				
01	5_7000_003	Office Equipment	250	100	100	100
01	5_7005_001	Supplies-Printing	50	25	25	25
01	5_7005_002	Supplies-Mailing	50	25	25	25
01	5_7005_003	Supplies-Postage	50	25	25	25
01	5_7005_004	Supplies-Paper	50	25	25	25
		Total Supplies	2,700	2,950	2,411	2,700
01	5_8300_002	Equipment-Maintenance	2,000	1,000	500	500
		Total Machinery & Equipment	2,000	1,000	500	500
		Total Vehicles	0	0	0	0
		Total Expenses	228,366	237,526	237,656	243,294
		Change in Department Balance	(154,866)	(168,426)	(168,526)	(175,694)

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01 - 106 - Prosecuting Attorney's Office			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	0	0	0	0
01	5_1000_002	Part Time Salary	22,248	22,915	23,602	24,428
	Total Salaries - General		22,248	22,915	23,602	24,428
01	5_1020_001	FICA-Employer	1,379	1,421	1,463	1,515
01	5_1020_002	Medicare-Employer	323	332	342	354
01	5_1020_003	Unemployment Compensation	222	229	236	244
	Total Payroll Taxes - General		1,924	1,982	2,042	2,113
	Total Employee - General		0	0	0	0
	Total Personnel Costs		24,172	24,897	25,644	26,541
01	5_7005_001	Supplies-Printing	25	25	25	25
01	5_7005_002	Supplies-Mailing	25	25	25	25
01	5_7005_003	Supplies-Postage	25	25	25	25
01	5_7005_004	Supplies-Paper	25	25	25	25
	Total Supplies		100	100	100	100
	Total Expenses		24,272	24,997	25,744	26,641
	Change in Department Balance		(24,272)	(24,997)	(25,744)	(26,641)

Fire Department

The City of Lebanon Fire Department is a dedicated team committed to providing the highest level of public safety to the community, visitors, and neighbors. The department protects lives and property through the delivery of fire suppression, emergency medical care, technical rescue, hazardous material mitigation, disaster management, fire prevention and public education. This department budget supports training, equipment, supplies, and personnel that are needed to provide these services.

The Fire Department is committed to providing professional fire services that meet the expectations of the community.

FY 2023-2024

Accomplishments:

While this physically occurred over two fiscal years the impact of this accomplishment cannot be overstated. With the opening of Fire Station 3, realignment of response districts, and additional staffing, response times throughout the city have improved greatly.

Fiscal Year 2025 Goals:

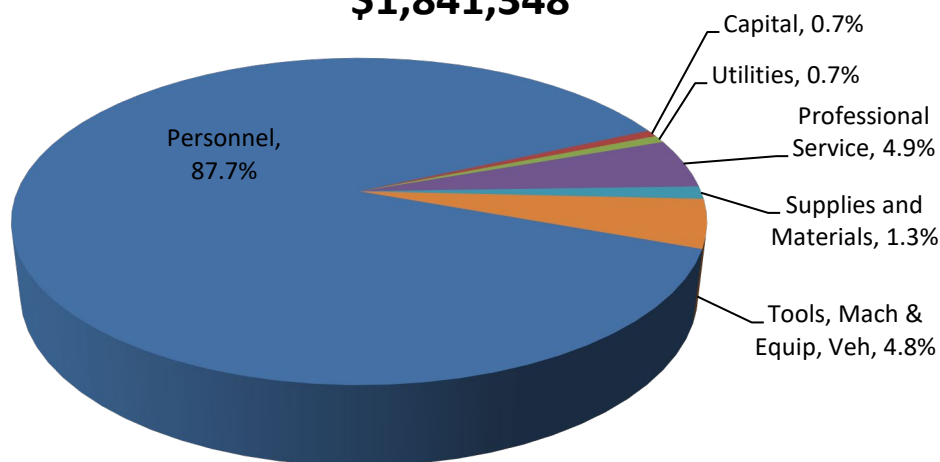
- I. **Goal:** Evaluate different work schedules for 24-hour shift personnel. *Objectives and Strategies #1, Bullet point 4.*
Strategy: Research information to better understand the 48on/96off schedule currently popular among agency personnel. Possibly begin a 12-month trial period of the 48/96 schedule. Continue to research and consider other shift schedules such as the 24on/72off.
Budgetary Factor: The 48/96 schedule creates no additional financial costs as the members of the department work the same hours. However, it is possible overtime costs may increase to cover 48-hour shifts due to issues such as illness and staff shortages.

Performance Measurements:

Average Response Times	2019	2020	2021	2022	2023***
North District	5:35	5:26	5:44	5:57	UNAV
South District	6:18	6:29	6:24	5:51	UNAV
Southwest District	8:10	8:40	8:20	6:40	UNAV
Overall, Within City	6:05	6:04	6:11	6:01	UNAV

***Due to software issues data not available

Fire Expense by Category \$1,841,348



90% Response Time (+) Within City of Lebanon				
2019	2019	2019	2019	2019
9:59	9:59	9:59	9:59	9:59
93.30%	93.30%	93.30%	93.30%	93.30%

*** Due to software issues data not available

FD Education & Life Safety Program	2019	2020**	2021**	2022	2023
Homes Receiving Item	191	25	68	76	76
Smoke Detectors Installed	863	133	271	377	392
CO Detectors Installed	0	0	0	1	5
Persons Protected	389	48	96	150	170
Escape Ladders Provided	0	0	0	0	0
Fire Extinguishers Provided	0	0	0	0	0
Fire Extinguisher Training Classes	3	0	1	3	2
Child Safety Seats Installed	16	0	2	22	24

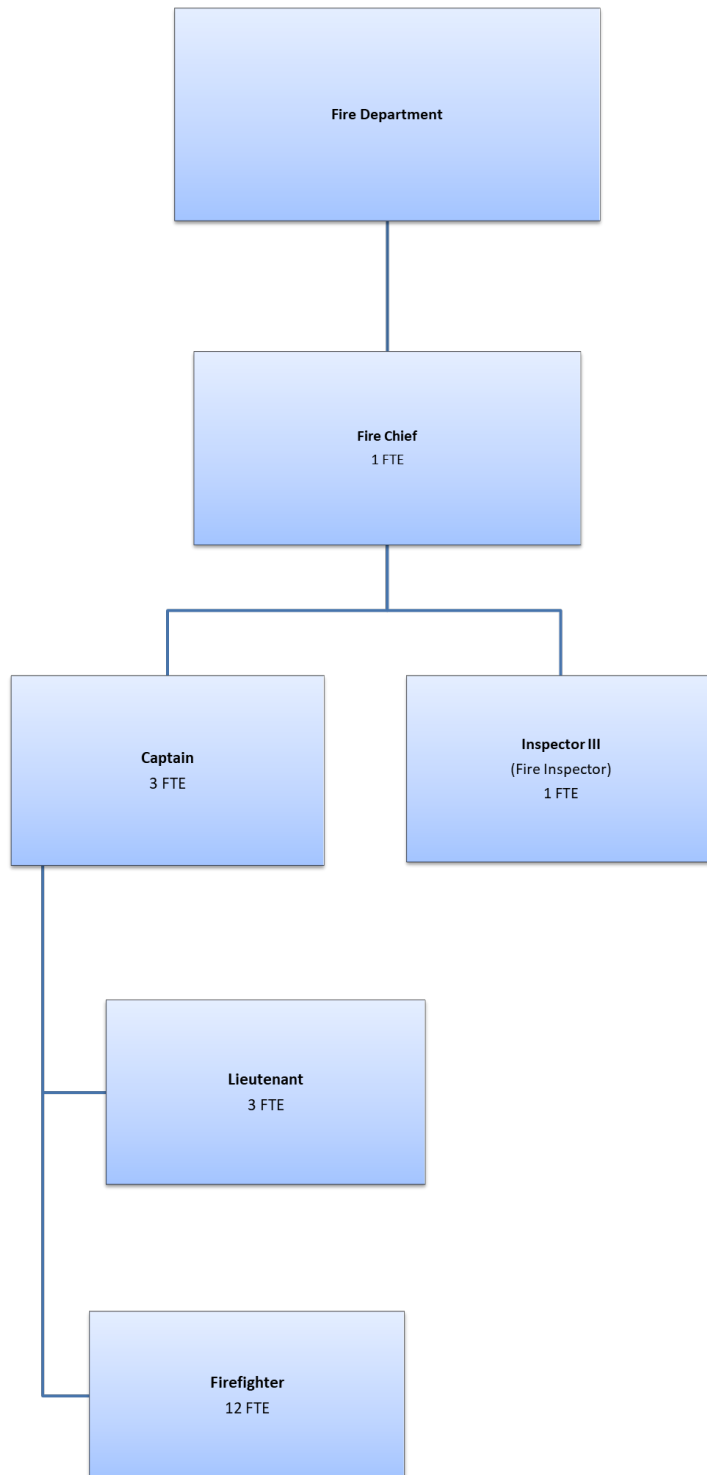
**Due to COVID services greatly reduced or suspended

Year	2019		2020		2021		2022		2023	
Incident Type	#	%	#	%	#	%	#	%	#	%
Fires	153	7.03	117	5.74	145	7.78	191	10.48%	169	9.74%
Over PSI, Explosion	1	0.05	2	0.10	4	0.21	4	0.22%	2	0.12%
Rescue, MVA, EMS	1442	66.24	1263	61.97	1165	62.53	1198	65.75%	1079	62.48%
Hazardous Conditions	41	1.88	49	2.40	47	2.52	38	2.09%	49	2.82%
Service Calls	139	6.38	191	9.37	188	10.09	131	7.19%	99	5.73%
Good Intent	271	12.45	290	14.23	200	10.73	171	9.39%	208	12.04%
False Alarms	119	5.47	123	6.04	112	6.01	87	4.77%	110	6.37%
Weather / Other	11	0.50	3	0.15	2	0.11	2	0.11%	11	0.64%
Total	2177		2038		1863		1822		1727	

Previous Years' Goals:

- I. Goal: Initiate and complete a review and update of department operating policies and procedures, medial protocols, and regulations. With the opening of Fire Station 3 and the hiring of additional personnel the need to review and update operating procedures and policies exists.
Status: The Fire Department entered into an agreement along with other City Departments to use Lexipol to create and manage policies and procedures. Work with Lexipol continues. Medical protocol review was started and should conclude by end of FY2024.
- II. Goal: Increase training with area fire departments, focusing on training with our mutual-aid partners.
Status: Training with mutual-aid departments is on-going.

Fire Department Organizational Chart



01 - 110 - Fire Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_3010_002	Misc-Donations	2,000	5,000	6,085	5,000
		Misc-Gain/Loss-Asset				
01	4_3010_008	Disposal	0	0	40,000	0
01	4_3010_017	Misc-Sunshine Requests	0	0	33	0
	Total Miscellaneous Revenue		2,000	5,000	46,118	5,000
	Total Service Charge, Rentals & Miscellaneous Revenue		2,000	5,000	46,118	5,000
	Total Revenues		2,000	5,000	46,118	5,000
01	5_1000_001	Fulltime Salary	846,627	939,830	945,476	971,143
01	5_1000_005	Fulltime Overtime	100,440	111,915	52,782	110,345
01	5_1000_008	Fire Call Back Pay	0	0	64,469	64,469
	Total Salaries - General		947,068	1,051,745	1,062,727	1,145,957
01	5_1005_001	Health Premium-Employee	58,380	83,400	115,337	140,088
01	5_1005_002TF	Health Premium-Family	148,378	113,443	96,223	101,959
01	5_1005_003	Dental Premium-Employee	2,100	3,000	4,214	3,300
01	5_1005_004TF	Dental Premium-Family	4,753	3,853	2,266	3,253
01	5_1010_001	Life Insurance	1,110	1,110	1,233	1,248
01	5_1010_001IMP	Life Insurance - Imported	0	0	622	0
	Total Benefits - Insurance		214,721	204,806	219,272	249,848
01	5_1015_003	Lagers-Fire	24,624	35,759	33,417	47,585
01	5_1015_004	Deferred Comp-Employer	25,480	19,630	14,227	10,660
	Total Benefits - Retirement		50,104	55,389	47,644	58,245
01	5_1020_001	FICA-Employer	56,418	63,450	64,124	65,510
01	5_1020_002	Medicare-Employer	13,195	14,839	14,996	15,321
		Unemployment				
01	5_1020_003	Compensation	9,100	10,234	10,529	10,566
01	5_1020_004	Workman's Compensation	50,054	59,738	81,226	59,738
	Total Payroll Taxes - General		128,767	148,260	170,875	151,135
01	5_1025_001	Employee-Uniforms	0	0	2,693	1,500
		Employee-				
01	5_1025_002	Dues/License/Membership	3,048	3,600	1,781	3,600
01	5_1025_003	Employee-Books	500	200	215	200
01	5_1025_004	Employee-Travel/Hotel	0	331	505	500
01	5_1025_006	Employee-Recognition	2,000	743	1,278	1,500
		Employee-Hazmat				
01	5_1025_008	Physicals	0	0	385	0
		Employee-Tuition				
01	5_1025_009	Assistance	2,000	2,000	1,000	2,000

01 - 110 - Fire Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Employee - General		7,548	6,874	7,856	9,300
	Total Personnel Costs		1,348,207	1,467,075	1,508,375	1,614,486
01	5_2015_000	Capital Exp-Furniture and Fixtures	0	10,000	7,500	12,500
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	4,494	0
	Total Capital		0	10,000	11,994	12,500
01	5_5000_001	Utilities-Electric	8,900	9,000	6,881	8,000
01	5_5000_002	Utilities-Water	200	200	223	250
01	5_5000_003	Utilities-Sewer	250	250	338	350
01	5_5010_001	Utilities-Landline and Fiber	700	6,000	741	750
01	5_5015_001	Utilities-Cell Phones	800	750	494	500
01	5_5020_002	Utilities-Internet Mobile	2,000	2,000	1,600	1,600
01	5_5025_001	Utilities-Solid Waste	1,500	1,500	1,582	1,700
	Total Utilities		14,350	19,700	11,860	13,150
01	5_6000_001	Prof Services-Legal	4,000	4,000	4,000	4,000
01	5_6000_007	Prof Services-Toxicology Testing	350	800	581	800
01	5_6000_008	Prof Services-MSHP Background Checks	100	100	62	100
01	5_6000_011	Prof Services-Dues/License	150	300	395	400
01	5_6000_015	Prof Service-Service Contracts	18,000	25,000	23,947	25,000
01	5_6000_018	Prof Service-Damage Claims	500	500	1,712	1,712
	Total Professional Services - General		23,100	30,700	30,697	32,012
01	5_6005_001	Insurance-Vehicle	26,982	26,355	27,141	28,226
01	5_6005_002	Insurance-Equipment	2,472	2,460	2,108	2,192
01	5_6005_003	Insurance-Building & Property	4,306	5,369	6,112	6,356
	Total Insurance - General		33,760	34,184	35,360	36,775
01	5_6010_001	Advertising-Public Notices	200	0	163	150
01	5_6010_003	Advertising-Print	0	0	179	200
01	5_6010_006	Advertising-Radio	650	650	424	650
	Total Advertising - General		850	650	766	1,000
	Total Agreements - General		0	0	0	0
01	5_6020_001	Software-Purchase	7,000	0	0	0

01 - 110 - Fire Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6020_003	Software-Agreement	5,000	8,500	7,371	20,000
	Total Software - Annual Renewal / Maintenance		12,000	8,500	7,371	20,000
	Total Professional Services		69,710	74,034	74,194	89,787
01	5_7000_001	Supplies-Operational	4,500	2,500	1,632	2,500
		Supplies-Computer				
01	5_7000_002	Accessories	1,000	1,500	1,493	2,000
		Supplies-Desk Accessories-				
01	5_7000_003	Small Office Equipment	2,500	1,000	500	4,750
01	5_7000_005	Supplies-Small Accessories	150	120	0	0
01	5_7005_001	Supplies-Printing	550	300	550	200
01	5_7005_002	Supplies-Mailing	100	50	50	50
01	5_7005_003	Supplies-Postage	150	100	100	100
01	5_7005_004	Supplies-Paper	160	100	100	100
01	5_7005_005	Supplies-Forms	50	25	25	75
01	5_7005_006	Supplies-Promo-Education	0	0	722	0
01	5_7010_001	Supplies-Janitorial	2,000	1,500	1,146	1,500
		Supplies-Cleaning and				
01	5_7010_002	Sanitation	550	250	229	300
01	5_7010_003	Supplies-Break Room	1,200	1,000	394	500
01	5_7015_001	Supplies-Medical	10,500	5,000	1,284	2,500
01	5_7015_002	Supplies-Hazmat	5,500	5,000	3,490	5,000
01	5_7015_004	Supplies-Safety	500	500	496	500
	Total Supplies		29,410	18,945	12,210	20,075
01	5_7510_004	Materials-Hardware	1,965	1,500	1,404	1,000
01	5_7510_005	Materials-Fixtures	1,675	1,500	1,270	1,000
01	5_7510_006	Materials-Wire	100	0	0	0
		Materials-Infrastructure				
01	5_7525_001	Maintenance	1,000	1,000	0	1,000
	Total Materials		4,740	4,000	2,674	3,000
01	5_8000_001	Tools-Repair	155	150	75	100
01	5_8000_002	Tools- Maintenance	100	100	0	100
01	5_8000_003	Tools-Supplies	750	750	750	750
	Total Tools & Portable Equipment		1,005	1,000	825	950
01	5_8300_001	Equipment-Repair	5,000	2,500	2,550	2,550
01	5_8300_002	Equipment-Maintenance	7,000	7,000	6,787	7,000
01	5_8300_003	Equipment-Supplies	1,500	1,000	659	1,000
01	5_8300_004	Equipment-Equipment	2,000	2,000	1,670	2,000
01	5_8300_005	Equipment-Fuel	0	50	50	0
	Total Machinery & Equipment		15,500	12,550	11,715	12,550

01 - 110 - Fire Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_8600_001	Vehicle-Repair	50,000	25,000	16,497	30,000
01	5_8600_002	Vehicle-Maintenance	8,000	10,000	8,692	10,000
01	5_8600_003	Vehicle-Supplies	750	600	468	600
01	5_8600_004	Vehicle-Equipment	250	250	6,681	9,250
01	5_8600_005	Vehicle-Fuel	25,000	25,000	16,708	25,000
	Total Vehicles		84,000	60,850	49,047	74,850
	Total Expenses		1,566,922	1,668,154	1,682,894	1,841,347
	Change in Department Balance		(1,564,922)	(1,663,154)	(1,636,776)	(1,836,347)

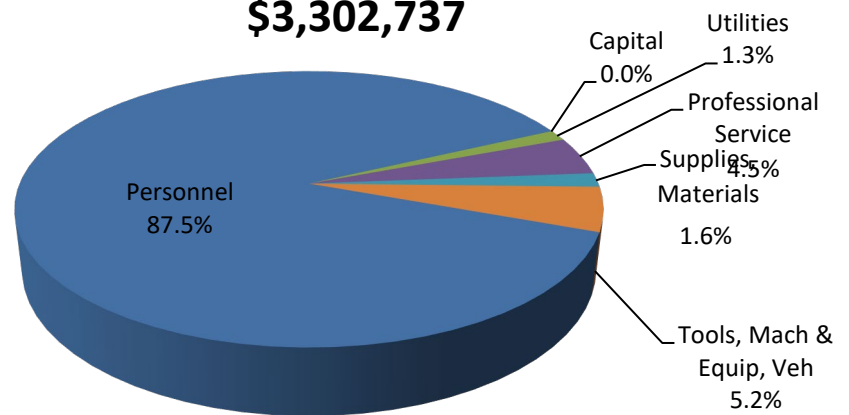
Police Department

The City of Lebanon Police Department is committed to providing excellent law enforcement services to the citizens of the community. This department is also committed to providing professional police services that meet the expectations of the community and maximizing the use of department resources enhancing the safety and security for the citizens of Lebanon.

FY 2023-2024 Accomplishments:

During FY24, the Lebanon Police Department continued to ensure the safety of our citizens and their property using directed patrols, hazardous moving saturations, and public safety education programs. We partnered with the Lebanon R3 School District to conduct a Police Youth Academy and for the second year the Drug Abuse Resistance Education (D.A.R.E.) program in our classrooms. As always, we were committed to preserving public trust, by staying closely connected to our community and performing our duties in a professional manner.

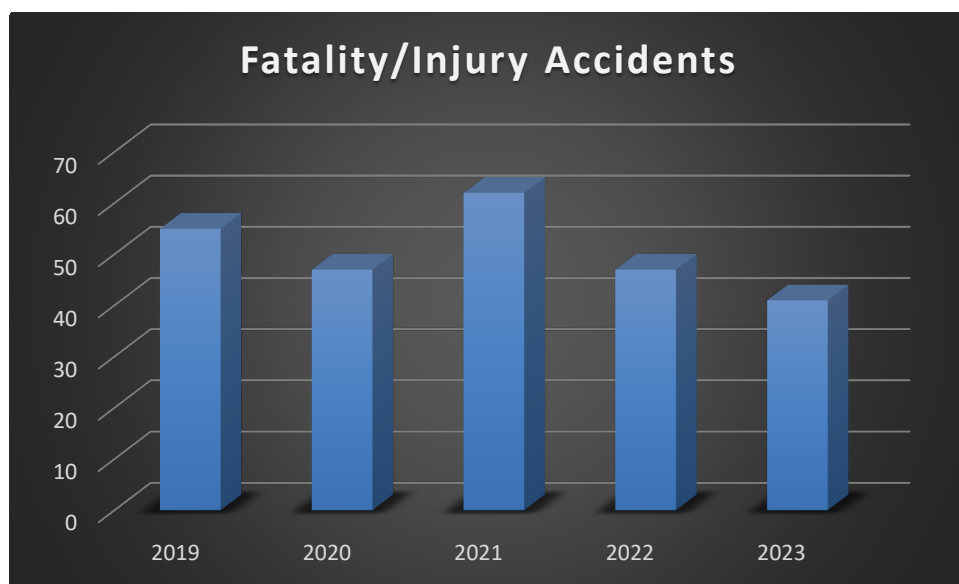
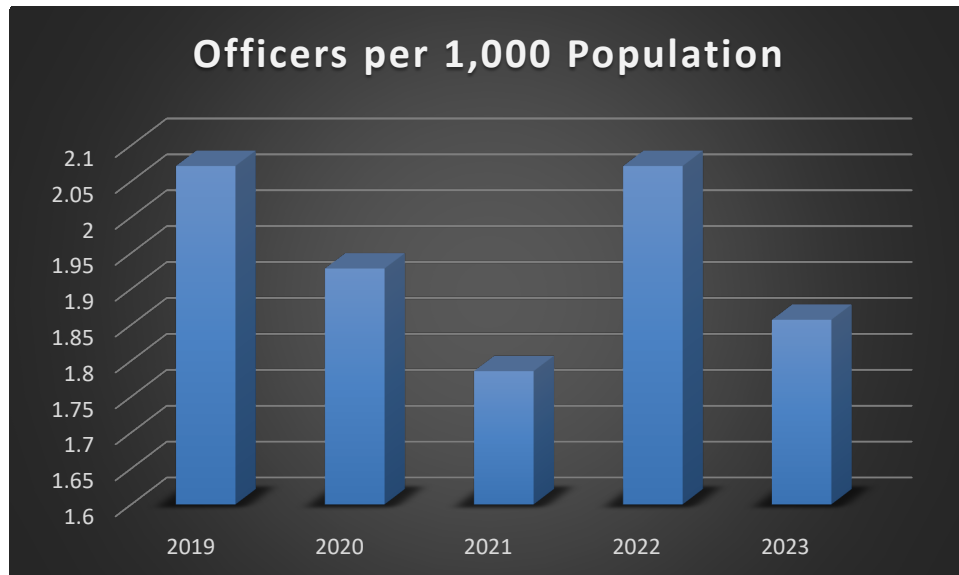
Police Expense by Category \$3,302,737



Fiscal Year 2025 Goals:

- I. **Goal:** Prioritize traffic enforcement in an effort to lower crash rates.
Strategy: Utilize directed patrol in areas of high crash incidents; conduct hazardous moving saturations; and educate the public through social media.
Budgetary Factor: Additional overtime funding may be necessary.
- II. **Goal:** Improve staffing levels for the Police Department.
Strategy: Increase recruitment efforts for POST certified officers to improve staffing levels in the police officer section.
Budgetary Factor: Increase in advertising funds.

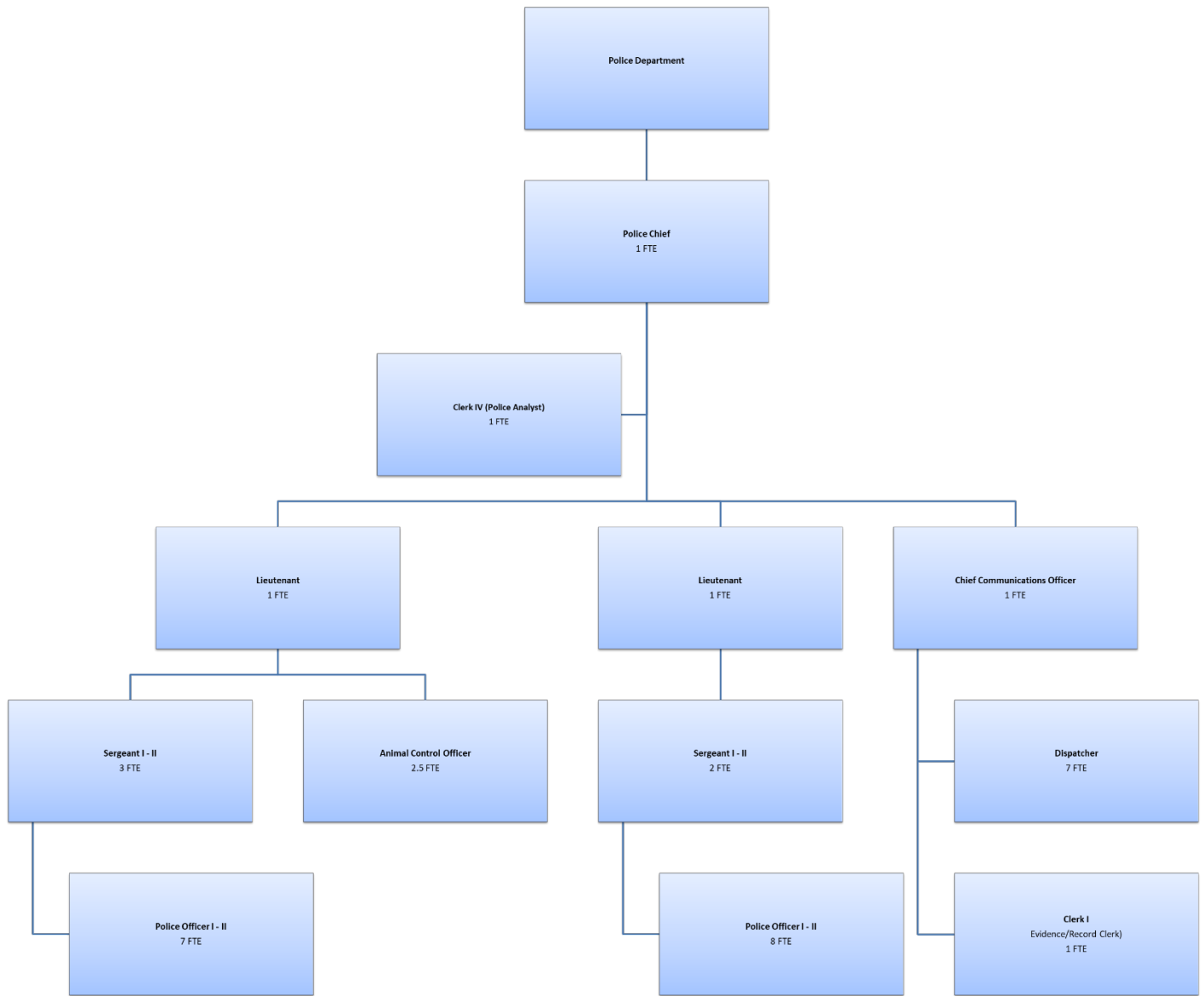
Performance Measures



Previous Years' Goals

- I. Goal: Prioritize traffic enforcement in an effort to lower crash rates.
Status: In 2023, we experienced a decrease in fatality and injury accidents for the second year in a row.
- II. Goal. We will Increase officer visibility in our neighborhoods and downtown areas particularly at night in order to mitigate property crimes.
Status: Officers were able to complete approximately 5,500 night business checks in 2023. While officers are conducting these night business checks, they are also patrolling through residential neighborhoods. Stealing crimes decreased 1.7% from 2022 to 2023.

Police Department Organizational Chart



01 - 115 - Police Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_2005_001	Grants-Operative Rev	30,000	24,166	24,956	30,000
	Total Grant Revenue		30,000	24,166	24,956	30,000
	Total Intergovernmental Revenue		30,000	24,166	24,956	30,000
01	4_3000_001	Impound Fees	700	700	600	700
01	4_3000_002	Animal Removal	450	450	776	450
01	4_3000_004	Brush Drop-off/Scrap	0	20	0	0
	Total Service Charge Revenue		1,150	1,170	1,376	1,150
01	4_3010_002	Misc-Donations	3,000	4,500	1,532	1,500
01	4_3010_006	Misc-Miscellaneous	1,250	1,500	1,025	1,000
01	4_3010_009	Misc-Agreements	75,000	95,000	114,726	100,000
01	4_3010_014	Misc-Insurance Recoveries	0	0	10,032	10,032
01	4_3010_017	Misc-Sunshine Requests	0	0	(7)	0
	Total Miscellaneous Revenue		79,250	101,000	127,309	112,532
	Total Service Charge, Rentals & Miscellaneous Revenue		80,400	102,170	128,685	113,682
01	4_5000_005	Fines-Recoupment Fees	1,500	1,500	1,702	1,500
	Total Fines Revenue		1,500	1,500	1,702	1,500
	Total Revenues		111,900	127,836	155,342	145,182
01	5_1000_001	Fulltime Salary	1,584,144	1,757,058	1,582,912	1,782,902
01	5_1000_002	Part Time Salary	21,412	23,728	27,516	47,201
01	5_1000_004	On Call	6,986	11,744	13,358	13,358
01	5_1000_005	Fulltime Overtime	38,770	42,909	44,345	40,148
01	5_1000_007	On Call Overtime	12,000	0	0	0
	Total Salaries - General		1,663,313	1,835,440	1,668,131	1,883,610
01	5_1005_001	Health Premium-Employee	166,800	158,460	196,611	280,176
01	5_1005_002TF	Health Premium-Family	162,269	179,395	169,190	168,936
01	5_1005_003	Dental Premium-Employee	6,000	5,400	7,531	7,200
01	5_1005_004TF	Dental Premium-Family	5,432	6,885	3,424	6,412
01	5_1010_001	Life Insurance	1,943	1,943	1,951	2,122
	Total Benefits - Insurance		342,444	352,083	378,708	464,845
01	5_1015_001	Lagers-General	49,926	59,993	67,464	84,280
01	5_1015_002	Lagers-Police	181,324	188,041	160,949	173,991
01	5_1015_004	Deferred Comp-Employer	29,250	37,700	29,224	32,500
	Total Benefits - Retirement		260,500	285,734	257,637	290,771
01	5_1020_001	FICA-Employer	99,433	110,289	100,450	112,536
01	5_1020_002	Medicare-Employer	23,255	25,793	23,492	26,319

01 - 115 - Police Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1020_003	Unemployment Compensation	16,038	17,788	16,378	18,151
01	5_1020_004	Workman's Compensation	66,427	63,675	81,697	63,675
	Total Payroll Taxes - General		205,152	217,545	222,017	220,681
01	5_1025_001	Employee-Uniforms	25,000	20,000	19,088	20,000
01	5_1025_002	Employee-Dues/License/Membership	8,800	6,000	4,437	6,000
01	5_1025_005	Employee-Training	0	0	695	0
01	5_1025_006	Employee-Recognition	2,500	2,500	2,372	2,500
01	5_1025_007	Employee-Bonds	100	100	150	150
	Total Employee - General		36,400	28,600	26,742	28,650
	Total Personnel Costs		2,507,808	2,719,403	2,553,235	2,888,557
01	5_2010_000IMP	Capital Exp-Building and Improvement - Imported	100	0	0	0
	Total Capital		100	0	0	0
01	5_5000_001	Utilities-Electric	5,500	6,000	4,664	5,000
01	5_5000_002	Utilities-Water	250	175	206	215
01	5_5000_003	Utilities-Sewer	315	250	279	300
01	5_5005_001	Utilities-Propane	4,750	4,500	3,753	4,250
01	5_5010_001	Utilities-Landline and Fiber	350	350	393	400
01	5_5015_001	Utilities-Cell Phones	3,000	2,750	2,429	2,500
01	5_5020_001	Utilities-Internet	650	880	1,155	1,200
01	5_5020_002	Utilities-Internet Mobile	25,000	28,710	27,681	27,750
01	5_5025_001	Utilities-Solid Waste	150	50	284	300
	Total Utilities		39,965	43,665	40,843	41,915
01	5_6000_001	Prof Services-Legal	7,500	7,500	5,100	7,500
01	5_6000_007	Prof Services-Toxicology Testing	1,250	1,250	640	1,000
01	5_6000_008	Prof Services-MSHP Background Checks	150	100	96	100
01	5_6000_010	Prof Services-Animal Euthanization	750	500	247	500
01	5_6000_011	Prof Services-Dues/License	3,200	2,000	838	1,500
01	5_6000_014	Prof Service-Events and Functions	0	0	997	1,500
01	5_6000_015	Prof Service-Service Contracts	17,500	45,000	33,445	40,000
01	5_6000_018	Prof Service-Damage Claims	0	0	7,314	5,000
01	5_6000_019	Prof Service-Credit Card Fee	0	3	0	0
	Total Professional Services - General		30,350	56,353	48,676	57,100

01 - 115 - Police Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6005_001	Insurance-Vehicle	21,313	18,210	16,719	17,388
01	5_6005_002	Insurance-Equipment	278	136	120	125
01	5_6005_003	Insurance-Building & Property	676	890	1,009	1,049
01	5_6005_012	Insurance-Crime Insurance	1,337	5,152	4,911	5,107
01	5_6005_013	Insurance-Law Enforcement	36,436	43,529	40,946	42,583
01	5_6005_015	Insurance-Notary Public	108	0	0	0
01	5_6005_023	Insurance-Drone Liability	1,789	1,968	1,849	1,923
	Total Insurance - General		61,936	69,885	65,553	68,175
01	5_6010_001	Advertising-Public Notices	100	205	46	50
01	5_6010_002	Advertising-Employee Recruitment	500	19	2,069	2,000
01	5_6010_003	Advertising-Print	500	0	260	275
01	5_6010_006	Advertising-Radio	750	725	2,415	2,500
	Total Advertising - General		1,850	949	4,791	4,825
01	5_6015_002	Agreements - Service Agreements	12,250	12,250	12,000	12,000
	Total Agreements - General		12,250	12,250	12,000	12,000
01	5_6020_001	Software-Purchase	10,525	5,000	5,000	5,000
01	5_6020_003	Software-Agreement	6,000	0	2,591	0
	Total Software - Annual Renewal / Maintenance		16,525	5,000	7,591	5,000
	Total Professional Services		122,912	144,437	138,611	147,100
01	5_7000_001	Supplies-Operational	10,000	10,000	13,458	10,000
01	5_7000_002	Supplies-Computer Accessories	5,000	7,500	13,768	10,000
01	5_7000_003	Supplies-Desk Accessories-Small Office Equipment	3,000	3,000	3,503	3,000
01	5_7005_001	Supplies-Printing	8,500	8,500	5,229	6,000
01	5_7005_002	Supplies-Mailing	500	500	278	500
01	5_7005_003	Supplies-Postage	500	500	341	500
01	5_7005_004	Supplies-Paper	1,325	1,000	549	1,000
01	5_7005_005	Supplies-Forms	2,000	2,000	3,743	2,000
01	5_7005_006	Supplies-Promo-Education	3,600	3,600	5,484	5,500
01	5_7010_002	Supplies-Cleaning and Sanitation	500	500	370	500
01	5_7010_003	Supplies-Break Room	1,800	1,800	1,268	1,700
01	5_7015_004	Supplies-Safety	7,500	7,500	1,220	6,500
01	5_7020_001	Supplies-Animal Control	5,000	5,000	4,856	5,000

01 - 115 - Police Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Supplies		49,225	51,400	54,068	52,200
		Materials-Infrastructure				
01	5_7525_001	Maintenance	1,500	1,000	2,319	2,000
	Total Materials		1,500	1,000	2,319	2,000
01	5_8000_002	Tools- Maintenance	1,000	1,000	613	1,000
	Total Tools & Portable Equipment		1,000	1,000	613	1,000
01	5_8300_002	Equipment-Maintenance	7,175	7,175	7,969	7,500
01	5_8300_004	Equipment-Equipment	35,000	30,000	30,000	30,000
	Total Machinery & Equipment		42,175	37,175	37,969	37,500
01	5_8600_001	Vehicle-Repair	15,000	12,500	17,251	15,000
01	5_8600_002	Vehicle-Maintenance	8,500	8,500	14,965	14,965
01	5_8600_003	Vehicle-Supplies	8,000	8,000	7,244	8,000
01	5_8600_004	Vehicle-Equipment	13,500	13,500	4,150	12,000
01	5_8600_005	Vehicle-Fuel	65,000	85,000	80,413	82,500
	Total Vehicles		110,000	127,500	124,023	132,465
	Total Expenses		2,874,685	3,125,580	2,951,681	3,302,737
	Change in Department Balance		(2,762,785)	(2,997,744)	(2,796,338)	(3,157,555)

01 - 120 - Police Officer Training			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Fines-Police Training				
01	4_5000_004	Fees	1,000	1,500	1,630	1,630
	Total Fines Revenue		1,000	1,500	1,630	1,630
	Total Revenues		1,000	1,500	1,630	1,630
	Change in Department Balance		1,000	1,500	1,630	1,630

Civic Center

The Kenneth E. Cowan Civic Center is a multipurpose facility which accommodates conventions, trade shows, expositions, sporting events, weddings, theatrical productions, and business meetings to name a few. The Civic Center features several areas that are available to rent which include an exhibition hall, meeting rooms, a foyer and a 675-seat theater.

Fiscal Year 2025 Goals:

- I. **Goal:** Continue to increase the number of events at the CCC.

Strategy: Explore all opportunities to maximize bookings as space/dates allow.

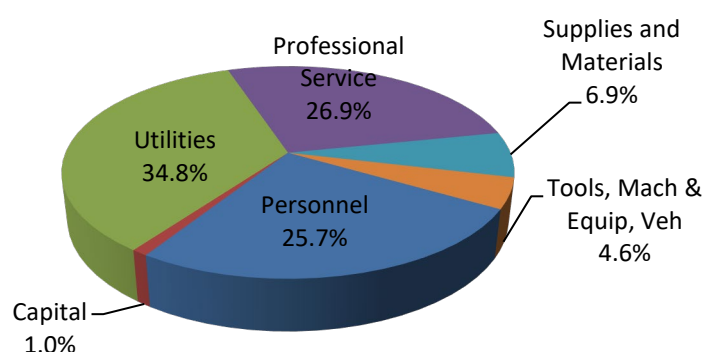
Budgetary Factor: Increasing revenues will offset rising costs of operation.

- II. **Goal:** Explore online booking programs to streamline the process for our customers.

Strategy: To find a system that is cost-effective and user-friendly, so a customer can book, and pay, for a facility rental online.

Budgetary Factor: Online booking platforms will range in price, but the value will be shown through serving our customers at any time. In addition, they will have the ability to reserve a facility and pay at the moment they wish to accomplish this task.

Civic Center Expense by Category \$503,091



Performance Measurements:

	2021	2022	2023	Estimated 2024
Number of Events	108	164	195	225
CCC Revenue	\$46,521	\$73,177	\$116,588	\$101,593

Previous Years' Goals:

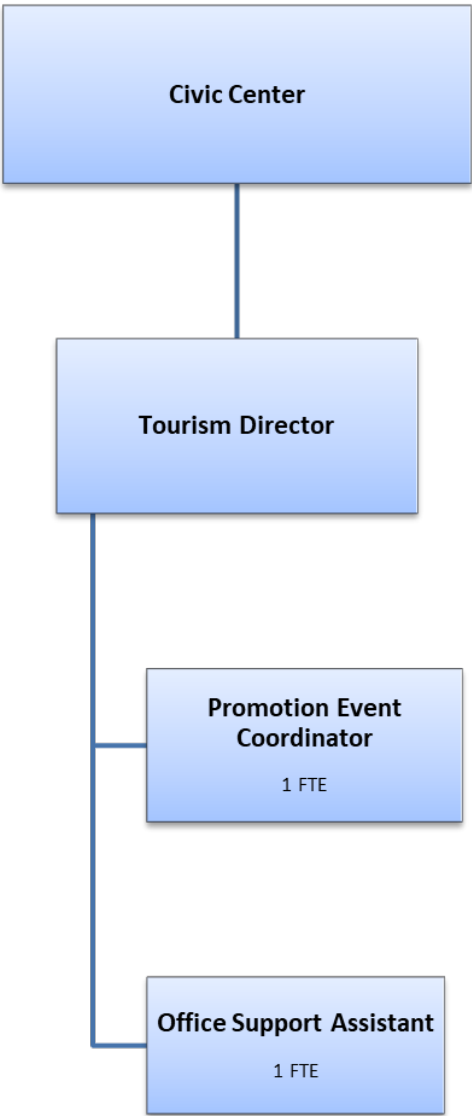
- III. **Goal:** Increase the number of events at the CCC.

Status: Accomplished.

- IV. **Goal:** To streamline the booking process for events/meetings to an online system.

Status: In Progress.

Civic Center Organizational Chart



01 - 130 - Civic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_3005_001	Rentals-Building/Land Rentals-Contract	90,000	90,000	90,000	90,000
01	4_3005_002	Concessions	5,100	4,000	4,064	4,000
01	4_3005_003	Rentals-Exhibition Hall	105,000	125,000	143,192	125,000
01	4_3005_004	Rentals-Meeting Room	13,500	25,000	34,711	25,000
01	4_3005_005	Rentals-Theatre	15,000	22,500	25,001	25,000
01	4_3005_006	Rentals-Gymnasium	2,000	6,500	9,588	6,500
	Total Rental Revenue		230,600	273,000	306,556	275,500
01	4_3010_006	Misc-Miscellaneous	5,000	5,000	10,299	5,000
	Total Miscellaneous Revenue		5,000	5,000	10,299	5,000
	Total Service Charge, Rentals & Miscellaneous Revenue		235,600	278,000	316,854	280,500
	Total Revenues		235,600	278,000	316,854	280,500
01	5_1000_001	Fulltime Salary	174,525	185,472	186,156	81,169
01	5_1000_002	Part Time Salary	17,573	19,474	17,227	0
01	5_1000_004	On Call	1,352	2,217	3,030	3,030
01	5_1000_005	Fulltime Overtime	0	0	466	0
	Total Salaries - General		193,451	207,162	206,879	84,198
01	5_1005_001	Health Premium- Employee	25,020	25,020	28,257	0
01	5_1005_002TF	Health Premium-Family Dental Premium-	18,480	12,547	14,866	17,184
01	5_1005_003	Employee	900	900	1,050	0
01	5_1005_004TF	Dental Premium-Family	726	300	150	300
01	5_1010_001	Life Insurance	278	278	312	281
	Total Benefits - Insurance		45,404	39,045	44,635	17,765
01	5_1015_001	Lagers-General	23,212	18,491	22,535	11,282
01	5_1015_004	Deferred Comp-Employer	7,670	7,800	10,400	2,600
	Total Benefits - Retirement		30,882	26,291	32,935	13,882
01	5_1020_001	FICA-Employer	11,624	12,512	12,479	4,768
01	5_1020_002	Medicare-Employer Unemployment	2,718	2,926	2,919	1,115
01	5_1020_003	Compensation Workman's	1,875	2,018	2,039	769
01	5_1020_004	Compensation	6,830	5,475	6,447	5,475
	Total Payroll Taxes - General		23,047	22,931	23,884	12,127
01	5_1025_001	Employee-Uniforms	92	250	252	252

01 - 130 - Civic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1025_005	Employee-Training	1,000	1,000	1,190	1,190
	Total Employee - General		1,092	1,250	1,442	1,442
	Total Personnel Costs		293,876	296,679	309,774	129,414
01	5_2015_000	Capital Exp-Furniture and Fixtures	166	7,000	7,000	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	4,621	5,000
	Total Capital		166	7,000	11,621	5,000
01	5_5000_001	Utilities-Electric	100,000	95,000	65,066	80,000
01	5_5000_002	Utilities-Water	1,600	1,775	1,415	1,500
01	5_5000_003	Utilities-Sewer	2,100	2,400	1,904	2,100
01	5_5005_002	Utilities-Natural Gas	57,750	85,000	75,695	85,000
01	5_5010_001	Utilities-Landline and Fiber	2,375	2,500	2,465	2,500
01	5_5015_001	Utilities-Cell Phones	500	500	484	500
01	5_5025_001	Utilities-Solid Waste	1,700	2,700	3,353	3,500
	Total Utilities		166,025	189,875	150,383	175,100
01	5_6000_007	Prof Services-Toxicology Testing	0	100	324	100
01	5_6000_011	Prof Services-Dues/License	800	800	2,639	2,700
01	5_6000_014	Prof Service-Events and Functions	280	400	1,080	1,250
01	5_6000_015	Prof Service-Service Contracts	23,000	33,000	25,687	33,000
01	5_6000_019	Prof Service-Credit Card Fee	75	75	79	79
	Total Professional Services - General		24,155	34,375	29,809	37,129
01	5_6005_001	Insurance-Vehicle	1,190	585	551	573
01	5_6005_002	Insurance-Equipment	1,152	986	909	945
01	5_6005_003	Insurance-Building & Property	51,400	53,080	87,866	91,380
	Total Insurance - General		53,743	54,651	89,325	92,898
01	5_6010_001	Advertising-Public Notices	25	25	0	0
01	5_6010_006	Advertising-Radio	375	500	200	500
	Total Advertising - General		400	525	200	500
01	5_6020_001	Software-Purchase	1,350	0	0	0
01	5_6020_003	Software-Agreement	2,700	3,600	2,900	5,000

01 - 130 - Civic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Software - Annual Renewal / Maintenance		4,050	3,600	2,900	5,000
	Total Professional Services		82,348	93,151	122,234	135,527
01	5_7000_000	Supplies-General	30	0	0	0
01	5_7000_001	Supplies-Operational	1,250	2,000	2,135	4,000
		Supplies-Computer				
01	5_7000_002	Accessories	250	500	367	500
		Supplies-Desk				
		Accessories-Small Office				
01	5_7000_003	Equipment	400	400	0	0
01	5_7000_004	Supplies-Small Tools	300	500	161	500
01	5_7005_001	Supplies-Printing	50	250	72	250
01	5_7005_002	Supplies-Mailing	0	500	50	150
01	5_7005_003	Supplies-Postage	100	100	50	100
01	5_7005_004	Supplies-Paper	750	1,500	1,252	1,500
01	5_7010_001	Supplies-Janitorial	550	2,500	808	2,500
		Supplies-Cleaning and				
01	5_7010_002	Sanitation	6,000	8,000	7,552	8,000
01	5_7010_004	Supplies-Chemicals	5,200	10,000	7,005	10,000
01	5_7015_003	Supplies-First Aid	50	100	50	100
01	5_7015_004	Supplies-Safety	50	200	100	100
	Total Supplies		14,980	26,550	19,601	27,700
01	5_7500_000	Materials-General	50	100	0	0
01	5_7500_002	Materials-Rock	250	500	300	500
01	5_7500_003	Materials-Concrete	250	500	250	500
01	5_7500_004	Materials-Landscaping	500	750	750	750
01	5_7505_002	Materials-Pipe-PVC	50	100	100	100
01	5_7510_001	Materials-Paint	200	200	610	500
01	5_7510_002	Materials-Signs	0	100	254	150
01	5_7510_005	Materials-Fixtures	0	700	1,454	1,000
01	5_7510_007	Materials-Lumber	50	500	500	500
01	5_7510_009	Materials-Flooring	0	0	0	500
		Materials-Infrastructure				
01	5_7525_001	Maintenance	2,250	2,250	2,582	2,500
	Total Materials		3,600	5,700	6,800	7,000
01	5_8000_002	Tools- Maintenance	0	500	250	250
	Total Tools & Portable Equipment		0	500	250	250
01	5_8300_001	Equipment-Repair	3,500	10,000	7,980	10,000
01	5_8300_002	Equipment-Maintenance	3,000	3,000	2,912	3,000
01	5_8300_003	Equipment-Supplies	3,500	3,500	1,766	3,000
01	5_8300_005	Equipment-Fuel	750	750	548	750

01 - 130 - Civic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_8300_006	Equipment-Rental	250	5,000	3,398	5,000
	Total Machinery & Equipment		11,000	22,250	16,605	21,750
01	5_8600_001	Vehicle-Repair	100	250	250	250
01	5_8600_002	Vehicle-Maintenance	250	250	233	250
01	5_8600_005	Vehicle-Fuel	650	800	845	850
	Total Vehicles		1,000	1,300	1,328	1,350
	Total Expenses		572,994	643,005	638,597	503,091
	Change in Department Balance		(337,394)	(365,005)	(321,742)	(222,591)

Community Buildings

This program was established to account for revenue and expenditures associated with City owned properties that are rented to the public. These buildings include the Mills Center, the Wallace Building, and the Fairgrounds.

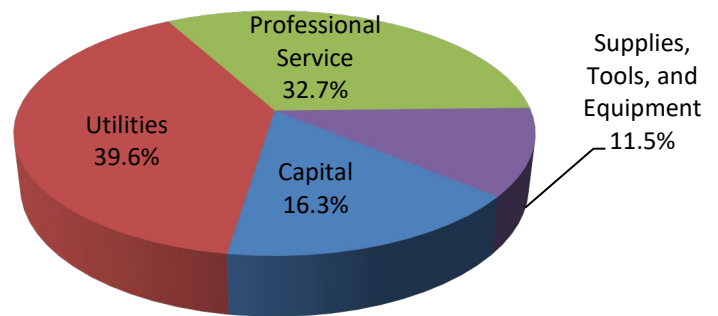
FY 2023-2024

Accomplishments: The Wallace building received a new roof. The installation of sound panels in the Mills Center.

Fiscal Year 2025 Goals:

- I. **Goal:** Updates to the Wallace Building including interior and exterior paint, flooring, etc.
Strategy: Utilize contract labor and the City Team to complete the task.
Budgetary Factor: 107,500
- II. **Goal:** Updates to the Ag Barn
Strategy: Replace all water lines, wash, and paint exterior
Budgetary Factor: Budgeted 10,000 in 2025-2029 CIP

Community Buildings Expense by Category \$61,306



Performance Measurements:

Mills Center - Usage Days			
2021	2022	2023	Estimated 2024
90	148	115	110
Wallace Center - Usage Days			
2021	2022	2023	Estimated 2024
120	152	141	102
Ag Barn/Fairgrounds - Usage Days			
2021	2022	2023	Estimated 2024
65	101	118	103

Previous Years' Goals:

- I. Increase the number of events at Mills, Ag Barn, and Wallace buildings to create more revenue.
Status: Complete.
- II. Stay within budget.
Status: Complete

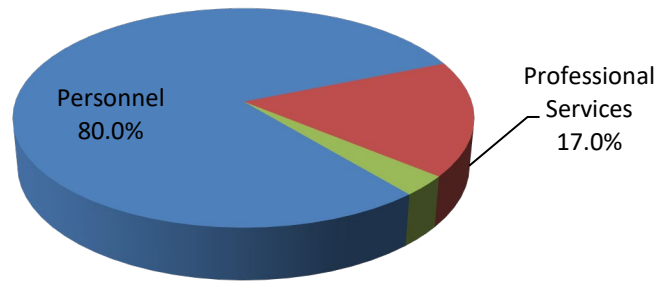
01 - 135 - Community Buildings/NEC			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_3005_001	Rentals-Building/Land	35,000	45,000	46,445	45,000
01	4_3005_002	Rentals-Contract Concessions	200	200	0	0
	Total Rental Revenue		35,200	45,200	46,445	45,000
	Total Service Charge, Rentals & Miscellaneous Revenue		35,200	45,200	46,445	45,000
	Total Revenues		35,200	45,200	46,445	45,000
01	5_2010_000	Capital Exp-Building and Improvement	0	0	0	0
01	5_2030_000	Capital Exp-Infrastructure	0	0	0	10,000
	Total Capital		0	0	0	10,000
01	5_5000_001	Utilities-Electric	16,500	20,500	15,112	18,000
01	5_5000_002	Utilities-Water	300	400	387	400
01	5_5000_003	Utilities-Sewer	350	400	380	400
01	5_5005_002	Utilities-Natural Gas	1,250	1,850	1,943	1,950
01	5_5020_002	Utilities-Internet Mobile	0	250	0	0
01	5_5025_001	Utilities-Solid Waste	1,700	2,950	3,440	3,500
	Total Utilities		20,100	26,350	21,262	24,250
01	5_6000_015	Prof Service-Service Contracts	8,500	8,500	7,934	8,500
01	5_6000_019	Prof Service-Credit Card Fee	135	500	416	425
	Total Professional Services - General		8,635	9,000	8,350	8,925
01	5_6005_002	Insurance-Equipment	641	650	616	641
01	5_6005_003	Insurance-Building & Property	6,831	8,380	10,053	10,455
	Total Insurance - General		7,471	9,030	10,669	11,095
	Total Professional Services		16,106	18,030	19,019	20,020
01	5_7000_001	Supplies-Operational	150	250	633	650
01	5_7000_002	Supplies-Computer Accessories	250	250	250	250
01	5_7010_001	Supplies-Janitorial	165	500	400	500
01	5_7010_002	Supplies-Cleaning and Sanitation	1,500	1,500	1,268	1,500
01	5_7010_004	Supplies-Chemicals	0	200	241	250
	Total Supplies		2,065	2,700	2,791	3,150
01	5_7500_004	Materials-Landscaping	250	500	500	500
01	5_7510_001	Materials-Paint	250	300	200	300
01	5_7510_005	Materials-Fixtures	475	500	654	500
01	5_7510_007	Materials-Lumber	0	800	756	800
01	5_7525_001	Materials-Infrastructure	325	350	1,026	1,000

01 - 135 - Community Buildings/NEC			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	Maintenance					
	Total Materials		1,300	2,450	3,135	3,100
	5_8000_003	Tools-Supplies	100	500	313	313
	Total Tools & Portable Equipment		100	500	313	313
	5_8300_001	Equipment-Repair	250	250	250	250
	5_8300_002	Equipment-Maintenance	350	350	183	183
	5_8300_006	Equipment-Rental	100	100	40	40
	Total Machinery & Equipment		700	700	473	473
	Total Expenses		40,371	50,730	46,993	61,306
	Change in Department Balance		(5,171)	(5,530)	(548)	(16,306)

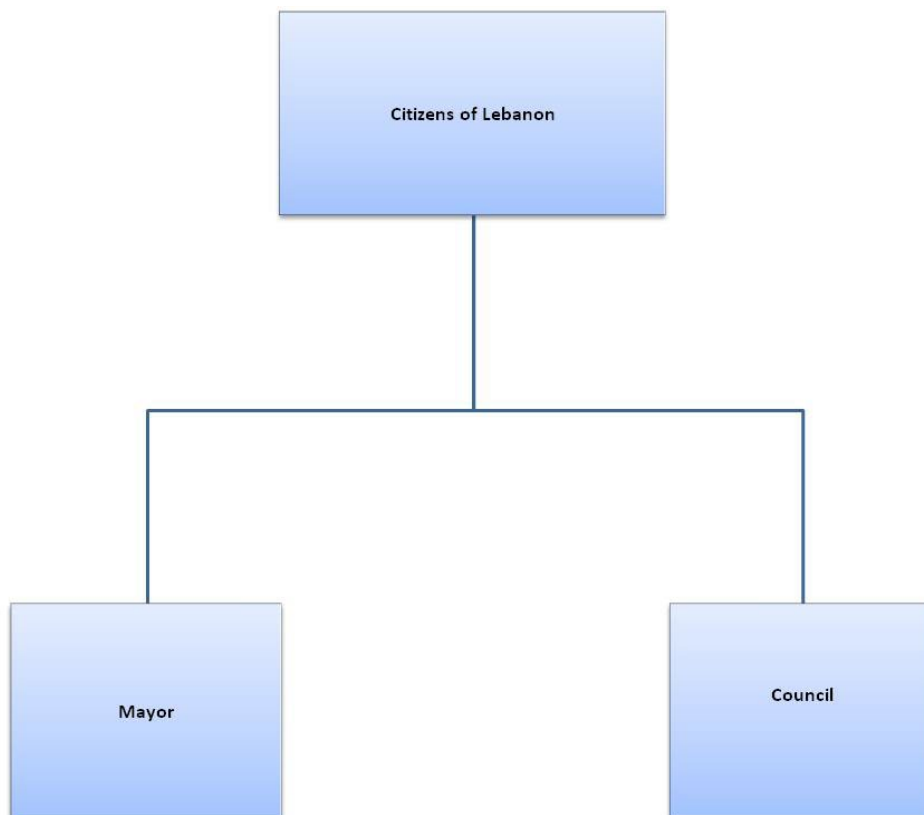
Mayor and Council

The Mayor and eight Councilmember's are elected at large with the Mayor serving a term of four and Council two years. The duties and responsibilities of the Mayor and Council are outlined in City Ordinances.

Mayor Expense by Category \$76,502



Mayor and Council Organizational Chart



01 - 140 - Mayor & Council			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_002	Part Time Salary	48,000	48,000	48,000	48,000
	Total Salaries - General		48,000	48,000	48,000	48,000
01	5_1020_001	FICA-Employer	2,976	2,976	2,976	2,976
01	5_1020_002	Medicare-Employer	696	696	696	696
01	5_1020_003	Unemployment Compensation	480	480	480	480
	Total Payroll Taxes - General		4,152	4,152	4,152	4,152
01	5_1025_001	Employee-Uniforms	100	100	200	200
01	5_1025_002	Employee-Dues/License/Membership	150	100	0	0
01	5_1025_004	Employee-Travel/Hotel	3,500	3,500	1,413	3,500
01	5_1025_005	Employee-Training	5,000	5,000	1,975	5,000
01	5_1025_007	Employee-Bonds	0	350	350	350
	Total Employee - General		8,750	9,050	3,938	9,050
	Total Personnel Costs		60,902	61,202	56,090	61,202
01	5_2015_000	Capital Exp-Furniture and Fixtures	56	0	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	2,606	0
	Total Capital		56	0	2,606	0
01	5_6000_014	Prof Service-Events and Functions	6,000	6,500	6,424	6,500
	Total Professional Services - General		6,000	6,500	6,424	6,500
01	5_6020_001	Software-Purchase	2,000	0	0	0
01	5_6020_003	Software-Agreement	3,240	5,000	4,927	6,500
	Total Software - Annual Renewal / Maintenance		5,240	5,000	4,927	6,500
	Total Professional Services		11,240	11,500	11,351	13,000
01	5_7000_001	Supplies-Operational	150	100	100	100
01	5_7000_002	Supplies-Computer Accessories	1,000	500	679	1,500
01	5_7005_001	Supplies-Printing	250	150	150	150
01	5_7005_006	Supplies-Promo-Education	500	500	90	500
	Total Supplies		1,900	1,250	1,019	2,250
01	5_8600_005	Vehicle-Fuel	50	50	50	50
	Total Vehicles		50	50	50	50
	Total Expenses		74,148	74,002	71,116	76,502
	Change in Department Balance		(74,148)	(74,002)	(71,116)	(76,502)

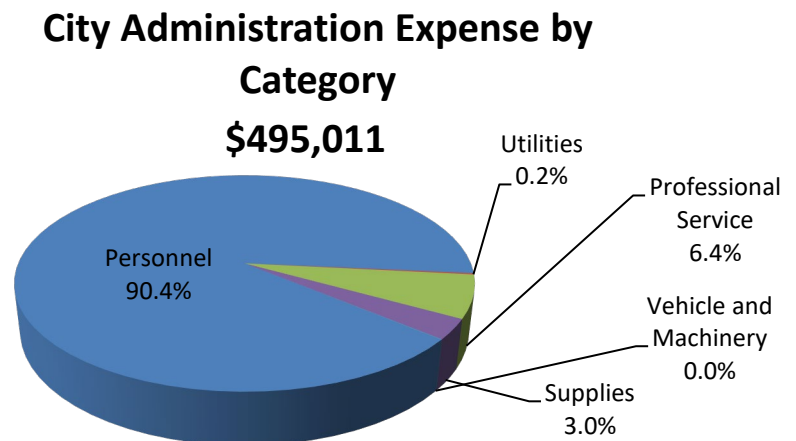
City Administration

The City Administrator, appointed by the City Council, is responsible for the day-to-day oversight and management of all City departments. This position is responsible for implementing the City Council goals and objectives, ensuring the coordination of municipal programs and services, and providing recommendations to the City Council as appropriate on the operation, financial condition, and needs of the City.

FY 2024 Accomplishments:

In FY 2024, the City of Lebanon's administration has effectively managed city staff and operations, significantly increasing transparency and enhancing overall efficiency.

To enhance customer engagement, remarkable strides have been made by the Communications Department, including the initiation of live streaming government meetings. We've overseen the technological upgrade of the Stanley H. Allen Council Chambers, introducing state-of-the-art audiovisual technology to further our commitment to transparency. Our social media efforts have resulted in substantial growth, with an overall audience increase of 11.4%, pushing our total to 11,285 followers. Notably, our engagement on platforms like TikTok skyrocketed, witnessing a 254.5% rise in impressions, reflecting our approach to content and engagement. Total net audience growth surged by 28.2%, with significant increases across Facebook (29.7%), Instagram (42.4%), and TikTok (54.8%). These achievements underscore our commitment to enhancing communication, as evidenced by our 1,433,626 social media impressions over the last FY. Additionally, our "How We Communicate" campaigns worked to educate the community, or our outreach methods and we worked with HR and targeted recruitment efforts for key city positions like lifeguards and police.



These collective efforts by the administration underscore our dedication to fostering a transparent, engaged, and well-connected Lebanon community, highlighting our achievements and continuous improvement in public engagement and operational transparency.

Fiscal Year 2025 Goals:

- I. Goal: Enhance Digital Communication and Accessibility

Strategy: Implement an AI chatbot in collaboration with Citibot to streamline communication and customer requests through text, improving the efficiency and responsiveness of city services.

Monitor and analyze chatbot interactions to continuously improve the user experience and ensure the tool effectively addresses community needs.

Budgetary Factor: Additional funding already within budget.

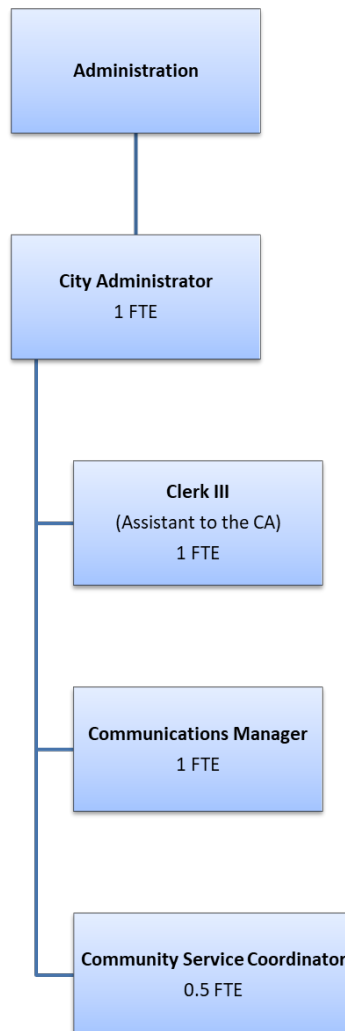
II. Goal: Innovative Marketing and Community Engagement

Strategy: Launch a strategic marketing campaign to promote city services, utilizing public works vehicles as mobile billboards. Employ vehicle wrapping techniques to advertise the new AI chatbot, customer service numbers, and employment opportunities within the city.

Measure the effectiveness of the vehicle wrapping strategy through community feedback and the increase in chatbot usage, customer service calls, and job application submissions.

Budgetary Factor: Additional costs that are implemented within the budget.

I. City Administration Organizational Chart



01 - 145 - City Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	232,468	258,415	258,599	266,257
01	5_1000_002	Part Time Salary	27,906	30,924	30,924	32,082
01	5_1000_005	Fulltime Overtime	0	0	0	0
01	5_1000_009	Employee - Allowance	4,800	4,800	4,800	4,800
	Total Salaries - General		265,174	294,139	294,322	303,140
01	5_1005_002TF	Health Premium-Family	49,507	49,507	55,962	63,202
01	5_1005_003	Dental Premium-Employee	0	0	450	0
01	5_1005_004TF	Dental Premium-Family	1,753	1,753	876	1,753
01	5_1010_001	Life Insurance	167	167	187	187
	Total Benefits - Insurance		51,427	51,427	57,476	65,142
01	5_1015_001	Lagers-General	30,918	33,335	33,672	37,010
01	5_1015_004	Deferred Comp-Employer	5,850	5,850	5,850	5,850
	Total Benefits - Retirement		36,768	39,185	39,522	42,860
01	5_1020_001	FICA-Employer	15,376	16,545	17,118	16,509
01	5_1020_002	Medicare-Employer	3,596	4,016	4,003	4,027
01	5_1020_003	Unemployment Compensation	2,480	2,770	2,858	2,778
01	5_1020_004	Workman's Compensation	1,578	2,100	2,215	2,100
	Total Payroll Taxes - General		23,029	25,431	26,194	25,414
01	5_1025_001	Employee-Uniforms	0	0	150	150
		Employee-				
01	5_1025_002	Dues/License/Membership	2,750	4,180	2,344	4,180
01	5_1025_003	Employee-Books	100	100	100	100
01	5_1025_004	Employee-Travel/Hotel	2,500	2,500	2,113	2,500
01	5_1025_005	Employee-Training	3,500	3,500	1,094	3,500
01	5_1025_006	Employee-Recognition	1,000	1,000	105	150
01	5_1025_007	Employee-Bonds	175	175	175	175
	Total Employee - General		10,025	11,455	6,080	10,755
	Total Personnel Costs		386,423	421,636	423,595	447,311
01	5_2015_000	Capital Exp-Furniture and Fixtures	276	0	0	0
		Capital Exp-Machinery and				
01	5_2020_000	Equipment	0	0	0	0
	Total Capital		276	0	0	0
01	5_5015_001	Utilities-Cell Phones	900	900	900	900
	Total Utilities		900	900	900	900
01	5_6000_007	Prof Services-Toxicology Testing	50	150	75	150
		Prof Services-MSHP Background				
01	5_6000_008	Checks	50	25	13	25

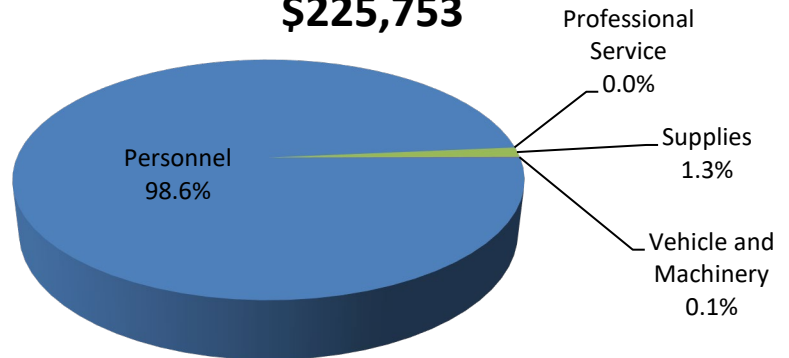
01 - 145 - City Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6000_014	Prof Service-Events and Functions	1,000	1,000	807	1,000
01	5_6000_015	Prof Service-Service Contracts	7,500	12,650	9,287	14,500
	Total Professional Services - General		8,600	13,825	10,181	15,675
01	5_6010_004	Advertising-Internet	1,500	1,000	869	1,000
	Total Advertising - General		1,500	1,000	869	1,000
01	5_6020_001	Software-Purchase	400	0	0	0
01	5_6020_003	Software-Agreement	6,250	15,000	13,575	15,000
	Total Software - Annual Renewal / Maintenance		6,650	15,000	13,575	15,000
	Total Professional Services		16,750	29,825	24,625	31,675
01	5_7000_001	Supplies-Operational	1,750	1,250	957	1,250
01	5_7000_002	Supplies-Computer Accessories	250	500	431	500
01	5_7000_004	Supplies-Small Tools	50	25	25	25
01	5_7005_001	Supplies-Printing	6,180	6,250	8,296	8,500
01	5_7005_002	Supplies-Mailing	400	110	31	100
01	5_7005_003	Supplies-Postage	3,850	3,720	4,330	4,400
01	5_7005_004	Supplies-Paper	50	50	44	50
01	5_7005_006	Supplies-Promo-Education	100	100	99	100
	Total Supplies		12,630	12,005	14,214	14,925
01	5_8600_005	Vehicle-Fuel	250	200	145	200
	Total Vehicles		250	200	145	200
	Total Expenses		417,229	464,567	463,479	495,011
	Change in Department Balance		(417,229)	(464,567)	(463,479)	(495,011)

City Clerk

The City Clerk is an appointed officer of the City with duties described by RSMo 77.410, City Code of Ordinances Chapter 2 Administration Section 2-98 Duties of the City Clerk, and Article VII Open Meetings and Records. The City Clerk serves at the pleasure of the Mayor and City Council and is the Custodian of Records. As the Custodian of Records, the City Clerk maintains official records for the City, including minutes, ordinances, resolutions, contracts and other vital documents. The City Clerk is the official election authority for the City and administers all oaths of office. The City Clerk also oversees the issuance of various licenses, serves as clerical support to the Mayor and City Council and various appointed boards/committees.

City Clerk Expense by Category

\$225,753



FY 2023-2024

Accomplishments:

The highest level of certification was attained by the City Clerk earning her the title of Master Municipal Clerk and the Deputy City Clerk continued to work toward her first level of certification to achieve the title of Missouri Registered City Clerk. Continued education and training for clerks is essential and of the utmost importance to ensure the clerk can keep up with ever-changing legislation, be an expert in her field, and maintain a professional office focused on serving the citizens of the city.

Fiscal Year 2025 Goals:

- I. **Goal:** Update all license applications and create an efficient online submittal process within the new enterprise resource planning (ERP) software system.
Strategy: Utilize features withing the new ERP software system.
Budgetary Factor: Internal labor with no additional funding required.
- II. **Goal:** Explore offering customers an online payment option for licensing within the new ERP software system.
Strategy: Determine cost effectiveness and utilization of online payment option offered within the new ERP software system.
Budgetary Factor: Internal labor to set up software as well as the cost of fees associated with online payment transactions.
- III. **Goal:** Develop a “newly elected official” training block.
Strategy: Provide helpful information to newly elected officials through a training session that will help acclimate them in their new position.

Budgetary Factor: Internal labor with no additional funding required.

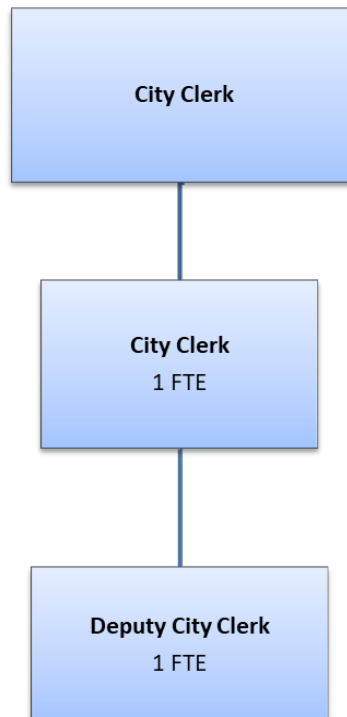
Performance Measurements:

Calendar Year Performance Measures					
Metrics	2019	2020	2021	2022	2023
Number of Ordinances Passed by City Council	176	201	204	211	195
Number of Resolutions Passed by City Council	9	14	10	17	8
Number of Liquor Licenses Issued	69	64	56	73	98
Number of Downtown Business District Licenses Issued	106	95	100	105	116
Number of Record Requests	**	804	727	622	1469
Average Response Time for Record Requests					1 day
Number of Record Requests Fulfilled Outside of 3 days					306
Median Number of Days to Fulfill Requests					2 days

Previous Years' Goals:

- V. Goal: Update all license applications and create an efficient online submittal process.
Status: Completed.
- VI. Goal: Explore offering customers an online payment option for licensing.
Status: Was not cost effective using current software.

City Clerk Organizational Chart



01 - 150 - City Clerk Office			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	124,109	137,855	137,070	142,543
	Total Salaries - General		124,109	137,855	137,070	142,543
01	5_1005_001	Health Premium-Employee	0	8,340	9,558	10,776
01	5_1005_002TF	Health Premium-Family	31,027	12,547	16,961	15,442
01	5_1005_003	Dental Premium-Employee	0	0	450	300
01	5_1005_004TF	Dental Premium-Family	1,026	600	363	300
01	5_1010_001	Life Insurance	111	111	125	125
	Total Benefits - Insurance		32,165	21,598	27,457	26,942
01	5_1015_001	Lagers-General	16,506	20,406	17,682	19,813
01	5_1015_004	Deferred Comp-Employer	3,900	3,900	5,200	5,200
	Total Benefits - Retirement		20,406	24,306	22,882	25,013
01	5_1020_001	FICA-Employer	7,214	8,353	8,204	8,645
01	5_1020_002	Medicare-Employer	1,687	1,953	1,919	2,022
01	5_1020_003	Unemployment Compensation	1,164	1,347	1,357	2,076
01	5_1020_004	Workman's Compensation	869	1,163	1,231	1,163
	Total Payroll Taxes - General		10,933	12,816	12,711	13,905
01	5_1025_002	Employee-Dues/License/Membership	1,150	1,150	1,413	1,150
01	5_1025_004	Employee-Travel/Hotel	2,500	2,500	3,056	2,500
01	5_1025_005	Employee-Training	2,500	2,500	2,537	2,500
01	5_1025_006	Employee-Recognition	200	200	200	200
01	5_1025_007	Employee-Bonds	400	400	275	400
	Total Employee - General		6,750	6,750	7,481	6,750
	Total Personnel Costs		194,363	203,325	207,600	215,153
01	5_2015_000	Capital Exp-Furniture and Fixtures	110	0	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
	Total Capital		110	0	0	0
01	5_6000_001	Prof Services-Legal	0	0	3,250	0
01	5_6000_007	Prof Services-Toxicology Testing	100	150	150	150
01	5_6000_008	Prof Services-MSHP Background Checks	50	50	50	50
01	5_6000_015	Prof Service-Service Contracts	0	600	827	825
	Total Professional Services - General		150	800	4,277	1,025
01	5_6005_015	Insurance-Notary Public	50	50	100	100
	Total Insurance - General		50	50	100	100

01 - 150 - City Clerk Office			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6010_001	Advertising-Public Notices	200	200	111	200
01	5_6010_002	Advertising-Employee Recruitment	200	200	200	200
	Total Advertising - General		400	400	311	400
01	5_6020_001	Software-Purchase	950	0	0	0
01	5_6020_003	Software-Agreement	4,800	6,000	4,014	6,000
	Total Software - Annual Renewal / Maintenance		5,750	6,000	4,014	6,000
	Total Professional Services		6,350	7,250	8,702	7,525
01	5_7000_001	Supplies-Operational	900	900	723	1,000
01	5_7000_002	Supplies-Computer Accessories	500	1,000	500	1,000
		Supplies-Desk Accessories-Small				
01	5_7000_003	Office Equipment	250	250	250	250
01	5_7005_001	Supplies-Printing	175	175	175	175
01	5_7005_002	Supplies-Mailing	200	200	238	200
01	5_7005_003	Supplies-Postage	150	150	143	150
01	5_7005_004	Supplies-Paper	230	230	226	100
	Total Supplies		2,405	2,905	2,256	2,875
01	5_8600_005	Vehicle-Fuel	250	250	241	200
	Total Vehicles		250	250	241	200
	Total Expenses		203,478	213,730	218,800	225,753
	Change in Department Balance		(203,478)	(213,730)	(218,800)	(225,753)

Recycling

This program was established to fund services for residents of Solid Waste Management District T (SWMD 'T'), to reduce the amount of recyclable refuse being transferred into local landfills. In Fiscal Year 2024 recycling was relocated to another entity within the T District to provide these services. Information here is for historic purposes.

Performance Measurements:

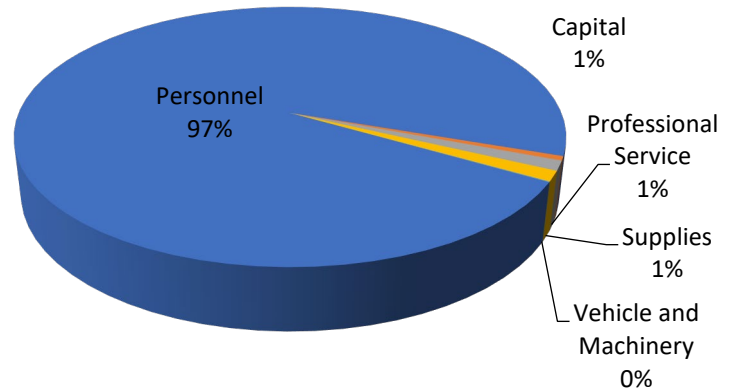
Data From	MEASURES	2017	2018	2019	2020	2021	2022
Lebanon's Recycling Facility	# of visits	545	291	235	122	110	285
	HHW received (tonnage)	13.99	3.8334	6.49	2	4	4
	# of yard debris loads dropped off	4207	2906	3037	2555	1341	1523
	Non-HHW (paper, plastic, etc.) # of 30 ft trailers	2	2	2	2	2	2
	Heavy Metals Collection (# of 30 yd dumpsters)	4	6	3	1	1	2
Satellite Event(s)	# of visitors	*	*	*	*	239	165
	HHW Material received (tonnage)	*	*	*	*	2	2
	Electronic Waste (raw tonnage)	*	*	*	*	2	1
	Recyclable Metals (white goods)	*	*	*	*	2	2
	Tire Reclamation (# of 40 ft trailers)	X	X	X	X	2	N/A
	Non-HHW (paper, plastic, etc.) # of 30 ft trailers	*	*	*	*	1	1

01 - 155 - Recycling			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	4_2005_001	Grants-Operative Rev	24,000	0	0	0
		Total Grant Revenue	24,000	0	0	0
		Total Intergovernmental Revenue	24,000	0	0	0
01	4_3000_004	Brush Drop-off/Scrap	1,500	1,500	1,402	0
		Total Service Charge Revenue	1,500	1,500	1,402	0
		Total Revenues	25,500	1,500	1,402	0
01	5_1000_002	Part Time Salary	18,527	0	0	0
		Total Salaries - General	18,527	0	0	0
01	5_1020_001	FICA-Employer	1,149	0	0	0
01	5_1020_002	Medicare-Employer	269	0	0	0
01	5_1020_003	Unemployment Compensation	185	0	0	0
01	5_1020_004	Workman's Compensation	0	0	0	0
		Total Payroll Taxes - General	1,603	0	0	0
		Total Personnel Costs	20,130	0	0	0
01	5_4010_001	Grants-Operational-Personnel	1,000	0	210	0
		Total Grants - Operational	1,000	0	210	0
		Total Grants	1,000	0	210	0
		Total Utilities	0	0	0	0
01	5_6000_007	Prof Services-Toxicology Testing	100	0	0	0
01	5_6000_008	Prof Services-MSHP Background Checks	25	0	0	0
01	5_6000_014	Prof Service-Events and Functions	0	12,000	8,222	0
01	5_6000_015	Prof Service-Service Contracts	32,200	0	20,581	0
		Total Professional Services - General	32,325	12,000	28,802	0
		Total Professional Services	32,325	12,000	28,802	0
		Total Expenses	53,455	12,000	29,012	0
		Change in Department Balance	(27,955)	(10,500)	(27,610)	0

Finance Department

The Finance Department is responsible for the oversight and integrity of all fiscal activities of the City. The department consists of Cash Collections, Accounting, Budgeting, Purchasing, and Financing. The department ensures the accurate accounting, disbursement, and safeguarding of City funds by maintaining accounting and fixed asset records and issuing reports in conformance with generally accepted accounting principles. Services and support provided to the City's operating departments/divisions include procurement, financial reporting, cash management, debt management, investment management, risk management, payroll, accounts payable, capital asset control, budget management, inventory supply control, and accounts receivable. Finance also oversees the auditing of the City.

Finance Expense by Category \$479,750



The City continues to participate in and receive the GFOA Distinguished Budget Presentation Award Programs.

FY 2023-2024 Accomplishments:

Received the Government Finance Officers Association of the United States award for the 10th consecutive year for the Distinguished budget award.

Upgraded the City's credit rating from A to A+.

Identified and began implementing the City's new ERP system for the financial system and HR solutions.

Fiscal Year 2025 Goals:

- I. **Goal:** Review customer facing and internal processes to determine if current practices are customer focused.
Strategy: Implement ERP system to improve efficiencies for internal and external customers.
Budgetary Factor: Budgeted.
- II. **Goal:** Develop a maintenance plan and financial plan for assets
Strategy: Review update and strengthen the Capital Improvement plan utilizing the maintenance cost schedule
Budgetary Factor: Non budgeted. No additional funding required

- III. **Goal:** Develop a maintenance plan and financial plan for assets.
Strategy: Develop a strategy to quantify revenue trends to create sustainable investment strategies
Budgetary Factor: Non budgeted. No additional funding required

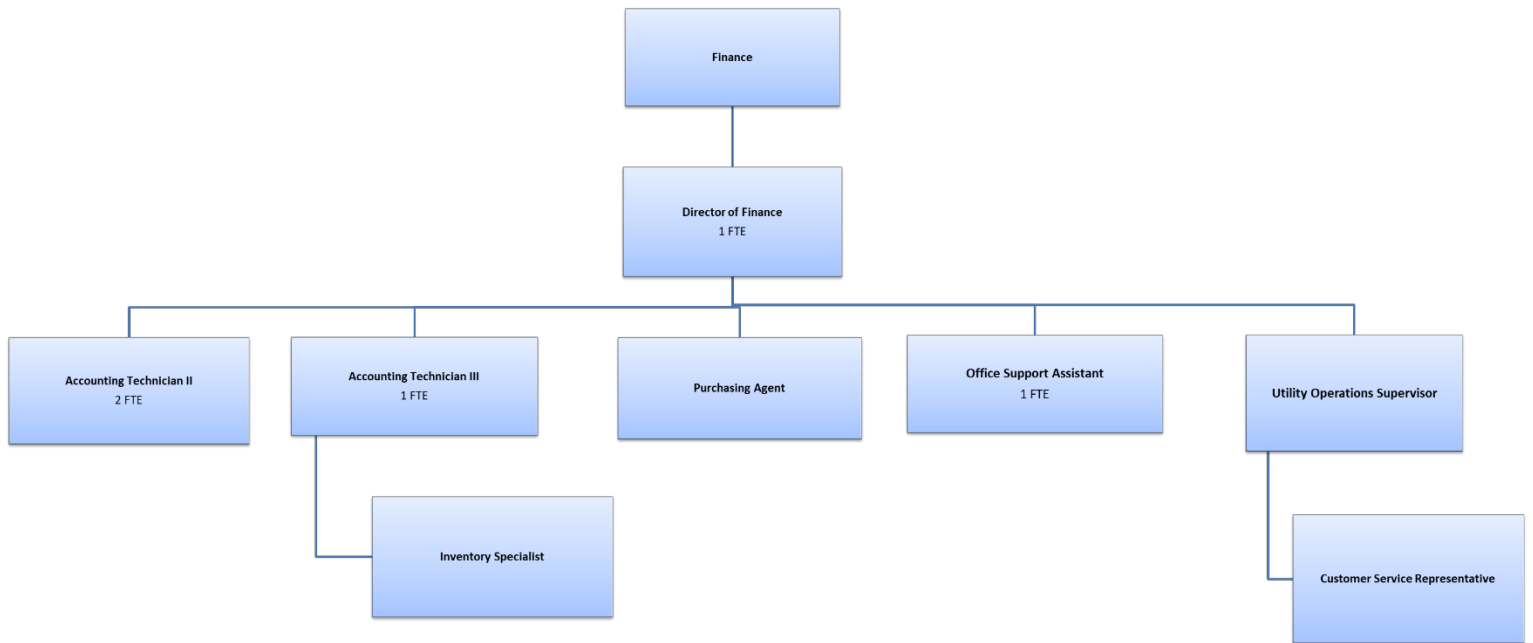
Performance Measurements:

Fiscal Year Performance Measures						
Metrics	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Initial Purchase Orders Issued	412	359	443	495	512	562
Number of Accounts Payable Checks Issued	3636	3065	2995	3052	3045	3322
Number of Payroll issued	4868	5013	5234	5083	5113	5102
Amount of Payroll	6,721,871	7,012,233	7,494,336	7,719,654	8,218,011	6,579,630
Number of Accounts Receivable Invoices Issued	2928	2869	2481	3082	3216	3114
Collection Rate	99.32%	96.07%	94.64%	96.38%	95.48%	93.98%
Number of Accounting Funds	15	15	16	16	19	19
Calendar Year Performance Measures						
Metrics	2018	2019	2020	2021	2022	2023
Average Return on Investments	0.81%	0.88%	0.59%	0.58%	0.97%	1.63%
Debt Ratings (Standard & Poors)	A	A	A	A	A	A+
Debt Issues Outstanding	1	1	6	9	11	10
City of Lebanon Sales Tax Rate	2%	2%	2.5%	2.5%	3%	3%
Property Tax Rate (per \$100 Assessed Valuation)	\$0.5214	\$0.5216	\$0.5218	0.5174	0.2587	0.2591

Previous Years' Goals:

- I. **Goal:** Explore ERP system to improve efficiencies for internal and external customers.
Status: ERP vendor selected. In process of implementation.
- II. **Goal:** Develop a maintenance plan and financial plan for assets.
Status: Ongoing. This project is underway. With the large amount of assets the City has, this is multi-phase. Identifying the assets and getting them in the system is the first step. This year significant progress was made in strengthening our Capital improvement plan.
- III. **Goal:** Develop a strategy to quantify revenue trends to create sustainable investment strategies.
Status: On-going. Continued to monitor monthly and annual trends from 2020. Last year we grew a total of 7% over our normal 2%. Because sales tax softened, this year we planned for our normal 2%. To date we have recognized 15% of the current 26% increase.

Finance Department Organizational Chart



01 - 170 - Finance Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	255,721	281,889	283,047	293,521
	Total Salaries - General		255,721	281,889	283,047	293,521
01	5_1005_001	Health Premium-Employee	16,680	16,680	11,261	10,776
01	5_1005_002TF	Health Premium-Family	31,027	31,027	51,923	72,818
01	5_1005_003	Dental Premium-Employee	600	600	669	300
01	5_1005_004TF	Dental Premium-Family	1,026	1,026	1,026	1,626
01	5_1010_001	Life Insurance	278	278	307	312
	Total Benefits - Insurance		49,611	49,611	65,186	85,833
01	5_1015_001	Lagers-General	34,011	36,364	33,049	35,240
01	5_1015_004	Deferred Comp-Employer	11,050	13,000	11,250	10,400
	Total Benefits - Retirement		45,061	49,364	44,299	45,640
01	5_1020_001	FICA-Employer	15,374	16,996	16,834	16,970
01	5_1020_002	Medicare-Employer	3,595	3,975	3,937	3,969
01	5_1020_003	Unemployment Compensation	2,480	2,741	2,759	2,737
01	5_1020_004	Workman's Compensation	1,737	2,325	2,462	2,325
	Total Payroll Taxes - General		23,186	26,037	25,992	26,001
01	5_1025_001	Employee-Uniforms	500	500	497	500
01	5_1025_002	Employee-Dues/License/Membership	915	915	1,140	1,170
01	5_1025_003	Employee-Books	500	500	500	500
01	5_1025_004	Employee-Travel/Hotel	4,000	4,000	3,894	4,000
01	5_1025_005	Employee-Training	7,500	7,500	7,496	7,500
01	5_1025_007	Employee-Bonds	225	225	175	175
	Total Employee - General		13,640	13,640	13,703	13,845
	Total Personnel Costs		387,219	420,541	432,227	464,840
01	5_2015_000	Capital Exp-Furniture and Fixtures	110	5,000	5,000	2,500
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
	Total Capital		110	5,000	5,000	2,500
01	5_5015_001	Utilities-Cell Phones	485	485	480	480
	Total Utilities		485	485	480	480
01	5_6000_007	Prof Services-Toxicology Testing	100	100	100	100
01	5_6000_008	Prof Services-MSHP Background Checks	50	50	32	50
01	5_6000_015	Prof Service-Service Contracts	500	600	1,131	1,150
01	5_6000_016	Prof Service-Taxes/Fees	350	350	345	345

01 - 170 - Finance Department			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Total Professional Services - General	1,000	1,100	1,608	1,645
		Advertising-Employee				
01	5_6010_002	Recruitment	100	100	100	100
01	5_6010_003	Advertising-Print	100	100	100	100
		Total Advertising - General	200	200	200	200
01	5_6020_001	Software-Purchase	825	0	0	0
01	5_6020_003	Software-Agreement	3,500	3,500	2,437	3,500
		Total Software - Annual Renewal / Maintenance	4,325	3,500	2,437	3,500
		Total Professional Services	5,525	4,800	4,245	5,345
01	5_7000_001	Supplies-Operational	1,500	2,150	3,019	3,025
01	5_7000_002	Supplies-Computer Accessories	1,000	1,000	1,030	1,000
01	5_7005_001	Supplies-Printing	1,500	1,000	170	500
01	5_7005_002	Supplies-Mailing	750	750	647	650
01	5_7005_003	Supplies-Postage	150	150	127	150
01	5_7005_004	Supplies-Paper	100	100	54	100
01	5_7005_005	Supplies-Forms	1,000	1,000	498	750
		Total Supplies	6,000	6,150	5,545	6,175
01	5_8600_001	Vehicle-Repair	100	100	84	100
01	5_8600_002	Vehicle-Maintenance	100	100	60	60
01	5_8600_005	Vehicle-Fuel	250	250	184	250
		Total Vehicles	450	450	327	410
		Total Expenses	399,789	437,426	447,825	479,750
		Change in Department Balance	(399,789)	(437,426)	(447,825)	(479,750)

Human Resources

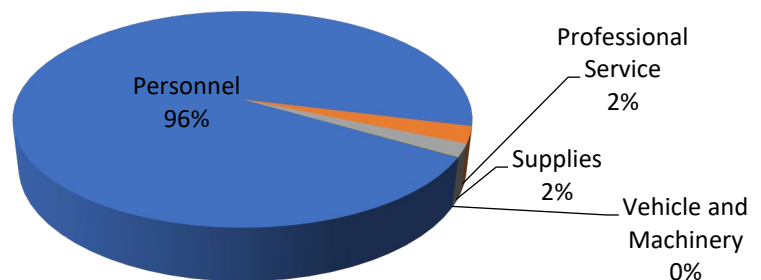
The Human Resources Department is responsible for administering education and development, labor and employee relations, employee benefits, compensation, recruitment, certification and selection, and retirement. The Human Resources Department assists all City departments in meeting their service delivery responsibilities to the citizens.

FY 2023-2024 Accomplishments:

The city of Lebanon made considerable investment during this fiscal year in our greatest asset, our employees. We made regulatory/compliance, safety, and developmental training a priority to ensure a conducive and safe work environment. Training offered this fiscal year include:

- Discrimination and Sexual Harassment
- OSHA 10
- Confined Space Authorized
- Work Zone Specialist and Flagger
- CPR/First Aid
- Microsoft Excel for Beginner and Intermediate
- Leading Different Generations

Human Resource Expense by Category \$288,761

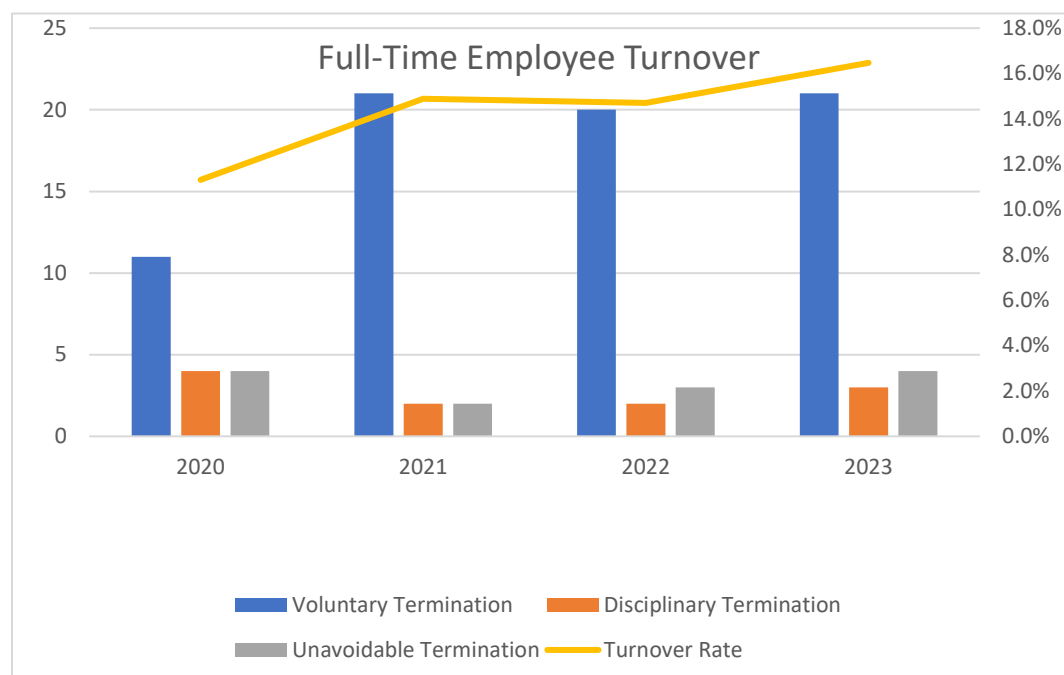


Fiscal Year 2025 Goals:

- I. **Goal:** Identify trends and options to improve police hiring process and recruitment efforts and implementation.
Strategy: Refine internal processes and utilize social media platforms to promote the Lebanon Police Department.
Budgetary Factor: Budget approval for necessary expenditures.
- II. **Goal:** Develop and implement a strategy to fill all vacancies within 45 days.
Strategy: Refine internal processes and utilize various hiring platforms to streamline/ reduce time to fill.
Budgetary Factor: Budget approval for necessary expenditures.
- III. **Goal:** Engage employees at least semi-annually to provide updates and identify needs.
Strategy: Provide the opportunity for employees to meet with City Administration to have open, transparent two-way communication.
Budgetary Factor: Budget approval for necessary expenditures.
- IV. **Goal:** Increase utilization of Fort Leonard Wood transitioning soldiers.
Strategy: Continue to become a presence and valued partner in the FLW community.
Budgetary Factor: Budget approval for necessary expenditures.

Performance Measurements:

Full-Time Employee Turnover				
	2020	2021	2022	2023
Total # of Employees	168	168	170	170
Voluntary Termination	11	21	20	21
Disciplinary Termination	4	2	2	3
Unavoidable Termination	4	2	3	4
Turnover Rate	11.3%	14.9%	14.7%	16.5%



Previous Years' Goals:

- I. Goal: Establish a city-wide accident review board to identify training shortfalls and ensure consistency of corrective actions.
Status: Complete
- II. Goal: Create and deliver City-wide mandatory training focusing on high liability areas.
Status: Complete
- III. Goal: Develop and implement a strategy to fill vacancies within 45 days.
Status: On-going
- IV. Goal: Engage employees at least semi-annually to provide updates and identify needs.
Status: On-going
- V. Goal: Explore and present new benefits packages with focus on health insurance costs.

Status: Complete

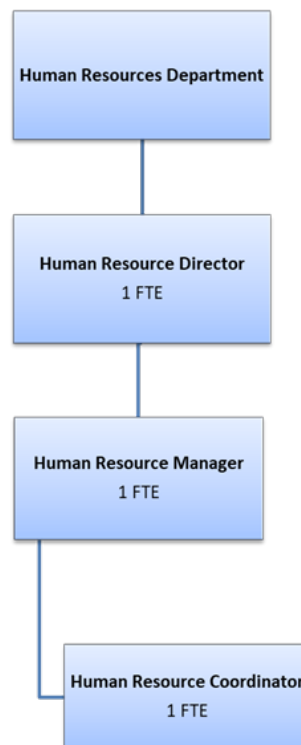
VI. Goal: Create and implement improved employee engagement plan for benefits.

Status: On-going

VII. Goal: Increase utilization of Fort Leonard Wood transitioning soldiers.

Status: On-going

Human Resources Organizational Chart



01 - 175 - HR			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_1000_001	Fulltime Salary	161,940	179,978	185,608	188,164
01	5_1000_005	Fulltime Overtime	0	0	76	76
	Total Salaries - General		161,940	179,978	185,684	188,240
01	5_1005_001	Health Premium-Employee	16,680	16,680	19,116	21,552
01	5_1005_003	Dental Premium-Employee	900	900	450	600
01	5_1005_004TF	Dental Premium-Family	0	0	1,003	726
01	5_1010_001	Life Insurance	167	167	230	187
	Total Benefits - Insurance		17,747	17,747	20,799	23,066
01	5_1015_001	Lagers-General	21,538	23,217	23,893	26,155
01	5_1015_004	Deferred Comp-Employer	5,850	7,800	7,800	7,800
	Total Benefits - Retirement		27,388	31,017	31,693	33,955
01	5_1020_001	FICA-Employer	10,040	11,159	11,492	11,666
01	5_1020_002	Medicare-Employer	2,348	2,610	2,687	2,728
01	5_1020_003	Unemployment Compensation	1,619	1,800	1,852	1,882
01	5_1020_004	Workman's Compensation	1,303	1,763	1,856	1,763
	Total Payroll Taxes - General		15,311	17,331	17,887	18,039
01	5_1025_001	Employee-Uniforms	150	100	150	150
		Employee-				
01	5_1025_002	Dues/License/Membership	500	500	500	500
01	5_1025_003	Employee-Books	100	100	100	100
01	5_1025_004	Employee-Travel/Hotel	2,000	2,000	3,000	3,000
01	5_1025_005	Employee-Training	4,500	6,000	6,000	4,000
01	5_1025_006	Employee-Recognition	6,000	5,000	5,000	5,000
	Total Employee - General		13,250	13,700	14,750	12,750
	Total Personnel Costs		235,635	259,772	270,814	276,049
01	5_2015_000	Capital Exp-Furniture and Fixtures	0	0	0	0
01	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
	Total Capital		0	0	0	0
01	5_5020_002	Utilities-Internet Mobile	535	721	480	480
01	5_6000_001	Prof Services-Legal	500	500	500	500
01	5_6000_007	Prof Services-Toxicology Testing	150	150	150	150
		Prof Services-MSHP Background				
01	5_6000_008	Checks	50	50	50	50
01	5_6000_015	Prof Service-Service Contracts	850	1,000	1,532	1,532
	Total Professional Services - General		1,550	1,700	2,232	2,232

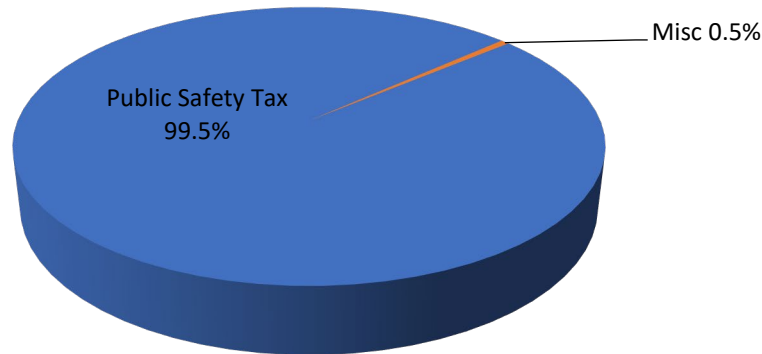
01 - 175 - HR			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
01	5_6020_001	Software-Purchase	500	0	0	0
01	5_6020_003	Software-Agreement	3,000	4,500	3,422	4,500
	Total Software - Annual Renewal / Maintenance		3,500	4,500	3,422	4,500
	Total Professional Services		5,050	6,200	5,653	6,732
01	5_7000_001	Supplies-Operational	800	800	1,800	1,800
01	5_7000_002	Supplies-Computer Accessories	200	1,500	1,500	1,500
01	5_7005_001	Supplies-Printing	250	250	1,400	1,400
01	5_7005_002	Supplies-Mailing	100	100	100	100
01	5_7005_003	Supplies-Postage	100	100	100	100
01	5_7005_004	Supplies-Paper	100	100	100	100
01	5_7005_006	Supplies-Promo-Education	200	200	200	200
01	5_7015_004	Supplies-Safety	100	100	100	100
	Total Supplies		1,850	3,150	5,300	5,300
01	5_8600_001	Vehicle-Repair	50	50	0	0
01	5_8600_002	Vehicle-Maintenance	50	50	0	0
01	5_8600_003	Vehicle-Supplies	50	50	0	0
01	5_8600_005	Vehicle-Fuel	200	200	200	200
	Total Vehicles		350	350	200	200
	Total Expenses		243,420	270,193	282,447	288,761
	Change in Department Balance		(243,420)	(270,193)	(282,447)	(288,761)

Public Safety Fund

The Public Safety Fund is used to fund Public Safety in the City of Lebanon. It provides for additional funding for both Fire and Police. This allows for additional resources of staff and capital projects. The revenue source is a ½ cent voter approved sales tax. This tax was approved and began April 1, 2020

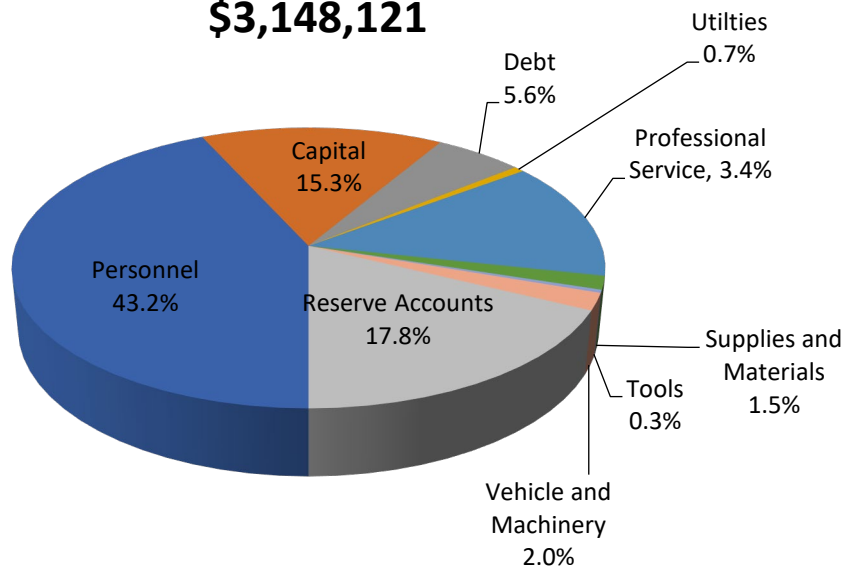
Public Safety Funds Available by Category

\$2,051,228



Public Safety Expense by Category

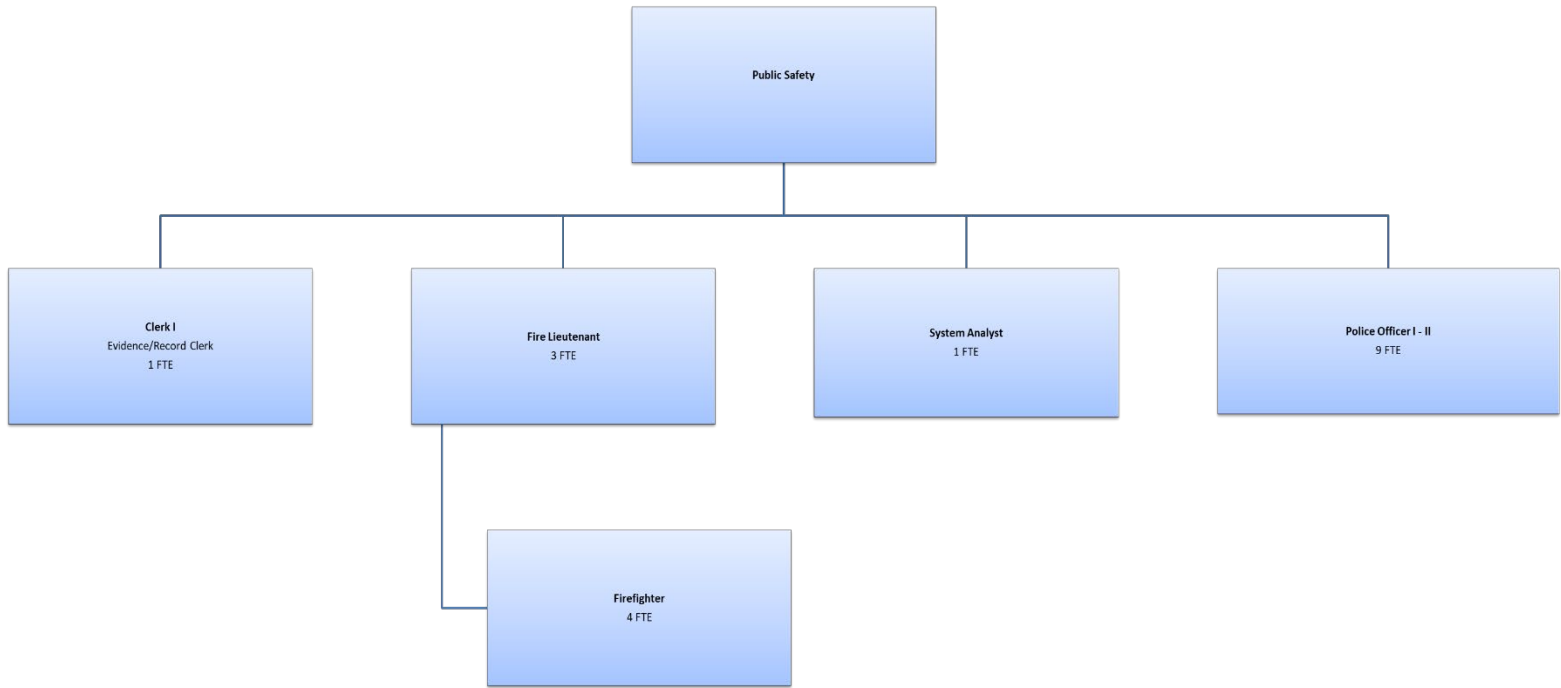
\$3,148,121



Public Safety Fund Revenue and Expense by Category

Public Safety	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$2,195,972	\$2,322,039	\$2,267,305	\$2,040,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$48,601	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	-\$17,828	\$20,625	\$54,539	\$11,228
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$2,178,144	\$2,342,664	\$2,370,445	\$2,051,228
Expenses				
Personnel	\$440,203	\$910,304	\$1,223,532	\$1,359,726
Capital	\$1,816,337	\$558,451	\$748,587	\$483,100
Debt	\$350,467	\$368,114	\$275,497	\$176,012
Utilities	\$2,487	\$16,276	\$17,970	\$20,500
Professional Services	\$166,341	\$227,025	\$286,049	\$428,408
Supplies and Materials	\$22,830	\$17,233	\$51,330	\$48,675
Tools, Equipment, and Vehicles	\$27,843	\$33,325	\$39,494	\$72,700
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other - Reserve Accounts	\$0		\$559,000	\$559,000
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$2,826,508	\$2,130,728	\$3,201,459	\$3,148,121

Public Safety Fund Organizational Chart



03 - 500 - Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	4_1000_002	Tax-Sales 0.5%	1,836,000	2,000,000	2,267,305	2,040,000
	Total Tax Revenue		1,836,000	2,000,000	2,267,305	2,040,000
	Total Local Taxes		1,836,000	2,000,000	2,267,305	2,040,000
03	4_2005_002	Grants-Capital Rev	0	35,583	48,601	0
03	4_3010_003	Misc-Interest Income	0	9	53,311	10,000
		Misc-Purchasing Card				
03	4_3010_012	Rebate	0	0	1,228	1,228
	Total Miscellaneous Revenue		0	9	54,539	11,228
	Total Service Charge, Rentals & Miscellaneous Revenue		0	9	54,539	11,228
	Total Revenues		1,836,000	2,035,592	2,370,445	2,051,228
	Change in Department Balance		1,836,000	2,035,592	2,370,445	2,051,228

Public Safety -Fire Department

The City of Lebanon Fire Department is a dedicated team committed to providing the highest level of public safety to our community, visitors, and neighbors. The purpose of the Public Safety Tax is to improve the delivery of fire services throughout our community by providing the Lebanon Fire Department with additional staff, a third facility, and equipment, including fire apparatus, necessary to perform any assigned task. These tasks include fire suppression, emergency medical care, technical rescue, hazardous material mitigation, and disaster management.

FY 2023-2024 Accomplishments:

The Fire Department initiated the purchase of battery powered equipment such as ventilation fans and Sawzall's. These tools are replacing gas powered or electric tools which need an extension cord to operate. The battery powered tools allow personnel to place tools in operation quicker and when necessary, at locations where extension cords may not reach. It also eliminates the refueling of gas-powered equipment when hot, which creates a hazard.

Fire Department personnel also completed a 16-hour Emergency Vehicle Driver's course. This course is designed to help new and existing apparatus drivers develop safe driving skills. The course includes classroom instruction, skills competency course, and skills testing.

Fiscal Year 2025 Goals:

- I. **Goal:** Working with the Lebanon Police Department; create a response plan to mass casualty incidents with a focus on active shooter incident. *Objectives & Strategies #2, Bullet point 1.*
Strategy: Conduct cross-training with law enforcement with a focus on victim recovery.
Purchase of ballistic protective gear for fire personnel.
Budgetary Factor: The purchase of ballistic protective gear for fire personnel is estimated at \$10,000 - \$20,000. The cost of protective gear may rise above this estimate if it is determined a higher level of protective gear is necessary. The cost of training is estimated at \$2500.
- II. **Goal:** Establish guidelines and fee structure for required fire and emergency medical services at events within Lebanon that have an expected high number of participants. *Objectives & Strategies #2, Bullet point 2.*
Strategy: Research other agencies that have already established costs, crowd size, and requirements for resources.
Budgetary Factor: The effect on the budget should be zero as this is the development of an administrative policy. If enacted; the costs of resources at such events would be covered by the event organizer.

Performance Measurements: The Public Safety Tax was passed in part to improve the delivery of fire services with a focus on the southwest portion of Lebanon. As such, the Performance Measurements listed below illustrate the incident types and response times in the southwest district for a one-year period prior to opening Station 3 (May 1, 2021- April 30, 2022). Those times are then compared to the same time frame after Station 3 was opened.

Average Response Times	May 1, 2021 - April 30, 2022	May 1, 2022*** - April 30, 2023
Southwest District	8:23	UNAV

90% Response Time (+) Within City of Lebanon, Station 3	
May 1, 2012 - April 30, 2022	May 1, 2022*** - April 30, 2023
11:59	UNAV
93.30%	UNAV

Call Volume:

Year	May 1, 2021 - April 30, 2022		May 1, 2022* - April 30, 2023	
Incident Type - Southwest District	#	%	#	%
Fires	19	9.89	8	6.06%
Over PSI, Explosion	0	0.00	1	0.76%
Rescue, MVA, EMS	119	61.97	88	66.67%
Hazardous Conditions	4	2.08	1	0.76%
Service Calls	17	8.85	8	6.06%
Good Intent	18	9.37	14	10.61%
False Alarms	15	7.81	12	9.09%
Weather / Other	0	0.00	0	0.00%
Total	192		132	

Previous Years' Goals:

- I. Goal: The Fire Department has hired numerous new personnel over the last two years. Our goal in FY24 is to emphasize technical rescue training for these new personnel and provide tenured staff with refresher training in these areas.
Status: Due to numerous personnel leaving employment with the Fire Department this will be on-going. New personnel have been hired to fill open positions, however, most of them require fire and or medical training to be fully qualified.

- II. Goal: Replace aging gas-powered and tethered electric powered tools such as Sawzall's and ventilation fans with newer battery powered tools. Battery powered tools are quicker to deploy in emergency scenes. It is easier, safer, and quicker to replace a depleted battery on equipment than to refuel gas powered ones.
- Status: Two battery powered ventilation fans have been purchased, with plans to purchase two additional fans. Sawzall's have been purchased as well. Chainsaws are planned to be purchased as well. This project will be on-going for a couple years.

03 - 510 - Fire Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	5_1000_001	Fulltime Salary	232,682	261,161	230,532	271,317
03	5_1000_005	Fulltime Overtime	32,422	36,530	22,305	37,806
		Fulltime Overtime -				
03	5_1000_005IMP	Imported	0	0	3,863	0
03	5_1000_008	Fire Call Back Pay	11,030	23,128	20,243	22,000
	Total Salaries - General		276,134	320,819	273,081	331,123
03	5_1005_001	Health Premium-Employee	0	0	20,976	32,328
03	5_1005_002TF	Health Premium-Family	53,414	65,962	41,501	48,067
03	5_1005_003	Dental Premium-Employee	300	0	1,073	900
03	5_1005_004TF	Dental Premium-Family	1,626	2,653	483	900
03	5_1010_001	Life Insurance	333	333	322	374
	Total Benefits - Insurance		55,674	68,948	64,354	82,570
03	5_1015_003	Lagers-Fire	5,854	8,737	8,238	13,601
03	5_1015_004	Deferred Comp-Employer	5,850	12,350	8,650	9,100
	Total Benefits - Retirement		11,704	21,087	16,888	22,701
03	5_1020_001	FICA-Employer	15,609	17,434	15,608	18,515
03	5_1020_002	Medicare-Employer	3,650	6,216	3,650	4,330
		Unemployment				
03	5_1020_003	Compensation	2,518	2,812	2,543	2,986
03	5_1020_004	Workman's Compensation	14,922	17,400	23,814	17,400
	Total Payroll Taxes - General		36,698	43,863	45,615	43,232
03	5_1025_001	Employee-Uniforms	31,000	36,000	21,582	30,000
03	5_1025_004	Employee-Travel/Hotel	13,500	8,000	7,582	8,000
03	5_1025_005	Employee-Training	30,000	40,000	21,816	40,000
03	5_1025_008	Employee-Hazmat Physicals	18,000	18,200	12,001	18,000
	Total Employee - General		92,500	102,200	62,981	96,000
	Total Personnel Costs		472,710	556,917	462,918	575,626
03	5_2015_000	Capital Exp-Furniture and Fixtures	359,514	0	0	0
03	5_2020_000	Capital Exp-Machinery and Equipment	14,000	60,969	57,511	0
03	5_2025_000	Capital Exp-Vehicles	0	150,000	150,000	0
	Total Capital		373,514	210,969	207,511	0
03	5_3020_000	Debt-Lease Purchase	176,012	176,012	176,012	176,012
	Total Debt		176,012	176,012	176,012	176,012
03	5_4005_001	Grants-Capital Equipment	0	20,196	20,196	0
03	5_5000_001	Utilities-Electric	6,000	6,000	3,270	5,000
03	5_5000_002	Utilities-Water	400	800	91	500

03 - 510 - Fire Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	5_5000_003	Utilities-Sewer	400	800	119	500
03	5_5005_002	Utilities-Natural Gas	15,000	5,000	8,397	8,400
03	5_5010_001	Utilities-Landline and Fiber	350	6,000	3,000	3,000
03	5_5020_001	Utilities-Internet	1,200	1,200	600	600
03	5_5020_002	Utilities-Internet Mobile	0	2,000	1,000	1,000
03	5_5025_001	Utilities-Solid Waste	500	800	1,493	1,500
	Total Utilities		23,850	22,600	17,970	20,500
03	5_6000_007	Prof Services-Toxicology Testing	85	350	204	200
03	5_6000_008	Prof Services-MSHP Background Checks	15	100	33	100
03	5_6000_011	Prof Services-Dues/License	0	300	150	150
03	5_6000_015	Prof Service-Service Contracts	5,864	15,898	15,105	5,000
03	5_6000_016	Prof Service-Taxes/Fees	0	0	15	15
	Total Professional Services - General		5,964	16,648	15,507	5,465
03	5_6005_001	Insurance-Vehicle	3,500	5,859	7,708	8,016
03	5_6005_003	Insurance-Building & Property	15,000	19,287	5,227	5,436
	Total Insurance - General		18,500	25,146	12,935	13,452
03	5_6010_001	Advertising-Public Notices	100	215	440	250
03	5_6010_002	Advertising-Employee Recruitment	0	0	45	100
03	5_6010_006	Advertising-Radio	0	750	624	650
03	5_6020_003	Software-Agreement	35,000	21,000	19,645	21,000
	Total Professional Services		59,564	63,759	49,195	40,916
03	5_7000_001	Supplies-Operational	2,250	2,250	1,489	2,250
03	5_7000_002	Supplies-Computer Accessories	0	750	375	375
03	5_7000_003	Supplies-Desk Accessories-Small Office Equipment	0	300	243	300
03	5_7000_005	Supplies-Small Accessories	0	1,900	950	1,000
03	5_7005_001	Supplies-Printing	0	500	843	850
03	5_7005_002	Supplies-Mailing	0	50	25	50
03	5_7005_003	Supplies-Postage	50	0	28	50
03	5_7005_004	Supplies-Paper	100	200	153	200
03	5_7005_006	Supplies-Promo-Education	0	1,500	1,784	1,800
03	5_7010_001	Supplies-Janitorial	1,000	1,000	1,371	1,500
03	5_7010_002	Supplies-Cleaning and Sanitation	280	250	180	400
03	5_7010_003	Supplies-Break Room	600	1,200	1,654	1,700
03	5_7010_005	Supplies-PCB	0	2,500	1,250	2,500

03 - 510 - Fire Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	5_7015_001	Supplies-Medical	0	3,500	5,980	6,000
03	5_7015_002	Supplies-Hazmat	0	2,750	458	3,000
03	5_7015_004	Supplies-Safety	0	200	12,168	12,250
03	5_7500_004	Materials-Landscaping	0	13,500	2,805	1,500
03	5_7510_004	Materials-Hardware	0	0	118	200
03	5_7510_005	Materials-Fixtures	0	0	56	200
		Materials-Infrastructure				
03	5_7525_001	Maintenance	0	2,000	1,000	1,000
03	5_8000_001	Tools-Repair	0	100	50	100
03	5_8000_002	Tools- Maintenance	0	100	50	100
03	5_8000_003	Tools-Supplies	0	500	474	750
03	5_8300_001	Equipment-Repair	2,250	2,000	176	2,000
03	5_8300_002	Equipment-Maintenance	2,500	1,000	460	1,000
03	5_8300_003	Equipment-Supplies	375	2,500	564	1,500
03	5_8300_004	Equipment-Equipment	750	9,500	7,469	4,000
03	5_8600_001	Vehicle-Repair	0	37,500	6,842	30,000
03	5_8600_002	Vehicle-Maintenance	0	5,000	1,680	10,000
03	5_8600_003	Vehicle-Supplies	0	250	1,101	1,000
03	5_8600_004	Vehicle-Equipment	10,000	6,000	5,687	7,500
03	5_8600_005	Vehicle-Fuel	5,000	14,000	11,952	12,000
Total Expenses			1,130,804	1,163,253	1,003,238	920,129
Change in Department Balance			(1,130,804)	(1,163,253)	(1,003,238)	(920,129)

Public Safety -Police Department

The City of Lebanon Police Department is committed to providing excellent law enforcement services to the citizens of the community. This department is also committed to providing professional police services that meet the expectations of the community and maximizing the use of department resources enhancing the safety and security for the citizens of Lebanon.

The Public Safety Tax was approved by voters and funding was made available for the first time during FY22. By approving the Public Safety Tax, our citizens are supporting the Police Department by allowing it to have better equipment, training, and staffing.

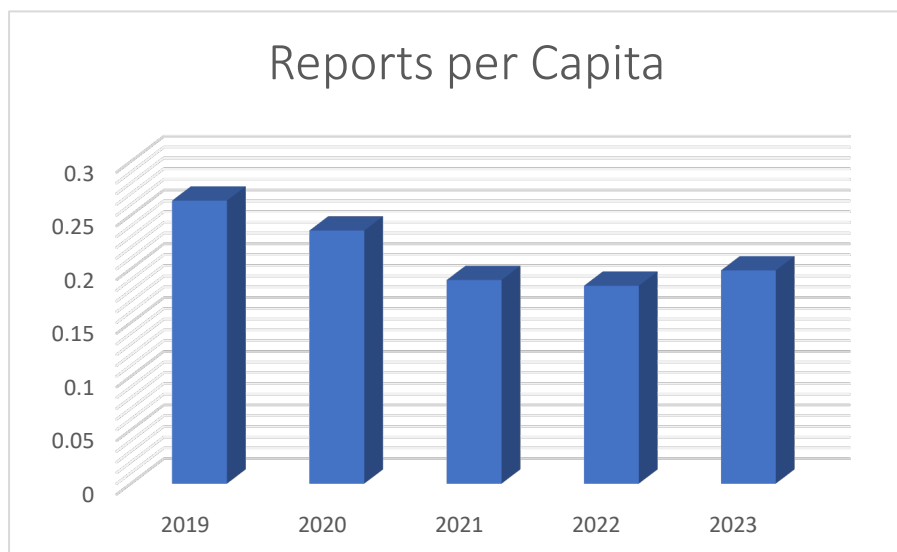
FY 2023-2024 Accomplishments:

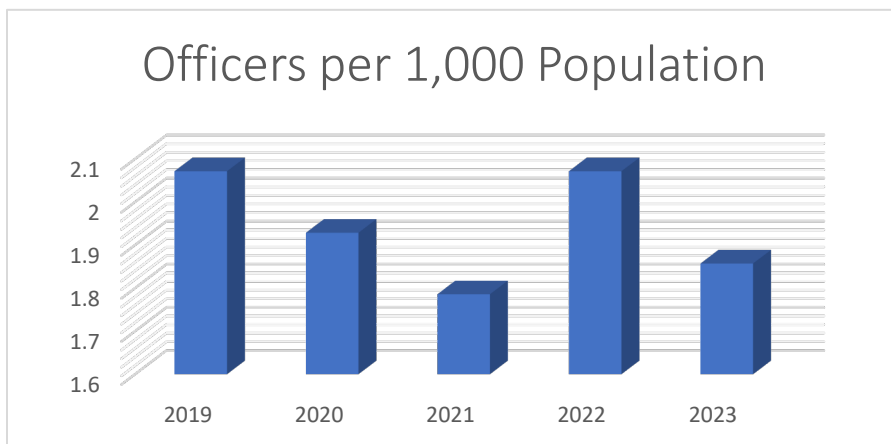
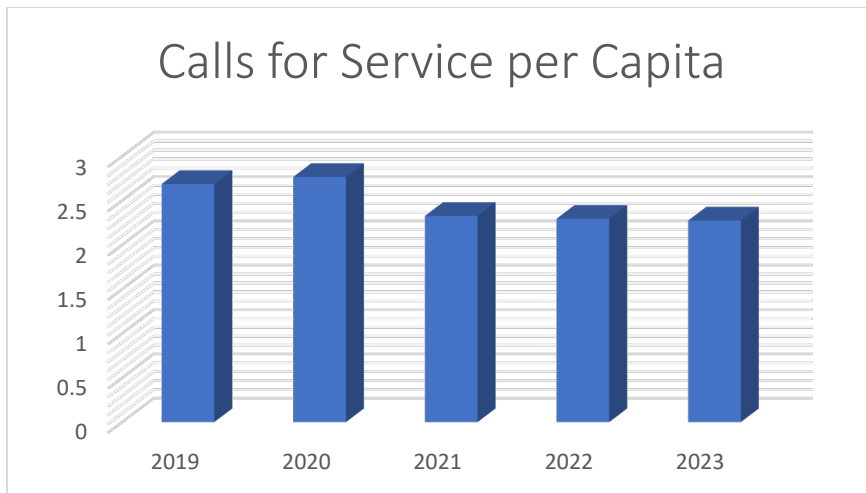
During FY23, the Lebanon Police Department continued to improve the skill sets of the officers through training sessions focused on responding to active threats that include active shooters, and specifically how to respond to threats in the school environment. We also continued to improve the vehicle fleet with the purchase of six new patrol vehicles fully equipped with all necessary equipment.

Fiscal Year 2025 Goals:

- I. **Goal:** Improve the facilities for our Animal Control Division to ensure compliance with state and federal regulations and provide a safe and modern environment for the employees.
Strategy: Lay out the path for a new Animal Control Building
Budgetary Factor: This will impact our training and travel budgets.
- II. **Goal:** Improve staffing levels for the Police Department.
Strategy: Increase recruitment efforts for POST certified officers to improve staffing levels in the police officer section.
Budgetary Factor: Increased costs for recruitment efforts

Performance Measures





Previous Years' Goals

- I. **Goal:** Increase the proficiency of our officers and dispatchers in handling the challenges that come with active threat situations.
Status: The Police Department partnered with the Missouri State Highway Patrol and the Lebanon R-III School District to provide expert training in Active Threat response by law enforcement providing the knowledge to our officers and dispatchers to ensure the best response possible.
- II. **Goal:** Improve our fleet by purchasing six patrol vehicles to replace aging vehicles experiencing frequent mechanical issues.
Status: The Police Department purchased six new patrol vehicles to replace aging vehicles ensuring quality equipment to the officers who will be responding to critical incidents

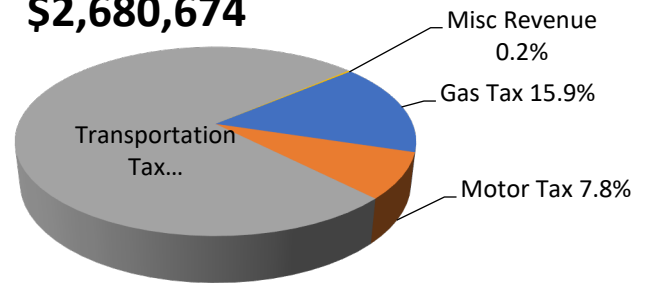
03 - 515 - Police Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
03	5_1000_001	Fulltime Salary	442,671	502,543	468,532	457,512
03	5_1000_004	On Call	846	3,345	4,915	4,915
03	5_1000_005	Fulltime Overtime	14,502	16,461	17,457	15,370
	Total Salaries - General		458,019	522,350	490,904	477,797
03	5_1005_001	Health Premium-Employee	66,720	66,720	56,642	64,656
03	5_1005_002TF	Health Premium-Family	34,934	34,934	39,561	53,892
03	5_1005_003	Dental Premium-Employee	2,700	2,700	2,102	1,800
03	5_1005_004TF	Dental Premium-Family	600	600	663	1,326
03	5_1010_001	Life Insurance	611	611	606	624
	Total Benefits - Insurance		105,565	105,565	99,574	122,298
03	5_1015_001	Lagers-General	10,236	6,088	6,693	7,069
03	5_1015_002	Lagers-Police	56,651	76,320	52,555	60,349
03	5_1015_004	Deferred Comp-Employer	7,800	16,900	14,632	14,300
	Total Benefits - Retirement		74,687	99,308	73,880	81,719
03	5_1020_001	FICA-Employer	27,803	31,637	29,715	28,427
03	5_1020_002	Medicare-Employer	6,502	7,399	6,949	6,648
		Unemployment				
03	5_1020_003	Compensation	4,484	5,103	4,772	4,585
03	5_1020_004	Workman's Compensation	17,341	17,925	26,560	17,925
	Total Payroll Taxes - General		56,131	62,063	67,997	57,586
03	5_1025_001	Employee-Uniforms	5,000	5,000	3,322	5,000
03	5_1025_004	Employee-Travel/Hotel	6,000	6,000	6,108	6,200
03	5_1025_005	Employee-Training	30,000	35,000	18,829	33,500
		Employee-Tuition				
03	5_1025_009	Assistance	0	14,087	0	0
	Total Employee - General		41,000	60,087	28,259	44,700
	Total Personnel Costs		735,403	849,373	760,614	784,100
03	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
03	5_2010_000	Capital Exp-Building and Improvement	0	0	0	0
03	5_2015_000	Capital Exp-Furniture and Fixtures	28,584	41,800	21,928	26,500
03	5_2020_000	Capital Exp-Machinery and Equipment	184,500	331,800	145,687	126,600
03	5_2025_000	Capital Exp-Vehicles	45,000	264,000	353,265	330,000
	Total Capital		258,084	637,600	520,880	483,100
03	5_3020_000	Debt-Lease Purchase	192,102	99,485	99,485	0

03 - 515 - Police Public Safety			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Debt		192,102	99,485	99,485	0
		Prof Services-Toxicology				
03	5_6000_007	Testing	0	0	100	100
03	5_6000_011	Prof Services-Dues/License	3,300	0	240	240
		Prof Service-Service				
03	5_6000_015	Contracts	6,000	41,014	43,615	193,615
03	5_6005_001	Insurance-Vehicle	8,500	11,022	15,747	16,377
03	5_6005_002	Insurance-Equipment	200	280	313	325
		Insurance-Building &				
03	5_6005_003	Property	0	0	456	474
	Total Insurance - General		8,700	11,302	16,516	17,176
03	5_6010_001	Advertising-Public Notices	0	25	60	60
03	5_6010_006	Advertising-Radio	0	250	753	800
03	5_6020_001	Software-Purchase	360	0	216	0
03	5_6020_003	Software-Agreement	115,000	165,000	175,354	175,500
	Total Software - Annual Renewal / Maintenance		115,360	165,000	175,570	175,500
	Total Professional Services		133,360	217,591	236,854	387,491
03	5_7000_001	Supplies-Operational	0	0	2,214	2,300
		Supplies-Desk Accessories-				
03	5_7000_003	Small Office Equipment	1,000	1,000	250	250
03	5_7000_007	Supplies-Ammo	12,000	12,000	15,935	9,000
	Total Supplies		13,000	13,000	18,399	11,550
03	5_8000_003	Tools-Supplies	1,500	500	0	0
	Total Tools & Portable Equipment		1,500	500	0	0
03	5_8300_002	Equipment-Maintenance	0	0	1,738	1,500
	Total Machinery & Equipment		0	0	1,738	1,500
03	5_8600_004	Vehicle-Equipment	8,000	5,000	1,250	1,250
	Total Vehicles		8,000	5,000	1,250	1,250
	Total Expenses		1,341,448	1,822,549	1,639,220	1,668,992
	Change in Department Balance		(1,341,448)	(1,822,549)	(1,639,220)	(1,668,992)

Street Fund

The Street Fund is used for transportation purposes in the City of Lebanon. It provides for the maintenance and expansion of transportation needs of our citizens; such as, repair and maintenance of existing public road system, and upgrades to local transportation system. The current City street network has approximately 112 miles of streets to serve the residents, commercial, and industrial segments within the City's incorporated limits. Revenue sources are transportation tax; state gas and motor vehicle tax; and funding grants for projects.

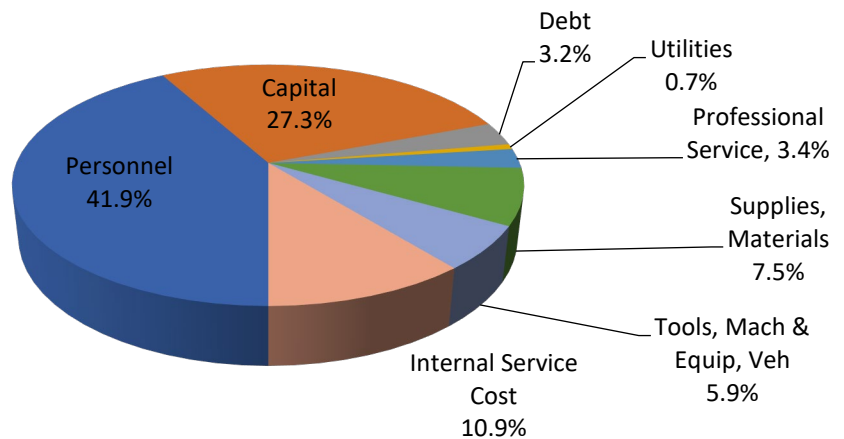
Street Funds Available by Category \$2,680,674



Fiscal Year 2023-2024 Accomplishments:

Asphalt overlays have been completed on 2.7 miles of City streets with another 0.5 miles planned to be completed in Spring 2024. Reconstruction of 1,775 L.F. of Ice Cream Way was completed in the 2024 fiscal year. New street construction of 1,340 L.F. of street in Legacy Trails Subdivision and 1,050 L.F. of street in Flatwood Subdivision Phase 3 was completed in the 2024 fiscal year. Reconstruction of 1,649 L.F. of Goldenwood will be completed by the end of the 2024 fiscal year. Accessible parking and curb ramps in the Downtown Lebanon area will be completed by the end of the 2024 fiscal year.

Street Expense by Category \$3,955,768



Fiscal Year 2025 Goals:

- I. **Goal:** Develop solutions to improve traffic flow in Lebanon.
Strategy: Complete construction on the improvements planned on Fourth Street between Adams Avenue and Madison Avenue, including improvements at the intersection of Jefferson Avenue and Fourth Street. Complete engineering, right of way acquisition, and begin

construction on the improvements planned at the intersection of Jefferson Avenue and Fremont Road. Continue to monitor traffic counts and complete traffic studies on 5-year cycle with the revision of the Street Maintenance Master Plan. Schedule and implement phases for an internal west loop (Beck Lane to Fourth Street). Continue working with planning and project partners for a future north/south loop. Continue quarterly meetings with MoDOT to discuss traffic issues and develop strategies. Identify and pursue grant funding opportunities.

Budgetary Factor: Availability of Funds. As improvements are proposed funding will be needed for the proposed improvements.

II. **Goal:** Maintenance of street right of way corridor

Strategy: Continue routine street sweeping program by sweeping 112 miles of streets per quarter. Continue right of way vegetation management program. Continue community outreach to encourage adoption of eligible streets resulting in improved cleanliness.

Budgetary Factor: Availability of Funds.

III. **Goal:** Maintenance and improvements to street network

Strategy: Continue to implement the Street Maintenance Master Plan as adopted by City Council through inspections, street maintenance and repairs, and capital improvement projects. Asphalt overlays are planned in the 2025 fiscal year on Allison Lane, Foxwood Court, Timberwood Court, Commercial Street, Tuscumbiah Road, Audrey Lane, Lorin Lane, Morton Road, and Second Street totaling 1.8 miles of street. Street reconstruction is planned for 550 L.F. of Beacon Road. Street improvements are planned on the Granite Lane Extension Project connecting Evergreen Parkway with Morgan Road, improvements to Morgan Road are planned as part of this project. Street improvements are planned on West Bland Road and Mountrose Street as part of the planned stormwater improvement projects.

Budgetary Factor: Availability of Funds. As improvements are proposed funding will be needed for the proposed improvements.

IV. **Goal:** Maintenance and improvement of sidewalk network

Strategy Continue to inspect and evaluate the existing sidewalk network for ADA improvements and update the Lebanon ADA Transition Plan. Continue to implement the Sidewalk Master Plan as adopted by City Council. Continue to make improvements to sidewalk curb ramps in areas identified in sidewalk inspections. Construction on the New Buffalo Road Sidewalk is planned in the 2025 fiscal year. Engineering for the East Bland Sidewalk Project is scheduled to be completed in Spring 2024 with construction planned in the 2025 fiscal year. Engineering for the Beck Lane Sidewalk and Ivey Lane Sidewalk Projects is scheduled to be completed in Spring 2024 with construction planned to begin in the 2025 fiscal year. Sidewalk improvements are planned on Granite Lane and Morgan Road as part of the Granite Lane Extension Project. Engineering will be performed on the West Fremont Sidewalk Extension Project connecting the Lebanon Middle School to South Jefferson Avenue.

Budgetary Factor: Availability of Funds. Evaluation of the existing sidewalk network will be accomplished with existing staff and resources. As improvements are proposed funding will be needed for the proposed improvements.

- V. **Goal:** Adding pedestrian crossings over Interstate 44

Strategy Work with the Missouri Department of Transportation and consulting engineers to identify solutions for adding pedestrian crossings over Interstate 44.

Budgetary Factor: Availability of Funds. As improvements are proposed funding will be needed for the proposed improvements

Performance Measurements:

Performance Measures	2021	2022	2023	2024 Estimate	2025 Projected
Blocks of City streets requiring pothole patching	338	219	208	230	220
Blocks of City streets in which tree trimming was performed	50	35	35	46	45
Blocks of City streets with new striping painted	84	90	90	90	90
Blocks of City streets crack sealed	13	27	6	0	15
Blocks of City streets in which asphalt surface was treated	0	27	0	0	0
Miles of City Streets overlaid with asphalt	3.2	8	6.8	3.2	1.3

Previous Years' Goals:

- I. **Goal:** Develop solutions to improve traffic flow in Lebanon.
Status: Project phases have been proposed for the internal West Loop (Beck Lane to Fourth Street). Phase 2 improvements to the intersection of Jefferson and Fourth are being designed by Toth and Associates and are scheduled for completion in Spring 2024. Improvements to the intersection of Jefferson Avenue and Fremont Road are in the engineering design phase. Proposed improvements will include a roundabout and pedestrian crossing improvements at the intersection. Construction is proposed for 2025 fiscal year. Quarterly meetings with MoDOT about traffic signal timing and configuration continue to improve traffic signal performance.
- II. **Goal:** Maintenance of the street right of way corridor.
Status: The routine street sweeping program sweeping 112 miles of street per quarter has been accomplished. Currently 18 of 31 streets in the Adopt a Street litter pickup program have been adopted totaling 11.5 miles of street currently adopted. Street striping has been completed on 12.4 miles of City streets.
- III. **Goal:** Maintenance and improvements to street network.
Status: Asphalt overlays have been completed on 2.7 miles of City streets with another 0.5 miles planned to be completed in Spring 2024. Reconstruction of 1,775 L.F. of Ice Cream Way was completed in the 2024 fiscal year. New street construction of 1,340 L.F. of street in Legacy Trails Subdivision and 1,050 L.F. of street in Flatwood Subdivision Phase 3 was completed in the

2024 fiscal year. Reconstruction of 1,649 L.F. of Goldenwood will be completed by the end of the 2024 fiscal year.

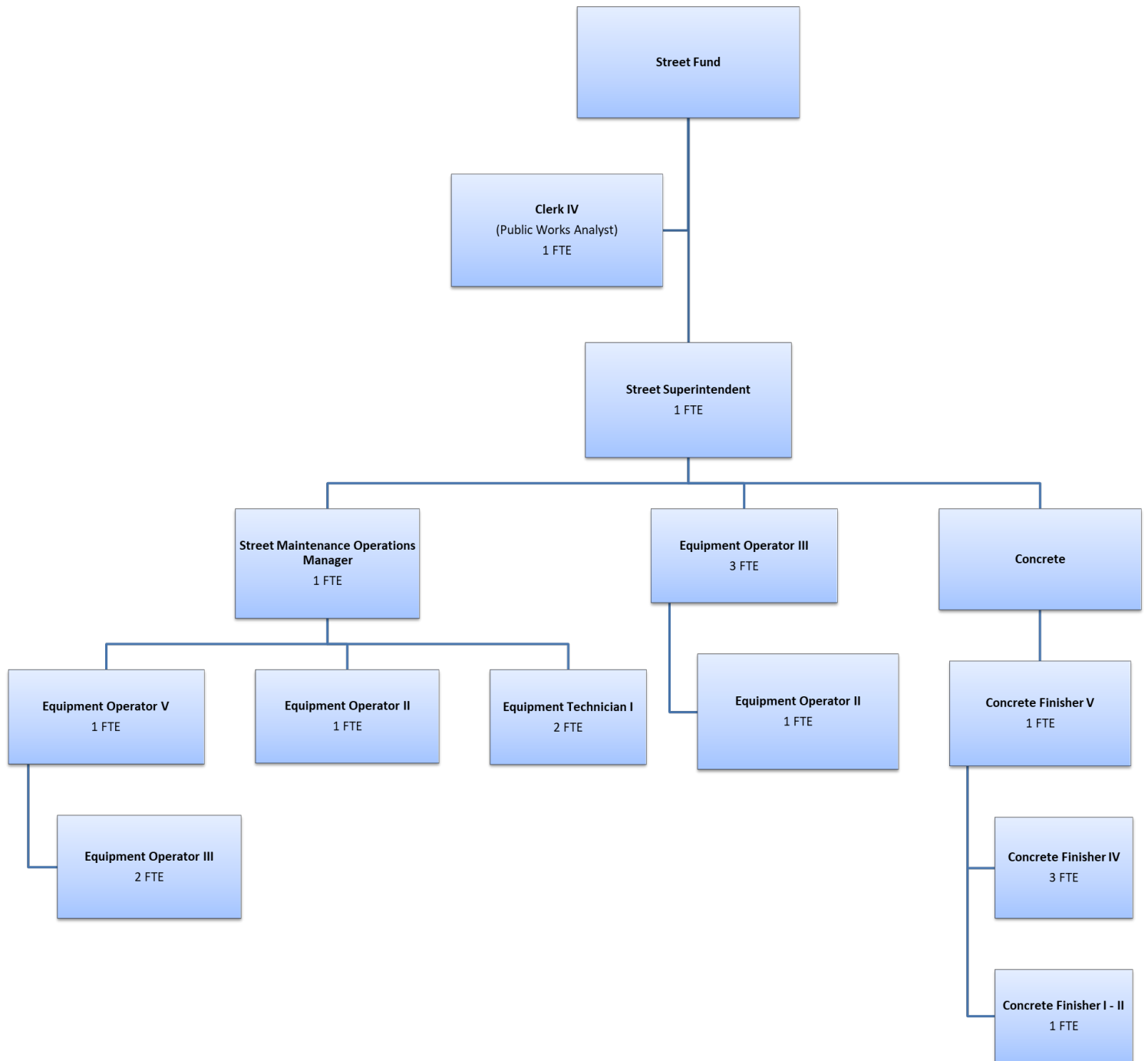
IV. Goal: Maintenance and improvements of sidewalk network.

Status: Inspections are conducted on the existing sidewalk network yearly as defined in the Sidewalk Master Plan. Records are kept of concerns reported, date reported, date repaired or addressed, and type of work required in performance standards. Activity reports have been presented to City Council. The City of Lebanon Sidewalk Transition Plan is updated yearly with information from inspections, repairs, and new construction activities. Accessible parking and curb ramp improvements in the Downtown Lebanon area are scheduled to be completed in Spring 2024. Engineering for the East Bland Sidewalk Project is scheduled to be completed in Spring 2024 with construction planned in the 2025 fiscal year. Engineering for the Beck Lane Sidewalk and Ivey Lane Sidewalk Projects is scheduled to be completed in Spring 2024 with construction planned to begin in the 2025 fiscal year.

Street Fund Revenue and Expense by Category

Street Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$2,203,201	\$2,333,059	\$2,231,613	\$2,040,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$653,182	\$735,107	\$759,951	\$635,000
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$126,107	\$125,672	\$174,247	\$5,674
Internal Service Revenue	\$300,000	\$500,000		
Total Revenues	\$3,282,490	\$3,693,838	\$3,165,811	\$2,680,674
Expenses				
Personnel	\$1,225,387	\$1,303,282	\$1,444,197	\$1,447,490
Capital	\$1,767,137	\$1,190,559	\$1,065,756	\$944,276
Debt	\$125,997	\$140,301	\$108,920	\$108,920
Grant-Capital	\$0	\$0	\$0	\$0
Utilities	\$17,946	\$27,251	\$20,256	\$23,735
Professional Services	\$76,049	\$63,469	\$82,421	\$90,856
Supplies and Materials	\$188,051	\$189,061	\$260,211	\$260,500
Tools, Equipment, and Vehicles	\$156,270	\$213,851	\$196,492	\$202,800
Benefit Expense	\$0		\$0	\$0
Other	-\$13,734	-\$106,710	\$0	\$0
Other-Reserve Accounts	\$0		\$0	\$500,000
Internal Service Expense	\$226,852	\$257,668	\$379,186	\$377,191
Total Expenses	\$3,769,955	\$3,278,732	\$3,557,439	\$3,955,768

Street Fund Organizational Chart



08 - 500 - Street Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	4_1000_002	Tax-Sales 0.5%	1,836,000	2,000,000	2,231,613	2,040,000
	Total Tax Revenue		1,836,000	2,000,000	2,231,613	2,040,000
	Total Local Taxes		1,836,000	2,000,000	2,231,613	2,040,000
08	4_2000_001	State Tax-Gas	360,000	420,000	539,478	425,000
08	4_2000_002	State Tax-Motor Vehicle	200,000	215,000	220,473	210,000
	Total State Tax Revenue		560,000	635,000	759,951	635,000
	Total Grant Revenue		0	0	0	0
	Total Intergovernmental Revenue		560,000	635,000	759,951	635,000
08	4_3010_003	Misc-Interest Income	0	0	22,777	5,000
08	4_3010_006	Misc-Miscellaneous	0	250	0	0
08	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	29,820	0
08	4_3010_009	Misc-Agreements	117,000	0	117,000	0
08	4_3010_012	Misc-Purchasing Card Rebate	250	615	674	674
08	4_3010_014	Misc-Insurance Recoveries	0	0	3,975	0
	Total Miscellaneous Revenue		117,250	865	174,247	5,674
	Total Service Charge, Rentals & Miscellaneous Revenue		117,250	865	174,247	5,674
08	4_9999_001	Interfund Transfer	500,000	0	0	0
	Total Revenues		3,013,250	2,635,865	3,165,811	2,680,674
08	5_1000_001	Fulltime Salary	784,239	859,451	906,004	888,396
08	5_1000_002	Part Time Salary	0	0	0	0
08	5_1000_005	Fulltime Overtime	15,702	17,738	12,090	18,282
08	5_1000_006	Part Time Overtime	0	0	0	0
	Total Salaries - General		799,941	877,189	918,094	906,678
08	5_1005_001	Health Premium-Employee	50,040	75,060	94,232	118,536
08	5_1005_002TF	Health Premium-Family	165,658	129,370	122,522	116,803
08	5_1005_003	Dental Premium-Employee	2,100	3,000	4,350	3,300
08	5_1005_004TF	Dental Premium-Family	5,306	4,406	2,106	3,679
08	5_1010_001	Life Insurance	971	971	1,115	1,092
	Total Benefits - Insurance		224,075	212,807	224,326	243,411
08	5_1015_001	Lagers-General	102,866	109,358	114,628	121,800
08	5_1015_004	Deferred Comp-Employer	24,700	31,850	28,600	27,950
	Total Benefits - Retirement		127,566	141,208	143,228	149,750
08	5_1020_001	FICA-Employer	47,159	52,526	55,143	54,703
08	5_1020_002	Medicare-Employer	11,029	12,284	12,896	12,793
08	5_1020_003	Unemployment Compensation	7,606	8,472	9,088	8,823

08 - 500 - Street Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	5_1020_004	Workman's Compensation	53,966	53,738	65,681	53,738
	Total Payroll Taxes - General		119,760	127,020	142,809	130,057
08	5_1025_001	Employee-Uniforms	10,300	11,500	11,500	11,500
08	5_1025_002	Employee-Dues/License/Membership	895	895	541	895
08	5_1025_003	Employee-Books	200	200	200	200
08	5_1025_005	Employee-Training	5,000	5,000	3,500	5,000
	Total Employee - General		16,395	17,595	15,741	17,595
	Total Personnel Costs		1,287,737	1,375,819	1,444,197	1,447,490
08	5_2005_000	Capital Exp-Land and Improvement	1,630,981	940,198	1,031,578	802,851
08	5_2010_000	Capital Exp-Building and Improvement	28,125	34,925	1,250	8,675
08	5_2015_000	Capital Exp-Furniture and Fixtures	2,894	8,575	8,575	0
08	5_2020_000	Capital Exp-Machinery and Equipment	29,000	17,750	24,353	31,250
08	5_2025_000	Capital Exp-Vehicles	35,000	0	0	0
08	5_2030_000	Capital Exp-Infrastructure	0	0	0	101,500
	Total Capital		1,726,000	1,001,448	1,065,756	944,276
08	5_3020_000	Debt-Lease Purchase	140,301	108,920	108,920	108,920
	Total Debt		140,301	108,920	108,920	108,920
	Total Grants - General		0	0	0	0
	Total Grants		0	0	0	0
08	5_5000_001	Utilities-Electric	1,200	1,200	1,233	1,200
08	5_5005_001	Utilities-Propane	12,500	15,975	12,463	15,975
08	5_5010_001	Utilities-Landline and Fiber	500	0	0	0
08	5_5015_001	Utilities-Cell Phones	3,850	3,500	3,210	3,210
08	5_5025_001	Utilities-Solid Waste	2,320	3,350	3,350	3,350
	Total Utilities		20,370	24,025	20,256	23,735
08	5_6000_001	Prof Services-Legal	0	414	414	414
08	5_6000_002	Prof Services-Engineering	45,000	25,000	20,000	25,000
08	5_6000_003	Prof Services-Surveying	5,000	2,500	2,500	2,500
08	5_6000_007	Prof Services-Toxicology Testing	1,000	750	750	750
08	5_6000_008	Prof Services-MSHP Background Checks	150	100	68	100
08	5_6000_011	Prof Services-Dues/License	30	45	45	45

08 - 500 - Street Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	5_6000_015	Prof Service-Service Contracts	8,630	7,500	7,068	7,500
08	5_6000_018	Prof Service-Damage Claims	2,000	2,000	3,877	2,000
	Total Professional Services - General		61,810	38,309	34,722	38,309
08	5_6005_001	Insurance-Vehicle	20,462	24,235	24,235	25,204
08	5_6005_002	Insurance-Equipment	7,279	7,501	7,501	7,801
08	5_6005_003	Insurance-Building & Property	2,394	2,938	2,938	3,056
08	5_6005_008	Insurance-City Street	2,032	2,174	2,174	2,261
	Total Insurance - General		32,168	36,849	36,848	38,322
08	5_6010_001	Advertising-Public Notices	500	500	576	600
08	5_6010_003	Advertising-Print	500	250	125	250
08	5_6010_006	Advertising-Radio	208	250	374	375
	Total Advertising - General		1,208	1,000	1,075	1,225
08	5_6020_001	Software-Purchase	4,500	0	0	0
08	5_6020_003	Software-Agreement	12,550	13,000	9,775	13,000
	Total Software - Annual Renewal / Maintenance		17,050	13,000	9,775	13,000
	Total Professional Services		112,236	89,157	82,421	90,856
08	5_7000_001	Supplies-Operational Supplies-Computer	1,500	1,500	1,500	1,500
08	5_7000_002	Accessories	1,000	1,000	752	1,000
08	5_7005_001	Supplies-Printing	0	0	256	275
08	5_7005_003	Supplies-Postage	50	50	202	225
08	5_7015_004	Supplies-Safety	2,758	2,750	2,750	2,750
	Total Supplies		5,308	5,300	5,461	5,750
08	5_7500_001	Materials-Asphalt	125,000	153,750	153,750	153,750
08	5_7500_002	Materials-Rock	10,000	10,000	10,000	10,000
08	5_7505_003	Materials-Pipe-Misc.	1,000	1,000	1,000	1,000
08	5_7510_001	Materials-Paint	25,000	25,000	25,000	25,000
08	5_7510_002	Materials-Signs	15,000	15,000	15,000	15,000
08	5_7525_001	Materials-Infrastructure Maintenance	51,000	50,000	50,000	50,000
	Total Materials		227,000	254,750	254,750	254,750
08	5_8000_001	Tools-Repair	1,000	750	750	750
08	5_8000_002	Tools- Maintenance	1,000	1,000	800	1,000
08	5_8000_003	Tools-Supplies	5,770	6,000	7,350	6,000
	Total Tools & Portable Equipment		7,770	7,750	8,901	7,750
08	5_8300_001	Equipment-Repair	20,000	20,000	20,000	20,000

08 - 500 - Street Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
08	5_8300_002	Equipment-Maintenance	25,000	32,000	34,094	34,100
08	5_8300_003	Equipment-Supplies	500	350	350	350
08	5_8300_004	Equipment-Equipment	1,000	1,000	1,000	1,000
08	5_8300_005	Equipment-Fuel	13,000	18,500	20,554	20,600
08	5_8300_006	Equipment-Rental	5,500	5,500	3,500	3,500
	Total Machinery & Equipment		65,000	77,350	79,498	79,550
08	5_8600_001	Vehicle-Repair	13,000	13,000	14,549	14,600
08	5_8600_002	Vehicle-Maintenance	24,000	30,000	32,116	32,150
08	5_8600_003	Vehicle-Supplies	500	500	250	500
08	5_8600_004	Vehicle-Equipment	1,000	750	759	750
08	5_8600_005	Vehicle-Fuel	45,000	67,500	60,420	67,500
	Total Vehicles		83,500	111,750	108,093	115,500
08	5_9900_001	Contra Account-Other	0	0	(0)	0
08	5_9910_000	Internal Service-Personnel Code Administration	0	0	143,659	0
08	CommDev_In	Allocation In	51,075	103,784	86,708	118,475
08	Garage_In	Garage Allocation In	77,498	91,425	40,141	82,129
08	IT_In	IT Allocation In	57,257	45,675	21,433	45,889
08	Facility_In	Facility Mgmt Allocation In	43,812	45,744	26,296	101,400
08	Janitorial_In	Janitorial Allocation In	6,446	3,959	1,989	5,172
08	Purchasing_In	Purchasing / Warehouse Allocation In	26,331	32,521	11,261	24,126
	Total Internal Service Allocations		262,417	323,108	331,487	377,191
08	5_9999_000	Interfund Transfer	0	47,700	47,700	0
	Total Other Expenses		262,417	370,808	379,186	377,191
	Total Expenses		3,937,639	3,427,076	3,557,438	3,455,767
	Change in Department Balance		(924,389)	(791,211)	(391,627)	(775,093)

Stormwater Fund

This fund is responsible for managing the storm water conveyance and detention maintenance and improvements. Revenue comes from a newly approved Parks/Stormwater Sales Tax passed and approved by voters beginning January, 1 2022. This fund receives 25% of the total funds received, while Parks gets the other 75%.

FY 2023-2024

Accomplishments:

Applied and received grant funds to complete survey, engineering, and construction of stormwater system improvements on West Bland Road and Mountrose Street. Survey is completed and engineering design is approximately 80% complete on both projects. Both permanent and temporary construction easements have been defined and property have been contacted awaiting execution of easement documents.

Voters approved a Parks/Stormwater Sales Tax. This tax will provide dedicated annual funds for stormwater improvements and maintenance.

Fiscal Year 2025 Goals:

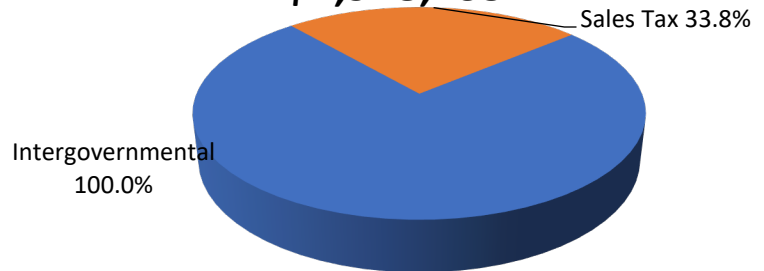
- III. **Goal:** Improve Water Conveyance on West Bland Road and on Mountrose Street. Both Streets flood during extreme wet weather events causing traffic hazards due to inadequate or non- functioning stormwater infrastructure.

Strategy: Install adequate stormwater piping and construction regional detention facilities.

Budgetary Factor: Awarded ARPA-DNR Grant funds and utilize Stormwater Fund for matching funds.

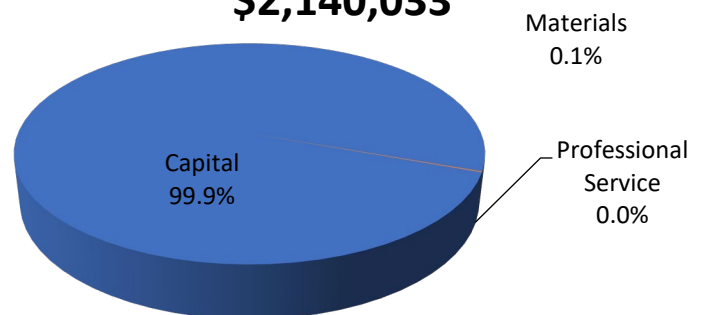
Stormwater Funds Available by Category

\$1,978,135



Stormwater Expense by Category

\$2,140,033



Performance Measurements:

Detention Facility Maintenance	2022	2023 Projected	2023 Estimated	2024 Projected
Inspection				
Cleaning				

Previous Years' Goals:

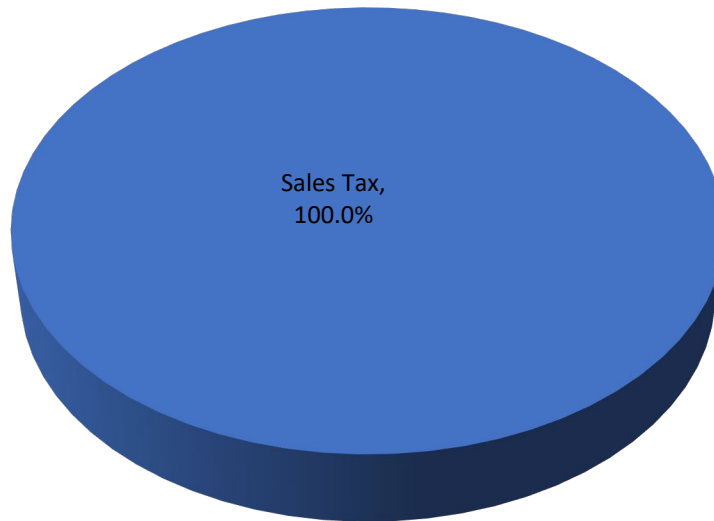
- I. Goal: Improve Water Conveyance West Bland Road and on Mountrose Street.
Status: Ongoing

16 - 500 - Storm Water			FY2023	FY2024	FY2024	FY2025
Fund	Budget	Account Name	Budget	Budget	Estimated Ending	Proposed
164_1000.002		Tax Sales 0.5%	459,000	500,000	521,254	500,000
		Total Tax	459,000	500,000	521,254	500,000
164_2005_003		Grants-ARPA Funding	0	400,000	200,000	1,478,135
		Total Grant	0	400,000	200,000	1,478,135
164_3010_003		Interest Income	0	0	6,259	0
		Total Revenue	459,000	900,000	727,513	1,978,135
165_2005.000		Capital Exp-Land and	627,000	540,000	392,718	2,117,233
165_2030.000		Capital Exp- Infrastructure	0	0	0	20,000
		Total Capital	627,000	540,000	392,718	2,137,233
165_6000.003		Prof Services-Surveying	5,000	0	0	0
165_6000.015		Prof Service-Service Contracts	5,000	0	0	0
165_6000.016		Prof Service-Taxes/Fees	0	0	260	300
		Total Prof Servic	10,000	0	260	300
165_7500_002		Materials-Rock	500	500	250	250
165_7500_003		Materials-Concrete	500	1,000	500	500
165_7500_004		Materials-Landscaping	250	500	250	250
165_7505_003		Materials-Pipe-Misc.	1,000	2,000	1,000	1,000
165_7505_006		Materials-Precast	500	1,000	500	500
		Total Materials	2,750	5,000	2,500	2,500
5_9999_000		Interfund Transfer	0	27,860	0	0
		Total Expenses	639,750	572,860	395,478	2,140,033
		0	(180,750)	273,745	332,035	(161,898)

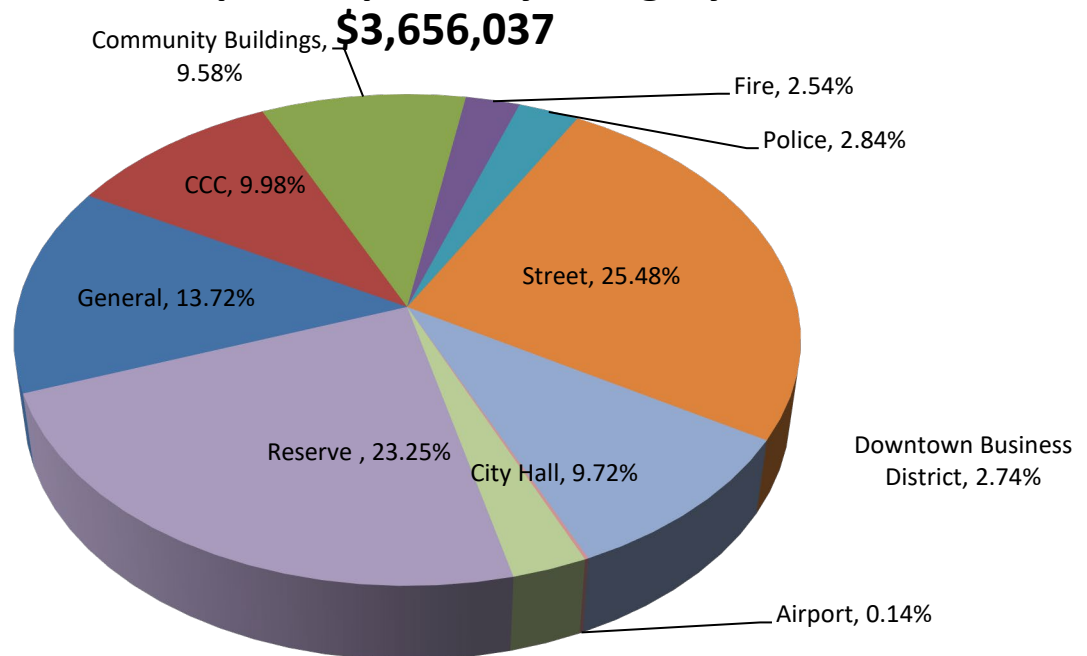
Capital Fund

The Capital Fund is used for capital infrastructure and recreational projects. Additionally, the fund pays for the debt service related to these types of projects. The monies collected are from a ½ cent voters approved sales tax.

Capital Funds Available by Category



Capital Expense by Category



Capital Fund Revenue and Expense by Category

Capital Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$2,217,527	\$2,331,093	\$2,230,633	\$2,040,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$3,580,708	\$25,973	\$57,473	\$15,428
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$5,798,235	\$2,357,066	\$2,288,106	\$2,055,428
Expenses				
Capital	\$2,759,495	\$1,705,208	\$1,255,109	\$2,276,291
Debt	\$269,640	\$454,818	\$298,127	\$307,896
Professional Services	\$124,112	\$56,222	\$31,803	\$28,000
Supplies and Materials	\$6,555	\$0	\$0	\$0
Other - Reserve Accounts	\$0	\$550,000	\$550,000	\$850,000
Internal Service Expense	\$404,061	\$519,086	\$261,536	\$193,850
Total Expenses	\$3,563,863	\$3,285,334	\$2,396,575	\$3,656,037

22 - Capital Fund			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
22	4_1000_002	Tax-Sales 0.5%	1,836,000	2,000,000	2,230,633	2,040,000
		Total Tax Revenue	1,836,000	2,000,000	2,230,633	2,040,000
22	4_3010_003	Misc-Interest Income	0	5,660	57,045	15,000
22	4_3010_006	Misc-Miscellaneous	0	0	428	428
		Total Miscellaneous Revenue	0	5,660	57,473	15,428
		Total Service Charge, Rentals & Miscellaneous Revenue	0	5,660	57,473	15,428
		Total Revenues	1,836,000	2,005,660	2,288,106	2,055,428
22	5_2005_000	Capital Exp-Land and Improvement	1,031,342	1,486,500	492,023	1,037,491
22	5_2010_000	Capital Exp-Building and Improvement	782,200	375,300	499,894	1,038,300
22	5_2015_000	Capital Exp-Furniture and Fixtures	148,310	78,500	133,668	27,500
22	5_2020_000	Capital Exp-Machinery and Equipment	94,666	83,166	120,849	168,000
22	5_2025_000	Capital Exp-Vehicles	0	0	8,675	0
22	5_2030_000	Capital Exp-Infrastructure	0	0	0	5,000
		Total Capital	2,056,518	2,023,466	1,255,109	2,276,291
22	5_3005_000	Debt-COPS	502,194	454,356	298,127	307,896
		Total Debt	502,194	454,356	298,127	307,896
22	5_6000_002	Prof Services-Engineering	5,025	0	3,575	0
		Total Professional Services - General	5,025	0	3,575	0
22	5_6010_001	Advertising-Public Notices	0	0	228	0
22	5_6020_001	Software-Purchase	28,000	28,000	28,000	28,000
		Total Software - Annual Renewal / Maintenance	28,000	28,000	28,000	28,000
		Total Professional Services	33,025	28,000	31,803	28,000
		Total Materials	0	0	0	0
22	5_9999_000	Interfund Transfer	820,560	0	261,536	193,850
		Total Interfund Transfer	820,560	0	261,536	193,850
		Total Other Expenses	820,560	0	261,536	193,850
		Total Expenses	3,412,297	2,505,822	1,846,575	2,806,037
		Change in Department Balance	(1,576,297)	(500,162)	441,531	(750,610)

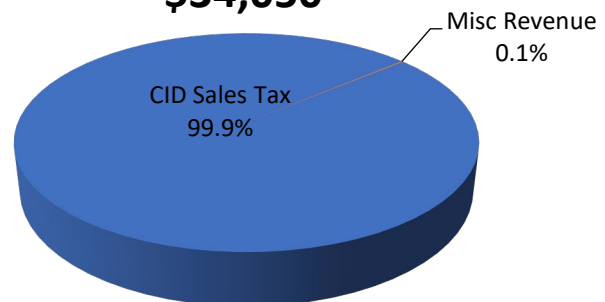
Elm Street CID Fund

The Elm St. CID Fund is used to assist with improvements which are needed to foster development in the Elm Street Corridor Community Improvement District. In April 26, 2021 the City of Lebanon, the Elm Street Corridor Community Improvement District and Headley Enterprises, LLC entered into a cooperative agreement. The District Sales Tax is in the amount of one and one-half percent (1.50%) of the total District Sales Tax Revenue. The City is to perform all functions incident to the administration, enforcement, and operation of the District Sales Tax. The City has no ownership of the CID improvements or the maintenance of them. The governing body of the District is a Board of Directors which consists of five (5) directors, three city directors as representatives of the City and two developer directors, as representatives of the owners of the property within the district. Receipt of venues began in Sept of 2021. To date no expenditures have been approved.

Fiscal Year 2025 Goals:

- I. **Goal:** For the CID board to assist with costs associated within the improvement district.
Strategy: Identify opportunities where funds generated within the district can offset development costs.
Budgetary Factor: Unspecified

Elm St CID Funds Available by Category \$34,050



Elm St CID Expense by Category \$32,500



Elm St CID Fund Revenue and Expense by Category

Elm St CID Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$34,524	\$37,428	\$34,605	\$34,000
Other	\$55	\$186	\$67	\$50
Total Revenues	\$34,579	\$37,614	\$34,672	\$34,050
Expenses				
Professional Services	\$0	\$56,884	\$44,500	\$32,500
Total Expenses	\$0	\$56,884	\$44,500	\$32,500

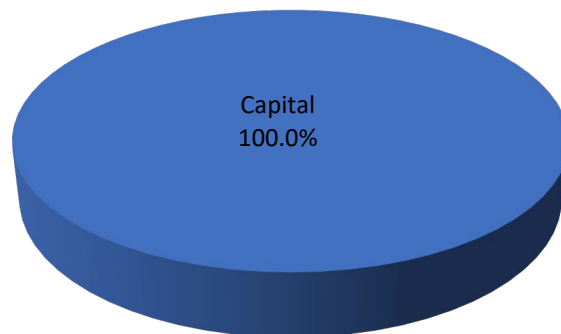
24 - 500 – Elm St CID			FY2023	FY2024	FY2024 Estimated	FY2025
Fund	Account	Account Name	Budget	Budget	Ending	Proposed
24	4_1000_001	Tax Sales - CID	38,000	38,000	34,485	34,000
	Total		38,000	38,000	34,482	34,000
240	50		50	50	65	50
	0	38,050	38,050	38,050	34,550	34,050
225	6000_015	Prof Service-Service Contracts	0	40,000	44,500	32,500
	Total		0	40,000	44,500	32,500
	Change in		38,050	(1,950)	(9,950)	1,550

ARPA Fund

The Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan (ARPA), delivered \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. Funding from the Coronavirus State and Local Fiscal Recovery Funds is subject to the requirements specified in the Final Rule released by Treasury on January 6, 2022. These are one time use funds and once exhausted the fund will no longer be in use. Funds have to be obligated by December 31, 2024 and expensed by December 31, 2026 or they will be subject to return.

The City is investing in subdivision development for more housing, SCADA projects to improve the security of our water and wastewater technology systems, as well as a signalization intersection on S Hwy 5 and Freemont to address safety concerns. We anticipate to have funds obligated and spent this year

ARPA Expense by Category \$723,728



ARPA Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$1,507,398	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$23,899	\$7,250	\$0
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$1,531,297	\$7,250	\$0
Expenses				
Personnel	\$162,894	\$0	\$0	\$0
Capital	\$52,040	\$31,700	\$991,516	\$723,728
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$89,577	\$166,433	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense		\$558,934	\$273,462	
Total Expenses	\$304,511	\$757,067	\$1,264,978	\$723,728

34 - 500 - ARPA			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
344	2005_003	Grants-ARPA Grant Funding	1,493,011	0	0	0
	Total		1,493,011	0	0	0
344	3010_003	Misc-Interest Income	1,500	0	7,250	0
	Total Revenue		1,494,511	0	7,250	0
345	1000_010	PREMIUM PAY	0	0	0	0
	Total Personnel		0	0	151,318	0
345	2005_000	Capital Exp-Land and	100,000	300,000	426,281	364,736
345	2010_000	Capital-Building and Imp	80,000	0	0	0
345	2020_000	Capital Exp- Machinery and Eq	345,000	0	565,235	39,321
345	2025_000	Capital Exp- Vehicle	0	0	0	319,671
	Total Capital		525,000	300,000	991,516	723,728
345	9999_000	Interfund Transfer	797,301	703,341	273,462	0
	Total		797,301	703,341	273,462	0
	Total Expenses		1,322,301	1,003,341	1,264,978	723,728
	Change in		172,210	(1,003,341)	(1,257,727)	(723,728)

Tourism Fund

Tourism is responsible for properly positioning and branding the Lebanon and Laclede County area as a viable travel destination for targeted audiences in a way that will result in increased visitation, the extension of length a traveler stays and the increase of traveler expenditures in the Lebanon/Laclede County area. This is accomplished through both conventional and non-conventional marketing strategies. In addition, the Tourism Director attends trade shows throughout the state as well as local and surrounding community events during the year marketing all the resources available in Lebanon and the surrounding Laclede County area that are available to visitors during their stay. The Tourism Director stays engaged with the pulse of the community through various efforts that include being a member of FLW SOP Regional Tourism Committee, Friends of the Fort, and a member of the Lebanon-Laclede County Route 66 Society.

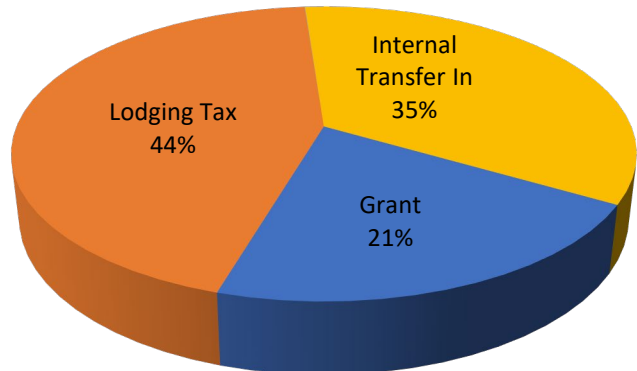
On a state level, the Tourism Director is a member of the Missouri Association of Convention & Visitor Bureaus and the Missouri Travel Alliance groups. All engagements serve as avenues for education and an increased awareness of Lebanon and Laclede County as a travel destination .

The main revenue source is the lodging tax paid by hoteliers located within the City limits at the current 2.5% rate with the addition of Bennett Spring participating in the voluntary assessment. This tax is solely utilized for marketing efforts.

An advisory committee was established to advise the Tourism Director and governing body and make recommendations regarding lodging tax and other tourism revenues which may be generated, tourism and marketing committee membership, programs and expenditures for promotion of convention and tourism related activities. The advisory committee consists of nine members who are appointed by the mayor and approved by majority of the members of city council. The membership consists of a community leader or a representative of a business in the City of Lebanon, one from each sector: an hotelier, a retailer, a restaurateur, an operator from the Bennett Spring area, a Route 66 Society member, a member of the City Council, two at-large representatives residing in the City of Lebanon with working tourism/marketing knowledge, and a citizen at-large from within Laclede County, not within the incorporated limits of the city, with working tourism/marketing

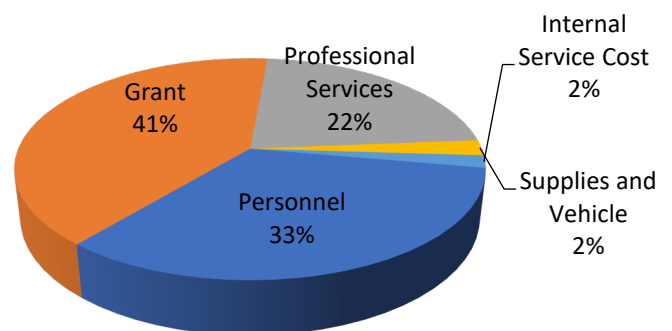
Tourism Funds Available by Category

\$305,456



Tourism Expense by Category

\$322,121



knowledge. The City Administrator, the President of the Lebanon Regional Economic Development Incorporated and the Executive Director of the Lebanon Area Chamber of Commerce sit on the committee as non-voting members.

FY 2023-2024 Accomplishments:

Lodging tax revenues reached an all-time high in FY23, most likely from targeted digital marketing efforts within the Missouri Division of Tourism's Matching Marketing Grant program. A grant was also obtained to conduct a Visitor Profile Study to determine top origin markets, visitors' average length of stay, most popular locations, repeat visitations, and opportunity markets. This study will assist in making future marketing decisions to ensure we target the proper markets. In addition, we increased our presence in the Fort Leonard Wood market by attending weekly orientation meetings for incoming soldiers in partnership with Downtown Lebanon and the Lebanon Area Chamber of Commerce.

Fiscal Year 2025 Goals:

- I. **Goal:** Increase visitation and awareness to the Lebanon/Laclede County area.
Strategy: Utilize information from the recent Visitor Profile Study to target viable markets with digital marketing efforts in FY25.
Budgetary Factor: Funding for the FY25 Matching Marketing Grant Program will require 50% matching funds. The estimated amount of FY25 funding is currently set at \$65,000, pending approval of the FY25 State Budget.

Performance Measurements:

Metrics	2019	2020	2021	2022	2023
Laclede County Tourism Expenditures	\$60,310,676	\$59,331,861	\$67,800,467	\$71,486,279	\$75,590,110
Lodging Tax Contributors (Ord/Vol)	13- 12/1	12-11/1	10-9/1	11-9/1	
Lodging Tax Revenue	\$147,017	\$147,786	\$134,659	\$142,804	\$163,027

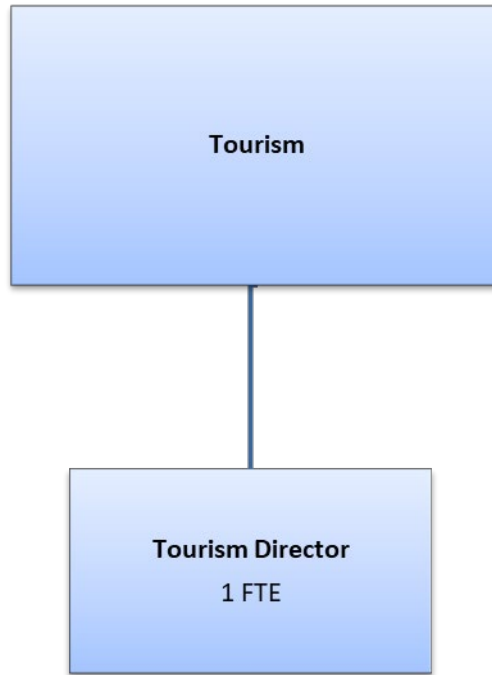
Previous Years' Goals:

- I. Goal: Increase awareness & economic impact to the Lebanon/Laclede County area through increased visitation.
Status: Achieved, increased lodging taxes indicate more visitation in the previous fiscal year.

Tourism Fund Revenue and Expense by Category

Tourism Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$145,300	\$158,012	\$148,656	\$135,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$60,087	\$59,596	\$72,740	\$65,000
Other	\$151	\$112	\$99	\$99
Internal Service Revenue	\$86,516	\$94,887	\$101,047	\$105,357
Total Revenues	\$292,054	\$312,607	\$322,542	\$305,456
Expenses				
Personnel	\$89,442	\$96,402	\$102,560	\$107,257
Capital	\$833	\$1,002	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$110,072	\$147,747	\$130,000
Utilities	\$385	\$321	\$193	\$193
Professional Services	\$173,074	\$74,044	\$70,473	\$71,575
Supplies and Materials	\$3,496	\$1,088	\$4,776	\$7,000
Tools, Equipment, and Vehicles	\$0	\$0	\$291	\$291
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$5,174	\$2,826	\$4,543	\$5,805
Total Expenses	\$272,404	\$285,755	\$330,583	\$322,121

Tourism Organizational Chart



40 - 500 - Tourism			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
40	4_1000_006	Tax-Lodging	130,000	140,000	148,656	135,000
	Total Tax Revenue		130,000	140,000	148,656	135,000
	Total Local Taxes		130,000	140,000	148,656	135,000
40	4_2005_001	Grants-Operative Rev	25,000	55,000	72,740	65,000
	Total Grant Revenue		25,000	55,000	72,740	65,000
	Total Intergovernmental Revenue		25,000	55,000	72,740	65,000
40	4_3010_012	Misc-Purchasing Card Rebate	100	105	99	99
	Total Miscellaneous Revenue		100	105	99	99
	Total Service Charge, Rentals & Miscellaneous Revenue		100	105	99	99
40	4_9999_001	Interfund Transfer	91,115	99,823	101,047	105,357
	Total Employee Benefits Revenue		91,115	99,823	101,047	105,357

40 - 500 - Tourism			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Total Revenues	246,215	294,928	322,542	305,456
40	5_1000_001	Fulltime Salary	65,029	72,338	72,338	74,270
		Total Salaries - General	65,029	72,338	72,338	74,270
40	5_1005_001	Health Premium-Employee	8,340	8,340	9,558	10,776
40	5_1005_003	Dental Premium-Employee	300	300	300	300
40	5_1010_001	Life Insurance	56	56	62	62
		Total Benefits - Insurance	8,696	8,696	9,920	11,138
40	5_1015_001	Lagers-General	8,649	9,332	9,332	10,324
40	5_1015_004	Deferred Comp-Employer	2,600	2,600	2,600	2,600
		Total Benefits - Retirement	11,249	11,932	11,932	12,924
40	5_1020_001	FICA-Employer	4,032	4,485	4,464	4,605
40	5_1020_002	Medicare-Employer	943	1,049	1,044	1,077
40	5_1020_003	Unemployment Compensation	650	723	723	743
40	5_1020_004	Workman's Compensation	652	600	625	600
		Total Payroll Taxes - General	6,277	6,857	6,857	7,024
40	5_1025_002	Employee- Dues/License/Membership	890	800	655	700
40	5_1025_004	Employee-Travel/Hotel	3,225	2,800	859	1,200
40	5_1025_005	Employee-Training	410	600	0	0
		Total Employee - General	4,525	4,200	1,513	1,900
		Total Personnel Costs	95,775	104,023	102,560	107,257
40	5_2015_000	Capital Exp-Furniture and Fixtures	427	0	0	0
40	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
		Total Capital	427	0	0	0
40	5_4010_001	Grants-Operational-Personnel	0	115,000	147,747	130,000
40	5_5020_002	Utilities-Internet Mobile	395	385	193	193
		Total Utilities	395	385	193	193
40	5_6000_007	Prof Services-Toxicology Testing	20	40	40	40
40	5_6000_014	Prof Service-Events and Functions	5,000	5,000	3,558	3,500
40	5_6000_015	Prof Service-Service Contracts	25,000	18,500	17,228	15,000
40	5_6000_019	Prof Service-Credit Card Fee	0	0	43	43
		Total Professional Services - General	30,020	23,540	20,869	18,583

40 - 500 - Tourism			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
40	5_6010_001	Advertising-Public Notices	0	0	92	92
40	5_6010_003	Advertising-Print	34,000	15,000	14,791	15,000
40	5_6010_004	Advertising-Internet	34,000	4,500	4,335	4,500
40	5_6010_005	Advertising-Billboard	21,500	25,000	22,817	25,000
40	5_6010_006	Advertising-Radio	2,200	5,000	3,996	3,900
	Total Advertising - General		91,700	49,500	46,031	48,492
40	5_6020_001	Software-Purchase	262	0	0	0
40	5_6020_003	Software-Agreement	2,042	2,146	3,573	4,500
	Total Software - Annual Renewal / Maintenance		2,304	2,146	3,573	4,500
	Total Professional Services		124,024	75,186	70,473	71,575
40	5_7000_001	Supplies-Operational	600	600	30	400
40	5_7000_002	Supplies-Computer Accessories	500	500	250	500
40	5_7005_002	Supplies-Mailing	15	15	0	0
40	5_7005_003	Supplies-Postage	1,000	801	49	100
40	5_7005_006	Supplies-Promo-Education	15,000	10,000	4,448	6,000
	Total Supplies		17,115	11,916	4,776	7,000
	Total Materials		0	0	0	0
40	5_8600_005	Vehicle-Fuel	350	250	291	291
	Total Vehicles		350	250	291	291
40	5_9910_000	Internal Service-Personnel	0	0	2,128	0
40	Garage_In	Garage Allocation In	18	0	0	0
40	IT_In	IT Allocation In	7,637	3,241	1,521	4,279
40	Facility_In	Facility Mgmt Allocation In	451	103	59	312
40	Purchasing_In	Purchasing / Warehouse Allocation In	2,194	2,410	835	1,214
	Total Internal Service Allocations		10,300	5,755	4,543	5,805
	Total Other Expenses		10,300	5,755	4,543	5,805
	Total Expenses		248,386	312,514	330,584	322,121
	Change in Department Balance		(2,171)	(17,586)	(8,042)	(16,665)

Economic Development

The Economic Development Fund accounts for revenue and expenditures associated with city owned properties that are rented to various businesses and industries.

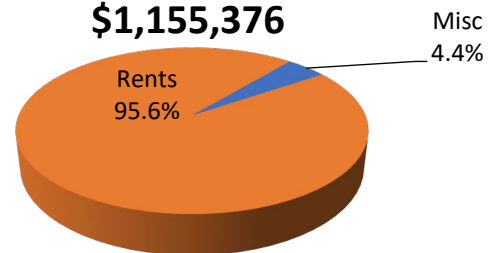
FY 2023-2024

Accomplishments:

- I. Assisted Downtown Business District with maintenance and improvements to public spaces.
- II. Funded expanded advertising efforts through billboards in the lake area as well as areas around Fort Leonard Wood.
- III. Addressed increased expenses surrounding tourism efforts

Economic Development Sources of Revenue

\$1,155,376

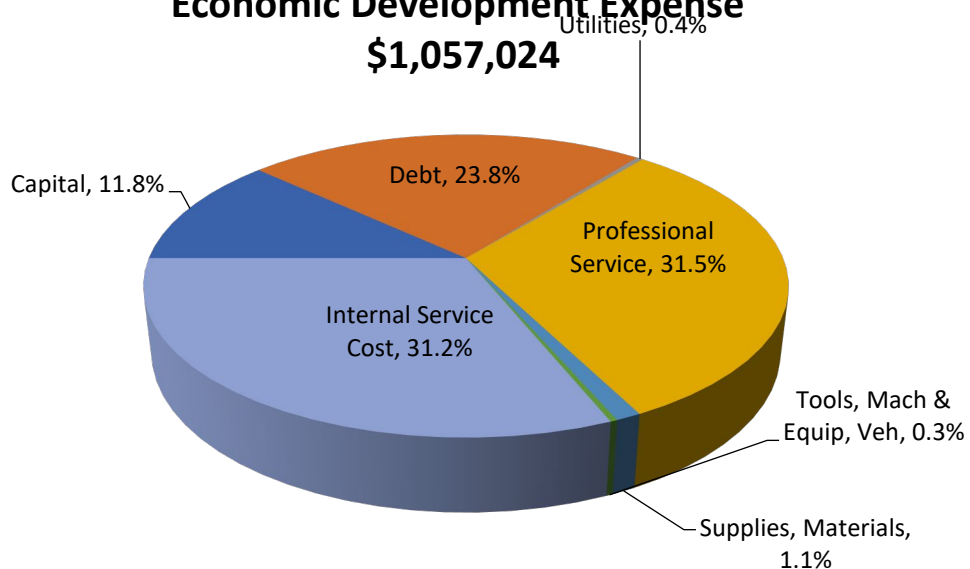


Fiscal Year 2025 Goals:

- I. **Goal:** Assist development and business growth efforts in our Downtown Business District.
Strategy: This fund is scheduled to fund urban park, and a lighting strategy.

Economic Development Expense

\$1,057,024



Economic Development Fund Revenue and Expense by Category

Economic Development Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$1,051,097	\$1,015,869	\$1,106,891	\$1,104,391
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$130,684	\$103,898	\$59,143	\$50,985
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,181,781	\$1,119,767	\$1,166,034	\$1,155,376
Expenses				
Personnel	\$15,000	\$15,000	\$15,000	\$15,000
Capital	\$611,002	\$618,126	\$109,179	\$125,000
Debt	\$78,438	\$57,690	\$483,966	\$251,471
Grants	\$0	\$0	\$0	\$0
Utilities	\$13,823	\$8,210	\$2,662	\$4,025
Professional Services	\$254,799	\$258,244	\$359,541	\$317,460
Supplies and Materials	\$2,066	\$1,352	\$9,041	\$11,450
Tools, Equipment, and Vehicles	\$0	\$1,332	\$2,213	\$3,200
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts	\$0	\$0	\$0	\$0
Internal Service Expense	\$254,979	\$490,510	\$285,222	\$329,418
Total Expenses	\$1,230,107	\$1,450,464	\$1,266,824	\$1,057,024

45 - 700 - Economic General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
45	4_3005_001	Rentals-Building/Land	2,500	5,000	7,500	5,000
45	4_3010_003	Misc-Interest Income	0	0	14,015	5,000
45	4_3010_006	Misc-Miscellaneous	0	100	72	100
45	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	1,350	0
45	4_3010_012	Misc-Purchasing Card Rebate	0	25	30	25
	Total Miscellaneous Revenue		0	125	15,466	5,125
	Total Service Charge, Rentals & Miscellaneous Revenue		2,500	5,125	22,966	10,125
	Total Revenues		2,500	5,125	22,966	10,125
45	5_1025_002	Employee-Dues/License/Membership	15,000	15,000	15,000	15,000
	Total Employee - General		15,000	15,000	15,000	15,000
	Total Personnel Costs		15,000	15,000	15,000	15,000
45	5_2005_000	Capital Exp-Land and Improvement	0	0	31,774	0
45	5_2010_000	Capital Exp-Building and Improvement	0	0	7,405	0
	Total Capital		0	0	39,179	0
45	5_5000_001	Utilities-Electric	15,000	14,000	1,730	3,000
45	5_5000_002	Utilities-Water	400	400	152	200
45	5_5000_003	Utilities-Sewer	600	600	153	175
45	5_5010_001	Utilities-Landline and Fiber	600	600	626	650
	Total Utilities		16,600	15,600	2,662	4,025
45	5_6000_001	Prof Services-Legal	0	100	0	100
45	5_6000_002	Prof Services-Engineering	10,000	10,000	15,670	15,000
45	5_6000_003	Prof Services-Surveying	2,000	0	1,200	1,500
45	5_6000_011	Prof Services-Dues/License	0	2,500	25,000	25,000
45	5_6000_013	Prof Service-Studies	10,000	10,000	0	5,000
45	5_6000_014	Prof Service-Events and Functions	3,500	7,500	5,000	5,000
45	5_6000_015	Prof Service-Service Contracts	20,000	20,000	102,289	50,000
45	5_6000_016	Prof Service-Taxes/Fees	1,000	500	300	500
	Total Professional Services - General		46,500	50,600	149,458	102,100
45	5_6005_003	Insurance-Building & Property	3,526	2,764	3,311	3,443
	Total Insurance - General		3,526	2,764	3,311	3,443
45	5_6010_001	Advertising-Public Notices	500	500	698	698

45 - 700 - Economic General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
45	5_6010_003	Advertising-Print	0	1,070	500	1,000
45	5_6010_004	Advertising-Internet	250	0	0	0
45	5_6010_005	Advertising-Billboard	25,000	24,000	24,000	24,000
45	5_6010_006	Advertising-Radio	0	1,500	500	750
45	5_6010_007	Advertising-Television	0	2,000	1,200	1,200
	Total Advertising - General		25,750	29,070	26,898	27,648
		Agreements - Service				
45	5_6015_002	Agreements	70,000	70,000	70,000	70,000
	Total Agreements - General		70,000	70,000	70,000	70,000
	Total Professional Services		145,776	152,433	249,667	203,191
45	5_7000_001	Supplies-Operational	50	50	10	50
45	5_7005_002	Supplies-Mailing	25	25	13	25
45	5_7005_003	Supplies-Postage	25	25	7	25
45	5_7005_004	Supplies-Paper	25	25	23	25
45	5_7005_006	Supplies-Promo-Education	2,500	2,500	500	2,500
	Total Supplies		2,625	2,625	553	2,625
45	5_7510_001	Materials-Paint	250	250	250	250
45	5_7510_003	Materials-Fittings	250	100	25	100
45	5_7525_001	Materials-Inf Maintenance	1,000	1,000	1,000	1,000
	Total Materials		1,500	1,350	1,275	1,350
45	5_8300_001	Equipment-Repair	25	100	50	100
45	5_8300_006	Equipment-Rental	0	0	540	600
	Total Machinery & Equipment		25	100	590	700
45	5_9910_000	Internal Service-Personnel	0	0	6,413	0
45	Garage_In	Garage Allocation In	968	0	0	0
45	IT_In	IT Allocation In	28,256	0	0	0
45	Facility_In	Fac Mgmt Allocation In	8,692	17,601	10,118	22,645
45	Purchasing_In	Prchs / Warehse Allocation In	2,194	2,239	775	5,842
	Total Internal Service Allocations		40,111	19,841	17,306	28,487
45	5_9999_000	Interfund Transfer	721,566	437,733	267,916	300,931
	Total Interfund Transfer		721,566	437,733	267,916	300,931
	Total Other Expenses		761,677	457,574	285,222	329,418
	Total Expenses		943,203	644,722	594,148	556,310
	Change in Department Balance		(940,703)	(639,597)	(571,181)	(546,185)

Detroit Tool Metal Products

This program was developed to manage the expenses for the lease agreement between the City and Detroit Tool Metal Products

45 - 715 - Detroit Tool Metal Products			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
45	4_3005_001	Rentals-Building/Land	557,325	557,325	557,325	557,325
	Total Rental Revenue		557,325	557,325	557,325	557,325
	Total Service Charge, Rentals & Miscellaneous Revenue		557,325	557,325	557,325	557,325
	Total Revenues		557,325	557,325	557,325	557,325
45	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
45	5_2010_000	Capital Exp-Building and Improvement	35,000	35,000	0	55,000
45	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
45	5_3025_000	Debt-Internal Obligation	483,966	483,966	483,966	251,471
	Total Debt		483,966	483,966	483,966	251,471
	Total Professional Services - General		0	0	0	0
45	5_6005_003	Insurance-Building & Property	28,632	34,073	44,812	46,604
	Total Supplies		0	0	0	0
45	5_7500_001	Materials-Asphalt	2,500	2,500	2,500	2,500
45	5_7500_003	Materials-Concrete	1,000	1,000	1,000	1,000
45	5_7510_003	Materials-Fittings	250	150	150	150
45	5_7510_004	Materials-Hardware	1,000	1,000	1,000	1,000
	Total Materials		4,750	4,650	4,650	4,650
	Total Retirement - Lagers Cost		0	0	0	0
	Total Expenses		552,348	557,689	533,427	357,725
	Change in Department Balance		4,977	(364)	23,898	199,600

Copeland

This program was established to manage the expenses for the lease agreement between Copeland and the City.

45 - 730 - Copeland			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
45	4_3005_001	Rentals-Building/Land	519,866	519,866	519,866	519,866
		Total Rental Revenue	519,866	519,866	519,866	519,866
45	4_3010_006	Misc-Miscellaneous	31,560	36,617	43,677	45,860
		Total Service Charge, Rentals & Miscellaneous Revenue	551,426	556,483	563,543	565,726
		Total Revenues	551,426	556,483	563,543	565,726
45	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
45	5_2010_000	Capital Exp-Building and Improvement	0	70,000	70,000	70,000
45	5_2015_000	Capital Exp-Furniture and Fixtures	0	0	0	0
45	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
		Total Capital	0	70,000	70,000	70,000
		Total Professional Services - General	0	0	0	0
45	5_6005_003	Insurance-Building & Property	42,015	50,026	65,063	67,665
45	5_7510_004	Materials-Hardware	0	0	1,738	2,000
		Total Materials	0	0	1,738	2,000
45	5_8300_001	Equipment-Repair	500	500	370	500
45	5_8300_002	Equipment-Maintenance	1,000	1,000	500	1,000
		Total Machinery & Equipment	1,500	1,500	870	1,500
		Total Retirement - Lagers Cost	0	0	0	0
		Total Expenses	43,515	121,526	137,670	141,165
		Change in Department Balance	507,911	434,957	425,873	424,561

Mercy

This program was developed to manage the expenses for the lease agreement between the City and Mercy Ambulance Services.

45 - 750 - Mercy			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
45	4_3005_001	Rentals-Building/Land	22,200	22,200	22,200	22,200
	Total Rental		22,200	22,200	22,200	22,200
	Total Revenues		22,200	22,200	22,200	22,200
45	5_6000_015	Prof Service-Service	0	0	0	0
	Total Professional Services - General		0	0	0	0
45	5_7000_002	Supplies-Computer	105	75	75	75
45	5_7510_003	Materials-Fittings	250	250	250	250
45	5_7510_004	Materials-Hardware	250	250	250	250
45	5_7510_005	Materials-Fixtures	250	250	250	250
	Total Materials		855	825	825	825
45	5_8300_001	Equipment-Repair	0	0	753	1,000
	Total Machinery & Equipment		0	0	753	1,000
	Total Expenses		855	825	1,578	1,825
	Change in Department Balance		21,345	21,375	20,622	20,375

Code Administration Fund

The City of Lebanon Code Administration Department is responsible for the administration and enforcement of codes, as set forth by the City Council, regulating construction, use or occupancy of buildings and structures.

This department administers all zoning, building, access management, and subdivision ordinances adopted by the City Council.

Fiscal Year 2023-2024

Accomplishments:

Conduct 2 Level Up Lebanon cleanup in Ward 2 & 3 to give our citizens the opportunity to clean up their property.
Doubled our nuisance letters from 700 in 2022 to 1500 in 2023.

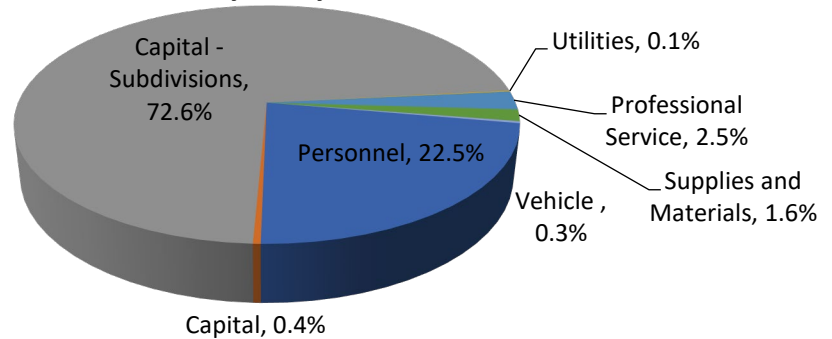
Code Administration has started a by annual Commercial Inspection of all Commercial Properties.

Residential building permits have increased from 26 in 2022 to 74 in 2023.

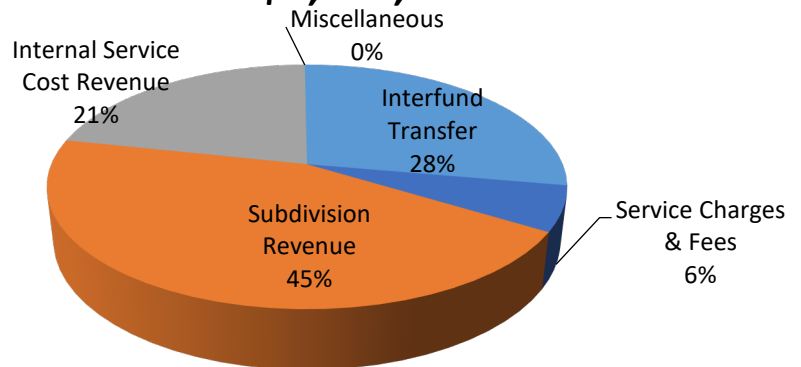
Fiscal Year 2025 Goals:

- I. **Goal:** Conduct 2 Level Up Lebanon cleanup to give our citizens the opportunity to clean up their property. In ward 1 and 4.
Strategy: City Staff
Budgetary Factor: Cost of staff labor.
- II. **Goal:** Find or create an educational video on occupancy inspections and promote it to realtor and our customers.
Strategy: City Staff
Budgetary Factor: Cost of staff labor.
- III. **Goal:** Develop and implement an exterior paint program for underserved residents.
Strategy: City Staff
Budgetary Factor: Cost of staff labor.

Code Administration Expense by Category \$3,053,935



Code Administration Revenue by Category \$3,053,934



Performance Measurements:

Performance Measures	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 *Projected
Number of building permits issued	42	115	127	139	85	164	*90
Number of Housing Inspections	710	968	1011	1054	851	1106	*1000
Number of Compliances	220	679	663	442	694	1509	*1200
Number of Demolitions	25	40	41	32	13	50	*25
Number of Planning & Zoning meetings	10	11	13	13	12	13	*12

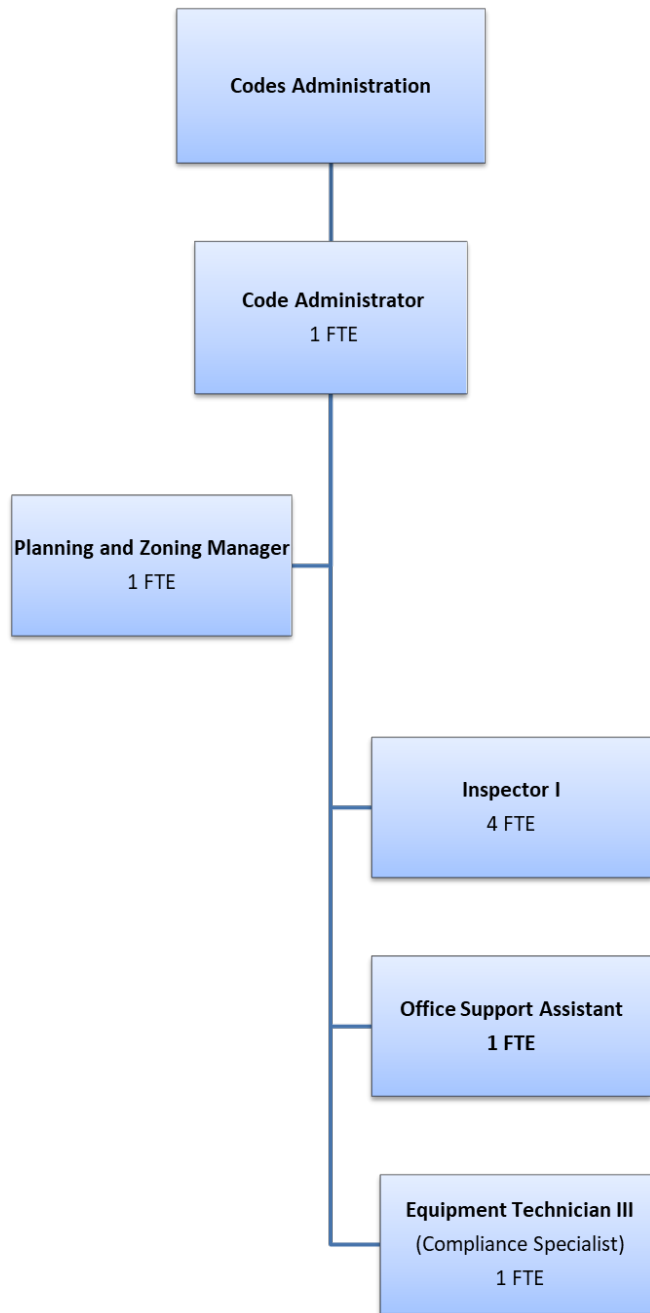
Previous Years' Goals:

- I. Goal: Conduct 2 Level Up Lebanon cleanup to give our citizens the opportunity to clean up their property.
Status: Completed Ward 2 and 3 cleanups.
- II. Goal: Establish a Commercial Business Certificate of Occupancy program.
Status: Completed the process and have completed 350 Commercial Occupancy Inspections.
- III. Goal: Conduct meetings with contractors of all trades to explain our inspection process and go over the building code to help educate and make their project go smoothly.
Status: We held 16 meetings with the contractors to go over building construction, nuisance, and occupancy inspections.

Code Administration Revenue and Expense by Category

Code Administration	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0			
Franchise Fees	\$0			
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$182,852	\$163,527	\$269,422	\$1,544,800
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$100	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$992	\$1,366	\$294	\$200
Internal Service Revenue	\$425,305	\$1,385,262	\$1,158,658	\$1,508,935
Total Revenues	\$609,149	\$1,550,255	\$1,428,374	\$3,053,935
Expenses				
Personnel	\$421,757	\$496,664	\$630,612	\$688,207
Capital	-\$50,998	\$77,533	\$334,244	\$2,229,750
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$1,920	\$2,009	\$2,877	\$2,890
Professional Services	\$27,553	\$62,002	\$59,174	\$76,588
Supplies and Materials	\$45,342	\$49,833	\$47,874	\$48,500
Tools, Equipment, and Vehicles	\$9,582	\$8,455	\$71,129	\$8,000
Benefit Expense	\$0	\$0	\$0	\$0
Other	-\$279	\$0	\$0	\$0
Other - Reserve Accounts				
Internal Service Expense	\$0			
Total Expenses	\$454,877	\$696,496	\$1,145,910	\$3,053,935

Code Administration Organizational Chart



50 - 300 - Code Administration General			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
50	4_3000_003	Knox Box/Material Sales	15,000	25,000	27,805	25,000
50	4_3000_005	House Inspections	45,000	45,000	60,536	45,000
50	4_3000_006	Compliance Cleanup	110,000	110,000	123,879	110,000
50	4_3000_008	Subdivision Projects	380,091	375,330	56,114	1,363,750
50	4_3000_014	Meter Base Sales	1,780	925	589	550
50	4_3000_015	Meter Base Installation	1,000	1,100	500	500
	Total Service Charge Revenue		552,871	557,355	269,422	1,544,800
50	4_3010_006	Misc-Miscellaneous	0	0	81	0
50	4_3010_012	Misc-Purchasing Card Rebate	109	300	213	200
	Total Miscellaneous Revenue		109	300	294	200
	Total Service Charge, Rentals & Miscellaneous Revenue		552,980	557,655	269,716	1,545,000
50	4_9910_000	Internal Service - Personnel Allocation	429,797	568,105	869,831	655,435
50	4_9999_001	Interfund Transfer	1,541,887	1,154,170	288,827	853,500
	Total Employee Benefits Revenue		1,971,684	1,722,275	1,158,658	1,508,935
	Total Revenues		2,524,664	2,279,930	1,428,374	3,053,935

50 - 305 - Codes Administration			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
50	5_1000_001	Fulltime Salary	327,226	410,610	410,147	432,489
50	5_1000_002	Part Time Salary	0	8,400	4,200	8,674
50	5_1000_005	Fulltime Overtime	3,962	5,623	2,842	5,794
	Total Salaries - General		331,189	424,632	421,189	446,957
50	5_1005_001	Health Premium-Employee	25,020	33,360	41,698	53,880
50	5_1005_002TF	Health Premium-Family	43,574	43,574	50,473	57,377
50	5_1005_003	Dental Premium-Employee	300	600	1,454	900
50	5_1005_004TF	Dental Premium-Family	2,779	2,779	1,816	2,779
50	5_1010_001	Life Insurance	389	444	488	499
	Total Benefits - Insurance		72,062	80,758	95,930	115,435
50	5_1015_001	Lagers-General	44,048	53,694	51,385	60,921
50	5_1015_004	Deferred Comp-Employer	10,400	15,600	13,900	13,000
	Total Benefits - Retirement		54,448	69,294	65,285	73,921
50	5_1020_001	FICA-Employer	19,858	25,652	25,172	26,676
50	5_1020_002	Medicare-Employer	4,644	5,999	5,887	6,239
50	5_1020_003	Unemployment Compensation	3,203	4,137	4,153	4,303

50 - 305 - Codes Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
50	5_1020_004	Workman's Compensation	3,041	4,125	4,337	4,125
	Total Payroll Taxes - General		30,746	39,913	39,548	41,342
50	5_1025_001	Employee-Uniforms	850	850	790	850
50	5_1025_002	Employee-Dues/License/Membership	500	700	280	700
50	5_1025_003	Employee-Books	1,500	1,000	1,532	1,000
50	5_1025_004	Employee-Travel/Hotel	5,000	4,000	4,000	4,000
50	5_1025_005	Employee-Training	5,000	4,000	2,058	4,000
	Total Employee - General		12,850	10,550	8,660	10,550
	Total Personnel Costs		501,295	625,148	630,612	688,207
50	5_2015_000	Capital Exp-Furniture and Fixtures	1,496	0	0	0
50	5_2020_000	Capital Exp-Machinery and Equipment	14,000	5,200	6,844	12,500
50	5_2030_000	Capital Exp-Infrastructure	1,921,978	1,529,500	327,401	2,217,250
	Total Capital		1,937,474	1,534,700	334,244	2,229,750
50	5_5015_001	Utilities-Cell Phones	2,000	2,000	2,877	2,890
	Total Utilities		2,000	2,000	2,877	2,890
50	5_6000_001	Prof Services-Legal	750	750	534	750
50	5_6000_003	Prof Services-Surveying	100	100	100	100
50	5_6000_007	Prof Services-Toxicology Testing	100	100	13	100
50	5_6000_008	Prof Services-MSHP Background Checks	50	50	14	50
50	5_6000_009	Prof Services-Collection Agency	50	50	50	50
50	5_6000_013	Prof Service-Studies	70	500	500	500
50	5_6000_014	Prof Service-Events and Functions	0	0	0	12,000
50	5_6000_015	Prof Service-Service Contracts	7,500	31,500	28,480	31,500
50	5_6000_016	Prof Service-Taxes/Fees	0	0	27	0
50	5_6000_019	Prof Service-Credit Card Fee	1,300	1,500	961	975
	Total Professional Services - General		9,920	34,550	30,679	46,025
50	5_6005_001	Insurance-Vehicle	1,025	981	908	944
50	5_6005_002	Insurance-Equipment	0	0	140	146
50	5_6005_023	Insurance-Drone Liability	0	0	1,849	1,923
	Total Insurance - General		1,025	981	2,897	3,013
50	5_6010_001	Advertising-Public Notices	2,200	2,200	2,200	2,200
50	5_6010_002	Advertising-Employee Recruitment	100	100	100	100

50 - 305 - Codes Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
50	5_6010_006	Advertising-Radio	250	250	250	250
	Total Advertising - General		2,550	2,550	2,550	2,550
50	5_6020_001	Software-Purchase	3,400	2,500	0	0
50	5_6020_003	Software-Agreement	15,000	25,000	23,048	25,000
	Total Software - Annual Renewal / Maintenance		18,400	27,500	23,048	25,000
	Total Professional Services		31,895	65,581	59,174	76,588
50	5_7000_001	Supplies-Operational	1,250	1,250	1,158	1,250
50	5_7000_002	Supplies-Computer Accessories	1,500	1,500	1,500	1,500
50	5_7000_004	Supplies-Small Tools	750	750	511	750
50	5_7005_001	Supplies-Printing	2,000	2,000	1,500	2,000
50	5_7005_002	Supplies-Mailing	300	300	300	300
50	5_7005_003	Supplies-Postage	1,000	1,000	1,855	1,500
50	5_7005_004	Supplies-Paper	1,000	1,000	850	1,000
50	5_7015_004	Supplies-Safety	200	200	200	200
	Total Supplies		8,000	8,000	7,874	8,500
50	5_7999_006	Cost of Goods Sold-Meter Boxes	30,000	30,000	35,000	35,000
50	5_7999_007	Cost of Goods Sold-Knox Boxes	6,000	6,000	5,000	5,000
	Total Materials		36,000	36,000	40,000	40,000
50	5_8600_001	Vehicle-Repair	1,500	2,000	1,000	1,500
50	5_8600_002	Vehicle-Maintenance	2,000	1,500	1,500	1,500
50	5_8600_005	Vehicle-Fuel	4,500	5,000	4,629	5,000
	Total Vehicles		8,000	8,500	7,129	8,000
50	5_9900_001	Contra Account-Other	0	0	0	0
	Total Expenses		2,524,664	2,279,929	1,081,909	3,053,935
	Change in Department Balance		(2,524,664)	(2,279,929)	(1,081,909)	(3,053,935)

Internal Service Fund

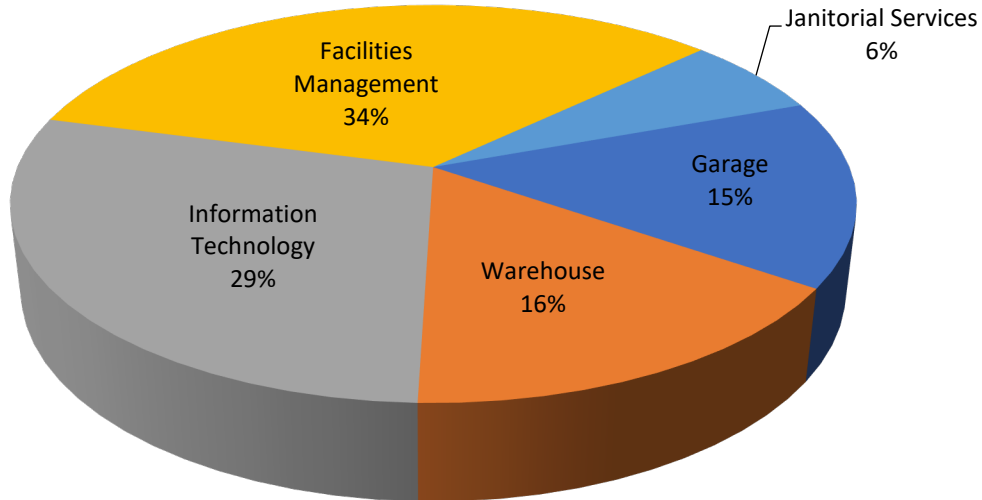
The Service Fund is comprised of Garage, Purchasing and Warehouse, Information Technology, Facility Management, and Janitorial Service. This fund is used to account for the funding of goods and services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Services accounted for in Internal Service Funds are tangible and it is possible to determine the extent to which they benefit the individual department or agency.

Internal Service Fund Revenue and Expense by Category

Internal Service Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$28,693	\$4,037	\$3,878	\$1,000
Internal Service Revenue	\$995,906	\$1,102,440	\$1,229,010	\$1,590,187
Total Revenues	\$1,024,599	\$1,106,477	\$1,232,888	\$1,591,187
Expenses				
Personnel	\$755,557	\$850,343	\$982,492	\$1,258,259
Capital	\$99,380	\$99,894	\$68,287	\$149,000
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$15,289	\$16,621	\$15,686	\$15,790
Professional Services	\$130,753	\$145,426	\$99,474	\$89,380
Supplies and Materials	\$27,274	\$22,103	\$30,602	\$32,359
Tools, Equipment, and Vehicles	\$26,966	\$29,087	\$36,266	\$46,400
Benefit Expense	\$0	\$0	\$0	\$0
Other	-\$697	-\$3,689	\$0	\$0
Other-Reserve Accounts				
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$1,054,522	\$1,159,785	\$1,232,807	\$1,591,188

Internal Service Fund Expense

\$1,591,187



60 - 300 - Internal Services General			FY2023	FY2024	FY2024	FY2025
	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	2,790	0
60	4_3010_012	Misc-Purchasing Card Rebate	3,500	2,490	1,088	1,000
	Total Miscellaneous Revenue		3,500	2,490	3,878	1,000
	Total Service Charge, Rentals & Miscellaneous Revenue		3,500	2,490	3,878	1,000
60	4_9910_000	Internal Service - Personnel	1,303,326	1,285,705	1,229,010	1,590,187
60	4_9999_001	Interfund Transfer	0	0	0	0
	Total Employee Benefits Revenue		1,303,326	1,285,705	1,229,010	1,590,187
	Total Revenues		1,306,826	1,288,195	1,232,888	1,591,187
	Change in Department Balance		1,306,826	1,288,195	1,232,888	1,591,187

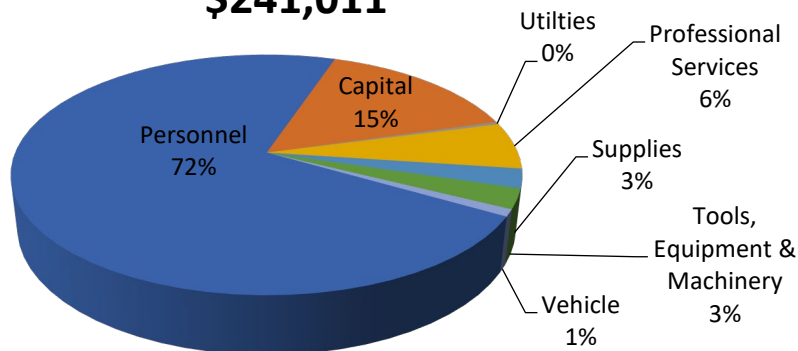
Garage

The garage provides preventative maintenance and repair of City vehicles and equipment. The mechanics perform routine and major repairs, change tires, install, and maintain fleet mobile radios, and repair records.

Fiscal Year 2023-2024 Accomplishments:

Installed engine and transmission in WWTP truck. Installed transmission in water maintenance truck. Assisted with painting and installing the Downtown arches. Fabricated a manhole lid at MFA on Madison. Mowed the Northwest field on the Public Works yard four times, the WWTP twice, the Utah Well four times, and Ice Cream Way four times. Prepped, scheduled, and delivered items from surplus auction. Fabricated and built stands for WWTP clarifiers and twenty pieces to build a fence for the Street Department. Fabricated and rebuilt ten concrete forms for the Street Department. Cleaned and organized equipment building at Public Works for Electric and Street Departments. Removed old box and mounted new box on new animal control truck. Installed two new refrigerators and lock boxes in two firetrucks. Installed infrared cameras and holders on four fire trucks. Removed and painted hood on Electric Department backhoe. Inspected and lubricated all salt spreaders and prepped for winter.

Garage Expense by Category \$241,011



Fiscal Year 2025 Goals:

- I. **Goal:** Improve work environment in service facility
Strategy: Install exhaust fans
Budgetary Factor: Budgeted \$25,000 in FY2025
- II. **Goal:** Improve diagnostic capabilities on large and heavy truck fleet.
Strategy: Purchase code reader for large and heavy trucks.
Budgetary Factor: Budgeted \$12,000 in the 2025-2029 CIP
- III. **Goal:** Improve vehicle/equipment repair and maintenance history.
Strategy: Purchase new software
Budgetary Factor: Software will be part of the larger software purchase for the organization.

Performance Measurements:

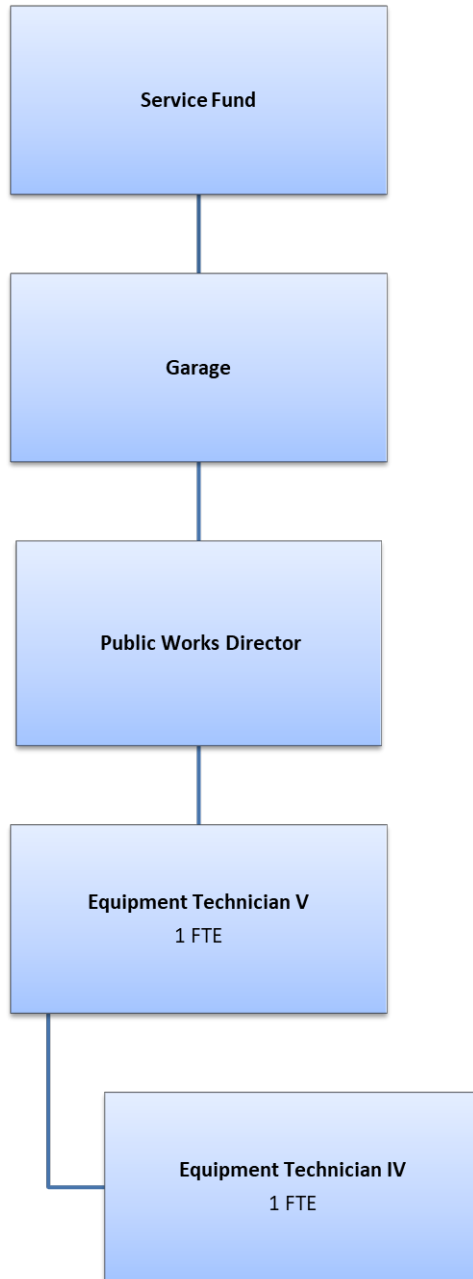
Performance Measures	2021	2022	2023	2024	Estimated 2025
Repair work orders completed*	850	850	850	850	850
Vehicles Maintained**	190	190	190	190	190
Equipment Maintained***	100	100	100	100	100
Number of Vehicles and Equipment	201	201	201	201	201
Work Order Hours per Year	2,000	2,000	2,000	2,000	2,000
Vehicles Retained from Previous FY	190	190	190	190	190
Average Age of Vehicles	10	10	10	10	10
Average Repair Cost	\$200	\$200	\$200	\$200	\$200
Total Miles Fleet-wide	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Fleet Repair Costs	\$170,000	\$170,000	\$170,000	\$170,000	\$170,000
Vehicle/Mechanic Ratio	100:1	100:1	100:1	100:1	100:1

** Passenger vehicles only

Previous Years' Goals:

- I. Goal: Continue to improve communications and productivity tracking.
Status: Ongoing
- II. Goal: Improve work environment in service facility.
Status: Exhaust fans moved to FY25.

Garage Organizational Chart



60 - 305 - Garage			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	91,653	101,564	93,990	107,625
60	5_1000_005	Fulltime Overtime	3,292	3,662	2,780	3,866
	Total Salaries - General		94,945	105,226	96,769	111,491
60	5_1005_001	Health Premium-Employee	8,340	8,340	14,048	21,552
60	5_1005_002TF	Health Premium-Family	18,480	18,480	9,435	0
60	5_1005_003	Dental Premium-Employee	0	0	575	600
60	5_1005_004TF	Dental Premium-Family	1,453	1,453	213	0
60	5_1010_001	Life Insurance	111	111	114	125
60	5_1010_001IMP	Life Insurance - Imported	0	0	62	0
	Total Benefits - Insurance		28,384	28,384	24,386	22,277
60	5_1015_001	Lagers-General	12,628	13,574	12,292	15,497
60	5_1015_004	Deferred Comp-Employer	5,200	5,200	4,767	5,200
	Total Benefits - Retirement		17,828	18,774	17,059	20,697
60	5_1020_001	FICA-Employer	5,600	6,238	5,889	6,912
60	5_1020_001IMP	FICA-Employer - Imported	0	0	3,114	0
60	5_1020_002	Medicare-Employer	1,310	1,459	1,377	1,617
60	5_1020_002IMP	Medicare-Employer - Imported	0	0	728	0
60	5_1020_003	Unemployment Compensation	903	1,006	972	1,115
60	5_1020_003IMP	Unemployment Compensation - Imported	0	0	524	0
60	5_1020_004	Workman's Compensation	1,602	2,888	2,908	2,888
	Total Payroll Taxes - General		9,415	11,590	11,147	12,531
60	5_1025_001	Employee-Uniforms	4,850	4,002	2,954	2,954
60	5_1025_002	Employee-Dues/License/Membership	100	100	50	100
60	5_1025_003	Employee-Books	100	100	50	100
60	5_1025_004	Employee-Travel/Hotel	1,500	1,500	750	1,500
60	5_1025_005	Employee-Training	1,500	1,500	750	1,500
	Total Employee - General		8,050	7,202	4,554	6,154
	Total Personnel Costs		158,622	171,177	153,914	173,150
60	5_2010_000	Capital Exp-Building and Improvement	54,400	10,000	46,688	25,000
60	5_2015_000	Capital Exp-Furniture and Fixtures	427	0	0	0
60	5_2020_000	Capital Exp-Machinery and Equipment	25,000	21,476	16,804	12,000
	Total Capital		79,827	31,476	63,492	37,000

60 - 305 - Garage			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_5015_001	Utilities-Cell Phones	750	844	840	840
	Total Utilities		750	844	840	840
60	5_6000_007	Prof Services-Toxicology Testing	100	100	57	57
60	5_6000_008	Prof Services-MSHP Background Checks	25	8	0	0
60	5_6000_015	Prof Service-Service Contracts	0	600	2,000	2,000
	Total Professional Services - General		125	708	2,057	2,057
60	5_6005_001	Insurance-Vehicle	701	727	572	595
60	5_6005_002	Insurance-Equipment	140	140	94	97
60	5_6005_003	Insurance-Building & Property	8,415	9,701	9,833	10,226
	Total Insurance - General		9,257	10,568	10,498	10,918
60	5_6010_001	Advertising-Public Notices	150	0	25	25
60	5_6010_003	Advertising-Print	100	100	50	100
	Total Advertising - General		250	100	75	125
60	5_6020_003	Software-Agreement	2,500	2,000	1,852	2,000
	Total Software - Annual Renewal / Maintenance		2,500	2,000	1,852	2,000
	Total Professional Services		12,132	13,376	14,482	15,101
60	5_7000_001	Supplies-Operational	5,000	5,100	5,100	5,100
60	5_7000_002	Supplies-Computer Accessories	250	500	565	500
60	5_7000_003	Supplies-Desk Accessories-Small Office Equipment	200	0	0	0
60	5_7000_004	Supplies-Small Tools	200	200	200	200
60	5_7005_003	Supplies-Postage	20	20	20	20
60	5_7005_004	Supplies-Paper	15	15	0	0
60	5_7010_004	Supplies-Chemicals	300	300	250	300
60	5_7015_004	Supplies-Safety	100	100	100	100
	Total Supplies		6,085	6,235	6,235	6,220
	Total Materials		0	0	0	0
60	5_8000_001	Tools-Repair	500	250	250	250
60	5_8000_002	Tools- Maintenance	450	450	450	450
60	5_8000_003	Tools-Supplies	1,250	1,250	1,250	1,250

60 - 305 - Garage			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Tools & Portable Equipment		2,200	1,950	1,950	1,950
60	5_8300_001	Equipment-Repair	2,000	2,000	2,000	2,000
60	5_8300_002	Equipment-Maintenance	1,000	1,000	1,000	1,000
60	5_8300_003	Equipment-Supplies	50	0	0	0
60	5_8300_005	Equipment-Fuel	1,500	1,500	1,500	1,500
	Total Machinery & Equipment		4,550	4,500	4,500	4,500
60	5_8600_001	Vehicle-Repair	500	500	300	500
60	5_8600_002	Vehicle-Maintenance	500	500	500	500
60	5_8600_005	Vehicle-Fuel	1,250	1,250	1,000	1,250
	Total Vehicles		2,250	2,250	1,800	2,250
	Total Expenses		266,416	231,808	247,214	241,011
	Change in Department Balance		(266,416)	(231,808)	(247,214)	(241,011)

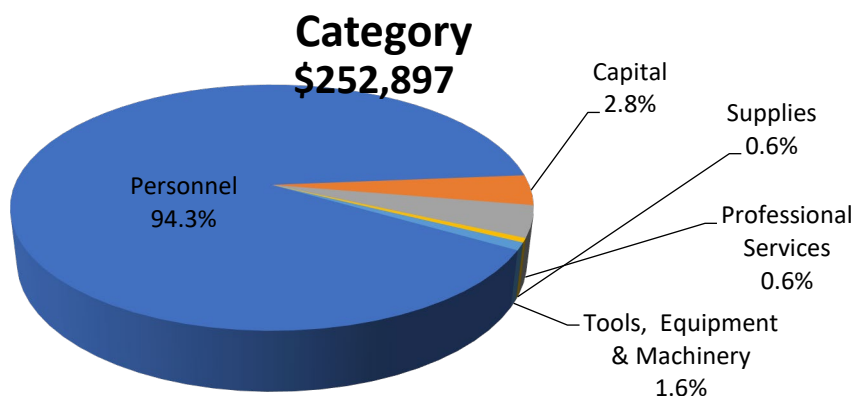
Purchasing and Warehouse

Purchasing provides for goods and services for all departments in the City of Lebanon to provide the City with the highest quality in the most cost effective, timely and fiscally responsible manner in compliance with applicable regulations and policies using a fair and transparent process. The warehouse provides for the receiving of freight deliveries, as well as stocking and maintaining the inventory of parts for water, sewer, electric, construction and street departments.

Fiscal Year 2023-2024 Accomplishments:

Warehouse has successfully completed a forklift trainer program, so that we can now train and certify other employees on the use and safety of forklifts. We are continuing to clean and update the city's stockyard. Purchasing continues to work on improving the process. Electronic signatures have been fully implemented and obtained on contracts prior to Council meetings, notice of award and notice to proceed documents decreasing the time it takes to obtain needed documentation to start projects.

Purchasing and Warehouse Expense by



Fiscal Year 2025 Goals:

- I. **Warehouse Goal:** Complete the parts spreadsheet with current inventory numbers in preparation for the new software.
Strategy: Working with departments to combine parts and/or ensuring we have correct parts in stock.
Budgetary Factor: No additional funding required at this time.
- II. **Warehouse Goal:** Continue to improve inventory procedures/processes.
Strategy: Getting all departments to use pic tickets/invoices in preparation for our new software that will help with how much stock is available.
Budgetary Factor: No additional funding required.
- III. **Purchasing Goal:** Create sole source and proprietary vendor forms.
Strategy: Designing a standard form for staff to use to document sole source and proprietary justification for vendors and specific items.
Budgetary Factor: No additional funding required.

IV. **Purchasing Goal:** Develop a vendor's guide.

Strategy: Create a vendor guide book to provide details on registering as a vendor and purchasing thresholds.

Budgetary Factor: No additional funding required.

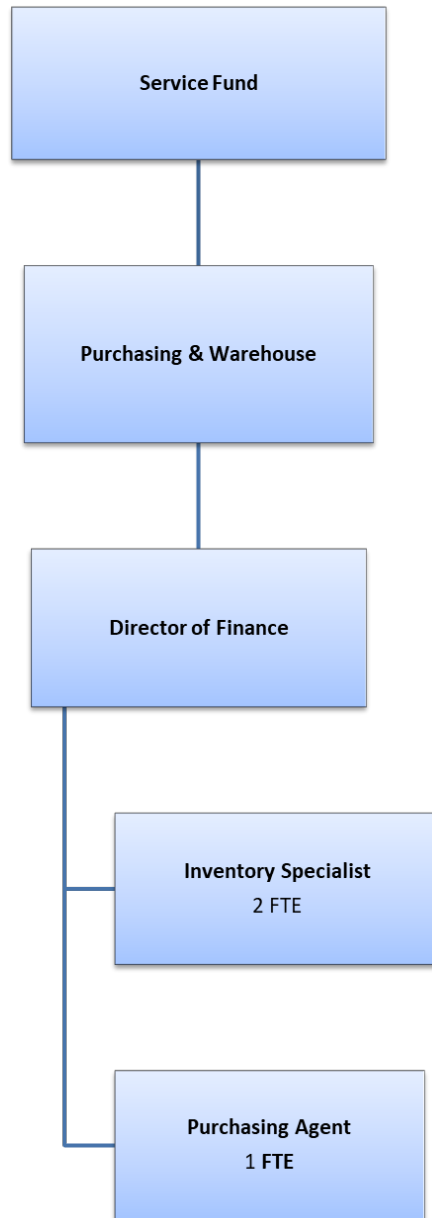
Performance Measurements:

Performance Measures	2018	2019	2020	2021	2022	2023
Number of Written Bids	16	61	64	42	58	39
Number of Formal Bids	46	40	56	53	26	51
Number of New Contracts	87	89	97	92	107	109
Rejection/Rebid % Per Year	13%	12%	9%	13%	12%	10%
% of Local Participation					22%	31%

Previous Years' Goals:

- I. Goal: Review customer facing and internal processes to determine if current practices are customer focused.
Status:
- II. Goal: Improve inventory procedures/processes.
Status: Ongoing
- III. Goal: Partner with City Departments to achieve the efficient use of City resources.
Status: On going. Contracts will be input in the new ERP software.

Purchasing and Warehouse Organizational Chart



60 - 310 - Warehouse			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	123,326	201,352	137,720	141,111
60	5_1000_005	Fulltime Overtime	2,731	3,038	1,519	3,119
	Total Salaries - General		126,057	204,390	139,239	144,231
60	5_1005_001	Health Premium-Employee	0	8,340	0	0
60	5_1005_002TF	Health Premium-Family	49,507	49,507	48,787	48,067
60	5_1005_003	Dental Premium-Employee	0	300	450	0
60	5_1005_004TF	Dental Premium-Family	1,753	1,753	450	900
60	5_1010_001	Life Insurance	167	222	187	187
	Total Benefits - Insurance		51,427	60,122	49,874	49,154
60	5_1015_001	Lagers-General	11,528	20,736	15,140	13,796
60	5_1015_004	Deferred Comp-Employer	1,300	5,200	2,600	2,600
	Total Benefits - Retirement		12,828	25,936	17,740	16,396
60	5_1020_001	FICA-Employer	7,048	11,905	7,930	8,292
60	5_1020_002	Medicare-Employer	1,648	2,784	1,855	1,939
60	5_1020_003	Unemployment Compensation	1,137	1,920	1,348	1,337
60	5_1020_004	Workman's Compensation	1,602	2,888	2,908	2,888
	Total Payroll Taxes - General		11,435	19,497	14,041	14,456
60	5_1025_001	Employee-Uniforms	500	250	250	250
		Employee-				
60	5_1025_002	Dues/License/Membership	150	135	135	135
60	5_1025_004	Employee-Travel/Hotel	0	400	250	400
60	5_1025_005	Employee-Training	3,500	2,500	3,244	3,500
60	5_1025_007	Employee-Bonds	50	50	0	0
	Total Employee - General		4,200	3,335	3,879	4,285
	Total Personnel Costs		205,946	313,279	224,773	228,522
60	5_2010_000	Capital Exp-Building and Improvement	0	0	0	10,000
60	5_2010_000	Capital Exp-Building and Improvement	0	0	0	10,000
60	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
	Total Capital		0	0	0	10,000
60	5_6000_007	Prof Services-Toxicology Testing	50	25	20	20
		Prof Services-MSHP				
60	5_6000_008	Background Checks	25	10	10	10
60	5_6000_015	Prof Service-Service Contracts	0	195	195	195
	Total Professional Services - General		75	230	225	225

60 - 310 - Warehouse			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	Total Insurance - General		0	0	0	0
	5_6020_003	Software-Agreement	9,300	10,800	9,709	10,250
	Total Software - Annual Renewal / Maintenance		9,300	10,800	9,709	10,250
	Total Professional Services		9,375	11,030	9,934	10,475
60	5_7000_001	Supplies-Operational	1,000	850	487	700
60	5_7000_002	Supplies-Computer Accessories	200	250	250	250
60	5_7000_003	Supplies-Desk Accessories-				
60	5_7000_003	Small Office Equipment	100	0	0	0
60	5_7000_004	Supplies-Small Tools	150	350	350	350
60	5_7005_002	Supplies-Mailing	0	0	10	25
60	5_7005_003	Supplies-Postage	50	25	25	25
60	5_7005_004	Supplies-Paper	100	50	30	50
Total Supplies			1,600	1,525	1,152	1,400
60	5_8300_001	Equipment-Repair	1,000	750	250	750
60	5_8300_002	Equipment-Maintenance	1,000	750	500	500
60	5_8300_004	Equipment-Equipment	0	1,000	500	750
60	5_8300_005	Equipment-Fuel	500	500	500	500
Total Machinery & Equipment			2,500	3,000	1,750	2,500
Total Vehicles			0	0	0	0
60	5_9900_001	Contra Account-Other	0	0	(0)	0
Total Expenses			219,421	328,834	237,609	252,897
Change in Department Balance			(219,421)	(328,834)	(237,609)	(252,897)

Information Technology

The Information Technology Division is responsible for the security, planning, implementation, and continual support of the City's data, networking equipment, and computer systems. This division is responsible for installing and maintaining all computer related hardware, as well as for installing and upgrading all software executed on these systems. Direction is also provided to the departments to determine future computer system and software needs.

Fiscal Year 2025

Goals:

I. **Goal:**

Implement ERP

Strategy:

Complete all project management components, while updating stakeholders. Coordinate all activities with associated departments. Migrate data into the new ERP to include the open APIs.

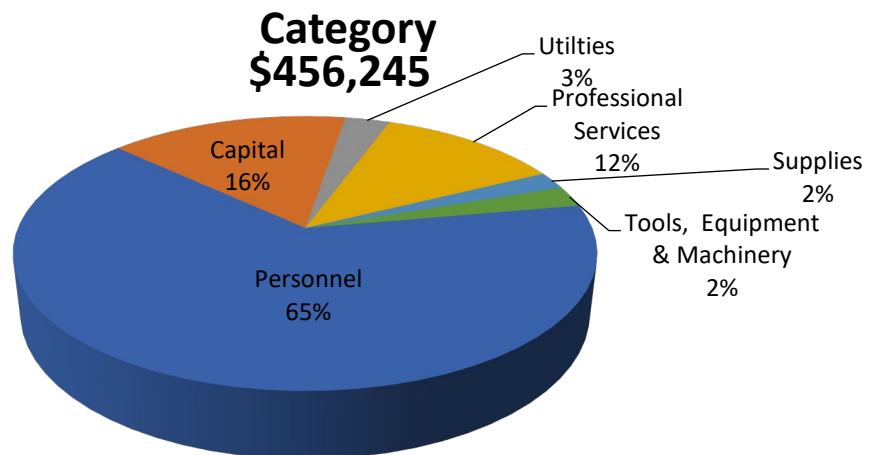
Budgetary Factor: The approval from council provided the path. The IT Department will focus adequate man-hours to the project to ensure success.

II. **Goal:** Transition GIS mapping into departmental control through an efficient and effective design platform.

Strategy: Combine arconline maps to produce a master map for departments to edit and view from field maps. Ensure data integrity through training and continuous repetition.

Budgetary Factor: Push knowledge and updated through SAM, LLC.

Information Technology Expense by



Performance Measurements:

Trouble Tickets by Department	2018	2019	2020	2021	2022	2023
Police	165	169	189	247	285	311
Fire	78	85	74	101	64	75
HR	15	55	62	78	51	72
PW	93	128	138	261	275	262
Admin	12	35	31	37	41	43
Finance	20	45	48	104	65	94
Parks	25	48	42	45	33	41
Com Dev	25	94	92	97	65	68
Clerk Staff	10	27	18	28	31	33

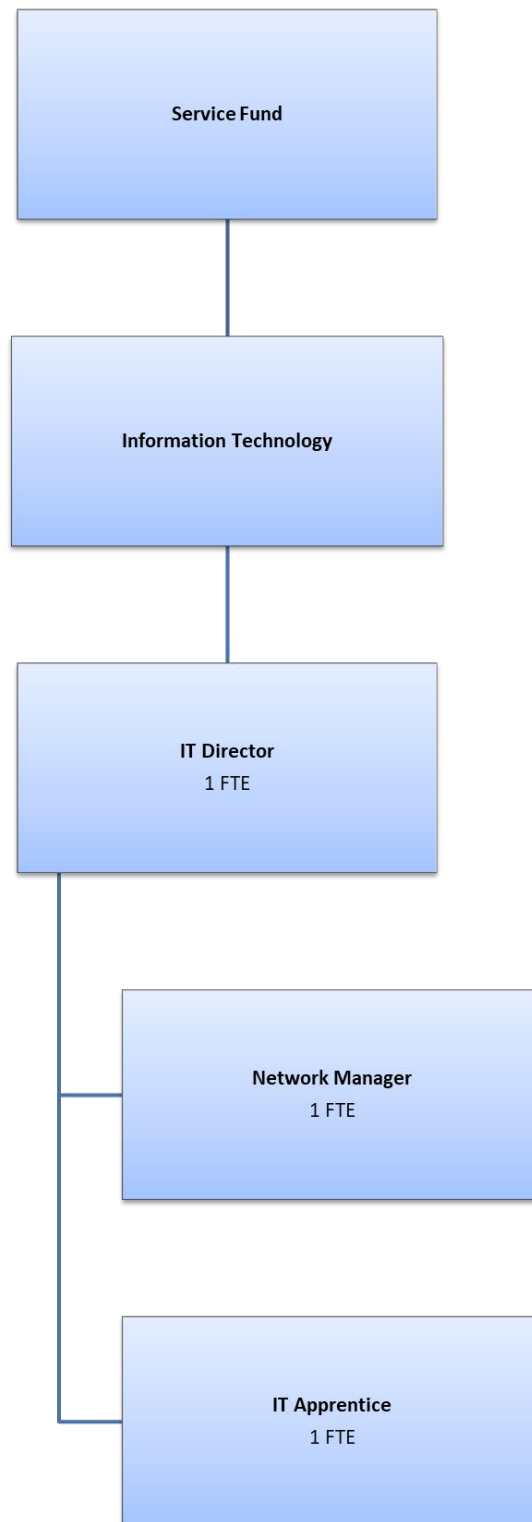
Tourism	5	25	16	22	45	31
Fac Man	7	31	28	34	34	36
Totals	455	742	738	1054	989	1066

	2019	2020	2021	2022	2023
Desktops Maintained	67	67	67	72	75
Laptops Maintained	92	82	80	83	86
VOIP Phones	115	125	125	127	129
Digital Phones	8	8	8	8	
Cell Accounts	32	42	12	12	
MiFi or USB Data	48	48	52	52	
Tablets	38	48	52	56	
Servers	8	9	12	16	
Switches	20	23	23	27	
Routers	6	6	6	9	
Networked Printers	21	24	24	24	
Mobile Data Tablets	30	35	35	35	
Open Mesh Networks	5	7	9	11	

Previous Years' Goals:

- I. Goal: Fully implement SCADA ring into the City of Lebanon's modern secure network.
Status: The SCADA network was migrated under the existing City of Lebanon firewall and all components networked.
- II. Goal: Upgrade Incode and Energov environments.
Status: Incode and Energov were upgraded to include TAYP software. All databases are prepared to migrate to new ERP.

Information Technology Organizational Chart



60 - 315 - Information Technology			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	204,294	171,733	181,833	182,735
60	5_1000_004	On Call	0	0	741	0
60	5_1000_005	Fulltime Overtime	2,589	45	1,328	0
60	5_1000_007	On Call Overtime	1,500	1,500	750	1,500
	Total Salaries - General		208,383	173,278	184,652	184,235
60	5_1005_001	Health Premium-Employee	16,680	8,340	9,558	10,776
60	5_1005_002TF	Health Premium-Family	36,960	29,674	34,062	38,450
60	5_1005_003	Dental Premium-Employee	600	600	600	300
60	5_1005_004TF	Dental Premium-Family	1,453	726	513	1,026
60	5_1010_001	Life Insurance	222	167	187	187
	Total Benefits - Insurance		55,915	39,507	44,920	50,740
60	5_1015_001	Lagers-General	27,515	22,154	23,709	25,400
60	5_1015_004	Deferred Comp-Employer	9,100	7,800	7,800	7,800
	Total Benefits - Retirement		36,615	29,954	31,509	33,200
60	5_1020_001	FICA-Employer	12,254	10,187	10,839	10,631
60	5_1020_002	Medicare-Employer	2,866	2,383	2,535	2,486
60	5_1020_003	Unemployment Compensation	1,976	1,643	1,801	1,715
60	5_1020_004	Workman's Compensation	1,737	2,925	3,087	2,925
	Total Payroll Taxes - General		18,834	17,138	18,262	17,757
60	5_1025_003	Employee-Books	200	200	100	200
60	5_1025_004	Employee-Travel/Hotel	1,000	1,000	1,971	1,000
60	5_1025_005	Employee-Training	5,000	5,000	2,500	5,000
60	5_1025_009	Employee-Tuition Assistance	0	2,500	1,250	2,500
	Total Employee - General		6,200	8,700	5,821	8,700
	Total Personnel Costs		325,947	268,576	285,164	294,632
60	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
60	5_2010_000	Capital Exp-Building and Improvement	0	0	0	0
60	5_2015_000	Capital Exp-Furniture and Fixtures	276	0	0	6,000
60	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	24,000
60	5_2030_000	Capital Exp-Infrastructure	0	30,000	0	42,000
	Total Capital		276	30,000	0	72,000
60	5_5015_001	Utilities-Cell Phones	5,700	3,300	6,437	6,500
60	5_5020_001	Utilities-Internet	7,500	7,500	6,960	7,000
	Total Utilities		13,200	10,800	13,397	13,500

60 - 315 - Information Technology			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_6000_007	Prof Services-Toxicology Testing	100	150	75	150
		Prof Services-MSHP Background				
60	5_6000_008	Checks	50	50	25	50
60	5_6000_015	Prof Service-Service Contracts	42,000	35,000	43,573	35,000
	Total Professional Services - General		42,150	35,200	43,673	35,200
60	5_6005_002	Insurance-Equipment	2,634	2,658	2,875	2,990
60	5_6005_023	Insurance-Drone Liability	1,789	1,968	1,849	1,923
	Total Insurance - General		4,423	4,626	4,724	4,913
	Total Advertising - General		0	0	0	0
60	5_6020_003	Software-Agreement	46,000	15,000	18,716	15,000
	Total Software - Annual Renewal / Maintenance		46,000	15,000	18,716	15,000
	Total Professional Services		92,573	54,826	67,113	55,113
60	5_7000_001	Supplies-Operational	6,000	6,000	5,175	6,000
60	5_7000_002	Supplies-Computer Accessories	500	1,000	2,153	1,500
60	5_7000_004	Supplies-Small Tools	2,000	2,000	1,578	1,750
60	5_7005_001	Supplies-Printing	75	75	38	50
60	5_7005_002	Supplies-Mailing	25	50	8	25
60	5_7005_004	Supplies-Paper	15	15	13	25
	Total Supplies		8,615	9,140	8,963	9,350
60	5_8300_001	Equipment-Repair	5,000	5,000	8,662	5,250
60	5_8300_002	Equipment-Maintenance	5,000	5,000	5,000	6,000
	Total Machinery & Equipment		10,000	10,000	13,662	11,250
60	5_8600_005	Vehicle-Fuel	350	500	183	400
	Total Vehicles		350	500	183	400
	Total Expenses		450,961	383,842	388,482	456,245
	Change in Department Balance		(450,961)	(383,842)	(388,482)	(456,245)

Facilities Management

Facilities Management maintains and enhances all City properties and grounds. The maintenance Team performs scheduled and repair maintenance. The duties include HVAC, plumbing, mowing, snow removal, and day to day repairs. The maintenance team also has point on building upgrades and building remodels.

Fiscal Year 2023-2024 Accomplishments:

PD canopy installation.

Concrete repairs were made to Fire Station 1 and to the Emerson parking lot.

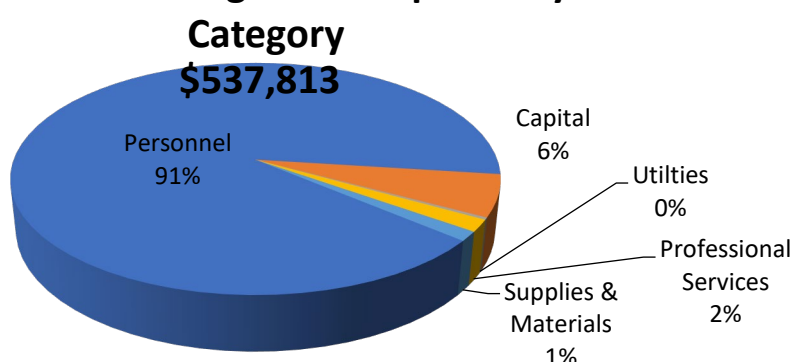
Sound panel build and installation at the Mills Center.

New roof installation at the Lowe boat pumphouse and the Wallace building.

Fiscal FY 2025 Goals:

- I. **Goal:** Replace 2014 Gravely lawn mower with a new Gravely lawn mower to reduce downtime and maintenance cost.
Strategy: Purchase new Gravely.
Budgetary Factor: 12,500
- II. **Goal:** Implement a Computerized maintenance management system
Strategy: To find a cost-effective solution that fits City facility management needs.
Budgetary Factor:

Facilities Management Expense by Category



Performance Measurements:

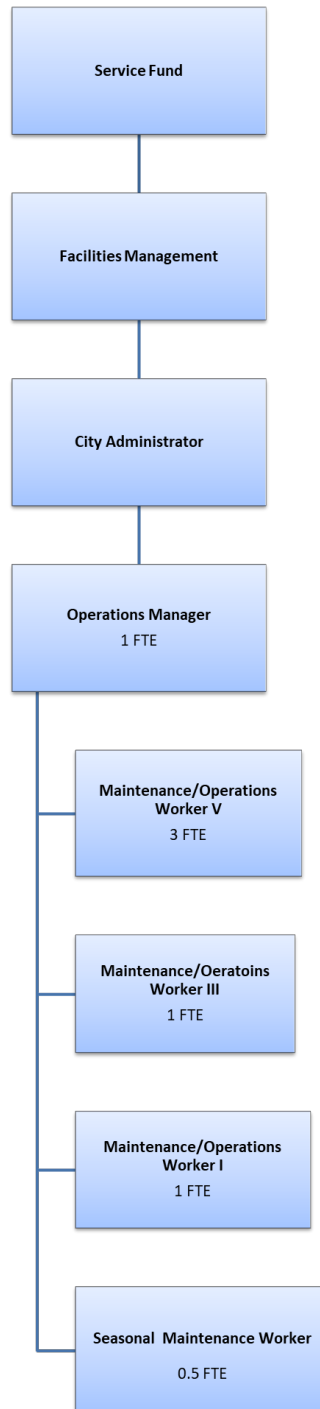
	2019	2020	2021	2022	2023	Estimated 2024
Work Orders Completed	321	***	***	***	726	900
Acres Mowed	***	***	***	***	250	250
Christmas Decorations	220	220	230	248	248	248

Previous Years' Goals:

- I. **Goal:** Facilities Management assisted Code Administration with the construction of Public Safety Building
Status: Complete

- II. Goal: Implemented a building maintenance cost schedule for large life cycle maintenance needs.

Facilities Management Organizational Chart



60 - 320 - Facilities Management			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	137,249	116,472	164,156	278,552
60	5_1000_002	Part Time Salary	0	10,608	762	10,969
60	5_1000_004	On Call	1,330	1,500	1,664	1,664
60	5_1000_005	Fulltime Overtime	3,085	2,574	2,583	5,180
60	5_1000_006	Part Time Overtime	0	0	0	0
	Total Salaries - General		141,664	131,154	169,164	296,365
60	5_1005_001	Health Premium-Employee	8,340	0	5,709	43,104
60	5_1005_002TF	Health Premium-Family	36,960	36,960	34,899	40,193
60	5_1005_003	Dental Premium-Employee	300	0	450	1,200
60	5_1005_004TF	Dental Premium-Family	1,453	1,453	513	1,026
60	5_1010_001	Life Insurance	180	111	161	374
	Total Benefits - Insurance		47,233	38,524	41,732	85,898
60	5_1015_001	Lagers-General	17,925	15,357	14,823	39,439
60	5_1015_004	Deferred Comp-Employer	5,850	5,200	2,900	10,400
	Total Benefits - Retirement		23,775	20,557	17,723	49,839
60	5_1020_001	FICA-Employer	8,128	7,466	9,954	17,501
60	5_1020_002	Medicare-Employer	1,901	1,746	2,328	4,093
60	5_1020_003	Unemployment Compensation	1,311	1,204	1,612	2,823
60	5_1020_004	Workman's Compensation	13,951	7,538	10,732	7,538
	Total Payroll Taxes - General		25,291	17,953	24,625	31,954
60	5_1025_001	Employee-Uniforms	2,500	2,500	2,918	3,000
60	5_1025_002	Employee-Dues/License/Membership	150	150	150	150
60	5_1025_005	Employee-Training	250	250	250	250
	Total Employee - General		2,900	2,900	3,318	3,400
	Total Personnel Costs		240,863	211,088	256,563	467,456
60	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
60	5_2010_000	Capital Exp-Building and Improvement	0	0	0	0
60	5_2015_000	Capital Exp-Furniture and Fixtures	642	0	0	0
60	5_2020_000	Capital Exp-Machinery and Equipment	23,200	25,495	4,795	15,000
60	5_2030_000	Capital Exp-Infrastructure	0	0	0	15,000
	Total Capital		23,842	25,495	4,795	30,000
60	5_5015_001	Utilities-Cell Phones	1,450	1,450	1,449	1,450
	Total Utilities		1,450	1,450	1,449	1,450

60 - 320 - Facilities Management			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_6000_007	Prof Services-Toxicology Testing	250	250	137	250
		Prof Services-MSHP Background				
60	5_6000_008	Checks	25	25	47	50
60	5_6000_011	Prof Services-Dues/License	100	100	100	100
60	5_6000_015	Prof Service-Service Contracts	500	800	763	800
60	5_6000_018	Prof Service-Damage Claims	500	500	400	500
	Total Professional Services - General		1,375	1,675	1,447	1,700
60	5_6005_001	Insurance-Vehicle	4,040	3,976	3,961	4,119
60	5_6005_002	Insurance-Equipment	631	637	685	713
	Total Insurance - General		4,670	4,614	4,646	4,832
60	5_6010_001	Advertising-Public Notices	50	50	25	25
	Total Advertising - General		50	50	25	25
60	5_6020_003	Software-Agreement	2,000	2,500	1,692	2,000
	Total Software - Annual Renewal / Maintenance		2,000	2,500	1,692	2,000
	Total Professional Services		8,095	8,839	7,810	8,557
60	5_7000_001	Supplies-Operational	800	500	1,420	1,000
60	5_7000_002	Supplies-Computer Accessories	500	500	1,577	1,600
60	5_7000_004	Supplies-Small Tools	2,500	2,000	1,964	2,000
60	5_7015_003	Supplies-First Aid	200	200	200	200
60	5_7015_004	Supplies-Safety	500	500	500	500
	Total Supplies		4,500	3,700	5,662	5,300
60	5_7510_001	Materials-Paint	0	0	0	500
60	5_7510_005	Materials-Fixtures	0	0	0	500
		Materials-Infrastructure				
60	5_7525_001	Maintenance	0	0	0	500
60	5_8000_001	Tools-Repair	500	500	412	500
60	5_8000_003	Tools-Supplies	250	300	216	800
	Total Tools & Portable Equipment		750	800	628	1,300
60	5_8300_001	Equipment-Repair	1,250	3,500	2,171	3,500
60	5_8300_002	Equipment-Maintenance	1,750	1,750	1,621	1,600
60	5_8300_003	Equipment-Supplies	750	500	378	500
60	5_8300_004	Equipment-Equipment	0	0	0	8,000
60	5_8300_005	Equipment-Fuel	0	0	1,229	1,300
60	5_8300_006	Equipment-Rental	500	500	500	500
	Total Machinery & Equipment		4,250	6,250	5,900	15,400
60	5_8600_001	Vehicle-Repair	1,500	1,500	580	1,000

60 - 320 - Facilities Management			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_8600_002	Vehicle-Maintenance	1,000	1,000	1,547	1,600
60	5_8600_004	Vehicle-Equipment	1,000	1,000	275	750
60	5_8600_005	Vehicle-Fuel	4,500	4,000	3,491	3,500
	Total Vehicles		8,000	7,500	5,894	6,850
	Total Expenses		291,750	265,122	288,701	537,813
	Change in Department Balance		(291,750)	(265,122)	(288,701)	(537,813)

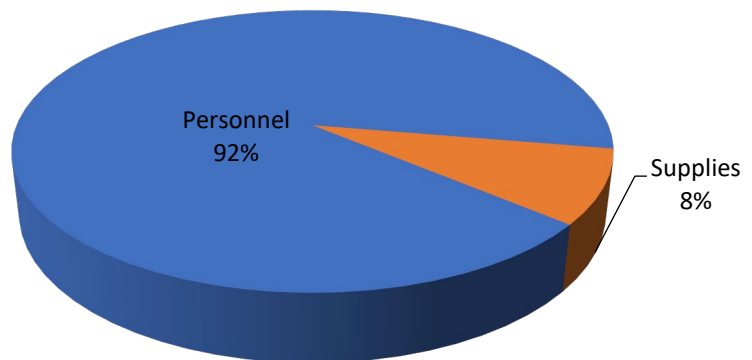
Janitorial Services

This program was established to ensure a sanitary working environment for staff, citizens, and visitors.

Fiscal Year 2023-2024 Accomplishments:

While providing quality services, Janitorial Services was able to stay within the budgeted amount and still maintain minimal quantiles of chemicals used to clean the building.

Janitorial Service Expense by Category \$103,221



Fiscal Year 2025 Goals:

- I. **Goal:** Provide quality service while staying within budget.
Strategy: Maintain each building's needs, keeping chemical usage to a minimum.
Budgetary Factor: none
- II. **Goal:** Provide routine maintenance of City Buildings.
Strategy: Inspect facilities to ensure cleanliness.
Budgetary Factor: Budgeted yearly.

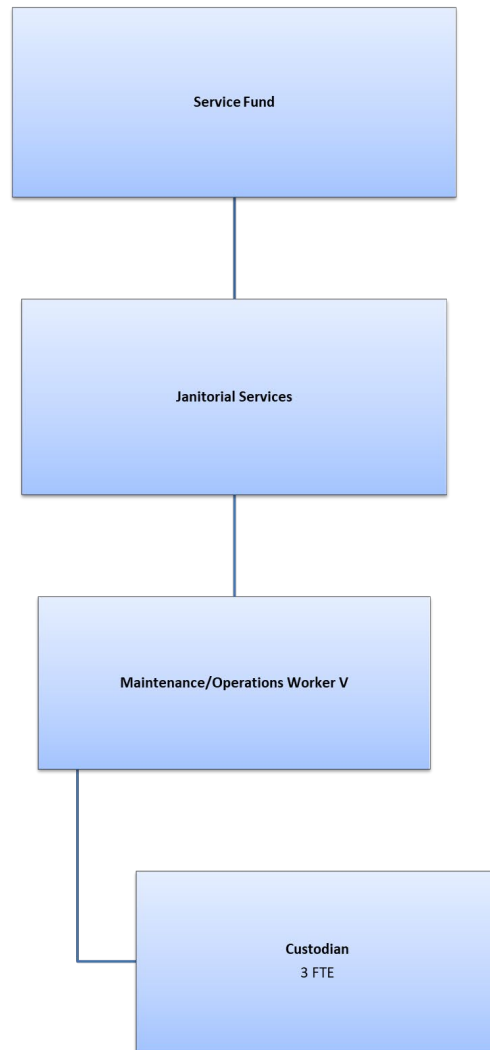
Performance Measurements:

	2021	2022	2023	2024	Estimated 2025
Cleanliness Quality	80%	80%	80%	85%	90%
Customer Satisfaction	90%	90%	90%	90%	90%
Financial Metrics	90%	90%	90%	90%	90%

Previous Years' Goals:

- I. **Goal:** Provide quality services while staying within budgeted amounts.
Status: Complete
- II. **Goal:** Continue to provide maintenance of the floors and fixtures.
Status: Complete
Status: Ongoing.

Janitorial Service Organizational Chart



60 - 325 - Janitorial Services			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
60	5_1000_001	Fulltime Salary	0	0	0	0
60	5_1000_002	Part Time Salary	65,713	64,269	56,762	86,518
60	5_1000_002IMP	Part Time Salary - Imported	0	0	24,632	0
	Total Salaries - General		65,713	64,269	56,762	86,518
60	5_1010_001	Life Insurance	0	250	0	0
	Total Benefits - Insurance		0	250	0	0
60	5_1020_001	FICA-Employer	4,074	3,985	3,519	5,364
60	5_1020_001IMP	FICA-Employer - Imported	0	0	1,527	0
60	5_1020_002	Medicare-Employer	953	932	823	1,255
60	5_1020_002IMP	Medicare-Employer - Imported	0	0	357	0
60	5_1020_003	Unemployment Compensation	657	643	477	865
60	5_1020_003IMP	Unemployment Compensation - Imported	0	0	156	0
60	5_1020_004	Workman's Compensation	0	0	0	0
	Total Payroll Taxes - General		5,684	5,559	4,819	7,484
60	5_1025_001	Employee-Uniforms	21	400	496	496
	Total Employee - General		21	400	496	496
	Total Personnel Costs		71,418	70,479	62,078	94,498
60	5_6000_007	Prof Services-Toxicology Testing	75	75	115	115
60	5_6000_008	Prof Services-MSHP Background Checks	35	35	19	19
	Total Professional Services - General		110	110	134	134
	Total Professional Services		110	110	134	134
60	5_7010_001	Supplies-Janitorial	1,750	1,750	1,945	1,945
60	5_7010_002	Supplies-Cleaning and Sanitation	5,000	6,500	6,643	6,643
	Total Supplies		6,750	8,250	8,589	8,589
60	Janitorial_Out	Janitorial Allocation Out	(78,278)	(78,589)	(39,489)	(103,221)
	Total Expenses		0	250	31,312	0
	Change in Department Balance		0	(250)	(31,312)	0

Benefits

The Benefit Fund is used to capture all the activity related to employee health insurance, Wellness Program, Local Government Employees Retirement System (LAGERS), Safety Program, unemployment, and worker's compensation.

Each department contributes to this Fund during the payroll process.

Fiscal Year 2024

Goals:

- I. **Goal:** Maintain financial stability of the City's partially self-funded health insurance fund.

Strategy:

- Retain a stable reserve position.
- Deliver fair and consistent insurance premium levels.
- Allocate insurance premiums based on relative loss experience and/or exposure

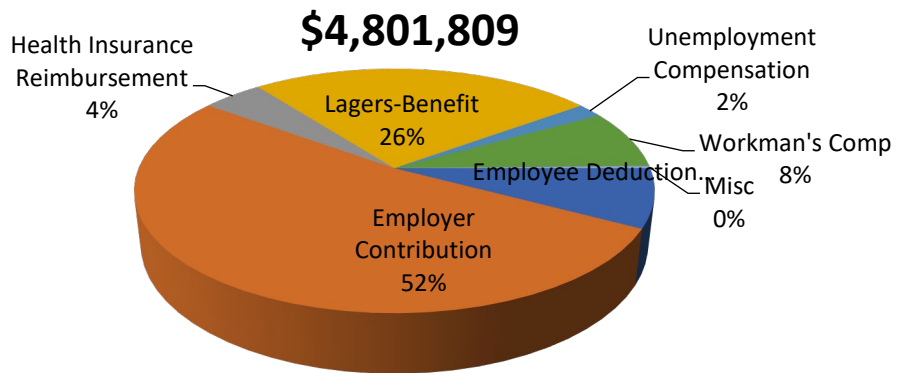
Budgetary Factor: Availability of funding.

- II. **Goal:** Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to the City's mission and vision.

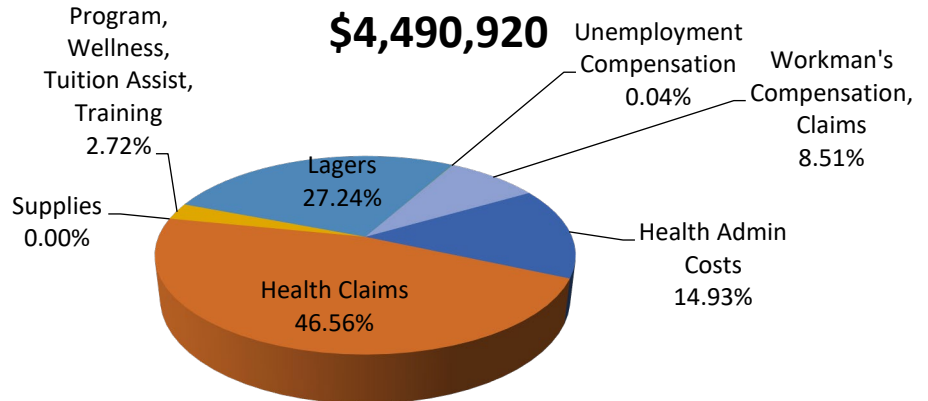
Strategy:

- Provide ongoing safety training.
- Report accidents/incidents in an accurate and timely manner.
- Increase employees' awareness and understanding of their individual safety responsibilities.
- Reduce costs associated with accidents by maintaining an active safety program that promotes a safe and healthy work environment that is committed to bringing injured

Benefits Funds Available by Category



Benefits Expense by Category



employees back to work as quickly as possible following an injury or occupational disease.

Budgetary Factor: Availability of funding.

Previous Years' Goals:

- I. Goal: Maintain financial stability of the City's partially self-funded health insurance fund.
Status: On going.
- II. Goal: Promote a safe and healthy work environment for employees to experience job satisfaction in their achievements and contributions to the City's mission and vision.
Status: On going.

Benefits Fund Revenue and Expense by Category

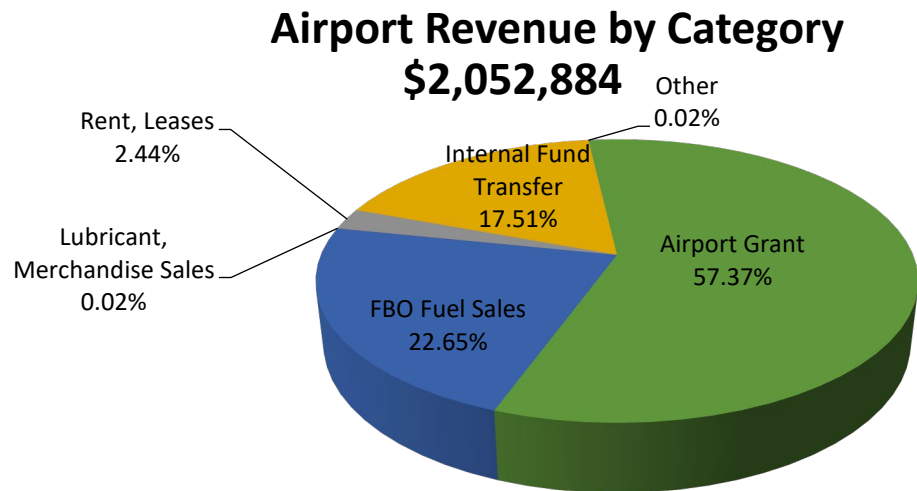
Benefits Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$0	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$3,690,555	\$3,900,918	\$4,044,102	\$4,786,629
Other	\$33	\$10,583	\$15,179	\$15,179
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$3,690,588	\$3,911,501	\$4,059,281	\$4,801,808
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$0	\$0
Supplies and Materials	\$296	\$0	\$0	\$0
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$3,847,832	\$3,978,912	\$4,136,245	\$4,490,920
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts		\$0	\$0	\$0
Internal Service Expense	\$0	\$0	\$0	\$0
Total Expenses	\$3,848,128	\$3,978,912	\$4,136,245	\$4,490,920

70 - 400 - Benefits			FY2023	FY2024	FY2024	FY2025
	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
70	4_3010_003	Misc-Interest Income	34	50	15,179	15,179
	Total Miscellaneous Revenue		34	50	15,179	15,179
	Total Service Charge, Rentals & Miscellaneous Revenue		34	50	15,179	15,179
70	4_9500_001	Health-Health Deduc. Family	338,647	310,118	288,031	373,306
70	4_9500_002	Health-Employee Benefits Health-Health Ins.	2,048,830	2,022,175	1,984,622	2,509,543
70	4_9500_003	Reimbursement	165,000	165,000	193,252	165,000
70	4_9500_004	Prescription Rebates	0	35,000	49,961	50,000
70	4_9500_005	Cobra Reimbursement	0	0	2,807	0
70	4_9505_001	Retirement-LAGERS Work Comp-Unemployment	1,026,837	1,115,934	1,063,793	1,223,520
70	4_9510_001	Comp	75,000	75,000	90,261	90,261
70	4_9510_002	Work Comp-Workman's Comp	353,004	375,000	371,375	375,000
	Total Employee Benefits Revenue		4,007,318	4,098,228	4,044,103	4,786,629
	Total Revenues		4,007,352	4,098,278	4,059,282	4,801,809
70	5_7000_001	Supplies-Operational	750	250	0	0
	Total Supplies		750	250	0	0
70	5_9500_001	Health-Health Admin Cost	432,192	425,000	636,947	640,000
70	5_9500_003	Health-Employee Claims	2,243,497	2,000,000	1,809,067	2,000,000
70	5_9500_004	Health-FSA Admin Cost	1,200	1,000	285	400
70	5_9500_005	Health-Capital Contributions	50,000	0	0	0
70	5_9500_006	Health-Mail Order Prescription	0	52,000	55,191	50,000
70	5_9500_007	Health-Prescription Claim Fees	0	25,000	40,994	41,000
70	5_9500_008	Health-Broker Fees	0	27,720	29,727	30,000
	Total Health Benefits Cost		2,726,889	2,530,720	2,572,211	2,761,400
70	5_9505_001	Retirement-LAGERS	1,026,837	1,115,934	1,069,198	1,223,520
	Total Retirement - Lagers Cost		1,026,837	1,115,934	1,069,198	1,223,520
70	5_9510_001	Work Comp-Unemployment Comp	10,000	5,000	2,000	2,000
70	5_9510_002	Work Comp-Workman's Comp	353,004	375,000	371,375	375,000
70	5_9510_003	Work Comp-Workman's Comp	10,000	10,000	5,209	7,000

70 - 400 - Benefits			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
70	Claims					
	Total Workers Comp Expense		373,004	390,000	378,584	384,000
	Employee Relations-Tuition Assistance		12,000	12,000	9,928	12,000
	Employee Relations-Safety Program		10,000	11,750	21,325	25,000
	Employee Relations-Wellness		10,000	30,000	35,000	35,000
	Employee Relations-Training		50,000	50,000	50,000	50,000
	Total Employee Relations		82,000	103,750	116,253	122,000
	Total Employee Benefits		4,208,730	4,140,404	4,136,246	4,490,920
	Total Expenses		4,209,480	4,140,654	4,136,246	4,490,920
	Change in Department Balance		(202,128)	(42,376)	(76,964)	310,889

Airport Fund

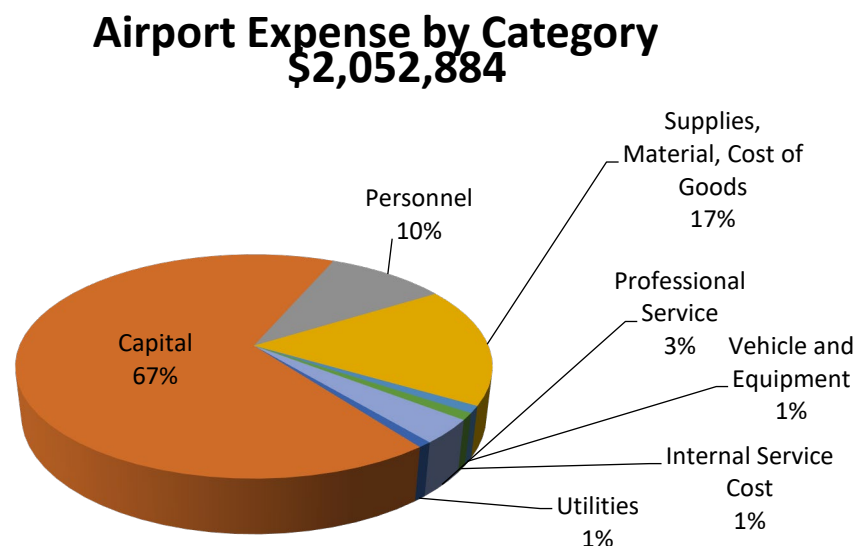
The Airport Fund is responsible for the maintenance, operation, and development of the Floyd W. Jones, Lebanon Airport. Expenditures from this fund provide materials, labor, and services that allow for staff to maintain the airport and ensure the safety of its patrons and users. Expenditures include the maintenance of and improvements to landside and airside pavement surfaces, hangars, navigational aids, and fueling facilities. Revenue sources include hangar and ground leases; aviation fuel sales; and state and federal grants. The Airport Advisory Board is a group of citizens and City Council members that helps communicate the airport's current and future needs to city administration and City Council.



Fiscal Year 2023-2024 Accomplishments: Fuel island was installed and a new Jet fuel truck was purchased. Initial talks began for the easement with the Army National Guard.

Fiscal Year 2025 Goals:

- I. **Goal:** Easement with the Army National Guard.
Strategy: Obtain easement by promoting the potential growth for the airport and potential joint use with the Guard.
Budget Factor: Most of the work will be done in-house as our engineering firm is not needed for the easement.



- II. **Goal:** Create a non-revisionary lease program for land lease options.

Strategy: Get approval from the City’s engineering firm, the airport board, and council to reconstruct the land lease to promote the airport. Advertise the progressive options afforded by the new lease.

Budgetary Factor: The potential would benefit the City and the lessee.

Performance Measures:

	2019	2020	2021	2022	2023
Jet Fuel Sales	35,429 gallons	41,186 gallons	63,976 gallons	89,000 gallons	65,700 gallons
100LL Sales	20,896 gallons	30,451 gallons	27,590 gallons	35,000 gallons	43,200 gallons
Hangar occupancy rates	100%	100%	100%	100%	100%

Previous Years’ Goals:

- I. Goal: Finish 20-year Airport Master Plan.
Status: The Master Plan was adopted by council.
- II. Goal. Lease new airport hangars for approved amount, while using southern hangar as a nightly rental.
Status: All the hangars are rented with an accurate waiting list. The nightly lease did produce profit, so the hangar is on an annual lease.

Airport Fund Revenue and Expense by Category

Airport Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$92,075	\$205,423	\$153,776	\$1,177,650
Service Charges	\$503,718	\$510,765	\$488,914	\$465,365
Rentals	\$38,138	\$46,425	\$55,852	\$50,000
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$499	\$381	\$458	\$445
Internal Service Revenue	\$267,001	\$136,970	\$413,405	\$359,424
Total Revenues	\$901,431	\$899,964	\$1,112,405	\$2,052,884
Expenses				
Personnel	\$185,619	\$182,352	\$199,848	\$198,698
Capital	\$195,277	\$1,366	\$415,312	\$1,371,500
Debt	-\$924	\$0	\$0	\$0
Grants	\$0	\$177,201	\$0	\$0
Utilities	\$13,872	\$15,576	\$16,174	\$16,700
Professional Services	\$70,129	\$60,783	\$66,362	\$71,333
Supplies and Materials	\$412,557	\$430,910	\$381,050	\$353,750
Tools, Equipment, and Vehicles	\$13,946	\$13,656	\$17,246	\$20,685
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts				
Internal Service Expense	\$10,958	\$18,120	\$16,412	\$20,218
Total Expenses	\$901,434	\$899,964	\$1,112,404	\$2,052,884

Airport Organizational Chart



73 - 100 - Airport General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	4_2005_002	Grants-Capital Rev	698,850	1,313,550	153,776	1,177,650
	Total Grant Revenue		698,850	1,313,550	153,776	1,177,650
	Total Intergovernmental Revenue		698,850	1,313,550	153,776	1,177,650
73	4_3000_022	Lubricant Sales	1,900	1,028	251	250
73	4_3000_026	Merchandise Sales	300	215	112	115
73	4_3000_027	Jet Fuel Sales	160,000	326,717	291,273	290,000
73	4_3000_028	100LL Fuel Sales	110,000	155,349	197,279	175,000
	Total Service Charge Revenue		272,200	483,309	488,914	465,365
73	4_3005_001	Rentals-Building/Land	39,385	39,385	55,852	50,000
	Total Rental Revenue		39,385	39,385	55,852	50,000
73	4_3010_006	Misc-Miscellaneous	175	183	210	200
73	4_3010_012	Misc-Purchasing Card Rebate	145	175	248	245
	Total Miscellaneous Revenue		320	358	458	445
	Total Service Charge, Rentals & Miscellaneous Revenue		311,905	523,052	545,224	515,810
73	4_9999_001	Interfund Transfer	435,925	322,910	413,405	359,424
	Total Employee Benefits Revenue		435,925	322,910	413,405	359,424
	Total Revenues		1,446,680	2,159,512	1,112,405	2,052,884
73	5_1000_001	Fulltime Salary	89,897	99,821	103,751	102,962
73	5_1000_002	Part Time Salary	13,235	14,870	16,814	15,376
73	5_1000_004	On Call	4,550	5,013	6,321	6,321
73	5_1000_005	Fulltime Overtime	56	0	710	0
	Total Salaries - General		107,738	119,705	127,597	124,659
73	5_1005_001	Health Premium-Employee	8,340	0	0	0
73	5_1005_002TF	Health Premium-Family	31,027	31,027	32,500	34,368
73	5_1005_003	Dental Premium-Employee	300	0	300	0
73	5_1005_004TF	Dental Premium-Family	1,026	1,026	300	600
73	5_1010_001	Life Insurance	111	111	125	125
	Total Benefits - Insurance		40,805	32,165	33,225	35,093
73	5_1015_001	Lagers-General	11,956	12,877	13,699	14,312
73	5_1015_001IMP	Lagers-General - Imported	0	0	7,261	0
73	5_1015_004	Deferred Comp-Employer	5,200	3,900	4,550	5,200
73	5_1015_004IMP	Deferred Comp-Employer - Imported	0	0	1,950	0
	Total Benefits - Retirement		17,156	16,777	18,249	19,512

73 - 100 - Airport General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	5_1020_001	FICA-Employer	5,913	6,630	7,155	6,807
73	5_1020_002	Medicare-Employer	1,383	1,551	1,673	1,592
73	5_1020_003	Unemployment Compensation	954	1,069	1,209	1,098
73	5_1020_004	Workman's Compensation	8,840	8,288	9,405	8,288
	Total Payroll Taxes - General		17,090	17,537	19,443	17,785
73	5_1025_001	Employee-Uniforms	200	250	120	200
		Employee-				
73	5_1025_002	Dues/License/Membership	125	200	100	100
73	5_1025_004	Employee-Travel/Hotel	1,000	1,000	939	1,000
73	5_1025_005	Employee-Training	250	250	125	250
73	5_1025_008	Employee-Hazmat Physicals	100	100	50	100
	Total Employee - General		1,675	1,800	1,334	1,650
	Total Personnel Costs		184,464	187,983	199,848	198,698
73	5_2005_000	Capital Exp-Land and Improvement	776,500	1,479,500	192,162	1,308,500
73	5_2005_000IMP	Capital Exp-Land and Improvement - Imported	0	0	41,162	0
73	5_2010_000	Capital Exp-Building and Improvement	0	8,000	0	8,000
73	5_2010_000	Capital Exp-Building and Improvement	0	8,000	0	8,000
73	5_2015_000	Capital Exp-Furniture and Fixtures	110	0	0	0
73	5_2015_000	Capital Exp-Furniture and Fixtures	110	0	0	0
73	5_2020_000	Capital Exp-Machinery and Equipment	242,800	0	223,150	55,000
73	5_2020_000	Capital Exp-Machinery and Equipment	242,800	0	0	55,000
73	5_2020_001IMP	Capital Exp - Machinery and Equipment - Imported	0	0	223,150	0
	Total Capital		1,019,410	1,487,500	415,312	1,371,500
	Total Debt		0	0	0	0
	Total Grants - General		0	0	0	0
	Total Grants		0	0	0	0
73	5_5000_001	Utilities-Electric	7,300	8,000	7,175	7,500
73	5_5000_002	Utilities-Water	75	500	949	950
73	5_5000_003	Utilities-Sewer	100	650	61	100
73	5_5005_002	Utilities-Natural Gas	750	1,100	1,022	1,050
73	5_5010_001	Utilities-Landline and Fiber	3,400	4,080	4,207	4,300
73	5_5015_001	Utilities-Cell Phones	400	500	492	500

73 - 100 - Airport General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	5_5025_001	Utilities-Solid Waste	1,150	600	2,270	2,300
	Total Utilities		13,175	15,430	16,174	16,700
73	5_6000_001	Prof Services-Legal	0	12	0	0
73	5_6000_002	Prof Services-Engineering	1,500	1,500	750	1,500
73	5_6000_003	Prof Services-Surveying	500	500	250	500
73	5_6000_007	Prof Services-Toxicology Testing	100	100	96	100
		Prof Services-MSHP Background				
73	5_6000_008	Checks	50	50	25	50
73	5_6000_011	Prof Services-Dues/License	150	200	115	200
73	5_6000_014	Prof Service-Events and Functions	1,500	2,500	1,258	1,500
73	5_6000_015	Prof Service-Service Contracts	23,000	20,000	27,702	28,000
73	5_6000_019	Prof Service-Credit Card Fee	16,750	16,000	15,777	16,000
	Total Professional Services - General		43,550	40,862	45,973	47,850
73	5_6005_001	Insurance-Vehicle	2,361	2,402	4,748	4,941
73	5_6005_002	Insurance-Equipment	575	575	517	538
73	5_6005_003	Insurance-Building & Property	3,834	4,613	5,820	6,053
73	5_6005_007	Insurance-City Government	4,365	5,476	5,265	5,476
	Total Insurance - General		11,135	13,067	16,351	17,008
73	5_6010_001	Advertising-Public Notices	150	75	46	75
		Advertising-Employee				
73	5_6010_002	Recruitment	50	50	25	50
73	5_6010_003	Advertising-Print	750	1,000	760	1,000
73	5_6010_004	Advertising-Internet	225	250	250	250
73	5_6010_006	Advertising-Radio	100	100	50	100
	Total Advertising - General		1,275	1,475	1,130	1,475
73	5_6020_003	Software-Agreement	2,000	6,000	2,907	5,000
	Total Software - Annual Renewal / Maintenance		2,000	6,000	2,907	5,000
	Total Professional Services		57,960	61,404	66,362	71,333
73	5_7000_001	Supplies-Operational	1,850	1,700	1,951	1,700
73	5_7000_002	Supplies-Computer Accessories	250	500	400	500
		Supplies-Desk Accessories-Small				
73	5_7000_003	Office Equipment	500	500	250	500
73	5_7000_004	Supplies-Small Tools	250	350	20	300
73	5_7005_001	Supplies-Printing	150	150	241	250
73	5_7005_003	Supplies-Postage	100	100	46	100
73	5_7005_004	Supplies-Paper	50	50	57	50
73	5_7010_002	Supplies-Cleaning and Sanitation	350	400	268	400
73	5_7010_003	Supplies-Break Room	1,500	1,250	1,172	1,250
	Total Supplies		5,000	5,000	4,405	5,050

73 - 100 - Airport General			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
73	5_7500_004	Materials-Landscaping	250	250	125	250
73	5_7510_001	Materials-Paint	200	200	100	200
73	5_7510_004	Materials-Hardware	250	250	1,778	250
		Materials-Infrastructure				
73	5_7525_001	Maintenance	1,000	1,000	500	1,000
73	5_7999_002	Cost of Goods Sold-Jet Fuel	104,000	234,000	219,143	205,900
73	5_7999_003	Cost of Goods Sold-100LL Fuel	92,400	125,000	154,506	140,000
73	5_7999_004	Cost of Goods Sold-Oil	1,500	1,000	392	1,000
73	5_7999_005	Cost of Goods Sold-Merchandise	100	100	100	100
	Total Materials		199,700	361,800	376,645	348,700
73	5_8300_001	Equipment-Repair	7,500	7,500	5,927	7,500
73	5_8300_002	Equipment-Maintenance	3,500	7,500	6,240	7,500
73	5_8300_005	Equipment-Fuel	0	89	0	0
73	5_8300_006	Equipment-Rental	250	250	203	250
	Total Machinery & Equipment		11,250	15,339	12,369	15,250
73	5_8600_001	Vehicle-Repair	3,500	1,000	500	1,000
73	5_8600_002	Vehicle-Maintenance	1,500	836	814	835
73	5_8600_005	Vehicle-Fuel	3,150	1,800	3,564	3,600
	Total Vehicles		8,150	3,636	4,877	5,435
73	5_9910_000	Internal Service-Personnel	0	0	6,669	0
73	Garage_In	Garage Allocation In	0	3,570	1,567	3,521
73	IT_In	IT Allocation In	0	6,048	2,838	6,965
73	Facility_In	Facility Mgmt Allocation In	19,717	5,477	3,149	7,430
		Purchasing / Warehouse				
73	Purchasing_In	Allocation In	2,194	6,323	2,190	2,301
	Total Internal Service Allocations		21,912	21,419	16,412	20,218
	Total Other Expenses		21,912	21,419	16,412	20,218
	Total Expenses		1,521,020	2,159,512	1,112,405	2,052,884
	Change in Department Balance		(74,341)	0	1	0

Downtown Business District Fund

The Downtown Business District (DTBD) was established as a special business district in 1976 by petition of business owners and Ordinance 1979 of the City Council. The Downtown Business District Board of Directors is comprised of property owners or senior managers of businesses within the district boundaries and provides advice and guidance to the City Council related to the use of the DTBD fund. The DTBD fund is used to make capital improvements to the district, promote downtown through marketing and advertising, and maintain and provide landscaping and other beautification services. The primary revenue sources for the Downtown Business District Fund are real property and business license taxes paid by property and business owners within the boundaries of the district, unless specifically exempted by statute.

Fiscal Year 2023-2024 Accomplishments:

The DTBD saw continuing accomplishments to increase visibility of the district, continued expanding the number of events in the district and expanding the size of ongoing events.

Fiscal Year 2024 Goals:

- I. **Goal:** Establish Downtown Lebanon as a Premiere Destination
Strategy: Partner with Lebanon Missouri Main Street Inc and Laclede Industries to promote and maintain downtown while leveraging the unique character and offerings of the district to establish the district as a destination for both residents and visitors.
Budgetary Factor: \$20,000
- II. **Goal:** Amplify Event Caliber and Attendance
Strategy: Collaborate with Lebanon Missouri Main Street Inc to elevate the quality and expand the scale of events hosted in downtown. Cultivate a dynamic events calendar that will attract larger audiences and enhance the overall experience of visitors, increasing the impact and visibility of downtown events.
Budgetary Factor: \$10,000
- III. **Goal:** Improve regular and routine maintenance of public areas within the district.
Strategy: Partner with Laclede Industries to improve public spaces.
Budgetary Factor: \$10,000
- IV. **Goal:** Improve regular updates of banners used downtown to promote the district and events inside the district.
Strategy: Changing the “look” and promoting events downtown using pole banners will improve event attendance and the downtown experience.
Budgetary Factor: \$20,000
- V. **Goal:** Design and build an urban park within the district.

Strategy: Create an outdoor space within the downtown district which increases pedestrian traffic.

Budgetary Factor: \$30,000

Performance Measures:

	2019	2020	2021	2022	2023
Number of Tree Canopies Lit at Christmas*	10	n/a	n/a	n/a	
Number of Downtown Events	1	4	24	16	
Number of Business Licenses Issued	106	94	99	94	
Number of Welcome Packets Issued**	*	*	*	*	

* Trees removed

** Program discontinued

Previous Years' Goals:

- I. Goal: Improve regular and routine maintenance of public areas within the district
Status: On-going
- II. Goal: Improve regular updates of banners used downtown to promote the district and events inside the district.
Status: On-going
- III. Goal: Design and build an urban park within the district.
Status: In-progress

Downtown Business District Fund Revenue and Expense by Category

Downtown Business District Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$43,296	\$28,004	\$27,916	\$27,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$60	\$0	\$0	\$0
Rentals	\$1,200	\$1,200	\$1,200	\$1,200
Licenses and Permits	\$4,952	\$5,466	\$5,126	\$5,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$20,100	\$138	\$3,052	\$15,000
Internal Service Revenue	\$7,500	\$30,000	\$15,000	\$30,000
Total Revenues	\$77,108	\$64,808	\$52,294	\$78,200
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$49	\$0	\$1,250	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$21,713	\$0	\$0	\$0
Utilities	\$82	\$76	\$96	\$100
Professional Services	\$35,452	\$49,701	\$62,857	\$66,195
Supplies and Materials	\$1,613	\$4,078	\$4,432	\$8,880
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve Accounts				
Internal Service Expense	\$10,159	\$15,345	\$17,848	\$33,056
Total Expenses	\$69,068	\$69,200	\$86,483	\$108,231

75 - 500 - DTBD General Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
75	4_1000_003	Tax-Real Estate	26,000	29,000	27,916	27,000
75	4_1000_005	Tax-Financial Institute	285	5	0	0
	Total Tax Revenue		26,285	29,005	27,916	27,000
	Total Local Taxes		26,285	29,005	27,916	27,000
75	4_3005_001	Rentals-Building/Land	1,200	1,200	1,200	1,200
75	4_3010_003	Misc-Interest Income	0	0	501	0
75	4_3010_005	Misc-Agreements	0	15,000	2,550	15,000
75	4_3010_012	Misc-Purchasing Card Rebate	0	29	1	0
	Total Miscellaneous Revenue		0	15,029	3,052	15,000
	Total Service Charge, Rentals & Miscellaneous Revenue		1,200	16,229	4,252	16,200
75	4_4000_002	Licenses-Merchant	5,000	6,000	5,126	5,000
	Total License Revenue		5,000	6,000	5,126	5,000
	Total License & Permit Revenue		5,000	6,000	5,126	5,000
75	4_9999_001	Interfund Transfer	37,500	15,000	15,000	30,000
	Total Employee Benefits Revenue		37,500	15,000	15,000	30,000
	Total Revenues		69,985	66,234	52,293	78,200
75	5_2005_000	Capital Exp-Land and Improvement	0	0	0	0
75	5_2020_001IMP	Capital Exp - Machinery and Equipment - Imported	0	0	1,250	0
	Total Capital		0	0	1,250	0
75	5_5000_001	Utilities-Electric	150	100	96	100
75	5_6000_001	Prof Services-Legal	150	150	2,180	2,500
75	5_6000_011	Prof Services-Dues/License	275	200	296	300
75	5_6000_014	Prof Service-Events and Functions	2,500	2,500	500	2,000
75	5_6000_015	Prof Service-Service Contracts	60,000	54,215	58,406	60,000
75	5_6000_019	Prof Service-Credit Card Fee	85	125	50	50
75	5_6005_003	Insurance-Building & Property	0	0	428	445
75	5_6010_001	Advertising-Public Notices	250	150	97	150
75	5_6010_003	Advertising-Print	100	50	50	50
75	5_6010_006	Advertising-Radio	0	200	750	200
	Total Advertising - General		350	400	897	400
75	5_6020_003	Software-Agreement	1,075	500	101	500
	Total Software - Annual Renewal / Maintenance		1,075	500	101	500

75 - 500 - DTBD General Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Professional Services		64,435	58,090	62,857	66,195
75	5_7000_001	Supplies-Operational	250	300	310	300
75	5_7005_002	Supplies-Mailing	15	15	15	15
75	5_7005_003	Supplies-Postage	15	50	25	50
75	5_7005_004	Supplies-Paper	0	15	15	15
	Total Supplies		280	380	365	380
75	5_7500_004	Materials-Landscaping	5,000	5,000	1,667	3,500
75	5_7510_002	Materials-Signs	4,850	5,000	900	1,500
75	5_7510_005	Materials-Fixtures	5,000	5,000	1,500	3,500
	Total Materials		14,850	15,000	4,067	8,500
75	5_9910_000	Internal Service-Personnel	0	0	9,353	0
75	Facility_In	Facility Mgmt Allocation In	23,145	14,778	8,495	33,056
	Total Internal Service Allocations		23,145	14,778	17,848	33,056
	Total Other Expenses		23,145	14,778	17,848	33,056
	Total Expenses		102,860	88,348	86,483	108,231
	Change in Department Balance		(32,875)	(22,114)	(34,189)	(30,031)

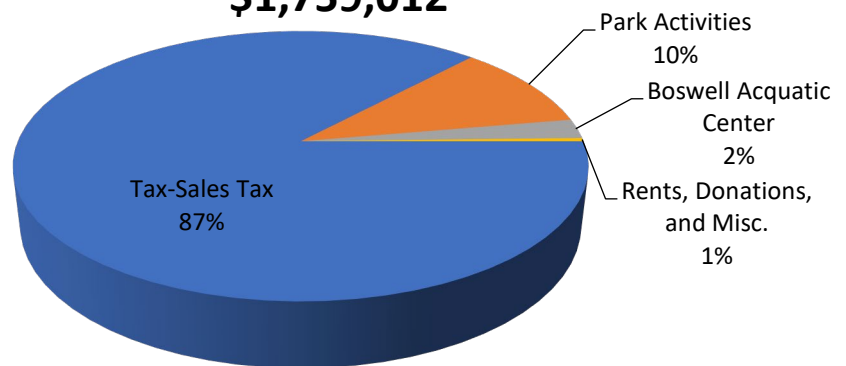
Parks Fund

The Lebanon Parks Department is overseen by the Lebanon Park Board. The Park Board is created and empowered under Sections 90.500 through 90.570 of the Revised Statutes of the State of Missouri and Chapter 15 Article II Section 15-16 of the Code of Ordinances of the City of Lebanon. The Parks

Department gets its operational budget from a ½ cent Park/Stormwater Sales tax of which the parks get a fixed 3/8 cent on all qualifying sales within the City limits in addition to user fees. The Parks and Recreation Department is responsible for maintaining ten parks that cover over 185 acres. Located within these parks are the Veterans Fallen Warriors

Memorial, 54 holes of disc golf, ten baseball/softball fields, 10 playground areas which include 2 inclusive play areas and 4 accessible areas, 3 paved walking trails, 16 shelters/pavilions, the Winfrey Enrichment Center, the Boswell Aquatic Center, Nelson Lake, 1 sand volleyball courts, 2 tennis/ pickle ball courts, and a skate park

Parks Funds Available by Category \$1,759,012



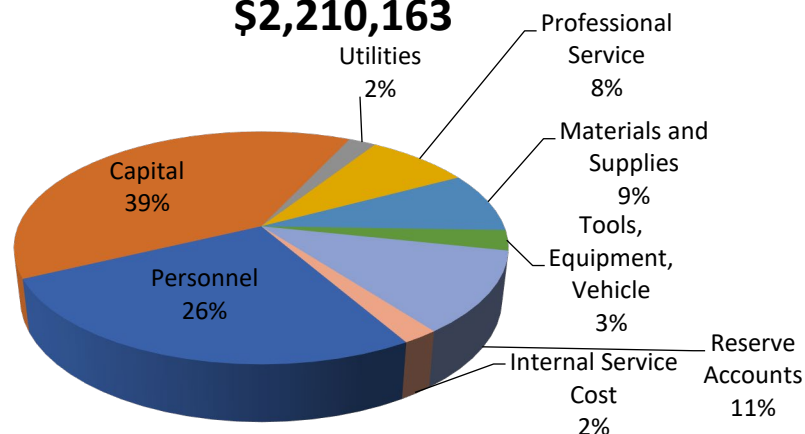
Fiscal Year 2025 Goals:

- I. **Goal:** To improve customer perception and the feeling of safety in our park system.

Strategy: 1) Complete implementation of CPTED recommendations in mowing, planting, lighting and new park additions or designs. 2) Complete installation of time locks and motion detectors to park restrooms. (Wallace and WY Vernon to added to the system)

Budgetary Factor: Cost of adding locks and CPTED design elements to parks and new designs.

Parks Expense by Category \$2,210,163



- II. **Goal:** Develop long range park plan to include the Boswell Aquatic Center, New Parks, Trails/Connectivity, and Improved playing fields.

Strategy: 1) Continue to use the results for the parks and city surveys for new park additions and changes, 2) Work to develop Lebanon parks as sports destination for leagues and tournaments, 3) Set parks schedule of major parks improvements.

<u>Park</u>	<u>Year</u>	<u>Cost Estimate</u>
Wallace Park	FY2024	600m
Atchley Park	FY2025	1.5-2m
Harke	FY2029	250-500k
Nelson	FY2029	500k-750K
Boswell	FY2031	2-5m

Budgetary Factor: The ever-rising cost of building park additions and improvements along with the cost of securing additional park land in the needed locations.

- III. **Goal:** Develop a long-range Park capital improvement plan.

Strategy: 1) Use Park master plan and surveys to guide the long-range capital plans, 2) Develop future replacement strategies for capital items, 3) Continue to develop partnerships with local businesses and groups to help the best return on parks funds and labor.

Budgetary Factor: The cost of future master plans and surveys.

Performance Measurements:

	2019	2020	2021	2022	2023
Baseball/Softball Tournaments	8	16	20	18	19
Shelter Rentals	127	112	141	148	138
BAC Attendance	8049	9785	9922	10782	9406
Youth League Participants	781	741	1008	1011	1206

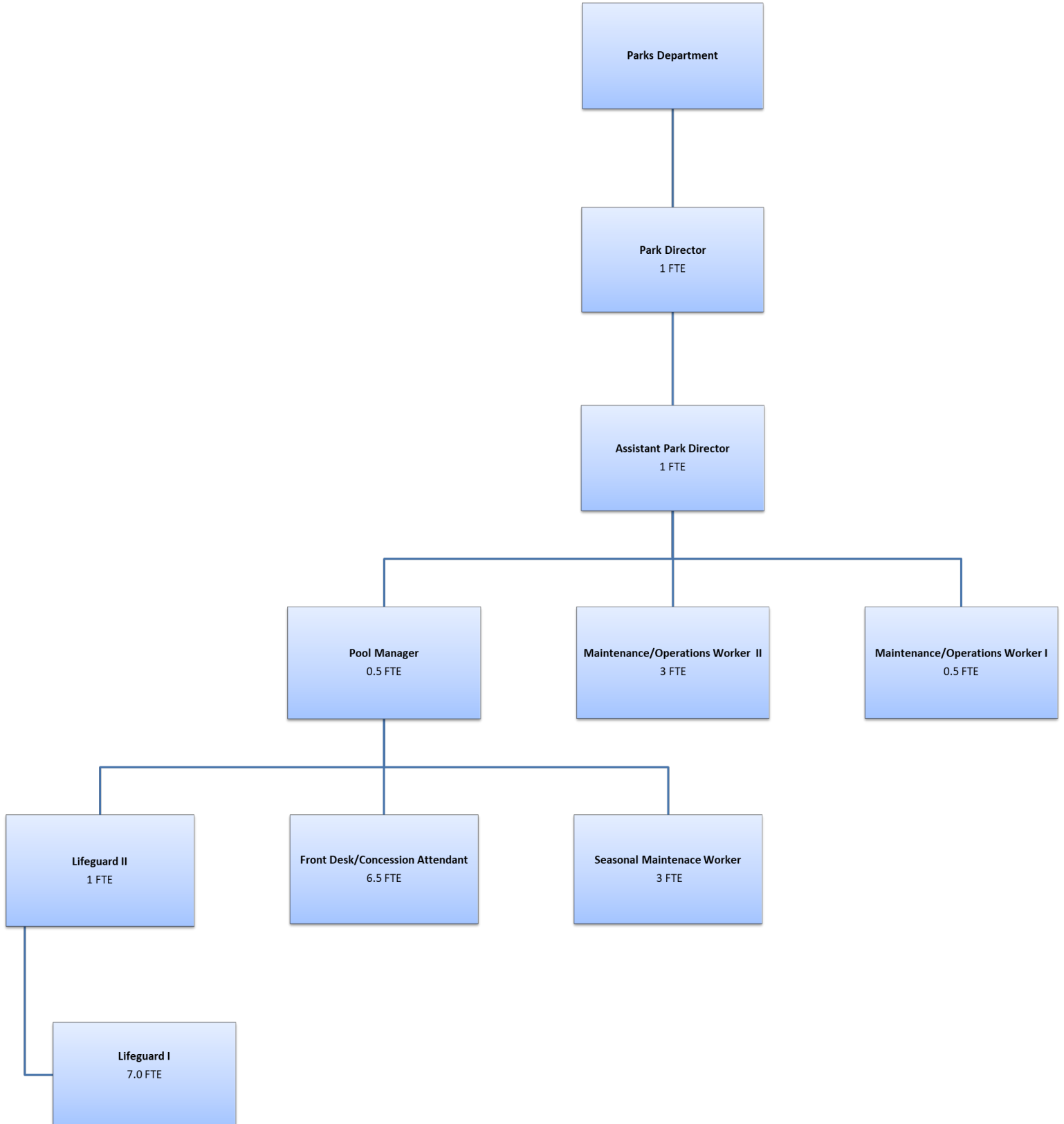
Previous Years' Goals:

- I. **Goal:** To improve customer perception and the feeling of safety in our park system.
Status: Added timed locks to restrooms in all but two parks, additional lighting in parks, and continue integrating CPTED suggestion in park maintenance and planning.
- II. **Goal:** Develop long range park plan to include the Boswell Aquatic Center, New Parks, Trails/Connectivity, and Improved playing fields.
Status: Park Board has set a park improvement plan that sets budgeted amounts and timeline of park improvements.
- III. **Goal:** Develop a long-range Park capital improvement plan.
Status: Still developing a replacement and budget amount for long term replacement of capital facilities and equipment.

Parks Fund Revenue and Expense by Category

Parks Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$1,145,861	\$1,759,818	\$1,653,939	\$1,530,000
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$2,481	\$0	\$0	\$0
Service Charges	\$193,707	\$215,498	\$199,271	\$197,000
Rentals	\$10,785	\$11,500	\$12,010	\$9,500
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$34,755	\$29,455	\$61,867	\$22,512
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,387,589	\$2,016,271	\$1,927,087	\$1,759,012
Expenses				
Personnel	\$441,967	\$475,366	\$625,559	\$579,991
Capital	\$244,248	\$629,761	\$1,179,904	\$863,500
Utilities	\$33,192	\$37,454	\$44,340	\$46,888
Professional Services	\$149,915	\$201,468	\$161,274	\$178,572
Supplies and Materials	\$145,159	\$171,226	\$179,141	\$184,380
Tools, Equipment, and Vehicles	\$56,293	\$73,681	\$68,087	\$62,300
Other-Reserve	\$0	\$0	\$250,000	\$250,000
Internal Service Expense	\$20,341	\$26,478	\$29,464	\$44,532
Total Expenses	\$1,091,115	\$1,615,434	\$2,537,769	\$2,210,163

Parks Organizational Chart



79 - 500 - Parks Operation and Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	4_1000_002	Tax-Sales 0.5%	1,377,000	1,500,000	1,649,555	1,530,000
79	4_1000_003	Tax-Real Estate	0	0	4,384	0
	Total Tax Revenue		1,377,000	1,500,000	1,653,939	1,530,000
	Total Local Taxes		1,377,000	1,500,000	1,653,939	1,530,000
79	4_3005_001	Rentals-Building/Land	4,000	4,000	6,635	4,500
	Total Rental Revenue		4,000	4,000	6,635	4,500
79	4_3010_002	Misc-Donations	0	0	3,600	0
79	4_3010_003	Misc-Interest Income	0	0	26,777	1,500
79	4_3010_006	Misc-Miscellaneous	0	0	33	0
79	4_3010_012	Misc-Purchasing Card Rebate	725	1,000	1,012	1,012
79	4_3010_014	Misc-Insurance Recoveries	0	0	1,000	0
	Total Miscellaneous Revenue		725	1,000	32,422	2,512
	Total Service Charge, Rentals & Miscellaneous Revenue		4,725	5,000	39,057	7,012
	Total Revenues		1,381,725	1,505,000	1,692,996	1,537,012
79	5_1000_001	Fulltime Salary	182,247	221,592	224,034	229,516
79	5_1000_002	Part Time Salary	59,038	14,976	27,433	15,939
79	5_1000_005	Fulltime Overtime	831	1,017	1,890	1,050
79	5_1000_006	Part Time Overtime	335	0	36	0
	Total Salaries - General		242,451	237,585	253,392	246,504
79	5_1005_001	Health Premium-Employee	8,340	8,340	20,334	32,328
79	5_1005_002TF	Health Premium-Family	29,674	49,507	36,453	23,009
79	5_1005_003	Dental Premium-Employee	300	300	1,050	900
79	5_1005_004TF	Dental Premium-Family	1,453	1,753	363	726
79	5_1010_001	Life Insurance	222	265	295	298
	Total Benefits - Insurance		39,989	60,165	58,496	57,261
79	5_1015_001	Lagers-General	20,393	26,211	26,788	29,156
79	5_1015_004	Deferred Comp-Employer	7,800	6,500	6,275	6,500
	Total Benefits - Retirement		28,193	32,711	33,063	35,656
79	5_1020_001	FICA-Employer	14,572	13,963	15,173	14,778
79	5_1020_002	Medicare-Employer	3,408	3,266	3,549	3,456
79	5_1020_003	Unemployment Compensation	2,350	2,252	2,413	2,383
79	5_1020_004	Workman's Compensation	15,883	16,200	16,950	16,200
	Total Payroll Taxes - General		36,214	35,681	38,085	36,817
79	5_1025_001	Employee-Uniforms	2,500	2,400	3,079	3,079
79	5_1025_002	Employee-	1,500	1,000	608	608

79 - 500 - Parks Operation and Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
		Dues/License/Membership				
79	5_1025_003	Employee-Books	0	0	650	650
79	5_1025_004	Employee-Travel/Hotel	2,750	0	0	0
79	5_1025_005	Employee-Training	2,500	2,500	1,818	1,818
	Total Employee - General		9,250	5,900	6,155	6,155
	Total Personnel Costs		356,095	372,041	389,191	382,393
		Capital Exp-Land and Improvement				
79	5_2005_000	Capital Exp-Land and Improvement	150,000	710,000	977,804	85,000
79	5_2010_000	Capital Exp-Building and Improvement	15,000	0	0	600,000
79	5_2015_000	Capital Exp-Furniture and Fixtures	166	0	0	8,000
79	5_2020_000	Capital Exp-Machinery and Equipment	467,300	30,000	175,586	30,500
79	5_2030_000	Capital Exp-Infrastructure	0	35,000	26,514	100,000
	Total Capital		659,966	775,000	1,179,904	863,500
79	5_5000_001	Utilities-Electric	10,000	10,000	8,371	9,000
79	5_5000_002	Utilities-Water	7,000	9,000	8,458	9,000
79	5_5000_003	Utilities-Sewer	3,500	3,500	3,500	3,500
79	5_5005_001	Utilities-Propane	2,000	3,000	2,478	2,478
79	5_5010_001	Utilities-Landline and Fiber	1,500	1,250	749	749
79	5_5015_001	Utilities-Cell Phones	3,500	3,450	3,210	3,210
79	5_5020_001	Utilities-Internet	1,500	1,700	1,701	1,701
79	5_5025_001	Utilities-Solid Waste	5,000	4,750	6,948	8,000
	Total Utilities		34,000	36,650	35,415	37,638
79	5_6000_001	Prof Services-Legal	1,000	1,000	50	1,000
79	5_6000_002	Prof Services-Engineering	0	0	8,175	0
79	5_6000_003	Prof Services-Surveying	0	0	2,875	0
		Prof Services-Toxicology Testing				
79	5_6000_007	Prof Services-Toxicology Testing	500	500	900	900
		Prof Services-MSHP				
79	5_6000_008	Background Checks	100	100	131	131
79	5_6000_011	Prof Services-Dues/License	500	500	379	379
79	5_6000_013	Prof Service-Studies	1,000	1,000	15,799	1,000
79	5_6000_015	Prof Service-Service Contracts	25,000	25,000	49,730	85,000
79	5_6000_018	Prof Service-Damage Claims	250	250	125	125
79	5_6000_019	Prof Service-Credit Card Fee	50	150	164	164
	Total Professional Services - General		28,400	28,500	78,328	88,699
79	5_6005_001	Insurance-Vehicle	3,782	3,866	4,091	4,255
79	5_6005_002	Insurance-Equipment	1,377	1,390	1,005	1,045
79	5_6005_003	Insurance-Building & Property	9,269	28,031	14,845	15,439

79 - 500 - Parks Operation and Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Insurance - General		14,428	33,286	19,941	20,739
79	5_6010_001	Advertising-Public Notices	100	100	109	100
79	5_6010_003	Advertising-Print	350	350	250	250
79	5_6010_004	Advertising-Internet	400	500	150	150
79	5_6010_006	Advertising-Radio	0	500	875	850
	Total Advertising - General		850	1,450	1,384	1,350
	Total Agreements - General		0	0	0	0
79	5_6020_001	Software-Purchase	1,800	1,800	500	1,000
79	5_6020_003	Software-Agreement	9,000	9,000	9,719	10,800
	Total Software - Annual Renewal / Maintenance		10,800	10,800	10,219	11,800
	Total Professional Services		54,478	74,036	109,872	122,588
79	5_7000_001	Supplies-Operational	7,500	12,500	11,260	12,500
79	5_7000_002	Supplies-Computer Accessories	500	500	400	500
		Supplies-Desk Accessories-				
79	5_7000_003	Small Office Equipment	900	900	698	900
79	5_7000_004	Supplies-Small Tools	2,000	2,000	1,999	2,000
79	5_7005_001	Supplies-Printing	600	600	326	600
79	5_7005_002	Supplies-Mailing	50	50	50	50
79	5_7005_003	Supplies-Postage	100	100	56	100
79	5_7005_004	Supplies-Paper	100	100	0	0
79	5_7010_001	Supplies-Janitorial	4,500	7,500	7,470	9,500
		Supplies-Cleaning and				
79	5_7010_002	Sanitation	250	250	100	100
79	5_7010_004	Supplies-Chemicals	250	650	276	300
79	5_7015_001	Supplies-Medical	100	100	100	100
79	5_7015_003	Supplies-First Aid	750	750	695	750
79	5_7015_004	Supplies-Safety	1,000	1,000	722	700
	Total Supplies		18,600	27,000	24,152	28,100
79	5_7500_002	Materials-Rock	750	750	2,558	2,000
79	5_7500_003	Materials-Concrete	2,500	1,500	4,274	7,500
79	5_7500_004	Materials-Landscaping	3,000	7,500	13,444	7,500
79	5_7505_002	Materials-Pipe-PVC	500	1,000	723	1,000
79	5_7505_003	Materials-Pipe-Misc.	1,500	2,000	1,971	2,000
79	5_7505_004	Materials-Pipe-Conduit	500	780	780	780
79	5_7510_001	Materials-Paint	5,000	5,000	4,543	5,000
79	5_7510_002	Materials-Signs	2,500	2,500	3,041	2,500
79	5_7510_004	Materials-Hardware	2,500	2,500	1,946	2,500
79	5_7510_005	Materials-Fixtures	5,000	2,500	2,480	2,500
79	5_7510_006	Materials-Wire	5,000	5,000	2,309	5,000
79	5_7510_007	Materials-Lumber	5,000	2,500	1,348	2,500

79 - 500 - Parks Operation and Administration			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_7510_008	Materials-Steel	457	1,000	753	1,000
		Materials-Infrastructure				
79	5_7525_001	Maintenance	9,000	12,500	12,495	12,500
	Total Materials		43,207	47,030	52,664	54,280
79	5_8000_001	Tools-Repair	250	250	0	0
79	5_8000_002	Tools- Maintenance	100	100	250	100
79	5_8000_003	Tools-Supplies	2,000	2,500	2,489	2,500
	Total Tools & Portable Equipment		2,350	2,850	2,739	2,600
79	5_8300_001	Equipment-Repair	6,000	6,000	5,069	6,000
79	5_8300_002	Equipment-Maintenance	2,500	2,500	2,428	2,500
79	5_8300_003	Equipment-Supplies	750	1,000	1,856	1,000
79	5_8300_004	Equipment-Equipment	3,500	3,500	3,772	3,500
79	5_8300_005	Equipment-Fuel	8,500	1,000	5,299	5,000
79	5_8300_006	Equipment-Rental	2,000	2,000	3,336	2,500
	Total Machinery & Equipment		23,250	16,000	21,761	20,500
79	5_8600_001	Vehicle-Repair	1,500	1,500	1,163	1,500
79	5_8600_002	Vehicle-Maintenance	1,750	2,000	2,876	2,000
79	5_8600_003	Vehicle-Supplies	500	500	1,254	1,000
79	5_8600_004	Vehicle-Equipment	250	250	222	250
79	5_8600_005	Vehicle-Fuel	7,750	10,000	9,525	10,000
	Total Vehicles		11,750	14,250	15,040	14,750
79	5_9910_000	Internal Service-Personnel	0	0	15,277	0
		Code Administration Allocation				
79	CommDev_In	In	2,644	1,276	1,066	167
79	Garage_In	Garage Allocation In	2,486	7,580	3,328	699
79	IT_In	IT Allocation In	27,380	8,222	3,858	23,309
79	Facility_In	Facility Mgmt Allocation In	1,032	5,268	3,028	13,655
		Purchasing / Warehouse				
79	Purchasing_In	Allocation In	4,388	8,392	2,906	6,702
	Total Internal Service Allocations		37,930	30,737	29,464	44,532
	Total Interfund Transfer		0	0	0	0
	Total Other Expenses		37,930	30,737	29,464	44,532
	Total Expenses		1,241,627	1,395,595	1,860,202	1,570,881
	Change in Department Balance		140,098	109,405	(167,205)	(33,870)

Boswell Aquatic Center

This program was established to manage expenses for recreational activities of the pool which is a public pool with daily visitor rates and is available for reservations.

79 - 515 - Boswell Aquatic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	4_3000_025	Pool Admissions	30,000	30,000	37,893	35,000
79	4_3000_035	Activities	2,000	500	2,600	1,000
	Total Service Charge Revenue		32,000	30,500	40,493	36,000
79	4_3005_007	Rentals-Parties	2,000	2,000	5,375	5,000
	Total Rental Revenue		2,000	2,000	5,375	5,000
	Total Miscellaneous Revenue		0	0	0	0
	Total Service Charge, Rentals & Miscellaneous Revenue		34,000	32,500	45,868	41,000
	Total Revenues		34,000	32,500	45,868	41,000
79	5_1000_001	Fulltime Salary	0	3,922	3,001	4,172
79	5_1000_002	Part Time Salary	60,413	40,770	78,946	44,307
79	5_1000_006	Part Time Overtime	1,300	0	9,548	0
	Total Salaries - General		61,713	44,692	91,495	48,479
79	5_1010_001	Life Insurance	0	8	7	9
	Total Benefits - Insurance		0	8	7	9
79	5_1020_001	FICA-Employer	3,826	2,771	5,673	3,006
79	5_1020_002	Medicare-Employer	895	648	1,327	710
79	5_1020_003	Unemployment Compensation	617	447	752	485
79	5_1020_004	Workman's Compensation	3,018	3,563	3,495	3,563
	Total Payroll Taxes - General		8,356	7,428	11,246	7,763
79	5_1025_001	Employee-Uniforms	1,500	1,500	2,986	3,000
79	5_1025_005	Employee-Training	1,000	1,000	1,625	1,625
	Total Employee - General		2,500	2,500	4,611	4,625
	Total Personnel Costs		72,569	54,628	107,359	60,876
79	5_5000_001	Utilities-Electric	4,000	2,500	2,548	2,500
79	5_5000_002	Utilities-Water	5,000	5,000	4,803	5,000
79	5_5020_001	Utilities-Internet	300	1,500	1,346	1,500
	Total Utilities		9,300	9,000	8,697	9,000
79	5_6000_005	Prof Services-Temporary Employees	0	0	3,300	3,500

79 - 515 - Boswell Aquatic Center			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_6000_007	Prof Services-Toxicology Testing	500	500	770	500
		Prof Services-MSHP Background				
79	5_6000_008	Checks	250	250	250	250
	Total Professional Services - General		750	750	4,320	4,250
79	5_6005_003	Insurance-Building & Property	10,456	11,352	5,539	5,761
	Total Insurance - General		10,456	11,352	5,539	5,761
79	5_6010_002	Advertising-Employee Recruitment	250	250	250	250
79	5_6010_006	Advertising-Radio	250	250	0	0
	Total Advertising - General		500	500	250	250
	Total Professional Services		11,706	12,602	10,109	10,261
79	5_7010_004	Supplies-Chemicals	10,000	15,000	15,024	15,000
	Total Supplies		10,000	15,000	15,024	15,000
79	5_8300_001	Equipment-Repair	4,000	4,000	6,510	5,000
79	5_8300_002	Equipment-Maintenance	250	250	250	250
79	5_8300_003	Equipment-Supplies	2,450	2,450	2,351	2,450
79	5_8300_004	Equipment-Equipment	4,000	4,700	7,400	5,000
79	5_8300_006	Equipment-Rental	250	250	250	250
	Total Machinery & Equipment		10,950	11,650	16,761	12,950
	Total Expenses		114,525	102,880	157,950	108,086
	Change in Department Balance		(80,525)	(70,380)	(112,082)	(67,086)

Park Activities

This program was established to manage expenses for recreational activities.

79 - 520 - Parks Activities			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	4_3000_010	Park Activities	45,000	45,000	58,869	58,000
79	4_3000_023	Concession Sales	0	75,000	96,193	103,000
79	4_3000_032	Concession Sales-Drinks	25,000	0	1,649	0
79	4_3000_033	Concession Sales-Food	20,000	0	1,270	0
79	4_3000_034	Concession Sales-Snacks	15,000	0	797	0
	Total Service Charge Revenue		105,000	120,000	158,778	161,000
	Total Rental Revenue		0	0	0	0
79	4_3010_016	Misc-Sponsorships	15,000	17,500	29,445	20,000
	Total Miscellaneous Revenue		15,000	17,500	29,445	20,000
	Total Service Charge, Rentals & Miscellaneous Revenue		120,000	137,500	188,223	181,000
	Total Fines Revenue		0	0	0	0
	Total Revenues		120,000	137,500	188,223	181,000
79	5_1000_001	Fulltime Salary	33,243	47,412	30,028	49,573
79	5_1000_002	Part Time Salary	84,976	48,650	76,287	55,759
79	5_1000_005	Fulltime Overtime	1,194	1,138	569	1,171
79	5_1000_006	Part Time Overtime	3,011	279	453	297
	Total Salaries - General		122,424	97,479	107,337	106,800
79	5_1005_001	Health Premium-Employee	8,340	8,340	5,709	10,776
79	5_1005_003	Dental Premium-Employee	300	300	162	300
79	5_1010_001	Life Insurance	56	117	64	102
	Total Benefits - Insurance		8,696	8,757	5,934	11,178
79	5_1015_001	Lagers-General	4,580	4,218	2,109	4,694
79	5_1015_004	Deferred Comp-Employer	0	650	325	650
	Total Benefits - Retirement		4,580	4,868	2,434	5,344
79	5_1020_001	FICA-Employer	7,590	6,044	6,655	6,622
79	5_1020_002	Medicare-Employer	1,775	1,413	1,556	1,549

79 - 520 - Parks Activities			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_1020_003	Unemployment Compensation Workman's	1,224	975	998	1,068
79	5_1020_004	Compensation	3,018	3,563	3,495	3,563
	Total Payroll Taxes - General		13,607	11,994	12,704	12,801
79	5_1025_001	Employee-Uniforms	500	500	500	500
79	5_1025_005	Employee-Training	100	100	100	100
	Total Employee - General		600	600	600	600
	Total Personnel Costs		149,907	123,699	129,009	136,722
79	5_5010_001	Utilities-Landline and Fiber	500	350	228	250
	Total Utilities		500	350	228	250
79	5_6000_005	Prof Services-Temporary Employees	25,000	30,000	35,674	40,000
79	5_6000_007	Prof Services-Toxicology Testing	200	200	246	200
79	5_6000_008	Prof Services-MSHP Background Checks	600	600	600	600
79	5_6000_011	Prof Services-Dues/License	100	67	0	0
	Total Professional Services - General		25,900	30,867	36,520	40,800
79	5_6005_022	Insurance-Park Activities	3,825	3,889	3,773	3,924
	Total Insurance - General		3,825	3,889	3,773	3,924
79	5_6010_004	Advertising-Internet	500	500	500	500
79	5_6010_006	Advertising-Radio	500	500	500	500
	Total Advertising - General		1,000	1,000	1,000	1,000
	Total Professional Services		30,725	35,755	41,293	45,724
79	5_7000_001	Supplies-Operational	22,000	22,000	22,168	22,000
79	5_7000_006	Supplies-Uniforms	5,000	7,500	9,718	10,000
	Total Supplies		27,000	29,500	31,886	32,000
79	5_7999_008	Cost of Goods Sold-	12,000	0	0	0

79 - 520 - Parks Activities			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
79	5_7999_009	Drinks Cost of Goods Sold-Food	8,000	0	0	0
79	5_7999_010	Cost of Goods Sold-Snacks	10,000	0	0	0
79	5_7999_011	Cost of Goods Sold-Concessions	0	45,000	55,413	55,000
	Total Materials		30,000	45,000	55,413	55,000
79	5_8300_001	Equipment-Repair	250	250	31	250
79	5_8300_004	Equipment-	4,500	4,500	11,505	11,000
79	5_8300_006	Equipment-Rental	250	250	250	250
	Total Machinery & Equipment		5,000	5,000	11,786	11,500
	Total Expenses		243,132	239,304	269,616	281,196
	Change in Department Balance		(123,132)	(101,804)	(81,393)	(100,196)

Electric Fund

The Electric system for the City serves approximately 7,300 customers and is made up of 135 miles of 7.2 KV distribution and 40 miles of 69 KV transmission loop inter-connecting seven substations to three 69KV transmission lines linking to the Show-Me Transmission network. The city provides electric to most citizens within the city limits.

Fiscal Year 2023-2024

Accomplishments:

Completed electric infrastructure upgrades as well as extended overhead and underground electric for continued subdivision additions.

Completed large industrial services for MEP and Walmart. Began installation of new 3 phase service and installation of streetlights for Ice Cream Factory. Completed new installation of underground electric

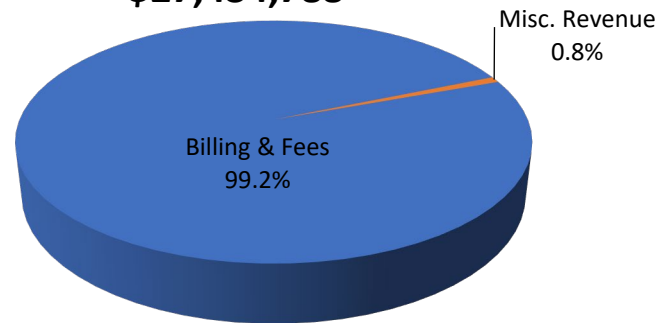
services for multiple commercial and residential projects.

Continued substation improvements through installation of new feeder controls as well as integrating three new capacitor banks.

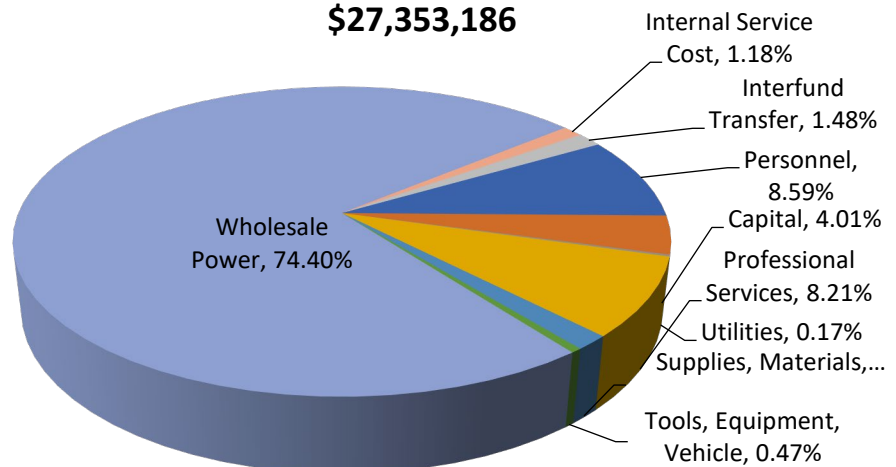
Changed out controls on ten capacitor banks in efforts to reduce system loss

and allowing power to be distributed more efficiently. Tested and upgraded our Direct Current battery backup for all substations allowing all of our substations to continue to function in case of a major event. Continued improving system reliability, reducing outages, and lowering maintenance costs with ongoing feeder clearing and vegetation management programs, installing wildlife protection, and continued replacing glass hardware with new polymer hardware.

Electric Operating Funds Available by Category \$27,434,788



Electric Operating Expense by Category \$27,353,186



Fiscal Year 2025 Goals:

- I. **Goal:** Improve system reliability and reduce outages.
Strategy: Evaluate circuit data and develop a strategy to systematically changeout/replace infrastructure pertaining to wildlife related outages.
Budgetary Factor: Availability of funds, materials, and employees.
- II. **Goal:** Strengthen system reliability.
Strategy: Enhance substation infrastructure by upgrading transmission relays to improve both the quantity and quality of data we receive.
Budgetary Factor: Availability of funds, materials, and employees.
- III. **Goal:** Strengthen system reliability.
Strategy: Incorporate and update switching equipment for our distribution system and to help isolate problems and provides contingencies during power outages.
Budgetary Factor: Availability of funds, materials, and employees. Capital for engineering and material from reserves.

Performance Measurements:

Calendar Year Performance	2021	2022	2023	2024	Estimated 2025
Underground Primary Installed (Miles)	N/A	1	2	2.7	1
Substation Transformers Tested	N/A	0	2	2	1
Number of Distribution Poles replaced	30	22	30	30	50
New Services Installed	100	55	75	105	80
Number of Service Work Orders	2100	1800	1800	1500	1500
Streetlight Installed or Repaired	175	160	120	90	100
Aerial Cable Installed (Feet)	4,426	0	0	2,380	2,000

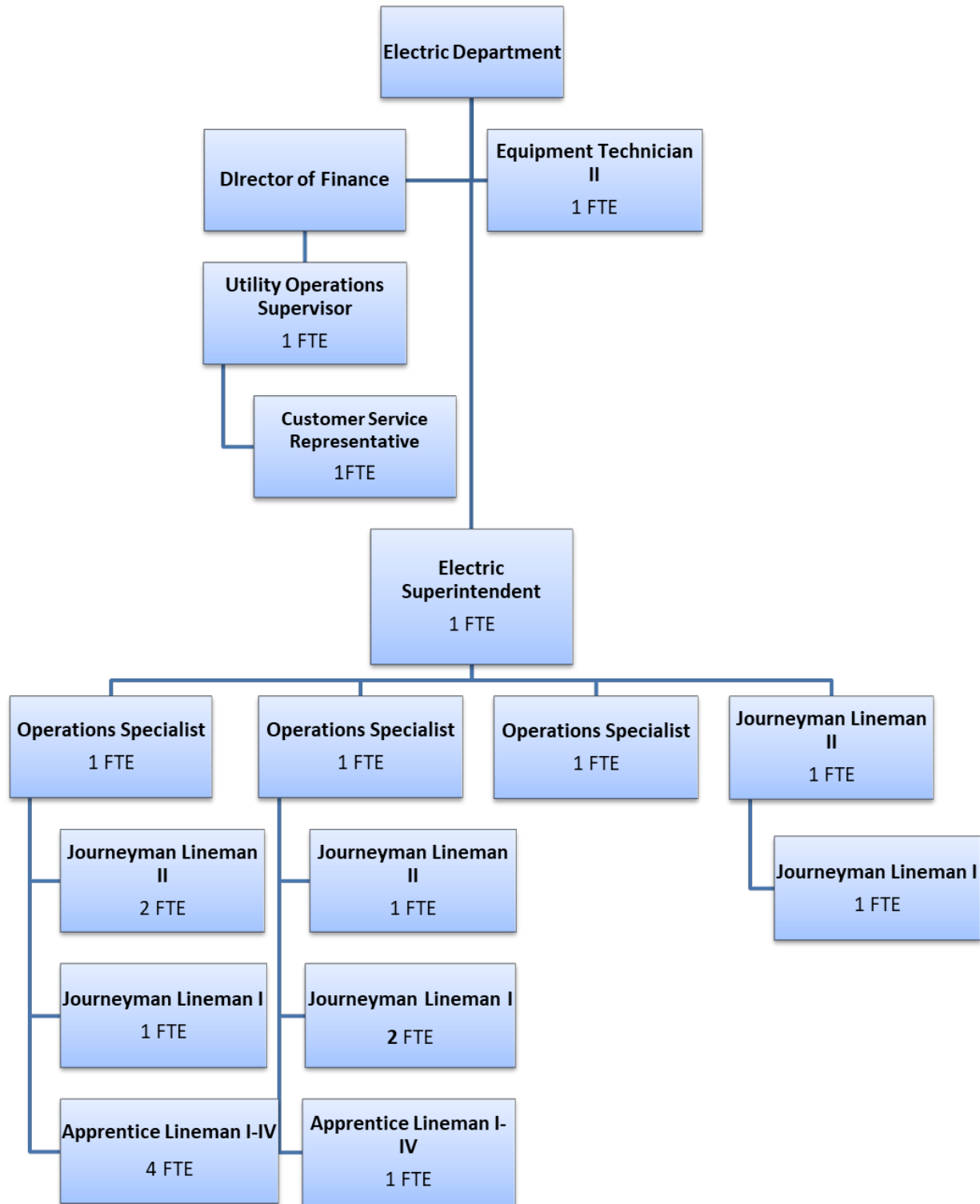
Previous Years' Goals:

- I. **Goal:** Improve system reliability.
Status: Ongoing.
- II. **Goal:** Improve system reliability.
Status: Ongoing.
- III. **Goal:** Maintain adequate service and reliability standards within our substation distribution system.
Status: Ongoing

Electric Fund Revenue and Expense by Category

Electric Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$1,134,348	\$226,870	\$151,246	\$0
Service Charges	\$24,703,745	\$25,590,252	\$26,334,393	\$27,225,500
Rentals	\$1,500	\$0	\$0	\$0
Other	\$288,769	\$294,961	\$769,399	\$460,760
Total Revenues	\$26,128,362	\$26,112,083	\$27,255,038	\$27,686,260
Expenses				
Personnel	\$1,615,255	\$1,922,077	\$2,202,807	\$2,350,721
Capital	\$892,777	\$892,852	\$988,056	\$2,537,925
Debt	\$1,691	\$858	\$0	\$0
Utilities	\$47,773	\$47,408	\$44,885	\$47,805
Professional Services	\$1,678,235	\$2,080,393	\$2,140,323	\$2,246,493
Supplies and Materials	\$20,321,373	\$21,474,025	\$20,332,257	\$20,757,548
Tools, Equipment, and Vehicles	\$87,921	\$96,491	\$128,961	\$128,862
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$122,591	\$236,939	\$323,826	\$725,832
Total Expenses	\$24,767,616	\$26,751,043	\$26,161,115	\$28,795,186

Electric Department Organizational Chart



80 - 200 - Electric Operating			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	4_2005_002	Grants-Capital Rev	0	0	151,246	0
	Total Grant Revenue		0	0	151,246	0
	Total Intergovernmental Revenue		0	0	151,246	0
80	4_3000_004	Brush Drop-off/Scrap	0	1,500	1,634	0
80	4_3000_011	Turn On Fees	450	354	875	500
80	4_3000_012	Customer Billing	23,432,000	25,400,000	24,621,813	25,285,000
80	4_3000_013	Penalties	200,000	200,000	223,957	205,000
80	4_3000_015	Meter Base Installation	20,000	20,000	26,315	25,000
80	4_3000_018	Telephone Phone Agreement	10,000	10,000	0	0
80	4_3000_019	Cable Pole Agreement	18,000	20,000	57,899	20,000
80	4_3000_030	Service Availabilty	1,000,000	1,300,000	1,362,381	1,650,000
80	4_3000_031	Utility Administration Fee	35,000	42,500	39,519	40,000
	Total Service Charge Revenue		24,715,450	26,994,354	26,334,392	27,225,500
80	4_3010_003	Misc-Interest Income	0	0	24,066	5,000
80	4_3010_004	Misc-Investment Income	95,000	115,000	163,525	150,000
80	4_3010_006	Misc-Miscellaneous	25,000	20,000	16,307	15,000
80	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	6,945	0
80	4_3010_009	Misc-Agreements	0	20,000	0	0
80	4_3010_012	Misc-Purchasing Card Rebate	700	675	748	675
80	4_3010_014	Misc-Insurance Recoveries	0	0	35,229	0
80	4_3010_015	Misc-Recoveries	0	0	38,613	38,613
	Total Miscellaneous Revenue		120,700	155,675	285,434	209,288
	Total Service Charge, Rentals & Miscellaneous Revenue		24,836,150	27,150,029	26,619,827	27,434,788
	Total Revenues		24,836,150	27,150,029	26,771,073	27,434,788
80	5_1000_001	Fulltime Salary	1,222,699	1,365,964	1,368,640	1,442,652
80	5_1000_002	Part Time Salary	46,062	4,800	4,800	4,957
80	5_1000_004	On Call	30,544	25,000	30,640	30,640
80	5_1000_005	Fulltime Overtime	66,241	64,731	53,255	69,380
	Total Salaries - General		1,365,545	1,460,495	1,457,335	1,547,629
80	5_1005_001	Health Premium-Employee	33,360	75,060	57,895	75,432
80	5_1005_002TF	Health Premium-Family	251,443	209,222	249,935	260,988
80	5_1005_003	Dental Premium-Employee	900	2,400	3,480	1,500
80	5_1005_004TF	Dental Premium-Family	10,091	8,038	4,309	8,085
80	5_1010_001	Life Insurance	1,038	1,149	1,284	1,292
	Total Benefits - Insurance		296,832	295,870	316,904	347,297
80	5_1015_001	Lagers-General	170,110	172,585	170,599	196,768
80	5_1015_004	Deferred Comp-Employer	26,390	29,380	31,105	31,330

80 - 200 - Electric Operating			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Benefits - Retirement		196,500	201,965	201,704	228,098
80	5_1020_001	FICA-Employer	79,003	85,904	86,364	89,700
80	5_1020_002	Medicare-Employer	18,476	20,090	20,198	20,978
		Unemployment				
80	5_1020_003	Compensation	12,742	13,855	14,230	14,468
80	5_1020_004	Workman's Compensation	25,623	45,525	52,727	45,525
	Total Payroll Taxes - General		135,845	165,374	173,518	170,671
80	5_1025_001	Employee-Uniforms	26,000	26,000	26,000	26,000
		Employee-				
80	5_1025_002	Dues/License/Membership	16,000	16,000	15,169	18,500
80	5_1025_003	Employee-Books	425	425	200	425
80	5_1025_004	Employee-Travel/Hotel	2,500	3,500	4,055	4,100
80	5_1025_005	Employee-Training	10,000	8,000	7,922	8,000
	Total Employee - General		54,925	53,925	53,346	57,025
	Total Personnel Costs		2,049,648	2,177,629	2,202,807	2,350,721
80	5_2005_000	Capital Exp-Land and Improvement	0	0	20,788	0
80	5_2010_000	Capital Exp-Building and Improvement	28,125	38,092	4,417	8,675
80	5_2015_000	Capital Exp-Furniture and Fixtures	2,708	8,575	8,575	0
80	5_2020_000	Capital Exp-Machinery and Equipment	205,500	504,250	533,501	404,750
80	5_2025_000	Capital Exp-Vehicles	0	60,000	51,557	665,000
80	5_2030_000	Capital Exp-Infrastructure	0	0	0	17,500
	Total Capital		236,333	610,917	618,838	1,095,925
80	5_3020_000	Debt-Lease Purchase	30,436	0	0	0
	Total Debt		30,436	0	0	0
	Total Grants - General		0	0	0	0
	Total Grants		0	0	0	0
80	5_5000_001	Utilities-Electric	37,500	36,000	31,196	34,000
80	5_5000_002	Utilities-Water	250	250	167	200
80	5_5000_003	Utilities-Sewer	250	250	268	275
80	5_5015_001	Utilities-Cell Phones	5,350	6,500	6,532	6,600
80	5_5020_002	Utilities-Internet Mobile	3,680	5,300	6,242	6,250
	Total Utilities		47,030	48,300	44,405	47,325
80	5_6000_001	Prof Services-Legal	1,500	1,500	44	1,500

80 - 200 - Electric Operating			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_6000_002	Prof Services-Engineering	25,000	20,000	22,695	35,000
80	5_6000_003	Prof Services-Surveying	250	250	0	0
		Prof Services-Toxicology				
80	5_6000_007	Testing	250	250	249	249
		Prof Services-MSHP				
80	5_6000_008	Background Checks	100	115	100	100
		Prof Services-Collection				
80	5_6000_009	Agency	1,500	1,500	1,367	1,500
80	5_6000_011	Prof Services-Dues/License	10,000	8,500	4,789	8,500
80	5_6000_015	Prof Service-Service Contracts	170,000	170,000	170,000	190,000
80	5_6000_017	Prof Service-PILOT	1,171,600	1,270,000	1,231,091	1,264,250
80	5_6000_018	Prof Service-Damage Claims	0	0	300	300
80	5_6000_019	Prof Service-Credit Card Fee	120,000	144,000	173,137	175,000
	Total Professional Services - General		1,500,200	1,616,115	1,603,771	1,676,399
80	5_6005_001	Insurance-Vehicle	31,559	29,480	28,515	29,656
80	5_6005_002	Insurance-Equipment	4,881	4,776	4,189	4,356
80	5_6005_003	Insurance-Building & Property	18,394	21,001	22,510	23,411
80	5_6005_007	Insurance-City Government	51,742	59,904	64,229	66,799
80	5_6005_023	Insurance-Drone Liability	1,789	1,968	1,849	1,923
	Total Insurance - General		108,364	117,128	121,293	126,144
80	5_6010_001	Advertising-Public Notices	1,500	1,250	800	1,000
		Advertising-Employee				
80	5_6010_002	Recruitment	600	600	0	500
80	5_6010_003	Advertising-Print	300	52	0	100
80	5_6010_006	Advertising-Radio	125	350	350	350
	Total Advertising - General		2,525	2,252	1,150	1,950
80	5_6020_001	Software-Purchase	9,750	0	0	0
80	5_6020_003	Software-Agreement	33,650	25,000	35,762	42,000
	Total Software - Annual Renewal / Maintenance		43,400	25,000	35,762	42,000
	Total Professional Services		1,654,489	1,760,495	1,761,975	1,846,493
80	5_7000_001	Supplies-Operational	7,500	7,500	7,500	7,500
		Supplies-Computer				
80	5_7000_002	Accessories	1,500	1,500	2,000	3,500
		Supplies-Desk Accessories-				
80	5_7000_003	Small Office Equipment	500	6,500	6,500	2,000
80	5_7000_004	Supplies-Small Tools	5,000	5,000	5,000	5,000
80	5_7005_001	Supplies-Printing	300	45	300	300
80	5_7005_002	Supplies-Mailing	2,000	2,000	2,000	2,000
80	5_7005_003	Supplies-Postage	750	750	500	500
80	5_7005_004	Supplies-Paper	450	450	423	423

80 - 200 - Electric Operating			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_7005_006	Supplies-Promo-Education	20,000	20,000	20,000	20,000
80	5_7015_004	Supplies-Safety	15,000	15,000	15,000	18,800
80	5_7025_001	Wholesale Power-Demand	5,500,000	8,000,000	7,594,343	7,750,000
80	5_7025_002	Wholesale Power-Energy	13,500,000	12,500,000	11,150,493	11,350,000
80	5_7025_003	Wholesale Power-Transmission	1,200,000	1,200,000	1,222,928	1,250,000
	Total Supplies		20,253,000	21,758,745	20,026,987	20,410,023
80	5_7500_001	Materials-Asphalt	2,000	2,000	1,000	2,000
80	5_7500_002	Materials-Rock	2,000	2,000	1,041	2,000
80	5_7500_003	Materials-Concrete	1,500	1,500	1,500	1,500
80	5_7505_004	Materials-Pipe-Conduit	18,725	18,725	17,628	18,725
80	5_7505_005	Materials-Poles	26,750	26,750	26,750	26,750
80	5_7505_007	Materials-Pupi Arms	25,000	12,000	12,000	14,000
80	5_7505_008	Materials-Cutouts	10,700	15,000	15,000	20,000
80	5_7510_003	Materials-Fittings	5,000	5,000	5,000	5,000
80	5_7510_004	Materials-Hardware	37,450	41,195	44,683	45,000
80	5_7510_006	Materials-Wire	37,450	40,000	30,689	98,000
80	5_7510_010	Materials-Street Lights	16,050	16,050	15,789	16,050
80	5_7510_011	Materials-Wildlife Protection	5,000	8,500	9,476	9,500
80	5_7515_001	Materials-Transformers	107,000	0	53,597	0
80	5_7515_002	Materials-Substation	14,000	14,000	14,045	14,000
80	5_7520_001	Materials-Meters	26,750	26,750	10,323	28,000
80	5_7525_001	Materials-Infrastructure Maintenance	32,100	32,100	34,944	35,000
80	5_7530_001	Materials-Scada	10,000	10,000	11,000	11,000
	Total Materials		377,475	271,570	304,465	346,525
80	5_8000_001	Tools-Repair	500	500	395	500
80	5_8000_002	Tools- Maintenance	1,500	1,500	1,344	2,000
80	5_8000_003	Tools-Supplies	2,500	3,000	2,143	2,143
	Total Tools & Portable Equipment		4,500	5,000	3,882	4,643
80	5_8300_001	Equipment-Repair	12,500	12,500	27,283	20,000
80	5_8300_002	Equipment-Maintenance	12,000	10,000	9,016	12,000
80	5_8300_003	Equipment-Supplies	5,000	5,000	4,952	5,000
80	5_8300_005	Equipment-Fuel	1,500	2,000	822	1,000
80	5_8300_006	Equipment-Rental	0	0	185	200
	Total Machinery & Equipment		31,000	29,500	42,258	38,200
80	5_8600_001	Vehicle-Repair	6,000	6,000	5,454	6,000
80	5_8600_002	Vehicle-Maintenance	15,000	15,000	21,369	21,369
80	5_8600_004	Vehicle-Equipment	2,500	2,500	1,851	2,500
80	5_8600_005	Vehicle-Fuel	33,500	39,500	39,818	40,500
	Total Vehicles		57,000	63,000	68,492	70,369

80 - 200 - Electric Operating			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_9900_001	Contra Account-Other	0	0	(0)	0
80	5_9910_000	Internal Service-Personnel Code Administration	0	0	136,020	0
80	CommDev_In	Allocation In	62,252	114,140	95,360	130,857
80	Garage_In	Garage Allocation In	54,551	35,953	15,786	35,398
80	IT_In	IT Allocation In	40,583	44,721	20,986	50,669
80	Facility_In	Facility Mgmt Allocation In	12,115	11,716	6,735	26,196
80	Janitorial_In	Janitorial Allocation In	6,446	3,958	1,989	5,172
80	Purchasing_In	Purchasing / Warehouse Allocation In	70,215	91,220	31,587	73,290
	Total Internal Service Allocations		246,161	301,708	308,462	321,582
80	5_9999_000	Interfund Transfer	267,000	199,350	15,365	404,250
	Total Interfund Transfer		267,000	199,350	15,365	404,250
	Total Other Expenses		513,161	501,058	323,826	725,832
	Total Expenses		25,254,072	27,226,214	25,397,935	26,936,056
	Change in Department Balance		(417,922)	(76,185)	1,373,138	498,732

Electric Maintenance

This fund manages the expenses of utility right-of-way maintenance throughout the 135 miles of 7.2 Kv distribution and 40 miles of 69 Kv transmission electric systems.

Fiscal Year 2023-2024 Accomplishments:

Due to unforeseen circumstances, secured new contract to finish out the FY24 original agreement. Cleared 4 miles of single/three phase and removed 52 trees.

Fiscal Year 2025 Goals:

- I. **Goal:** Increase reliability and decrease tree related outages by clearing single/three phase feeders.
Strategy: Contracted tree services to continue aggressive right of way clearing.
Budgetary Factor: Availability of funds.
- II. **Goal:** Increase reliability and decrease tree related outages by clearing single/three phase feeders.
Strategy: Implement line inspections to identify areas requiring clearing.
Budgetary Factor: Availability of employees.

Performance Measurements:

	2020	2021	2022	2023	Estimated 2024
Calendar Year Performance					
Feet of Cleared Lines	11,198	15,631	56,496	21,120	55,000
Number of Trees Removed	516	250	50	52	100
Number of Tree Related Outages	17	13	17	15	10

Previous Years' Goals:

- I. Goal: Increase reliability and decrease tree related outages by clearing single/three phase feeders.
Status: Ongoing
- II. Goal: Continue to identify areas where aerial cable systems would benefit our single-phase infrastructure.
Status: Ongoing

80 - 205 - Electric Maintenance			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	5_5015_001	Utilities-Cell Phones	0	40	0	0
80	5_5020_002	Utilities-Internet Mobile	0	0	480	480
	Total Utilities		0	40	480	480
80	5_6000_015	Prof Service-Service Contracts	350,000	400,000	378,348	400,000
	Total Professional Services - General		350,000	400,000	378,348	400,000
	Total Professional Services		350,000	400,000	378,348	400,000
80	5_7000_002	Supplies-Computer Accessories	350	350	0	0
80	5_7010_004	Supplies-Chemicals	1,000	1,000	805	1,000
	Total Supplies		1,350	1,350	805	1,000
80	5_8000_001	Tools-Repair	500	500	314	500
80	5_8000_002	Tools- Maintenance	500	1,000	749	1,000
80	5_8000_003	Tools-Supplies	1,000	2,000	2,000	2,000
	Total Tools & Portable Equipment		2,000	3,500	3,063	3,500
80	5_8300_001	Equipment-Repair	5,000	5,000	5,000	5,000
80	5_8300_002	Equipment-Maintenance	2,000	2,000	2,165	2,000
80	5_8300_005	Equipment-Fuel	0	500	0	150
80	5_8300_006	Equipment-Rental	250	0	0	0
	Total Machinery & Equipment		7,250	7,500	7,165	7,150
80	5_8600_001	Vehicle-Repair	2,500	2,500	2,456	2,500
80	5_8600_002	Vehicle-Maintenance	1,000	1,000	452	1,000
80	5_8600_004	Vehicle-Equipment	1,000	1,000	500	500
80	5_8600_005	Vehicle-Fuel	1,000	1,000	692	1,000
	Total Vehicles		5,500	5,500	4,101	5,000
	Total Expenses		366,100	417,890	393,962	417,130
	Change in Department Balance		(366,100)	(417,890)	(393,962)	(417,130)

Electric Reserve

Contributions to the fund shall be made from customer payments for each utility service and the reserve fund shall be established and maintained at no less than thirty (30) percent of the annual income of each utility and each fund shall not exceed fifty (50) percent of that utility's annual income; except that in the event of an emergency or a special need as determined by the mayor and city council, the council may by ordinance authorize the use of money from either fund for any reason deemed appropriate and necessary by the mayor and city council.

Fiscal Year 2025 Goals:

- I. Goal: Maintain no less than 30% and no more than 50% of the electric utility's income
Strategy: Continue to monitor fund and adjust funding levels/sources as needed.
Budgetary Factor: None.

Performance Measurements:

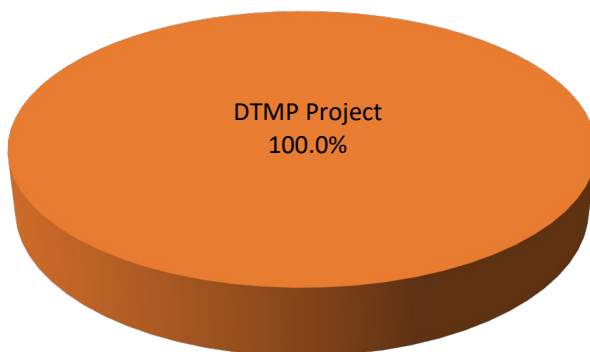
Routine monitoring of electric reserve fund amount.

Previous Years' Goals:

- I. Goal: Maintain no less than 30% and no more than 50% of the electric utility's income.
Status: Fund is within the margin of 30-50 percent.

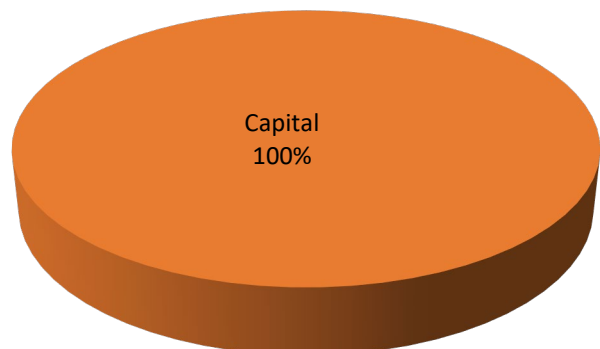
Electric Reserve Debt Service Repayment

\$251,472



Electric Reserve Expense by Category

\$1,442,000



80 - 215 - Electric Reserve			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
80	4_3010_000	Misc-General	483,964	483,966	483,965	251,472
	Total Miscellaneous Revenue		483,964	483,966	483,965	251,472
	Total Service Charge, Rentals & Miscellaneous Revenue		483,964	483,966	483,965	251,472
	Total Revenues		483,964	483,966	483,965	251,472
80	5_2005_000	Capital Exp-Land and Improvement	160,000	605,000	320	730,000
80	5_2010_000	Capital Exp-Building and Improvement	245,128	0	4,118	0
80	5_2020_000	Capital Exp-Machinery and Equipment	585,000	722,000	364,781	712,000
	Total Capital		990,128	1,327,000	369,219	1,442,000
	Total Expenses		990,128	1,327,000	369,219	1,442,000
	Change in Department Balance		(506,164)	(843,034)	114,747	(1,190,528)

Fiber Fund

The City operates a dark fiber network to sell telecommunication capacity to Internet Services Providers providing services within the City of Lebanon. The Fiber activity is maintained by the Electric Fund; therefore, the two funds are combined for the annual audited financials.

Fiscal Year 2025 Goals:

- I. **Goal:** Continue to build the fiber ring to include the Hughes Senior Center.
Strategy: Add another node to include 10Gb SFP.
Budgetary Factor: Partner with Show-Me for added node.

Performance Measurements:

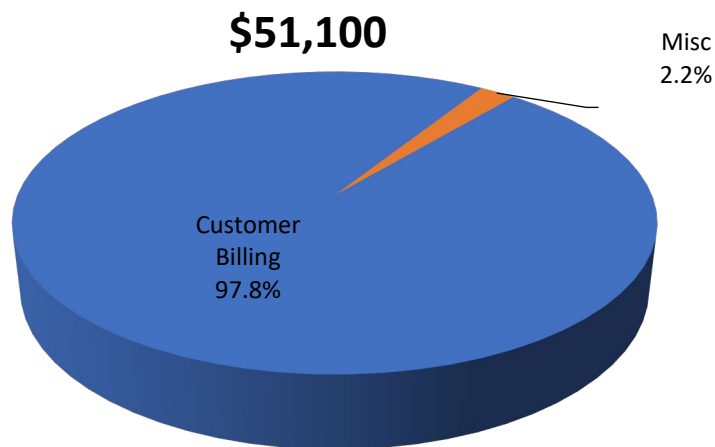
	2020	2021	2022	2023
Feet of fiber installed	5,000	5,500	6,800	7,000
New Customers	2	2	1	0
Percentage of Fiber Used	82%	82%	85%	85%

Monitor percentage of system usage.

Previous Years' Goals:

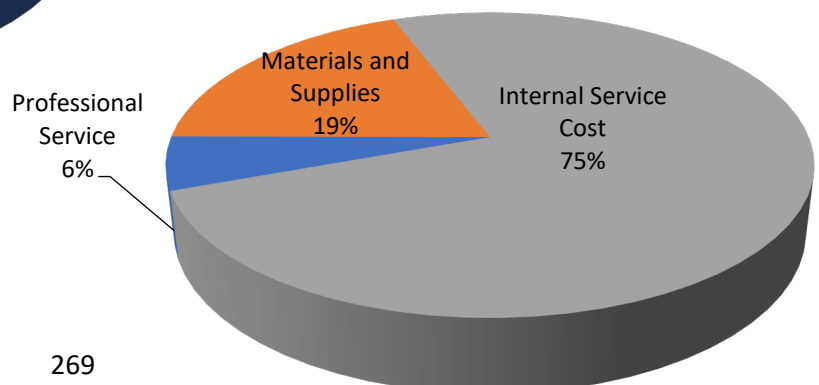
- I. **Goal:** Finalize fiber ring for SCADA.
Status: SCADA project concluded with all switches and locations added to the network.

Fiber Funds Available by Category



Fiber Expense by Category

\$44,415



Fiber Fund Revenue and Expense by Category

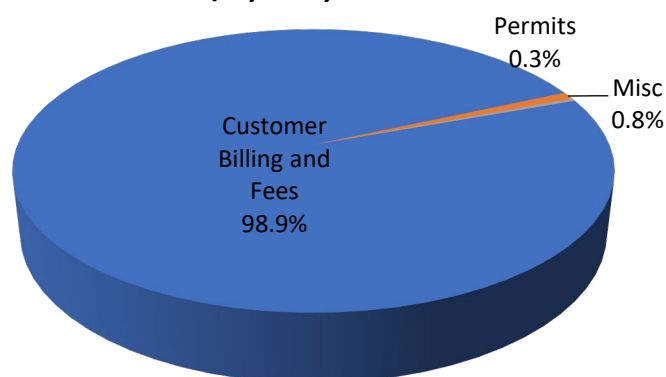
Fiber Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$45,809	\$47,371	\$51,009	\$50,000
Rentals	\$0	\$0	\$1,000	\$1,000
Licenses and Permits	\$0	\$0	\$0	\$0
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$0	\$402	\$122	\$100
Internal Service Revenue	\$0	\$11,200	\$0	\$0
Total Revenues	\$45,809	\$58,973	\$52,131	\$51,100
Expenses				
Personnel	\$0	\$0	\$0	\$0
Capital	\$6,509	\$9,620	\$0	\$0
Debt	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$0
Utilities	\$0	\$0	\$0	\$0
Professional Services	-\$7,935	\$2,369	\$1,472	\$2,500
Supplies and Materials	\$38,780	\$42,677	\$8,291	\$8,500
Tools, Equipment, and Vehicles	\$0	\$0	\$0	\$0
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve		\$0	\$0	\$0
Internal Service Expense	\$51,783	\$25,478	\$33,219	\$33,415
Total Expenses	\$89,137	\$80,144	\$42,982	\$44,415

83 - 200 - Fiber Operating			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
83	4_3000_012	Customer Billing	75,000	50,000	51,009	50,000
		Total Service Charge Revenue	75,000	50,000	51,009	50,000
83	4_3005_001	Rentals-Building/Land	0	0	1,000	1,000
83	4_3010_012	Misc-Purchasing Card Rebate	0	205	122	100
		Total Service Charge, Rentals & Miscellaneous Revenue	75,000	50,205	52,131	51,100
		Total Revenues	75,000	50,205	52,131	51,100
83	5_2020_000	Capital Exp-Machinery and Equipment	0	0	0	0
		Total Capital	0	0	0	0
83	5_6000_017	Prof Service-PILOT	3,750	2,500	1,472	2,500
		Total Professional Services - General	3,750	2,500	1,472	2,500
		Total Professional Services	3,750	2,500	1,472	2,500
83	5_7510_004	Materials-Hardware	5,000	0	0	0
83	5_7510_006	Materials-Wire	14,250	0	8,291	8,500
		Total Materials	19,250	0	8,291	8,500
83	5_9910_000	Internal Service-Personnel	0	0	15,502	0
83	IT_In	IT Allocation In	47,332	37,754	17,716	33,415
83	Facility_In	Facility Mgmt Allocation In	5,196	0	0	0
		Total Internal Service Allocations	52,528	37,754	33,219	33,415
		Total Other Expenses	52,528	37,754	33,219	33,415
		Total Expenses	75,528	40,254	42,981	44,415
		Change in Department Balance	(528)	9,952	9,150	6,685

Wastewater Fund

This program was established to prevent the introduction of pollutants into the municipality Wastewater system which will interfere with the operation of the system or contaminate the resulting sludge; to prevent the introduction of pollutants into the municipal Wastewater system which will pass through the system, inadequately treated, into receiving waters or the atmosphere or otherwise be incompatible with the system; to improve the opportunity to recycle and reclaim Wastewater and sludge from the system; and to provide for equitable distribution of the cost of the municipal Wastewater system.

Wastewater Funds Available by Category
\$3,987,630



Fiscal Year 2023-2024 Accomplishments:

Replacement of the oxidation ditch paddles. 4 employees received state certifications. Renovations to the equipment building. Replaced the skirting on the #3 clarifier. Replaced transfer switch controlling emergency power to the influent pumps.

Fiscal Year 2025 Goals:

- I. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.

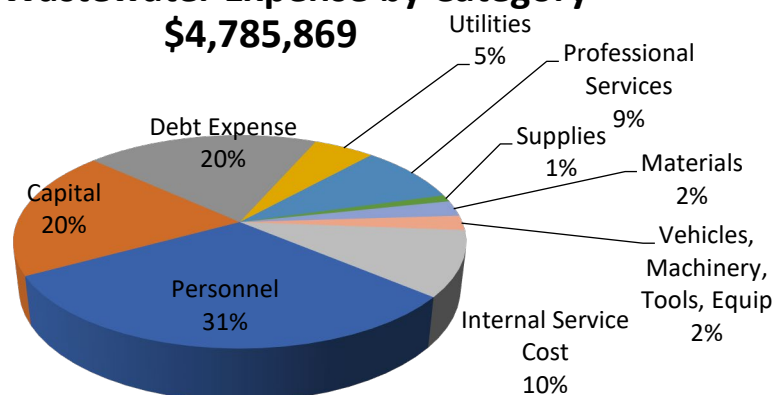
Strategy: Board of Public Works to address increased operating and material cost, update rate study, and make recommendations to Council.

Budgetary Factor: None

- II. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.

Strategy: Instrument upgrades to SCADA system

Wastewater Expense by Category
\$4,785,869



Budgetary Factor: Availability of funds.

Performance Measurements:

	2020	2021	2022	2023	Estimated 2024
Pipeline Video Inspections	100,445	38,823	55,275.4	72,045.80	150,000
Cleaning (linear feet)	137,015	138,315	112,931	167,735	160,000
Manhole Inspections	431	312	89	89	450
Deflection Testing (linear feet)	0	1,529	0	0	7,300
Vacuum Testing Manholes	3	9	0	0	44
Pressure Testing Lines	2	8	0	0	52
Manhole Rehabilitation	0	0	0	0	0
Pipeline Rehabilitation (linear feet)	8,278	14,040	8,942	0	0
Smoke Testing (linear feet)	78,561	119,098	17,311	17,311	42,644
Service Calls (linear feet)	12,258	7,620	1,916	10,228	14,731
GIS Manhole Locations	0	0	0	0	450

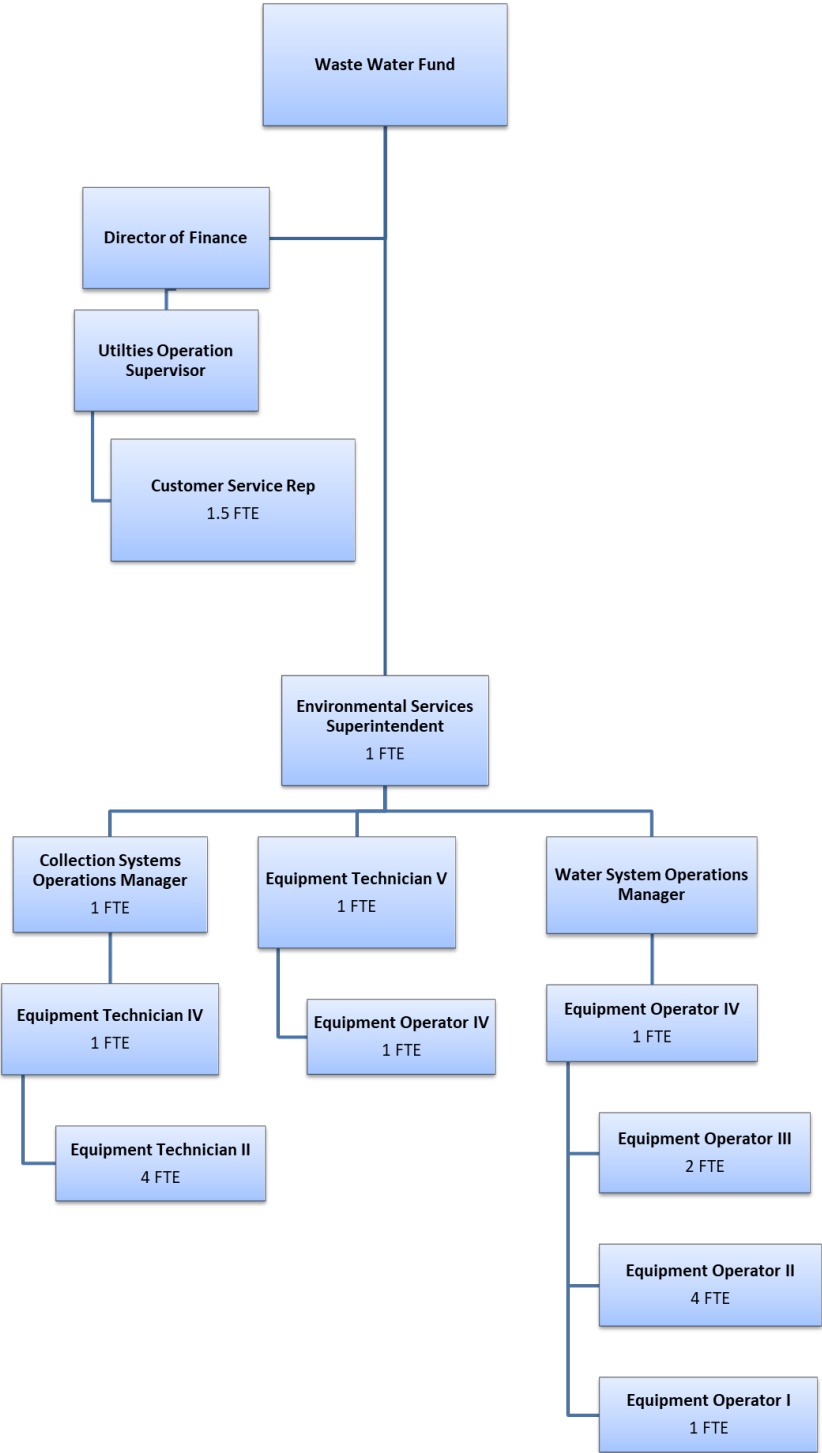
Previous Years' Goals:

- I. Goal: Maintain compliance with the National Pollutant Discharge Elimination System (NPDES) permit for the wastewater treatment plant.
Status: Ongoing
- II. Goal: Improve the reliability of wastewater utilities through inspections, maintenance, capital improvement projects, and performance standards.
Status: Ongoing

Wastewater Fund Revenue and Expense by Category

Wastewater Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$2,023	\$0	\$0	\$0
Service Charges	\$3,953,659	\$3,954,445	\$3,906,093	\$3,942,500
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$20,250	\$20,550	\$20,000	\$12,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$59,390	\$47,804	\$80,855	\$33,130
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$4,035,322	\$4,022,799	\$4,006,948	\$3,987,630
Expenses				
Personnel	\$866,825	\$955,336	\$1,256,979	\$1,480,559
Capital	\$1,030,193	\$829,913	\$940,436	\$942,925
Debt	\$220,873	\$251,265	\$1,061,186	\$948,082
Grants		\$0	\$0	\$0
Utilities	\$236,109	\$268,716	\$245,506	\$247,471
Professional Services	\$120,718	\$293,523	\$617,981	\$424,581
Supplies and Materials	\$183,256	\$96,576	\$122,765	\$162,875
Tools, Equipment, and Vehicles	\$137,964	\$86,452	\$115,551	\$106,470
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$151,103	\$131,023	\$255,035	\$472,906
Total Expenses	\$2,947,041	\$2,912,804	\$4,615,439	\$4,785,869

Wastewater Organizational Chart



85 - 200 - WWTP and Operation			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	4_3000_012	Customer Billing	3,800,000	3,890,000	3,853,593	3,890,000
85	4_3000_013	Penalties	45,000	45,000	45,000	45,000
85	4_3000_016	Facility Impact	5,000	7,500	7,500	7,500
	Total Service Charge Revenue		3,850,000	3,942,500	3,906,093	3,942,500
85	4_3010_003	Misc-Interest Income	0	0	26,281	10,000
85	4_3010_004	Misc-Investment Income	5,000	15,000	23,965	20,000
85	4_3010_006	Misc-Miscellaneous	2,000	2,000	2,000	2,000
85	4_3010_008	Misc-Gain/Loss-Asset Disposal	0	0	27,472	0
85	4_3010_012	Misc-Purchasing Card Rebate	600	900	1,137	1,130
	Total Miscellaneous Revenue		7,600	17,900	80,855	33,130
	Total Service Charge, Rentals & Miscellaneous Revenue		3,857,600	3,960,400	3,986,948	3,975,630
85	4_4005_002	Permits-Sewer	11,000	12,000	20,000	12,000
	Total Permit Revenue		11,000	12,000	20,000	12,000
	Total License & Permit Revenue		11,000	12,000	20,000	12,000
	Total Revenues		3,868,600	3,972,400	4,006,948	3,987,630
85	5_1000_001	Fulltime Salary	347,332	382,618	337,897	399,715
85	5_1000_002	Part Time Salary	28,426	29,958	29,466	31,068
85	5_1000_003	Project Salary	0	0	0	0
85	5_1000_004	On Call	7,611	7,600	8,192	8,192
85	5_1000_005	Fulltime Overtime	21,256	23,474	20,713	34,158
	Total Salaries - General		404,624	443,649	396,267	473,134
85	5_1005_001	Health Premium-Employee	41,700	41,700	39,771	43,104
85	5_1005_002TF	Health Premium-Family	48,154	49,507	42,816	71,076
85	5_1005_003	Dental Premium-Employee	1,200	1,200	1,341	1,200
85	5_1005_004TF	Dental Premium-Family	3,506	3,506	1,730	2,653
85	5_1010_001	Life Insurance	425	425	437	477
	Total Benefits - Insurance		94,984	96,338	86,096	118,510
85	5_1015_001	Lagers-General	42,365	45,213	38,370	52,240
85	5_1015_004	Deferred Comp-Employer	9,750	11,310	7,767	8,710
	Total Benefits - Retirement		52,115	56,523	46,137	60,950
85	5_1020_001	FICA-Employer	23,850	26,485	23,895	27,995

85 - 200 - WWTP and Operation			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	5_1020_002	Medicare-Employer	5,578	6,194	5,588	6,547
85	5_1020_003	Unemployment Compensation	3,847	4,272	3,875	4,515
85	5_1020_004	Workman's Compensation	21,642	20,025	21,455	20,025
	Total Payroll Taxes - General		54,916	56,976	54,814	59,083
85	5_1025_001	Employee-Uniforms	8,000	8,000	6,587	8,000
		Employee-				
85	5_1025_002	Dues/License/Membership	500	500	219	250
85	5_1025_004	Employee-Travel/Hotel	1,500	1,500	1,669	1,700
85	5_1025_005	Employee-Training	3,000	3,000	3,946	4,000
	Total Employee - General		13,000	13,000	12,421	13,950
	Total Personnel Costs		619,639	666,486	595,735	725,627
85	5_2005_000	Capital Exp-Land and Improvement	353,871	500,000	434,822	330,000
85	5_2010_000	Capital Exp-Building and Improvement	128,125	138,092	4,417	118,675
85	5_2015_000	Capital Exp-Furniture and Fixtures	8,749	16,075	13,888	7,500
85	5_2020_000	Capital Exp-Machinery and Equipment	450,500	325,250	413,734	436,750
85	5_2025_000	Capital Exp-Vehicles	40,000	45,000	44,577	50,000
	Total Capital		981,245	1,024,417	940,436	942,925
85	5_3005_000	Debt-COPS	949,908	1,021,523	920,731	807,627
85	5_3020_000	Debt-Lease Purchase	140,454	140,455	140,455	140,455
	Total Debt		1,090,362	1,161,978	1,061,186	948,082
85	5_5000_001	Utilities-Electric	200,000	237,000	220,087	221,000
85	5_5000_002	Utilities-Water	25	65	120	120
85	5_5010_001	Utilities-Landline and Fiber	13,250	13,300	13,278	13,300
85	5_5015_001	Utilities-Cell Phones	750	500	492	500
85	5_5020_002	Utilities-Internet Mobile	5,000	4,500	5,199	5,250
85	5_5025_001	Utilities-Solid Waste	3,500	3,700	5,179	5,200
	Total Utilities		222,525	259,065	244,355	245,370
85	5_6000_001	Prof Services-Legal	2,500	2,500	1,000	2,500
85	5_6000_002	Prof Services-Engineering	352,500	5,000	225,000	5,000
85	5_6000_003	Prof Services-Surveying	500	500	500	500
85	5_6000_007	Prof Services-Toxicology Testing	250	200	333	300
85	5_6000_008	Prof Services-MSHP Background	100	100	93	100

85 - 200 - WWTP and Operation			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
		Checks				
85	5_6000_009	Prof Services-Collection Agency	750	800	775	800
85	5_6000_011	Prof Services-Dues/License	2,500	2,000	2,132	2,200
85	5_6000_013	Prof Service-Studies	0	0	0	8,000
85	5_6000_015	Prof Service-Service Contracts	65,000	70,000	73,590	75,000
85	5_6000_016	Prof Service-Taxes/Fees	10,000	8,000	8,708	8,725
85	5_6000_017	Prof Service-PILOT	0	194,500	195,000	195,000
85	5_6000_018	Prof Service-Damage Claims	2,000	0	0	0
85	5_6000_019	Prof Service-Credit Card Fee	10,000	15,000	18,791	18,800
85	5_6000_020	Prof Service-Legal Settlement	0	0	8,382	0
	Total Professional Services - General		446,100	298,600	534,304	316,925
85	5_6005_001	Insurance-Vehicle	14,134	13,261	14,039	14,601
85	5_6005_002	Insurance-Equipment	950	1,006	856	890
85	5_6005_003	Insurance-Building & Property	13,478	16,102	18,428	19,165
85	5_6005_005	Insurance-Earthquake	0	0	679	706
	Total Insurance - General		28,562	30,368	34,002	35,363
85	5_6010_001	Advertising-Public Notices	500	500	240	400
		Advertising-Employee				
85	5_6010_002	Recruitment	100	100	100	100
85	5_6010_003	Advertising-Print	250	250	250	250
85	5_6010_006	Advertising-Radio	100	200	36	200
	Total Advertising - General		950	1,050	626	950
85	5_6020_001	Software-Purchase	11,200	0	0	0
85	5_6020_003	Software-Agreement	21,500	35,000	33,144	55,000
	Total Software - Annual Renewal / Maintenance		32,700	35,000	33,144	55,000
	Total Professional Services		508,312	365,018	602,077	408,238
85	5_7000_001	Supplies-Operational	15,000	15,000	16,689	17,000
85	5_7000_002	Supplies-Computer Accessories	1,500	3,000	6,632	6,500
		Supplies-Desk Accessories-Small				
85	5_7000_003	Office Equipment	2,000	2,000	790	825
85	5_7005_001	Supplies-Printing	250	500	750	750
85	5_7005_002	Supplies-Mailing	2,500	2,000	1,344	1,500
85	5_7005_003	Supplies-Postage	600	600	1,072	1,100
85	5_7005_004	Supplies-Paper	300	300	500	500
85	5_7005_005	Supplies-Forms	50	0	0	0
85	5_7010_001	Supplies-Janitorial	650	750	280	500

85 - 200 - WWTP and Operation			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	5_7010_004	Supplies-Chemicals	15,000	15,000	12,228	12,000
85	5_7015_003	Supplies-First Aid	100	100	100	100
85	5_7015_004	Supplies-Safety	2,500	2,500	2,432	2,500
	Total Supplies		40,450	41,750	42,817	43,275
85	5_7510_001	Materials-Paint	250	250	19	500
85	5_7510_003	Materials-Fittings	1,000	1,000	500	500
85	5_7510_004	Materials-Hardware	3,000	3,500	1,079	1,500
85	5_7510_005	Materials-Fixtures	20,000	20,000	20,000	20,000
85	5_7510_006	Materials-Wire	250	250	1,000	1,000
		Materials-Infrastructure				
85	5_7525_001	Maintenance	2,000	2,000	3,200	3,500
85	5_7530_001	Materials-Scada	2,000	2,000	1,500	1,500
	Total Materials		28,500	29,000	27,298	28,500
85	5_8000_003	Tools-Supplies	2,000	2,000	2,878	2,500
	Total Tools & Portable Equipment		2,000	2,000	2,878	2,500
85	5_8300_001	Equipment-Repair	5,000	7,500	8,000	8,000
85	5_8300_002	Equipment-Maintenance	3,000	3,000	2,000	2,000
85	5_8300_005	Equipment-Fuel	8,000	2,000	714	1,000
85	5_8300_006	Equipment-Rental	0	0	320	320
	Total Machinery & Equipment		16,000	12,500	11,034	11,320
85	5_8600_001	Vehicle-Repair	6,000	6,000	3,493	4,500
85	5_8600_002	Vehicle-Maintenance	6,000	6,000	6,378	6,500
85	5_8600_005	Vehicle-Fuel	16,525	17,000	19,167	19,250
	Total Vehicles		28,525	29,000	29,039	30,250
85	5_9900_001	Contra Account-Other	0	(0)	0	0
85	5_9910_000	Internal Service-Personnel Code Administration Allocation	0	0	104,609	0
85	CommDev_In	In	54,080	107,611	89,905	120,315
85	Garage_In	Garage Allocation In	33,825	13,769	6,046	19,194
85	IT_In	IT Allocation In	46,584	64,536	30,284	66,284
85	Facility_In	Facility Mgmt Allocation In	13,673	13,805	7,936	31,140
85	Janitorial_In	Janitorial Allocation In	6,446	3,959	1,989	5,172
		Purchasing / Warehouse				
85	Purchasing_In	Allocation In	35,107	41,202	14,267	26,175
	Total Internal Service Allocations		189,715	244,883	255,036	268,281

85 - 200 - WWTP and Operation			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	5_9999_000	Interfund Transfer	0	85,530	0	204,625
	Total Other Expenses		189,715	330,413	255,036	472,906
	Total Expenses		3,727,273	3,921,628	3,811,890	3,858,992
	Change in Department Balance		141,327	50,772	195,057	128,638

Wastewater Maintenance

This fund manages the expenses of the underground collection system maintenance which includes approximately 120 miles of sewer pipes ranging from 8 inch diameter to 36 inch diameter and approximately 2500 manholes.

Fiscal Year 2023-2024 Accomplishments: Beverly sewer main replacement. Fairfax sewer main extension. Flatwoods subdivision sewer main extension. Peoples subdivision sewer main extension. Legacy Homes subdivision sewer main extension.

Fiscal Year 2024 Goals:

- I. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Review masterplan for approximately half of wastewater collection system and incorporate into CIP.
Budgetary Factor: None
- II. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Replace/rehabilitate 1.5 miles of sewer main.
Budgetary Factor: Availability of funds

Previous Years' Goals:

- I. **Goal:** Provide adequate infrastructure to meet the needs of our citizens and members of our business community.
Status: Ongoing
- II. **Goal:** Continue to identify and improve the operation and maintenance of the critical-parts inventory for the lift stations.
Status: Complete

85 - 205 - WW Maintenance			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_1000_001	Fulltime Salary	153,468	171,290	191,340	220,055
85	5_1000_002	Part Time Salary	25,644	17,618	0	0
85	5_1000_004	On Call	1,049	1,500	2,795	2,795
85	5_1000_005	Fulltime Overtime	11,839	11,911	9,652	13,927
85	5_1000_006	Part Time Overtime	0	0	0	0
	Total Salaries - General		192,000	202,318	203,787	236,778
85	5_1005_001	Health Premium-Employee	16,680	8,340	9,237	10,776
85	5_1005_002TF	Health Premium-Family	31,027	42,221	56,494	71,076
85	5_1005_003	Dental Premium-Employee	600	600	739	300
85	5_1005_004TF	Dental Premium-Family	1,026	1,026	1,174	2,053
85	5_1010_001	Life Insurance	222	222	278	312
	Total Benefits - Insurance		49,556	52,409	67,922	84,517
85	5_1015_001	Lagers-General	21,832	23,633	23,929	32,524
85	5_1015_004	Deferred Comp-Employer	3,350	1,300	750	650
	Total Benefits - Retirement		25,182	24,933	24,679	33,174
85	5_1020_001	FICA-Employer	11,286	11,796	11,738	13,351
85	5_1020_002	Medicare-Employer Unemployment	2,640	2,759	2,745	3,122
85	5_1020_003	Compensation	1,820	1,903	1,958	2,153
85	5_1020_004	Workman's Compensation	4,279	5,063	6,938	5,063
	Total Payroll Taxes - General		20,026	21,520	23,379	23,689
85	5_1025_001	Employee-Uniforms	4,000	4,000	6,000	6,000
85	5_1025_002	Employee- Dues/License/Membership	100	150	150	150
85	5_1025_004	Employee-Travel/Hotel	500	500	500	1,000
85	5_1025_005	Employee-Training	1,000	1,000	500	500
	Total Employee - General		5,600	5,650	7,150	7,650
	Total Personnel Costs		292,364	306,831	326,917	385,807
85	5_5015_001	Utilities-Cell Phones	420	420	420	420
85	5_5020_002	Utilities-Internet Mobile	500	500	481	481
	Total Utilities		920	920	901	901
85	5_6000_007	Prof Services-Toxicology Testing	150	150	500	500
85	5_6000_008	Prof Services-MSHP Background Checks	150	100	50	50
	Total Professional Services - General		300	250	550	550
85	5_6005_001	Insurance-Vehicle	1,715	1,723	1,347	1,401

85 - 205 - WW Maintenance			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
85	5_6005_002	Insurance-Equipment	666	903	478	497
	Total Insurance - General		2,381	2,626	1,825	1,898
	Total Advertising - General		0	0	0	0
	Total Professional Services		2,681	2,876	2,375	2,448
85	5_7000_001	Supplies-Operational Supplies-Computer	100	250	250	250
85	5_7000_002	Accessories	500	500	250	250
85	5_7015_004	Supplies-Safety	2,000	2,000	2,000	2,000
	Total Supplies		2,600	2,750	2,500	2,500
85	5_7500_001	Materials-Asphalt	2,000	2,500	2,500	2,500
85	5_7500_002	Materials-Rock	4,000	4,000	7,500	7,500
85	5_7500_003	Materials-Concrete	2,000	4,000	4,000	4,000
85	5_7500_004	Materials-Landscaping	2,000	2,000	1,000	1,000
85	5_7505_002	Materials-Pipe-PVC	1,500	3,000	3,000	3,000
85	5_7505_003	Materials-Pipe-Misc.	500	500	500	500
85	5_7505_006	Materials-Precast	3,000	6,000	6,000	6,000
85	5_7510_003	Materials-Fittings	4,500	5,500	3,000	5,500
85	5_7510_004	Materials-Hardware	0	0	550	500
85	5_7510_005	Materials-Fixtures	0	0	0	30,000
85	5_7525_001	Materials-Infrastructure Maintenance	2,000	2,500	2,500	2,500
	Total Materials		21,500	30,000	30,550	63,000
85	5_8000_003	Tools-Supplies	500	750	1,200	1,000
	Total Tools & Portable Equipment		500	750	1,200	1,000
85	5_8300_001	Equipment-Repair	3,500	3,500	5,000	5,000
85	5_8300_002	Equipment-Maintenance	3,500	3,500	2,000	2,500
85	5_8300_005	Equipment-Fuel	7,500	11,000	14,000	14,000
85	5_8300_006	Equipment-Rental	2,000	2,000	500	1,000
	Total Machinery & Equipment		16,500	20,000	21,500	22,500
85	5_8600_001	Vehicle-Repair	500	1,000	500	1,000
85	5_8600_002	Vehicle-Maintenance	1,000	866	500	750
85	5_8600_005	Vehicle-Fuel	7,500	10,000	7,000	7,000
	Total Vehicles		9,000	11,866	8,000	8,750
85	5_9900_001	Contra Account-Other	0	0	(0)	0
	Total Expenses		346,065	375,993	393,942	486,906
	Change in Department Balance		(346,065)	(375,993)	(393,942)	(486,906)

Inflow & Infiltration

This fund manages the expenses of the cleaning and inspections throughout the 120 miles of wastewater lines in the collection system which is broke down into 12 watershed basins. Inspections include manhole, smoke testing, flow metering, dye testing, GIS data collection, new construction performance testing pipeline video inspection and operation and maintenance of the 45 lift stations.

FY 2023-2024 Accomplishments:

Identified and purchased needed critical parts for the 48 lift stations. Completed multiple improvements to lift stations. Started collecting GIS information to correct the collection system map in conjunction with manhole inspections. Completed wastewater master plan and hydraulic model for half of the collection system. Completed inspections/data collection to aid in the completion of the wastewater master plan.

Fiscal Year 2025 Goals:

- I. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Lift station improvements- Replacement of electrical control panels. Conversion wet well mounted lift stations to submersible pump lift stations. Construct needed bypass piping and valves. Replace/Rebuild pumps and motors on the existing lift stations.
Budgetary Factor: Availability of funds
- II. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Continue to correct the map collecting GIS data during scheduled inspections of the collection system.
Budgetary Factor: None.

Previous Years' Goals:

- I. Goal: Maintain, identify and improve the efficiency of collecting inspection data for smoke testing.
Status: Ongoing
- II. Goal: Reduce the number of wastewater backup service calls.
Status: Ongoing

85 - 215 - Inflow & Infiltration			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	5_1000_001	Fulltime Salary	196,491	232,790	216,076	232,925
85	5_1000_002	Part Time Salary	0	0	0	0
85	5_1000_004	On Call	2,655	3,656	2,872	2,872
85	5_1000_005	Fulltime Overtime	4,722	5,627	4,080	5,800
	Total Salaries - General		203,869	242,074	223,029	241,598
85	5_1005_001	Health Premium-Employee	16,680	16,680	41,278	53,880
85	5_1005_002TF	Health Premium-Family	34,934	23,741	3,014	0
85	5_1005_003	Dental Premium-Employee	600	900	1,362	1,500
85	5_1005_004TF	Dental Premium-Family	900	300	0	0
85	5_1010_001	Life Insurance	278	278	288	312
	Total Benefits - Insurance		53,392	41,898	45,942	55,692
85	5_1015_001	Lagers-General	21,900	30,756	26,843	33,139
85	5_1015_004	Deferred Comp-Employer	5,850	7,150	4,260	4,160
	Total Benefits - Retirement		27,750	37,906	31,103	37,299
85	5_1020_001	FICA-Employer	11,934	14,414	13,603	14,782
85	5_1020_002	Medicare-Employer	2,791	3,371	3,181	3,457
85	5_1020_003	Unemployment Compensation	1,925	2,325	2,186	2,384
85	5_1020_004	Workman's Compensation	4,280	5,063	6,938	5,063
	Total Payroll Taxes - General		20,930	25,172	25,908	25,685
85	5_1025_001	Employee-Uniforms	5,000	5,000	6,000	6,000
85	5_1025_002	Employee-Dues/License/Membership	100	100	100	100
85	5_1025_004	Employee-Travel/Hotel	750	750	1,244	1,500
85	5_1025_005	Employee-Training	1,500	1,500	1,000	1,250
	Total Employee - General		7,350	7,350	8,344	8,850
	Total Personnel Costs		313,291	354,400	334,326	369,124
85	5_5015_001	Utilities-Cell Phones	300	100	0	0
85	5_5020_002	Utilities-Internet Mobile	0	1,500	250	1,200
	Total Utilities		300	1,600	250	1,200
85	5_6000_007	Prof Services-Toxicology Testing	200	200	300	400
85	5_6000_008	Prof Services-MSHP Background Checks	100	50	50	50
	Total Professional Services - General		300	250	350	450
85	5_6005_001	Insurance-Vehicle	12,268	12,310	6,520	6,780

85 - 215 - Inflow & Infiltration			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
85	5_6005_002	Insurance-Equipment	262	260	159	166
	Total Insurance - General		12,530	12,570	6,679	6,946
85	5_6020_001	Software-Purchase	0	0	0	5,000
85	5_6020_002	Software-Upgrade	5,000	5,000	5,000	0
85	5_6020_003	Software-Agreement	1,500	1,500	1,500	1,500
	Total Software - Annual Renewal / Maintenance		6,500	6,500	6,500	6,500
	Total Professional Services		19,330	19,320	13,529	13,896
85	5_7000_001	Supplies-Operational	500	500	500	600
85	5_7000_002	Supplies-Computer Accessories	500	500	250	250
85	5_7015_004	Supplies-Safety	2,500	2,500	2,500	2,500
	Total Supplies		3,500	3,500	3,250	3,350
85	5_7510_001	Materials-Paint	500	500	100	250
85	5_7510_003	Materials-Fittings	500	500	250	500
85	5_7510_004	Materials-Hardware	6,000	6,000	6,000	6,000
85	5_7510_005	Materials-Fixtures	7,500	7,500	7,500	7,500
85	5_7510_006	Materials-Wire	750	500	500	500
85	5_7525_001	Materials-Infrastructure Maintenance	2,000	2,000	2,000	7,500
	Total Materials		17,250	17,000	16,350	22,250
85	5_8000_003	Tools-Supplies	500	500	500	750
	Total Tools & Portable Equipment		500	500	500	750
85	5_8300_001	Equipment-Repair	10,000	10,000	30,000	16,000
85	5_8300_002	Equipment-Maintenance	4,000	4,000	2,500	4,000
85	5_8300_005	Equipment-Fuel	0	100	100	100
85	5_8300_006	Equipment-Rental	500	400	300	300
	Total Machinery & Equipment		14,500	14,500	32,900	20,400
85	5_8600_001	Vehicle-Repair	3,000	3,000	1,500	2,000
85	5_8600_002	Vehicle-Maintenance	5,000	5,000	3,000	3,000
85	5_8600_005	Vehicle-Fuel	8,250	9,500	4,000	4,000
	Total Vehicles		16,250	17,500	8,500	9,000
	Total Expenses		384,921	428,320	409,605	439,970
	Change in Department Balance		(384,921)	(428,320)	(409,605)	(439,970)

Water

The City water distribution system is made up of approximately 120 miles of distribution lines ranging from 6" to 12" in size, 1685 water valves and 1275 fire hydrants. The City operates 7 deep wells, 2 booster pump stations, and 5 elevated water towers. The city provides water to most customers within the city limits.

Fiscal Year 2023-2024

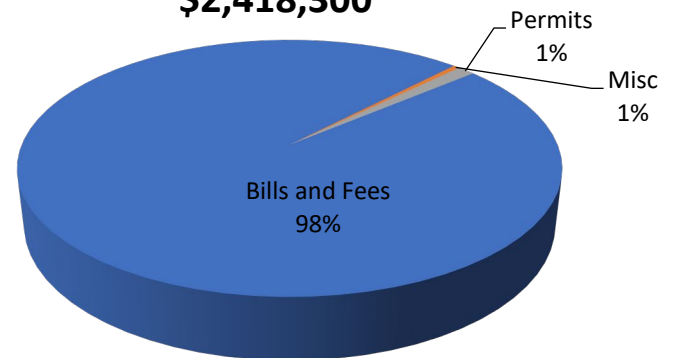
Accomplishments: Replaced roof on the Lowe booster station. Replaced 5 chlorine monitors and installed 7 chlorine leak detectors in the wells.

Fiscal Year 2025 Goals:

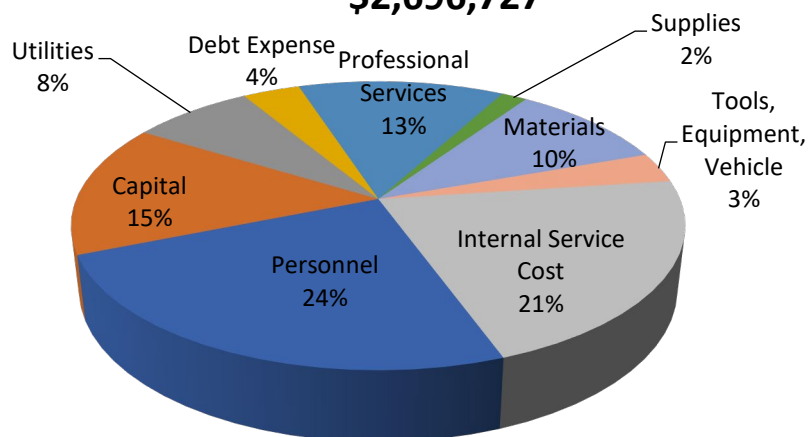
- I. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Instrument upgrades to SCADA system
Budgetary Factor: Availability of funds.

- II. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Board of Public Works to address increased operating and material cost, update rate study, and make recommendations to Council.
Budgetary Factor: Availability of funds.

Water Funds Available by Category \$2,418,300



Water Expense by Category \$2,696,727



Performance Measurements:

Performance Measures	2020	2021	2022	2023	2024 Projected
Meter Change out	266	162	93	147	130
Meter Repairs	60	50	59	46	45
Valve Exercising	0	0	0	0	50
Monthly Hydrant Flushing	20	20	20	20	20
Hydrant Repairs	36	57	24	24	30
One Call Locates	2199	1655	1640	1918	1700
Water Leak Repairs	54	72	80	87	90
Complaint Calls	190	201	474	265	250
Hydrant Maintenance	370	14	20	24	35

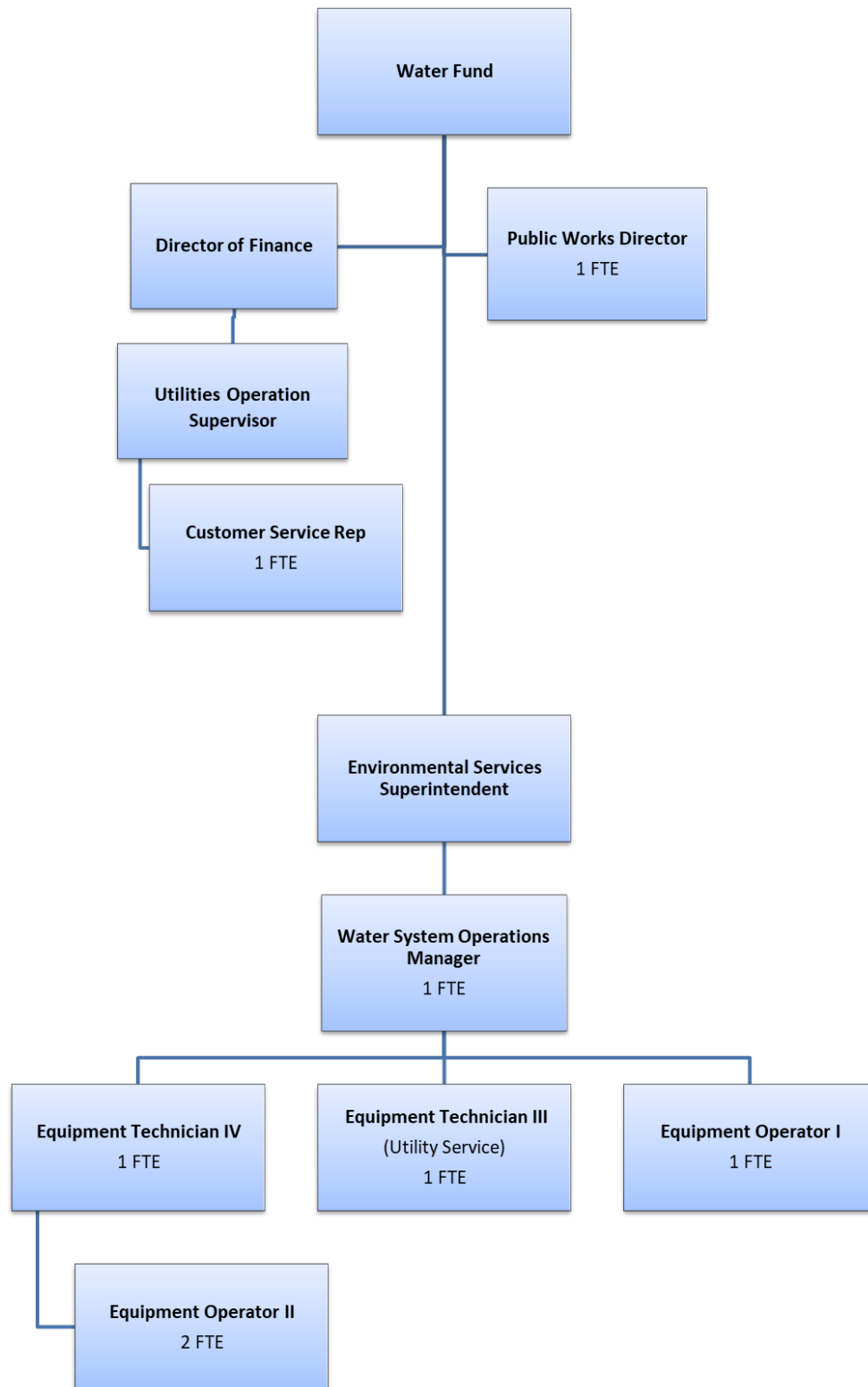
Previous Years' Goals:

- I. Goal: Improve customer satisfaction and increase system reliability.
Status: Ongoing
- II. Goal: Improve customer satisfaction and increase system reliability.
Status: Ongoing

Water Fund Revenue and Expense by Category

Water Fund	2022 Actuals	2023 Actuals	2024 Estimated	2025 Proposed
Revenues				
Taxes	\$0	\$0	\$0	\$0
Franchise Fees	\$0	\$0	\$0	\$0
PILOTs	\$0	\$0	\$0	\$0
Intergovernmental	\$0	\$0	\$0	\$0
Service Charges	\$1,748,603	\$1,956,328	\$2,003,555	\$2,378,000
Rentals	\$0	\$0	\$0	\$0
Licenses and Permits	\$32,350	\$36,950	\$30,000	\$30,000
Fines	\$0	\$0	\$0	\$0
Benefit Revenue	\$0	\$0	\$0	\$0
Other	\$11,606	\$235,540	\$32,113	\$10,300
Internal Service Revenue	\$0	\$0	\$0	\$0
Total Revenues	\$1,792,559	\$2,228,818	\$2,065,668	\$2,418,300
Expenses				
Personnel	\$501,039	\$629,500	\$683,110	\$659,230
Capital	\$407,673	\$338,341	\$462,815	\$400,925
Debt	\$36,916	\$35,630	\$110,887	\$97,052
Utilities	\$212,123	\$213,522	\$197,525	\$205,427
Professional Services	\$276,057	\$286,335	\$321,221	\$349,604
Supplies and Materials	\$147,714	\$188,606	\$296,654	\$312,743
Tools, Equipment, and Vehicles	\$60,286	\$84,919	\$87,580	\$91,000
Benefit Expense	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0
Other-Reserve	\$0	\$0	\$0	\$0
Internal Service Expense	\$182,927	\$172,450	\$309,135	\$580,746
Total Expenses	\$1,824,735	\$1,949,303	\$2,468,927	\$2,696,727

Water Organizational Chart



87 - 200 - Water Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
87	4_3000_012	Customer Billing	1,700,000	1,950,000	1,957,933	2,325,000
87	4_3000_013	Penalties	20,000	20,000	20,000	20,000
87	4_3000_016	Facility Impact	8,000	8,500	7,500	15,000
87	4_3000_017	PWSD #3 Special Meter	0	0	122	0
87	4_3000_021	Lease Agreement-Towers	24,000	41,345	18,000	18,000
	Total Service Charge Revenue		1,752,000	2,019,845	2,003,554	2,378,000
	Total Rental Revenue		0	0	0	0
87	4_3010_003	Misc-Interest Income	0	0	9,259	3,000
87	4_3010_004	Misc-Investment Income	3,750	3,750	8,040	5,000
87	4_3010_006	Misc-Miscellaneous	1,500	1,500	7,500	1,500
87	4_3010_012	Misc-Purchasing Card Rebate	400	605	887	800
87	4_3010_014	Misc-Insurance Recoveries	0	0	2,575	0
87	4_3010_015	Misc-Recoveries	0	0	3,852	0
	Total Miscellaneous Revenue		5,650	5,855	32,113	10,300
	Total Service Charge, Rentals & Miscellaneous Revenue		1,757,650	2,025,700	2,035,667	2,388,300
87	4_4005_003	Permits-Water	25,000	25,000	30,000	30,000
	Total Permit Revenue		25,000	25,000	30,000	30,000
	Total License & Permit Revenue		25,000	25,000	30,000	30,000
	Total Revenues		1,782,650	2,050,700	2,065,667	2,418,300
87	5_1000_001	Fulltime Salary	214,884	236,880	232,574	204,021
87	5_1000_002	Part Time Salary	0	2,400	1,200	2,478
87	5_1000_004	On Call	1,516	908	1,302	1,302
87	5_1000_005	Fulltime Overtime	2,762	2,998	2,459	1,354
87	5_1000_006	Part Time Overtime	0	0	0	0
	Total Salaries - General		219,161	243,385	238,735	209,156
87	5_1005_001	Health Premium-Employee	8,340	16,680	10,264	10,776
87	5_1005_002TF	Health Premium-Family	77,827	60,701	59,903	72,818
87	5_1005_003	Dental Premium-Employee	300	600	775	300
87	5_1005_004TF	Dental Premium-Family	3,506	2,779	1,230	2,353
87	5_1010_001	Life Insurance	230	230	236	197
	Total Benefits - Insurance		90,203	80,991	72,408	86,444
87	5_1015_001	Lagers-General	22,290	23,771	26,588	20,479
87	5_1015_004	Deferred Comp-Employer	4,810	4,810	5,460	4,810
	Total Benefits - Retirement		27,100	28,581	32,047	25,289
87	5_1020_001	FICA-Employer	12,633	14,441	14,158	12,237

87 - 200 - Water Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
87	5_1020_002	Medicare-Employer	2,954	3,377	3,311	2,862
87	5_1020_003	Unemployment Compensation	2,038	2,329	2,336	1,974
87	5_1020_004	Workman's Compensation	12,272	10,725	11,890	10,725
	Total Payroll Taxes - General		29,897	30,873	31,695	27,797
87	5_1025_001	Employee-Uniforms	3,500	3,500	1,573	3,500
87	5_1025_002	Employee-Dues/License/Membership	500	570	250	250
87	5_1025_004	Employee-Travel/Hotel	1,500	1,500	1,500	1,500
87	5_1025_005	Employee-Training	3,000	3,000	3,000	3,000
87	5_1025_007	Employee-Bonds	200	200	200	200
	Total Employee - General		8,700	8,770	6,523	8,450
	Total Personnel Costs		375,061	392,600	381,409	357,136
87	5_2005_000	Capital Exp-Land and Improvement	259,000	72,000	128,929	50,000
87	5_2010_000	Capital Exp-Building and Improvement	128,125	88,091	17,416	58,675
87	5_2015_000	Capital Exp-Furniture and Fixtures	8,536	16,075	8,575	7,500
87	5_2020_000	Capital Exp-Machinery and Equipment	89,500	105,250	207,894	54,750
87	5_2025_000	Capital Exp-Vehicles	0	90,000	90,000	70,000
87	5_2030_000	Capital Exp-Infrastructure	0	0	10,000	160,000
	Total Capital		485,161	371,416	462,815	400,925
87	5_3005_000	Debt-COPS	142,933	112,879	110,887	97,052
87	5_3020_000	Debt-Lease Purchase	15,795	0	0	0
	Total Debt		158,729	112,879	110,887	97,052
87	5_5000_001	Utilities-Electric	210,000	215,000	192,431	200,000
87	5_5015_001	Utilities-Cell Phones	2,350	2,350	2,402	2,415
87	5_5020_002	Utilities-Internet Mobile	1,600	1,567	2,062	2,062
	Total Utilities		213,950	218,917	196,895	204,477
87	5_6000_001	Prof Services-Legal	5,000	5,000	2,500	5,000
87	5_6000_007	Prof Services-Toxicology Testing	150	150	50	50
87	5_6000_008	Prof Services-MSHP Background Checks	150	100	50	50
87	5_6000_009	Prof Services-Collection Agency	1,500	1,000	1,100	1,100
87	5_6000_011	Prof Services-Dues/License	8,500	6,500	6,500	6,500
87	5_6000_013	Prof Service-Studies	20,000	17,000	17,000	10,000
87	5_6000_015	Prof Service-Service Contracts	55,000	55,000	55,000	55,000
87	5_6000_016	Prof Service-Taxes/Fees	20,000	25,000	40,659	41,000
87	5_6000_017	Prof Service-PILOT	85,000	97,500	97,897	116,250
87	5_6000_018	Prof Service-Damage Claims	500	1,000	0	2,000
87	5_6000_019	Prof Service-Credit Card Fee	8,000	10,000	12,773	12,775

87 - 200 - Water Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
	Total Professional Services - General		203,800	218,250	233,529	249,725
87	5_6005_001	Insurance-Vehicle	1,959	2,477	2,939	3,056
87	5_6005_002	Insurance-Equipment	413	473	400	415
87	5_6005_003	Insurance-Building & Property	18,268	20,722	22,442	23,340
87	5_6005_005	Insurance-Earthquake	4,532	5,792	9,918	10,314
87	5_6005_007	Insurance-City Government	7,700	6,104	6,936	7,214
	Total Insurance - General		32,872	35,568	42,635	44,340
87	5_6010_001	Advertising-Public Notices	600	600	500	500
87	5_6010_002	Advertising-Employee Recruitment	200	200	200	200
87	5_6010_003	Advertising-Print	400	400	200	200
87	5_6010_006	Advertising-Radio	300	300	400	400
	Total Advertising - General		1,500	1,500	1,300	1,300
87	5_6020_001	Software-Purchase	5,200	0	0	0
87	5_6020_003	Software-Agreement	20,000	35,000	39,674	50,000
	Total Software - Annual Renewal / Maintenance		25,200	35,000	39,674	50,000
	Total Professional Services		263,372	290,318	317,137	345,365
87	5_7000_001	Supplies-Operational	5,200	5,000	6,563	6,500
87	5_7000_002	Supplies-Computer Accessories	1,500	3,500	5,776	5,000
		Supplies-Desk Accessories-Small				
87	5_7000_003	Office Equipment	1,000	1,000	166	500
87	5_7005_001	Supplies-Printing	500	1,000	1,012	1,025
87	5_7005_002	Supplies-Mailing	3,000	1,500	1,071	1,200
87	5_7005_003	Supplies-Postage	200	100	100	100
87	5_7005_004	Supplies-Paper	880	1,000	1,000	1,000
87	5_7010_003	Supplies-Break Room	3,000	3,000	3,500	3,500
87	5_7010_004	Supplies-Chemicals	18,000	18,000	18,000	18,000
87	5_7015_004	Supplies-Safety	2,700	2,700	2,037	2,700
	Total Supplies		35,980	36,800	39,226	39,525
87	5_7500_002	Materials-Rock	0	1,000	333	500
87	5_7500_003	Materials-Concrete	0	1,000	333	30,000
87	5_7510_003	Materials-Fittings	1,000	1,000	667	1,000
87	5_7510_004	Materials-Hardware	2,000	2,000	1,618	2,000
87	5_7510_005	Materials-Fixtures	8,000	8,000	7,918	8,000
87	5_7510_006	Materials-Wire	0	0	0	3,000
		Materials-Infrastructure				
87	5_7525_001	Maintenance	0	0	47	100
87	5_7530_001	Materials-Scada	5,000	5,000	1,667	5,000
	Total Materials		16,000	18,000	12,584	49,600

87 - 200 - Water Operation			FY2023	FY2024	FY2024	FY2025
Fund	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
87	5_8000_003	Tools-Supplies	3,000	3,000	3,000	3,000
	Total Tools & Portable Equipment		3,000	3,000	3,000	3,000
87	5_8300_001	Equipment-Repair	5,500	5,500	5,500	7,500
87	5_8300_002	Equipment-Maintenance	3,500	5,000	5,000	5,000
87	5_8300_006	Equipment-Rental	5,000	3,500	3,500	3,500
	Total Machinery & Equipment		14,000	14,000	14,000	16,000
87	5_8600_001	Vehicle-Repair	2,000	2,000	1,500	2,000
87	5_8600_002	Vehicle-Maintenance	2,000	3,000	1,500	3,000
87	5_8600_005	Vehicle-Fuel	12,500	9,500	9,500	9,500
	Total Vehicles		16,500	14,500	12,500	14,500
87	5_9910_000	Internal Service-Personnel	0	0	144,125	0
87	CommDev_In	Code Administration Allocation In	54,080	106,636	89,090	126,423
87	Garage_In	Garage Allocation In	56,043	41,239	18,106	44,127
87	IT_In	IT Allocation In	39,906	56,913	26,707	66,056
87	Facility_In	Facility Mgmt Allocation In	7,553	11,217	6,448	24,770
87	Janitorial_In	Janitorial Allocation In	6,446	3,959	1,989	5,172
87	Purchasing_In	Purchasing / Warehouse Allocation In	54,855	65,470	22,670	69,572
	Total Internal Service Allocations		218,883	285,434	309,135	336,121
87	5_9999_000	Interfund Transfer	0	90,415	0	244,625
	Total Other Expenses		218,883	375,849	309,135	580,746
	Total Expenses		1,800,635	1,848,278	1,859,587	2,108,325
	Change in Department Balance		(17,985)	202,422	206,080	309,975

Water Maintenance and Distribution System

This fund manages expenses for operations and maintenance of the underground water distribution system.

Fiscal Year 2023-2024 Accomplishments: Flatwoods subdivision water main. Legacy Homes subdivision water main. Frank street water main replacement. Marvin, Mizer, Barlow, Dickinson water main replacement. Started collecting GIS information to correct the distribution map.

Fiscal Year 2025 Goals:

- I. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Distribution system loss management.
Budgetary Factor: Availability of funds
- II. **Goal:** Enhance reliability of utilities through planning, maintenance, and capital improvements.
Strategy: Continue to correct the map collecting GIS data during scheduled inspections of the distribution system.
Budgetary Factor: None.

Previous Years' Goals:

- I. Goal: Manage and decrease distribution system water loss.
Status: ongoing
- II. Goal: Increase system reliability.
Status: Ongoing

87 - 205 - Water Maint. & Distribution System			FY2023	FY2024	FY2024	FY2025
Account					Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
87	5_1000_001	Fulltime Salary	155,681	176,665	178,338	171,337
87	5_1000_002	Part Time Salary	16,443	16,869	0	0
87	5_1000_004	On Call	1,228	2,700	4,128	4,128
87	5_1000_005	Fulltime Overtime	5,564	6,309	6,519	6,290
87	5_1000_006	Part Time Overtime	473	487	0	0
Total Salaries - General			179,389	203,029	188,984	181,755
87	5_1005_001	Health Premium-Employee	16,680	16,680	5,678	0
87	5_1005_002TF	Health Premium-Family	22,387	23,741	39,042	51,552
87	5_1005_003	Dental Premium-Employee	600	600	554	0
87	5_1005_004TF	Dental Premium-Family	1,026	1,026	647	900

87 - 205 - Water Maint. & Distribution System			FY2023	FY2024	FY2024	FY2025
	Account	Account Name	Budget	Budget	Estimated Ending	Proposed
87	5_1010_001	Life Insurance	222	222	266	391
	Total Benefits - Insurance		40,916	42,269	46,187	52,843
87	5_1015_001	Lagers-General	21,446	23,604	22,452	24,690
87	5_1015_004	Deferred Comp-Employer	7,800	7,800	7,600	7,800
	Total Benefits - Retirement		29,246	31,404	30,052	32,490
87	5_1020_001	FICA-Employer	10,699	12,052	11,079	10,218
87	5_1020_002	Medicare-Employer Unemployment	2,502	2,819	2,591	2,390
87	5_1020_003	Compensation	1,726	1,944	1,828	1,648
87	5_1020_004	Workman's Compensation	12,272	10,725	11,890	10,725
	Total Payroll Taxes - General		27,199	27,540	27,389	24,981
87	5_1025_001	Employee-Uniforms	6,000	6,000	6,000	6,000
87	5_1025_002	Employee- Dues/License/Membership	250	250	600	600
87	5_1025_004	Employee-Travel/Hotel	750	750	625	1,000
87	5_1025_005	Employee-Training	2,000	1,000	1,865	2,425
	Total Employee - General		9,000	8,000	9,090	10,025
	Total Personnel Costs		285,749	312,242	301,701	302,094
87	5_5015_001	Utilities-Cell Phones	500	450	150	450
87	5_5020_002	Utilities-Internet Mobile	500	500	480	500
	Total Utilities		1,000	950	630	950
87	5_6000_007	Prof Services-Toxicology Testing	150	150	100	100
87	5_6000_008	Prof Services-MSHP Background Checks	100	100	100	100
	Total Professional Services - General		250	250	200	200
87	5_6005_001	Insurance-Vehicle	4,794	3,730	3,476	3,615
87	5_6005_002	Insurance-Equipment	539	479	408	424
	Total Insurance - General		5,333	4,209	3,884	4,039
	Total Software - Annual Renewal / Maintenance		0	0	0	0
	Total Professional Services		5,583	4,459	4,084	4,239
87	5_7000_001	Supplies-Operational	1,000	1,200	1,255	1,200

87 - 205 - Water Maint. & Distribution System			FY2023	FY2024	FY2024	FY2025
		Account			Estimated	
Fund	Account	Name	Budget	Budget	Ending	Proposed
		Supplies-Computer				
87	5_7000_002	Accessories	500	500	500	500
87	5_7005_006	Supplies-Promo-Education	0	0	0	500
87	5_7015_004	Supplies-Safety	2,500	1,750	1,408	1,500
		Total Supplies	4,000	3,450	3,163	3,700
87	5_7500_001	Materials-Asphalt	15,000	30,000	30,000	30,000
87	5_7500_002	Materials-Rock	8,000	10,000	10,000	11,000
87	5_7500_003	Materials-Concrete	5,000	7,000	6,000	6,000
87	5_7500_004	Materials-Landscaping	5,000	4,000	3,500	3,500
87	5_7505_002	Materials-Pipe-PVC	5,000	12,500	12,500	12,500
87	5_7505_003	Materials-Pipe-Misc.	1,000	1,500	3,300	3,000
87	5_7510_003	Materials-Fittings	25,000	25,000	25,000	25,000
87	5_7510_004	Materials-Hardware	7,500	7,500	7,500	7,500
87	5_7510_005	Materials-Fixtures	21,000	21,000	54,333	26,000
87	5_7520_001	Materials-Meters	50,000	50,000	84,418	89,418
		Materials-Infrastructure				
87	5_7525_001	Maintenance	5,000	5,000	5,131	6,000
87	5_7530_001	Materials-Scada	1,500	1,500	0	0
		Total Materials	149,000	175,000	241,682	219,918
87	5_8000_003	Tools-Supplies	2,500	3,000	4,000	3,500
		Total Tools & Portable Equipment	2,500	3,000	4,000	3,500
87	5_8300_001	Equipment-Repair	5,500	5,000	4,804	5,000
87	5_8300_002	Equipment-Maintenance	7,500	10,000	14,072	12,000
87	5_8300_005	Equipment-Fuel	5,500	7,500	10,884	12,500
87	5_8300_006	Equipment-Rental	1,500	1,500	1,500	1,500
		Total Machinery & Equipment	20,000	24,000	31,260	31,000
87	5_8600_001	Vehicle-Repair	2,500	5,500	5,500	5,500
87	5_8600_002	Vehicle-Maintenance	6,000	6,000	6,000	6,000
87	5_8600_005	Vehicle-Fuel	6,500	9,500	11,320	11,500
		Total Vehicles	15,000	21,000	22,820	23,000
87	5_9900_001	Contra Account-Other	0	0	(0)	0
		Total Expenses	482,832	544,102	609,340	588,401
		Change in Department Balance	(482,832)	(544,102)	(609,340)	(588,401)

Appendix



Fiscal Year 2025 Proposed Salary Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
L00	Front Desk/Concession Attendant	Annual	\$ 25,584.00	\$ 27,119.04	\$ 27,139.84	\$ 28,768.23	\$ 28,789.03	\$ 30,228.48	\$ 30,249.28	\$ 40,836.53
	Lifeguard I	Biweekly	\$ 984.00	\$ 1,043.04	\$ 1,043.84	\$ 1,106.47	\$ 1,107.27	\$ 1,162.63	\$ 1,163.43	\$ 1,570.64
	Seasonal Maintenance Worker	Hourly	\$ 12.30	\$ 13.04	\$ 13.05	\$ 13.83	\$ 13.84	\$ 14.53	\$ 14.54	\$ 19.63
		Overtime	\$ 18.45	\$ 19.56	\$ 19.57	\$ 20.75	\$ 20.76	\$ 21.80	\$ 21.81	\$ 29.45
L01	Custodian	Annual	\$ 27,971.84	\$ 29,650.15	\$ 29,670.95	\$ 31,451.21	\$ 31,472.01	\$ 33,045.61	\$ 33,066.41	\$ 44,639.65
	Lifeguard II	Biweekly	\$ 1,075.84	\$ 1,140.39	\$ 1,141.19	\$ 1,209.66	\$ 1,210.46	\$ 1,270.98	\$ 1,271.78	\$ 1,716.91
		Hourly	\$ 13.45	\$ 14.25	\$ 14.26	\$ 15.12	\$ 15.13	\$ 15.89	\$ 15.90	\$ 21.46
		Overtime	\$ 20.17	\$ 21.38	\$ 21.40	\$ 22.68	\$ 22.70	\$ 23.83	\$ 23.85	\$ 32.19
L02	BAC Pool Manager	Annual	\$ 30,061.20	\$ 31,864.87	\$ 31,885.67	\$ 33,798.81	\$ 33,819.61	\$ 35,510.59	\$ 35,531.39	\$ 47,967.38
	Maintenance/Operations Worker I	Biweekly	\$ 1,156.20	\$ 1,225.57	\$ 1,226.37	\$ 1,299.95	\$ 1,300.75	\$ 1,365.79	\$ 1,366.59	\$ 1,844.90
		Hourly	\$ 14.45	\$ 15.32	\$ 15.33	\$ 16.25	\$ 16.26	\$ 17.07	\$ 17.08	\$ 23.06
		Overtime	\$ 21.68	\$ 22.98	\$ 22.99	\$ 24.37	\$ 24.39	\$ 25.61	\$ 25.62	\$ 34.59
L03	Maintenance/Operations Worker II	Annual	\$ 32,342.44	\$ 34,282.99	\$ 34,303.79	\$ 36,362.01	\$ 36,382.81	\$ 38,201.95	\$ 38,222.75	\$ 51,600.72
		Biweekly	\$ 1,243.94	\$ 1,318.58	\$ 1,319.38	\$ 1,398.54	\$ 1,399.34	\$ 1,469.31	\$ 1,470.11	\$ 1,984.64
		Hourly	\$ 15.55	\$ 16.48	\$ 16.49	\$ 17.48	\$ 17.49	\$ 18.37	\$ 18.38	\$ 24.81
		Overtime	\$ 23.32	\$ 24.72	\$ 24.74	\$ 26.22	\$ 26.24	\$ 27.55	\$ 27.56	\$ 37.21
L04	Animal Control Officer	Annual	\$ 34,751.60	\$ 36,836.70	\$ 36,857.50	\$ 39,068.95	\$ 39,089.75	\$ 41,044.23	\$ 41,065.03	\$ 55,437.79
	Fire Candidate Trainee	Biweekly	\$ 1,336.60	\$ 1,416.80	\$ 1,417.60	\$ 1,502.65	\$ 1,503.45	\$ 1,578.62	\$ 1,579.42	\$ 2,132.22
	Maintenance/Operations Worker III	Hourly	\$ 16.71	\$ 17.71	\$ 17.72	\$ 18.78	\$ 18.79	\$ 19.73	\$ 19.74	\$ 26.65
	Police Recruit	Overtime	\$ 25.06	\$ 26.56	\$ 26.58	\$ 28.17	\$ 28.19	\$ 29.60	\$ 29.61	\$ 39.98
L05	Clerk I	Annual	\$ 37,352.64	\$ 39,593.80	\$ 39,614.60	\$ 41,991.47	\$ 42,012.27	\$ 44,112.89	\$ 44,133.69	\$ 59,580.48
	Concrete Finisher I	Biweekly	\$ 1,436.64	\$ 1,522.84	\$ 1,523.64	\$ 1,615.06	\$ 1,615.86	\$ 1,696.65	\$ 1,697.45	\$ 2,291.56
	Equipment Operator I	Hourly	\$ 17.96	\$ 19.04	\$ 19.05	\$ 20.19	\$ 20.20	\$ 21.21	\$ 21.22	\$ 28.64
	Equipment Technician I	Overtime	\$ 26.94	\$ 28.55	\$ 28.57	\$ 30.28	\$ 30.30	\$ 31.81	\$ 31.83	\$ 42.97
	Office Support Assistant									
L06	Community Service Liaison	Annual	\$ 40,188.20	\$ 42,599.49	\$ 42,620.29	\$ 45,177.51	\$ 45,198.31	\$ 47,458.22	\$ 47,479.02	\$ 64,096.68
	Clerk II	Biweekly	\$ 1,545.70	\$ 1,638.44	\$ 1,639.24	\$ 1,737.60	\$ 1,738.40	\$ 1,825.32	\$ 1,826.12	\$ 2,465.26
	Concrete Finisher II	Hourly	\$ 19.32	\$ 20.48	\$ 20.49	\$ 21.72	\$ 21.73	\$ 22.82	\$ 22.83	\$ 30.82
	Customer Service Representative	Overtime	\$ 28.98	\$ 30.72	\$ 30.74	\$ 32.58	\$ 32.59	\$ 34.22	\$ 34.24	\$ 46.22
	Dispatcher									
	Equipment Operator II									
	Equipment Technician II									
	Security Officer I									
	Terminal Agency Coordinator									
L07	Clerk III	Annual	\$ 43,194.32	\$ 45,785.98	\$ 45,806.78	\$ 48,555.19	\$ 48,575.99	\$ 51,004.79	\$ 51,025.59	\$ 68,884.54
	Concrete Finisher III	Biweekly	\$ 1,661.32	\$ 1,761.00	\$ 1,761.80	\$ 1,867.51	\$ 1,868.31	\$ 1,961.72	\$ 1,962.52	\$ 2,649.41
	Equipment Operator III	Hourly	\$ 20.77	\$ 22.01	\$ 22.02	\$ 23.34	\$ 23.35	\$ 24.52	\$ 24.53	\$ 33.12
	Equipment Technician III	Overtime	\$ 31.15	\$ 33.02	\$ 33.03	\$ 35.02	\$ 35.03	\$ 36.78	\$ 36.80	\$ 49.68
	Human Resource Coordinator									
	Inspector I									
	Inventory Specialist									
	Maintenance/Operations Worker V									
	Police Officer I									
	Promotion Event Coordinator									
	System Analyst									
L08	Accounting Technician I	Annual	\$ 46,413.64	\$ 49,198.46	\$ 49,219.26	\$ 52,172.41	\$ 52,193.21	\$ 54,802.87	\$ 54,823.67	\$ 74,011.96
	Assistant Parks Director	Biweekly	\$ 1,785.14	\$ 1,892.25	\$ 1,893.05	\$ 2,006.63	\$ 2,007.43	\$ 2,107.80	\$ 2,108.60	\$ 2,846.61
	Clerk IV	Hourly	\$ 22.31	\$ 23.65	\$ 23.66	\$ 25.08	\$ 25.09	\$ 26.35	\$ 26.36	\$ 35.58
	Concrete Finisher IV	Overtime	\$ 33.47	\$ 35.48	\$ 35.49	\$ 37.62	\$ 37.64	\$ 39.52	\$ 39.54	\$ 53.37
	Equipment Operator IV									
	Equipment Technician IV									
	Inspector II									
	Police Officer II									
	System Administrator									
L09	Accounting Technician II	Annual	\$ 49,888.80	\$ 52,882.13	\$ 52,902.93	\$ 56,077.10	\$ 56,097.90	\$ 58,902.80	\$ 58,923.60	\$ 79,546.86
	Apprentice Lineman I	Biweekly	\$ 1,918.80	\$ 2,033.93	\$ 2,034.73	\$ 2,156.81	\$ 2,157.61	\$ 2,265.49	\$ 2,266.29	\$ 3,059.49
	Codes Administration Representative	Hourly	\$ 23.99	\$ 25.42	\$ 25.43	\$ 26.96	\$ 26.97	\$ 28.32	\$ 28.33	\$ 38.24
	Concrete Finisher V	Overtime	\$ 35.98	\$ 38.14	\$ 38.15	\$ 40.44	\$ 40.46	\$ 42.48	\$ 42.49	\$ 57.37
	Equipment Operator V									
	Equipment Technician V									
	Inspector III									
	Police Sergeant I									
	Purchasing Agent									

Fiscal Year 2025 Proposed Salary Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
L10	Accounting Technician III	Annual	\$ 53,619.80	\$ 56,836.99	\$ 56,857.79	\$ 60,269.26	\$ 60,290.06	\$ 63,304.56	\$ 63,325.36	\$ 85,489.23
	Airport Supervisor	Biweekly	\$ 2,062.30	\$ 2,186.04	\$ 2,186.84	\$ 2,318.05	\$ 2,318.85	\$ 2,434.79	\$ 2,435.59	\$ 3,288.05
	Apprentice Lineman II	Hourly	\$ 25.78	\$ 27.33	\$ 27.34	\$ 28.98	\$ 28.99	\$ 30.43	\$ 30.44	\$ 41.10
	Chief Communications Officer	Overtime	\$ 38.67	\$ 40.99	\$ 41.00	\$ 43.46	\$ 43.48	\$ 45.65	\$ 45.67	\$ 61.65
	Deputy City Clerk									
	Inspector III									
	Police Sergeant II									
	Public Information Officer									
	Utility Operations Supervisor									
L11	Accounting Technician IV	Annual	\$ 57,649.28	\$ 61,108.24	\$ 61,129.04	\$ 64,796.78	\$ 64,817.58	\$ 68,058.46	\$ 68,079.26	\$ 91,907.00
	Apprentice Lineman III	Biweekly	\$ 2,217.28	\$ 2,350.32	\$ 2,351.12	\$ 2,492.18	\$ 2,492.98	\$ 2,617.63	\$ 2,618.43	\$ 3,534.88
	Human Resource Manager	Hourly	\$ 27.72	\$ 29.38	\$ 29.39	\$ 31.15	\$ 31.16	\$ 32.72	\$ 32.73	\$ 44.19
	Network Manager	Overtime	\$ 41.57	\$ 44.07	\$ 44.08	\$ 46.73	\$ 46.74	\$ 49.08	\$ 49.10	\$ 66.28
	Police Lieutenant									
	Planning and Zoning Manager									
L12	Apprentice Lineman IV	Annual	\$ 61,955.92	\$ 65,673.28	\$ 65,694.08	\$ 69,635.72	\$ 69,656.52	\$ 73,139.35	\$ 73,160.15	\$ 98,766.20
	Operations Manager	Biweekly	\$ 2,382.92	\$ 2,525.90	\$ 2,526.70	\$ 2,678.30	\$ 2,679.10	\$ 2,813.05	\$ 2,813.85	\$ 3,798.70
		Hourly	\$ 29.79	\$ 31.57	\$ 31.58	\$ 33.48	\$ 33.49	\$ 35.16	\$ 35.17	\$ 47.48
		Overtime	\$ 44.68	\$ 47.36	\$ 47.38	\$ 50.22	\$ 50.23	\$ 52.74	\$ 52.76	\$ 71.23
L13	Facilities Director	Annual	\$ 66,646.32	\$ 70,645.10	\$ 70,665.90	\$ 74,905.85	\$ 74,926.65	\$ 78,672.99	\$ 78,693.79	\$ 106,236.61
	Tourism Director	Biweekly	\$ 2,563.32	\$ 2,717.12	\$ 2,717.92	\$ 2,880.99	\$ 2,881.79	\$ 3,025.88	\$ 3,026.68	\$ 4,086.02
		Hourly	\$ 32.04	\$ 33.96	\$ 33.97	\$ 36.01	\$ 36.02	\$ 37.82	\$ 37.83	\$ 51.08
		Overtime	\$ 48.06	\$ 50.95	\$ 50.96	\$ 54.02	\$ 54.03	\$ 56.74	\$ 56.75	\$ 76.61
L14	Code Administrator	Annual	\$ 71,635.20	\$ 75,933.31	\$ 75,954.11	\$ 80,511.36	\$ 80,532.16	\$ 84,558.77	\$ 84,579.57	\$ 114,182.41
	Environmental Services Superintendent	Biweekly	\$ 2,755.20	\$ 2,920.51	\$ 2,921.31	\$ 3,096.59	\$ 3,097.39	\$ 3,252.26	\$ 3,253.06	\$ 4,391.63
	Operations Specialist	Hourly	\$ 34.44	\$ 36.51	\$ 36.52	\$ 38.71	\$ 38.72	\$ 40.65	\$ 40.66	\$ 54.90
	Street Superintendent	Overtime	\$ 51.66	\$ 54.76	\$ 54.77	\$ 58.06	\$ 58.08	\$ 60.98	\$ 60.99	\$ 82.34
L15	City Clerk	Annual	\$ 76,965.20	\$ 81,583.11	\$ 81,603.91	\$ 86,500.15	\$ 86,520.95	\$ 90,846.99	\$ 90,867.79	\$ 122,671.52
	Electric Superintendent	Biweekly	\$ 2,960.20	\$ 3,137.81	\$ 3,138.61	\$ 3,326.93	\$ 3,327.73	\$ 3,494.12	\$ 3,494.92	\$ 4,718.14
	Human Resource Director	Hourly	\$ 37.00	\$ 39.22	\$ 39.23	\$ 41.59	\$ 41.60	\$ 43.68	\$ 43.69	\$ 58.98
	IT Director	Overtime	\$ 55.50	\$ 58.83	\$ 58.85	\$ 62.38	\$ 62.39	\$ 65.51	\$ 65.53	\$ 88.47
	Parks Director									
L16	Director of Finance	Annual	\$ 82,785.56	\$ 87,752.69	\$ 87,773.49	\$ 93,039.90	\$ 93,060.70	\$ 97,713.74	\$ 97,734.54	\$ 131,941.63
	Fire Chief	Biweekly	\$ 3,184.06	\$ 3,375.10	\$ 3,375.90	\$ 3,578.46	\$ 3,579.26	\$ 3,758.22	\$ 3,759.02	\$ 5,074.68
	Police Chief	Hourly	\$ 39.80	\$ 42.19	\$ 42.20	\$ 44.73	\$ 44.74	\$ 46.98	\$ 46.99	\$ 63.43
	Public Works Director	Overtime	\$ 59.70	\$ 63.28	\$ 63.30	\$ 67.10	\$ 67.11	\$ 70.47	\$ 70.48	\$ 95.15
L17		Annual	\$ 88,989.68	\$ 94,329.06	\$ 94,349.86	\$ 100,010.85	\$ 100,031.65	\$ 105,033.24	\$ 105,054.04	\$ 141,822.95
		Biweekly	\$ 3,422.68	\$ 3,628.04	\$ 3,628.84	\$ 3,846.57	\$ 3,847.37	\$ 4,039.74	\$ 4,040.54	\$ 5,454.73
		Hourly	\$ 42.78	\$ 45.35	\$ 45.36	\$ 48.08	\$ 48.09	\$ 50.50	\$ 50.51	\$ 68.18
		Overtime	\$ 64.18	\$ 68.03	\$ 68.04	\$ 72.12	\$ 72.14	\$ 75.75	\$ 75.76	\$ 102.28
L18		Annual	\$ 95,577.56	\$ 101,312.21	\$ 101,333.01	\$ 107,412.99	\$ 107,433.79	\$ 112,805.48	\$ 112,826.28	\$ 152,315.48
		Biweekly	\$ 3,676.06	\$ 3,896.62	\$ 3,897.42	\$ 4,131.27	\$ 4,132.07	\$ 4,338.67	\$ 4,339.47	\$ 5,858.29
		Hourly	\$ 45.95	\$ 48.71	\$ 48.72	\$ 51.64	\$ 51.65	\$ 54.23	\$ 54.24	\$ 73.23
		Overtime	\$ 68.93	\$ 73.06	\$ 73.08	\$ 77.46	\$ 77.48	\$ 81.35	\$ 81.37	\$ 109.84
L19		Annual	\$ 102,826.36	\$ 108,995.94	\$ 109,016.74	\$ 115,557.75	\$ 115,578.55	\$ 121,357.47	\$ 121,378.27	\$ 163,860.67
		Biweekly	\$ 3,954.86	\$ 4,192.15	\$ 4,192.95	\$ 4,444.53	\$ 4,445.33	\$ 4,667.60	\$ 4,668.40	\$ 6,302.33
		Hourly	\$ 49.44	\$ 52.40	\$ 52.41	\$ 55.56	\$ 55.57	\$ 58.34	\$ 58.35	\$ 78.78
		Overtime	\$ 74.15	\$ 78.60	\$ 78.62	\$ 83.33	\$ 83.35	\$ 87.52	\$ 87.53	\$ 118.17
L20		Annual	\$ 110,544.20	\$ 117,176.85	\$ 117,197.65	\$ 124,229.51	\$ 124,250.31	\$ 130,462.83	\$ 130,483.63	\$ 176,152.90
		Biweekly	\$ 4,251.70	\$ 4,506.80	\$ 4,507.60	\$ 4,778.06	\$ 4,778.86	\$ 5,017.80	\$ 5,018.60	\$ 6,775.11
		Hourly	\$ 53.15	\$ 56.34	\$ 56.35	\$ 59.73	\$ 59.74	\$ 62.72	\$ 62.73	\$ 84.69
		Overtime	\$ 79.72	\$ 84.50	\$ 84.52	\$ 89.59	\$ 89.60	\$ 94.08	\$ 94.10	\$ 127.03

Fiscal Year 2025 Proposed Fire Salary Schedule

Grade	Position	Rates	Level I (Entry) Min/Max		Level II (Junior) Min/Max		Level III (Mid) Min/Max		Level IV (Senior) Min/Max	
F00	Fire Candidate I (FF 1 & 2 and MFR)	Annual	\$ 37,072.20	\$ 39,296.53	\$ 39,326.67	\$ 41,686.27	\$ 41,716.41	\$ 43,802.23	\$ 43,832.37	\$ 59,173.70
		Biweekly	\$ 1,425.85	\$ 1,511.41	\$ 1,512.56	\$ 1,603.32	\$ 1,604.48	\$ 1,684.70	\$ 1,685.86	\$ 2,275.91
		Hourly	\$ 12.30	\$ 13.04	\$ 13.05	\$ 13.83	\$ 13.84	\$ 14.53	\$ 14.54	\$ 19.63
		Overtime	\$ 18.45	\$ 19.56	\$ 19.57	\$ 20.75	\$ 20.76	\$ 21.80	\$ 21.81	\$ 29.45
F01	Fire Candidate II (EMT but no FF 1 or 2)	Annual	\$40,532.27	\$42,964.21	\$42,994.35	\$45,574.01	\$45,604.15	\$47,884.36	\$47,914.50	\$ 64,684.57
		Biweekly	\$ 1,558.93	\$ 1,652.47	\$ 1,653.63	\$ 1,752.85	\$ 1,754.01	\$ 1,841.71	\$ 1,842.87	\$ 2,487.87
		Hourly	\$ 13.45	\$ 14.25	\$ 14.26	\$ 15.12	\$ 15.13	\$ 15.89	\$ 15.90	\$ 21.46
		Overtime	\$ 20.17	\$ 21.38	\$ 21.40	\$ 22.68	\$ 22.70	\$ 23.83	\$ 23.85	\$ 32.19
F02	Firefighter/EMT Firefighter/EMT-I	Annual	\$43,559.84	\$46,173.43	\$46,203.57	\$48,975.78	\$49,005.92	\$51,456.21	\$51,486.35	\$ 69,506.58
		Biweekly	\$ 1,675.38	\$ 1,775.90	\$ 1,777.06	\$ 1,883.68	\$ 1,884.84	\$ 1,979.09	\$ 1,980.24	\$ 2,673.33
		Hourly	\$ 14.45	\$ 15.32	\$ 15.33	\$ 16.25	\$ 16.26	\$ 17.07	\$ 17.08	\$ 23.06
		Overtime	\$ 21.68	\$ 22.98	\$ 22.99	\$ 24.37	\$ 24.39	\$ 25.61	\$ 25.62	\$ 34.59
F03	Firefighter/Paramedic	Annual	\$46,865.44	\$49,677.37	\$49,707.51	\$52,689.96	\$52,720.10	\$55,356.10	\$55,386.24	\$ 74,771.43
		Biweekly	\$ 1,802.52	\$ 1,910.67	\$ 1,911.83	\$ 2,026.54	\$ 2,027.70	\$ 2,129.08	\$ 2,130.24	\$ 2,875.82
		Hourly	\$ 15.55	\$ 16.48	\$ 16.49	\$ 17.48	\$ 17.49	\$ 18.37	\$ 18.38	\$ 24.81
		Overtime	\$ 23.32	\$ 24.72	\$ 24.74	\$ 26.22	\$ 26.24	\$ 27.55	\$ 27.56	\$ 37.21
F04	Fire Lieutenant/EMT Fire Lieutenant/EMT-I	Annual	\$50,356.41	\$53,377.79	\$53,407.93	\$56,612.41	\$56,642.55	\$59,474.67	\$59,504.81	\$ 80,331.50
		Biweekly	\$ 1,936.78	\$ 2,052.99	\$ 2,054.15	\$ 2,177.40	\$ 2,178.56	\$ 2,287.49	\$ 2,288.65	\$ 3,089.67
		Hourly	\$ 16.71	\$ 17.71	\$ 17.72	\$ 18.78	\$ 18.79	\$ 19.73	\$ 19.74	\$ 26.65
		Overtime	\$ 25.06	\$ 26.56	\$ 26.58	\$ 28.17	\$ 28.19	\$ 29.60	\$ 29.61	\$ 39.98
F05	Fire Lieutenant/Paramedic	Annual	\$54,125.41	\$57,372.94	\$57,403.08	\$60,847.26	\$60,877.40	\$63,921.27	\$63,951.41	\$ 86,334.41
		Biweekly	\$ 2,081.75	\$ 2,206.65	\$ 2,207.81	\$ 2,340.28	\$ 2,341.44	\$ 2,458.51	\$ 2,459.67	\$ 3,320.55
		Hourly	\$ 17.96	\$ 19.04	\$ 19.05	\$ 20.19	\$ 20.20	\$ 21.21	\$ 21.22	\$ 28.64
		Overtime	\$ 26.94	\$ 28.55	\$ 28.57	\$ 30.28	\$ 30.30	\$ 31.81	\$ 31.83	\$ 42.97
F06	Fire Captain/EMT Fire Captain/EMT-I	Annual	\$58,234.25	\$61,728.30	\$61,758.44	\$65,463.95	\$68,508.09	\$71,933.49	\$71,963.63	\$ 97,150.91
		Biweekly	\$ 2,239.78	\$ 2,374.17	\$ 2,375.32	\$ 2,517.84	\$ 2,634.93	\$ 2,766.67	\$ 2,767.83	\$ 3,736.57
		Hourly	\$ 19.32	\$ 20.48	\$ 20.49	\$ 21.72	\$ 22.73	\$ 23.87	\$ 23.88	\$ 32.23
		Overtime	\$ 28.98	\$ 30.72	\$ 30.74	\$ 32.58	\$ 34.09	\$ 35.80	\$ 35.81	\$ 48.35
F07	Fire Captain/Paramedic	Annual	\$62,590.23	\$66,345.64	\$66,375.78	\$70,358.33	\$70,388.47	\$73,907.90	\$73,938.04	\$ 99,816.35
		Biweekly	\$ 2,407.32	\$ 2,551.76	\$ 2,552.91	\$ 2,706.09	\$ 2,707.25	\$ 2,842.61	\$ 2,843.77	\$ 3,839.09
		Hourly	\$ 20.77	\$ 22.01	\$ 22.02	\$ 23.34	\$ 23.35	\$ 24.52	\$ 24.53	\$ 33.12
		Overtime	\$ 31.15	\$ 33.02	\$ 33.03	\$ 35.02	\$ 35.03	\$ 36.78	\$ 36.80	\$ 49.68
F08		Annual	\$67,255.15	\$71,290.46	\$71,320.60	\$75,599.83	\$75,629.97	\$79,411.47	\$79,441.61	\$107,246.18
		Biweekly	\$ 2,586.74	\$ 2,741.94	\$ 2,743.10	\$ 2,907.69	\$ 2,908.85	\$ 3,054.29	\$ 3,055.45	\$ 4,124.85
		Hourly	\$ 22.31	\$ 23.65	\$ 23.66	\$ 25.08	\$ 25.09	\$ 26.35	\$ 26.36	\$ 35.58
		Overtime	\$ 33.47	\$ 35.48	\$ 35.49	\$ 37.62	\$ 37.64	\$ 39.52	\$ 39.54	\$ 53.37
F09		Annual	\$72,290.79	\$76,628.24	\$76,658.38	\$81,257.88	\$81,288.02	\$85,352.42	\$85,382.56	\$115,266.46
		Biweekly	\$ 2,780.42	\$ 2,947.24	\$ 2,948.40	\$ 3,125.30	\$ 3,126.46	\$ 3,282.79	\$ 3,283.94	\$ 4,433.33
		Hourly	\$ 23.99	\$ 25.42	\$ 25.43	\$ 26.96	\$ 26.97	\$ 28.32	\$ 28.33	\$ 38.24
		Overtime	\$ 35.98	\$ 38.14	\$ 38.15	\$ 40.44	\$ 40.46	\$ 42.48	\$ 42.49	\$ 57.37
F10		Annual	\$77,697.15	\$82,358.98	\$82,389.12	\$87,332.47	\$87,362.61	\$91,730.74	\$91,760.88	\$123,877.19
		Biweekly	\$ 2,988.35	\$ 3,167.65	\$ 3,168.81	\$ 3,358.94	\$ 3,360.10	\$ 3,528.11	\$ 3,529.26	\$ 4,764.51
		Hourly	\$ 25.78	\$ 27.33	\$ 27.34	\$ 28.98	\$ 28.99	\$ 30.43	\$ 30.44	\$ 41.10
		Overtime	\$ 38.67	\$ 40.99	\$ 41.00	\$ 43.46	\$ 43.48	\$ 45.65	\$ 45.67	\$ 61.65

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
01-CAO-001-24	Fire Line Inspection				3,500	3,500
01-CAO-002-24	VAV Boxes	5,500	5,500	5,500		
01-CAO-001-26	Water Heater Police	18,000				
01-CAO-001-25	ADA door closures	6,000				
22-CAO-002-23	City Hall Roof Inspection and minor repair	5,000	4,000		4,000	4,000
22-CAO-003-23	Paint Stucco and Sealing Brick			6,500	6,500	6,500
22-CAO-004-23	LED Lights - City Hall	3,000	3,000			
Total City Administration		37,500	12,500	12,000	14,000	14,000
01-CBN-006-25	Wallace Roof				3,000	3,000
01-CBN-003-25	Equipment Building LED lights		3,500		3,500	3,500
01-CBN-003-24	Fair Grounds Track Lights		8,800			
01-CBN-012-24	Paint exterior of Old Garage				4,000	4,000
01-CBN-007-24	HVAC Unit for EMS Building	7,000		7,000		
01-CBN-002-24	HVAC unit Mills Center	18,000		18,000		
01-CBN-008-24	Mills Center Maintenance				5,000	5,000
22-CBN-003-26	Fairgrounds	25,000	25,000	25,000		
22-CBN-004-26	Wallace Building Parking lot	5,000				
Total Community Buildings		55,000	37,300	50,000	15,500	15,500
01-CCC-003-24	Civic Center Paint and Seal outside				7,000	7,000
01-CCC-004-24	Access hatch and Tv's at the Civic Center				3,000	3,000
01-CCC-001-25	Civic Center HVAC - repairs	5,000	5,000	5,000	5,000	
01-CCC-001-25	Civic Center HVAC	50,000				
01-CCC-001-21	Exhibition Hall Chairs	12,000	12,000	12,000	12,000	12,000
22-CCC-005-25	Civic Center Restroom update	15,000	15,000			
22-CCC-004-26	Locker room remodel for restroom	10,000				
22-CCC-003-26	Civic Center Parking lot	10,000	10,000	15,000		
22-CCC-001-27	Cowan Civic Center Pool		5,000			
22-CCC-007-25	Civic Center Roof	5,000	5,000	5,000	5,000	
22-CCC-001-22	Replacement of gas fired pool heater	30,000				
Total Civic Center		137,000	52,000	37,000	32,000	22,000
01-FDE-001-21	Confined Space Rescue Breathing System	21,600				
01-FDE-001-23	Seal Fire Stations 1 & 2 parking lots		10,000			
01-FDE-001-20	Update Computers	10,000				
01-FDX-001-23	Replace Nozzles			30,000	20,000	20,000
01-FDE-002-18	Mobile Tablets			15,000	15,000	15,000
01-FDE-007-16	HVAC - Fire Stations		20,000	20,000		
01-FDE-001-19	Electric Hydraulic Rescue Tools	40,000				

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
03-FDE-001-24	Lexipol Policy & Procedures	8,900	8,900	8,900	8,900	8,900
03-FDE-001-29	SCBA				84,000	84,000
03-FDE-001-26	Replacement of 2006 Heavy Rescue	600,000				
03-FDE-001-28	100 Ft. Platform Ladder Truck			2,300,000		
22-FDE-001-17	Bunker Gear	25,000	25,000	44,000	15,000	15,000
22-FDE-002-17	Mobile Traffic Light Controll		18,000	18,000	18,000	18,000
Total Fire Public Safety		705,500	81,900	2,435,900	160,900	160,900
01-PDA-002-19	911 Hardware	4,000	4,000	4,000	4,000	4,000
01-PDA-003-18	Replace Existing Computer Systems	16,000	16,000	16,000	16,000	16,000
03-PDA-006-24	Outer Vest Project	1,800	1,800	1,800	1,800	1,800
03-PDA-002-24	Point and shoot cameras			4,800		
03-PDX-001-21	IP Camera Solution				12,000	
03-PDA-005-24	24/7 Chairs				5,800	5,800
03-PDA-003-24	Individual First Aid Kits			3,500		
03-PDA-001-23	Vest Replacement (Soft Body Armor)	5,000	5,000	5,000	5,000	5,000
03-PDA-004-23	Taser X2 Replacement with T7	18,800	18,800	18,800	18,800	18,800
03-PDA-001-25	New Animal Control Building	500,000				
03-PDA-004-24	MORPHO Fingerprint Scanner				4,000	4,000
22-PDA-003-15	Patrol Cars			330,000		
Total Police Public Safety		545,600	45,600	383,900	67,400	55,400
08-STR-004-29	Three quarter ton 4X4 Pickup Truck				45,000	
08-STR-010-26	Excavator replacement	250,000				
08-STR-005-25	Fourth Street				655,000	
08-STR-015-25	East Fremont Improvements					379,500
08-STR-013-27	Backhoe Loader		100,000			
08-STR-028-28	One Ton Pickup			60,000		
08-STR-017-17	Single Axle Dump Truck	120,000				
08-STR-007-25	Skid Steer Loader		70,000			
08-STR-019-28	Tandem Axle Dumptruck			200,000		
08-STR-024-22	ADA Sidewalk Ramp Replacements	10,000	10,000	10,000	10,000	10,000
08-STR-004-24	Jefferson Avenue Sidewalk Improvements		330,000			
08-STR-004-25	Jefferson Avenue Sidewalk Improvements			491,400		
08-STR-016-22	Jefferson Avenue Sidewalk Improvements		310,000			
08-STR-025-22	Computer Systems	5,000	5,000	5,000	5,000	5,000
08-STR-024-28	Street Sweeper replace 2023 model			300,000		
08-STR-027-28	Candlebark Lane Improvements			43,939		
08-STR-001-30	Jacket Junction Improvements					17,222
08-STR-025-28	Tower Road Improvements			138,662		
08-STR-003-30	Tower Road Improvements					143,299

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
08-STR-002-30	Tower Road Improvements					94,834
08-STR-026-28	Copperwood Drive Improvements			132,259		
08-STR-003-29	Durham Road Improvements			60,892		
08-STR-002-28	Bland Avenue Improvements		77,279			
08-STR-003-28	Cambridge Court Improvements		4,579			
08-STR-011-27	Harwood Avenue Improvements	120,000				
08-STR-004-28	Lenz Drive Improvements		11,543			
08-STR-008-28	Morris Avenue Improvements		17,798			
08-STR-007-28	North Street Improvements		16,128			
08-STR-022-28	Northview Street Improvements		39,406			
08-STR-006-28	Parkhurst Drive Improvements		10,611			
08-STR-009-26	Rolling Hills Road Improvements	147,600				
08-STR-001-29	Shepard Hills Improvements			15,624		
08-STR-021-28	Sherman Avenue Improvements		55,153			
08-STR-002-29	Socket Street Improvements			28,514		
08-STR-009-28	Spiller Street Improvements		53,118			
08-STR-005-28	Minkler Avenue Improvements		16,160			
99-PWKS-003-24	Glass Window repair	1,250				
99-PWKS-005-23	PWK heaters	1,250				
Total Street Operations		655,100	1,126,775	1,486,290	715,000	649,855
01-SWC-002-23	Stormwater: Evergreen Improvements	25,000				
01-SWC-002-19	Stormwater: Springfield and Jackson	35,000				
01-SWC-003-22	Stormwater: Washington and Park Manor		100,000			
01-SWC-003-18	Stormwater: Waterman Drive and Windsor Drive	25,000				
01-SWC-006-19	Stormwater: Hydraulic Engineering Study	150,000				
01-SWC-002-26	Stormwater: Rolling Hills Road	65,000				
01-SWC-001-27	Stormwater: Old Town			300,000		
01-SWC-001-26	Stormwater: Magnetic Addition		200,000	200,000		
16-SWC-001-29	Stormwater: Master Plan				500,000	500,000
16-SWC-004-26	Stormwater: Northview	100,000	100,000			
Total Stormwater		400,000	400,000	500,000	500,000	500,000
45-DTM-001-25	DTMP HVAC	100,000				
45-COP-001-24	Copeland HVAC unit - repairs	20,000	20,000			
45-DTM-002-25	DTMP Roof Repairs	5,000				
45-DTM-001-23	DTMP Roof Project		35,000			
Total Economic Development		125,000	55,000			
22-CDC-001-22	Replacement of Cannon Plotter/Scanner			18,000		
22-CDC-002-21	Replacement of Network System	5,500	3,000	3,000	3,000	3,000
50-CDC-001-23	Replacement of Inspectors I-Pads - Surface Pro	5,000				

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
50-CDC-003-23	Drone	4,500				
Total Code Administration		15,000	3,000	21,000	3,000	3,000
60-GFM-001-21	Enclose Existing Garage Space			9,000		
60-GFX-004-21	Floor Drain System				13,000	
60-GFX-003-21	New Compressor in New Enclosed Room		6,000			
60-GFX-001-21	Garage Roll-Up Doors	38,000				
Total Garage		38,000	6,000	9,000	13,000	
99-ITS-001-24	Off site storage	30,000				
99-ITS-002-25	Wireless Access Points	12,000				
99-ITS-003-25	Phone System	70,000				
99-ITS-001-25	Core Switches	24,000				
Total Information Technology		136,000				
01-FMS-002-16	Half Ton Pickup	32,000				
01-FMS-002-19	60" Zero Turn Mower	15,000			15,000	
22-FMS-005-20	Elm Street Christmas Decorations	6,000	6,000	6,000	6,000	6,000
Total Facilities Management		53,000	6,000	6,000	21,000	6,000
73-APT-001-26	Fuel Apparatus	35,000				
73-APT-001-23	Taxiway Rehabilitation	683,500	683,500	683,500	683,500	683,500
Total Airport		718,500	683,500	683,500	683,500	683,500
22-PKD-001-19	Skate Park Improvements	75,000				
79-PKX-003-21	Sidewalks and lights			25,000	25,000	25,000
79-PKX-004-22	Purchase of new park utility vehicle				18,000	
79-PKX-002-22	Purchase of new mower		17,500	18,000	18,500	19,000
79-PKX-002-27	Harke Park Improvements					125,000
79-PKX-003-28	Soccer Field Improvements			150,000		
79-PKX-001-29	Pitching Mounds				45,000	
79-PKX-003-22	WT Vernon Park Improvements			125,000		
79-PKX-004-24	Purchase of new vehicle			41,500		42,500
79-PKX-001-30	Replacement of playground fall protection-Boswell Park			125,000		
79-PKX-005-24	Boswell Park Shelter 1 and 3 Replacement			85,000		
79-PKX-003-27	Atchley Park Phase 3		750,000			
79-PKX-002-29	Splash Pad-Harke Park				150,000	
79-PKX-002-25	Atchley Park Phase 2	600,000				
79-PKX-002-26	Purchase of truck with dump bed			65,000		
79-PKX-001-27	Batting Cages		50,000			
79-PKX-002-28	Winfrey Property- Memorial Garden and Pond			100,000		
Total Parks Operation and Administration		675,000	817,500	734,500	256,500	211,500
79-BXX-001-21	Boswell Aquatic Center Improvements				500,000	500,000
Total Boswell Aquatic Center					500,000	500,000

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
80-ELX-003-22	Digger Derrick		550,000			
80-ELF-004-22	Transformers	350,000	350,000	350,000	350,000	250,000
80-ELF-001-28	Small Bucket Truck			400,000		
80-ELF-015-21	Material Handler Bucket Truck	450,000			0	
80-ELF-001-26	Material Handler Bucket Truck		450,000		450,000	
80-ELF-002-27	Bucket Truck	450,000				
80-ELF-001-27	Skid Steer		100,000			
80-ELX-010-21	Substation #3 Improvements			800,000		
80-ELX-004-21	Primary System Improvements - Substation #5			371,000		
80-ELX-008-21	Sectionalizing Improvements			290,000		
80-ELX-012-21	Primary System Improvements - Substation #1		558,300			
80-ELX-006-21	Primary System Improvements - Substation #2				623,700	623,700
80-ELX-013-21	Substation Improvements - Substation #7				600,000	600,000
80-ELF-017-21	Update Substation Bays	350,000	350,000			
80-ELF-002-21	Line Reconductor/Extensions-Michigan/Monroe	450,000				
80-ELF-014-21	Substation Recloser Upgrades		300,000			
80-ELF-010-21	Overhead Aerial Cable Project - Osage Street, Parkway and Highland Street	45,000				
80-ELF-011-21	Overhead Aerial Cable Project - Holly Street, Pine Street and Zachary Drive	50,000				
80-ELF-006-21	Overhead Aerial Cable Project - Stanwood Drive and Belwood Road	40,000				
80-ELF-012-21	Overhead Aerial Cable Project - Polk Avenue, Taylor Street and 5th Street	40,000				
80-ELF-018-21	Insulator Upgrades			30,000		
80-ELX-015-21	Substation Improvements - Substation #5	250,000				
80-ELX-011-21	Primary System Improvements - Substation #6		201,000			
99-PWKS-003-24	Glass Window repair	1,250				
99-PWKS-005-23	PWK heaters	1,250				
Total Electric Operating		2,477,500	2,859,300	2,241,000	2,023,700	1,473,700
85-WWO-009-19	Liftstation Critical Parts	15,000				
85-WWO-008-16	Portable Trash Pump			4,000		
85-WWO-006-23	UV System Parts	50,000	50,000	50,000	50,000	50,000
85-WWO-001-14	Collection Improvements- Goodwin HollowWatershed	750,000	750,000	750,000	750,000	750,000
85-WWO-002-24	Analitical Scale					4,000
85-WWO-003-24	BOD Refrigerator	7,500				
85-WWO-002-19	Benchtop Spectrophotometer	8,500				
85-WWO-005-21	IDEX					6,000
85-WWO-007-16	Pickup Trucks			55,000		
85-WWO-003-18	Replace Existing Wastewater ComputerSystems	7,500	7,500	7,500	7,500	7,500
85-WWO-004-21	Sewer Main: Perry Street		55,000			
85-WWX-003-21	Samplers	11,000	11,000			
85-WWO-008-19	Portable Flow Meters	20,000				

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
85-WWO-001-30	Pipe Laser					6,000
85-WWO-007-15	Lift Station SCADA	20,000	20,000	20,000	20,000	20,000
85-WWO-002-26	Mid Sized Excavator	100,000				
85-WWO-001-29	CCTV Van				400,000	
85-WWO-001-26	Combination Cleaning Truck	500,000				
85-WWO-001-19	Lift Station Improvements	45,000	50,000	10,000	10,000	10,000
85-WWO-002-30	Backhoe Replacement					120,000
85-WWO-001-16	Oxidation Ditch Rehabilitation (North andSouth)	130,000				
85-WWX-001-21	Trunk Sewer Replacement from South 5 to Evergreen North Side of Manors				180,000	
85-WWO-008-21	Wastewater Equipment Repairs	125,000	125,000	125,000	125,000	125,000
99-PWKS-003-24	Glass Window repair	1,250				
99-PWKS-005-23	PWK heaters	1,250				
Total WWTP and Operation		1,792,000	1,068,500	1,021,500	1,542,500	1,098,500
87-WTR-011-25	Water Tower Cleaning (exterior)	30,000	15,000			
87-WTR-003-18	Pickup Trucks		55,000			
87-WTR-007-27	Connection at Jefferson and Elm St (FH07)		87,000			
87-WTR-001-27	Backhoe (replacement)		120,000			
87-WTR-007-18	Replace Existing Water Computer Systems	7,500	7,500	7,500	7,500	7,500
87-WTR-002-17	Park Manor Water Line Replacement		125,000			
87-WTR-003-24	Winsor water main	75,000				
87-WTR-007-26	North 5/Atchley Park Water Line Replacement	100,000				
87-WTR-011-15	Portable Trash Pump			4,000		
87-WTR-002-25	Water Main: Gateway Road	130,000				
87-WTR-003-23	Water Main: Manors and South Highway 5	75,000				
87-WTR-002-23	Water Main: Hunters Creek	70,000				
87-WTR-005-25	Security Fence at all Well Sites	30,000	30,000	30,000	30,000	30,000
87-WTR-009-27	Zachary (replace water services)			15,000		
87-WTR-011-23	Holly (replace water services)					20,000
87-WTR-001-24	Utah Tower Improvements			500,000		
87-WTR-001-26	Osage Water Line Replacement	100,000				
87-WTR-004-26	Pine Street water main					35,000
87-WTR-002-26	Donna Circle Water Replacement					100,000
87-WTR-003-27	Connect along Elm St between Owens Dr. and Jackson Ave (FH8)		30,000			
87-WTR-001-28	Install 6 inch PVC water Main across Elm St at Monroe. (FH9)				70,000	
87-WTR-008-27	Connection at Lynn St between Sunset Dr and Kuhn St (FH04)		60,000			
87-WTR-006-27	Connect water main from Woody Dr to the WWTP				75,000	
87-WTR-007-27	Connect water main on 6th St from Adams Ave, to Washington (FH16)					70,000
87-WTR-005-27	Connect water main from Harwood to the west between Chestnut and Pearl (FH21)					40,000
87-WTR-002-27	Connect water main from Raspberry to the east (FH10)			40,000		

Capital Improvement Program Summary FY2026-FY2030						
Capital Project ID	Project Name	FY2026	FY2027	FY2028	FY2029	FY2030
87-WTR-004-27	Connect water main at Glenridge and Elm St (FH14)				30,000	
87-WTR-001-21	Water Tie Line: Twin Oaks & Tower	40,000				
87-WTR-007-25	Lexington Square Water Line Extension	100,000				
87-WTR-001-17	Hwy 5 Rosenthal to Woodhill water tie line					200,000
87-WTR-001-18	Nathaniel to Steele tie line					80,000
87-WTR-004-25	Water Main: Sunrise Drive Tie Line	60,000				
87-WTR-009-16	Security and access control	100,000				
87-WTR-003-26	Evergreen Parkway From Southdale to Harley Davidson (FH01)				425,000	
87-WTR-006-25	Well House Improvements	50,000	50,000	50,000		
87-WTR-009-23	Willow water line replacement					100,000
87-WTR-004-19	Water Wells: Chlorine Analyzer Replacements	30,000				
99-PWKS-005-23	PWK heaters	1,250				
99-PWKS-003-24	Glass Window repair	1,250				
Total Water Operations		1,000,000	579,500	646,500	637,500	682,500
Total City of Lebanon		9,565,700	7,834,375	10,268,090	7,185,500	6,076,355

Proposed 2025 Code Administration Fee Schedule

Building Permit Fees	
Fee to include: inspections, street cut, driveway/curb cut, and sidewalk cut	
<u>Residential New Construction</u>	
Main Floor (Including Garage)	\$0.25 per sq ft
2nd Floor and/or Basement	\$0.13 per sq ft
<u>Commercial Building</u>	\$0.25 per sq ft (minimum fee of \$100)
Remodel Permit Fees	
Fee to include: inspections	
Residential Remodel to Remove & Replace	\$0.13 per sq ft (minimum fee of \$50)
Commercial Remodel	\$0.25 per sq ft (minimum fee of \$100)
Installation Permit Fees	
Deck or Porch	\$0.13 per sq ft (minimum fee of \$25)
Accessory Building with a Foundation	\$0.13 per sq ft (minimum fee of \$50)
Fence	\$25
Above-Ground Pool, Spa, or Hot Tub	\$25
Underground Pool	\$100
Sidewalk Cut	\$25
Driveway/Curb Cut	\$50
Street Cut	\$100
Indoor Weapon Range Fee	\$100
<u>Tents & Canopies: Must Register</u>	
700 sq ft or less	No Cost
701 or more sq ft	\$25
<u>Portable Storage Building on Skids w/No Foundation: Must Register</u>	
120 sq ft or less	No Cost
Over 120 sq ft	\$25
Application Fees	
Fee to include: publication costs	
Site Plan Approval with Planning & Zoning Commission	\$50
Appeal Application Fee	\$50
Zoning Change	\$175
Conditional Use	\$175
Variance Request	\$175
Vacation	\$175
Contractor Registration Fees	
All homeowners doing their own work must register.	Fee waived at time of registration
All contractors must register, including home inspectors.	\$25
Plat Fees	
Fee to include: site plan approval and any rezoning or vacations that may be required	
<u>Preliminary Plat</u>	
Small Plat (5 lots or less)	\$100 + \$5 per lot (if variance is required +\$50)
Large Plat (6 lots or more)	\$200 + \$5 per lot (if variance is required +\$50)
<u>Final Plat</u>	
Small Plat (5 lots or less)	\$100 + \$5 per lot (if variance is required +\$50)
Large Plat (6 lots or more)	\$200 + \$5 per lot (if variance is required +\$50)
Inspection Fees	
Commercial Building Use Group Change Inspection Fee	\$25
Fee to Replace Inspection Card	\$25
All Re-Inspections (After 2 failed inspections)	\$30
<u>Occupancy Inspection Fees - Good for 2 years after issuance</u>	
Residential Occupancy Inspection - Vacant	\$10
Residential Occupancy Inspection - Occupied	\$50
Commercial Building Occupancy Inspection	\$25
Planning & Zoning Recommendations	
<u>Permit for Demolition</u>	

Proposed 2025 Code Administration Fee Schedule

999 sq ft or less	\$25
1,000 sq ft to 2,000 sq ft	\$50
2,001 sq ft or more	\$100

Permit for Sign

Temporary	No Cost
Small (Less than 10')	\$50
Large (10' or larger)	\$100

Electrical Fees

All Electric Services

The first 200 Amps	\$500
Additional 200 Amps	\$250 Each
Upgrade from 60 Amp to 100 Amp	No Cost
Upgrade from 100 Amp to a larger electric service - Underground	No Cost
Upgrade from 100 Amp to a larger electric service - Overhead	\$100

The customer will supply electric service wire from the pole to the meter base overhead and underground

Meter Base Cost

1-PH 100-Amp Meter Base # 1011792 (100Amp 1-PH SKT/BKR)	\$150
1-PH 200-Amp Meter Base # 1011793 (200Amp 1-PH SKT/BKR)	\$265
1-PH 200-Amp Meter Base # 1004977B (200Amp external breakers)	\$300
1-PH 400-Amp Meter Base # UHC344N3T (400 Amp 1-PH HO SKT/BKR)	\$580
1-PH *600 to 1200 Amp Meter Base # 1012437 1-PH (600 Amp – 1200 Amp 6T TRAN/SKT)	\$825

3-PH 100-amp Meter Base # 1009048A (100Amp 3-PH HO SKT/BKR)	Do Not Stock
3-PH 200-amp Meter Base # 1010721A (200Amp 3-PH 480v HO SKT/BKR)	\$645
3-PH *400 to 1200 Amp Meter Base # 1012437 3-PH (400 Amp – 1200 Amp 13T TRAN/SKT w/CT's)	\$1,040

Pedestal (Single) # PD79-1 (Single Meter Pedestal 1- POS DS)	\$210
Pedestal (Single) # PD79-2 (Double Meter Pedestal 2- POS DS)	\$225

Transformer Mounted Meter Base #1008400 (SKT/SW 20A 13T FW HO)	\$235
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Meter base cost will change if supplier has a cost increase

Residential Temporary Electric Meter	\$100
Commercial Temporary Electric Meter	\$150
Security Light Hookup Fee	\$100 plus the monthly rate

Knox Boxes

Surface Mounted Knox Box #3262	\$475
Recess Mounted Knox Box #3271	\$540

Knox Box cost will change if supplier has a cost increase

Proposed 2025 Code Administration Fee Schedule

Water Fees				
Existing			Proposed	
<u>Water Meter Hookup Fee</u>			<u>Water Meter Hookup Fee</u>	
<u>Water Meter Size</u>	<u>Hookup Fee</u>	<u>Impact Fee</u>	<u>Hookup Fee</u>	<u>Impact Fee</u>
5/8"	\$885	\$0	\$885	\$0
1"	\$1,200	\$900	\$1,200	\$900
1 1/2"	\$4,350	\$2,250	\$4,350	\$2,250
2"	\$4,580	\$3,000	\$4,580	\$3,000
3"	\$4,800	\$4,000	\$4,800	\$4,000
4"	\$6,300	\$5,000	\$6,300	\$5,000
6"	\$9,400	\$6,000	\$9,400	\$6,000
Residential \$150 + Impact Fee Commercial \$300 + Impact Fee				

<u>Temporary Water Meter Fee</u>		
<u>F. H. Meter Size</u>	<u>Deposit</u>	<u>Hookup Fee</u>
5/8"	\$50	\$100
1"	\$50	\$100
2"	\$100	\$100
Application stating if temporary water meter is damaged or missing, the cost billed to		
5/8" water meter = \$140	water meter = \$300	water meter = \$800

<u>Fire Sprinkler Hookup Fee</u>	Existing	Proposed
<u>Fire Sprinkler Size</u>	<u>Hookup Fee</u>	<u>Hookup Fee</u>
2"	\$750	\$1,000
4"	\$1,250	\$2,000
6"	\$1,500	\$2,500
8"	\$2,000	\$3,000
Bulk Water Sales \$2.21 per 1,000 gallons		

Sewer Fees		
<u>Sewer Hookup Fee</u>		
<u>Water Meter Size</u>	<u>Hookup Fee</u>	<u>Impact Fee</u>
5/8"	\$750	\$0
1"	\$750	\$900
1 1/2"	\$750	\$2,250
2"	\$750	\$3,000
3"	\$750	\$4,000
4"	\$750	\$5,000
6"	\$750	\$6,000
Residential \$150 + Impact Fee Commercial \$300 + Impact Fee		

Proposed 2025 Park Fee Schedule

Shelter Rental Rates

Shelter Rental	\$40 for 4 hours OR \$75 for all day
Atchley Park Playground Shelter Rental	\$10/hour

Boswell Aquatic Center Rates

Daily Rate	\$4
10 Visit Punch Card	\$35
25 Visit Punch Card	\$75

Season Passes

Individual Season Pass	\$80
Family of 4 Season Pass	\$175
Additional Members	\$25/person

Pool Party

1 Hour	\$175
2 Hours	\$300

Private Pool Party -Sunday 4 Hour Rentals

200 Patrons or less	\$650
201-300 Patrons	\$800
301-400 Patrons	\$1,000

Sports Registration Fees

Baseball	\$60/Player OR \$600/Team
Softball	\$60/Player OR \$600/Team
T-Ball Coach Pitch	\$50/Player OR \$500/Team

Proposed 2025 Airport Fee Schedule

Rates/Leases

Civil Air Patrol #6 (Larger)	N/C
South DT Hanger	\$150
T-Hangers #1-5 & #8-12	\$195
T-Hanger #7 (Larger)	\$215
North DT Hanger	\$500
Ground Space Leases	\$500

Proposed 2025 Electric Rates

	Existing	Proposed
RESIDENTIAL	SERVICE AVAILABILITY CHARGE \$14.00	SERVICE AVAILABILITY CHARGE \$17.00
FIRST 1000 KWH	\$0.0979	\$0.1026
REMAINING	\$0.0979	\$0.1026
SOLAR AVOIDED COST	\$0.0188 (Effective February 2023)	\$0.0132 (Effective February 2024)
COMMERCIAL 1	SERVICE AVAILABILITY CHARGE \$ 21.00	SERVICE AVAILABILITY CHARGE \$ 25.50
ENERGY CHARGE (KWH)	\$0.0998	\$0.1013
COMMERCIAL 2	SERVICE AVAILABILITY CHARGE \$ 40.00	SERVICE AVAILABILITY CHARGE \$ 45.00
DEMAND (KWD)	\$7.90	\$8.35
ENERGY CHARGE (KWH)	\$0.0743	\$0.0758
COMMERCIAL -INDUSTRIAL	SERVICE AVAILABILITY CHARGE \$ 120.00	SERVICE AVAILABILITY CHARGE \$ 125.00
DEMAND (KWD)	\$8.30	\$8.75
ENERGY CHARGE (KWH)	\$0.0716	\$0.0731
INDUSTRIAL 1	SERVICE AVAILABILITY CHARGE \$ 240.00	SERVICE AVAILABILITY CHARGE \$ 250.00
DEMAND (KWD)	\$9.65	\$10.10
ENERGY CHARGE	\$0.0716	\$0.0731
INDUSTRIAL 2	SERVICE AVAILABILITY CHARGE \$ 480.00	SERVICE AVAILABILITY CHARGE \$ 490.00
DEMAND (KWD)	\$10.23	\$10.68
FIRST 1,400,000 KWH	\$0.0696	\$0.0706
REMAINING	\$0.0551	\$0.0566
City Use		
All KWH	\$0.0735	\$0.0735
Lighting		
Service Availability	\$9.84	\$9.84

Proposed 2025 Wastewater Rates

Meter Size Usage Fee

5/8" Meter		\$25.21
Usage Rate		
First 7,000 Gallons		\$2.13
7,001 to 25,000		\$5.12
25,001 and above		\$6.74

Meter Size Usage Fee

Greater Than 5/8"		\$45.69
Usage Rate		
First 7,000 Gallons		\$2.13
7,001 to 25,000		\$5.12
25,001 to 200,000		\$6.74
200,001 and above		\$2.13

Proposed 2025 Water Rates

Residential	Existing	Proposed
User Fee	\$6.14	\$9.15
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000	\$3.65 (per thousand)	\$3.95 (per thousand)
Over 100,000	\$3.65 (per thousand)	\$3.95 (per thousand)

Commercial/Industrial		
User Fee	\$6.14	\$9.14
First 7,000 Gallons	\$2.21 (per thousand)	\$2.21 (per thousand)
Next 93,000	\$3.65 (per thousand)	\$3.95 (per thousand)
Over 100,000	\$1.09 (per thousand)	\$1.18 (per thousand)

City Usage		
All Usage	\$1.50 (per thousand)	\$1.50 (per thousand)

Monthly Meter Fees Based on Meter Size		
5/8-inch (most residential and small commercial)	No Charge	No Charge
1-inch meter	\$16.49	\$19.49
Greater than 1-inch up to 2 inch	\$40.64	\$43.64
Greater than 2-inch	\$40.64	\$43.64

FY24 Cowan Civic Center Rental Rates

Exhibition Hall \$250-Deposit Up to 5,000 Mez-1700 Bleachers-895 Chairs-3,000 Ceiling-55ft 46,000 sq ft, 744 Parking

<u>Regular Daily Rate</u>		<u>Non-Profit Daily Rate</u>	
Single Day	\$1,470	Single Day	\$893
Two Consecutive Days	\$1,260	2 + Consecutive Days	\$840
Three + Consecutive Days	\$1,050		
Move In Days	Regular Daily Rate- \$263	Non Profit Daily Rate- \$158	

Theater \$100-Deposit 675 Capacity

<u>Regular Daily Rate</u>		<u>Non Profit Daily Rate</u>	
	\$788		\$525
Baby Grand Piano Daily Rate	\$125		
Move In Days	Regular Daily Rate- \$263	Non Profit Daily Rate- \$158	

Foyer \$50-Deposit 300 Capacity

<u>Regular Daily Rate</u>	
Foyer Only	\$315
Foyer with Tables and Chairs	\$420
Foyer with Round Tables, Chairs, and 12x12 Dance Floor	\$525

Meeting Rooms \$50-Deposit or \$100 if all 3 Full Kitchen Access

<u>Number of Attendees</u>	<u>Regular Daily Rate</u>	<u>Catered Daily Rate</u>	<u>Non-Profit Daily Rate</u>	<u>Catered Non-Profit Daily Rate</u>
Up to 50 People- 1 Room	\$158	\$183	\$105	\$130
51-100 People- 2 Rooms	\$263	\$288	\$210	\$235
Up to 200 People- 3 Rooms	\$368	\$393	\$315	\$340

Lebanon Legacy Center \$50-Deposit 200+ Capacity

	<u>Regular Daily Rate</u>	<u>Non-Profit Daily Rate</u>
Foyer/Arena Only	\$263	\$131
Open Air Space Only	\$263	\$131
Legacy Center	\$525	\$263

Mills Building \$50-Deposit 200 Capacity Tables-32-35 Available

<u>Regular Daily Rate</u>	\$315	<u>Non Profit Daily Rate</u>	\$184	Set Up 1/2 Day Before	\$79
		1/2 Day Rental (Mon-Ti)	\$79		

Wallace Building \$50-Deposit 150 Capacity

<u>Regular Daily Rate</u>	\$315	<u>Non Profit Daily Rate</u>	\$184	Set Up 1/2 Day Before	\$79
		1/2 Day Rental (Mon-Ti)	\$79		

Ag Barn \$50-Deposit No Stage Available at this building

<u>Regular Daily Rate</u>	\$315	<u>Non Profit Daily Rate</u>	\$184
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Ag Pulling Track \$50-Deposit

<u>Regular Daily Rate</u>	\$315	<u>Non Profit Daily Rate</u>	\$184
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The Market \$50-Deposit

<u>Regular Daily Rate</u>	\$105	<u>Food Trucks</u>	\$27
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Additional Considerations

8' Tables (150 Available)	\$6 each	RV Spots	\$10/day
Chairs (2,100 / 221-Grey)	\$0.75 each	300A Electric Service	\$300
Stage 4x8 section 12"-24" High (25pcs)	\$20 each	Spotlight	\$50
5' Stage	\$100	CCC Kitchen	\$100
Electric Boxes (Ex Hall) Floor	\$10 each	Ag Barn/Legacy Clean Up	\$500
Portable Sound System	\$75/day	Dance Floor-12x12	\$100
72" Round Tables (32 Available)	\$10 each	Dance Floor-20x20	\$200
Projector	\$25	Dance Floor-20x40	\$300
Pipe & Drape (Yellow 100ft / Black 30ft)	\$20/ 10'	Table Linens- Black/White 8'	\$3 each
Lights at Pulling Track	\$10/hr	Table Linens- Black/White Rounds	\$6 each

01-130= All CCC

01-135= Community Buildings (Ag Area, Mills, Wallace, etc)

Proposed FY25 Cowan Civic Center Rental Rates

Exhibition Hall			\$250-Deposit Up to 5,000 Mez-1700 Bleachers-895 Chairs-3,000 Ceiling-55ft 46,000 sq ft, 744 Parking		
<u>Regular Daily Rate</u>			<u>Non-Profit Daily Rate</u>		
Single Day		\$1,470	Single Day		\$893
Two Consecutive Days		\$1,260	2 + Consecutive		\$840
Three + Consecutive Days		\$1,050			
Move In Days		Regular Daily Rate- \$263	Non Profit Daily Rate-		\$158

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Ag Pulling Track			\$50-Deposit		
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01-130= All CCC

01-135= Community Buildings (Ag Area, Mills, Wallace, etc)

Glossary of Frequently Used Terms

A

Accrual Basis of Accounting – The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Appropriation – A legal authorization granted by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation – The valuation set upon real estate and certain personal property by Assessor as a basis for levying property taxes.

B

Bond – A written promise to pay a sum of money on a specific date(s) at a specific interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance.

Budget - An estimate of revenues and expenditures anticipated during a fiscal year and a summary of anticipate use of those revenues and expenditures.

Budget Calendar - The schedule of key dates which the City follows in the preparation of adopting the annual budget.

Budget Document – The compilation of the individual departmental spending plans for the various funds, along with supporting schedules, tables and graphs which, in total, comprises the annual revenue and expenditure plan.

Budgetary Control – The control or management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

C

Capital Assets: An asset with a life anticipated life of greater than three years that is of major importance and/or cost.

Capital Budget: The City's systematic plan for addressing new construction, major maintenance greater than \$1,000 in a given fiscal year. Additional expenses can include the purchase and improvement of land and the acquisition of new buildings and facilities, or acquisition of longer lived, yet depreciable assets.

Capital Improvements Project: Is a project that may include the construction of new facilities, renovation of existing structures or facilities to extend useful life, and major repair of infrastructure such as streets or utility lines that is of a comprehensive and non-routine nature.

Capital Improvement Plan (CIP): A presentation of the City's long and short-term projected capital improvement needs. The planning document is used by staff and the governing body to guide the discussion of current and intermediate term capital requirements.

Capital Leased Property-Leased real or personal property, for which ownership of the asset substantially transfers to the lessee and there for meets the criteria for capitalizing as an asset.

Capitalized-To record a const as a long term asset. The amount recorded is the cost to acquire or construct the asset, plus all cost necessary to get the asset ready for its intended use.

Cash Basis- A basis of accounting in which transactions are recognized when cash is received or spent.

City Council – The Mayor and eight council members that collectively act as the legislative and policy making body of the City.

C.O.P. – Certificate of Participation. This is a type of lease purchase security funding for major capital projects. The city leases these capital projects for the life of the bonds with ownership passing to the City upon final payment. The funds to make the payments are subject to annual appropriations by the City. Normally, this type of lease purchase issue is for projects that are considered “necessary facilities” so the City is unlikely to walk away from the project.

D

Debt Service – The annual payment of principal and interest on the City’s bond indebtedness.

Department – A management unit of closely associated City activities headed by a Director or Chief. Each department may have one or more divisions.

Division – A section or unit within the City having a specialized function or activity.

E

Encumbrances – Obligations in the form of requisitions, purchase orders, and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid the encumbrance is eliminated, and an actual expense is recorded.

Enterprise Fund: A fund in which operations are expected to fun operations in a manner similar to a private business enterprise. The costs of operating are expected to be financed on a continuing basis through user charges (rates) rather than through taxes.

Expenditures/Expense – Decreases in net financial resources that include current operating expenses which require the current or future use of net current assets, debt services, and capital outlays.

F

Fiscal Policy – A governments policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed upon set of principles for the planning and programming of governmental budgets and their funding.

Fiscal Year – A 12- month period to which the annual budget applies. The City of Lebanon has specified July 1 to June 30 as its fiscal year.

Fixed Asset – Assets of long-term nature that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Fee – An ongoing fee charged to a franchisee (utility company) for operating and providing service within the City of Lebanon. The fee is based on a percentage of gross receipts, and utility companies often pass these fees along to their customers in the form of a gross receipts tax which is collected by the utility company and paid to the City on a monthly or quarterly basis.

Full Time Equivalent (FTEs) – Employee positions, which are authorized in the adopted budget, to be filled during the year. One FTE is equivalent to a 40-hour per week position.

Fund – An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts.

Fund Balance – The excess of a fund's current assets over its current liabilities. A negative fund balance is often referred to as a deficit.

G

General Fund – A fund set up to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues. All transactions not accounted for in some other fund are accounted for in this fund.

General Obligation Bond (GO)-Bonds which are secured by the full faith and credit of the issuer. General Obligation Bonds issued by local units of government are secured by a pledge of the issuer's ad valorem taxing power.

Generally Accepted Accounting Principles (GAAP) – conventions, rules, and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

Grant – A contribution by a governmental or other organization to support a particular function. Typically, these contributions are made to local governments from state or federal governments.

Governmental funds - Funds through which most governmental functions are financed.

I

Internal Service Fund – Funds set up to account for goods and services provided by designated departments on a (cost reimbursement) fee basis to other governmental units.

Infrastructure: The facilities, systems and equipment, needed for the efficient continual operations of a city. Examples of these assets include roads, sidewalks, curbs and gutters, public parking lots, utility lines, traffic signal and street lighting.

L

LAGERS – The Missouri Local Government Employees Retirement System, a State pension plan to which the City as a whole, participated for the benefit of its employees.

Liquid Asset – cash or easily convertible into cash. Some examples are money market shares, U.S. Treasury bills, and bank deposits.

M

Mission – A broad statement of the goals, in terms of meeting public service needs, that a department or organization is formed to meet.

Modified Accrual Accounting – A basis of accounting in which expenditures are accrued but revenues are accounted for on a cash basis. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability when a purchase is authorized while revenues are not recorded until they are received.

O

Operating Annual Expenditures: Items required for the operation of the City departments in the provision of City services. Small tools and equipment less than or equal to \$1,000, the purchase of lower value Capital Assets and minor maintenance to existing buildings and facilities.

Operating Budget: The financial plan adopted for a single fiscal year. The “proposed budget” designates the financial plan initially developed by departments and presented by the City Administrator to the Council for approval. The “adopted budget” is the plan as modified and finally approved by the Council. The adopted budget is authorized by ordinance and thus establishes the legal spending limits for the fiscal year.

Organization Chart – A flowchart or picture representation of the employee positions within a department and the hierarchy related to those positions.

P

Projected Revenues – The amount of estimated revenues to be collected during the fiscal year.

Q

Quasi Funds – Also known as special funds. Generally has a governing body in addition to the City Council.

R

Resources – Total dollars available for appropriation including estimated revenues, transfers, and beginning fund balance.

Revenues – Amounts the City receives and/or earns as income including, but not limited, such items as taxes, user fees, licenses, permits, rents, grants, fines, and interest earnings.

S

Special Revenue Funds – Funds set up to account for revenues from specific taxes or other earmarked sources that (by law) are designated to finance particular activities of government.

T

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient of the fund.