



# CITY OF LEBANON 2008 CITY BUDGET

Adopted: December 18, 2007

# 2008 CITY BUDGET – Table of Contents

Section	Page	Section	Page
<b>Introduction</b>		Revenues.....	16
Budget as Policy Document.....	1	Other Financing Sources.....	18
Authority of New Hampshire Municipalities.....	1	Expenditures.....	19
Appropriations.....	1	Community Development and Preservation .....	19
Legal Level of Budgetary Control.....	1	Community Development.....	19
Balanced Budgets.....	2	Preservation.....	21
Property Tax Calculation and Billing.....	2	Community Services.....	21
Issuance of Debt.....	2	Recreation and Parks.....	22
Budget Process.....	3	Library.....	25
Fund Balance – Background.....	3	Debt Service.....	26
Fund Balance – Formal Policy on Unreserved Fund Balance.....	4	General Government.....	27
Cash Management.....	5	Elections & Vital Statistics.....	30
		Executive.....	31
<b>Overview and Summary of All Budgeted Funds</b>		Finance Services.....	31
Highlights.....	7	Property Assessment Administration.....	32
Personnel, and Cost of Living Adjustments.....	7	Information Services.....	33
Estimated 2008 Municipal Tax Rate.....	8	Ancillary Support Services.....	33
Landfill Tipping Fee.....	8	Risk Management.....	34
Water Service Fees.....	8	Personnel Administration.....	34
Sewer Service Fees.....	8	Legal.....	35
Municipal Airport Fund.....	8	Legislative.....	35
		Human Services.....	35
		Administration.....	36
<b>All Budgeted Funds</b>		Other Human Services .....	37
Summary All Budgeted Funds.....	11	Municipal Services.....	37
Revenues and Other Financing Sources.....	11	Administration.....	39
Expenditures and Other Financing Uses.....	11	Operations & Maintenance.....	40
By Fund.....	11	Utilities (Street Lighting).....	42
By Function.....	11	Facilities Maintenance.....	42
By Expenditure Category.....	12	Fleet Maintenance.....	43
By Department Operations and Maintenance.....	12	Public Safety.....	44
By Non-Department Expenditures (Capital Improvements, Debt Service, Interfund Transfers).....	12	Police.....	45
		Fire.....	48
		Code Enforcement.....	50
<b>General Fund</b>		Transportation.....	51
Revenues, Expenditures and Changes in Fund Balances.....	13	Regional Transportation (Advance Transit).....	52
Revenues and Other Financing Sources; Expenditures and Other Financing Uses Summary.....	15	Other Financing Uses.....	52

# 2008 CITY BUDGET – Table of Contents

Section	Page	Section	Page
Interfund Transfers.....	52	Revenues; Expenditures and Other Financing Uses Summary.....	74
Transfers to Special Revenue Funds.....	53	Revenues.....	75
Transfers to Capital Improvements Fund.....	53	Expenditures.....	76
Transfers to Capital Reserve Funds.....	53	Sanitation.....	76
		Sewage Collection & Disposal.....	77
<b>Solid Waste Disposal Fund</b>		Debt Service.....	79
Revenues, Expenditures and Changes in Fund Balances.....	55	Other Financing Uses.....	80
Revenues; Expenditures and Other Financing Uses Summary.....	56	Interfund Transfers.....	80
Revenues.....	57	Transfers to General Fund.....	81
Expenditures.....	58	Transfers to Capital Improvements Fund.....	81
Sanitation.....	58	Transfers to Capital Reserve Funds.....	81
Solid Waste Disposal.....	59		
Debt Service.....	61	<b>Municipal Airport Fund</b>	
Other Financing Uses.....	62	Revenues, Expenditures and Changes in Fund Balances.....	83
Interfund Transfers.....	62	Revenues; Expenditures and Other Financing Uses Summary.....	84
Transfers to General Fund.....	62	Revenues.....	85
Transfers to Capital Improvements Fund.....	62	Expenditures.....	86
Transfers to Capital Reserve Funds.....	62	Transportation.....	86
		Airport Operations.....	87
<b>Water Treatment and Distribution</b>		Debt Service.....	88
Revenues, Expenditures and Changes in Fund Balances.....	63	Other Financing Uses.....	89
Revenues and Other Financing Sources; Expenditures and		Interfund Transfers.....	89
Other Financing Uses Summary.....	64	Transfers to General Fund.....	89
Revenues.....	65	Transfers to Capital Improvements Fund.....	89
Other Financing Sources.....	65	Transfers to Capital Reserve Funds.....	89
Expenditures.....	66		
Water Resources.....	66	<b>Emergency Management Fund</b>	
Water Treatment & Distribution.....	67	Revenues, Expenditures and Changes in Fund Balances.....	91
Debt Service.....	69	Revenues and Other Financing Sources;	
Other Financing Uses.....	70	Expenditures Summary.....	92
Interfund Transfers.....	70	Revenues.....	93
Transfers to General Fund.....	71	Other Financing Sources.....	93
Transfers to Capital Improvements Fund.....	71	Expenditures.....	94
Transfers to Capital Reserve Funds.....	71	Public Safety.....	94
		Emergency Management.....	94
<b>Sewage Collection and Disposal</b>		<b>Special Details Fund</b>	
Revenues, Expenditures and Changes in Fund Balances.....	73	Revenues, Expenditures and Changes in Fund Balances.....	95

# 2008 CITY BUDGET – Table of Contents

Section	Page
Revenues; Expenditures Summary.....	96
Revenues.....	97
Expenditures.....	98
Public Safety.....	98
Police.....	98
<b>Compensation Analysis by Fund/Statutory and Non-Statutory Benefits</b>	
Employee Benefits.....	99
FICA.....	99
Retirement.....	99
Workers' Compensation.....	99
Unemployment.....	99
Shop Rate Distribution.....	100
Other Benefits.....	100
Total Benefits.....	100
Wages.....	100
Total Wages and Benefits.....	101
<b>Capital Improvements Fund</b>	
Revenues Expenditures and Changes in Fund Balances.....	101
Adopted Improvements.....	102
<b>Other</b>	
Property Tax Rates 1998 - 2008 (est.).....	105
Components of Estimated 2008 Municipal Tax Rate.....	106
Property Assessments 1995 - 2008 (est).....	107
Position Control.....	109
Summary of City Council Changes to Proposed 2008 City Budget.....	117
City Council Action on Proposed 2008 City Budget.....	121
Debt Capacity Analysis – Without 2008 - 2013 Capital Improvements.....	151
Debt Capacity Analysis – With 2008 - 2013 Capital Improvements.....	153