



FY 2024 Appropriation

CITY OF LOCKPORT

Annual Operating Budget

CITY OFFICIALS

MAYOR - MICHELLE ROMAN

TREASURER - SUE MAWHINEY

COUNCIL MEMBER (1ST WARD) – PAUL BEAKMAN

COUNCIL MEMBER (2ND WARD) – LUKE KANTOR

COUNCIL MEMBER (3RD WARD) – MARK DEVINE

COUNCIL MEMBER (4TH WARD) – KATHRYN FOGLE

COUNCIL MEMBER (5TH WARD) – MARGARET LUPO

COUNCIL MEMBER (AT LARGE) – LISA SWANSON-GELLERSON

Front Cover Photo Creator: Alan Schwartz | Credit: Photo by Alan Schwartz / Green Light

Photo Copyright: (c) 2020 Alan Schwartz

A Note from the Finance Director:

I am pleased to present to you the Fiscal Year 2024 Appropriated Budget, a comprehensive financial plan outlining the City of Lockport's priorities and initiatives for the upcoming year. This budget represents the collaborative efforts of the Mayor, our dedicated city administration, and Common Council, working diligently to address the needs of our community.

Originally published and introduced to the Common Council on October 4th, 2023, as the FY 2024 Mayor's Recommended Budget, the proposed plan underwent a public hearing, during which the Common Council reviewed and made necessary amendments before final approval on November 15th, 2023. These line item amendments are located as Appendix 7 (page 274) of this document. Notably, the final vision for our city's future includes key provisions such as a 1.25% property tax levy increase, a 2% water and sewer rate increase, and a 0% refuse rate increase. These measures have been carefully considered to ensure fiscal responsibility while maintaining essential services for our residents.

The City of Lockport remains steadfast in its commitment to transparency, fiscal responsibility, and community well-being. I invite you to explore the intricacies of this budget, as it serves as a roadmap for the continued growth and prosperity of Lockport. For real-time updates on the status of the budget, citizens can access the City's Open Finance Portal, providing a transparent and accessible platform for ongoing information and up-to-date data. This includes regularly updated budget reports, cash flow statements, benchmarking, and more.

I extend my appreciation to the Mayor, our dedicated city staff, and Common Council members for their diligent work in crafting this budget proposal. I also want to thank everyone who took time to review the proposed document and reached out for public input. It's only through collaborative efforts that we can produce a comprehensive and inclusive financial framework that best serves the interests of all Lockport residents. Together, let us look forward to a year of progress and shared success, embodying the spirit of community engagement that defines Lockport's commitment to a brighter future for all.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tim Russo', with a stylized, cursive script.

Tim Russo

Finance Director

TABLE OF CONTENTS

A Message from the Finance Director	3	Personal Service Summary by Fund	54
		Summary	55
FY 2024 Budget Narrative	6	General Fund	56
Introduction / How to Read this Budget	7	Water Fund	58
Understanding the Budget Process	8	Sewer Fund	58
Personnel Budgeting	9		
Revenue Narratives (Property Taxes, Sales Taxes, Interest Earnings, Ambulance Charges)	11	Cash Flow Analysis	59
'Where Do My Taxes Go?'	15	General Fund	60
New Initiatives in the Budget	16	Water Fund	61
FY 2023 Year-End Projections	26	Sewer Fund	62
Fund Balance Utilization	33	Refuse and Recycling Fund	63
Fulfillment of Fund Balance Policy	35	Health Insurance Fund	64
Introduction to Performance Management	36	Worker's Compensation Fund	65
Capital Projected Not Addressed in this Budget	37		
Multi-Year Projections	38	Revenue Estimates and Projections	66
Environmental Stress Indicators	42	Summary	67
		General Fund	68
Statement of Revenues, Expenditures and Fund	43	Refuse and Recycling Fund	73
General Fund	44	Water Fund	74
Water Fund	45	Sewer Fund	75
Sewer Fund	46	Health Insurance Fund	76
Refuse and Recycling Fund	47	Worker's Compensation Fund	77
Health Insurance Fund	48		
Worker's Compensation Fund	49	FY 2024 Budget Recommendation by Department	78
		A.1010 - General Fund, Legislative Common	79
Annual Expenditures by Department	50	A.1210 - General Fund, Office of the Mayor	82
General Fund	51	A.1310 - General Fund, Finance & Accounting	85
Water Fund	52	A.1325 - General Fund, Treasurer	89
Sewer Fund	53	A.1355 - General Fund, City Assessor	93
		A.1410 - General Fund, City Clerk	97
		A.1420 - General Fund, City Attorney	101

TABLE OF CONTENTS

FY 2024 Budget Recommendation by Department

A.1430 - General Fund, Personnel - Civil Service	104
A.1440 - General Fund, Engineering	108
A.1490 - General Fund, Public Works Administration	111
A.1620 - General Fund, Building Maintenance	114
A.1640 - General Fund, Equipment Maintenance Garage	119
A.1670 - General Fund, Central Printing and Mailing	123
A.1680 - General Fund, Information Technology Services	125
A.1900 - General Fund, Special Items	128
A.3120 - General Fund, Police	130
A.3127 - General Fund, Police Clerical	137
A.3128 - General Fund, Police - School Crossing Guards	140
A.3410 - General Fund, Fire	143
A.3510 - General Fund, Control of Dogs	148
A.3620 - General Fund, Code & Safety Inspection	152
A.5110 - General Fund, Street Maintenance	158
A.5182 - General Fund, Street Lighting	163
A.6410 - General Fund, Tourism	165
A.7110 - General Fund, Parks	167
A.7140 - General Fund, Playground and Recreation	172
A.7180 - General Fund, Community Pool	175
A.7185 - General Fund, Marina	178
A.8021 - General Fund, Community Development	181
A.8510 - General Fund, Community Beautification	184
A.8730 - General Fund, Forestry	186
A.9000 - General Fund, Employee Benefits	190
A.9700 - General Fund, Debt Service	192
A.9901 - General Fund, Interfund Transfer	194
CL.8160 - Refuse & Recycling Fund, Refuse & Recycling	196
CL.9700 - Refuse & Recycling Fund, Debt Service	199
FX.1900 - Water Fund, Special Items	201

FX.8310 - Water Fund, Water Administration	203
FX.8320 - Water Fund, Pump Stations	208
FX.8330 - Water Fund, Filtration	211
FX.8340 - Water Fund, Distribution	216
FX.9000 - Water Fund, Employee Benefits	221
FX.9700 - Water Fund, Debt Service	223
FX.9901 - Water Fund, Interfund Transfer	225
G.1900 - Sewer Fund, Special Items	227
G.8120 - Sewer Fund, Wastewater Systems	229
G.8130 - Sewer Fund, Wastewater Treatment	234
G.8135 - Sewer Fund, Wastewater Compost	240
G.9000 - Sewer Fund, Employee Benefits	245
G.9700 - Sewer Fund, Debt Service	247
G.9901 - Sewer Fund, Interfund Transfer	249
MS.1710 - Health Insurance Fund, Self-Insurance	251
S.1710 - Workers' Compensation Fund, Self-Insurance	254

Funding Towards Capital Projects	257
IT Infrastructure Improvements	258
Water Fund Infrastructure Improvements	259
Sewer Fund Infrastructure Improvements	260

Appendix	261
(1) Interfund Transfers and Indirect Cost Allocations	262
(2) Professional Services Budget Detail	263
(3a - 3d) Debt Service Schedule per Fund	265
(4) Fund Balance Policy	269
(5) Exemption Impact Report	271
(6) Property Tax Cap Calculation	273
(7) Common Council Amendments	274

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 20% 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 2024 budget contains a number of personnel changes from the current year budget. On 1/1/2024, 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: 2.00%

CSEA: 2.00%

AFSCME: 2.00%

Department Head: 1.50%

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 1 FTE School Resource Officer in the Police Department

Reduce 1 FTE Assistant Director of Engineering position

Increase in funding for seasonal positions in Playgrounds and Recreation

Increase Deputy Treasurer from CSEA Grade 11 to Grade 12

Split 1 HEO in Water Distribution to .5 in Distribution and .5 in Streets

In the Fiscal Year 2024 City of Lockport Appropriation, several significant personnel changes are proposed to optimize the city's resources and better serve the community. Firstly, there is a planned increase of 4 Full-Time Equivalent (FTE) Fire Fighter positions. The fire fighters are intended to not increase minimum staffing levels, but rather aid in the City ambulance work as to reduce overtime and call-ins, which should somewhat naturally decrease in the latter part of FY 2023 with newly hired employees now being trained in addition to the local hospital opening in October.

Personnel Budgeting (Continued)

Approved by Council in mid FY 2023, there is a committed 1 FTE increase in a School Resource Officer within the Police Department, reflecting a commitment to enhancing safety and security in local schools. This is graciously supported by funding from the Lockport City School District. Simultaneously, a reduction of 1 FTE Assistant Director of Engineering position is proposed, with funding instead being allocated for a contractual group to consolidate and optimize our GIS data and to have it organized in a way in which this position (intended to be funded in a future year) can manage the data appropriately.

Additionally, there's a proposed increase in the Deputy Treasurer's grade level from CSEA Grade 11 to Grade 12, which can be seen as a recognition of the importance of their role in managing the city's Treasury functions effectively. Lastly, a notable change involves splitting 1 Heavy Equipment Operator (HEO) position in Water Distribution into two, with .5 of the position allocated to Distribution and .5 to Streets. This restructuring is designed to improve the efficiency and specialization of services in these critical areas. These personnel changes reflect a thoughtful approach to budgeting, with a focus on enhancing community safety, youth engagement, financial management, and operational effectiveness in the City of Lockport.

A notable item also impacting City-wide personnel costs is NYS retirement costs. Each year, the City makes annual contributions for employees into the two systems, one for police/fire employees (PFRS), and another system for all other employees (ERS). The estimated invoices we have received denotes major increases amounting to \$129k in ERS and \$475k in PFRS.

In addition to contending with an 8.2% premium increase in health insurance, the substantial rise in retirement contributions can pose a formidable challenge when it comes to budget management. These increases not only place added financial strain on organizations and individuals alike but also necessitate a delicate balancing act to ensure the continued provision of essential benefits and services. Managing such concurrent escalations requires a strategic approach that takes into account both short-term fiscal responsibility and the long-term well-being of employees and retirees, making it an intricate aspect of budgetary planning and execution.

Revenues - Property Taxes and User Fees

This budget approves an increase to the property tax levy by 1.25%, an amount under the cap provided by the NYS OSC (equivalent to a 4.91% increase and detailed in the Appendix of this document). The below exhibit displays this data from FY 2011 to FY 2024 for reference. This annual adjustment is crucial to sustain the city's operations and services, aligning with our commitment to responsible fiscal management. Despite this increase, Lockport residents will see a 5.66% decrease in the city tax rate, a result of annual reassessments that aim to ensure fairness and equity in property taxation. A 0% property tax rate increase, while appearing to offer short-term relief to property owners, can ultimately be detrimental to tax equity, as it may lead to significant tax increases in future years (such as in 2012 and 2015).

User fees associated to the water and sewer funds are budgeted to increase in FY 2024 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, with models using the last 12 months of actual consumption data to forecast projected revenue. As a result, the revenue recorded in the FY 2024 budget is not exactly a 2% increase from the current year budget.

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%
2024	\$ 1,253,537,817	7.32%	\$ 13,449,601	1.25%	\$ 10.7293	-5.66%

Revenues - Sales Taxes

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, however, the City has been fortunate to experience quite favorable surpluses in this line item in recent years. This allows for some mid-year flexibility to fund various one-time projects, initiatives, and equipment.

FY 2024 projections for sales tax were calculated as the last full 12 months (September 2022 to August 2023) of realized revenue, without any other percentage increase. The below chart shows the anticipated monthly revenue for the year. 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	2020 Actual	2021 Actual	2022 Actual	2023 Budgeted	2023 Actual	2024 Budgeted
January	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
February	\$ 537,581	\$ 469,438	\$ 593,049	\$ 601,945	\$ 690,536	\$ 690,536
March	\$ 440,772	\$ 429,461	\$ 508,689	\$ 516,319	\$ 599,857	\$ 599,857
April	\$ 581,503	\$ 677,151	\$ 778,809	\$ 790,491	\$ 773,396	\$ 773,396
May	\$ 311,836	\$ 517,738	\$ 602,603	\$ 611,642	\$ 593,445	\$ 593,445
June	\$ 497,539	\$ 542,171	\$ 813,378	\$ 825,579	\$ 721,526	\$ 721,526
July	\$ 544,038	\$ 828,544	\$ 553,112	\$ 561,408	\$ 686,639	\$ 686,639
August	\$ 433,779	\$ 552,974	\$ 606,779	\$ 561,269	\$ 641,532	\$ 641,532
September	\$ 448,402	\$ 548,900	\$ 602,555	\$ 557,134		\$ 602,555
October	\$ 858,609	\$ 815,211	\$ 818,429	\$ 827,439		\$ 818,429
November	\$ 440,361	\$ 497,773	\$ 591,993	\$ 505,240		\$ 591,993
December	\$ 1,166,752	\$ 1,353,428	\$ 1,364,699	\$ 1,373,729		\$ 1,364,699
Annual Total	\$ 6,261,172	\$ 7,232,790	\$ 7,834,095	\$ 7,732,195	\$ 4,706,931	\$ 8,084,608

Revenues - Interest Earning

The Treasurer's Office at the City of Lockport has witnessed a remarkable surge in interest earnings from the city's investments in NYCLASS, a testament to prudent financial management. For example, in June of Fiscal Year 2022, the city held approximately \$19.4 million in NYCLASS investments and garnered an average yield of 0.80315%, resulting in earnings of \$13,000. This, in itself, was a commendable achievement in optimizing available resources.

However, fast-forwarding to the current year, the City of Lockport demonstrated significant financial growth and confidence in its investment strategy. The city's holdings in NYCLASS swelled to \$22 million, and the average yield surged to an impressive 4.8897%. Consequently, the city reaped substantial revenue of \$89,000 in the month of May alone. This substantial increase in interest earnings reflects not only the prudent investment decisions made by the Treasurer's Office but also the favorable economic conditions that have allowed the city to maximize its returns on investments. These impressive financial gains contribute positively to the city's overall fiscal health and its ability to fund critical public services and infrastructure improvements for the benefit of its residents.

In FY 2024, the City has budgeted the last 12 months of actual revenue, which is denoted below. Note that in doing so, we are assuming a decline in rates if the monthly allocation's are mirrored to what is below (as in, we will begin the year with \$74k in General Fund revenue and end FY 2024 with \$27 in monthly revenue in the fund).

	General Fund	Water Fund	Sewer Fund
September 2022	\$ 27,105	\$ 2,952	\$ 1,609
October 2022	\$ 34,920	\$ 3,853	\$ 2,100
November 2022	\$ 35,165	\$ 4,525	\$ 2,466
December 2022	\$ 34,710	\$ 5,140	\$ 2,801
January 2023	\$ 39,554	\$ 3,016	\$ 5,535
February 2023	\$ 71,927	\$ 5,349	\$ 2,915
March 2023	\$ 81,389	\$ 6,131	\$ 3,341
April 2023	\$ 77,213	\$ 6,195	\$ 3,376
May 2023	\$ 79,041	\$ 6,640	\$ 3,619
June 2023	\$ 72,338	\$ 6,510	\$ 3,547
July 2023	\$ 75,039	\$ 6,885	\$ 3,752
August 2023	\$ 74,655	\$ 6,635	\$ 3,361
Total	\$ 703,056	\$ 63,831	\$ 38,421

Revenues - Ambulance Charges

Beginning in the 2024 Mayor's recommended budget for the City of Lockport, ambulance revenue has been a focal point of financial planning, with meticulous attention to revenue estimates provided by a third-party consultant. The city's approach to these estimates balances conservatism with a degree of optimism, ensuring financial stability while recognizing potential growth opportunities.

The budget projection is based on actual gross total charges of \$2,202,440. While a 5% increase in gross charges is expected in an optimistic scenario, the city has chosen a conservative path for budgeting purposes, assuming no increase in gross charges. This conservative approach reflects the city's commitment to fiscal prudence.

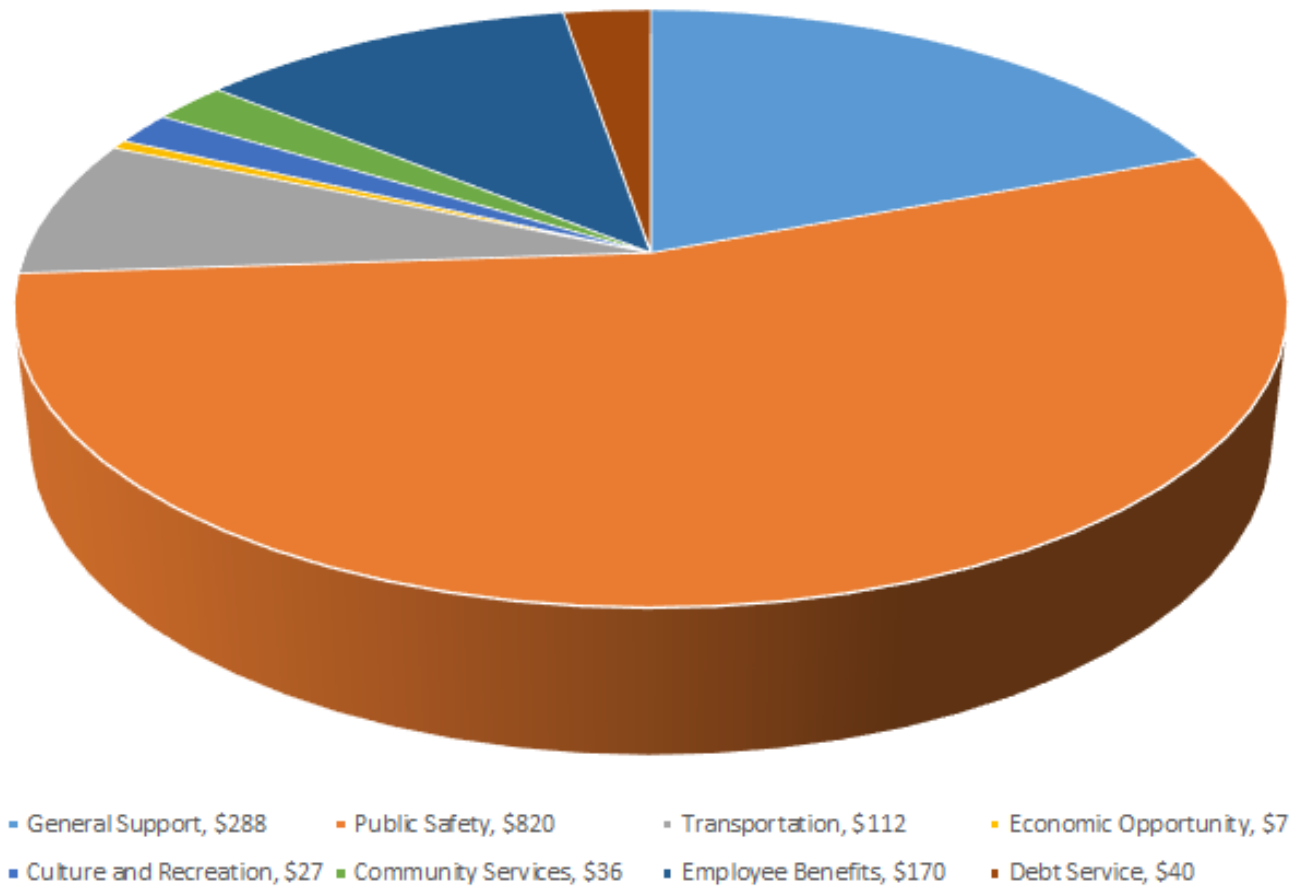
The net gross for projection stands at \$2,202,440, factoring in a 17.2% contractual adjustment of \$(378,820), which accounts for contractual obligations and adjustments. The net billable amount is projected at \$1,823,620, considering a 75% billable rate, which is a reasonable middle ground between conservative and optimistic estimates.

Actual billed-out revenue is projected to be \$1,367,715, taking into account an assumed 72.5% collection rate, striking a balance between conservative and optimistic expectations. This prudent approach to estimating revenue ensures that the city's budget is grounded in realism while allowing room for potential revenue growth. With a focus on financial stability and responsible planning, the City of Lockport is poised to manage its ambulance revenue effectively in the upcoming fiscal year.

	Conservative	Expected	Optimistic	<i>Used in Budget</i>
Actual Gross Total Charges	\$ 2,202,440	\$ 2,202,440	\$ 2,202,440	\$ 2,202,440
Assumed Increase in Gross	0%	5%	5%	0%
Net Gross for Projection	\$ 2,202,440	\$ 2,312,561	\$ 2,312,561	\$ 2,202,440
Less 17.2% Contractual Adjs.	\$ (378,820)	\$ (397,761)	\$ (397,761)	\$ (378,820)
Net Billable	\$ 1,823,620	\$ 1,914,801	\$ 1,914,801	\$ 1,823,620
Assumed Billable Percent	70%	95%	100%	75%
Actual Billed out	\$ 1,276,534	\$ 1,819,061	\$ 1,914,801	\$ 1,367,715
Assumed Percent Collected	60%	80%	90%	72.5%
Amount Collected	\$ 765,920	\$ 1,455,249	\$ 1,723,321	\$ 991,420

Where Do My Taxes Go?

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



New Initiatives in the Budget

Each fiscal year brings about a transformation in spending patterns driven by a multitude of factors, most notably regular ongoing cost increases. These cost escalations encompass various facets of our city's financial landscape, including the implementation of employee Cost of Living Adjustments (COLAs) to keep pace with the rising cost of living, the inevitable fluctuations in utility expenses driven by market forces and infrastructure maintenance, as well as the increases in health insurance and retirement costs. The intersection of these dynamics can significantly impact our budgetary priorities, necessitating a nuanced approach to resource allocation.

To navigate these challenges successfully, we must engage in astute budgetary planning that accounts for these fluctuations while ensuring the seamless delivery of essential services to our residents. It's imperative to strike a balance between addressing the immediate financial obligations that arise from these regular cost increases and investing in the long-term sustainability and growth of our city.

In this context, the following section will delve into the ten new initiatives for the 2024 fiscal year. These initiatives not only reflect our commitment to fiscal responsibility but also our dedication to innovative solutions that will empower our city to thrive in the face of evolving financial dynamics and ever-changing community needs. By adopting these new initiatives, we aim to uphold our mission of providing high-quality public services and enhancing the overall well-being of our residents.



Initiative 1: Strengthening Emergency Response - Adding 4 New Firefighters

One of the top priorities for the City of Lockport in FY 2024 is to enhance our emergency response capabilities. To achieve this, we propose the addition of four new firefighters to support ambulance operations. These new recruits will enable the Lockport Fire Department to provide timely and effective medical services to our residents, ensuring that every emergency call receives the attention it deserves.

This investment reflects our commitment to the safety and well-being of Lockport's citizens and visitors. By bringing ambulance operations in-house, we can ensure a seamless and coordinated response to emergencies, improving the overall effectiveness of our public safety efforts.

Initiative 2: Enhancing Transparency - Popular Annual Finance Report (PAFR)

Transparency and accountability are the cornerstones of responsible governance. In FY 2024, the City of Lockport will introduce a new Popular Annual Finance Report (PAFR) to provide residents with a clear and concise overview of the city's finances. This report will offer a snapshot of our financial health, budget priorities, and accomplishments over the past year in a format that is accessible to all.

The PAFR will serve as a valuable tool for citizens to better understand how their tax dollars are being utilized and will promote trust and engagement between the city government and its residents.

Initiative 3: Improving Communication - Biannual City Newsletter and Texting Service

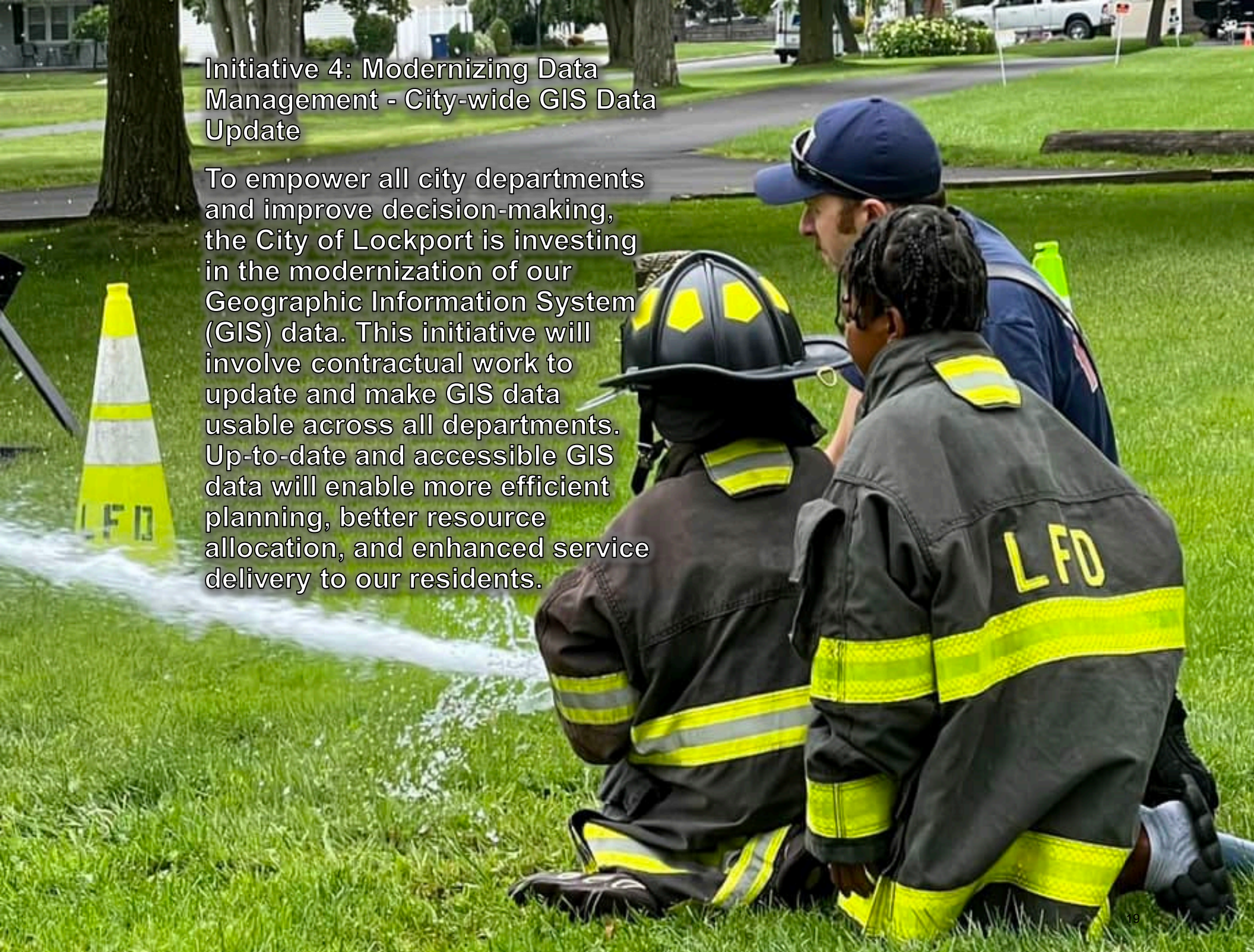
Effective communication is essential for a thriving community. In the coming fiscal year, the City of Lockport will launch a new initiative aimed at enhancing our communication channels. Firstly, we will introduce a biannual newsletter sent to every household in the city. This newsletter will highlight important updates, community events, and valuable information that residents need to stay informed and engaged with their city.

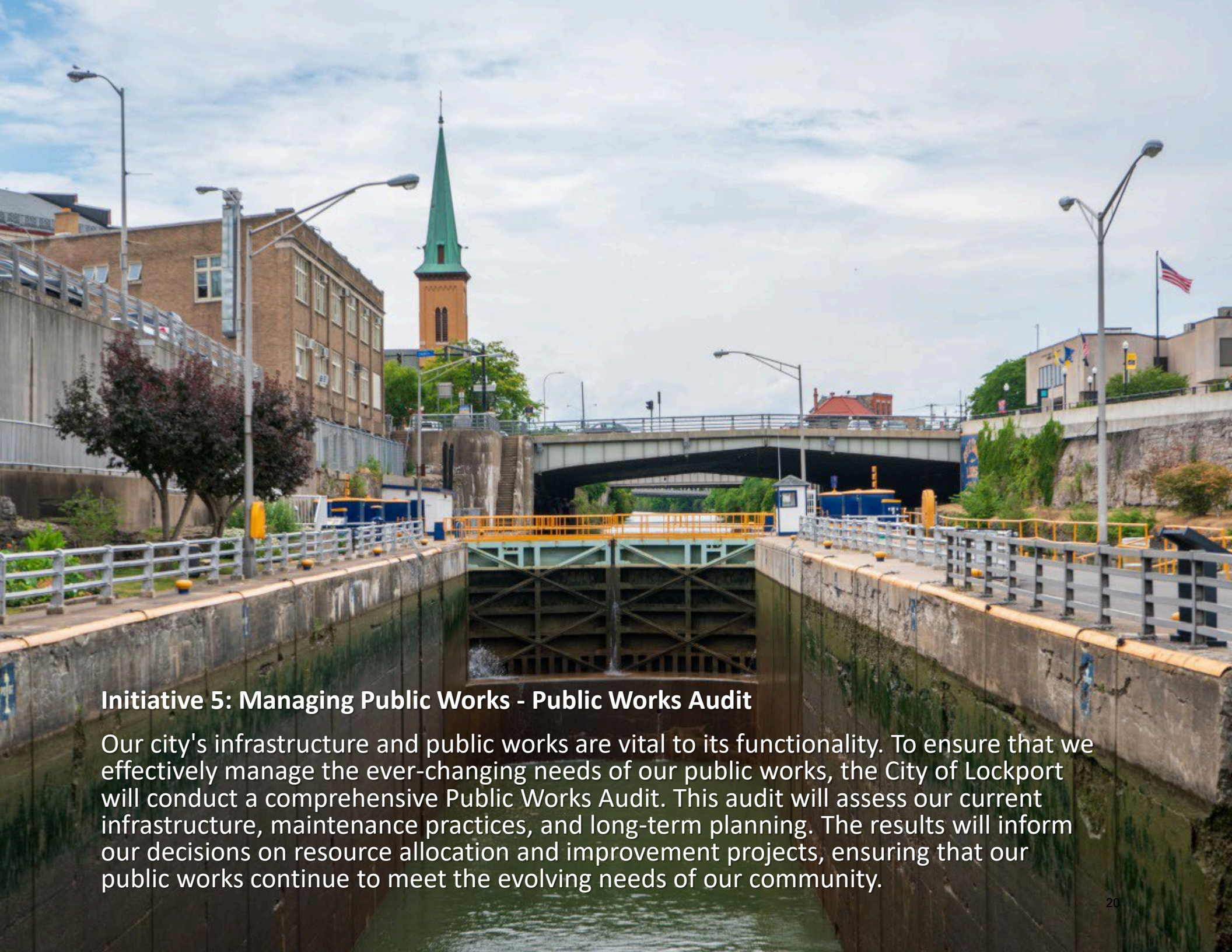
Additionally, we will implement a City Texting Service that allows citizens to opt-in to receive text notifications for emergencies, road closures, water notices, and other critical updates. This service will provide real-time information to our residents, ensuring their safety and convenience.



Initiative 4: Modernizing Data Management - City-wide GIS Data Update

To empower all city departments and improve decision-making, the City of Lockport is investing in the modernization of our Geographic Information System (GIS) data. This initiative will involve contractual work to update and make GIS data usable across all departments. Up-to-date and accessible GIS data will enable more efficient planning, better resource allocation, and enhanced service delivery to our residents.





Initiative 5: Managing Public Works - Public Works Audit

Our city's infrastructure and public works are vital to its functionality. To ensure that we effectively manage the ever-changing needs of our public works, the City of Lockport will conduct a comprehensive Public Works Audit. This audit will assess our current infrastructure, maintenance practices, and long-term planning. The results will inform our decisions on resource allocation and improvement projects, ensuring that our public works continue to meet the evolving needs of our community.

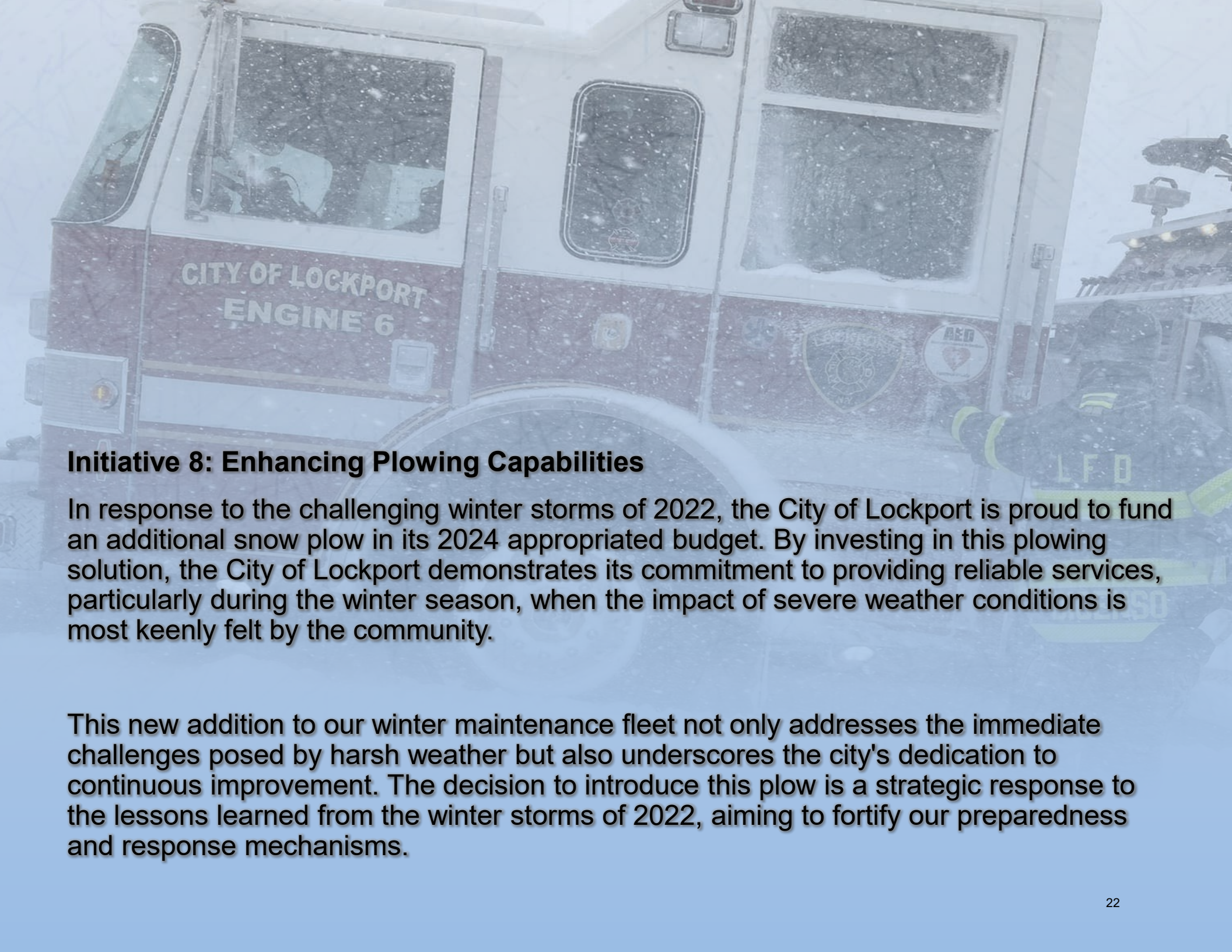
Initiative 6: Efficient HR Policies - Human Resources Consultation

Efficiency in Human Resources policies and procedures is crucial for the effective functioning of citywide operations. In FY 2024, we will engage in a Human Resources Consultation to review and optimize our HR policies. The goal is to make our HR practices as efficient and effective as possible, ensuring that our workforce is well-supported and that the city can attract and retain top talent.

Initiative 7: Charter Revision - Updating to Modern Standards

The City of Lockport recognizes the importance of a modern and adaptable city charter. To achieve this, we will allocate funding for a Charter Revision project. A third-party consultant will work closely with the city to update our charter to contemporary standards. This revision will enable us to align our governance with the changing needs and expectations of our residents, ensuring that Lockport remains a forward-thinking and responsive city.





Initiative 8: Enhancing Plowing Capabilities

In response to the challenging winter storms of 2022, the City of Lockport is proud to fund an additional snow plow in its 2024 appropriated budget. By investing in this plowing solution, the City of Lockport demonstrates its commitment to providing reliable services, particularly during the winter season, when the impact of severe weather conditions is most keenly felt by the community.

This new addition to our winter maintenance fleet not only addresses the immediate challenges posed by harsh weather but also underscores the city's dedication to continuous improvement. The decision to introduce this plow is a strategic response to the lessons learned from the winter storms of 2022, aiming to fortify our preparedness and response mechanisms.

Initiative 9: Increase Funding for Seasonal Youth and Recreation Leaders

The City of Lockport has allocated additional funding in the 2024 budget to elevate the roles of youth directors, recognizing the pivotal impact they have on our community's younger generation. This investment reflects the city's commitment to fostering enhanced programs, initiatives, and grant funding under the adept leadership of these youth directors. By providing increased compensation, the city aims to attract and retain top talent, ensuring that our youth programs are guided by passionate and dedicated individuals who can spearhead positive change. This strategic allocation not only supports the professional growth of our youth directors but also amplifies the potential for innovative and impactful initiatives that will benefit the youth of Lockport for years to come.

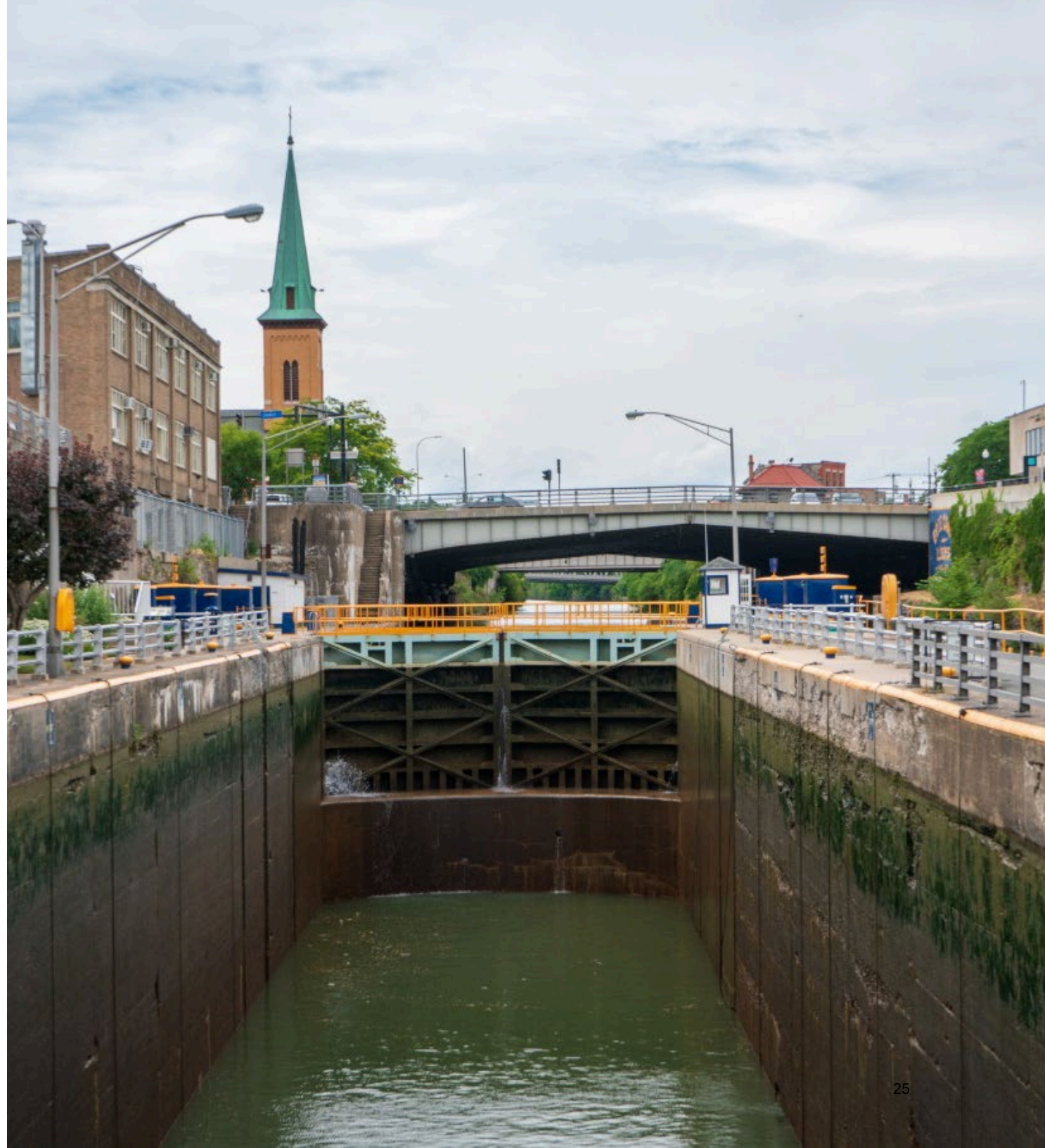




Initiative 10: Streamlining Governance - City Clerk Software Integration and iPads for Common Council

In a bid to enhance communication and streamline governance, the City of Lockport is launching an initiative for Fiscal Year 2024 that integrates online software for City Clerk functions. This system will be accessible to Common Council members through newly provided iPads, enabling real-time access to critical documents, agendas, and meeting minutes. By harnessing modern technology, this initiative aims to boost efficiency, reduce paperwork, and facilitate informed decision-making, reaffirming our commitment to transparent, productive, and responsive city governance to the benefit of both the Council and Lockport's residents.

The Appropriated Budget for FY 2024 demonstrates the City of Lockport's commitment to enhancing emergency response, transparency, communication, data management, public works, human resources, and governance. These initiatives will contribute to the continued growth and prosperity of our city and improve the overall quality of life for our residents. We look forward to working together to make these important improvements a reality in the coming fiscal year.



FY 2023 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, may 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 the General Fund, largely due to excess sales taxes and investment income. Like prior years, we are anticipating that conservative budgeting styles will produce a slight surplus despite a budgeted allocation of fund balance. In the Water and Sewer Funds, we are anticipating the end the year largely according to budget, with deficits which have been allocated for a master utility and infrastructure plan in addition to workplace violence prevention projects. There is a significant unanticipated deficit set to occur in the health insurance fund, largely due to high costs in the months of March, May, and August, all of which has a number of prior year claims in addition to an unusual amount of middle-tier claimant costs, which are not triggering the stop-loss policy. As a result, we will likely experience a deficit in this fund.

	Projected Revenue	Projected Expenditures	Projected Surplus / (Deficit)	<i>Budgeted Surplus / (Deficit)</i>	Projected YE Cash Balance
General Fund	\$ 28,121,000	\$ 28,045,000	\$ 76,000	\$ (1,257,470)	\$ 9,520,000
Water Fund	\$ 4,291,000	\$ 4,594,000	\$ (303,000)	\$ (312,000)	\$ 2,398,000
Sewer Fund	\$ 4,163,000	\$ 4,398,000	\$ (235,000)	\$ (258,405)	\$ 1,519,000
Refuse Fund	\$ 1,423,000	\$ 1,374,000	\$ 49,000	\$ -	\$ 724,000
Health Insurance Fund	\$ 6,608,000	\$ 7,767,000	\$ (1,159,000)	\$ (64,800)	\$ 1,530,000
Worker's Comp Fund	\$ 894,000	\$ 830,000	\$ 64,000	\$ -	\$ 2,674,000

General Fund - FY 2023 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	13,444	148	34	50	140	22	39	4	5	300	65	(120)	14,131
Nonproperty Tax Items	(5)	691	674	784	601	786	699	667	643	842	634	1,441	8,457
Intergovernmental	-	-	37	2	0	0	0	2	0	-	-	410	452
Departmental	24	6	8	16	53	42	121	119	65	60	60	100	676
Use of Money	40	72	81	77	79	72	75	75	75	75	75	75	871
Licenses and Permits	39	17	52	12	18	14	26	14	13	17	10	62	293
Fines	-	15	10	10	7	6	6	4	9	14	9	18	107
Sale of Property	32	1	1	-	-	-	-	-	0	4	0	0	38
Miscellaneous	(34)	3	3	1	12	0	1	0	-	13	6	8	13
State Aid	-	37	1	-	8	168	27	-	280	-	6	2,500	3,028
Federal Aid	1	1	3	5	3	1	0	7	23	0	0	0	44
Interfund Transfers	-	-	11	-	-	-	-	-	-	-	-	-	11
Total Revenues:	13,540	991	914	959	920	1,113	995	894	1,112	1,325	865	4,494	28,121
Expenditures:													
Personal Services	784	881	919	905	897	1,384	1,021	1,008	1,015	1,015	1,480	1,550	12,859
Equipment	12	77	21	67	49	54	29	43	320	85	100	200	1,058
Contractual	248	290	446	188	210	437	269	268	200	223	240	567	3,587
Debt Principal	-	-	65	-	285	-	-	-	-	77	9	53	489
Debt Interest	-	-	9	7	9	-	-	-	5	8	8	-	46
Employee Benefits	1,192	678	541	563	535	611	580	587	532	552	580	2,655	9,606
Interfund Transfers	-	-	-	-	-	-	-	200	-	-	-	200	400
Total Expenditures:	2,237	1,926	2,001	1,731	1,985	2,486	1,899	2,107	2,072	1,960	2,418	5,225	28,045
<i>Surplus (Deficiency)</i>	<i>11,303</i>	<i>10,369</i>	<i>9,282</i>	<i>8,510</i>	<i>7,446</i>	<i>6,072</i>	<i>5,168</i>	<i>3,955</i>	<i>2,994</i>	<i>2,359</i>	<i>807</i>	<i>76</i>	<i>-</i>
Month-End Cash Balance	21,356	20,571	19,740	18,969	18,276	17,093	15,986	14,881	13,921	13,286	11,734	9,520	

Water Fund - FY 2023 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	-	-	-	-	-	-	-	-	-	-	-	134	134
Departmental Income	317	260	387	315	265	405	338	287	427	345	286	423	4,055
Use of Money and Property	3	5	6	6	7	7	7	7	1	0	0	0	48
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	53	53
Total Revenues:	320	265	393	322	271	411	345	294	428	345	286	611	4,291
Expenditures:													
Personal Services	72	96	95	93	91	133	101	102	116	93	151	170	1,314
Equipment	-	2	-	4	6	-	0	-	-	-	0	19	31
Contractual	29	58	124	82	55	63	62	42	220	100	81	305	1,222
Debt Principal	-	-	130	-	145	-	-	-	-	156	-	44	475
Debt Interest	-	-	48	10	5	-	-	-	39	15	5	-	123
Employee Benefits	121	75	75	77	75	79	71	75	75	76	77	200	1,077
Interfund Transfers	-	-	-	-	-	-	-	183	-	-	-	170	353
Total Expenditures:	223	231	473	266	377	275	234	402	450	441	314	908	4,594
<i>Surplus (Deficiency)</i>	<i>97</i>	<i>131</i>	<i>52</i>	<i>107</i>	<i>1</i>	<i>138</i>	<i>248</i>	<i>140</i>	<i>118</i>	<i>22</i>	<i>(6)</i>	<i>(303)</i>	
Month-End Cash Balance	2,678	2,642	2,574	2,630	2,456	2,549	2,662	2,528	2,506	2,411	2,382	2,398	

Sewer Fund - FY 2023 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	258	216	308	429	218	348	446	242	333	290	411	506	4,006
Use of Money and Property	6	3	3	3	4	4	4	3	0	0	0	0	29
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	129	129
Total Revenues:	263	219	311	433	222	352	450	245	333	290	411	635	4,163
Expenditures:													
Personal Services	61	83	84	85	82	129	96	83	97	81	125	120	1,125
Equipment	-	3	-	0	-	-	-	-	-	-	15	-	18
Contractual	28	56	110	80	65	86	65	47	93	95	88	631	1,443
Debt Principal	-	-	138	-	225	-	-	2	-	118	49	39	571
Debt Interest	-	-	20	7	9	-	-	-	15	7	9	1	68
Employee Benefits	99	60	60	62	62	68	64	62	63	62	70	155	888
Interfund Transfers	-	-	-	-	-	-	-	185	-	-	-	100	285
Total Expenditures:	188	202	412	234	442	283	225	378	268	363	356	1,046	4,398
<i>Surplus (Deficiency)</i>	<i>75</i>	<i>92</i>	<i>(9)</i>	<i>191</i>	<i>(29)</i>	<i>39</i>	<i>264</i>	<i>130</i>	<i>195</i>	<i>122</i>	<i>177</i>	<i>(235)</i>	
Month-End Cash Balance	1,764	1,700	1,587	1,786	1,512	1,563	1,787	1,628	1,693	1,619	1,674	1,519	

Refuse and Recycling Fund - FY 2023 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	15	1	1	1	712	2	1	1	1	715	0	(25)	1,423
Total Revenues:	15	1	1	1	712	2	1	1	1	715	0	(25)	1,423
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	94	103	99	99	99	103	102	107	108	108	108	183	1,314
Debt Principal	-	-	-	-	-	-	-	-	-	33	-	-	33
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	94	103	99	101	99	103	102	107	132	143	108	183	1,374
<i>Surplus (Deficiency)</i>	<i>(80)</i>	<i>(182)</i>	<i>(280)</i>	<i>(380)</i>	<i>232</i>	<i>131</i>	<i>29</i>	<i>(77)</i>	<i>(207)</i>	<i>365</i>	<i>257</i>	<i>49</i>	
Month-End Cash Balance	458	367	377	277	114	480	470	414	284	856	748	724	

Health Insurance Fund - FY 2023 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	524	529	533	530	529	527	524	527	530	530	530	530	6,342
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	13	14	116	13	14	14	13	13	14	14	14	14	266
Total Revenues:	537	543	649	543	543	541	537	540	544	544	544	544	6,608
Expenditures:													
Contractual Costs	509	377	785	543	1,097	613	668	775	600	600	600	600	7,767
Total Expenditures:	509	377	785	543	1,097	613	668	775	600	600	600	600	7,767
<i>Surplus (Deficiency)</i>	<i>28</i>	<i>194</i>	<i>58</i>	<i>58</i>	<i>(496)</i>	<i>(568)</i>	<i>(699)</i>	<i>(934)</i>	<i>(990)</i>	<i>(1,046)</i>	<i>(1,102)</i>	<i>(1,158)</i>	
Month-End Cash Balance	2,796	2,883	2,747	2,747	2,193	2,120	1,989	1,754	1,698	1,642	1,586	1,530	

Worker's Compensation Fund - FY 2023 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	54	55	57	57	59	96	69	68	57	56	56	83	767
Total Revenues:	77	61	74	63	91	103	90	84	57	56	56	83	894
Expenditures:													
Contractual Costs	153	28	71	8	47	37	21	49	38	38	170	170	830
Total Expenditures:	153	28	71	8	47	37	21	49	38	38	170	170	830
<i>Surplus (Deficiency)</i>	<i>(76)</i>	<i>(43)</i>	<i>(40)</i>	<i>14</i>	<i>58</i>	<i>124</i>	<i>193</i>	<i>228</i>	<i>247</i>	<i>265</i>	<i>151</i>	<i>64</i>	
Month-End Cash Balance	2,577	2,617	2,628	2,676	2,705	2,777	2,846	2,838	2,857	2,875	2,761	2,674	

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 2024, the budget has been approved to utilize funding from fund balance in each the General, Water, and Sewer Funds for one-time projects, equipment, or initiatives. Details of these costs can be found below:

<u>Line Item</u>	<u>Amount</u>	<u>Description of Purchase/ Project</u>	<u>Rationale</u>
A.1440.54055	\$ 75,000	Engineering - GIS Contract Work	For costs assoctaed to GIS data preparation, cleaning, and organization.
A.1440.54510	\$ 10,000	Engineering - GIS Equipment	This piece of equipment would enable quick tagging into GIS software.
A.1620.52020	\$ 21,000	Building Maintenance - Window Repairs	For costs associated to window repairs at City Hall.
A.1620.52025	\$ 27,500	Building Maintenance - Bobcat Attachments	For attachments that will improve the efficiency of the department.
A.1900.54055	\$ 45,000	Special Items - Comprehensive Zoning Project	Continued costs for the comprehensive zoning project.
A.1900.54055	\$ 75,000	Special Items - Public Works Audit	Funding of a management and operations audit.
A.1900.54510	\$ 100,000	Special Items - Charter Revisions	This project would fund an external lawyer to prepare and implement a complete charter revision.
A.3120.54505	\$ 6,000	Police - Dog	This funding would be used to procure a K9 to replace the retiring dog and would be used in conjunction with donations.
A.3120.54515	\$ 15,000	Police - City Security Cameras	In recent years, vandalism has increased the need for cameras on City proeptries. This would allow a continued growth of camera presence.
A.5110.52030	\$ 68,000	Street Maintenance - Plow	This plow would enable improved winter street plowing capabilities for our City.
A.3410.54500	\$ 19,000	Fire - 2nd Automatic CPR Device	These purchases would better the efficiency and operations relating to ambulance in the Fire Department.
A.3410.54500	\$ 5,000	Fire - 3rd Ambulance Stair Chair	
A.3410.52015	\$ 16,000	Onboarding costs associated to new phase of fire employee hiring.	As done in prior year, this use fo fund balance would fund one-time costs asociated to increasing the staffing by another 4 employees. Note that on-going costs associated to these employees are not recommended to be funded yb fund balance, but rather the one-time costs such as training, education, and equipment.
A.3410.54035	\$ 47,200		
A.3410.54085	\$ 19,700		

Fund Balance Utilization Recommendation (Continued)

<u>Line Item</u>	<u>Amount</u>	<u>Description of Purchase/ Project</u>	<u>Rationale</u>
A.5110.52030	\$ 113,423	Street Maintenance - Trimmer Attachment	This piece of equipment would significantly improve the capacities of our street maintenance crew as well as appearance of the City.
A.5110.52035	\$ 24,500	Street Miantenance - Improved Equipment	This funding is recommended to be used on am air comporessor (\$7,500), a gas detector (\$5,000) and a wall mounted power washer unit (\$12,000) that would promote better maintenance of equipment.
A.5110.54076	\$ 15,000	Street Miantenance - Garage Overhead Door	This would replace the overhead door in the garage, which is nearing the end of its life.
A.5110.54500	\$ 3,800	Street Maintenance - AED Defibrulators	This would fund AED defibrulators housed in public works in the event of an emergency.
A.5182.54515	\$ 22,000	Lighting - Lamp Posts	This would fund lamp posts to allow for imporved banner hanging.
A.7110.54510	\$ 5,000	Parks - Dog Bag Stations	For costs relating to new dog bag stations in public parks.

Total General Fund: \$ 733,123

FX.9901.5900.H	\$ 150,000	Interfund to FX Infra Fund	Appropriated fund balance is avilable in the Water Fund, and this would allow a portion of it to be used for infrastructure improvements.
----------------	------------	----------------------------	---

Total Water Fund: \$ 150,000

G.8120.52035	\$ 16,000	Wastewater Systems - Sewer Heads	This would allow for improved systems.
G.8130.54030	\$ 45,000	WWTP - Utility Truck	A utility and dump truck would greatly imporve working conditions and expand the efficiencies in the department.
G.8130.54030	\$ 35,000	WWTP - Dump Truck	
G.8130.54050	\$ 35,000	WWTP - Conveyors and Pump Repairs	Funding would be utilized for improvements to the conveyors and pumps in the Treatment facility.

Total Sewer Fund: \$ 131,000

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 20% of the following year's General Fund budgeted expenditures.	Minimum Amount: \$5,887,672	Amount in the FY 2024 Budget: \$8,191,802
General Fund Contingency	Must maintain a minimum contingency of 1.25% of all budgeted General Fund Expenditures.	Minimum Amount: \$367,980	Amount in the FY 2024 Budget: \$483,207
Water Fund Cash Balance	Must maintain a cash balance of 25% of the annual operating budget.	Minimum Amount: \$1,130,385	Amount in the FY 2024 Budget: \$2,248,000
Sewer Fund Cash Balance	Must maintain a cash balance of 25% of the annual operating budget.	Minimum Amount: \$1,098,674	Amount in the FY 2024 Budget: \$1,388,000
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 2024 Budget: \$292,000
Health Insurance Fund Cash Balance	Must maintain cash of unpaid claim reserves payable plus 10% of annual operating budget.	Minimum Amount: \$1,127,192	Amount in the FY 2024 Budget: \$1,530,000
Worker's Compensation Fund Cash Balance	Must maintain cash of unpaid claim reserves payable plus 10% of annual operating budget.	Minimum Amount: \$1,311,380	Amount in the FY 2024 Budget: \$2,536,000

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 24 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 Actual – This is the full year of data for 1/1/2022 to 12/31/2022.

FY 2023 YTD – This is data collected from 1/1/2023 to 6/30/2023 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 2023 Projected – This contains six months of FY 2023 data (from 1/1/2023 to 6/30/2023) and six months of projected data (from 7/1/2023 to 12/31/2023).

FY 2024 Projected – This contains 12 months of projected data (1/1/2024 to 12/31/2024).

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!

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 a plan of capital spending, which can be found in full detail on the City of Lockport's Finance Department website. Projects include fire apron repairs, a City garage expansion, municipal solar paneling, workplace violence prevention items, street improvements, a splash pad, community pool enhancements, municipal charging stations, a third-party compost lease, lead-line inventory and replacement work, a water and sewer infrastructure study and corresponding improvements, and more.

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 2024 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 2024 appropriation and are to be considered by Council through separate discussions and resolutions.

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 2024. This municipality has a new debt payment beginning in FY 2025 as well as new COLAs that begin in FY 2025 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 2025, 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 2024 with only a .5% property tax levy increase would mean that the FY 2025 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 2024 by 2.7% (maybe using the excess for single-time purchases and upgrades) and then again by 2.7% in FY 2025 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 2023	FY 2024	FY 2025		FY 2023	FY 2024	FY 2025
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 eight 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 that debt service payments include not only an assumed increase in leases, but also the fully incorporation of the Mayor's Proposed FY 2023 Capital Budget, which includes a number of new projects. The full multi-year projection model (as well as the capital budget) can be found on the Finance Department website.

General Fund Projections, FY 2025 - FY 2032 (Value in Thousands)

	2025	2026	2027	2028	2029	2030	2031	2032
Revenues:								
Property Taxes	13,741	14,171	14,518	14,827	15,120	15,457	15,790	16,130
Sales Taxes	8,258	8,440	8,630	8,829	9,032	9,244	9,452	9,664
State AIM	2,651	2,651	2,651	2,651	2,651	2,651	2,651	2,651
Other Prop. & Mort. Taxes	639	653	668	683	699	715	731	748
Departmental Income	1,854	1,874	1,895	1,917	1,939	1,962	1,984	2,006
Interest	708	715	723	732	740	749	757	766
Ambulance	1,048	1,071	1,095	1,120	1,146	1,173	1,199	1,226
Interfund	320	320	320	320	320	320	320	320
Fund Balance App.	250	100	-	-	-	-	-	-
Total Revenues:	29,468	29,995	30,500	31,078	31,646	32,270	32,884	33,510
Expenditures:								
Personnel Costs								
AFSCME	1,423	1,452	1,481	1,510	1,541	1,571	1,603	1,635
CSEA	1,108	1,130	1,153	1,176	1,199	1,223	1,248	1,273
Department Head	605	614	626	635	648	658	668	678
Fire	3,329	3,396	3,447	3,516	3,568	3,640	3,713	3,787
Police	3,820	3,896	3,974	4,054	4,135	4,218	4,302	4,388
Unrepresented	718	718	718	718	718	718	718	718
Other Costs	2,318	2,361	2,403	2,448	2,491	2,538	2,585	2,634
Total Personnel	13,321	13,567	13,801	14,057	14,300	14,565	14,836	15,111
Equipment	204	209	213	218	223	229	234	239
Contractual	4,114	4,158	4,252	4,349	4,449	4,554	4,657	4,761
Debt Payments	790	806	761	751	741	745	739	732
Interfund	20	20	20	20	20	20	20	20
Employee Benefits	11,020	11,235	11,452	11,683	11,912	12,157	12,399	12,646
Total Expenditures	29,468	29,995	30,500	31,078	31,646	32,270	32,884	33,510
Property Tax Increase Required to Break Even	1.92%	3.12%	2.45%	2.13%	1.98%	2.22%	2.16%	2.15%

Water Fund Projections, FY 2025 - FY 2032 (Value in Thousands)

	2025	2026	2027	2028	2029	2030	2031	2032
Revenues:								
Metered Water Sales	4,104	4,184	4,501	4,261	4,344	4,425	4,515	4,592
Interfund	146	146	146	146	146	146	146	146
Other Misc.	219	224	229	234	240	245	251	256
Total Revenues:	4,468	4,554	4,876	4,640	4,730	4,816	4,911	4,994
Expenditures:								
Personnel Costs								
AFSCME	844	861	878	896	914	932	951	970
CSEA	242	247	252	257	262	267	272	278
Department Head	117	119	121	123	125	127	129	131
Other Costs	176	179	183	186	189	193	196	200
Total Personnel	1,379	1,406	1,433	1,461	1,490	1,519	1,548	1,579
Equipment	5	5	5	5	5	5	5	5
Contractual	1,208	1,235	1,263	1,292	1,321	1,352	1,383	1,414
Debt Payments	620	626	866	546	549	546	552	544
Interfund	15	15	15	15	15	15	15	15
Employee Benefits	1,242	1,267	1,294	1,321	1,350	1,379	1,408	1,437
Total Expenditures	4,468	4,554	4,876	4,640	4,730	4,816	4,911	4,994
Water Rate Increase Required to Break Even	2.42%	1.96%	7.57%	-5.35%	1.97%	1.86%	2.03%	1.69%

Sewer Fund Projections, FY 2025 - FY 2032 (Value in Thousands)

	2025	2026	2027	2028	2029	2030	2031	2032
Revenues:								
Sewer Rents	3,374	3,500	3,532	3,577	3,645	3,698	3,771	3,850
Town Costs	705	726	741	755	771	778	786	794
Other Misc.	234	234	234	234	234	234	234	234
Interfund	50	-	-	-	-	-	-	-
Total Revenues:	4,363	4,460	4,506	4,567	4,650	4,711	4,791	4,878
Expenditures:								
Personnel Costs								
AFSCME	644	656	670	683	697	711	725	739
CSEA	323	329	336	342	349	356	363	371
Department Head	106	108	110	111	114	115	117	119
Other Costs	109	111	113	115	117	119	121	124
Total Personnel	1,181	1,204	1,228	1,252	1,277	1,301	1,327	1,353
Equipment	73	74	76	78	79	81	83	85
Contractual	1,457	1,489	1,522	1,557	1,593	1,630	1,667	1,704
Debt Payments	590	609	574	550	548	519	512	509
Interfund	15	15	15	15	15	15	15	15
Employee Benefits	1,048	1,069	1,092	1,115	1,139	1,163	1,187	1,212
Total Expenditures	4,363	4,460	4,506	4,567	4,650	4,711	4,791	4,878
Sewer Rate Increase Required to Break Even	4.29%	3.74%	0.89%	1.29%	1.91%	1.45%	1.98%	2.10%

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 2022, which is considerably interesting given the context of COVID-19. While the City has maintained a financial score of 0 for the past four years (designating little fiscal risk), we have recently decreased our environmental score of 3.3 to 0 with a slight increase in population in FY 2021 and have continued the 0 environmental score in 2022.

Environmental Stress Indicators		FY 2020	FY 2021
1	Change in Population	20,305	20,738
2	Percent of Households with Public Assistance	16.86%	17.44%
3	Percent of Population Under 18 & Over 65	36.90%	37.80%
4	Percent Change in Home Value	15.10%	10.53%
5	Median Household Income	\$45,018	\$51,819
6	Unemployment Rate	6.00%	5.70%
7	Reliance on State and Federal Aid	8.48%	8.76%

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 2020 through FY 2024

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Real Property Taxes	13,555,149	13,731,634	14,461,893	14,107,732	14,076,934
Nonproperty Tax Items	6,509,124	7,540,936	8,203,441	8,253,187	8,468,608
Intergovernmental Charges	460,615	551,143	465,244	459,500	375,000
Departmental Income	152,089	231,744	207,631	819,920	1,280,622
Use of Money and Property	111,537	5,966	195,984	680,100	700,000
Licenses and Permits	163,337	221,521	230,588	260,000	295,000
Fines and Forfeitures	116,759	101,231	107,449	150,000	106,000
Sale of Property	13,175	198,957	76,917	36,000	5,000
Miscellaneous	66,573	72,817	614,191	66,550	103,100
State Aid	2,619,781	3,677,985	3,218,226	3,212,426	3,238,670
Federal Aid	27,868	545,163	464,508	25,000	25,000
Interfund Transfers	158,690	204,169	85,770	10,548	0
Total Revenues	23,954,698	27,083,266	28,331,841	28,080,963	28,673,934
Expenditures					
Personal Services	10,155,358	10,912,694	11,655,970	12,818,232	13,072,692
Equipment and Capital Outlay	122,561	169,943	884,806	887,575	475,484
Contractual	2,517,272	2,942,247	3,267,395	4,678,837	4,345,123
Debt Principal	820,245	795,350	903,249	489,125	715,387
Debt Interest	107,021	82,373	87,392	45,745	64,907
Employee Benefits	9,004,950	8,873,748	9,489,647	10,018,920	10,713,464
Interfund Transfers	158,009	2,147,884	1,121,354	400,000	20,000
Total Expenditures	22,885,416	25,924,239	27,409,811	29,338,433	29,407,057
<i>Excess (Deficit)</i>	<i>1,069,281</i>	<i>1,159,027</i>	<i>922,030</i>	<i>-1,257,470</i>	<i>-733,123</i>
Fund Balance at End of Year	8,141,851	9,250,420	10,182,395	8,924,925	8,191,802
<i>As a Percent of Expenditures</i>	<i>36%</i>	<i>36%</i>	<i>37%</i>	<i>30%</i>	<i>28%</i>

**Fund Balance amounts include only unrestricted balances without subsequent year's appropriation.*

Budgeted Deficit Represents Budgeted Allocation of Fund Balance

Water Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2020 through FY 2024

Water Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Intergovernmental Charges	134,565	139,524	128,680	134,437	145,517
Departmental Income	4,035,819	3,992,141	4,048,117	4,148,096	4,161,021
Use of Money and Property	3,198	613	22,853	5,000	65,000
Licenses and Permits	0	0	0	0	0
Sale of Property	10,833	0	0	0	0
Miscellaneous	453	3,236	1,086	0	0
State Aid	0	0	0	0	0
Interfund Transfers	46,590	38,260	51,231	53,300	0
Proceeds of Obligations	0	0	0	0	0
Total Revenues	4,231,457	4,173,774	4,251,967	4,340,833	4,371,538
Expenditures					
Personal Services	1,151,730	1,229,609	1,182,025	1,288,757	1,352,313
Equipment and Capital Outlay	13,548	95,030	600	33,004	4,500
Contractual	952,343	1,058,441	1,188,758	1,270,065	1,182,834
Debt Principal	402,360	550,290	565,073	475,105	500,903
Debt Interest	134,327	156,965	142,298	123,655	110,316
Employee Benefits	1,021,402	1,047,452	1,062,308	1,110,200	1,205,672
Interfund Transfers	0	170,000	78,470	352,547	165,000
Total Expenditures	3,675,710	4,307,788	4,219,531	4,653,333	4,521,538
<i>Excess (Deficit)</i>	<i>555,747</i>	<i>-134,014</i>	<i>32,436</i>	<i>-312,500</i>	<i>-150,000</i>
Fund Balance at End of Year	3,071,367	2,937,353	2,969,790	2,657,290	2,507,290
<i>As a Percent of Expenditures</i>	<i>84%</i>	<i>68%</i>	<i>70%</i>	<i>57%</i>	<i>55%</i>

Budgeted Deficit Represents Budgeted Allocation of Fund Balance

Sewer Fund - Statement of Revenues, Expenditures and Fund Balance

FY 2020 through FY 2024

Sewer Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Departmental Income	3,950,895	3,885,969	3,872,099	4,063,313	4,107,694
Use of Money and Property	526	159	12,454	3,000	40,000
Licenses and Permits	0	0	600	1,000	1,000
Sale of Property	12,565	73,708	171,017	0	0
Miscellaneous	1,493	3,111	5,488	0	0
Federal Aid	47,274	0	31,021	0	0
Interfund Transfers	137,343	108,558	82,736	128,530	150,000
Proceeds of Obligations	0	0	0	0	0
Total Revenues	4,150,095	4,071,505	4,175,414	4,195,843	4,298,694
Expenditures					
Personal Services	972,609	1,025,350	945,936	1,112,912	1,158,362
Equipment and Capital Outlay	13,955	793	19,516	15,600	106,000
Contractual	972,581	1,518,934	1,473,380	1,496,735	1,425,849
Debt Principal	587,280	577,535	608,569	570,662	530,400
Debt Interest	115,424	95,191	86,012	68,457	56,488
Employee Benefits	840,562	860,631	881,627	904,947	1,015,353
Interfund Transfers	6,046	181,971	44,000	284,935	137,242
Total Expenditures	3,508,457	4,260,406	4,059,041	4,454,248	4,429,694
<i>Excess (Deficit)</i>	<i>641,639</i>	<i>-188,901</i>	<i>116,374</i>	<i>-258,405</i>	<i>-131,000</i>
Fund Balance at End of Year	2,066,908	1,878,009	1,994,383	1,735,977	1,604,977
<i>As a Percent of Expenditures</i>	<i>59%</i>	<i>44%</i>	<i>49%</i>	<i>39%</i>	<i>36%</i>

Budgeted Deficit Represents Budgeted Allocation of Fund Balance

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

FY 2020 through FY 2024

Refuse and Recycling Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Departmental Income	1,317,794	1,313,192	1,451,115	1,428,836	1,428,835
Use of Money and Property	0	0	0	0	0
Sale of Property	0	12,107	0	0	0
Miscellaneous	3,673	1,104	1,350	1,200	1,200
State Aid	0	0	0	0	0
Total Revenues	1,321,467	1,326,402	1,452,465	1,430,036	1,430,035
Expenditures					
Equipment and Capital Outlay	25,455	930	17,433	23,500	23,500
Contractual	1,259,195	1,177,268	1,194,325	1,370,044	1,370,058
Debt Principal	28,515	29,825	31,465	33,100	34,740
Debt Interest	7,882	6,457	4,965	3,392	1,737
Total Expenditures	1,321,047	1,214,479	1,248,188	1,430,036	1,430,035
<i>Excess (Deficit)</i>	<i>420</i>	<i>111,923</i>	<i>204,277</i>	<i>0</i>	<i>0</i>
Fund Balance at End of Year	416,071	527,994	732,271	732,271	732,271
<i>As a Percent of Expenditures</i>	<i>31%</i>	<i>43%</i>	<i>59%</i>	<i>51%</i>	<i>51%</i>

Health Insurance Fund - Statement of Revenues, Expenditures and Fund Balance
FY 2020 through FY 2024

Health Insurance Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Intergovernmental Charges	5,993,869	5,765,148	6,503,530	6,459,414	7,053,673
Use of Money and Property	0	0	0	0	0
Miscellaneous	85,941	114,502	146,257	135,640	181,520
Total Revenues	6,079,811	5,879,650	6,649,786	6,595,054	7,235,193
Expenditures					
Contractual	5,563,779	6,235,553	5,862,862	6,659,854	7,235,193
Total Expenditures	5,563,779	6,235,553	5,862,862	6,659,854	7,235,193
<i>Excess (Deficit)</i>	<i>516,032</i>	<i>-355,903</i>	<i>786,924</i>	<i>-64,800</i>	<i>0</i>
Fund Balance at End of Year	1,970,113	1,609,917	2,285,740	2,220,940	2,220,940
<i>As a Percent of Expenditures</i>	<i>35%</i>	<i>26%</i>	<i>39%</i>	<i>33%</i>	<i>31%</i>

Budgeted Deficit Represents Budgeted Allocation of Fund Balance

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

FY 2020 through FY 2024

Worker's Compensation Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Revenues					
Intergovernmental Charges	687,993	782,998	832,603	760,000	694,400
Use of Money and Property	6,518	684	22,467	0	72,000
Miscellaneous	233,092	71,611	68,709	0	0
Total Revenues	927,602	855,293	923,779	760,000	766,400
Expenditures					
Contractual	-91,552	462,524	623,543	760,000	766,400
Total Expenditures	-91,552	462,524	623,543	760,000	766,400
<i>Excess (Deficit)</i>	<i>1,019,154</i>	<i>392,769</i>	<i>300,236</i>	<i>0</i>	<i>0</i>
Fund Balance at End of Year	465,821	885,020	1,265,776	1,265,776	1,265,776
<i>As a Percent of Expenditures</i>	<i>-509%</i>	<i>191%</i>	<i>203%</i>	<i>167%</i>	<i>165%</i>

Annual Expenditures by Department

Annual Expenditures by Department
FY 2019 (Actual) through FY 2024 (Proposed)

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
A.1010 - Legislative Common Council	124,193	101,560	130,498	100,568	108,681
A.1210 - Office of the Mayor	94,626	94,188	94,660	93,597	92,981
A.1310 - Finance & Accounting	427,945	396,815	403,536	398,228	430,994
A.1325 - Treasurer	232,937	250,302	303,232	331,436	350,923
A.1355 - City Assessor	208,201	228,974	255,796	320,492	339,646
A.1410 - City Clerk	274,440	276,207	281,190	274,294	282,266
A.1420 - City Attorney	197,318	192,027	183,447	224,696	247,460
A.1430 - Personnel - Civil Service	115,051	122,454	121,975	130,488	159,108
A.1440 - Engineering	214,639	247,121	252,909	315,526	295,288
A.1490 - Public Works Administration	36,609	129,487	162,008	208,935	230,317
A.1620 - Building Maintenance	371,083	410,083	500,063	523,664	633,770
A.1640 -Equipment Maintenance Garage	272,185	362,531	474,149	514,694	541,811
A.1670 - Central Printing and Mailing	53,976	53,502	53,683	69,580	56,500
A.1680 - Information Technology Services	235,879	226,907	230,012	245,712	256,931
A.1900 - Special Items	621,185	970,233	960,333	1,814,629	1,623,327
A.3120 - Police	6,593,646	6,759,251	7,377,728	7,708,837	7,818,850
A.3127 - Police Clerical	113,799	114,751	90,756	127,157	101,784
A.3128 - School Crossing Guards	22,596	26,850	36,855	48,343	35,794
A.3173 - Community Policing	61,676	78,406	77,334	0	0
A.3410 - Fire	4,722,771	5,131,061	5,968,647	7,751,976	7,524,528
A.3510 - Control of Dogs	39,710	34,386	40,130	65,815	72,582

Annual Expenditures by Department
FY 2019 (Actual) through FY 2024 (Proposed)

General Fund (Continued)	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
A.3620 - Code & Safety Inspection	421,313	400,269	458,815	484,525	508,289
A.5110 - Street Maintenance	1,586,553	1,515,906	1,816,786	1,679,665	1,960,926
A.5182 - Street Lighting	301,937	311,820	358,102	240,000	241,000
A.6410 - Tourism	62,714	128,482	130,839	145,000	145,001
A.7110 - Parks	418,405	433,585	433,539	435,182	355,848
A.7140 - Playground and Recreation Centers	11,527	55,330	52,737	62,013	62,473
A.7180 - Community Pool	24	58,415	58,609	67,053	64,535
A.7185 - Marina	849	9,841	22,050	37,280	41,106
A.8021 - Community Development	201,977	223,381	198,584	204,866	170,482
A.8510 - Community Beautification	8,151	17,183	35,090	31,100	29,000
A.8730 - Forestry	382,961	430,244	434,162	459,177	458,684
A.9000 - Employee Benefits	3,369,264	3,107,078	3,299,565	3,289,035	3,365,877
A.9700 - Debt Service	927,266	877,723	990,640	534,870	780,294
A.9901 - Interfund Transfer	158,009	2,147,884	1,121,354	400,000	20,000
Expenditure Totals	22,885,416	25,924,239	27,409,811	29,338,433	29,407,056

Annual Expenditures by Department
FY 2019 (Actual) through FY 2024 (Proposed)

Water Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
FX.1900 - Special Items	56,421	64,099	93,621	196,179	167,248
FX.8310 - Water Administration	385,164	530,685	377,838	433,873	405,780
FX.8320 - Pump Stations	321,614	321,899	382,750	368,416	365,166
FX.8330 - Filtration	1,240,555	1,309,992	1,451,301	1,425,396	1,515,331
FX.8340 - Distribution	814,641	911,323	767,436	924,243	929,627
FX.9000 - Employee Benefits	320,629	292,535	360,744	353,919	362,167
FX.9700 - Debt Service	536,687	707,255	707,371	598,760	611,219
FX.9901 - Interfund Transfer	0	170,000	78,470	352,547	165,000
Expenditure Totals	3,675,710	4,307,788	4,219,531	4,653,333	4,521,538
Sewer Fund	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
G.1900 - Special Items	47,174	59,816	70,546	90,537	156,832
G.8120 - Wastewater Systems	313,759	335,735	336,969	327,699	334,858
G.8130 - Wastewater Treatment	1,819,408	2,352,067	2,149,998	2,353,086	2,390,636
G.8135 - Wastewater Compost	297,461	369,256	412,701	422,299	442,830
G.9000 - Employee Benefits	321,905	288,834	350,245	336,573	380,408
G.9700 - Debt Service	702,704	672,726	694,581	639,119	586,888
G.9901 - Interfund Transfer	6,046	181,971	44,000	284,935	137,242
Expenditure Totals	3,508,457	4,260,406	4,059,041	4,454,248	4,429,694

Personal Service Summary by Fund

**City of Lockport
Government-Wide**

PERSONAL SERVICE SUMMARY

	<u>FY 2023 Amended Budget</u>		<u>FY 2024 Proposed Budget</u>	
Full-Time-Equivalents (FTE)	FTE	Rate	FTE	Rate
General Fund	173.83	\$10,382,743	178.33	\$10,814,039
Water Fund	23.33	\$1,169,129	22.83	\$1,179,288
Sewer Fund	20.33	\$1,010,278	20.33	\$1,051,312
Subtotal:	217.49	\$12,562,150	221.49	\$13,044,639
Temporary Services FTE	FTE	Rate	FTE	Rate
General Fund	37.00	\$143,500	34.00	\$151,500
Water Fund	0.00	\$0	0.00	\$0
Sewer Fund	0.00	\$0	0.00	\$0
Subtotal:	37.00	\$143,500	34.00	\$151,500
Grandtotal:	254.49	\$12,705,650	255.49	\$13,196,139

**City of Lockport
General Fund**

PERSONAL SERVICE SUMMARY (Continued)

General Fund Departments	<u>FY 2023 Amended Budget</u>		<u>FY 2024 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	\$246,035	4.00	\$256,709
A.1325 - Treasurer	4.00	\$196,433	4.00	\$202,676
A.1355 - City Assessor	3.00	\$164,811	3.00	\$171,146
A.1410 - City Clerk	3.50	\$172,021	3.50	\$179,134
A.1420 - City Attorney	2.00	\$150,774	2.00	\$161,029
A.1430 - Personnel - Civil Service	1.00	\$72,907	1.00	\$76,301
A.1440 - Engineering	3.00	\$165,867	2.00	\$132,442
A.1490 - Public Works Administration	1.83	\$129,609	1.83	\$138,220
A.1620 - Building Maintenance	5.00	\$222,879	5.00	\$232,237
A.1640 - Equipment Maintenance Garage	3.00	\$142,932	3.00	\$150,890
A.1680 - Information Technology Services	1.00	\$57,750	1.00	\$62,919
A.3120 - Police	50.00	\$3,775,674	51.00	\$3,848,056
A.3127 - Police Clerical	1.50	\$59,571	1.50	\$60,179
A.3128 - Police - School Crossing Guards	3.50	\$33,250	3.50	\$33,250
A.3410 - Fire	50.50	\$3,138,380	54.50	\$3,410,402
A.3510 - Control of Dogs	1.00	\$37,823	1.00	\$41,077
A.3620 - Code & Safety Inspection	5.00	\$271,003	5.00	\$274,893
A.5110 - Street Maintenance	15.00	\$698,078	15.50	\$749,197

**City of Lockport
General Fund**

PERSONAL SERVICE SUMMARY (Continued)

	<u>FY 2023 Amended Budget</u>		<u>FY 2024 Proposed Budget</u>	
General Fund Departments	FTE	Rate	FTE	Rate
A.7110 - Parks	4.00	\$157,110	4.00	\$161,603
A.7140 - Playgrounds and Recreation	0.00	\$0	0.00	\$0
A.8021 - Community Development	2.00	\$121,475	2.00	\$110,404
A.8730 - Forestry	5.00	\$240,892	5.00	\$233,805
Subtotal:	173.83	\$10,382,743	178.33	\$10,814,039

	<u>FY 2023 Amended Budget</u>		<u>FY 2024 Proposed Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
A.1355 City Assessor	0.00	\$500	0.00	\$500
A.1620 Building Maintenance	2.00	\$9,000	1.00	\$5,000
A.5110 - Street Maintenance	4.00	\$20,000	2.00	\$14,000
A.7110 - Parks	5.00	\$19,000	5.00	\$20,000
A.7140 - Playgrounds and Recreation	12.00	\$35,000	12.00	\$51,000
A.7180 - Community Pool	11.00	\$39,000	11.00	\$40,000
A.7185 - Marina	3.00	\$21,000	3.00	\$21,000
Subtotal:	37.00	\$143,500	34.00	\$151,500
Grandtotal:	210.83	\$10,526,243	212.33	\$10,965,539

**City of Lockport
Water and Sewer Funds**

PERSONAL SERVICE SUMMARY (Continued)

	<u>FY 2023 Amended Budget</u>		<u>FY 2024 Proposed Budget</u>	
Water Fund Departments	FTE	Rate	FTE	Rate
FX.8310 - Water Administration	3.00	\$142,152	3.00	\$146,140
FX.8330 - Filtration	10.33	\$563,210	10.33	\$596,588
FX.8340 - Distribution	10.00	\$463,766	9.50	\$436,560
Grandtotal:	23.33	\$1,169,129	22.83	\$1,179,288

	<u>FY 2023 Amended Budget</u>		<u>FY 2024 Proposed Budget</u>	
Sewer Fund Departments	FTE	Rate	FTE	Rate
G.8120 - Wastewater Systems	3.00	\$136,647	3.00	\$139,380
G.8130 - Wastewater Treatment	14.33	\$730,401	14.33	\$764,410
G.8135 - Wastewater Compost	3.00	\$143,230	3.00	\$147,522
Grandtotal:	20.33	\$1,010,278	20.33	\$1,051,312

Cash Flow Analysis

General Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Real Property Taxes	13,280	147	33	50	138	22	39	4	5	296	64	-	14,077
Nonproperty Tax Items	(5)	692	675	785	602	787	700	668	644	843	634	1,443	8,469
Intergovernmental	-	-	31	2	0	0	0	2	0	-	-	340	375
Departmental	46	12	16	31	100	81	228	226	123	114	114	190	1,281
Use of Money	32	58	65	62	63	58	60	60	60	60	60	60	700
Licenses and Permits	39	17	52	12	18	14	27	15	13	17	10	62	295
Fines	-	15	10	10	7	6	6	4	9	13	9	18	106
Sale of Property	4	0	0	-	-	-	-	-	0	1	0	0	5
Miscellaneous	25	7	7	7	7	7	7	7	7	7	7	7	103
State Aid	-	40	1	-	9	179	29	-	299	-	7	2,674	3,239
Federal Aid	0	1	1	3	2	1	0	4	13	0	0	0	25
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues:	13,421	988	891	962	946	1,155	1,097	990	1,173	1,352	906	4,793	28,674
Expenditures:													
Personal Services	928	896	935	920	912	1,407	1,038	1,025	1,032	1,032	1,374	1,576	13,073
Equipment	6	34	9	30	22	24	13	20	144	38	45	90	475
Contractual	301	352	540	228	254	529	326	325	242	270	291	687	4,345
Debt Principal	-	-	95	-	417	-	-	-	-	113	13	77	715
Debt Interest	-	-	12	10	13	-	-	-	7	11	12	-	65
Employee Benefits	1,329	756	603	628	597	681	647	655	593	616	647	2,961	10,713
Interfund Transfers	-	-	-	-	-	-	-	10	-	-	-	10	20
Total Expenditures:	2,564	2,037	2,195	1,816	2,214	2,642	2,024	2,034	2,018	2,080	2,382	5,401	29,407
<i>Surplus (Deficiency)</i>	<i>10,857</i>	<i>9,808</i>	<i>8,505</i>	<i>7,650</i>	<i>6,382</i>	<i>4,895</i>	<i>3,968</i>	<i>2,924</i>	<i>2,078</i>	<i>1,350</i>	<i>(126)</i>	<i>(733)</i>	-
Month-End Cash Balance	20,377	19,328	18,025	17,170	15,902	14,415	13,488	12,444	11,598	10,870	9,394	8,787	

Water Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	-	-	-	-	-	-	-	-	-	-	-	146	146
Departmental Income	325	266	397	324	272	416	347	295	438	354	293	434	4,161
Use of Money and Property	4	7	8	8	9	9	9	9	1	0	0	0	65
Total Revenues:	329	274	405	332	281	424	356	304	439	354	294	580	4,372
Expenditures:													
Personal Services	88	99	98	95	94	124	104	105	119	96	155	175	1,352
Equipment	-	0	-	1	1	-	0	-	-	-	0	3	5
Contractual	28	56	120	80	53	61	60	41	213	97	79	295	1,183
Debt Principal	-	-	137	-	153	-	-	-	-	164	-	46	501
Debt Interest	-	-	43	9	4	-	-	-	35	14	5	-	110
Employee Benefits	135	84	84	86	84	89	80	84	84	85	86	224	1,206
Interfund Transfers	-	-	-	-	-	-	-	85	-	-	-	80	165
Total Expenditures:	252	239	483	271	390	273	244	316	451	456	325	823	4,522
<i>Surplus (Deficiency)</i>	<i>77</i>	<i>112</i>	<i>35</i>	<i>96</i>	<i>(13)</i>	<i>138</i>	<i>250</i>	<i>238</i>	<i>226</i>	<i>124</i>	<i>93</i>	<i>(150)</i>	
Month-End Cash Balance	2,475	2,510	2,433	2,494	2,385	2,536	2,648	2,636	2,624	2,522	2,491	2,248	

Sewer Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Departmental Income	265	221	315	440	224	357	458	248	342	297	421	519	4,108
Use of Money and Property	8	4	5	5	5	5	5	5	0	0	0	0	40
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	1	1
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	150	150
Total Revenues:	272	225	320	445	229	362	463	252	342	297	421	670	4,299
Expenditures:													
Personal Services	63	86	86	87	84	133	99	85	100	84	129	124	1,158
Equipment	-	11	-	0	-	-	-	-	-	-	94	-	106
Contractual	27	55	108	79	64	85	64	46	92	93	87	624	1,426
Debt Principal	-	-	128	-	209	-	-	2	-	110	46	36	530
Debt Interest	-	-	17	6	7	-	-	-	13	6	7	1	56
Employee Benefits	113	69	69	71	70	78	73	71	72	71	80	177	1,015
Interfund Transfers	-	-	-	-	-	-	-	89	-	-	-	48	137
Total Expenditures:	203	221	408	243	435	296	237	293	276	364	443	1,010	4,430
<i>Surplus (Deficiency)</i>	<i>69</i>	<i>73</i>	<i>(15)</i>	<i>187</i>	<i>(19)</i>	<i>47</i>	<i>273</i>	<i>232</i>	<i>297</i>	<i>231</i>	<i>209</i>	<i>(131)</i>	
Month-End Cash Balance	1,588	1,592	1,504	1,706	1,500	1,566	1,792	1,751	1,816	1,750	1,728	1,388	

Refuse and Recycling Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Fees and Fund Revenues	-	-	-	-	715	-	-	-	-	715	-	-	1,430
Total Revenues:	-	-	-	-	715	-	-	-	-	715	-	-	1,430
Expenditures:													
Equipment and Capital Outlay	-	-	-	-	-	-	-	-	24	-	-	-	24
Contractual	108	108	108	108	108	108	108	108	108	108	108	183	1,368
Debt Principal	-	-	-	-	-	-	-	-	-	35	-	-	35
Debt Interest	-	-	-	2	-	-	-	-	-	2	-	-	3
Total Expenditures:	108	108	108	109	108	108	108	108	131	144	108	183	1,430
<i>Surplus (Deficiency)</i>	<i>(108)</i>	<i>(215)</i>	<i>(323)</i>	<i>(432)</i>	<i>175</i>	<i>68</i>	<i>(40)</i>	<i>(148)</i>	<i>(279)</i>	<i>291</i>	<i>183</i>	<i>0</i>	
Month-End Cash Balance	616	509	401	292	899	792	684	576	445	1,015	907	724	

Health Insurance Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	588	588	588	588	588	588	588	588	588	588	588	588	7,054
Use of Money and Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Contributions	15	15	15	15	15	15	15	15	15	15	15	15	182
Total Revenues:	603	603	603	603	603	603	603	603	603	603	603	603	7,235
Expenditures:													
Contractual Costs	603	603	603	603	603	603	603	603	603	603	603	603	7,235
Total Expenditures:	603	603	603	603	603	603	603	603	603	603	603	603	7,235
<i>Surplus (Deficiency)</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
Month-End Cash Balance	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	1,530	

Worker's Compensation Fund - Monthly Cash Flow Projection
FY 2024 Monthly Anticipated Spending Patterns Based on Budgeted Allocations

	January	February	March	April	May	June	July	August	September	October	November	December	Total:
Revenues:													
Intergovernmental Charges	58	58	58	58	58	58	58	58	58	58	58	58	694
Use of Money and Property	6	6	6	6	6	6	6	6	6	6	6	6	72
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues:	64	64	64	64	64	64	64	64	64	64	64	64	766
Expenditures:													
Contractual Costs	201	51	51	51	51	51	51	51	51	51	51	51	766
Total Expenditures:	201	51	51	51	51	51	51	51	51	51	51	51	766
<i>Surplus (Deficiency)</i>	<i>(138)</i>	<i>(125)</i>	<i>(113)</i>	<i>(100)</i>	<i>(88)</i>	<i>(75)</i>	<i>(63)</i>	<i>(50)</i>	<i>(38)</i>	<i>(25)</i>	<i>(13)</i>	<i>0</i>	
Month-End Cash Balance	2,536	2,549	2,561	2,574	2,586	2,599	2,611	2,624	2,636	2,649	2,661	2,674	

Revenue Estimates and Projections

Revenue Summary - Comparison of Estimates Revenues

Fiscal Year Ending December 31, 2024

All Funds	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
General Fund	27,083,265	28,331,841	29,338,433	29,407,057
Refuse and Recycling Fund	1,326,402	1,452,465	1,430,036	1,430,035
Water Fund	4,173,774	4,251,967	4,653,333	4,521,538
Sewer Fund	4,071,505	4,175,414	4,454,248	4,429,694
Health Insurance Fund	5,879,650	6,649,786	6,659,854	7,235,193
Worker's Compensation Fund	855,293	923,779	760,000	766,400
Total	43,389,888	45,785,252	47,295,905	47,789,917

** Projected revenues include appropriated fund balance.*

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

General Fund (A)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
31001 - Real Property Taxes	13,013,794	13,371,408	13,283,557	13,449,601
31002 - Allowance for Uncollectable	0	0	0	-100,000
31051 - Gain from Sale of Tax Acquired Property	0	356,538	0	0
31081 - Other Payments in Lieu of Taxes (PILOT)	359,881	373,281	422,175	362,333
31090 - Interest & Penalties of Property Taxes	323,528	330,730	367,000	330,000
31091 - Interest & Penalties on Special	34,430	29,937	35,000	35,000
31110 - Sales & Use Tax: Pre-empted	2,287,535	2,613,146	2,590,129	2,654,289
31120 - Sales & Use Tax: County Distribution	4,945,264	5,225,949	5,327,058	5,430,319
31130 - Utilities Gross Receipt Tax	186,822	226,673	185,000	225,000
32401 - Interest & Earnings	5,666	195,684	665,000	700,000
32410 - Rental of Real Property	300	300	15,100	0
32595 - Fees for Service	323	753	0	0
32610 - Fines & Tickets	49,044	66,634	80,000	68,000
32620 - Forfeiture of Deposits	1,761	0	0	0
32650 - Sale of Scrap and Excess Materials	10,100	4,322	5,000	5,000
32660 - Sale of Real Property	159,585	200	0	0
32665 - Sale of Equipment	26,848	54,405	0	0
32680 - Insurance Recoveries	662	17,671	31,000	0
32701 - Refund of Prior Year Expenses	46,722	12,628	0	0
32770 - Other Unclassified Revenue	65	-3,693	23,937	18,270
32801.CL - Interfund Revenue From Refuse Fund	90,507	75,000	75,000	75,000
32801.FX - Interfund Revenue From Water Fund	254,113	125,000	165,000	125,000
32801.G - Interfund Revenue From Sewer Fund	160,442	215,000	170,000	120,000
30599 - Appropriated Fund Balance	0	0	1,257,470	733,123

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

General Fund (A)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue (Continued)				
33001 - State Aid Per Capita	3,180,630	2,650,525	2,650,525	2,650,525
33005 - Mortgage Tax	350,732	388,895	350,000	400,000
34089 - Other General Government Federal Aid	428,667	426,298	0	0
34960 - Federal Emergency Disaster Assistance	0	464	0	0
35031.H - Interfund Transfer from Capital	114,349	20,600	0	0
35050 - Interfund Transfer for Debt Service	0	65,170	0	0
35788 - Other Sources Leases	0	572,210	0	0
0000 - Undesignated Revenue Total	26,031,774	27,415,727	27,697,951	27,281,460
1325 - Treasurer				
31113 - Tax on Hotel Room Occupancy	4,921	6,834	6,000	9,000
31230 - Treasurer Fees	26,908	20,902	25,000	25,000
31231 - Administrative Fee - Hotel Occupancy	1,204	52	0	0
31235 - Charges for Tax Advertising and	4,310	17,224	4,000	15,000
1325 - Treasuer Total	37,344	45,012	35,000	49,000
1355 - City Assessor				
33089 - Other General Government State Aid	0	471	28,000	2,000
1355 - City Assessor Total	0	471	28,000	2,000
1410 - City Clerk				
31255 - Clerk Fees	33,706	34,361	38,000	38,000
32544 - Dog Licenses	42,848	37,920	45,000	0
1410 - City Clerk Total	76,554	72,281	83,000	38,000
1430 - Personnel - Civil Service				
31260 - Civil Service Exam Fees	1,565	2,408	1,500	2,500
32220 - Civil Service Fees	35,826	35,951	36,000	36,000
1430 - Personnel - Civil Service Total	37,391	38,359	37,500	38,500

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

General Fund (A)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
1620 - Building Maintenance				
33021 - State Aid Court Facilities Maintenance	30,677	32,129	30,000	32,130
1620 - Building Maintenance Total	30,677	32,129	30,000	32,130
3120 - Police				
31250 - Police Fees	4,410	7,975	6,000	8,000
31589 - Other Public Safety Income	80,932	71,159	56,063	65,000
31589.FFM - Other Public Safety Income	0	925	0	52,652
31741 - Parking Fees: Non-taxable	3,760	2,180	3,520	2,000
32260 - Public Safety Service Fees	4,155	3,975	3,500	4,000
32610 - Fines & Tickets	52,187	32,585	70,000	38,000
32705 - Gifts & Donations	14,000	3,000	5,000	3,000
32770 - Other Unclassified Revenue	646	3,919	0	81,830
33389 - Other Public Safety State Aid	0	0	43,000	43,000
34389 - Other Federal Public Safety Aid	29,738	37,745	25,000	25,000
3120 - Police Total	189,828	163,464	212,083	322,482
3410 - Fire				
31560 - Safety Inspection Fees	5,252	6,700	12,000	7,000
31640 - Ambulance Charges	0	0	550,107	991,420
32260 - Public Safety Service Fees	6,100	10,317	10,000	15,000
32665 - Sale of Equipment	0	319	0	0
32705 - Gifts and Donations	10,000	10,000	0	0
34389 - Other Federal Public Safety Aid	86,758	10,450	0	0
3410 - Fire Total	108,110	37,786	572,107	1,013,420
3510 - Control of Dogs				
32544 - Dog Licenses	0	0	0	45,000
3510 - Control of Dogs Total	0	0	0	45,000

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

General Fund (A)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
3620 - Code and Safety Inspection				
31570 - Charges on Unsafe Properties	19,475	13,315	20,000	40,000
32501 - Business Licenses	99,200	96,522	100,000	100,000
32555 - Building Permits	79,473	96,146	115,000	150,000
32595 - Fees for Service	0	8,230	0	0
33989 - Other Home and Community Services	23,430	25,240	0	0
3620 - Code and Safety Inspection Total	221,578	239,453	235,000	290,000
5110 - Street Maintenance				
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	116,392	130,839	145,000	150,000
6410 - Tourism Total	116,392	130,839	145,000	150,000
7110 - Parks				
32705 - Gifts and Donations	0	0	36,013	0
7110 - Parks Total	0	0	36,013	0
7140 - Playgrounds and Recreation Centers				
32001 - Parks and Recreation Charges	0	3,075	0	0
32705 - Gifts and Donations	900	0	0	0
32025 - Special Recreation Facility Charges	2,575	5,892	6,000	8,000
33820 - Youth Program State Aid	0	18,000	18,386	18,500
7140 - Playgrounds and Recreation Centers Total	3,475	26,967	24,386	26,500

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

General Fund (A)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
7180 - Community Pool				
32001 - Parks and Recreation Charges	5,711	4,892	7,000	7,000
32012 - Recreation Concessions	121	1,223	1,200	1,200
32025 - Special Recreation Facility Charges	180	0	350	350
7180 - Community Pool Total	6,012	6,115	8,550	8,550
7185 Marina				
32001 - Parks and Recreation Charges	735	749	1,000	1,000
32012 - Recreation Concessions	5,753	11,222	8,000	12,000
32025 - Special Recreation Facility Charges	1,291	2,624	3,500	2,500
7185 - Marina Total	7,779	14,594	12,500	15,500
8021 Community Development				
32170 - Community Development Fees	33,532	0	76,680	2,000
8021 Community Development Total	33,532	0	76,680	2,000
8510 - Community Beautification				
32705 - Gifts & Donations	234	16,002	1,600	0
32705.HH - Gifts & Donations Hometown Hero	0	0	0	0
32705.JHP - Gifts & Donations John Henry Park	150	125	0	0
32705.VB - Gifts & Donations Veterans Bricks	100	0	0	0
8510 - Community Beautification Total	484	16,127	1,600	0
9901 - Interfund Transfer				
35031.H - Interfund Transfer From Capital	89,820	0	10,548	0
9901 - Interfund Transfer Total	89,820	0	10,548	0
General Fund Grand Total:	27,083,265	28,331,840	29,338,433	29,407,057

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

Refuse and Recycling Fund (CL)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
32130 - Refuse & Garbage Charges	1,297,622	1,436,665	1,411,836	1,411,835
32138 - Interest and Penalties - Refuse	15,570	14,450	17,000	17,000
32770 - Unclassified Revenue	0	1,350	1,200	1,200
32651 - Sale of Recyclables	12,107	0	0	0
32770 - Refund of Prior Year Expense	1,104	0	0	0
0000 - Undesignated Revenue Total	1,326,402	1,452,465	1,430,036	1,430,035
Refuse and Recycling Fund Grand Total:	1,326,402	1,452,465	1,430,036	1,430,035

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

Water Fund (FX)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	312,500	150,000
32140 - Metered Water Sales	3,850,485	3,929,499	3,982,096	4,007,021
32142 - Unmetered Water Sales	25,625	27,892	48,000	48,000
32144 - Water Service Fees	4,905	4,338	6,000	6,000
32148 - Interest and Penalties - Water	111,126	86,389	112,000	100,000
32401 - Interest & Earnings	613	22,853	5,000	65,000
32650 - Sale of Scrap and Excess Materials	0	0	0	0
32665 - Sale of Equipment	0	0	0	0
32680 - Insurance Recoveries	0	0	0	0
32701 - Refund of Prior Year Expenses	2,716	0	0	0
32770 - Other Unclassified Revenue	520	1,086	0	0
32801.G - Interfund Revenue From Sewer Fund	139,524	128,680	134,437	145,517
35031.H - Interfund Transfer From Capital	0	0	0	0
35050 - Interfund Transfer for Debt Service	38,260	51,231	53,300	0
0000 - Undesignated Revenue Total	4,173,774	4,251,967	4,653,333	4,521,538
Water Fund Grand Total:	4,173,774	4,251,967	4,653,333	4,521,538

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

Sewer Fund (G)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	258,405	131,000
32120 - Sewer Rents	2,996,430	3,046,210	3,102,103	3,235,288
32122 - Sewer Charges for Services	162,249	91,476	200,000	100,000
32128 - Interest & Penalties - Sewer	82,116	69,530	80,000	80,000
32374 - Sewer Services for Other Governments	637,660	656,790	673,210	684,406
32401 - Interest & Earnings	159	12,454	3,000	40,000
32590 - Permits	0	600	1,000	1,000
32650 - Sale of Scrap Materials	0	1,087	0	0
32655 - Minor Sales & Compost	8,190	8,094	8,000	8,000
32680 - Insurance Recoveries	73,033	169,930	0	0
32701 - Refund of Prior Year Expenses	2,631	5,488	0	0
34989 - Other Home & Community Services	479	31,021	0	0
35050 - Interfund Transfer for Debt Service	108,558	82,736	128,530	150,000
0000 - Undesignated Revenue Total	4,071,505	4,175,414	4,454,248	4,429,694
Sewer Fund Grand Total:	4,071,505	4,175,414	4,454,248	4,429,694

Revenue Summary - Comparison of Estimates Revenues

Fiscal Year Ending December 31, 2024

Health Insurance Fund (MS)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
30599 - Appropriated Fund Balance	0	0	64,800	0
32709 - Employee Contributions	76,785	112,180	135,640	181,520
32770 - Other Unclassified Revenue	37,717	34,076	0	0
32801.A - Interfund Revenue From General Fund	4,524,755	5,136,752	5,066,439	5,538,544
32801.FX - Interfund Revenue From Water Fund	687,950	747,747	769,549	824,922
32801.G - Interfund Revenue From Sewer Fund	552,443	619,030	623,426	690,207
0000 - Undesignated Revenue Total	5,879,650	6,649,786	6,659,854	7,235,193
Health Insurance Fund Grand Total:	5,879,650	6,649,786	6,659,854	7,235,193

Revenue Summary - Comparison of Estimates Revenues
Fiscal Year Ending December 31, 2024

Worker's Compensation Fund (S)	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
0000 - Undesignated Revenue				
32401 - Interest & Earnings	684	22,467	0	72,000
32701 - Refund of Prior Year Expenses	71,611	68,709	0	0
32801.A - Interfund Revenue From General Fund	628,440	700,009	627,465	576,366
32801.FX - Interfund Revenue From Water Fund	76,978	65,372	69,508	62,403
32801.G - Interfund Revenue From Sewer Fund	77,580	67,222	63,027	55,631
0000 - Undesignated Revenue Total	855,293	923,779	760,000	766,400
Worker's Compensation Fund Grand Total:	855,293	923,779	760,000	766,400

FY 2024 Budget Recommendation by Department

**Legislative Common Council
A.1010**

Mission Statement:

The Lockport Common Council serves as the central legislative entity for the city. Matters and initiatives are presented to the council subsequent to their review within designated committees, each assigned distinct responsibilities concerning various facets of municipal operations.

Department Responsibilities:

The department ensures the representation of city residents and businesses through their respective elected ward alderperson. All matters presented to the council are meticulously evaluated for their significance to the overall betterment of the city.

FY 2024 Goals:

The Common Council's paramount goals for the fiscal year 2024 are centered around steering the City towards advanced levels of efficiency and innovation. Through deliberate and astute policy decisions, the Council aims to facilitate improvements that will benefit the entirety of Lockport. By fostering a climate of thoughtful governance, the Council seeks to lay the groundwork for enduring progress and prosperity.

**Legislative Common Council
A.1010**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 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 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$48,500	3.00	\$48,500
--------------------	-------------	-----------------	-------------	-----------------

**Legislative Common Council
A.1010**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51040 Part Time Wages	48,500	48,500	48,500	48,500
Total Personal Services	48,500	48,500	48,500	48,500
Contractual Expenses				
52060 Computer Equipment	0	0	0	4,000
54005 Office Supplies	20	0	902	150
54035 Training and Education	0	0	105	2,000
54040 Assoc/Membership Dues	6,014	6,014	5,987	5,987
54055 Professional Services	29,829	57,164	30,395	34,500
Total Contractual Expenses	35,863	63,178	37,389	46,637
Employee Benefits				
58010 FICA	3,711	3,710	3,710	3,710
58020 Worker's Compensation	13,486	14,462	10,757	9,834
58050 Retirement	0	648	212	0
Total Employee Benefits	17,197	18,820	14,679	13,544
TOTAL:	101,560	130,498	100,568	108,681

Office of the Mayor
A.1210

Mission Statement:

The Office of the Mayor is dedicated to reinforcing the bond between the City and its residents through proactive communication and the facilitation of avenues for community engagement. Our mission is to empower residents by offering information and platforms that encourage active participation, fostering a stronger and more interconnected 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 2024 Goals:

Our primary objective is to establish a collaborative partnership with the Common Council, aimed at advancing the welfare of the City. We aspire to compile a comprehensive catalog of ideas and concerns put forth by each alderperson, and through joint efforts, diligently accomplish specific objectives identified. Concurrently, we are committed to amplifying community engagement, fostering a participatory environment that amplifies the City's growth and development.

Office of the Mayor
A.1210

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 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 2023 Budget</u>		<u>FY 2024 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 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	79,102	78,968	78,970	78,969
51170 Additional Compensation	0	0	0	0
Total Personal Services	79,102	78,968	78,970	78,969
Contractual Expenses				
54005 Office Supplies	1,084	1,201	1,185	1,185
54510 Program Expenses	0	0	230	230
54605 Telephone Services	0	0	0	0
Total Contractual Expenses	1,084	1,201	1,415	1,415
Employee Benefits				
58010 FICA	6,051	6,041	6,041	6,041
58020 Worker's Compensation	7,951	8,450	7,171	6,556
Total Employee Benefits	14,002	14,491	13,212	12,597
TOTAL:	94,188	94,660	93,597	92,981

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 and improvement of internal controls, monthly financial monitoring and analysis, data uploading to the online data transparency portal, as well as working with various third parties on audit materials and relevant audit work.

FY 2024 Goals:

The Finance Department was responsible for eliminating all third-party audit findings in the FY 2022 third-party audit. In FY 2019, the City experienced 7 audit findings, which noted significant deficiencies in financial management. With no reported findings this year, our goals include the continued dedication to improving financial conditions and capabilities within our reporting. In addition, we plan on continued success and use of the online transparency portal, which allows the public to access vital reports to assess the current condition of the City in real time throughout the year.

**Finance and Accounting
A.1310**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Published Annual Operating Budget	1	1	1	1	1	1	1
Published Annual Capital Budget	0	0	1	0	1	1	0
Number of Departments Recording Performance Management Metrics	0	0	22	22	24	24	25
NYS OSC Quarterly Reports Submitted	2	6	4	4	2	4	4
Monthly Financial Memos Distributed	Not Recorded	11	12	12	8	12	12
Number of Finance Policies Updated	0	0	0	4	4	4	4
Number of Updates to Transparency Portal	0	0	0	0	8	12	12
Number of Finance Process Documentation Guides Created/Updated	0	1	4	4	3	6	7
Total Blanket Purchase Orders	284	266	306	359	343	365	370
Total Standard Purchase Orders	1246	918	1062	1371	1069	1400	1400
Total Invoices Paid	5793	5164	4474	6614	4115	6750	6750
Amount of Retirement Buyouts	17	21	19	16	12	16	16
Average Retirement Buyout Amount	\$ 29,387	\$ 31,206	\$ 25,330	\$ 21,077	\$ 18,294	\$ 25,000	\$ 20,000
Amount of Hour Codes Recorded in Payroll	Not Recorded	77	88	96	87	85	82
Journal Entries Created	2152	1820	1809	2048	1471	2200	2300
Number of Bank Accounts Reconciled Monthly	17	18	19	21	21	21	22
Closing Journal Entries Created	Not Recorded	70	65	43	0	55	55
Percent of Closing Done in House	25%	100%	100%	100%	100%	100%	100%
Financial Audit Findings	7	1	1	0	0	0	0
Repeated Audit Findings	7	1	1	0	0	0	0

**Finance and Accounting
A.1310**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Director of Finance	1.00	\$95,662	1.00	\$102,203
Staff Accountant	1.00	\$54,214	1.00	\$55,298
Payroll & Benefits Coordinator	1.00	\$49,763	1.00	\$51,884
Principle Account Clerk	1.00	\$46,396	1.00	\$47,324
Subtotal:	4.00	\$246,035	4.00	\$256,709
Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	4.00	\$246,035	4.00	\$256,709

**Finance and Accounting
A.1310**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	230,081	242,641	246,035	256,709
51100 Overtime	1,333	1,376	1,500	1,500
51120 Longevity	1,750	1,750	1,300	1,300
51130 Out of Grade	149	2,835	0	0
51150 Holiday Pay	0	0	800	1,071
51170 Other Compensation	9,000	40	0	0
Total Personal Services	242,314	248,642	249,635	260,580
Contractual Expenses				
52060 Computer Equipment	594	375	500	500
54003 Office Furniture	1,247	2,200	200	200
54005 Office Supplies	1,112	1,000	1,200	1,200
54035 Training and Education	0	1100	685	685
54040 Assoc/Membership Dues	0	225	225	225
54045 Travel Related Costs	0	2,600	0	0
54055 Professional Services	3,050	12,455	5,500	5,500
54115 Computer Software	1,397	1,324	1,334	1,334
Total Contractual Expenses	7,400	21,279	9,644	9,644
Employee Benefits				
58010 FICA	18,069	19,645	19,227	19,227
58020 Worker's Compensation	15,901	16,899	14,342	14,342
58040 Medical Insurance	81,533	89,636	75,449	75,449
58050 Retirement	31,598	29,704	29,931	29,931
Total Employee Benefits	147,101	155,884	138,949	138,949
TOTAL:	396,815	425,805	398,228	409,173

**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, ambulance payments 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 2024 Goals:

The Treasury department would like to increase our online credit card payments for 2024. 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 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Tax Searches	377	564	70	375	375
Refuse Bills Uploaded to KVS	14075	14,046	7,026	14,125	14,125
City Bills Uploaded to KVS	8157	8157	8137	8137	8137
County Bills Uploaded to KVS	8157	8157	8137	8137	8137
Delinquent School Taxes Uploaded to KVS	1150	720	0	900	900
Refuse Payments Processed	4998	6,575	5,267	12,000	12,000
Water/Sewer Payments Processed	13,133	13,254	13,518	21,000	22,000
Tax Payments Processed	14,776	798	14,750	16,000	16,500
New World Receipts	340	916	519	1200	1300
Tax Sales Advertising and Reporting 2020 In-Rem	0	0	0	435	400
Delinquent Tax Notices - City, County, Certs (Oct. 15 - Nov. 15)	0	0	0	1650	1500
Delinquent Tax Notices - School (end of Nov. beginning of Dec.)	0	0	0	1250	1000
Advance Notice of Foreclosure (May)	189	134	108	235	140
Tax Sale Certificates Issued and Processed (Nov - Dec.)	0	0	0	450	425
Bankruptcy Letters to Pay Current Bills Owing (Feb. & Aug.)	12	8	8	20	12
Title Searches for In-Rem (July)	134	0	88	172	150
Certificates of Redemption (1x A Month) 2018 INREM	0	8	0	0	0
Certificates of Redemption (1x A Month) 2019 INREM	51	12	0	0	10
Certificates of Redemption (1x A Month) 2020 INREM	111	71	1	152	10
Certificates of Redemption (1x A Month) 2021 INREM	0	68	65	172	50
Certificates of Redemption (1x A Month) 2022 INREM	0	0	97	0	100
Mailings In-Rem 45 Days Owners (Jan.-Feb.)	282	270	296	330	230
Mailings In-Rem 45 Days Lienholders (Jan.-Feb.)	292	358	350	345	325
Postal Searches	39	21	19	65	16

**Treasurer
A.1325**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Treasurer	1.00	\$55,000	1.00	\$55,000
Deputy City Treasurer	1.00	\$54,214	1.00	\$58,713
Tax Enforcement Clerk	1.00	\$46,396	1.00	\$47,324
Sr. Account Clerk	1.00	\$40,823	1.00	\$41,639
Subtotal:	4.00	\$196,433	4.00	\$202,676

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	4.00	\$196,433	4.00	\$202,676
--------------------	-------------	------------------	-------------	------------------

**Treasurer
A.1325**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	149,319	182,089	196,433	202,676
51100 Overtime	0	0	500	500
51120 Longevity	500	1,150	2,150	2,150
51130 Out of Grade	0	307	300	1,800
51170 Other Compensation	6,000	24	0	0
Total Personal Services	155,819	183,570	199,383	207,126
Contractual Expenses				
54003 Office Furniture	0	560	500	650
54005 Office Supplies	1,145	1,116	1,200	1,100
54010 Office Equipment	0	166	1,700	1,500
54035 Training and Education	0	115	750	500
54040 Assoc/Membership Dues	222	160	300	390
54045 Travel Related Costs	0	35	250	250
54055 Professional Services	4,698	3,734	10,000	10,000
54075 Maintenance Contracts	325	651	651	651
54120 Refund and Cancellations	0	85	0	0
54440 Fees and Permits	0	1,379	0	0
Total Contractual Expenses	6,390	8,000	15,351	15,041
Employee Benefits				
58010 FICA	11,840	13,816	15,253	15,845
58020 Worker's Compensation	4,892	15,924	14,342	13,112
58040 Medical Insurance	50,679	61,107	63,335	72,640
58050 Retirement	20,681	20,815	23,772	27,159
Total Employee Benefits	88,093	111,662	116,702	128,756
TOTAL:	250,302	303,232	331,436	350,923

**City Assessor
A.1355**

Mission Statement:

Our mission is to deliver exceptional services to the residents of the City of Lockport through the proficient administration and impartial assessment of real property. We are dedicated to upholding fairness and equity, ensuring that all assessments are carried out in a just and consistent 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 2024 Goals:

Our goals include: 1) Completion of the 2024 Equity Improvement Project 2) Continue to update physical inventory of the entire City and rolling photo inventory of 1/4 of City properties 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. 8) work towards AAS Designation

**City Assessor
A.1355**

Performance Metric	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Tax Map Revisions	19	13	10	10
Building permits	428	334	500	500
Aged	218	142	142	145
Veterans	761	781	765	785
Disability	53	23	30	25
Agricultural	11	7	10	5
Non for Profit	51	51	51	50
Clergy	10	4	10	4
PILOT	29	28	29	29
BIE	3	3	3	2
HIE	1	1	1	1
Sales Verifications	487	157	500	500
Equity Improvement Educational Sessions	2	1	1	2
SCAR and/or Art. 7 cases received & defend	48	17	35	25
Informal Reviews	550	275	300	250
BAR Complaints reviewed and/or processed	250	180	180	150
Online parcel lookup update	12	7	12	12
Number of Exemptions administered	1,137	4,124	4,000	4,125
Number of Exemptions Denied	9	20	10	15
Number of Exemptions Removed	160	260	150	200
Tentative Roll Prepared	1	1	1	1
Final Roll Prepared	1	1	1	1
City Tax Roll Prepared	1	1	1	1
County Tax Roll Prepared	1	1	1	1
School Tax Roll Prepared	1	-	1	1
Inventory Updates/Pictures	237	375	2,000	2,000
Statistics Report Produced	1	1	1	1
Assessments Updated	(Not Reported)	6,083	3,000	4,000
address changes to Main & Refuse file	960	382	1,000	1,000
Cart Changes to refuse file	167	49	150	150

**City Assessor
A.1355**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
City Assessor	1.00	\$75,348	1.00	\$76,479
Real Property Tax Appraiser	1.00	\$51,989	1.00	\$54,173
Sr. Account Clerk	1.00	\$37,475	1.00	\$40,494
Subtotal:	3.00	\$164,811	3.00	\$171,146

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Assessment Intern	0.00	\$0	0.25	\$500
Subtotal:	0.00	\$0	0.25	\$500

Grandtotal:	3.00	\$164,811	3.25	\$171,646
--------------------	-------------	------------------	-------------	------------------

**City Assessor
A.1355**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	143,753	153,224	164,811	171,146
51060 Temporary / Seasonal	0	0	500	0
51100 Overtime	116	312	400	0
51120 Longevity	650	650	650	800
51170 Other Compensation	5,000	698	0	0
Total Personal Services	149,519	154,884	166,361	171,946
Contractual Expenses				
54003 Office Furniture	0	4373	0	1,135
54005 Office Supplies	875	840	850	850
54033 Licensing and Certification	983	2,099	2,000	2,000
54035 Training and Education	0	0	0	300
54040 Assoc/Membership Dues	675	295	540	540
54055 Professional Services	2,800	12,505	57,600	67,600
54065 Equipement Rental / Lease	4,945	57	5,080	0
54115 Computer Software	2,300	2,895	3,650	3,650
54510 Program Expenses	66	745	750	750
Total Contractual Expenses	12,644	23,809	70,470	76,825
Employee Benefits				
58010 FICA	11,390	11,711	12,727	13,154
58020 Worker's Compensation	11,092	12,187	10,754	9,834
58050 Medical Insurance	24,383	35,746	40,268	45,210
58050 Retirement	19,947	17,459	19,912	22,677
Total Employee Benefits	66,811	77,103	83,661	90,875
TOTAL:	228,974	255,796	320,492	339,646

**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, File deaths which occur in the City, and, marriages when license is purchased here. Issue various licenses and permits, peddlers permits, bingo and games of chance licenses, park pavilion reservations, revocable permits, and tree cutting permits.

FY 2024 Goals:

In FY 2024, 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 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Common Council Ordinances, Resolutions & Local Laws processed	361	347	155	310	310
FOIL requests	80	153	141	282	282
Birth Certificates issued	816	500	296	592	592
Death Certificates issued	1503	1450	850	1700	1700
Deaths logged	245	246	121	242	242
Marriage Certificates issued	182	184	118	236	236
Marriage Licenses issued	170	206	80	160	160
Refuse & Recycling issues addressed	420	432	180	360	360
Claims and Notices of Complaint processed	238	86	40	80	80
Parking permits issued	147	106	20	0	0
Racing & Wagering-bell jar licenses/bingo proceeds	42	73	9	18	18
Bag & Bulk tags/Carts sold	2150	2319	1356	2712	2712
Park pavilion reservations made	140	110	65	130	130
Peddler permits issued	13	21	8	16	16

**City Clerk
A.1410**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
City Clerk	1.00	\$57,124	1.00	\$63,074
Deputy City Clerk	1.00	\$51,989	1.00	\$50,759
Sr. Account Clerk	1.50	\$62,909	1.50	\$65,301
Subtotal:	3.50	\$172,021	3.50	\$179,134

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.50	\$172,021	3.50	\$179,134
--------------------	-------------	------------------	-------------	------------------

**City Clerk
A.1410**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	173,149	181,498	170,901	179,134
51100 Overtime	0	0	250	250
51120 Longevity	950	0	500	500
51130 Out of Grade	0	0	1,620	0
51170 Other Compensation	9,000	360	0	0
Total Personal Services	183,099	181,858	173,271	179,884
Contractual Expenses				
54003 Office Furniture	0	0	250	250
54005 Office Supplies	990	967	0	1,000
54010 Office Equipment	0	6,048	3,645	0
54035 Training and Education	0	0	200	2,700
54040 Association Dues	125	25	225	50
54045 Travel Related Costs	0	0	0	1,700
54055 Professional Services	0	0	2,500	2,500
54075 Service Contracts	2,560	2,735	3,000	3,500
54115 Computer Software	0	0	0	9,000
54510 Program Expenses	0	2,991	7,800	6,325
Total Contractual Expenses	3,675	12,765	17,620	27,025
Employee Benefits				
58010 FICA	13,752	13,663	13,255	13,761
58020 Worker's Compensation	15,664	16,736	12,549	11,473
58040 Medical Insurance	35,432	35,490	36,776	26,355
58050 Retirement	24,586	20,678	20,823	23,768
Total Employee Benefits	89,433	86,566	83,403	75,357
TOTAL:	276,207	281,190	274,294	282,266

**City Attorney
A.1420**

Mission Statement:

Our mission as the City Attorney's office is to provide residents of the community with the assurance that the City is exercising fiscal prudence and legal responsibility. We are committed to safeguarding the interests of both the City and its residents through vigilant oversight and legal guidance.

Department Responsibilities:

The City of Lockport's Corporation Counsel fulfills a crucial role as the legal representative in court proceedings and various legal affairs. This department manages all legal documentation, contracts, and legal instruments. Additionally, it assumes the responsibility of evaluating actions undertaken by or against the city and its representatives, ensuring legal compliance and protection of the city's interests.

FY 2024 Goals:

Our overarching goals encompass sustaining comprehensive representation of the City, extending beyond the Mayor or Common Council, in legal affairs encompassing labor-related concerns, property matters, lawsuits, and the provision of sound legal counsel. We are committed to upholding the City's interests and welfare across a spectrum of legal challenges, ensuring its rights and responsibilities are safeguarded. Through our dedication to excellence in legal advocacy and advisory services, we aim to fortify the City's legal standing and contribute to its overall prosperity.

**City Attorney
A.1420**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
City Attorney	0.50	\$57,725	0.50	\$58,846
Deputy City Attorney	1.50	\$94,730	1.50	\$94,804
Subtotal:	2.00	\$152,455	2.00	\$153,650

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	2.00	\$152,455	2.00	\$153,650
--------------------	-------------	------------------	-------------	------------------

**City Attorney
A.1420**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	0	0	0	0
51040 Part Time Wages	113,964	119,725	138,306	161,029
51170 Other Compensation	3,470	0	0	0
Total Personal Services	117,433	119,725	138,306	161,029
Contractual Expenses				
54005 Office Supplies	12	180	200	200
54055 Professional Services	50,345	39,292	60,000	50,000
54059 Court Related Expenses	50	399	1,000	1,000
54083 Misc. Support Services	7,083	8,355	5,000	9,800
Total Contractual Expenses	57,490	48,226	66,200	61,000
Employee Benefits				
58010 FICA	8,984	9,159	9,433	12,319
58020 Worker's Compensation	488	6,338	10,757	13,112
58050 Retirement	7,632	0	0	0
Total Employee Benefits	17,104	15,496	20,190	25,431
TOTAL:	192,027	183,447	224,696	247,460

Personnel - Civil Service
A.1430

Mission Statement:

Our mission is to establish a structured and equitable framework for the management of Civil Service within the City of Lockport, operating in accordance with the principles of merit and suitability outlined in the Civil Service Law of the State of New York. Through diligent adherence to these principles, we aim to uphold fairness, efficiency, and excellence in the administration of civil service matters, thereby fostering a capable and dedicated workforce for the betterment of our community.

Department Responsibilities:

Our department assumes the critical responsibility of formulating regulations endowed with the authority and legal weight to encompass all roles within the classified service of the City of Lockport. This scope extends to encompass the Lockport City School District, the City of Lockport Housing Authority, and the Lockport Public Library. Through these regulations, we endeavor to establish a consistent and equitable framework that guides the functioning of these entities, promoting fairness, uniformity, and adherence to legal standards.

FY 2024 Goals:

Our focal objectives for the fiscal year 2024 encompass the meticulous maintenance of precise roster records for both active and inactive city employees, coupled with the management of comprehensive personnel files. We aim to streamline processes and procedures, ensuring their accessibility and clarity for all stakeholders. Through these efforts, we aspire to enhance organizational efficiency, compliance, and transparency within our operations.

Personnel - Civil Service
A.1430

Performance Metric	FY 2022 Actual	FY 2023 YTD Actual	FY 2023 Projected	FY 2024 Projected
Bill the Lockport City School District for Civil Service Administration	1	1	1	1
Process the Exam fee report/bill for NYS Dept of Civil Service	1	1	1	1
Process Report of Personnel Forms/Appts, terminations, other activities	498	302	500	500
Maintain hard copy Roster Cards	557	306	550	550
Maintain hard copy of Personnel Files/City, Housing Auth, School, Library	723	306	750	750
Maintain Personnel profiles in New World	817	445	820	820
Process Step Increase in New World	26	16	26	26
Administer Civil Service Examinations	14	13	15	15
Maintain Civil Service Eligible Lists and Certifications for Appts	68	38	75	75
Annual City of Lockport Civil Service Report to NYS Civil Serv	1	1	1	1
Civil Service Commission Meetings/Agenda/Agenda Minutes	17	13	14	14
Certify Payroll	25	16	26	26
FMLA requests	25	11	30	30
Discrimination and Harassment Training/Reporting	102	10	100	100
NYS Retirement Reporting/registration/change forms	55	37	55	55
City Physician/new hire phy, vaccinations, return to work phy/random drug screens	68	50	75	75
City IDs	83	200	200	200

Personnel - Civil Service
A.1430

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Personnel/Civil Service Officer	1.00	\$72,907	1.00	\$76,301
Subtotal:	1.00	\$72,907	1.00	\$76,301

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$72,907	1.00	\$76,301
--------------------	-------------	-----------------	-------------	-----------------

**Personnel - Civil Service
A.1430**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	70,692	71,462	72,907	76,301
51120 Longevity	1,500	1,500	2,000	2,000
51170 Other Compensation	0	32	0	0
Total Personal Services	72,192	72,994	74,907	78,301
Contractual Expenses				
54005 Office Supplies	261	657	300	300
54010 Office Equipment	0	0	0	0
54055 Professional Services	4,453	5,605	8,921	27,921
54060 Legal Notice and Advt.	1,821	1,463	3,500	3,500
54510 Program Expenses	3,358	0	1,450	2,950
Total Contractual Expenses	9,892	7,724	14,171	34,671
Employee Benefits				
58010 FICA	5,495	5,555	5,730	5,999
58020 Worker's Compensation	3,975	4,225	3,586	3,278
58040 Medical Insurance	21,166	23,282	23,282	26,703
58050 Retirement	9,735	8,195	8,812	10,165
Total Employee Benefits	40,370	41,257	41,410	46,145
TOTAL:	122,454	121,975	130,488	159,117

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 2024 Goals:

Our FY 2024 goals include continued progress on our capital plan and numerous capital and engineering-related projects, which include: Develop a Master Sewer & Water Infrastructure Plan, seek additional grant funding for the GIGP Streetscape Phase II project, the Gulf Interceptor Sewer Upgrades Phase II project, and the development of Local Waterfront Redevelopment Plan (LRFP), begin construction of the Spalding Mill building rehabilitation and site progression project, continue design and hopefully construction of the Eighteen Mile Creek Superfund Site, and Downtown Marina initial development planning.

**Engineering
A.1440**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
City Engineer	1.00	\$81,996	1.00	\$87,387
Sr. Account Clerk	1.00	\$44,174	1.00	\$45,054
Assistant Director of Engineering	1.00	\$53,104	0.00	\$0
Subtotal:	3.00	\$179,274	2.00	\$132,441

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$179,274	2.00	\$132,441
--------------------	-------------	------------------	-------------	------------------

**Engineering
A.1440**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	128,142	114,367	141,867	132,442
51040 Part Time Wages	15,000	88	0	0
51120 Longevity	1,100	1,100	0	1,100
51170 Other Copmensation	0	1,205	0	0
51185 Allowances	150	130	150	150
Total Personal Services	144,392	116,890	142,017	133,692
Contractual Expenses				
52015 Technical Equipment	0	0	54,433	10,000
54003 Office Furniture	0	0	1,200	1,200
54005 Office Supplies	500	487	500	500
54040 Association Dues	315	0	150	150
54055 Professional Services	35,500	88,244	49,200	99,000
54065 Equip. Rental / Lease	6,060	15	6,060	0
54075 Maintenance Contracts	6,685	1,900	3,800	6,000
54117 Computer Supplies	500	60	67	500
54605 Telephone Serices	600	375	420	420
Total Contractual Expenses	50,160	91,080	115,830	117,770
Employee Benefits				
58010 FICA	11,417	8,872	12,689	10,227
58020 Worker's Compensation	8,028	8,774	10,757	6,556
58040 Medical Insurance	25,516	13,225	14,242	9,494
58050 Retirement	21,036	14,067	19,991	17,549
Total Employee Benefits	65,997	44,939	57,679	43,826
TOTAL:	260,549	252,909	315,526	295,288

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, sewer maintenance and water distribution

Department Responsibilities:

Our department assumes the vital role of overseeing and planning public works administration, aimed at enhancing the City's utilization of public spaces. This encompasses a broad spectrum, including the maintenance of roads, as well as the management and improvement of recreation centers. Through our dedicated efforts, we are committed to optimizing the functionality, aesthetics, and accessibility of these communal areas, ultimately contributing to the well-being and quality of life for all residents.

FY 2024 Goals:

Our overarching objectives center around the transformation of the City into a more delightful and sustainable community. To achieve this, we are dedicated to championing the maintenance, upkeep, and repair of our public spaces. By prioritizing these efforts, we aim to cultivate an environment that is not only visually appealing but also resilient and conducive to the well-being of our residents.

**Public Works Administration
A.1490**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Director of Streets and Parks	1.00	\$90,402	1.00	\$96,345
Electrician	0.33	\$20,469	0.33	\$21,628
Sr. Account Clerk	0.50	\$18,738	0.50	\$20,247
Subtotal:	1.33	\$129,609	1.83	\$138,220
	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	1.33	\$129,609	1.83	\$138,220

**Public Works Administration
A.1490**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	45,897	85,045	129,589	138,220
51040 Part Time Wages	43,871	15,758	0	0
51100 Overtime	3,598	6,765	3,000	7,000
51120 Longevity	531	531	1,133	1,950
51150 Holiday Pay	0	0	1,026	3,707
51170 Other Compensation	1,990	3,259	693	0
51185 Allowances	117	117	50	117
Total Personal Services	96,003	111,475	135,491	150,994
Contractual Expenses				
54005 Office Supplies	0	629	750	800
54033 Licensing and Certification	70	0	200	850
54035 Training and Education	0	0	2,424	2,500
54040 Assoc/Membership Dues	0	150	150	150
54045 Travel Related Costs	0	0	800	700
54605 Telephone Serices	0	427	400	400
Total Contractual Expenses	70	1,206	4,724	5,400
Employee Benefits				
58010 FICA	7,347	8,491	10,310	11,726
58020 Worker's Compensation	6,720	6,457	7,171	6,556
58040 Medical Insurance	13,290	21,781	35,182	35,604
58050 Retirement	6,057	12,599	16,057	20,037
Total Employee Benefits	33,414	49,328	68,720	73,923
TOTAL:	129,487	162,008	208,935	230,317

Building Maintenance

A.1620

Mission Statement:

In the realm of building maintenance, our mission is to foster secure and safe facilities for City properties. Through dedicated efforts, we aim to ensure that these spaces provide an environment that prioritizes safety, security, and the well-being of all occupants and visitors.

Department Responsibilities:

Our department assumes the pivotal role of managing all repair and maintenance tasks related to City properties, including the esteemed City Hall. Through our diligent efforts, we are committed to upholding the functionality, aesthetics, and integrity of these properties, ensuring they remain conducive to effective operations and a welcoming environment for all.

FY 2024 Goals:

Our principal goals for the fiscal year 2024 encompass the enhancement of both workplace and community safety through the strict adherence to safety protocols and the implementation of necessary measures to combat the ongoing challenges posed by COVID-19. Concurrently, we are steadfast in our commitment to maintaining the exemplary condition of City properties, ensuring they remain welcoming and conducive to seamless operations. By prioritizing cleanliness and operational efficiency, we aspire to contribute to a secure and thriving community.

**Building Maintenance
A.1620**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Building Maintenance A.1620						
Daily Cleaning 4,890 sq. ft. City Hall (Freq.)	<i>Not Recorded</i>	364	365	181	362	362
Winter plowing 5 parking lots, plowing and treating side walks (Freq.)	52	26	78	47	94	94
Acres Mowed City Hall, Main St., Islands	2	14	14	6	12	12
Mulching around all Main St, trees	60	72	72	97	100	100

**Building Maintenance
A.1620**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$58,695	1.00	\$62,142
Build Maint. Mechanic	1.00	\$39,292	1.00	\$41,326
Municipal Worker - Bldgs	2.00	\$75,742	2.00	\$79,754
Heavy Equipment Operator - Bldgs	1.00	\$48,049	1.00	\$49,015
Subtotal:	5.00	\$221,778	5.00	\$232,237

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	0.00	\$0	1.00	\$5,000
Subtotal:	0.00	\$0	1.00	\$5,000

Grandtotal:	5.00	\$221,778	6.00	\$237,237
--------------------	-------------	------------------	-------------	------------------

Building Maintenance
A.1620

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Amended	Budget
Personal Services				
51010 Full Time Wages	144,381	172,362	197,170	232,237
51060 Temporary / Seasonal	2,800	6,442	9,000	0
51100 Overtime	27,568	32,483	20,000	40,000
51120 Longevity	0	0	500	2,450
51130 Out of Grade	4,972	3,724	0	0
51170 Other Compensation	9,000	6	0	0
51185 Allowances	1,600	2,225	2,925	3,200
Total Personal Services	190,320	217,242	229,595	277,887
Equipment and Capital Outlay				
52020 Property Improvements	0	4,503	15,000	25,800
52025 Building and Grounds Equip.	4,092	31,639	28,297	27,500
52411 Building Improvments	3,460	10,664	22,178	25,000
Total Equipment and Capital Outlay	7,552	46,806	65,475	78,300
Contractual Expenses				
54007 Janitorial Supplies	30,047	33,761	30,000	32,250
54030 Small Tools	1,404	960	3,500	2,050
54050 Equip. Maintenance / Repair	4,532	13,440	8,000	8,500
54055 Professional Services	26,542	1,500	875	250
54075 Maintenance Contracts	14,278	11,103	11,481	15,250
54076 Property Repairs	3,474	12,042	11,519	14,000

**Building Maintenance
A.1620**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54077 Const. and Maint. Supplies	19,039	24875	16,900	18,000
54085 Clothing and Uniforms	440	510	300	300
54110 Landscape Materials	5,403	4375	10,000	12,000
54520 Chemicals	0	0	0	0
54605 Telephone Serices	456	578	600	600
54765 Judgements and Claims	0	4719	0	0
Total Contractual Expenses	105,615	107,864	93,175	103,200
Employee Benefits				
58010 FICA	14,504	16,798	17,564	21,641
58020 Worker's Compensation	15,788	19,499	16,134	16,391
58040 Medical Insurance	51,565	67,063	75,793	100,280
58050 Retirement	24,738	24,791	25,928	36,071
Total Employee Benefits	106,596	128,151	135,419	174,383
TOTAL:	410,083	500,063	523,664	633,770

Equipment Maintenance Garage

A.1640

Mission Statement:

In the city garage, our mission is to champion cost-effective and efficient repairs for the City fleet. Through our dedicated efforts, we aim to ensure that the City's vehicles and equipment remain operational, reliable, and ready to serve the community while optimizing budgetary considerations.

Department Responsibilities:

Our department shoulders a comprehensive array of responsibilities, encompassing swift responses to emergency repairs, diligent provision of preventive maintenance and meticulous documentation for the City fleet. We are also tasked with the repair and maintenance of all city equipment. Furthermore, we stand prepared to address after-hours calls from plow crews, reinforcing operational readiness. Beyond this, we actively contribute to the City's cost-effective approach to fleet management by introducing and supporting repair strategies that generate savings while maintaining the fleet's integrity.

FY 2024 Goals:

Our principal objectives for the fiscal year 2024 encompass the sustained promotion of economical and enduring resolutions for our fleet challenges. We are dedicated to addressing deferred maintenance proactively, aiming to curtail unexpected emergency repair expenditures associated with the fleet. Through our commitment to cost-effective and forward-looking strategies, we aspire to uphold the efficiency and reliability of the City's fleet while optimizing resource allocation.

**Equipment Maintenance Garage
A.1640**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Equipment Maintenance A.1640						
Equipment Supported Highway and Parks (54 Vehicles, 25 Misc.)	79	403	132	58	116	116
Water filtration	18	26	19	18	36	36
Waste Water	14	27	33	12	24	24
Fire	7	129	69	48	96	96
Police	12	147	80	34	68	68
City Hall	12	24	25	11	22	22
Work Orders	Not Recorded	352	63	18	50	50

**Equipment Maintenance Garage
A.1640**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Public Works Equip Mechanic	3.00	\$142,929	3.00	\$150,890
Subtotal:	3.00	\$142,932	3.00	\$150,893

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	3.00	\$142,932	3.00	\$150,893
--------------------	-------------	------------------	-------------	------------------

**Equipment Maintenance Garage
A.1640**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	95,683	121,897	142,929	150,890
51100 Overtime	14,098	27,348	15,000	25,000
51120 Longevity	1,300	550	550	1,100
51160 Shift Differential	0	0	0	0
51170 Other Compensation	6,000	0	0	0
51180 Taxable Reimbursements	1,100	2,100	2,100	2,100
51185 Allowances	1,250	1,875	1,875	1,875
Total Personal Services	119,431	153,770	162,454	180,965
Contractual Expenses				
52030 Motor Vehicle Equipment	0	4,252	22,710	0
54030 Small Tools	1,904	1,914	2,500	7,500
54050 Equip. Maint. / Repair	7,604	20,049	10,262	15,000
54078 Gasoline, Oil, Diesel Fuel	9,320	10,242	10,000	13,000
54085 Clothing and Uniforms	5,174	6,380	4,500	6,500
54115 Comp. Licenses and Soft.	1,728	1,763	3,000	3,000
54117 Computer Supplies	0	369	0	1,000
54300 Vehicle Maint. and Repair	142,014	186,568	202,238	205,000
Total Contractual Expenses	167,744	231,537	255,210	251,000
Employee Benefits				
58010 FICA	9,052	11,544	12,428	13,844
58020 Worker's Compensation	7,951	11,522	10,757	9,834
58040 Medical Insurance	42,331	49,734	54,810	62,863
58050 Retirement	16,022	16,043	19,035	23,305
Total Employee Benefits	75,356	88,843	97,030	109,846
TOTAL:	362,531	474,149	514,694	541,811

Central Printing and Mailing
A.1670

Mission Statement:

The mission of Central Printing and Mailing is to establish a centralized hub that facilitates the City's budgeting for printing and mailing line items, which serve as integral components across various functions within the City. Our goal is to streamline these processes, optimizing efficiency and resource allocation to effectively support the City's multifaceted operations.

Department Responsibilities:

Our department assumes a pivotal role encompassing the management of essential components including paper supplies, copier contracts, USPS postage expenditures, envelope costs, and other pertinent aspects. Through meticulous oversight and strategic management, we ensure the seamless availability of resources and services crucial for the City's operational needs.

FY 2024 Goals:

The department's foremost goals for the fiscal year 2024 revolve around the sustained advancement of a centralized printing and mailing center. We aim to cultivate a user-friendly and accessible hub that seamlessly serves the entirety of the City. Through our dedicated efforts, we aspire to enhance operational efficiency and facilitate effective communication across various City functions.

**Central Printing and Mailing
A.1670**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54001 Printing / Copying	1,078	4,686	7,500	7,500
54005 Office Supplies	3,292	500	851.74	500
54020 Postage Expenses	31,589	33,600	41,648	40,000
54060 Legal Notices and Advt.	6,020	6,838	8,500	7,500
54065 Equipment Rental / Lease	11,113	5,953	10,580	0
54075 Maintenance Contracts	410	2,105	500	1,000
Total Contractual Expenses	53,502	53,683	69,580	56,500
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	53,502	53,683	69,580	56,500

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 2024 Goals:

In FY 2024, the IT Department will continue to advance its endeavors for IT infrastructure improvements to support the needs of the Municipality. 2024 IT is looking into bringing Microsoft 365 as well as a VCDR (Virtual Cloud Disaster Recovery) solution. 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 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Network Coordinator	1.00	\$57,750	1.00	\$62,129
Subtotal:	1.00	\$57,750	1.00	\$62,129

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$57,750	1.00	\$62,129
--------------------	-------------	-----------------	-------------	-----------------

**Information Technology Services
A.1680**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	43,607	56,294	57,120	62,129
Total Personal Services	43,607	56,294	57,120	62,129
Contractual Expenses				
52060 Computer Equipment	826	3,755	7,400	9,000
54005 Office Supplies	25	0	0	0
54040 Membership Dues	50	0	100	0
54055 Professional Services	38,689	3,269	7,000	8,500
54075 Maintenance Contracts	84,787	43,431	62,350	69,650
54076 Property Repairs	0	0	20,000	0
54115 Comp. Licenses and Soft.	7,865	25,189	15,200	30,900
54117 Computer Supplies	249	1,462	10,000	4,000
54605 Telephone Services	1,123	43,936	7,924	12,524
54610 Internet Services	38,743	37,879	43,800	43,800
Total Contractual Expenses	172,356	158,920	173,774	178,374
Employee Benefits				
58010 FICA	3,336	4,306	4,370	4,813
58020 Worker's Compensation	3,201	4,225	3,586	3,278
58050 Retirement	4,407	6,267	6,862	8,337
Total Employee Benefits	10,944	14,798	14,818	16,428
TOTAL:	226,907	230,012	245,712	256,931

Special Items
A.1900

Mission Statement:

Our mission within this budgetary department centers on providing a dedicated space for housing various expenses that do not find a suitable fit within other departments. Additionally, we manage government-wide expenses that prove challenging to allocate elsewhere. Through our meticulous efforts, we aim to ensure proper financial management, transparency, and accountability, ultimately contributing to the effective allocation of resources across the City's operations.

Department Responsibilities:

Our department assumes the crucial responsibility of managing a range of essential expenses, which encompass insurance, gasoline and fuel, utilities encompassing both natural gas and electricity, as well as contingency funding. We contribute to the sustainability and operational efficiency of the City's functions, ensuring that resources are allocated effectively and responsibly across various critical areas.

FY 2024 Goals:

Our primary goal for 2024 is to establish and maintain a contingency fund that proves sufficient to address unforeseen expenses that may arise. By ensuring the availability of this reserve, we aim to enhance the City's financial resilience and capacity to effectively manage unexpected challenges or costs, ultimately contributing to the stability and sustainability of our operations.

**Special Items
A.1900**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54055 Professional Services	31,200	43,750	45,000	220,000
54070 Insurance	260,460	305,896	312,620	380,000
54078 Gasoline, Oil, and Fuel	146,153	261,998	284,000	240,000
54100 Real Property Taxes	22,433	21,885	28,000	28,000
54440 Fees and Permits	307	279.18	500	500
54510 Program Expenses	2,154	799	5,620	33,620
54515 Special Supplies	8805	2654.1	13000	0
54605 Telephone Services	39,660	25,169	40,000	28,000
54620 Utilities - Natural Gas	54,729	74,618	80,000	70,000
54623 Utilities - Electricity	154,287	176,563	170,000	140,000
54765 Judgement and Claims	250,047	46,720	353,298	0
54775 Contingency	0	0	482,591	483,207
Total Contractual Expenses	970,233	960,333	1,814,629	1,623,327
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	970,233	960,333	1,814,629	1,623,327

**Police Department
A.3120**

Mission Statement:

Our mission as the Guardian-Servants of the community is to elevate the quality of life for all citizens. Through proactive crime prevention, robust community engagement, and unwavering transparency, we are committed to fulfilling our solemn duty to protect and safeguard the well-being of those we serve.

Department Responsibilities:

Our department shoulders the core responsibility of safeguarding and serving the residents of Lockport. Through direct engagement and interaction with the officers of the Lockport Police Department, we are dedicated to enhancing the well-being and quality of life within our community.

FY 2024 Goals:

The paramount objective of the Lockport Police Department for the year 2024 is to persistently elevate the quality of life for the City's residents. This commitment is achieved through an unwavering focus on community engagement, proactive crime prevention, the upholding of professionalism, and continuous training initiatives. Through these efforts, we aim to foster a secure and thriving environment for all members of our community.

**Police Department
A.3120**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD
Uniform Crime Reporting					
Murder	0	1	0	0	1
Rape	10	12	22	10	8
Robbery	14	37	21	7	6
Aggravated Assault	93	95	104	50	49
Burglary	72	94	86	39	26
Larceny	376	401	396	150	187
Motor Vehicle Theft	23	23	28	16	6
Traffic Division					
Accidents	-	445	643	371	237
Injury Accidents	-	20	35	31	24
Hit and Run Accidents	-	89	91	48	80
Fatal Accidents	-	1	3	3	0
Patrol Division					
Calls for Service	-	16,517	18139	10045	8169
Arrests	-	590	566	347	325
Citations	-	1786	1821	822	716
Detective Division					
Annual Cases Assigned	-	290	325	265	275

**Police Department
A.3120**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD
Warrant Division					
Warrants Issued in Year	-	419	223	261	48
Warrants Served	-	200	180	125	9
Year End Active Warrants	-	85	70	187	150
Sex Offender Tracking					
Level 1 in City Limits	-	26	26	27	25
Level 2 in City Limits	-	23	23	24	24
Level 3 in City Limits	-	12	13	13	11
Drug Task Force					
Total Cases	-	318	154	84	103
Individuals Arrested	-	53	65	49	57
Felony Charges	-	72	37	31	77
Misdemeanor Charges	-	24	28	18	55
Violations	-	4	0	0	0
Search Warrants	-	46	50	14	28
Handguns seized	-	-	-	-	4
Long guns seized	-	-	-	-	6

**Police Department
A.3120**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Chief of Police	1.00	\$103,000	1.00	\$103,000
Police Captain	2.00	\$198,222	2.00	\$198,222
Detective Lieutenant	2.00	\$188,694	2.00	\$188,694
Sr. Police Lieutenant	3.00	\$266,822	3.00	\$266,822
Detective	5.00	\$424,729	5.00	\$424,729
Jr. Police Lieutenant	6.00	\$508,238	6.00	\$508,238
Warrant Officer	1.00	\$80,226	1.00	\$80,226
K-9 Officer	1.00	\$80,226	1.00	\$80,226
School Resource Officer	1.00	\$80,226	2.00	\$160,452
Police Officer (Step 7)	11.00	\$848,149	14.00	\$1,069,162
Police Officer (Step 6)	5.00	\$346,894	1.00	\$68,021
Police Officer (Step 5)	1.00	\$63,947	3.00	\$185,934
Police Officer (Step 4)	3.00	\$175,481	2.00	\$218,443
Police Officer (Step 3)	4.00	\$208,266	2.00	\$102,943
Police Officer (Step 2)	2.00	\$98,420	4.00	\$192,945
Police Officer (Step 1)	0.00	\$0	0.00	\$0
Police Officer - Provisional	2.00	\$104,133	2.00	\$0
Matron Services	0.00	\$0	0.00	\$0
Grand Total:	50.00	\$3,775,674	51.00	\$3,848,056

**Police Department
A.3120**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	3,191,286	3,383,516	3,776,346	3,848,056
51040 Part Time Wages	652	0	0	0
51100 Overtime	340,335	378,636	390,000	370,000
51120 Longevity	77,947	79,332	98,229	96,953
51130 Out of Grade	345,244	332,380	40,000	40,000
51150 Holiday Pay	0	0	50,000	50,000
51160 Shift Differential	18,143	19,397	20,000	20,000
51165 Briefing Pay	129,672	139,405	152,310	157,635
51170 Other Compensation	8,769	8,790	0	0
51175 Edu. and Training Incentive	17,627	10,637	113,000	115,940
51185 Allowances	58,750	58,750	62,500	62,500
51195 Education Reimbursement	0	0	0	0
Total Personal Services	4,188,426	4,410,842	4,702,385	4,761,084
Equipment and Capital Outlay				
52015 Technical Equipment	5,581	4,924	9,000	11,000
52070 Public Safety Equipment	32,311	315,959	75,212	59,349
Total Equipment and Capital Outlay	37,891	320,883	84,212	70,349

**Police Department
A.3120**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses				
54001 Printing / Copying	1,852	1,997	2,875	3,375
54003 Office Furniture	0	0	0	0
54005 Office Supplies	3,354	2,339	4,720	5,360
54010 Office Equipment	0	0	345	345
54035 Training and Education	15,546	4,775	11,000	15,000
54040 Assoc/Membership Dues	200	0	975	975
54045 Travel Related Costs	1,422	2,912	3,000	3,000
54050 Equip. Maintenance Repair	1,189	1,405	1,725	1,725
54055 Professional Services	14,860	3,439	9,200	5,000
54065 Equipment Rental / Lease	61,773	20,379	110,932	0
54067 Real Property Rent / Lease	1,650	1,700	1,895	2,000
54075 Maintenance Contracts	2,451	2,503	3,135	3,135
54085 Clothing and Uniforms	3,252	4,364	5,750	6,500
54115 Computer License and Soft.	84,380	80,499	105,192	98,770
54117 Computer Supplies	8,240	0	4,328	10,750
54300 Vehicle Maint. and Repair	766	0	0	0
54400 Food Supplies	987	1,073	1,725	1,225
54500 Medical Fees and Services	736	0	1,302	1,300
54505 K-9 Expenses	1,402	1,699	4,600	11,000
54510 Program Expenses	11,405	5,621	17,411	11,500
54515 Special Supplies	42,346	92,747	110,092	103,300
54605 Telephone Services	15,186	14,951	18,600	18,600
54610 Internet Services	1,664	1,000	1,895	1,895
54623 Utilities - Electricity	1,160	1,460	1,380	1,380
Total Contractual Expenses	275,819	244,861	422,077	306,135

**Police Department
A.3120**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	315,181	332,177	358,213	364,319
58020 Worker's Compensation	185,951	207,662	179,276	167,177
58040 Medical Insurance	752,472	840,594	853,569	906,452
58050 Retirement	1,003,511	1,020,708	1,109,105	1,243,334
Total Employee Benefits	2,257,114	2,401,141	2,500,163	2,681,282
TOTAL:	6,759,251	7,377,728	7,708,837	7,818,850

**Police Clerical
A.3127**

Mission Statement:

Our mission within the Police Clerical department is to deliver essential clerical support to the police department. Through our dedicated efforts, we aim to contribute to the seamless functioning of the department, ensuring efficient operations and the fulfillment of our broader public safety objectives.

Department Responsibilities:

The account clerks within this department shoulder multifaceted responsibilities, including overseeing purchase order procedures, accurately inputting payroll data, efficiently managing tickets, processing cash receipts from tickets and police-related revenues, and facilitating the provision of essential documents to the public on behalf of the police department. Through these tasks, we play a pivotal role in maintaining the department's operational integrity and fostering effective communication with the community we serve.

FY 2024 Goals:

The overarching goal for the department in the fiscal year 2024 is to consistently provide unwavering support and perform clerical functions for the police department in the utmost effective and efficient manner. Through our dedicated efforts, we aim to optimize our operational processes to better serve the needs of the police department and the broader community.

Police Clerical
A.3127

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Sr Account Clerk	1.50	\$57,330	1.50	\$60,179
Subtotal:	1.50	\$57,330	1.50	\$60,179

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.50	\$57,330	1.50	\$60,179
--------------------	-------------	-----------------	-------------	-----------------

**Police Clerical
A.3127**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	59,276	52,653	76,174	60,179
51100 Overtime	0	648	600	600
51120 Longevity	0	0	250	0
51170 Other Compensation	4,500	124	0	0
Total Personal Services	63,776	53,425	77,024	60,779
Contractual Expenses				
Total Contractual Expenses	0	0	0	0
Employee Benefits				
58010 FICA	4,879	4,041	5,846	4,813
58020 Worker's Compensation	5,963	6,121	6,797	4,917
58040 Medical Insurance	31,608	20,920	29,040	23,222
58050 Retirement	8,524	6,249	8,450	8,053
Total Employee Benefits	50,975	37,331	50,133	41,005
TOTAL:	114,751	90,756	127,157	101,784

Police - School Crossing Guards
A.3128

Mission Statement:

Our mission as School Crossing Guards is rooted in the protection and service of the citizens of Lockport. Through direct contact and meaningful interaction, we are dedicated to enhancing the quality of life for all by ensuring the safety of our community's students and pedestrians during their daily journeys.

Department Responsibilities:

Our dedicated crossing guards play a vital role in serving the schools of Lockport. Their responsibilities encompass safeguarding the well-being of both school children and citizens by ensuring secure street crossings at designated sidewalks. Through their unwavering commitment, they contribute to the safety and peace of mind of our community, fostering a protective environment for all pedestrians, especially the youngest members of our society.

FY 2024 Goals:

Our department's central goals for the fiscal year 2024 revolve around steadfast adherence to safety protocols and the perpetuation of a culture where well-being and safety remain paramount. Through our unwavering commitment, we aim to ensure that every action and effort consistently upholds the safety of school children, citizens, and pedestrians alike. By prioritizing safety above all else, we contribute to a secure and thriving community environment.

Police - School Crossing Guards
A.3128

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 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 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51040 Part Time Wages	24,036	26,443	33,250	33,250
Total Personal Services	24,036	26,443	33,250	33,250
Employee Benefits				
58010 FICA	1,839	2,043	2,544	2,544
58020 Worker's Compensation	975	8,369	12,549	0
Total Employee Benefits	2,814	10,412	15,093	2,544
TOTAL:	26,850	36,855	48,343	35,794

**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. City ambulance services. 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 2024 Goals:

In FY 2024, the Fire Department's objectives include optimizing ambulance service efficiency, broadening community outreach efforts, and increasing staffing to levels that will ensure continued short response times and effective services. Additionally, we're undertaking comprehensive planning to address long-term fire station needs, whether through upgrades to our current facility or considering relocation to a new one. Through these initiatives, we strive to ensure effective emergency response, deepen community connections, and plan strategically for the future.

**Fire Department
A.1310**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Fires							
Structure Fires	26	25	31	24	15	25	25
Mobile Property (Vehicle) Fires	7	8	3	5	4	7	6
Outside/Rubbish/Special Outside Fires	37	41	21	26	7	40	30
Emergency Medical Services							
Rescue, Medical, Other EMS	114	31	38	400	26	30	30
Medical Assist	72	22	30	26	6	40	40
Emergency Medical Service (EMS) Incident	1409	1575	1726	2023	1680	2300	2500
Other Fire Department Responses							
Motor Vehicle Accidents	129	187	205	200	110	215	220
Extrication, Rescue, Confined Space	7	6	9	13	6	15	10
Carbon Monoxide Incident	47	53	60	32	25	50	50
Flammable/Combustible Gas or Liquid Incident	98	102	111	73	28	80	80
Hazardous Materials Incident	5	5	6	19	18	25	15
Electrical Equipment/Wiring Incident	81	88	92	73	27	75	80
False/Unintentional Alarms	184	175	213	200	129	220	225
Animal Rescues	5	5	6	12	3	15	15
Other	108	125	146	245	89	275	250
Ambulance Responses							
Number of Calls	N/A	N/A	N/A	N/A	777	1821	2186
Number of Calls Billed	N/A	N/A	N/A	N/A	464	1365	1640
Mutual Aid Given	11	14	11	45	50	70	70
Mutual Aid Received	11	10	12	345	183	375	70

**Fire Department
A.3410**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Fire Chief	1.00	\$103,000	1.00	\$106,090
Assistant Fire Chief	4.00	\$348,596	4.00	\$355,568
Fire Municipal Training Officer	1.00	\$85,943	1.00	\$87,662
Fire Captain	4.00	\$316,453	4.00	\$322,782
Fire Lieutenant	4.00	\$305,356	4.00	\$311,463
Firefighter (Step 8)	9.00	\$586,078	7.00	\$523,073
Firefighter (Step 7)	0.00	\$0	3.00	\$204,471
Firefighter (Step 6)	3.00	\$189,157	2.00	\$124,327
Firefighter (Step 5)	2.00	\$114,864	4.00	\$225,906
Firefighter (Step 4)	4.00	\$211,725	6.00	\$312,455
Firefighter (Step 3)	6.00	\$290,583	8.00	\$388,473
Firefighter (Step 2)	7.00	\$323,186	6.00	\$276,235
Firefighter (Step 1)	5.00	\$242,468	4.00	\$147,663
Administrative Coordinator	0.50	\$20,973	0.50	\$24,234
Grandtotal:	50.50	\$3,138,380	54.50	\$3,410,402

**Fire Department
A.3410**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	2,675,828	2,851,014	3,161,279	3,410,402
51100 Overtime	251,810	349,227	764,093	500,000
51120 Longevity	21,250	21,850	23,100	20,800
51130 Out of Grade	97,637	231,937	10,000	10,000
51150 Holiday Pay	0	0	65,000	65,000
51170 Other Compensation	18,689	19,369	25,000	19,000
51175 Edu. and Training Incentive	21,149	0	187,823	235,832
51185 Allowances	42,900	47,775	48,750	53,625
Total Personal Services	3,129,262	3,521,172	4,285,045	4,314,659
Equipment and Capital Outlay				
52010 Office Equipment	0	462	927	3,600
52015 Technical Equipment	2,751	19,995	21,200	36,530
52030 Motor Vehicle Equipment	0	160,000	442,881	0
52070 Public Safety Equipment	113,988	30,085	95,024	55,082
Total Equipment and Capital Outlay	116,739	210,543	560,032	95,212
Contractual Expenses				
54005 Office Furniture	0	593	2,174	2,875
54005 Office Supplies	1,418	2,195	3,140	2,240
54030 Small Tools	1,199	2,178	3,176	3,288
54035 Training and Education	18,096	61,863	76,925	113,475
54040 Assoc/Membership Dues	1,886	300	1,261	2,461
54041 Publications	0	447	1,000	1,000
54045 Travel Related Costs	12	404	1,720	1,720
54050 Equip. Maintenance / Repair	10,315	21,481	28,380	26,363

**Fire Department
A.3410**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54055 Professional Services	5,000	7,922	183,219	80,900
54065 Equipment Rental / Lease	9,113	23	9,240	0
54076 Property Repairs	0	0	21,691	0
54083 Misc. Support Services	8,037	7,767	9,000	9,500
54085 Clothing and Uniforms	33,029	92,850	90,723	81,830
54115 Computer Licenses and Soft.	23,570	22,773	36,100	33,700
54500 Medical Fees and Services	14,072	37,249	63,783	109,900
54515 Special Supplies	3,768	3,350	76,986	11,000
54520 Chemicals	0	0	0	2,625
54605 Telephone Services	2,626	5,519	6,700	6,000
Total Contractual Expenses	132,140	266,913	615,218	488,877
Employee Benefits				
58010 FICA	235,293	265,431	303,888	330,224
58020 Worker's Compensation	165,748	193,742	183,235	178,650
58040 Medical Insurance	599,726	702,600	774,563	950,025
58050 Retirement	752,153	808,248	1,029,995	1,166,882
Total Employee Benefits	1,752,920	1,970,020	2,291,681	2,625,781
TOTAL:	5,131,061	5,968,647	7,751,976	7,524,529

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 City's vendor, 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 2024 Goals:

Our central goals for FY 2024 in the realm of dog control involve ensuring efficient resolution of neighborhood dog-related complaints. By consistently and judiciously enforcing laws, we aim to uphold community standards while also fostering harmonious relationships between residents and their canine companions. Through these efforts, we aspire to create a safe and pleasant environment for all members of our community.

**Control of Dogs
A.3510**

Performance Metric	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD
Police Dept-reports & forms processed	474	781	307
Police Dept-tickets paid	1116	673	535
Dog Licenses issued	2333	2170	1166

**Control of Dogs
A.3510**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Dog Control Officer	1.00	\$38,593	1.00	\$41,077
Subtotal:	1.00	\$38,593	1.00	\$41,077

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	1.00	\$38,593	1.00	\$41,077
--------------------	-------------	-----------------	-------------	-----------------

**Control of Dogs
A.3510**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	0	1,345	0	0
51040 Part Time Wages	15,553	18,235	37,823	41,077
51120 Longevity	0	0	1,100	1,100
51170 Other Compensation	1,000	500	0	0
Total Personal Services	16,553	20,080	38,923	42,177
Contractual Expenses				
54083 Misc. Support Services	0	0	1,213	1,000
54055 Professional Services	16,200	16,200	16,200	22,000
54505 K9 Services	0	0	500	500
54510 Program Expenses	0	0	1,788	0
54605 Telephone Services	203	201	400	400
Total Contractual Expenses	16,403	16,401	20,100	23,900
Employee Benefits				
58010 FICA	1,266	1,536	3,206	3,227
58020 Worker's Compensation	163	2,113	3,586	3,278
Total Employee Benefits	1,429	3,649	6,792	6,505
TOTAL:	34,386	40,130	65,815	72,582

**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 2024 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, help people take pride in their neighborhoods and maintain a level of safety throughout the City. 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 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Amount of Contractors Licensed	286	506	682	321	550	550
Amount of Permits:						
Churches	0	0	0	1	1	0
Other Non- Residential Building	0	0	0	1	1	0
Industrial	0	0	1	0	1	1
Stores	0	0	1	0	0	0
Single Family Home	1	2	0	0	0	1
Two Family Home	0	0	1	0	0	0
Fence	105	93	90	50	75	80
Roofing	164	224	247	127	200	225
Driveway	76	108	80	76	85	80
Residential Additions	2	1	2	4	6	5
Residential Alt/repairs	85	88	85	50	75	80
Non-Residential Add/Repair	25	34	49	25	40	45
Garage Carport	2	8	6	3	4	5
Sheds (360 SQ or Less)	31	18	21	18	23	20
Above Ground Pool	11	24	8	9	9	12
In Ground Pool	0	4	3	2	2	0
Decks and Porches	52	44	32	24	30	40
Sewer and Water Lateral	5	8	7	1	1	2
Water Lateral	24	25	30	13	15	12
Sewer Lateral	36	91	95	50	55	50
Plumbing Fixtures	30	32	39	14	17	20
Hot Water Tank	59	52	54	34	40	45
Furnace	24	57	29	19	25	30
Generator	2	8	10	6	7	5
Signs, Permanent	17	23	29	5	6	5
A Frame Signs	14	2	1	0	0	0
Temporary Signs	1	2	3	0	0	5
Demolition Single Family	0	0	1	0	0	0
Demolition Other Buildings	4	1	2	1	1	2
Demolition Res. Accessory	3	3	3	0	0	2
Parking Lot Patch	8	21	19	14	16	20
Solar Panels	10	1	1	0	0	1
Total Permits	791	976	949	545	733	793

**Code and Safety Inspection
A.3620**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Permit Valuations:						
Industrtrial	\$ -	\$ -	\$168,000	\$ -	\$ -	\$ 2,000,000
Single Family Home	\$ 270,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Fence	\$ 347,147	\$ 481,273	\$ 440,281	\$ 235,590	\$ 280,000	\$ 250,000
Roofing	\$ 1,176,308	\$ 2,087,367	\$ 2,528,401	\$ 1,448,620	\$ 1,750,000	\$ 1,500,000
Driveway	\$ 333,058	\$ 475,305	\$ 544,359	\$ 446,455	\$ 500,000	\$ 400,000
Residential Additions	\$ 70,000	\$ 20,000	\$ 31,436	\$ 239,650	\$ 250,000	\$ 300,000
Residential Alt/repairs	\$ 1,173,725	\$ 1,636,404	\$ 1,404,650	\$ 675,457	\$ 700,000	\$ 750,000
Non-Residential Add/Repair	\$ 2,324,558	\$ 4,812,580	\$ 6,012,035	\$ 38,350,724	\$ 40,000,000	\$ 30,000,000
Garage Carport	\$ 23,000	\$ 132,500	\$ 123,370	\$ 27,200	\$ 35,000	\$ 40,000
Sheds (360 SQ or Less)	\$ 83,030	\$ 91,734	\$ 87,493	\$ 84,116	\$ 87,000	\$ 60,000
Above Ground Pool	\$ 13,875	\$ 45,850	\$ 21,232	\$ 22,580	\$ 25,000	\$ 30,000
In Ground Pool	\$ -	\$ 190,800	\$ 152,033	\$ 104,195	\$ 150,000	\$ -
Decks and Porches	\$ 343,877	\$ 306,057	\$ 288,024	\$ 178,595	\$ 185,000	\$ 200,000
Sewer and Water Lateral	\$ 61,000	\$ 51,100	\$ 140,980	\$ 5,000	\$ 10,000	\$ 15,000
Water Lateral	\$ 113,830	\$ 94,523	\$ 177,950	\$ 95,625	\$ 120,000	\$ 100,000
Sewer Lateral	\$ 159,339	\$ 456,537	\$ 470,447	\$ 297,216	\$ 350,000	\$ 300,000
Plumbing Fixtures	\$ 228,050	\$ 328,900	\$ 279,549	\$ 397,265	\$ 410,000	\$ 400,000
Hot Water Tank	\$ 169,685	\$ 124,182	\$ 123,000	\$ 80,925	\$ 95,000	\$ 100,000
Furnace	\$ 104,352	\$ 359,742	\$ 220,062	\$ 148,329	\$ 200,000	\$ 210,000
Generator	\$ 14,150	\$ 69,788	\$ 96,164	\$ 52,696	\$ 70,000	\$ 65,000
Signs, Permanent	\$ 73,050	\$ 73,950	\$ 137,274	\$ 56,600	\$ 60,000	\$ 55,000
Demolition Other Buildings	\$ 46,000	\$ 7,850	\$ -	\$ -	\$ -	\$ -
Demolition Res. Accessory	\$ 3,500	\$ 11,500	\$ -	\$ 12,100	\$ 12,100	\$ 10,000
Parking Lot Patch	\$ 100,478	\$ 266,726	\$ 308,801	\$ 352,300	\$ 360,000	\$ 400,000
Solar Panels	\$ 252,125	\$ 33,988	\$ 22,000	\$ -	\$ 15,000	\$ 20,000
Total Permit Valuation	\$ 7,484,137	\$ 12,559,458	\$ 13,777,541	\$ 43,311,238	\$ 45,664,100	\$ 37,205,000

**Code and Safety Inspection
A.3620**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Building Inspector	1.00	\$80,930	1.00	\$82,143
Inspection Data Coord./Zoning	1.00	\$55,336	1.00	\$56,443
Building Inspector	2.00	\$95,037	2.00	\$96,937
Sr. Account Clerk	1.00	\$39,700	1.00	\$39,370
Subtotal:	5.00	\$271,003	5.00	\$274,893
Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	5.00	\$271,003	5.00	\$274,893

**Code and Safety Inspection
A.3620**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	228,825	259,902	262,029	274,893
51100 Overtime	2,800	4,955	3,500	6,000
51120 Longevity	2,050	2,050	1,650	1,800
51130 Out of Grade	1,326	173	0	0
51170 Other Compensation	15,077	2,343	3,128	4,000
51185 Allowances	486	847	850	850
Total Personal Services	250,565	270,270	271,157	287,543
Equipment and Capital Outlay				
52015 Technical Equipment	0	0	0	250
52060 Computer Equipment	0	0	3,000	0
52030 Motor Vehicle Equipment	0	0	0	0
Total Equipment and Capital Outlay	0	0	3,000	250
Contractual Expenses				
54003 Office Furniture	0	0	0	1,500
54005 Office Supplies	1,619	1,385	2,750	3,000
54035 Training and Education	595	1,565	1,350	1,350
54040 Assoc / Membership Dues	40	135	635	635
54045 Travel Related Costs	0	376	1,060	1,060
54055 Professional Services	350	475	9,400	1,000
54065 Equipment Rental / Lease	14,432	46	14,940	0
54075 Maintenance Contracts	0	0	3,450	10,350

**Code and Safety Inspection
A.3620**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54076 Property Repairs	4,025	15,047	25,000	25,000
54077 Const. and Main. Supplies	0	210	500	500
54083 Misc. Support Services	0	25,000	0	0
54085 Clothing and Uniforms	0	794	0	250
54515 Special Supplies	66	0	675	675
54605 Telephone Services	1,505	1,530	1,975	2,454
54765 Judgements and Claims	0	0	872	0
Total Contractual Expenses	22,632	46,562	62,607	47,774
Employee Benefits				
58010 FICA	19,113	20,442	21,585	21,997
58020 Worker's Compensation	15,901	20,546	21,513	16,390
58040 Medical Insurance	57,838	70,316	72,000	97,117
58050 Retirement	34,219	30,678	32,663	37,218
Total Employee Benefits	127,072	141,982	147,761	172,722
TOTAL:	400,269	458,815	484,525	508,289

Street Maintenance
A.5110

Mission Statement:

The mission of the Street Maintenance department is rooted in the ongoing promotion of a secure and well-organized infrastructure system within the City. Through our dedicated efforts, we aim to ensure the safety and functionality of our streets and thoroughfares, contributing to the overall well-being and quality of life for our community.

Department Responsibilities:

Responsibilities encompass public safety through snow and ice control, executing patching and crack sealing of streets, adhering to paving plans aligned with CHIPs criteria and budget constraints, overseeing sign maintenance and road/parking lot striping, as well as managing a seasonal routine sweeping program and Fall Leaf pickup.

FY 2024 Goals:

Our primary objectives for FY 2024 revolve around adeptly managing budgetary constraints while upholding the essential requirement for a dependable and secure street maintenance system. Through prudent resource allocation and strategic planning, we aim to maintain the safety, functionality, and integrity of our streets, ensuring that the community continues to benefit from a well-maintained infrastructure.

**Street Maintenance
A.5110**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2023 Projected
Highway A.5110						
Cold Patching tons	90	54	52	71	80	80
Hot Patching tons	900	379	485	211	450	450
Contract Milling tons	7989	7337	9366	32113	35000	35000
Resurface Paving tons	8243	9750	9030	3671	7342	14683
Chip Sealing miles	2.1	4.34	0	0	0	0
Fall Leaf Pickup Cycles around city	2.5	3	124	0	0	0
Sweeping Curb Miles (Entire City 150 Miles)	270	123	383	150	300	300
Signs Replaced	40	239	46	34	65	65
Centerline painted lines , Contractor miles	20	21.62	70	5	25	25
Crosswalk Painting/parking spaces/ misc Gallons	80	205	120	53	120	120
Road Salt tons used	3000	3000	4260	1700	4250	4250
Electronic Recycling Cubic Yards	180	175	160	51	120	120
Garbage and Recycle totes Maintained/Exchanged	200	395	332	180	350	350

**Street Maintenance
A.5110**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$64,254	2.00	\$124,262
Street Crew Leader	1.00	\$52,954	0.00	\$0
Heavy Equipment Oper. - Streets	10.00	\$436,789	10.50	\$489,479
Sign Maintenance Worker	1.00	\$46,175	1.00	\$47,099
Municipal Worker - Streets	2.00	\$77,906	2.00	\$88,357
Subtotal:	15.00	\$678,078	15.50	\$749,197
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	4.00	\$20,000	2.00	\$14,000
Subtotal:	4.00	\$20,000	2.00	\$14,000
Grandtotal:	19.00	\$698,078	17.50	\$763,197

**Street Maintenance
A.5110**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	582,099	555,475	678,087	749,197
51060 Temporary / Seasonal	22,068	13,963	20,000	14,000
51100 Overtime	79,653	147,741	90,000	95,000
51120 Longevity	12,650	8,350	7,950	10,675
51130 Out of Grade	19,706	45,917	5,000	5,000
51160 Shift Differential	5,095	4,910	6,500	6,500
51170 Other Compensation	45,600	8,336	0	0
51185 Allowances	7,850	7,850	7,850	8,750
Total Personal Services	774,722	792,543	815,387	889,122
Equipment and Capital Outlay				
52030 Motor Vehicle Equipment	0	0	0	181,423
52035 Public Works Equipment	4,850	296,730	57,000	24,500
Total Equipment and Capital Outlay	4,850	296,730	57,000	205,923
Contractual Expenses				
54005 Office Supplies	114	1,075	650	500
54007 Janitorial Supplies	1,476	1,147	700	800
54033 Licensing and Certifications	200	200	400	600
54035 Training and Education	325	0	700	3,000
54040 Assoc / Membership Dues	0	0	0	150
54045 Travel Related Costs	0	0	0	750
54050 Equip. Maint. / Repairs	12,591	16,272	8,000	10,000
54065 Equipment Rental / Lease	31,755	5,183	45,180	0

**Street Maintenance
A.5110**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54076 Property Repairs	5,937	23,937	10,000	15,000
54077 Const. and Maint. Supplies	31,169	78,833	60,000	75,000
54083 Misc. Support Supplies	21,736	4,520	24,965	20,000
54085 Clothing and Uniform	0	857	0	0
54440 Fees and Permits	260	0	295	350
54500 Medical Fees and Services	0	0	0	3,950
54515 Special Supplies	2,377	5,100	1,500	2,500
54560 Salt	182,765	188,002	200,000	210,000
54605 Telephone Services	803	1,162	1,200	1,200
54610 Internet Services	6,103	6,419	6,360	6,360
Total Contractual Expenses	297,611	332,709	359,950	350,160
Employee Benefits				
58010 FICA	59,308	60,081	62,903	68,018
58020 Worker's Compensation	55,891	57,275	53,783	50,809
58040 Medical Insurance	218,647	190,406	236,553	283,472
58050 Retirement	104,877	87,042	94,089	113,422
Total Employee Benefits	438,722	394,804	447,328	515,721
TOTAL:	1,515,906	1,816,786	1,679,665	1,960,926

Street Lighting A.5182

Mission Statement:

Our mission within the Street Lighting department is rooted in the promotion of safety through the establishment of a reliable and secure system of efficient street lights. Through our dedicated efforts, we aim to contribute to the overall well-being of our community by ensuring well-lit and secure public spaces that enhance safety and visibility for all residents.

Department Responsibilities:

Our responsibilities encompass the upkeep and repair of street lights, ensuring their continued functionality and reliability. Additionally, we manage utilities to cover the costs associated with their usage, thereby contributing to the sustained operation of an effective and well-maintained street lighting system that enhances safety and visibility throughout the community.

FY 2024 Goals:

Our goals for FY 2024 center around the consistent provision of effective service while remaining responsive to opportunities for enhancing safety through improved street lighting. Building upon the successful NYSEG LED conversion in FY 2022, we will continue expanding our efforts in FY 2023 by transitioning our City-owned lights to LED technology. Through these endeavors, we are dedicated to creating well-lit and secure public spaces that contribute to the overall safety and well-being of our community.

**Street Lighting
A.5182**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54050 Equip. Maintenance / Repair	4,767	34,136	36,000	15,000
54515 Special Supplies	0	0	0	22,000
54623 Utilities - Electricity	307,053	323,966	204,000	204,000
Total Contractual Expenses	311,820	358,102	240,000	241,000
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	311,820	358,102	240,000	241,000

Tourism A.6410

Mission Statement:

The City of Lockport's Tourism Department is dedicated to uniting the travel industry and harnessing its positive influence to foster the prosperity of both people and places. Through our committed efforts, we aim to create a symbiotic relationship between tourism and the well-being of our community, enhancing economic growth, cultural exchange, and the overall vitality of our region.

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 2024 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 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54130 Tourism and Promotion	128,482	130,839	145,000	145,001
Total Contractual Expenses	128,482	130,839	145,000	145,001
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	128,482	130,839	145,000	145,001

**Parks Department
A.7110**

Mission Statement:

The mission of the Parks Department is to create a enduring and profound sense of community and belonging for the residents of Lockport. Through our dedicated efforts, we strive to provide spaces that enrich the lives of our residents, fostering connections, recreation, and a sense of home within our city.

Department Responsibilities:

Our department oversees the expansive City of Lockport parks system, encompassing 20 distinct park locations. Within these spaces, we are responsible for a comprehensive array of recreation features, including but not limited to tennis and basketball courts, Pickel ball courts, public pavilions, and various other amenities. Through our diligent management, we aim to provide a diverse range of recreational opportunities that cater to the interests and well-being of our community members.

FY 2024 Goals:

In the fiscal year 2024, our primary goal is to optimize the impact of our parks and green spaces, elevating the quality of City neighborhoods and fostering local resilience. Through our efforts, we seek to promote sustainable lifestyles that contribute to the health and well-being of City residents. This endeavor will be achieved while adhering to budgetary limitations and stringent safety guidelines, ensuring that our community enjoys safe, vibrant, and enriching recreational spaces that positively shape our city's future.

**Parks Department
A.7110**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Parks A.7110						
Acreage Mowed	200	1400	1300	600	1200	1200
Ballfield Maintenance	10	9	12	6	12	12
Pools Open/Winterized	0	5	6	2	4	4
Park Buildings Open/Winterize/Maintained	11	29	45	21	42	42
Marina Docks Installed/ Fall Removed	12	2	8	1	2	2

**Parks Department
A.7110**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Heavy Equipment Oper. - Parks	2.00	\$96,109	2.00	\$79,464
Municipal Worker - Parks	2.00	\$79,207	2.00	\$82,139
Subtotal:	4.00	\$175,316	4.00	\$161,603

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Seasonal Assistance	2.00	\$9,000	2.00	\$9,000
Tennis Instructors	3.00	\$10,000	3.00	\$11,000
Subtotal:	3.00	\$10,000	5.00	\$20,000

Grandtotal:	7.00	\$185,316	9.00	\$181,603
--------------------	-------------	------------------	-------------	------------------

**Parks Department
A.7110**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	195,719	217,872	186,799	161,603
51060 Temporary / Seasonal	25,950	10,892	19,000	20,000
51100 Overtime	13,283	13,746	15,750	16,000
51120 Longevity	2,700	4,450	3,400	2,150
51150 Holiday Pay	0	0	813	1,665
51160 Shift Differential	333	0	0	0
51170 Other Compensation	12,000	1,800	0	0
51185 Allowances	3,125	3,125	3,125	3,125
Total Personal Services	253,109	251,885	228,887	204,543
Equipment and Capital Outlay				
52025 Building and Ground Equip.	1,490	1,478	36,813	2,200
Total Equipment and Capital Outlay	1,490	1,478	36,813	2,200
Contractual Expenses				
54007 Janitorial Supplies	705	794	1,675	2,000
54030 Small Tools	0	0	0	4,000
54050 Equip. Maintenance / Repair	2,294	1,809	2,500	3,500
54055 Professional Services	299	299	300	1,000
54076 Property Repair	14,549	19,119	20,520	20,000
54077 Const. and Maint. Supplies	0	0	7,600	5,000
54083 Misc. Support Services	1,622	0	0	0
54110 Landscape Materials	0	1,400	9,600	10,000
54510 Program Expenses	0	0	0	5,000
54515 Special Supplies	215	0	200	200
54520 Chemicals	0	0	1,000	1,500
Total Contractual Expenses	19,685	23,422	43,395	52,200

**Parks Department
A.7110**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	19,306	19,157	17,999	15,520
58020 Worker's Compensation	23,138	22,967	16,136	13,112
58040 Medical Insurance	83,369	86,220	66,483	44,741
58050 Retirement	33,488	28,410	25,469	23,532
Total Employee Benefits	159,301	156,754	126,087	96,905
TOTAL:	433,585	433,539	435,182	355,848

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 2024 Goals:

Our central goal for FY 2024 is to establish a strong connection with the City's youth. We aim to provide engaging and enriching experiences that empower our young residents, fostering a sense of community, personal growth, and enjoyment during the summer months.

**Playground and Recreation Centers
A.7140**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Director of Youth and Community	0.00	\$0	0.00	\$0
Subtotal:	0.00	\$0	0.00	\$0

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Director	2.00	\$10,000	2.00	\$26,000
Recreation Leaders	10.00	\$25,000	10.00	\$25,000
Subtotal:	11.00	\$35,000	12.00	\$51,000
Grandtotal:	11.00	\$35,000	12.00	\$51,000

**Playground and Recreation Centers
A.7140**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	0	0	0	0
51060 Temporary / Seasonal	30,449	43,233	45,000	51,000
Total Personal Services	30,449	43,233	45,000	51,000
Contractual Expenses				
54065 Equipment Rental / Lease	8,622	47	8,640	0
54076 Property Repairs	0	0	1050	3000
54500 Medical Fees and Services	0	0	150	150
54510 Program Expenses	818	4,762	4,000	4,000
54120 Refunds and Cancellations	532	0	0	0
54515 Special Supplies	239	0	495	500
Total Contractual Expenses	10,210	4,808	14,335	7,650
Employee Benefits				
58010 FICA	2,329	3,579	2,678	3,823
58020 Worker's Compensation	9,264	0	0	0
58040 Medical Insurance	0	0	0	0
58050 Retirement	3,078	1,117	0	0
Total Employee Benefits	14,671	4,696	2,678	3,823
TOTAL:	55,330	52,737	62,013	62,473

Community Pool
A.7180

Mission Statement:

Our mission at the Community Pool is dedicated to offering our residents a diverse range of aquatic activities within a secure and enjoyable setting. With a focus on cleanliness and wholesomeness, we provide a welcoming environment for individuals of all ages to partake in aquatic experiences that promote well-being and leisure.

Department Responsibilities:

Our department is committed to creating a secure environment for the Lockport community, facilitating a range of aquatic activities. This includes organizing swim lessons for both young children and adults, coordinating lap swim sessions, and offering open swim opportunities for families and individuals. Moreover, we are dedicated to conducting supervised swim lessons and open swim sessions, ensuring the safety of all participants through the presence of certified lifeguards. Through these efforts, we contribute to the well-being and enjoyment of our community members.

FY 2024 Goals:

Our central goal for FY 2024 is to establish a secure environment that fosters a sense of community and enables residents to relish the advantages of a community pool. We aspire to create a space where families and friends can gather, engage, and enjoy the numerous benefits of aquatic activities while prioritizing safety and ensuring an enriching experience for all.

**Community Pool
A.7180**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Supervisor	3.00	\$21,000	3.00	\$21,000
Lifeguards	8.00	\$18,000	8.00	\$19,000
Subtotal:	10.00	\$39,000	11.00	\$40,000

Grandtotal:	10.00	\$39,000	11.00	\$40,000
--------------------	--------------	-----------------	--------------	-----------------

**Community Pool
A.7180**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51060 Temporary / Seasonal	31,893	35,238	45,000	40,000
51100 Overtime	0	943	0	0
Total Personal Services	31,893	36,180	45,000	40,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	5,362	8,185	8,000	9,000
64076 Property Repairs	286	260	1,000	1,000
54085 Clothing and Uniforms	706	1,124	800	1,000
54440 Fees and Permits	215	215	225	225
54500 Medical Fees and Services	0	0	200	250
54510 Program Expenses	0	855	150	1,000
54515 Special Services	341	86	1,500	1,500
54520 Chemicals	4,820	8,472	7,500	7,500
Total Contractual Expenses	11,730	19,197	19,375	21,475
Employee Benefits				
58010 FICA	2,440	2,534	2,678	3,060
58020 Worker's Compensation	12,352	0	0	0
58050 Retirement	0	697	0	0
Total Employee Benefits	14,792	3,231	2,678	3,060
TOTAL:	58,415	58,609	67,053	64,535

Marina
A.7185

Mission Statement:

The mission of the Marina is dedicated to creating a vibrant and enjoyable sense of community and belonging for the citizens of Lockport. Through our dedicated efforts, we aim to offer a space that fosters connection, recreation, and a feeling of home within our city, enhancing the overall quality of life for our residents.

Department Responsibilities:

Wide Waters Marina proudly provides a plethora of amenities tailored to families and guests of all age groups. Situated in proximity to various restaurants and venues, we facilitate a seamless and enjoyable experience. Our marina offers rental boats and kayaks, catering to diverse recreational interests. Boaters benefit from accessible public docks and a convenient refueling station, enhancing their maritime journeys and contributing to the overall enjoyment of our facilities.

FY 2024 Goals:

Our key objectives for FY 2024 encompass enhancing the guest experience by enriching amenities and services, fostering community engagement through organized events, and implementing sustainability initiatives to promote eco-friendly practices. We are also committed to expanding our offerings to cater to a diverse range of interests and consistently seeking customer feedback to drive continuous improvement. Through these efforts, we aim to create a vibrant and inclusive space that brings enjoyment and a sense of community to the residents of Lockport.

Marina
A.7185

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Temporary Services Seasonal Assistance	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
	3.00	\$21,000	3.00	\$21,000
Subtotal:	1.00	\$21,000	3.00	\$21,000
Grandtotal:	1.00	\$21,000	3.00	\$21,000

**Marina
A.7185**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51060 Temporary / Seasonal	0	7,880	21,000	21,000
51100 Overtime	0	744	0	0
Total Personal Services	0	8,624	21,000	21,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	163	950	1,000	3,000
54077 Construction Supplies	821	818	1,250	2,000
54078 Gasoline, Oil, Diesel Fuel	5,390	9,994	7,500	7,500
54515 Special Supplies	3467	1,004	5,000	6,000
Total Contractual Expenses	9,841	12,765	14,750	18,500
Employee Benefits				
58010 FICA	0	660	1,530	1,606
Total Employee Benefits	0	660	1,530	1,606
TOTAL:	9,841	22,050	37,280	41,106

**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 2024 Goals:

Apply for additional funding for First-time Homeownership Program; continue efforts to complete projects as part of the Home Improvement Program; continue to work with the Niagara Orleans Regional Land Bank to identify and return abandoned properties to productive use; work with city departments and community partners to increase access to and diversify housing in the City of Lockport.

**Community Development
A.8021**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Community Development Director	1.00	\$79,734	1.00	\$69,910
Community Development Specialist	1.00	\$45,293	1.00	\$40,494
Subtotal:	2.00	\$125,027	2.00	\$110,404

Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0

Grandtotal:	2.00	\$125,027	2.00	\$110,404
--------------------	-------------	------------------	-------------	------------------

**Community Development
A.8021**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	114,804	120,124	121,679	110,404
51120 Longevity	0	0	500	0
51130 Out of Grade	0	0	2,500	0
51170 Other Compensation	3,000	33	0	0
Total Personal Services	117,804	120,157	124,679	110,404
Contractual Expenses				
54003 Office Furniture	0	0	500	500
54005 Office Supplies	0	0	0	1,000
54010 Office Equipment	0	0	750	750
54040 Assoc / Membership Dues	0	0	60	0
54055 Professional Services	0	0	0	5,500
54075 Maintenance Contracts	30,000	0	0	0
Total Contractual Expenses	30,000	0	1,310	7,750
Employee Benefits				
58010 FICA	9,012	9,192	9,538	8,446
58020 Worker's Compensation	7,951	8,449	7,171	6,556
58040 Medical Insurance	42,879	47,167	47,166	22,697
58050 Retirement	15,736	13,619	15,002	14,629
Total Employee Benefits	75,577	78,427	78,877	52,328
TOTAL:	223,381	198,584	204,866	170,482

Community Beautification A.8510

Mission Statement:

The mission of the Community Beautification department is dedicated to cultivating a picturesque landscape that empowers the citizens of Lockport to thrive and flourish. Through our dedicated efforts, we aim to enhance the aesthetic appeal of our community, creating an environment that fosters well-being, pride, and a vibrant sense of place.

Department Responsibilities:

Our department is entrusted with vital responsibilities that encompass the provision of flowers and other essential expenses aimed at enhancing the aesthetic appeal of our parks, streets, and the City as a whole. Through our dedicated efforts, we contribute to the creation of an inviting and beautiful environment that instills a sense of pride and well-being within our community.

FY 2024 Goals:

In FY 2024, our central goal is to foster continued collaboration with City departments and volunteers in order to enhance public spaces through a variety of landscaping projects, plantings, and similar efforts. Through these initiatives, we aim to elevate property values, draw businesses to the area, and enhance the overall image of neighborhoods within Lockport. By working together, we strive to create an inviting and vibrant community that reflects the pride and dedication of its residents.

**Community Beautification
A.8510**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54075 Maintenance Contracts	5,000	5,000	5,000	5,000
54510 Program Expenses	12,003	15,841	17,000	15,000
54515 Special Supplies	0	14,249	9,100	9,000
Total Contractual Expenses	17,183	35,090	31,100	29,000
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	17,183	35,090	31,100	29,000

Forestry
A.8730

Mission Statement:

Our mission within the Forestry department is dedicated to fostering a sustainable city forestry program that maximizes the benefits of trees while adhering to established safety and economic objectives. Through our dedicated efforts, we aim to enhance the well-being of our community by promoting a thriving urban forest that contributes to environmental, social, and economic vitality.

Department Responsibilities:

Our responsibilities encompass a range of crucial tasks, including the cutting, trimming, and planting of trees, as well as the removal of stumps and the restoration of landscaping. Through these efforts, we prioritize creating and maintaining a safe city environment, ensuring that our community enjoys the benefits of a well-managed and aesthetically pleasing urban forest.

FY 2024 Goals:

Our goals for FY 2024 encompass conducting comprehensive internal inventory work and sustaining our unwavering dedication to the care and management of the City's trees. Additionally, we aim to continue refining our tree inventory efforts within the treekeeper software, thereby enhancing our ability to monitor, track, and maintain the health and well-being of our urban forest. Through these initiatives, we contribute to the continued vitality and safety of our community's natural resources.

Forestry
A.8730

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Trees Trimmed	23	34	77	15	30	30
Trees Removed	113	131	62	26	52	52
Stumps Ground	93	180	43	100	180	180
Trees Planted	11	13	69	13	26	26

**Forestry
A.8730**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Tree Crew Leader	1.00	\$52,954	1.00	\$54,014
Municipal Worker - Forestry	1.00	\$43,313	1.00	\$32,285
Tree Trimmer	3.00	\$146,044	3.00	\$144,506
Subtotal:	5.00	\$242,310	5.00	\$230,805

	<u>FY 2023 Budget</u>		<u>FY 2024 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	\$242,310	5.00	\$230,805

**Forestry
A.8730**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	200,607	230,164	242,310	233,805
51100 Overtime	52,128	19,732	25,000	25,000
51120 Longevity	2,150	2,850	3,550	2,700
51130 Out of Grade	0	1,192	0	0
51160 Shift Differential	277	63	500	500
51170 Other Compensation	15,000	8	0	0
51185 Allowances	3,125	3,125	3,125	3,125
Total Personal Services	273,286	257,134	274,485	265,130
Contractual Expenses				
54030 Small Tools	0	320	3,000	4,000
54050 Equip. Maintenance / Repair	2,929	2,848	3,000	3,500
54055 Professional Services	0	240	0	750
54110 Landscape Materials	1,241	374	2,500	3,000
54115 Computer Software	2,500	2,500	2,500	2,500
54610 Internet Services	441	456	480	480
Total Contractual Expenses	7,111	6,737	11,480	14,230
Employee Benefits				
58010 FICA	20,801	19,723	20,998	20,282
58020 Worker's Compensation	18,950	20,844	17,928	16,390
58040 Medical Insurance	74,190	101,010	102,008	108,294
58050 Retirement	35,906	28,713	32,278	34,358
Total Employee Benefits	149,846	170,290	173,212	179,324
TOTAL:	430,244	434,162	459,177	458,684

Employee Benefits

A.9000

Mission Statement:

Our mission within the Employee Benefits department revolves around being a dedicated budgeted entity responsible for managing the general fund's allocation towards general employee benefits. Through our focused efforts, we ensure the proper allocation, management, and distribution of employee benefits that contribute to the well-being and job satisfaction of our City's workforce.

Department Responsibilities:

Our department assumes critical responsibilities that encompass the management of various expenses. These include contributions to Health Reimbursement Arrangements (HRAs), retiree medical insurances encompassing both traditional plans and those tailored for Medicare recipients, as well as the City's commitments to retirement leave buy-outs.

FY 2024 Goals:

In FY 2024, our primary goal is to effectively manage the budgeted retirement leave buyout within our department.

While the exact number of employees potentially retiring remains challenging to predict accurately, we aim to establish a baseline figure that accounts for expected costs. Through prudent financial planning and allocation, we aim to ensure that the City's obligations for retirement leave buyouts are met while maintaining fiscal responsibility and transparency.

**Employee Benefits
A.9000**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	22,594	51,835	0	0
51120 Longevity	3,450	3,450	0	0
51165 Breifing Pay	3,191	0	0	0
51170 Additional and Other Compensation	48,744	1,963	0	0
51185 Allowances	2,500	0	0	0
Total Personal Services	80,479	57,247	0	0
Employee Benefits				
58010 FICA	40,874	22,143	40,000	40,000
58030 Unemployment Insurance	0	7,735	5,000	5,000
58040 Medical Insurance	21,166	23,282	0	0
58041 Medical Insurance In Lieu Of	0	0	31,100	31,100
58042 HRA Employer Contribution	130,120	131,886	122,958	122,958
58045 Medical Insurance - Retirees	1,550,000	1,761,899	1,632,088	1,587,269
58047 Medical Insurance - Medicare	725,800	877,823	879,806	1,032,550
58052 Retirement Leave Payout	481,270	337,238	500,000	500,000
58055 Benefits to Disabled Fire	77,371	80,311	78,083	47,000
Total Employee Benefits	3,026,599	3,242,318	3,289,035	3,365,877
TOTAL:	3,107,078	3,299,565	3,289,035	3,365,877

Debt Service
A.9700

Mission Statement:

Our department is dedicated to efficiently managing the costs associated with general fund serial bonds, operating within a budgeted structure. With a committed focus, we ensure the effective financial oversight, allocation, and administration of these bonds, contributing to the City's financial stability and strategic resource utilization.

Department Responsibilities:

Our department bears the critical responsibility of managing expenses that encompass both bond principal and interest for all outstanding bonds currently held by the City. The detailed breakdown of this amount is available in the Appendix located at the conclusion of this document.

FY 2024 Goals:

Our primary goals for FY 2024 encompass the ongoing management and vigilant oversight of our existing debt obligations, in addition to any potential issuance that may arise. Through these efforts, we aim to ensure the City's financial obligations are met responsibly, while also evaluating opportunities for strategic financial actions that align with our long-term fiscal objectives.

Debt Service
A.9700

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Debt Principal				
56000 Bond Principal	795,350	717,240	489,125	491,015
56500 Leases Principal	0	186,009	0	224,372
Total Debt Principal	795,350	903,249	489,125	715,387
Debt Interest				
57000 Bond Interest	82,373	62,462	45,745	30,907
57500 Leases Interest	0	24,930	0	34,000
Total Debt Interest	82,373	87,392	45,745	64,907
TOTAL:	877,723	990,640	534,870	780,294

Interfund Transfers
A.9901

Mission Statement:

Our department's mission is centered on being a dedicated budgeted entity responsible for managing the general fund's commitments to a range of capital fund projects. Through focused efforts, we ensure the efficient allocation, administration, and execution of these projects, contributing to the City's infrastructure development and fiscal sustainability.

Department Responsibilities:

Our department assumes the crucial responsibility of establishing and managing expense accounts that accurately represent the funds allocated for specific capital projects that have received approval from the Council. We ensure the proper allocation and utilization of resources, thereby supporting the successful execution and completion of these capital initiatives in alignment with the City's development goals.

FY 2024 Goals:

Our central goal for FY 2024 is to foster the advancement of sustainable projects and capital improvements utilizing resources from our operating funds. This effort contributes to the enhancement of the City's overall functionality, resilience, and long-term well-being.

**Interfund Transfer
A.9901**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Interfund Transfers				
59000.H Interfund Transfer to Capital	2,147,884	1,121,354	400,000	20,000
Total Interfund Transfers	2,147,884	1,121,354	400,000	20,000
TOTAL:	2,147,884	1,121,354	400,000	20,000

Refuse and Recycling CL.8160

Mission Statement:

Our mission within the Refuse and Recycling department is centered on delivering exceptional refuse and recycling services to our community while maintaining a cost-efficient approach that minimizes the burden on taxpayers. Through our dedicated efforts, we aim to ensure efficient waste management practices that contribute to the cleanliness, sustainability, and overall well-being of our city.

Department Responsibilities:

Our department is responsible for overseeing the City of Lockport's accessible and equitable recycling and refuse program. Through this program, we provide residents with a range of container sizes to choose from, ensuring a tailored and efficient waste management solution. By implementing a system where residents only pay for the containers they need and use, we strive to create a fair and efficient program that contributes to the cleanliness and sustainability of our community.

FY 2024 Goals:

Our central objective for FY 2024 is to ensure the seamless execution of trash and recycling collections throughout our City. Through our dedicated efforts, we aim to maintain an efficient and reliable waste management system that contributes to the cleanliness, well-being, and sustainability of our community.

**Refuse and Recycling
CL.8160**

Performance Metric	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Amount of Residential Accounts	6791	6793	3793	3793
Amount of Commercial Accounts	322	325	329	329
Average Annual Residential Fee	175	193	193	193
Average Annual Commercial Fee	293	322	322	322
Amount of Containers Used:				
35 Gallon	1504	1444	1405	1405
64 Gallon	2000	2015	2030	2030
96 Gallon	2160	2192	2211	2211
Double 35 Gallon	248	241	239	239
Double 64 Gallon	259	263	263	263
Double 96 Gallon	556	569	579	579
Triple 96 Gallon	170	173	173	173
Quadruple 96 Gallon	128	122	123	123
Recycle 64 Gallon	5489	5478	5416	5416
Recycle 96 Gallon	1735	1757	1781	1781

**Refuse and Recycling
CL.8160**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Equipment and Capital Outlay				
52035 Public Works Equipment	930	17,433	23,500	23,500
Total Equipment and Capital Outlay	930	17,433	23,500	23,500
Contractual Expenses				
54001 Printing / Copying	933	1,807	2,200	2,200
54057 Admin Expenses General	90,507	75,000	75,000	75,000
54065 Equipment Rental	279	0	0	0
54625 Garbage Collection	613,837	607,155	733,315	733,315
54635 Refuse Disposal	270,043	290,892	301,385	306,385
54640 Recycling Collection	201,669	219,471	258,144	253,158
Total Contractual Expenses	1,177,268	1,194,325	1,370,044	1,370,058
TOTAL:	1,178,198	1,211,758	1,393,544	1,393,558

Debt Service
CL.9700

Mission Statement:

Our department is dedicated to efficiently managing the costs associated with refuse fund serial bonds, operating within a budgeted structure. With a committed focus, we ensure the effective financial oversight, allocation, and administration of these bonds, contributing to the City's financial stability and strategic resource utilization.

Department Responsibilities:

Our department bears the critical responsibility of managing expenses that encompass both bond principal and interest for all outstanding bonds currently held by the City. The detailed breakdown of this amount is available in the Appendix located at the conclusion of this document.

FY 2024 Goals:

Our primary goals for FY 2024 encompass the ongoing management and vigilant oversight of our existing debt obligations, in addition to any potential issuance that may arise. Through these efforts, we aim to ensure the City's financial obligations are met responsibly, while also evaluating opportunities for strategic financial actions that align with our long-term fiscal objectives.

Debt Service
CL.9700

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Debt Principal				
56000 Bond Principal	29,825	31,465	33,100	34,740
Total Debt Principal	29,825	31,465	33,100	34,740
Debt Interest				
56000 Bond Interest	6,457	4,965	3,392	1,737
Total Debt Interest	6,457	4,965	3,392	1,737
TOTAL:	36,282	36,430	36,492	36,477

Special Items
FX.1900

Mission Statement:

Our mission within this budgetary department centers on providing a dedicated space for housing various expenses that do not find a suitable fit within other departments. Additionally, we manage government-wide expenses that prove challenging to allocate elsewhere. Through our meticulous efforts, we aim to ensure proper financial management, transparency, and accountability, ultimately contributing to the effective allocation of resources across the City's operations.

Department Responsibilities:

Our department assumes the crucial responsibility of managing a range of essential expenses, which encompass insurance, gasoline and fuel, utilities encompassing both natural gas and electricity, as well as contingency funding. We contribute to the sustainability and operational efficiency of the City's functions, ensuring that resources are allocated effectively and responsibly across various critical areas.

FY 2024 Goals:

Our primary goal for 2024 is to establish and maintain a contingency fund that proves sufficient to address unforeseen expenses that may arise. By ensuring the availability of this reserve, we aim to enhance the City's financial resilience and capacity to effectively manage unexpected challenges or costs, ultimately contributing to the stability and sustainability of our operations.

**Special Items
FX.1900**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
Total Personal Services	0	0	0	0
Contractual Expenses				
54070 Insurance	41,125	48,299	54,000	58,000
54078 Gasoline, Oil, and Fuel	22,974	31,046	34,200	30,000
54765 Judgements and Claims	0	14,275	0	0
54775 Contingency	0	0	107,979	79,248
Total Contractual Expenses	64,099	93,621	196,179	167,248
Employee Benefits				
Total Employee Benefits	0	0	0	0
TOTAL:	64,099	93,621	196,179	167,248

Water Administration
FX.8310

Mission Statement:

The mission of the Water Administration is rooted in providing comprehensive support to the operational divisions within the Department. This encompasses the facilitation of policy as outlined in the City Charter and coordinated efforts with other departments that may be impacted by our operations. Additionally, we are committed to delivering professional customer service for billing and water-related inquiries, ensuring accuracy and timeliness in all processes to serve our community effectively.

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 coordination of 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 2024 Goals:

The FY 2024 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 determine and support appropriate and accurate actions needed to maximize billing revenue for the City.

**Water Administration
FX.8310**

Performance Metric	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Meter Reads	31,272	31,288	15,651	31,308	31,288
Meter Repair Investigations / Replacements	1,540	1,323	739	1,300	1,300
Bills Issued	31,272	31,288	15,651	31,308	31,288
Customers Serviced via Phone / Counter / Email	12195	11849	7078	10000	10000
Customer Detail Updates	1512	6188	3827	4000	4000
Misc Fee Processing	106	112	50	100	100
Annual Fireline Billing	54	65	55	55	55
Split / Merge	6	37	11	11	8
Delinquent Letters	1923	1834	1189	1800	1800
Mail Processing	Not Recorded	306	216	300	250
Filtration Payroll	Not Recorded	51.75	27.5	50	50
Filtration POs / Invoices	Not Recorded	272	199	300	300
C2 / C11	Not Recorded	Not Recorded	Not Recorded	Not Recorded	3

**Water Administration
FX.8310**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Water Billing and Service Coord	1.00	\$48,788	1.00	\$53,029
Water Meter Service Worker	1.00	\$45,048	1.00	\$48,057
Sr Account Clerk	1.00	\$43,305	1.00	\$45,054
Subtotal:	3.00	\$137,141	3.00	\$146,140
Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	3.00	\$137,141	3.00	\$146,140

**Water Administration
FX.8310**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	134,345	137,827	142,152	146,140
51120 Longevity	1,650	1,800	1,800	2,300
51170 Other Compensation	9,000	0	0	0
51885 Allowances	625	625	625	625
Total Personal Services	145,620	140,252	144,577	149,065
Equipment and Capital Outlay				
52015 Technical Equipment	23,452	600	4,000	4,500
Total Equipment and Capital Outlay	23,452	600	4,000	4,500
Contractual Expenses				
54001 Printing / Copying	1,154	1,500	3,000	2,500
54005 Office Supplies	671	707	1,000	400
54020 Postage Expenses	13,500	14,400	17,000	19,000
54030 Small Tools	24	48	100	100
54050 Equip. Maintenance / Repair	0	44	0	0
54055 Professional Services	0	250	250	250
54057 Admin Expenses General Fund	254,113	125,000	165,000	125,000

**Water Administration
FX.8310**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54065 Equipment Rental / Lease	0	603	5,356	0
54075 Maintenance Contracts	0	2,000	1,500	2,000
54077 Cons. And Maint. Supplies	0	0	100	100
54300 Vehicle Maint. And Repair	0	927	1,000	500
54605 Telephone Services	383	375	500	500
Total Contractual	269,845	145,854	194,806	150,350
Employee Benefits				
58010 FICA	11,028	10,616	11,060	11,403
58020 Worker's Compensation	11,761	9,979	9,066	8,199
58040 Medical Insurance	49,857	54,842	54,842	62,899
58050 Retirement	19,122	15,695	15,522	19,364
Total Employee Benefits	91,768	91,132	90,490	101,865
TOTAL:	530,685	377,838	433,873	405,780

**Pump Stations
FX.8320**

Mission Statement:

Our mission at the Pump Station is dedicated to ensuring an uninterrupted flow and optimal volume of raw source water, meeting the demands essential for the effective functioning of the filter treatment plant. Through our committed efforts, we aim to provide a consistent and reliable water supply that supports the delivery of safe and high-quality water to our community.

Department Responsibilities:

Our department is entrusted with several critical responsibilities. These include vigilant monitoring of the intake and source water conditions, as well as the operation of screens designed to eliminate harmful materials. Additionally, we engage in the crucial task of pre-treating water to effectively neutralize harmful microorganisms, ensuring the delivery of safe and high-quality water to our community. Through these efforts, we uphold the integrity and health of our water supply system.

FY 2024 Goals:

Our primary objectives for FY 2024 encompass ensuring a consistent and uninterrupted source water supply that meets the necessary flow and volume demands of the treatment plant. Additionally, we aim to enhance our operational resilience by installing a backup generator. Through these initiatives, we are committed to maintaining the reliability and efficiency of our water supply system, guaranteeing the consistent delivery of safe and high-quality water to our community.

**Pump Stations
FX.8320**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Filter Plant Honeywell Meter, Gallons	2,318,396,000	2,109,724,000	2,137,174,000	2,187,176,000	1,100,049,000	2,300,000,000	2,200,000,000
Plant Loss and Consumption, Gallons	62,248,000	62,072,000	65,856,000	70,014,000	36,184,000	70,000,000	65,000,000
Available Water, Gallons	2,256,148,000	2,047,652,000	2,071,318,000	2,117,162,000	1,063,865,000	2,221,000,000	2,100,100,000
Niagara County Water, Gallons	164,123,196	-	-	-	-	-	-
Pumped to City, Gallons	2,254,921,920	2,047,223,220	2,071,179,413	2,117,050,748	1,063,789,423	2,221,000,000	2,100,000,000

**Pump Stations
FX.8320**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Service				
51100 Overtime	178	0	0	0
Total Personal Service	178	0	0	0
Contractual Expenses				
54050 Equip. Maintenance / Repair	1,382	2,520	4,000	2,500
54075 Maintenance Contracts	3,675	3,915	5,000	6,200
54076 Property Repairs	413	169	1,000	250
54077 Const. and Maint. Supplies	0	595	0	0
54100 Real Property Tax	208,543	202,739	212,000	210,000
54440 Fees and Permits	263	180	550	400
54520 Chemicals	8,750	33,000	40,000	40,000
54605 Telephone Services	361	343	516	516
54620 Utilities - Natural Gas	872	1,124	1,350	1,300
54623 Utilities - Electricity	97,462	138,165	104,000	104,000
Total Contractual Expenses	321,721	382,750	368,416	365,166
Employee Benefits				
58020 Worker's Compensation	0	0	0	0
Total Employee Benefits	0	0	0	0
TOTAL:	321,899	382,750	368,416	365,166

**Filtration
FX.8330**

Mission Statement:

Our mission within the Filtration Department is dedicated to delivering the utmost quality of safe potable water for consumption by the residents under the care of the City of Lockport. Additionally, we are committed to ensuring an adequate flow and volume of water to bolster firefighting capabilities, all while consistently upholding and enhancing the water infrastructure at rates that remain both reasonable and justifiable. Through these concerted efforts, we aim to safeguard the well-being of our community by providing essential, high-quality water services.

Department Responsibilities:

Our department shoulders a critical role in treating raw water to ensure its safety for consumption and subsequent distribution to customers. Through a series of meticulous processes, we systematically eliminate or neutralize harmful materials and microorganisms from raw water. Our dedicated system operators play an essential role in overseeing and optimizing the purification process, ensuring its smooth and efficient execution. Through these efforts, we maintain the highest standards of water quality for the well-being of our community.

FY 2024 Goals:

Our central objectives for FY 2024 encompass ensuring uninterrupted water service while meeting all flow and volume demands essential for our community's needs. Moreover, we are dedicated to adhering to, or even surpassing, all Federal, state, and local laws and regulations that pertain to water quality. Additionally, we aim to run our laboratory operations at peak efficiency, fulfilling all new sample requirements and consistently delivering water of the highest quality. Through these initiatives, we remain committed to safeguarding public health and maintaining the utmost standards of water treatment.

**Filtration
FX.8330**

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Polyaluminum Chloride, Pounds	97,582	122,064	115,526	123,309	61,941	121,000	121,000
Flouride HSF Acide, Pounds	50,956	48,735	15,206	45,443	22,974	49,000	49,000
Chlorine Filter Plant, Pounds	18,952	20,884	20,012	20,459	8,954	20,000	20,000
Chlorine North Tonawanda, Pounds	19,143	19,541	19,667	21,079	8,616	20,000	20,000

**Filtration
FX.8330**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Water Treatment Plant Oper	1.00	\$102,110	1.00	\$114,650
Maintenance Supervisor	1.00	\$57,570	1.00	\$57,574
Sr. Water Treatment Plant Operator	4.00	\$203,670	4.00	\$210,730
Water Treatment Plant Operator	4.00	\$179,391	4.00	\$192,006
Electrician	0.33	\$20,469	0.33	\$21,628
Subtotal:	10.33	\$563,210	10.33	\$596,588
Grandtotal:	10.33	\$563,210	10.33	\$596,588

**Filtration
FX.8330**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	511,949	551,202	564,742	596,588
51100 Overtime	75,003	62,329	71,000	71,000
51120 Longevity	4,031	5,431	5,392	6,600
51130 Out of Grade	449	888	1,000	1,000
51160 Shift Differential	28,987	29,793	33,000	33,000
51170 Other Compensation	25,990	41	0	0
51185 Allowances	5,117	5,742	6,600	5,750
Total Personal Services	651,525	655,426	681,734	713,938
Equipment and Capital Outlay				
52015 Technical Equipment	0	0	1,000	0
Total Equipment and Capital Outlay	0	0	1,000	0
Contractual Expenses				
54003 Office Furniture	539	0	500	250
54005 Office Supplies	700	788	900	800
54007 Janitorial Supplies	426	354	700	700
54010 Office Equipment	0	0	200	150
54030 Small Tools	0	0	0	250
54033 Licensing and Certifications	220	0	0	0
54035 Training and Education	3,760	4,255	4,400	4,400
54040 Assoc/Membership Dues	2,269	2,335	2,400	2,400
54050 Equip. Maintenance / Repair	17,571	15,278	21,500	24,500
54055 Professional Services	2,732	3,184	10,000	5,000
54060 Legal Notices and Advt.	1,095	1,195	1,300	1,300

**Filtration
FX.8330**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54065 Equipment Rental / Lease	10,967	10,994	10,968	0
54075 Maintenance Contracts	20,565	30,683	25,410	29,000
54076 Property Repairs	75	45,744	2,000	1,000
54077 Const. and Maint. Supplies	505	820	1,000	1,000
54085 Clothing and Uniforms	431	0	900	800
54200 Lab Supplies and Services	18,936	20,554	30,000	30,000
54300 Vehicle Maint. And Repair	719	14	700	700
54440 Fees and Permits	637	680	1,500	1,000
54520 Chemicals	57,606	104,397	114,000	134,000
54605 Telephone Services	1,165	1,497	1,990	1,990
54610 Internet Services	7,433	6,384	6,540	6,540
54615 Supply of Water	0	3,684	0	0
54620 Utilities - Natural Gas	30,764	41,606	47,000	47,000
54623 Utilities - Electricity	120,854	143,586	109,000	109,000
Total Contractual Expenses	299,968	438,033	392,908	401,780
Employee Benefits				
58010 FICA	49,600	49,651	52,087	54,595
58020 Worker's Compensation	41,287	35,553	30,221	28,698
58040 Medical Insurance	180,631	197,480	194,436	223,360
58050 Retirement	86,981	75,159	73,010	92,960
Total Employee Benefits	358,500	357,842	349,754	399,613
TOTAL:	1,309,992	1,451,301	1,425,396	1,515,331

Distribution
FX.8340

Mission Statement:

The mission of the Water Distribution division is dedicated to ensuring the seamless transportation of drinking water from the filtration plant to the tap through exceptional service, all while maintaining affordability for the citizens of Lockport. Through our dedicated efforts, we aim to provide a reliable and efficient water distribution system that upholds the well-being and satisfaction of our community members.

Department Responsibilities:

Our department assumes a critical role in managing the potable water supply and distribution for the City of Lockport. Our primary source of water is derived from the east branch of the Niagara River. We oversee the intricate process of pumping water over a 13-mile distance through a 30-inch forced main line to reach the Lockport Water Treatment Plant situated on Summit Street.

FY 2024 Goals:

Our primary goals for FY 2024 within water distribution are twofold. Firstly, we aim to capitalize on operational efficiencies to enhance the quality of service provided to our community. Secondly, we are committed to further improving our infrastructural systems within the distribution network. Through these initiatives, we aspire to optimize the delivery of safe and reliable drinking water to the residents of Lockport while ensuring the sustainability and resilience of our distribution infrastructure.

**Distribution
FX.8340**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Fire Hydrants Flushed	600	219	229	80	160	250
Fire Hydrants Repaired	6	29	11	105	120	150
Fire Hydrants Replaced	3	18	1	4	8	15
Main Waterlines Repaired	25	49	58	18	36	50
Feet Main Waterlines Replaced	150	123	66	25	50	100
Main Water Line Valves repaired or replaced	2	21	19	90	100	100
811 Dig Safely Water/Sewer lines marked	2000	1654	1078	1087	1200	1200

**Distribution
FX.8340**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Public Works Supervisor	1.00	\$57,566	1.00	\$59,869
Sr. Water & Sewer Maint. Worker	3.00	\$142,241	3.00	\$139,268
Heavy Equipment Oper. - Water	3.00	\$152,805	2.50	\$108,208
Water & Sewer Maint. Worker	2.00	\$74,922	2.00	\$84,390
Hydrant Maintenance Worker	1.00	\$36,232	1.00	\$44,825
Subtotal:	10.00	\$463,766	9.50	\$436,560
	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	10.00	\$463,766	9.50	\$436,560

**Distribution
FX.8340**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	351,479	323,850	412,929	436,560
51100 Overtime	45,513	52,557	35,000	40,000
51120 Longevity	3,050	2,050	4,167	3,025
51130 Out of Grade	3,533	1,979	5,000	5,000
51160 Shift Differential	0	292	0	0
51170 Other Compensation	24,000	894	0	0
51185 Allowances	4,725	4,725	5,350	4,725
Total Personal Services	432,300	386,347	462,446	489,310
Equipment and Capital Outlay				
52015 Technical Equipment	0	0	0	0
52035 Public Works Equipment	71,578	0	28,004	0
Total Equipment and Capital Outlay	71,578	0	28,004	0
Contractual Expenses				
54001 Printing / Copying	0	0	300	300
54005 Office Supplies	200	347	585	400
54007 Janitorial Supplies	693	1,954	1,500	1,500
54030 Small Tools	223	649	2,281	3,000
54035 Training and Education	-600	40	500	2,000
54045 Travel Related Costs	296	0	0	750
54050 Equip. Maintenance / Repair	15,752	7,986	13,431	10,000
54065 Equipment Rental / Lease	5,484	-7,145	8,720	0
54075 Maintenance Contracts	0	0	0	0
54076 Property Repairs	2,083	2,146	1,825	2,500

**Distribution
FX.8340**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54077 Const. and Maint. Supplies	29,701	32,366	29,600	29,000
54078 Gasoline, Oil, Diesel Fuel	0	0	0	2,500
54083 Misc. Support Services	3,811	0	0	0
54085 Clothing and Uniforms	213	925	438	1,000
54300 Vehicle Maint. and Repair	5,180	855	1,821	3,000
54440 Fees and Permits	374	608	1,000	700
54515 Special Supplies	483	0	0	0
54540 Utility System Reform	31,638	79,410	44,400	30,000
54605 Telephone Services	1,753	1,583	2,355	2,640
54610 Internet Services	0	0	0	0
54620 Utilities - Natural Gas	5,523	6,775	9,000	9,000
Total Contractual Expenses	102,808	128,500	117,756	98,290
Employee Benefits				
58010 FICA	32,513	29,068	36,960	37,910
58020 Worker's Compensation	34,315	26,235	29,214	25,965
58040 Medical Insurance	179,716	152,608	198,089	213,683
58050 Retirement	58,092	44,678	51,774	64,469
Total Employee Benefits	304,637	252,589	316,037	342,027
TOTAL:	911,323	767,436	924,243	929,627

Employee Benefits FX.9000

Mission Statement:

Our mission within the Employee Benefits department revolves around being a dedicated budgeted entity responsible for managing the water fund's allocation towards general employee benefits. Through our focused efforts, we ensure the proper allocation, management, and distribution of employee benefits that contribute to the well-being and job satisfaction of our City's workforce.

Department Responsibilities:

Our department assumes critical responsibilities that encompass the management of various expenses. These include contributions to Health Reimbursement Arrangements (HRAs), retiree medical insurances encompassing both traditional plans and those tailored for Medicare recipients, as well as the City's commitments to retirement leave buy-outs.

FY 2024 Goals:

In FY 2024, our primary goal is to effectively manage the budgeted retirement leave buyout within our department.

While the exact number of employees potentially retiring remains challenging to predict accurately, we aim to establish a baseline figure that accounts for expected costs. Through prudent financial planning and allocation, we aim to ensure that the City's obligations for retirement leave buyouts are met while maintaining fiscal responsibility and transparency.

Employee Benefits
FX.9000

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	0	0	1,530	987
58030 Unemployment Insurance	0	1,856	1,200	1,200
28041 Medical In Lieu Of	0	0	1,800	0
58042 HRA Employer Contribution	14,788	16,071	15,000	15,000
58045 Medical Insurance - Retirees	140,000	159,139	147,414	129,016
58047 Medical Insurance - Medicare Retirees	137,747	183,678	166,975	195,964
58052 Retirement Leave Payout	0	0	20,000	20,000
Total Employee Benefits	292,535	360,744	353,919	362,167
TOTAL:	292,535	360,744	353,919	362,167

Debt Service
FX.9700

Mission Statement:

Our department is dedicated to efficiently managing the costs associated with water fund serial bonds, operating within a budgeted structure. With a committed focus, we ensure the effective financial oversight, allocation, and administration of these bonds, contributing to the City's financial stability and strategic resource utilization.

Department Responsibilities:

Our department bears the critical responsibility of managing expenses that encompass both bond principal and interest for all outstanding bonds currently held by the City. The detailed breakdown of this amount is available in the Appendix located at the conclusion of this document.

FY 2024 Goals:

Our primary goals for FY 2024 encompass the ongoing management and vigilant oversight of our existing debt obligations, in addition to any potential issuance that may arise. Through these efforts, we aim to ensure the City's financial obligations are met responsibly, while also evaluating opportunities for strategic financial actions that align with our long-term fiscal objectives.

Debt Service
FX.9700

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Debt Principal				
56000 Bond Principal	550,290	545,195	475,105	485,010
56500 Leases Principal	0	19,878	0	15,893
Total Debt Principal	550,290	565,073	475,105	500,903
Debt Interest				
57000 Bond Interest	156,965	139,903	123,655	107,969
57500 Leases Interest	0	2,395	0	2,347
Total Debt Interest	156,965	142,298	123,655	110,316
TOTAL:	707,255	707,371	598,760	611,219

**Interfund Transfers
FX.9901**

Mission Statement:

Our department's mission is centered on being a dedicated budgeted entity responsible for managing the general fund's commitments to a range of capital fund projects. Through focused efforts, we ensure the efficient allocation, administration, and execution of these projects, contributing to the City's infrastructure development and fiscal sustainability.

Department Responsibilities:

Our department assumes the crucial responsibility of establishing and managing expense accounts that accurately represent the funds allocated for specific capital projects that have received approval from the Council. We ensure the proper allocation and utilization of resources, thereby supporting the successful execution and completion of these capital initiatives in alignment with the City's development goals.

FY 2024 Goals:

Our central goal for FY 2024 is to foster the advancement of sustainable projects and capital improvements utilizing resources from our operating funds. This effort contributes to the enhancement of the City's overall functionality, resilience, and long-term well-being.

**Interfund Transfer
FX.9901**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Interfund Transfers				
59000.H Interfund Transfer to Capital	170,000	78,470	352,547	165,000
Total Interfund Transfers	170,000	78,470	352,547	165,000
TOTAL:	170,000	78,470	352,547	165,000

**Special Items
G.1900**

Mission Statement:

Our mission within this budgetary department centers on providing a dedicated space for housing various expenses that do not find a suitable fit within other departments. Additionally, we manage government-wide expenses that prove challenging to allocate elsewhere. Through our meticulous efforts, we aim to ensure proper financial management, transparency, and accountability, ultimately contributing to the effective allocation of resources across the City's operations.

Department Responsibilities:

Our department assumes the crucial responsibility of managing a range of essential expenses, which encompass insurance, gasoline and fuel, utilities encompassing both natural gas and electricity, as well as contingency funding. We contribute to the sustainability and operational efficiency of the City's functions, ensuring that resources are allocated effectively and responsibly across various critical areas.

FY 2024 Goals:

Our primary goal for 2024 is to establish and maintain a contingency fund that proves sufficient to address unforeseen expenses that may arise. By ensuring the availability of this reserve, we aim to enhance the City's financial resilience and capacity to effectively manage unexpected challenges or costs, ultimately contributing to the stability and sustainability of our operations.

**Special Items
G.1900**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses				
54070 Insurance	41,125	48,299	52,000	58,000
54078 Gasoline, Oil, and Fuel	14,616	22,247	19,992	20,400
54775 Contingency	0	0	18,545	78,432
Total Contractual Expenses	59,816	70,546	90,537	156,832
TOTAL:	59,816	70,546	90,537	156,832

Wastewater Systems

G.8120

Mission Statement:

Our mission within the Wastewater Systems division is driven by an unwavering commitment to delivering the utmost quality of treated water that adheres to all State and Federal parameters. Through our dedicated efforts, we strive to achieve this while minimizing costs, ensuring the well-being of our community, and promoting environmental sustainability.

Department Responsibilities:

Maintain a wastewater collection and transmission system to ensure its adequacy to protect the health and safety of all residents and businesses within the City of Lockport. Provide a safe and efficient collection of wastewater (sewer) and reduce wastewater stoppages (sewer chokes) through scheduled main line cleaning programs.

FY 2024 Goals:

Provide a safe and efficient collection of wastewater (sewer) and reduce wastewater stoppages (sewer chokes) through scheduled main line cleaning programs utilizing video inspections with the new camera system and sewer vacuum. Improve response time on emergency stoppages. Repair and replace sewer lines as needed to keep the collection system working properly. Update the collection system grid map and input information into a database for easy and more accurate access to collection system information. Training on excavating, trenching, shoring, and confined space to maintain a safe working environment for employees and general public in work zones.

**Wastewater Systems
G.8120**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Storm Receivers Cleaned	400	615	83	164	400	400
Storm Receivers repaired/rebuilt	30	54	23	22	50	50
Man Holes repaire/reset/ raised	40	72	20	16	30	30
Feet of Main Sewers cleaned with Sewer Vac	10,600	40,542	2,370	12,600	25,000	25,000

**Wastewater Systems
G.8120**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Heavy Equipment Oper. - Sewer	1.00	\$48,055	1.00	\$49,016
Water & Sewer Maint. Worker	1.00	\$45,279	1.00	\$46,185
Municipal Worker - Sewer	1.00	\$43,313	1.00	\$44,179
Subtotal:	3.00	\$136,647	3.00	\$139,380
	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Temporary Services	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	3.00	\$136,647	3.00	\$139,380

**Wastewater Systems
G.8120**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	137,925	142,881	136,479	139,380
51100 Overtime	30,556	12,050	20,000	20,000
51120 Longevity	2,250	3,400	2,550	2,700
51160 Shift Differential	135	64	0	0
51170 Other Compensation	9,000	0	0	0
51185 Allowances	1,875	1,875	1,875	2,500
Total Personal Services	181,741	160,271	160,904	164,580
Equipment and Capital Outlay				
52035 Public Works Equipment	0	0	0	16,000
52200 Utility Replacements	0	4,815	10,000	5,000
Total Equipment and Capital Outlay	0	4,815	10,000	21,000
Contractual Expenses				
54050 Equip. Maintenance / Repair	13,500	31,348	2,000	2,000
54055 Professional Services	17,431	15,761	17,395	14,000
54065 Equipment Rental / Lease	2,015	0	0	0
54077 Const. and Maint. Supplies	2,946	13,643	10,000	10,000
54440 Fees and Permits	1,190	0	1,368	1,200
54540 Utility System Reform	0	0	11,605	0
54610 Internet Services	5,616	0	5,700	100
Total Contractual Expenses	42,698	60,752	48,068	27,300

**Wastewater Systems
G.8120**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	13,853	12,501	12,322	12,543
58020 Worker's Compensation	11,907	11,388	9,454	8,209
58040 Medical Insurance	61,733	69,210	69,846	80,108
58050 Retirement	23,803	18,034	17,105	21,118
Total Employee Benefits	111,296	111,133	108,727	121,978
TOTAL:	335,735	336,970	327,699	334,858

Wastewater Treatment G.8130

Mission Statement:

Our mission within the Wastewater Treatment division is underpinned by an unwavering commitment to delivering the utmost quality of treated water that complies with all State and Federal parameters. Through our dedicated efforts, we strive to achieve this while minimizing costs, ensuring the well-being of our community, and promoting environmental sustainability through effective wastewater treatment practices.

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 2024 Goals:

In 2023, construction was completed for the NYSDEC mandated Ultraviolet disinfection system for our effluent. This system disinfects without using dangerous chemicals. 2024 will be the first year that it will be operational for the entire time frame that we are required to run it. We also look forward to the installation of four brand new Return Pumps, made possible with ARPA funds.

**Wastewater Treatment
G.8130**

Performance Metric	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
DMRs Collected	1,095	1,095	543	1,095	1,095
Process Collected and Analyzed	365	365	181	365	365
Filter Building: Hours Run	1,226	1,291	608	1,250	1,250
Filter Building: Total Gallons of Sludge	2,420,619	2,755,077	1,245,980	2,500,000	2,500,000
Mixing Trucks: Number of Loads	1,497	1,561	680	1,400	1,400
Mixing Trucks: Tons of Sludge	2,872	3,021	1,300	2,600	2,600
Laboratory Analysis: TKN / TP / NH3	573	303	9	18	18
Laboratory Analysis: TSS / TS / TVS	2,249	2,217	1,138	2,250	2,250
Laboratory Analysis: BOD (INF, PE, FE, VDM)	1,275	1,243	451	900	900
Industry Inspections	8	8	-	8	8
Industry Sampling	17	12	4	10	10
Facility Operation Report	12	12	6	12	12
Discharge Monitoring Reprt	12	12	6	12	12
Payrolls Processed	1,820	1,367	220	440	440
Invoices Entered for Payment	2,332	2,329	811	1,800	1,850
Invoices Issued	130	92	31	73	80

**Wastewater Treatment
G.8130**

PERSONAL SERVICE DETAIL

	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
Position	FTE	Rate	FTE	Rate
Chief Wastewater Treat Plant Op	1.00	\$97,576	1.00	\$103,991
Asst Chief Treatment Plant Oper	1.00	\$58,684	1.00	\$62,142
Wastewater PreTreatment Coord	1.00	\$53,104	1.00	\$56,449
Sr. Wastewater Treatment Operator	0.00	\$0	1.00	\$50,063
Wastewater Treatment Operator	6.00	\$251,525	5.00	\$220,828
Sr. Lab Technician	1.00	\$50,699	1.00	\$51,714
Lab Technician	1.00	\$49,370	1.00	\$50,353
Maintenance Supervisor	1.00	\$50,870	1.00	\$54,176
Municipal Worker - Sewer	1.00	\$43,310	1.00	\$36,623
Electrician	0.33	\$21,206	0.33	\$21,628
Sr Account Clerk	1.00	\$55,336	1.00	\$56,443
Subtotal:	14.33	\$731,680	14.33	\$764,410
 Grandtotal:	 14.33	 \$731,680	 14.33	 \$764,410

**Wastewater Treatment
G.8130**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	598,301	589,690	720,075	764,410
51100 Overtime	15,619	19,167	16,000	16,500
51120 Longevity	9,539	5,389	7,217	8,150
51130 Out of Grade	24,179	16,719	25,000	18,000
51150 Holiday Pay	0	0	951	1,375
51160 Shift Differential	2,868	4,449	3,000	3,000
51170 Other Compensation	39,906	9,336	5,000	5,000
511850 Allowances	7,067	6,717	8,275	8,275
Total Personal Services	697,478	651,466	785,518	824,710
Equipment and Capital Outlay				
52015 Technical Equipment	793	14,702	5,600	5,000
52030 Motor Vehicle Equipment	0	0	0	80,000
Total Equipment and Capital Outlay	793	14,702	5,600	85,000
Contractual Expenses				
54003 Office Furniture	0	1,324	425	0
54005 Office Supplies	2,109	1,989	1,975	2,000
54007 Janitorial Supplies	0	1,803	2,850	3,000
54020 Postage Expenses	0	70	0	0
54030 Small Tools	0	788	1,000	1,000
54033 Licensing and Certification	644	160	1,200	1,500
54035 Training and Education	3,208	5,912	16,200	10,000
54040 Assoc/Membership Dues	192	335	500	500
54045 Travel Related Costs	3,252	9,546	2,200	3,000

**Wastewater Treatment
G.8130**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54050 Equip. Maintenance / Repair	70,808	122,433	69,000	90,000
54055 Professional Services	40,907	24,756	25,000	22,000
54057 Admin Expenses General	160,442	215,000	170,000	120,000
54057 Admin Expenses Water	139,524	128,680	134,437	145,517
54065 Equipment Rental / Lease	18,354	2,775	23,116	0
54075 Maintenance Contracts	9,257	23,457	45,000	56,000
54076 Property Repairs	119,806	95,832	70,373	40,000
54077 Const. and Maint. Supplies	17,418	19,801	11,500	15,000
54078 Gasoline, Oil, Diesel Fuel	4,739	4,106	2,500	2,500
54085 Clothing and Uniforms	5,637	8,758	9,000	9,000
54200 Lab Supplies and Services	44,828	22,765	35,000	45,000
54300 Vehicle Maint. and Repair	2,169	1,747	2,500	2,000
54440 Fees and Permits	32,340	42,244	66,500	70,500
54515 Special Supplies	6,431	6,067	5,300	5,000
54520 Chemicals	56,681	37,202	89,500	100,000
54540 Utility System Reform	317,774	87,844	122,000	10,000
54605 Telephone Services	4,870	4,211	5,000	5,000
54610 Internet Services	6,254	6,402	6,500	6,500
54620 Utilities - Natural Gas	45,752	56,823	64,000	64,000
54623 Utilities - Electricity	124,684	177,469	175,000	200,000
54635 Refuse Disposal	13,621	9,421	7,500	10,000
Total Contractual Expenses	1,251,700	1,119,718	1,165,076	1,039,017

**Wastewater Treatment
G.8130**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	53,369	49,576	61,550	63,790
58020 Worker's Compensation	51,997	42,767	44,119	32,678
58040 Medical Insurance	201,753	194,190	206,044	237,598
58050 Retirement	94,977	77,579	85,179	107,843
Total Employee Benefits	402,096	364,112	396,892	441,909
TOTAL:	2,352,067	2,149,998	2,353,086	2,390,636

Wastewater Compost G.8135

Mission Statement:

Our mission within the Compost Plant is rooted in delivering dedicated service to the City, all while maintaining a focus on operational efficiency and cost-effectiveness. Through our committed efforts, we aim to provide responsible waste management solutions that contribute to the well-being of our community and promote environmental sustainability.

Department Responsibilities:

Our department plays a pivotal role in processing generated sludge, which is transformed into compost at our specialized compost plant. This compost is made available to the public through both sales and distribution, specifically for non-food crop and landscaping applications. Through these efforts, we contribute to responsible waste management practices and the promotion of sustainable land use, offering a valuable resource that benefits both our community and the environment.

FY 2024 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**

Performance Metric	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2023 Projected	FY 2024 Projected
Biosolids, Wet Tons	3280	2899	3021	1300	2625	2625
Biosolids, Percent Dry	21.2%	21.6%	22.1%	24.6%	22.4%	22.4%
Biosolids, Dry Metric Tons	629	566	598	280	518	518
Wood Chips, Wet Tons	1619	1539	1452	558	1292	1292
Wood Chips, Percent Dry	77.3%	80.0%	83.4%	81.9%	80.7%	80.7%
Wood Chips, Dry Metric Tons	1138	1118	1094	423	943	943
Compost Produced, Tons	1454	1017	1902	214	1458	1458
Compost Distributed, Tons	1452	1403	1524	0	1460	1460

**Wastewater Compost
G.8135**

PERSONAL SERVICE DETAIL

Position	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Chief Compost Plant Operator	1.00	\$64,254	1.00	\$65,540
Heavy Equipment Oper. - Compost	2.00	\$78,976	2.00	\$81,982
Subtotal:	3.00	\$143,230	3.00	\$147,522
Temporary Services	<u>FY 2023 Budget</u>		<u>FY 2024 Budget</u>	
	FTE	Rate	FTE	Rate
Subtotal:	0.00	\$0	0.00	\$0
Grandtotal:	3.00	\$143,230	3.00	\$147,522

**Wastewater Compost
G.8135**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Personal Services				
51010 Full Time Wages	109,917	112,269	139,940	147,522
51100 Overtime	19,704	12,242	20,000	15,000
51120 Longevity	800	800	950	950
51130 Out of Grade	8,735	7,290	4,000	4,000
51170 Other Compensation	6,000	0	0	0
51185 Allowances	975	1,600	1,600	1,600
Total Personal Services	146,131	134,200	166,490	169,072
Contractual Expenses				
54001 Printing / Copying	0	402	500	500
54030 Small Tools	0	0	500	500
54033 Licensing and Certification	0	0	400	400
54050 Equip. Maintenance / Repair	10,813	42,942	5,304	4,000
54055 Professional Services	700	700	700	700
54076 Property Repairs	269	0	1,500	5,000
54077 Const. Maint. and Repair	162	434	1,000	500
54078 Gasoline, Oil, Diesel Fuel	340	1,185	2,500	1,800
54085 Clothing and Uniform	1,418	1,421	1,500	1,500
54300 Vehicle Maint. and Repair	881	2,253	3,500	2,500
54440 Fees and Permits	160	160	200	200
54515 Special Supplies	139,560	147,600	150,000	150,000
54540 Utility System Reform	0	0	500	500

**Wastewater Compost
G.8135**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Contractual Expenses (Continued)				
54605 Telephone Services	0	0	250	0
54615 Supply of Water	420	418	700	600
54623 Utilities - Electricity	9,998	24,850	24,000	34,000
Total Contractual Expenses	164,720	222,364	193,054	202,700
Employee Benefits				
58010 FICA	11,151	10,192	12,736	13,317
58020 Worker's Compensation	10,140	8,510	9,191	8,209
58040 Medical Insurance	18,504	21,358	22,928	26,805
58050 Retirement	18,611	16,077	17,899	22,727
Total Employee Benefits	58,405	56,137	62,755	71,058
TOTAL:	369,256	412,701	422,299	442,830

Employee Benefits G.9000

Mission Statement:

Our mission within the Employee Benefits department revolves around being a dedicated budgeted entity responsible for managing the sewer fund's allocation towards general employee benefits. Through our focused efforts, we ensure the proper allocation, management, and distribution of employee benefits that contribute to the well-being and job satisfaction of our City's workforce.

Department Responsibilities:

Our department assumes critical responsibilities that encompass the management of various expenses. These include contributions to Health Reimbursement Arrangements (HRAs), retiree medical insurances encompassing both traditional plans and those tailored for Medicare recipients, as well as the City's commitments to retirement leave buy-outs.

FY 2024 Goals:

In FY 2024, our primary goal is to effectively manage the budgeted retirement leave buyout within our department.

While the exact number of employees potentially retiring remains challenging to predict accurately, we aim to establish a baseline figure that accounts for expected costs. Through prudent financial planning and allocation, we aim to ensure that the City's obligations for retirement leave buyouts are met while maintaining fiscal responsibility and transparency.

**Employee Benefits
G.9000**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
58010 FICA	0	0	1,413	1,413
58030 Unemployment Insurance	0	1,547	700	700
58041 Medical In Lieu Of	0	0	3,600	3,600
58042 HRA Employer Contribution	18,381	14,426	12,000	12,000
58045 Medical Insurance - Retirees	134,000	152,319	136,453	151,572
58047 Medical Insurance - Medicare Retirees	136,453	181,953	165,407	194,123
58052 Retirement Leave Payout	0	0	17,000	17,000
Total Employee Benefits	288,834	350,245	336,573	380,408
TOTAL:	288,834	350,245	336,573	380,408

Debt Service
G.9700

Mission Statement:

Our department is dedicated to efficiently managing the costs associated with sewer fund serial bonds, operating within a budgeted structure. With a committed focus, we ensure the effective financial oversight, allocation, and administration of these bonds, contributing to the City's financial stability and strategic resource utilization.

Department Responsibilities:

Our department bears the critical responsibility of managing expenses that encompass both bond principal and interest for all outstanding bonds currently held by the City. The detailed breakdown of this amount is available in the Appendix located at the conclusion of this document.

FY 2024 Goals:

Our primary goals for FY 2024 encompass the ongoing management and vigilant oversight of our existing debt obligations, in addition to any potential issuance that may arise. Through these efforts, we aim to ensure the City's financial obligations are met responsibly, while also evaluating opportunities for strategic financial actions that align with our long-term fiscal objectives.

**Debt Service
G.9700**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Debt Principal				
56000 Bond Principal	577,535	594,100	570,662	513,935
56500 Leases Principal	0	14,469	0	16,465
Total Debt Principal	577,535	608,569	570,662	530,400
Debt Interest				
57000 Bond Interest	95,192	84,269	68,457	53,109
57500 Leases Interest	0	1,743	0	3,379
Total Debt Interest	95,192	86,012	68,457	56,488
TOTAL:	672,727	694,581	639,119	586,888

Interfund Transfers
G.9901

Mission Statement:

Our department's mission is centered on being a dedicated budgeted entity responsible for managing the general fund's commitments to a range of capital fund projects. Through focused efforts, we ensure the efficient allocation, administration, and execution of these projects, contributing to the City's infrastructure development and fiscal sustainability.

Department Responsibilities:

Our department assumes the crucial responsibility of establishing and managing expense accounts that accurately represent the funds allocated for specific capital projects that have received approval from the Council. We ensure the proper allocation and utilization of resources, thereby supporting the successful execution and completion of these capital initiatives in alignment with the City's development goals.

FY 2024 Goals:

Our central goal for FY 2024 is to foster the advancement of sustainable projects and capital improvements utilizing resources from our operating funds. This effort contributes to the enhancement of the City's overall functionality, resilience, and long-term well-being.

**Interfund Transfer
G.9901**

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Interfund Transfers				
59000.H Interfund Transfer to Capital	181,971	44,000	284,935	137,242
Total Interfund Transfers	181,971	44,000	284,935	137,242
TOTAL:	181,971	44,000	284,935	137,242

Self-Insurance Administration (Health Insurance)
MS.1710

Mission Statement:

Our department operates exclusively within a budgeted framework, encompassing the management of interfund revenues and expenses associated with employee and retirement health and medical insurance. Through diligent oversight, we ensure the accurate allocation, administration, and monitoring of these critical insurance components.

Department Responsibilities:

Our department holds the vital responsibility of managing a range of expenses, covering medical claims, Medicare Part B costs, and administrative expenses associated with our health services.

FY 2024 Goals:

Our primary objectives for FY 2024 revolve around the seamless continuation of City-sponsored health insurance operations, ensuring uninterrupted service delivery. Additionally, we strive to maintain a healthy positive cash flow and to meticulously allocate resources for interfund transfers that align with monthly fund costs. Through these endeavors, we are committed to upholding the well-being and financial stability of our employees and retirees while effectively managing our health insurance initiatives.

Self-Insurance Administration (Health Insurance)
MS.1710

Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Projected	FY 2024 Projected
Amount of Members (Active and Retired)	271	271	279	288	286	292
Medical Claims as a Percent of Spending	64.9%	68.0%	80.4%	70.4%	73.7%	71.5%
Pharmacy Claims as a Percent of Spending	25.3%	25.7%	23.1%	25.7%	24.1%	24.8%
Stop Loss as a Percent of Spending	8.3%	9.7%	8.6%	9.6%	7.5%	8.8%
Admin Fees as a Percent of Spending	3.6%	4.1%	3.5%	3.5%	2.8%	3.5%
Rebates and Other as a Percent of Spending	-2.1%	-7.5%	-15.6%	-9%	-8.1%	-8.5%
High Cost Claimants as a Percent of Claims	21.0%	33.7%	29.3%	15.3%	19.3%	23.7%
Medicare Advantage Contracts	216	192	204	210	212	215

Self-Insurance Administration (Health Insurance)
MS.1710

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
54055 Professional Services	9,200	11,880	12,350	20,000
54057.HI Admin Expenses Health	730,309	692,405	750,000	750,000
54057.HRA Admin Expenses HRA	17,656	15,716	18,500	20,000
54071 Medical Insurance - Medicare Part B	992,742	899,634	1,258,488	1,321,793
54510 Program Expenses	0	0	2,500	0
54700 Medical Claims	4,485,646	4,243,228	4,618,016	5,123,400
Total Employee Benefits	6,235,553	5,862,862	6,659,854	7,235,193
TOTAL:	6,235,553	5,862,862	6,659,854	7,235,193

Self-Insurance Administration (Worker's Compensation)
S.1710

Mission Statement:

Our department functions as a budgeted entity, specifically tasked with managing interfund revenues and expenses related to worker's compensation awards and costs. By using vigilant financial oversight, we ensure accurate allocation, administration, and monitoring of these critical components, safeguarding the well-being and security of our esteemed workforce.

Department Responsibilities:

Our department undertakes the vital role of managing an array of expenditures, covering awards, medical claims, professional services, insurance costs for worker's compensation, and fees and permits.

FY 2024 Goals:

Our primary objectives for FY 2024 revolve around the seamless continuation of City-sponsored worker's compensation operations, ensuring uninterrupted service delivery. Additionally, we strive to maintain a healthy positive cash flow and to meticulously allocate resources for interfund transfers that align with monthly fund costs. Through these endeavors, we are committed to upholding the well-being and financial stability of our employees and retirees while effectively managing our health insurance initiatives.


Self-Insurance Administration (Worker's Compensation)
S.1710


Performance Metric	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 YTD	FY 2024 Projected
Stop Loss Coverage Trigger, 7710	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Stop Loss Coverage Trigger, 7720	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Stop Loss Coverage Trigger, All Other	\$ 650,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
SH-900 Log Transactions	49	48	44	53	26	48

Self-Insurance Administration (Worker's Compensation)
S.1710

	FY 2021 Actual	FY 2022 Actual	FY 2023 Amended	FY 2024 Budget
Employee Benefits				
54057 Admin Expenses	100,567	110,495	131,993	107,521
54070 Insurance	82,606	102,148	109,644	115,000
54700 Medical Claims	59,160	40,864	124,825	125,442
54750 Awards	220,191	370,036	393,538	418,437
Total Employee Benefits	462,524	623,543	760,000	766,400
TOTAL:	462,524	623,543	760,000	766,400

Proposed Capital Projects

PROJECT TITLE IT INFRASTRUCTURE IMPROVEMENTS									STARTING YEAR 2021	COUNCIL DISTRICT(S) All														
DEPARTMENT A.1680 Department of Information Technology Services						PROJECT STATUS On-Going			FUND NUMBER H203	ACCOUNT NUMBER H203.1680.52490														
PROJECT DESCRIPTION <p>The City of Lockport has established an ongoing IT Infrastructure Fund to support the development and maintenance of its information technology systems. Recognizing the crucial role of technology in modern governance and service delivery, the city has annually allocated dedicated resources to ensure the efficient functioning and security of its IT infrastructure. This fund enables the city to invest in hardware, network infrastructure, cybersecurity measures, and other IT initiatives. By maintaining a robust IT infrastructure, Lockport can enhance internal operations, streamline processes, improve data management, and provide better services to its residents. The ongoing nature of this fund demonstrates the city's commitment to staying at the forefront of technological advancements and ensuring the reliability and resilience of its IT systems to meet the evolving needs of the community.</p>									PROJECT MAP 															
IMPACT ON OPERATING BUDGET <table border="0"> <tr> <td><u>Operating Impact?</u></td> <td><u>Annual Cost (Savings):</u></td> </tr> <tr> <td>Will Impact <input checked="" type="checkbox"/></td> <td>Personnel:</td> </tr> <tr> <td>Will Not Impact <input type="checkbox"/></td> <td>Operations: Yes</td> </tr> <tr> <td># of Positions <input type="text" value="0"/></td> <td>Other:</td> </tr> <tr> <td></td> <td>Total: Varies</td> </tr> </table>						<u>Operating Impact?</u>	<u>Annual Cost (Savings):</u>	Will Impact <input checked="" type="checkbox"/>	Personnel:	Will Not Impact <input type="checkbox"/>	Operations: Yes	# of Positions <input type="text" value="0"/>	Other:		Total: Varies	IMPACT EXPLANATION <p>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.</p>						ASSOCIATED RESOLUTIONS <p>112420.8</p>		
<u>Operating Impact?</u>	<u>Annual Cost (Savings):</u>																							
Will Impact <input checked="" type="checkbox"/>	Personnel:																							
Will Not Impact <input type="checkbox"/>	Operations: Yes																							
# of Positions <input type="text" value="0"/>	Other:																							
	Total: Varies																							
*PROJECT COSTS	2020	2021	2022	2023	2024	2025	2026	Total	FUNDING SOURCE(S)															
Infrastructure and Equipment	\$ -	\$ 24,630	\$ 114,629	\$ 45,000	\$ 80,370	\$ 45,000	\$ 47,371	357,000	General Funds \$ 154,000															
									Water Funds \$ 101,750															
									Sewer Funds \$ 101,750															
TOTAL COSTS	\$ -	\$ 24,630	\$ 114,629	\$ 45,000	\$ 80,370	\$ 45,000	\$ 47,371	\$ 357,000																
*SOURCE OF FUNDS	2020	2021	2022	2023	2024	2025	2026	Total																
General Funds	\$ -	\$ 25,000	\$ 39,000	\$ 20,000	\$ 20,000	\$ 25,000	\$ 25,000	154,000	TOTAL FUNDED \$ 357,500															
Water Funds	\$ -	\$ 20,000	\$ 17,250	\$ 15,000	\$ 15,000	\$ 17,250	\$ 17,250	101,750	UNFUNDED															
Sewer Funds	\$ -	\$ 20,000	\$ 17,250	\$ 15,000	\$ 15,000	\$ 17,250	\$ 17,250	101,750	PROJECT TOTAL \$ 357,500															
									SCHEDULE	START	FINISH													
									Equipment	1/1/2021	1/1/2040													
									Land															
									Construction															
Unfunded																								
TOTAL SOURCES	\$ -	\$ 65,000	\$ 73,500	\$ 50,000	\$ 50,000	\$ 59,500	\$ 59,500	\$ 357,500	TOTAL	Ongoing	Ongoing													

PROJECT TITLE SEWER INFRASTRUCTURE IMPROVEMENTS									STARTING YEAR 2021	COUNCIL DISTRICT(S) All	
DEPARTMENT G.8197- Sewer Equipment and Capital Outlay					PROJECT STATUS On-Going				FUND NUMBER H205	ACCOUNT NUMBER H205.8197.52481	
PROJECT DESCRIPTION The City of Lockport has established a Sewer Infrastructure Improvements Fund to address the maintenance, expansion, and improvement needs of its sewer system. Recognizing the critical role of a reliable and efficient sewer infrastructure in protecting public health and the environment, the city has allocated dedicated resources to this fund. The Sewer Infrastructure Improvements Fund enables investments in areas such as wastewater treatment plants, sewer lines, pumping stations, and stormwater management systems. By prioritizing sewer infrastructure improvements, Lockport aims to enhance the capacity, reliability, and functionality of its sewer system, ensuring effective wastewater management and minimizing the risk of sewer overflows or environmental contamination. This dedicated fund underscores the city's commitment to the long-term sustainability and proper functioning of its sewer infrastructure, benefiting both residents and the surrounding ecosystem.									PROJECT MAP 		
IMPACT ON OPERATING BUDGET Operating Impact? <input checked="" type="checkbox"/> Will Impact <input type="checkbox"/> Will Not Impact # of Positions 0			Annual Cost (Savings): Personnel: N/A 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	2020	2021	2022	2023	2024	2025	2026	Total	FUNDING SOURCE(S) Sewer Funds \$ 421,378 TOTAL FUNDED \$ 421,378 UNFUNDED \$ - PROJECT TOTAL \$ 421,378		
Infrastructure	\$ -	\$ 109,574	\$ 12,337	\$ 50,000	\$ 120,000	\$ 100,000	\$ 29,467	\$ 421,378			
TOTAL COSTS	\$ -	\$ 109,574	\$ 12,337	\$ 50,000	\$ 120,000	\$ 100,000	\$ 29,467	\$ 421,378			
*SOURCE OF FUNDS	2020	2021	2022	2023	2024	2025	2026	Total			
Sewer Funds	\$ -	\$ 150,000	\$ 20,750	\$ 28,386	\$ 122,242	\$ 50,000	\$ 50,000	\$ 421,378			
Unfunded											
TOTAL SOURCES	\$ -	\$ 150,000	\$ 20,750	\$ 28,386	\$ 122,242	\$ 50,000	\$ 50,000	\$ 421,378	SCHEDULE	START	FINISH
									Design	1/1/2021	1/1/2040
									Land		
									Construction		
									TOTAL	Ongoing	Ongoing

Appendix

Appendix 1. Interfund Transfers and Indirect Cost Allocations

Detail Pertaining to the City's Interfund Transfers in the FY 2024 Budget

To Fund	From Fund	Amount	Description
General	Water	125,000	Indirect Cost Allocation
General	Sewer	120,000	Indirect Cost Allocation
General	Refuse	75,000	Indirect Cost Allocation
General	Debt Service	0	Excess Capital Funds to Pay Debt Services
Water	Sewer	145,517	Indirect Cost Allocation
Water	Debt Service	0	Excess Capital Funds to Pay Debt Services
Sewer	Debt Service	150,000	Excess Capital Funds to Pay Debt Services
Capital	General	20,000	IT Infrastructure Project
Capital	Water	15,000	IT Infrastructure Project
Capital	Sewer	15,000	IT Infrastructure Project
Capital	Water	150,000	Water Infrastructure Fund
Capital	Sewer	122,242	Sewer Infrastructure Fund

Water Allocation	Sewer Allocation	Refuse Allocation	Description
10,568	10,263	3,371	Mayor's Office Management of Operations
12,325	11,970	3,931	Common Council Management of Operations
0	0	20,989	Clerk's Office Management of Refuse
0	0	25,532	Assessor's Office Management of Refuse File
39,580	38,440	12,625	Treasurer's Office Management of Collections
47,115	43,482	7,751	Finance Department's Management of Finances
16,183	14,102	0	Personnel's Management of Employees
-771	1,742	802	Rounding to Minimize Errors
125,000	120,000	75,000	Grand Total Indirect Cost Allocation

Appendix 2. Professional Services Budget Detail

Detail Pertaining to Professional Service Line Items

Department	Amount	Detail
A.1010 Legislative Common Council	34,000	Annual Financial Audit
A.1010 Legislative Common Council	500	Virtual Meeting Subscription
A.1310 Finance and Accounting	5,000	Popular Annual Financial Report
A.1310 Finance and Accounting	3,600	New World Custom Reporting
A.1310 Finance and Accounting	500	Payroll Tax Consultant
A.1325 Treasurer	10,000	Bond Services
A.1355 Assessor	25,000	Appraisal Defense Work
A.1355 Assessor	2,600	Board of Assessment Review
A.1355 Assessor	40,000	Annual Assessment Work
A.1410 City Clerk	2,500	Grant Writer for Digitalization Project
A.1420 City Attorney	50,000	Various External Attorney Assistance
A.1430 Personnel	19,000	HR Consultation and Audit
A.1430 Personnel	8,921	Physicals and Tests
A.1440 Engineering	75,000	GIS Data Cleaning and Implementation
A.1440 Engineering	24,000	Engineering Support
A.1620 Building Maintenance	250	Fire Extinguisher Inspections
A.1680 Information Technology	3,000	Grant Writer
A.1680 Information Technology	5,500	Migration Consultation Assistance
A.1900 Special Items	100,000	Charter Update
A.1900 Special Items	45,000	Comprehensive Zoning Project
A.1900 Special Items	75,000	Public Works Audit
A.3120 Police	5,000	Tests for Applicants
A.3410 Fire	60,000	Ambulance Billing Costs
A.3410 Fire	10,000	Ambulance Consultant Work
A.3410 Fire	10,900	Medical Direction and Misc Labs
A.3510 Control of Dogs	22,000	Sheltering Contract
A.3620 Code and Safety Inspection	1,000	Plumbing Exam Fees
A.7110 Parks	1,000	Alarm Monitoring
A.8021 Community Development	5,500	Training Consultant Services
A.8730 Forestry	750	Training Consultant Services

Appendix 2. Professional Services Budget Detail (Continued)

Detail Pertaining to Professional Service Line Items

Department	Amount	Detail
FX.8310 Water Administration	250	System Consultation Fees
FX.8330 Filtration	5,000	Engineering Support
G.8120 Wastewater Systems	4,000	Annual CSO Monitor
G.8120 Wastewater Systems	10,000	Engineering Support
G.8130 Wastewater Treatment	10,000	Bond Services
G.8130 Wastewater Treatment	10,000	Engineering Support
G.8130 Wastewater Treatment	2,000	Operations Support Services
G.8135 Wastewater Compost	700	Annual Waterline Inspection
MS.1710 Self-Insurance Admin.	7,500	GASB 75 Financial Service
MS.1710 Self-Insurance Admin.	4,850	1095-C Completion
MS.1710 Self-Insurance Admin.	7,650	Various Consultation Work
TOTAL	707,471	

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	5/15/2024	75,000	1,125
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	4/15/2024	0	3,650
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2024	146,015	3,650
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2024	205,000	4,869
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2024	0	2,563
\$7,215,000 Public Improvement (Serial) Bonds, 2020	4/1/2024	65,000	7,850
\$7,215,000 Public Improvement (Serial) Bonds, 2020	10/1/2024	0	7,200
	Subtotal	491,015	30,907
Lease Type	Department	Principal	Interest
Vehicles	A.1355 - Assessor	4,426	654
Vehicles	A.1440 - Engineer	5,280	780
Printing Equipment	A.1670 - Printing	7,935	2,642
Vehicles	A.3120 - Police	128,761	19,019
Vehicles	A.3410 - Fire	8,051	1,189
Vehicles	A.3620 - Code	13,017	1,923
Vehicles	A.5110 - Street	36,304	4,748
Vehicles	A.7140 - Playground	20,598	3,045
	Subtotal	224,372	34,000

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	4/15/2024	0	5,250
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2024	210,010	5,250
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2024	145,000	3,150
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2024	0	1,519
\$7,215,000 Public Improvement (Serial) Bond, 2020	4/1/2024	130,000	47,050
\$7,215,000 Public Improvement (Serial) Bond, 2020	10/1/2024	0	45,750
	Subtotal	485,010	107,969
Lease Type	Department	Principal	Interest
Vehicles	FX.8310 - Admin	5,541	818
Vehicles	FX.8340 - Distribution	10,351	1,529
	Subtotal	15,892	2,347

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	4/15/2024	0	3,481
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2024	139,235	3,481
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	3/1/2024	43,000	7,279
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	9/1/2024	0	6,236
\$1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen)	8/15/2024	1,700	0
\$6,588,571 Public Improvement (Serial) Bonds, 2017	5/15/2024	205,000	6,147
\$6,588,571 Public Improvement (Serial) Bonds, 2017	11/15/2024	0	3,841
\$7,215,000 Public Improvement (Serial) Bond, 2020	4/1/2024	95,000	11,650
\$7,215,000 Public Improvement (Serial) Bond, 2020	10/1/2024	0	10,700
CWSRF Grid-Note (\$1,000,000 WQIP Grant Pre-Finance) - Estimated	5/1/2024 (Est.)	30,000	294
Subtotal		513,935	53,109
Lease Type	Department	Principal	Interest
Vehicles	G.8130 - Treatment	11,365	1,679
Printing Equipment	G.8130 - Treatment	1,350	450
Equipment Lease	G.8130 - Treatment	3,750	1,250

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	4/15/2024	0	869
\$3,945,000 Deficit Financing (Serial) Bonds, 2014	10/15/2024	34,740	869
	Subtotal	34,740	1,737
Lease Type	Department	Principal	Interest
	Subtotal	0	0

Appendix 5. Fund Balance Policy

Established per Resolution 022223.9

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 20% 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 022223.9

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

Required Exemption Report to be Attached to Published Budget. Equalized Assessed Value 1,439,960,842.

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL404(1)	19	4,035,215	0.28
13100	CO - GENERALLY	RPTL406(1)	13	10,275,100	0.71
13350	CITY - GENERALLY	RPTL406(1)	89	11,999,600	0.83
13800	SCHOOL DISTRICT	RPTL408	15	43,185,400	3
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	0.18
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL412-a	28	25,868,000	1.8
18100	HOUSING: OWNER - MUNICIPALITY	P H F I L 36-a(2)	10	24,310,000	1.69
21600	RES OF CLERGY - RELIG CORP owr-	RPTL462	10	1,907,000	0.13
25110	NONPROF CORP - RELIG(CONST PR<	RPTL420-a	49	16,244,200	1.13
25120	NONPROF CORP - EDUCL(CONST PR	RPTL420-a	4	2,171,100	0.15
25130	NONPROF CORP - CHAR (CONST PR1	RPTL 420-a	5	1,480,000	0.1
25210	NONPROF CORP - HOSPITAL	RPTL420-a	2	3,500,800	0.24
25230	NONPROF CORP - MORAUMENTAL I	RPTL 420-a	8	1,117,300	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL420-b	7	7,452,300	0.52
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
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL422	2	1,114,000	0.08
33401	TAX SALE - CITY OWNED	RPTL406(5)	3	56,300	0
41103	VETS EX BASED ON ELIGIBLE FUND	RPTL458(1)	9	35,650	0
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL458-a	284	2,549,063	0.18
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	265	3,974,500	0.28
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL458-a	162	4,371,675	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 1,439,960,842.

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41400	CLERGY	RPTL460	4	6,000	0
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	131,670	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L306	5	72,432	0.01
41800	PERSONS AGE 65 OR OVER	RPTL467	98	5,639,870	0.39
41801	PERSONS AGE 65 OR OVER	RPTL467	6	352,000	0.02
41806	PERSONS AGE 65 OR OVER	RPTL467	16	964,250	0.07
41931	DISABILITIES AND LIMITED INCOM	RPTL459-c	20	1,047,000	0.07
41933	DISABILITIES AND LIMITED INCOM	RPTL459-c	1	74,000	0.01
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	7,095,000	0.49
Total:			1170	186,423,025	12.95

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: 362,333

Appendix 8. New York State Comptroller's Office Tax Cap Form FY 2024

Details Pertaining to the Property Tax Cap

Real Property Tax Levy FYE 2023	13,283,557
Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	0
Tax Base Growth Factor	1.0000
PILOTs Receivable FYE 2023	422,175
Tort Exclusion Amount Claimed in FYE 2023	0
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2024	362,333
Available Carryover from FYE 2023	203,472
Tax Levy Limit Before Adjustments/Exclusions	13,820,986
Total Adjustments	0
Employees' Retirement System Exclusion	5,823
Police and Fire Retirement System Exclusion	108,358
Total Exclusions	114,181
Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions	13,935,167
Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	0
FYE 2024 Proposed Levy	13,449,601
Difference Between Tax Levy Limit and Proposed Levy	485,566
Do you plan to override the Tax Cap for FYE 2023 ?	<u>No</u>

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	Cost Increase / (Decrease)	Description
A.0000.31001 Real Property Taxes	\$ 33,209	Reduce Tax levy to 1.25%
A.0000.32770 Other Unclassified Revenue	\$ (18,270)	For Prorated Tax Exemption Billing
A.3410.31640 Ambulance Charges	\$ 34,366	Reduce Ambulance Collection Assumption to 72.5%
A.7140.51010 Full Time Wages	\$ (43,486)	Cut Requested Director of Youth and Community Relations Position
A.7140.58010 FICA	\$ (3,327)	
A.7140.58020 Worker's Compensation	\$ (3,278)	
A.7140.58040 Medical Insurance	\$ (17,023)	
A.7140.58050 Retirement	\$ (5,762)	
A.1430.51010 Full Time Wages	\$ 2,300	Increase Out of Title for Director of Personnel to Assume Youth and Recreation Matters
A.1430.58010 FICA	\$ 176	
A.1430.58050 Retirement	\$ 360	
A.3120.52070 Public Safety Equipment	\$ (50,000)	Cut Requested All Wheel Vehicle for Public Safety
A.5110.52030 Motor Vehicle Equipment	\$ 68,000	Add Funding for Additional Plow
A.0000.30599 Appropriated Fund Balance	\$ (18,000)	Net Fund Balance Impact of Above Three Transactions
G.8130.52030 Motor Vehicle Equipment	\$ 35,000	Add Funds for Dump Truck
G.0000.30599 Appropriated Fund Balance	\$ (35,000)	Add Fund Balance for Above Transaction
A.7140.51060 Seasonal Wages	\$ 14,000	Increase Seasonal Wages in the Youth Recreation Program.
A.7140.58010 FICA	\$ 1,000	
A.5110.51010 Full Time Wages	\$ 4,709	Amend Street Crew Leader Position to Public Works Supervisor in Street Maintenance Department.
A.5110.58010 FICA	\$ 360	
A.5110.58050 Retirement	\$ 666	
Net Impact:	\$ (0)	(\$0 is Balanced)

