

2026

City of Lebanon Approved Budget



LEBANON  **N**
New Hampshire

LebanonNH.gov/2026BudgetBook

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Budget Message

City Manager Andrew Hosmer

Where we are and where we are going.

The City Manager's Budget is a collaborative effort across all departments that serve Lebanon's residents and visitors. It reflects months of work by dedicated City staff that was reviewed and adopted by City Council on Wednesday, December 17, 2025.

This budget advances five fundamental goals:

1. Be responsive to taxpayers' concerns.
2. Meet public expectations for high-quality public services.
3. Establish a plan for the Enterprise Funds to become self-sufficient.
4. Substantially reduce new borrowing for General Fund projects for at least the next two years, while retiring approximately \$8 million of current debt.
5. Strengthen the City's financial stability and support predictable property taxes over the next two years.



As approved, the general fund budget increases overall spending by 3.03% (\$1.36 million). Primary cost drivers are union wage and compensation agreements (GWI/Step increases/Health Insurance/Retirement), increased road paving and maintenance, as well as debt service.

As 2025 was a city-wide property revaluation year, City staff was acutely aware of the impact this process had on property owners. This prompted the city to defer approximately \$90m in Capital Improvement Projects (CIP) to help mitigate the impact of property revaluation.

This budget demonstrates the City's commitment to prudent, conservative financial management while making strategic investments that sustain Lebanon's quality of life and strong sense of community. Many choices require trade-offs; we will make them openly, explain the "why," and keep long-term value for taxpayers our priority. Thank you for staying engaged. We invite you to review the 2026 Approved City Budget and participate in future budget work sessions.

Andrew Hosmer

Budget Overview

2026 Approved Budget

Total Expenses by Fund

Expenditures by Fund	2025 Budget	2026 Budget	\$ Change from Prior Year	% Change from Prior Year
General	\$44,761,145	\$46,118,580	\$1,357,435	3.03%
Solid Waste	\$6,660,920	\$8,117,670	\$1,456,750	21.87%
Water Treatment and Distribution	\$4,904,770	\$5,644,140	\$739,370	15.07%
Wastewater Collection and Disposal	\$8,792,090	\$8,925,130	\$133,040	1.51%
Municipal Airport	\$1,643,300	\$1,721,345	\$78,045	4.75%
Capital Improvements	\$25,862,360	\$11,027,470	\$ (14,834,890.00)	-57.36%
Emergency Management	\$25,000	\$0	\$ (25,000.00)	-100.00%
Heritage	\$400	\$0	\$ (400.00)	-100.00%
Enterprise Properties	\$23,100	\$3,800	\$ (19,300.00)	-83.55%
Downtown TIFD	\$1,177,310	\$1,940,450	\$763,140	64.82%
Airport TIFD	\$55,500	\$96,800	\$41,300	74.41%
Total	\$93,905,895	\$83,595,385	\$ (10,310,510.00)	-10.98%

Total Expenses by Department

General Fund Expenditures by Department	2025 Approved Budget	2026 Approved Budget	\$ Change from Prior Year
City Clerk	\$ 919,350	\$961,580	\$42,230
City Manager	\$ 1,388,890	\$1,543,540	\$154,650
Cyber Services	\$ 2,225,940	\$2,022,300	\$ (203,640.00)
Debt Service	\$ 5,970,360	\$6,686,280	\$715,920
Finance	\$ 6,871,600	\$7,421,610	\$550,010
Fire	\$ 5,819,070	\$5,815,820	\$ (3,250.00)
Human Resources	\$ 529,450	\$550,310	\$20,860
Human Services	\$ 968,090	\$878,460	-\$89,630
Interfund Transfers	\$ 1,671,350	\$1,236,050	\$ (435,300.00)
Library	\$ 1,642,330	\$1,778,690	\$136,360
Planning and Development	\$ 1,441,160	\$1,559,830	\$118,670
Police	\$ 7,728,920	\$8,023,590	\$294,670
Public Works	\$ 6,254,920	\$6,334,350	\$79,430
Recreation	\$ 1,329,715	\$1,306,170	\$ (23,545.00)
Total	\$ 44,761,145	\$ 46,118,580	\$1,357,435

Total Revenues by Fund

Revenues by Fund	2024 Budget	2025 Budget	2026 Budget	\$ Change from Prior Year	% Change from Prior Year
General	\$38,825,364	\$42,486,145	\$43,973,580	\$1,487,435	3.50%
Solid Waste	\$5,380,950	\$7,445,110	\$8,117,670	\$672,560	9.03%
Water Treatment and Distribution	\$4,689,410	\$5,188,230	\$5,644,140	\$455,910	8.79%
Wastewater Collection and Disposal	\$8,183,400	\$9,197,340	\$8,925,130	-\$272,210	-2.96%
Municipal Airport	\$1,513,630	\$1,643,300	\$1,721,345	\$78,045	4.75%
Capital Improvements	\$56,349,650	\$25,862,360	\$11,027,470	\$ (14,834,890)	-57.36%
Emergency Management	\$25,000	\$25,000	\$0	\$ (25,000)	-100.00%
Heritage	\$400	\$400	\$0	\$ (400)	-100.00%
Enterprise Properties	\$118,020	\$23,100	\$3,800	\$ (19,300)	-83.55%
Downtown TIFD	\$700,000	\$915,000	\$1,310,000	\$395,000	43.17%
Airport TIFD	\$10	\$55,500	\$96,800	\$41,300	74.41%
Total	\$115,785,834	\$92,841,485	\$80,819,935	-\$12,021,550	-12.95%
Applied/(Realized) Fund Balance	\$2,775,106	\$1,064,410	\$2,775,450	\$ 1,711,040	160.75%
Total Revenues and Fund Balance	\$118,560,940	\$93,905,895	\$83,595,385	\$ (10,310,510)	-10.98%

Total Revenues by Source

Revenues by Source	2024 Budget	2025 Budget	2026 Budget	\$ Change from Prior Year	% Change from Prior Year
Taxes	\$28,845,290	\$31,303,075	\$32,707,380	\$1,404,305	4.49%
Licenses and Permits	\$3,880,600	\$3,787,600	\$4,060,200	\$272,600	7.20%
Intergovernmental	\$9,922,474	\$10,246,250	\$10,022,050	-\$224,200	-2.19%
Charges for Services	\$19,105,580	\$25,271,830	\$26,267,685	\$995,855	3.94%
Miscellaneous	\$22,914,650	\$4,078,180	\$5,238,150	\$1,159,970	28.44%
Interfund Transfers	\$3,607,400	\$1,382,900	\$2,153,520	\$ 770,620.00	55.72%
Bond Proceeds	\$27,509,840	\$16,771,650	\$370,950	\$ (16,400,700)	-97.79%
Total	\$115,785,834	\$92,841,485	\$80,819,935	\$ (12,021,550)	-12.95%
Applied/(Realized) Fund Balance	\$2,775,106	\$1,064,410	\$2,775,450	\$ 1,711,040	160.75%
Total Revenues and Fund Balance	\$118,560,940	\$93,905,895	\$83,595,385	\$ (10,310,510)	-10.98%

Total General Fund Revenues by Source

General Fund Revenues by Source	2024 Budget	2025 Budget	2026 Budget	\$ Change from Prior Year	% Change from Prior Year
Taxes	\$28,145,280	\$30,332,575	\$31,294,640	\$962,065	3.17%
Licenses and Permits	\$3,725,150	\$3,787,600	\$4,060,200	\$272,600	7.20%
Intergovernmental	\$2,104,914	\$2,147,850	\$2,050,440	-\$97,410	-4.54%
Charges for Services	\$1,843,820	\$2,185,540	\$2,240,960	\$55,420	2.54%
Miscellaneous	\$752,380	\$1,048,280	\$788,660	-\$259,620	-24.77%
Interfund Transfers	\$2,253,820	\$2,984,300	\$3,939,490	\$ 955,190	32.01%
Total	\$38,825,364	\$42,486,145	\$44,374,390	\$ 1,888,245	4.44%
Applied/(Realized) Fund Balance	\$2,105,026	\$2,275,000	\$2,145,000	\$ (130,000)	-5.71%
Total Revenues and Fund Balance	\$40,930,390	\$44,761,145	\$46,519,390	\$ 1,758,245	3.93%

City Councilors

Elected and appointed leadership shaping Lebanon's future.

Douglas Whittlesey



Mayor, Ward 1

Term Expires: 3/27

Elected to Council: 2021

Served as Mayor: 2025 - Present

[View profile page.](#)

Devin R. Wilkie



Assistant Mayor, Ward 2

Term Expires: 3/27

Elected to Council: 2021

Served Asst. Mayor: 2025 - Present

[View profile page.](#)

Timothy J. McNamara



Councilor At-Large

Term Expires: 3/26

Elected to Council: 2015

Served as Mayor: 2019 - 2025

[View profile page.](#)

Erling Heistad



Councilor, At-large

Term Expires: 3/26

Elected to Council: 2010

[View profile page.](#)

Laurel Stavis



Councilor, At-Large

Term Expires: 3/27

Elected to Council: 2025

[View profile page.](#)

Chris Simon



Councilor, Ward 1

Term Expires: 3/26

Elected to Council: 2022

[View profile page.](#)

George Sykes



Councilor, Ward 2

Term Expires: 3/26

Elected to Council: 2019

[View profile page.](#)

Karen Zook



Councilor, Ward 3

Term Expires: 3/26

Elected to Council: 2018

[View profile page.](#)

Nicole Ford Burley



Councilor, Ward 3

Term Expires: 3/27

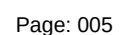
Elected to Council: 2025

[View profile page.](#)

Organizational Overview

Department Organization Charts

- [Airport](#)
- [City Clerk and Tax Collector Office](#)
- [City Council](#)
- [City Manager's Office](#)
- [Cyber Services](#)
- [Finance and Assessing](#)
- [Fire Department](#)
- [Human Resources](#)
- [Human Services](#)
- [Planning and Development](#)
- [Police Department](#)
- [Public Works](#)
- [Recreation, Arts, and Parks](#)



Wage Narrative

2026 Approved Budget

2026 Wage Narrative

The 2026 municipal budget includes 209.78 full-time equivalent positions (FTEs). The calculation of FTE is an employee's budgeted weekly hours divided by the City's hours for a full-time workweek of 40 hours per week. An employee who is budgeted for 40 hours per week is 1.0 FTE. An employee scheduled to work 20 hours per week is 0.5 FTE.

For example, three full-time employees (3 × 40 hours/week) and one part-time employee (20 hours/week) equal a total of 140 hours per week. Divide the total hours per week by 40 to determine total FTEs: $140 \div 40 = 3.5$ FTEs.

The City's General Fund currently has 174.04 employees that are supported in part by property tax revenue.

The Airport Fund has 5.45 employees, Solid Waste Fund has 11 employees, Wastewater Fund has 11.15 employees, and Water Fund has 8.15 employees. The employees in these funds are paid for by the service fees that are collected from the users.

The following information explains how the City's compensation system works and how annual wage increases are determined and budgeted. Every position (full-time, part-time, or temporary/seasonal/stipend) fits into one of two categories: **affiliated** (union or bargaining) or **non-affiliated** (non-union or non-bargaining).

Employee Groups

Union employees are represented by four collective bargaining units:

- **AFSCME** (American Federation of State, County and Municipal Employees)
 - Public Works
- **LPFA/IAFF** (Lebanon Permanent Firefighters Association / International Association of Firefighters, Local 3197)
 - Fire Department
- **LPBA/NEPBA** (Lebanon Police Benevolent Association / New England Police Benevolent Association)
 - Police Department
- **LPASE** (Lebanon Professional, Administrative, and Salaried Employees)
 - City-wide administrative and technical positions

All four groups have fully ratified contracts in place through December 31, 2027, and each contract outlines pay, benefits, and working conditions for its members.

Three additional bargaining units have been certified by the New Hampshire Public Employee Labor Relations Board and are currently negotiating their first Agreement. These groups represent Department Heads, Deputy and Assistant Directors, and Administrative Support employees.

Once those contracts are approved, only six full-time positions will remain non-affiliated: the City Manager, Deputy City Manager, Human Resources Director, Deputy Human Resources Director, Finance Director, and Deputy Finance Director.

These positions, along with non-affiliated part-time, temporary, seasonal and stipend employees follow the policies outlined in the Non-Bargaining Employee Handbook.

How the Pay System Works

All City wages are established under Ordinance #18, the City's Salary Plan, which outlines how employees are classified and how pay rates progress over time. Any time changes are proposed, the ordinance must be approved by the City Council.

Different groups use different systems to manage pay progression:

- **Non-Affiliated and LPASE Employees:** Paid according to a grade and range system. Each grade has a minimum and maximum rate, and employees may receive an annual merit increase based on performance until they reach the top of their range.
- **AFSCME Employees:** Paid within a grade and step system. Each grade includes several steps, and employees move up one step per year automatically.
- **LPFA/IAFF and LPBA/NEPBA Employees:** Paid according to step schedules tied to specific position titles (e.g., Firefighter, Sergeant). Employees move up one step per year automatically.

Once an employee reaches the **top of their range or final step**, future increases come only from three sources:

- the annual **General Wage Increase (GWI)**,
- a **labor market study** that adjusts pay scales,
- or a **promotion** to a higher grade or position.

How the General Wage Increase Is Determined

Each year, the City of Lebanon reviews cost-of-living data to determine the **General Wage Increase (GWI)** to be applied to employee wages. The GWI is tied to the **Consumer Price Index (CPI)** for the Northeast Region for June, measured over the past 12 months.

All four collective bargaining agreements include built-in GWI adjustments that are consistent across all bargaining units and remain in effect for the full term of each contract. Those increases are currently set as a **range between 1% and 3%**, tied directly to changes in the CPI.

Because those GWI percentages are already established in the bargaining agreements, the City Council's annual action is to extend the same increase to non-affiliated employees for consistency and equity.

In short:

- The GWI for all employees originates from the CPI and the union contract terms.
- The City Council confirms that same increase for non-affiliated employees through the annual budget process.
- This approach keeps all employee groups aligned with cost-of-living trends and ensures fairness across the organization.

When Increases Take Effect

- The General Wage Increase is applied at the start of each year.
- Merit or step increases take effect on each employee's anniversary date.

Example #1

If a non-affiliated employee's anniversary date is September 10 and they're eligible for a merit increase (1% - 3%), that increase is based on performance and where their current wage is within the current pay range.

- **Eligible for 3% with greater than 3% from top of range** - 3% increase granted.
- **Eligible for 3% with less than 3% from top of range available** - Increase adjusted to meet available percentage.
- **Eligible for 3% but at top of range** - Increase is future GWI.

If an increase is granted, it applies to the remaining pay periods in that calendar year.

Example #2

If an AFSCME employee's anniversary date is September 10 and they are eligible for a step increase, that increase applies to the final pay periods of the year. If they have reached the top, and are not eligible for a step, increase is future GWI.

In Summary

Public perception seems to be that all City employees receive a 6% raise every year. That is a misconception and deserves clarification. The only across-the-board increase is the City Council-approved General Wage Increase, which is 3% for 2026.

Individual wage increases vary depending on several things:

- **Performance** (determines percentage for non-affiliated employees)
- **Steps within Grade** (percentages between steps vary and are different within each bargaining unit and each grade)
- **Eligibility** (if current salary is less than 3% from top of range, increase is adjusted not to exceed top, if at top of range or top step additional compensation is GWI only)

Employees who reach top of range or top step do not see increases unless/until the range or steps are adjusted based on labor market studies. This structure ensures City wages remain fair, competitive, and aligned with economic conditions, while recognizing performance and experience within each role.

Line Item Budgets

2026 Approved Budget

General Fund Line Item Budgets

The following are the line item budgets for the General Fund.

General Fund: Departments

- [City Clerk](#)
- [City Manager](#)
- [Cyber Services](#)
- [Finance](#)
- [Fire](#)
- [Human Resources](#)
- [Human Services](#)
- [Library](#)
- [Planning and Development](#)
- [Police](#)
- [Public Works](#)
- [Recreation, Arts, and Parks](#)

General Fund: Other

- [Debt Service](#)
- [Interfund Transfers](#)
- [Non-Department Revenue](#)

Other Funds Line Item Budgets

The following are the line item budgets for Other Funds.

- [Airport](#)
- [Airpark TIF](#)
- [Downtown TIF](#)
- [Capital Improvement](#)
- [Emergency Management](#)
- [Enterprise Properties](#)
- [Heritage](#)
- [Solid Waste](#)
- [Wastewater](#)
- [Water Treatment](#)

Download budget line items for all funds as a single PDF.

- [Budget Line Items - All Funds \(2 MB\)](#)

Prior Year Budget to Actuals

- [2024 Budget to Actuals](#)
- [2023 Budget to Actuals](#)
- [Additional Financial Reports](#)

Debt Service

2026 Approved Budget

Debt Service Budget Overview

Debt Service is the cost to pay back money borrowed for major city projects. Payments cover principal and interest on long-term loans. Borrowing lets the City fix roads, improve buildings, and upgrade water and sewer systems without waiting years to save up the full cost. This allows the work needed to be completed sooner and spreads the cost over time. Each loan links to the correct City fund for the project it supports. Water, wastewater, solid waste, and airport projects are paid from their own funds. All City borrowing is general obligation debt, backed by the full faith and credit of the City and repaid from future revenues. Debt planning looks at current loans, projects approved but not yet financed and expected borrowing in the six-year Capital Improvement Plan for 2026 to 2031. These forecasts help manage obligations and prepare for future needs.

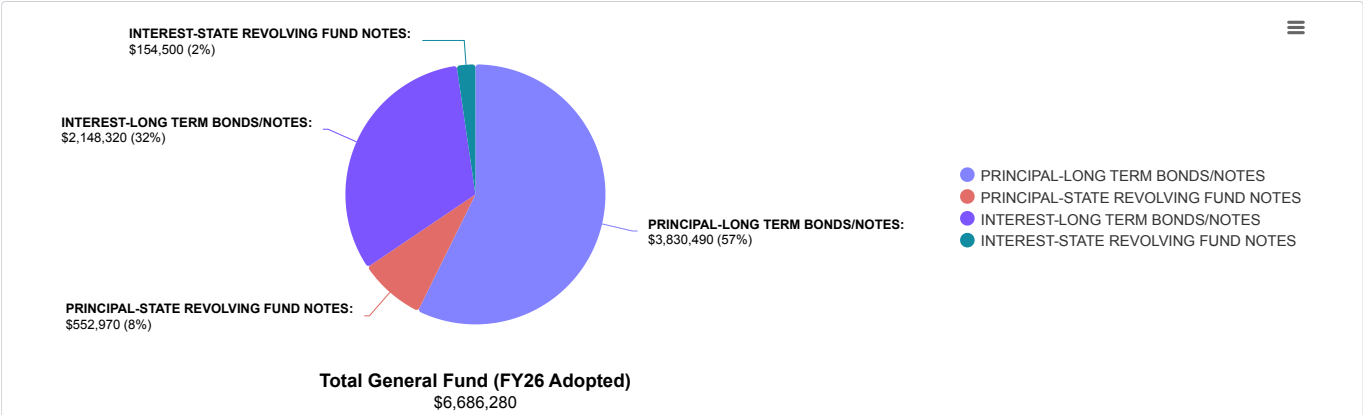
Debt service payments will rise between 2026 and 2027. During that time, capacity for large new projects will be limited. Managing fund balance and paying down debt are key priorities. RSA Chapter 33 sets the rules for municipal debt in New Hampshire. A two-thirds vote of City Council is required. Debt cannot fund regular operating costs. Short-term loans may help manage cash flow or bridge costs until a long-term loan is in place.

In December 2023, City Council adopted the Debt Management Policy, CC-107.1. The policy guides borrowing and supports long-term stability across major funds. The City often borrows through the New Hampshire Municipal Bond Bank or the State Revolving Fund. The Bond Bank can lower costs and simplify the process. The State Revolving Fund offers low interest loans, and occasionally debt forgiveness, for drinking water and wastewater projects that protect public health and the environment. Capital Reserve Funds support a pay as you go approach for large purchases. They can reduce future borrowing. Using savings with bonds and careful planning helps meet needs while limiting long-term costs for taxpayers and ratepayers.

Snapshot of Expenses

All City debt is issued under RSA Chapter 33 and managed under the Debt Management Policy, CC-107.1, to support responsible long-term planning and stability.

Use the View Report link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

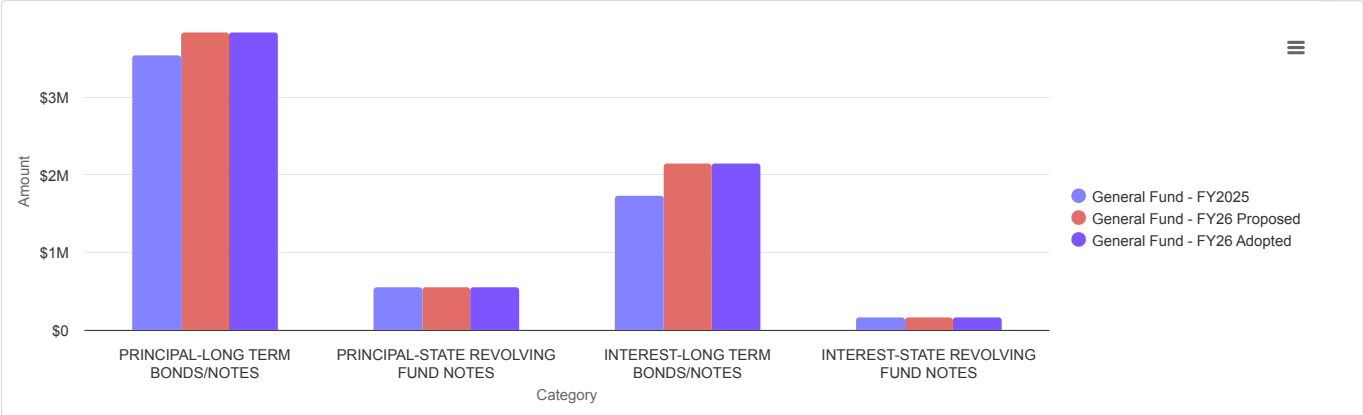


Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

Strategic Objectives

- Keep debt at manageable levels and within state and policy limits to protect the City’s strong financial position and maintain capacity for future borrowing needs.
- Align borrowing with the six-year Capital Improvement Plan so projects are prioritized, timed, and financed based on need and available resources
- Use a mix of debt financing and Capital Reserve Funds to fund projects efficiently while minimizing long-term costs to taxpayers and ratepayers



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEBT SERVICE				
Appropriations				
1100				
PRINCIPAL-LONG TERM BONDS/NOTES				
1100-4711-0000-9821-0000	NHMBB05B	225,000.00	0.00	0.00
1100-4711-0000-9822-0000	NHMBB06A	220,000.00	220,000.00	220,000.00
1100-4711-0000-9823-0000	NHMBB07B	298,600.00	298,600.00	298,600.00
1100-4711-0000-9824-0000	NHMBB08A	69,530.00	69,530.00	69,530.00
1100-4711-0000-9825-0000	NHMBB09C	121,000.00	121,000.00	121,000.00
1100-4711-0000-9826-0000	NHMBB10B	197,370.00	192,370.00	192,370.00
1100-4711-0000-9827-0000	NHMBB11B	170,000.00	170,000.00	170,000.00
1100-4711-0000-9828-0000	NHMBB12B	20,360.00	20,360.00	20,360.00
1100-4711-0000-9830-0000	NHMBB16B	90,000.00	90,000.00	90,000.00
1100-4711-0000-9831-0000	NHMBB17B	110,000.00	110,000.00	110,000.00
1100-4711-0000-9832-0000	NHMBB18B	164,000.00	164,000.00	164,000.00
1100-4711-0000-9833-0000	NHMBB20B	404,120.00	369,120.00	369,120.00
1100-4711-0000-9834-0000	NHMBB20A	375,000.00	375,000.00	375,000.00
1100-4711-0000-9835-0000	NHMBB21C	67,000.00	67,000.00	67,000.00
1100-4711-0000-9836-0000	NHMBB22C	96,720.00	96,720.00	96,720.00
1100-4711-0000-9837-0000	NHMBB23B	19,020.00	19,020.00	19,020.00
1100-4711-0000-9839-0000	NHMBB24C	884,870.00	884,870.00	884,870.00
1100-4711-0000-9840-0000	NHMBB25B	0.00	562,900.00	562,900.00
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		3,532,590.00	3,830,490.00	3,830,490.00
PRINCIPAL-STATE REVOLVING FUND NOTES				
1100-4711-0010-9801-0010	CS-333092-05 CSO	74,040.00	74,040.00	74,040.00
1100-4711-0010-9802-0010	CS-333092-07 CSO	55,750.00	55,750.00	55,750.00
1100-4711-0010-9803-0010	CS-333092-08 CSO	56,000.00	56,000.00	56,000.00
1100-4711-0010-9804-0010	CS-330092-10 CSO	32,780.00	32,780.00	32,780.00
1100-4711-0010-9805-0010	1321010-02 CSO	35,600.00	35,600.00	35,600.00
1100-4711-0010-9806-0010	CS-330092-11 CSO	202,040.00	202,040.00	202,040.00
1100-4711-0010-9807-0010	CS-330092-12 CSO	62,210.00	62,210.00	62,210.00
1100-4711-0010-9808-0010	DWGT-17	2,930.00	3,000.00	3,000.00
1100-4711-0010-9809-0010	CS-330092-14 CSO	31,550.00	31,550.00	31,550.00
Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:		552,900.00	552,970.00	552,970.00
INTEREST-LONG TERM BONDS/NOTES				
1100-4721-0000-9821-0000	NHMBB05B	7,540.00	0.00	0.00
1100-4721-0000-9822-0000	NHMBB06A	5,900.00	8,450.00	8,450.00
1100-4721-0000-9823-0000	NHMBB07B	12,560.00	27,970.00	27,970.00
1100-4721-0000-9824-0000	NHMBB08A	7,260.00	4,210.00	4,210.00
1100-4721-0000-9825-0000	NHMBB09C	19,190.00	14,330.00	14,330.00
1100-4721-0000-9826-0000	NHMBB10B	44,160.00	34,380.00	34,380.00
1100-4721-0000-9827-0000	NHMBB11B	42,360.00	35,560.00	35,560.00
1100-4721-0000-9828-0000	NHMBB12B	3,940.00	2,870.00	2,870.00
1100-4721-0000-9830-0000	NHMBB16B	35,430.00	30,910.00	30,910.00
1100-4721-0000-9831-0000	NHMBB17B	44,310.00	38,700.00	38,700.00
1100-4721-0000-9832-0000	NHMBB18B	78,810.00	70,450.00	70,450.00
1100-4721-0000-9833-0000	NHMBB20B	196,010.00	175,400.00	175,400.00
1100-4721-0000-9834-0000	NHMBB20A	198,550.00	179,420.00	179,420.00
1100-4721-0000-9835-0000	NHMBB21C	40,700.00	37,290.00	37,290.00
1100-4721-0000-9836-0000	NHMBB22C	83,820.00	78,890.00	78,890.00
1100-4721-0000-9837-0000	NHMBB23B	3,880.00	2,910.00	2,910.00
1100-4721-0000-9839-0000	NHMBB24C	904,450.00	839,660.00	839,660.00
1100-4721-0000-9840-0000	NHMBB25B	0.00	566,920.00	566,920.00
Total Department INTEREST-LONG TERM BONDS/NOTES:		1,728,870.00	2,148,320.00	2,148,320.00
INTEREST-STATE REVOLVING FUND NOTES				
1100-4721-0010-9801-0010	CS-333092-05 CSO	22,610.00	20,100.00	20,100.00
1100-4721-0010-9802-0010	CS-333092-07 CSO	13,380.00	12,270.00	12,270.00
1100-4721-0010-9803-0010	CS-333092-08 CSO	13,440.00	12,320.00	12,320.00
1100-4721-0010-9804-0010	CS-330092-10 CSO	11,530.00	10,640.00	10,640.00
1100-4721-0010-9805-0010	1321010-02 CSO	9,100.00	8,500.00	8,500.00
1100-4721-0010-9806-0010	CS-330092-11 CSO	64,660.00	60,610.00	60,610.00
1100-4721-0010-9807-0010	CS-330092-12 CSO	19,910.00	18,660.00	18,660.00
1100-4721-0010-9808-0010	DWGT-17	1,370.00	1,300.00	1,300.00
1100-4721-0010-9809-0010	CS-330092-14 CSO	0.00	10,100.00	10,100.00
Total Department INTEREST-STATE REVOLVING FUND NOTES:		156,000.00	154,500.00	154,500.00
Total 1100:		5,970,360.00	6,686,280.00	6,686,280.00
Appropriations		5,970,360.00	6,686,280.00	6,686,280.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEBT SERVICE				
DEBT SERVICE		5,970,360.00	6,686,280.00	6,686,280.00
Report Totals:				
TOTAL APPROPRIATIONS - ALL FUNDS		5,970,360.00	6,686,280.00	6,686,280.00

Interfund Transfers

2026 Approved Budget

Division Overview

City funds are separate accounts used for specific purposes. Each fund records the money it receives and the costs it pays. Some uses are limited by law or by policy.

The City maintains five operating funds for daily services and one capital fund for large projects. Examples include buying major equipment and building or repairing public facilities.

An interfund transfer moves money from one City fund to another for a clear purpose. These transfers are internal. They do not involve outside vendors. Transfers help make sure each fund has the resources needed to meet its duties.

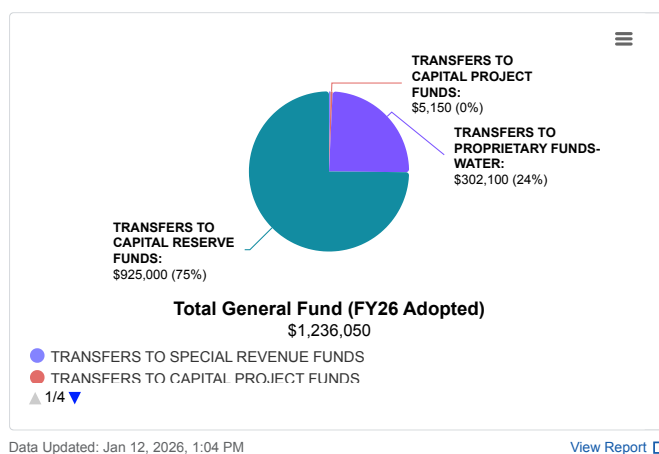
Snapshot of Expenses

The 2026 budget includes several interfund transfers to support daily operations and long-term financial planning.

A transfer from the General Fund to the Water Treatment Fund will provide funding for water hydrant maintenance.

The General Fund will also transfer resources to the Enterprise Properties Revolving Fund to support maintenance of City-owned facilities located at 226 Mascoma Street and 14, 28, and 30 Main Street.

In addition, the budget includes continued funding of several capital reserve accounts to ensure the City's ability to invest in future equipment purchases, facility improvements, and accrued liabilities.



Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Strategic Objectives

- Use interfund transfers and capital reserves to keep finances strong and prepare for future needs.
- Assign costs to the right funds so each service area—such as water, sewer, solid waste, and airport—pays its fair share of expenses.
- Direct transfers and reserves toward projects and services that provide the greatest value to residents and support the City's long-term goals.

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
INTERFUND TRANSFER				
Appropriations				
TRANSFERS TO SPECIAL REVENUE FUNDS				
1100-4912-0000-9100-0003	HERITAGE FUND	400.00	0.00	0.00
1100-4912-0000-9100-0005	EMERGENCY MANAGEMENT FUND-EQUIPM	25,000.00	0.00	0.00
1100-4912-0000-9100-0019	ENTERPRISE PROPERTIES REVOLVING	13,500.00	3,800.00	3,800.00
Total Department TRANSFERS TO SPECIAL REVENUE FUNDS:		38,900.00	3,800.00	3,800.00
TRANSFERS TO CAPITAL PROJECT FUNDS				
1100-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT	0.00	5,150.00	5,150.00
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	5,150.00	5,150.00
TRANSFERS TO PROPRIETARY FUNDS-WATER				
1100-4914-0050-9100-0001	FIRE PROTECTION: HYDRANTS	293,300.00	302,100.00	302,100.00
Total Department TRANSFERS TO PROPRIETARY FUNDS-WATER:		293,300.00	302,100.00	302,100.00
TRANSFERS TO CAPITAL RESERVE FUNDS				
1100-4915-0000-9600-0001	FIRE EQUIPMENT	300,000.00	165,000.00	165,000.00
1100-4915-0000-9600-0002	DPW VEHICLES/EQUIPMENT	905,000.00	620,000.00	620,000.00
1100-4915-0000-9600-0003	RECREATION EQUIPMENT/VEHICLES	25,000.00	40,000.00	40,000.00
1100-4915-0000-9600-0005	POLICE EQUIP/VEH/IMPROVEMENTS	45,000.00	50,000.00	50,000.00
1100-4915-0000-9600-0007	ACCRUED BENEFITS LIABILITY	64,150.00	50,000.00	50,000.00
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		1,339,150.00	925,000.00	925,000.00
Appropriations		1,671,350.00	1,236,050.00	1,236,050.00
INTERFUND TRANSFER		1,671,350.00	1,236,050.00	1,236,050.00

Non-Department Revenues

2026 Approved Budget

Division Overview

Payment in Lieu of Taxes (PILOT)

A PILOT is a voluntary payment made by a tax-exempt organization—such as a nonprofit, hospital, or housing authority—in place of traditional property taxes. These organizations are exempt under state law but still benefit from City services such as roads, police, fire protection, and utilities.

The City receives PILOT payments from the Lebanon Housing Authority, Mascoma Hydro, Rivermill Hydro, Parkhurst Community Housing, Skyhigh Solar, Dartmouth-Hitchcock Medical Center, and Alice Peck Day Memorial Hospital.

PILOT agreements let tax-exempt organizations contribute to the cost of those services while recognizing community value. Payment amounts are typically based on property size, use, or level of City services provided.

Administrative Overhead

Administrative overhead represents the share of City administrative costs that supports the Department of Public Works and the Lebanon Airport.

It covers staff time for billing and collections (including full funding for the Water and Sewer Billing Clerk), auditing, copying, and postage. These costs are distributed across Solid Waste Disposal, Water Treatment and Distribution, Sewage Collection and Disposal, and the Municipal Airport so each fund pays its fair share of administrative support.

Landfill Host Community Fees

The General Fund receives a host community fee from the Solid Waste Disposal Fund for each ton of waste processed at the landfill. This fee compensates the City for the permanent use of City-owned land that would otherwise generate property tax revenue.

Lebanon serves as a regional waste facility for 23 communities, including 12 in Vermont.

- **2024 rate:** \$18.16/ton (37,406 tons; \$550,000 collected)
- **2025 rate:** \$18.78/ton. As of September 30, 2025, 26,906 tons have been processed (\$445,668).
- **Past five years:** \$524,080 (2020), \$554,814 (2021), \$538,458 (2022), \$550,000 (2023), \$550,000 (2024).

State Revenues

The City receives funds from the State of New Hampshire through the Meals and Rooms Tax Distribution, Railroad Tax, State Aid Grants, and Environmental Grants.

Other Revenues

Additional revenues include Yield Taxes on timber harvests, Excavation Taxes on earth material removal, Late Tax Penalties, Interest Income, Cable Television Franchise Fees, transfers from other funds, and miscellaneous income.

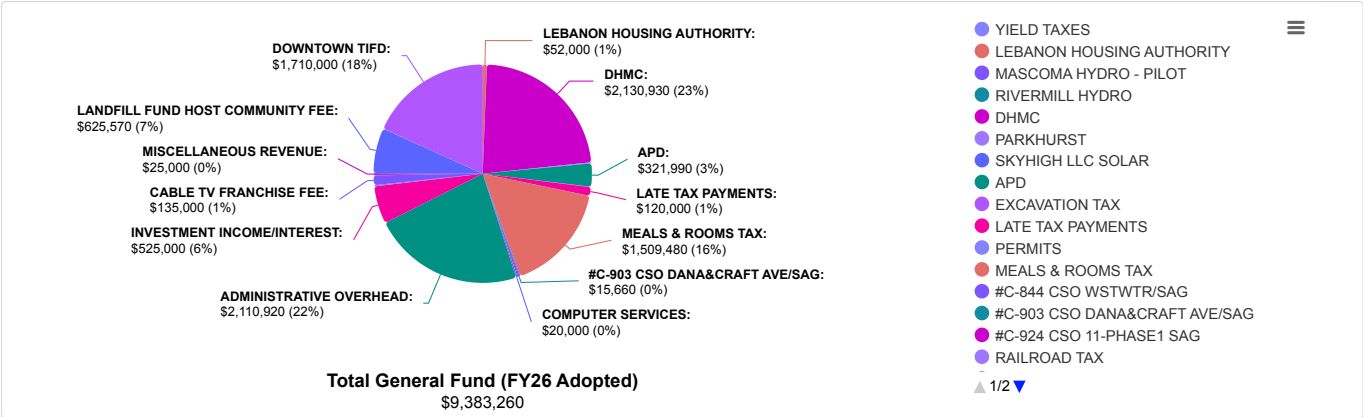
Snapshot of Revenues

Understanding where the City’s money comes from—and how dependable those sources are—is key to responsible budgeting. Reliable revenues help the City plan effectively and minimize reliance on property taxes.

One-time or unusual revenues are carefully managed through the Unassigned Fund Balance. This practice supports responsible use and helps avoid future budget gaps.

Throughout the year, the City monitors revenue performance and updates projections. In October, the New Hampshire Department of Revenue Administration sets the official tax rate based on the most current revenue figures. This ongoing review keeps the City’s budget stable, transparent, and aligned with community goals.

Use the View Report link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM [View Report](#)

Strategic Objectives

- Maximize the use of non-property tax revenues.
- Review and update the City’s investment policy to reflect market conditions, state regulations, and best practices.
- Actively manage cash balances to safely increase interest income and reduce dependence on property taxes.

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
NON-DEPARTMENTAL REVENUES				
Estimated Revenues				
TAXES				
1100-3185-0010-9030-0000	YIELD TAXES	5,000.00	5,000.00	5,000.00
Total Department TAXES:		5,000.00	5,000.00	5,000.00
PAYMENT IN LIEU OF TAXES				
1100-3186-0010-9040-0000	LEBANON HOUSING AUTHORITY	40,000.00	52,000.00	52,000.00
1100-3186-0010-9040-0010	MASCOMA HYDRO	7,410.00	0.00	0.00
1100-3186-0010-9040-0020	RIVERMILL HYDRO	2,210.00	1,470.00	1,470.00
1100-3186-0010-9040-0030	DHMC	2,079,300.00	2,130,930.00	2,130,930.00
1100-3186-0010-9040-0040	PARKHURST	10,000.00	10,000.00	10,000.00
1100-3186-0010-9040-0050	SKYHIGH LLC SOLAR	5,410.00	5,200.00	5,200.00
1100-3186-0010-9040-0060	APD	314,140.00	321,990.00	321,990.00
Total Department PAYMENT IN LIEU OF TAXES:		2,458,470.00	2,521,590.00	2,521,590.00
EXCAVATION TAX				
1100-3187-0010-9050-0000	EXCAVATION TAX	6,000.00	6,000.00	6,000.00
Total Department EXCAVATION TAX:		6,000.00	6,000.00	6,000.00
INT & PEN ON DELINQUENT TAXES				
1100-3190-0010-9070-0000	LATE TAX PAYMENTS	95,000.00	120,000.00	120,000.00
Total Department INT & PEN ON DELINQUENT TAXES:		95,000.00	120,000.00	120,000.00
OTHER LICENSES PERMITS & FEES				
1100-3290-0010-9110-0000	PERMITS	1,000.00	1,500.00	1,500.00
Total Department OTHER LICENSES PERMITS & FEES:		1,000.00	1,500.00	1,500.00
OTHER FEDERAL GRANTS & REIMB				
1455-3319-1100-2024-7202-1455	ELECTRIC VEHICLE SERVICE EQUIPME	(200,800.00)	0.00	0.00
Total Department OTHER FEDERAL GRANTS & REIMB:		(200,800.00)	0.00	0.00
MEALS & ROOMS TAX DISTRIBUTION				
1100-3352-0010-9310-0010	MEALS & ROOMS TAX	1,509,480.00	1,509,480.00	1,509,480.00
Total Department MEALS & ROOMS TAX DISTRIBUTION:		1,509,480.00	1,509,480.00	1,509,480.00
WATER POLLUTION GRANTS				
1100-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	13,260.00	12,840.00	12,840.00
1100-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	15,890.00	15,660.00	15,660.00
1100-3354-0010-9330-0060	#C-924 CSO11-PHASE 1/SAG	13,510.00	13,240.00	13,240.00
Total Department WATER POLLUTION GRANTS:		42,660.00	41,740.00	41,740.00
OTHER STATE GRANTS & REIMBURSEMENTS				
1100-3359-0010-9370-0010	RAILROAD TAX	3,000.00	2,800.00	2,800.00
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		3,000.00	2,800.00	2,800.00
INCOME FROM DEPARTMENTS				
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	80,000.00	80,000.00	80,000.00
Total Department INCOME FROM DEPARTMENTS:		80,000.00	80,000.00	80,000.00
OTHER CHARGES				
1100-3409-0010-9450-0010	COMPUTER SERVICES	20,600.00	20,000.00	20,000.00
1100-3409-0010-9450-0020	ADMINISTRATIVE OVERHEAD	1,818,880.00	2,110,920.00	2,110,920.00
Total Department OTHER CHARGES:		1,839,480.00	2,130,920.00	2,130,920.00
SPECIAL ASSESSMENTS				
1100-3500-0010-9500-0000	MT SUPPORT RD SPECIAL ASSESSMENT	46,280.00	0.00	0.00
Total Department SPECIAL ASSESSMENTS:		46,280.00	0.00	0.00
INTEREST ON INVESTMENTS				
1100-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	740,000.00	525,000.00	525,000.00
Total Department INTEREST ON INVESTMENTS:		740,000.00	525,000.00	525,000.00
RENTS OF PROPERTY				
1100-3503-0010-9530-0010	MASCOMA HYDRO	15,000.00	15,000.00	15,000.00
1100-3503-0010-9530-0130	LEBANON OPERA HOUSE	1,000.00	650.00	650.00
Total Department RENTS OF PROPERTY:		16,000.00	15,650.00	15,650.00
OTHER MISC REVENUE				
1100-3509-0010-9570-0010	CABLE TV FRANCHISE FEE	150,000.00	135,000.00	135,000.00
1100-3509-0010-9570-0015	SOLAR REVENUE	0.00	5,000.00	5,000.00
1100-3509-0010-9570-0020	MISCELLANEOUS REVENUE	15,000.00	25,000.00	25,000.00
1100-3509-0010-9570-0025	MISCELLANEOUS COPY CHARGES	0.00	10.00	10.00
1100-3509-0010-9570-0040	LANDFILL FUND HOST COMMUNITY FEE	550,000.00	625,570.00	625,570.00
1100-3509-0010-9570-0050	TRNS FROM SEWER FUND	3,110.00	3,000.00	3,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
NON-DEPARTMENTAL REVENUES				
Estimated Revenues				
OTHER MISC REVENUE				
1100-3509-0010-9570-0290	DOWNTOWN TIFD FUND	562,310.00	1,200,000.00	1,710,000.00
Total Department OTHER MISC REVENUE:		1,280,420.00	1,993,580.00	2,503,580.00
TRANSFERS FROM CAPITAL RESERVE-RAP				
1100-3915-4520-9570-0300	TRANSFER FROM CAPITAL RESERVE	50,000.00	0.00	0.00
Total Department TRANSFERS FROM CAPITAL RESERVE-RAP:		50,000.00	0.00	0.00
Estimated Revenues		7,971,990.00	8,953,260.00	9,463,260.00
NON-DEPARTMENTAL REVENUES		7,971,990.00	8,953,260.00	9,463,260.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		7,971,990.00	8,953,260.00	9,463,260.00
TOTAL APPROPRIATIONS - ALL FUNDS				
NET OF REVENUES & APPROPRIATIONS:		7,971,990.00	8,953,260.00	9,463,260.00

City Clerk and Tax Collector

2026 Approved Budget

City Clerk Budget Overview

The City Clerk and Tax Collection Office serves as a bridge between Lebanon's residents, local government, and the State of New Hampshire. The office implements state laws at the local level through a broad range of services: conducting elections, processing motor vehicle registrations, issuing and amending vital records, licensing dogs, and collecting taxes. In addition, the office oversees record retention, right-to-know requests, and board and committee appointments to ensure smooth and transparent City operations. The mission is to provide accessible, efficient, and transparent government services.



As Lebanon is home to a major regional hospital that borders Vermont, the office manages a high volume of vital record requests and amendments, serving not only residents but many families from surrounding communities.

Dedicated to fostering civic participation and trust, the City Clerk and Tax Collection Office ensures fair, secure, and transparent elections in Lebanon. The office oversees all aspects of election administration, including ballot management, absentee voting, equipment maintenance and security, coordination of polling places, recruitment and training of election officials, and certification of election results. The office ensures consistent poll operations and provides ongoing guidance to election officials to uphold state and federal election laws. Our steadfast commitment to integrity protects every vote, strengthens public trust, and ensures fair, secure, and transparent elections.

The office provides residents with direct, reliable access to city and state services. Instead of navigating multiple departments or complex systems, community members can turn to the office for assistance across a wide range of needs. Serving as a communication hub, the office keeps City leaders informed of state-level updates while helping residents understand and meet local and state requirements. Whether assisting with routine matters or complex situations, the office treats every individual with respect and fairness. This commitment to accessibility and transparency ensures residents stay connected to their government at every level.

Snapshot of Revenues

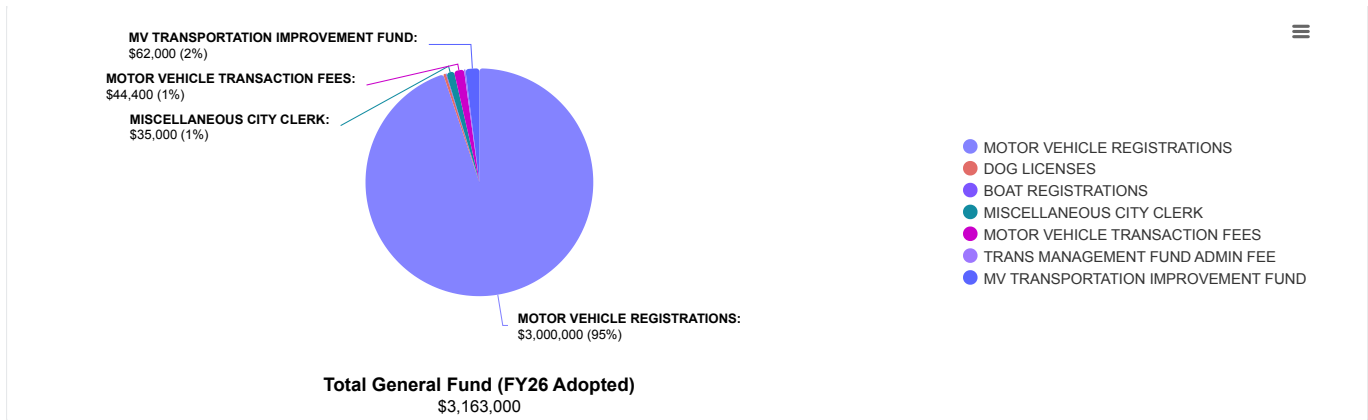
The City Clerk and Tax Collection Office generates a wide range of revenues that are critical to city operations. Revenues from 2025 reflect both steady growth and positive projections for 2026.

Motor vehicle registrations are a large source of revenue with collections projected to exceed \$3 million next year. An increase of approximately \$50,000, or 1.7 percent, over the previous year's total.

Additional revenues from other department services are also expected to contribute to this continued upward trend in revenue.

Overall, several factors continue to impact revenue growth. Population changes create higher demand for registrations, while vehicle market trends, turnover, and increasing sale prices contribute to rising values. Together, these revenues demonstrate steady growth in core services.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

Snapshot of Expenses

Personnel remains the core of our budget expenses. Even as online platforms expand and more residents conduct business electronically, or by mail, the majority of transactions still occur in person, requiring staff support. Remote transactions must also be reviewed and processed by trained personnel to ensure compliance with state law. These costs highlight the ongoing need for a skilled and reliable workforce to deliver essential local and state services to the community.

To maintain this high standard, employees receive professional development through programs offered by municipal associations and the State of New Hampshire. These opportunities allow staff to strengthen their expertise and stay current with evolving regulations, procedures, and best practices.

The City continues to make prudent and strategic investments in software. These costs support specialized municipal systems designed for New Hampshire communities, enabling the efficient management of core functions. Key systems include tax collection and records management software, and platforms that support board and committee administration.

The budget also accounts for the costs of updating the City's code to reflect charter amendments and new legislation. Continued investments in these tools and services underscore the City's commitment to expanding resident accessibility, strengthening records management, and modernizing public-facing services to meet the community's evolving needs.

Election appropriations are directed toward ensuring city-wide elections are supported with the necessary technology, staffing, and operational resources. Expenditures include service agreements to maintain voting equipment and client support, polling site rentals, and wages and support for election officials. These investments demonstrate the City's continued commitment to strengthening voter confidence, supporting election officials, and ensuring secure and accessible elections.

Accomplishments

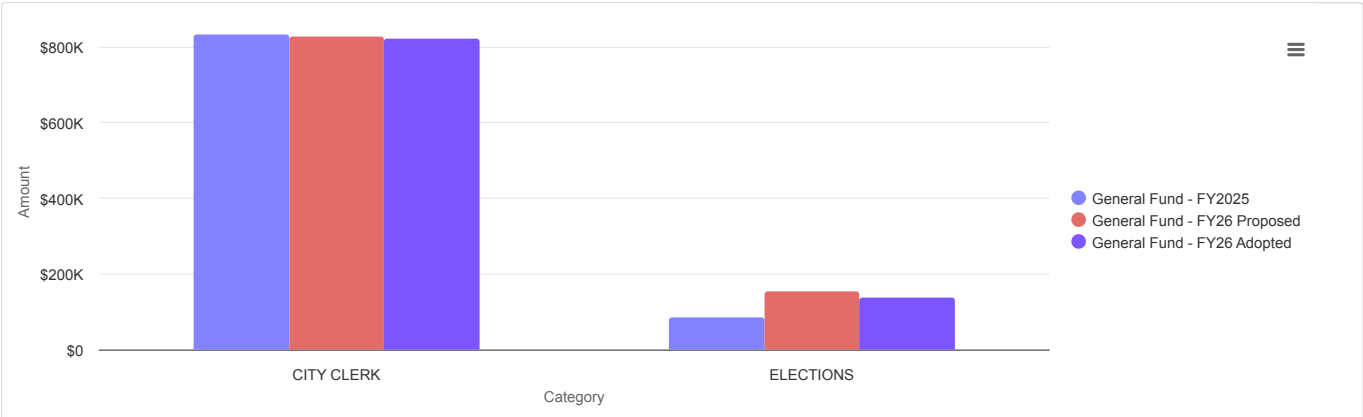
- Oversaw four citywide elections, facilitating the registration of 2,331 voters, and led the training of election officials. Lebanon was among the towns and cities selected for a post-election audit of its 2024 State Primary results, and the

independent audit confirmed that all results were within expected margins, validating the accuracy and integrity of the process.

- Successfully processed over 14,800 motor vehicle registrations and nearly 3,000 certified title applications.
- Transitioned to a new tax collection software, enhancing usability with lowered costs, paperless tax bills, and online tax bill access and reporting.

Strategic Objectives

- Provide guidance and training citywide on proper records management, retention, and disposal, ensuring proper adoption of best practices.
- Expand public outreach on election participation.
- Improve board and committee onboarding by streamlining applications, enhancing roster management, and strengthening orientation resources.



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

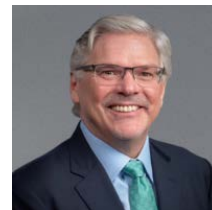
GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
CITY CLERK				
Estimated Revenues				
MOTOR VEHICLE PERMIT FEES				
1100-3220-0010-9090-0000	MOTOR VEHICLE REGISTRATIONS	2,900,000.00	3,000,000.00	3,000,000.00
Total Department MOTOR VEHICLE PERMIT FEES:		2,900,000.00	3,000,000.00	3,000,000.00
OTHER LICENSES PERMITS & FEES				
1100-3290-0010-9110-0001	DOG LICENSES	11,000.00	11,700.00	11,700.00
1100-3290-0010-9110-0002	BOAT REGISTRATIONS	2,500.00	3,000.00	3,000.00
1100-3290-0010-9110-0003	MISCELLANEOUS CITY CLERK	29,500.00	35,000.00	35,000.00
1100-3290-0010-9110-0004	MOTOR VEHICLE TRANSACTION FEES	60,000.00	44,400.00	44,400.00
1100-3290-0010-9110-0005	TRANS MANAGEMENT FUND ADMIN FEE	6,900.00	6,900.00	6,900.00
Total Department OTHER LICENSES PERMITS & FEES:		109,900.00	101,000.00	101,000.00
OTHER MISC REVENUE				
1100-3509-0010-9570-0060	MV TRANSPORTATION IMPROVEMENT FU	61,000.00	62,000.00	62,000.00
Total Department OTHER MISC REVENUE:		61,000.00	62,000.00	62,000.00
Estimated Revenues		3,070,900.00	3,163,000.00	3,163,000.00
Appropriations				
CITY CLERK				
1100-4140-0000-1100-0000	FULL TIME WAGES	463,070.00	518,350.00	518,350.00
1100-4140-0000-1200-0000	TEMPORARY PT WAGES	84,270.00	44,380.00	44,380.00
1100-4140-0000-1300-0000	OVERTIME WAGES	13,000.00	13,000.00	8,000.00
1100-4140-0000-2150-0000	LIFE & DISABILITY INSURANCE	5,920.00	6,630.00	6,630.00
1100-4140-0000-2200-0000	FICA & MEDICARE TAXES	42,870.00	44,050.00	44,050.00
1100-4140-0000-2301-0000	RETIREMENT: MUNICIPAL	64,420.00	67,750.00	67,750.00
1100-4140-0000-2450-0000	TRAINING/LICENSES/DUES	9,330.00	12,960.00	12,960.00
1100-4140-0000-2600-0000	WORKERS' COMPENSATION	1,240.00	1,620.00	1,620.00
1100-4140-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	78,680.00	75,740.00	75,740.00
1100-4140-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,500.00	1,500.00	1,500.00
1100-4140-0000-5000-0000	OTHER PURCHASED SERVICES	105,764.24	19,000.00	19,000.00
1100-4140-0000-5300-0000	COMMUNICATIONS	1,040.00	490.00	490.00
1100-4140-0000-5400-0000	ADVERTISING	7,500.00	7,500.00	7,500.00
1100-4140-0000-5800-0000	TRAVEL	7,350.00	4,700.00	4,700.00
1100-4140-0000-5875-0000	MILEAGE	1,600.00	600.00	600.00
1100-4140-0000-6000-0000	OFFICE SUPPLIES	6,000.00	8,000.00	8,000.00
1100-4140-0000-6100-0000	GENERAL SUPPLIES	1,400.00	1,400.00	1,400.00
1100-4140-0000-6400-0000	REFERENCE PUBLICATIONS	690.00	0.00	0.00
Total Department CITY CLERK:		895,644.24	827,670.00	822,670.00
ELECTIONS				
1100-4140-0030-1200-0000	TEMPORARY PT WAGES	29,100.00	112,480.00	97,480.00
1100-4140-0030-2200-0000	FICA & MEDICARE TAXES	200.00	860.00	860.00
1100-4140-0030-2600-0000	WORKERS' COMPENSATION	80.00	320.00	320.00
1100-4140-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	1,500.00	0.00	0.00
1100-4140-0030-5000-0000	OTHER PURCHASED SERVICES	72,320.00	29,950.00	29,950.00
1100-4140-0030-5400-0000	ADVERTISING	2,000.00	2,000.00	2,000.00
1100-4140-0030-5500-0000	OUTSIDE DUPLICATION	3,500.00	3,500.00	3,500.00
1100-4140-0030-5800-0000	TRAVEL	500.00	1,800.00	1,800.00
1100-4140-0030-6000-0000	OFFICE SUPPLIES	4,000.00	3,000.00	3,000.00
1100-4140-0030-6100-0000	GENERAL SUPPLIES	300.00	0.00	0.00
Total Department ELECTIONS:		113,500.00	153,910.00	138,910.00
Appropriations		1,009,144.24	981,580.00	961,580.00
CITY CLERK		(2,061,755.76)	(2,181,420.00)	(2,201,420.00)
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		3,070,900.00	3,163,000.00	3,163,000.00
TOTAL APPROPRIATIONS - ALL FUNDS		1,009,144.24	981,580.00	961,580.00
NET OF REVENUES & APPROPRIATIONS:		2,061,755.76	2,181,420.00	2,201,420.00

City Manager's Office

2026 Approved Budget

City Manager's Office Budget Overview

The City Manager serves as the City's Chief Executive and Administrative Officer. This office oversees daily operations and makes sure city services are delivered efficiently, lawfully, and fairly. The City Manager carries out City Council policies, keeps the Council informed about community needs, and manages all employees who work in city administration. The Office coordinates City Council meetings and agendas, communicates with the public, and leads strategic planning. These efforts help align people, programs, and resources with the community's goals.



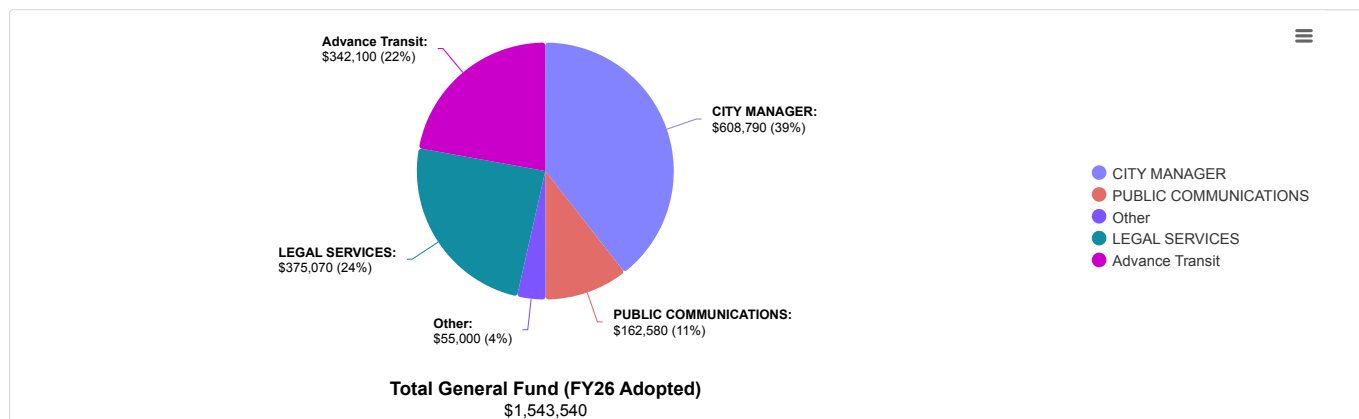
The City Manager also prepares and submits the annual budget, provides regular financial and performance updates, and promotes new ways to improve city services. The Office manages public communications, some permitting activities, and city contracts for legal services and regional programs such as Advance Transit. This work supports open government, sound financial management, and responsive service delivery.

Snapshot of Expenses

The City Manager's Office budget supports the City Manager, Public Communications, Legal Services, and the City's share of Advance Transit.

Wages and benefits for four full-time staff make up about 45 percent of the total. Training, licenses, dues, and other operating costs account for about 9 percent. Legal Services represent 24 percent of the budget, and Advance Transit represents 22 percent.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

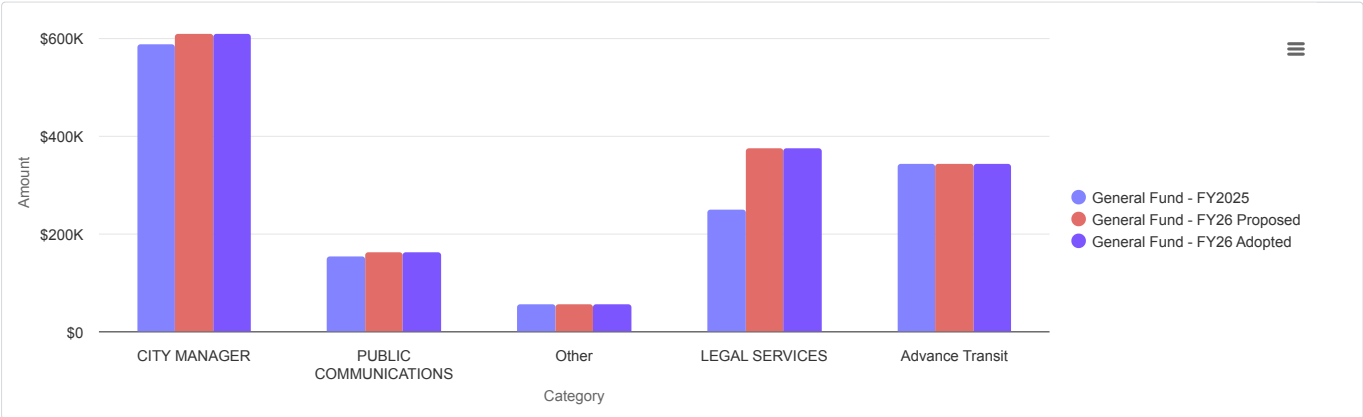
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Accomplishments

- City Council appointed Andrew Hosmer as City Manager in 2025.
- Adopted a new three-year Strategic Plan to guide city operations.

Strategic Objectives

- Offer the Lebanon Citizens Academy in early 2026 to build public understanding of city government.
- Strengthen public communications and outreach to provide timely and accurate information.
- Support development and reuse of city-owned properties to expand housing and business opportunities.



BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
CITY MANAGER				
Appropriations				
CITY MANAGER				
1100-4130-0050-1100-0000	FULL TIME WAGES	418,650.00	442,290.00	442,290.00
1100-4130-0050-1125-0000	PART TIME WAGES 25-29	5,000.00	0.00	0.00
1100-4130-0050-1300-0000	OVERTIME WAGES	1,000.00	0.00	0.00
1100-4130-0050-2150-0000	LIFE & DISABILITY INSURANCE	5,350.00	5,760.00	5,760.00
1100-4130-0050-2200-0000	FICA & MEDICARE TAXES	33,640.00	34,520.00	34,520.00
1100-4130-0050-2301-0000	RETIREMENT: MUNICIPAL	33,700.00	34,100.00	34,100.00
1100-4130-0050-2310-0000	RETIREMENT: ICMA	21,580.00	23,430.00	23,430.00
1100-4130-0050-2450-0000	TRAINING/LICENSES/DUES	31,950.00	31,950.00	31,950.00
1100-4130-0050-2600-0000	WORKERS' COMPENSATION	1,120.00	1,240.00	1,240.00
1100-4130-0050-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	600.00	900.00	900.00
1100-4130-0050-5000-0000	OTHER PURCHASED SERVICES	10,000.00	10,000.00	10,000.00
1100-4130-0050-5300-0000	COMMUNICATIONS	2,000.00	2,000.00	2,000.00
1100-4130-0050-5400-0000	ADVERTISING	3,500.00	3,500.00	3,500.00
1100-4130-0050-5500-0000	OUTSIDE DUPLICATION	11,600.00	11,600.00	11,600.00
1100-4130-0050-5800-0000	TRAVEL	4,000.00	4,000.00	4,000.00
1100-4130-0050-5875-0000	MILEAGE	1,000.00	1,000.00	1,000.00
1100-4130-0050-6000-0000	OFFICE SUPPLIES	2,500.00	2,000.00	2,000.00
1100-4130-0050-6400-0000	REFERENCE PUBLICATIONS	500.00	500.00	500.00
Total Department CITY MANAGER:		587,690.00	608,790.00	608,790.00
PUBLIC COMMUNICATIONS				
1100-4130-0070-1100-0000	FULL TIME WAGES	114,720.00	121,700.00	121,700.00
1100-4130-0070-2150-0000	LIFE & DISABILITY INSURANCE	1,470.00	1,560.00	1,560.00
1100-4130-0070-2200-0000	FICA & MEDICARE TAXES	8,780.00	9,310.00	9,310.00
1100-4130-0070-2301-0000	RETIREMENT: MUNICIPAL	15,070.00	15,520.00	15,520.00
1100-4130-0070-2450-0000	TRAINING/LICENSES/DUES	12,000.00	12,350.00	12,350.00
1100-4130-0070-2600-0000	WORKERS' COMPENSATION	260.00	340.00	340.00
1100-4130-0070-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	300.00	300.00	300.00
1100-4130-0070-5800-0000	TRAVEL	1,000.00	1,000.00	1,000.00
1100-4130-0070-6000-0000	OFFICE SUPPLIES	500.00	500.00	500.00
Total Department PUBLIC COMMUNICATIONS:		154,100.00	162,580.00	162,580.00
CITY MANAGER OTHER				
1100-4130-0080-5000-0000	OTHER PURCHASED SERVICES	57,000.00	55,000.00	55,000.00
Total Department CITY MANAGER OTHER:		57,000.00	55,000.00	55,000.00
LEGAL SERVICES				
1100-4153-0000-3000-0000	LEGAL SERVICES	225,000.00	0.00	0.00
1100-4153-0000-3000-0001	ASSESSING	0.00	16,040.00	16,040.00
1100-4153-0000-3000-0002	CITY MANAGER	0.00	70,220.00	70,220.00
1100-4153-0000-3000-0003	CITY CLERK	0.00	6,080.00	6,080.00
1100-4153-0000-3000-0004	CODE ENFORCEMENT	0.00	16,940.00	16,940.00
1100-4153-0000-3000-0005	PUBLIC WORKS	0.00	30,170.00	30,170.00
1100-4153-0000-3000-0006	FINANCE	0.00	1,060.00	1,060.00
1100-4153-0000-3000-0007	FIRE	0.00	5,540.00	5,540.00
1100-4153-0000-3000-0008	PLANNING & ZONING	0.00	152,040.00	152,040.00
1100-4153-0000-3000-0009	LIBRARY	0.00	1,590.00	1,590.00
1100-4153-0000-3000-0010	CYBER SERVICES	0.00	1,890.00	1,890.00
1100-4153-0000-3000-0011	RECREATION	0.00	900.00	900.00
1100-4153-0000-3000-0012	POLICE	0.00	19,870.00	19,870.00
1100-4153-0000-3000-0013	HUMAN SERVICES	0.00	2,210.00	2,210.00
1100-4153-0000-3000-0014	PERSONNEL	32,456.91	50,520.00	50,520.00
Total Department LEGAL SERVICES:		257,456.91	375,070.00	375,070.00
REGIONAL ASSOCIATION- ADVANCE TRANSIT				
1100-4197-0010-5910-0000	ADVANCE TRANSIT	342,100.00	342,100.00	342,100.00
Total Department REGIONAL ASSOCIATION- ADVANCE TRANSIT:		342,100.00	342,100.00	342,100.00
Appropriations		1,398,346.91	1,543,540.00	1,543,540.00
CITY MANAGER		1,398,346.91	1,543,540.00	1,543,540.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		1,398,346.91	1,543,540.00	1,543,540.00
NET OF REVENUES & APPROPRIATIONS:		(1,398,346.91)	(1,543,540.00)	(1,543,540.00)

Cyber Services

2026 Approved Budget

Cyber Services Budget Overview

The Cyber Services Department protects the City of Lebanon's computers, networks, and data. The team keeps email, files, and public safety systems secure and running. Staff watch for threats, respond to incidents, and help employees and residents use city technology with confidence.

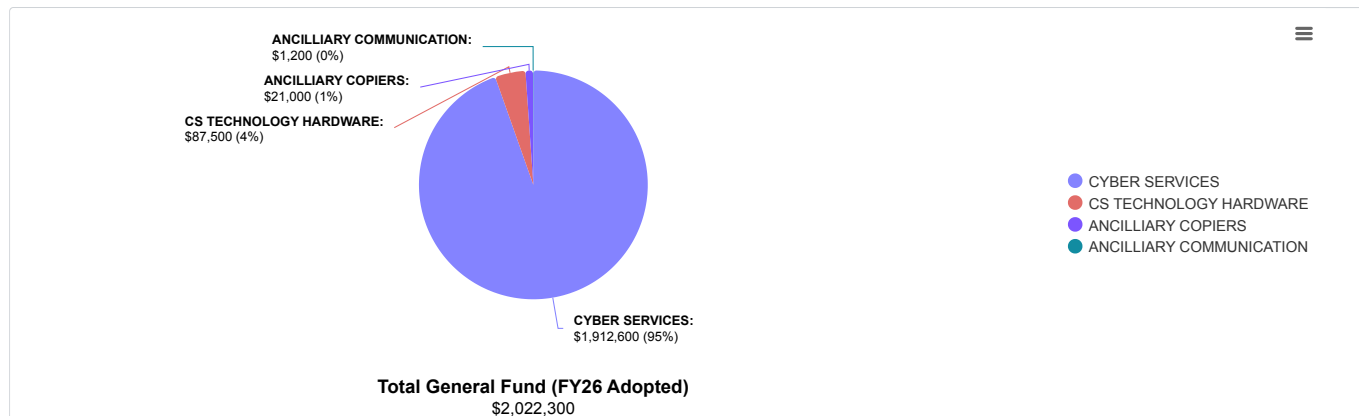
The mission is to protect the City's information and technology and to support efficient service. Work focuses on reducing risk and enabling quick recovery if a problem occurs. Cybersecurity is a shared duty across all departments.

The department's main services are network security, system monitoring, data backup and recovery, user access control, 24-hour support, and staff training. The team also leads efforts to follow required rules and partners with state and federal teams on cyber readiness. For questions about digital safety or to report a security concern, Cyber Services is the first line of support.



Snapshot of Expenses

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



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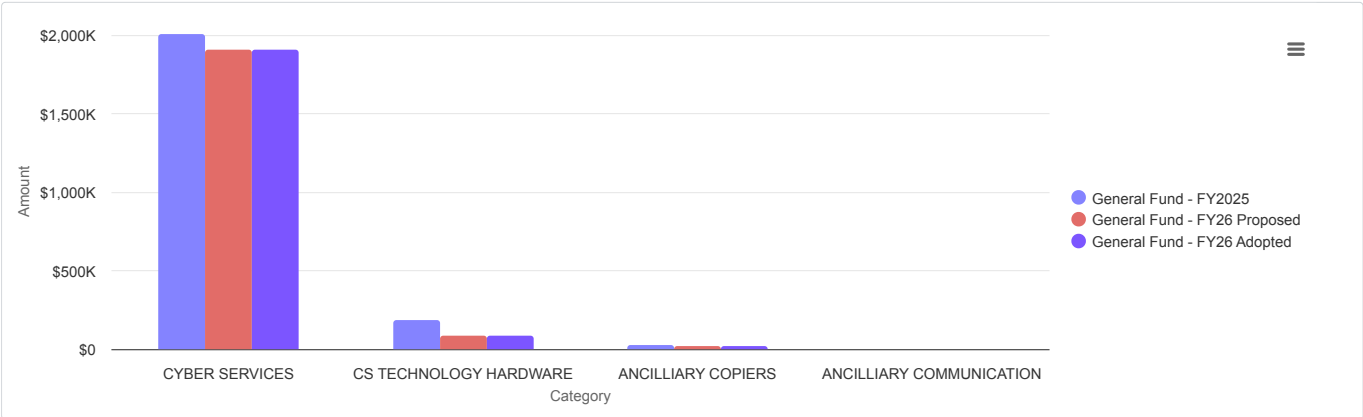
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Accomplishments

- Replaced 89 personal computers and laptops.
- Completed a Cyber Security self-assessment.
- Supported approximately 50 applications and 1000 devices.
- Resolved 2,951 Help Desk tickets.
- Delivered Cyber Security training and tabletop exercises.

Strategic Objectives

- Use Artificial Intelligence (AI) to improve threat detection.
- Expand zero trust security across all systems.
- Conduct disaster recovery drills to test readiness.
- Improve service delivery with cost-effective solutions.
- Continue cybersecurity awareness campaigns for all departments.



Data Updated: Jan 12, 2026, 1:04 PM

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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
CYBER SERVICES				
Appropriations				
CYBER SERVICES				
1100-4150-0080-1100-0000	FULL TIME WAGES	560,050.00	594,010.00	594,010.00
1100-4150-0080-1300-0000	OVERTIME WAGES	5,000.00	5,000.00	5,000.00
1100-4150-0080-2150-0000	LIFE & DISABILITY INSURANCE	7,150.00	7,000.00	7,000.00
1100-4150-0080-2200-0000	FICA & MEDICARE TAXES	43,230.00	45,830.00	45,830.00
1100-4150-0080-2301-0000	RETIREMENT: MUNICIPAL	74,230.00	76,380.00	76,380.00
1100-4150-0080-2450-0000	TRAINING/LICENSES/DUES	16,000.00	6,500.00	6,500.00
1100-4150-0080-2600-0000	WORKERS' COMPENSATION	1,250.00	1,680.00	1,680.00
1100-4150-0080-3400-0000	TECHNICAL/ENGINEERING SERVICES	82,074.00	50,000.00	50,000.00
1100-4150-0080-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	491,630.00	488,000.00	488,000.00
1100-4150-0080-3420-0000	CYBERSECURITY	446,550.00	357,000.00	357,000.00
1100-4150-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	289,727.30	143,300.00	143,300.00
1100-4150-0080-4410-0000	RENTAL:LAND/BUILDINGS	40,800.00	40,800.00	40,800.00
1100-4150-0080-5000-0000	OTHER PURCHASED SERVICES	32,400.00	3,000.00	3,000.00
1100-4150-0080-5300-0000	COMMUNICATIONS	7,800.00	7,800.00	7,800.00
1100-4150-0080-5335-0000	INFORMATION ACCESS	60,100.00	53,400.00	53,400.00
1100-4150-0080-5800-0000	TRAVEL	5,300.00	3,000.00	3,000.00
1100-4150-0080-5875-0000	MILEAGE	2,000.00	2,000.00	2,000.00
1100-4150-0080-6000-0000	OFFICE SUPPLIES	3,000.00	3,000.00	3,000.00
1100-4150-0080-6220-0000	ELECTRICITY	2,400.00	2,400.00	2,400.00
1100-4150-0080-6230-0000	BOTTLED GAS	2,500.00	2,500.00	2,500.00
1100-4150-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	22,337.32	20,000.00	20,000.00
1100-4150-0080-7500-0010	TECHNOLOGY HARDWARE	54,428.72	0.00	0.00
Total Department CYBER SERVICES:		2,249,957.34	1,912,600.00	1,912,600.00
CS TECHNOLOGY HARDWARE				
1100-4150-0081-7501-0000	TECHNOLOGY HARDWARE	36,318.00	0.00	0.00
1100-4150-0081-7501-0010	ASSESSING TECHNOLOGY HARDWARE	1,500.00	1,500.00	1,500.00
1100-4150-0081-7501-0020	CITY CLERK TECHNOLOGY HARDWARE	11,000.00	11,500.00	11,500.00
1100-4150-0081-7501-0030	CITY MANAGER TECHNOLOGY HARDWAR	1,500.00	3,500.00	3,500.00
1100-4150-0081-7501-0040	DPW-GENERAL FUND TECHNOLOGY HARD	60,880.00	5,000.00	5,000.00
1100-4150-0081-7501-0050	FINANCE TECHNOLOGY HARDWARE	12,495.02	1,500.00	1,500.00
1100-4150-0081-7501-0060	FIRE TECHNOLOGY HARDWARE	29,100.00	17,500.00	17,500.00
1100-4150-0081-7501-0070	HUMAN RESOURCES TECHNOLOGY HARDW	5,595.02	1,500.00	1,500.00
1100-4150-0081-7501-0080	HUMAN SERVICES TECHNOLOGY HARDWA	1,500.00	5,500.00	5,500.00
1100-4150-0081-7501-0090	LIBRARY TECHNOLOGY HARDWARE	0.00	1,500.00	1,500.00
1100-4150-0081-7501-0100	PLANNING & DEV TECHNOLOGY HARDWA	18,345.50	4,000.00	4,000.00
1100-4150-0081-7501-0110	POLICE TECHNOLOGY HARDWARE	93,835.85	9,000.00	9,000.00
1100-4150-0081-7501-0120	REC ARTS & PARKS TECHNOLOGY HARD	41,734.00	5,500.00	5,500.00
1100-4150-0081-7501-0130	DPW-SOLID WASTE TECHNOLOGY HARD	1,500.00	3,500.00	3,500.00
1100-4150-0081-7501-0140	DPW-WATER TECHNOLOGY HARDWARE	22,440.00	3,500.00	3,500.00
1100-4150-0081-7501-0150	DPW-SEWAGE COLL TECHNOLOGY HARD	19,576.00	7,500.00	7,500.00
1100-4150-0081-7501-0160	MUNICIPAL AIRPORT TECHNOLOGY HAR	2,465.60	5,500.00	5,500.00
Total Department CS TECHNOLOGY HARDWARE:		359,784.99	87,500.00	87,500.00
ANCILLIARY COPIERS				
1100-4199-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	13,000.00	8,500.00	8,500.00
1100-4199-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	12,000.00	10,000.00	10,000.00
1100-4199-0010-6000-0000	OFFICE SUPPLIES	2,500.00	2,500.00	2,500.00
Total Department ANCILLIARY COPIERS:		27,500.00	21,000.00	21,000.00
ANCILLIARY COMMUNICATION				
1100-4199-0020-5300-0000	COMMUNICATIONS	1,800.00	1,200.00	1,200.00
Total Department ANCILLIARY COMMUNICATION:		1,800.00	1,200.00	1,200.00
Appropriations		2,639,042.33	2,022,300.00	2,022,300.00
CYBER SERVICES		2,639,042.33	2,022,300.00	2,022,300.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		2,639,042.33	2,022,300.00	2,022,300.00
NET OF REVENUES & APPROPRIATIONS:		(2,639,042.33)	(2,022,300.00)	(2,022,300.00)

Finance Department

2026 Approved Budget

Finance Department Budget Overview

The Finance Department manages the City's money. Staff make the annual budget, track spending, pay bills, collect payments, send utility bills, and run payroll. This work helps other departments keep services running.

The Assessing Office is part of the Finance Department. It keeps property records current, notes changes in ownership and values, and prepares tax warrants twice a year. Staff also review requests to change assessment. The department includes seven full-time staff members and two part-time. A contracted assessor helps keep values fair and accurate.



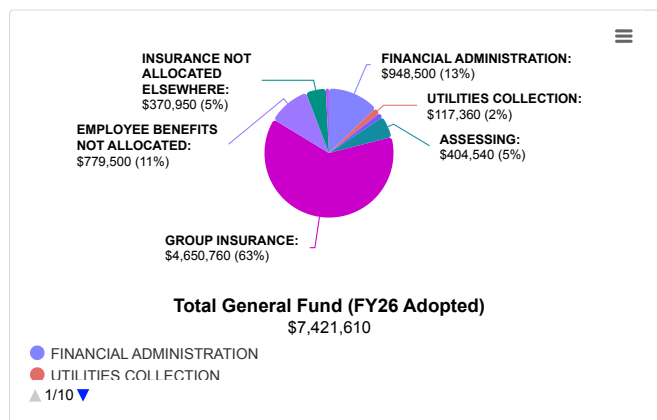
Snapshot of Expenses

Most department costs are for staff and the tools they use. The 2026 budget pays for salaries and benefits, the yearly audit, and core finance software. It also pays for the contracted assessor.

One added job in the Assessing Office is proposed for 2026. This role would help manage workload, keep property data accurate and prepare for staffing changes. Insurance is the largest cost pressure in 2026, with Health rates up 15.4 percent and Property and Liability up 41 percent.

Overall, the 2026 budget positions the Finance Department to continue leading with fiscal responsibility, innovation, and confidence—ensuring Lebanon remains financially strong and well-prepared for the future.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

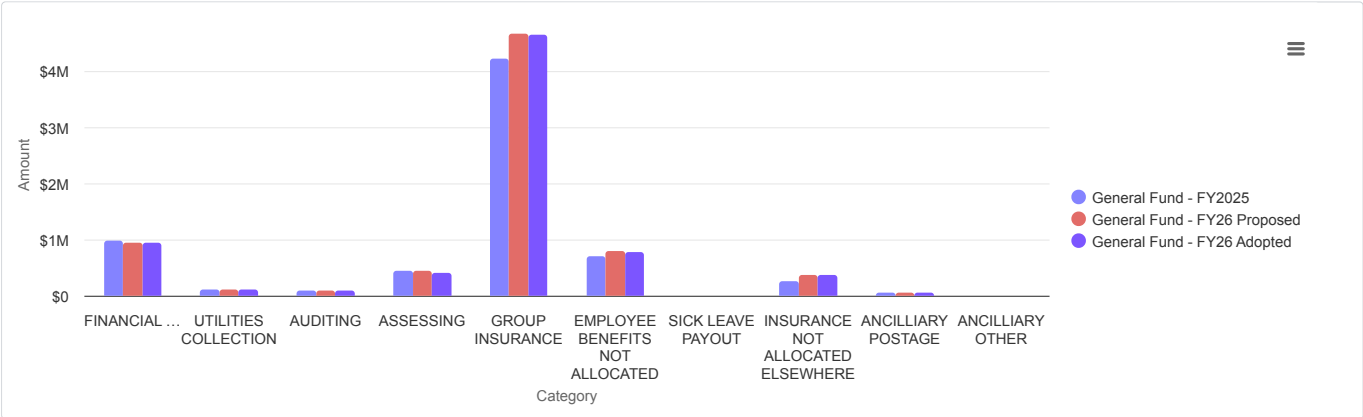
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Accomplishments

- Administered payroll services for 320 employees
- Paid vendors on time to protect the City's credit and public trust
- Completed a City-wide property re-valuation to comply with state requirements
- Worked with the City Manager and departments to deliver balanced budgets aligned to City goals and community priorities

Strategic Objectives

- Hire and train an Assessing Clerk
- Improve software links for Payroll, Accounts Payable, and Utility Billing to reduce time and errors
- Cross train staff to maintain key services during absences
- Expand public access to budget and financial information



BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
ASSESSING				
Appropriations				
ASSESSING				
1100-4152-0000-1100-0000	FULL TIME WAGES	107,060.00	169,400.00	135,250.00
1100-4152-0000-1300-0000	OVERTIME WAGES	1,500.00	1,500.00	1,500.00
1100-4152-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,420.00	1,960.00	1,610.00
1100-4152-0000-2200-0000	FICA & MEDICARE TAXES	8,310.00	13,080.00	10,440.00
1100-4152-0000-2301-0000	RETIREMENT: MUNICIPAL	14,370.00	21,790.00	17,400.00
1100-4152-0000-2450-0000	TRAINING/LICENSES/DUES	2,600.00	2,650.00	2,650.00
1100-4152-0000-2600-0000	WORKERS' COMPENSATION	250.00	480.00	390.00
1100-4152-0000-3020-0000	CONSULTANTS	4,000.00	12,000.00	12,000.00
1100-4152-0000-3100-0000	OFFICIAL/ADMINISTRATIVE SERVICES	298,511.67	196,350.00	196,350.00
1100-4152-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00
1100-4152-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	14,300.00	21,600.00	21,600.00
1100-4152-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	0.00	0.00	0.00
1100-4152-0000-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00
1100-4152-0000-5300-0000	COMMUNICATIONS	0.00	0.00	0.00
1100-4152-0000-5400-0000	ADVERTISING	500.00	250.00	250.00
1100-4152-0000-5800-0000	TRAVEL	2,500.00	2,500.00	2,500.00
1100-4152-0000-5875-0000	MILEAGE	500.00	500.00	500.00
1100-4152-0000-6000-0000	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00
1100-4152-0000-6100-0000	GENERAL SUPPLIES	0.00	0.00	0.00
1100-4152-0000-6400-0000	REFERENCE PUBLICATIONS	1,100.00	1,100.00	1,100.00
1100-4152-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
1100-4152-0000-7600-0000	SOFTWARE	14,000.00	0.00	0.00
Total Department ASSESSING:		471,921.67	446,160.00	404,540.00
Appropriations		471,921.67	446,160.00	404,540.00
ASSESSING		471,921.67	446,160.00	404,540.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
FINANCE				
Appropriations				
FINANCIAL ADMINISTRATION				
1100-4150-0010-1100-0000	FULL TIME WAGES	608,270.00	545,640.00	545,640.00
1100-4150-0010-1120-0000	PART TIME WAGES 20-24	55,550.00	79,940.00	79,940.00
1100-4150-0010-1200-0000	TEMPORARY PT WAGES	0.00	0.00	0.00
1100-4150-0010-1300-0000	OVERTIME WAGES	15,000.00	15,000.00	15,000.00
1100-4150-0010-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4150-0010-2150-0000	LIFE & DISABILITY INSURANCE	7,490.00	6,960.00	6,960.00
1100-4150-0010-2200-0000	FICA & MEDICARE TAXES	51,940.00	49,010.00	49,010.00
1100-4150-0010-2301-0000	RETIREMENT: MUNICIPAL	82,170.00	71,490.00	71,490.00
1100-4150-0010-2450-0000	TRAINING/LICENSES/DUES	12,350.00	15,600.00	15,600.00
1100-4150-0010-2600-0000	WORKERS' COMPENSATION	1,510.00	1,800.00	1,800.00
1100-4150-0010-3020-0000	CONSULTANTS	1,700.00	6,900.00	6,900.00
1100-4150-0010-3100-0000	OFFICIAL/ADMINISTRATIVE	0.00	0.00	0.00
1100-4150-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	11,700.00	13,200.00	13,200.00
1100-4150-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	112,420.00	109,710.00	109,710.00
1100-4150-0010-4410-0000	RENTAL:LAND/BUILDINGS	0.00	0.00	0.00
1100-4150-0010-5000-0000	OTHER PURCHASED SERVICES	73,615.90	20,000.00	20,000.00
1100-4150-0010-5300-0000	COMMUNICATIONS	1,040.00	550.00	550.00
1100-4150-0010-5335-0000	INFORMATION ACCESS	1,000.00	0.00	0.00
1100-4150-0010-5400-0000	ADVERTISING	0.00	0.00	0.00
1100-4150-0010-5800-0000	TRAVEL	6,400.00	6,000.00	6,000.00
1100-4150-0010-5875-0000	MILEAGE	1,500.00	1,500.00	1,500.00
1100-4150-0010-6000-0000	OFFICE SUPPLIES	5,000.00	3,500.00	3,500.00
1100-4150-0010-6400-0000	REFERENCE PUBLICATIONS	200.00	200.00	200.00
1100-4150-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	1,500.00	1,500.00
1100-4150-0010-7600-0000	SOFTWARE	0.00	0.00	0.00
Total Department FINANCIAL ADMINISTRATION:		1,048,855.90	948,500.00	948,500.00
UTILITIES COLLECTION				
1100-4150-0020-1100-0000	FULL TIME WAGES	86,950.00	89,550.00	89,550.00
1100-4150-0020-1300-0000	OVERTIME WAGES	5,000.00	2,500.00	2,500.00
1100-4150-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,110.00	1,140.00	1,140.00
1100-4150-0020-2200-0000	FICA & MEDICARE TAXES	7,040.00	7,050.00	7,050.00
1100-4150-0020-2301-0000	RETIREMENT: MUNICIPAL	12,090.00	11,740.00	11,740.00
1100-4150-0020-2450-0000	TRAINING/LICENSES/DUES	1,500.00	1,500.00	1,500.00
1100-4150-0020-2600-0000	WORKERS' COMPENSATION	210.00	260.00	260.00
1100-4150-0020-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00
1100-4150-0020-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00
1100-4150-0020-5800-0000	TRAVEL	0.00	0.00	0.00
1100-4150-0020-5875-0000	MILEAGE	120.00	120.00	120.00
1100-4150-0020-6000-0000	OFFICE SUPPLIES	4,000.00	2,500.00	2,500.00
1100-4150-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	1,000.00	1,000.00
Total Department UTILITIES COLLECTION:		118,020.00	117,360.00	117,360.00
AUDITING				
1100-4150-0050-3010-0000	AUDIT SERVICES	90,000.00	90,000.00	90,000.00
Total Department AUDITING:		90,000.00	90,000.00	90,000.00
GROUP INSURANCE				
1100-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	4,203,540.00	4,654,260.00	4,635,660.00
1100-4155-0020-2200-0000	FICA & MEDICARE TAXES	4,900.00	7,500.00	7,500.00
1100-4155-0020-2500-0000	UNEMPLOYMENT COMPENSATION	7,520.00	7,600.00	7,600.00
1100-4155-0020-2600-0000	WORKERS' COMPENSATION	0.00	0.00	0.00
Total Department GROUP INSURANCE:		4,215,960.00	4,669,360.00	4,650,760.00
EMPLOYEE BENEFITS NOT ALLOCATED				
1100-4155-0030-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00
1100-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	616,500.00	614,500.00	614,500.00
1100-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	84,000.00	190,000.00	165,000.00
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		700,500.00	804,500.00	779,500.00
SICK LEAVE PAYOUT				
1100-4155-0040-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00
1100-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4155-0040-2302-0000	RETIREMENT:POLICE	0.00	0.00	0.00
1100-4155-0040-2303-0000	RETIREMENT:FIRE	0.00	0.00	0.00
1100-4155-0040-2304-0000	RETIREMENT:STATE PORTION FIRE	0.00	0.00	0.00
1100-4155-0040-2305-0000	RETIREMENT:STATE PORTION POLICE	0.00	0.00	0.00
1100-4155-0040-2310-0000	RETIREMENT: ICMA	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
FINANCE				
Appropriations				
SICK LEAVE PAYOUT				
1100-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	0.00	0.00
1100-4155-0040-2900-0000	SICK PAYOUT	0.00	0.00	0.00
1100-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	0.00	0.00	0.00
Total Department SICK LEAVE PAYOUT:		0.00	0.00	0.00
INSURANCE NOT ALLOCATED ELSEWHERE				
1100-4196-0000-5200-0000	PROPERTY/LIABILITY	263,000.00	370,950.00	370,950.00
Total Department INSURANCE NOT ALLOCATED ELSEWHERE:		263,000.00	370,950.00	370,950.00
ANCILLIARY POSTAGE				
1100-4199-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	1,400.00	1,400.00	1,400.00
1100-4199-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	600.00	600.00	600.00
1100-4199-0000-5500-0000	PRINT/MAIL SERVICE	20,000.00	20,000.00	20,000.00
1100-4199-0000-5600-0000	POSTAGE	20,000.00	20,000.00	20,000.00
1100-4199-0000-5600-0010	OUTSIDE POSTAGE	15,000.00	15,000.00	15,000.00
1100-4199-0000-6000-0000	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00
1100-4199-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
Total Department ANCILLIARY POSTAGE:		58,500.00	58,500.00	58,500.00
ANCILLIARY OTHER				
1100-4199-0030-5010-0000	SHREDDING	1,140.00	1,500.00	1,500.00
Total Department ANCILLIARY OTHER:		1,140.00	1,500.00	1,500.00
Appropriations		6,495,975.90	7,060,670.00	7,017,070.00
FINANCE		6,495,975.90	7,060,670.00	7,017,070.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		6,967,897.57	7,506,830.00	7,421,610.00
NET OF REVENUES & APPROPRIATIONS:		(6,967,897.57)	(7,506,830.00)	(7,421,610.00)

Fire Department

2026 Approved Budget

Fire Department Budget Overview

The Lebanon Fire Department (LFD) protects a community of 16,000 residents by responding to fires, medical emergencies, and public safety incidents. In 2024, the department answered more than 4,400 emergency calls and completed 1,200 non-emergency services such as life safety inspections, plans reviews, and public events. Calls for service continue to grow, with nearly an 8 percent increase expected by the end of 2025.



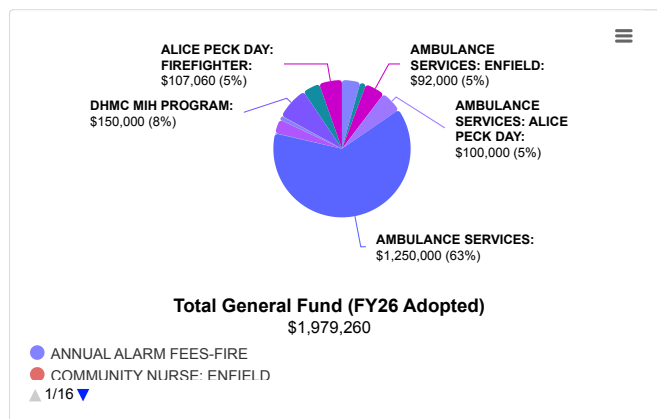
The department is one part of the City's vital first responder network and provides Emergency Medical Services (EMS), hazardous materials response, and disaster preparedness. It also leads the City's emergency management efforts, ensuring Lebanon is ready for severe weather, large-scale incidents, and community-wide emergencies.

In addition to protecting lives and property, the fire department supports the regional coordination of public health initiatives. It leads the Upper Valley's Multi-Agency Coordination Entity (MACE), and partners with Dartmouth Health through the Mobile Integrated Health (MIH) Program. These efforts expand access to healthcare, reduce emergency call volume, and improves quality of life for residents. Continued investments in staffing, training, and equipment ensure that the department remains ready to meet community needs.

Snapshot of Revenues

In 2026, the Lebanon Fire Department expects to generate approximately \$1.9 million in revenue to help offset operating costs. Most of this comes from EMS services, which contribute approximately \$1.2 million. The rest comes from Code Enforcement, the Mobile Integrated Health Program, and contributions from Alice Peck Day Hospital.

Overall, these revenues offset 33 percent of the department's total expenses, reducing the cost burden on the City's general fund, while supporting essential services.



Data Updated: Jan 12, 2026, 1:04 PM

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Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Snapshot of Expenses

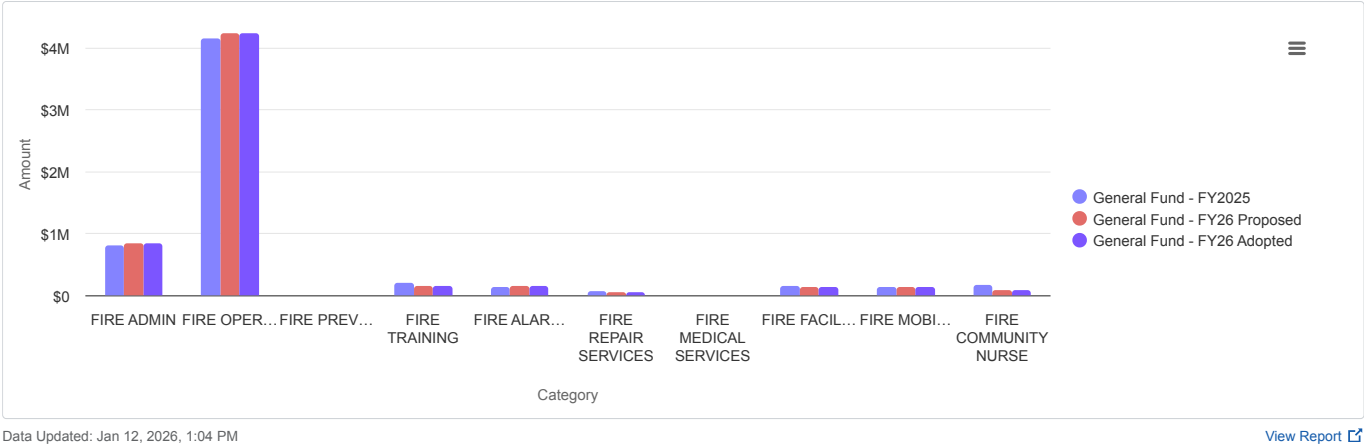
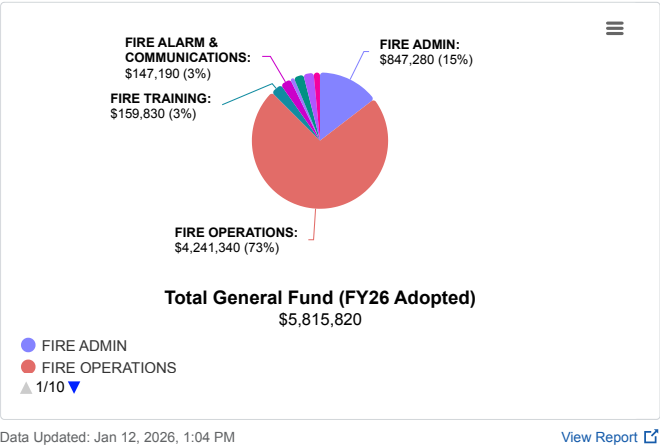
The Lebanon Fire Department continues to focus on efficiency and fiscal responsibility. The operating budget is organized into eight main areas that support emergency response, fire suppression, emergency medical services, training, maintenance, and administrative needs. Each area plays a role in maintaining a high level of public safety and readiness.

Accomplishments

- **Expanded Staffing:** Added four firefighter positions through a partnership with Alice Peck Day Hospital, marking the first significant increase in more than 15 years.
- **Improved Operational Reliability:** Reduced the need for off-duty callbacks by strengthening daily staffing coverage.
- **Enhanced Community and Firefighter Safety:** Consistent staffing improved response times and overall safety for both the public and firefighters.
- **Employee Health and Wellness:** Launched annual occupational health exams for all staff, fully funded by Alice Peck Day Hospital, supporting long-term workforce readiness.

Strategic Objectives

- **Complete New Headquarters:** Finalize construction and move into the new downtown Lebanon fire department, ensuring modern facilities that meet both current and future service needs.
- **Optimize Resources:** Use data to guide staffing, equipment, and facilities through practical, data-driven deployment strategies.
- **Sustain Reliable Service:** Manage increasing call volume while maintaining a responsible fiscal approach.
- **Advance Continuous Improvement:** Support firefighter safety and public service through steady, cost-effective upgrades.



BUDGET REPORT FOR CITY OF LEBANON
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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
FIRE DEPARTMENT				
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
1100-3290-0010-9110-0011	ANNUAL ALARM FEES-FIRE	85,000.00	85,000.00	85,000.00
Total Department OTHER LICENSES PERMITS & FEES:		85,000.00	85,000.00	85,000.00
INTERGOVERNMENTAL REVENUES				
1100-3379-0010-9380-0050	COMMUNITY NURSE: ENFIELD	31,170.00	0.00	0.00
1100-3379-0010-9380-0060	COMMUNITY NURSE: GRANTHAM	46,770.00	0.00	0.00
Total Department INTERGOVERNMENTAL REVENUES:		77,940.00	0.00	0.00
INCOME FROM DEPARTMENTS				
1100-3401-0010-9390-0140	AMBULANCE SERVICES: PLAINFIELD	28,000.00	28,000.00	28,000.00
1100-3401-0010-9390-0150	AMBULANCE SERVICES: ENFIELD	97,000.00	92,000.00	92,000.00
1100-3401-0010-9390-0155	AMBULANCE SERVICES: ALICE PECK D	100,000.00	100,000.00	100,000.00
1100-3401-0010-9390-0160	AMBULANCE SERVICES	1,250,000.00	1,250,000.00	1,250,000.00
1100-3401-0010-9390-0170	AMBULANCE INTERCEPTS	6,000.00	2,000.00	2,000.00
1100-3401-0010-9390-0180	AMBULANCE SERVICES: GRANTHAM	65,000.00	65,000.00	65,000.00
1100-3401-0010-9390-0190	FIRE RECORDS	150.00	200.00	200.00
1100-3401-0010-9390-0200	FIRE CODE ENFORCEMENT	18,000.00	18,000.00	18,000.00
1100-3401-0010-9390-0210	FIRE: MISC REVENUE	2,000.00	2,000.00	2,000.00
1100-3401-0010-9390-0340	DHMC MIH PROGRAM	147,590.00	150,000.00	150,000.00
1100-3401-0010-9390-0350	COMMUNITY NURSE: DARTMOUTH MIH	80,000.00	80,000.00	80,000.00
1100-3401-0010-9390-0360	ALICE PECK DAY: FIREFIGHTER	101,000.00	107,060.00	107,060.00
Total Department INCOME FROM DEPARTMENTS:		1,894,740.00	1,894,260.00	1,894,260.00
FINES & FORFEITS				
1100-3504-0010-9540-0035	FALSE ALARM FINES - FIRE	0.00	0.00	0.00
Total Department FINES & FORFEITS:		0.00	0.00	0.00
Estimated Revenues		2,057,680.00	1,979,260.00	1,979,260.00
Appropriations				
FIRE ADMIN				
1100-4220-0010-1100-0000	FULL TIME WAGES	532,220.00	564,040.00	564,040.00
1100-4220-0010-1125-0000	PART TIME WAGES 25-29	0.00	0.00	0.00
1100-4220-0010-1300-0000	OVERTIME WAGES	1,000.00	500.00	500.00
1100-4220-0010-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4220-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,790.00	7,200.00	7,200.00
1100-4220-0010-2200-0000	FICA & MEDICARE TAXES	12,670.00	13,440.00	13,440.00
1100-4220-0010-2301-0000	RETIREMENT: MUNICIPAL	10,500.00	10,920.00	10,920.00
1100-4220-0010-2303-0000	RETIREMENT:FIRE	134,550.00	139,710.00	139,710.00
1100-4220-0010-2450-0000	TRAINING/LICENSES/DUES	3,890.00	3,900.00	3,900.00
1100-4220-0010-2600-0000	WORKERS' COMPENSATION	31,700.00	34,370.00	34,370.00
1100-4220-0010-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	0.00	0.00	0.00
1100-4220-0010-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	26,100.00	29,000.00	29,000.00
1100-4220-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	11,700.00	11,000.00	11,000.00
1100-4220-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	2,000.00	2,000.00
1100-4220-0010-5000-0000	OTHER PURCHASED SERVICES	4,000.00	3,000.00	3,000.00
1100-4220-0010-5300-0000	COMMUNICATIONS	10,000.00	8,600.00	8,600.00
1100-4220-0010-5335-0000	INFORMATION ACCESS	15,000.00	15,000.00	15,000.00
1100-4220-0010-6000-0000	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00
1100-4220-0010-6100-0000	GENERAL SUPPLIES	3,500.00	3,500.00	3,500.00
1100-4220-0010-6400-0000	REFERENCE PUBLICATIONS	100.00	100.00	100.00
1100-4220-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
1100-4220-0010-7520-0000	VEHICLES	54,201.35	0.00	0.00
Total Department FIRE ADMIN:		860,921.35	847,280.00	847,280.00
FIRE OPERATIONS				
1100-4220-0020-1100-0000	FULL TIME WAGES	2,293,280.00	2,379,130.00	2,379,130.00
1100-4220-0020-1200-0000	TEMPORARY PT WAGES	10,000.00	15,000.00	15,000.00
1100-4220-0020-1300-0000	OVERTIME WAGES	455,800.00	450,000.00	450,000.00
1100-4220-0020-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4220-0020-2150-0000	LIFE & DISABILITY INSURANCE	29,490.00	35,000.00	35,000.00
1100-4220-0020-2200-0000	FICA & MEDICARE TAXES	40,000.00	42,170.00	42,170.00
1100-4220-0020-2301-0000	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4220-0020-2303-0000	RETIREMENT:FIRE	821,290.00	824,670.00	824,670.00
1100-4220-0020-2450-0000	TRAINING/LICENSES/DUES	1,330.00	1,330.00	1,330.00
1100-4220-0020-2600-0000	WORKERS' COMPENSATION	192,250.00	202,510.00	202,510.00
1100-4220-0020-2910-0000	UNIFORMS/CLOTHING	41,600.00	27,000.00	27,000.00
1100-4220-0020-2911-0000	UNIFORM CLEANING	13,000.00	13,000.00	13,000.00
1100-4220-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	69,000.00	56,630.00	56,630.00

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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
FIRE DEPARTMENT				
Appropriations				
FIRE OPERATIONS				
1100-4220-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	0.00	0.00	0.00
1100-4220-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	500.00	500.00	500.00
1100-4220-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	300.00	400.00	400.00
1100-4220-0020-5000-0000	OTHER PURCHASED SERVICES	70,000.00	75,000.00	75,000.00
1100-4220-0020-5400-0000	ADVERTISING	0.00	0.00	0.00
1100-4220-0020-6100-0000	GENERAL SUPPLIES	60,500.00	65,000.00	65,000.00
1100-4220-0020-6260-0000	GASOLINE	12,000.00	12,000.00	12,000.00
1100-4220-0020-6265-0000	DIESEL FUEL	48,000.00	42,000.00	42,000.00
1100-4220-0020-7520-0000	VEHICLES	0.00	0.00	0.00
Total Department FIRE OPERATIONS:		4,158,340.00	4,241,340.00	4,241,340.00
FIRE PREVENTION				
1100-4220-0030-6100-0000	GENERAL SUPPLIES	2,200.00	1,000.00	1,000.00
Total Department FIRE PREVENTION:		2,200.00	1,000.00	1,000.00
FIRE TRAINING				
1100-4220-0040-1300-0000	OVERTIME WAGES	92,000.00	65,000.00	65,000.00
1100-4220-0040-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4220-0040-2200-0000	FICA & MEDICARE TAXES	1,340.00	950.00	950.00
1100-4220-0040-2303-0000	RETIREMENT:FIRE	27,370.00	18,950.00	18,950.00
1100-4220-0040-2450-0000	TRAINING/LICENSES/DUES	60,000.00	64,300.00	64,300.00
1100-4220-0040-2600-0000	WORKERS' COMPENSATION	6,420.00	4,630.00	4,630.00
1100-4220-0040-5800-0000	TRAVEL	10,000.00	6,000.00	6,000.00
1100-4220-0040-5875-0000	MILEAGE	250.00	0.00	0.00
Total Department FIRE TRAINING:		197,380.00	159,830.00	159,830.00
FIRE ALARM & COMMUNICATIONS				
1100-4220-0050-1100-0000	FULL TIME WAGES	85,840.00	92,820.00	92,820.00
1100-4220-0050-1300-0000	OVERTIME WAGES	3,500.00	3,500.00	3,500.00
1100-4220-0050-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4220-0050-2150-0000	LIFE & DISABILITY INSURANCE	1,100.00	1,300.00	1,300.00
1100-4220-0050-2200-0000	FICA & MEDICARE TAXES	1,300.00	1,400.00	1,400.00
1100-4220-0050-2301-0000	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4220-0050-2303-0000	RETIREMENT:FIRE	26,580.00	28,080.00	28,080.00
1100-4220-0050-2600-0000	WORKERS' COMPENSATION	5,990.00	3,090.00	3,090.00
1100-4220-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	6,500.00	6,500.00	6,500.00
1100-4220-0050-6100-0000	GENERAL SUPPLIES	10,500.00	10,500.00	10,500.00
Total Department FIRE ALARM & COMMUNICATIONS:		141,310.00	147,190.00	147,190.00
FIRE REPAIR SERVICES				
1100-4220-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	37,820.00	32,000.00	32,000.00
1100-4220-0060-6100-0000	GENERAL SUPPLIES	26,150.00	22,000.00	22,000.00
1100-4220-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
Total Department FIRE REPAIR SERVICES:		63,970.00	54,000.00	54,000.00
FIRE MEDICAL SERVICES				
1100-4220-0070-3050-0000	MEDICAL SERVICES	0.00	0.00	0.00
Total Department FIRE MEDICAL SERVICES:		0.00	0.00	0.00
FIRE FACILITY MAINTENANCE				
1100-4220-0080-4110-0000	WATER	4,900.00	3,900.00	3,900.00
1100-4220-0080-4120-0000	SEWER	4,900.00	4,500.00	4,500.00
1100-4220-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	76,130.00	41,150.00	41,150.00
1100-4220-0080-6100-0000	GENERAL SUPPLIES	15,000.00	14,000.00	14,000.00
1100-4220-0080-6220-0000	ELECTRICITY	48,000.00	40,000.00	40,000.00
1100-4220-0080-6230-0000	BOTTLED GAS	19,000.00	19,000.00	19,000.00
1100-4220-0080-6240-0000	FUEL OIL	16,000.00	14,000.00	14,000.00
Total Department FIRE FACILITY MAINTENANCE:		183,930.00	136,550.00	136,550.00
FIRE MOBILE INTEGRATED HEALTHCARE				
1100-4220-0090-1100-0000	FULL TIME WAGES	91,050.00	98,040.00	98,040.00
1100-4220-0090-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4220-0090-2150-0000	LIFE & DISABILITY INSURANCE	1,160.00	1,300.00	1,300.00
1100-4220-0090-2200-0000	FICA & MEDICARE TAXES	1,320.00	1,430.00	1,430.00
1100-4220-0090-2303-0000	RETIREMENT:FIRE	24,920.00	28,580.00	28,580.00
1100-4220-0090-2450-0000	TRAINING/LICENSES/DUES	3,000.00	3,000.00	3,000.00
1100-4220-0090-2600-0000	WORKERS' COMPENSATION	5,930.00	6,980.00	6,980.00
1100-4220-0090-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	0.00	0.00	0.00
1100-4220-0090-5800-0000	TRAVEL	0.00	0.00	0.00
1100-4220-0090-6100-0000	GENERAL SUPPLIES	2,000.00	2,000.00	2,000.00

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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
FIRE DEPARTMENT				
Appropriations				
FIRE MOBILE INTEGRATED HEALTHCARE				
Total Department FIRE MOBILE INTEGRATED HEALTHCARE:		129,380.00	141,330.00	141,330.00
FIRE COMMUNITY NURSE				
1100-4220-0100-1100-0000	FULL TIME WAGES	88,730.00	0.00	0.00
1100-4220-0100-1120-0000	PART TIME WAGES 20-24	47,150.00	0.00	0.00
1100-4220-0100-1125-0000	PART TIME WAGES 25-29	0.00	75,040.00	75,040.00
1100-4220-0100-1300-0000	OVERTIME WAGES	0.00	0.00	0.00
1100-4220-0100-2150-0000	LIFE & DISABILITY INSURANCE	1,130.00	0.00	0.00
1100-4220-0100-2200-0000	FICA & MEDICARE TAXES	10,400.00	5,740.00	5,740.00
1100-4220-0100-2301-0000	RETIREMENT: MUNICIPAL	11,660.00	0.00	0.00
1100-4220-0100-2450-0000	TRAINING/LICENSES/DUES	3,000.00	2,000.00	2,000.00
1100-4220-0100-2600-0000	WORKERS' COMPENSATION	5,450.00	2,420.00	2,420.00
1100-4220-0100-5300-0000	COMMUNICATIONS	1,800.00	600.00	600.00
1100-4220-0100-5800-0000	TRAVEL	0.00	0.00	0.00
1100-4220-0100-5875-0000	MILEAGE	500.00	500.00	500.00
1100-4220-0100-6100-0000	GENERAL SUPPLIES	1,000.00	1,000.00	1,000.00
1100-4220-0100-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
Total Department FIRE COMMUNITY NURSE:		170,820.00	87,300.00	87,300.00
Appropriations		5,908,251.35	5,815,820.00	5,815,820.00
FIRE DEPARTMENT		3,850,571.35	3,836,560.00	3,836,560.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		2,057,680.00	1,979,260.00	1,979,260.00
TOTAL APPROPRIATIONS - ALL FUNDS		5,908,251.35	5,815,820.00	5,815,820.00
NET OF REVENUES & APPROPRIATIONS:		(3,850,571.35)	(3,836,560.00)	(3,836,560.00)

Human Resources Department

2026 Approved Budget

Human Resources Budget Overview

The Human Resources Department helps the City of Lebanon operate with fairness, professionalism, and respect for every employee. The team makes sure the City follows all federal and state labor laws, including those related to equal employment, disability access, privacy, and retirement.



This includes:

- the Americans with Disabilities Act (ADA),
- Equal Employment Opportunity Commission (EEOC) guidelines,
- the New Hampshire Department of Labor,
- Family Medical Leave Act (FMLA),
- the Social Security Administration,
- the New Hampshire Retirement System, and
- the Health Insurance Portability and Accountability Act (HIPAA).

Ensuring compliance with these laws protects employees' rights and reduces risks for the City. Beyond compliance, Human Resources focuses on building a positive, inclusive workplace where everyone feels respected and supported. The department helps City employees understand that their work serves the residents of Lebanon and should reflect integrity, accountability, and pride in public service. Human Resources provides a wide range of services to both employees and departments.

These include: hiring and recruitment, employee training, professional development, labor relations, performance management, benefits and compensation, workplace safety, and wellness programs that support work-life balance.

By ensuring the City attracts and retains skilled and ethical professionals, the Human Resources Department helps make sure taxpayer dollars are used wisely. This commitment to excellence builds public trust, improves city services, and creates a supportive workplace where employees feel valued and motivated to succeed.

Snapshot of Expenses

The Human Resources Department is largely comprised of employee wages and benefits. Competitive pay helps the City attract and retain qualified employees who provide high quality public service. Another significant portion supports benefits and insurance, including life and disability insurance, retirement contributions, and required payroll taxes. These benefits provide stability and peace of mind for employees and their families.

A smaller share of the budget supports training and employee programs, such as professional development, wellness initiatives, and recognition activities. The remaining budget covers operational needs, including software, office supplies, communications, and administrative costs that help the department run efficiently.

Together, these investments reflect the City’s commitment to its workforce—the people who deliver high-quality services to the community every day.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

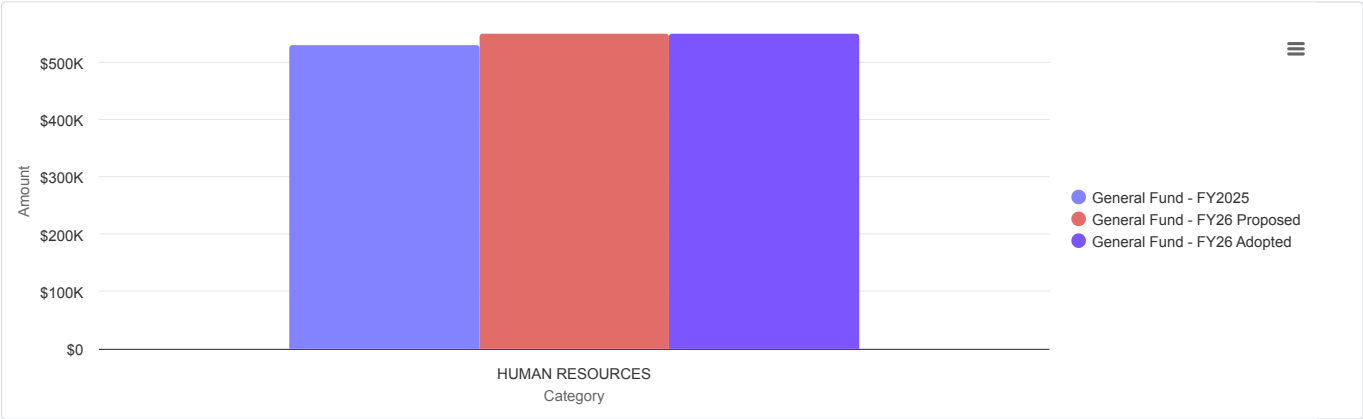
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Achievements

- Strengthened labor relations by certifying three new bargaining units, supporting fair representation and collaboration.
- Completed 25 pre-employment background investigations.
- Conducted six internal reviews and two quality control projects - strengthening accountability, improving consistency, and ensuring compliance with City policies.
- Completed a pay equity study for Lebanon Public Works Employees’ Union - AFSCME Local 1348, Council 93 AFL-CIO, to align wages with the 60th percentile of the market.

Strategic Objectives

- Prioritize employee development, retention, and inclusion.
- Focus resources on workforce initiatives that strengthen adaptability and service.
- Launch a mentorship program to help new employees succeed.
- Implement professional development training across all departments.
- Update job descriptions by the end of 2026 to remove non-essential mobility requirements.
- Enhance the onboarding experience to ensure every new employee feels supported, connected and motivated.



Data Updated: Jan 12, 2026, 1:04 PM

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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
HUMAN RESOURCES				
Appropriations				
HUMAN RESOURCES				
1100-4156-0000-1100-0000	FULL TIME WAGES	339,230.00	353,130.00	353,130.00
1100-4156-0000-1125-0000	PART TIME WAGES 25-29	77,040.00	81,730.00	81,730.00
1100-4156-0000-1300-0000	OVERTIME WAGES	250.00	250.00	250.00
1100-4156-0000-2150-0000	LIFE & DISABILITY INSURANCE	3,130.00	3,230.00	3,230.00
1100-4156-0000-2200-0000	FICA & MEDICARE TAXES	31,930.00	33,350.00	33,350.00
1100-4156-0000-2301-0000	RETIREMENT: MUNICIPAL	44,700.00	45,150.00	45,150.00
1100-4156-0000-2450-0000	TRAINING/LICENSES/DUES	6,700.00	6,700.00	6,700.00
1100-4156-0000-2450-0020	HUMAN RESOURCES: EMPLOYEE PROGRA	3,000.00	3,000.00	3,000.00
1100-4156-0000-2600-0000	WORKERS' COMPENSATION	920.00	1,220.00	1,220.00
1100-4156-0000-2920-0000	WELLNESS PROGRAM	2,300.00	2,300.00	2,300.00
1100-4156-0000-3100-0000	OFFICIAL/ADMINISTRATIVE	750.00	750.00	750.00
1100-4156-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	10,100.00	10,100.00	10,100.00
1100-4156-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	3,000.00	3,000.00
1100-4156-0000-5300-0000	COMMUNICATIONS	1,800.00	1,800.00	1,800.00
1100-4156-0000-5800-0000	TRAVEL	2,000.00	2,000.00	2,000.00
1100-4156-0000-5875-0000	MILEAGE	1,100.00	1,100.00	1,100.00
1100-4156-0000-6000-0000	OFFICE SUPPLIES	1,500.00	1,500.00	1,500.00
Total Department HUMAN RESOURCES:		529,450.00	550,310.00	550,310.00
Appropriations		529,450.00	550,310.00	550,310.00
HUMAN RESOURCES		529,450.00	550,310.00	550,310.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		529,450.00	550,310.00	550,310.00
NET OF REVENUES & APPROPRIATIONS:		(529,450.00)	(550,310.00)	(550,310.00)

Human Services Department

2026 Approved Budget

Human Services Budget Overview

As required by New Hampshire law RSA 165, the Human Services Office helps Lebanon residents meet their basic needs for housing, heat and utilities, food, emergency medical care, and proper burial. The department provides direct financial help to eligible households through payments made to vendors. Staff also connect residents with local, state, and federal programs and assist with completing applications for assistance. Case management is offered for households with complex needs.



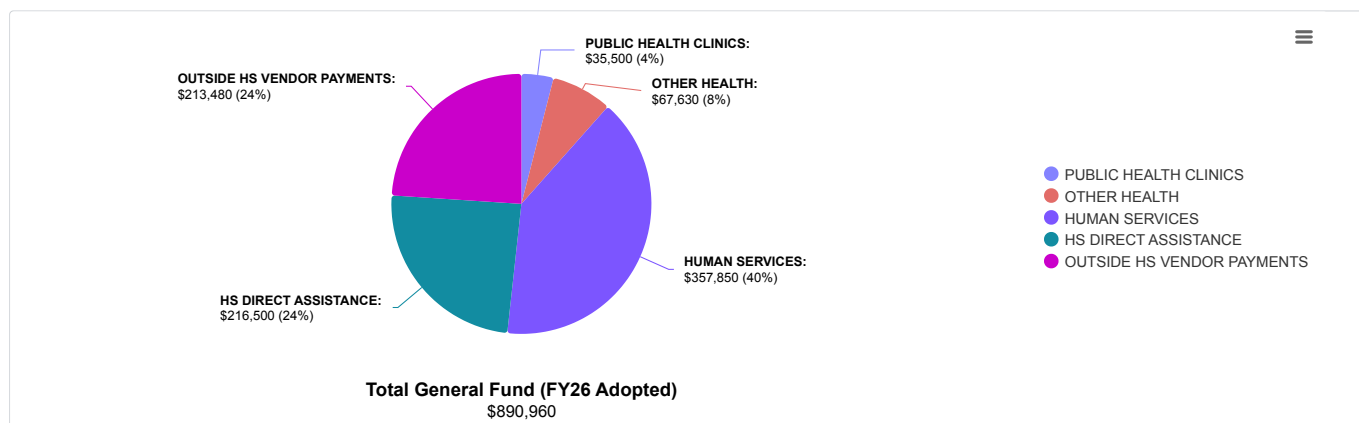
Human Services works closely with regional agencies to build a strong network of support for vulnerable residents. Many of these agencies receive funding from the City of Lebanon per the Guidelines for Municipal Appropriations to Human/Social Service Agencies.

Each year, direct assistance helps about 100 Lebanon households, and many more benefit from information and referrals. The department's mission is to provide assistance respectfully and responsibly, fostering dignity and self-sufficiency while protecting the welfare of residents and taxpayers.

Snapshot of Expenses

The 2026 budget shows a decrease from the prior year, primarily due to planned adjustments to staff hours, reduced funding for shelter operations and direct assistance, and modest decreases in agency funding. These changes balance fiscal responsibility with continued support for residents most in need.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



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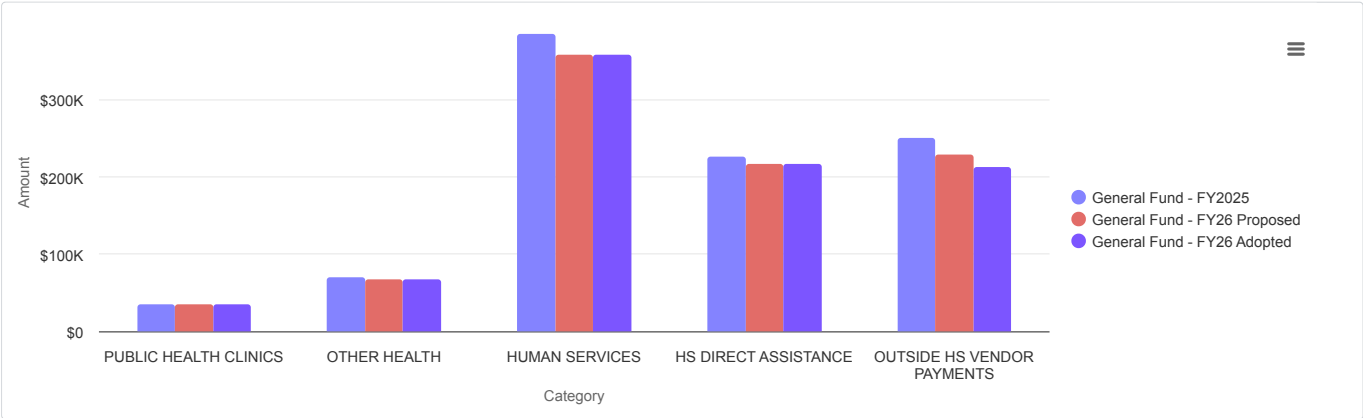
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Achievements

- Partnered with the Upper Valley Haven to operate the Lebanon Emergency Winter Shelter from January 8, 2025, through April 15, 2025, serving 73 unique individuals.
- Collaborated with LISTEN Community Services to conduct the Point-In-Time Count on January 22, 2025, and Summer Homeless Count on August 18, 2025.
- Helped plan and staff monthly Pop-Up Health Clinics for people experiencing homelessness and housing insecurity.
- Collaborated with Grafton County Mental Health Court and Alternative Sentencing to launch a Transitional Housing Program with county funds, temporarily housing four Lebanon residents.
- Secured \$30,000 in Grafton County Cold Weather Shelter Funds to offset costs of emergency shelter in hotels.

Strategic Objectives

- Partner with the Upper Valley Haven to operate the emergency winter shelter, meeting a critical need for shelter beds in the region.
- Collaborate with community partners to expand transitional housing options.
- Seek new funding sources with state and nonprofit partners to reduce the impact on Lebanon taxpayers.



Data Updated: Jan 12, 2026, 1:04 PM

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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Appropriations				
HUMAN SERVICES				
HUMAN SERVICES				
1100-4441-0000-1100-0000	FULL TIME WAGES	172,420.00	174,500.00	174,500.00
1100-4441-0000-1125-0000	PART TIME WAGES 25-29	0.00	0.00	0.00
1100-4441-0000-1300-0000	OVERTIME WAGES	0.00	0.00	0.00
1100-4441-0000-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4441-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,210.00	2,230.00	2,230.00
1100-4441-0000-2200-0000	FICA & MEDICARE TAXES	13,200.00	13,350.00	13,350.00
1100-4441-0000-2301-0000	RETIREMENT: MUNICIPAL	22,660.00	22,250.00	22,250.00
1100-4441-0000-2450-0000	TRAINING/LICENSES/DUES	1,450.00	1,450.00	1,450.00
1100-4441-0000-2600-0000	WORKERS' COMPENSATION	380.00	490.00	490.00
1100-4441-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	1,150.00	1,200.00	1,200.00
1100-4441-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	700.00	700.00	700.00
1100-4441-0000-4410-0000	RENTAL:LAND/BUILDINGS	16,800.00	17,280.00	17,280.00
1100-4441-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	0.00	0.00	0.00
1100-4441-0000-5000-0000	OTHER PURCHASED SERVICES	150,000.00	120,000.00	120,000.00
1100-4441-0000-5300-0000	COMMUNICATIONS	900.00	940.00	940.00
1100-4441-0000-5335-0000	INFORMATION ACCESS	1,200.00	1,200.00	1,200.00
1100-4441-0000-5800-0000	TRAVEL	500.00	500.00	500.00
1100-4441-0000-5875-0000	MILEAGE	500.00	500.00	500.00
1100-4441-0000-6000-0000	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00
1100-4441-0000-6220-0000	ELECTRICITY	0.00	0.00	0.00
1100-4441-0000-6400-0000	REFERENCE PUBLICATIONS	230.00	260.00	260.00
Total Department HUMAN SERVICES:		385,300.00	357,850.00	357,850.00
HS DIRECT ASSISTANCE				
1100-4442-0000-5900-0000	DIRECT ASSISTANCE: OTHER	9,000.00	9,000.00	9,000.00
1100-4442-0000-5901-0010	DIRECT ASSISTANCE:FOOD	1,000.00	1,000.00	1,000.00
1100-4442-0000-5902-0010	DIRECT ASSISTANCE:RENT	210,000.00	200,000.00	200,000.00
1100-4442-0000-5903-0010	DIRECT ASSISTANCE:FUEL	2,500.00	2,500.00	2,500.00
1100-4442-0000-5904-0010	DIRECT ASSISTANCE:MEDICAL	1,000.00	1,000.00	1,000.00
1100-4442-0000-5905-0010	DIRECT ASSISTANCE:UTILITIES	3,000.00	3,000.00	3,000.00
Total Department HS DIRECT ASSISTANCE:		226,500.00	216,500.00	216,500.00
HUMAN SERVICES		611,800.00	574,350.00	574,350.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Appropriations				
HS: OUTSIDE AGENCIES				
PUBLIC HEALTH CLINICS				
1100-4415-0001-5907-0000	HIV/HCV RESOURCE CENTER	5,000.00	5,000.00	5,000.00
1100-4415-0001-5908-0000	WEST CENTRAL BEHAVIORAL HEALTH	18,500.00	18,500.00	18,500.00
1100-4415-0001-5911-0000	GOOD NEIGHBOR HEALTH CLINIC	12,000.00	12,000.00	12,000.00
Total Department PUBLIC HEALTH CLINICS:		35,500.00	35,500.00	35,500.00
OTHER HEALTH				
1100-4419-0000-5902-0000	VISITING NURSES ALLIANCE-VT/NH	58,300.00	55,960.00	55,960.00
1100-4419-0000-5915-0000	PUBLIC HEALTH COUNCIL OF THE UPP	11,510.00	11,670.00	11,670.00
Total Department OTHER HEALTH:		69,810.00	67,630.00	67,630.00
HS VENDOR PAYMENTS				
1100-4445-0000-5901-0000	SENIOR CITIZENS CENTER	64,500.00	64,500.00	64,500.00
1100-4445-0000-5903-0000	HEADREST INC	60,000.00	0.00	0.00
1100-4445-0000-5904-0000	LISTEN INC	62,410.00	90,000.00	62,410.00
1100-4445-0000-5905-0000	HANNAH HOUSE	0.00	0.00	0.00
1100-4445-0000-5906-0000	WISE	15,000.00	15,000.00	15,000.00
1100-4445-0000-5909-0000	TRI COUNTY CAP INC	28,570.00	28,570.00	28,570.00
1100-4445-0000-5910-0010	TLC FAMILY RESOURCE	0.00	10,000.00	10,000.00
1100-4445-0000-5912-0000	UPPER VALLEY HAVEN, INC.	5,000.00	5,000.00	5,000.00
1100-4445-0000-5913-0000	TWIN PINES HOUSING TRUST	12,000.00	12,000.00	12,000.00
1100-4445-0000-5914-0000	UV COMM NURSING	0.00	0.00	0.00
1100-4445-0000-5918-0000	WAYPOINT	3,500.00	3,500.00	3,500.00
1100-4445-0000-5919-0000	SPECIAL NEEDS SUPPORT CENTER (SN	0.00	0.00	0.00
Total Department HS VENDOR PAYMENTS:		250,980.00	228,570.00	200,980.00
HS: OUTSIDE AGENCIES		356,290.00	331,700.00	304,110.00
Appropriations		968,090.00	906,050.00	878,460.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		968,090.00	906,050.00	878,460.00
NET OF REVENUES & APPROPRIATIONS:		(968,090.00)	(906,050.00)	(878,460.00)

Lebanon Libraries

2026 Approved Budget

Lebanon Libraries Budget Overview

The Lebanon Libraries are an important gathering place for the community where people can read, learn, and connect. Lebanon's two libraries provide books, digital resources, and programs that encourage education, creativity, and lifelong learning.

In 2024, the libraries checked out 89,000 physical items and hosted 2,500 meetings. Over 6,000 people attended library programs, and there were 11,000 individual uses of library computers. Digital use continues to grow, with 40,000 eBooks and downloadable audiobooks borrowed during the year. The libraries are committed to open access to information and equal opportunity for all people to explore and enjoy resources that enrich daily life.



Snapshot of Revenues

Per New Hampshire Statute, all library revenues go to the library trustees, who use the funds primarily to purchase books and other items that are available for public checkout. In 2024, library revenues totaled approximately \$14,000, mostly from late fees, printing, and other small service charges. This revenue supplements the City's investment in library services and helps maintain a diverse, up-to-date collection that reflects the community's interests and learning needs.

Snapshot of Expenses

In 2026, the Lebanon Public Libraries plan to reduce evening hours to close at 6:00pm Monday through Thursday (currently 8:00pm). Patron counters show that evening use between 6:00pm and 8:00pm is low.

The savings will help manage rising operating costs while allowing the department to fill the Information Technology (IT) Librarian position that remained vacant in 2025. This position will strengthen digital access and support technology learning for patrons.

The libraries remain focused on efficient service delivery and balancing fiscal responsibility with strong community impact. Even with these small adjustments, the Lebanon Public Libraries continue to provide exceptional value—offering free access to resources, programs, and spaces that enhance the quality of life for residents of all ages.



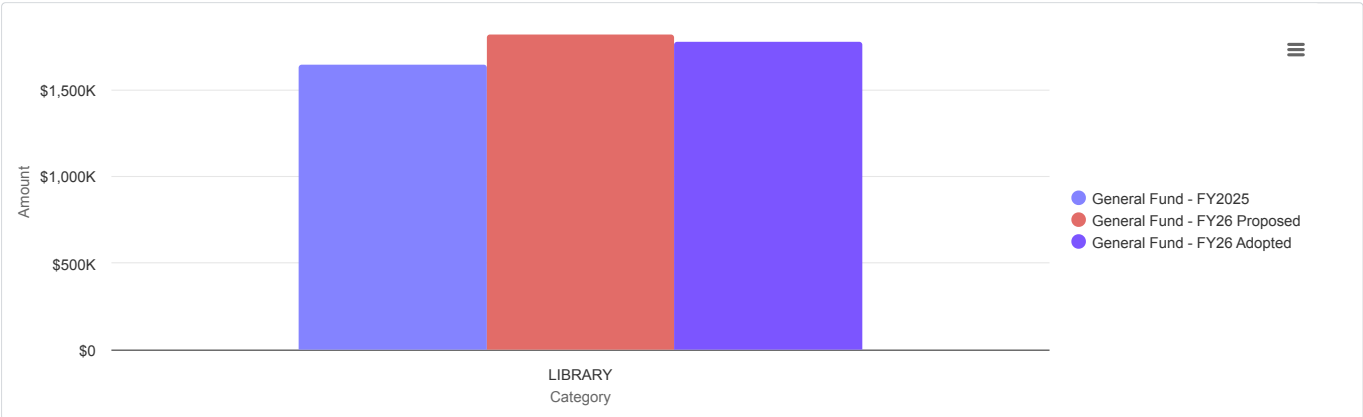
Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Accomplishments

- Registered almost 1,000 people for the summer reading program, an all-time high.
- Installed patron counters to track library usage and plan services.

Strategic Objectives

- Partner with the Library Foundation to fundraise \$50,000 for a sensory wall in the Kilton Library children’s room and a platform and awning for outdoor performances in the courtyard area.
- Bring the library website and related resources into Americans with Disabilities Act (ADA) compliance.



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BUDGET REPORT FOR CITY OF LEBANON
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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
LIBRARY				
Appropriations				
LIBRARY				
1100-4550-0000-1100-0000	FULL TIME WAGES	740,180.00	871,130.00	871,130.00
1100-4550-0000-1120-0000	PART TIME WAGES 20-24	33,960.00	35,340.00	35,340.00
1100-4550-0000-1125-0000	PART TIME WAGES 25-29	131,220.00	135,030.00	135,030.00
1100-4550-0000-1200-0000	TEMPORARY PT WAGES	127,200.00	133,700.00	133,700.00
1100-4550-0000-1300-0000	OVERTIME WAGES	500.00	1,000.00	1,000.00
1100-4550-0000-2150-0000	LIFE & DISABILITY INSURANCE	9,350.00	11,380.00	11,380.00
1100-4550-0000-2200-0000	FICA & MEDICARE TAXES	79,050.00	90,000.00	90,000.00
1100-4550-0000-2301-0000	RETIREMENT: MUNICIPAL	96,970.00	111,140.00	111,140.00
1100-4550-0000-2450-0000	TRAINING/LICENSES/DUES	9,650.00	9,360.00	9,360.00
1100-4550-0000-2600-0000	WORKERS' COMPENSATION	5,070.00	7,920.00	7,920.00
1100-4550-0000-3000-0000	LEGAL SERVICES	2,000.00	0.00	0.00
1100-4550-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	12,940.00	15,480.00	15,480.00
1100-4550-0000-4110-0000	WATER	2,500.00	2,500.00	2,500.00
1100-4550-0000-4120-0000	SEWER	2,300.00	2,300.00	2,300.00
1100-4550-0000-4225-0000	LAWN CARE/SNOW PLOWING	26,000.00	27,000.00	2,000.00
1100-4550-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	211,256.00	87,030.00	87,030.00
1100-4550-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,270.00	3,250.00	3,250.00
1100-4550-0000-5000-0000	OTHER PURCHASED SERVICES	24,600.00	24,020.00	24,020.00
1100-4550-0000-5300-0000	COMMUNICATIONS	2,780.00	3,590.00	3,590.00
1100-4550-0000-5335-0000	INFORMATION ACCESS	6,300.00	6,300.00	6,300.00
1100-4550-0000-5400-0000	ADVERTISING	2,500.00	2,500.00	2,500.00
1100-4550-0000-5800-0000	TRAVEL	17,730.00	13,940.00	13,940.00
1100-4550-0000-5875-0000	MILEAGE	1,500.00	1,500.00	1,500.00
1100-4550-0000-6000-0000	OFFICE SUPPLIES	3,000.00	3,000.00	3,000.00
1100-4550-0000-6100-0000	GENERAL SUPPLIES	28,500.00	29,500.00	29,500.00
1100-4550-0000-6220-0000	ELECTRICITY	83,770.00	95,000.00	80,000.00
1100-4550-0000-6230-0000	BOTTLED GAS	1,620.00	1,440.00	1,440.00
1100-4550-0000-6240-0000	FUEL OIL	1,890.00	1,340.00	1,340.00
1100-4550-0000-6400-0010	BOOKS/PERIODICALS/AUDIO/VISUAL S	60,000.00	65,000.00	65,000.00
1100-4550-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	33,560.00	28,000.00	28,000.00
Total Department LIBRARY:		1,765,166.00	1,818,690.00	1,778,690.00
Appropriations		1,765,166.00	1,818,690.00	1,778,690.00
LIBRARY		1,765,166.00	1,818,690.00	1,778,690.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS				
TOTAL APPROPRIATIONS - ALL FUNDS		1,765,166.00	1,818,690.00	1,778,690.00
NET OF REVENUES & APPROPRIATIONS:		(1,765,166.00)	(1,818,690.00)	(1,778,690.00)

Planning and Development

2026 Approved Budget

Planning and Development Budget Overview

The Planning and Development Department manages land use planning, zoning, building inspections, and project development. It administers and enforces the City's Site Plan and Subdivision Regulations, Zoning Ordinance, and Building Codes while overseeing the Master Plan, Capital Improvement Program (CIP), and the City's conservation lands.

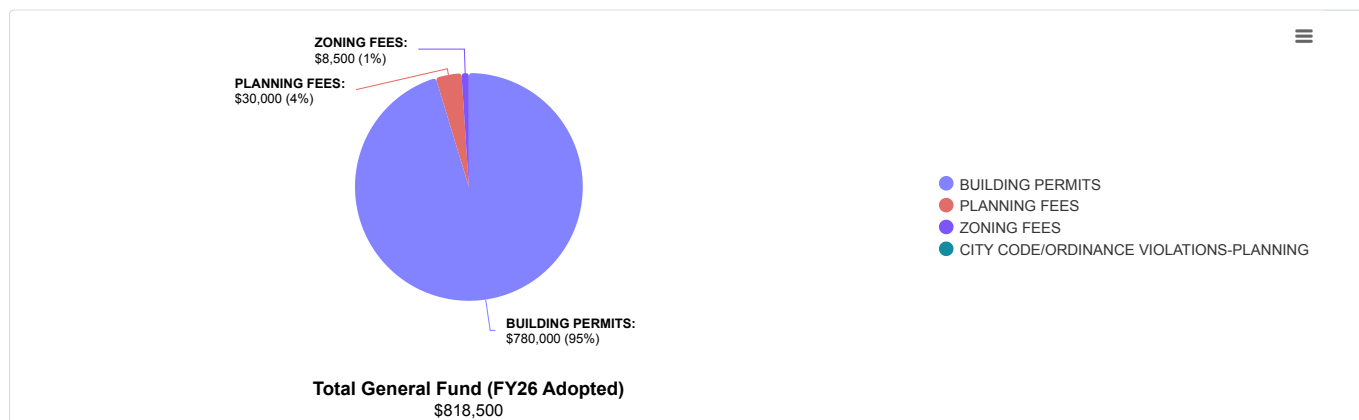


The department manages Geographic Information Systems (GIS), citywide grant development and administration, E-911 addressing with the Fire Department, and provides staff support to numerous boards and committees. The department also oversees the assessment and collection of impact fees from new development approved by the Planning Board.

Snapshot of Revenues

Revenues come from building permits, and zoning and planning fees. These revenues change with the construction market.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



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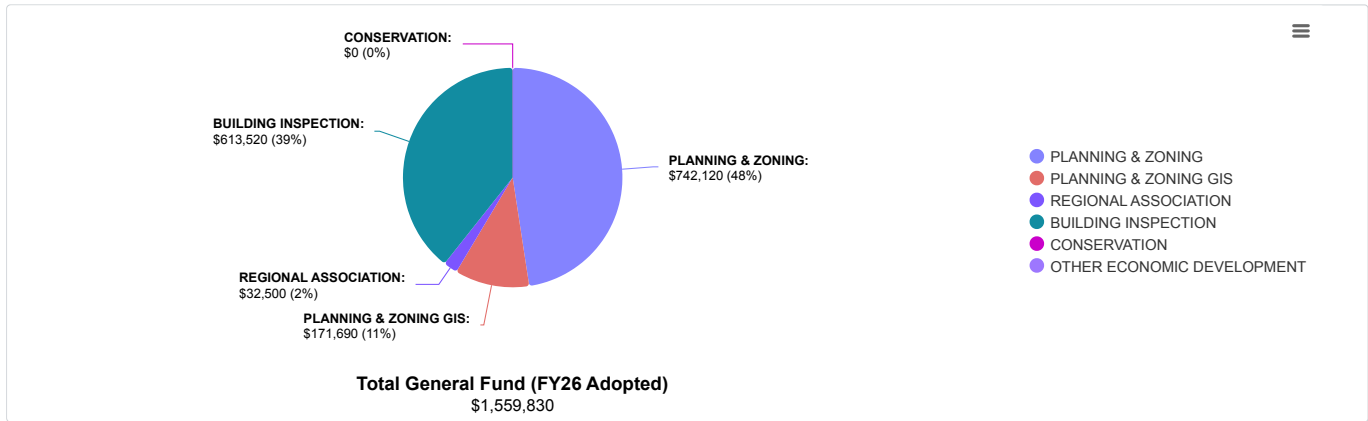
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Snapshot of Expenses

Most department expenses support staffing. Wages, benefits, and training make up nearly all of the department's annual budget. The 11-person team supports multiple boards, permitting, and development projects, requiring technical review, site inspection, and public engagement.

Operating costs also include office materials, technology upgrades, professional development, and consulting assistance on larger projects and studies.

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Data Updated: Jan 12, 2026, 1:04 PM

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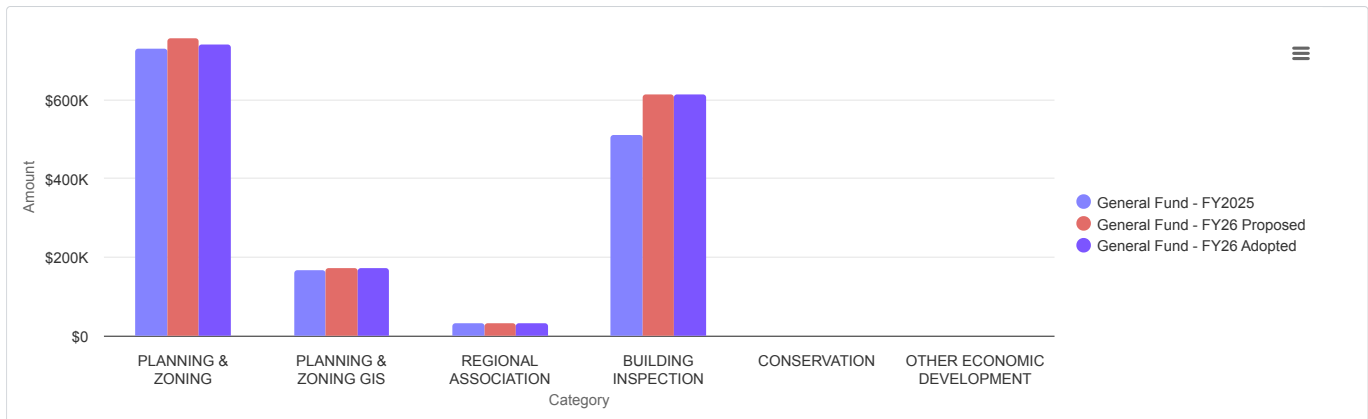
Accomplishments

List notable achievements from the past year.

- Processed 1,175 building permits, more than double the number from 2024.
- Reviewed 48 land development applications through the Planning Board.
- Passed three ballot zoning amendments: Pattern Zones, recovery housing and Medical Center-2, expanding housing opportunities.
- Managed \$6.6 million in grant applications and \$3.5 million in post-award administration for projects, including Child Care and the Housing Accelerator.
- Confirmed grants total more than \$7.9 million. Pending grants total \$2.9 million. Combined grant funding may reach \$10.8 million for housing, infrastructure, and community development projects.
- Updated the E-911 addressing system with the Fire Department to improve emergency response times.
- Integrated GIS and ESRI databases across departments for more efficient data sharing.

Strategic Objectives

- Reduce permit review times for residential projects from 30 days to the two-week target.
- Continue improving the permitting platform for use across departments.
- Deliver the Housing Master Plan update by mid-2026 through the Housing Task Force.
- Maximize state and federal grant support for housing and childcare initiatives.
- Implement updated fee structures to reflect the true cost of service.
- Expand data integration across computer systems.
- The Conservation Commission will cover the Conservation Ranger and related expenses using funds from the Lebanon Open Space Trust (L.O.S.T) Fund.
- The Grant Administrator continues to secure outside investment.



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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
PLANNING & DEVELOPMENT				
Estimated Revenues				
BUILDING PERMIT				
1100-3230-0010-9100-0000	BUILDING PERMITS	600,000.00	780,000.00	780,000.00
Total Department BUILDING PERMIT:		600,000.00	780,000.00	780,000.00
INCOME FROM DEPARTMENTS				
1100-3401-0010-9390-0020	PLANNING FEES	25,000.00	30,000.00	30,000.00
1100-3401-0010-9390-0030	ZONING FEES	7,500.00	8,500.00	8,500.00
Total Department INCOME FROM DEPARTMENTS:		32,500.00	38,500.00	38,500.00
Estimated Revenues		632,500.00	818,500.00	818,500.00
Appropriations				
PLANNING & ZONING				
1100-4191-0010-1100-0000	FULL TIME WAGES	527,760.00	551,870.00	551,870.00
1100-4191-0010-1300-0000	OVERTIME WAGES	1,000.00	1,000.00	1,000.00
1100-4191-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,250.00	6,540.00	6,540.00
1100-4191-0010-2200-0000	FICA & MEDICARE TAXES	40,380.00	42,300.00	42,300.00
1100-4191-0010-2301-0000	RETIREMENT: MUNICIPAL	69,340.00	70,490.00	70,490.00
1100-4191-0010-2450-0000	TRAINING/LICENSES/DUES	6,000.00	6,000.00	6,000.00
1100-4191-0010-2600-0000	WORKERS' COMPENSATION	1,170.00	1,550.00	1,550.00
1100-4191-0010-2910-0000	UNIFORMS/CLOTHING	400.00	400.00	400.00
1100-4191-0010-3020-0000	CONSULTANTS	55,000.00	55,000.00	40,000.00
1100-4191-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	1,500.00	1,500.00	1,500.00
1100-4191-0010-5000-0000	OTHER PURCHASED SERVICES	2,000.00	2,000.00	2,000.00
1100-4191-0010-5300-0000	COMMUNICATIONS	2,300.00	1,620.00	1,620.00
1100-4191-0010-5335-0000	INFORMATION ACCESS	2,000.00	0.00	0.00
1100-4191-0010-5400-0000	ADVERTISING	6,000.00	7,000.00	7,000.00
1100-4191-0010-5800-0000	TRAVEL	1,000.00	1,000.00	1,000.00
1100-4191-0010-5875-0000	MILEAGE	1,000.00	1,000.00	1,000.00
1100-4191-0010-6000-0000	OFFICE SUPPLIES	2,000.00	2,000.00	2,000.00
1100-4191-0010-6400-0000	REFERENCE PUBLICATIONS	2,100.00	2,850.00	2,850.00
1100-4191-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	3,000.00	3,000.00	3,000.00
Total Department PLANNING & ZONING:		730,200.00	757,120.00	742,120.00
PLANNING & ZONING GIS				
1100-4191-0020-1100-0000	FULL TIME WAGES	112,460.00	114,970.00	114,970.00
1100-4191-0020-2150-0000	LIFE & DISABILITY INSURANCE	1,130.00	1,160.00	1,160.00
1100-4191-0020-2200-0000	FICA & MEDICARE TAXES	8,540.00	8,800.00	8,800.00
1100-4191-0020-2301-0000	RETIREMENT: MUNICIPAL	14,670.00	14,660.00	14,660.00
1100-4191-0020-2450-0000	TRAINING/LICENSES/DUES	1,780.00	2,000.00	2,000.00
1100-4191-0020-2600-0000	WORKERS' COMPENSATION	250.00	330.00	330.00
1100-4191-0020-2910-0000	UNIFORMS/CLOTHING	200.00	200.00	200.00
1100-4191-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	29,000.00	29,570.00	29,570.00
Total Department PLANNING & ZONING GIS:		168,030.00	171,690.00	171,690.00
REGIONAL ASSOCIATION				
1100-4197-0000-3300-0000	OTHER PROFESSIONAL SERVICES/DUES	30,690.00	32,500.00	32,500.00
Total Department REGIONAL ASSOCIATION:		30,690.00	32,500.00	32,500.00
BUILDING INSPECTION				
1100-4240-0000-1100-0000	FULL TIME WAGES	387,520.00	474,210.00	474,210.00
1100-4240-0000-1300-0000	OVERTIME WAGES	2,000.00	2,000.00	2,000.00
1100-4240-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,640.00	5,500.00	5,500.00
1100-4240-0000-2200-0000	FICA & MEDICARE TAXES	29,800.00	36,430.00	36,430.00
1100-4240-0000-2301-0000	RETIREMENT: MUNICIPAL	51,260.00	60,720.00	60,720.00
1100-4240-0000-2450-0000	TRAINING/LICENSES/DUES	5,280.00	5,810.00	5,810.00
1100-4240-0000-2600-0000	WORKERS' COMPENSATION	9,030.00	10,630.00	10,630.00
1100-4240-0000-2910-0000	UNIFORMS/CLOTHING	1,650.00	1,650.00	1,650.00
1100-4240-0000-3400-0000	TECHNICAL/ENGINEERING SERVICES	10,770.00	10,770.00	10,770.00
1100-4240-0000-5300-0000	COMMUNICATIONS	2,600.00	2,200.00	2,200.00
1100-4240-0000-5800-0000	TRAVEL	500.00	500.00	500.00
1100-4240-0000-5875-0000	MILEAGE	7,190.00	2,400.00	2,400.00
1100-4240-0000-6260-0000	GASOLINE	0.00	700.00	700.00
Total Department BUILDING INSPECTION:		512,240.00	613,520.00	613,520.00
Appropriations		1,441,160.00	1,574,830.00	1,559,830.00
PLANNING & DEVELOPMENT		808,660.00	756,330.00	741,330.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		632,500.00	818,500.00	818,500.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

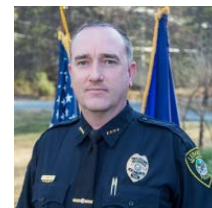
GL Number	Description	2025	2026	2026
		Amended Budget	Requested	Approved
TOTAL APPROPRIATIONS - ALL FUNDS		1,441,160.00	1,574,830.00	1,559,830.00
NET OF REVENUES & APPROPRIATIONS:		(808,660.00)	(756,330.00)	(741,330.00)

Police Department

2026 Approved Budget

Police Department Budget Overview

The Lebanon Police Department protects life and property. The Department maintains public order and upholds the law with professionalism and integrity. Core services include emergency response, traffic safety and enforcement, criminal investigations, crime prevention programs, and community outreach. The Department holds Commission on Accreditation for Law Enforcement Agencies (CALEA) accreditation, which supports accountability, transparency, and fairness. Operations use proven policing practices and community-oriented approaches that emphasize collaboration, problem-solving, and trust.

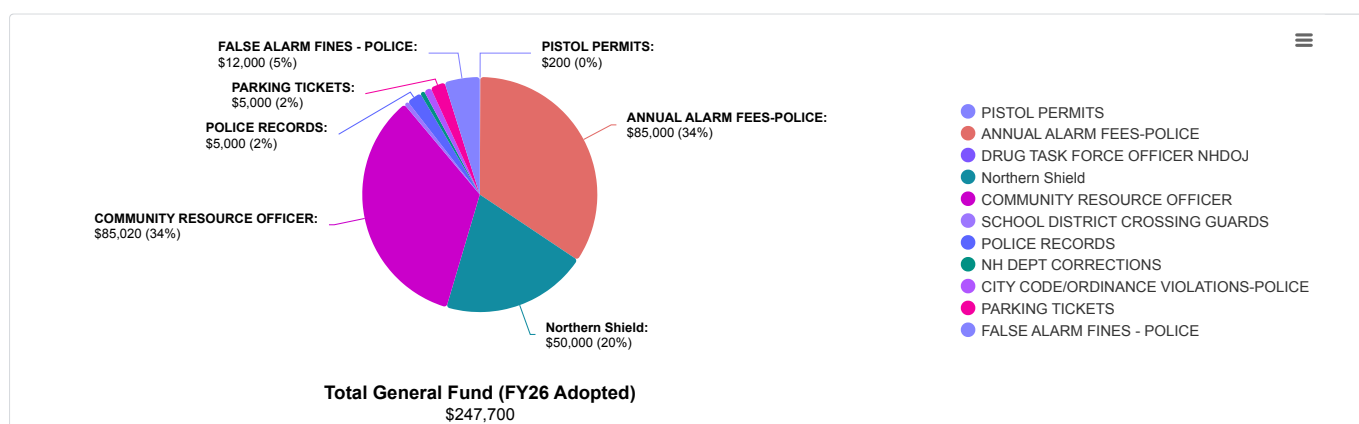


The Department also operates the City's Emergency Services Dispatch Center. The center receives and coordinates police, fire, and emergency medical calls to support quick and efficient delivery of critical services. The Department serves a resident population of about 16,000 that grows to nearly 40,000 during the day due to business, education, and social activity. Service is provided 24 hours a day by 35 sworn officers and a full-time staff of approximately 48 employees. The goal is a safe, welcoming, and vibrant community for residents, visitors, and businesses.

Snapshot of Revenues

The Police Department generates limited revenue and is not designed to be a revenue-generating function. Most funding comes from the City's general fund, which relies on property taxes.

Use the [View Report link](#) on the bottom of the graph to view line-item details OR [view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

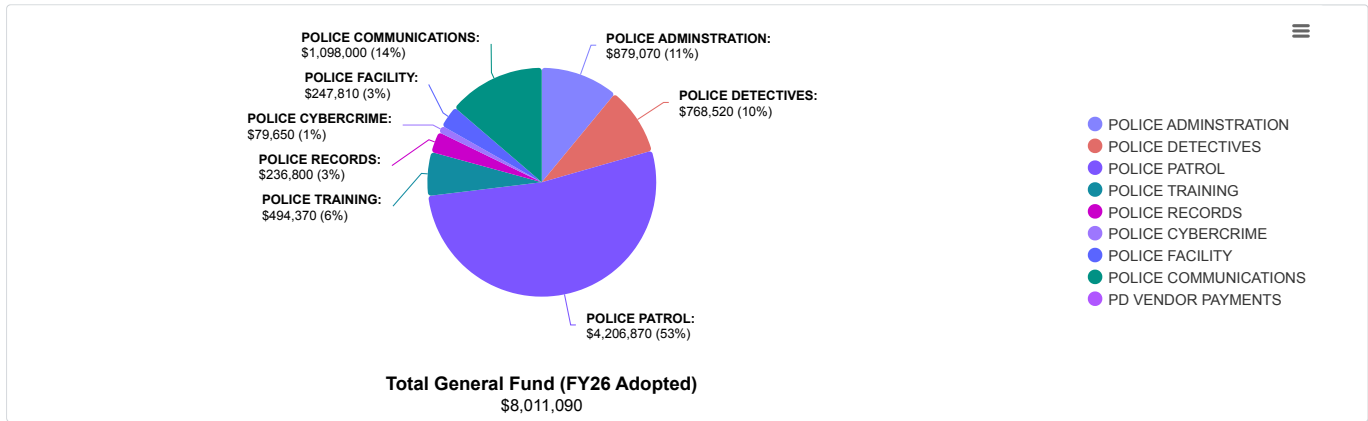
[View Report](#)

Snapshot of Expenses

Staffing costs are the largest share of the Police Department's expense budget. These funds are used to support full-time wages, benefits, and 24-hour coverage for prompt emergency response. Personnel are the most critical resource for public safety and service quality.

The remaining budget supports core operations which include technology, training and equipment, fleet and maintenance, building expenses, and utilities. These investments align resources with 24-hour operations, readiness, and service delivery across our city.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

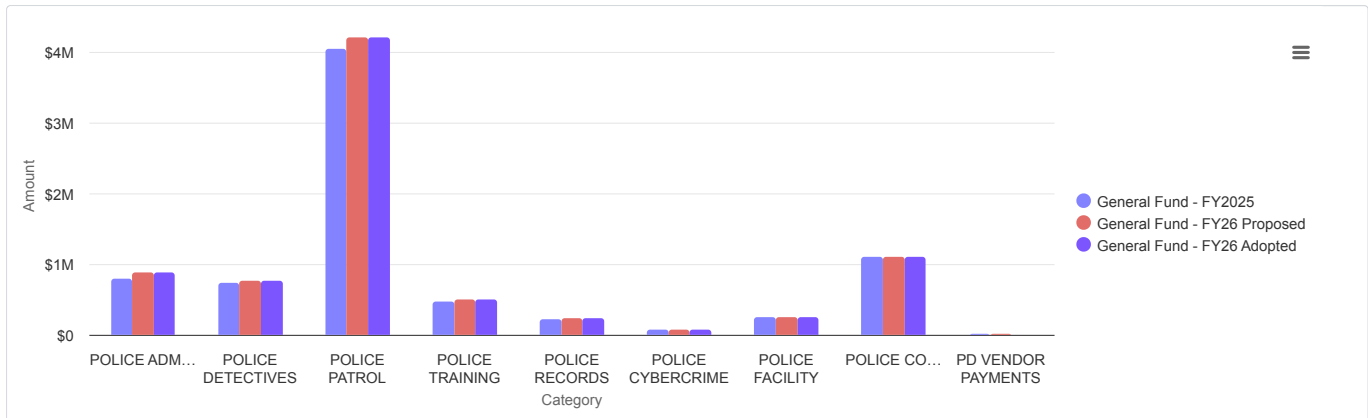
Accomplishments

The bullet points below use data from January 1, 2025, through September 30, 2025.

- Processed 22,466 calls for service.
- Completed 1,011 incident-based reports.
- Arrested 833 individuals.
- Issued 318 citations and 3,213 warnings.
- Responded to 600 traffic accidents.
- Conducted 3,613 motor vehicle stops.
- Supported proactive, community-focused policing through steady self-initiated activity, sustaining prevention and engagement.

Strategic Objectives

- Maintain a proactive Traffic Safety Program to reduce accidents, improve roadway safety, and promote responsible driving.
- Maintain a proactive Crime Prevention and Response Program to deter crime, ensure timely enforcement, and improve the quality of life for residents, community members, and other stakeholders.
- Enhance multi-modal transportation safety —supporting drivers, pedestrians, and cyclists—through prevention, education, enforcement, and infrastructure improvements.
- Strengthen City government cyber security to safeguard services, improve the Police Department's response to cybercrimes, and provide community engagement programs on cyber-related offenses.



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
POLICE				
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
1100-3290-0010-9110-0009	PISTOL PERMITS	200.00	200.00	200.00
1100-3290-0010-9110-0010	ANNUAL ALARM FEES-POLICE	85,000.00	85,000.00	85,000.00
Total Department OTHER LICENSES PERMITS & FEES:		85,200.00	85,200.00	85,200.00
OTHER STATE GRANTS & REIMBURSEMENTS				
1100-3359-0010-9370-0020	DRUG TASK FORCE OFFICER NHDOJ	88,000.00	0.00	0.00
1100-3359-0010-9370-0025	NORTHERN SHIELD	0.00	50,000.00	50,000.00
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		88,000.00	50,000.00	50,000.00
INTERGOVERNMENTAL REVENUES				
1100-3379-0010-9380-0010	LEBANON SCHOOL DIST RESOURCE OFF	78,000.00	85,020.00	85,020.00
1100-3379-0010-9380-0020	SCHOOL DISTRICT CROSSING GUARDS	1,480.00	1,480.00	1,480.00
Total Department INTERGOVERNMENTAL REVENUES:		79,480.00	86,500.00	86,500.00
INCOME FROM DEPARTMENTS				
1100-3401-0010-9390-0100	POLICE RECORDS	5,000.00	5,000.00	5,000.00
Total Department INCOME FROM DEPARTMENTS:		5,000.00	5,000.00	5,000.00
RENTS OF PROPERTY				
1100-3503-0010-9530-0020	NH DEPT CORRECTIONS	1,500.00	1,500.00	1,500.00
Total Department RENTS OF PROPERTY:		1,500.00	1,500.00	1,500.00
FINES & FORFEITS				
1100-3504-0010-9540-0010	CITY CODE/ORDINANCE VIOLATIONS-P	1,500.00	2,500.00	2,500.00
1100-3504-0010-9540-0020	PARKING TICKETS	5,000.00	5,000.00	5,000.00
1100-3504-0010-9540-0030	FALSE ALARM FINES - POLICE	12,000.00	12,000.00	12,000.00
Total Department FINES & FORFEITS:		18,500.00	19,500.00	19,500.00
Estimated Revenues		277,680.00	247,700.00	247,700.00
Appropriations				
POLICE ADMINISTRATION				
1100-4210-0010-1100-0000	FULL TIME WAGES	476,420.00	498,380.00	498,380.00
1100-4210-0010-1300-0000	OVERTIME WAGES	2,000.00	2,000.00	2,000.00
1100-4210-0010-2150-0000	LIFE & DISABILITY INSURANCE	6,060.00	6,010.00	6,010.00
1100-4210-0010-2200-0000	FICA & MEDICARE TAXES	18,710.00	19,510.00	19,510.00
1100-4210-0010-2301-0000	RETIREMENT: MUNICIPAL	25,220.00	25,310.00	25,310.00
1100-4210-0010-2302-0000	RETIREMENT:POLICE	88,700.00	92,830.00	92,830.00
1100-4210-0010-2450-0000	TRAINING/LICENSES/DUES	8,900.00	8,900.00	8,900.00
1100-4210-0010-2600-0000	WORKERS' COMPENSATION	6,970.00	10,730.00	10,730.00
1100-4210-0010-2910-0000	UNIFORMS/CLOTHING	3,600.00	3,600.00	3,600.00
1100-4210-0010-2911-0000	UNIFORM CLEANING	1,800.00	1,200.00	1,200.00
1100-4210-0010-3020-0000	CONSULTANTS	25,000.00	60,000.00	60,000.00
1100-4210-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	20,000.00	24,000.00	24,000.00
1100-4210-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	3,500.00	3,500.00	3,500.00
1100-4210-0010-4410-0000	RENTAL:LAND/BUILDINGS	49,320.00	51,400.00	51,400.00
1100-4210-0010-5000-0000	OTHER PURCHASED SERVICES	60,700.00	60,700.00	60,700.00
1100-4210-0010-5400-0000	ADVERTISING	1,500.00	1,500.00	1,500.00
1100-4210-0010-5800-0000	TRAVEL	2,500.00	2,500.00	2,500.00
1100-4210-0010-6260-0000	GASOLINE	9,000.00	6,000.00	6,000.00
1100-4210-0010-6400-0000	REFERENCE PUBLICATIONS	1,000.00	1,000.00	1,000.00
1100-4210-0010-7520-0020	VEHICLES-FINANCED	100,000.00	0.00	0.00
Total Department POLICE ADMINISTRATION:		910,900.00	879,070.00	879,070.00
POLICE DETECTIVES				
1100-4210-0020-1100-0000	FULL TIME WAGES	474,930.00	493,690.00	493,690.00
1100-4210-0020-1300-0000	OVERTIME WAGES	30,000.00	30,000.00	30,000.00
1100-4210-0020-2150-0000	LIFE & DISABILITY INSURANCE	4,800.00	4,980.00	4,980.00
1100-4210-0020-2200-0000	FICA & MEDICARE TAXES	7,330.00	7,600.00	7,600.00
1100-4210-0020-2302-0000	RETIREMENT:POLICE	157,100.00	162,090.00	162,090.00
1100-4210-0020-2600-0000	WORKERS' COMPENSATION	11,570.00	17,760.00	17,760.00
1100-4210-0020-2910-0000	UNIFORMS/CLOTHING	3,000.00	3,000.00	3,000.00
1100-4210-0020-2911-0000	UNIFORM CLEANING	2,500.00	1,500.00	1,500.00
1100-4210-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,400.00	1,400.00	1,400.00
1100-4210-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000.00	2,000.00	2,000.00
1100-4210-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,460.00	6,000.00	6,000.00
1100-4210-0020-5000-0000	OTHER PURCHASED SERVICES	9,900.00	9,000.00	9,000.00
1100-4210-0020-6100-0000	GENERAL SUPPLIES	8,500.00	8,500.00	8,500.00
1100-4210-0020-6260-0000	GASOLINE	13,000.00	12,000.00	12,000.00
1100-4210-0020-7520-0020	VEHICLES-FINANCED	23,996.00	9,000.00	9,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
POLICE				
Appropriations				
POLICE DETECTIVES				
Total Department POLICE DETECTIVES:		756,486.00	768,520.00	768,520.00
POLICE PATROL				
1100-4210-0030-1100-0000	FULL TIME WAGES	2,292,240.00	2,373,580.00	2,373,580.00
1100-4210-0030-1200-0010	PART TIME WAGES CROSSING GUARD	28,890.00	29,750.00	29,750.00
1100-4210-0030-1200-0020	PART TIME WAGES SPECIAL POLICE	31,000.00	31,000.00	31,000.00
1100-4210-0030-1200-0030	PART TIME WAGES PARKING CONTROL	10,000.00	10,000.00	10,000.00
1100-4210-0030-1300-0000	OVERTIME WAGES	228,000.00	240,000.00	240,000.00
1100-4210-0030-2150-0000	LIFE & DISABILITY INSURANCE	23,120.00	24,040.00	24,040.00
1100-4210-0030-2200-0000	FICA & MEDICARE TAXES	42,340.00	43,770.00	43,770.00
1100-4210-0030-2302-0000	RETIREMENT:POLICE	784,130.00	808,910.00	808,910.00
1100-4210-0030-2600-0000	WORKERS' COMPENSATION	59,330.00	91,020.00	91,020.00
1100-4210-0030-2910-0000	UNIFORMS/CLOTHING	30,000.00	30,000.00	30,000.00
1100-4210-0030-2911-0000	UNIFORM CLEANING	4,500.00	4,500.00	4,500.00
1100-4210-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500.00	3,500.00	3,500.00
1100-4210-0030-3030-0000	RECRUITMENT TESTING	4,500.00	4,500.00	4,500.00
1100-4210-0030-3040-0000	VETENARIAN SERVICES	5,500.00	6,000.00	6,000.00
1100-4210-0030-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	35,000.00	35,000.00	35,000.00
1100-4210-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	15,000.00	15,000.00	15,000.00
1100-4210-0030-4420-0010	VEHICLES-LEASED	2,800.00	2,800.00	2,800.00
1100-4210-0030-5000-0000	OTHER PURCHASED SERVICES	4,500.00	4,500.00	4,500.00
1100-4210-0030-5030-0000	ANIMAL SHELTER	6,000.00	6,000.00	6,000.00
1100-4210-0030-5400-0000	ADVERTISING	2,500.00	2,500.00	2,500.00
1100-4210-0030-6100-0000	GENERAL SUPPLIES	182,720.00	192,000.00	192,000.00
1100-4210-0030-6101-0000	TAC SUPPLIES/EQUIPMENT	10,000.00	10,000.00	10,000.00
1100-4210-0030-6102-0000	K9 SUPPLIES	4,500.00	4,500.00	4,500.00
1100-4210-0030-6260-0000	GASOLINE	70,000.00	70,000.00	70,000.00
1100-4210-0030-6400-0000	REFERENCE PUBLICATIONS	3,000.00	3,000.00	3,000.00
1100-4210-0030-7520-0020	VEHICLES-FINANCED	161,000.00	161,000.00	161,000.00
Total Department POLICE PATROL:		4,044,070.00	4,206,870.00	4,206,870.00
POLICE TRAINING				
1100-4210-0040-1100-0000	FULL TIME WAGES	240,500.00	251,050.00	251,050.00
1100-4210-0040-1200-0000	TEMPORARY PT WAGES	12,000.00	12,000.00	12,000.00
1100-4210-0040-1300-0000	OVERTIME WAGES	60,000.00	60,000.00	60,000.00
1100-4210-0040-2150-0000	LIFE & DISABILITY INSURANCE	2,430.00	2,540.00	2,540.00
1100-4210-0040-2200-0000	FICA & MEDICARE TAXES	5,300.00	5,450.00	5,450.00
1100-4210-0040-2302-0000	RETIREMENT:POLICE	93,500.00	96,270.00	96,270.00
1100-4210-0040-2450-0000	TRAINING/LICENSES/DUES	40,000.00	40,000.00	40,000.00
1100-4210-0040-2600-0000	WORKERS' COMPENSATION	7,170.00	10,960.00	10,960.00
1100-4210-0040-2910-0000	UNIFORMS/CLOTHING	1,100.00	1,100.00	1,100.00
1100-4210-0040-5000-0000	OTHER PURCHASED SERVICES	3,000.00	3,000.00	3,000.00
1100-4210-0040-5800-0000	TRAVEL	12,000.00	12,000.00	12,000.00
Total Department POLICE TRAINING:		477,000.00	494,370.00	494,370.00
POLICE RECORDS				
1100-4210-0050-1100-0000	FULL TIME WAGES	163,220.00	170,650.00	170,650.00
1100-4210-0050-1300-0000	OVERTIME WAGES	5,000.00	5,000.00	5,000.00
1100-4210-0050-2150-0000	LIFE & DISABILITY INSURANCE	2,090.00	2,180.00	2,180.00
1100-4210-0050-2200-0000	FICA & MEDICARE TAXES	12,870.00	13,440.00	13,440.00
1100-4210-0050-2301-0000	RETIREMENT: MUNICIPAL	22,100.00	22,400.00	22,400.00
1100-4210-0050-2600-0000	WORKERS' COMPENSATION	420.00	530.00	530.00
1100-4210-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,100.00	2,300.00	2,300.00
1100-4210-0050-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	3,800.00	4,300.00	4,300.00
1100-4210-0050-5600-0000	POSTAGE	2,000.00	2,000.00	2,000.00
1100-4210-0050-6000-0000	OFFICE SUPPLIES	13,500.00	14,000.00	14,000.00
Total Department POLICE RECORDS:		227,100.00	236,800.00	236,800.00
POLICE CYBERCRIME				
1100-4210-0060-1300-0000	OVERTIME WAGES	5,000.00	5,000.00	5,000.00
1100-4210-0060-2200-0000	FICA & MEDICARE TAXES	80.00	80.00	80.00
1100-4210-0060-2302-0000	RETIREMENT:POLICE	1,570.00	1,550.00	1,550.00
1100-4210-0060-2600-0000	WORKERS' COMPENSATION	20.00	20.00	20.00
1100-4210-0060-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	70,000.00	72,000.00	72,000.00
1100-4210-0060-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	1,000.00	1,000.00	1,000.00
Total Department POLICE CYBERCRIME:		77,670.00	79,650.00	79,650.00
POLICE FACILITY				
1100-4210-0070-1100-0000	FULL TIME WAGES	59,100.00	60,870.00	60,870.00

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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
POLICE				
Appropriations				
POLICE FACILITY				
1100-4210-0070-1300-0000	OVERTIME WAGES	1,500.00	1,000.00	1,000.00
1100-4210-0070-2150-0000	LIFE & DISABILITY INSURANCE	760.00	780.00	780.00
1100-4210-0070-2200-0000	FICA & MEDICARE TAXES	4,640.00	4,740.00	4,740.00
1100-4210-0070-2301-0000	RETIREMENT: MUNICIPAL	7,960.00	7,890.00	7,890.00
1100-4210-0070-2600-0000	WORKERS' COMPENSATION	1,370.00	3,380.00	3,380.00
1100-4210-0070-2910-0000	UNIFORMS/CLOTHING	500.00	0.00	0.00
1100-4210-0070-4110-0000	WATER	2,000.00	2,000.00	2,000.00
1100-4210-0070-4225-0000	LAWN CARE/SNOW PLOWING	20,000.00	10,000.00	10,000.00
1100-4210-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	57,000.00	60,000.00	60,000.00
1100-4210-0070-5800-0000	TRAVEL	150.00	150.00	150.00
1100-4210-0070-6100-0000	GENERAL SUPPLIES	10,000.00	10,000.00	10,000.00
1100-4210-0070-6220-0000	ELECTRICITY	60,000.00	60,000.00	60,000.00
1100-4210-0070-6230-0000	BOTTLED GAS	26,000.00	25,000.00	25,000.00
1100-4210-0070-6240-0000	FUEL OIL	2,000.00	2,000.00	2,000.00
Total Department POLICE FACILITY:		252,980.00	247,810.00	247,810.00
POLICE COMMUNICATIONS				
1100-4212-0000-1100-0000	FULL TIME WAGES	649,530.00	643,650.00	643,650.00
1100-4212-0000-1200-0000	TEMPORARY PT WAGES	16,000.00	16,000.00	16,000.00
1100-4212-0000-1300-0000	OVERTIME WAGES	85,000.00	85,000.00	85,000.00
1100-4212-0000-2150-0000	LIFE & DISABILITY INSURANCE	8,040.00	6,770.00	6,770.00
1100-4212-0000-2200-0000	FICA & MEDICARE TAXES	57,430.00	56,980.00	56,980.00
1100-4212-0000-2301-0000	RETIREMENT: MUNICIPAL	96,510.00	92,910.00	92,910.00
1100-4212-0000-2450-0000	TRAINING/LICENSES/DUES	5,250.00	5,250.00	5,250.00
1100-4212-0000-2600-0000	WORKERS' COMPENSATION	2,350.00	2,690.00	2,690.00
1100-4212-0000-2910-0000	UNIFORMS/CLOTHING	1,800.00	1,800.00	1,800.00
1100-4212-0000-3030-0000	RECRUITMENT TESTING	1,500.00	1,500.00	1,500.00
1100-4212-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	60,490.00	43,500.00	43,500.00
1100-4212-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	43,000.00	43,000.00	43,000.00
1100-4212-0000-4410-0000	RENTAL:LAND/BUILDINGS	7,500.00	7,500.00	7,500.00
1100-4212-0000-5000-0000	OTHER PURCHASED SERVICES	3,000.00	3,000.00	3,000.00
1100-4212-0000-5300-0000	COMMUNICATIONS	17,600.00	20,000.00	20,000.00
1100-4212-0000-5335-0000	INFORMATION ACCESS	55,000.00	57,000.00	57,000.00
1100-4212-0000-5400-0000	ADVERTISING	200.00	200.00	200.00
1100-4212-0000-5600-0000	POSTAGE	250.00	250.00	250.00
1100-4212-0000-5800-0000	TRAVEL	2,000.00	2,000.00	2,000.00
1100-4212-0000-5875-0000	MILEAGE	500.00	500.00	500.00
1100-4212-0000-6000-0000	OFFICE SUPPLIES	2,500.00	2,500.00	2,500.00
1100-4212-0000-6100-0000	GENERAL SUPPLIES	4,500.00	4,500.00	4,500.00
1100-4212-0000-6230-0000	BOTTLED GAS	500.00	0.00	0.00
1100-4212-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	50,074.00	1,500.00	1,500.00
Total Department POLICE COMMUNICATIONS:		1,170,524.00	1,098,000.00	1,098,000.00
HS VENDOR PAYMENTS				
1100-4445-0000-5917-0000	VALLEY COURT DIVERSION	10,000.00	10,000.00	10,000.00
1100-4445-0000-5920-0000	CASA OF NH	0.00	2,500.00	2,500.00
Total Department HS VENDOR PAYMENTS:		10,000.00	12,500.00	12,500.00
Appropriations		7,926,730.00	8,023,590.00	8,023,590.00
POLICE		7,649,050.00	7,775,890.00	7,775,890.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		277,680.00	247,700.00	247,700.00
TOTAL APPROPRIATIONS - ALL FUNDS		7,926,730.00	8,023,590.00	8,023,590.00
NET OF REVENUES & APPROPRIATIONS:		(7,649,050.00)	(7,775,890.00)	(7,775,890.00)

Public Works Department

2026 Approved Budget

Public Works Budget Overview

The Department of Public Works (DPW) builds, operates, and maintains City streets, sidewalks, parking areas, parks, cemeteries, and municipal facilities. The department manages 92 miles of paved roads, 8 miles of gravel roads, and 30 miles of sidewalks, in addition to caring for public spaces and the City's fleet of about 200 vehicles and equipment.

DPW's mission is to keep public assets safe, functional, and sustainable through efficient daily operations, long-term planning, and responsive service. The team also supports other City departments and provides critical assistance during severe weather or community emergencies.

Core responsibilities include roadway and sidewalk maintenance; snow and ice removal, stormwater management, facility upkeep, fleet and heavy-equipment maintenance, and year-round cemetery care. Staff also manage public construction projects, review site plans for new developments, and maintain the City's parks and green spaces.

The department's work is organized into 16 service areas, including Facilities, Engineering, Operations and Maintenance, Winter Operations, Traffic Safety, Fleet Maintenance, Pavement, Bridges, and Cemeteries. Together, these divisions maintain essential infrastructure and enhance quality of life for residents, businesses, and visitors across Lebanon.

Snapshot of Revenues

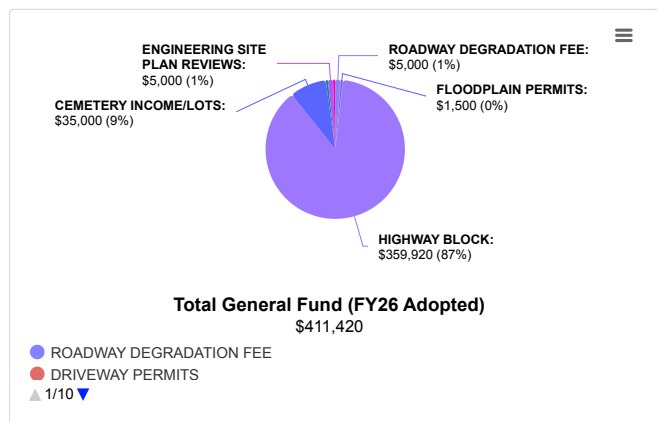
In 2026, the Department of Public Works is projected to generate about \$411,420 in revenue—roughly \$24,000 more than in 2025. Most services provided by DPW, however, are not tied to user fees, which means revenue covers only a small portion of total costs.

Anticipated department revenues for 2026 come from the following sources: the Highway Block Grant, a state financial aid program that helps municipalities offset paving expenses, which is projected to contribute \$359,920 based on miles of roadway and population; the Roadway Degradation Fee and other permits issued by the City Engineers, which are expected to generate about \$16,500; and cemetery revenues of approximately \$35,000. While these funds help offset expenses, most of DPW's operating budget supports community-wide services like snow removal, paving, and fleet maintenance that are essential for safety and mobility but not directly billable to residents.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Snapshot of Expenses

The 2026 DPW budget focuses on maintaining critical infrastructure, supporting essential municipal services, and reducing long-term costs through in-house efficiencies. Total expenses are projected at \$6,334,350, an increase of about \$79,430 from 2025. Personnel costs are the department's largest expense. This includes wages, benefits, union obligations, and staff training for year-round operations such as snow removal, cemetery care, and roadway



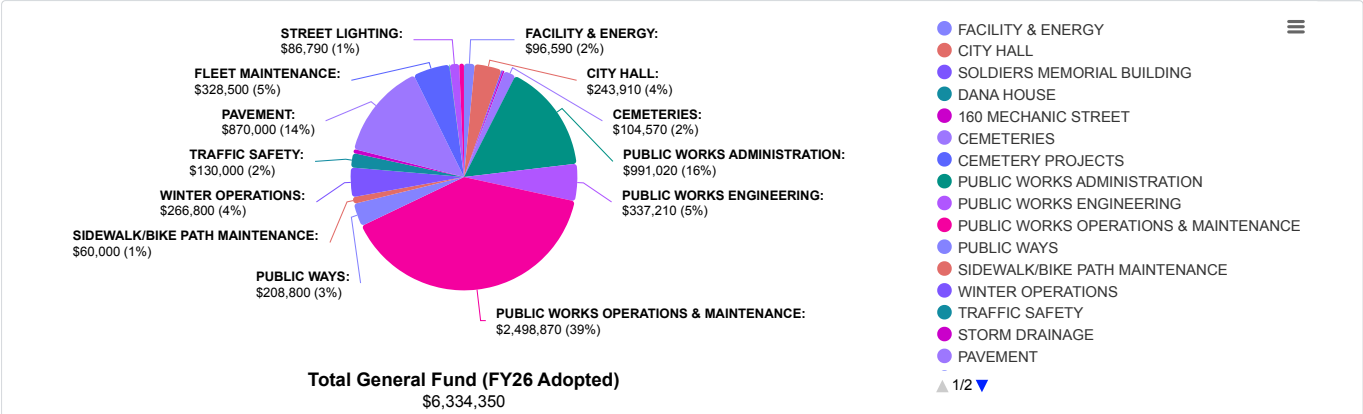
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maintenance. Adding a Crew Leader position has expanded in-house training and reduced the need for outside contractors, helping control costs and improve response times.

Operational spending covers materials, utilities, and maintenance for roads, bridges, vehicles, and city-owned property and facilities. A major priority in 2026 is improving the Pavement Condition Index, with \$800 for paving—an increase of \$280,000 from 2025. To balance this investment, other budget lines were reduced where City crews can take on more maintenance work. The department is also investing in technology, including new cemetery management software. Rising electricity rates and overtime contribute to higher utility and labor costs, but these increases are managed through targeted reductions and improved efficiencies in the budget.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 12, 2026, 1:04 PM

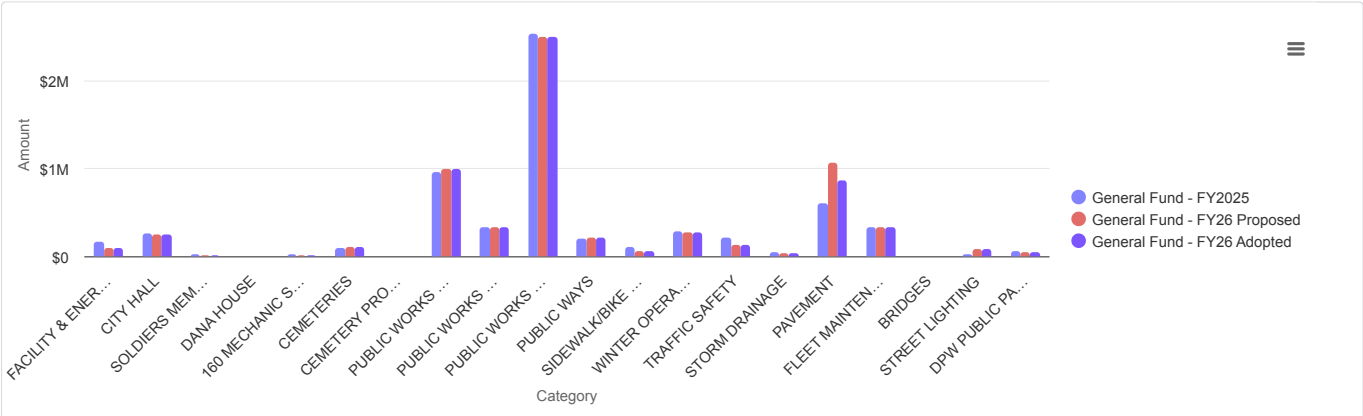
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Accomplishments

- Converted all Engineering Permits to online software for easier access and processing.
- Made all Request for Proposals (RFPs) and Contracts available online and searchable/viewable for the public.
- Shifted sidewalk and maintenance work from contractors to in-house crews, saving costs and improving service.
- Procured new cemetery software to improve accuracy and public access.
- Completed 1,341 work orders for fleet vehicles and equipment.

Strategic Objectives

- [Continue to populate and process contracts online for public transparency.](#)
- [Launch new Cemetery Software for online access, research and efficiency.](#)
- [Complete an inventory and condition assessment of all major infrastructure assets.](#)
- [Develop and implement a proactive maintenance plan for roadways and sidewalk network.](#)



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 09/30/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEPARTMENT OF PUBLIC WORKS				
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
1100-3290-0010-9110-0008	ROADWAY DEGRADATION FEE	5,000.00	5,000.00	5,000.00
1100-3290-0010-9110-0019	DRIVEWAY PERMITS	500.00	500.00	500.00
1100-3290-0010-9110-0020	FLOODPLAIN PERMITS	500.00	1,500.00	1,500.00
1100-3290-0010-9110-0021	STORMWATER PERMITS	500.00	500.00	500.00
1100-3290-0010-9110-0022	POLE & CONDUIT LICENSE	0.00	0.00	0.00
Total Department OTHER LICENSES PERMITS & FEES:		6,500.00	7,500.00	7,500.00
HIGHWAY BLOCK GRANT				
1100-3353-0010-9320-0010	HIGHWAY BLOCK	347,290.00	359,920.00	359,920.00
Total Department HIGHWAY BLOCK GRANT:		347,290.00	359,920.00	359,920.00
INCOME FROM DEPARTMENTS				
1100-3401-0010-9390-0060	CEMETERY INCOME/LOTS	25,000.00	35,000.00	35,000.00
1100-3401-0010-9390-0220	EXCAVATION PERMITS	1,500.00	2,000.00	2,000.00
1100-3401-0010-9390-0230	ENGINEERING SITE PLAN REVIEWS	5,000.00	5,000.00	5,000.00
1100-3401-0010-9390-0250	MAINTENANCE BILLABLES	2,000.00	2,000.00	2,000.00
Total Department INCOME FROM DEPARTMENTS:		33,500.00	44,000.00	44,000.00
Estimated Revenues		387,290.00	411,420.00	411,420.00
Appropriations				
FACILITY & ENERGY				
1100-4194-0000-1100-0000	FULL TIME WAGES	103,960.00	68,370.00	68,370.00
1100-4194-0000-1300-0000	OVERTIME WAGES	5,000.00	7,000.00	7,000.00
1100-4194-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,230.00	880.00	880.00
1100-4194-0000-2200-0000	FICA & MEDICARE TAXES	8,330.00	5,620.00	5,620.00
1100-4194-0000-2301-0000	RETIREMENT: MUNICIPAL	10,330.00	9,360.00	9,360.00
1100-4194-0000-2450-0000	TRAINING/LICENSES/DUES	1,000.00	600.00	600.00
1100-4194-0000-2600-0000	WORKERS' COMPENSATION	2,400.00	4,060.00	4,060.00
1100-4194-0000-2910-0000	UNIFORMS/CLOTHING	200.00	500.00	500.00
1100-4194-0000-5000-0000	OTHER PURCHASED SERVICES	27,250.00	0.00	0.00
1100-4194-0000-5300-0000	COMMUNICATIONS	500.00	0.00	0.00
1100-4194-0000-5400-0000	ADVERTISING	500.00	0.00	0.00
1100-4194-0000-5500-0000	OUTSIDE DUPLICATION	0.00	0.00	0.00
1100-4194-0000-5800-0000	TRAVEL	500.00	0.00	0.00
1100-4194-0000-5875-0000	MILEAGE	200.00	200.00	200.00
1100-4194-0000-6000-0000	OFFICE SUPPLIES	500.00	0.00	0.00
1100-4194-0000-6400-0000	REFERENCE PUBLICATIONS	300.00	0.00	0.00
1100-4194-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	500.00	0.00	0.00
Total Department FACILITY & ENERGY :		162,700.00	96,590.00	96,590.00
CITY HALL				
1100-4194-0010-4110-0000	WATER	2,900.00	3,130.00	3,130.00
1100-4194-0010-4120-0000	SEWER	3,900.00	4,210.00	4,210.00
1100-4194-0010-4230-0000	CUSTODIAL SERVICES	7,200.00	500.00	500.00
1100-4194-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	102,960.00	83,230.00	83,230.00
1100-4194-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	2,040.00	2,040.00
1100-4194-0010-5000-0000	OTHER PURCHASED SERVICES	5,000.00	5,000.00	5,000.00
1100-4194-0010-5300-0000	COMMUNICATIONS	0.00	0.00	0.00
1100-4194-0010-6100-0000	GENERAL SUPPLIES	15,000.00	15,000.00	15,000.00
1100-4194-0010-6220-0000	ELECTRICITY	79,960.00	94,100.00	94,100.00
1100-4194-0010-6230-0000	BOTTLED GAS	42,250.00	35,700.00	35,700.00
1100-4194-0010-6240-0000	FUEL OIL	0.00	0.00	0.00
1100-4194-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	1,000.00	1,000.00	1,000.00
Total Department CITY HALL:		262,170.00	243,910.00	243,910.00
SOLDIERS MEMORIAL BUILDING				
1100-4194-0020-4110-0000	WATER	500.00	540.00	540.00
1100-4194-0020-4120-0000	SEWER	200.00	220.00	220.00
1100-4194-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	15,900.00	6,310.00	6,310.00
1100-4194-0020-5300-0000	COMMUNICATIONS	0.00	0.00	0.00
1100-4194-0020-6100-0000	GENERAL SUPPLIES	1,100.00	200.00	200.00
1100-4194-0020-6220-0000	ELECTRICITY	3,930.00	3,700.00	3,700.00
1100-4194-0020-6230-0000	BOTTLED GAS	0.00	0.00	0.00
1100-4194-0020-6240-0000	FUEL OIL	5,100.00	3,000.00	3,000.00
Total Department SOLDIERS MEMORIAL BUILDING:		26,730.00	13,970.00	13,970.00
DANA HOUSE				
1100-4194-0030-4110-0000	WATER	0.00	0.00	0.00
1100-4194-0030-4120-0000	SEWER	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 09/30/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEPARTMENT OF PUBLIC WORKS				
Appropriations				
DANA HOUSE				
1100-4194-0030-4140-0000	LANDFILL: TIPPING FEES	0.00	0.00	0.00
1100-4194-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	10.00	0.00	0.00
1100-4194-0030-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00
1100-4194-0030-5300-0000	COMMUNICATIONS	0.00	0.00	0.00
1100-4194-0030-6100-0000	GENERAL SUPPLIES	0.00	0.00	0.00
1100-4194-0030-6220-0000	ELECTRICITY	0.00	0.00	0.00
Total Department DANA HOUSE:		10.00	0.00	0.00
160 MECHANIC STREET				
1100-4194-0050-4110-0000	WATER	1,700.00	1,840.00	1,840.00
1100-4194-0050-4120-0000	SEWER	3,070.00	3,320.00	3,320.00
1100-4194-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	1,600.00	1,600.00	1,600.00
1100-4194-0050-5000-0000	OTHER PURCHASED SERVICES	1,500.00	1,500.00	1,500.00
1100-4194-0050-5335-0000	INFORMATION ACCESS	1,240.00	1,240.00	1,240.00
1100-4194-0050-6100-0000	GENERAL SUPPLIES	1,500.00	1,000.00	1,000.00
1100-4194-0050-6220-0000	ELECTRICITY	2,320.00	2,100.00	2,100.00
1100-4194-0050-6240-0000	FUEL OIL	5,000.00	1,800.00	1,800.00
Total Department 160 MECHANIC STREET:		17,930.00	14,400.00	14,400.00
CEMETERIES				
1100-4195-0000-2450-0000	TRAINING/LICENSES/DUES	600.00	600.00	600.00
1100-4195-0000-4110-0000	WATER	480.00	520.00	520.00
1100-4195-0000-4140-0000	LANDFILL: TIPPING FEES	100.00	0.00	0.00
1100-4195-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	69,560.00	53,190.00	53,190.00
1100-4195-0000-5300-0000	COMMUNICATIONS	500.00	500.00	500.00
1100-4195-0000-5335-0000	INFORMATION ACCESS	1,900.00	2,760.00	2,760.00
1100-4195-0000-6100-0000	GENERAL SUPPLIES	7,000.00	7,000.00	7,000.00
1100-4195-0000-6220-0000	ELECTRICITY	1,000.00	1,000.00	1,000.00
1100-4195-0000-6230-0000	BOTTLED GAS	2,900.00	1,900.00	1,900.00
1100-4195-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	3,000.00	3,000.00	3,000.00
1100-4195-0000-7600-0000	SOFTWARE	5,480.00	34,100.00	34,100.00
Total Department CEMETERIES:		92,520.00	104,570.00	104,570.00
CEMETERY PROJECTS				
1100-4195-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	12,903.23	0.00	0.00
1100-4195-0010-5000-0000	OTHER PURCHASED SERVICES	0.00	0.00	0.00
1100-4195-0010-6100-0000	GENERAL SUPPLIES	0.00	0.00	0.00
Total Department CEMETERY PROJECTS:		12,903.23	0.00	0.00
PUBLIC WORKS ADMINISTRATION				
1100-4311-0000-1100-0000	FULL TIME WAGES	612,760.00	694,730.00	694,730.00
1100-4311-0000-1100-0000-2301	FULL TIME WAGES	0.00	0.00	0.00
1100-4311-0000-1125-0000	PART TIME WAGES 25-29	110,380.00	60,430.00	60,430.00
1100-4311-0000-1200-0000	TEMPORARY PT WAGES	0.00	0.00	0.00
1100-4311-0000-1300-0000	OVERTIME WAGES	300.00	300.00	300.00
1100-4311-0000-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4311-0000-2150-0000	LIFE & DISABILITY INSURANCE	7,270.00	8,280.00	8,280.00
1100-4311-0000-2200-0000	FICA & MEDICARE TAXES	55,350.00	58,290.00	58,290.00
1100-4311-0000-2200-0000-2301	FICA & MEDICARE TAXES	0.00	0.00	0.00
1100-4311-0000-2301-0000	RETIREMENT: MUNICIPAL	80,540.00	88,580.00	88,580.00
1100-4311-0000-2301-0000-2301	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4311-0000-2450-0000	TRAINING/LICENSES/DUES	10,000.00	6,180.00	6,180.00
1100-4311-0000-2600-0000	WORKERS' COMPENSATION	6,570.00	6,320.00	6,320.00
1100-4311-0000-2600-0000-2301	WORKERS' COMPENSATION	0.00	0.00	0.00
1100-4311-0000-2910-0000	UNIFORMS/CLOTHING	200.00	2,000.00	2,000.00
1100-4311-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000.00	1,000.00	1,000.00
1100-4311-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	11,100.00	11,220.00	11,220.00
1100-4311-0000-4110-0000	WATER	1,070.00	1,160.00	1,160.00
1100-4311-0000-4120-0000	SEWER	1,000.00	1,080.00	1,080.00
1100-4311-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	19,370.00	19,360.00	19,360.00
1100-4311-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	7,550.00	3,960.00	3,960.00
1100-4311-0000-5000-0000	OTHER PURCHASED SERVICES	6,000.00	2,760.00	2,760.00
1100-4311-0000-5300-0000	COMMUNICATIONS	3,970.00	2,450.00	2,450.00
1100-4311-0000-5335-0000	INFORMATION ACCESS	1,130.00	0.00	0.00
1100-4311-0000-5400-0000	ADVERTISING	1,000.00	500.00	500.00
1100-4311-0000-5800-0000	TRAVEL	3,000.00	1,500.00	1,500.00
1100-4311-0000-5875-0000	MILEAGE	300.00	300.00	300.00
1100-4311-0000-6000-0000	OFFICE SUPPLIES	3,500.00	2,500.00	2,500.00
1100-4311-0000-6100-0000	GENERAL SUPPLIES	4,500.00	4,500.00	4,500.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 09/30/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEPARTMENT OF PUBLIC WORKS				
Appropriations				
PUBLIC WORKS ADMINISTRATION				
1100-4311-0000-6220-0000	ELECTRICITY	6,000.00	7,020.00	7,020.00
1100-4311-0000-6230-0000	BOTTLED GAS	6,100.00	5,200.00	5,200.00
1100-4311-0000-6260-0000	GASOLINE	0.00	0.00	0.00
1100-4311-0000-6400-0000	REFERENCE PUBLICATIONS	350.00	400.00	400.00
1100-4311-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	2,000.00	1,000.00	1,000.00
Total Department PUBLIC WORKS ADMINISTRATION:		962,310.00	991,020.00	991,020.00
PUBLIC WORKS ENGINEERING				
1100-4311-0010-1100-0000	FULL TIME WAGES	236,640.00	243,730.00	243,730.00
1100-4311-0010-1100-0000-2301	FULL TIME WAGES	0.00	0.00	0.00
1100-4311-0010-1200-0000	TEMPORARY PT WAGES	0.00	0.00	0.00
1100-4311-0010-1300-0000	OVERTIME WAGES	0.00	0.00	0.00
1100-4311-0010-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4311-0010-2150-0000	LIFE & DISABILITY INSURANCE	2,390.00	2,460.00	2,460.00
1100-4311-0010-2200-0000	FICA & MEDICARE TAXES	18,110.00	18,650.00	18,650.00
1100-4311-0010-2200-0000-2301	FICA & MEDICARE TAXES	0.00	0.00	0.00
1100-4311-0010-2301-0000	RETIREMENT: MUNICIPAL	31,100.00	31,080.00	31,080.00
1100-4311-0010-2301-0000-2301	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4311-0010-2450-0000	TRAINING/LICENSES/DUES	7,700.00	2,000.00	2,000.00
1100-4311-0010-2600-0000	WORKERS' COMPENSATION	530.00	690.00	690.00
1100-4311-0010-2600-0000-2301	WORKERS' COMPENSATION	0.00	0.00	0.00
1100-4311-0010-2910-0000	UNIFORMS/CLOTHING	1,100.00	1,100.00	1,100.00
1100-4311-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500.00	500.00	500.00
1100-4311-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	0.00	0.00	0.00
1100-4311-0010-5000-0000	OTHER PURCHASED SERVICES	38,600.00	34,500.00	34,500.00
1100-4311-0010-5300-0000	COMMUNICATIONS	1,000.00	1,050.00	1,050.00
1100-4311-0010-5335-0000	INFORMATION ACCESS	350.00	0.00	0.00
1100-4311-0010-5800-0000	TRAVEL	500.00	250.00	250.00
1100-4311-0010-5875-0000	MILEAGE	200.00	200.00	200.00
1100-4311-0010-6000-0000	OFFICE SUPPLIES	0.00	0.00	0.00
1100-4311-0010-6400-0000	REFERENCE PUBLICATIONS	1,000.00	500.00	500.00
1100-4311-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	500.00	500.00	500.00
1100-4311-0010-7600-0000	SOFTWARE	0.00	0.00	0.00
Total Department PUBLIC WORKS ENGINEERING:		340,220.00	337,210.00	337,210.00
PUBLIC WORKS OPERATIONS & MAINTENANCE				
1100-4312-0000-1100-0000	FULL TIME WAGES	1,352,710.00	1,417,780.00	1,417,780.00
1100-4312-0000-1100-0000-2301	FULL TIME WAGES	0.00	0.00	0.00
1100-4312-0000-1200-0000	TEMPORARY PT WAGES	72,440.00	19,440.00	19,440.00
1100-4312-0000-1300-0000	OVERTIME WAGES	200,000.00	240,000.00	240,000.00
1100-4312-0000-1300-0000-2301	OVERTIME WAGES	0.00	0.00	0.00
1100-4312-0000-1990-0000	SHOP RATE DISTRIBUTION	0.00	0.00	0.00
1100-4312-0000-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
1100-4312-0000-2150-0000	LIFE & DISABILITY INSURANCE	14,310.00	13,910.00	13,910.00
1100-4312-0000-2200-0000	FICA & MEDICARE TAXES	121,680.00	125,660.00	125,660.00
1100-4312-0000-2200-0000-2301	FICA & MEDICARE TAXES	0.00	0.00	0.00
1100-4312-0000-2301-0000	RETIREMENT: MUNICIPAL	208,120.00	206,950.00	206,950.00
1100-4312-0000-2301-0000-2301	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
1100-4312-0000-2450-0000	TRAINING/LICENSES/DUES	6,100.00	4,000.00	4,000.00
1100-4312-0000-2600-0000	WORKERS' COMPENSATION	60,600.00	99,420.00	99,420.00
1100-4312-0000-2600-0000-2301	WORKERS' COMPENSATION	0.00	0.00	0.00
1100-4312-0000-2910-0000	UNIFORMS/CLOTHING	26,710.00	20,000.00	20,000.00
1100-4312-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	4,500.00	4,500.00	4,500.00
1100-4312-0000-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0.00	0.00	0.00
1100-4312-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	0.00	0.00	0.00
1100-4312-0000-4110-0000	WATER	2,250.00	2,430.00	2,430.00
1100-4312-0000-4120-0000	SEWER	3,100.00	3,350.00	3,350.00
1100-4312-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	32,910.00	23,170.00	23,170.00
1100-4312-0000-4300-0000-2301	REPAIR/MAINTENANCE SERVICES	0.00	0.00	0.00
1100-4312-0000-4410-0000	RENTAL:LAND/BUILDINGS	2,350.00	2,740.00	2,740.00
1100-4312-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	0.00	0.00	0.00
1100-4312-0000-4420-0010	VEHICLES-LEASED	0.00	0.00	0.00
1100-4312-0000-5000-0000	OTHER PURCHASED SERVICES	3,500.00	4,000.00	4,000.00
1100-4312-0000-5300-0000	COMMUNICATIONS	2,890.00	3,780.00	3,780.00
1100-4312-0000-5335-0000	INFORMATION ACCESS	5,550.00	4,600.00	4,600.00
1100-4312-0000-5400-0000	ADVERTISING	2,000.00	1,000.00	1,000.00
1100-4312-0000-5800-0000	TRAVEL	500.00	250.00	250.00
1100-4312-0000-6000-0000	OFFICE SUPPLIES	3,500.00	2,000.00	2,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 09/30/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEPARTMENT OF PUBLIC WORKS				
Appropriations				
PUBLIC WORKS OPERATIONS & MAINTENANCE				
1100-4312-0000-6100-0000	GENERAL SUPPLIES	5,000.00	3,500.00	3,500.00
1100-4312-0000-6100-0000-2301	GENERAL SUPPLIES	0.00	0.00	0.00
1100-4312-0000-6220-0000	ELECTRICITY	25,740.00	26,760.00	26,760.00
1100-4312-0000-6230-0000	BOTTLED GAS	41,000.00	36,500.00	36,500.00
1100-4312-0000-6260-0000	GASOLINE	19,600.00	20,700.00	20,700.00
1100-4312-0000-6265-0000	DIESEL FUEL	91,500.00	85,000.00	85,000.00
1100-4312-0000-6400-0000	REFERENCE PUBLICATIONS	0.00	0.00	0.00
1100-4312-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	4,000.00	4,000.00	4,000.00
1100-4312-0000-7510-0000	MACHINERY/EQUIPMENT	8,000.00	3,500.00	3,500.00
1100-4312-0000-7520-0020	VEHICLES-FINANCED	215,050.00	119,930.00	119,930.00
Total Department PUBLIC WORKS OPERATIONS & MAINTENANCE:		2,535,610.00	2,498,870.00	2,498,870.00
PUBLIC WAYS				
1100-4312-0010-4140-0000	LANDFILL: TIPPING FEES	0.00	0.00	0.00
1100-4312-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	482,375.00	72,500.00	72,500.00
1100-4312-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	18,000.00	14,000.00	14,000.00
1100-4312-0010-6100-0000	GENERAL SUPPLIES	100,000.00	115,000.00	115,000.00
1100-4312-0010-6230-0000	BOTTLED GAS	300.00	300.00	300.00
1100-4312-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	9,000.00	7,000.00	7,000.00
Total Department PUBLIC WAYS:		609,675.00	208,800.00	208,800.00
SIDEWALK/BIKE PATH MAINTENANCE				
1100-4312-0020-5000-0000	OTHER PURCHASED SERVICES	100,000.00	0.00	0.00
1100-4312-0020-6100-0000	GENERAL SUPPLIES	10,000.00	60,000.00	60,000.00
Total Department SIDEWALK/BIKE PATH MAINTENANCE:		110,000.00	60,000.00	60,000.00
WINTER OPERATIONS				
1100-4312-0030-4220-0000	CONTRACTED SNOW REMOVAL	35,700.00	11,200.00	11,200.00
1100-4312-0030-6100-0000	GENERAL SUPPLIES	259,761.34	250,000.00	250,000.00
1100-4312-0030-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00
1100-4312-0030-7600-0000	SOFTWARE	0.00	5,600.00	5,600.00
Total Department WINTER OPERATIONS:		295,461.34	266,800.00	266,800.00
TRAFFIC SAFETY				
1100-4312-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	155,000.00	75,000.00	75,000.00
1100-4312-0040-6100-0000	GENERAL SUPPLIES	55,000.00	55,000.00	55,000.00
Total Department TRAFFIC SAFETY:		210,000.00	130,000.00	130,000.00
STORM DRAINAGE				
1100-4312-0050-4300-0000	REPAIR/MAINTENANCE SERVICES	2,500.00	2,500.00	2,500.00
1100-4312-0050-6100-0000	GENERAL SUPPLIES	40,000.00	34,000.00	34,000.00
Total Department STORM DRAINAGE:		42,500.00	36,500.00	36,500.00
PAVEMENT				
1100-4312-0060-4300-0000	REPAIR/MAINTENANCE SERVICES	823,156.93	1,000,000.00	800,000.00
1100-4312-0060-4300-0001	PRESERVATION	70,000.00	70,000.00	70,000.00
1100-4312-0060-6100-0000	GENERAL SUPPLIES	16,400.00	0.00	0.00
1100-4312-0060-7600-0000	SOFTWARE	0.00	0.00	0.00
Total Department PAVEMENT:		909,556.93	1,070,000.00	870,000.00
FLEET MAINTENANCE				
1100-4312-0070-2450-0000	TRAINING/LICENSES/DUES	12,000.00	12,000.00	12,000.00
1100-4312-0070-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	2,200.00	1,200.00	1,200.00
1100-4312-0070-4140-0000	LANDFILL: TIPPING FEES	0.00	0.00	0.00
1100-4312-0070-4300-0000	REPAIR/MAINTENANCE SERVICES	16,352.77	10,000.00	10,000.00
1100-4312-0070-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	2,000.00	2,000.00	2,000.00
1100-4312-0070-5800-0000	TRAVEL	2,500.00	2,500.00	2,500.00
1100-4312-0070-6100-0000	GENERAL SUPPLIES	250,000.00	250,000.00	250,000.00
1100-4312-0070-6400-0000	REFERENCE PUBLICATIONS	1,800.00	1,800.00	1,800.00
1100-4312-0070-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	40,000.00	20,000.00	20,000.00
1100-4312-0070-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00
1100-4312-0070-7520-0000	VEHICLES	0.00	0.00	0.00
1100-4312-0070-7600-0000	SOFTWARE	7,000.00	29,000.00	29,000.00
Total Department FLEET MAINTENANCE:		333,852.77	328,500.00	328,500.00
BRIDGES				
1100-4313-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	0.00	0.00	0.00
1100-4313-0000-6100-0000	GENERAL SUPPLIES	4,000.00	4,000.00	4,000.00
Total Department BRIDGES:		4,000.00	4,000.00	4,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 09/30/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DEPARTMENT OF PUBLIC WORKS				
Appropriations				
STREET LIGHTING				
1100-4316-0000-5300-0000	COMMUNICATIONS	580.00	900.00	900.00
1100-4316-0000-6220-0000	ELECTRICITY	28,660.00	85,890.00	85,890.00
Total Department STREET LIGHTING:		29,240.00	86,790.00	86,790.00
DPW PUBLIC PARKS				
1100-4520-0250-4140-0000	LANDFILL: TIPPING FEES	100.00	100.00	100.00
1100-4520-0250-4300-0000	REPAIR/MAINTENANCE SERVICES	16,500.00	12,000.00	12,000.00
1100-4520-0250-6100-0000	GENERAL SUPPLIES	32,700.00	26,000.00	26,000.00
1100-4520-0250-6220-0000	ELECTRICITY	610.00	820.00	820.00
1100-4520-0250-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	3,500.00	3,500.00	3,500.00
1100-4520-0250-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00
1100-4520-0250-7520-0000	VEHICLES	0.00	0.00	0.00
Total Department DPW PUBLIC PARKS:		53,410.00	42,420.00	42,420.00
Appropriations		7,010,799.27	6,534,350.00	6,334,350.00
DEPARTMENT OF PUBLIC WORKS		6,623,509.27	6,122,930.00	5,922,930.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		387,290.00	411,420.00	411,420.00
TOTAL APPROPRIATIONS - ALL FUNDS		7,010,799.27	6,534,350.00	6,334,350.00
NET OF REVENUES & APPROPRIATIONS:		(6,623,509.27)	(6,122,930.00)	(5,922,930.00)

Recreation, Arts, and Parks

2026 Approved Budget

Recreation, Arts, and Parks Budget Overview

Lebanon Recreation, Arts, and Parks is a community-building department. Programs and events serve all ages and support active living, social connection, and access to nature and the arts. The department maintains public trails and parks and promotes the tag line “Inspire Play”. The tag line highlights physical activity, teamwork, healthy habits, skill development, artistic expression, and cultural experiences that build a connected community.



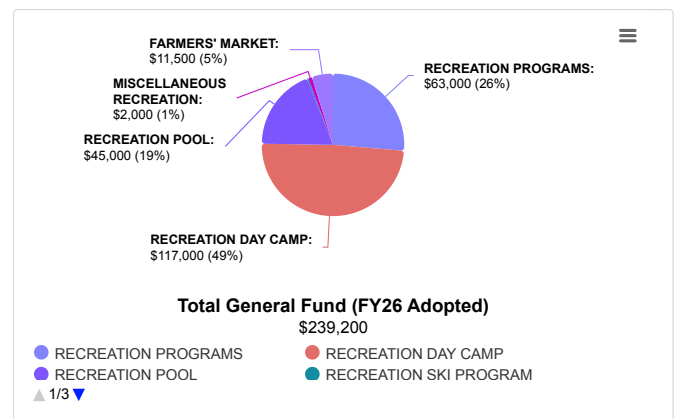
The department includes six main divisions—Administration, Programs, Day Camp, Pool, Farmers’ Market, and Maintenance. Staffing includes five full-time employees, about 55 seasonal employees, and more than 200 annual volunteers. Facilities include 72 acres across 14 parks and 7.5 miles of rail trail. Programs serve nearly 5,000 registered participants in more than 350 offerings. Attendance at the pool, Farmers’ Markets, and special events exceeds 39,000 visits per year.

Snapshot of Revenues

General Fund revenue from program registrations, Camp K registrations, pool passes and swim lessons, and Farmers’ Market vendor fees are estimated at about \$239,200

- Program registrations account for 26 percent of budgeted General Fund revenue. This is approximately half of anticipated program expenses. When free programs are excluded, cost recovery rises to about 86 percent.
- Day Camp registrations are 49 percent of budgeted General Fund revenues. This is 94 percent of budgeted camp expenses, up from 90 percent in 2025. Full cost recovery is targeted for 2027.
- Pool revenue is 19 percent of budgeted revenue. As a public pool, full cost recovery is not expected.
- Farmers’ Market vendor fees generate about 5 percent of budgeted revenue and recover about 79 percent of Farmers’ Market expenses. These are conservative estimates; actual recovery may be closer to 90 percent.

Sponsorship and fundraising offset costs in the Recreation Revolving account. These sources reduce pressure on the General Fund. Sharing the cost of recreational services across the entire tax base is fundamental, recognizing that these services benefit the entire community, not just those who pay fees to use them.



Data Updated: Jan 12, 2026, 1:04 PM

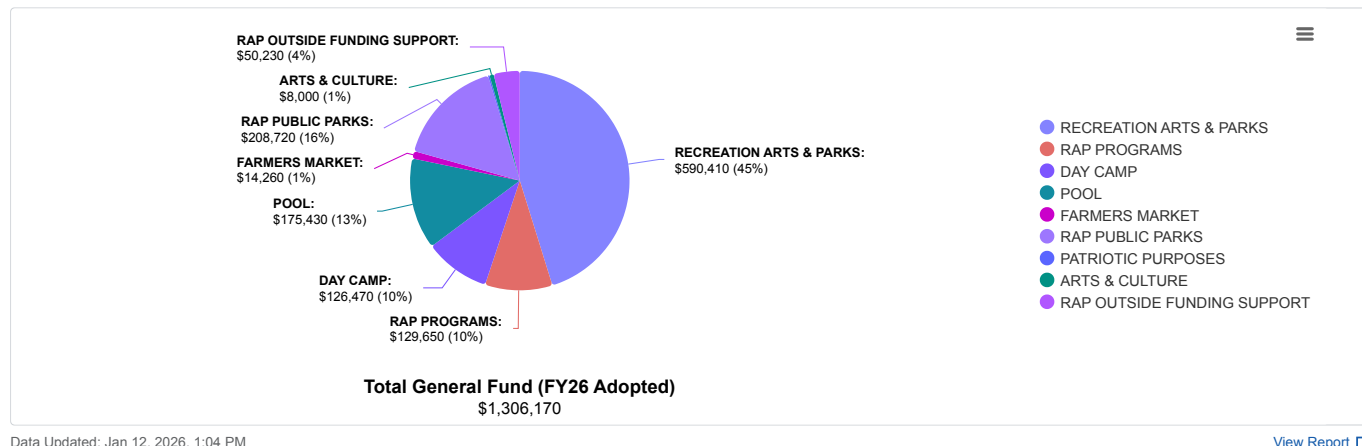
[View Report](#)

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

Snapshot of Expenses

Staffing-related expenses comprise the largest part of the budget. These figures reflect the people-centered nature of services. Current capacity meets approximately 90 percent of demand. Direct service expenses include supplies, game officials, entry fees, artist fees, and maintenance services. Indirect expenses include utilities, training, facility rentals, general supplies, and pool water sanitation. These costs are essential to support safe facilities and consistent service across programs and sites.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

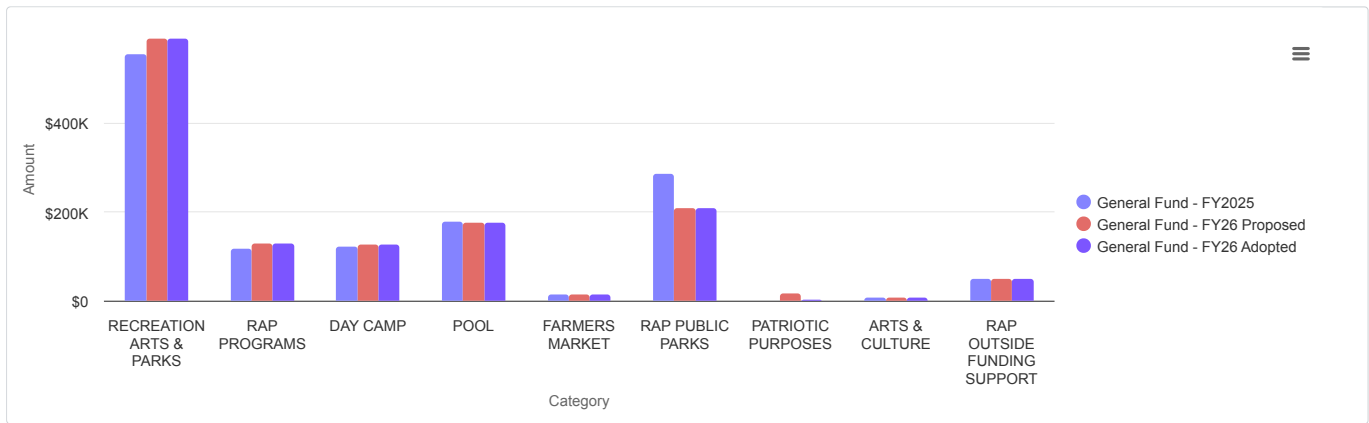


Accomplishments

- Successfully organized over 350 programs and special events.
- Connected nearly 200 adult mentors and instructors with youth athletes, campers and swim lesson participants.
- Raised funds and built the new Civic Park playground.
- Reached a record total of 12,110 daily visitors at the pool.
- Completed the Storrs Hill Facility Improvements Report to guide future priorities for the hill. Storrs Hill also had record high visits during the winter season.
- Finished a 6-year rehabilitation project of all Northern Rail Trail bridges.

Strategic Objectives

- Extend the Mascoma River Greenway to Route 12A. Design phase in 2026.
- Build the Storrs Hill Ski Lodge addition for expanded capacity.
- Replace critical components of the pool circulation system to improve efficiency.
- Support the initiative to locate new recreational facilities at Signal Park.
- Pursue Americans with Disabilities Act (ADA) compliance improvements within parks and programs.
- Keep expanding public art in Lebanon and West Lebanon and encourage new developments to incorporate art into their plans.
- Continue creating thoughtful program offerings and special events that respectfully celebrate all cultures, traditions, and more in the Upper Valley.



Data Updated: Jan 12, 2026, 1:04 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
RECREATION ARTS AND PARKS				
Appropriations				
RECREATION ARTS & PARKS				
1100-4520-0000-1100-0000	FULL TIME WAGES	428,650.00	452,010.00	452,010.00
1100-4520-0000-2150-0000	LIFE & DISABILITY INSURANCE	4,670.00	4,930.00	4,930.00
1100-4520-0000-2200-0000	FICA & MEDICARE TAXES	32,800.00	34,580.00	34,580.00
1100-4520-0000-2301-0000	RETIREMENT: MUNICIPAL	56,070.00	57,640.00	57,640.00
1100-4520-0000-2450-0000	TRAINING/LICENSES/DUES	1,590.00	1,590.00	1,590.00
1100-4520-0000-2600-0000	WORKERS' COMPENSATION	8,260.00	12,690.00	12,690.00
1100-4520-0000-2910-0000	UNIFORMS/CLOTHING	1,850.00	1,850.00	1,850.00
1100-4520-0000-3410-0000	SOFTWARE: SUPPORT/SERVICE/SUBSCR	6,360.00	6,240.00	6,240.00
1100-4520-0000-5000-0000	OTHER PURCHASED SERVICES	10,230.00	14,480.00	14,480.00
1100-4520-0000-5300-0000	COMMUNICATIONS	2,000.00	2,000.00	2,000.00
1100-4520-0000-5400-0000	ADVERTISING	800.00	500.00	500.00
1100-4520-0000-5500-0000	OUTSIDE DUPLICATION	1,100.00	1,100.00	1,100.00
1100-4520-0000-5800-0000	TRAVEL	500.00	500.00	500.00
1100-4520-0000-6000-0000	OFFICE SUPPLIES	300.00	300.00	300.00
Total Department RECREATION ARTS & PARKS:		555,180.00	590,410.00	590,410.00
RAP PROGRAMS				
1100-4520-0010-1200-0000	TEMPORARY PT WAGES	17,650.00	20,880.00	20,880.00
1100-4520-0010-1300-0000	OVERTIME WAGES	400.00	500.00	500.00
1100-4520-0010-2200-0000	FICA & MEDICARE TAXES	1,390.00	1,640.00	1,640.00
1100-4520-0010-2450-0000	TRAINING/LICENSES/DUES	1,030.00	1,820.00	1,820.00
1100-4520-0010-2600-0000	WORKERS' COMPENSATION	490.00	830.00	830.00
1100-4520-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	1,800.00	2,500.00	2,500.00
1100-4520-0010-4410-0000	RENTAL:LAND/BUILDINGS	45,280.00	44,710.00	44,710.00
1100-4520-0010-5000-0000	OTHER PURCHASED SERVICES	34,575.00	38,720.00	38,720.00
1100-4520-0010-6100-0000	GENERAL SUPPLIES	5,500.00	8,080.00	8,080.00
1100-4520-0010-6100-0030	PLAYGROUND/SPORTS SUPPLIES	18,918.53	8,400.00	8,400.00
1100-4520-0010-6260-0000	GASOLINE	1,690.00	1,570.00	1,570.00
1100-4520-0010-6265-0000	DIESEL FUEL	220.00	0.00	0.00
Total Department RAP PROGRAMS:		128,943.53	129,650.00	129,650.00
DAY CAMP				
1100-4520-0020-1200-0000	TEMPORARY PT WAGES	76,500.00	79,870.00	79,870.00
1100-4520-0020-1300-0000	OVERTIME WAGES	2,000.00	2,000.00	2,000.00
1100-4520-0020-2200-0000	FICA & MEDICARE TAXES	6,010.00	6,270.00	6,270.00
1100-4520-0020-2450-0000	TRAINING/LICENSES/DUES	4,670.00	4,410.00	4,410.00
1100-4520-0020-2600-0000	WORKERS' COMPENSATION	2,090.00	3,170.00	3,170.00
1100-4520-0020-5000-0000	OTHER PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
1100-4520-0020-5000-0020	REC CAMP: FIELD TRIPS	8,750.00	8,750.00	8,750.00
1100-4520-0020-5000-0030	REC CAMP: TRANSPORTATION	15,000.00	15,000.00	15,000.00
1100-4520-0020-5300-0000	COMMUNICATIONS	220.00	220.00	220.00
1100-4520-0020-5800-0000	TRAVEL	30.00	30.00	30.00
1100-4520-0020-5875-0000	MILEAGE	100.00	100.00	100.00
1100-4520-0020-6100-0000	GENERAL SUPPLIES	5,300.00	5,650.00	5,650.00
Total Department DAY CAMP:		121,670.00	126,470.00	126,470.00
POOL				
1100-4520-0030-1200-0000	TEMPORARY PT WAGES	89,610.00	91,810.00	91,810.00
1100-4520-0030-1300-0000	OVERTIME WAGES	2,000.00	2,000.00	2,000.00
1100-4520-0030-2200-0000	FICA & MEDICARE TAXES	7,010.00	7,180.00	7,180.00
1100-4520-0030-2450-0000	TRAINING/LICENSES/DUES	2,220.00	2,080.00	2,080.00
1100-4520-0030-2600-0000	WORKERS' COMPENSATION	2,440.00	3,640.00	3,640.00
1100-4520-0030-2910-0000	UNIFORMS/CLOTHING	1,200.00	1,200.00	1,200.00
1100-4520-0030-4110-0000	WATER	3,700.00	4,400.00	4,400.00
1100-4520-0030-4120-0000	SEWER	6,500.00	3,500.00	3,500.00
1100-4520-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	11,200.00	15,200.00	15,200.00
1100-4520-0030-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200.00	200.00	200.00
1100-4520-0030-5300-0000	COMMUNICATIONS	720.00	2,600.00	2,600.00
1100-4520-0030-6100-0000	GENERAL SUPPLIES	8,980.00	8,670.00	8,670.00
1100-4520-0030-6220-0000	ELECTRICITY	15,450.00	15,450.00	15,450.00
1100-4520-0030-6230-0000	BOTTLED GAS	1,300.00	1,500.00	1,500.00
1100-4520-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	26,000.00	16,000.00	16,000.00
Total Department POOL:		178,530.00	175,430.00	175,430.00
FARMERS MARKET				
1100-4520-0040-1200-0000	TEMPORARY PT WAGES	10,460.00	10,770.00	10,770.00
1100-4520-0040-2200-0000	FICA & MEDICARE TAXES	800.00	830.00	830.00
1100-4520-0040-2600-0000	WORKERS' COMPENSATION	280.00	430.00	430.00
1100-4520-0040-3210-0000	INSTRUCTIONAL PROGRAMS	500.00	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
RECREATION ARTS AND PARKS				
Appropriations				
FARMERS MARKET				
1100-4520-0040-5000-0000	OTHER PURCHASED SERVICES	1,880.00	1,880.00	1,880.00
1100-4520-0040-5400-0000	ADVERTISING	250.00	250.00	250.00
1100-4520-0040-6100-0000	GENERAL SUPPLIES	100.00	100.00	100.00
Total Department FARMERS MARKET:		14,270.00	14,260.00	14,260.00
RAP PUBLIC PARKS				
1100-4520-0200-1100-0000	FULL TIME WAGES	75,200.00	75,940.00	75,940.00
1100-4520-0200-1200-0000	TEMPORARY PT WAGES	24,600.00	25,870.00	25,870.00
1100-4520-0200-1300-0000	OVERTIME WAGES	1,000.00	1,000.00	1,000.00
1100-4520-0200-2150-0000	LIFE & DISABILITY INSURANCE	760.00	770.00	770.00
1100-4520-0200-2200-0000	FICA & MEDICARE TAXES	7,710.00	7,970.00	7,970.00
1100-4520-0200-2301-0000	RETIREMENT: MUNICIPAL	10,010.00	9,810.00	9,810.00
1100-4520-0200-2450-0000	TRAINING/LICENSES/DUES	400.00	400.00	400.00
1100-4520-0200-2600-0000	WORKERS' COMPENSATION	2,680.00	4,010.00	4,010.00
1100-4520-0200-2910-0000	UNIFORMS/CLOTHING	1,010.00	950.00	950.00
1100-4520-0200-4110-0000	WATER	700.00	1,100.00	1,100.00
1100-4520-0200-4120-0000	SEWER	950.00	1,300.00	1,300.00
1100-4520-0200-4140-0000	LANDFILL: TIPPING FEES	1,200.00	200.00	200.00
1100-4520-0200-4300-0000	REPAIR/MAINTENANCE SERVICES	25,780.00	24,000.00	24,000.00
1100-4520-0200-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	200.00	200.00	200.00
1100-4520-0200-5000-0000	OTHER PURCHASED SERVICES	8,830.00	8,680.00	8,680.00
1100-4520-0200-5300-0000	COMMUNICATIONS	480.00	480.00	480.00
1100-4520-0200-5335-0000	INFORMATION ACCESS	3,360.00	4,500.00	4,500.00
1100-4520-0200-6100-0000	GENERAL SUPPLIES	22,100.00	22,100.00	22,100.00
1100-4520-0200-6220-0000	ELECTRICITY	0.00	4,290.00	4,290.00
1100-4520-0200-6230-0000	BOTTLED GAS	1,740.00	1,740.00	1,740.00
1100-4520-0200-6260-0000	GASOLINE	3,650.00	3,470.00	3,470.00
1100-4520-0200-6265-0000	DIESEL FUEL	1,550.00	1,550.00	1,550.00
1100-4520-0200-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	1,500.00	8,390.00	8,390.00
1100-4520-0200-7510-0000	MACHINERY/EQUIPMENT	90,000.00	0.00	0.00
Total Department RAP PUBLIC PARKS:		285,410.00	208,720.00	208,720.00
PATRIOTIC PURPOSES				
1100-4583-0000-5000-0000	OTHER PURCHASED SERVICES	0.00	16,000.00	3,000.00
Total Department PATRIOTIC PURPOSES:		0.00	16,000.00	3,000.00
ARTS & CULTURE				
1100-4589-0010-5000-0000	OTHER PURCHASED SERVICES	8,000.00	8,000.00	8,000.00
Total Department ARTS & CULTURE:		8,000.00	8,000.00	8,000.00
RAP OUTSIDE FUNDING SUPPORT				
1100-4589-1000-5000-0040	LEBANON OUTING CLUB	45,000.00	45,000.00	45,000.00
1100-4589-1000-5000-0050	GREATER LEBANON YOUTH HOCKEY ASS	3,730.00	3,730.00	3,730.00
1100-4589-1000-5000-0060	LEBANON YOUTH BASEBALL	1,500.00	1,500.00	1,500.00
Total Department RAP OUTSIDE FUNDING SUPPORT:		50,230.00	50,230.00	50,230.00
Appropriations		1,342,233.53	1,319,170.00	1,306,170.00
RECREATION ARTS AND PARKS		1,342,233.53	1,319,170.00	1,306,170.00
Report Totals:				
TOTAL APPROPRIATIONS - ALL FUNDS		1,342,233.53	1,319,170.00	1,306,170.00

Solid Waste Division

2026 Approved Budget

Solid Waste Division Budget Overview

The City of Lebanon operates a regional Solid Waste Facility which includes a landfill, recycling center, and a Landfill Gas to Energy Plant. The facility is operated as an Enterprise Fund through user fees. Twenty-three other communities have disposal agreements to use the facility.

Based on current volumes, the facility has less than five years of capacity. An application to expand the facility has been submitted to the New Hampshire Department of Environmental Services (NHDES) for review. If approved, construction is planned for 2027. The expansion is estimated to add about twenty years of capacity.

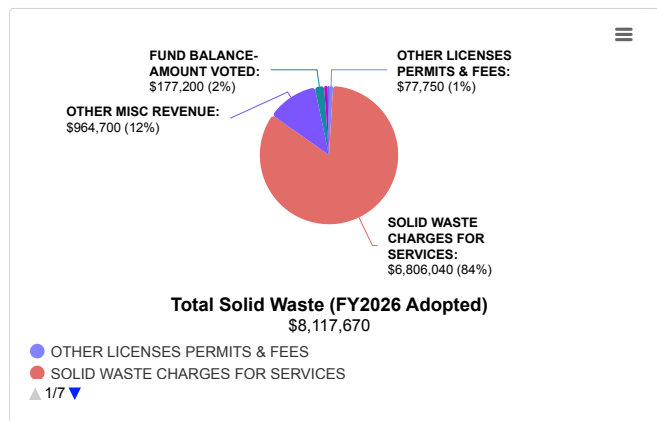
Each year, the general fund receives an administrative overhead transfer from the Solid Waste Facility. The projected amount for 2026 is \$797,070. The City also receives a Host Community Fee, which is projected to be \$625,000 for 2026.

The Solid Waste budget has six functional areas. Solid Waste Administration manages compliance with State and Federal rules, contracts with participating communities, haulers, and recycling vendors, and prepares program budgets. Landfill Operations receives and handles all waste in compliance with rules and manages scale house operations. Recycling collects, sorts, and processes recyclables and coordinates vendor pickups. Hazardous Waste conducts household hazardous waste events, typically three per year. The Leachate Project manages leachate and performs required lab testing in accordance with NHDES requirements. Landfill Gas to Energy covers expenses associated with converting methane from landfill decomposition into energy.

Snapshot of Revenues

Revenue lines reflect the actual cost of processing waste materials and updated assumptions for the Landfill Gas to Energy Plant (LFGTE). Energy production is below maximum output because the methane gas supply is not enough to power all five microturbines. Power output is expected to be higher in winter months when the ground is frozen.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Oct 23, 2025, 5:58 PM

[View Report](#)

Snapshot of Expenses

The Solid Waste Facility, including the landfill, maintenance garage, and recycling center is a major public asset valued at about \$16.5 million. The budget funds daily operations and long-term care to protect public health and the environment.

Recent NHDES regulatory changes have financial impacts. A \$3.50-per-ton Solid Waste Surcharge takes effect on January 1, 2026. The Post-Closure Contingency requirement increased from 10 percent to 15 percent beginning in 2025. These changes raise the contribution to the Post-Closure Fund by \$283,236.10 (based on 2024 calculations) and require an additional \$2.185 million to be reserved in the post-closure fund.

Operational upgrades and maintenance are underway to sustain compliance and reliability. Consulting engineering support is provided for the leachate collection system, including pump size upgrades and installation of a second primary pump to improve control of leachate volumes. The Landfill Gas to Energy Plant is also incurring routine maintenance costs for gas-conditioning media changes, estimated at \$60,000 per change with a 6–8 week replacement interval.

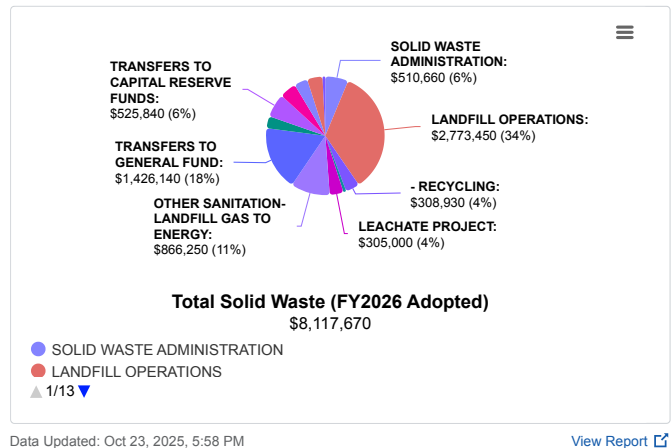
Together, these actions align operations with regulatory requirements while supporting safe, efficient facility performance.

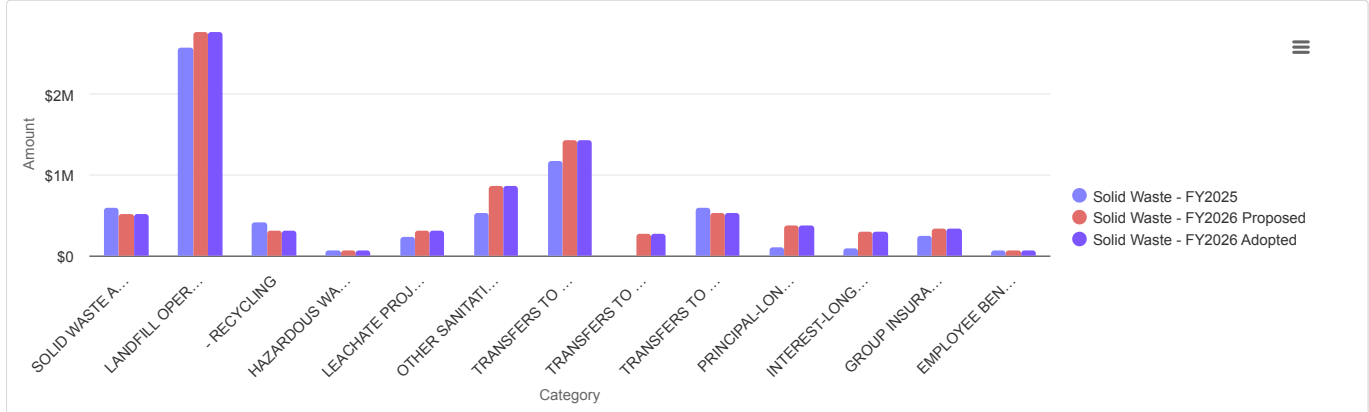
Accomplishments

- Landfill Gas to Energy Plant remains operational.
- Upgrades to the Leachate Collection System advanced on schedule.
- Site Improvements completed to support safe and efficient operations.

Strategic Objectives

- Achieve zero waste over the long term.
- Permit Phase 3 of the Solid Waste Facility
- Ensure proper disposal to prevent negative environmental and public health impacts.
- Determine feasibility of mandatory recycling for commercial loads and dropped off Municipal Solid Waste (MSW)/regular household trash. Increase robust recycling of plastics, paper, cardboard, and metals. <https://strategic-plan.replit.app/actions/272>
- Adjust waste placement, fill patterns and daily operations to ensure compliance with regulatory requirements. <https://strategic-plan.replit.app/actions/281>; <https://strategic-plan.replit.app/actions/279>
- Participate in a NHDES loan-forgiveness PFAS destruction pilot program to test options to remove PFAS from the leachate before it enters the sewer system. <https://strategic-plan.replit.app/actions/276>
- Ensure current fee structure adequately funds operations and allows for funding of legacy costs associated with eventual closure and long-term monitoring.





Data Updated: Oct 23, 2025, 5:58 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
2108-3290-0010-9110-0007	PERMIT APPLICATION FEE	7,750.00	77,750.00	77,750.00
Total Department OTHER LICENSES PERMITS & FEES:		7,750.00	77,750.00	77,750.00
SOLID WASTE CHARGES FOR SERVICES				
2108-3404-0010-9420-0000	TIPPING FEES/LANDFILL SALES	0.00	0.00	0.00
2108-3404-0010-9420-0020	C&D	414,400.00	331,790.00	331,790.00
2108-3404-0010-9420-0030	MSW	4,497,940.00	5,367,700.00	5,367,700.00
2108-3404-0010-9420-0035	ELECTRONICS	24,000.00	24,000.00	24,000.00
2108-3404-0010-9420-0040	FREON	20,200.00	20,200.00	20,200.00
2108-3404-0010-9420-0045	FLUORESCENT BULBS/LAMPS	2,200.00	2,200.00	2,200.00
2108-3404-0010-9420-0050	MATTRESSES	30,000.00	30,000.00	30,000.00
2108-3404-0010-9420-0055	TIRES	20,700.00	13,870.00	13,870.00
2108-3404-0010-9420-0060	BULKY/FURNITURE	163,500.00	163,500.00	163,500.00
2108-3404-0010-9420-0065	FOOD WASTE	65,400.00	13,300.00	13,300.00
2108-3404-0010-9420-0070	BRUSH	13,100.00	58,690.00	58,690.00
2108-3404-0010-9420-0075	ASPHALT, BRICK, CONCRETE	16,500.00	10,100.00	10,100.00
2108-3404-0010-9420-0080	OIL	5,000.00	0.00	0.00
2108-3404-0010-9420-0085	PRESSURIZED VESSELS	220.00	1,000.00	1,000.00
2108-3404-0010-9420-0090	SLUDGE	590,000.00	769,690.00	769,690.00
Total Department SOLID WASTE CHARGES FOR SERVICES:		5,863,160.00	6,806,040.00	6,806,040.00
SALE OF MUNICIPAL PROPERTY				
2108-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	0.00	0.00	0.00
Total Department SALE OF MUNICIPAL PROPERTY:		0.00	0.00	0.00
INTEREST ON INVESTMENTS				
2108-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	66,000.00	67,980.00	67,980.00
Total Department INTEREST ON INVESTMENTS:		66,000.00	67,980.00	67,980.00
RENTS OF PROPERTY				
2108-3503-0010-9530-0050	FORE-U GOLF CENTER	20,000.00	24,000.00	24,000.00
Total Department RENTS OF PROPERTY:		20,000.00	24,000.00	24,000.00
OTHER MISC REVENUE				
2108-3509-0010-9420-0095	BATTERIES	1,000.00	750.00	750.00
2108-3509-0010-9570-0015	SOLAR REVENUE	0.00	9,000.00	9,000.00
2108-3509-0010-9570-0016	LFGTE SALE OF ENERGY	450,000.00	260,000.00	260,000.00
2108-3509-0010-9570-0017	LFGTE SALE OF RECS	250,000.00	88,000.00	88,000.00
2108-3509-0010-9570-0020	MISCELLANEOUS REVENUE	1,000.00	1,500.00	1,500.00
2108-3509-0010-9570-0030	COUPON SALES-TICKETS (CITY HALL)	0.00	0.00	0.00
2108-3509-0010-9570-0035	COUPON SALES-OUTSIDE SALES	80,000.00	80,000.00	80,000.00
2108-3509-0010-9570-0038	LANDFILL BAG SALES	300,000.00	125,000.00	125,000.00
2108-3509-0010-9570-0325	COVER MATERIALS	300,000.00	282,720.00	282,720.00
2108-3509-0010-9570-0330	GLASS	9,000.00	37,980.00	37,980.00
2108-3509-0010-9570-0335	METAL	50,000.00	35,000.00	35,000.00
2108-3509-0010-9570-0340	CARDBOARD	17,000.00	17,000.00	17,000.00
2108-3509-0010-9570-0345	PAPER	7,500.00	5,000.00	5,000.00
2108-3509-0010-9570-0350	ALUMINUM CANS	20,000.00	20,000.00	20,000.00
2108-3509-0010-9570-0355	STEEL CANS	0.00	0.00	0.00
2108-3509-0010-9570-0360	PLASTIC	500.00	550.00	550.00
2108-3509-0010-9570-0365	PLASTIC FILM	2,200.00	2,200.00	2,200.00
Total Department OTHER MISC REVENUE:		1,488,200.00	964,700.00	964,700.00
TRANSFERS FROM CAPITAL PROJECTS				
2108-3913-1455-9620-0000	CIP FUND	0.00	0.00	0.00
Total Department TRANSFERS FROM CAPITAL PROJECTS:		0.00	0.00	0.00
FUND BALANCE-AMOUNT VOTED				
2108-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	0.00	177,200.00	177,200.00
Total Department FUND BALANCE-AMOUNT VOTED:		0.00	177,200.00	177,200.00
Estimated Revenues		7,445,110.00	8,117,670.00	8,117,670.00
Appropriations				
GROUP INSURANCE				
2108-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	241,730.00	340,120.00	340,120.00
2108-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	500.00	500.00
Total Department GROUP INSURANCE:		241,730.00	340,620.00	340,620.00
EMPLOYEE BENEFITS NOT ALLOCATED				
2108-4155-0030-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Appropriations				
EMPLOYEE BENEFITS NOT ALLOCATED				
2108-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	41,500.00	46,500.00	46,500.00
2108-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	20,000.00	15,000.00	15,000.00
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		61,500.00	61,500.00	61,500.00
SICK LEAVE PAYOUT				
2108-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00
2108-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
2108-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	0.00	0.00
2108-4155-0040-2900-0000	SICK PAYOUT	0.00	0.00	0.00
2108-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCH	0.00	0.00	0.00
Total Department SICK LEAVE PAYOUT:		0.00	0.00	0.00
SOLID WASTE ADMINISTRATION				
2108-4321-0000-1100-0000	FULL TIME WAGES	102,100.00	106,400.00	106,400.00
2108-4321-0000-1300-0000	OVERTIME WAGES	0.00	0.00	0.00
2108-4321-0000-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
2108-4321-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,310.00	1,360.00	1,360.00
2108-4321-0000-2200-0000	FICA & MEDICARE TAXES	7,820.00	8,140.00	8,140.00
2108-4321-0000-2301-0000	RETIREMENT: MUNICIPAL	13,420.00	13,570.00	13,570.00
2108-4321-0000-2450-0000	TRAINING/LICENSES/DUES	1,990.00	1,610.00	1,610.00
2108-4321-0000-2600-0000	WORKERS' COMPENSATION	230.00	300.00	300.00
2108-4321-0000-2910-0000	UNIFORMS/CLOTHING	0.00	1,000.00	1,000.00
2108-4321-0000-2930-0000	CLASSIFICATION STUDY REPORT	0.00	0.00	0.00
2108-4321-0000-3000-0000	LEGAL SERVICES	8,000.00	5,000.00	5,000.00
2108-4321-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	450.00	0.00	0.00
2108-4321-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	29,000.00	30,000.00	30,000.00
2108-4321-0000-5000-0000	OTHER PURCHASED SERVICES	409,500.00	288,500.00	288,500.00
2108-4321-0000-5200-0000	PROPERTY/LIABILITY	11,950.00	21,190.00	21,190.00
2108-4321-0000-5300-0000	COMMUNICATIONS	2,390.00	3,300.00	3,300.00
2108-4321-0000-5335-0000	INFORMATION ACCESS	4,800.00	6,290.00	6,290.00
2108-4321-0000-5400-0000	ADVERTISING	4,000.00	500.00	500.00
2108-4321-0000-6000-0000	OFFICE SUPPLIES	3,500.00	3,500.00	3,500.00
2108-4321-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	21,300.00	20,000.00	20,000.00
Total Department SOLID WASTE ADMINISTRATION:		621,760.00	510,660.00	510,660.00
LANDFILL OPERATIONS				
2108-4324-0010-1100-0000	FULL TIME WAGES	501,210.00	526,750.00	526,750.00
2108-4324-0010-1200-0000	TEMPORARY PT WAGES	24,540.00	0.00	0.00
2108-4324-0010-1300-0000	OVERTIME WAGES	60,000.00	125,000.00	125,000.00
2108-4324-0010-1990-0000	SHOP RATE DISTRIBUTION	0.00	0.00	0.00
2108-4324-0010-2150-0000	LIFE & DISABILITY INSURANCE	5,130.00	5,320.00	5,320.00
2108-4324-0010-2200-0000	FICA & MEDICARE TAXES	45,260.00	49,860.00	49,860.00
2108-4324-0010-2301-0000	RETIREMENT: MUNICIPAL	73,120.00	83,100.00	83,100.00
2108-4324-0010-2450-0000	TRAINING/LICENSES/DUES	16,240.00	5,500.00	5,500.00
2108-4324-0010-2450-0010	CERTIFICATIONS	3,600.00	3,700.00	3,700.00
2108-4324-0010-2600-0000	WORKERS' COMPENSATION	15,500.00	30,880.00	30,880.00
2108-4324-0010-2910-0000	UNIFORMS/CLOTHING	11,250.00	10,000.00	10,000.00
2108-4324-0010-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,500.00	2,000.00	2,000.00
2108-4324-0010-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0.00	0.00	0.00
2108-4324-0010-3400-0000	TECHNICAL/ENGINEERING SERVICES	204,000.00	229,000.00	229,000.00
2108-4324-0010-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	44,150.00	24,070.00	24,070.00
2108-4324-0010-4110-0000	WATER	2,230.00	2,410.00	2,410.00
2108-4324-0010-4120-0000	SEWER	125,000.00	135,000.00	135,000.00
2108-4324-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	234,295.71	175,000.00	175,000.00
2108-4324-0010-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000.00	960.00	960.00
2108-4324-0010-5000-0000	OTHER PURCHASED SERVICES	412,872.54	469,680.00	469,680.00
2108-4324-0010-5000-0100	C&D	6,000.00	6,000.00	6,000.00
2108-4324-0010-5000-0150	BRUSH	4,000.00	4,000.00	4,000.00
2108-4324-0010-5000-0155	ASPHALT, BRICK, CONCRETE	45,000.00	50,000.00	50,000.00
2108-4324-0010-5335-0000	INFORMATION ACCESS	0.00	600.00	600.00
2108-4324-0010-5800-0000	TRAVEL	500.00	500.00	500.00
2108-4324-0010-5875-0000	MILEAGE	0.00	100.00	100.00
2108-4324-0010-6100-0000	GENERAL SUPPLIES	325,782.15	271,200.00	271,200.00
2108-4324-0010-6220-0000	ELECTRICITY	24,890.00	26,200.00	26,200.00
2108-4324-0010-6230-0000	BOTTLED GAS	440.00	450.00	450.00
2108-4324-0010-6240-0000	FUEL OIL	19,500.00	16,600.00	16,600.00
2108-4324-0010-6260-0000	GASOLINE	1,000.00	2,000.00	2,000.00
2108-4324-0010-6265-0000	DIESEL FUEL	119,500.00	110,000.00	110,000.00
2108-4324-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	8,000.00	9,000.00	9,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Appropriations				
LANDFILL OPERATIONS				
2108-4324-0010-7510-0000	MACHINERY/EQUIPMENT	29,316.42	0.00	0.00
2108-4324-0010-7510-0020	MACHINERY EQUIPMENT - FINANCED	179,866.00	179,870.00	179,870.00
2108-4324-0010-7520-0000	VEHICLES	0.00	0.00	0.00
2108-4324-0010-7520-0020	VEHICLES-FINANCED	218,174.00	218,700.00	218,700.00
Total Department LANDFILL OPERATIONS:		2,764,866.82	2,773,450.00	2,773,450.00
RECYCLING				
2108-4324-0030-1100-0000	FULL TIME WAGES	110,570.00	124,110.00	124,110.00
2108-4324-0030-1300-0000	OVERTIME WAGES	16,500.00	16,500.00	16,500.00
2108-4324-0030-2150-0000	LIFE & DISABILITY INSURANCE	1,120.00	1,260.00	1,260.00
2108-4324-0030-2200-0000	FICA & MEDICARE TAXES	9,730.00	10,760.00	10,760.00
2108-4324-0030-2301-0000	RETIREMENT: MUNICIPAL	16,700.00	17,930.00	17,930.00
2108-4324-0030-2450-0000	TRAINING/LICENSES/DUES	2,000.00	2,200.00	2,200.00
2108-4324-0030-2600-0000	WORKERS' COMPENSATION	3,040.00	6,420.00	6,420.00
2108-4324-0030-2910-0000	UNIFORMS/CLOTHING	2,810.00	2,000.00	2,000.00
2108-4324-0030-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	700.00	850.00	850.00
2108-4324-0030-4110-0000	WATER	1,350.00	1,460.00	1,460.00
2108-4324-0030-4120-0000	SEWER	330.00	360.00	360.00
2108-4324-0030-4300-0000	REPAIR/MAINTENANCE SERVICES	41,000.00	40,000.00	40,000.00
2108-4324-0030-5000-0000	OTHER PURCHASED SERVICES	28,800.00	25,000.00	25,000.00
2108-4324-0030-5000-0105	GLASS	9,000.00	9,000.00	9,000.00
2108-4324-0030-5000-0110	MATTRESSES	0.00	0.00	0.00
2108-4324-0030-5000-0115	TIRES	18,200.00	14,000.00	14,000.00
2108-4324-0030-5300-0000	COMMUNICATIONS	5,000.00	0.00	0.00
2108-4324-0030-5800-0000	TRAVEL	100.00	100.00	100.00
2108-4324-0030-5875-0000	MILEAGE	200.00	200.00	200.00
2108-4324-0030-6100-0000	GENERAL SUPPLIES	11,000.00	11,500.00	11,500.00
2108-4324-0030-6220-0000	ELECTRICITY	5,990.00	10,080.00	10,080.00
2108-4324-0030-6230-0000	BOTTLED GAS	6,250.00	4,500.00	4,500.00
2108-4324-0030-6240-0000	FUEL OIL	0.00	0.00	0.00
2108-4324-0030-6265-0000	DIESEL FUEL	8,120.00	8,200.00	8,200.00
2108-4324-0030-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	115,500.00	2,500.00	2,500.00
2108-4324-0030-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00
2108-4324-0030-7520-0000	VEHICLES	0.00	0.00	0.00
2108-4324-0030-7520-0020	VEHICLES-FINANCED	0.00	0.00	0.00
Total Department RECYCLING:		414,010.00	308,930.00	308,930.00
HAZARDOUS WASTE				
2108-4325-0020-5000-0000	OTHER PURCHASED SERVICES	31,200.00	32,500.00	32,500.00
2108-4325-0020-5000-0135	ELECTRONICS	9,000.00	9,250.00	9,250.00
2108-4325-0020-5000-0140	FREON	15,000.00	15,500.00	15,500.00
2108-4325-0020-5000-0145	FLUORESCENT BULBS/LAMPS	5,000.00	5,300.00	5,300.00
2108-4325-0020-5000-0160	RECYCLED OIL	5,000.00	750.00	750.00
2108-4325-0020-5000-0165	PRESSURIZED VESSELS	1,000.00	1,250.00	1,250.00
2108-4325-0020-5000-0195	RECYCLED BATTERIES	0.00	0.00	0.00
Total Department HAZARDOUS WASTE:		66,200.00	64,550.00	64,550.00
LEACHATE PROJECT				
2108-4325-0025-3400-0000	TECHNICAL/ENGINEERING SERVICES	155,181.10	100,000.00	100,000.00
2108-4325-0025-5000-0000	OTHER PURCHASED SERVICES	80,000.00	150,000.00	150,000.00
2108-4325-0025-6100-0000	GENERAL SUPPLIES	0.00	50,000.00	50,000.00
2108-4325-0025-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	5,000.00	5,000.00
Total Department LEACHATE PROJECT:		235,181.10	305,000.00	305,000.00
OTHER SANITATION- LANDFILL GAS TO ENERGY				
2108-4329-0000-2450-0000	TRAINING/LICENSES/DUES	27,500.00	1,500.00	1,500.00
2108-4329-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	164,600.00	171,200.00	171,200.00
2108-4329-0000-5000-0000	OTHER PURCHASED SERVICES	325,550.00	669,550.00	669,550.00
2108-4329-0000-5800-0000	TRAVEL	12,000.00	0.00	0.00
2108-4329-0000-6220-0000	ELECTRICITY	0.00	24,000.00	24,000.00
2108-4329-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	0.00	0.00	0.00
Total Department OTHER SANITATION- LANDFILL GAS TO ENERG		529,650.00	866,250.00	866,250.00
PRINCIPAL-LONG TERM BONDS/NOTES				
2108-4711-0000-9837-0000	NHMBB23B	82,360.00	82,360.00	82,360.00
2108-4711-0000-9839-0000	NHMBB24C	16,150.00	16,150.00	16,150.00
2108-4711-0000-9840-0000	NHMBB25B	0.00	271,800.00	271,800.00
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		98,510.00	370,310.00	370,310.00
INTEREST-LONG TERM BONDS/NOTES				

BUDGET REPORT FOR CITY OF LEBANON
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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Appropriations				
INTEREST-LONG TERM BONDS/NOTES				
2108-4721-0000-9837-0000	NHMBB23B	76,510.00	72,310.00	72,310.00
2108-4721-0000-9839-0000	NHMBB24C	16,470.00	15,290.00	15,290.00
2108-4721-0000-9840-0000	NHMBB25B	0.00	209,820.00	209,820.00
Total Department INTEREST-LONG TERM BONDS/NOTES:		92,980.00	297,420.00	297,420.00
TRANSFERS TO GENERAL FUND				
2108-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	609,280.00	797,070.00	797,070.00
2108-4911-0000-9100-0015	HOST COMMUNITY FEE	550,000.00	625,570.00	625,570.00
2108-4911-0000-9100-0017	COMPUTER SERVICES	8,600.00	3,500.00	3,500.00
Total Department TRANSFERS TO GENERAL FUND:		1,167,880.00	1,426,140.00	1,426,140.00
TRANSFERS TO CAPITAL PROJECT FUNDS				
2108-4913-0000-9300-0028	LANDFILL COMPACTOR REPLACEMENT #	0.00	0.00	0.00
2108-4913-0000-9300-0029	LANDFILL GAS TO ENERGY (LFGTE) P	0.00	0.00	0.00
2108-4913-0000-9300-0030	LANDFILL PFAS PRELIMINARY STUDY	0.00	0.00	0.00
2108-4913-0000-9300-0031	LANDFILL PHASE 3-4 DESIGN & PERM	0.00	267,000.00	267,000.00
2108-4913-0000-9300-0032	LANDFILL GAS & COLLECTION	0.00	0.00	0.00
2108-4913-0000-9300-0043	LANDFILL EQUIPMENT	0.00	0.00	0.00
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	267,000.00	267,000.00
TRANSFERS TO CAPITAL RESERVE FUNDS				
2108-4915-0000-9600-0014	LANDFILL EQUIPMENT	250,000.00	0.00	0.00
2108-4915-0000-9600-0015	CLOSEOUT/LTMM SECURED LANDFILL C	295,000.00	480,840.00	480,840.00
2108-4915-0000-9600-0016	LTMM UNSECURED LANDFILL CAPITAL	40,000.00	40,000.00	40,000.00
2108-4915-0000-9600-0017	TRNS CR: ACCRUED BENEFITS LIABIL	5,000.00	5,000.00	5,000.00
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		590,000.00	525,840.00	525,840.00
Appropriations		6,884,267.92	8,117,670.00	8,117,670.00
		(560,842.08)	0.00	0.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		7,445,110.00	8,117,670.00	8,117,670.00
TOTAL APPROPRIATIONS - ALL FUNDS		6,884,267.92	8,117,670.00	8,117,670.00
NET OF REVENUES & APPROPRIATIONS:		560,842.08	0.00	0.00

Water Treatment Division

2026 Approved Budget

Water Treatment Division Budget Overview

The Water Treatment Plant provides safe and clean drinking water for residents and visitors. Staff operate the treatment plant, water storage tanks, pump stations, and pressure control stations. The team also works with City engineers and the Operations and Maintenance staff on capital projects that improve water quality and system efficiency.



The Water Treatment Plant produces an average of 1.5 million gallons of drinking water per day with a peak day production around 2.3 million gallons. Total storage capacity is 7.20 million gallons, with an average of 4.96 million gallons in storage.

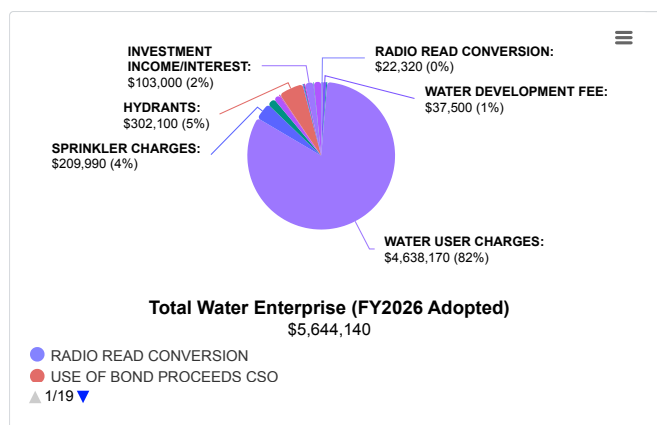
The Utilities Maintenance Division maintains 75 miles of water mains, over 4,000 gate valves, 920 fire hydrants, and completes quarterly meter readings for 3,700 accounts. These activities keep the system functioning properly, so the community has dependable drinking water and fire protection every day.

The Water Division operates as an Enterprise Fund and is supported only by fees collected for services provided. The Water Division budget is organized into four functional areas. Water Installation Maintenance covers water meters and backflow testing; Water Line Installation and Maintenance covers operation and maintenance of the distribution system; Water Distribution and Treatment funds operations and maintenance of the Water Treatment Facility; Storage Tanks/Booster stations covers four water tanks, two pump stations, and three pressure reducing valve facilities.

Snapshot of Revenues

Revenues for the Water Division are primarily generated through water user charges. The remaining revenues come from permit fees, grants, sprinkler and hydrant charges, backflow and water service fees, investment income and other small sources. User charges align costs with use. This approach supports operations, maintenance, and regulatory compliance in a fair and sustainable way.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Oct 23, 2025, 6:09 PM

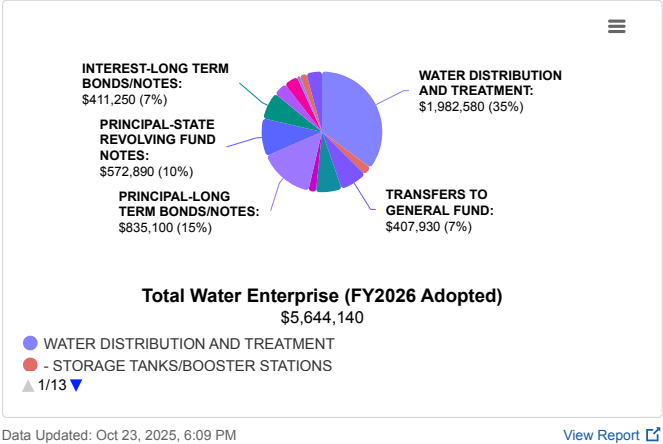
[View Report](#)

Snapshot of Expenses

Water facilities are major public assets valued at approximately \$34 million. The budget supports daily operations and the long-term care of these facilities to protect public health and the environment.

Expenses fund staffing and operations, including purchase of treatment chemicals, maintenance of existing systems, and replacement of older equipment. These investments keep the system reliable and in compliance with standards set by the New Hampshire Department of Environmental Services and the United States Environmental Protection Agency. Preventative maintenance and careful project scheduling extend the life of equipment and reduce costs over time.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

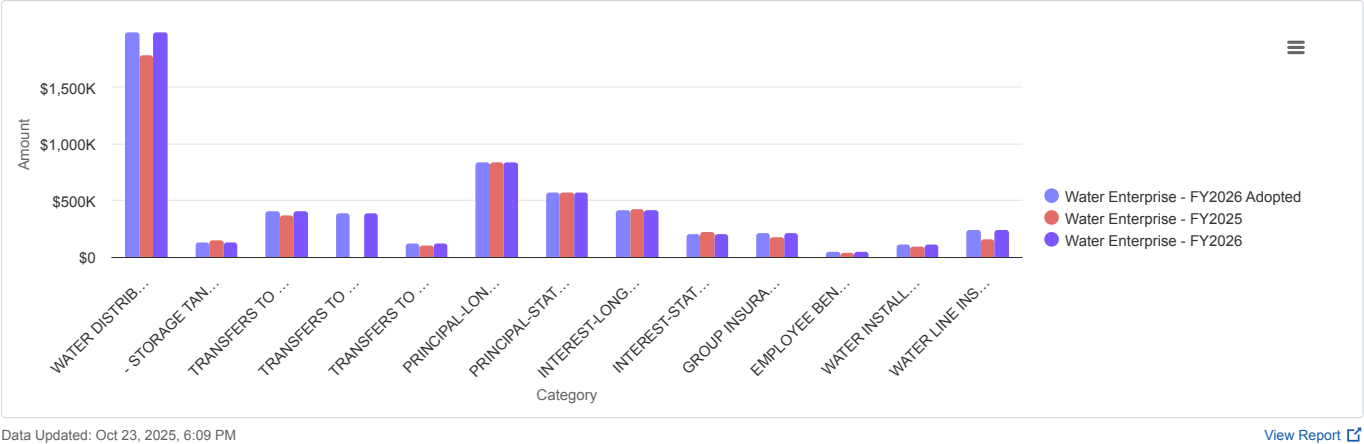


Accomplishments

- Installed Airport Pressure Reducing Valve (PRV) Disinfection to improve chlorine levels in West Lebanon.
- Added turbidity meters on two sedimentation basins, optimizing treatment and increasing filter runs to 1.5 million gallons.
- Lead and Copper tests remained well below allowable levels.
- Repaired seven main breaks; replaced seven hydrants; repaired twenty hydrants.
- Supported contractors on the major projects including Lahaye Drive, Main Street, Fire Station, Marek.
- PFAS was not detected in raw or finished drinking water.

Strategic Objectives

- Upgrade the Water Treatment Plant (WTP) SCADA (program and associated equipment).
- Add a Streaming Current Monitor (SCM) (Charge Analyzer) to improve treatment control.
- Improve Farnum Hill Tank Control Valve to reduce water age and improve quality.
- Begin Environmental Protection Agency (EPA)-mandated lead and galvanized water service line identification and replacement project <https://strategic-plan.replit.app/objectives/92>



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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
WATER TREATMENT & DISTRIBUTION				
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
2110-3290-0010-9110-0013	WATER DEVELOPMENT FEE	37,500.00	37,500.00	37,500.00
2110-3290-0010-9110-0014	WATER APP FEE	12,000.00	12,000.00	12,000.00
Total Department OTHER LICENSES PERMITS & FEES:		49,500.00	49,500.00	49,500.00
WATER POLLUTION GRANTS				
2110-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	9,950.00	9,630.00	9,630.00
2110-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	11,920.00	11,750.00	11,750.00
2110-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,140.00	9,940.00	9,940.00
Total Department WATER POLLUTION GRANTS:		32,010.00	31,320.00	31,320.00
WATER SUPPLY SYSTEM				
2110-3402-0010-9400-0000	WATER USER CHARGES	4,294,600.00	4,638,170.00	4,638,170.00
2110-3402-0010-9400-0010	SPRINKLER CHARGES	203,000.00	209,990.00	209,990.00
2110-3402-0010-9400-0020	HYDRANT CHARGES	94,000.00	96,820.00	96,820.00
2110-3402-0010-9400-0030	BACKFLOW CHARGES	75,170.00	77,420.00	77,420.00
2110-3402-0010-9400-0040	WATER SERVICE FEES	8,500.00	8,750.00	8,750.00
Total Department WATER SUPPLY SYSTEM:		4,675,270.00	5,031,150.00	5,031,150.00
INTEREST ON INVESTMENTS				
2110-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	100,000.00	103,000.00	103,000.00
Total Department INTEREST ON INVESTMENTS:		100,000.00	103,000.00	103,000.00
OTHER MISC REVENUE				
2110-3509-0010-9570-0015	SOLAR REVENUE	0.00	2,000.00	2,000.00
2110-3509-0010-9570-0020	MISCELLANEOUS REVENUE	7,000.00	5,000.00	5,000.00
2110-3509-0010-9570-0195	WATER BILL INTEREST	6,500.00	5,500.00	5,500.00
Total Department OTHER MISC REVENUE:		13,500.00	12,500.00	12,500.00
TRANSFERS FROM GENERAL FUND				
2110-3911-1100-9600-0000	HYDRANTS	293,300.00	302,100.00	302,100.00
Total Department TRANSFERS FROM GENERAL FUND:		293,300.00	302,100.00	302,100.00
TRANSFERS FROM PROPRIETARY FUNDS-WASTEW				
2110-3914-2115-9100-0013	RADIO READ CONVERSION	22,320.00	22,320.00	22,320.00
2110-3914-2115-9100-0014	USE OF BOND PROCEEDS CSO	2,330.00	2,250.00	2,250.00
Total Department TRANSFERS FROM PROPRIETARY FUNDS-WASTEW		24,650.00	24,570.00	24,570.00
TRANSFERS FROM CAPITAL RESERVE-WATER				
2110-3915-2110-9570-0300	TRANSFER FROM CAPITAL RESERVE	0.00	90,000.00	90,000.00
Total Department TRANSFERS FROM CAPITAL RESERVE-WATER:		0.00	90,000.00	90,000.00
Estimated Revenues		5,188,230.00	5,644,140.00	5,644,140.00
Appropriations				
GROUP INSURANCE				
2110-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	177,510.00	207,510.00	207,510.00
2110-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	700.00	700.00
Total Department GROUP INSURANCE:		177,510.00	208,210.00	208,210.00
EMPLOYEE BENEFITS NOT ALLOCATED				
2110-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	35,750.00	33,250.00	33,250.00
2110-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000.00	10,000.00	10,000.00
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		40,750.00	43,250.00	43,250.00
WATER INSTALLATION MAINTENANCE				
2110-4312-0075-2450-0000	TRAINING/LICENSES/DUES	1,500.00	1,500.00	1,500.00
2110-4312-0075-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	500.00	0.00	0.00
2110-4312-0075-4300-0000	REPAIR/MAINTENANCE SERVICES	500.00	500.00	500.00
2110-4312-0075-5000-0000	OTHER PURCHASED SERVICES	65,400.00	70,900.00	70,900.00
2110-4312-0075-5800-0000	TRAVEL	1,000.00	1,000.00	1,000.00
2110-4312-0075-6100-0000	GENERAL SUPPLIES	20,000.00	30,000.00	30,000.00
2110-4312-0075-6260-0000	GASOLINE	2,300.00	2,400.00	2,400.00
2110-4312-0075-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	1,000.00	1,000.00	1,000.00
Total Department WATER INSTALLATION MAINTENANCE:		92,200.00	107,300.00	107,300.00
WATER LINE INSTALLATION MAINTENANCE				
2110-4312-0080-2450-0000	TRAINING/LICENSES/DUES	3,000.00	3,000.00	3,000.00
2110-4312-0080-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,000.00	1,500.00	1,500.00
2110-4312-0080-4140-0000	LANDFILL: TIPPING FEES	200.00	0.00	0.00
2110-4312-0080-4300-0000	REPAIR/MAINTENANCE SERVICES	72,000.00	35,000.00	35,000.00
2110-4312-0080-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500.00	500.00	500.00

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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
WATER TREATMENT & DISTRIBUTION				
Appropriations				
WATER LINE INSTALLATION MAINTENANCE				
2110-4312-0080-5000-0000	OTHER PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
2110-4312-0080-5300-0000	COMMUNICATIONS	1,850.00	1,640.00	1,640.00
2110-4312-0080-5335-0000	INFORMATION ACCESS	2,500.00	3,550.00	3,550.00
2110-4312-0080-5400-0000	ADVERTISING	500.00	500.00	500.00
2110-4312-0080-5800-0000	TRAVEL	200.00	200.00	200.00
2110-4312-0080-6100-0000	GENERAL SUPPLIES	79,033.24	85,000.00	85,000.00
2110-4312-0080-6240-0000	FUEL OIL	1,640.00	0.00	0.00
2110-4312-0080-6260-0000	GASOLINE	5,050.00	3,200.00	3,200.00
2110-4312-0080-6265-0000	DIESEL FUEL	5,180.00	5,900.00	5,900.00
2110-4312-0080-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	3,500.00	3,500.00	3,500.00
2110-4312-0080-7520-0000	VEHICLES	0.00	90,000.00	90,000.00
Total Department WATER LINE INSTALLATION MAINTENANCE:		177,153.24	234,490.00	234,490.00
WATER DISTRIBUTION AND TREATMENT				
2110-4335-0000-1100-0000	FULL TIME WAGES	660,450.00	701,290.00	701,290.00
2110-4335-0000-1125-0000	PART TIME WAGES 25-29	68,300.00	74,710.00	74,710.00
2110-4335-0000-1200-0000	TEMPORARY PT WAGES	24,540.00	0.00	0.00
2110-4335-0000-1300-0000	OVERTIME WAGES	53,570.00	74,700.00	74,700.00
2110-4335-0000-2150-0000	LIFE & DISABILITY INSURANCE	6,510.00	6,950.00	6,950.00
2110-4335-0000-2200-0000	FICA & MEDICARE TAXES	61,740.00	65,090.00	65,090.00
2110-4335-0000-2301-0000	RETIREMENT: MUNICIPAL	89,350.00	94,900.00	94,900.00
2110-4335-0000-2450-0000	TRAINING/LICENSES/DUES	8,130.00	8,690.00	8,690.00
2110-4335-0000-2600-0000	WORKERS' COMPENSATION	14,380.00	29,160.00	29,160.00
2110-4335-0000-2910-0000	UNIFORMS/CLOTHING	11,250.00	8,000.00	8,000.00
2110-4335-0000-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,000.00	3,000.00	3,000.00
2110-4335-0000-3000-0000	LEGAL SERVICES	3,000.00	3,000.00	3,000.00
2110-4335-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	10,350.00	8,230.00	8,230.00
2110-4335-0000-4120-0000	SEWER	7,450.00	8,050.00	8,050.00
2110-4335-0000-4140-0000	LANDFILL: TIPPING FEES	500.00	59,740.00	59,740.00
2110-4335-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,110.00	141,890.00	141,890.00
2110-4335-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	500.00	500.00	500.00
2110-4335-0000-5000-0000	OTHER PURCHASED SERVICES	41,200.00	28,420.00	28,420.00
2110-4335-0000-5200-0000	PROPERTY/LIABILITY	23,940.00	18,680.00	18,680.00
2110-4335-0000-5300-0000	COMMUNICATIONS	3,000.00	3,800.00	3,800.00
2110-4335-0000-5335-0000	INFORMATION ACCESS	18,450.00	17,490.00	17,490.00
2110-4335-0000-5400-0000	ADVERTISING	500.00	500.00	500.00
2110-4335-0000-5800-0000	TRAVEL	200.00	200.00	200.00
2110-4335-0000-6000-0000	OFFICE SUPPLIES	1,200.00	1,200.00	1,200.00
2110-4335-0000-6100-0000	GENERAL SUPPLIES	30,000.00	30,000.00	30,000.00
2110-4335-0000-6100-0010	LAB SUPPLIES/CHEMICALS	469,260.94	331,600.00	331,600.00
2110-4335-0000-6220-0000	ELECTRICITY	166,220.00	194,710.00	194,710.00
2110-4335-0000-6230-0000	BOTTLED GAS	12,990.00	9,900.00	9,900.00
2110-4335-0000-6260-0000	GASOLINE	3,340.00	6,340.00	6,340.00
2110-4335-0000-6265-0000	DIESEL FUEL	1,220.00	1,340.00	1,340.00
2110-4335-0000-6400-0000	REFERENCE PUBLICATIONS	500.00	500.00	500.00
2110-4335-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	23,100.00	25,000.00	25,000.00
2110-4335-0000-7510-0000	MACHINERY/EQUIPMENT	31,725.07	25,000.00	25,000.00
Total Department WATER DISTRIBUTION AND TREATMENT:		1,929,976.01	1,982,580.00	1,982,580.00
STORAGE TANKS/BOOSTER STATIONS				
2110-4335-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	54,000.00	54,000.00	54,000.00
2110-4335-0010-6100-0000	GENERAL SUPPLIES	10,000.00	7,000.00	7,000.00
2110-4335-0010-6220-0000	ELECTRICITY	53,280.00	59,290.00	59,290.00
2110-4335-0010-6230-0000	BOTTLED GAS	650.00	350.00	350.00
2110-4335-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	26,480.00	11,500.00	11,500.00
Total Department STORAGE TANKS/BOOSTER STATIONS:		144,410.00	132,140.00	132,140.00
PRINCIPAL-LONG TERM BONDS/NOTES				
2110-4711-0000-9821-0000	NHMBB05B	30,000.00	0.00	0.00
2110-4711-0000-9822-0000	NHMBB06A	30,000.00	30,000.00	30,000.00
2110-4711-0000-9823-0000	NHMBB07B	77,370.00	77,370.00	77,370.00
2110-4711-0000-9824-0000	NHMBB08A	39,000.00	39,000.00	39,000.00
2110-4711-0000-9825-0000	NHMBB09C	34,500.00	34,500.00	34,500.00
2110-4711-0000-9826-0000	NHMBB10B	49,110.00	49,110.00	49,110.00
2110-4711-0000-9827-0000	NHMBB11B	135,000.00	135,000.00	135,000.00
2110-4711-0000-9828-0000	NHMBB12B	10,500.00	10,500.00	10,500.00
2110-4711-0000-9832-0000	NHMBB18B	40,500.00	40,500.00	40,500.00
2110-4711-0000-9833-0000	NHMBB20B	103,320.00	103,320.00	103,320.00

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WATER TREATMENT & DISTRIBUTION				
Appropriations				
PRINCIPAL-LONG TERM BONDS/NOTES				
2110-4711-0000-9835-0000	NHMBB21C	39,000.00	39,000.00	39,000.00
2110-4711-0000-9836-0000	NHMBB22C	21,600.00	21,600.00	21,600.00
2110-4711-0000-9839-0000	NHMBB24C	223,100.00	223,100.00	223,100.00
2110-4711-0000-9840-0000	NHMBB25B	0.00	32,100.00	32,100.00
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		833,000.00	835,100.00	835,100.00
PRINCIPAL-STATE REVOLVING FUND NOTES				
2110-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,530.00	55,530.00
2110-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,820.00	41,820.00
2110-4711-0010-9802-0020	1321010 ARRA WATER METER CONVERS	36,630.00	37,680.00	37,680.00
2110-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	42,000.00
2110-4711-0010-9804-0010	CS-330092-10 CSO	24,580.00	24,580.00	24,580.00
2110-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,700.00	26,700.00
2110-4711-0010-9805-0015	1321010-01 WATER MAIN	9,640.00	9,830.00	9,830.00
2110-4711-0010-9806-0010	CS-330092-11 CSO	151,530.00	151,530.00	151,530.00
2110-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	46,660.00	46,660.00
2110-4711-0010-9808-0010	DWGT-17	2,200.00	2,250.00	2,250.00
2110-4711-0010-9809-0010	CS-330092-14 CSO	23,660.00	23,660.00	23,660.00
2110-4711-0010-9810-0020	DWGT-23	107,040.00	110,650.00	110,650.00
Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:		567,990.00	572,890.00	572,890.00
INTEREST-LONG TERM BONDS/NOTES				
2110-4721-0000-9821-0000	NHMBB05B	1,350.00	0.00	0.00
2110-4721-0000-9822-0000	NHMBB06A	2,850.00	1,430.00	1,430.00
2110-4721-0000-9823-0000	NHMBB07B	11,030.00	7,350.00	7,350.00
2110-4721-0000-9824-0000	NHMBB08A	4,130.00	2,420.00	2,420.00
2110-4721-0000-9825-0000	NHMBB09C	5,380.00	4,000.00	4,000.00
2110-4721-0000-9826-0000	NHMBB10B	11,220.00	8,790.00	8,790.00
2110-4721-0000-9827-0000	NHMBB11B	33,980.00	28,590.00	28,590.00
2110-4721-0000-9828-0000	NHMBB12B	1,760.00	1,470.00	1,470.00
2110-4721-0000-9832-0000	NHMBB18B	22,900.00	20,830.00	20,830.00
2110-4721-0000-9833-0000	NHMBB20B	56,310.00	51,040.00	51,040.00
2110-4721-0000-9835-0000	NHMBB21C	25,500.00	23,510.00	23,510.00
2110-4721-0000-9836-0000	NHMBB22C	18,740.00	17,640.00	17,640.00
2110-4721-0000-9839-0000	NHMBB24C	228,050.00	211,720.00	211,720.00
2110-4721-0000-9840-0000	NHMBB25B	0.00	32,460.00	32,460.00
Total Department INTEREST-LONG TERM BONDS/NOTES:		423,200.00	411,250.00	411,250.00
INTEREST-STATE REVOLVING FUND NOTES				
2110-4721-0010-9801-0010	CS-333092-05 CSO	16,690.00	15,070.00	15,070.00
2110-4721-0010-9802-0010	CS-333092-07 CSO	10,040.00	9,200.00	9,200.00
2110-4721-0010-9802-0020	1321010 ARRA WATER METER CONVERS	8,010.00	6,960.00	6,960.00
2110-4721-0010-9803-0010	CS-333092-08 CSO	10,080.00	9,240.00	9,240.00
2110-4721-0010-9804-0010	CS-330092-10 CSO	8,640.00	7,980.00	7,980.00
2110-4721-0010-9805-0010	1321010-02 CSO	6,820.00	6,370.00	6,370.00
2110-4721-0010-9805-0015	1321010-01 WATER MAIN	2,560.00	2,370.00	2,370.00
2110-4721-0010-9806-0010	CS-330092-11 CSO	48,490.00	45,460.00	45,460.00
2110-4721-0010-9807-0010	CS-330092-12 CSO	14,930.00	14,000.00	14,000.00
2110-4721-0010-9808-0010	DWGT-17	1,030.00	980.00	980.00
2110-4721-0010-9809-0010	CS-330092-14 CSO	8,050.00	7,570.00	7,570.00
2110-4721-0010-9810-0020	DWGT-23	81,730.00	78,100.00	78,100.00
Total Department INTEREST-STATE REVOLVING FUND NOTES:		217,070.00	203,300.00	203,300.00
TRANSFERS TO GENERAL FUND				
2110-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	366,670.00	404,430.00	404,430.00
2110-4911-0000-9100-0017	COMPUTER SERVICES	1,500.00	3,500.00	3,500.00
Total Department TRANSFERS TO GENERAL FUND:		368,170.00	407,930.00	407,930.00
TRANSFERS TO CAPITAL PROJECT FUNDS				
2110-4913-0000-9300-1455	TRANSFER TO CAPITAL IMPROVEMENT	0.00	390,000.00	390,000.00
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	390,000.00	390,000.00
TRANSFERS TO CAPITAL RESERVE FUNDS				
2110-4915-0000-9600-0018	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00
2110-4915-0000-9600-0019	WATER IMPROVEMENTS	100,000.00	110,700.00	110,700.00
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		105,000.00	115,700.00	115,700.00
Appropriations		5,076,429.25	5,644,140.00	5,644,140.00
WATER TREATMENT & DISTRIBUTION		(111,800.75)	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		5,188,230.00	5,644,140.00	5,644,140.00
TOTAL APPROPRIATIONS - ALL FUNDS		5,076,429.25	5,644,140.00	5,644,140.00
NET OF REVENUES & APPROPRIATIONS:		111,800.75	0.00	0.00

Wastewater Division

2026 Approved Budget

Wastewater Division Budget Overview

The Wastewater Division protects public health and local rivers and lakes. Staff collect, treat, and release wastewater to meet strict state and federal rules. The treated water must meet the highest quality standards before being released into the Connecticut River. The City of Lebanon owns and operates a wastewater collection system and treatment plant located in West Lebanon. Built in the early 1970s and placed into service in 1976, the facility is designed to treat an average daily flow of up to 3.18 million gallons. The system serves Lebanon, West Lebanon, and parts of the Town of Enfield. Nine pump stations and one flushing valve move wastewater to the treatment plant for processing. On an average day, about 2 million gallons (1.69 million in 2024) of wastewater flows through the system. Flows come from homes, businesses, and some groundwater and stormwater. The Utilities Maintenance Division maintains 75 miles of sewer mains and more than 400 sewer structures. These efforts keep the system reliable and protect local waterways for future generations.



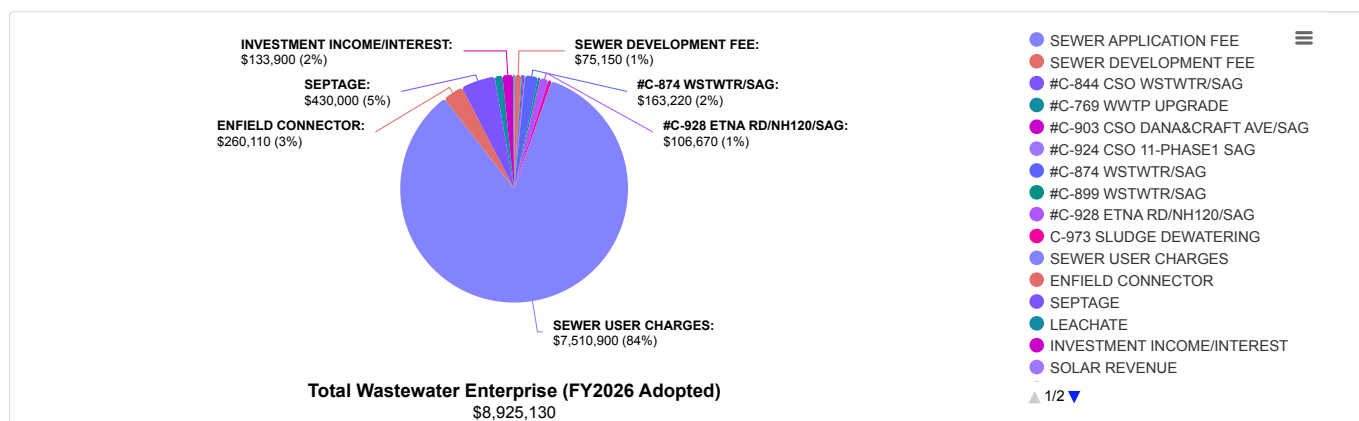
The Wastewater Division operates as an Enterprise Fund and is supported only by fees collected for services provided.

The Wastewater Division budget is organized into four functional areas. Collection System Operations and Maintenance funds the Utility Maintenance crew to operate and maintain the wastewater collection piping; Sewage Collection and Disposal funds administrative functions and program management; Non-Plant Operations covers the operation and maintenance of nine pump stations, the Bank Street control valve, and the odor control facility at Bagley Field; and Sewage Treatment Operations funds staffing and operating resources to run the Wastewater Treatment Facility.

Snapshot of Revenues

Most revenue comes from user fees, including sewer charges for Lebanon users and the Town of Enfield, fees for leachate from the Solid Waste Facility, and domestic septage fees. Additional revenue comes from permits, grants, investment income, interest, and other sources. User fees tie the cost of service to the users, creating a fair and sustainable funding model for the community.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 28, 2026, 8:48 PM

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Snapshot of Expenses

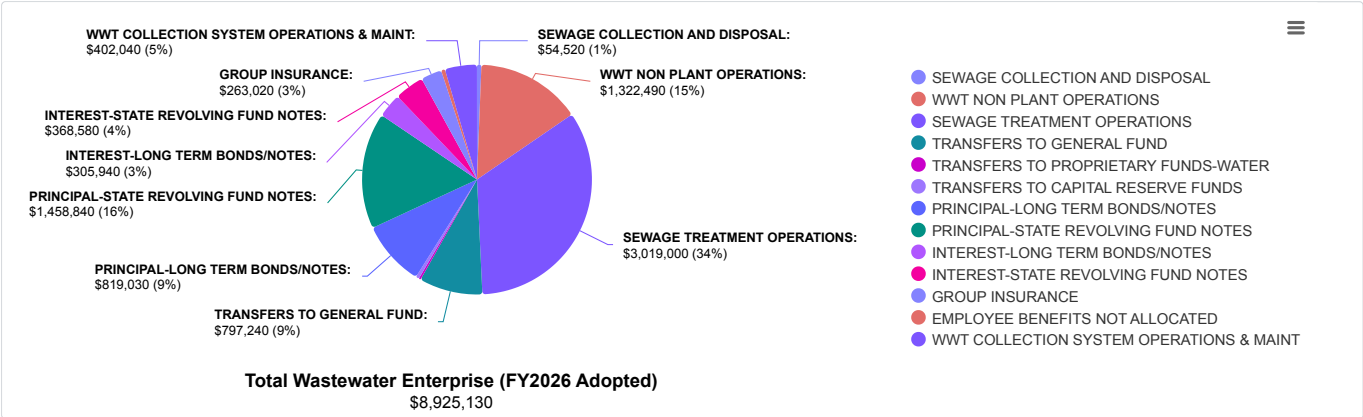
The City's wastewater treatment plant and network of piping and pumping stations are major public assets valued at approximately \$57 million. The budget funds daily operation and long-term care of these facilities, which are essential to

protecting public health and the environment.

Expenses fund staffing, treatment chemicals, maintenance, and equipment replacement. These costs keep the system reliable and in compliance with requirements of the New Hampshire Department of Environmental Services and the United States Environmental Protection Agency. Preventative maintenance extends the life of these assets and protects the environment.

Lebanon also pays the Town of Hanover to treat flows from the Route 10 corridor, Dartmouth Hitchcock Medical Center, and the Centerra and Altaria developments. This partnership manages flows efficiently and controls costs.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 28, 2026, 8:48 PM

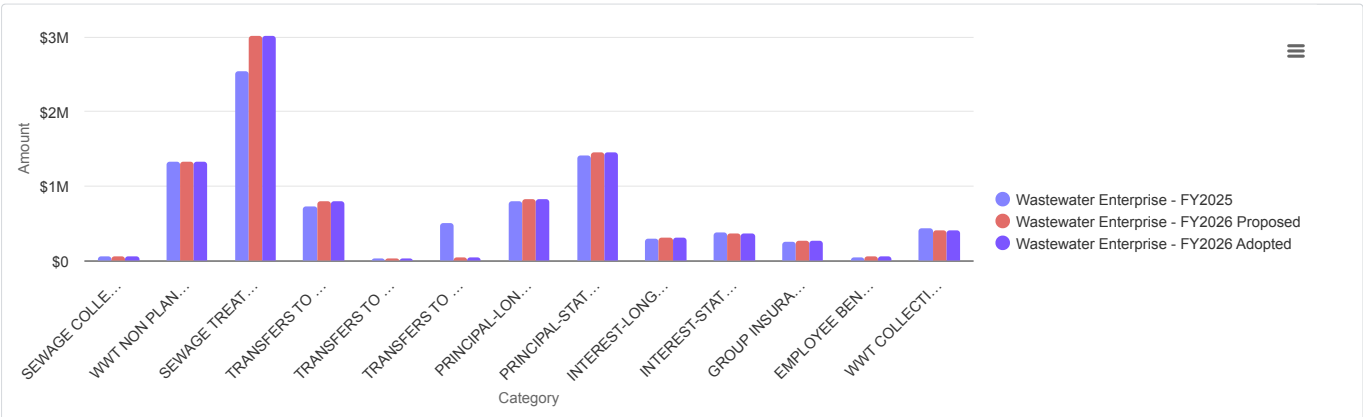
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Accomplishments

- Implemented new nitrogen removal process to improve treatment capacity and water quality.
- Eliminated summer odor complaints on Bank Street with new control methods and equipment.
- Constructed a drying bed to manage vac truck waste and reduce landfill impacts.
- Purchased advanced monitoring equipment to improve efficiency of treatment operations.
- Cleaned 45,000 feet and lined 4,500 feet of city sewer lines.

Strategic Objectives

- Implement process changes to achieve lower nitrogen discharge limits.
- Develop PFAS sampling and analysis program for new National Pollutant Discharge Elimination System (NPDES) permit.
- Bid and construct a new septage receiving tank with modern processing system.
- Integrate Altaria pump station into SCADA for remote monitoring and control.
- Clean 45,000 feet and line critical mains.



Data Updated: Jan 28, 2026, 8:48 PM

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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
SEWAGE COLLECTION AND DISPOSAL				
Estimated Revenues				
OTHER LICENSES PERMITS & FEES				
2115-3290-0010-9110-0015	SEWER APPLICATION FEE	12,500.00	12,500.00	12,500.00
2115-3290-0010-9110-0016	SEWER DEVELOPMENT FEE	150,300.00	75,150.00	75,150.00
2115-3290-0010-9110-0017	ROUTE 12A CONNECTION FEES	0.00	0.00	0.00
2115-3290-0010-9110-0018	ETNA ROAD CONNECTION FEES	0.00	0.00	0.00
Total Department OTHER LICENSES PERMITS & FEES:		162,800.00	87,650.00	87,650.00
OTHER FEDERAL GRANTS & REIMB				
2115-3319-0010-9140-0000	FEMA	0.00	0.00	0.00
Total Department OTHER FEDERAL GRANTS & REIMB:		0.00	0.00	0.00
WATER POLLUTION GRANTS				
2115-3354-0010-9330-0030	#C-844 CSO WSTWTR/SAG	9,950.00	9,630.00	9,630.00
2115-3354-0010-9330-0040	#C-769 WWTP UPGRADE	21,440.00	20,790.00	20,790.00
2115-3354-0010-9330-0050	#C-903 CSO DANA&CRAFT AVE/SAG	11,920.00	11,750.00	11,750.00
2115-3354-0010-9330-0060	#C-924 CSO 11-PHASE1 SAG	10,140.00	9,940.00	9,940.00
2115-3354-0010-9330-0090	#C-874 WSTWTR/SAG	165,840.00	163,220.00	163,220.00
2115-3354-0010-9330-0100	#C-899 WSTWTR/SAG	28,270.00	28,240.00	28,240.00
2115-3354-0010-9330-0110	#C-928 ETNA RD/NH120/SAG	108,120.00	106,670.00	106,670.00
2115-3354-0010-9330-0120	#C-973 SLUDGE DEWATERING	0.00	39,330.00	39,330.00
Total Department WATER POLLUTION GRANTS:		355,680.00	389,570.00	389,570.00
SEWER USER CHARGES				
2115-3403-0010-9410-0000	SEWER USER CHARGES	7,292,140.00	7,510,900.00	7,510,900.00
2115-3403-0010-9410-0010	ENFIELD CONNECTOR	687,540.00	260,110.00	260,110.00
2115-3403-0010-9410-0020	SEPTAGE	430,180.00	430,000.00	430,000.00
2115-3403-0010-9410-0030	LEACHATE	125,000.00	100,000.00	100,000.00
Total Department SEWER USER CHARGES:		8,534,860.00	8,301,010.00	8,301,010.00
SPECIAL ASSESSMENTS				
2115-3500-0010-9500-0020	MOUNT SUPPORT AREA SEWER EXTENSI	0.00	0.00	0.00
Total Department SPECIAL ASSESSMENTS:		0.00	0.00	0.00
SALE OF MUNICIPAL PROPERTY				
2115-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	0.00	0.00	0.00
Total Department SALE OF MUNICIPAL PROPERTY:		0.00	0.00	0.00
INTEREST ON INVESTMENTS				
2115-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	130,000.00	133,900.00	133,900.00
Total Department INTEREST ON INVESTMENTS:		130,000.00	133,900.00	133,900.00
OTHER MISC REVENUE				
2115-3509-0010-9570-0015	SOLAR REVENUE	0.00	1,000.00	1,000.00
2115-3509-0010-9570-0020	MISCELLANEOUS REVENUE	5,000.00	3,000.00	3,000.00
2115-3509-0010-9570-0130	SEWER BILL INTEREST	9,000.00	9,000.00	9,000.00
Total Department OTHER MISC REVENUE:		14,000.00	13,000.00	13,000.00
TRANSFERS FROM CAPITAL PROJECTS				
2115-3913-1455-9620-0000	CIP FUND	0.00	0.00	0.00
Total Department TRANSFERS FROM CAPITAL PROJECTS:		0.00	0.00	0.00
Estimated Revenues		9,197,340.00	8,925,130.00	8,925,130.00
Appropriations				
GROUP INSURANCE				
2115-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	248,590.00	263,020.00	263,020.00
2115-4155-0020-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00
Total Department GROUP INSURANCE:		248,590.00	263,020.00	263,020.00
EMPLOYEE BENEFITS NOT ALLOCATED				
2115-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	41,750.00	39,250.00	39,250.00
2115-4155-0030-2950-0000	F S A (DEPENDENT CARE ONLY)	5,000.00	10,000.00	10,000.00
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		46,750.00	49,250.00	49,250.00
SICK LEAVE PAYOUT				
2115-4155-0040-2200-0000	FICA & MEDICARE TAXES	0.00	0.00	0.00
2115-4155-0040-2301-0000	RETIREMENT: MUNICIPAL	0.00	0.00	0.00
2115-4155-0040-2600-0000	WORKERS' COMPENSATION	0.00	0.00	0.00
2115-4155-0040-2900-0000	SICK PAYOUT	0.00	0.00	0.00
2115-4155-0040-2901-0000	OTHER EMPLOYEE BENEFITS-MATCHES	0.00	0.00	0.00
Total Department SICK LEAVE PAYOUT:		0.00	0.00	0.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
SEWAGE COLLECTION AND DISPOSAL				
Appropriations				
WWT COLLECTION SYSTEM OPERATIONS & MAINT				
2115-4312-0090-1990-0000	SHOP RATE DISTRIBUTION	0.00	0.00	0.00
2115-4312-0090-2450-0000	TRAINING/LICENSES/DUES	2,000.00	2,000.00	2,000.00
2115-4312-0090-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	1,500.00	1,500.00	1,500.00
2115-4312-0090-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0.00	0.00	0.00
2115-4312-0090-4140-0000	LANDFILL: TIPPING FEES	100.00	100.00	100.00
2115-4312-0090-4300-0000	REPAIR/MAINTENANCE SERVICES	587,162.02	358,520.00	358,520.00
2115-4312-0090-4300-0010	RTE 4 SEWER MAIN BREAK	0.00	0.00	0.00
2115-4312-0090-5000-0000	OTHER PURCHASED SERVICES	1,000.00	1,000.00	1,000.00
2115-4312-0090-5300-0000	COMMUNICATIONS	1,610.00	1,120.00	1,120.00
2115-4312-0090-5335-0000	INFORMATION ACCESS	1,500.00	1,000.00	1,000.00
2115-4312-0090-5400-0000	ADVERTISING	300.00	300.00	300.00
2115-4312-0090-5800-0000	TRAVEL	200.00	200.00	200.00
2115-4312-0090-6100-0000	GENERAL SUPPLIES	15,768.00	18,000.00	18,000.00
2115-4312-0090-6220-0000	ELECTRICITY	0.00	0.00	0.00
2115-4312-0090-6240-0000	FUEL OIL	1,640.00	0.00	0.00
2115-4312-0090-6260-0000	GASOLINE	2,340.00	2,500.00	2,500.00
2115-4312-0090-6265-0000	DIESEL FUEL	8,350.00	6,800.00	6,800.00
2115-4312-0090-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	9,000.00	9,000.00	9,000.00
2115-4312-0090-7510-0000	MACHINERY/EQUIPMENT	0.00	0.00	0.00
Total Department WWT COLLECTION SYSTEM OPERATIONS & MAIN		632,470.02	402,040.00	402,040.00
SEWAGE COLLECTION AND DISPOSAL				
2115-4326-0000-2450-0000	TRAINING/LICENSES/DUES	3,500.00	1,200.00	1,200.00
2115-4326-0000-2930-0000	CLASSIFICATION STUDY REPORT	0.00	0.00	0.00
2115-4326-0000-3000-0000	LEGAL SERVICES	4,500.00	4,500.00	4,500.00
2115-4326-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	2,120.00	3,000.00	3,000.00
2115-4326-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	0.00	0.00	0.00
2115-4326-0000-5000-0000	OTHER PURCHASED SERVICES	5,000.00	2,700.00	2,700.00
2115-4326-0000-5200-0000	PROPERTY/LIABILITY	20,360.00	32,640.00	32,640.00
2115-4326-0000-5300-0000	COMMUNICATIONS	5,310.00	3,420.00	3,420.00
2115-4326-0000-5335-0000	INFORMATION ACCESS	7,250.00	5,560.00	5,560.00
2115-4326-0000-5400-0000	ADVERTISING	400.00	400.00	400.00
2115-4326-0000-6000-0000	OFFICE SUPPLIES	750.00	500.00	500.00
2115-4326-0000-6400-0000	REFERENCE PUBLICATIONS	500.00	600.00	600.00
Total Department SEWAGE COLLECTION AND DISPOSAL:		49,690.00	54,520.00	54,520.00
WWT NON PLANT OPERATIONS				
2115-4326-0010-1990-0000	SHOP RATE DISTRIBUTION	0.00	0.00	0.00
2115-4326-0010-2990-0000	SHOP RATE BENEFIT DISTRIBUTION	0.00	0.00	0.00
2115-4326-0010-4110-0000	WATER	2,700.00	2,920.00	2,920.00
2115-4326-0010-4130-0000	HANOVER SEWER CHARGE	1,122,310.00	1,200,880.00	1,200,880.00
2115-4326-0010-4131-0000	OTHER HANOVER CHARGES	0.00	0.00	0.00
2115-4326-0010-4300-0000	REPAIR/MAINTENANCE SERVICES	95,222.00	41,000.00	41,000.00
2115-4326-0010-5300-0000	COMMUNICATIONS	8,210.00	5,930.00	5,930.00
2115-4326-0010-6100-0000	GENERAL SUPPLIES	8,000.00	20,000.00	20,000.00
2115-4326-0010-6220-0000	ELECTRICITY	15,780.00	18,260.00	18,260.00
2115-4326-0010-6230-0000	BOTTLED GAS	1,500.00	1,500.00	1,500.00
2115-4326-0010-6240-0000	FUEL OIL	0.00	0.00	0.00
2115-4326-0010-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	5,500.00	7,000.00	7,000.00
2115-4326-0010-7510-0000	MACHINERY/EQUIPMENT	32,275.07	25,000.00	25,000.00
2115-4326-0010-7520-0000	VEHICLES	75,000.00	0.00	0.00
Total Department WWT NON PLANT OPERATIONS:		1,366,497.07	1,322,490.00	1,322,490.00
SEWAGE TREATMENT OPERATIONS				
2115-4326-0020-1100-0000	FULL TIME WAGES	879,050.00	946,110.00	946,110.00
2115-4326-0020-1125-0000	PART TIME WAGES 25-29	60,500.00	62,320.00	62,320.00
2115-4326-0020-1200-0000	TEMPORARY PT WAGES	0.00	0.00	0.00
2115-4326-0020-1300-0000	OVERTIME WAGES	56,790.00	56,790.00	56,790.00
2115-4326-0020-2100-0000	HEALTH/DENTAL INSURANCE	0.00	0.00	0.00
2115-4326-0020-2150-0000	LIFE & DISABILITY INSURANCE	8,730.00	9,410.00	9,410.00
2115-4326-0020-2200-0000	FICA & MEDICARE TAXES	76,230.00	81,500.00	81,500.00
2115-4326-0020-2301-0000	RETIREMENT: MUNICIPAL	118,400.00	123,830.00	123,830.00
2115-4326-0020-2450-0000	TRAINING/LICENSES/DUES	8,500.00	8,500.00	8,500.00
2115-4326-0020-2600-0000	WORKERS' COMPENSATION	17,310.00	28,080.00	28,080.00
2115-4326-0020-2910-0000	UNIFORMS/CLOTHING	14,060.00	10,000.00	10,000.00
2115-4326-0020-2915-0000	PROTECTIVE CLOTHING/SAFETY SUP	3,300.00	3,300.00	3,300.00
2115-4326-0020-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	5,350.00	8,230.00	8,230.00
2115-4326-0020-4110-0000	WATER	60,000.00	64,800.00	64,800.00

BUDGET REPORT FOR CITY OF LEBANON
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GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
SEWAGE COLLECTION AND DISPOSAL				
Appropriations				
SEWAGE TREATMENT OPERATIONS				
2115-4326-0020-4140-0000	LANDFILL: TIPPING FEES	343,500.00	530,000.00	530,000.00
2115-4326-0020-4300-0000	REPAIR/MAINTENANCE SERVICES	169,743.50	192,600.00	192,600.00
2115-4326-0020-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,000.00	1,000.00	1,000.00
2115-4326-0020-5000-0000	OTHER PURCHASED SERVICES	54,650.00	76,250.00	76,250.00
2115-4326-0020-5300-0000	COMMUNICATIONS	1,520.00	500.00	500.00
2115-4326-0020-5800-0000	TRAVEL	500.00	500.00	500.00
2115-4326-0020-5875-0000	MILEAGE	0.00	100.00	100.00
2115-4326-0020-6100-0000	GENERAL SUPPLIES	63,140.00	92,040.00	92,040.00
2115-4326-0020-6100-0010	LAB SUPPLIES/CHEMICALS	240,580.00	281,090.00	281,090.00
2115-4326-0020-6220-0000	ELECTRICITY	254,590.00	246,020.00	246,020.00
2115-4326-0020-6230-0000	BOTTLED GAS	4,300.00	3,210.00	3,210.00
2115-4326-0020-6240-0000	FUEL OIL	42,800.00	33,220.00	33,220.00
2115-4326-0020-6260-0000	GASOLINE	2,310.00	3,400.00	3,400.00
2115-4326-0020-6265-0000	DIESEL FUEL	9,250.00	9,200.00	9,200.00
2115-4326-0020-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	34,225.00	40,000.00	40,000.00
2115-4326-0020-7510-0000	MACHINERY/EQUIPMENT	88,821.21	107,000.00	107,000.00
Total Department SEWAGE TREATMENT OPERATIONS:		2,619,149.71	3,019,000.00	3,019,000.00
PRINCIPAL-LONG TERM BONDS/NOTES				
2115-4711-0000-9821-0000	NHMBB05B	30,000.00	0.00	0.00
2115-4711-0000-9822-0000	NHMBB06A	30,000.00	30,000.00	30,000.00
2115-4711-0000-9823-0000	NHMBB07B	37,460.00	37,460.00	37,460.00
2115-4711-0000-9824-0000	NHMBB08A	66,480.00	66,480.00	66,480.00
2115-4711-0000-9825-0000	NHMBB09C	34,500.00	34,500.00	34,500.00
2115-4711-0000-9826-0000	NHMBB10B	108,520.00	108,520.00	108,520.00
2115-4711-0000-9827-0000	NHMBB11B	100,000.00	100,000.00	100,000.00
2115-4711-0000-9828-0000	NHMBB12B	24,140.00	24,140.00	24,140.00
2115-4711-0000-9829-0000	NHMBB13C	110,000.00	110,000.00	110,000.00
2115-4711-0000-9832-0000	NHMBB18B	40,500.00	40,500.00	40,500.00
2115-4711-0000-9833-0000	NHMBB20B	47,660.00	47,650.00	47,650.00
2115-4711-0000-9835-0000	NHMBB21C	79,000.00	79,000.00	79,000.00
2115-4711-0000-9836-0000	NHMBB22C	21,600.00	21,600.00	21,600.00
2115-4711-0000-9837-0000	NHMBB23B	65,680.00	65,680.00	65,680.00
2115-4711-0000-9839-0000	NHMBB24C	7,550.00	7,550.00	7,550.00
2115-4711-0000-9840-0000	NHMBB25B	0.00	45,950.00	45,950.00
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		803,090.00	819,030.00	819,030.00
PRINCIPAL-STATE REVOLVING FUND NOTES				
2115-4711-0010-9801-0010	CS-333092-05 CSO	55,530.00	55,530.00	55,530.00
2115-4711-0010-9801-0020	WWTF CS-330092-03	78,830.00	78,830.00	78,830.00
2115-4711-0010-9802-0010	CS-333092-07 CSO	41,820.00	41,820.00	41,820.00
2115-4711-0010-9803-0010	CS-333092-08 CSO	42,000.00	42,000.00	42,000.00
2115-4711-0010-9803-0020	CS-333092-04 WWTF PHASE II	577,080.00	577,080.00	577,080.00
2115-4711-0010-9804-0010	CS-330092-10 CSO	24,580.00	24,580.00	24,580.00
2115-4711-0010-9805-0010	1321010-02 CSO	26,700.00	26,700.00	26,700.00
2115-4711-0010-9806-0010	CS-330092-11 CSO	183,280.00	183,280.00	183,280.00
2115-4711-0010-9806-0020	CS-333092-06 CSO	76,560.00	76,560.00	76,560.00
2115-4711-0010-9807-0010	CS-330092-12 CSO	46,660.00	46,650.00	46,650.00
2115-4711-0010-9807-0020	CS-333092-09 CSO	233,610.00	233,610.00	233,610.00
2115-4711-0010-9808-0010	DWGT-17	2,200.00	2,250.00	2,250.00
2115-4711-0010-9809-0010	CS-330092-14 CSO	23,660.00	23,660.00	23,660.00
2115-4711-0010-9814-0010	CS-334092-15	0.00	46,290.00	46,290.00
Total Department PRINCIPAL-STATE REVOLVING FUND NOTES:		1,412,510.00	1,458,840.00	1,458,840.00
INTEREST-LONG TERM BONDS/NOTES				
2115-4721-0000-9821-0000	NHMBB05B	1,350.00	0.00	0.00
2115-4721-0000-9822-0000	NHMBB06A	2,850.00	1,430.00	1,430.00
2115-4721-0000-9823-0000	NHMBB07B	5,340.00	3,560.00	3,560.00
2115-4721-0000-9824-0000	NHMBB08A	6,970.00	4,060.00	4,060.00
2115-4721-0000-9825-0000	NHMBB09C	5,380.00	3,990.00	3,990.00
2115-4721-0000-9826-0000	NHMBB10B	24,780.00	19,400.00	19,400.00
2115-4721-0000-9827-0000	NHMBB11B	25,180.00	21,180.00	21,180.00
2115-4721-0000-9828-0000	NHMBB12B	4,040.00	3,360.00	3,360.00
2115-4721-0000-9829-0000	NHMBB13C	41,850.00	37,700.00	37,700.00
2115-4721-0000-9832-0000	NHMBB18B	22,900.00	20,830.00	20,830.00
2115-4721-0000-9833-0000	NHMBB20B	25,520.00	23,100.00	23,100.00
2115-4721-0000-9835-0000	NHMBB21C	51,780.00	47,750.00	47,750.00
2115-4721-0000-9836-0000	NHMBB22C	18,740.00	17,640.00	17,640.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
SEWAGE COLLECTION AND DISPOSAL				
Appropriations				
INTEREST-LONG TERM BONDS/NOTES				
2115-4721-0000-9837-0000	NHMBB23B	51,650.00	48,300.00	48,300.00
2115-4721-0000-9839-0000	NHMBB24C	7,720.00	7,170.00	7,170.00
2115-4721-0000-9840-0000	NHMBB25B	0.00	46,470.00	46,470.00
Total Department INTEREST-LONG TERM BONDS/NOTES:		296,050.00	305,940.00	305,940.00
INTEREST-STATE REVOLVING FUND NOTES				
2115-4721-0010-9801-0010	CS-333092-05 CSO	16,960.00	15,070.00	15,070.00
2115-4721-0010-9801-0020	CS-330092-03 WWTF	10,570.00	7,930.00	7,930.00
2115-4721-0010-9802-0010	CS-333092-07 CSO	10,040.00	9,200.00	9,200.00
2115-4721-0010-9803-0010	CS-333092-08 CSO	10,080.00	9,240.00	9,240.00
2115-4721-0010-9803-0020	CS-333092-04 WWTF PHASE II	138,500.00	126,960.00	126,960.00
2115-4721-0010-9804-0010	CS-330092-10 CSO	8,640.00	7,980.00	7,980.00
2115-4721-0010-9805-0010	1321010-02 CSO	6,820.00	6,370.00	6,370.00
2115-4721-0010-9806-0010	CS-330092-11 CSO	58,680.00	54,980.00	54,980.00
2115-4721-0010-9806-0020	CS-333092-06 CSO	18,380.00	16,850.00	16,850.00
2115-4721-0010-9807-0010	CS-330092-12 CSO	14,930.00	14,000.00	14,000.00
2115-4721-0010-9807-0020	CS-333092-09 CSO	73,620.00	67,960.00	67,960.00
2115-4721-0010-9808-0010	DWGT-17	1,030.00	980.00	980.00
2115-4721-0010-9809-0010	CS-330092-14 CSO	8,050.00	7,580.00	7,580.00
2115-4721-0010-9814-0010	CS-334092-15	0.00	23,480.00	23,480.00
Total Department INTEREST-STATE REVOLVING FUND NOTES:		376,300.00	368,580.00	368,580.00
TRANSFERS TO GENERAL FUND				
2115-4911-0000-9100-0008	USE OF BOND PROCEEDS CSO	3,110.00	3,000.00	3,000.00
2115-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	716,920.00	786,740.00	786,740.00
2115-4911-0000-9100-0017	COMPUTER SERVICES	4,000.00	7,500.00	7,500.00
Total Department TRANSFERS TO GENERAL FUND:		724,030.00	797,240.00	797,240.00
TRANSFERS TO PROPRIETARY FUNDS-WATER				
2115-4914-0050-9100-0007	RADIO READ CONVERSION	2,330.00	2,250.00	2,250.00
2115-4914-0050-9100-0008	USE OF BOND PROCEEDS CSO	22,320.00	22,320.00	22,320.00
Total Department TRANSFERS TO PROPRIETARY FUNDS-WATER:		24,650.00	24,570.00	24,570.00
TRANSFERS TO CAPITAL RESERVE FUNDS				
2115-4915-0000-9600-0020	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00
2115-4915-0000-9600-0021	SEWER EQUIPMENT	500,000.00	35,610.00	35,610.00
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		505,000.00	40,610.00	40,610.00
Appropriations		9,104,776.80	8,925,130.00	8,925,130.00
SEWAGE COLLECTION AND DISPOSAL		(92,563.20)	0.00	0.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		9,197,340.00	8,925,130.00	8,925,130.00
TOTAL APPROPRIATIONS - ALL FUNDS		9,104,776.80	8,925,130.00	8,925,130.00
NET OF REVENUES & APPROPRIATIONS:		92,563.20	0.00	0.00

Municipal Airport Fund

2026 Approved Budget

Municipal Airport Budget Overview

The Lebanon Municipal Airport provides both commercial and private aircraft services. These include scheduled airline flights, private aircraft hangars, fuel sales, aircraft maintenance, and flight instruction.

Airport staff care for city-owned buildings, equipment, and paved areas. The team ensures that all operations follow federal, state, and local aviation rules.



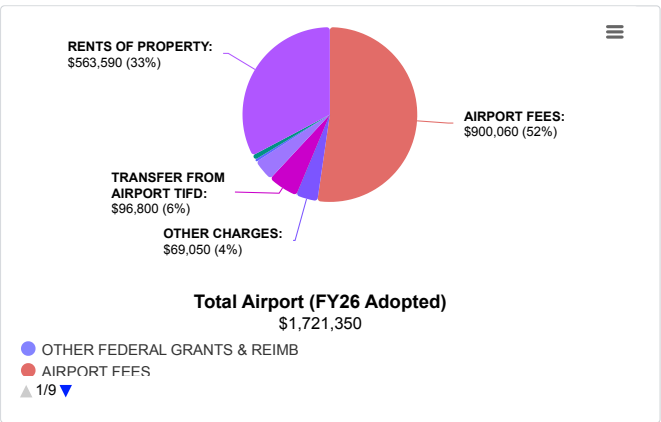
In 2025, the airport expects about 10,000 passengers and 29,000 aircraft takeoffs and landings. The airport plays an important role in regional transportation and supports both business and recreational flying in the Upper Valley.

Snapshot of Revenues

As an Enterprise Fund, the airport's operations are supported by its own customers and tenants, not by property taxes.

Most revenue—about 44 percent—comes from landing fees charged to visiting aircraft. Building rentals provide 21 percent, and land leases add another 17 percent. Rental car fees make up about 11 percent, fuel flowage fees about 5 percent, and other small charges account for 2 percent.

These revenues support the airport's daily operations and future improvements, helping maintain safe facilities and reliable air service for the community.



Data Updated: Jan 14, 2026, 2:07 PM

[View Report](#)

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).

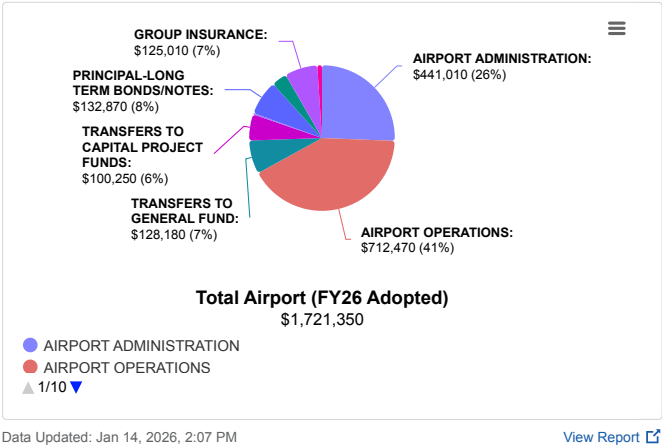
Snapshot of Expenses

Personnel costs account for approximately 40 percent of the budget. The airport employs four full-time and two part-time staff, with four assigned to maintenance and two to administration.

Utilities, fuel, and maintenance expenses account for about 25 percent of the budget. Insurance represents roughly 10 percent, and office and contracted services together make up another 10 percent. Bond payments for existing hangars and the Tax Increment Financing (TIF) district represent about 8 percent, while City-provided services account for around 7 percent.

These investments ensure that facilities remain safe, efficient, and ready to support air travel in all conditions.

Use the [View Report](#) link on the bottom of the graph to view line-item details OR [click here to view the PDF version](#).



Accomplishments

- Completed 1,400 feet of new taxiway to improve runway safety.
- Received a grant to extend the primary runway.
- Relocated navigation equipment to improve instrument approaches in poor weather.
- Partnered with KW Commercial to market the Airport Tax Increment Financing (TIF) District.
- Worked with the Federal Aviation Administration (FAA) top plan construction of a new Air Traffic Control Tower.

Strategic Objectives

- Extend the primary runway to improve safety and capacity.
- Design, bid, and build additional hangars to meet demand and increase revenue.
- Review and adjust fees to balance costs and income.
- Market the Airport TIF District to attract new tenants.
- Begin a pavement management and condition study.



BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
MUNICIPAL AIRPORT				
Estimated Revenues				
OTHER STATE GRANTS & REIMBURSEMENTS				
2120-3359-0010-9370-0030	NHAC AID	7,500.00	7,500.00	7,500.00
Total Department OTHER STATE GRANTS & REIMBURSEMENTS:		7,500.00	7,500.00	7,500.00
AIRPORT FEES				
2120-3406-0010-9440-0010	AIR CARRIER LANDING FEES	196,330.00	196,730.00	294,855.00
2120-3406-0010-9440-0020	GENERAL AVIATION LANDING FEES	405,600.00	425,000.00	425,000.00
2120-3406-0010-9440-0030	RENT-A-CAR FEES	157,790.00	180,200.00	180,200.00
Total Department AIRPORT FEES:		759,720.00	801,930.00	900,055.00
OTHER CHARGES				
2120-3409-0010-9450-0030	AIR CARRIER FUEL FLOWAGE	6,000.00	6,000.00	6,000.00
2120-3409-0010-9450-0040	GEN AVIATION FUEL FLOWAGE	63,570.00	63,050.00	63,050.00
Total Department OTHER CHARGES:		69,570.00	69,050.00	69,050.00
SALE OF MUNICIPAL PROPERTY				
2120-3501-0010-9510-0020	SALE OF CITY OWNED PROPERTY	8,000.00	0.00	0.00
Total Department SALE OF MUNICIPAL PROPERTY:		8,000.00	0.00	0.00
INTEREST ON INVESTMENTS				
2120-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	15,000.00	15,450.00	15,450.00
Total Department INTEREST ON INVESTMENTS:		15,000.00	15,450.00	15,450.00
RENTS OF PROPERTY				
2120-3503-0010-9530-0060	TERMINAL BUILDING RENT	147,290.00	151,610.00	151,610.00
2120-3503-0010-9530-0070	LAND RENT	190,490.00	197,340.00	197,340.00
2120-3503-0010-9530-0080	LAND RENT: POLICE FACILITY	49,320.00	51,400.00	51,400.00
2120-3503-0010-9530-0090	PARKING LOT RENTAL	6,340.00	5,800.00	5,800.00
2120-3503-0010-9530-0110	HANGAR RENTALS	151,970.00	157,440.00	157,440.00
Total Department RENTS OF PROPERTY:		545,410.00	563,590.00	563,590.00
OTHER MISC REVENUE				
2120-3509-0010-9570-0020	MISCELLANEOUS REVENUE	1,200.00	100.00	100.00
Total Department OTHER MISC REVENUE:		1,200.00	100.00	100.00
TRANSFER FROM AIRPORT TIFD				
2120-3912-2210-9630-0100	AIRPORT FUND	55,500.00	96,800.00	96,800.00
Total Department TRANSFER FROM AIRPORT TIFD:		55,500.00	96,800.00	96,800.00
FUND BALANCE-AMOUNT VOTED				
2120-9998-0010-9800-0010	AMOUNT VOTED FROM FUND BALANCE	189,400.00	68,800.00	68,800.00
Total Department FUND BALANCE-AMOUNT VOTED:		189,400.00	68,800.00	68,800.00
Estimated Revenues		1,651,300.00	1,623,220.00	1,721,345.00
Appropriations				
GROUP INSURANCE				
2120-4155-0020-2100-0000	HEALTH/DENTAL INSURANCE	95,500.00	125,010.00	125,010.00
Total Department GROUP INSURANCE:		95,500.00	125,010.00	125,010.00
EMPLOYEE BENEFITS NOT ALLOCATED				
2120-4155-0030-2940-0000	HEALTH SAVINGS ACCOUNT	18,000.00	18,000.00	18,000.00
Total Department EMPLOYEE BENEFITS NOT ALLOCATED:		18,000.00	18,000.00	18,000.00
AIRPORT ADMINISTRATION				
2120-4301-0000-1100-0000	FULL TIME WAGES	211,740.00	226,260.00	226,260.00
2120-4301-0000-1300-0000	OVERTIME WAGES	2,500.00	1,000.00	1,000.00
2120-4301-0000-2150-0000	LIFE & DISABILITY INSURANCE	2,700.00	2,890.00	2,890.00
2120-4301-0000-2200-0000	FICA & MEDICARE TAXES	16,390.00	17,390.00	17,390.00
2120-4301-0000-2301-0000	RETIREMENT: MUNICIPAL	28,150.00	28,980.00	28,980.00
2120-4301-0000-2450-0000	TRAINING/LICENSES/DUES	10,000.00	5,470.00	5,470.00
2120-4301-0000-2600-0000	WORKERS' COMPENSATION	480.00	640.00	640.00
2120-4301-0000-3000-0000	LEGAL SERVICES	5,000.00	5,000.00	5,000.00
2120-4301-0000-4230-0000	CUSTODIAL SERVICES	54,300.00	56,070.00	56,070.00
2120-4301-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	10,000.00	10,000.00	10,000.00
2120-4301-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	1,350.00	1,400.00	1,400.00
2120-4301-0000-5000-0000	OTHER PURCHASED SERVICES	55,000.00	17,110.00	17,110.00
2120-4301-0000-5200-0000	PROPERTY/LIABILITY	40,680.00	35,950.00	35,950.00
2120-4301-0000-5300-0000	COMMUNICATIONS	2,400.00	2,500.00	2,500.00
2120-4301-0000-5335-0000	INFORMATION ACCESS	5,700.00	5,700.00	5,700.00
2120-4301-0000-5400-0000	ADVERTISING	10,000.00	10,000.00	10,000.00
2120-4301-0000-5800-0000	TRAVEL	6,000.00	6,000.00	6,000.00

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
MUNICIPAL AIRPORT				
Appropriations				
AIRPORT ADMINISTRATION				
2120-4301-0000-5875-0000	MILEAGE	1,500.00	1,500.00	1,500.00
2120-4301-0000-6000-0000	OFFICE SUPPLIES	150.00	150.00	150.00
2120-4301-0000-6100-0000	GENERAL SUPPLIES	2,000.00	7,000.00	7,000.00
Total Department AIRPORT ADMINISTRATION:		466,040.00	441,010.00	441,010.00
AIRPORT OPERATIONS				
2120-4302-0000-1100-0000	FULL TIME WAGES	159,980.00	166,730.00	166,730.00
2120-4302-0000-1125-0000	PART TIME WAGES 25-29	82,130.00	85,710.00	85,710.00
2120-4302-0000-1300-0000	OVERTIME WAGES	35,000.00	35,000.00	35,000.00
2120-4302-0000-2150-0000	LIFE & DISABILITY INSURANCE	1,540.00	1,610.00	1,610.00
2120-4302-0000-2200-0000	FICA & MEDICARE TAXES	20,710.00	21,400.00	21,400.00
2120-4302-0000-2301-0000	RETIREMENT: MUNICIPAL	24,570.00	24,700.00	24,700.00
2120-4302-0000-2450-0000	TRAINING/LICENSES/DUES	0.00	200.00	200.00
2120-4302-0000-2600-0000	WORKERS' COMPENSATION	8,910.00	11,520.00	11,520.00
2120-4302-0000-2910-0000	UNIFORMS/CLOTHING	1,490.00	1,490.00	1,490.00
2120-4302-0000-3410-0000	SOFTWARE SUPPORT/SERVICE/SUBSCRI	5,800.00	6,420.00	6,420.00
2120-4302-0000-4110-0000	WATER	6,500.00	7,100.00	7,100.00
2120-4302-0000-4120-0000	SEWER	6,000.00	6,600.00	6,600.00
2120-4302-0000-4300-0000	REPAIR/MAINTENANCE SERVICES	80,000.00	80,000.00	80,000.00
2120-4302-0000-4420-0000	RENTAL OF EQUIPMENT & VEHICLES	6,000.00	5,000.00	5,000.00
2120-4302-0000-6100-0000	GENERAL SUPPLIES	90,000.00	80,000.00	80,000.00
2120-4302-0000-6220-0010	ELECTRICITY:TERMINAL	68,250.00	65,000.00	65,000.00
2120-4302-0000-6220-0020	ELECTRICITY:AIRFIELD	33,640.00	30,000.00	30,000.00
2120-4302-0000-6230-0000	BOTTLED GAS	18,050.00	16,000.00	16,000.00
2120-4302-0000-6240-0000	FUEL OIL	20,970.00	17,010.00	17,010.00
2120-4302-0000-6260-0000	GASOLINE	3,400.00	2,600.00	2,600.00
2120-4302-0000-6265-0000	DIESEL FUEL	41,840.00	42,880.00	42,880.00
2120-4302-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	5,500.00	5,500.00	5,500.00
2120-4302-0000-7510-0000	MACHINERY/EQUIPMENT	8,000.00	0.00	0.00
2120-4302-0000-7520-0000	VEHICLES	51,619.00	0.00	0.00
Total Department AIRPORT OPERATIONS:		779,899.00	712,470.00	712,470.00
PRINCIPAL-LONG TERM BONDS/NOTES				
2120-4711-0000-9822-0000	NHMBB06A	40,000.00	40,000.00	40,000.00
2120-4711-0000-9823-0000	NHMBB07B	26,580.00	26,580.00	26,580.00
2120-4711-0000-9836-0000	NHMBB22C	66,290.00	66,290.00	66,290.00
Total Department PRINCIPAL-LONG TERM BONDS/NOTES:		132,870.00	132,870.00	132,870.00
INTEREST-LONG TERM BONDS/NOTES				
2120-4721-0000-9822-0000	NHMBB06A	3,800.00	1,900.00	1,900.00
2120-4721-0000-9823-0000	NHMBB07B	3,790.00	2,530.00	2,530.00
2120-4721-0000-9836-0000	NHMBB22C	57,510.00	54,130.00	54,130.00
Total Department INTEREST-LONG TERM BONDS/NOTES:		65,100.00	58,560.00	58,560.00
TRANSFERS TO GENERAL FUND				
2120-4911-0000-9100-0009	ADMINISTRATIVE OVERHEAD	126,010.00	122,680.00	122,680.00
2120-4911-0000-9100-0017	COMPUTER SERVICES	6,500.00	5,500.00	5,500.00
Total Department TRANSFERS TO GENERAL FUND:		132,510.00	128,180.00	128,180.00
TRANSFERS TO CAPITAL PROJECT FUNDS				
2120-4913-0000-9300-0035	CAPITAL IMPROVEMENTS	0.00	2,120.00	100,245.00
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	2,120.00	100,245.00
TRANSFERS TO CAPITAL RESERVE FUNDS				
2120-4915-0000-9600-0023	ACCRUED BENEFITS LIABILITY	5,000.00	5,000.00	5,000.00
Total Department TRANSFERS TO CAPITAL RESERVE FUNDS:		5,000.00	5,000.00	5,000.00
Appropriations		1,694,919.00	1,623,220.00	1,721,345.00
MUNICIPAL AIRPORT		43,619.00	0.00	0.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		1,651,300.00	1,623,220.00	1,721,345.00
TOTAL APPROPRIATIONS - ALL FUNDS		1,694,919.00	1,623,220.00	1,721,345.00
NET OF REVENUES & APPROPRIATIONS:		(43,619.00)	0.00	0.00

Capital Improvements Fund

2026 Approved Budget

Capital Improvements Budget Overview

Capital Improvements consist of capital investments in vehicles, equipment, facilities, and infrastructure that are major in nature, expensive, and long-lived. Resources (revenues) and requirements (expenditures) of a capital nature are budgeted in the Capital Improvements Fund.

Capital improvements are typically supported by a combination of financing sources including the issuance of debt, operating budget transfers, grants/contributions, and existing funds. Operating budgets are period oriented (January 1 to December 31); the capital improvements budget is project oriented. Except for the Capital Improvements Fund, appropriations lapse (expire) at the end of the City's fiscal year (December 31).

Annually, the City identifies anticipated capital expenditures in a six-year Capital Improvement Program (CIP) developed by the Planning Board, which has two components:

1. the recommended capital improvements budget (the first year of the program) and
2. the capital improvements plan (years two through six).

This year's CIP again includes projects anticipated for funding beyond the immediate 6-year time period in order to further enhance the usefulness of the CIP as a community and financial planning tool. The CIP is prepared pursuant to RSA Chapter 674:5-8 and is intended to assist the City Council in its consideration of the annual budget. Project proposals are developed by City departments based upon needs identified in the master plan, the strategic plan, by public demand for services or facilities, or by operational needs. Proposals include a project description, rationale, schedule, and identification of the means to pay for the proposed work (or acquisition), including an assessment of financial impact.

The approved 2026 Capital Improvements Budget is \$11,027,470, a decrease of \$14,834,890 from the prior year.

Most project financing is by intergovernmental grants (\$8,808,675 or 79.9%), followed by transfers to CIP (\$992,845 or 9.0%), then by existing funds from capital reserve funds (\$855,000 or 7.8%), and the issuance of long-term debt (\$370,950 or 3.4%).

- [View the line item budget](#) (PDF)

2026 Capital Improvements Budget

The approved 2026 Capital Improvements Budget consists of eight projects:

- Four of the proposed projects, totaling \$2,507,470, supplement currently ongoing projects. These include: DPW Fleet Replacement, Trues Brook Road Bridge Replacement, Mechanic Street/High Street/Mascoma Street Intersection, and Landfill Phase 3-4 Design, Permitting, and Construction.
- Three of the proposed projects, totaling \$8,435,000, have appeared in the outer years of prior CIPs and are now proposed to be funded. These include: Airport T-Hangar Construction, Airport Taxiway A Extension, and Farnum Hill Tank – Water Age and Quality.
- The remaining project, the Airport's Pavement Management Plan totaling \$85,000 is new to the CIP process.

Department	Project Name	Total Appropriated	Prior to 2026	2026	Bonds/Note Proceeds/Debt	Existing Funds from CRF	Transfers to CIP	Other (SAD, sale proceeds, etc)	Inter-governmental Grants
	AIRPORT FUND								
AIR	2026 T-Hangar Construction	\$4,120,000	\$0	\$4,120,000	\$370,950				\$3,749,050
NEW-AIR	Pavement Management Plan	\$85,000	\$0	\$85,000			\$2,120		\$82,880
	TOTAL AIRPORT	\$4,205,000	\$0	\$4,205,000	\$370,950	\$0	\$2,120	\$0	\$3,831,930
	GENERAL FUND								
FLEET & EQUIPMENT									
DPW	Fleet Replacement	\$620,000		\$620,000		\$620,000			
ROADS & BRIDGES									
DPW	Trues Brook Road Bridge Replacement #066-059	\$5,602,550	\$5,369,330	\$233,220			\$5,150		\$228,070
	TOTAL GENERAL FUND	\$6,222,550	\$5,369,330	\$853,220	\$0	\$620,000	\$5,150	\$0	\$228,070
	WATER FUND								
DPW-WATER	Farnum Hill Tank – Water Age and Quality	\$390,000	\$0	\$390,000			\$390,000		
	TOTAL WATER FUND	\$390,000	\$0	\$390,000	\$0	\$0	\$390,000	\$0	\$0
	SOLID WASTE FUND								
DPW-SOLID	Landfill Phase 3-4 Design, Permitting, and Construction	\$1,801,000	\$1,534,000	\$267,000			\$267,000		
DPW-SOLID	Fleet Replacement	\$235,000		\$235,000		\$235,000			
	TOTAL SOLID WASTE FUND	\$2,036,000	\$1,534,000	\$502,000	\$0	\$235,000	\$267,000	\$0	\$0
	TOTAL 2026 CAPITAL IMPROVEMENTS PROGRAM	\$12,853,550	\$6,903,330	\$5,950,220	\$370,950	\$855,000	\$664,270	\$0	\$4,060,000

The following projects were added to the 2026 Capital Improvements Budget by vote of the City Council on December 17, 2025:

Dept	Project Name	Total Appropriated	Prior to 2026	2026	Bond/Note Proceeds/Debt	Existing Funds from CRF	Transfers To CIP	Other (SAD, Sale Proceeds, etc)	Inter-governmental Grants
	AIRPORT FUND								
AIR	2026 Taxiway A Extension	\$3,925,000	\$0	\$3,925,000			\$98,125		\$3,826,875
	GENERAL FUND								
DPW	Mechanic Street/High Street/ Mascoma Street Intersection	\$5,821,998	\$4,669,748	\$1,152,250			\$230,450		\$921,800
	TOTAL ADDITIONAL CAPITAL IMPROVEMENTS PROGRAM	\$9,746,998	\$4,669,748	\$5,077,250			\$328,575		\$4,748,675

2026 Project Summaries

For information in addition to summaries provided below, please refer to the full [2026-2031 Capital Improvement Program](#) (CIP).

1. 2026 T-Hangar Construction – All of the airport T-Hangars are full and have been since 2022. Currently, there is a waiting list of eight aircraft owners looking for storage space. Project is to construct additional T-Hangars which will increase capacity and provide additional airport revenue (annual revenue from one of the existing 10-unit buildings is \$82,700).
2026 Capital Budget Amount Requested:
\$4,120,000

2. Pavement Management Plan – Project is preparation of a maintenance plan and pavement condition report for the existing airport pavement. A pavement management plan is required by the FAA sponsor assurances that accompany various grant agreements. The FAA is requiring a plan due to other construction projects which include, in part, adding more pavement at the airport.
2026 Capital Budget Amount Requested:
\$85,000

3. 2026 Taxiway A Extension - This is the second of a three-phase project to extend Taxiway A for the full length of Runway 18-36. This project was included in the 2026-2031 CIP for funding in 2027. However, the Federal Aviation Administration offered to allocate unspent funds from another airport to the Lebanon Airport to complete the project in 2026, which will reduce the City's share of project costs by 50% or approximately \$98,125.
2026 Capital Budget Amount Requested:
\$3,925,000

4. DPW Fleet Replacement - The Fleet Replacement Plan that has been utilized is a continuation of a Fleet Replacement Plan that evaluated equipment assigned to the fleet in comparison to the current mission. Life-cycle time and other factors such as cost of operations and reliability are used as the primary basis for the
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replacement plan. The DPW 2026 Capital Budget request for fleet replacement proposes \$620,000 for DPW-Operations and Highway fleet replacement and \$235,000 for Solid Waste Fund fleet replacement, for a total of \$855,000

2026 Capital Budget Amount Requested:

\$855,000

5. Trues Brook Road Bridge Replacement #066-059 – Project involves the replacement of a bridge on the NHDOT's Red-list. The construction of the bridge is eligible for up to 100% NHDOT funding for construction costs through the Municipally Owned Bipartisan Infrastructure Law (MOBIL) program. Bridge replacement is programmed for construction in 2025 and 2026. The City Council has previously appropriated \$5.3M. The 2026-2031 CIP request is to fund additional costs required due to inflation.

2026 Capital Budget Amount Requested:

\$233,220

6. Farnum Hill Tank – Water Age and Quality – A water age issue has developed at the Farnum Hill (FH) Water Storage Tank in the warmer months of the year. A related water quality issue is the reduction of chlorine disinfection residual in the Airport and surrounding commercial area including the Route 12A corridor. Project proposes the addition of an automated control valve located on Poverty Lane before the FH fill line and CAP Road transmission line, and the reconfiguration of the Airport PRV to fill Crafts Hill (CH) Water Storage Tank with the addition of an automated Chlorinator system (flow pacing and analyzer adjustment).

2026 Capital Budget Amount Requested:

\$390,000

7. Landfill Phase 3-4 Design and Permitting – Based on recent landfill waste capacity reports, a conservative estimate of the airspace remaining at the landfill is approximately 9-12 years. Because the landfill is only permitted through Phase II-C, the City will need to go through the NHDES permitting process to permit additional capacity (Phases III and IV) to meet its long-term solid waste management goals. The current request is to fund the Phase III Type II Permit Application and Construction Documents preparation.

2026 Capital Budget Amount Requested:

\$267,000

8. Mechanic Street/High Street/Mascoma Street Intersection – This is an additional appropriation to complete the intersection improvements-based contractor bids received following the adoption of the 2026-2031 CIP. Eighty percent (80%) of the additional costs will be covered by the NH Department of Transportation, and the City's twenty percent (20%) share of the additional costs will be paid for with funds from the Downtown Lebanon Tax Increment Finance (TIF) District Unassigned Fund Balance.

2026 Capital Budget Amount Requested:

\$1,152,250

2026 – 2031 Capital Improvement Program

Not included in the CIP are projects that: 1) may require further discussion and conceptual development; 2) have associated costs, or non-City funding, of a problematic or uncertain nature. The following schedule presents the current 6-year CIP as adopted by the Planning Board and identifies each project, the responsible department, and the projected year(s) of implementation. See the 2026 – 2031 Capital Improvement Program for more information.

Department	Project Name	Total Appropriated	Prior to 2026	2026-2031	2026	2027	2028	2029	2030	2031	2032+
AIRPORT FUND											
AIR	2026 T-Hanger Construction	\$4,120,000	\$0	\$4,120,000	\$4,120,000	\$0	\$0	\$0	\$0	\$0	\$0
NEW-AIR	Pavement Management Plan	\$85,000	\$0	\$85,000	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0
NEW-AIR	Taxiway A Extension Phase 2	\$3,925,000	\$0	\$3,925,000	\$0	\$3,925,000	\$0	\$0	\$0	\$0	\$0
NEW-AIR	South Apron Rehabilitation	\$1,090,000	\$0	\$1,090,000	\$0	\$0	\$1,090,000	\$0	\$0	\$0	\$0
NEW-AIR	Taxiway A Extension Phase 3	\$3,900,000	\$0	\$3,900,000	\$0	\$0	\$0	\$0	\$3,900,000	\$0	\$0
NEW-AIR	Replace Airfield Electrical Vault	\$1,170,000	\$0	\$1,170,000	\$0	\$0	\$0	\$0	\$0	\$1,170,000	\$0
	TOTAL AIRPORT	\$14,290,000	\$0	\$14,290,000	\$4,205,000	\$3,925,000	\$1,090,000	\$0	\$3,900,000	\$1,170,000	\$0
GENERAL FUND											
FACILITIES											
FIRE	Fire Station 2 Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$14,200,000
DPW	City Hall Renovations Phase 5	\$6,998,600	\$6,998,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$654,000
FLEET & EQUIPMENT											
FIRE	Ambulance Replacement	\$900,000	\$0	\$900,000	\$0	\$450,000	\$0	\$0	\$0	\$450,000	\$0
FIRE	Personal Protective Equipment	\$294,000	\$0	\$294,000	\$0	\$0	\$0	\$294,000	\$0	\$0	\$0
DPW	Fleet Replacement	\$4,360,000	\$0	\$4,360,000	\$620,000	\$625,000	\$790,000	\$725,000	\$1,190,000	\$510,000	\$0
ROADS & BRIDGES											
DPW	Route 120-Etna-Old Etna Road Pedestrian Improvements	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,350,000
DPW	Hanover Street/Route 120 Bridge Replacement #121-117	\$2,848,250	\$2,675,000	\$173,250	\$0	\$173,250	\$0	\$0	\$0	\$0	\$0
DPW	Mack Avenue Infrastructure Improvements	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000
DPW	Estabrook Circle and Maple Street Stormwater Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181,250
DPW	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	\$5,835,990	\$425,000	\$5,410,990	\$388,000	\$0	\$37,000	\$0	\$4,985,990	\$0	\$0
DPW	Mechanic St Sidewalk - Buckingham Pl to Poverty Ln (Phase 1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,950,920
DPW	Mechanic St Sidewalk - Rivernhill Bus Stop to Slayton Hill Rd (Phase 3)	\$2,518,690	\$0	\$2,518,690	\$0	\$152,230	\$0	\$139,380	\$2,227,080	\$0	\$0
DPW	Hanover Street Reconstruction - Route 120 to Mascoma Street	\$513,590	\$0	\$513,590	\$0	\$513,590	\$0	\$0	\$0	\$0	\$5,453,020
DPW	Mechanic Street - High Street - Mascoma Street Roundabout	\$4,689,548	\$4,669,748	\$19,800	\$19,800	\$0	\$0	\$0	\$0	\$0	\$0
DPW	Green Street and Shaw Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,727,740
DPW	Elm Street and Union Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,579,690
DPW	School St / Meriden Rd Safety Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$635,170
DPW	Trues Brook Road Bridge Replacement #66-059	\$5,602,550	\$5,369,330	\$233,220	\$233,220	\$0	\$0	\$0	\$0	\$0	\$0
OTHER											
REC	Mascoma River Greenway Extension	\$2,400,000	\$465,000	\$1,935,000	\$0	\$1,506,000	\$429,000	\$0	\$0	\$0	\$0
REC	MRG to Mascoma Street Path	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$408,000
REC	Northern Rail Trail Retaining Wall	\$275,000	\$0	\$275,000	\$0	\$275,000	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL FUND	\$37,566,218	\$20,932,678	\$16,633,540	\$1,261,020	\$3,595,070	\$1,256,000	\$1,158,380	\$8,403,070	\$960,000	\$32,039,790
WATER FUND											
DPW-WATER	Large Groundwater Well and Water Treatment Facility	\$17,310,000	\$1,910,000	\$15,400,000	\$0	\$15,400,000	\$0	\$0	\$0	\$0	\$0
DPW-WATER	Hanover Street Reconstruction - Route 120 to Mascoma Street	\$35,420	\$0	\$35,420	\$0	\$35,420	\$0	\$0	\$0	\$0	\$942,950
DPW-WATER	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	\$89,790	\$0	\$89,790	\$0	\$0	\$0	\$0	\$89,790	\$0	\$0
NEW-DPW-WATER	Centerra Water Main Extension	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,660,000
DPW-WATER	Mack Avenue Infrastructure Improvements	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
DPW-WATER	Estabrook Circle and Maple Street Stormwater Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,012,500
DPW-WATER	Spring Street West Water Main Replacement	\$275,000	\$0	\$275,000	\$0	\$0	\$0	\$0	\$0	\$275,000	\$0
DPW-WATER	Farnum Hill Tank - Water Age and Quality	\$390,000	\$0	\$390,000	\$390,000	\$0	\$0	\$0	\$0	\$0	\$0
DPW-WATER	Green Street and Shaw Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,338,080
DPW-WATER	Elm Street and Union Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,211,160
DPW-WATER	Water Meter Upgrade	\$929,000	\$0	\$929,000	\$0	\$0	\$0	\$0	\$929,000	\$0	\$0
	TOTAL WATER FUND	\$19,089,210	\$1,970,000	\$17,119,210	\$390,000	\$15,435,420	\$0	\$0	\$1,018,790	\$275,000	\$8,254,670
SEWER FUND											
DPW-SEWER	Hanover Street Reconstruction - Route 120 to Mascoma Street	\$41,320	\$0	\$41,320	\$0	\$41,320	\$0	\$0	\$0	\$0	\$1,100,110
DPW-SEWER	Mechanic St/Slayton Hill Rd/Mascoma St Intersection Reconstruction	\$112,220	\$0	\$112,220	\$0	\$0	\$0	\$0	\$112,220	\$0	\$0
DPW-SEWER	Fleet Replacement	\$80,000	\$0	\$80,000	\$0	\$0	\$0	\$80,000	\$0	\$0	\$0
DPW-SEWER	Mack Avenue Infrastructure Improvements	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DPW-SEWER	Estabrook Circle and Maple Street Stormwater Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,181,250
DPW-SEWER	Green Street and Shaw Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,727,740
DPW-SEWER	Elm Street and Union Street Reconstruction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,579,690
DPW-WATER	Water Meter Upgrade	\$929,000	\$0	\$929,000	\$0	\$0	\$0	\$0	\$929,000	\$0	\$0
NEW-DPW-SEWER	Route 12A Pump Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	TOTAL SEWER FUND	\$1,222,540	\$60,000	\$1,162,540	\$0	\$41,320	\$0	\$80,000	\$1,041,220	\$0	\$9,588,790
SOLID WASTE FUND											
DPW-SOLID	Landfill Phase 3-4 Design, Permitting, and Construction	\$17,370,000	\$1,534,000	\$15,836,000	\$267,000	\$15,300,300	\$0	\$269,000	\$0	\$0	\$40,000,000
DPW-SOLID	Fleet Replacement	\$1,840,000	\$0	\$1,840,000	\$235,000	\$225,300	\$450,000	\$450,000	\$230,000	\$250,000	\$0
	TOTAL SOLID WASTE FUND	\$19,210,000	\$1,534,000	\$17,676,000	\$502,000	\$15,525,300	\$450,000	\$719,000	\$230,000	\$250,000	\$40,000,000
TOTAL CITY CAPITAL IMPROVEMENTS PROGRAM											
		\$91,377,968	\$24,496,678	\$66,881,290	\$6,358,020	\$38,521,810	\$2,796,000	\$1,957,380	\$14,593,080	\$2,655,000	\$89,883,250
TOTAL LEBANON SCHOOL DISTRICT CAPITAL IMPROVEMENTS PROGRAM				\$12,631,970	\$1,014,408	\$1,303,230	\$3,917,281	\$2,156,910	\$2,494,630	\$3,027,240	
TOTAL 2026 - 2031 CAPITAL IMPROVEMENTS PROGRAM				\$79,513,260	\$7,372,428	\$39,825,040	\$6,713,281	\$4,114,290	\$17,087,710	\$5,682,240	

bold italicized project names reviewed by Planning Board as CIP Program Items.

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2026 Requested	2026 Approved
CIP			
Estimated Revenues			
1455-3359-4312-2009-7208-1455	TRUES BROOK BRIDGE #066-059	228,070	228,070
1455-3359-4312-2012-7206-1455	MECHANIC/HIGH/MASCONA RECONSTRUCTION		921,800
1455-3912-2200-2026-7206-1455	MECHANIC/HIGH/MASCOMA RECONSTRUCTION		230,450
1455-3914-2108-2021-7217-1455	LANDFILL PHASE 3-4 DESIGN & PERMITTING	267,000	267,000
1455-3914-2110-2026-7204-1455	FARNUM HILL TANK	390,000	390,000
1455-3914-4312-2026-7203-1455	TRUES BROOK ROAD BRIDGE	5,150	5,150
1455-3915-2108-2026-7205-1455	LANDFILL FLEET REPLACEMENT	235,000	235,000
1455-3915-4312-2026-7201-1455	DPW FLEET REPLACEMENT	620,000	620,000
Estimated Revenues		1,745,220	2,897,470
Appropriations			
1455-4902-2108-2026-8205-1455	LANDFILL FLEET REPLACEMENT	235,000	235,000
1455-4902-4312-2026-8201-1455	DPW FLEET REPLACEMENT	620,000	620,000
1455-4909-2108-2021-8217-1455	LANDFILL PHASE 3-4 DESIGN & PERMITTING	267,000	267,000
1455-4909-2110-2026-8204-1455	FARNUM HILL TANK	390,000	390,000
1455-4909-4312-2012-8206-1455	MECHANIC/HIGH/MASCOMA RECONSTRUCTION		1,152,250
1455-4909-4313-2009-8208-1455	TRUES BROOK BRIDGE #066-059	233,220	233,220
Appropriations		1,745,220	2,897,470
CIP			
AIP			
Estimated Revenues			
1475-3319-0010-2026-7301-1475	T HANGAR CONSTRUCTION	3,570,530	3,570,530
1475-3359-0010-2026-7301-1475	T HANGAR CONSTRUCTION	178,520	178,520
1475-3934-2120-2026-7301-1475	T HANGAR CONSTRUCTION	370,950	370,950
1476-3319-0010-2026-7302-1476	PAVEMENT MANAGEMENT PLAN	80,760	80,760
1476-3359-0010-2026-7302-1476	PAVEMENT MANAGEMENT PLAN	2,120	2,120
1476-3914-2120-2026-7302-1476	PAVEMENT MANAGEMENT PLAN	2,120	2,120
1477-3319-0010-2026-7303-1477	TAXIWAY A EXTENSION		3,728,750
1477-3359-0010-2026-7303-1477	TAXIWAY A EXTENSION		98,125
1477-3914-2120-2026-7303-1477	TAXIWAY A EXTENSION		98,125
Estimated Revenues		4,205,000	8,130,000
Appropriations			
1475-4903-2120-2026-8301-1475	T HANGAR CONSTRUCTION	4,120,000	4,120,000
1476-4909-2120-2026-8302-1476	PAVEMENT MANAGEMENT PLAN	85,000	85,000
1477-4909-2120-2026-8303-1477	TAXIWAY A EXTENSION		3,925,000
Appropriations		4,205,000	8,130,000
AIP			
Report Totals:			
TOTAL ESTIMATED REVENUES - ALL FUNDS		5,950,220	11,027,470
TOTAL APPROPRIATIONS - ALL FUNDS		5,950,220	11,027,470
NET OF REVENUES & APPROPRIATIONS:			

Emergency Management Fund

2026 Approved Budget

Emergency Management Budget Overview

The Lebanon Emergency Management Division is part of the Lebanon Fire Department. The Fire Chief serves as the City's Emergency Management Director, supported by the Deputy Fire Chief as Deputy Director.



The Division leads the City's efforts to prepare for, respond to, and recover from natural and human-made disasters. This includes planning, hazard mitigation, and coordination with local, state, and federal partners.

The City's main Emergency Operations Center (EOC) is located at the Lebanon Central Fire Station, with the Lebanon Police Station serving as the backup EOC. These facilities allow the city to manage emergencies effectively and keep essential services running during major events.

Snapshot of Expenses

The Emergency Management Division is funded through a non-lapsing revolving fund used only for emergency management activities. Annual expenses support hazard mitigation, planning, and disaster response.

For Fiscal Year 2026, the existing fund balance is sufficient to support operations without additional annual contributions. This allows the City to continue critical preparedness work without increasing costs to taxpayers.

- [View the line item budget \(PDF\)](#)

Accomplishments

- Secured a federal grant to purchase shelter equipment for both people and pets.
- Partnered with the American Red Cross to evaluate Lebanon High School, which is now a certified Red Cross-supported shelter.
- Delivered National Incident Command System (ICS) training to all City employees to strengthen coordination during emergencies.
- Established a Memorandum of Understanding (MOU) with the Lebanon School District to use Lebanon High School as an emergency shelter during disasters.

Strategic Objectives

- Update the City's Continuity of Operations Plan (COOP) and Continuity of Government (COG) Plan.
- Conduct a full-scale emergency shelter drill with the Upper Valley Medical Reserve Corps.
- Continue ICS training for all new City employees.
- Pursue grant funding for hazard mitigation projects identified in the City's Hazard Mitigation Plan.

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Estimated Revenues				
TRANSFERS FROM GENERAL FUND				
2135-3911-1100-9600-0024	GENERAL FUND	25,000	0	0
Total Department TRANSFERS FROM GENERAL FUND:		25,000	0	0
Estimated Revenues		25,000	0	0
Appropriations				
EMERGENCY MANAGEMENT				
2135-4290-0000-5000-0000	OTHER PURCHASED SERVICES	5,000	0	0
2135-4290-0000-7500-0000	FURNISHINGS, SMALL TOOLS & EQUIP	20,000	0	0
Total Department EMERGENCY MANAGEMENT:		25,000	0	0
Appropriations		25,000	0	0

Heritage Fund

2026 Approved Budget

Heritage Fund Budget Overview

The Heritage Fund supports the work of the Heritage Commission in helping to recognize, protect, and share Lebanon's history. The Commission reviews development applications for projects within the Colburn Park Historic District and is responsible for the renovation and restoration of the Dana House. It also runs the Historic Landmark Designation Program, which recognizes buildings and sites of historic, architectural, and cultural significance to the community.

The Commission also provides policy advice, maintains records, and holds public events allowing residents to learn about local history. Staff and volunteers work with other boards and groups to recognize and protect historic places.

Snapshot of Revenues

The Heritage Fund typically receives an annual appropriation from the City Council during the budget process. However, no budget appropriation is proposed for 2026. The Fund is also authorized to accept gifts and donations to support the Commission's goals and purposes.

Snapshot of Expenses

Expenditures from the Heritage Fund are typically used to pay for bronze plaques, which are given to property owners as part of the Historic Landmark Designation Program. In addition, the Heritage Fund may be used as a source of local matching funds for grant applications.

Line Item Budget

- [View the line item budget \(PDF\)](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
Estimated Revenues				
TRANSFERS FROM GENERAL FUND				
2142-3911-1100-9600-0025	GENERAL FUND	400	0	0
Total Department TRANSFERS FROM GENERAL FUND:		400	0	0
Estimated Revenues				
		400	0	0
Appropriations				
OTHER CULTURE AND RECREATION				
2142-4589-0000-5000-0000	OTHER PURCHASED SERVICES	400	0	0
Total Department OTHER CULTURE AND RECREATION:		400	0	0
Appropriations				
		400	0	0

Enterprise Properties Fund

2026 Approved Budget

Enterprise Properties Fund Budget Overview

In January 2022, the City purchased property at 226 Mascoma Street to accommodate the future expansion needs of the adjacent Valley Cemetery. In May 2023, the City acquired three properties at 14, 28, and 30 Main Street in West Lebanon to facilitate the redevelopment and revitalization of West Lebanon Village.

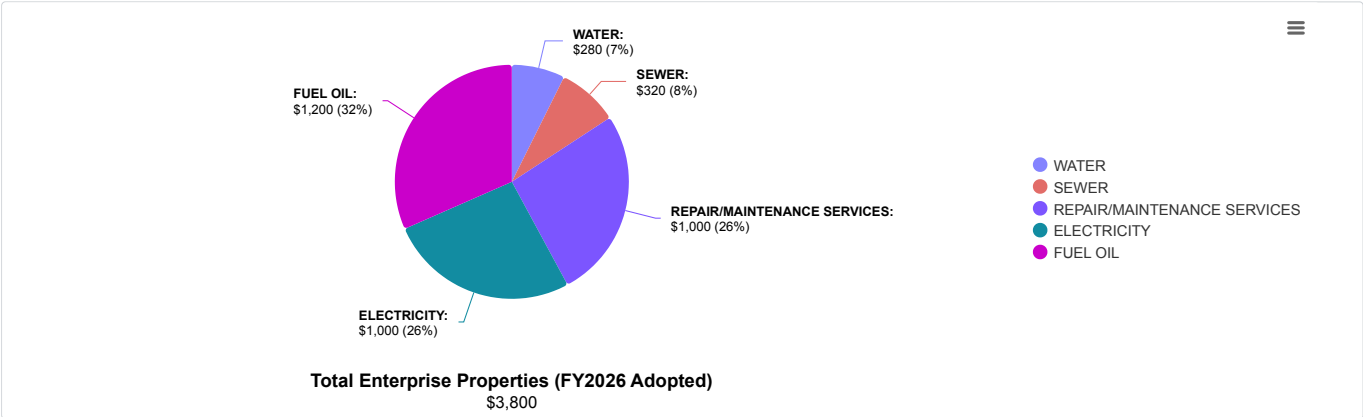
At the time they were acquired, each of the properties was occupied by one or more residential or commercial tenants. As a result, the City Council established an Enterprise Properties Revolving Fund pursuant to NH RSA 31:95-h for the accrual of lease revenues from existing tenants and for the payment of applicable property taxes, utility bills, and other expenses associated with the ownership, operation, and maintenance of the properties.

The Enterprise Properties are now vacant and, as a result, the City no longer receives lease revenues and no longer has substantial ownership and operating expenses.

Snapshot of Expenses

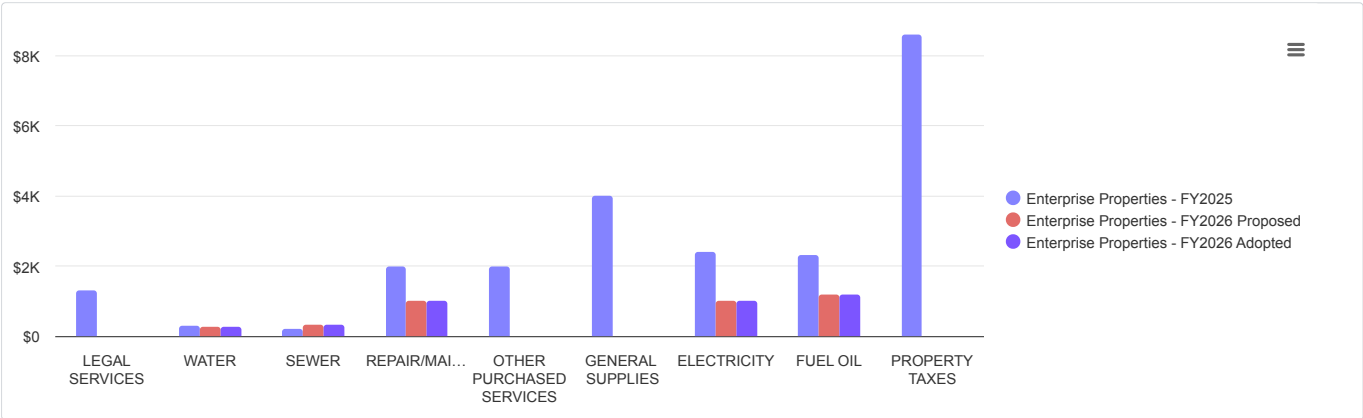
For 2026, \$3,800 is proposed to cover the cost of electricity, utilities, and incidental expenses associated with the ownership and maintenance of the properties.

Use the [View Report](#) link on the bottom of the graph(s) to view line-item details OR [click here to view the PDF version](#).



Data Updated: Jan 28, 2026, 8:10 PM

[View Report](#)



Data Updated: Jan 28, 2026, 8:10 PM

[View Report](#)

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
PROPERTIES REVOLVING FUND				
Estimated Revenues				
INTEREST ON INVESTMENTS				
2147-3502-0010-9520-0010	INVESTMENT INCOME/INTEREST	0.00	0.00	0.00
Total Department INTEREST ON INVESTMENTS:		0.00	0.00	0.00
RENTS OF PROPERTY				
2147-3503-0010-9530-0100	226 MASCOMA STREET	9,600.00	0.00	0.00
2147-3503-0010-9530-0120	14 28 30 MAIN STREET	0.00	0.00	0.00
Total Department RENTS OF PROPERTY:		9,600.00	0.00	0.00
TRANSFERS FROM GENERAL FUND				
2147-3911-1100-9600-0028	GENERAL FUND	13,500.00	3,800.00	3,800.00
Total Department TRANSFERS FROM GENERAL FUND:		13,500.00	3,800.00	3,800.00
14 28 30 MAIN STREET PROPERTIES				
2147-4194-0040-9570-0020	MISCELLANEOUS REVENUE	0.00	0.00	0.00
Total Department 14 28 30 MAIN STREET PROPERTIES:		0.00	0.00	0.00
Estimated Revenues		23,100.00	3,800.00	3,800.00
Appropriations				
14 28 30 MAIN STREET PROPERTIES				
2147-4194-0040-3000-0000	LEGAL SERVICES	1,300.00	0.00	0.00
2147-4194-0040-4110-0000	WATER	300.00	280.00	280.00
2147-4194-0040-4120-0000	SEWER	200.00	320.00	320.00
2147-4194-0040-4225-0000	LAWN CARE/SNOW PLOWING	0.00	0.00	0.00
2147-4194-0040-4300-0000	REPAIR/MAINTENANCE SERVICES	2,000.00	1,000.00	1,000.00
2147-4194-0040-5000-0000	OTHER PURCHASED SERVICES	2,000.00	0.00	0.00
2147-4194-0040-6100-0000	GENERAL SUPPLIES	4,000.00	0.00	0.00
2147-4194-0040-6220-0000	ELECTRICITY	2,400.00	1,000.00	1,000.00
2147-4194-0040-6230-0000	BOTTLED GAS	0.00	0.00	0.00
2147-4194-0040-6240-0000	FUEL OIL	2,300.00	1,200.00	1,200.00
2147-4194-0040-8000-0050	PROPERTY TAXES	8,600.00	0.00	0.00
Total Department 14 28 30 MAIN STREET PROPERTIES:		23,100.00	3,800.00	3,800.00
Appropriations		23,100.00	3,800.00	3,800.00
PROPERTIES REVOLVING FUND		0.00	0.00	0.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		23,100.00	3,800.00	3,800.00
TOTAL APPROPRIATIONS - ALL FUNDS		23,100.00	3,800.00	3,800.00
NET OF REVENUES & APPROPRIATIONS:		0.00	0.00	0.00

Tax Increment Finance Districts

2026 Approved Budget

Tax Increment Finance Districts Budget Overview

A Tax Increment Finance (TIF) District is a special funding tool, authorized under NH RSA 162-K, that helps cities reinvest specific tax revenue in districts spurring new development and increasing property values. As property values rise within a district, the additional tax revenue, called “incremental revenue,” is set aside for projects that improve infrastructure, public spaces, and enable economic growth.

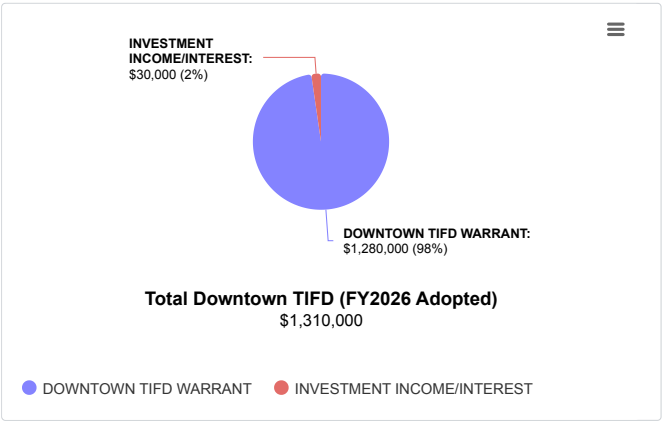
The City of Lebanon currently maintains two TIF Districts:

- **The Downtown Lebanon TIF District, established in July 2018; and the**
- **Lebanon Airport–Tech Park TIF District, established in November 2019.**

These districts support long-term community improvements and help attract new investment to key areas of the City. By making these investments today, the City lays the groundwork for long-term financial stability and a stronger local economy.

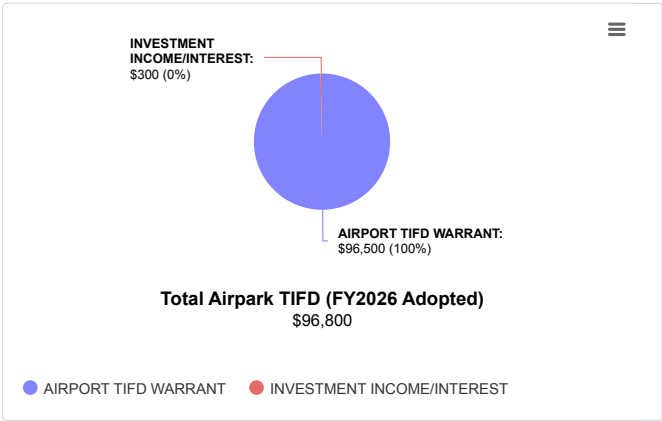
Snapshot of Revenues

Revenue funds are kept within each district and only used for approved infrastructure and capital projects that benefit the area.



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Data Updated: Jan 28, 2026, 10:05 PM

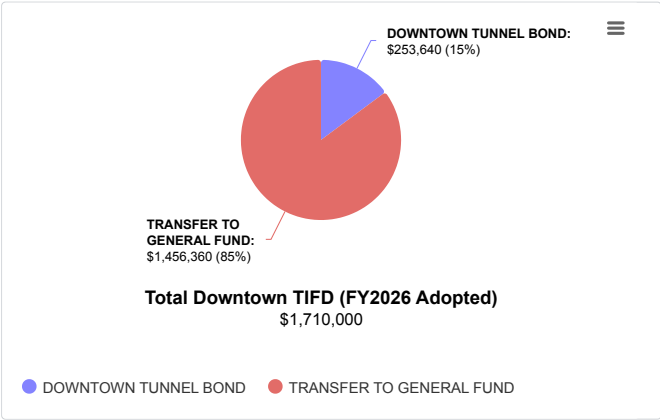
[View Report](#)

Snapshot of Expenses

For 2026, the City will transfer \$1,710,000 in anticipated revenue from the Downtown Lebanon TIF District to the General Fund. An additional \$230,450 will be transferred from the Downtown TIF Fund to the Capital Improvements Fund. These funds will pay the debt service on various completed or ongoing capital projects within the Downtown Lebanon TIF District, including the Downtown Tunnel Rehabilitation, Spencer Street Rehabilitation, Mascoma-High-Mechanic Streets Intersection, and the City Hall Renovation. Each of these projects supports the City’s goal of maintaining safe, efficient, and welcoming public spaces in the downtown area.

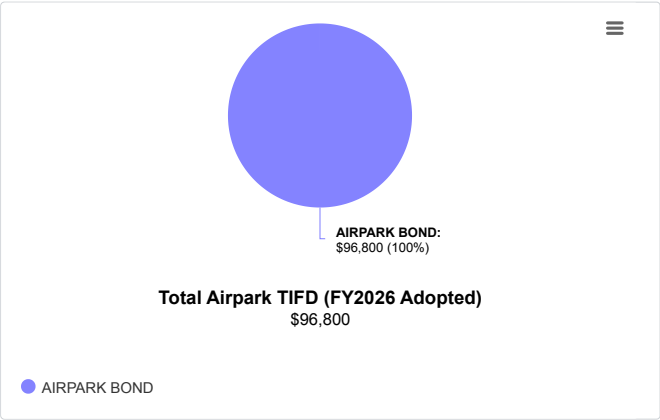
The Lebanon Airport-Tech Park TIF District will transfer \$96,800 to the Airport Fund to pay the debt service on the bond issued to pay for construction of the extension of Airpark Road, a project that enabled new development on previously inaccessible lands.

Together, the TIF Districts are designed to ensure that the financial benefits of new development are reinvested locally, funding the infrastructure and amenities that make Lebanon an attractive place to live, work, and do business.



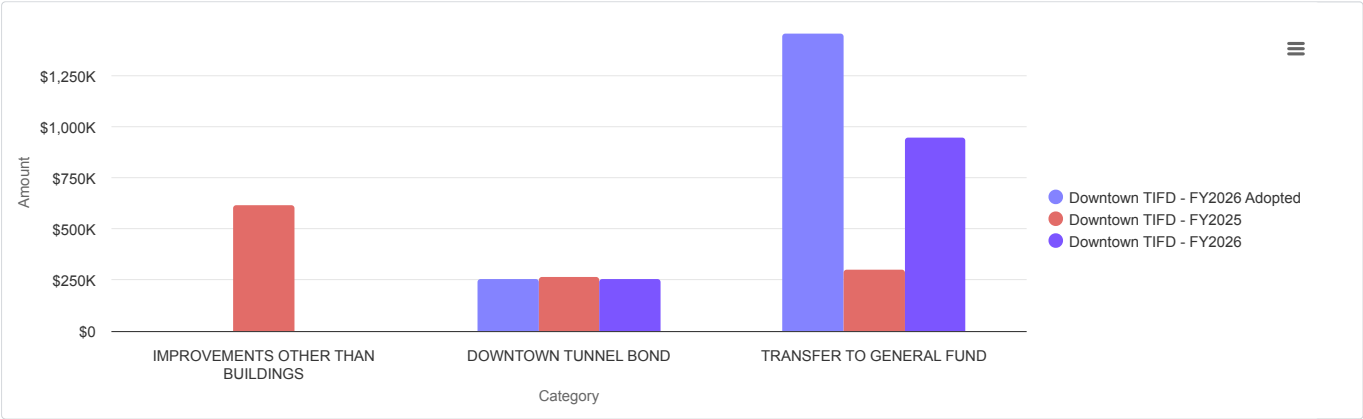
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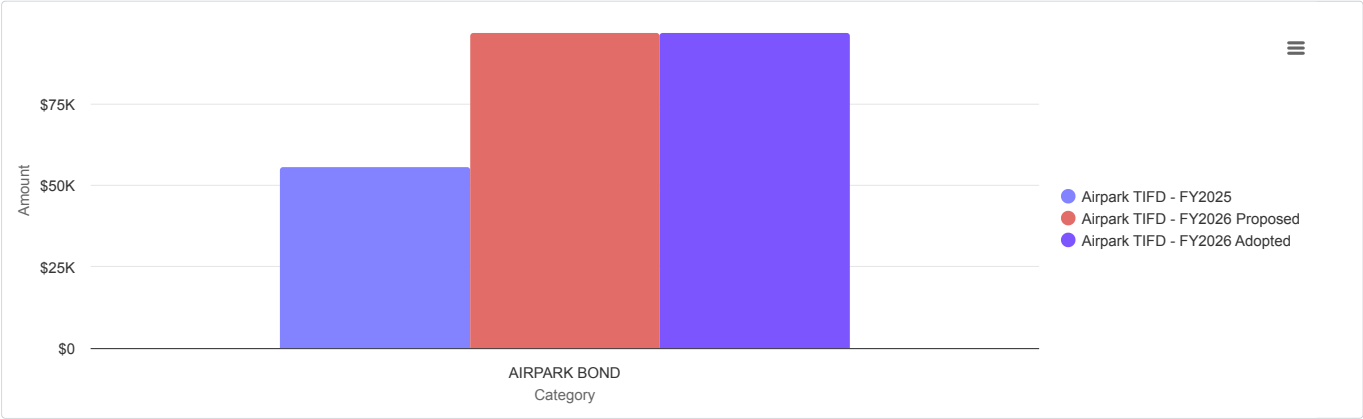
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BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
AIRPORT TECHNOLOGY PARK				
Estimated Revenues				
TAXES				
2210-3110-0010-9020-0000-2210	AIRPORT TIFD WARRANT	55,400	96,500	96,500
Total Department TAXES:		55,400	96,500	96,500
INTEREST ON INVESTMENTS				
2210-3502-0010-9520-0010-2210	INVESTMENT INCOME/INTEREST	100	300	300
Total Department INTEREST ON INVESTMENTS:		100	300	300
Estimated Revenues		55,500	96,800	96,800
Appropriations				
TRANSFERS TO PROPRIETARY FUNDS-AIRPORT				
2210-4914-0010-9100-0020-2210	AIRPARK BOND	55,500	96,800	96,800
Total Department TRANSFERS TO PROPRIETARY FUNDS-AIRPORT:		55,500	96,800	96,800
Appropriations		55,500	96,800	96,800
AIRPORT TECHNOLOGY PARK		0	0	0
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		55,500	96,800	96,800
TOTAL APPROPRIATIONS - ALL FUNDS		55,500	96,800	96,800
NET OF REVENUES & APPROPRIATIONS:		0	0	0

BUDGET REPORT FOR CITY OF LEBANON
Calculations As of 12/31/2025

GL Number	Description	2025 Amended Budget	2026 Requested	2026 Approved
DOWNTOWN LEBANON				
Estimated Revenues				
TAXES				
2200-3110-0010-9010-0000-2200	DOWNTOWN TIFD WARRANT	870,000.00	926,100.00	1,280,000.00
Total Department TAXES:		870,000.00	926,100.00	1,280,000.00
INTEREST ON INVESTMENTS				
2200-3502-0010-9520-0010-2200	INVESTMENT INCOME/INTEREST	45,000.00	30,000.00	30,000.00
Total Department INTEREST ON INVESTMENTS:		45,000.00	30,000.00	30,000.00
Estimated Revenues		915,000.00	956,100.00	1,310,000.00
Appropriations				
OTHER ECONOMIC DEVELOPMENT				
2200-4659-0000-7400-0000-2200	IMPROVEMENTS OTHER THAN BUILDING	615,000.00	0.00	0.00
Total Department OTHER ECONOMIC DEVELOPMENT:		615,000.00	0.00	0.00
TRANSFERS TO GENERAL FUND				
2200-4911-0000-9100-0010-2200	DOWNTOWN TUNNEL BOND	262,310.00	253,640.00	253,640.00
2200-4911-0000-9100-0021-2200	TRANSFER TO GENERAL FUND	300,000.00	946,360.00	1,456,360.00
Total Department TRANSFERS TO GENERAL FUND:		562,310.00	1,200,000.00	1,710,000.00
TRANSFERS TO CAPITAL PROJECT FUNDS				
2200-4913-0000-9300-0035	CAPITAL IMPROVEMENTS	0.00	0.00	230,450.00
Total Department TRANSFERS TO CAPITAL PROJECT FUNDS:		0.00	0.00	230,450.00
Appropriations		1,177,310.00	1,200,000.00	1,940,450.00
DOWNTOWN LEBANON		262,310.00	243,900.00	630,450.00
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		915,000.00	956,100.00	1,310,000.00
TOTAL APPROPRIATIONS - ALL FUNDS		1,177,310.00	1,200,000.00	1,940,450.00
NET OF REVENUES & APPROPRIATIONS:		(262,310.00)	(243,900.00)	(630,450.00)

2026 Budget Questions

Questions about the 2026 Proposed Budget.

About this page.

As part of our commitment to transparency and community engagement, this section includes questions we have received about the 2026 Proposed Budget. These questions have been thoughtfully selected from a variety of sources, including City Councilors, public feedback submitted online, and comments shared during in-person work sessions.

Our goal is to help residents and community members learn more about how the city plans to spend money and make decisions in the upcoming year. If you have a question or want to share your thoughts, you can contact the City Council using our [Boards and Committees contact form](#).

Questions and Answers

To make it easier to find the information you're looking for, we've organized the questions by city department or other meaningful categories. Each set of questions has been reviewed by the Manager's Office to ensure they are clear and easy to understand. The links will be updated following the corresponding budget work session listed next to the category name.

- [Airport](#) (11/13/25)
- [City Clerk and Tax Collector Office](#) (11/12/25)
- [City Manager's Office](#) (11/4/25)
 - Legal
 - Advance Transit
- [Cyber Services](#) (11/12/25)
- [Finance and Assessing](#) (11/18/25)
- [Fire Department](#) (11/13/25)
 - Emergency Management
- [Human Resources](#) (11/18/25)
- [Human Services](#) (11/13/25)
- [Library](#) (11/13/25)
- [Planning and Development](#) (11/12/25)
 - Heritage Fund
- [Police Department](#) (11/18/25)
- [Public Works](#) (11/06/25)
 - [Administration](#) (Engineering, Energy and Facilities, Operations and Maintenance, Enterprise Funds)
 - [Solid Waste Disposal](#)
 - [Water Treatment and Distribution](#)
 - [Wastewater Collection and Disposal](#)
- [Recreation, Arts, and Parks](#) (11/12/25)
- [Other Funds](#) (11/18/25)
 - Revenues
 - Interfund Transfers
 - Debt Service
 - Tax Increment Finance Districts

Budget FAQ

Frequently asked questions about the City budget process.

Frequently Asked Questions

The following is a list of questions people often have about the budget process. If you have a question or want to provide feedback, please submit them to the City Council using our [Boards and Committees contact form](#).

What drives an overall tax rate or budget increase?

Lebanon's property tax rate is set each fall by the New Hampshire Department of Revenue Administration (DRA). The DRA divides the total of four budgets—City (municipal), County, Local School, and Statewide Education—by the City's total taxable assessed value to set a single rate per \$1,000. Increases occur when any of these budgets rise (for example, service costs, wages/benefits under contracts, or capital needs) or when taxable assessed value changes. In a given year, Lebanon's portion is only one component; school and county decisions also affect the final rate. Visit the [Tax Rate Explained](#) web page.

How does the City decide what to fund each year?

Funding decisions are guided first by City Council's multi-year Strategic Plan and legal obligations (i.e. public safety, contracts, mandates). Departments submit proposals aligned to those goals. Capital needs are screened through a six-year Capital Improvements Program (CIP), which ranks and phases projects, so long-lived assets are planned responsibly alongside the annual operating budget. The Finance team evaluates revenues, grant opportunities, and policy guardrails, such as fund balance and debt management, so the plan remains affordable and resilient. Draft budgets are reviewed in Council work sessions and adjusted with public input before adoption each December, with plain-language materials posted for transparency. This process balances community priorities, service levels, and long-term costs while avoiding one-time fixes that create future gaps.

How are one-time versus ongoing costs handled?

The City separates one-time costs (such as major equipment or building repairs) from ongoing expenses (like staffing or utilities). One-time items are usually planned through the CIP and paid with cash, grants, or bonds depending on their useful life. Ongoing costs are only added if reliable revenues can support them. Reserves are used for cash flow, emergencies, and true one-time needs, not ongoing programs. This keeps the budget stable and avoids future gaps.

How does the budget affect the average residential tax bill?

Your tax bill is based on the total property tax rate, which combines City, local school, state education, and county portions. The bill is calculated by multiplying your home's assessed value by the combined rate (per \$1,000 of value). Changes in any of the four budgets—or changes in property values—will affect the bill. The City's budget only controls the municipal portion.

Simple formula: **Assessed value ÷ 1,000 × tax rate = Tax bill**

What cost-saving options are considered each year?

Each year the City looks for ways to control costs while maintaining services. Common cost saving options include:

- Phasing or deferring capital projects.
- Delaying equipment purchases.
- Pursuing grants and non-tax revenues.
- Paying cash for short-lived assets, using debt only for long-lived projects.
- Limited use of reserves, without creating ongoing obligations.

Council reviews these tradeoffs in public work sessions before adopting the budget.

How are grants, state aid, or other non-tax revenues used?

The City actively pursues grants, state aid, and other special revenues to reduce reliance on property taxes. Projects eligible for outside funding are prioritized in the Capital Improvement Project. Enterprise funds (water, sewer, solid waste, airport) and user fees also cover services without using property tax dollars. Budget materials identify these revenues so residents can see how they help lower the tax rate.

How are reserves and stabilization (fund balance) funds used?

Reserves are used to fund specific expenses, such as capital improvements or equipment purchases. Using a reserve fund for these costs allows the city to set aside funds over time rather than paying for expensive purchases all at once. Stabilization (fund balance) funds are used for cash flow between tax billings, true emergencies, and one-time costs. Limited use may smooth tax spikes, but the City replenishes fund balances to policy levels. Lebanon's Fund Balance Policy requires the City to maintain a fund balance in the General Fund equal to about 15–19% of annual General Fund spending.

How is debt used, and what limits apply?

The City uses bonds and loans for long-lived capital projects when paying cash is not feasible. By policy, repayment does not exceed the project's useful life, and most bonds are kept under 20 years. State law caps non-school debt at 3% of total property valuation, and Lebanon follows this limit. Debt for enterprise funds is repaid from user rates, not property taxes.

How do inflation and contracts affect the budget?

Inflation and labor contracts are built into the budget to keep services stable. Rising costs for fuel, utilities, and supplies are estimated using inflation data. Employee contracts include wage and benefit adjustments, such as health insurance and state retirement contributions, which are factored into the budget.

How can residents participate before adoption?

Before the budget is adopted, residents can:

- review the [proposed budget online](#);
- attend City Council budget work sessions and meetings in person or via [LebanonNH.gov/Live](https://lebanonnh.gov/live). Public questions will be taken at the end of each work session.
- submit written comments to the City Council using our [Boards and Committees contact form](#);
- watch recordings or read minutes posted after budget work sessions and meetings at [LebanonNH.gov/Agendas](https://lebanonnh.gov/agendas).

How much of a budget increase is one-time versus ongoing?

Budget documents separate one-time items (equipment, building repairs) from ongoing costs (staffing, utilities). One-time items are often cash- or grant-funded and do not add to next year's baseline. Ongoing additions, like new staff, typically carry forward into future years. This makes it clear whether an increase is temporary or permanent.

Can small capital projects be paid in cash instead of debt?

Yes, the City pays cash for smaller or short-lived projects and saves debt for long-lived assets. Purchasing policies help schedule routine replacements. Larger projects are reviewed for cash, debt, or grants, depending on cost and useful life. Budget materials show which projects are cash-funded and which are bonded.

How do enterprise and special funds affect the general fund?

Enterprise funds (water, sewer, solid waste, airport) are supported by user rates, not property taxes. Special revenue funds and restricted funds are legally limited to specific purposes. This separation reduces pressure on the general fund and makes it clear what property taxes support versus what is funded by fees or dedicated revenues.

Budget Work Session Schedule

2026 Budget

City Council Budget Work Session Schedule

A total of five [budget work sessions](#) were held in November 2025. All budget work sessions were open to the public. A public comment period was held at the end of each session for comments and questions related to that session's presentation.

Meetings were held in person, with the option to attend remotely via a virtual platform. Public comments to the City Council on the overall budget were heard at the December 3, 2025 meeting and the public hearing on Wednesday, December 17, 2025. The public hearing and action to adopt the 2026 budget by the City Council was held on Wednesday, December 17, 2025. These December meetings were held at the Lebanon High School Gymnasium, 195 Hanover Street, Lebanon.

Please visit LebanonNH.gov/Agendas to view agendas. If you would like to contact the City Council, please use the [Boards and Committees Contact Form](#).

Guiding Principles

Originally Adopted: May 19, 2010

Revised and Adopted: March 4, 2015

1. All actions and policies of the government of the City of Lebanon shall, first and foremost, benefit the current residents of the City of Lebanon.
2. City decisions shall be guided by Lebanon's Principles for a Sustainable Community and by the current Lebanon Master Plan.
3. The City shall develop and maintain excellent planning capabilities.
4. The City shall ensure that the safety of the public is maintained in a prudent manner.
5. The City shall act predictably and transparently, shall be accountable for its actions, and shall regularly re-evaluate its policies and actions.
6. The City shall make informed, evidence-based, data-driven decisions.
7. The City Administration shall adequately inform the deliberation and discretion of the Council and of all municipal boards and committees.
8. The City shall exercise fiscal responsibility and restraint, towards prudent long-term stewardship of its resources.
9. The City shall protect the natural environment of Lebanon and the character of our neighborhoods.

Principles for Sustainability

Originally Adopted: September 2, 2009

Revised and Adopted: March 4, 2015

Lebanon's Principles for Sustainability

Principle #1 – Community Access and Engagement

Does the action. . .

- A. Promote public trust, accountability, and transparency; communicate effectively?
- B. Increase citizen participation and leadership at all ages, and in all aspects of government?
- C. Encourage community and stakeholder collaboration in local government decisions?

Principle #2 – Sense of Place

Does the action. . .

- A. Foster the traditional character of Lebanon and Northern New England?
- B. Sustain a good quality of life?
- C. Ensure that development retains and enhances the traditions, goals, and values of our community?
- D. Preserve the rural landscape?

Principle #3 – Environmental Responsibility and Energy Efficiency

Does the action. . .

- A. Sustain and enhance a healthy natural environment: air, water, soil, and ecosystems?
- B. Promote and reinforce a network ("green infrastructure") of protected open space and natural areas?
- C. Improve energy efficiency and reduce the City's carbon footprint?
- D. Engage the Lebanon community to conserve energy and adopt more sustainable technologies for heating, cooling, lighting, transportation, and so forth?

Principle #4 – Intelligent, Coordinated Development and Transportation

Does the action. . .

- A. Control sprawl by maintaining traditional compact settlement patterns?
- B. Use existing land, resources, and investments in infrastructure?
- C. Conserve and enhance environmental and cultural resources?
- D. Harmoniously combine mixed uses—housing, employment, shopping, services, educational, recreational, cultural, and social opportunities—within walkable neighborhoods?
- E. Create a balanced, multi-modal transportation system that plans for increased transportation choice?
- F. Create livable, walkable communities with greater accessibility for people of all ages and abilities?

Principle #5 – Economic Vitality

Does the action. . .

- A. Promote community prosperity and proactively position our community for a changing world?
- B. Support and enhance innovative, diversified, green, and creative enterprises?
- C. Promote jobs and wages that help families become more resilient and self-sufficient?
- D. Encourage partnership between the public and private sectors to achieve shared goals?
- E. Support educational, cultural, and entrepreneurial opportunities that attract young people?
- F. Attract, develop, and retain a capable, creative, and highly motivated workforce?

Principle #6 – Fiscal Responsibility

Does the action. . .

- A. Strengthen the City's tax base and maintain or enhance property values?
- B. Offer cost-effectiveness, and preferably pay for itself?
- C. Promote other forms of revenue to help reduce the fiscal burden on taxpayers?
- D. Balance current demands with investments necessary for long-term viability, with particular attention to core services?
- E. Ensure transparency in government fiscal policies by linking spending to outcomes?

Principle #7 – Regional Partnerships

Does the action. . .

- A. Work with neighboring towns to achieve common goals and address common problems more effectively?
- B. Encourage a regional view of community interdependence while respecting local autonomy?
- C. Manage growth locally and collaborate regionally?
- D. Promote positive innovation and excellence by achieving and exceeding best management practices?

Why Are "Lebanon's Principles for a Sustainable Community" Important?

In order to best serve its citizens, the City of Lebanon must provide a more sustainable, effective, and responsive government. The following principles address 7 essential areas in which better local government can make a positive difference in our community.

Principle #1 – Community Access and Engagement

Good government requires that we welcome the public's participation and honor the public trust. Cornerstones of public trust include effective outreach, communication, accountability, and transparency. Encouraging broad, inclusive collaboration in local government decisions recognizes that all levels of government, together with the non-profit and private sectors, have a stake in creating and implementing mutually beneficial policies. Improving public access to information and processes can make the City government more accountable, transparent, fair, and responsive to community needs. At the same time, because state and federal government decisions affect our community, we can effectively advocate for our interests by advancing our participation at those levels.

Principle #2 – Sense of Place

The traditional character of Lebanon and Northern New England anchors our community identity, civic pride, and quality of life. Preserving the character of existing neighborhoods and promoting harmonious character in new neighborhoods, helps keep our community unique. Revitalizing and supporting our two downtowns, Lebanon and West Lebanon, helps maintain key focal points for community activity. Preserving the rural landscape supports farm- and forest-based activity, contiguous tracts of open space for people and wildlife, and highly valued scenic assets.

Principle #3 – Environmental Responsibility and Energy Efficiency

A healthy natural environment in turn sustains human physical, mental, and fiscal health. Scientific data and practical experience confirm the value of identifying, avoiding, minimizing, and repairing environmental harm. We benefit from clean air, abundant drinking water, productive soils, and diverse ecosystems. Protecting and strengthening our community's natural resources—including the ability to raise food and timber—enhances our economy and capacity to withstand floods, drought, and other potential disasters. Conserving "green infrastructure"—a network of open space, waterways, and other natural areas—is vital to this effort. Partnering with citizens, landowners, schools, businesses, organizations, and other governments, we can responsibly enjoy natural assets now and for many years to come. City government can lead by example in following or exceeding best management practices for all operations. For example, energy efficiency is critical to environmental health and community prosperity. Everyone can help promote energy conservation and more sustainable technology.

Principle #4 – Intelligent, Coordinated Development and Transportation

Sprawling development detracts from many of the principles outlined here, and should be discouraged if we are to secure those assets that make our community desirable. Coordinating infill development, adaptive reuse of existing buildings, and conservation design for new development will maintain traditional compact settlement patterns and efficiently use existing infrastructure. Developing attractive human-scale, mixed-use, walkable/bikeable neighborhoods

will help conserve and enhance quality of life—especially with an integrated multi-modal transportation system to promote alternatives to the automobile. Benefits include less traffic congestion, less air pollution, less wear and tear on roads, and safer access for people of all ages and abilities. Managing an orderly pace of development will minimize negative effects on City finances from associated needs for increased facilities and services as our community grows.

Principle #5 – Economic Vitality

The continued vitality of our local businesses depends upon proactively positioning our community for a changing world. The City must foster a green, innovative and diversified business environment as it supports a healthy climate for existing enterprises. Local companies have shown that they can compete and succeed in a global economy. Identifying sustainable industry niches that we can fill and successfully compete within, and attracting sustainable businesses within those niches, will strengthen overall quality of life. For example, encouraging local markets and community-supported agriculture can revitalize the rural economy. Providing a range of affordable housing options and incubating high-tech, medical, recreational, and creative businesses can help strengthen our job base, especially by promoting training for a skilled, diverse, productive workforce earning good wages. In partnership with the private sector, the City should support educational, cultural, and entrepreneurial opportunities that attract young people. Moreover, economic vitality depends upon the ability to attract, develop, and retain a capable, creative, and highly motivated workforce. All of these activities will encourage further community investment, reduce poverty, and promote prosperity.

Principle #6 – Fiscal Responsibility

Municipal finances must be managed such that current and future generations of residents can afford to live here. The alternative would erode the traditional socioeconomic diversity that has distinguished our community from some of our neighbors. City budgets must judiciously assess and prioritize current demands and outcomes, keeping debt low while making selective investments such as energy efficiency to meet future needs, while not diminishing core services such as public works and public safety. Careful attention to land use and tax policy, such as promoting redevelopment in order to increase asset valuations, can raise new revenues without incurring new costs for municipal services. Incentives for sensible frugality can yield further savings. Above all, fiscal responsibility depends on continuing to improve transparency and public understanding of municipal budgetary matters by linking spending to outcomes.

Principle #7 – Regional Partnerships

Lebanon has become the hub of the Upper Valley. Our community, as well as the region, can benefit by actively engaging with neighboring towns to achieve common goals and address common challenges and opportunities more effectively. To the benefit of Lebanon, financial and operational efficiencies may result from economies of scale. Encouraging a regional view of community interdependence while respecting local autonomy can enable the community to manage growth locally and collaborate regionally. We should promote positive innovation and excellence by achieving and exceeding best management practices.

Outside Agencies

2026 Approved Budget

Budget Overview

The City of Lebanon is fortunate to have partners in providing supportive services to our residents. Through the provision of tax dollars, the City supplements outside agencies and organizations that provide direct services to Lebanon residents including, but not limited to: elderly support; support to those with disabilities, terminal health, and other medical/dental issues; substance misuse disorders; victims of domestic and sexual violence; mental and behavioral health issues; homelessness; provision of home heating and fuel assistance; youth sports; transportation; and public communication. The City provides funding to social service and public health agencies only when they show that they offer an essential service to Lebanon residents, one the City would otherwise need to provide itself. In 2016, the City Council created the [Guidelines for Municipal Appropriations to Human/Social Service Agencies](#) to help decide whether agencies qualify for City funding.

Snapshot of Expenses

The following outside agencies and organizations were included for funding as part of the 2026 Municipal Budget.

Human Services

- Grafton County Senior Citizens Council, Inc.
- Headrest
- LISTEN
- TLC Family Resources Center
- Tri-County CAP
- Twin Pines Housing Trust
- Upper Valley Haven
- Waypoint
- WISE
- Court Appointed Special Advocates (CASA) of NH
- Valley Court Diversion Programs

[View the Human Services line item budget](#) (see page 2).

Public Health

- Good Neighbor Health Clinic/Red Logan Dental Clinic
- HIV/HCV Resource Center
- Public Health Council of the Upper Valley
- Visiting Nurse and Hospice for VT and NH
- West Central Behavioral Health

[View the Human Services line item budget](#) (see page 2).

Recreation

- Lebanon Outing Club
- Lebanon Youth Baseball Association
- Upper Valley Hockey Association

[View the Recreation, Arts, and Parks line item budget](#) (see page 2).

Transportation

- Advance Transit

[View the City Manager Office line item budget](#).