

**AGENDA
LEBANON CITY COUNCIL
AUGUST 7, 2019**

9. NEW BUSINESS:

**9.C – REVIEW AND DISCUSSION OF 2019 2nd QUARTER BUDGET REPORT
& RELEASE OF COLLECTED PUBLIC SCHOOL IMPACT FEES**

2nd QUARTER JUNE 2019 BUDGET REPORT

The 2nd quarter budget report presents in summary form year-to-date expenditures and revenues activity for through June 30. Item is for informational purposes only and does not require action by the Council. Finance Director Greg Colby will be present at the meeting to answer any question the Council may have.

ACTION

The agenda item is for information purposes only. No action is required by the Council.

RELEASE OF COLLECTED PUBLIC SCHOOL IMPACT FEES

A Memorandum of Understanding (MOU) between the City and Lebanon School District (September 30, 2010) provided the City would transfer once each quarter of the calendar year all collected Public Schools Impact Fees to the Lebanon School District for application toward the payment of debt on the new middle school.

To date \$197,029.02 has been disbursed to the Lebanon School District:

2013	\$98,342.77
2014	\$21,529.75
2015	\$6,105.50
2016	\$4,020.00
2017	\$11,370.75
2018	\$53,827.15
2019	\$1,833.10

This request is for the City Council to authorize disbursement of \$8,822.20 in collected Public School Impact Fees (through 6/30/19) to the Lebanon School District.

ACTION

The Council is requested to act on the following motion:

Moved, that in accordance with Section 213.10 (Administration of Impact Fees) of the Lebanon Zoning Ordinance, the City Council authorizes disbursing the sum of \$8,822.20 in collected Public Schools Impact Fees to the Lebanon School District to be applied toward the payment of debt on the new middle school located at the intersection of Moulton Avenue and Route 4 consistent with the September 2010 Memorandum of Understanding Between the City of Lebanon and the Lebanon School District, SAU 88.

Included in this Section:

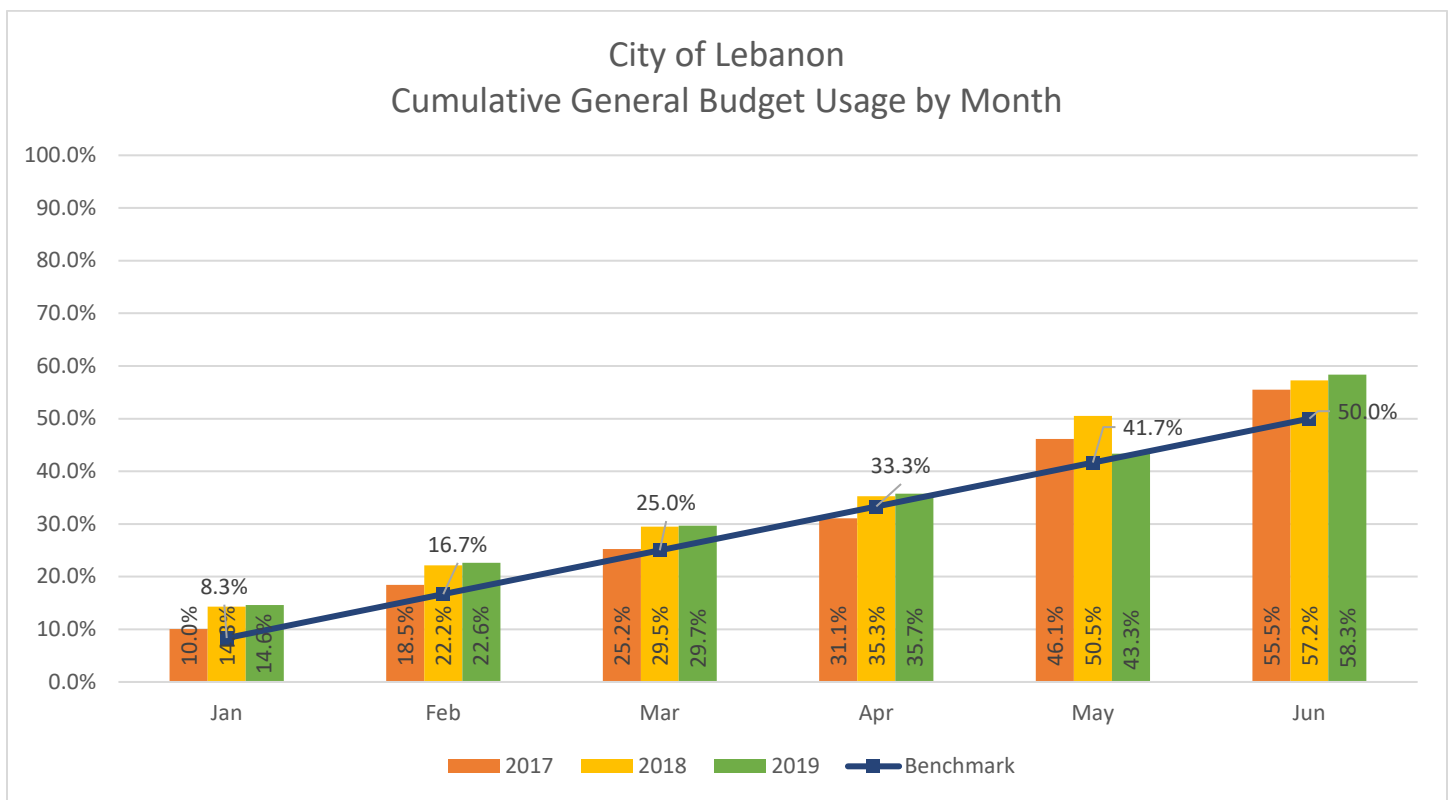
1. June 30, 2019 Quarterly Budget Report
2. Impact Fee Report as of June 30, 2019

CITY OF LEBANON
 FINANCE DEPARTMENT
 BUDGET REPORT TO CITY COUNCIL
 JUNE 30, 2019

The following report highlights key points for the City’s general fund operating budget, Solid Waste Disposal Fund, Water Treatment and Distribution Fund, Sewage Collection and Disposal Fund, Municipal Airport Fund, Emergency Management Fund, and Capital Projects. The Finance Department has completed a significant portion of the audit of our 2018 financial statements by Plodzick & Sanderson, and the information contained in this document is subject to change pending the results of that audit.

General Fund

Expenditures: Year-to-date totals indicate that approximately 58.3% of FY 2019 appropriations have been expended or encumbered (obligated for future expenditure) during the second quarter. As is shown in the graph below, this expenditure level is consistent with FY 2018 expenditure levels for the quarter, and both years are trending about 8% over the 50% benchmark for the quarter.



While not all operating costs are absorbed equally over the course of each fiscal year, because approximately 57% of the City’s budget is comprised of employee wages and benefits which are paid on a weekly basis, the typical benchmark for expenditures is to assume level spending over the course of each month. However, operating costs such as winter maintenance which, while subject to significant fluctuations due to weather conditions, are generally highest during the first and fourth quarters of the fiscal year. Similarly, support for local non-profit organizations is typically disbursed in its entirety in the first month of each fiscal year (\$289,690 in 2019). These anomalies in the even flow of the use of resources would point to an expectation that first quarter expenditures would typically be above the benchmark as

shown above. Exhibit A summarizes FY 2019 appropriations, expenditures and amounts encumbered as of June 30th by department.

Revenues: FY 2019 revenue estimates and amounts collected through June 30th are presented in Exhibit B to this report. Benchmarks for revenue collections are typically not as easily defined as with operating expenses in the General Fund. Several sources of City revenue are remitted by residents on an infrequent basis. Property taxes, the primary source of support for General Fund operations, are remitted semi-annually. State of New Hampshire support in the form of revenue sharing and highway block grant funding are received annually and quarterly, respectively, and several sources of inter-governmental revenues are remitted annually or on a cost-reimbursement basis. Still other sources, such as the payment in lieu of taxes (PILOT) received from Dartmouth-Hitchcock are received annually at the beginning of each fiscal year. These factors result in an uneven revenue pattern, but one that still allows for a somewhat cyclical pattern of predictability.

Exhibit B summarizes amounts budgeted and collected year-to-date by general revenue category and includes account level totals for item within each category. When viewing the percent collected column in this report, an amount of zero percent (0%) would be indicative of the situation referred to above whereby the source of revenue has an infrequent remittance pattern that occurs after the first quarter of the year and may well be remitted annually. Conversely, items showing one hundred percent collections (100%) would be examples of sources that are collected annually during the first quarter of each fiscal year. In considering progress for revenue sources that are spread routinely over the course of each fiscal year, the categories titled Licenses and Fees and Departmental Income become the focus. While there will invariably be exceptions to the rule, these revenue sources can reasonably be measured on a percentage of the fiscal year basis.

Motor vehicle permits are on pace with the quarterly benchmark, building permits have already exceeded 89% of the FY 2019 estimate for that category, and ambulance services are 10.6% above the June 30th benchmark. Other items of note include miscellaneous revenue which has already exceeded the estimate for this category by over \$120,000. This is due to the receipt of a premium rebate on the City's workers' compensation and unemployment compensation insurance premiums and favorable claims histories. The City also sold the property located at 7 Fortune Street, deriving \$44,500 and resulting in excess revenues of \$42,500 over the category's budgetary estimate.

At the bottom of Exhibit B, there are three sets of totals. The first is simply the total of all general fund sources and a comparison to the same budgetary period in FY 2018. The second is total General Fund revenues excluding property taxes and a comparison of those totals to the same budgetary period in FY 2018. The "Daily / Year-Round Sources" total represents the items referred to above as evenly distributed over the fiscal year and more easily measured using the one-twelfth per month benchmark (50% for 6/30).

Solid Waste Disposal Fund

The Solid Waste Disposal fund is responsible for the operation and maintenance of the landfill, recycling facilities and hazardous waste processing. The FY 2019 budget forecasted the use of \$116,430 in available spendable fund balance, a reduction of approximately \$1.7 million from the fund balance expended in FY 2018 due to the need to fund the acquisition of a compactor and the Landfill Gas to Energy Project totaling \$800,000 and \$1,550,000, respectively. The chart below presents the budget and actual expenditures and revenues to date.

SOLID WASTE DISPOSAL FUND						
DESCRIPTION	AMENDED BUDGET	EXPENDED TO DATE	ENCUMBERED BALANCE	TOTAL EXP. & ENC.	APPROPRIATION BALANCE	PERCENT EXPENDED
EXPENDITURES						
ADMINISTRATION	307,540.00	150,996.93	40,394.23	191,391.16	116,148.84	62.2%
LANDFILL OPERATIONS	1,070,030.00	519,204.77	107,489.63	626,694.40	443,335.60	58.6%
RECYCLING	267,950.00	132,983.03	-	132,983.03	134,966.97	49.6%
PURCHASES SERVICES/PROP/EQUIP	1,808,740.00	1,152,132.82	-	1,152,132.82	656,607.18	63.7%
TOTAL SOLID WASTE DISPOSAL FUND EXPENDITURES	3,454,260.00	1,955,317.55	147,883.86	2,103,201.41	1,351,058.59	60.9%
REVENUES						
C&D CLOSURE GRANT #L-136/145	12,830.00	-	0.0%			
TIPPING FEES/LANDFILL SALES	3,200,000.00	1,496,775.93	46.8%			
RECYCLABLE SALES	100,000.00	46,335.22	46.3%			
SALE OF CITY OWNED PROPERTY	-	6,000.00				
INVESTMENT INCOME/INTEREST	7,500.00	-	0.0%			
MISCELLANEOUS REVENUE	5,000.00	500.00	10.0%			
FORE-U GOLF CENTER	12,500.00	4,901.15	39.2%			
COUPON SALES	-	101,830.00				
TOTAL SOLID WASTE DISPOSAL FUND REVENUES	3,337,830.00	1,656,342.30	49.6%			

As was mentioned in the quarterly report for the FY ended 2018, the host community fee subsidy has totaled \$4.3 million in revenue to the General Fund since 2011. As the City plans for the development of the Phase III cell and the possible need for the reclamation of the current unlined site (Phase 1), consideration should be given to repurposing the General Fund subsidy for future solid waste disposal site development costs. The Finance Department will be providing further analysis regarding the subsidy as deliberations begin on the City's FY 2020 budget.

Water Treatment and Distribution Fund

The Water Treatment and Distribution Fund is responsible for the provision and distribution of clean and safe drinking water, the planning, maintenance and replacement of water treatment facilities, pump stations, water tanks, and the water distribution system. The FY 2019 budget forecasted the reduction of \$60,975 to available spendable fund balance. The chart below presents the budget and actual expenditures and revenues to date.

WATER TREATMENT AND DISTRIBUTION FUND						
DESCRIPTION	AMENDED BUDGET	EXPENDED TO DATE	ENCUMBERED BALANCE	TOTAL EXP. & ENC.	APPROPRIATION BALANCE	PERCENT EXPENDED
EXPENDITURES						
ADMINISTRATION	1,608,330.00	687,916.43	160,148.47	848,064.90	760,265.10	52.7%
STORAGE TANKS	127,390.00	32,194.13	-	32,194.13	95,195.87	25.3%
WATER METERS	75,500.00	26,224.53	32,985.00	59,209.53	16,290.47	78.4%
WATER LINES	77,350.00	45,021.15	14,665.20	59,686.35	17,663.65	77.2%
CONSTRUCTION & MAINTENANCE	1,759,105.00	1,443,301.35	-	1,443,301.35	315,803.65	82.0%
TOTAL WATER TREATMENT AND DIST FUND EXPENDITURES	3,647,675.00	2,234,657.59	207,798.67	2,442,456.26	1,205,218.74	67.0%
REVENUES						
#C-844 CSO WSTWTR/SAG	8,220.00	-	0.0%			
WATER USER CHARGES	2,880,000.00	1,455,606.25	50.5%			
SPRINKLER CHARGES	210,000.00	93,317.00	44.4%			
HYDRANT CHARGES	100,000.00	47,002.00	47.0%			
BACKFLOW CHARGES	83,000.00	45,557.60	54.9%			
INVESTMENT INCOME/INTEREST	2,400.00	-	0.0%			
WATER BILL INTEREST	7,250.00	2,250.67	31.0%			
MISCELLANEOUS	25,000.00	4,180.63	16.7%			
TRNS GRF:WATER FUND	245,660.00	245,660.00	100.0%			
SEWAGE COLLECTION AND DISPOSAL FUND	22,320.00	25,170.00	112.8%			
SEWAGE COLLECTION AND DISPOSAL FUND	2,850.00	-	0.0%			
TOTAL WATER TREATMENT AND DIST FUND REVENUES	3,586,700.00	1,918,744.15	53.5%			

As was outlined in the 12/31/18 quarterly report, the City's long-term objective relative to future service rates is to moderate increases by accumulating resources in advance of the projected operation, maintenance and debt service costs anticipated over the next five years (2019-2023) for both the Water Treatment and Distribution Fund and the Sewage Collection and Disposal Fund. Leveraging financing available through the State's revolving loan fund programs and managing the City's bonded debt authorizations are key components to the future of the service rate structure and the Finance Department will be making recommendations to the City Manager and City Council in the process of formulating the FY 2020 budget.

Sewage Collection and Disposal Fund

The Sewage Collection and Disposal Fund is responsible for the safe and hygienic collection and treatment of wastewater, and the planning, maintenance and replacement of the wastewater collection system, pump stations and wastewater treatment plant. The FY 2019 budget forecasted a draw on spendable fund balance of approximately \$739,365. The use of spendable fund balance is primarily related to increased systems maintenance needs (capacity management operations maintenance plan) and transfers to the capital improvements fund (CSO project) and capital reserves (fleet vehicle replacements). Year-to-date expenditures are typically above the first quarter benchmark of 25% due to the payment of revolving loan fund debt service (public improvements category) that is paid in January, annually. The chart below presents the budget and actual expenditures and revenues to date.

SEWAGE COLLECTION AND DISPOSAL FUND						
DESCRIPTION	AMENDED BUDGET	EXPENDED TO DATE	ENCUMBERED BALANCE	TOTAL EXP. & ENC.	APPROPRIATION BALANCE	PERCENT EXPENDED
EXPENDITURES						
WASTE WATER ADMINISTRATION	110,260.00	37,317.45	-	37,317.45	72,942.55	33.8%
WASTE WATER TREATMENT NON-PLANT OPERATIONS	922,670.00	437,076.96	-	437,076.96	485,593.04	47.4%
WASTER WATER TREATMENT PLANT OPERATIONS	1,945,060.00	847,882.64	77,777.84	925,660.48	1,019,399.52	47.6%
WASTE WATER COLLECTION SYSTEMS OPER. & MAINT.	299,380.00	54,946.77	57,500.00	112,446.77	186,933.23	37.6%
PUBLIC IMPROVEMENTS	3,753,765.00	3,450,137.90	-	3,450,137.90	303,627.10	91.9%
TOTAL SEWAGE COLLECTION AND DISPOSAL FUND EXPENDITURES	7,031,135.00	4,827,361.72	135,277.84	4,962,639.56	2,068,495.44	70.6%
REVENUES						
C-769 DES PLANT UPGRADE	25,360.00	-	0.0%			
#C-844 CSO WSTWTR/SAG	8,220.00	-	0.0%			
#C-874 WSTWR/SAG	177,790.00	7,468.00	4.2%			
SEWER USER CHARGES	5,500,000.00	2,646,366.93	48.1%			
ENFIELD CONNECTOR	405,000.00	215,051.00	53.1%			
CONNECTION/ENTRANCE FEES	13,600.00	15,863.99	116.6%			
INVESTMENT INCOME/INTEREST	9,000.00	-	0.0%			
SEWER BILL INTEREST	22,500.00	3,800.79	16.9%			
MISCELLANEOUS	13,250.00	3,159.84	23.8%			
SEPTAGE	84,600.00	32,322.85	38.2%			
LEACHATE	32,450.00	34,297.46	105.7%			
TOTAL SEWAGE COLLECTION AND DISPOSAL FUND REVENUES	6,291,770.00	2,958,330.86	47.0%			

Municipal Airport Fund

The Municipal Airport Fund is responsible for the operation and maintenance of the Lebanon Municipal Airport. The FY 2019 budget forecasted a draw on spendable fund balance of approximately \$248,070. The chart below presents the budget and actual expenditures and revenues to date.

MUNICIPAL AIRPORT FUND						
DESCRIPTION	AMENDED BUDGET	EXPENDED TO DATE	ENCUMBERED BALANCE	TOTAL EXP. & ENC.	APPROPRIATION BALANCE	PERCENT EXPENDED
EXPENDITURES						
ADMINISTRATION	546,660.00	219,814.64	12,700.00	232,514.64	314,145.36	42.5%
REPAIRS & MAINTENANCE	619,360.00	300,363.70	17,597.02	317,960.72	301,399.28	51.3%
PUBLIC IMPROVEMENTS	275,020.00	275,011.67	-	275,011.67	8.33	100.0%
TOTAL MUNICIPAL AIRPORT EXPENDITURES	1,441,040.00	795,190.01	30,297.02	825,487.03	615,552.97	57.28%
REVENUES						
NHAC AID	-	11,537.43				
AIR CARRIER LANDING FEES	189,700.00	81,577.00	43.0%			
GENERAL AVIATION LANDING FEES	177,010.00	47,594.25	26.9%			
RENT-A-CAR FEES	142,000.00	51,663.34	36.4%			
TERMINAL BUILDING RENT	125,190.00	52,784.46	42.2%			
LAND RENT	53,540.00	158,704.30	296.4%			
LAND RENT: POLICE FACILITY	30,960.00	31,000.00	100.1%			
FIXED BASE OPERATING COMMISSIONS	35,050.00	17,091.26	48.8%			
PARKING LOT RENTAL	10,290.00	5,226.96	50.8%			
HANGAR RENTALS	120,850.00	49,164.30	40.7%			
INVESTMENT INCOME/INTEREST	(1,500.00)	-	0.0%			
AIR CARRIER FUEL FLOWAGE	5,900.00	1,925.79	32.6%			
GEN AVIATION FUEL FLOWAGE	53,180.00	15,003.69	28.2%			
MISCELLANEOUS REVENUE	6,690.00	3,642.62	54.4%			
GENERAL FUND	244,010.00	244,110.00	100.0%			
TOTAL MUNICIPAL AIRPORT REVENUES	1,192,870.00	771,025.40	64.6%			

The deficit fund balance position in the Municipal Airport fund is being serviced by General Fund subsidies over the next several budgetary periods. The FY 2019 revenue budget includes a \$244,010 subsidy from the General fund. Through 12/31/18, \$2,807,466 has been transferred as a subsidy from the General Fund. As was mentioned in the 12/31/18 quarterly report, the Finance Department is reviewing the methodologies that have been employed for the calculation of the General Fund subsidy, as well as, reviewing the fee structure for the various tenants/carriers supporting the airport to determine that best practices are in place in the future.

Emergency Management Fund

The Emergency Management Fund is responsible for the development, operation and maintenance of all aspects of local emergency preparedness. The FY 2019 budget forecasts a no change in spendable fund balance relative to operating results. The chart below presents the budget and actual expenditures and revenues to date.

EMERGENCY MANAGEMENT FUND						
DESCRIPTION	AMENDED BUDGET	EXPENDED TO DATE	ENCUMBERED BALANCE	TOTAL EXP. & ENC.	APPROPRIATION BALANCE	PERCENT EXPENDED
EXPENDITURES						
OTHER PURCHASED SERVICES	5,000.00	190.00	-	190.00	4,810.00	3.8%
SMALL TOOLS/EQUIPMENT	20,000.00	-	-	-	20,000.00	0.0%
TOTAL EMERGENCY MANAGEMENT FUND EXPENDITURES	25,000.00	190.00	-	190.00	24,810.00	0.76%
REVENUES						
TRNS GRF: EMERGENCY MGMNT	25,000.00	25,000.00	100.0%			
TOTAL EMERGENCY MANAGEMENT FUND REVENUES	25,000.00	25,000.00	100.0%			

The annual budget for the Emergency Management Fund is supported entirely by a transfer from the General Fund.

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PUBLIC FACILITIES IMPACT FEES

1215-2270-02-0013	PAID BY/LOCATION	CURRENT OWNER	MAP/LOT/PLOT	TOTAL RECEIVED	School	Recreation	Police	Fire	Total Received
6/16/2011	Brady Sullivan-65 Mountain Rd.	Michele Lanham & Raphael Louie	108/14/33	\$	2,925.56	reclassified (see below)			\$
6/21/2011	Brady Sullivan-80 Mountain Rd.	Matthew & Janelle Happach	108/14/48	\$	5,075.20	reclassified (see below)			\$
6/21/2011	Brady Sullivan-60 Mountain Rd.	Stephen & Victoria Wuszynski	108/14/34	\$	4,567.58	reclassified (see below)			\$
6/28/2011	Brady Sullivan-66 Mountain Rd.	Deepak & Nikkia Karanwal	108/14/38	\$	4,567.68	reclassified (see below)			\$
6/28/2011	Brady Sullivan-54 Mountain Rd.	Mark Symonds & Holly Greeley	108/14/30	\$	2,925.56	reclassified (see below)			\$
6/28/2011	Brady Sullivan-53 Mountain Rd.	Brian & Sarah Corcoran	108/14/29	\$	2,867.00	reclassified (see below)			\$
6/30/2011	Brady Sullivan-75 Mountain Rd.	Tina Blackley & Brian Cavanaugh	108/14/43	\$	2,867.00	reclassified (see below)			\$
6/30/2011	Brady Sullivan-59 Mountain Rd.	Martin Higgins	108/14/31	\$	2,867.00	reclassified (see below)			\$
7/5/2011	Brady Sullivan-62 Mountain Rd.	Ziping Jiang & Weihua Ke	108/14/36	\$	5,075.20	reclassified (see below)			\$
7/5/2011	Brady Sullivan-56 Mountain Rd.	Brady Sullivan	108/14/32	\$	2,925.56	reclassified (see below)			\$
7/5/2011	Brady Sullivan-78 Mountain Rd.	Brady Sullivan	108/14/46	\$	4,567.68	reclassified (see below)			\$
7/5/2011	Brady Sullivan-74 Mountain Rd.	Labib & Azza Ehsayed	108/14/43	\$	5,075.20	reclassified (see below)			\$
				\$	46,306.22				
PAID BY/LOCATION				School	Recreation	Police	Fire	Total Received	
10/11/2011 Charles & Andrea Rhodes, 144 Sunset Rock Road				\$	1,180.35	\$	629.52	\$	6,400.12
Balance 12/31/11				\$	4,590.25	\$	629.52	\$	52,706.34
reclass 1/24/2012	Brady Sullivan-65 Mountain Rd.	Michele Lanham & Raphael Louie	108/14/33	\$	2,098.25	\$	539.55	\$	287.76
reclass 1/24/2012	Brady Sullivan-80 Mountain Rd.	Matthew & Janelle Happach	108/14/48	\$	3,640.00	\$	936.00	\$	499.20
reclass 1/24/2012	Brady Sullivan-60 Mountain Rd.	Stephen & Victoria Wuszynski	108/14/34	\$	3,276.00	\$	842.40	\$	449.18
reclass 1/24/2012	Brady Sullivan-66 Mountain Rd.	Deepak & Nikkia Karanwal	108/14/38	\$	3,276.00	\$	842.40	\$	449.28
reclass 1/24/2012	Brady Sullivan-54 Mountain Rd.	Mark Symonds & Holly Greeley	108/14/30	\$	2,098.25	\$	539.55	\$	287.76
reclass 1/24/2012	Brady Sullivan-53 Mountain Rd.	Brian & Sarah Corcoran	108/14/29	\$	2,056.25	\$	528.75	\$	282.00
reclass 1/24/2012	Brady Sullivan-75 Mountain Rd.	Tina Blackley & Brian Cavanaugh	108/14/43	\$	2,056.25	\$	528.75	\$	282.00
reclass 1/24/2012	Brady Sullivan-59 Mountain Rd.	Martin Higgins	108/14/31	\$	2,056.25	\$	528.75	\$	282.00
reclass 1/24/2012	Brady Sullivan-62 Mountain Rd.	Ziping Jiang & Weihua Ke	108/14/36	\$	3,640.00	\$	936.00	\$	499.20
reclass 1/24/2012	Brady Sullivan-56 Mountain Rd.	Brady Sullivan	108/14/32	\$	2,098.25	\$	539.56	\$	287.75
reclass 1/24/2012	Brady Sullivan-78 Mountain Rd.	Brady Sullivan	108/14/46	\$	3,276.00	\$	842.40	\$	449.28
reclass 1/24/2012	Brady Sullivan-74 Mountain Rd.	Labib & Azza Ehsayed	108/14/43	\$	3,640.00	\$	936.00	\$	499.20
1/27/2012	Brady Sullivan-88 Mountain Rd.	Brady Sullivan	108/14/52	\$	2,098.25	\$	539.55	\$	287.76
2/15/2012	Evans Group Inc-361 Miracle Mile	Evan's Group	108/10/0	\$	-	\$	-	\$	140.80
3/2/2012	Brady Sullivan-87 Mountain Rd.	Brady Sullivan	108/14/45	\$	3,276.00	\$	842.40	\$	449.28
3/22/2012	Women's Information Service Inc.	Wise 4 the UV	92-116	\$	-	\$	-	\$	61.71
4/10/2012	Brady Sullivan-51 Mountain Rd.	Brady Sullivan	108/14/27	\$	3,276.00	\$	842.40	\$	449.28
4/10/2012	Brady Sullivan-84 Mountain Rd.	Brady Sullivan	108/14/50	\$	3,640.00	\$	936.00	\$	499.20
4/10/2012	Brady Sullivan-90 Mountain Rd.	Brady Sullivan	108/14/54	\$	3,640.00	\$	936.00	\$	499.20
4/10/2012	Brady Sullivan-8 Cherry Circle	Brady Sullivan	108/14/41	\$	3,640.00	\$	936.00	\$	499.20
4/10/2012	Brady Sullivan-9 Cherry Circle	Brady Sullivan	108/14/35	\$	3,640.00	\$	936.00	\$	499.20
PAID BY/LOCATION				School	Recreation	Police	Fire	Total Received	
12/31/12 Balance				\$	68,292.00	\$	17,560.81	\$	29,619.80
4/10/2012	Brady Sullivan-10 Cherry Circle	Brady Sullivan	108/14/39	\$	3,640.00	\$	936.00	\$	499.20
4/10/2012	Brady Sullivan-12 Cherry Circle	Brady Sullivan	108/14/37	\$	3,640.00	\$	936.00	\$	499.20
9/13/2012	Mary Hitchcock Memorial Hospital	Same	10/8	\$	-	\$	-	\$	6,099.72
10/15/2012	Mary Hitchcock Memorial Hospital	Same	64/9	\$	-	\$	-	\$	11,302.50
12/3/2012	Grafton County Econ Dev.	Same	10/11/3600	\$	-	\$	-	\$	2,649.42
3/18/2013	Central Supply	same	91-258	\$	63,701.75	\$	16,380.46	\$	28,990.28
4/29/2013	Rivermere Community Housing	Louise DuLac Revocable Trust & Linda Mairs	105/101	\$	-	\$	-	\$	230.23
5/8/2013	Dartmouth Transportation	same	26/22/200	\$	9,793.26	\$	13,615.02	\$	7,404.66
5/30/2013	Mascoma Rivernill Enterprises	same	106/46	\$	-	\$	-	\$	59.04
5/30/2013	Brady Sullivan-36-42 Mountain Rd.	Brady Sullivan	108/14, 19, 20, 21, 22	\$	2,802.76	\$	3,896.52	\$	320.65
5/30/2013	Brady Sullivan-44-50 Mountain Rd.	Brady Sullivan	108/14, 23, 24, 25, 26	\$	2,802.76	\$	3,896.52	\$	2,119.16
7/9/2013	Thomas Morgan	Thomas Morgan	167-3	\$	2,423.75	\$	623.25	\$	332.40
7/9/2013	Brady Sullivan-27-33 Mountain Rd.	Brady Sullivan	108-14	\$	1,679.36	\$	2,334.72	\$	1,269.76
7/9/2013	Brady Sullivan-19-25 Mountain Rd.	Brady Sullivan	108-14	\$	1,679.36	\$	2,334.72	\$	1,269.76
7/9/2013	Brady Sullivan-35-41 Mountain Rd.	Brady Sullivan	108-14	\$	2,802.76	\$	3,896.52	\$	2,119.16
7/9/2013	Brady Sullivan-43-49 Mountain Rd.	Brady Sullivan	108-14	\$	2,802.76	\$	3,896.52	\$	2,119.16

PUBLIC FACILITIES IMPACT FEES

7/18/2013	David's House Inc.	10-6-200	-	\$	-	\$	777.48						\$	777.48
8/30/2013	Forrest & Judy Alger	87-140	3,264.00	\$	839.00	\$	441.00						\$	4,550.00
9/19/2013	Mav Realty	115-4	-	\$	-	\$	631.62						\$	631.62
12/13/2013	Windaler North Country Plaza-Panera	129-21	-	\$	-	\$	84.48						\$	84.48
12/20/2013	Mary Hitchcock Memorial Hospital	10-8	-	\$	-	\$	377.08						\$	377.08
	Approved for Disbursement by City Council July 17, 2013		(83,690.78)	\$	-	\$	-						\$	(83,690.78)
	Approved for Disbursement by City Council November 6, 2013		(14,651.99)	\$	-	\$	-						\$	(14,651.99)
2013 INTEREST														
		12/31/13 Balance	(0.00)	\$	52,893.60	\$	51,300.60							133.16
														104,327.36

2/4/2014	DRTC			\$		\$	13.80						\$	13.80
4/11/2014	Excusuite, LLC (Rachel Ballard Davidson)		92/78	\$	17,854.44	\$	6,404.31						\$	43,665.75
	Approved for Disbursement to LPD Communications Console Upgrade Capital Project by City Council 12/18/13: Done 4/14/14			\$	-	\$	(50,200.00)						\$	(50,200.00)
	Approved for Disbursement to Mascoma River Greenway Capital Project by City Council 12/18/13: Done 4/14/14			\$	(52,800.00)	\$	-						\$	(52,800.00)
	Approved for Disbursement by City Council 5/21/14			\$	545.85	\$	291.12						\$	(19,407.00)
5/2/2014	Peter Dodge	13-4	2,122.75	\$	621.00	\$	621.00						\$	2,959.72
6/20/2014	Rachel & Michael Davidson			\$		\$							\$	621.00
	Approved for Disbursement by City Council 8/6/14			\$	(2,122.75)	\$							\$	(2,122.75)

	CURRENT OWNER	PAID BY/LOCATION	School			Recreation			Police			Fire			Total Received
			1215-3640-02-3000	1215-3640-03-3000	1215-3640-04-3000	1215-3640-04-3000	1215-3640-05-3000	1215-3640-05-3000	1215-3640-05-3000						
9/10/2014	NG Advantage		-	\$	26.00	\$	19.00							\$	45.00
11/4/2014	Michael & Susan Thomas		723.00	\$	665.00	\$	239.00							\$	1,627.00
11/25/2014	Rachel Ballard Davidson		-	\$	240.00	\$	120.00							\$	360.00
12/31/2014	Div. Site Acquisition Inc.		125/19	\$	14.72	\$	11.04							\$	25.76
2014 INTEREST															
		Balance 12/31/14	723.00	\$	20,060.61	\$	8,198.87							46.61	
														29,162.25	

2/19/2015			(723.00)	\$	-	\$	-						\$	(723.00)
3/13/2015	Rachel Ballard Davidson		2,819.00	\$	2,720.00	\$	930.00						\$	6,469.00
4/6/2015	Adimab, LLC		-	\$	60.00	\$	45.00						\$	105.00
4/21/2015	Cragdale Properties, LLC		1,627.50	\$	623.10	\$	223.20						\$	2,473.80
4/28/2015	DHMC		-	\$	-	\$	35,987.60						\$	35,987.60
5/12/2015	The Richmond Co., Inc./Tractor Supply		103/8	\$	2,106.50	\$	4,213.00						\$	6,319.50
6/4/2015			(2,819.00)	\$	-	\$	-						\$	(2,819.00)
		Balance 6/30/15	1,627.50	\$	25,570.21	\$	49,597.67							76,975.15
		Approved for Disbursement by City Council 7/15/15	(1,627.50)	\$	-	\$	-							(1,627.50)
	Quail IV Limited Partnership		8/1	\$	32,020.00	\$	17,423.00							49,443.00
	Dana Seguin		92/8	\$	410.00	\$	150.00							1,000.00
	K-Thai, Inc.		77/143	\$	456.32	\$	163.68							1,116.00
	Sandri Energy LLC		115/18	\$	43.20	\$	26.40							69.60
	Woodbridge Properties LLC		10/11/2100	\$	23.18	\$	14.16							37.34
	S&W Investment Co., LLD		91/259	\$	43.20	\$	26.40							(936.00)
	Dana Seguin		92/8	\$	2,225.00	\$	729.45							69.60
	Pims Thai Orchid LLC		89/9	\$	931.00	\$	307.23							4,996.25
2015 INTEREST														
		Balance 12/31/15	3,156.00	\$	61,464.43	\$	68,437.99							94.19
		Approved for Disbursement by City Council 3/2/16	(3,156.00)	\$	-	\$	-							(3,156.00)
	River Valley Club		10/11/600	\$	1,696.32	\$	1,036.64							2,732.96
	same		50/36	\$	794.88	\$	285.12							1,944.00
	Grafton County		10/11/36	\$	48.96	\$	36.72							85.68
	Dartmouth Regional Tech Center			\$	(864.00)	\$	-							(864.00)
	Dartmouth Transportation		64/22	\$	435.20	\$	326.40							761.60
	Groyettes Campground, LLC		99/2	\$	67.20	\$	151.20							380.80
	SSVK LLC		91/289	\$	1,895.00	\$	69.00							1,968.00
	Disbursed to Capital Improvements Fund			\$	-	\$	(49,590.00)							(49,590.00)
2016 INTEREST														
			-	\$	-	\$	-							312.81

PUBLIC FACILITIES IMPACT FEES

DATE	DESCRIPTION	SCHOOL	RECREATION	POLICE	FIRE	TOTAL RECEIVED
Balance 12/31/16		(0.00)	66,405.99	20,753.07	162.40	87,908.23
Disbursed to Capital Improvements Fund Approved 3/1/17		-	-	(20,753.07)	-	(20,753.07)
Disbursed to Capital Improvements Fund Approved 12/21/16		-	(50,000.00)	-	-	(50,000.00)
3/2/2017	2/28/2017 Patrick Kennelly	680.00	625.60	224.40	-	1,530.00
4/13/2017	Dan & Kristin McGee	624.03	1,742.00	624.00	-	6,916.00
4/24/2017	DHMC	8,041	1,397.00	6,146.80	-	7,543.80
Balance 4/24/17		5,230.00	20,170.59	6,995.20	162.40	33,144.96
MAP/LOT/PLOT						
CURRENT OWNER		School	Recreation	Police	Fire	Total Received
Approved for Disbursement by City Council 5/17/17						
		1215-3640-02-3000	1215-3640-03-3000	1215-3640-04-3000	1215-3640-05-3000	
Balance 6/30/17		(0.00)	20,170.59	6,995.20	162.40	27,914.96
7/3/2017	Moltus Building Group, LLC	1,182.44	1,520.28	1,182.44	1,858.12	4,560.84
8/31/2017	William & Judith Gilbert	832.00	765.44	274.56	-	1,872.00
8/31/2017	Frank & Joanne Roberts	3,123.75	1,195.95	428.40	-	4,748.10
Balance 9/30/17		3,955.75	23,652.26	8,880.60	2,020.52	39,095.90
10/17/2017	Rock Ridge Lebanon	2,185.00	1,235.00	437.00	418.00	4,275.00
10/19/2017	MEDC	-	2,210.00	9,724.00	-	11,934.00
10/19/2017	Novo Nordisk	-	440.00	330.00	-	770.00
10/20/2017	Provisions Int'l	-	2,783.25	2,164.75	3,401.75	8,349.75
10/25/2017	Naylor & Breen Builders, Inc.	101/1	46.80	105.30	113.10	265.20
Balance 10/31/17		6,140.75	30,367.31	21,641.65	5,953.37	64,689.85
11/14/2017	Rachel Ballard Davidson	92/14	82.65	82.65	-	247.95
11/14/2017	West Lebanon Retail Mgmt.	129/15	506.11	439.82	-	945.93
11/22/2017	Bittinger Associates	10/11/12	36,250.00	33,350.00	11,962.50	81,562.50
Balance 11/30/17		42,473.40	64,306.07	34,126.62	5,953.37	147,446.23
Approved for Disbursement by City Council 12/16/17						
12/8/2017	Rock Ridge Lebanon	74/3/148	2,804.85	1,585.35	560.97	5,487.75
12/22/2017	Robert Hazlett	188/48	2,125.20	1,201.20	425.04	4,158.00
12/22/2017	CP Centerra, LLC	10/11/100	-	-	324.67	432.90
2017 INTEREST						
Balance 12/31/17		41,262.70	67,092.62	35,437.30	7,004.74	151,705.81
ADJUSTMENTS PER PLANNING OFFICE for Year Ending 12/31/2017 made late February 2018						
11/14/2017	Rachel Ballard Davidson	92/14	(82.65)	(82.65)	-	(247.95)
11/14/2017	Rachel Ballard Davidson	92/14	-	144.64	103.31	247.95
10/20/2017	Provisions Int'l PD DIF TO OWNER 3/20/18	130/15	(2,783.25)	(2,164.75)	(3,401.75)	(8,349.75)
10/20/2017	Provisions Int'l PD DIF TO OWNER 3/20/18	130/15	-	2,474.00	-	4,329.50
11/14/2017	West Lebanon Retail Mgmt.	129/15	(506.11)	(439.82)	-	(945.93)
11/14/2017	West Lebanon Retail Mgmt.	129/15	-	406.75	208.10	945.93
12/22/2017	CP Centerra, LLC	10/11/100	-	-	(324.67)	(432.90)
12/22/2017	CP Centerra, LLC	10/11/100	-	-	252.52	432.90
Balance 12/31/17		41,180.05	66,601.36	34,886.17	4,109.53	147,685.56
Approved for Disbursement by City Council 2/7/18						
2/16/2018	Novo Nordisk	(41,262.70)	-	-	-	(41,262.70)
3/20/2018	Novo Nordisk PD TO OWNER 3/20/18 DUPLICATE	145/3	440.00	330.00	-	770.00
Balance 3/31/18		(82.65)	66,601.36	34,886.17	4,109.53	106,422.86
4/9/2018	Rock Ridge/88 Dogwood Circle	74/3/149	2,132.10	1,205.10	426.42	4,171.50
4/9/2018	Rock Ridge/14 Rock Ridge Blvd.	74/3/206	2,132.10	1,205.10	426.42	4,171.50
5/7/2018	Grovettes Campground, LLC	99/2	979.20	892.80	307.20	2,599.00
5/16/2018	Rock Ridge/25 White Birch Lane	74/3/202	2,636.95	1,490.45	527.39	5,159.25
5/16/2018	Vorachak, LLC	91/197	-	-	235.62	403.92
5/29/2018	Rock Ridge Lebanon LLC	74/3/153	2,129.80	1,203.80	425.96	4,167.00
6/21/2018	Rock Ridge Lebanon LLC	74/3/147	2,636.95	1,490.45	527.39	5,159.25
Balance 6/30/18		12,564.45	74,089.06	37,762.57	6,922.75	132,247.28

PUBLIC FACILITIES IMPACT FEES

7/2/2018	Hanover Investment Corp.	Engelberth Construction	37/7	\$		\$	874.80	\$	680.40	\$	1,069.20	\$	2,624.40
7/19/2018	One Court Street Associates	same	91/244	\$		\$	-	\$	287.00	\$	205.00	\$	492.00
				\$		\$	-	\$	-	\$	-	\$	-
				\$	(12,564.45)	\$	-	\$	-	\$	-	\$	(12,564.45)
			Balance 9/30/18	\$	(0.00)	\$	74,963.86	\$	38,729.97	\$	8,196.95	\$	122,799.23
10/13/2018	Pike Industries	same	157/5	\$		\$	17.64	\$	13.72	\$	21.56	\$	52.92
			Balance 10/31/18	\$	(0.00)	\$	74,981.50	\$	38,743.69	\$	8,218.51	\$	122,852.15
11/26/2018	Eugene & Catherine Thurston	same	105/100	\$		\$	879.20	\$	282.60	\$	659.40	\$	1,821.20
			Balance 11/30/18	\$	(0.00)	\$	75,860.70	\$	39,026.29	\$	8,877.91	\$	124,673.35
12/7/2018	Rock Ridge	same	74/3/151	\$		\$	1,036.10	\$	366.62	\$	350.68	\$	3,586.50
				\$		\$	-	\$	-	\$	-	\$	-
				\$		\$	-	\$	-	\$	-	\$	-
			Balance 12/31/18	\$	1,833.10	\$	76,896.80	\$	39,392.91	\$	9,228.59	\$	116,514.14
				\$		\$		\$		\$		\$	
			Balance 12/31/18	\$	1,833.10	\$	76,896.80	\$	39,392.91	\$	9,228.59	\$	129,424.99

Approved for Disbursement by City Council 9/5/18

NOTE: School, Recreation, Police and Fire columns do not add up to total because of accumulated interest to date of \$2,073.59.

DISBURSED TO DATE \$ (195,195.92) \$ (102,800.00) \$ (120,543.07) \$ - \$ (418,538.99)

TOTAL COLLECTED	\$	197,029.02	\$	179,696.80	\$	159,935.98	\$	9,228.59	\$	547,963.98
NOTE: TOTAL INCLUDES ACCRUED INTEREST OF \$2,073.49										(2,073.49)
MAP/LOT/PLOT	\$	197,029.02	\$	179,696.80	\$	159,935.98	\$	9,228.59	\$	545,890.49
CURRENT OWNER		School		Recreation		Police		Fire		Total Received
		1215-3640-02-3000		1215-3640-03-3000		1215-3640-04-3000				

PAID BY/LOCATION