

City of Lockport, New York



FY 2023 Annual Operating Budget Appropriation

A Message from the Finance Director:

I am pleased to present the Annual Operating Appropriation for FY 2023. Operating budgets for any municipality propose an allocation of limited resources to fulfill a multitude of organizational changes and community needs, and this budget is no different. As our public and structural necessities change in the City, so does our operating budget.

In FY 2023, we are anticipating to see a number of changes from our current year funding allocations, this includes notable alterations such as the last hiring phase of four firefighter positions (bringing the City back to full manning), funding for a GIS Technician (which is a new need in response to departmental advancements in GIS mapping as well as upcoming lead-pipe mandates from New York State), increased funding for two additional heavy equipment operator (HEO) positions, management of annual changes and costs from regular cost-of-living-adjustments for employees, health insurance costs, and much more.

Funding for these new communal and organizational needs comes in form of a 1.31% property tax levy increase and 2% increases to water and sewer usage and unit fee charges. Annual property tax rates and user fees are made with not only this current year's needs in mind, but also with future budgets in mind. New to this budget presentation are multi-year projections, showing how our budgetary actions today can impact the sustainability of our budgeting tomorrow.

The Common Council formally voted to approve this document on November 16th, 2022. This budget contains a number of changes and amendments to the Mayor's Recommended Budget, which are the result of Council initiatives and priorities, minor technical corrections, line item reductions, and a decreased property tax revenue/rate. The Council met in a number of budget workshops to determine key objectives and goals, and then subsequently made efforts to accomplish them by altering funding amounts to individual line items. Please note that Appendix 8 in the back of this document contains a list of changes that the Common Council introduced to the Mayor's Recommended Budget for FY 2023.

Thank you for time,



Timothy Russo

Director of Finance
City of Lockport, NY

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Budget Narrative

Introduction / How to Read this Budget

Thank you for taking time to look into the City of Lockport's annual budget! This section will provide a beginner's understanding to the City's budget and financial structure. If you are curious about public finances and budgeting, I encourage you to look into the NYS OSC for more details and resources.

The City has a number of distinct funds which each house individual departments. For example, the water fund houses the Water Administration Department as well as Water Distribution while the sewer fund houses the Wastewater Treatment Department. The primary fund of any government is typically the general fund, which houses many of the common governmental departments such as fire, police, public works, and administrative departments.

Each year, the City must produce a balanced budget, that is, a budget that is structurally sound and has revenues or fund balance match expenditures for each fund. Revenue, or income, is what the City receives in cash or receivables from a number of methods. This can be from bills and fines, property and sales tax, or even from external parties such as the State or Federal government. Expenditures are costs that the City expects to require for operations. When the City ends one year with greater revenue than they had expenditures, that typically means that they increase their fund balance, which is similar to a large savings account for emergencies or one-time purchases. Each municipality commonly has a fund balance policy that dictates how big the fund balance should be. Our City's general fund balance policy, for example, requires 17% of unrestricted fund balance.

While it may sound beneficial to have as large of a fund balance as possible, having an excessive fund balance can actually be an issue. This typically means that the municipality has potentially overtaxed its citizens for revenue that is exceeding their expenditures. Excessively hoarding tax-payer money is misuse of public funds. As a result, some municipalities make plans to spend excess fund balance on one-time costs or capital funds when their balance exceeds a certain threshold as opposed to building an oversized fund balance.

The following reports show a multitude of perspectives on our past, current, and future spending. If you're curious about what a certain department does and what kind of responsibilities they have, please reference the budget proposal by department section to see a mission and responsibilities page for each budgeted department.

Understanding the Budget Process

The Charter reference that guides the City of Lockport's budget process is Article V C-102. This section provides a general outline to the budget process that the City must abide by annually. Below is a summarized and more approachable description of this process, as well as notes on how citizens of the City can partake in the process.

Step 1) In July of each year, the Director of Finance will lead and manage the budget development process. This includes having all Department Heads supply a budget request for the following year (starting in the next occurring January). Department heads are responsible for providing details for their request and any changes they wish to experience in their department.

Step 2) After this data is organized and cleaned, the Director of Finance meets with the Mayor and Treasurer to review the data with the Department Heads and then to make necessary reductions/additions to personnel and line items to create the Mayor's Recommended Budget. This is presented to the Council and made available online at the first Common Council meeting in October.

Step 3) Council will then get to review the budget and make any desired changes that they wish. This process usually involves a number of budget workshops that are held in the month of October. Prior to the second Council meeting in November, the City will hold a public hearing on both the budget and the rate increases. This is a fantastic opportunity for citizens to speak on different topics of the budget or even areas of spending or projects that may not be considered in the budget at the time.

Step 4) After the public hearing, Council will typically hold more public workshops to consider changes discussed in the public hearing as well as changes recommended from the New York State Comptroller's Office. A vote and passage of the budget is required to be completed by the second Common Council meeting November, after which the budget is posted online at the City's website.

The City encourages any and all citizens to partake in the budget process and encourages all viewpoints on public spending. You can reach out to the Clerk's Office to learn more about the scheduled public hearing time or send in letters addressed to the Clerk to be read out-loud during the public hearing.

Personnel Budgeting

The FY 2023 budget contains a number of personnel changes from the current year budget. On 1/1/2023, the City will experience cost-of-living-adjustments (COLAs) of varying amounts per union contracts. The COLAs that are applied to each union group include:

Police: 2.00%

Fire: 1.50%

CSEA: 2.00%

AFSCME: 2.50%

Department Head: 2.00%

With personnel and employee benefits being the single largest cost to the City of Lockport's annual operating budgets, COLA's typically produce relatively significant annual increases in our operating costs. In addition to the increase in wages, we can also expect to see increases in related line items, such as overtime, out-of-grade, retirement (which is a contribution rate of wages), as well as FICA and taxes.

There are other alterations occurring in this budget outside of the COLA costs. These include:

Increase 4 full-time equivalents (FTEs) Fire Fighter positions in the Fire department

Increase 2 FTE Heavy Equipment Operator in Street Maintenance

Increase 1 FTE Assistant Director of Engineering position (beginning in mid-February, 2023)

Increase (1) .5 FTE Dog Control Officer to (2) .5 FTE Dog Control Officers

Increase .33 FTE of Senior Account Clerk in Wastewater Treatment to 1 FTE Senior Account Clerk

Increase .33 FTE of Senior Account Clerk in Public Works Administration to .5 FTE Senior Account Clerk

Increase salary of legal team by 3.0%

Removal of 1 FTE Community Police Aid

Removal of .5 FTE of the Senior Inspection Position

Removal of 1 FTE Senior Account Clerk in City Clerk's Office to .5 FTE

Removal of .33 FTE Senior Account Clerk in Water Distribution to 0 FTE

Removal of .5 FTE Engineering Intern

Remove 1 FTE Parks Maintainer Position

Increase 1 FTE Heavy Equipment Operator in Parks

Personnel Budgeting (Continued)

The alteration of the account clerks redistributes current employees, not net adding or subtracting a position. Rather, it allows one account clerk to be dedicated to the Sewer fund, a need that has been significant with the amount of payroll and invoice complexity within the departments. In the General Fund, the account clerk in the Clerk's Office will be reduced to part time with the remainder of their time dedicated to public works administration.

In Engineering, the new Assistant Director of Engineering position will assist in departmental work as well as play an integral role to the development of inter-departmental GIS work. This will be required as the City manages to begin compilation of newly mandated inventory for lead-based piping in the City. In addition, this need expands to other departments who can benefit from in-house GIS maintenance.

This recommended budget removes fund for the Community Police position as a result of eliminated grant funding. The dog control officer position has been funded as two part time positions in response to community request and increased need.

The City will be hiring four additional fire fighters, bringing staffing back to full amounts as required per arbitrator ruling and union agreement. This will be the third and last batch of four new positions that is introduced back into the City's operating budget.

Salary amounts provided to the legal team have been increased in anticipation of an alteration to the pay scale in the unrepresented contract. While not finalized yet by Council, this recommended funding would increase the team's salary in response to the increased workload that the staff has provided to the City in addition to the quality of their work and would amount to 3%. .5 FTE funding for a senior building inspector is no longer requested in Building Inspection as per the department head.

A final impact to our personnel costs is retirements. When City employees retire, there are often times costs associated to the retirement accrual buy-outs as well as potential savings (associated to any new employee starting at a lower step). Accrual buyouts, per union contracts, require certain percentages of accruals to be paid to retiring employees as wages. These wages are paid out of each fund's department "Employee Benefits" line item "Retirement Buyouts." In FY 2020, the general fund in particular experienced significant spending in this line item due to increased retirements from COVID-19. Amounts have declined in FY 2021 through FY 2022 YTD. We do not anticipate any significant growth in this line item for FY 2023.

Changes in Revenues

Many of the estimated revenue you will find in this budget are forecasted based on the prior 12 months of actual recognized revenue. As COVID-19 has made tremendous nation-wide impacts on municipal finances, the City has managed to mitigate much of the financial damage by reducing spending and promoting conservative decision making.

Sales tax remains an extremely volatile revenue source that is difficult to predict. While we anticipated significant declines in FY 2020 compared to FY 2019, this was not the case (see the exhibit below). In fact, the City realized more sales tax revenue in FY 2020 than in FY 2019 despite some months having lesser revenue than that of the prior year. Continual growth remains well into FY 2021, and FY 2022 has shown better YTD results compared to that of FY 2021.

FY 2023 projections for sales tax were calculated as the last full 12 months (August 2021 to July 2022) of realized revenue plus a 1.5% increase from inflation and natural sales tax growth. The below chart shows the anticipated monthly revenue for the year. Notice that realized revenue for August of 2022 has already amounted to an amount higher than the budgeted amount for FY 2023 (which was calculated based on FY 2021 actuals). While we do not want to excessively budget for revenues in the event of a larger economic downturn, we do, however, want to provide somewhat accurate results in order to mitigate over taxation of our citizens.

Combined Sales Tax

Month	2019 Actual	2020 Actual	2021 Actual	2022 YTD Actual	2023 Budgeted
January	\$ 196	\$ -	\$ -	\$ -	\$ -
February	\$ 454,392	\$ 537,581	\$ 469,438	\$ 593,049	\$ 601,945
March	\$ 407,892	\$ 440,772	\$ 429,461	\$ 508,689	\$ 516,319
April	\$ 583,444	\$ 581,503	\$ 677,151	\$ 778,809	\$ 790,491
May	\$ 473,367	\$ 311,836	\$ 517,738	\$ 602,603	\$ 611,642
June	\$ 595,675	\$ 497,539	\$ 542,171	\$ 813,378	\$ 825,579
July	\$ 525,611	\$ 544,038	\$ 828,544	\$ 553,112	\$ 561,408
August	\$ 488,937	\$ 433,779	\$ 552,974	\$ 606,779	\$ 561,269
September	\$ 522,860	\$ 448,402	\$ 548,900		\$ 557,134
October	\$ 650,166	\$ 858,609	\$ 815,211		\$ 827,439
November	\$ 479,254	\$ 440,361	\$ 497,773		\$ 505,240
December	\$ 1,063,377	\$ 1,166,752	\$ 1,353,428		\$ 1,373,729
Annual Total	\$ 6,245,172	\$ 6,261,172	\$ 7,232,790	\$ 4,456,419	\$ 7,732,195
Jan - Aug Total	\$ 3,529,515	\$ 3,347,049	\$ 4,017,478	\$ 4,456,419	\$ 4,468,653

Property Taxes and User Fees

User fees associated to the water and sewer funds are budgeted to increase in FY 2023 with both funds seeing a 2.0% increase to both usage and unit rates. The main cost driver is increasing costs for regular operations (whether that be from COLA's for employees, inflation, or greater need for maintenance).

Revenues associated to water and sewer were projected based on anticipated usage and units per each monthly cycle billing. In FY 2022, incorrect revenue projections resulted in overstated water and sewer revenue budgets. To mitigate this effect, we have used more extensive data to model out revenue based on the prior 12 months of data collection. However, as a result, revenues are not anticipated to increase by 2% in either fund.

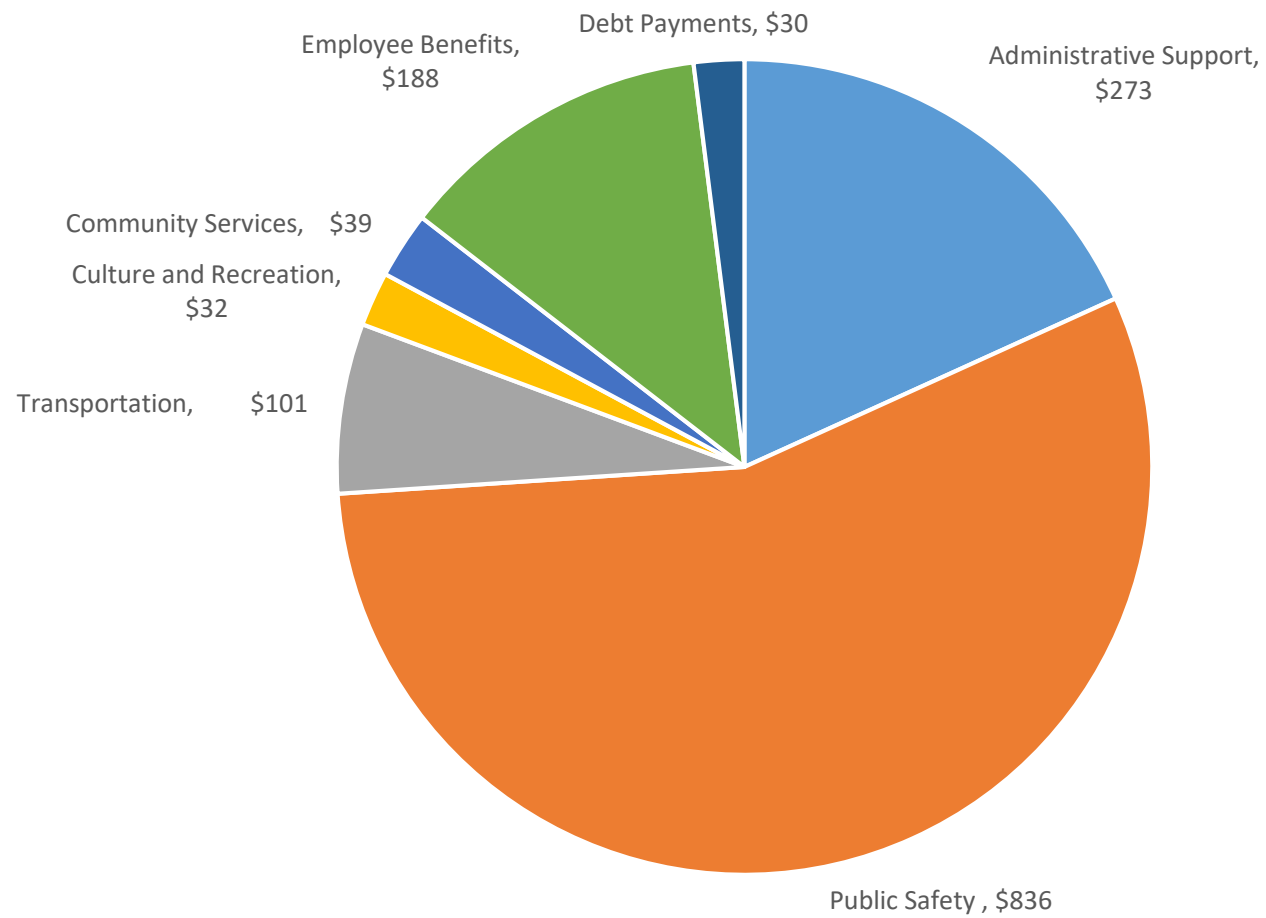
User fees associated to the refuse fund are not recommended to increase at this time, as costs for the refuse program have not met or exceeded the budget in place for FY 2022. The fund is anticipated to end the FY 2022 year with a slight surplus, which if experienced, will allow more room to grow a cash balance in the fund, which does not currently meet our cash flow requirements.

This budget recommends to increase the property tax levy by 1.31%, an amount under the cap provided by the NYS OSC (3.45%). The below exhibit displays this data from FY 2011 to FY 2023 for reference. Notice the significant growth in FY 2023 assessed values due to the equity improvement project completed in FY 2022.

Year	City Assessed Value	City Assessed Value Growth	City Levy	City Levy Growth	City Tax Rate per Thousands	City Tax Rate Growth
2011	\$ 635,768,759	0.15%	\$ 9,693,899	-4.20%	\$ 15.2475	-4.34%
2012	\$ 717,689,819	12.89%	\$ 10,570,790	9.05%	\$ 14.7289	-3.40%
2013	\$ 710,182,939	-1.05%	\$ 10,460,506	-1.04%	\$ 14.7293	0.00%
2014	\$ 706,713,146	-0.49%	\$ 10,648,259	1.79%	\$ 15.0673	2.29%
2015	\$ 704,494,966	-0.31%	\$ 11,711,243	9.98%	\$ 16.6236	10.33%
2016	\$ 701,588,943	-0.41%	\$ 11,923,013	1.81%	\$ 16.9943	2.23%
2017	\$ 698,799,455	-0.40%	\$ 12,173,502	2.10%	\$ 17.4206	2.51%
2018	\$ 700,508,192	0.24%	\$ 12,400,830	1.87%	\$ 17.7026	1.62%
2019	\$ 700,156,667	-0.05%	\$ 12,671,920	2.19%	\$ 18.0987	2.24%
2020	\$ 698,764,513	-0.20%	\$ 13,044,256	2.94%	\$ 18.6676	3.14%
2021	\$ 694,776,851	-0.57%	\$ 12,974,816	-0.53%	\$ 18.6748	0.04%
2022	\$ 695,217,910	0.06%	\$ 13,112,349	1.06%	\$ 18.8608	1.00%
2023	\$ 1,167,997,805	68.00%	\$ 13,283,557	1.31%	\$ 11.3729	-39.70%

Where Do My Taxes Go?

If you pay \$1,500 in City taxes, then:



Changes in Spending Patterns

The FY 2023 contains some major changes to spending from FY 2022. This section will discuss each type of expenditure line item to help provide context to what you see in the budget:

Personal Service – As mentioned in the narrative on personnel, costs associated to our employees will increase annually with COLA's as well as modification of the workforce (additional/removal of positions). In FY 2023, costs for personnel are increasing by \$654k in the General Fund, \$78k in the Water Fund, and \$57k in the Sewer Fund. It is anticipated that such a large increase in the General Fund will not occur in future years as we will not be required to fund four additional new fire fighters each year. As a result, the 'new costs' will likely be fully related to COLAs.

Equipment - The General Fund in particular funds a number of new pieces of equipment which will primarily be funded with prior year accumulated fund balance. With excess cash of our required minimum, this budget proposal contains funds for a multitude of deferred equipment. More details about these recommended purchases can be found in the 'Fund Balance Utilization' section of this document.

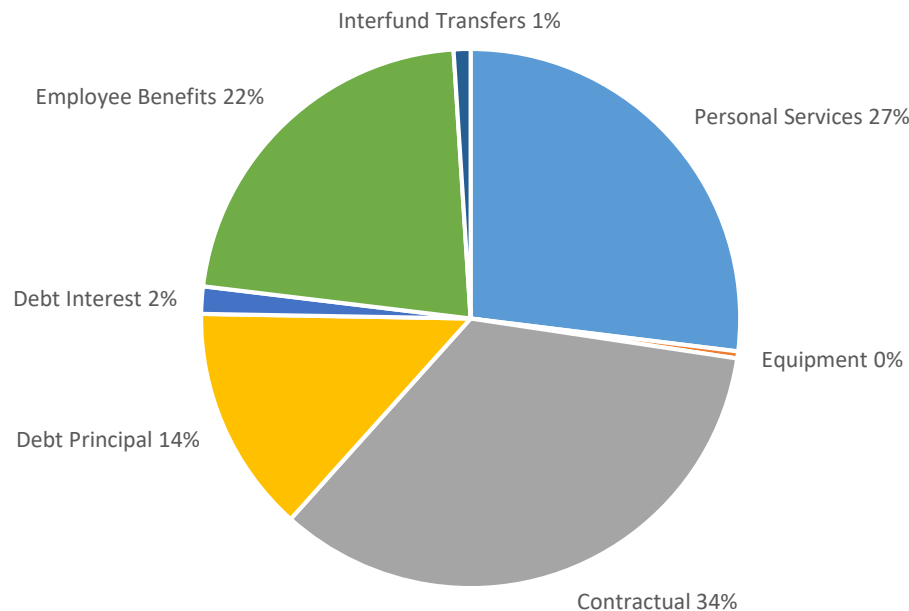
Contractual Costs - Contractual line items house most of the City's day-to-day costs and spending. This includes utility bills, costs for vehicle gas and repair, insurances, supplies, professional services and maintenance contracts, and much more. In FY 2023, the City was required to do a mid-year budget adjustment to reflect excess costs for utility, postage, and gasoline costs in all funds due to higher than anticipated inflation. These higher costs are anticipated to remain next year, and as a result, you will see higher budgeted figures compared to prior year experience.

Debt Service Payments – As the City makes its last payments on two bonds in FY 2022 (from 2008 and 2012), spending on debt principle and interest is reduced in FY 2023. This will again further decline in FY 2025 as the City will have paid off our deficit financial bond from 2014. However, new debt issued will increase costs as well. This budget includes a recommended bond package in the appendix for Council consideration. An estimated debt repayment schedule is also provided, and note that principle payments can be moved to FY 2025 in order to match with the removal of the 2014 bonds from the schedule.

Changes in Spending Patterns (Continued)

Interfund Transfers – Interfund transfer typically reflect allocations made to capital projects. In FY 2023, it is anticipated that the funds will maintain obligations to: 1) the IT Infrastructure Fund, 2) the Water Infrastructure Fund, and 3) the Sewer Infrastructure Fund. In addition, the General Fund has recommended to dedicate \$180k in funds for a police radio repair.

Employee Benefits – costs associated to employee benefits are somewhat declining due to (1) lower estimated costs for worker's compensation, (2) lesser retired employee on traditional health insurance plans, and (3) a 0% increase associated to active employees' health insurance costs. FY 2023 YTD costs for health insurance and worker's compensation has been much lower compared to the estimated monthly costs based on the budgeted appropriation. As such, lowering costs/maintaining premiums is expected to reduce an inflated current-year budget more in-line with actual spending patterns.



FY 2022 Year-End Projections

The following six pages contain a detailed monthly projection of each fund, containing the projected year-end (YE) revenues, expenditures, surplus/(deficit), and cash balances. Note that cash balances contain an estimated reversal of our modified accrual basis of accounting, and as such, will not equal the month's revenues minus expenditures. The monthly revenues and expenditures are projected on a modified accrual basis of accounting.

The below chart provides a summary view of the funds, showing the full estimated revenue, expenditures, associated surplus/(deficit), the budgeted surplus / (deficit), and the estimated cash balance at year-end.

Based on current estimates, we are projecting positive variances in each fund that will likely produce budgetary surpluses in all funds outside of the Water Fund. Despite appropriating funds to be used as fund balance in the General, Water, and Sewer, we will likely not end the year with a deficit in these amounts, due to conservative budgeting styles, vacancy savings, and excess revenues over the budgeted amounts (in the General Fund).

Year-end cash balances under these conditions will grow in all funds outside of Water and Sewer, which will experience a slight decrease. For reference, a full three year monthly benchmarking report on liquid cash for each fund is included in the Appendix of this document.

	Projected Revenue	Projected Expenditures	Projected Surplus / (Deficit)	<i>Budgeted Surplus / (Deficit)</i>	Projected YE Cash Balance
General Fund	\$ 26,284,000	\$ 26,057,000	\$ 227,000	\$ (618,994)	\$ 8,482,000
Water Fund	\$ 4,345,000	\$ 4,380,000	\$ (35,000)	\$ (45,651)	\$ 2,614,000
Sewer Fund	\$ 4,216,000	\$ 3,973,000	\$ 243,000	\$ (67,157)	\$ 1,738,000
Refuse Fund	\$ 1,445,000	\$ 1,342,000	\$ 103,000	\$ -	\$ 577,000
Health Insurance Fund	\$ 6,667,000	\$ 6,067,000	\$ 600,000	\$ -	\$ 2,298,000
Worker's Comp Fund	\$ 933,000	\$ 506,000	\$ 427,000	\$ -	\$ 2,782,000

General Fund - FY 2022 Projection

January to August Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Real Property Taxes	13,198	223	27	37	160	46	36	13	17	17	24	7	13,804
Nonproperty Tax Items	2	594	574	789	609	816	649	612	579	852	524	1,354	7,953
Intergovernmental	1	36	1	1	1	1	1	1	-	-	-	501	544
Departmental	8	6	8	7	21	9	17	35	9	13	3	32	169
Use of Money	0	1	2	4	7	0	16	78	1	1	1	76	185
Licenses and Permits	16	8	34	16	16	12	12	15	18	17	12	27	202
Fines	-	6	9	12	7	7	8	10	7	24	17	20	126
Sale of Property	-	-	10	1	6	1	-	1	-	1	-	8	28
Miscellaneous	(31)	0	3	9	2	4	14	6	0	0	-	31	39
State Aid	-	0	-	-	9	196	18	1	271	9	-	2,619	3,124
Federal Aid	-	5	4	-	8	1	3	1	2	-	4	17	44
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	65	65
Total Revenues:	13,193	879	672	876	847	1,092	774	773	902	935	584	4,757	26,284
Expenditures:													
Personal Services	789	861	836	823	838	1,290	949	897	875	848	856	1,715	11,577
Equipment	10	23	5	40	6	1	13	7	3	44	6	105	263
Contractual	396	310	285	221	216	275	240	110	375	238	225	486	3,375
Debt Principal	-	-	60	-	510	-	-	-	-	166	13	(32)	717
Debt Interest	-	-	9	10	14	0	-	-	-	23	12	(7)	62
Employee Benefits	1,231	807	575	569	552	620	572	586	829	577	577	2,432	9,926
Interfund Transfers	-	114	-	-	-	-	-	23	-	-	-	-	136
Total Expenditures:	2,426	2,113	1,770	1,664	2,136	2,186	1,774	1,622	2,082	1,896	1,690	4,699	26,057
<i>Surplus (Deficiency)</i>	<i>10,767</i>	<i>9,532</i>	<i>8,434</i>	<i>7,646</i>	<i>6,357</i>	<i>5,263</i>	<i>4,263</i>	<i>3,413</i>	<i>2,234</i>	<i>1,274</i>	<i>168</i>	<i>226</i>	
Month-End Cash Balance	19,078	18,264	17,521	17,042	15,467	14,601	14,768	13,911	12,732	11,771	10,666	8,482	

Water Fund - FY 2022 Projection
January to August Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	129	129
Departmental Income	311	265	386	305	266	403	336	300	429	296	295	570	4,161
Use of Money and Property	-	0	0	0	1	-	2	0	0	0	0	0	4
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	51	51
Total Revenues:	311	265	386	305	267	403	338	300	429	296	296	750	4,345
Expenditures:													
Personal Services	65	88	88	85	89	135	102	85	93	95	96	175	1,195
Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Contractual	23	63	133	74	51	60	54	49	165	106	87	333	1,198
Debt Principal	-	-	160	-	195	-	-	-	-	114	-	77	545
Debt Interest	-	-	50	15	7	-	-	-	-	19	9	40	140
Employee Benefits	130	74	74	74	76	81	76	74	82	83	84	235	1,144
Interfund Transfers	-	78	-	-	-	-	-	-	-	-	-	78	157
Total Expenditures:	218	304	506	248	418	277	232	208	340	416	276	937	4,380
<i>Surplus (Deficiency)</i>	<i>93</i>	<i>54</i>	<i>(66)</i>	<i>(9)</i>	<i>(160)</i>	<i>(34)</i>	<i>72</i>	<i>164</i>	<i>253</i>	<i>134</i>	<i>153</i>	<i>(34)</i>	
Month-End Cash Balance	2,642	2,529	2,447	2,430	2,214	2,404	2,440	2,525	2,614	2,494	2,514	2,614	

Sewer Fund - FY 2022 Projection
January to August Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Departmental Income	239	220	317	415	374	329	277	399	357	399	219	550	4,095
Use of Money and Property	0	0	1	36	0	0	1	0	0	0	0	0	38
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	83	83
Total Revenues:	239	220	318	451	374	329	278	399	357	399	219	633	4,216
Expenditures:													
Personal Services	58	67	65	60	64	102	86	77	70	68	80	123	920
Equipment	-	-	2	-	0	0	13	-	12	0	-	9	36
Contractual	18	58	79	92	149	88	65	106	119	101	104	350	1,330
Debt Principal	-	-	153	-	265	-	-	2	-	118	51	7	596
Debt Interest	-	-	22	10	11	1	-	-	-	23	12	9	87
Employee Benefits	112	62	60	58	59	66	64	64	69	70	71	205	960
Interfund Transfers	-	38	-	-	-	-	-	6	-	-	-	-	44
Total Expenditures:	188	225	381	220	549	256	229	255	270	380	317	703	3,973
<i>Surplus (Deficiency)</i>	<i>51</i>	<i>46</i>	<i>(17)</i>	<i>213</i>	<i>39</i>	<i>112</i>	<i>161</i>	<i>305</i>	<i>392</i>	<i>411</i>	<i>312</i>	<i>243</i>	
Month-End Cash Balance	1,636	1,595	1,550	1,718	1,502	1,614	1,605	1,744	1,831	1,849	1,751	1,738	

Refuse and Recycling Fund - FY 2022 Projection
January to August Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Fees and Fund Revenues	14	1	1	2	711	1	1	1	1	711	0	1	1,445
Total Revenues:	14	1	1	2	711	1	1	1	1	711	0	1	1,445
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	16	-	-	-	8	-	-	-	24
Contractual	89	88	87	89	89	91	93	91	90	90	90	294	1,282
Debt Principal	-	-	-	-	-	-	-	-	-	31	-	-	31
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	5
Total Expenditures:	89	88	87	91	105	91	93	91	98	124	90	294	1,342
<i>Surplus (Deficiency)</i>	<i>(75)</i>	<i>(163)</i>	<i>(249)</i>	<i>(338)</i>	<i>267</i>	<i>177</i>	<i>85</i>	<i>(5)</i>	<i>(102)</i>	<i>485</i>	<i>395</i>	<i>102</i>	
Month-End Cash Balance	276	198	122	37	(31)	356	334	301	205	792	702	577	

Health Insurance Fund - FY 2022 Projection

January to August Actual*, Remainder Projected (Value in Thousands)

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	540	543	553	555	542	543	544	544	545	545	545	545	6,545
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	10	12	8	8	11	15	12	10	9	10	9	9	122
Total Revenues:	550	555	561	563	553	558	556	554	554	555	554	554	6,667
Expenditures:													
Contractual Costs	434	362	531	306	420	434	463	745	522	589	729	531	6,067
Total Expenditures:	434	362	531	306	420	434	463	745	522	589	729	531	6,067
<i>Surplus (Deficiency)</i>	<i>116</i>	<i>309</i>	<i>339</i>	<i>595</i>	<i>729</i>	<i>853</i>	<i>946</i>	<i>755</i>	<i>787</i>	<i>752</i>	<i>577</i>	<i>601</i>	
Month-End Cash Balance	2,309	2,215	2,297	2,468	2,741	2,803	2,678	2,490	2,513	2,468	2,285	2,298	

Worker's Compensation Fund - FY 2022 Projection
January to August Actual, Remainder Projected (Value in Thousands)*

	January*	February*	March*	April*	May*	June*	July*	August*	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	82	62	63	63	65	112	94	80	64	64	63	120	933
Total Revenues:	82	62	63	63	65	112	94	80	64	64	63	120	933
Expenditures:													
Contractual Costs	42	121	43	37	20	25	34	25	40	40	40	40	506
Total Expenditures:	42	121	43	37	20	25	34	25	40	40	40	40	506
<i>Surplus (Deficiency)</i>	<i>40</i>	<i>(19)</i>	<i>2</i>	<i>28</i>	<i>73</i>	<i>160</i>	<i>220</i>	<i>275</i>	<i>299</i>	<i>323</i>	<i>346</i>	<i>426</i>	
Month-End Cash Balance	2,393	2,335	2,363	2,382	2,460	2,500	2,576	2,631	2,655	2,679	2,702	2,782	

General Fund Balance Utilization Recommendation

Each fund has its own fund balance, that is the accumulated surplus or deficiency of the fund's annual budget performance over time. The City has a fund balance policy (found in the Appendix of this document) that dictates how much fund balance must be maintained for cash flow and/or emergencies.

In FY 2023, the Appropriated Budget utilizes fund balance in the General Fund. As can be seen from the Statement of Revenues, Expenditures, and Fund Balance, the General Fund is in excess of its minimum fund balance. The below details what items are recommended to be purchased with fund balance:

<u>Line Item</u>	<u>Amount</u>	<u>Description of Purchase/ Project</u>	<u>Rationale</u>
A.1410.54010	\$ 3,000	City Clerk - Glass Protection	Single-time expense for glass protection for Clerk office employees to the public.
A.1440.52015	\$ 40,000	Engineering - Crawler	One-time purchase for piece of equipment. Will be used for sewer and line crawling by the City Engineer to assess damage.
A.1620.52020	\$ 15,000	Building Maintenance - Window Repairs	For one-time costs associated to window repairs at City Hall.
A.1620.52025	\$ 20,000	Building Maintenance - Bobcat UW56	One-time purchase for piece of equipment (a Bobcat UW56).
A.1640.52030	\$ 8,450	Garage - AC Generation Machine	One-time purchase for pieces of equipment. Will be used in the garage for in-house work as opposed to finding external vendors for these services.
A.1640.52030	\$ 7,500	Garage - Tire Changer	
A.1640.52030	\$ 6,760	Garage - Wheel Balancer	
A.1680.54076	\$ 20,000	IT - Server Room Repairs	Single-time expense to renovate the server room to make it more hospitable to IT needs and equipment.
A.1900.54515	\$ 14,000	Greenway Skate park Signs	This would fund required spending on the Greenway Skate park grant per resolution 120220.8.
A.1900.54055	\$ 45,000	Comprehensive Zoning Project	Continued costs for the comprehensive zoning project.
A.1900.54765	\$ 250,000	Judgements and Claims	For potential upcoming legal costs.
A.1900.54775	\$ 280,961	Contingency for Article 7 Reimbursements	After a significant re-assessment project completed in FY 2022, the City is currently undergoing 28 Article 7 cases, totaling over \$29 million in assessment values. The status of these reimbursements will not be known until mid-FY 2023, after the tax levy and rate is finalized for the year.
A.3120.52070	\$ 9,008	Police - Additional Vests	Single-time expense to purchase 8 new vests in the department to make up for deferred purchasing from COVID years.

General Fund Balance Utilization Recommendation (Continued)

<u>Line Item</u>	<u>Amount</u>	<u>Description of Purchase/ Project</u>	<u>Rationale</u>
A.3120.54515	\$ 15,000	Police - Security Cameras	Single-time expense to increase the department's camera inventory for better monitoring of city hall and city property.
A.3410.52070	\$ 8,000	Fire - Wireless Communication	Single-time expense to improve the in-vehicle communication system with Verizon Wireless.
A.3410.52070	\$ 5,600	Fire - PPV Fan	Single-time expense for a PPV fan for more efficient departmental work.
A.3410.54085	\$ 20,980	Fire - Four New Hires Equipment	This would fund new hire gear for the four positions that are required to be hired per arbitrator ruling.
A.5110.52035	\$ 26,000	Street Maintenance - Sullair 184 Air Compressor	One-time purchase for piece of equipment. Will be used for jackhammering streets, man hole repairs, etc.
A.5110.52035	\$ 16,000	Street Maintenance - Bobcat Trailer	One-time purchase for piece of equipment. Will be used for milling, sweeping, and other uses in public works.
A.9901.59000.H	\$ 180,000	Police - Radio Repair	This is a one-time purchase that would replace the department's 22 year old Zetron console.
Total:	\$ 991,259		

Fund Balance Policy Detail

How does this Budget compare to our Fund Balance Policy (located in the Appendix)?

General Fund Cash Flow	Must maintain a minimum unrestricted fund balance equal to 17% of the following year's General Fund budgeted expenditures.	Minimum Amount: \$4,681,922	Amount in the FY 2023 Budget: \$7,059,153
General Fund Contingency	Must maintain a minimum contingency of 1.25% of all budgeted General Fund Expenditures.	Minimum Amount: \$344,259	Amount in the FY 2023 Budget: \$678,537
Water Fund Cash Balance	Must maintain a cash balance of 25% of the annual operating budget.	Minimum Amount: \$1,083,014	Amount in the FY 2023 Budget: \$2,535,000
Sewer Fund Cash Balance	Must maintain a cash balance of 25% of the annual operating budget.	Minimum Amount: \$1,046,626	Amount in the FY 2023 Budget: \$1,738,000
Refuse and Recycling Fund Cash Balance	Must maintain a cash balance of 25% of the annual operating budget.	Minimum Amount: \$357,509	Amount in the FY 2023 Budget: \$138,000
Health Insurance Fund Cash Balance	Must maintain cash of unpaid claim reserves payable plus 10% of annual operating budget.	Minimum Amount: \$949,809	Amount in the FY 2023 Budget: \$2,189,000
Worker's Compensation Fund Cash Balance	Must maintain cash of unpaid claim reserves payable plus 10% of annual operating budget.	Minimum Amount: \$1,543,900	Amount in the FY 2023 Budget: \$2,763,000

Introduction to Performance Management

Beginning in January of 2021, departments have been tasked with recording metrics that relate to outputs and performance of their functions. Using other local municipalities' performance management metrics as a baseline for inspiration, our departments had large discretion on what metrics to record and report in this process. The metrics you see accompanying over 21 departments this year have been reported by the appropriate department head and best represent the outputs of their individual functions and purposes.

With a year and a half of actual recorded data, you will notice a few columns that will be defined below:

FY 2021 Actual – This is the full year of data for 1/1/2021 to 12/31/2021.

FY 2022 YTD – This is data collected from 1/1/2022 to 6/30/2022 and represents one half year's worth of data collection. Data may be seasonally skewed however, as a result, it may contain more/less than 50% of the actual data.

FY 2022 Projected – This contains six months of FY 2022 data (from 1/1/2022 to 6/30/2022) and six months of projected data (from 7/1/2022 to 12/31/2022).

FY 2023 Projected – This contains 12 months of projected data (1/1/2023 to 12/31/2023).

The intent of performance management is to not to manage outputs, but rather, to integrate our outputs as a government to our inputs, or in this case, our financial capabilities. We may see, for example, a department's core functions and outputs trend downwards or steadily since changes in a specific line items or perhaps to personnel organization. With this information, we can better assess resolves to many of these issues more pre-emptively and with better quantifications. "Since professional spending has declined by 15% in FY 2023, the department has reported 10% less outputs." While we do realize, of course, that there are any number of different factors impacting our performance, this allows us to address shortfalls or deficiencies with funding and to acknowledge how said funding may impact these factors in the future as we continue to record metrics. Ultimately, the purpose of performance management is to promote data-based decision making as it relates to both management of outputs as well as budgetary consumption.

We look forward to continually expanding our performance management capabilities and collection, and have even more departments reporting next year!

Multi-Year Projections

Multi-year projections are an important piece of information to any municipal budget. As cost-of-living-adjustments (COLAs) and inflation will typically cause annual expenditure increases, other pieces of the puzzle, such as debt service payments, may cause our annual expenditure budgets to ebb and flow each year.

It's important to consider how this year's proposed rate increase will impact our future. Tax equity and sustainability is a high priority for our citizens because we do not want to experience large jumps in what we pay each year, rather, we strive for modest alterations to our tax payments. To do so, multi-year projections can serve a valuable purpose – to show how our actions today can impact our budgets tomorrow.

The following is an example of why tax equity and sustainability is important. Let's say that a municipality –“City of Portlock”- only needs a .5% property tax levy increase to balance the budget in FY 2023. This municipality has a new debt payment beginning in FY 2024 as well as new COLAs that begin in FY 2024 as well. Instead of preparing for these upcoming costs, the City of Portlock decides to pass the budget with a .5% property tax rate increase.

Now going into FY 2024, because they did not plan for the future, the City of Portlock will need to increase their property tax levy by 5% and have to override the NYS maximum in order to pay for all of the new expenditures for the year. Citizen's tax bills go up significantly and people who planned a monthly contribution into a tax contribution account will have trouble paying their tax bill.

Instead, they could have planned ahead to see that passing the FY 2023 with only a .5% property tax levy increase would mean that the FY 2024 increase would need to be beyond the acceptable amount. That's because the rate increase we choose this year will decide the starting point for next year. The City should have seen that they had the option to increase the levy in FY 2023 by 2.7% (maybe using the excess for single-time purchases and upgrades) and then again by 2.7% in FY 2024 to have more mild and stable increases for its citizens. See the below breakdown of the options to see how more sustainable options can promote equity in our tax base.

Option 1				Option 2			
	FY 2022	FY 2023	FY 2024		FY 2022	FY 2023	FY 2024
Property Tax Levy Increase		0.5%	5.0%	Property Tax Levy Increase		2.7%	2.7%
Property Tax Revenue	\$ 2,000,000	\$ 2,010,000	\$ 2,110,500	Property Tax Revenue	\$ 2,000,000	\$ 2,054,000	\$ 2,110,500

The following three pages shows a seven year projection for the General, Water, and Sewer funds based on this year's rate increases, the estimated COLA's, rate of inflation, and debt service payments. The bottom contains the tax rate required to breakeven for each year. Note the years in which rates decline due to debt service payments.

General Fund Projections, FY 2024 - FY 2032 (Value in Thousands)

	2023	2024	2025	2026	2027	2028	2029	2030
Revenues:								
Property Taxes	13,284	13,535	13,633	13,773	14,044	14,370	14,681	15,023
Sales Taxes	7,732	7,887	8,045	8,205	8,370	8,537	8,708	8,882
State AIM	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651
Other Prop. & Mort. Taxes	949	959	968	978	988	998	1,008	1,018
Departmental Income	887	896	905	914	923	932	942	951
Other Misc.	556	562	568	573	579	585	591	597
Interfund	490	490	490	490	490	490	490	490
Fund Balance App.	991	45	-	-	-	-	-	-
Total Revenues:	27,540	27,024	27,259	27,584	28,044	28,563	29,070	29,611
Expenditures:								
Personnel Costs								
AFSCME	1,332	1,313	1,339	1,366	1,393	1,421	1,450	1,479
CSEA	1,089	1,104	1,126	1,148	1,171	1,195	1,219	1,243
Department Head	541	547	557	566	577	586	597	606
Fire	3,045	3,106	3,152	3,215	3,264	3,329	3,379	3,446
Police	3,673	3,746	3,821	3,897	3,975	4,055	4,136	4,219
Unrepresented	710	710	710	710	710	710	710	710
Other Costs	1,865	2,025	2,060	2,099	2,136	2,176	2,214	2,256
Total Personnel	12,254	12,549	12,766	13,001	13,226	13,471	13,704	13,959
Equipment	314	200	200	200	200	200	200	200
Contractual	4,236	3,816	3,893	3,970	4,050	4,131	4,213	4,298
Debt Payments	534	522	286	112	83	84	83	86
Interfund	200	19	19	19	19	19	19	19
Employee Benefits	10,002	9,918	10,096	10,281	10,465	10,658	10,850	11,050
Total Expenditures	27,540	27,024	27,259	27,584	28,044	28,563	29,070	29,611
Property Tax Increase Required to Break Even		1.89%	0.72%	1.03%	1.97%	2.33%	2.16%	2.33%

Water Fund Projections, FY 2024 - FY 2032 (Value in Thousands)

	2023	2024	2025	2026	2027	2028	2029	2030
Revenues:								
Metered Water Sales	4,027	4,152	3,955	3,946	4,029	4,084	4,166	4,243
Interfund	188	134	134	134	134	134	134	134
Other Misc.	117	117	117	117	117	117	117	117
Total Revenues:	4,332	4,403	4,206	4,197	4,281	4,335	4,417	4,495
Expenditures:								
Personnel Costs								
AFSCME	867	884	902	920	938	957	976	996
CSEA	175	179	182	186	190	194	197	201
Department Head	102	104	106	107	109	111	113	115
Other Costs	169	172	175	178	182	185	188	192
Total Personnel	1,313	1,339	1,365	1,392	1,419	1,447	1,475	1,504
Equipment	25	-	-	-	-	-	-	-
Contractual	1,235	1,260	1,285	1,311	1,337	1,364	1,391	1,419
Debt Payments	599	593	322	238	245	222	224	221
Interfund	40	40	40	40	40	40	40	40
Employee Benefits	1,119	1,172	1,194	1,216	1,239	1,263	1,287	1,311
Total Expenditures	4,332	4,403	4,206	4,197	4,281	4,335	4,417	4,495
Water Rate Increase Required to Break Even		2.24%	-4.75%	-0.23%	2.12%	1.36%	2.00%	1.86%

Sewer Fund Projections, FY 2024 - FY 2032 (Value in Thousands)

	2023	2024	2025	2026	2027	2028	2029	2030
Revenues:								
Sewer Rents	3,102	3,187	3,012	3,083	3,158	3,212	3,284	3,337
Town Costs	673	687	700	700	700	700	700	700
Other Misc.	292	292	292	292	292	292	292	292
Interfund	129	40	-	-	-	-	-	-
Total Revenues:	4,196	4,206	4,004	4,076	4,150	4,205	4,277	4,330
Expenditures:								
Personnel Costs								
AFSCME	660	673	687	700	714	729	743	758
CSEA	254	259	264	270	275	281	286	292
Department Head	98	99	101	103	105	106	108	110
Other Costs	116	119	121	123	125	127	130	132
Total Personnel	1,128	1,150	1,173	1,195	1,219	1,243	1,267	1,292
Equipment	18	18	18	19	19	19	20	20
Contractual	1,444	1,463	1,492	1,522	1,553	1,584	1,615	1,648
Debt Payments	639	594	322	322	323	304	300	275
Interfund	42	38	38	38	38	38	38	38
Employee Benefits	924	943	961	979	998	1,017	1,037	1,056
Total Expenditures	4,196	4,206	4,004	4,076	4,150	4,205	4,277	4,330
Sewer Rate Increase Required to Break Even		1.91%	-5.49%	2.36%	2.42%	1.72%	2.24%	1.61%

Future Capital Projects Not Addressed in this Budget

No operating budget is complete without reviewing the infrastructural and environmental context of the City. Currently, our infrastructure has a lot of need that has been deferred for a number of years that needs to be addressed.

To fund capital improvements and projects, often, municipalities will take out bonds. Bonding is a long-term debt form of financing that allows the City to make larger capital improvements without causing significant disruption to the tax levy. By bonding for a capital project the City can complete the project and typically make payments (with interest) over the life of the project. This is a good way to promote tax equity, as the citizens utilizing said capital project are paying for the service while it is active. Another alternative that does not promote great tax equity is when a municipality slowly builds an accumulation of funds for a capital project. In this event, the tax base that is contributing funds is often not utilizing said project until the full funding is completed.

The City has formally had two bonds end principle and interest payments in FY 2022 and will have an additional two ending in FY 2024, decreasing our debt service payments in the operating budgets by relatively significant amounts. It is recommended that a new bond package be undertaken to remedy the deferred projects and needs that we currently face. A secondary objective would be to keep debt payments relatively flat with the goal of minimal disruptions to the tax levy/ user fees.

The Mayor has recommended the following projects to be considered (in no particular order): fire department apron repairs, fire department ladder truck, fire department engine repair, potential work to the school cross walk at Lincoln and Locust, pool and park renovations, a new splash pad, a new garage building for inventory and winter coverage, a new salt storage facility, wastewater treatment pump replacements and surge protectors, compost facility door replacements (per DEC request), and general repairs to the compost facility (which would include two agitators, aeration and exhaust blowers, and more). It should be noted that the City's engineering department is considering options to pursue in regards to updating equipment, third-party lease agreements, or more comprehensive equipment in the compost facility. This report, to be done this fall season, will provide more understanding to the options at hand and should be pursued by Council this year (and to have upfront, single-time costs incorporated into the bond package).

It would benefit the City to have public forums and hearings on proposed capital projects and scope of work to ensure that we are addressing as much need as possible. It should also be noted that a capital budget bond package can be pursued by means of a bond anticipation note (BAN) prior to full bonding. BANs allow the City to authorize future bonding for a project while allowing for short term cash. With this method, we can essentially draw on cash only for projects that have a required cash flow and then fully bond for all projects at a later point. This will be useful, for example, for projects like the fire truck purchase, where an order can take multiple years to come to fruition with a delivery. Approving projects and bond authorizations in FY 2023 can allow the City to BAN with the goal of arranging first principle and interest payments in FY 2025, all the while not having excess cash in our accounts for projects that will not materialize until a later point.

Note that the projects and potential future bonding noted in this page do not impact the FY 2023 appropriation and are to be considered by Council through separate discussions and resolutions.

Future Capital - ARPA

On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) into law, which included \$774 million from the federal Coronavirus Local Fiscal Recovery Fund (CLFRF) for certain cities, towns and villages in New York State. The City's of Lockport's allocation totaled \$2,082,557.84 and has been received in two payments in FY 2021 and FY 2022.

Over the course of the two years, the Common Council and Mayor have proposed and passed five projects/equipment to use said funds. These include a sewer vacuum, a 12-ton truck, two street sweepers, a chipper, and a water generator. Costs and associated resolutions for these projects can be found below. Remaining unappropriated ARPA funds total \$274,926.

ARPA funds are unique in that they can be used for a number of projects/goods and are not required to be used solely for General fund-related projects. Instead, they can be used for water and sewer purposes as well. As the General Fund contains an excess surplus well above and beyond the requirements, the Water and Sewer Funds are more restricted in their reserves, making capital investments funded from normal operations difficult without bonding and larger operating debt payments. In this perspective, ARPA funds provide a unique opportunity for capital investment in these type of activities without disruptions to future user fees and rates.

With this flexibility in consideration, it is recommended that Council and the Administration begin to RFP for various projects and work with the public to determine appropriate scope of work to invest in. Importantly, these funds may provide an opportunity to invest in needed improvements without the need to made debt payments in the future, making it a good use for one-time projects and fixings, like the DEC requested door improvements in the Compost plant (among other projects).

ARPA Award	
<i>(Total over 2 years)</i>	
\$	2,082,557.84

Sewer Vacuum	
Res 081821.4	
<i>H209</i>	
\$	377,527

12-Ton Truck	
Res 081821.4	
<i>H212</i>	
\$	175,852

Two Street Sweepers	
Res 081821.4	
<i>H210</i>	
\$	417,440

Water Generator	
Res 012622.15	
<i>H218</i>	
\$	800,000

Chipper	
Res 081821.4	
<i>H211</i>	
\$	36,813

Unallocated	
<i>H--</i>	
\$	274,926

Environmental Stress Indicators

Each year, the New York State Comptroller's Office (NYS OSC) releases fiscal stress indicators, consisting of both City financial results as well as environmental factors that would have impact on the financial well-being and risk assessment of the City.

While the majority of the financial indicators have been discussed in previous narrations above, it is important to also consider and discuss environmental indicators and demographics that contribute to fiscal risk. The NYS OSC identifies seven indicators of risk and points to changes in the City from 2020 to 2021, which is considerably interesting given the context of COVID-19. While the City has maintained a financial score of 0 for the past three years (designating little risk), we have recently decreased our environmental score of 3.3 to 0 with a slight increase in population in FY 2021.

Environmental Stress Indicators		FY 2020	FY 2021
1	Change in Population	20,305	20,834
2	Percent of Households with Public Assistance	16.86%	17.22%
3	Percent of Population Under 18 & Over 65	36.90%	38.60%
4	Percent Change in Home Value	15.10%	13.95%
5	Median Household Income	\$45,018	\$46,706
6	Unemployment Rate	6.00%	5.90%
7	Reliance on State and Federal Aid	8.48%	10.54%

Source: <http://www1.osc.state.ny.us/localgov/fiscalmonitoring/fsms.cfm>

As can be seen, a number of factors show improved environmental conditions, including higher median household income, a slightly higher population, and lower unemployment. In particular, improved median household income and reduced unemployment rates can contribute to higher discretionary purchasing and therefore higher City sales tax realization (independent of natural inflation). Higher home values coupled with re-assessments and higher equalization can equate to increased property tax revenue with diminished impact on tax rates (per thousand of assessed value).

On the other hand, reductions and fluctuations in population can cause significant strain on operations of public entities, as organizations typically must match operations and costs to larger trends in population over time. This will be something that we continue to monitor in the future at the City and address accordingly.

Statement of Revenues, Expenditures, and Fund Balance

General Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2019 through FY 2023 (Proposed)

General Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Real Property Taxes	13,176,514	13,555,149	13,731,634	13,867,349	14,107,732
Nonproperty Tax Items	6,522,347	6,509,124	7,540,936	7,472,054	8,068,194
Intergovernmental Charges	457,099	460,615	551,143	468,000	459,500
Departmental Income	249,352	152,089	231,744	205,962	192,570
Use of Money and Property	210,796	111,537	5,966	160,000	80,100
Licenses and Permits	214,956	163,337	221,521	220,000	245,000
Fines and Forfeitures	214,426	116,759	101,231	170,000	150,000
Sale of Property	96,017	13,175	198,957	31,988	5,000
Miscellaneous	105,356	66,573	72,817	756,254	1,021,196
State Aid	3,314,000	2,619,781	3,677,985	3,170,056	3,186,426
Federal Aid	367,751	27,868	545,163	64,609	25,000
Interfund Transfers	261,186	158,690	204,169	65,170	0
Total Revenues	25,189,799	23,954,698	27,083,266	26,651,443	27,540,718
Expenditures					
Personal Services	10,546,193	10,155,358	10,912,694	11,668,350	12,253,558
Equipment and Capital Outlay	422,199	122,561	169,943	316,675	314,101
Contractual	2,655,242	2,517,272	2,942,247	3,671,814	4,236,406
Debt Principal	734,330	820,245	795,350	717,240	489,125
Debt Interest	126,491	107,021	82,373	62,462	45,745
Employee Benefits	8,704,837	9,004,950	8,873,748	10,078,501	10,001,783
Interfund Transfers	178,991	158,009	2,147,884	136,400	200,000
Total Expenditures	23,368,283	22,885,416	25,924,239	26,651,443	27,540,718
<i>Excess (Deficit)</i>	<i>1,821,516</i>	<i>1,069,281</i>	<i>1,159,027</i>	<i>-618,994</i>	<i>-991,259</i>
Fund Balance at End of Year	6,909,336	7,715,479	8,669,406	8,050,412	7,059,153
<i>As a Percent of Expenditures</i>	<i>30%</i>	<i>34%</i>	<i>33%</i>	<i>30%</i>	<i>26%</i>

*Fund Balance Amounts include only unrestricted balances.

Water Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2019 through FY 2023 (Proposed)

Water Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Intergovernmental Charges	104,000	134,565	139,524	128,680	134,437
Departmental Income	4,031,656	4,035,819	3,992,141	4,165,558	4,148,096
Use of Money and Property	6,296	3,198	613	5,000	5,000
Licenses and Permits	0	0	0	0	0
Sale of Property	241	10,833	0	0	0
Miscellaneous	1,943	453	3,236	45,651	0
State Aid	0	0	0	0	0
Interfund Transfers	20,700	46,590	38,260	51,231	53,300
Proceeds of Obligations	0	0	0	0	0
Total Revenues	4,164,836	4,231,457	4,173,774	4,396,120	4,340,833
Expenditures					
Personal Services	1,144,658	1,151,730	1,229,609	1,235,620	1,313,332
Equipment and Capital Outlay	152,435	13,548	95,030	0	25,000
Contractual	904,312	952,343	1,058,441	1,207,286	1,243,869
Debt Principal	429,445	402,360	550,290	545,195	475,105
Debt Interest	94,611	134,327	156,965	139,903	123,655
Employee Benefits	970,771	1,021,402	1,047,452	1,189,646	1,119,825
Interfund Transfers	0	0	170,000	78,470	40,047
Total Expenditures	3,696,233	3,675,710	4,307,788	4,396,120	4,340,833
<i>Excess (Deficit)</i>	<i>468,603</i>	<i>555,747</i>	<i>-134,014</i>	<i>-45,651</i>	<i>0</i>
Fund Balance at End of Year	2,515,620	3,071,367	2,937,353	2,891,702	2,891,702
<i>As a Percent of Expenditures</i>	<i>68%</i>	<i>84%</i>	<i>68%</i>	<i>66%</i>	<i>67%</i>

Sewer Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2019 through FY 2023 (Proposed)

Sewer Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Departmental Income	3,845,316	3,950,895	3,885,969	4,057,956	4,063,313
Use of Money and Property	1,574	526	159	650	3,000
Licenses and Permits	0	0	0	0	1,000
Sale of Property	0	12,565	73,708	129,046	0
Miscellaneous	6,961	1,493	3,111	67,157	0
Federal Aid	0	47,274	0	0	0
Interfund Transfers	153,998	137,343	108,558	82,736	128,530
Proceeds of Obligations	0	0	0	0	0
Total Revenues	4,007,850	4,150,095	4,071,505	4,337,545	4,195,843
Expenditures					
Personal Services	950,106	972,609	1,025,350	1,071,129	1,126,697
Equipment and Capital Outlay	119,957	13,955	793	19,702	17,500
Contractual	911,948	972,581	1,518,934	1,495,947	1,446,290
Debt Principal	653,025	587,280	577,535	596,015	570,662
Debt Interest	124,637	115,424	95,191	87,293	68,457
Employee Benefits	839,276	840,562	860,631	1,023,459	923,802
Interfund Transfers	100,000	6,046	181,971	44,000	42,435
Total Expenditures	3,698,949	3,508,457	4,260,406	4,337,545	4,195,843
<i>Excess (Deficit)</i>	<i>308,900</i>	<i>641,639</i>	<i>-188,901</i>	<i>-67,157</i>	<i>0</i>
Fund Balance at End of Year	1,425,269	2,066,908	1,878,009	1,810,852	1,810,852
<i>As a Percent of Expenditures</i>	<i>39%</i>	<i>59%</i>	<i>44%</i>	<i>42%</i>	<i>43%</i>

Refuse and Recycling Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2019 through FY 2023 (Proposed)

Refuse and Recycling Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Departmental Income	1,306,808	1,317,794	1,313,192	1,428,836	1,428,836
Use of Money and Property	0	0	0	0	0
Sale of Property	0	0	12,107	0	0
Miscellaneous	0	3,673	1,104	0	1,200
State Aid	0	0	0	0	0
Total Revenues	1,306,808	1,321,467	1,326,402	1,428,836	1,430,036
Expenditures					
Equipment and Capital Outlay	36,337	25,455	930	23,800	23,500
Contractual	1,214,949	1,259,195	1,177,268	1,368,605	1,370,044
Debt Principal	27,200	28,515	29,825	31,465	33,100
Debt Interest	9,242	7,882	6,457	4,966	3,392
Total Expenditures	1,287,728	1,321,047	1,214,479	1,428,836	1,430,036
<i>Excess (Deficit)</i>	<i>19,079</i>	<i>420</i>	<i>111,923</i>	<i>0</i>	<i>0</i>
Fund Balance at End of Year	415,652	416,071	527,994	527,994	527,994
<i>As a Percent of Expenditures</i>	<i>32%</i>	<i>31%</i>	<i>43%</i>	<i>37%</i>	<i>37%</i>

Health Insurance Fund - Statement of Revenues, Expenditures and Fund Balance
FY 2019 through FY 2023 (Proposed)

Health Insurance Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Intergovernmental Charges	5,891,149	5,993,869	5,765,148	6,893,007	6,459,414
Use of Money and Property	0	0	0	0	0
Miscellaneous	69,817	85,941	114,502	104,750	200,440
Total Revenues	5,960,966	6,079,811	5,879,650	6,997,757	6,659,854
Expenditures					
Contractual	5,849,546	5,563,779	6,235,553	6,997,757	6,659,854
Total Expenditures	5,849,546	5,563,779	6,235,553	6,997,757	6,659,854
<i>Excess (Deficit)</i>	<i>111,420</i>	<i>516,032</i>	<i>-355,903</i>	<i>0</i>	<i>-64,800</i>
Fund Balance at End of Year	1,454,081	1,970,113	1,614,210	1,614,210	1,549,410
<i>As a Percent of Expenditures</i>	<i>25%</i>	<i>35%</i>	<i>26%</i>	<i>23%</i>	<i>23%</i>

Worker's Compensation Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2019 through FY 2023 (Proposed)

Worker's Compensation Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Revenues					
Intergovernmental Charges	611,358	687,993	782,998	860,500	760,000
Use of Money and Property	23,341	6,518	684	0	0
Miscellaneous	81,501	233,092	71,611	0	0
Total Revenues	716,201	927,602	855,293	860,500	760,000
Expenditures					
Contractual	986,250	-91,552	462,524	860,500	760,000
Total Expenditures	986,250	-91,552	462,524	860,500	760,000
<i>Excess (Deficit)</i>	<i>-270,049</i>	<i>1,019,154</i>	<i>392,769</i>	<i>0</i>	<i>0</i>
Fund Balance at End of Year	-553,333	465,821	858,590	858,590	858,590
<i>As a Percent of Expenditures</i>	<i>-56%</i>	<i>-509%</i>	<i>186%</i>	<i>100%</i>	<i>113%</i>

Annual Expenditures by Department

Annual Expenditures by Department
FY 2019 (Actual) through FY 2023 (Proposed)

General Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
A.1010 - Legislative Common Council	81,502	124,193	101,560	131,548	100,568
A.1210 - Office of the Mayor	99,736	94,626	94,188	94,760	93,597
A.1310 - Finance & Accounting	415,710	427,945	396,815	433,974	398,228
A.1325 - Treasurer	284,485	232,937	250,302	321,630	331,436
A.1355 - City Assessor	206,099	208,201	228,974	284,325	320,492
A.1410 - City Clerk	264,922	274,440	276,207	289,348	274,294
A.1420 - City Attorney	217,363	197,318	192,027	225,738	209,696
A.1430 - Personnel - Civil Service	117,837	115,051	122,454	133,369	130,488
A.1440 - Engineering	239,851	214,639	247,121	335,839	315,526
A.1490 - Public Works Administration	61,069	36,609	129,487	191,728	208,135
A.1620 - Building Maintenance	510,906	371,083	410,083	547,210	482,420
A.1640 -Equipment Maintenance Garage	402,885	272,185	362,531	429,170	477,194
A.1670 - Central Printing and Mailing	50,576	53,976	53,502	61,580	69,580
A.1680 - Information Technology Services	155,045	235,879	226,907	222,487	239,697
A.1900 - Special Items	698,263	621,185	970,233	1,175,983	1,824,657
A.3120 - Police	6,635,543	6,593,646	6,759,251	7,568,466	7,636,732
A.3127 - Police Clerical	107,068	113,799	114,751	91,778	97,140
A.3128 - School Crossing Guards	31,681	22,596	26,850	49,773	48,343
A.3173 - Community Policing	71,815	61,676	78,406	77,507	0
A.3410 - Fire	4,754,031	4,722,771	5,131,061	5,870,095	6,329,022
A.3510 - Control of Dogs	40,622	39,710	34,386	38,987	65,815

Annual Expenditures by Department
FY 2019 (Actual) through FY 2023 (Proposed)

General Fund (Continued)	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
A.3620 - Code & Safety Inspection	427,842	421,313	400,269	552,815	478,403
A.5110 - Street Maintenance	1,660,117	1,586,553	1,515,906	1,445,823	1,679,665
A.5182 - Street Lighting	309,248	301,937	311,820	294,042	209,000
A.6410 - Tourism	102,761	62,714	128,482	85,000	145,000
A.7110 - Parks	419,957	418,405	433,585	445,517	429,865
A.7140 - Playground and Recreation Centers	97,638	11,527	55,330	51,373	52,013
A.7180 - Community Pool	53,353	24	58,415	59,833	61,053
A.7185 - Marina	40,398	849	9,841	34,280	37,280
A.8021 - Community Development	187,824	201,977	223,381	201,978	208,838
A.8510 - Community Beautification	26,005	8,151	17,183	39,000	40,500
A.8730 - Forestry	389,643	382,961	430,244	415,563	459,177
A.9000 - Employee Benefits	3,166,675	3,369,264	3,107,078	3,429,822	3,351,994
A.9700 - Debt Service	860,821	927,266	877,723	779,702	534,870
A.9901 - Interfund Transfer	178,991	158,009	2,147,884	136,400	200,000
Expenditure Totals	23,368,283	22,885,416	25,924,239	26,546,443	27,540,718

Annual Expenditures by Department
FY 2019 (Actual) through FY 2023 (Proposed)

Water Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
FX.1900 - Special Items	51,664	56,421	64,099	186,817	196,979
FX.8310 - Water Administration	377,031	385,164	530,685	384,360	433,873
FX.8320 - Pump Stations	371,251	321,614	321,899	368,250	368,416
FX.8330 - Filtration	1,255,742	1,240,555	1,309,992	1,471,373	1,476,396
FX.8340 - Distribution	762,941	814,641	911,323	839,405	872,443
FX.9000 - Employee Benefits	353,549	320,629	292,535	382,347	353,919
FX.9700 - Debt Service	524,056	536,687	707,255	685,098	598,760
FX.9901 - Interfund Transfer	0	0	170,000	78,470	40,047
Expenditure Totals	3,696,233	3,675,710	4,307,788	4,396,120	4,340,833

Sewer Fund	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
G.1900 - Special Items	46,104	47,174	59,816	163,067	183,837
G.8120 - Wastewater Systems	345,666	313,759	335,735	370,401	327,699
G.8130 - Wastewater Treatment	1,746,871	1,819,408	2,352,067	2,269,308	2,243,881
G.8135 - Wastewater Compost	338,299	297,461	369,256	421,676	422,299
G.9000 - Employee Benefits	344,347	321,905	288,834	385,785	336,573
G.9700 - Debt Service	777,662	702,704	672,726	683,308	639,119
G.9901 - Interfund Transfer	100,000	6,046	181,971	44,000	42,435
Expenditure Totals	3,698,949	3,508,457	4,260,406	4,337,545	4,195,843

Personal Service Summary by Fund

**City of Lockport
Government-Wide**

PERSONAL SERVICE SUMMARY

	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
Full-Time-Equivalents (FTE)	FTE	Rate	FTE	Rate
General Fund	168.16	\$9,862,225	173.33	\$10,368,695
Water Fund	23.66	\$1,144,059	23.33	\$1,144,398
Sewer Fund	20.66	\$983,236	20.33	\$1,010,278
Subtotal:	212.48	\$11,989,520	216.99	\$12,523,371
Temporary Services FTE	FTE	Rate	FTE	Rate
General Fund	29.00	\$95,966	37.25	\$143,500
Water Fund	0.00	\$0	0.00	\$0
Sewer Fund	0.00	\$0	0.00	\$0
Subtotal:	29.00	\$95,966	37.25	\$143,500
Grandtotal:	241.48	\$12,085,486	254.24	\$12,666,871

**City of Lockport
General Fund**

PERSONAL SERVICE SUMMARY (Continued)

General Fund Departments	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
	FTE	Rate	FTE	Rate
A.1010 - Common Council	3.00	\$48,500	3.00	\$48,500
A.1210 - Office of the Mayor	2.00	\$78,969	2.00	\$78,970
A.1310 - Finance & Accounting	4.00	\$248,551	4.00	\$246,035
A.1325 - Treasurer	4.00	\$189,316	4.00	\$196,433
A.1355 - City Assessor	3.00	\$156,962	3.00	\$164,811
A.1410 - City Clerk	4.00	\$187,618	3.50	\$172,021
A.1420 - City Attorney	1.50	\$118,162	1.50	\$123,306
A.1430 - Personnel - Civil Service	1.00	\$71,477	1.00	\$72,907
A.1440 - Engineering	2.50	\$135,305	3.00	\$165,867
A.1490 - Public Works Administration	1.66	\$126,983	1.83	\$129,609
A.1620 - Building Maintenance	4.00	\$164,993	4.00	\$173,729
A.1640 - Equipment Maintenance Garage	3.00	\$135,312	3.00	\$142,932
A.1680 - Information Technology Services	1.00	\$55,000	1.00	\$55,000
A.3120 - Police	50.00	\$3,662,973	50.00	\$3,775,674
A.3127 - Police Clerical	1.50	\$61,134	1.50	\$59,571
A.3128 - Police - School Crossing Guards	3.50	\$32,500	3.50	\$33,250
A.3173 - Community Policing	1.00	\$41,128	0.00	\$0
A.3410 - Fire	46.50	\$2,895,879	50.50	\$3,138,380
A.3510 - Control of Dogs	0.50	\$18,370	1.00	\$37,823
A.3620 - Code & Safety Inspection	5.50	\$289,544	5.00	\$271,003
A.5110 - Street Maintenance	13.00	\$586,472	15.00	\$698,078

**City of Lockport
General Fund**

PERSONAL SERVICE SUMMARY (Continued)

	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
General Fund Departments	FTE	Rate	FTE	Rate
A.7110 - Parks	5.00	\$207,474	5.00	\$217,459
A.8021 - Community Development	2.00	\$121,475	2.00	\$125,027
A.8730 - Forestry	5.00	\$228,128	5.00	\$242,310
Subtotal:	168.16	\$9,862,225	173.33	\$10,368,695

	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
A.1355 City Assessor	0.00	\$0	0.25	\$500
A.1620 Building Maintenance	0.00	\$0	2.00	\$9,000
A.5110 - Street Maintenance	4.00	\$17,500	4.00	\$20,000
A.7110 - Parks	3.00	\$10,000	5.00	\$19,000
A.7140 - Playgrounds and Recreation	11.00	\$30,300	12.00	\$35,000
A.7180 - Community Pool	10.00	\$31,500	11.00	\$39,000
A.7185 - Marina	1.00	\$6,666	3.00	\$21,000
Subtotal:	29.00	\$95,966	37.25	\$143,500
Grandtotal:	197.16	\$9,958,191	210.58	\$10,512,195

**City of Lockport
Water and Sewer Funds**

PERSONAL SERVICE SUMMARY (Continued)

	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
Water Fund Departments	FTE	Rate	FTE	Rate
FX.8310 - Water Administration	3.00	\$137,141	3.00	\$142,152
FX.8330 - Filtration	11.66	\$616,776	11.33	\$598,503
FX.8340 - Distribution	9.00	\$390,142	9.00	\$403,743
Grandtotal:	23.66	\$1,144,059	23.33	\$1,144,398

	<u>FY 2022 Amended Budget</u>		<u>FY 2023 Proposed Budget</u>	
Sewer Fund Departments	FTE	Rate	FTE	Rate
G.8120 - Wastewater Systems	3.00	\$133,314	3.00	\$136,647
G.8130 - Wastewater Treatment	14.66	\$713,947	14.33	\$730,401
G.8135 - Wastewater Compost	3.00	\$135,975	3.00	\$143,230
Grandtotal:	20.66	\$983,236	20.33	\$1,010,278

Cash Flow Analysis

General Fund - Cash Flow Statement
FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Real Property Taxes	13,420	122	141	27	168	22	27	9	5	15	116	36	14,108
Nonproperty Tax Items	-	507	516	739	559	646	927	597	630	920	566	1,461	8,068
Intergovernmental	1	-	29	0	-	0	-	0	0	2	1	426	460
Departmental	20	5	7	4	8	60	20	15	15	23	11	5	193
Use of Money	6	9	9	19	9	6	4	4	3	4	4	3	80
Licenses and Permits	16	10	25	19	16	11	31	15	18	12	13	58	245
Fines	-	8	13	25	13	9	22	12	12	12	13	10	150
Sale of Property	-	0	0	0	0	-	0	0	0	4	0	0	5
Miscellaneous	(19)	0	0	8	9	1	0	4	-	13	6	8	30
State Aid	-	-	345	-	122	131	-	-	243	-	6	2,339	3,186
Federal Aid	-	-	-	-	-	0	0	2	23	0	0	0	25
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues:	13,444	661	1,085	843	904	888	1,031	658	949	1,004	735	4,348	26,549
Expenditures:													
Personal Services	850	845	820	868	922	869	1,404	902	993	933	881	1,965	12,254
Equipment	3	28	40	10	0	1	13	1	182	16	1	20	314
Contractual	434	368	677	202	230	288	401	272	335	223	240	567	4,236
Debt Principal	-	31	37	-	335	-	-	-	-	77	9	-	489
Debt Interest	-	1	5	8	11	0	-	-	5	8	8	-	46
Employee Benefits	686	541	1,417	591	574	657	676	591	582	552	580	2,555	10,002
Interfund Transfers	-	-	15	26	-	-	18	-	123	-	-	19	200
Total Expenditures:	1,972	1,814	3,011	1,704	2,072	1,816	2,511	1,766	2,221	1,809	1,719	5,126	27,541
<i>Surplus (Deficiency)</i>	<i>11,471</i>	<i>10,318</i>	<i>8,392</i>	<i>7,531</i>	<i>6,363</i>	<i>5,435</i>	<i>3,955</i>	<i>2,847</i>	<i>1,575</i>	<i>770</i>	<i>(214)</i>	<i>(991)</i>	-
Month-End Cash Balance	20,180	19,027	17,101	16,240	15,072	14,144	12,664	11,556	10,284	9,479	8,495	7,718	

Water Fund - Cash Flow Statement
FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	134	134
Departmental Income	319	283	407	330	271	412	347	297	427	345	286	423	4,148
Use of Money and Property	-	-	0	2	2	-	0	0	1	0	0	0	5
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
Total Revenues:	319	283	407	332	273	412	348	297	428	345	286	611	4,341
Expenditures:													
Personal Services	75	99	92	98	142	87	151	101	116	93	94	164	1,313
Equipment	-	-	-	-	6	-	0	-	-	-	0	19	25
Contractual	42	48	73	88	65	47	53	39	107	193	81	408	1,244
Debt Principal	-	26	108	-	186	-	-	-	-	156	-	-	475
Debt Interest	-	1	40	15	7	-	-	1	39	15	5	-	124
Employee Benefits	90	76	120	78	78	72	83	77	78	76	76	217	1,120
Interfund Transfers	-	-	40	-	-	-	-	-	-	-	-	-	40
Total Expenditures:	207	250	473	280	483	206	287	217	340	534	257	807	4,341
<i>Surplus (Deficiency)</i>	<i>113</i>	<i>145</i>	<i>79</i>	<i>131</i>	<i>(79)</i>	<i>127</i>	<i>187</i>	<i>267</i>	<i>355</i>	<i>167</i>	<i>196</i>	<i>-</i>	
Month-End Cash Balance	2,727	2,759	2,693	2,745	2,535	2,741	2,801	2,881	2,969	2,781	2,810	2,614	

Sewer Fund - Cash Flow Statement
FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Departmental Income	261	246	335	433	249	333	278	404	333	274	411	506	4,063
Use of Money and Property	-	-	-	2	2	0	0	0	0	0	0	0	4
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
Total Revenues:	261	246	335	435	251	333	278	404	333	274	411	635	4,196
Expenditures:													
Personal Services	71	80	75	79	127	84	136	84	97	81	78	133	1,127
Equipment	-	-	-	-	-	-	-	-	-	-	18	-	18
Contractual	17	35	83	53	38	65	47	89	93	95	88	743	1,446
Debt Principal	-	57	89	-	257	-	-	-	-	118	49	-	571
Debt Interest	-	5	10	9	10	1	-	0	15	9	9	-	68
Employee Benefits	79	59	96	62	67	63	70	64	63	62	61	178	924
Interfund Transfers	-	-	42	-	-	-	-	-	-	-	-	-	42
Total Expenditures:	167	237	396	202	499	212	254	237	268	366	302	1,055	4,196
<i>Surplus (Deficiency)</i>	<i>94</i>	<i>103</i>	<i>42</i>	<i>275</i>	<i>27</i>	<i>147</i>	<i>171</i>	<i>338</i>	<i>403</i>	<i>312</i>	<i>420</i>	<i>-</i>	
Month-End Cash Balance	1,832	1,841	1,780	2,013	1,765	1,885	1,909	2,076	2,141	2,050	2,158	1,738	

Refuse and Recycling Fund - Cash Flow Statement

FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Fees and Fund Revenues	18	1	0	1	699	(1)	1	1	1	700	0	10	1,430
Total Revenues:	18	1	0	1	699	(1)	1	1	1	700	0	10	1,430
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	114	114	114	114	114	114	114	114	114	114	114	114	1,370
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	114	114	114	116	114	114	114	114	138	149	114	114	1,430
<i>Surplus (Deficiency)</i>	<i>(96)</i>	<i>(210)</i>	<i>(324)</i>	<i>(439)</i>	<i>146</i>	<i>31</i>	<i>(83)</i>	<i>(197)</i>	<i>(333)</i>	<i>218</i>	<i>104</i>	<i>-</i>	
Month-End Cash Balance	481	367	253	138	723	608	494	380	244	795	681	577	

Health Insurance Fund - Cash Flow Statement
FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	538	538	538	538	538	538	538	538	538	538	538	538	6,459
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	12	7	10	10	12	13	11	13	11	13	12	12	136
Total Revenues:	551	545	548	548	550	551	549	551	550	551	550	550	6,595
Expenditures:													
Contractual Costs	612	561	576	472	490	546	520	625	497	561	694	506	6,660
Total Expenditures:	612	561	576	472	490	546	520	625	497	561	694	506	6,660
<i>Surplus (Deficiency)</i>	<i>(62)</i>	<i>(78)</i>	<i>(106)</i>	<i>(29)</i>	<i>32</i>	<i>36</i>	<i>65</i>	<i>(9)</i>	<i>44</i>	<i>34</i>	<i>(110)</i>	<i>(65)</i>	
Month-End Cash Balance	2,236	2,220	2,192	2,269	2,330	2,334	2,363	2,289	2,342	2,332	2,188	2,233	

Worker's Compensation Fund - Cash Flow Statement

FY 2023 Proposed Budget (Value in Thousands)

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	85	57	58	57	56	56	83	56	57	56	56	83	760
Total Revenues:	85	57	58	57	56	56	83	56	57	56	56	83	760
Expenditures:													
Contractual Costs	63	63	63	63	63	63	63	63	63	63	63	63	760
Total Expenditures:	63	63	63	63	63	63	63	63	63	63	63	63	760
<i>Surplus (Deficiency)</i>	22	16	10	4	(4)	(11)	9	2	(5)	(12)	(19)	0	
Month-End Cash Balance	2,804	2,798	2,792	2,786	2,778	2,771	2,791	2,784	2,777	2,770	2,763	2,782	

Revenue Estimates and Projections

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

All Funds	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
General Fund	25,189,799	23,954,698	27,083,265	26,546,443	27,540,718
Refuse and Recycling Fund	1,306,808	1,321,467	1,326,402	1,428,836	1,430,036
Water Fund	4,164,836	4,231,457	4,173,774	4,396,120	4,340,833
Sewer Fund	4,007,850	4,150,095	4,071,505	4,337,545	4,195,843
Health Insurance Fund	5,960,966	6,079,811	5,879,650	6,997,757	6,659,854
Worker's Compensation Fund	716,201	927,602	855,293	860,500	760,000
Total	41,346,459	40,665,130	43,389,888	44,567,200	44,927,284

** Projected revenues include appropriated fund balance.*

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

General Fund (A)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
31001 - Real Property Taxes	12,892,659	13,013,794	13,112,349	13,283,557
31051 - Gain from Sale of Tax Acquired Property	0	0	0	0
31081 - Other Payments in Lieu of Taxes (PILOT)	353,911	359,881	375,000	422,175
31090 - Interest & Penalties of Property Taxes	308,580	323,528	310,000	367,000
31091 - Interest & Penalties on Special	0	34,430	70,000	35,000
31110 - Sales & Use Tax: Pre-empted	1,983,457	2,287,535	2,279,451	2,521,382
31120 - Sales & Use Tax: County Distribution	4,277,715	4,945,264	4,896,603	5,210,812
31130 - Utilities Gross Receipt Tax	178,434	186,822	210,000	185,000
32401 - Interest & Earnings	58,437	5,666	100,000	65,000
32410 - Rental of Real Property	53,100	300	60,000	15,100
32595 - Fees for Service	227	323	692	0
32610 - Fines & Tickets	47,156	49,044	100,000	80,000
32620 - Forfeiture of Deposits	0	1,761	0	5,000
32650 - Sale of Scrap and Excess Materials	852	10,100	0	0
32660 - Sale of Real Property	0	159,585	15,000	0
32665 - Sale of Equipment	1,100	26,848	16,988	0
32680 - Insurance Recoveries	11,249	662	0	0
32701 - Refund of Prior Year Expenses	27,503	46,722	0	0
32705 - Gifts & Donations	0	0	0	0
32770 - Other Unclassified Revenue	218	65	0	23,937
32801.CL - Interfund Revenue From Refuse Fund	73,906	90,507	75,000	75,000
32801.FX - Interfund Revenue From Water Fund	176,639	254,113	125,000	165,000
32801.G - Interfund Revenue From Sewer Fund	170,277	160,442	215,000	170,000
30599 - Appropriated Fund Balance	0	0	618,994	991,259

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

General Fund (A)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue (Continued)				
33001 - State Aid Per Capita	2,120,420	3,180,630	2,650,525	2,650,525
33005 - Mortgage Tax	253,746	350,732	300,000	350,000
34089 - Other General Government Federal Aid	15,479	428,667	0	0
34960 - Federal Emergency Disaster Assistance	0	0	0	0
35050 - Interfund Transfer for Debt Service	151,100	114,349	65,170	0
0000 - Undesignated Revenue Total	23,156,139	26,031,774	25,595,772	26,615,747
1325 - Treasurer				
31113 - Tax on Hotel Room Occupancy	3,013	4,921	1,000	6,000
31230 - Treasurer Fees	19,505	26,908	25,000	25,000
31231 - Administrative Fee - Hotel Occupancy	487	1,204	500	0
31235 - Charges for Tax Advertising and	3,960	4,310	4,000	4,000
1325 - Treasurer Total	26,965	37,344	30,500	35,000
1355 - City Assessor				
33089 - Other General Government State Aid	0	0	25,200	2,000
1355 - City Assessor Total	0	0	25,200	2,000
1410 - City Clerk				
31255 - Clerk Fees	29,734	33,706	35,000	38,000
32544 - Dog Licenses	42,536	42,848	45,000	45,000
1410 - City Clerk Total	72,270	76,554	80,000	83,000
1430 - Personnel - Civil Service				
31260 - Civil Service Exam Fees	5,323	1,565	3,500	1,500
32220 - Civil Service Fees	35,626	35,826	36,000	36,000
1430 - Personnel - Civil Service Total	40,949	37,391	39,500	37,500

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

General Fund (A)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
1620 - Building Maintenance				
33021 - State Aid Court Facilities Maintenance	58,460	30,677	60,000	30,000
1620 - Building Maintenance Total	58,460	30,677	60,000	30,000
3120 - Police				
31250 - Police Fees	3,996	4,410	4,000	6,000
31589 - Other Public Safety Income	42,792	80,932	48,245	50,000
31589.FFT - Other Public Safety Income DA-	1,017	0	0	0
31741 - Parking Fees: Non-taxable	3,260	3,760	3,650	3,520
32260 - Public Safety Service Fees	4,167	4,155	5,000	3,500
32610 - Fines & Tickets	69,603	52,187	70,000	70,000
32705 - Gifts & Donations	5,000	14,000	4,500	5,000
32770 - Other Unclassified Revenue	130	646	0	0
33389 - Other Public Safety State Aid	0	0	0	43,000
34389 - Other Federal Public Safety Aid	4,705	29,738	64,609	25,000
34389.DEA - Other Federal Public Safety Aid DEA	7,684	0	0	0
3120 - Police Total	142,354	189,828	200,004	206,020
3410 - Fire				
31560 - Safety Inspection Fees	315	5,252	8,000	12,000
32260 - Public Safety Service Fees	0	6,100	12,000	10,000
33389 - Other Public Safety State Aid	930	0	0	0
32705 - Gifts and Donations	0	10,000	10,000	0
34389 - Other Federal Public Safety Aid	0	86,758	0	0
3410 - Fire Total	1,245	108,110	30,000	22,000
3620 - Code and Safety Inspection				
31570 - Charges on Unsafe Properties	32,475	19,475	40,000	20,000
32501 - Business Licenses	64,400	99,200	85,000	100,000

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

General Fund (A)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
3620 - Code and Safety Inspection (Continued)				
32555 - Building Permits	56,401	79,473	90,000	100,000
32595 - Fees for Service	0	0	1,000	0
33989 - Other Home and Community Services	94,640	23,430	23,430	0
3620 - Code and Safety Inspection Total	247,916	221,578	239,430	220,000
5110 - Street Maintenance				
32705 - Gifts & Donations	0	0	0	0
33510 - Highway Maintenance State Aid	92,515	92,515	92,515	92,515
5110 - Street Maintenance Total	92,515	92,515	92,515	92,515
6410 - Tourism				
31113 - Tax on Hotel Room Occupancy	66,505	116,392	85,000	145,000
6410 - Tourism Total	66,505	116,392	85,000	145,000
7140 - Playgrounds and Recreation Centers				
32001 - Parks and Recreation Charges	0	0	4,575	6,000
32705 - Gifts and Donations	0	900	0	0
32025 - Special Recreation Facility Charges	532	2,575	2,500	0
33820 - Youth Program State Aid	0	0	18,386	18,386
7140 - Playgrounds and Recreation Centers Total	532	3,475	25,461	24,386
7180 - Community Pool				
32001 - Parks and Recreation Charges	0	5,711	7,000	7,000
32012 - Recreation Concessions	0	121	1,000	1,200
32025 - Special Recreation Facility Charges	0	180	2,000	350
7180 - Community Pool Total	0	6,012	10,000	8,550

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

General Fund (A)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
7185 Marina				
32001 - Parks and Recreation Charges	0	735	1,500	1,000
32012 - Recreation Concessions	0	5,753	5,000	8,000
32025 - Special Recreation Facility Charges	0	1,291	800	3,500
7185 - Marina Total	0	7,779	7,300	12,500
8021 Community Development				
32170 - Community Development Fees	7,536	33,532	8,000	5,500
8021 Community Development Total	7,536	33,532	8,000	5,500
8510 - Community Beautification				
32705 - Gifts & Donations	33,467	234	15,030	1,000
32705.HH - Gifts & Donations Hometown Hero	0	0	2,250	0
32705.JHP - Gifts & Donations John Henry Park	205	150	180	0
32705.VB - Gifts & Donations Veterans Bricks	50	100	300	0
8510 - Community Beautification Total	33,722	484	17,760	1,000
9901 - Interfund Transfer				
35031.H - Interfund Transfer From Capital	7,590	89,820	0	0
9901 - Interfund Transfer Total	7,590	89,820	0	0
General Fund Grand Total:	23,954,698	27,083,265	26,546,443	27,540,718

Revenue Summary - Comparison of Estimates Revenues

Fiscal Year Ending December 31, 2023

Refuse and Recycling Fund (CL)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
32130 - Refuse & Garbage Charges	1,301,144	1,297,622	1,411,836	1,411,836
32138 - Interest and Penalties - Refuse	16,650	15,570	17,000	17,000
32770 - Unclassified Revenue	0	0	0	1,200
32651 - Sale of Recyclables	0	12,107	0	0
32770 - Refund of Prior Year Expense	0	1,104	0	0
0000 - Undesignated Revenue Total	1,317,794	1,326,402	1,428,836	1,430,036
Refuse and Recycling Fund Grand Total:	1,317,794	1,326,402	1,428,836	1,430,036

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

Water Fund (FX)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	45,651	0
32140 - Metered Water Sales	3,903,260	3,850,485	4,020,358	3,982,096
32142 - Unmetered Water Sales	28,158	25,625	41,200	48,000
32144 - Water Service Fees	3,853	4,905	4,000	6,000
32148 - Interest and Penalties - Water	100,547	111,126	100,000	112,000
32401 - Interest & Earnings	3,198	613	5,000	5,000
32650 - Sale of Scrap and Excess Materials	217	0	0	0
32665 - Sale of Equipment	5,430	0	0	0
32680 - Insurance Recoveries	5,186	0	0	0
32701 - Refund of Prior Year Expenses	444	2,716	0	0
32770 - Other Unclassified Revenue	9	520	0	0
32801.G - Interfund Revenue From Sewer Fund	134,565	139,524	128,680	134,437
35031.H - Interfund Transfer From Capital	0	0	0	0
35050 - Interfund Transfer for Debt Service	46,590	38,260	51,231	53,300
0000 - Undesignated Revenue Total	4,231,457	4,173,774	4,396,120	4,340,833
Water Fund Grand Total:	4,231,457	4,173,774	4,396,120	4,340,833

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

Sewer Fund (G)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	67,157	0
32120 - Sewer Rents	3,003,440	2,996,430	3,093,543	3,102,103
32122 - Sewer Charges for Services	221,094	162,249	227,500	200,000
32128 - Interest & Penalties - Sewer	73,280	82,116	70,000	80,000
32374 - Sewer Services for Other Governments	637,660	637,660	650,413	673,210
32401 - Interest & Earnings	526	159	650	3,000
32655 - Minor Sales & Compost	15,420	8,190	16,500	9,000
32665 - Sale of Equipment	12,565	0	0	0
32680 - Insurance Recoveries	0	73,033	129,046	0
32701 - Refund of Prior Year Expenses	1,493	2,631	0	0
34989 - Other Home & Community Services	47,274	479	0	0
35031.H - Interfund Transfer From Capital	5,149	0	0	0
35050 - Interfund Transfer for Debt Service	132,194	108,558	82,736	128,530
0000 - Undesignated Revenue Total	4,150,095	4,071,505	4,337,545	4,195,843
Sewer Fund Grand Total:	4,150,095	4,071,505	4,337,545	4,195,843

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

Health Insurance Fund (MS)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	0	64,800
32401 - Interest & Earnings	0	0	0	0
32709 - Employee Contributions	58,628	76,785	104,750	135,640
32770 - Other Unclassified Revenue	27,313	37,717	0	0
32801.A - Interfund Revenue From General Fund	4,739,132	4,524,755	5,353,225	5,066,439
32801.FX - Interfund Revenue From Water Fund	695,656	687,950	710,274	769,549
32801.G - Interfund Revenue From Sewer Fund	559,081	552,443	829,508	623,426
0000 - Undesignated Revenue Total	6,079,811	5,879,650	6,997,757	6,659,854
Health Insurance Fund Grand Total:	6,079,811	5,879,650	6,997,757	6,659,854

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2023

Worker's Compensation Fund (S)	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
0000 - Undesignated Revenue				
32401 - Interest & Earnings	6,517	684	0	0
32701 - Refund of Prior Year Expenses	233,092	71,611	0	0
32801.A - Interfund Revenue From General Fund	573,563	628,440	710,439	627,465
32801.FX - Interfund Revenue From Water Fund	57,852	76,978	78,700	69,508
32801.G - Interfund Revenue From Sewer Fund	56,578	77,580	71,361	63,027
0000 - Undesignated Revenue Total	927,602	855,293	860,500	760,000
Worker's Compensation Fund Grand Total:	927,602	855,293	860,500	760,000

FY 2023 Budget Recommendation by Department

**Legislative Common Council
A.1010**

Mission Statement:

The Lockport Common Council is the primary legislative body for the city. Actions and activities are brought before the council after being first considered within one of the body's committees, each tasked with specific aspects of city operations.

Department Responsibilities:

City residents and businesses are represented by their elected ward alderperson, with all issues brought to the council weighed for their value in regard to the greater city as a whole.

FY 2023 Goals:

Goal for the Common Council include leading the City into better and more efficient solutions with well-thought policy decisions.

**Legislative Common Council
A.1010**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
City Council President	0.50	\$8,500	0.50	\$8,500
Councilor	2.50	\$40,000	2.50	\$40,000
Subtotal:	3.00	\$48,500	3.00	\$48,500

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$48,500	3.00	\$48,500
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**Legislative Common Council
A.1010**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Budget
Personal Services				
51040 Part Time Wages	47,834	48,500	48,500	48,500
Total Personal Services	47,834	48,500	48,500	48,500
Contractual Expenses				
54005 Office Supplies	100	20	150	150
54040 Assoc/Membership Dues	6,014	6,014	6,014	5,987
54045 Travel Related Costs	0	0	0	0
54055 Professional Services	55,161	29,829	60,500	30,500
Total Contractual Expenses	61,275	35,863	66,664	36,637
Employee Benefits				
58010 FICA	3,659	3,711	3,710	3,710
58020 Worker's Compensation	11,425	13,486	12,674	10,757
58050 Retirement	0	0	0	964
Total Employee Benefits	15,084	17,197	16,384	15,431
TOTAL:	124,193	101,560	131,548	100,568

Office of the Mayor
A.1210

Mission Statement:

The mission of the Office of the Mayor is to continue to strengthen the relationship between the City and the residents by informing and providing opportunities for the residents to become involved in our community.

Department Responsibilities:

The Mayor's Office responsibilities include, fielding complaints, scheduling appointments, maintaining records, researching data, attending meetings with Common Council, department heads, committees. Advising personnel, elected officials on pertinent details of certain contracts, agreements etc. CFO for the city, responsible for hiring and firing. Attends various community events. Exercise a constant supervision over the conduct of all subordinate officers. Power to administer oaths. Expedite and cause to be carried out all such measures as shall be adopted by the Common Council.

FY 2023 Goals:

Our goal is to create a working relationship with the Common Council for the betterment of the City, to obtain a list of ideas/concerns that each alderperson suggests and work together to complete each particular objective, and also increase community involvement.

**Office of the Mayor
A.1210**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Mayor	1.00	\$43,969	1.00	\$43,970
Confidential Secretary	1.00	\$35,000	1.00	\$35,000
Subtotal:	2.00	\$78,969	2.00	\$78,970
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	2.00	\$78,969	2.00	\$78,970

**Office of the Mayor
A.1210**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	73,325	79,102	78,969	78,970
51170 Additional Compensation	3,667	0	0	0
Total Personal Services	76,992	79,102	78,969	78,970
Contractual Expenses				
54005 Office Supplies	1,486	1,084	1,185	1,185
54035 Training and Education	0	0	0	0
54045 Travel Related Costs	0	0	0	0
54510 Program Expenses	0	0	115	230
54605 Telephone Services	0	0	0	0
Total Contractual Expenses	1,486	1,084	1,300	1,415
Employee Benefits				
58010 FICA	5,890	6,051	6,041	6,041
58020 Worker's Compensation	7,809	7,951	8,450	7,171
58040 Medical Insurance	0	0	0	0
58050 Retirement	2,449	0	0	0
Total Employee Benefits	16,148	14,002	14,491	13,212
TOTAL:	94,626	94,188	94,760	93,597

Finance and Accounting A.1310

Mission Statement:

The Finance Department strives to help the city make more efficient and effective decisions regarding fiscal and financial management. Our purpose is to serve the Administration and Council and provide unbiased and objective policy recommendations that are supported by data and intuitive methodology.

Department Responsibilities:

In addition to processing payroll and leading accounts payable, we are fully responsible for accounting and financial management of the City. This includes functional areas such as annual closing, development and publication of the annual operating and capital budgets, implementation of internal controls, monthly financial monitoring and analysis, as well as working with various third parties on audit materials and relevant audit work.

FY 2023 Goals:

Since FY 2021, we successfully closed our full general ledger in-house, signifying a shift from reliance on contractual assistance for the closing and audit process that has occurred regularly in past years. In the process, we reduced our audit findings from 7 in 2019 to 1 in 2020. In FY 2023, our departmental goals include improved file and data retention methods, better cross-training for payroll and account payable functions, and continued documentation of internal procedures. In addition to these goals, we will continue to expand on our regularly monthly reporting, monitorization of budgetary and cash flow benchmarks, as well as continued efforts to help the Administration and Council make informed and well-educated decisions.

**Finance and Accounting
A.1310**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Published Annual Operating Budget	1	1	1	0	1	1
Published Annual Capital Budget	0	0	1	0	1	1
Number of Departments Recording Performance Management Metrics	0	0	22	22	22	25
NYS OSC Quarterly Reports Submitted	2	6	4	2	4	4
Financial Memorandums Distributed	Not Recorded	11	12	6	12	12
Number of Finance Policies Updated	0	0	0	4	4	4
Number of Finance Process Documentation Guides Created/Updated	0	1	4	3	4	5
Total Blanket Purchase Orders	284	266	306	304	304	315
Total Standard Purchase Orders	1246	918	1062	871	1100	1050
Total Invoices Paid	5793	5164	4474	3122	4750	4500
Amount of Retirement Buyouts	17	21	19	14	20	20
Average Retirement Buyout Amount	\$ 29,387	\$ 31,206	\$ 25,330	\$ 21,329	\$ 25,000	\$ 27,500
Amount of Hour Codes Recorded in Payroll	Not Recorded	77	88	83	80	75
Journal Entries Created	2152	1820	1809	1344	1950	2000
Number of Bank Accounts Reconciled Monthly	17	18	19	20	20	20
Closing Journal Entries Created	Not Recorded	70	65	65	70	70
Percent of Closing Done in House	25%	100%	100%	100%	100%	100%
Financial Audit Findings	7	1	1	1	0	0
Repeated Audit Findings	7	1	1	1	0	0

**Finance and Accounting
A.1310**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Director of Finance	1.00	\$95,662	1.00	\$95,662
Staff Accountant	1.00	\$57,534	1.00	\$54,214
Payroll & Benefits Coordinator	1.00	\$49,869	1.00	\$49,763
Principle Account Clerk	1.00	\$45,486	1.00	\$46,396
Subtotal:	4.00	\$248,551	4.00	\$246,035
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	4.00	\$248,551	4.00	\$246,035

**Finance and Accounting
A.1310**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	197,679	230,081	248,551	246,035
51100 Overtime	1,694	1,333	2,000	1,500
51120 Longevity	1,750	1,750	1,750	1,300
51130 Out of Grade	1,592	149	1,900	0
51150 Holiday Pay	0	0	0	800
51170 Other Compensation	0	9,000	2,600	0
Total Personal Services	202,713	242,314	256,801	249,635
Contractual Expenses				
52060 Computer Equipment	0	594	375	500
54003 Office Furniture	0	1,247	2,200	200
54005 Office Supplies	1,003	1,112	1,000	1,200
54035 Training and Education	0	0	1100	685
54040 Assoc/Membership Dues	0	0	225	225
54045 Travel Related Costs	0	0	2,600	0
54055 Professional Services	84,100	3,050	12,455	5,500
54115 Computer Software	0	1,397	1,324	1,334
Total Contractual Expenses	85,103	7,400	21,279	9,644
Employee Benefits				
58010 FICA	15,137	18,069	19,645	19,227
58020 Worker's Compensation	14,800	15,901	16,899	14,342
58040 Medical Insurance	80,139	81,533	89,636	75,449
58050 Retirement	0	31,598	29,704	29,931
Total Employee Benefits	140,130	147,101	155,884	138,949
TOTAL:	427,945	396,815	433,964	398,228

**Treasurer
A.1325**

Mission Statement:

Treasury department is responsible for collecting taxes, paying bills, managing currency, government accounts, and public debt. We shall provide exemplary service to our customers internally and externally while maintaining the highest degree of respect, fairness, public trust and integrity. The Treasury department is managed effectively and efficiently; we give support services in an accurate and timely manner to general taxpayers and all departments in the City of Lockport. We will protect, report and strengthen the City's finances to ensure transparent government that will better serve the citizens and taxpayers.

Department Responsibilities:

The Office of the Treasurer is responsible for the billing & collection of city, county and delinquent school taxes. The Office of the Treasurer also collects refuse, water & sewer bills, Code Enforcement fees and processes deposits from all departments. They also, are responsible for uploading all online credit card payments; The Treasury department is responsible for the handling of the all City bank accounts; including the police department. Treasury department also, pays bonds and bans when due, make monthly wire transfer to Lockport schools and Niagara County for taxes collected.

FY 2023 Goals:

The Treasury department would like to increase our online credit card payments for 2023. We will continue to educate the taxpayers/residents about the online system. We will research and make sure we are utilizing the online system to its full potential. The department will continue to place more documents and information on the website for public use.

**Treasurer
A.1325**

Performance Metric	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
TAX SEARCH	377	309	500	500
REFUSE BILLS MAILED (MAY/OCTOBER)	7030	7,021	1,465	14,042
CITY TAX BILLS UPLOADED TO KVS	8157	8149	8157	8149
COUNTY TAX BILLS UPLOADED TO KVS (COLLECTED MARCH-JUNE 15TH)	8157	8149	8157	8149
DELINQUENT SCHOOL TAXES UPLOADED REC'D FROM SCHOOL NOVEMBER	1150	0	1160	1165
REFUSE PAYMENTS PROCESSED	4998	5,228	11,000	12,000
WATER/SEWER PAYMENTS PROCESSED	13,133	13,847	26,500	28,000
TAX PAYMENTS PROCESSED	14,776	15,028	16,000	16,500
PAYROLL TIMESHEETS ENTERED IN NEW WORLD	36	56	112	112
NEW WORLD RECEIPTS	340	466	700	700
TAX SALE ADVERTISING AND REPORTING (Nov - Dec)	0	0	435	400
DELINQUENT TAX NOTICES - CITY, COUNTY, CERTS (Oct. 15 - Nov. 15)	0	0	1650	1500
DELINQUENT TAX NOTICE - SCHOOL (end of Nov. beginning of Dec.)	0	0	1250	1000
ADVANCE NOTICE OF FORECLOSURE (May)	189	134	235	140
TAX SALE CERTIFICATES ISSUED & PROCESSED (Nov - Dec.)	0	0	450	425
BANKRUPTCY LETTERS - TO PAY CURRENT BILLS OWING (Feb. & Aug.)	12	8	20	12
TITLE SEARCHES FOR 2020 INREM - NUMBER ORDERED (July)	134	0	172	150
Certificates of Redemption (1x A Month) 2018 INREM		7	8	10
CERTIFICATES OF REDEMPTION (1 X A MONTH) 2019 INREM	51	12	152	10
CERTIFICATES OF REDEMPTION (1 X A MONTH) 2020 INREM	111	71	172	50
CERTIFICATES OF REDEMPTION (1 X A MONTH) 2021 INREM	0	68	80	100
MAILINGS - 1ST CLASS & CERTIFIED - 2019 INREM - 45 DAYS (Jan.-Feb.) OWNERS	282	270	330	230
MAILINGS - 1ST CLASS & CERTIFIED - 2019 INREM - 45 DAYS (Jan.-Feb.) LIENHOLDERS	292	358	345	325
POSTAL SEARCHES - IF BOTH 1ST CLASS & CERTIFIED RETURNED	39	21	65	16

**Treasurer
A.1325**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Treasurer	1.00	\$55,000	1.00	\$55,000
Deputy City Treasurer	1.00	\$52,070	1.00	\$54,214
Tax Enforcement Clerk	1.00	\$44,405	1.00	\$46,396
Sr. Account Clerk	1.00	\$37,841	1.00	\$40,823
Subtotal:	4.00	\$189,316	4.00	\$196,433

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	4.00	\$189,316	4.00	\$196,433
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**Treasurer
A.1325**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	141,280	149,319	189,316	196,433
51100 Overtime	0	0	475	500
51120 Longevity	308	500	1,150	2,150
51130 Out of Grade	0	0	250	300
51170 Other Compensation	0	6,000	25	0
Total Personal Services	141,588	155,819	191,216	199,383
Contractual Expenses				
54003 Office Furniture	750	0	757	500
54005 Office Supplies	735	1,145	1,200	1,200
54010 Office Equipment	0	0	2,893	1,700
54035 Training and Education	0	0	1,000	750
54040 Assoc/Membership Dues	40	222	335	300
54045 Travel Related Costs	0	0	500	250
54055 Professional Services	2,850	4,698	8,294	10,000
54075 Maintenance Contracts	325	325	651	651
54120 Refund and Cancellations	532	0	500	0
54440 Fees and Permits	0	0	1,380	0
54510 Program Expenses	0	0	0	0
Total Contractual Expenses	5,232	6,390	17,510	15,351
Employee Benefits				
58010 FICA	10,766	11,840	14,628	15,253
58020 Worker's Compensation	4,055	4,892	16,899	14,342
58040 Medical Insurance	51,360	50,679	59,196	63,335
58050 Retirement	19,935	20,681	22,181	23,772
Total Employee Benefits	86,117	88,093	112,904	116,702
TOTAL:	232,937	250,302	321,630	331,436

**City Assessor
A.1355**

Mission Statement:

Providing quality service to the citizens of the City of Lockport by way of the administration and assessment of real property in a fair and equitable manner.

Department Responsibilities:

The Assessor's Department is tasked with locating and identifying all taxable property in the City, making an inventory of the quantity, quality and important characteristics of each parcel, estimating the value of each parcel and determining each parcels extent of taxability. To determine taxability, assessed values are reduced by applicable exemptions as determined by the Assessor. The Assessor calculates the assessed value of every parcel, prepares the assessment and tax rolls, and notifies the owners of their assessed values.

FY 2023 Goals:

Our goals include: 1) Completion of the 2023 Equity Improvement Project 2) Continue to update physical inventory of the entire City 3) Educate public on the Assessment Process and Equity Project 4) Update the refuse billing process to eliminate billing issues 5) Physically verify all valid sales (+/-) 5% of assessed value and update inventory 6) Continue efforts to document commercial properties in the City and vacancy rates. 7) Produce a yearly City of Lockport Statistical Report to demonstrate the economic health of the City. Obtain AAS Designation

**City Assessor
A.1355**

Performance Metric	FY 2022 YTD	FY 2022 Projected
Tax Map Revisions	10	10
Building permits	271	600
Aged	218	100
Veterans	761	850
Disability	53	30
Agricultural	11	11
Non for Profit	51	75
Clergy	10	10
PILOT	29	25
BIE	3	2
HIE	1	1
School Tax Roll Prepared	1	1
Sales Verifications	-	300
Equity Improvement Educational Sessions	3	1
SCAR and/or Art. 7 cases received	35	25
Informal Reviews	550	500
BAR Complaints reviewed and/or processed	250	600
Online parcel lookup update		4
Number of Exemptions approved	1,137	1,000
Number of Exemptions Denied	9	5
Number of Exemptions Removed	160	150
Tentative Roll Prepared	1	1
Final Roll Prepared	1	1
City Tax Roll Prepared	1	1
County Tax Roll Prepared	1	1
Inventory Updates/Pictures	-	200
Statistics Report Produced	1	1

**City Assessor
A.1355**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
City Assessor	1.00	\$70,353	1.00	\$75,348
Real Property Tax Appraiser	1.00	\$49,869	1.00	\$51,989
Sr. Account Clerk	1.00	\$36,740	1.00	\$37,475
Subtotal:	3.00	\$156,962	3.00	\$164,811
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Assessment Intern	0.00	\$0	0.25	\$500
Subtotal:	0.00	\$0	0.25	\$500
Grandtotal:	3.00	\$156,962	3.25	\$165,311

**City Assessor
A.1355**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	136,586	143,753	156,962	164,811
51060 Temporary / Seasonal	0	0	0	500
51100 Overtime	109	116	1,143	400
51120 Longevity	650	650	650	650
51170 Other Compensation	2,000	5,000	32	0
Total Personal Services	139,345	149,519	158,787	166,361
Contractual Expenses				
54003 Office Furniture	0	0	0	0
54005 Office Supplies	771	875	750	850
54033 Licensing and Certification	0	983	2,000	2,000
54035 Training and Education	475	0	0	0
54040 Assoc/Membership Dues	610	675	540	540
54055 Professional Services	0	2,800	23,600	57,600
54065 Equipement Rental / Lease	4,937	4,945	5,080	5,080
54115 Computer Software	0	2,300	3,050	3,650
54510 Program Expenses	44	66	750	750
Total Contractual Expenses	6,837	12,644	35,770	70,470
Employee Benefits				
58010 FICA	10,637	11,390	12,134	12,727
58020 Worker's Compensation	11,136	11,092	12,671	10,754
58050 Medical Insurance	21,371	24,383	46,564	40,268
58050 Retirement	18,876	19,947	18,399	19,912
Total Employee Benefits	62,020	66,811	89,768	83,661
TOTAL:	208,201	228,974	284,325	320,492

**City Clerk
A.1410**

Mission Statement:

To serve the residents, Common Council, staff, and visitors with efficiency, professionalism and courtesy. To ensure the dissemination of accurate information, and to maintain and preserve all official records of the City. To perform the functions and duties of the Clerk's office in accordance with State, County and municipal laws.

Department Responsibilities:

Record proceedings of the Common Council meetings, File Local Laws, Records Management and Records Access, Risk Management, Freedom of Information Law (FOIL) requests, Process Claims and Notices of Defect, Refuse and Recycling issues, Distribute meeting notices, Schedule meeting rooms and provide a monthly meeting calendar, File deaths which occur in the City, and, marriages when license is purchased here. Issue various licenses and permits, including dog licenses, parking permits, peddlers permits, bingo and games of chance licenses, park pavilion reservations, revocable permits, and tree cutting permits.

FY 2023 Goals:

In FY 2023, the City Clerk's office will continue to meet the day-to-day needs of residents and visitors with accurate birth, death and marriage records. We will conduct the business of the City of Lockport in an efficient, reliable and exacting manner, aiming to reduce expenses where possible, while maintaining a high standard in meeting the needs of both residents and the Common Council. In the long term, our office will continue to safely and accurately archive vital records, and adhere to NYS-mandated retention and disposition schedules of local government records.

**City Clerk
A.1410**

Performance Metric	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected
Common Council Ordinances, Resolutions & Local Laws processed	361	178	356
FOIL requests	80	87	130
Birth Certificates issued	816	392	784
Death Certificates issued	1503	709	1418
Deaths logged	245	121	242
Marriage Certificates issued	182	70	140
Marriage Licenses issued	170	81	162
Refuse & Recycling issues addressed	420	243	486
Claims and Notices of Complaint processed	238	61	122
Police Dept-reports & forms processed	474	378	756
Police Dept-tickets paid	1116	387	774
Dog Licenses issued	2333	1056	2112
Parking permits issued	147	106	106
Racing & Wagering-bell jar licenses/bingo proceeds	42	38	76
Bag & Bulk tags/Carts sold	2150	1167	2334
Park pavilion reservations made	140	75	150
Peddler permits issued	13	20	22

*Number of parking permits in 2023 will depend on Council action

**City Clerk
A.1410**

PERSONAL SERVICE DETAIL

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Position	FTE	Rate	FTE	Rate
City Clerk	1.00	\$58,804	1.00	\$57,124
Deputy City Clerk	1.00	\$49,869	1.00	\$51,989
Sr. Account Clerk	1.00	\$42,204	1.00	\$44,171
Sr. Account Clerk	1.00	\$36,740	0.50	\$18,738
Subtotal:	4.00	\$187,618	3.50	\$172,021

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	4.00	\$187,618	3.50	\$172,021
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**City Clerk
A.1410**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	171,245	173,149	187,618	172,021
51100 Overtime	367	0	500	250
51120 Longevity	1,450	950	500	500
51130 Out of Grade	2,730	0	500	500
51170 Other Compensation	0	9,000	2,000	0
Total Personal Services	175,792	183,099	191,118	173,271
Contractual Expenses				
54003 Office Furniture	0	0	0	250
54005 Office Supplies	766	990	1,000	0
54010 Office Equipment	0	0	1,200	3,645
54035 Training and Education	225	0	200	200
54040 Association Dues	2,560	125	225	225
54055 Professional Services	0	0	0	2,500
54075 Service Contracts	0	2,560	2,975	3,000
54510 Program Expenses	0	0	6,500	7,800
Total Contractual Expenses	3,551	3,675	12,100	17,620
Employee Benefits				
58010 FICA	13,108	13,752	14,628	13,255
58020 Worker's Compensation	15,346	15,664	16,899	12,549
58040 Medical Insurance	42,995	35,432	32,422	36,776
58050 Retirement	23,647	24,586	22,181	20,823
Total Employee Benefits	95,097	89,433	86,130	83,403
TOTAL:	274,440	276,207	289,348	274,294

**City Attorney
A.1420**

Mission Statement:

To ensure the residents of the community that the City is being fiscally and legally responsible.

Department Responsibilities:

The City of Lockport's Corporation Counsel serves as the city's legal representation in court and other matters of law. The corporation counsel handles all legal papers, contracts and other legal instruments, and is tasked with reviewing any action taken on behalf of or against the city or its representatives.

FY 2023 Goals:

Our goals include continuing to maintain representation of the City, not just the Mayor or Common Council, in legal matters involving Labor issues, property issues, lawsuits, legal advice. The appropriated budget includes additional funds for wages (3%) to amend the unrepresented agreement to reflect an increase in salaries. Costs for external legal assistance is decreasing with the large re-evaluation concluded in FY 2022.

**City Attorney
A.1420**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
City Attorney	0.50	\$56,044	0.50	\$57,725
Deputy City Attorney	1.00	\$62,118	1.00	\$65,581
Subtotal:	1.50	\$118,162	1.50	\$123,306

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.50	\$118,162	1.50	\$123,306
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**City Attorney
A.1420**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	15,351	0	0	0
51040 Part Time Wages	91,505	113,964	118,162	123,306
51170 Other Compensation	0	3,470	0	0
Total Personal Services	106,857	117,433	118,162	123,306
Contractual Expenses				
54005 Office Supplies	120	12	200	200
54035 Training and Education	0	0	0	0
54045 Travel Related Costs	0	0	0	0
54055 Professional Services	56,262	50,345	85,000	60,000
54059 Court Related Expenses	435	50	2,000	1,000
54083 Misc. Support Services	4,000	7,083	5,000	5,000
Total Contractual Expenses	60,817	57,490	92,200	66,200
Employee Benefits				
58010 FICA	8,175	8,984	9,039	9,433
58020 Worker's Compensation	6,508	488	6,337	10,757
58050 Retirement	14,962	7,632	0	0
Total Employee Benefits	29,645	17,104	15,376	20,190
TOTAL:	197,318	192,027	225,738	209,696

Personnel - Civil Service
A.1430

Mission Statement:

To provide an orderly and uniform system for the administration of Civil Service in the City of Lockport on a basis of merit and fitness as provided in the Civil Service Law of the State of New York.

Department Responsibilities:

Provide rules that have the force and effect of Law, apply to all positions in the classified service of the City of Lockport. Including the Lockport City School District, the City of Lockport Housing Authority and the Lockport Public Library.

FY 2023 Goals:

Continue with purging personnel paperwork older than 6 years. Maintaining accurate roster records. Organizing processes and procedures to be easily understood.

Personnel - Civil Service
A.1430

Performance Metric	FY 2021 Actual	FY 2022 YTD Actual	FY 2022 Projected
Bill the Lockport City School District for Civil Service Administration	1	1	1
Process the Exam fee report/bill for NYS Dept of Civil Service	1	1	1
Process Report of Personnel Forms/Appts, terminations, other activities	545	228	543
Maintain hard copy Roster Cards	587	263	607
Maintain hard copy of Personnel Files/City, Housing Auth, School, Library	882	253	773
Maintain Personnel profiles in New World	797	287	862
Process Step Increase in New World	24	14	26
Administer Civil Service Examinations	13	9	15
Maintain Civil Service Eligible Lists and Certifications for Appts	71	21	70
Annual City of Lockport Civil Service Report to NYS Civil Serv	1	1	1
Civil Service Commission Meetings/Agenda/Agenda Minutes	16	10	17
Certify Payroll	25	13	26
FMLA requests	7	9	11
Discrimination and Harassment Training/Reporting	92	12	80
NYS Retirement Reporting/registration/change forms	60	19	57
City Physician/new hire phy, vaccinations, return to work phy/random drug screens	82	46	83
City IDs	Not Recorded	24	34

Personnel - Civil Service
A.1430

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Personnel/Civil Service Officer	1.00	\$71,447	1.00	\$72,907
Subtotal:	1.00	\$71,447	1.00	\$72,907

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$71,447	1.00	\$72,907
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**Personnel - Civil Service
A.1430**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	68,884	70,692	71,447	72,907
51120 Longevity	1,500	1,500	2,000	2,000
Total Personal Services	70,384	72,192	73,447	74,907
Contractual Expenses				
54005 Office Supplies	155	261	695	300
54010 Office Equipment	90	0	0	0
54055 Professional Services	1,848	4,453	12,626	8,921
54060 Legal Notice and Advt.	2,317	1,821	2,000	2,000
54510 Program Expenses	0	3,358	2,950	2,950
Total Contractual Expenses	4,410	9,892	18,271	14,171
Employee Benefits				
58010 FICA	5,355	5,495	5,621	5,730
58020 Worker's Compensation	3,905	3,975	4,225	3,586
58040 Medical Insurance	21,371	21,166	23,282	23,282
58050 Retirement	9,627	9,735	8,523	8,812
Total Employee Benefits	40,258	40,370	41,651	41,410
TOTAL:	115,051	122,454	133,369	130,488

Engineering A.1440

Mission Statement:

The goal of the Engineering Department is to improve the quality of life of the residents of the City of Lockport through the execution of engineering works that have substantial impact in the community. Since the foundation of the City, the Engineering Department has implemented municipal works that have contributed to the health and well being of the City and its residents.

Department Responsibilities:

The Engineering Department oversees the management, use and repair of public spaces and services in the City of Lockport, such as water and sewer lines, city-maintained roads and streets, bridge construction and maintenance, and public facilities design and construction. The department also provides technical assistance with design and construction campaigns for all city departments and works with outside consulting engineers as needed to plan and design large infrastructure repair, replacement projects.

FY 2023 Goals:

Our FY 2023 goals include continued progress on our capital plan and numerous capital and engineering-related projects, which include: Seeking additional grant funding for the GIGP Streetscape Phase II project, seeking funding for the Gulf Interceptor Sewer Upgrades Phase II project, seeking funding for development of Local Waterfront Redevelopment Plan (LRFP), continue design and hopefully construction on the Market Street Pavilion project, Spaulding Mill / Electric Building rehabilitation building and site progression, Eighteen Mile Creek Superfund Site, and Downtown Marina initial development planning.

**Engineering
A.1440**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
City Engineer	1.00	\$82,000	1.00	\$81,996
Sr. Account Clerk	1.00	\$43,305	1.00	\$37,475
Engineering Intern	0.50	\$10,000	0.00	\$0
Assistant Director of Engineering	0.00	\$0	1.00	\$46,396
Subtotal:	2.50	\$135,305	3.00	\$165,867

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	2.50	\$135,305	3.00	\$165,867
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**Engineering
A.1440**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	131,876	131,152	131,305	165,867
51040 Part Time Wages	1,022	248	4,520	0
51060 Temporary / Seasonal	0	0	0	0
51100 Overtime	0	1,139	0	0
51120 Longevity	1,100	1,100	1,100	0
51170 Other Compensation	0	3,000	40	0
51185 Allowances	0	85	150	150
Total Personal Services	133,998	136,724	137,115	166,017
Contractual Expenses				
52015 Technical Equipment	0	0	0	40,000
54003 Office Furniture	221	0	0	1,200
54005 Office Supplies	242	0	500	500
54040 Association Dues	0	315	0	150
54055 Professional Services	14,557	38,100	115,000	40,000
54065 Equip. Rental / Lease	6,043	6,043	6,060	6,060
54075 Maintenance Contracts	766	4,187	7,000	3,000
54117 Computer Supplies	657	0	500	500
54605 Telephone Serices	492	395	600	420
Total Contractual Expenses	22,978	49,039	129,660	91,830
Employee Benefits				
58010 FICA	10,001	10,208	11,243	12,689
58020 Worker's Compensation	7,954	8,259	12,674	10,757
58040 Medical Insurance	24,443	25,516	28,068	14,242
58050 Retirement	15,265	17,375	17,079	19,991
Total Employee Benefits	57,663	61,358	69,064	57,679
TOTAL:	214,639	247,121	335,839	315,526

**Public Works Administration
A.1490**

Mission Statement:

The mission of the Department of Public Works Administration is to ensure that there is effective leadership managing the City's public works division. Oversight includes all highways and parks departments, including street maintenance, parks, forestry, equipment maintenance garage, and sewer maintenance.

Department Responsibilities:

Responsible for general oversight and planning of public work to better the City's use of public spaces, including roads and recreation centers.

FY 2023 Goals:

Our goals are to make the City a more enjoyable and sustainable community by promoting maintenance, upkeep, and repair of our public spaces. The assigned senior account clerk would be shared 50/50 by the City Clerk.

**Public Works Administration
A.1490**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Director of Streets and Parks	1.00	\$88,629	1.00	\$90,402
Electrician	0.33	\$20,270	0.33	\$20,469
Sr. Account Clerk	0.33	\$18,084	0.50	\$18,738
Subtotal:	1.33	\$126,983	1.83	\$129,609

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.33	\$126,983	1.83	\$129,609
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**Public Works Administration
A.1490**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	20,060	45,897	109,831	129,608
51040 Part Time Wages	0	43,871	10,000	0
51100 Overtime	3,008	3,598	4,000	3,000
51120 Longevity	267	531	1,600	1,133
51150 Holiday Pay	0	0	0	3,450
51170 Other Compensation	0	1,990	0	0
51185 Allowances	0	117	267	350
Total Personal Services	23,335	96,003	125,698	137,541
Contractual Expenses				
54005 Office Supplies	0	0	650	750
54033 Licensing and Certification	0	70	75	200
54040 Assoc/Membership Dues	0	0	150	150
54045 Travel Related Costs	0	0	300	500
54055 Professional Services	0	0	0	0
54605 Telephone Serices	0	0	400	400
Total Contractual Expenses	0	70	1,575	2,000
Employee Benefits				
58010 FICA	1,779	7,347	8,784	10,258
58020 Worker's Compensation	1,107	6,720	7,041	7,171
58040 Medical Insurance	7,636	13,290	35,311	35,182
58050 Retirement	2,752	6,057	13,319	15,983
Total Employee Benefits	13,273	33,414	64,455	68,594
TOTAL:	36,609	129,487	191,728	208,135

Building Maintenance
A.1620

Mission Statement:

Our mission is to promote safe and secure facilities for City properties.

Department Responsibilities:

We are responsible for all repairs and upkeep of City properties, including City hall.

FY 2023 Goals:

Our goals include promoting a safe workplace and community area by following all safety protocols as well as requirements to combat COVID-19. Other goals include continued excellence in upkeep of City properties and cleanliness to ensure that operations can be as efficient as possible.

**Building Maintenance
A.1620**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected
Building Maintenance A.1620				
Daily Cleaning 4,890 sq. ft. City Hall (Freq.)	Not Recorded	364	181	364
Winter plowing 5 parking lots, plowing and treating side walks (Freq.)	52	26	38	38
Acres Mowed City Hall, Main St., Islands	2	14	6	14
Mulching around all Main St, trees	60	72	72	72

**Building Maintenance
A.1620**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$55,338	1.00	\$58,695
Build Maint. Mechanic	1.00	\$37,039	1.00	\$39,292
Municipal Worker - Bldgs	2.00	\$72,616	2.00	\$75,742
Subtotal:	4.00	\$164,993	4.00	\$173,729

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Seasonal Assistance	0.00	\$0	2.00	\$9,000
Subtotal:	0.00	\$0	2.00	\$9,000

Grandtotal:	4.00	\$164,993	6.00	\$182,729
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Building Maintenance
A.1620

	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Amended	Proposed
Personal Services				
51010 Full Time Wages	104,153	144,381	205,585	173,730
51060 Temporary / Seasonal	3,260	2,800	6,000	9,000
51100 Overtime	17,729	27,568	20,000	20,000
51120 Longevity	0	0	0	500
51130 Out of Grade	29,756	4,972	0	0
51170 Other Compensation	639	9,000	7	0
51185 Allowances	1,875	1,600	1,950	2,925
Total Personal Services	157,411	190,320	233,542	206,155
Equipment and Capital Outlay				
52020 Property Improvements	0	0	13,500	15,000
52025 Building and Grounds Equip.	4,774	4,092	25,000	25,000
52411 Building Improvments	3,900	3,460	35,490	30,000
Total Equipment and Capital Outlay	8,674	7,552	73,990	70,000
Contractual Expenses				
54007 Janitorial Supplies	44,423	30,047	40,000	30,000
54030 Small Tools	1,353	1,404	1,500	1,500
54035 Training and Education	0	0	0	0
54050 Equip. Maintenance / Repair	15,387	4,532	7,516	8,000
54055 Professional Services	1,382	26,542	250	250
54075 Maintenance Contracts	10,004	14,278	11,000	11,000
54076 Property Repairs	5,269	3,474	9,544	12,000

**Building Maintenance
A.1620**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54077 Const. and Maint. Supplies	20,102	19,039	18,820	15,000
54085 Clothing and Uniforms	302	440	510	300
54110 Landscape Materials	7,070	5,403	4,000	10,000
54520 Chemicals	0	0	0	0
54605 Telephone Serices	399	456	600	600
54765 Judgements and Claims	0	0	4740	600
Total Contractual Expenses	105,691	105,615	98,480	88,650
Employee Benefits				
58010 FICA	11,990	14,504	17,866	15,771
58020 Worker's Compensation	14,028	15,788	16,899	14,342
58040 Medical Insurance	51,091	51,565	79,544	64,152
58050 Retirement	22,199	24,738	26,889	23,350
Total Employee Benefits	99,308	106,596	141,198	117,615
TOTAL:	371,083	410,083	547,210	482,420

Equipment Maintenance Garage
A.1640

Mission Statement:

Our mission is to promote cost affordable and efficient repairs of the City fleet.

Department Responsibilities:

Our responsibilities include responding to all emergency repairs, provide preventative maintenance and documentation to the City fleet, respond to afterhours call in of plow crews, and support cost saving repair strategies to the City's fleet management.

FY 2023 Goals:

Our goals include continue to promote affordable and long-term solutions to our fleet issues throughout the year.

**Equipment Maintenance Garage
A.1640**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Equipment Maintenance A.1640					
Equipment Supported Highway and Parks (54 Vehicles, 25 Misc.)	79	403	61	277	305
Water filtration	18	26	7	18	20
Waste Water	14	27	15	29	32
Fire	7	129	30	108	119
Police	12	147	37	110	121
City Hall	12	24	12	23	25
Work Orders	Not Recorded	352	44	282	310

**Equipment Maintenance Garage
A.1640**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Public Works Equip Mechanic	3.00	\$135,312	3.00	\$142,929
Subtotal:	3.00	\$135,315	3.00	\$142,932

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$135,315	3.00	\$142,932
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**Equipment Maintenance Garage
A.1640**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2032 Proposed
Personal Services				
51010 Full Time Wages	94,943	95,683	140,919	142,929
51100 Overtime	13,057	14,098	13,000	15,000
51120 Longevity	1,300	1,300	1,850	550
51160 Shift Differential	257	0	0	0
51170 Other Compensation	1,800	6,000	0	0
51180 Taxable Reimbursements	1,100	1,100	2,100	2,100
51185 Allowances	1,320	1,250	2,650	1,875
Total Personal Services	113,777	119,431	160,519	162,454
Contractual Expenses				
52030 Motor Vehicle Equipment	0	0	0	22,710
54030 Small Tools	0	1,904	2,500	2,500
54050 Equip. Maint. / Repair	11,180	7,604	19,000	10,000
54078 Gasoline, Oil, Diesel Fuel	7,259	9,320	8,000	10,000
54085 Clothing and Uniforms	4,173	5,174	4,200	4,500
54115 Comp. Licenses and Soft.	2,845	1,728	3,000	3,000
54117 Computer Supplies	0	0	1,300	0
54300 Vehicle Maint. and Repair	76,867	142,014	140,189	165,000
Total Contractual Expenses	102,323	167,744	178,189	217,710
Employee Benefits				
58010 FICA	8,584	9,052	11,585	12,428
58020 Worker's Compensation	7,809	7,951	11,970	10,757
58040 Medical Insurance	24,042	42,331	49,340	54,810
58050 Retirement	15,649	16,022	17,567	19,035
Total Employee Benefits	56,085	75,356	90,462	97,030
TOTAL:	272,185	362,531	429,170	477,194

Central Printing and Mailing
A.1670

Mission Statement:

The mission of central printing and mailing is to provide the City with a central location to budget for printing and mailing line items that are used for many functions of the City's functions

Department Responsibilities:

The department is responsible for housing our paper supply, copier contracts, USPS postage costs, envelope expenses, and more.

FY 2023 Goals:

The goals of the department is to continue to promote a centralized printing and mailing center that can be easily accessible and function to the City as a whole.

**Central Printing and Mailing
A.1670**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54001 Printing / Copying	4,987	1,078	5,420	7,500
54005 Office Supplies	484	3,292	500	500
54020 Postage Expenses	34,327	31,589	40,000	42,000
54050 Equip. Maint. / Repair	42	0	0	0
54055 Professional Services	0	0	0	0
54060 Legal Notices and Advt.	3,995	6,020	8,700	8,500
54065 Equipment Rental / Lease	9,651	11,113	5,580	10,580
54075 Maintenance Contracts	490	410	1,380	500
Total Contractual Expenses	53,976	53,502	61,580	69,580
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	53,976	53,502	61,580	69,580

Information Technology Services

A.1680

Mission Statement:

The mission of the IT Support department is to provide leadership for all of the City's information technology needs and requirements. We support the use of cost-effective solutions while adhering to State mandates for information storage and accessibility.

Department Responsibilities:

The department is responsible for upkeep, maintenance, and monitoring of all IT related issues and concerns. Our Goal is to Maintain data resources ensuring that departments have means of connecting, collecting and sharing data on a secured city wide infrastructure.

FY 2023 Goals:

In FY 2023, the IT Department will continue to advance its endeavors for IT infrastructure improvements to support the needs of the Municipality. Capital Funds will be utilized in correlation with the NYS aggregate buy program, which ensures accurate pricing and upgraded specs on a statewide recommended level. These efforts will enable the department to continue its growth, as well as service the needs of the city. The IT Department is an entity that connects to all other departments. It will be the first line of contact for anything that needs connection to the network from the inside going out or outside coming in.

**Information Technology Services
A.1680**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Network Coordinator	1.00	\$55,000	1.00	\$55,000
Subtotal:	1.00	\$55,000	1.00	\$55,000

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$55,000	1.00	\$55,000
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**Information Technology Services
A.1680**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	9,149	43,607	55,000	55,000
Total Personal Services	9,149	43,607	55,000	55,000
Contractual Expenses				
52060 Computer Equipment	31,071	826	6,000	7,400
54005 Office Supplies	611	25	0	0
54040 Membership Dues	0	50	100	100
54055 Professional Services	62,794	38,689	12,350	7,000
54075 Maintenance Contracts	43,211	84,787	59,850	58,850
54076 Property Repairs	0	0	0	20,000
54115 Comp. Licenses and Soft.	48,561	7,865	14,750	15,200
54117 Computer Supplies	5,425	249	3,500	2,000
54605 Telephone Services	912	1,123	15,924	15,924
54610 Internet Services	27,719	38,743	40,200	43,800
Total Contractual Expenses	220,304	172,356	152,674	170,274
Employee Benefits				
58010 FICA	700	3,336	4,208	4,208
58020 Worker's Compensation	918	3,201	4,225	3,586
58040 Medical Insurance	4,697	0	0	0
58050 Retirement	111	4,407	6,380	6,629
Total Employee Benefits	6,426	10,944	14,813	14,423
TOTAL:	235,879	226,907	222,487	239,697

Special Items
A.1900

Mission Statement:

This department is a budgeted-only department that houses various expenses that do not fit into other departments, or are government-wide expenses that cannot be easily allocated out.

Department Responsibilities:

Expenses in this department include, insurance, gasoline and fuel, utilities (both natural gas and electricity), and contingency funding.

FY 2023 Goals:

Contingency funding is budgeted in this department. If needed, this will support costs that are unforeseen and not anticipated in the City. Note that in FY 2023, an additional \$335,357 is budgeted in the contingency account for potential Article 7 reimbursements relating to the re-assessment. \$250,000 is included in the department for potential upcoming legal settlements.

**Special Items
A.1900**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54050 Equipment Maintenance	415	0	0	0
54055 Professional Services	0	31,200	45,000	45,000
54070 Insurance	242,584	260,460	270,000	310,000
54078 Gasoline, Oil, and Fuel	100,777	146,153	244,000	204,000
54100 Real Property Taxes	22,808	22,433	28,000	28,000
54440 Fees and Permits	314	307	500	500
54510 Program Expenses	12,126	2,154	7,820	4,620
54515 Special Supplies	3,483	8805	2300	0
54605 Telephone Services	55,580	39,660	30,487	40,000
54620 Utilities - Natural Gas	41,517	54,729	88,000	80,000
54623 Utilities - Electricity	131,551	154,287	160,000	170,000
54765 Judgement and Claims	10,029	250,047	39,090	250,000
54775 Contingency	0	0	260,786	678,537
Total Contractual Expenses	621,185	970,233	1,175,983	1,810,657
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	621,185	970,233	1,175,983	1,810,657

**Police Department
A.3120**

Mission Statement:

To enhance the quality of life for all citizens as the Guardian-Servants of the community through active crime prevention, community engagement, and transparency for all we've sworn to protect.

Department Responsibilities:

To protect and serve the citizens of Lockport and to improve their quality of life through direct contact and interaction with the Officers of the Lockport Police Department.

FY 2023 Goals:

The Goal of the Lockport Police Department for 2023 is to increase the quality of Life for the residence of the City of Lockport through community engagement, crime prevention, professionalism, and training.

**Police Department
A.3120**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD Actual
Uniform Crime Reporting				
Murder	0	1	0	0
Rape	10	12	22	10
Robbery	14	37	21	7
Aggravated Assault	93	95	104	50
Burglary	72	94	86	39
Larceny	376	401	396	150
Motor Vehicle Theft	23	23	28	16
Traffic Division				
Accidents	-	445	643	371
Injury Accidents	-	20	35	31
Hit and Run Accidents	-	89	91	48
Fatal Accidents	-	1	3	3
Patrol Division				
Calls for Service	-	16,517	18139	10045
Arrests	-	590	566	347
Citations	-	1786	1821	822
Detective Division				
Annual Cases Assigned	-	290	325	265

**Police Department
A.3120**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD Actual
Warrant Division				
Warrants Issued in Year	-	419	223	261
Warrants Served	-	200	180	125
Year End Active Warrants	-	85	70	187
Sex Offender Tracking				
Level 1 in City Limits	-	26	26	27
Level 2 in City Limits	-	23	23	24
Level 3 in City Limits	-	12	13	13
Drug Task Force				
Total Cases	-	318	154	84
Individuals Arrested	-	53	65	49
Felony Charges	-	72	37	31
Misdemeanor Charges	-	24	28	18
Violations	-	4	0	0
Search Warrants	-	46	50	14

**Police Department
A.3120**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Chief of Police	1.00	\$103,000	1.00	\$103,000
Police Captain	2.00	\$194,336	2.00	\$198,222
Detective Lieutenant	1.00	\$92,497	2.00	\$188,694
Sr. Police Lieutenant	3.00	\$261,090	3.00	\$266,822
Detective	5.00	\$416,401	5.00	\$424,729
Jr. Police Lieutenant	6.00	\$498,272	6.00	\$508,238
Warrant Officer	1.00	\$78,653	1.00	\$80,226
K-9 Officer	1.00	\$78,653	1.00	\$80,226
School Resource Officer	1.00	\$78,653	1.00	\$80,226
Police Officer (Step 7)	10.00	\$831,519	11.00	\$848,149
Police Officer (Step 6)	0.00	\$136,037	5.00	\$346,894
Police Officer (Step 5)	2.00	\$438,853	1.00	\$63,947
Police Officer (Step 4)	7.00	\$57,347	3.00	\$175,481
Police Officer (Step 3)	3.00	\$153,137	4.00	\$208,266
Police Officer (Step 2)	1.00	\$144,735	2.00	\$98,420
Police Officer (Step 1)	4.00	\$0	0.00	\$0
Police Officer - Provisional	2.00	\$99,290	2.00	\$104,133
Matron Services	0.00	\$500	0.00	\$0
Grand Total:	50.00	\$3,662,973	50.00	\$3,775,674

**Police Department
A.3120**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	3,142,175	3,191,286	3,662,973	3,775,674
51040 Part Time Wages	987	652	0	0
51100 Overtime	358,006	340,335	365,000	370,000
51120 Longevity	81,298	77,947	81,898	98,229
51130 Out of Grade	345,930	345,244	40,000	40,000
51150 Holiday Pay	0	0	50,000	50,000
51160 Shift Differential	16,834	18,143	20,000	20,000
51165 Briefing Pay	124,800	129,672	148,332	152,310
51170 Other Compensation	6,511	8,769	0	0
51175 Edu. and Training Incentive	0	17,627	158,000	113,000
51185 Allowances	56,250	58,750	62,500	62,500
51195 Education Reimbursement	0	0	0	0
Total Personal Services	4,132,791	4,188,426	4,588,703	4,681,713
Equipment and Capital Outlay				
52015 Technical Equipment	9,984	5,581	4,957	10,000
52030 Motor Vehicle Equipment	0	0	0	0
52070 Public Safety Equipment	14,983	32,311	39,954	43,284
Total Equipment and Capital Outlay	24,968	37,891	44,911	53,284

**Police Department
A.3120**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses				
54001 Printing / Copying	1,805	1,852	2,500	2,875
54003 Office Furniture	520	0	0	0
54005 Office Supplies	3,743	3,354	4,000	4,720
54010 Office Equipment	1,216	0	300	345
54035 Training and Education	4,341	15,546	20,000	11,000
54040 Assoc/Membership Dues	200	200	850	975
54045 Travel Related Costs	110	1,422	3,000	3,000
54050 Equip. Maintenance Repair	3,141	1,189	1,500	1,725
54055 Professional Services	7,094	14,860	5,000	9,200
54065 Equipment Rental / Lease	42,700	61,773	92,412	110,932
54067 Real Property Rent / Lease	750	1,650	1,650	1,895
54075 Maintenance Contracts	1,182	2,451	2,725	3,135
54085 Clothing and Uniforms	10,082	3,252	5,000	5,750
54115 Computer License and Soft.	65,601	84,380	80,505	98,770
54117 Computer Supplies	1,980	8,240	4,160	10,750
54300 Vehicle Maint. and Repair	9,412	766	0	0
54400 Food Supplies	1,129	987	1,500	1,725
54500 Medical Fees and Services	828	736	1,000	1,150
54505 K-9 Expenses	1,142	1,402	4,000	4,600
54510 Program Expenses	15,869	11,405	10,000	11,500
54515 Special Supplies	24,835	42,346	109,993	96,500
54605 Telephone Services	15,341	15,186	17,400	18,600
54610 Internet Services	1,838	1,664	1,650	1,895
54623 Utilities - Electricity	1,207	1,160	1,200	1,380
Total Contractual Expenses	216,065	275,819	370,345	402,422

**Police Department
A.3120**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	311,242	315,181	361,154	358,213
58020 Worker's Compensation	182,655	185,951	211,239	179,276
58040 Medical Insurance	792,931	752,472	831,051	852,719
58050 Retirement	932,995	1,003,511	1,161,063	1,109,105
Total Employee Benefits	2,219,823	2,257,114	2,564,507	2,499,313
TOTAL:	6,593,646	6,759,251	7,568,466	7,636,732

**Police Clerical
A.3127**

Mission Statement:

The mission of the Police Clerical department is to provide clerical support to the police department.

Department Responsibilities:

Responsibilities of the account clerks serving this department include purchase ordering, payroll entry, ticket management, and providing documents to the public for the police department.

FY 2023 Goals:

The goal for the department is to maintain support and clerical work for the police in the most effective and efficient way possible.

**Police Clerical
A.3127**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Sr Account Clerk	1.00	\$41,123	1.00	\$38,598
Sr Account Clerk	0.50	\$20,011	0.50	\$20,973
Subtotal:	1.50	\$61,134	1.50	\$59,571

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.50	\$61,134	1.50	\$59,571
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**Police Clerical
A.3127**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	59,390	59,276	60,534	59,570
51100 Overtime	0	0	600	600
51120 Longevity	0	0	500	250
51170 Other Compensation	0	4,500	0	0
Total Personal Services	59,390	63,776	61,634	60,420
Contractual Expenses				
Total Contractual Expenses	0	0	0	0
Employee Benefits				
58010 FICA	4,544	4,879	4,715	4,576
58020 Worker's Compensation	6,369	5,963	6,337	5,378
58040 Medical Insurance	34,692	31,608	11,942	19,586
58050 Retirement	8,804	8,524	7,150	7,180
Total Employee Benefits	54,409	50,975	30,144	36,720
TOTAL:	113,799	114,751	91,778	97,140

Police - School Crossing Guards
A.3128

Mission Statement:

To protect and serve the citizens of Lockport and to improve their quality of life through direct contact and interaction with the School Crossing Guards.

Department Responsibilities:

The crossing guards serve the schools in Lockport and provide safety to both school children and citizens by ensuring safe street crossing of school children and adults at designated sidewalks.

FY 2023 Goals:

The goals for the department in FY 2023 are to adhere to safety measures and to continue to promote well-being and safety first.

**Police - School Crossing Guards
A.3128**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Crossing Guards	3.5	\$32,500	3.5	\$33,250
Subtotal:	3.50	\$32,500	3.50	\$33,250
Grandtotal:	3.50	\$32,500	3.50	\$33,250

Police - School Crossing Guards
A.3128

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51040 Part Time Wages	20,990	24,036	32,500	33,250
Total Personal Services	20,990	24,036	32,500	33,250
Employee Benefits				
58010 FICA	1,606	1,839	2,486	2,544
58020 Worker's Compensation	0	975	14,787	12,549
Total Employee Benefits	1,606	2,814	17,273	15,093
TOTAL:	22,596	26,850	49,773	48,343

Community Policing A.3137

Mission Statement:

The mission of the Community Policing department is to promote safety and security through community efforts and outreach.

Department Responsibilities:

To protect and serve the citizens of Lockport and to improve their quality of life through direct contact and interaction with the community policing aid. The main responsibility of the community aid is to provide a voice for the community in police and administrative matters.

FY 2023 Goals:

The FY 2023 Mayor's Recommended Budget removes funding associated to the community policing department. Through improved training and adherence to Federal and State mandates, police officers are now providing community policing.

**Community Policing
A.3137**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Community Policing Aid	1.00	\$41,128	0.00	\$0
Subtotal:	1.00	\$41,128	0.00	\$0

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$41,128	0.00	\$0
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**Community Policing
A.3137**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	31,671	40,470	41,128	0
51120 Longevity	800	800	800	0
51170 Other Compensation	0	3,000	0	0
Total Personal Services	32,471	44,270	41,928	0
Contractual Expenses				
Total Contractual Expenses	0	0	0	0
Employee Benefits				
58010 FICA	2,462	3,387	3,208	0
58020 Worker's Compensation	3,326	3,975	4,225	0
58040 Medical Insurance	18,700	21,166	23,282	0
58050 Retirement	4,717	5,609	4,864	0
Total Employee Benefits	29,205	34,136	35,579	0
TOTAL:	61,676	78,406	77,507	0

**Fire Department
A.3410**

Mission Statement:

The primary mission of the Lockport Fire Department is the preservation of human life through risk reduction and control. The Department serves without prejudice or favoritism, all of the citizens of the City of Lockport by safeguarding collectively and individually, their lives against the fatal effects of fires, explosions, hazardous material emergencies, and other emergencies including, but not limited to, traffic accidents, train wrecks, aircraft crashes, medical emergencies, floods, windstorms, earthquakes, structural collapses, and other natural disasters.

Department Responsibilities:

Fire suppression, with the goal of limiting the extent and severity of fires. Pre-hospital emergency medical services (EMS) at the Paramedic level of care. Fire Safety Inspections for Assembly, Mercantile, & Institutional occupancy's primarily. Fire Investigation(s) for any/all fires occurring. Public Fire Prevention education & safety training as well as for grades K-4 in the Lockport City School District. Compliance with all New York State mandatory in-service training for both the fire & EMS disciplines (120+ hours annually).

FY 2023 Goals:

1. Additional hiring of 4 firefighters (1 per platoon) to bring the department to full staff and allow a second EMS fly car to be placed in service, further reducing wear & tear on fire apparatus.
2. Addition of software to provide scheduling, fire inspection, & vehicle inventory capabilities.
3. Replacement of apparatus: 1-Engine, 1-Ladder Truck, 1-Chief's vehicle.
4. Planning for long-term fire station needs (upgrades to current facility or relocation to new facility).

**Fire Department
A.1310**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected
Fires					
Structure Fires	26	25	31	10	20
Mobile Property (Vehicle) Fires	7	8	3	3	6
Outside/Rubbish/Special Outside Fires	37	41	21	16	32
Emergency Medical Services					
Rescue, Medical, Other EMS	114	31	38	231	462
Medical Assist	72	22	30	25	50
Emergency Medical Service (EMS) Incident	1409	1575	1726	959	1918
Other Fire Department Responses					
Motor Vehicle Accidents	129	187	205	99	198
Extrication, Rescue, Confined Space	7	6	9	6	12
Carbon Monoxide Incident	47	53	60	7	50
Flammable/Combustible Gas or Liquid Incident	98	102	111	36	72
Hazardous Materials Incident	5	5	6	10	20
Electrical Equipment/Wiring Incident	81	88	92	34	68
False/Unintentional Alarms	184	175	213	111	222
Animal Rescues	5	5	6	10	20
Other	108	125	146	149	298
Mutual Aid Given	11	14	11	8	16
Mutual Aid Received	11	10	12	54	294

**Fire Department
A.3410**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Fire Chief	1.00	\$103,000	1.00	\$103,000
Assistant Fire Chief	4.00	\$343,444	4.00	\$348,596
Fire Municipal Training Officer	1.00	\$84,673	1.00	\$85,943
Fire Captain	4.00	\$311,776	4.00	\$316,453
Fire Lieutenant	4.00	\$300,844	4.00	\$305,356
Firefighter (Step 8)	9.00	\$649,591	9.00	\$586,078
Firefighter (Step 7)	0.00	\$0	0.00	\$0
Firefighter (Step 6)	0.00	\$0	3.00	\$189,157
Firefighter (Step 5)	4.00	\$226,332	2.00	\$114,864
Firefighter (Step 4)	4.00	\$208,596	4.00	\$211,725
Firefighter (Step 3)	3.00	\$143,144	6.00	\$290,583
Firefighter (Step 2)	8.00	\$363,897	7.00	\$323,186
Firefighter (Step 1)	4.00	\$140,521	5.00	\$242,468
Sr. Account Clerk	0.50	\$20,061	0.50	\$20,973
Grandtotal:	46.50	\$2,895,879	50.50	\$3,138,380

**Fire Department
A.3410**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	2,266,846	2,675,828	2,890,189	3,138,380
51100 Overtime	162,311	251,810	175,000	250,000
51120 Longevity	26,400	21,250	22,550	23,100
51130 Out of Grade	337,803	97,637	9,750	10,000
51150 Holiday Pay	0	0	65,000	65,000
51170 Other Compensation	18,592	18,689	23,945	25,000
51175 Edu. and Training Incentive	0	21,149	163,903	187,823
51185 Allowances	40,950	42,900	44,825	48,750
Total Personal Services	2,852,902	3,129,262	3,395,162	3,748,053
Equipment and Capital Outlay				
52010 Office Equipment	0	0	500	1,700
52015 Technical Equipment	980	2,751	22,100	21,200
52030 Motor Vehicle Equipment	0	0	10,000	0
52070 Public Safety Equipment	31,250	113,988	36,900	38,107
Total Equipment and Capital Outlay	32,230	116,739	69,500	61,007
Contractual Expenses				
54005 Office Furniture	0	0	700	1,400
54005 Office Supplies	1,656	1,418	2,610	2,610
54030 Small Tools	536	1,199	2,210	1,976
54035 Training and Education	48,480	18,096	45,025	76,925
54040 Assoc/Membership Dues	2,021	1,886	2,061	2,461
54041 Publications	0	0	1,127	1,000
54045 Travel Related Costs	2,662	12	703	1,720
54050 Equip. Maintenance / Repair	13,540	10,315	22,765	17,380

**Fire Department
A.3410**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54055 Professional Services	2,500	5,000	5,000	5,000
54065 Equipment Rental / Lease	9,037	9,113	9,240	9,240
54076 Property Repairs	0	0	21,691	0
54083 Misc. Support Services	8,568	8,037	12,000	9,000
54085 Clothing and Uniforms	20,947	33,029	90,786	74,343
54115 Computer Licenses and Soft.	11,853	23,570	21,818	23,000
54300 Vehicle Maint. and Repair	59,096	0	0	0
54500 Medical Fees and Services	12,296	14,072	41,559	51,000
54515 Special Supplies	9,153	3,768	9,500	8,000
54605 Telephone Services	2,113	2,626	5,500	6,000
Total Contractual Expenses	204,457	132,140	294,295	291,055
Employee Benefits				
58010 FICA	215,678	235,293	253,719	292,865
58020 Worker's Compensation	145,290	165,748	196,452	181,068
58040 Medical Insurance	606,781	599,726	765,487	763,063
58050 Retirement	665,433	752,153	895,480	991,911
Total Employee Benefits	1,633,182	1,752,920	2,111,138	2,228,907
TOTAL:	4,722,771	5,131,061	5,870,095	6,329,022

Control of Dogs A.3510

Mission Statement:

Provide continued compassionate enforcement of current ordinances relating to the treatment of animals, and work to eliminate neglect and abuse. Engage the hearts and minds of the community in an effort to help all animals. Work to make sure dog owners are aware of their responsibilities. Continued dedication to solving resident issues with problem dogs and bad owners. Promote spaying and neutering. Enforce laws with discretion and consistency, while showing respect. Also, continued enforcement of licensing, while encouraging dog owners to exercise proper care and control of their dogs.

Department Responsibilities:

Handle resident complaints and investigate the situation by speaking with dog owners, property owners and neighbors. Enforcement of local laws, as well as Department of Agriculture and Markets laws and policies. Picking up stray dogs and delivering them to the Niagara County SPCA, filling out the necessary paperwork, and setting up the dog's kennel with food, water, and blanket. Checking non-renewed licenses each month, and working to bring those past-due licenses up to date. Issuing appearance tickets, where necessary, and completing the associated paperwork.

FY 2023 Goals:

To provide effective complaint-solving resolution to neighborhood dog issues. Enforce laws with consistency and discretion in order to maintain community standards. The FY 2023 Budget includes funding to for (2) .5 FTE positions beginning in February of FY 2023.

**Control of Dogs
A.3510**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Dog Control Officer	0.50	\$18,370	1.00	\$37,823
Subtotal:	0.50	\$18,370	1.00	\$37,823

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	0.50	\$18,370	1.00	\$37,823
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**Control of Dogs
A.3510**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	0	0	0	0
51040 Part Time Wages	16,573	15,553	18,370	37,823
51120 Longevity	0	0	0	1,100
51170 Other Compensation	0	1,000	0	0
Total Personal Services	16,573	16,553	18,370	38,923
Contractual Expenses				
54083 Misc. Support Services	0	0	0	3,000
54055 Professional Services	21,648	16,200	16,200	16,200
54505 K9 Services	0	0	500	500
54605 Telephone Services	221	203	400	400
Total Contractual Expenses	21,869	16,403	17,100	17,100
Employee Benefits				
58010 FICA	1,268	1,266	1,405	3,206
58020 Worker's Compensation	0	163	2,112	3,586
Total Employee Benefits	1,268	1,429	3,517	6,792
TOTAL:	39,710	34,386	38,987	62,815

**Code and Safety Inspection
A.3620**

Mission Statement:

This Department will continue to ensure that new construction is conducted in a manner that is compliant and that property in the City is maintained in a safe and sanitary manner.

Department Responsibilities:

The Building Inspection Department is responsible for issuing building permits, ensuring that all NYS codes are met during construction, as well as all property maintenance complaints, including grass and all local zoning issues.

FY 2023 Goals:

Housing has a direct impact on the way the City is viewed. Everything from the median income, crime, overall desirability, etc. The short term goal is to reduce the blight and vacant homes and help people take pride in their neighborhoods. The long term goal is to make every neighborhood desirable to live in.

**Code and Safety Inspection
A.3620**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Amount of Contractors Licensed	286	506	193	500	500
Amount of Permits:					
Industrial	0	0	1	2	2
Single Family Home	1	2	0	0	0
Fence	105	93	58	93	99
Roofing	164	224	131	210	223
Driveway	76	108	44	70	75
Residential Additions	2	1	0	0	0
Residential Alt/repairs	85	88	42	67	71
Non-Residential Add/Repair	25	34	24	38	41
Garage Carport	2	8	4	6	7
Sheds (360 SQ or Less)	31	18	6	10	10
Above Ground Pool	11	24	6	10	10
In Ground Pool	0	4	2	3	3
Decks and Porches	52	44	14	22	26
Sewer and Water Lateral	5	8	3	5	5
Water Lateral	24	25	17	27	29
Sewer Lateral	36	91	58	95	99
Plumbing Fixtures	30	32	23	37	39
Hot Water Tank	59	52	31	50	53
Furnace	24	57	19	30	32
Generator	2	8	3	5	5
Signs, Permanent	17	23	15	24	25
A Frame Signs	14	2	1	2	2
Temporary Signs	1	2	1	2	2
Demolition Other Buildings	4	1	1	2	2
Demolition Res. Accessory	3	3	2	3	3
Parking Lot Patch	8	21	8	13	14
Solar Panels	10	1	0	0	0
Total Permits	791	976	515	825	875

**Code and Safety Inspection
A.3620**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Permit Valuations:					
Industrtrial	\$ -	\$ -	\$168,000	\$ 250,870	\$ 313,588
Single Family Home	\$ 270,000	\$ 400,000	\$ -	\$ -	\$ -
Fence	\$ 347,147	\$ 481,273	\$ 276,572	\$ 412,998	\$ 516,247
Roofing	\$ 1,176,308	\$ 2,087,367	\$ 1,251,575	\$ 1,868,945	\$ 2,336,181
Driveway	\$ 333,058	\$ 475,305	\$ 265,451	\$ 396,391	\$ 495,489
Residential Additions	\$ 70,000	\$ 20,000	\$ -	\$ -	\$ -
Residential Alt/repairs	\$ 1,173,725	\$ 1,636,404	\$ 618,394	\$ 923,432	\$ 1,154,290
Non-Residential Add/Repair	\$ 2,324,558	\$ 4,812,580	\$ 1,512,542	\$ 2,258,640	\$ 2,823,300
Garage Carport	\$ 23,000	\$ 132,500	\$ 96,370	\$ 143,907	\$ 179,884
Sheds (360 SQ or Less)	\$ 83,030	\$ 91,734	\$ 19,778	\$ 29,534	\$ 36,917
Above Ground Pool	\$ 13,875	\$ 45,850	\$ 19,737	\$ 29,473	\$ 36,841
In Ground Pool	\$ -	\$ 190,800	\$ 96,725	\$ 144,437	\$ 180,546
Decks and Porches	\$ 343,877	\$ 306,057	\$ 127,229	\$ 189,988	\$ 237,485
Sewer and Water Lateral	\$ 61,000	\$ 51,100	\$ 38,980	\$ 58,208	\$ 72,760
Water Lateral	\$ 113,830	\$ 94,523	\$ 80,880	\$ 120,776	\$ 150,970
Sewer Lateral	\$ 159,339	\$ 456,537	\$ 287,772	\$ 429,723	\$ 537,153
Plumbing Fixtures	\$ 228,050	\$ 328,900	\$ 114,282	\$ 170,654	\$ 213,318
Hot Water Tank	\$ 169,685	\$ 124,182	\$ 75,400	\$ 112,593	\$ 140,741
Furnace	\$ 104,352	\$ 359,742	\$ 135,862	\$ 202,879	\$ 253,599
Generator	\$ 14,150	\$ 69,788	\$ 28,556	\$ 42,642	\$ 53,302
Signs, Permanent	\$ 73,050	\$ 73,950	\$ 40,350	\$ 60,254	\$ 75,317
Demolition Other Buildings	\$ 46,000	\$ 7,850	\$ -	\$ -	\$ -
Demolition Res. Accessory	\$ 3,500	\$ 11,500	\$ -	\$ -	\$ -
Parking Lot Patch	\$ 100,478	\$ 266,726	\$ 102,900	\$ 153,658	\$ 192,072
Solar Panels	\$ 252,125	\$ 33,988	\$ -	\$ -	\$ -
Total Permit Valuation	\$ 7,484,137	\$ 12,559,458	\$ 5,357,355	\$ 8,000,000	\$ 10,000,000

**Code and Safety Inspection
A.3620**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Building Inspector	1.00	\$79,342	1.00	\$80,930
Sr. Building Inspector	0.50	\$27,126	0.00	\$0
Inspection Data Coord./Zoning	1.00	\$54,252	1.00	\$55,336
Building Inspector	2.00	\$90,988	2.00	\$95,037
Sr. Account Clerk	1.00	\$37,836	1.00	\$39,700
Subtotal:	5.50	\$289,544	5.00	\$271,003
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	5.50	\$289,544	5.00	\$271,003

**Code and Safety Inspection
A.3620**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	239,117	228,825	277,735	271,003
51040 Part Time Wages	8,985	0	0	0
51100 Overtime	1,933	2,800	10,000	3,500
51120 Longevity	2,050	2,050	2,050	1,650
51130 Out of Grade	0	1,326	350	0
51170 Other Compensation	4,000	15,077	10,000	4,000
51185 Allowances	500	486	850	850
Total Personal Services	256,586	250,565	300,985	281,003
Equipment and Capital Outlay				
52030 Motor Vehicle Equipment	0	0	0	0
Total Equipment and Capital Outlay	0	0	0	0
Contractual Expenses				
54005 Office Supplies	1,528	1,619	2,500	2,750
54010 Office Equipment	0	0	700	0
54033 Licensing and Certifications	0	0	0	0
54035 Training and Education	420	595	1,800	1,350
54040 Assoc / Membership Dues	415	40	370	635
54041 Publications	1,733	0	0	0
54045 Travel Related Costs	353	0	660	1,060
54055 Professional Services	0	350	1,000	1,000
54065 Equipment Rental / Lease	9,873	14,432	14,940	14,940
54075 Maintenance Contracts	0	0	3,250	3,450

**Code and Safety Inspection
A.3620**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54076 Property Repairs	7,275	4,025	25,000	25,000
54077 Const. and Main. Supplies	51	0	500	500
54083 Misc. Support Services	0	0	25,000	0
54085 Clothing and Uniforms	0	0	800	0
54515 Special Supplies	129	66	150	675
54605 Telephone Services	1,843	1,505	1,900	1,495
Total Contractual Expenses	23,621	22,632	78,570	52,855
Employee Benefits				
58010 FICA	19,525	19,113	21,555	21,585
58020 Worker's Compensation	20,772	15,901	25,349	21,513
58040 Medical Insurance	65,352	57,838	93,581	68,784
58050 Retirement	35,459	34,219	32,775	32,663
Total Employee Benefits	141,107	127,072	173,260	144,545
TOTAL:	421,313	400,269	552,815	478,403

Street Maintenance
A.5110

Mission Statement:

The Street Maintenance department's mission is to continue to promote a safe and structured system of infrastructure in the City.

Department Responsibilities:

Responsibilities include: (1) public Safety/ Snow and Ice control, (2) patching and crack sealing of streets, (3) paving according to CHIPs plan and staying on budget, (4) sign Maintenance and Road and Parking lot Striping, and (5) seasonal routine sweeping program and Fall Leaf pickup.

FY 2023 Goals:

Our goals include managing budgetary constraints within the need for a safe and secure street maintenance system. Two additional HEO positions are funded in the FY 2023 budget.

**Street Maintenance
A.5110**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Highway A.5110					
Cold Patching tons	90	54	41	59	60
Hot Patching tons	900	379	284	503	505
Contract Milling tons	7989	7337	3756	8466	8475
Resurface Paving tons	8243	9750	1655	9538	9550
Chip Sealing miles	2.1	4.34	0	1.35	2
Fall Leaf Pickup Cycles around city	2.5	3	0	3	3
Sweeping Curb Miles (Entire City 150 Miles)	270	123	207	239	240
Signs Replaced	40	239	18	75	75
Centerline painted lines , Contractor miles	20	21.62	0	21.62	22
Crosswalk Painting/parking spaces/ misc Gallons	80	205	40	175	175
Road Salt tons used	3000	3000	2700	3400	3400
Electronic Recycling Cubic Yards	180	175	46	138	140
Garbage and Recycle totes Maintained/Exchanged	200	395	132	315	355

**Street Maintenance
A.5110**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$60,810	1.00	\$64,254
Street Crew Leader	1.00	\$51,663	1.00	\$52,954
Heavy Equipment Oper. - Streets	8.00	\$344,444	10.00	\$436,789
Sign Maintenance Worker	1.00	\$45,049	1.00	\$46,175
Municipal Worker - Streets	2.00	\$84,506	2.00	\$77,906
Subtotal:	13.00	\$586,472	15.00	\$678,078
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	4.00	\$17,500	4.00	\$20,000
Subtotal:	4.00	\$17,500	4.00	\$20,000
Grandtotal:	17.00	\$603,972	19.00	\$698,078

**Street Maintenance
A.5110**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	641,399	582,099	564,380	678,087
51040 Part Time Wages	44,637	0	0	0
51060 Temporary / Seasonal	0	22,068	13,000	20,000
51100 Overtime	72,493	79,653	90,000	90,000
51120 Longevity	11,750	12,650	10,350	7,950
51130 Out of Grade	5,114	19,706	10,000	5,000
51150 Holiday Pay	0	0	4,200	0
51160 Shift Differential	6,315	5,095	6,500	6,500
51170 Other Compensation	1,800	45,600	0	0
51185 Allowances	8,475	7,850	700	7,850
Total Personal Services	791,984	774,722	699,130	815,387
Equipment and Capital Outlay				
52035 Public Works Equipment	24,225	4,850	14,900	57,000
Total Equipment and Capital Outlay	24,225	4,850	14,900	57,000
Contractual Expenses				
54005 Office Supplies	352	114	350	350
54007 Janitorial Supplies	432	1,476	500	700
54033 Licensing and Certifications	200	200	300	400
54035 Training and Education	0	325	250	1,000
54040 Assoc / Membership Dues	150	0	0	0
54045 Travel Related Costs	185	0	0	0
54050 Equip. Maint. / Repairs	6,051	12,591	7,000	8,000
54065 Equipment Rental / Lease	17,393	31,755	28,822	45,180

**Street Maintenance
A.5110**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54076 Property Repairs	2,650	5,937	8,100	10,000
54077 Const. and Maint. Supplies	32,357	31,169	70,000	60,000
54083 Misc. Support Supplies	2,948	21,736	15,000	25,000
54440 Fees and Permits	253	260	260	260
54500 Medical Fees and Services	0	0	0	0
54515 Special Supplies	17,585	2,377	1,500	1,500
54560 Salt	208,185	182,765	190,000	200,000
54605 Telephone Services	683	803	1,200	1,200
54610 Internet Services	2,819	6,103	6,000	6,360
Total Contractual Expenses	292,242	297,611	329,282	359,950
Employee Benefits				
58010 FICA	60,212	59,308	53,915	62,903
58020 Worker's Compensation	58,655	55,891	51,402	53,783
58040 Medical Insurance	250,942	218,647	215,441	236,553
58050 Retirement	108,294	104,877	81,753	94,089
Total Employee Benefits	478,102	438,722	402,511	447,328
TOTAL:	1,586,553	1,515,906	1,445,823	1,679,665

**Street Lighting
A.5182**

Mission Statement:

The mission of the Street Lighting department is to promote safety by having a secure system of effective street lights.

Department Responsibilities:

Responsibilities include maintenance and repair of street lights in addition to utilities to cover the costs of use.

FY 2023 Goals:

Goals include continuing to provide effective service and being responsive to situations where street lighting can be improved for safety. FY 2022 marked our first year into NYSEG LED conversion, and in FY 2023, we will continue to expand our City-owned lights to LED as well.

**Street Lighting
A.5182**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54050 Equip. Maintenance / Repair	1,708	4,767	2,900	5,000
54623 Utilities - Electricity	300,229	307,053	291,142	204,000
Total Contractual Expenses	301,937	311,820	294,042	209,000
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	301,937	311,820	294,042	209,000

**Tourism
A.6410**

Mission Statement:

The City of Lockport's mission is to unite the travel industry and advance its positive impact to help people and places thrive.

Department Responsibilities:

The role of tourism is a combination of marketing, public relations and management. It also involves lots of planning and preparation. Typical responsibilities include: preparing tourist or visitor information, producing promotional materials and displays, managing budgets, market research, maintaining statistical and financial records, coordinating with local businesses and the media, and undertaking day-to-day center management and administration.

FY 2023 Goals:

Lockport is New York State's premiere Erie Canal community. We will continue to promote the heart of downtown and the Erie Canal Flight of Five Locks. We will continue to create a financial plan for tourism. We will also continue to increase the tourism-related revenues by increasing the number of tourist/visitors and length of stay. We will continue to collaborate with the Visitor Center, Lockport Main Street and the Locks Heritage District Corporation to make the City of Lockport the place to visit.

**Tourism
A.6410**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54130 Tourism and Promotion	62,714	128,482	85,000	145,000
Total Contractual Expenses	62,714	128,482	85,000	108,100
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	62,714	128,482	85,000	108,100

**Parks Department
A.7110**

Mission Statement:

The mission of the Parks Department is to provide a lasting and meaningful sense of community and home for the residents of Lockport.

Department Responsibilities:

The City of Lockport parks system includes 20 different park locations with a full range of recreation features, including tennis and basketball courts, public pavilions and much more.

FY 2023 Goals:

Our goal is to ensure our parks and green spaces serve to increase the quality of City neighborhoods, enhance local resilience and promote sustainable lifestyles, improving both the health and the well-being of City residents, within budgetary constraints and safety guidelines.

**Parks Department
A.7110**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Parks A.7110					
Acreage Mowed	200	1400	600	1400	1400
Ballfield Maintenance	10	9	6	10	10
Pools Open/Winterized	0	5	0	3	3
Park Buildings Open/Winterize/Maintained	11	29	9	24	24
Marina Docks Installed/ Fall Removed	12	2	4	5	5

**Parks Department
A.7110**

PERSONAL SERVICE DETAIL

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Position	FTE	Rate	FTE	Rate
Heavy Equipment Oper. - Parks	1.00	\$46,883	2.00	\$96,109
Municipal Worker - Parks	3.00	\$118,249	3.00	\$121,350
Parks Maintainer	1.00	\$42,342	0.00	\$0
Subtotal:	5.00	\$207,474	5.00	\$217,459
	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	0.00	\$0	2.00	\$9,000
Tennis Instructors	3.00	\$10,000	3.00	\$10,000
Subtotal:	3.00	\$10,000	5.00	\$19,000
Grandtotal:	8.00	\$217,474	10.00	\$236,459

**Parks Department
A.7110**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	211,397	195,719	215,993	217,459
51060 Temporary / Seasonal	0	25,950	9,200	19,000
51100 Overtime	9,703	13,283	10,000	12,000
51120 Longevity	3,550	2,700	4,250	3,400
51150 Holiday Pay	0	0	1,600	813
51160 Shift Differential	936	333	0	0
51170 Other Compensation	0	12,000	0	0
51185 Allowances	3,125	3,125	3,125	3,125
Total Personal Services	228,711	253,109	244,168	255,797
Equipment and Capital Outlay				
52025 Building and Ground Equip.	934	1,490	2,000	2,200
Total Equipment and Capital Outlay	934	1,490	2,000	2,200
Contractual Expenses				
54007 Janitorial Supplies	1,438	705	1,675	1,675
54030 Small Tools	0	0	0	0
54050 Equip. Maintenance / Repair	1,428	2,294	1,500	2,500
54055 Professional Services	299	299	300	300
54076 Property Repair	23,771	14,549	20,500	15,000
54077 Const. and Maint. Supplies	155	0	0	0
54083 Misc. Support Services	0	1,622	1,500	8,000
54110 Landscape Materials	0	0	800	0
54515 Special Supplies	99	215	0	200
54520 Chemicals	0	0	1,000	1,000
Total Contractual Expenses	27,190	19,685	27,275	28,675

**Parks Department
A.7110**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	17,445	19,306	19,689	19,506
58020 Worker's Compensation	19,524	23,138	21,124	17,928
58040 Medical Insurance	93,091	83,369	101,406	78,124
58050 Retirement	31,510	33,488	29,855	27,635
Total Employee Benefits	161,570	159,301	172,074	143,193
TOTAL:	418,405	433,585	445,517	429,865

Playground and Recreation Centers
A.7140

Mission Statement:

The mission of the Playgrounds and Recreation Center is designed to connect kids, teens, and young adults with opportunities suitable to their interests and needs, including breakfast and lunch programs, organized play, and interactions with peers under the supervision of Youth Staff Leaders.

Department Responsibilities:

Provide the community youth with a safe place to go that is supervised by Recreation Leaders to facilitate a proper daily breakfast and lunch, physical activities to get their bodies in motion, crafts to stimulate their minds, also a safe place to spend time with their peers.

FY 2023 Goals:

Re-Connect with the City youth through the Summer Youth and Recreation Program, through the use of the Parks and Community Pool.

**Playground and Recreation Centers
A.7140**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Director	2.00	\$7,200	2.00	\$10,000
Recreation Leaders	10.00	\$23,100	10.00	\$25,000
Subtotal:	11.00	\$30,300	12.00	\$35,000
Grandtotal:	11.00	\$30,300	12.00	\$35,000

Playground and Recreation Centers
A.7140

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51060 Temporary / Seasonal	0	30,449	30,300	35,000
51100 Overtime	0	0	0	0
Total Personal Services	0	30,449	30,300	35,000
Contractual Expenses				
54065 Equipment Rental / Lease	8,622	8,622	8,640	8,640
54076 Property Repairs	0	0	450	1050
54500 Medical Fees and Services	0	0	150	150
54510 Program Expenses	935	818	5,000	4,000
54120 Refunds and Cancellations	0	532	0	0
54515 Special Supplies	0	239	95	495
Total Contractual Expenses	9,557	10,210	14,335	14,335
Employee Benefits				
58010 FICA	0	2,329	2,678	2,678
58020 Worker's Compensation	0	9,264	0	0
58050 Retirement	1,971	3,078	4,060	0
Total Employee Benefits	1,971	14,671	6,738	2,678
TOTAL:	11,528	55,330	51,373	52,013

**Community Pool
A.7180**

Mission Statement:

Our mission is to provide our residents with a variety of aquatic activities that are safe and enjoyable in a clean and wholesome environment for all ages.

Department Responsibilities:

Provide a safe environment to the City of Lockport Community to facilitate swim lessons to young children and adults, lap swim, open swim for families and individuals; and provide swim lessons and open swim monitored by certified lifeguards for the Niagara Aquatics summer youth program.

FY 2023 Goals:

Provide a safe environment for the Community to gather and enjoy the benefits of a community pool with family and friends.

**Community Pool
A.7180**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Supervisor	3.00	\$21,000	3.00	\$21,000
Lifeguards	7.00	\$10,500	8.00	\$18,000
Subtotal:	10.00	\$31,500	11.00	\$39,000
Grandtotal:	10.00	\$31,500	11.00	\$39,000

**Community Pool
A.7180**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51060 Temporary / Seasonal	0	31,893	29,150	39,000
51100 Overtime	0	0	0	0
Total Personal Services	0	31,893	29,150	39,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	24	5,362	14,400	8,000
64076 Property Repairs	0	286	350	1,000
54085 Clothing and Uniforms	0	706	1,200	800
54440 Fees and Permits	0	215	220	225
54500 Medical Fees and Services	0	0	200	200
54510 Program Expenses	0	0	1,200	150
54515 Special Services	0	341	200	1,500
54520 Chemicals	0	4,820	7,700	7,500
Total Contractual Expenses	24	11,730	25,470	19,375
Employee Benefits				
58010 FICA	0	2,440	2,678	2,678
58020 Worker's Compensation	0	12,352	0	0
58050 Retirement	0	0	2,535	0
Total Employee Benefits	0	14,792	5,213	2,678
TOTAL:	24	58,415	59,833	61,053

Marina
A.7185

Mission Statement:

The mission of the Marina is to provide a fun sense of community and home for citizens of Lockport.

Department Responsibilities:

The Wide Waters Marina offers many amenities for families and guests of all ages. Several restaurants and venues are located nearby, and rental boats and kayaks are available at the marina. Boaters can also take advantage of the public docks and a refuelling station.

FY 2023 Goals:

After reductions in appropriations due to COVID-19, the City is eager to continue operations within the department.

Marina
A.7185

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Temporary Services Seasonal Assistance	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
	1.00	\$6,666	3.00	\$21,000
Subtotal:	1.00	\$6,666	3.00	\$21,000
Grandtotal:	1.00	\$6,666	3.00	\$21,000

**Marina
A.7185**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51060 Temporary / Seasonal	0	0	21,000	21,000
51100 Overtime	0	0	0	0
Total Personal Services	0	0	21,000	21,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	299	163	1,500	1,000
54055 Professional Services	0	0	0	0
54077 Construction Supplies	0	821	1,250	1,250
54078 Gasoline, Oil, Diesel Fuel	0	5,390	5,467	7,500
54515 Special Supplies	549.68	3467	3533	5,000
Total Contractual Expenses	849	9,841	11,750	14,750
Employee Benefits				
58010 FICA	0	0	1,530	1,530
58020 Worker's Compensation	0	0	0	0
58050 Retirement	0	0	0	0
Total Employee Benefits	0	0	1,530	1,530
TOTAL:	849	9,841	34,280	37,280

Community Development A.8021

Mission Statement:

The mission of the Community Development Department is to develop and implement creative community-based strategies to enhance economic opportunity, build strong neighborhoods, and ensure a dynamic framework for quality growth and development.

Department Responsibilities:

The Community Development Department serves two major functions. The first is making improvements to neighborhoods and housing in the City of Lockport, and the second is to attract new businesses, support existing businesses, and create new jobs. This effort falls squarely on the Director of Planning and Development and is accomplished through a variety of ways.

FY 2023 Goals:

Continue efforts to improve upon the First-time Homeownership Program, Home Improvement Program, land bank, vacant lands, the workforce development coalition, completing the Abbreviated Consolidated Plan, and LISC.

**Community Development
A.8021**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Community Development Director	1.00	\$78,170	1.00	\$79,734
Community Development Specialist	1.00	\$43,305	1.00	\$45,293
Subtotal:	2.00	\$121,475	2.00	\$125,027

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	2.00	\$121,475	2.00	\$125,027
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**Community Development
A.8021**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	110,176	114,804	122,460	125,027
51120 Longevity	0	0	0	500
51130 Out of Grade	0	0	0	2,500
51170 Other Compensation	0	3,000	33	0
Total Personal Services	110,176	117,804	122,493	128,027
Contractual Expenses				
54003 Office Furniture	0	0	0	500
54010 Office Equipment	0	0	0	750
54040 Assoc / Membership Dues	0	0	0	60
54055 Professional Services	17,500	0	0	0
54075 Maintenance Contracts	0	30,000	0	0
Total Contractual Expenses	17,500	30,000	0	1,310
Employee Benefits				
58010 FICA	8,428	9,012	9,371	9,794
58020 Worker's Compensation	7,809	7,951	8,450	7,171
58040 Medical Insurance	43,295	42,879	47,167	47,166
58050 Retirement	14,768	15,736	14,497	15,370
Total Employee Benefits	74,301	75,577	79,485	78,056
TOTAL:	201,977	223,381	201,978	207,393

**Community Beautification
A.8510**

Mission Statement:

The mission of the Community Beautification department is to provide a beautiful landscape for the citizens of Lockport to flourish in.

Department Responsibilities:

Responsibilities include providing for flowers and other expenses that promote beauty in the parks, streets, and City.

FY 2023 Goals:

The Community Beautification goal is to continue to work collaboratively with City departments and volunteers to beautify public spaces through landscaping projects, plantings, and more to increase property values, attract businesses, and improve neighborhood images.

**Community Beautification
A.8510**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54075 Maintenance Contracts	2,500	5,000	5,000	5,000
54130 Tourism and Promotion	0	0	0	0
54510 Program Expenses	5,651	12,003	20,000	17,000
54510.HH Hometown Hero Expenses	0	0	0	0
54510.VB Veterans Brick Expenses	0	180	0	0
54515 Special Supplies	0	0	14,000	18,500
Total Contractual Expenses	8,151	17,183	39,000	40,500
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	8,151	17,183	39,000	40,500

**Forestry
A.8730**

Mission Statement:

The mission of the Forestry department is to promote sustainable city forestry program that optimizes tree benefits while meeting established safety and economic goals.

Department Responsibilities:

Responsibilities include cutting and trimming trees and stumps to ensure that we have the safest City as possible.

FY 2023 Goals:

Goals for the department include internal inventory work and continued dedication to the City's trees.

Forestry
A.8730

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Trees Trimmed	23	34	32	45	51
Trees Removed	113	131	16	75	75
Stumps Ground	93	180	19	103	103
Trees Planted	11	13	60	67	67

**Forestry
A.8730**

PERSONAL SERVICE DETAIL

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Position	FTE	Rate	FTE	Rate
Tree Crew Leader	1.00	\$51,663	1.00	\$52,954
Municipal Worker - Forestry	1.00	\$42,257	1.00	\$43,313
Tree Trimmer	3.00	\$134,208	3.00	\$146,044
Subtotal:	5.00	\$228,128	5.00	\$242,310

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	0.00	\$0	0.00	\$0
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	5.00	\$228,128	5.00	\$242,310
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**Forestry
A.8730**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	210,661	200,607	227,525	242,310
51060 Temporary / Seasonal	0	0	0	0
51100 Overtime	22,379	52,128	20,000	25,000
51120 Longevity	2,150	2,150	2,850	3,550
51130 Out of Grade	1,147	0	381	0
51160 Shift Differential	0	277	63	500
51170 Other Compensation	0	15,000	9	0
51185 Allowances	3,125	3,125	3,125	3,125
Total Personal Services	239,462	273,286	253,953	274,485
Contractual Expenses				
54030 Small Tools	978	0	2,260	3,000
54050 Equip. Maintenance / Repair	3,756	2,929	3,000	3,000
54055 Professional Services	0	0	18,240	0
54110 Landscape Materials	1,636	1,241	2,000	2,500
54115 Computer Software	0	2,500	2,500	2,500
54151 Special Supplies	990	0	0	0
54610 Internet Services	102	441	480	480
Total Contractual Expenses	7,461	7,111	28,480	11,480
Employee Benefits				
58010 FICA	18,218	20,801	19,427	20,998
58020 Worker's Compensation	19,590	18,950	21,124	17,928
58040 Medical Insurance	65,491	74,190	63,120	102,008
58050 Retirement	32,738	35,906	29,459	32,278
Total Employee Benefits	136,037	149,846	133,130	173,212
TOTAL:	382,960	430,244	415,563	459,177

Employee Benefits
A.9000

Mission Statement:

This department is a budgeted-only department that houses the general fund's portion of general employee benefits.

Department Responsibilities:

Expenses in this department include HRA contributions, retiree medical insurances (both traditional and Medicare), and the city's obligations to retirement leave buy-outs.

FY 2023 Goals:

Retirement leave buyout is budgeted in this department. While it is difficult to measure the exact amount of employees potentially retiring, this figure provides a baseline for the costs as they are expected.

**Employee Benefits
A.9000**

	FY 2020 Working	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	0	22,594	0	0
51120 Longevity	3,450	3,450	0	0
51165 Breifing Pay	6,327	3,191	0	0
51170 Additional and Other Compensation	4,370	48,744	0	0
51185 Allowances	0	2,500	0	0
Total Personal Services	14,148	80,479	0	0
Contractual Expenses				
	0	0	0	0
Total Contractual Expenses	0	0	0	0
Employee Benefits				
58010 FICA	44,461	40,874	40,000	40,000
58030 Unemployment Insurance	14,000	0	5,000	5,000
58040 Medical Insurance	21,371	21,166	0	0
58041 Medical Insurance In Lieu Of	0	0	29,100	29,100
58042 HRA Employer Contribution	122,271	130,120	130,000	131,000
58045 Medical Insurance - Retirees	1,512,371	1,550,000	1,761,899	1,632,088
58047 Medical Insurance - Medicare	904,970	725,800	877,823	879,806
58052 Retirement Leave Payout	655,328	481,270	500,000	500,000
58055 Benefits to Disabled Fire	80,344	77,371	85,000	135,000
Total Employee Benefits	3,355,116	3,026,599	3,428,822	3,351,994
TOTAL:	3,369,264	3,107,078	3,428,822	3,351,994

**Debt Service
A.9700**

Mission Statement:

This department is a budgeted-only department that houses our costs associated to (general fund) serial bonds.

Department Responsibilities:

Expenses in this department include both bond principle and interest for all outstanding bonds that the City current holds. The full breakdown of this figure can be found the Appendix in the back of this document.

FY 2023 Goals:

Goals include continued management and oversight of our debt and any possible issuance.

**Debt Service
A.9700**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Debt Principal				
56000 Bond Principal	749,845	795,350	717,240	489,125
56300 Bond Anticipation Note Principal	70,400	0	0	0
Total Debt Principal	820,245	795,350	717,240	489,125
Debt Interest				
56000 Bond Interest	83,677	82,373	62,462	45,745
56300 Bond Anticipation Note Interest	23,344	0	0	0
Total Debt Interest	107,021	82,373	62,462	45,745
TOTAL:	927,266	877,723	779,702	534,870

**Interfund Transfers
A.9901**

Mission Statement:

This department is a budgeted-only department that houses the general fund's obligations to various capital fund projects.

Department Responsibilities:

Expenses in this department represent fund transfers to other funds, whether they Water, Sewer, Refuse, or Capital.

FY 2023 Goals:

The goal of this budget is to promote sustainable projects and capital improvements from our operating funds.

**Interfund Transfer
A.9901**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Interfund Transfers				
59000.H Interfund Transfer to Capital	158,009	2,147,884	136,400	200,000
Total Interfund Transfers	158,009	2,147,884	136,400	200,000
TOTAL:	158,009	2,147,884	136,400	200,000

**Refuse and Recycling
CL.8160**

Mission Statement:

The goal for the refuse and recycling department is to provide outstanding refuse and recycling service at a minimal cost to the tax-payer.

Department Responsibilities:

The City of Lockport offers a convenient recycling and refuse program that is fair and equitable for all city property owners. With variable container sizes to choose from, residents only pay for what they need and use.

FY 2023 Goals:

Our goal is to maintain smooth trash and recycling collections in our City.

**Refuse and Recycling
CL.8160**

Performance Metric	FY 2021 Actual	FY 2022 Actual
Amount of Residential Accounts	6791	6793
Amount of Commercial Accounts	322	325
Average Annual Residential Fee	175	193
Average Annual Commercial Fee	293	322
Amount of Containers Used:		
35 Gallon	1504	1444
64 Gallon	2000	2015
96 Gallon	2160	2192
Double 35 Gallon	248	241
Double 64 Gallon	259	263
Double 96 Gallon	556	569
Triple 96 Gallon	170	173
Quadruple 96 Gallon	128	122
Recycle 64 Gallon	5489	5478
Recycle 96 Gallon	1735	1757

**Refuse and Recycling
CL.8160**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Equipment and Capital Outlay				
52035 Public Works Equipment	25,455	930	23,800	23,500
Total Equipment and Capital Outlay	25,455	930	23,800	23,500
Contractual Expenses				
54001 Printing / Copying	880	933	2,200	2,200
54057 Admin Expenses General	73,906	90,507	75,000	75,000
54065 Equipment Rental	0	279	0	0
54775 Contingency	0	0	4,405	0
54120 Refunds and Cancellations	0	0	0	0
54625 Garbage Collection	673,700	613,837	730,000	733,315
54635 Refuse Disposal	284,591	270,043	305,000	306,385
54640 Recycling Collection	226,118	201,669	252,000	253,144
Total Contractual Expenses	1,259,195	1,177,268	1,368,605	1,370,044
TOTAL:	1,284,650	1,178,198	1,392,405	1,393,544

**Debt Service
CL.9700**

Mission Statement:

This department is a budgeted-only department that houses our costs associated to (refuse and recycling fund) serial bonds.

Department Responsibilities:

Expenses in this department include both bond principle and interest for all outstanding bonds that the City current holds. The full breakdown of this figure can be found the Appendix in the back of this document.

FY 2023 Goals:

Goals include continued management and oversight of our debt and any possible issuance.

**Debt Service
CL.9700**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Debt Principal				
56000 Bond Principal	28,515	29,825	31,465	33,100
Total Debt Principal	28,515	29,825	31,465	33,100
Debt Interest				
56000 Bond Interest	7,882	6,457	4,966	3,392
Total Debt Interest	7,882	6,457	4,966	3,392
TOTAL:	36,397	36,282	36,431	36,492

Special Items
FX.1900

Mission Statement:

This department is a budgeted-only department that houses various expenses that do not fit into other departments, or are government-wide expenses that cannot be easily allocated out.

Department Responsibilities:

Expenses in this department include, insurance, gasoline and fuel, utilities (both natural gas and electricity), and contingency funding.

FY 2023 Goals:

Contingency funds are budgeted in this department. If needed, this will support costs that are unforeseen and not anticipated in the City.

**Special Items
FX.1900**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54070 Insurance	38,303	41,125	38,000	54,000
54078 Gasoline, Oil, and Fuel	18,118	22,974	28,600	34,200
54775 Contingency	0	0	120,217	108,779
Total Contractual Expenses	56,421	64,099	186,817	196,979
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	56,421	64,099	186,817	196,979

**Water Administration
FX.8310**

Mission Statement:

The mission of Water Administration is to provide support to the operating divisions of the Department. This includes support of “policy” pursuant to the City Charter and in coordination with other departments whose facilities or personnel may be affected by our operations. We provide professional customer service for all billing and water related inquiries and processes, with accuracy and in a timely manner.

Department Responsibilities:

Water Administration is responsible for the City's water / sewer meter reading schedule, the billing schedule/ processes, and supervision of the maintenance of accounts and records, in an organized and accurate manner. This may include scheduling work for City Departments outside of Water Administration. The Water Administration office deals directly with the Public, answering billing, service and general questions / concerns.

FY 2023 Goals:

The FY 2023 goal for the Water Administration Department is to complete all requirements for operating the department in the most efficient and cost effective manner possible. The Department will also verify vacancy and low usage statuses for all metered accounts reflecting as active or inactive on the KVS system. This will support appropriate and accurate actions needed to maximize billing revenue for the City.

**Water Administration
FX.8310**

Performance Metric	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Meter Reads	31,272	15,412	30,824	30,824
Meter Repair Investigations / Replacements	1,540	654	1,000	1,000
Bills Issued	31,272	15,412	30,824	30,824
Customers Serviced via Phone / Counter / Email	12195	6357	12000	12000
Customer Detail Updates	1512	2779	4000	4000
Misc Fee Processing	106	84	100	100
Annual Fireline Billing	54	65	65	65
Split / Merge	6	10	10	8
Delinquent Letters	1923	1149	1834	1800
Mail Processing	not recorded	123	250	250
Filtration Payroll	not recorded	17	68	68
Filtration POs / Invoices	not recorded	75	300	300

**Water Administration
FX.8310**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Water Billing and Service Coord	1.00	\$48,788	1.00	\$50,866
Water Meter Service Worker	1.00	\$45,048	1.00	\$47,115
Sr Account Clerk	1.00	\$43,305	1.00	\$44,171
Subtotal:	3.00	\$137,141	3.00	\$142,152

Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$137,141	3.00	\$142,152
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**Water Administration
FX.8310**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	123,252	134,345	136,141	142,152
51100 Overtime	0	0	0	0
51120 Longevity	1,650	1,650	1,800	1,800
51130 Out of Grade	43	0	0	0
51170 Other Compensation	833	9,000	0	0
51885 Allowances	625	625	625	625
Total Personal Services	126,403	145,620	138,566	144,577
Equipment and Capital Outlay				
52015 Technical Equipment	0	23,452	0	5,000
Total Equipment and Capital Outlay	0	23,452	0	5,000
Contractual Expenses				
54001 Printing / Copying	920	1,154	1,500	3,000
54003 Office Furniture	0	0	0	0
54005 Office Supplies	339	671	1,000	1,000
52015 Office Equipment	0	0	0	0
54020 Postage Expenses	14,500	13,500	18,000	17,000
54030 Small Tools	16	24	100	100
54050 Equip. Maintenance / Repair	0	0	250	0
54055 Professional Services	0	0	250	250
54057 Admin Expenses General Fund	176,639	254,113	125,000	165,000

**Water Administration
FX.8310**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54060 Legal Notices	0	0	500	0
54065 Equipment Rental / Lease	0	0	5,356	5,356
54075 Maintenance Contracts	0	0	500	500
54077 Cons. And Maint. Supplies	0	0	50	100
54300 Vehicle Maint. And Repair	0	0	1,100	1,000
54605 Telephone Services	682	383	500	500
Total Contractual	193,096	269,845	154,106	193,806
Employee Benefits				
58010 fica	9,540	11,028	10,677	11,060
58020 Worker's Compensation	8,203	11,761	9,979	9,066
58040 Medical Insurance	30,709	49,857	54,842	54,842
58050 Retirement	17,213	19,122	16,190	15,522
Total Employee Benefits	65,665	91,768	91,688	90,490
TOTAL:	385,164	530,685	384,360	433,873

**Pump Stations
FX.8320**

Mission Statement:

It is the mission of the pump station to provide an uninterrupted flow and volume of raw source water to meet the demands of the filter treatment plant.

Department Responsibilities:

To keep an eye on the intake, source water conditions and operate screens to remove harmful materials. To pre treat water to help destroy harmful microorganisms.

FY 2023 Goals:

To have uninterrupted source water for the flow and volume demands of the treatment plant. To have a backup generator installed.

**Pump Stations
FX.8320**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Filter Plant Honeywell Meter, Gallons	2,318,396,000	2,109,724,000	2,137,174,000	1,147,041,000	2,294,082,000	2,300,000,000
Plant Loss and Consumption, Gallons	62,248,000	62,072,000	65,856,000	36,624,000	73,248,000	70,000,000
Available Water, Gallons	2,256,148,000	2,047,652,000	2,071,318,000	1,110,417,000	2,220,834,000	2,221,000,000
Niagara County Water, Gallons	164,123,196	-	-	-	-	-
Pumped to City, Gallons	2,254,921,920	2,047,223,220	2,071,179,413	1,110,472,576	2,220,945,152	2,221,000,000

**Pump Stations
FX.8320**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Service				
51100 Overtime	0	178	0	0
Total Personal Service	0	178	0	0
Equipment and Capital Outlay				
52411 Building Improvements		0	0	0
Total Equipment and Capital Outlay	0	0	0	0
Contractual Expenses				
54030 Small Tools	263	0	0	0
54050 Equip. Maintenance / Repair	0	1,382	5,500	4,000
54075 Maintenance Contracts	4,015	3,675	4,300	5,000
54076 Property Repairs	4,800	413	1,000	1,000
54077 Const. and Maint. Supplies	0	0	700	0
54100 Real Property Tax	203,506	208,543	210,000	212,000
54440 Fees and Permits	262	263	550	550
54520 Chemicals	8,150	8,750	30,000	40,000
54540 Utility System Reform	21,478	0	0	0
54605 Telephone Services	469	361	1,000	516
54620 Utilities - Natural Gas	739	872	1,200	1,350
54623 Utilities - Electricity	77,919	97,462	114,000	104,000
Total Contractual Expenses	321,601	321,721	368,250	368,416
Employee Benefits				
58020 Worker's Compensation	13	0	0	0
Total Employee Benefits	13	0	0	0
TOTAL:	321,614	321,899	368,250	368,416

**Filtration
FX.8330**

Mission Statement:

It is the mission of the water department to provide the highest quality of safe potable water for consumption to the residents served by the City of Lockport. Furthermore, to provide flow and volume of water for fire fighting capabilities, while continually maintaining and improving the water infrastructure at the most reasonable rates.

Department Responsibilities:

Water treatment plant and system operators treat raw water so that it is safe to drink and then is distributed to customers. Raw water undergoes a series of processes that remove or destroy harmful materials and microorganisms. System operators ensure that the purification process goes smoothly and efficiently.

FY 2023 Goals:

To have uninterrupted water service, meet all flow and volume demands and meet or exceed all Federal, state and local laws and requirements. To operate the lab and meet or exceed all new sample requirements.

**Filtration
FX.8330**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Polyaluminum Chloride, Pounds	97,582	122,064	115,526	61,690	122,000	121,000
Flouride HSF Acide, Pounds	50,956	48,735	15,206	19,767	46,627	49,000
Chlorine Filter Plant, Pounds	18,952	20,884	20,012	9,690	20,000	20,000
Chlorine North Tonawanda, Pounds	19,143	19,541	19,667	9,269	19,200	20,000

**Filtration
FX.8330**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Water Treatment Plant Oper	1.00	\$93,059	1.00	\$102,110
Maintenance Supervisor	1.00	\$49,454	1.00	\$57,570
Sr. Water Treatment Plant Operator	4.00	\$195,782	4.00	\$203,670
Water Treatment Plant Operator	3.00	\$169,963	4.00	\$179,391
Water Operator Trainee	2.00	\$70,164	1.00	\$35,293
Electrician	0.33	\$20,270	0.33	\$20,469
Sr Account Clerk	0.33	\$18,084	0.00	\$0
Subtotal:	11.66	\$616,776	11.33	\$598,503
Grandtotal:	11.66	\$616,776	11.33	\$598,503

**Filtration
FX.8330**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	465,308	511,949	571,486	598,503
51100 Overtime	80,260	75,003	62,500	71,000
51120 Longevity	2,967	4,031	6,500	5,392
51130 Out of Grade	23,388	449	1,000	1,000
51160 Shift Differential	28,770	28,987	31,000	33,000
51170 Other Compensation	500	25,990	0	0
51185 Allowances	5,625	5,117	6,367	6,600
Total Personal Services	606,818	651,525	678,853	715,495
Equipment and Capital Outlay				
52015 Technical Equipment	883	0	0	0
Total Equipment and Capital Outlay	883	0	0	0
Contractual Expenses				
54003 Office Furniture	0	539	0	500
54005 Office Supplies	567	700	900	900
54007 Janitorial Supplies	0	426	700	700
54030 Small Tools	0	0	0	500
54033 Licensing and Certifications	0	220	0	0
54035 Training and Education	1,350	3,760	4,400	4,400
54040 Assoc/Membership Dues	2,203	2,269	2,335	2,400
54050 Equip. Maintenance / Repair	9,455	17,571	21,280	22,500
54055 Professional Services	4,909	2,732	9,965	10,000
54060 Legal Notices and Advt.	1,008	1,095	1,200	1,300

**Filtration
FX.8330**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54065 Equipment Rental / Lease	10,053	10,967	10,968	10,968
54075 Maintenance Contracts	19,126	20,565	18,220	26,000
54076 Property Repairs	280	75	46,316	2,000
54077 Const. and Maint. Supplies	699	505	1,000	1,000
54085 Clothing and Uniforms	0	431	250	600
54200 Lab Supplies and Services	29,430	18,936	26,000	30,000
54300 Vehicle Maint. And Repair	1,190	719	700	700
54440 Fees and Permits	625	637	1,800	1,500
54510 Program Expenses	15,458	0	0	0
54520 Chemicals	67,620	57,606	87,400	114,000
54605 Telephone Services	1,918	1,165	1,500	1,400
54610 Internet Services	4,798	7,433	8,500	6,540
54615 Supply of Water	0	0	3,684	0
54620 Utilities - Natural Gas	26,502	30,764	47,000	47,000
54623 Utilities - Electricity	96,766	120,854	108,000	109,000
Total Contractual Expenses	293,956	299,968	402,118	393,908
Employee Benefits				
58010 FICA	46,050	49,600	54,563	54,735
58020 Worker's Compensation	29,759	41,287	38,807	33,243
58040 Medical Insurance	178,662	180,631	214,298	202,197
58050 Retirement	84,427	86,981	82,734	76,818
Total Employee Benefits	338,898	358,500	390,402	366,993
TOTAL:	1,240,555	1,309,992	1,471,373	1,476,396

**Distribution
FX.8340**

Mission Statement:

Our mission is to continue to provide the means to carry drinking water from the water filtration plant to the tap through excellent service at an affordable cost to the City of Lockport citizens.

Department Responsibilities:

The Water Department manages the City of Lockport's potable water supply and distribution. The city's primary source of water is the east branch of the Niagara River, with water pumped 13 miles through a 30-inch forced main line to the Lockport Water Treatment Plant on Summit Street.

FY 2023 Goals:

Our goals are to continue to utilize efficiencies in service and to improve infrastructural systems in distribution.

**Distribution
FX.8340**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Fire Hydrants Flushed	600	219	95	240	240
FireHydrants repaired	6	29	3	18	18
FireHydrantsreplaced	3	18	0	5	5
Main Waterlines Repaired	25	49	32	51	51
Feet Main Waterlines Replaced	150	123	17	85	85
Main Water Line Valves repaired or replaced	2	21	3	20	20
811 Dig Safely Water/Sewer lines marked	2000	1654	636	1516	1516

**Distribution
FX.8340**

PERSONAL SERVICE DETAIL

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Position	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$56,441	1.00	\$59,798
Sr. Water & Sewer Maint. Worker	3.00	\$135,830	3.00	\$142,241
Heavy Equipment Oper. - Water	2.00	\$81,165	2.00	\$84,506
Water & Sewer Maint. Worker	3.00	\$116,706	3.00	\$117,198
Subtotal:	9.00	\$390,142	9.00	\$403,743
	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	9.00	\$390,142	9.00	\$403,743

**Distribution
FX.8340**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	339,313	351,479	364,406	403,743
51100 Overtime	32,382	45,513	41,010	35,000
51120 Longevity	1,550	3,050	2,050	4,167
51130 Out of Grade	39,011	3,533	5,800	5,000
51170 Other Compensation	461	24,000	210	0
51185 Allowances	5,625	4,725	4,725	5,350
Total Personal Services	418,343	432,300	418,201	453,260
Equipment and Capital Outlay				
52015 Technical Equipment	3,267	0	0	0
52035 Public Works Equipment	5,978	71,578	0	20,000
52200 Utility Replacement	3,420	0	0	0
Total Equipment and Capital Outlay	12,665	71,578	0	20,000
Contractual Expenses				
54001 Printing / Copying	0	0	300	300
54005 Office Supplies	27	200	300	300
54007 Janitorial Supplies	1,105	693	1,500	1,500
54030 Small Tools	0	223	1,500	1,500
54035 Training and Education	1,275	-600	1,500	1,500
54045 Travel Related Costs	0	296	0	0
54050 Equip. Maintenance / Repair	2,200	15,752	8,000	8,000
54065 Equipment Rental / Lease	6,397	5,484	5,520	5,520
54075 Maintenance Contracts	0	0	0	0
54076 Property Repairs	981	2,083	2,000	2,000

**Distribution
FX.8340**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54077 Const. and Maint. Supplies	18,500	29,701	27,000	25,000
54078 Gasoline, Oil, Diesel Fuel	0	0	0	0
54083 Misc. Support Services	5,317	3,811	0	0
54085 Clothing and Uniforms	78	213	1,335	1,500
54110 Landscape Materials	0	0	0	0
54117 Computer Materials	0	0	0	0
54300 Vehicle Maint. and Repair	3,037	5,180	0	1,000
54440 Fees and Permits	200	374	1,000	1,000
54515 Program Expenses	15,458	0	0	0
54515 Special Supplies	586	483	0	0
54540 Utility System Reform	25,705	31,638	34,700	30,000
54605 Telephone Services	2,283	1,753	2,640	2,640
54610 Internet Services	0	0	0	0
54620 Utilities - Natural Gas	4,258	5,523	8,700	9,000
Total Contractual Expenses	87,407	102,808	95,995	90,760
Employee Benefits				
58010 FICA	31,595	32,513	32,874	34,650
58020 Worker's Compensation	25,511	34,315	29,937	27,199
58040 Medical Insurance	184,159	179,716	212,550	198,120
58050 Retirement	54,933	58,092	49,848	48,454
Total Employee Benefits	296,198	304,637	325,209	308,423
TOTAL:	814,641	911,323	839,405	872,443

Employee Benefits
FX.9000

Mission Statement:

This department is a budgeted-only department that houses the water fund's portion of general employee benefits.

Department Responsibilities:

Expenses in this department include HRA contributions, retiree medical insurances (both traditional and Medicare), and the city's obligations to retirement leave buy-outs.

FY 2023 Goals:

Retirement leave buyout is budgeted in this department. While it is difficult to measure the exact amount of employees potentially retiring, this figure provides a baseline for the costs as they are expected.

**Employee Benefits
FX.9000**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	0	0	1,530	1,530
58030 Unemployment Insurance	2,678	0	1,200	1,200
28041 Medical In Lieu Of	0	0	1,800	1,800
58042 HRA Employer Contribution	15,825	14,788	25,000	15,000
58045 Medical Insurance - Retirees	130,375	140,000	159,139	147,414
58047 Medical Insurance - Medicare Retirees	171,751	137,747	183,678	166,975
58052 Retirement Leave Payout	0	0	10,000	20,000
Total Employee Benefits	320,629	292,535	382,347	353,919
TOTAL:	320,629	292,535	382,347	353,919

**Debt Service
FX.9700**

Mission Statement:

This department is a budgeted-only department that houses our costs associated to (water fund) serial bonds.

Department Responsibilities:

Expenses in this department include both bond principle and interest for all outstanding bonds that the City current holds. The full breakdown of this figure can be found the Appendix in the back of this document.

FY 2023 Goals:

Goals include continued management and oversight of our debt and any possible issuance.

**Debt Service
FX.9700**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Debt Principal				
56000 Bond Principal	402,360	550,290	545,195	475,105
Total Debt Principal	402,360	550,290	545,195	475,105
Debt Interest				
56000 Bond Interest	103,206	156,965	139,903	123,655
57300 Bond Anticipation Note Interest	31,121	0	0	0
Total Debt Interest	134,327	156,965	139,903	123,655
TOTAL:	536,687	707,255	685,098	598,760

**Interfund Transfers
FX.9901**

Mission Statement:

This department is a budgeted-only department that houses the water fund's obligations to various capital fund projects.

Department Responsibilities:

Expenses in this department represent fund transfers to other funds, such as capital.

FY 2023 Goals:

The goal of this budget is to promote sustainable projects and capital improvements from our operating funds.

**Interfund Transfer
FX.9901**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Interfund Transfers				
59000.H Interfund Transfer to Capital	0	170,000	78,470	40,047
Total Interfund Transfers	0	170,000	78,470	40,047
TOTAL:	0	170,000	78,470	40,047

Special Items
G.1900

Mission Statement:

This department is a budgeted-only department that houses various expenses that do not fit into other departments, or are government-wide expenses that cannot be easily allocated out.

Department Responsibilities:

Expenses in this department include, insurance, gasoline and fuel, utilities (both natural gas and electricity), and contingency funding.

FY 2023 Goals:

Contingency funding is budgeted for in this department. If needed, this will support costs that are unforeseen and not anticipated in the City.

**Special Items
G.1900**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses				
54070 Insurance	38,303	41,125	38,000	52,000
54078 Gasoline, Oil, and Fuel	8,871	14,616	22,500	19,992
54765 Judgements and Claims	0	4,075	0	0
54775 Contingency	0	0	102,567	111,845
Total Contractual Expenses	47,174	59,816	163,067	183,837
TOTAL:	47,174	59,816	163,067	183,837

Wastewater Systems G.8120

Mission Statement:

We are dedicated to providing the highest quality of treated water, meeting all State and Federal parameters, while keeping costs to a minimum.

Department Responsibilities:

Waste water is responsible for treatment of domestic and industrial waste that is in the City's sewer discharge. We also treat some Town of Lockport discharge in addition to septic waste brought to the plant. When these wastes are discharges they must meet stringent government set standards. We also process the sludge, which is generated into compost at our compost plant. This we sell and give away to the public for non-food crop application.

FY 2023 Goals:

We are scheduled to break ground on a Ultraviolet disinfection system for our effluent, which will then disinfect without using dangerous chemicals. We will train in its operation and maintenance so that we are ready for start-up.

**Wastewater Systems
G.8120**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
Storm Receivers Cleaned	400	615	19	419	419
Storm Receivers repaired/rebuilt	30	54	7	40	40
Man Holes repaire/reset/ raised	40	72	4	44	44
Feet of Main Sewers cleaned with Sewer Vac	10,600	40,542	1,020	25,520	25,520

**Wastewater Systems
G.8120**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Heavy Equipment Oper. - Sewer	1.00	\$46,883	1.00	\$48,055
Water & Sewer Maint. Worker	1.00	\$44,175	1.00	\$45,279
Municipal Worker - Sewer	1.00	\$42,256	1.00	\$43,313
Subtotal:	3.00	\$133,314	3.00	\$136,647
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	3.00	\$133,314	3.00	\$136,647

**Wastewater Systems
G.8120**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	132,577	137,925	133,314	136,647
51100 Overtime	21,062	30,556	19,936	20,000
51120 Longevity	2,550	2,250	3,400	2,550
51130 Out of Grade	0	0	0	0
51160 Shift Differential	224	135	64	0
51170 Other Compensation	0	9,000	0	0
51185 Allowances	1,875	1,875	1,875	1,875
Total Personal Services	158,288	181,741	158,589	161,072
Equipment and Capital Outlay				
52035 Public Works Equipment	0	0	0	0
52200 Utility Replacements	0	0	5,000	10,000
Total Equipment and Capital Outlay	0	0	5,000	10,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	0	13,500	31,906	2,000
54055 Professional Services	45,101	17,431	44,000	29,000
54065 Equipment Rental / Lease	0	2,015	0	0
54077 Const. and Maint. Supplies	3,386	2,946	12,500	10,000
54120 Refunds and Cancellations	0	0	0	0
54440 Fees and Permits	1,173	1,190	1,200	1,200
54515 Special Supplies	180	0	0	0
54540 Utility System Reform	1,000	0	0	0
54610 Internet Services	0	5,616	5,700	5,700
Total Contractual Expenses	50,840	42,698	95,306	47,900

**Wastewater Systems
G.8120**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	11,973	13,853	12,438	12,322
58020 Worker's Compensation	9,350	11,907	10,362	9,454
58040 Medical Insurance	63,149	61,733	69,846	69,846
58050 Retirement	20,160	23,803	18,860	17,105
Total Employee Benefits	104,631	111,296	111,506	108,727
TOTAL:	313,759	335,735	370,401	327,699

**Wastewater Treatment
G.8130**

Mission Statement:

We are dedicated to providing the highest quality of treated water, meeting all State and Federal parameters, while keeping costs to a minimum.

Department Responsibilities:

Waste water is responsible for treatment of domestic and industrial waste that is in the City's sewer discharge. We also treat some Town of Lockport discharge in addition to septic waste brought to the plant. When these wastes are discharged they must meet stringent government set standards. We also process the sludge, which is generated into compost at our compost plant. This we sell and give away to the public for non-food crop application.

FY 2023 Goals:

In 2022, we are scheduled to complete the Ultraviolet disinfection system for our effluent. This will disinfect without using dangerous chemicals. We will train in its operation and maintenance so that we are ready to start up in spring of 2023.

**Wastewater Treatment Plant
G.8130**

Performance Metric	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected	FY 2023 Projected
DMRs Collected	1095	543	1185	1185
Process Collected and Analyzed	365	181	395	395
Filter Building: Hours Run	1225.5	717	1403.25	1403.25
Filter Building: Total Gallons of Sludge	2420619	1623267	2909486	2909486
Mixing Trucks: Number of Loads	1497	906	1770	1770
Mixing Trucks: Tons of Sludge	2871.8	1766.25	3379.4	3379.4
Laboratory Analysis: TKN / TP / NH3	573	284	618	618
Laboratory Analysis: TSS / TS / TVS	2249	1129	2435	2435
Laboratory Analysis: BOD (INF, PE, FE, VDM)	1275	632	1380	1380
Industry Inspections	8	0	8	8
Industry Sampling	17	8	20	20
Facility Operation Report	12	6	13	13
Discharge Monitoring Reprt	12	6	13	13
Payrolls Processed	1820	778	1852	1852
Invoices Entered for Payment	2332	1296	2727	2727
Invoices Issued	130	64	133	133

**Wastewater Treatment
G.8130**

PERSONAL SERVICE DETAIL

	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
Position	FTE	Rate	FTE	Rate
Chief Wastewater Treat Plant Op	1.00	\$80,388	1.00	\$97,576
Asst Chief Treatment Plant Oper	1.00	\$56,441	1.00	\$60,924
Wastewater PreTreatment Coord	1.00	\$56,441	1.00	\$53,114
Sr. Wastewater Treatment Operator	0.00	\$0	0.00	\$0
Sr. Lab Technician	1.00	\$49,462	1.00	\$50,699
Wastewater Treatment Operator	4.00	\$179,972	6.00	\$257,647
Lab Technician	2.00	\$90,537	1.00	\$49,366
Wastewater Treatment Mechanic	1.00	\$42,555	1.00	\$49,366
Municipal Worker - Sewer	1.00	\$42,256	1.00	\$35,904
Wastewater Treatment Oper Trainee	2.00	\$77,541	0.00	\$0
Electrician	0.33	\$20,270	0.33	\$20,469
Sr Account Clerk	0.00	\$18,084	1.00	\$55,336
Subtotal:	14.33	\$713,947	14.33	\$730,401
 Grandtotal:	 14.33	 \$713,947	 14.33	 \$730,401

**Wastewater Treatment
G.8130**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	615,537	598,301	680,307	730,401
51100 Overtime	11,573	15,619	20,000	16,000
51120 Longevity	9,067	9,539	11,750	7,217
51130 Out of Grade	54,465	24,179	25,431	25,000
51150 Holiday Pay	0	0	4,300	951
51160 Shift Differential	2,367	2,868	3,000	3,000
51170 Other Compensation	5,400	39,906	2,000	5,000
511850 Allowances	6,675	7,067	12,692	8,275
Total Personal Services	705,084	697,478	759,480	795,844
Equipment and Capital Outlay				
52015 Technical Equipment	5,936	793	22,849	7,500
52035 Public Works Equipment	8,019	0	0	0
Total Equipment and Capital Outlay	13,955	793	22,849	7,500
Contractual Expenses				
54003 Office Furniture	0	0	1,325	400
54005 Office Supplies	1,888	2,109	2,000	2,000
54007 Janitorial Supplies	0	0	1,100	850
54020 Postage Expenses	0	0	20	0
54030 Small Tools	581.38	0	800	500
54033 Licensing and Certification	104	644	500	1,500
54035 Training and Education	4,911	3,208	7,125	15,000
54040 Assoc/Membership Dues	0	192	250	500
54045 Travel Related Costs	2,705	3,252	6,900	7,000

**Wastewater Treatment
G.8130**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54050 Equip. Maintenance / Repair	19,531	70,808	114,921	55,000
54055 Professional Services	24,630	40,907	34,475	25,000
54057 Admin Expenses General	170,277	160,442	215,000	170,000
54057 Admin Expenses Water	134,565	139,524	128,680	134,437
54065 Equipment Rental / Lease	22,737	18,354	18,150	17,616
54075 Maintenance Contracts	22,388	9,257	18,976	45,000
54076 Property Repairs	23,098	119,806	31,609	26,000
54077 Const. and Maint. Supplies	10,477	17,418	12,000	12,000
54078 Gasoline, Oil, Diesel Fuel	0	4,739	1,500	2,500
54083 Misc. Support Services	0	0	0	0
54085 Clothing and Uniforms	6,966	5,637	7,000	9,000
54200 Lab Supplies and Services	26,073	44,828	32,500	35,000
54300 Vehicle Maint. and Repair	2,288	2,169	2,300	2,500
54440 Fees and Permits	33,810	32,340	35,000	66,500
54515 Special Supplies	11,217	6,431	4,425	5,000
54520 Chemicals	45,878	56,681	65,000	100,000
54540 Utility System Reform	13,578	317,774	87,768	10,000
54605 Telephone Services	5,245	4,870	5,000	5,000
54610 Internet Services	2,836	6,254	6,500	6,500
54620 Utilities - Natural Gas	42,053	45,752	59,000	64,000
54623 Utilities - Electricity	99,812	124,684	136,000	200,000
54635 Refuse Disposal	7,087	13,621	7,500	7,500
Total Contractual Expenses	734,734	1,251,700	1,043,324	1,026,303

**Wastewater Treatment
G.8130**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	53,801	53,369	59,764	61,498
58020 Worker's Compensation	38,272	51,997	50,660	44,119
58040 Medical Insurance	177,466	201,753	242,610	223,512
58050 Retirement	96,096	94,977	90,621	85,105
Total Employee Benefits	365,635	402,096	443,655	414,234
TOTAL:	1,819,408	2,352,067	2,269,308	2,243,881

**Wastewater Compost
G.8135**

Mission Statement:

Our mission is to provide dedicated service for the City while keeping operational costs to a minimum.

Department Responsibilities:

Waste water is responsible for treatment of domestic and industrial waste that is in the City's sewer discharge. We also treat some Town of Lockport discharge in addition to septic waste brought to the plant. When these wastes are discharged, they must meet stringent government set standards. We also process the sludge, which is generated into compost at our compost plant. This we sell and give away to the public for non-food crop and landscaping applications.

FY 2023 Goals:

Our goals for wastewater compost is to continue to produce Class A Biosolids, provide excellent service, and strive to make infrastructural and systematic improvements to our wastewater capabilities. The City is working on considerations for major alterations to the operations of the compost plant. Tentative impact would likely begin in FY 2024.

**Wastewater Compost
G.8135**

PERSONAL SERVICE DETAIL

Position	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Compost Plant Operator	1.00	\$58,626	1.00	\$64,254
Heavy Equipment Oper. - Compost	2.00	\$77,349	2.00	\$78,976
Subtotal:	3.00	\$135,975	3.00	\$143,230
Temporary Services	<u>FY 2022 Budget</u>		<u>FY 2023 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	3.00	\$135,975	3.00	\$143,230

**Wastewater Compost
G.8135**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Personal Services				
51010 Full Time Wages	96,334	109,917	129,913	143,231
51100 Overtime	10,279	19,704	20,000	20,000
51120 Longevity	1,650	800	800	950
51130 Out of Grade	0	8,735	4,000	4,000
51170 Other Compensation	0	6,000	0	0
51185 Allowances	975	975	1,600	1,600
Total Personal Services	109,237	146,131	156,313	169,781
Contractual Expenses				
54001 Printing / Copying	0	0	500	500
54007 Janitorial Supplies	0	0	0	0
54030 Small Tools	0	0	100	500
54033 Licensing and Certification	100	0	400	400
54035 Training and Education	0	0	250	0
54050 Equip. Maintenance / Repair	12,476	10,813	39,300	0
54055 Professional Services	600	700	700	700
54076 Property Repairs	1,502	269	1,500	1,500
54077 Const. Maint. and Repair	251	162	750	1,000
54078 Gasoline, Oil, Diesel Fuel	2,040	340	1,500	2,500
54085 Clothing and Uniform	432	1,418	1,500	1,500
54300 Vehicle Maint. and Repair	674	881	3,700	4,000
54440 Fees and Permits	160	160	200	200
54515 Special Supplies	109,560	139,560	110,000	150,000
54540 Utility System Reform	0	0	500	500

**Wastewater Compost
G.8135**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Contractual Expenses (Continued)				
54605 Telephone Services	373	0	250	250
54615 Supply of Water	749	420	700	700
54623 Utilities - Electricity	10,917	9,998	21,000	24,000
Total Contractual Expenses	139,833	164,720	182,850	188,250
Employee Benefits				
58010 FICA	8,340	11,151	12,756	12,988
58020 Worker's Compensation	6,106	10,140	10,362	9,454
58040 Medical Insurance	17,825	18,504	40,053	23,565
58050 Retirement	16,121	18,611	19,342	18,261
Total Employee Benefits	48,391	58,405	82,513	64,268
TOTAL:	297,461	369,256	421,676	422,299

Employee Benefits
G.9000

Mission Statement:

This department is a budgeted-only department that houses the sewer fund's portion of general employee benefits.

Department Responsibilities:

Expenses in this department include HRA contributions, retiree medical insurances (both traditional and Medicare), and the city's obligations to retirement leave buy-outs.

FY 2023 Goals:

Retirement leave buyout is budgeted in this department. While it is difficult to measure the exact amount of employees potentially retiring, this figure provides a baseline for the costs as they are expected.

**Employee Benefits
G.9000**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
58010 FICA	0	0	1,913	1,413
58030 Unemployment Insurance	2,678	0	1,000	700
58041 Medical In Lieu Of	0	0	3,600	3,600
58042 HRA Employer Contribution	18,585	18,381	20,000	12,000
58045 Medical Insurance - Retirees	130,505	134,000	152,319	136,453
58047 Medical Insurance - Medicare Retirees	170,137	136,453	181,953	165,407
58052 Retirement Leave Payout	0	0	25,000	17,000
Total Employee Benefits	321,905	288,834	385,785	336,573
TOTAL:	321,905	288,834	385,785	336,573

**Debt Service
G.9700**

Mission Statement:

This department is a budgeted-only department that houses our costs associated to (sewer fund) serial bonds.

Department Responsibilities:

Expenses in this department include both bond principle and interest for all outstanding bonds that the City current holds. The full breakdown of this figure can be found the Appendix in the back of this document.

FY 2023 Goals:

Goals include continued management and oversight of our debt and any possible issuance.

**Debt Service
G.9700**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Debt Principal				
56000 Bond Principal	487,280	577,535	596,015	570,662
56300 Bond Anticipation Note Principal	100,000	0	0	0
Total Debt Principal	587,280	577,535	596,015	570,662
Debt Interest				
56000 Bond Interest	80,758	95,192	87,293	68,457
57300 Bond Anticipation Note Interest	34,666	0	0	0
Total Debt Interest	115,424	95,192	87,293	68,457
TOTAL:	702,704	672,727	683,308	639,119

**Interfund Transfers
G.9901**

Mission Statement:

This department is a budgeted-only department that houses the sewer fund's obligations to various capital fund projects.

Department Responsibilities:

Expenses in this department represent transfers to other funds, such as capital.

FY 2023 Goals:

The goal of this budget is to promote sustainable projects and capital improvements from our operating funds.

**Interfund Transfer
G.9901**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Interfund Transfers				
59000.H Interfund Transfer to Capital	6,046	181,971	44,000	43,386
Total Interfund Transfers	6,046	181,971	44,000	43,386
TOTAL:	6,046	181,971	44,000	43,386

Health Self-Insurance Administration
MS.1710

Mission Statement:

This department is a budgeted-only department that houses the interfund revenues and expenses associated to employee and retirement health and medical insurance.

Department Responsibilities:

Expenses in this department include medical claims, Medicare Part B expenses, and administrative expenses for our health services.

FY 2023 Goals:

The goal of this fund is to maintain operations of City-sponsored health insurance with no interruptions to service.

**Health Self-Insurance Administration
MS.1710**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 YTD	FY 2022 Projected
Amount of Members (Active and Retired)	271	271	275	288	290
Medical Claims as a Percent of Spending	64.9%	68.0%	80.4%	43.5%	60.0%
Pharmacy Claims as a Percent of Spending	25.3%	25.7%	23.1%	26.8%	25.0%
Admin Fees as a Percent of Spending	3.6%	4.1%	3.5%	2.3%	3.0%
Stop Loss as a Percent of Spending	8.3%	9.7%	8.6%	12.0%	10.0%
High Cost Claimants as a Percent of Claims	21.0%	33.7%	35.5%	39.2%	38.0%
Medicare Advantage Contracts	216	192	204	205	205

**Note - 'Percent of Spending' metrics are not net of reimbursements, rebates, and other factors, and as such, do not equal 100%.*

**Health Self-Insurance Administration
MS.1710**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
54055 Professional Services	2,100	9,200	7,500	12,350
54057.HI Admin Expenses Health	650,629	730,309	750,000	750,000
54057.HRA Admin Expenses HRA	16,782	17,656	20,000	18,500
54071 Medical Insurance - Medicare Part B	1,115,033	992,742	1,313,448	1,258,488
54120 Refunds and Cancellations	0	0	0	0
54700 Medical Claims	3,710,345	4,485,646	4,906,809	4,620,516
Total Employee Benefits	5,494,889	6,235,553	6,997,757	6,659,854
TOTAL:	5,494,889	6,235,553	6,997,757	6,659,854

Self-Insurance Administration
S.1710

Mission Statement:

This department is a budgeted-only department that houses the interfund revenues and expenses associated to worker's compensation awards and costs.

Department Responsibilities:

Expenses in this department include awards, medical claims, professional services, insurance costs for worker's compensation, and fees and permits.


FY 2023 Goals:

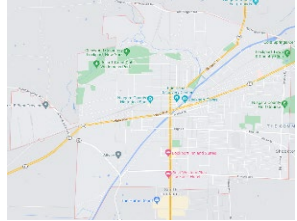
The goal for this fund is to maintain operations for our worker's compensation cases.

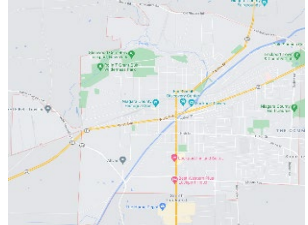
Self-Insurance Administration
S.1710


	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended	FY 2023 Proposed
Employee Benefits				
54055 Professional Services	72,037	0	12,400	0
54057 Admin Expenses	129,982	100,567	147,953	131,993
54070 Insurance	85,426	82,606	105,000	86,800
54440 Fees and Permits	45	0	3,500	0
54700 Medical Claims	93,707	59,160	132,612	124,825
54750 Awards	292,089	220,191	459,035	416,382
Total Employee Benefits	673,286	462,524	860,500	760,000
TOTAL:	673,286	462,524	860,500	760,000

Proposed Capital Projects

PROJECT TITLE IT Infrastructure Improvements							Requested Year 2020		COUNCIL DISTRICT(S) All			
DEPARTMENT A.1680 Department of Information Technology Services					PROJECT STATUS On-Going		PROJECT NO(S). H203		ACCOUNT NO(S). 32801.A, FX, G 52490			
PROJECT DESCRIPTION This project will be an ongoing capital project that will fund IT infrastructure improvements in the City. Each year, the City will contribute general funds, water funds, and sewer funds towards this capital project. The Network Coordinator will utilize funds to 1) expand on IT inventory and equipment that is required for various departmental requirements, 2) to improve on information technology infrastructure and utility systems, and 3) for related costs (non-maintenance). The funds can either be used in entirety or saved for larger purchases in future years, and will act as a fund account to hold and restrict funds specifically for IT infrastructure and equipment needs. More/less funding can be contributed as required.							PROJECT MAP 					
IMPACT ON OPERATING BUDGET Will Impact <input checked="" type="checkbox"/> Annual Cost (Savings): Will Not Impact <input type="checkbox"/> Personnel: # of Positions 0 Operations: Yes Other: Total: Varies			IMPACT EXPLANATION Varying amount of impact depending on designated use for the year. Expected maintenance costs and annual upkeep of this project's expenditures will be added to the following year's operating budget for said infrastructure and equipment. This fund will not be used for annual software/costs.					ASSOCIATED RESOLUTIONS 112420.8				
*PROJECT COSTS		Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total	FUNDING SOURCE(S) General Funds \$ 102,250 Water Funds \$ 82,250 Sewer Funds \$ 82,250 TOTAL FUNDED \$ 266,750 UNFUNDED \$ - PROJECT TOTAL \$ 266,750		
Infrastructure			5,000	80,000	15,000	10,000	11,750	121,750				
Equipment			15,000	35,000	15,000	50,000	30,000	145,000				
								-				
								-				
TOTAL COSTS	\$-	\$-	\$20,000	\$115,000	\$30,000	\$60,000	\$41,750	\$266,750				
*SOURCE OF FUNDS		Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total			
General Funds			25,000	17,250	20,000	20,000	20,000	20,000	102,250			
Water Funds			20,000	17,250	15,000	15,000	15,000	15,000	82,250			
Sewer Funds			20,000	17,250	15,000	15,000	15,000	15,000	82,250			
Unfunded												
TOTAL SOURCES	\$-	\$-	\$65,000	\$51,750	\$50,000	\$50,000	\$50,000	\$50,000	\$266,750	SCHEDULE	START	FINISH
										- Design		
										- Land		
										- Construction		
										TOTAL	Ongoing	Ongoing

PROJECT TITLE Water Infrastructure Improvements							Requested Year 2020	COUNCIL DISTRICT(S) All			
DEPARTMENT 8398 - Water Equipment and Capital Outlay				PROJECT STATUS On-Going			PROJECT NO(S). H204	ACCOUNT NO(S). 32801.FX 52480			
PROJECT DESCRIPTION This project will be an ongoing capital project that will fund utility system improvements and replacements in the water fund. Each year, the city will contribute water funds to promote this project. Funds will be promoted to be utilized in the fiscal year for utility system reforms, infrastructure improvements, or various related costs. Funds will not be required to be used in full during the fiscal year, rather, they can be carried forward into following years if not utilized and be used for larger replacements, etc.. The intended purpose of this capital project is to build a rolling balance that can cover routine replacements of larger utility systems, which as a result, will lower maintenance costs and potentially minimize the need for many emergency repairs. That being said, regular use of the committed funds are recommended to be utilized each year.							PROJECT MAP				
											
IMPACT ON OPERATING BUDGET Will Impact <input checked="" type="checkbox"/> Annual Cost (Savings): Will Not Impact <input type="checkbox"/> Personnel: N/A # of Positions 0 Operations: Yes Other: Total: Varying			IMPACT EXPLANATION Varying amount of impact depending on designated use for the year. Expected maintenance costs and annual upkeep of this project's expenditures will be added to the following year's operating budget for said infrastructure and equipment. This fund will not be used for annual maintenance and upkeep.					ASSOCIATED RESOLUTIONS 112420.7			
*PROJECT COSTS		Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total	FUNDING SOURCE(S) General Funds \$ - Water Funds \$ 381,267 Sewer Funds \$ - TOTAL FUNDED \$ 381,267 UNFUNDED \$ - PROJECT TOTAL \$ 381,267	
Infrastructure			55,000	35,000	65,000	86,000	140,267	381,267			
								-			
								-			
								-			
								-			
TOTAL COSTS	\$-	\$-	\$55,000	\$35,000	\$65,000	\$86,000	\$140,267	\$381,267			
*SOURCE OF FUNDS	Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total			
Water Funds			150,000	61,220	25,047	60,000	85,000	381,267			
								-			
								-			
								-			
Unfunded											
TOTAL SOURCES	\$-	\$-	\$150,000	\$61,220	\$25,047	\$60,000	\$85,000	\$381,267			
									SCHEDULE	START	FINISH
									- Design		
									- Land		
									- Construction		
									TOTAL	Ongoing	Ongoing

PROJECT TITLE Sewer Infrastructure Improvements								Requested Year 2020	COUNCIL DISTRICT(S) All		
DEPARTMENT G.8197- Sewer Equipment and Capital Outlay					PROJECT STATUS On-Going			PROJECT NO(S). H205	ACCOUNT NO(S). 32801.G 52481		
PROJECT DESCRIPTION This project will be an ongoing capital project that will fund utility system improvements and replacements in the sewer fund. Each year, the city will contribute sewer funds to promote this project. Funds will be promoted to be utilized in the fiscal year for utility system reforms, infrastructure improvements, or various related costs. Funds will not be required to be used in full during the fiscal year, rather, they can be carried forward into following years if not utilized and be used for larger replacements, etc.. The intended purpose of this capital project is to build a rolling balance that can cover routine replacements of larger utility systems, which as a result, will lower maintenance costs and potentially minimize the need for many emergency repairs. That being said, regular use of the committed funds are recommended to be utilized each year.								PROJECT MAP			
											
IMPACT ON OPERATING BUDGET Will Impact <input checked="" type="checkbox"/> Annual Cost (Savings): Will Not Impact <input type="checkbox"/> Personnel: N/A # of Positions 0 Operations: Yes Other: Total: Varying			IMPACT EXPLANATION Varying amount of impact depending on designated use for the year. Expected maintenance costs and annual upkeep of this project's expenditures will be added to the following year's operating budget for said infrastructure and equipment. This fund will not be used for annual maintenance and upkeep.					ASSOCIATED RESOLUTIONS 112420.6			
*PROJECT COSTS		Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total	FUNDING SOURCE(S) General Funds \$ - Water Funds \$ - Sewer Funds \$ 324,136 TOTAL FUNDED \$ 324,136 UNFUNDED \$ - PROJECT TOTAL \$ 324,136	
Infrastructure			50,000	120,750	50,000	75,000	28,386	324,136			
								-			
								-			
								-			
								-			
TOTAL COSTS	\$-	\$-	\$50,000	\$120,750	\$50,000	\$75,000	\$28,386	\$324,136			
*SOURCE OF FUNDS	Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total			
Sewer Funds			150,000	20,750	28,386	75,000	50,000	324,136			
								-			
								-			
								-			
								-			
Unfunded											
TOTAL SOURCES	\$-	\$-	\$150,000	\$20,750	\$28,386	\$75,000	\$50,000	\$324,136			
									SCHEDULE	START	FINISH
									- Design		
									- Land		
									- Construction		
									TOTAL	Ongoing	Ongoing

PROJECT TITLE Police Dispatch Radio							Requested Year 2023	COUNCIL DISTRICT(S) All				
DEPARTMENT A.3120 Police				PROJECT STATUS Requested			PROJECT NO(S). H---	ACCOUNT NO(S).				
PROJECT DESCRIPTION The current dispatch radio in the Police department is a 22 year-old Zetron console that is outdated and in need of significant repair. The Department has requested a new model be purchased. It has a life expectancy of around 20 years. This would be funded by General Funds in FY 2023.							PROJECT MAP 					
							ASSOCIATED RESOLUTIONS					
IMPACT ON OPERATING BUDGET for 2022 Will Impact <input type="checkbox"/> Annual Cost (Savings): Will Not Impact <input checked="" type="checkbox"/> Personnel: \$ - # of Positions 0 Operations: \$ - Other: \$ - Total: \$ -			IMPACT EXPLANATION No anticipated annual operating cost.									
*PROJECT COSTS	Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total	FUNDING SOURCE(S) Interfund from General Fund \$400,500 TOTAL FUNDED \$ 180,000 UNFUNDED \$ - PROJECT TOTAL \$ 180,000			
Equipment	-	-	-	-	180,000	-	-	180,000				
								-				
								-				
								-				
								-				
TOTAL COSTS	\$-	\$-	\$-	\$-	\$180,000	\$-	\$-	\$180,000				
*SOURCE OF FUNDS	Thru 12-2019	2020	2021	2022	2023	2024	2025 to completion	Total				
General Fund Transfer	-	-	-	-	180,000	-	-	180,000				
								-				
								-		SCHEDULE	START	FINISH
								-	Design	12/1/2019	7/1/2022	
								-	Land			
								-	Construction			
Unfunded												
TOTAL SOURCES	\$-	\$-	\$-	\$-	\$180,000	\$-	\$-	\$180,000	TOTAL	12/1/2019	7/1/2022	

Appendix

Appendix 1. Interfund Transfers

Detail Pertaining to the City's Interfund Transfers in the FY 2023 Budget

To Fund	From Fund	Amount	Description
General	Water	165,000	Indirect Cost Allocation
General	Sewer	170,000	Indirect Cost Allocation
General	Refuse	75,000	Indirect Cost Allocation
General	Debt Service	0	Excess Capital Funds to Pay Debt Services
Water	Sewer	134,437	Indirect Cost Allocation
Water	Debt Service	53,300	Excess Capital Funds to Pay Debt Services
Sewer	Debt Service	128,530	Excess Capital Funds to Pay Debt Services
Capital	General	180,000	Police Radio Repair Project
Capital	General	20,000	IT Infrastructure Project
Capital	Water	15,000	IT Infrastructure Project
Capital	Sewer	15,000	IT Infrastructure Project
Capital	Water	25,045	Water Infrastructure Fund
Capital	Sewer	27,435	Sewer Infrastructure Fund

Appendix 2. Professional Services Budget Detail

Detail Pertaining to Professional Service Line Items

Department	Amount	Detail
A.1010 Legislative Common Council	30,000	Annual Financial Audit
A.1010 Legislative Common Council	500	Virtual Meeting Subscription
A.1310 Finance and Accounting	4,500	New World Training and Consultation
A.1310 Finance and Accounting	1,000	Payroll Tax Consultant
A.1325 Treasurer	10,000	Bond Services
A.1355 Assessor	5,000	Appraisals
A.1355 Assessor	2,600	Board of Assessment Review
A.1355 Assessor	50,000	Annual Assessment Work
A.1410 City Clerk	2,500	Grant Writer for Digitalization Project
A.1420 City Attorney	60,000	Various External Attorney Assistance
A.1430 Personnel	8,921	Physicals and Tests
A.1440 Engineering	40,000	Engineering Support
A.1490 Public Works Administration	10,000	Department Head Training / Turnover
A.1620 Building Maintenance	250	Fire Extinguisher Inspections
A.1680 Information Technology	4,000	IT Consultation
A.1680 Information Technology	3,000	Grant Writer
A.1900 Special Items	45,000	Comprehensive Zoning Project
A.3120 Police	9,200	Tests for Applicants
A.3410 Fire	5,000	Medical Direction
A.3510 Control of Dogs	16,200	Sheltering Contract
A.3620 Code and Safety Inspection	1,000	Plumbing Exam Fees
A.7110 Parks	300	Alarm Monitoring
FX.8310 Water Administration	250	System Consultation Fees
FX.8330 Filtration	10,000	Engineering Support
G.8120 Wastewater Systems	4,000	Annual CSO Monitor
G.8120 Wastewater Systems	25,000	Engineering Support
G.8130 Wastewater Treatment	10,000	Bond Services
G.8130 Wastewater Treatment	15,000	Engineering Support
G.8135 Wastewater Compost	700	Annual Waterline Inspection
MS.1710 Self-Insurance Admin.	7,500	GASB 75 Financial Service

Appendix 3. Contingent Appropriation

In FY 2022, the City of Lockport created an ad-hoc committee to review ambulance services in the City, with a goal of identifying potential solutions to the deficiency in services that we currently experience. The committee, reporting to the Common Council, recommended to have the Fire Department do these services in-house, creating revenue that would off-set the costs. Currently, the City is undergoing an audit that will look fully into these figures and provide more support to the Council, who is anticipated to make a decision on the matter later in FY 2022. If pursued in-house, the City's FY 2023 budget will need to be altered to include additional revenues/expenditures for the program. The below contingency appropriation provides a recommendation of what figures to include in the FY 2023 in the event that this occurs. Please note that this recommendation would not increase/decrease the property tax levy for FY 2023. Instead, it would put surplus revenue into the contingency account. This would allow the City to collect a year's worth of ambulance data prior to using the revenues to balance a budget.

Line Item	Line Item Description	Amount	Detail
A.3410.31640	Ambulance Charge Revenue	\$ 1,281,520	Estimated mixed revenue.
A.3410.51010	Full Time Wages	\$ 46,404	CSEA Grade 10 step 1
A.3410.51100	Overtime	\$ 200,000	Higher estimation of overtime.
A.3410.52070	Public Safety Equipment	\$ 68,000	For two power lifts and additional minor equipment.
A.3410.52070	Public Safety Equipment	\$ 180,000	Estimated cost for 1 type 1 ambulance vehicle.
A.3410.54050	Equip. Maintenance/Repair	\$ 20,000	Estimated maintenance costs of vehicles.
A.3410.54055	Professional Services	\$ 90,000	For external billing program / performance audits.
A.3410.54083	Misc. Support Services	\$ 50,000	For estimated equipment and fuel.
A.3410.54500	Medical Fees and Services	\$ 38,600	For medical supplies and EPCR program costs.
A.3410.58010	FICA	\$ 18,850	7.65% of wages and overtime.
A.3410.58020	Workers Compensation	\$ 3,586	FY 2023 premium for CSEA position.
A.3410.58040	Hospital & Medical Insurance	\$ 20,954	Tier 3 insurance with 10% CSEA contribution.
A.3410.58050	Retirement	\$ 58,247	PFRS for overtime and ERS for CSEA wages.
A.1900.54775	Contingency	\$ 486,879	Budgetary excess to be placed in contingency in the event that revenue does not materialize in anticipated amounts / union negotiations.
TOTAL		\$ -	

Appendix 4a. General Fund Debt Service Schedule
Detail Pertaining to the City's General Fund Debt Service Obligations

Bond Issue	Due Date	Principal	Interest
\$650,000 Public Improvement (Serial) Bonds, 2014	5/15/2023	75,000	2,175
\$650,000 Public Improvement (Serial) Bonds, 2014	11/15/2023		1,125
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	4/15/2023	0	7,129
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2023	139,125	7,129
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2023	210,000	6,969
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2023	0	4,869
\$7,215,000 Public Improvement (Serial) Bonds, 2020	4/1/2023	65,000	8,500
\$7,215,000 Public Improvement (Serial) Bonds, 2020	10/1/2023	0	7,850
	Subtotal	489,125	45,745

Appendix 4b. Water Fund Debt Service Schedule
Detail Pertaining to the City's Water Fund Debt Service Obligations

Bond Issue	Due Date	Principal	Interest
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	4/15/2023	0	10,253
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2023	200,105	10,253
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2023	145,000	4,600
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2023	0	3,150
\$7,215,000 Public Improvement (Serial) Bond, 2020	4/1/2023	130,000	48,350
\$7,215,000 Public Improvement (Serial) Bond, 2020	10/1/2023	0	47,050
	Subtotal	475,105	123,656

Appendix 4c. Sewer Fund Debt Service Schedule
Detail Pertaining to the City's Sewer Fund Debt Service Obligations

Bond Issue	Due Date	Principal	Interest
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	4/15/2023	0	6,798
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2023	132,670	6,798
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	3/1/2023	43,000	7,726
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	9/1/2023	0	6,691
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	8/15/2023	1,807	0
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2023	225,000	8,397
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2023	0	6,147
\$7,215,000 Public Improvement (Serial) Bond, 2020	4/1/2023	95,000	12,600
\$7,215,000 Public Improvement (Serial) Bond, 2020	10/1/2023	0	11,650
CWSRF Grid-Note (\$1,000,000 WQIP Grant Pre-Finance) - Estimated	5/1/2023 (Est.)	73,185	1,650
	Subtotal	570,662	68,456

Appendix 4d. Refuse and Recycling Fund Debt Service Schedule
Detail Pertaining to the City's Refuse and Recycling Fund Debt Service Obligations

Bond Issue	Due Date	Principal	Interest
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	4/15/2023	0	1,696
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2023	33,100	1,696
	Subtotal	33,100	3,392

Appendix 5. Fund Balance Policy

Established per Resolution 012622.12

WHEREAS, in compliance with the New York State Office of the Comptroller, all governmental entities are recommended to have and maintain a fund balance policy that identifies appropriate fund balance levels as they relate to our cash flow, annual budgets, and contingency; and

NOW THEREFORE BE IT RESOLVED, that the City of Lockport does hereby adopt the following fund balance policies and procedures:

Guideline #1 – Use of Fund Balance: Fund balance is the accumulation of prior years' excess or deficit of all revenues and expense. For the purposes of the budget, revenue and expense activity includes bond proceeds and debt service. Available fund balances shall not be used for ongoing operating expenditures, unless a determination has been made that available balances are in excess of required guidelines and plans have been established to address any future operating budget shortfalls. Emphasis shall be placed on one-time uses that achieve future operating cost reductions and/or service level efficiencies.

Guideline #2 – General Fund: The City shall maintain a minimum unrestricted fund balance in the General Fund equal to 17% of the following year's General Fund budgeted expenditures to be used for cash flow purposes, to cover unanticipated expenditures of a non-recurring nature, to meet unexpected increases in service delivery costs and/or to cover unexpected revenue shortfalls. These funds are used to avoid cash flow interruptions, generate interest income, and to avoid the need for short-term borrowing. Each year, the City shall budget an operating budget contingency of not less than 1.25% of all budgeted General Fund expenditures

Guideline #3 – Non-General Governmental Funds: The appropriate balances shall be the amount needed to maintain positive cash balances throughout the year with exceptions made for those funds associated with economic development purposes which may be aggregated by fund type to maintain a positive balance. An adequate operating contingency expense shall be budgeted to provide for business interruption costs and other unanticipated or unbudgeted expenditures. Enterprise funds shall also maintain adequate reserves for emergency improvements relating to new regulations, or emergency needs for capital repair or replacement.

Appendix 5. Fund Balance Policy (Continued)

Established per Resolution 012622.12

Guideline #4 – Enterprise Funds: The City shall maintain a minimum cash balance in its Enterprise Funds equal to three months of operating expense, or 25% of the funds’ annual operating budget. This balance shall be maintained to ensure adequate maintenance reserves, operating cash flow requirements, debt service requirements and legal restrictions. Where cost-effective access to capital markets is available and debt financing is regularly used, replacement balances shall not be maintained in a manner which charges current consumers to pay for future facilities, with exceptions made for those funds associated with economic development purposes. Balances in excess of three months of operating expense may be utilized for capital purchases and replacements in lieu of debt financing if doing so allows for continued maintenance of appropriate balances and funding plans. Alternatively, surplus cash reserves may be used for early debt retirement at the recommendation of the Finance Director and City Treasurer, and approval of the Common Council. Financing decisions shall consider the impact on user rates.

Guideline #5 – Internal Service Funds: To ensure adequate maintenance reserves, cash flow balancing requirements, and legal restrictions, the Self-Insurance Funds shall maintain a cash balance equal to the unpaid claim reserves payable amount on its balance sheet, as defined by the independent actuary plus 10% of the annual department operating budgets within the fund. Net position within the fund should not fall below zero.

Guideline #6 – Annual Review: An annual review of cash flow requirements and appropriate fund balances shall be undertaken to determine whether modifications are appropriate for the reserve policy.

Appendix 6. Investment Policy

Established per Resolution 012622.13

WHEREAS, in compliance with the New York State Office of the Comptroller, all governmental entities are recommended to have and maintain an investment policy that identifies appropriate practices and regulation as they relate to City finances; and

NOW THEREFORE BE IT RESOLVED, that the City of Lockport does hereby adopt the following investment policies and procedures:

Guideline #1 - Scope: This investment policy applies to all moneys and other financial resources available for investment on its own behalf or on behalf of any other entity or individual.

Guideline #2 - Objectives: The primary objectives of the local government's investment activities are, in priority order,

- to conform with all applicable federal, state and other legal requirements (legal);
- to adequately safeguard principal (safety);
- to provide sufficient liquidity to meet all operating requirements (liquidity); and
- to obtain the optimum rate of return (yield).

Guideline #3 - Delegation of Authority: The governing board's responsibility for administration of the investment program is delegated to the City Treasurer who shall establish written procedures for the operation of the investment program consistent with these investment guidelines. Such procedures shall include an adequate internal control structure to provide a satisfactory level of accountability based on a data base or records incorporating description and amounts of investments, transaction dates, and other relevant information and regulate the activities of subordinate employees.

Guideline #4 - Prudence: All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City of Lockport to govern effectively. Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the safety of the principal as well as the probable income to be derived. All participants involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Guideline #5 - Diversification: It is the policy of the City of Lockport to diversify its deposits and investments by financial institution, and by maturity scheduling.

Guideline #6 – Internal Controls: It is the policy of the City of Lockport for all moneys collected by any officer or employee of the government to transfer those funds to the (chief fiscal officer) within 30 days of deposit, or within the time period specified in law, whichever is shorter. The City Treasurer is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute, assurance that deposits and investments are safeguarded against loss from un-authorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly, and are managed in compliance with applicable laws and regulations.

Appendix 6. Investment Policy (Continued)

Established per Resolution 012622.13

Guideline #7 – Designation of Depositories: The banking institutions authorized for the deposit of monies are to be designated by Council resolution as required by City Charter, Section C-101.

Guideline #8 – Collateralizing of Deposits: In accordance with the provisions of General Municipal Law, #10, all deposits of the City of Lockport, including certificates of deposit and special time deposits, in excess of the amount insured under the provisions of the Federal Deposit Insurance Act shall be secured:

- By a pledge of "eligible securities" with and aggregate "market value" as provided by GML #10, equal to the aggregate amount of deposits from the categories designated in Guideline 13 of this policy.
- By an eligible "irrevocable letter of credit" issued by a qualified bank other than the bank with the deposits in favor of the government for a term not to exceed 90 days with an aggregate value equal to 140% of the aggregate amount of deposits and the agreed upon interest, if any. A qualified bank is one whose commercial paper and other unsecured short-term debt obligations are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organizations or by a bank that is in compliance with applicable federal minimum risk-based capital requirements.
- By an eligible surety bond payable to the City of Lockport for an amount at least equal to 100% of the aggregate amount of deposits and agreed upon interest, if any, executed by an insurance company authorized to do business in New York State, and who has met with the requirements of the State Comptrollers office. (#3 added 01/04/95)

Guideline #9 – Safekeeping and Collateralization: Eligible securities used for collateralizing deposits shall be held by the depository and/or a third party bank or trust company subject to security and custodial agreements. The security agreement shall provide that eligible securities are being pledged to secure local government deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released and the events which will enable the local government to exercise its rights against the pledged securities. In the event that the securities are not registered or inscribed in the name of the local government, such securities shall be delivered in a form suitable for transfer or with an assignment to the City of Lockport or its custodial bank.

The custodial agreement shall provide that securities held by the bank or trust company, or agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement should also describe that the custodian shall confirm the receipt, substitution or release of the securities. The agreement shall provide for the frequency of revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities.

Appendix 6. Investment Policy (Continued)

Established per Resolution 012622.13

Guideline #10 – Permitted Investments: As authorized by General Municipal Law, #11, the City of Lockport authorizes the City Treasurer to invest moneys not required for immediate expenditure for terms not to exceed its projected cash flow needs in the following types of investments:

- Special time deposit accounts;
- Certificates of deposit;
- Obligations of the United States of America;
- Obligations guaranteed by agencies of the United States of America where the payment of principal and interest are guaranteed by the United State of America;
- Obligations of the State of New York;
- Obligations issued pursuant to LFL #24.00 or 25.00 (with approval of the State Comptroller) by any municipality, school district or district corporation other than the City of
- Lockport;
- Obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies where the general State statutes governing such entities or whose specific enabling legislation authorizes such investments.
- Obligations of this local government, but only with any moneys in a reserve fund established pursuant to GML #6-c, 6-d, 6-e, 6-g, 6-h, 6-j, 6-k, 6-l, 6-m, or 6-n.

All investment obligations shall be payable or redeemable at the option of the City of Lockport within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable at the option of the City of Lockport within two years of the date of purchase.

Guideline #11 – Authorized Financial Institutions and Dealer: The financial institutions so designated by the Common Council as outlined in paragraph VII of this policy shall be the authorized institutions approved for investment purposes. All financial institutions with which the City of Treasurer conducts business must be credit worthy. Banks shall provide their most recent Consolidated Report of Condition (Call Report) at the request of the City of Lockport. Security dealers not affiliated with a bank shall be required to be classified as reporting dealers affiliated with the New York Federal Reserve Bank, as primary dealers. The City Treasurer is responsible for evaluating the financial position.

Guideline #12 – Purchase of Investments: The City Treasurer is authorized to contract for the purchase of investments:

- Directly, including through a repurchase agreement, from an authorized trading partner.
- By participation in a cooperative investment program with another authorized governmental entity pursuant to Article 5G of the General Municipal Law where such program meets all the requirements set forth in the Office of the State Comptroller Opinion No. 88-46, and the specific program has been authorized by the governing board.
- By utilizing an ongoing investment program with an authorized trading partner pursuant to a contract authorized by the governing board.

Appendix 6. Investment Policy (Continued)

Established per Resolution 012622.13

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to and held in the custody of a bank or trust company. Such obligations shall be purchased, sold or presented for redemption or payment by such bank or trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the City of Lockport by the bank or trust company. Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law, #10.

The custodial agreement shall provide that securities held by the bank or trust company, as agent of and custodian for, the local government, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement shall describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to provide the local government a perfected interest in the securities

Guideline #13 – Schedule of Eligible Securities:

- (i) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government sponsored corporation.
- (ii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market Value of the obligation that represents the amount of the insurance or guaranty.
- (iii) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of such State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.
- (iv) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- (v) Obligations of counties, cities and other governmental entities of a state other than the State of New York having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- (vi) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
- (vii) Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by bank regulatory agencies.
- (viii) Commercial paper and banker's acceptances issued by a bank, other than the Bank, rated in the highest short term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged.
- (ix) Zero coupon obligations of the United States government marketed as "Treasury strips".

Guideline #14 – Annual Review: An annual review of the investment policy should be undertaken to determine whether modifications are appropriate.

Appendix 7. Exemption Impact Report (\$495) - City of Lockport - 2909

Required Exemption Report to be Attached to Published Budget. Equalized Assessed Value 1,357,078,267.

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL404(1)	20	3,968,015	0.29
13100	CO - GENERALLY	RPTL406(1)	13	10,260,100	0.76
13350	CITY - GENERALLY	RPTL406(1)	88	11,936,600	0.88
13800	SCHOOL DISTRICT	RPTL408	15	43,185,400	3.18
13850	BOCES	RPTL408	1	810,000	0.06
14100	USA - GENERALLY	RPTL400(1)	6	7,000	0
14110	USA- SPECIFIED USES	STATE L54	1	2,640,000	0.19
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL412-a	28	27,177,000	2
18100	HOUSING: OWNER - MUNICIPALITY	P H F I L 36-a(2)	10	24,310,000	1.79
21600	RES OF CLERGY - RELIG CORP ovr-	RPTL462	1b	1,787,000	0.13
25110	NONPROF CORP - RELIG(CONST PR<	RPTL420-a	50	16,404,200	1.21
25120	NONPROF CORP - EDUCL(CONST PR	RPTL420-a	4	2,171,100	0.16
25130	NONPROF CORP - CHAR (CONST PR1	RPTL 420-a	5	1,480,000	0.11
25210	NONPROF CORP - HOSPITAL	RPTL420-a	2	3,500,800	0.26
25230	NONPROF CORP - MORAUMENTAL I	RPTL 420-a	8	1,081,300	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL420-b	7	7,394,300	0.54
25600	NONPROFIT HEALTH MAINTENANCE	RPTL486-a	1	310,000	0.02
26100	VETERANS ORGANIZATION	RPTL452	2	505,000	0.04
26250	HISTORICAL SOCIETY	RPTL444	1	470,000	0.03
27350	PRIVATELY OWNED CEMETERY LANI	RPTL446	9	549,500	0.04
28520	NOT-FOR-PROFIT NURSING HOME c,	RPTL422	1	2,410,000	0.18
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL422	2	1,114,000	0.08
33401	TAX SALE - CITY OWNED	RPTL406(5)	1	6,500	0
41103	VETS EX BASED ON ELIGIBLE FUND	RPTL458(1)	15	60,175	0
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL458-a	293	2,623,463	0.19
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	276	4,138,250	0.3
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	'	4,089,225	0.3

Appendix 7. Exemption Impact Report (S495) - City of Lockport - 2909 (Continued)

Required Exemption Report to be Attached to Published Budget. Equalized Assessed Value 1,357,078,267.

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41400	CLERGY	RPTL460	5	7,500	0
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	133,129	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L306	6	61,030	0
41800	PERSONS AGE 65 OR OVER	RPTL467	61	2,963,425	0.22
41801	PERSONS AGE 65 OR OVER	RPTL467	4	230,000	0.02
41803	PERSONS AGE 65 OR OVER	RPTL467	1	47,500	0
41806	PERSONS AGE 65 OR OVER	RPTL467	52	3,090,750	0.23
41931	DISABILITIES AND LIMITED INCOM	RPTL459-c	13	618,500	0.05
41933	DISABILITIES AND LIMITED INCOM	RPTL459-c	8	422,600	0.03
44213	HOME IMPROVEMENTS	RPTL421-f	1	48,500	0
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	3	53,600	0
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	9	7,015,000	0.52
Total:			1190	189,080,462	13.93

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: 422,175

Appendix 8. Common Council Changes and Rationale

Detail Pertaining to the Changes that the Common Council made to the Mayor's Recommended Budget Proposal

Line Item	Increase / (Decrease)	Description
A.0000.32770 Other Unclassified Revenue	\$ (23,937)	Add in new revenue for former exempt City billing from Assessment
A.0000.31001 Real Property Tax	\$ 91,039	Alter Resulting Property Taxes to 1.31%
A.1325.54075 Maintenance Contracts	\$ (3,000)	Remove funds for countertop in Treasurer Office.
A.0000.30599 Fund Balance	\$ 3,000	
A.1355.54003 Office Furniture	\$ (1,500)	Remove 2023 funds in Assessor Office in favor of using 2022 funds now.
A.1420.51040 Part Time Wages	\$ (13,940)	Reduce proposed salary increase for legal staff to a 3% COLA.
A.1420.58010 FICA	\$ (1,066)	
A.1430.51010 Full Time Wages	\$ (2,441)	Reduce Proposed Salary Increase of Personnel Director.
A.1430.58010 FICA	\$ (187)	
A.1430.58050 Retirement	\$ (269)	
A.1900.54765 Judgements and Claims	\$ 250,000	Add in Potential Upcoming Legal Judgements with Fund Balance.
A.0000.30599 Fund Balance	\$ (250,000)	
A.3120.54515 Special Supplies	\$ (18,000)	Remove funds for two new patrol bikes in Police.
A.0000.30599 Fund Balance	\$ 18,000	
A.3410.51010 Full Time Wages	\$ (30,470)	Budget for anticipated 1/1 retirement savings in the Fire Department.
A.3410.51120 Longevity	\$ (1,250)	
A.3410.58010 FICA	\$ (2,330)	
A.3410.58050 Retirement	\$ (8,102)	
A.3410.54076 Property Improvements	\$ (84,000)	Remove funds for property improvements in Fire Department.
A.0000.30599 Fund Balance	\$ 84,000	
A.3410.51100 Overtime	\$ (80,000)	Remove funding for Fire Department overtime.
A.3510.51010 Full Time Wages	\$ (40,823)	Change 1 FTE in Dog Control to (2) .5 FTE positions. Vacancy included for one position and funds moved for training.
A.3510.51040 Part Time Wages	\$ 37,823	
A.3510.54083 Misc. Support Services	\$ 3,000	

Appendix 8. Common Council Changes and Rationale (Continued)

Detail Pertaining to the Changes that the Common Council made to the Mayor's Recommended Budget Proposal

Line Item	Increase / (Decrease)	Description
A.5110.51010 Full Time Wages	\$ 38,396	Add 1 HEO FTE to Streets (AFSCME Grade 8 Step 1, Family Plan).
A.5110.58010 FICA	\$ 2,937	
A.5110.58050 Retirement	\$ 4,224	
A.5110.58040 Hospital and Medical Insurance	\$ 20,954	
A.5110.58020 Worker's Compensation	\$ 3,586	
A.5110.51010 Full Time Wages	\$ 6,692	Correction to A.5110 Public Works Supervisor Step.
A.5110.58010 FICA	\$ 512	
A.5110.58050 Retirement	\$ 736	
A.5110.51100 Overtime	\$ (5,000)	Reduce OT with new positions in Streets Maintenance.
A.7110.51010 Full Time Wages	\$ (2,666)	Change Parks Maintainer (AFSCME 6-7) to Municipal Worker (AFSCME 3-7).
A.7110.58010 FICA	\$ (203)	
A.7110.58050 Retirement	\$ (293)	
A.7110.51010 Full Time Wages	\$ 4,742	Change Parks Municipal Worker (AFSCME 3-8) to HEO (AFSCME 8-8)
A.7110.58010 FICA	\$ 363	
A.7110.58050 Retirement	\$ 522	
A.7180.54510 Program Expenses	\$ (1,050)	Delete duplicative pool uniforms line item.
G.8130.51010 Full Time Wages	\$ (1,311)	Reduce Proposed Senior Operator FTE in Wastewater Treatment
G.8130.58010 FICA	\$ (100)	
G.8130.58050 Retirement	\$ (144)	
G.1900.54775 Contingency	\$ 1,555	
TOTAL:	\$ 0	

