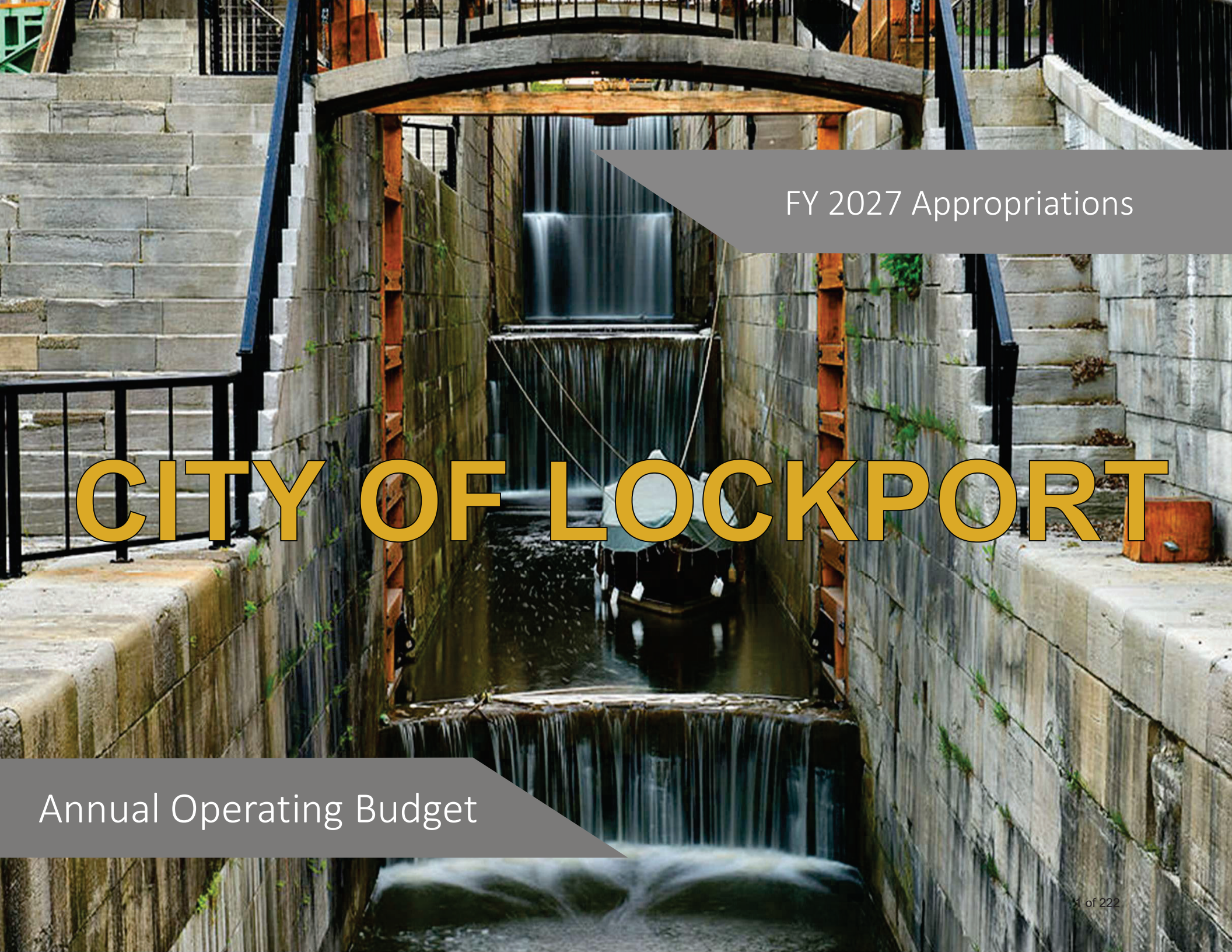


FY 2027 Appropriations

# CITY OF LOCKPORT

Annual Operating Budget

# CITY OFFICIALS

**MAYOR – JOHN LOMBARDI**

**TREASURER - SUE MAWHINEY**

**COUNCIL MEMBER (1ST WARD) – DR. JOHN CRAIG**

**COUNCIL MEMBER (2ND WARD) – MARCUS WYCHE**

**COUNCIL MEMBER (3RD WARD) – ROWLAND O'MALLEY**

**COUNCIL MEMBER (4TH WARD) – KATHRYN FOGLE**

**COUNCIL MEMBER (5TH WARD) – JON WILEY**

**COUNCIL MEMBER (AT LARGE) – KEVIN KIRCHBERGER**

*Lockport Locks Flight of Five 3;* Front Cover Photo by Dean Hueber

Uploaded April 20th 2021

# *A Note from the Finance Director:*

I am pleased to present to you the Fiscal Year 2027 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 our city administration and Common Council in addressing the needs of our community while maintaining responsible financial management.

First introduced to the Common Council on October 1, 2026, as the FY 2027 Mayor's Recommended Budget, this proposal underwent a public hearing and a series of budget review sessions, during which the Common Council reviewed the proposed spending plan and made various amendments prior to adoption. You can find these line-item amendments in the budget appendix. Notable provisions include a 2.41% property tax levy increase, a 5% increase in water and sewer rates, and a 7% increase in the refuse rate. These adjustments reflect the City's efforts to balance increasing operating costs, maintain essential services, and meet its financial obligations.

This budget is a working document that reflects our commitment to careful financial management, transparency, and meeting the needs of Lockport residents. We encourage residents to remain engaged in the City's financial planning and appreciate the public's participation throughout the budget process.

I would like to thank the Mayor, Common Council members, and City staff for their time and effort throughout the budget process. Their collaboration and thoughtful consideration helped shape the City's financial plan for 2027.

Sincerely,



Daniel Cavallari

Director of Finance

# TABLE OF CONTENTS


**A Message from the Finance Director** **3**

**Budget Narrative** **6**
- Introduction / How to Read this Budget 7
- Understanding the Budget Process 8
- 'Where Do My Taxes Go?" 9
- Budget Impact Items 10

**Statement of Revenues, Expenditures and Fund Balance** **11**
- General Fund 12
- Water Fund 13
- Sewer Fund 14
- Refuse and Recycling Fund 15
- Health Insurance Fund 16
- Worker's Compensation Fund 17

**Annual Expenditures by Department** **18**
- General Fund 19
- Water Fund 21
- Sewer Fund 21

**Revenue Estimates and Projections** **22**
- Summary 23
- General Fund 24
- Refuse and Recycling Fund 29
- Water Fund 30
- Sewer Fund 31
- Health Insurance Fund 32
- Worker's Compensation Fund 33

**FY 2027 Budget Recommendation by Department** **34**

**General Fund Departments** **35**
- A.1010 - General Fund, Legislative Common Council 36
- A.1210 - General Fund, Office of the Mayor 39
- A.1310 - General Fund, Finance & Accounting 42
- A.1325 - General Fund, Treasurer 45
- A.1355 - General Fund, City Assessor 49
- A.1410 - General Fund, City Clerk 53
- A.1420 - General Fund, City Attorney 57
- A.1430 - General Fund, Personnel - Civil Service 60
- A.1440 - General Fund, Engineering 63
- A.1490 - General Fund, Public Works Administration 66
- A.1620 - General Fund, Building Maintenance 69
- A.1640 - General Fund, Equipment Maintenance Garage 74
- A.1670 - General Fund, Central Printing and Mailing 78
- A.1680 - General Fund, Information Technology Services 80
- A.1900 - General Fund, Special Items 83
- A.3120 - General Fund, Police 85
- A.3127 - General Fund, Police Clerical 90
- A.3128 - General Fund, Police - School Crossing Guards 93
- A.3410 - General Fund, Fire 96
- A.3510 - General Fund, Control of Dogs 101
- A.3620 - General Fund, Code & Safety Inspection 104
- A.5110 - General Fund, Street Maintenance 110
- A.5182 - General Fund, Street Lighting 115
- A.6410 - General Fund, Tourism 117
- A.7110 - General Fund, Parks 119
- A.7140 - General Fund, Playground and Recreation 124
- A.7180 - General Fund, Community Pool 127

# TABLE OF CONTENTS


**FY 2027 Budget Recommendation by Department**

A.7185 - General Fund, Marina 130
A.8021 - General Fund, Community Development 133
A.8510 - General Fund, Community Beautification 136
A.8730 - General Fund, Forestry 138
A.9000 - General Fund, Employee Benefits 142
A.9700 - General Fund, Debt Service 144
A.9901 - General Fund, Interfund Transfer 146

**Refuse and Recycling Fund Departments 148**

CL.8160 - Refuse & Recycling Fund, Refuse & Recycling 149
CL.9700 - Refuse & Recycling Fund, Debt Service 151

**Water Fund Departments 153**

FX.1900 - Water Fund, Special Items 154
FX.8310 - Water Fund, Water Administration 156
FX.8320 - Water Fund, Pump Stations 161
FX.8330 - Water Fund, Filtration 164
FX.8340 - Water Fund, Distribution 169
FX.9000 - Water Fund, Employee Benefits 174
FX.9700 - Water Fund, Debt Service 176
FX.9901 - Water Fund, Interfund Transfer 178

**Sewer Fund Departments 180**

G.1900 - Sewer Fund, Special Items 181
G.8120 - Sewer Fund, Wastewater Systems 183
G.8130 - Sewer Fund, Wastewater Treatment 188
G.8135 - Sewer Fund, Wastewater Compost 194
G.9000 - Sewer Fund, Employee Benefits 198
G.9700 - Sewer Fund, Debt Service 200
G.9901 - Sewer Fund, Interfund Transfer 202

**Health Insurance Fund Departments 204**

MS.1710 - Health Insurance Fund, Self-Insurance 205

**Workers Compensation Fund Departments 207**

S.1710 - Workers' Compensation Fund, Self-Insurance 208

**Proposed Capital Projects 210**

Water Fund Infrastructure Improvements 211
Sewer Fund Infrastructure Improvements 212
IT Infrastructure Improvements 213

**Appendix 214**

(1) Interfund Transfers and Indirect Cost Allocations 215
(2a - 2d) Debt Service Schedule per Fund 216
(3) NYS Comptroller's Tax Cap 220
(4a-4b) Common Council Changes & Rationale 221

# Budget Narrative

## Introduction / How to Read this Budget

Thank you for taking the time to explore the City of Lockport's annual budget. This section is designed to give you an introductory overview of the City's financial structure. For those interested in learning more about public finances and budgeting, we encourage you to consult the NYS Office of the State Comptroller for further information and resources.

The City operates through several distinct funds, each of which supports individual departments. For instance, the Water Fund covers the Water Administration and Water Distribution Departments, while the Sewer Fund supports the Wastewater Treatment Department. The primary fund for most governments, including ours, is the General Fund, which encompasses many key departments such as Fire, Police, Public Works, and Administration.

Each year, the City is required to create a balanced budget. This means that revenues or existing fund balances must match or exceed expenditures for each fund. Revenue, or income, comes from various sources, such as fees, fines, property and sales taxes, or funding from external sources like the State or Federal government. Expenditures represent the costs the City incurs to maintain operations. When revenues exceed expenditures at the end of the year, the City can increase its fund balance—essentially a savings account for the City. Like other municipalities, the City has a fund balance policy. This policy establishes a minimum unrestricted General Fund balance equal to 20% of the following year's budgeted General Fund Expenditures.

The following reports provide a detailed look at the City's past, present, and future spending. If you're interested in learning more about what specific departments do and their responsibilities, please refer to the budget proposal by department for each unit's mission and responsibilities.

## 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.

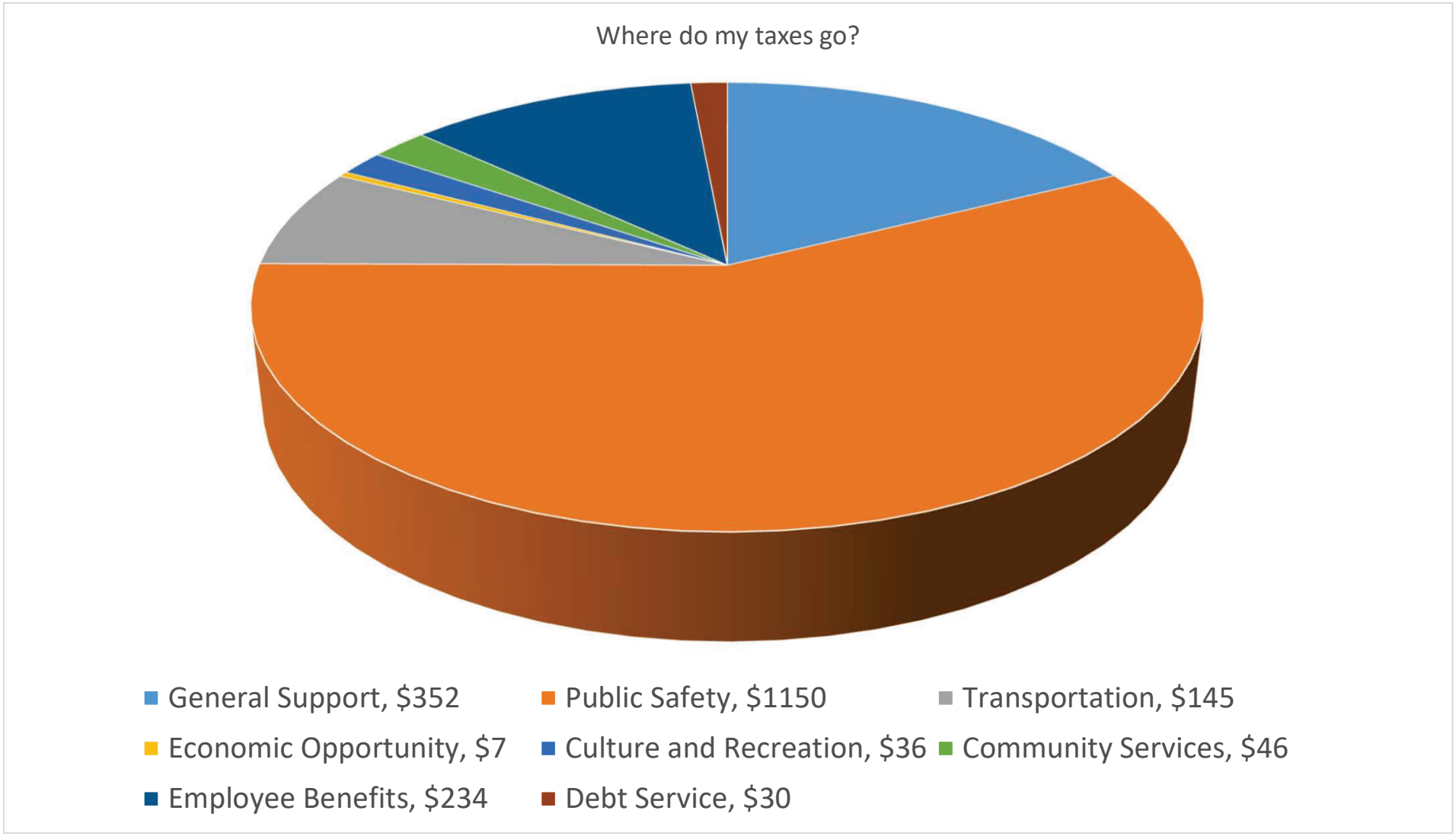
**Step 1)** In July of each year, the Director of Finance will lead and manage the budget development process. This includes having all Department Heads supply a budget request for the following year (starting in the next occurring January). Department heads are responsible for providing details for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

**Step 4)** After the public hearing, Council will typically hold more public workshops to consider changes discussed in the public hearing. 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.

**If you pay $2,000 in City taxes, then:**



## Budget Impact Items

The 2027 budget for the City of Lockport addresses several important financial challenges and opportunities. This budget balances fiscal responsibility with the need to maintain essential services for our residents. The following key factors have shaped this proposal:

**Union Contracts**
The City currently operates under five collective bargaining agreements and one employment agreement covering AFSCME, CSEA, Fire, Police, Department Heads, and Unrepresented employees. With the exception of the Fire contract, all agreements expire on December 31, 2026. As of the publication of the Fiscal Year 2027 Appropriated Budget, negotiations for these agreements have not yet been concluded.

To develop a responsible and balanced budget in the absence of finalized agreements, the 2027 budget assumes a 2% cost-of-living adjustment (COLA) for employees covered by agreements that remain unsettled. This percentage is a budgeting assumption only and does not represent a negotiated wage increase or indicate the outcome of ongoing negotiations.

Recognizing that the final terms of these agreements may differ from the assumptions included in the budget, the City has maintained a $387,500 General Fund contingency allocation to provide flexibility for unforeseen expenses, including potential costs associated with labor settlements. The final financial impact of these agreements will depend on the terms reached through negotiations.

**Health Insurance Costs**
The healthcare industry continues to experience significant financial pressures, resulting in rising healthcare and insurance costs. The City operates a self-insured health plan, meaning the City is directly responsible for the cost of healthcare claims incurred by employees and eligible retirees, with stop-loss coverage providing protection against exceptionally high claims. As a result, changes in healthcare utilization, medical costs, prescription drug costs, and high-cost claims can have a direct impact on the City's budget. Given that health insurance represents a significant component of employee compensation, managing these costs remains an important consideration in developing the 2027 budget.

**Retirement Contributions**
Retirement contributions continue to represent a significant cost of employee compensation. Required employer contribution rates are established by the New York State and Local Retirement System (NYSLRS) and vary based on the retirement system, plan, tier, and employee payroll. For State Fiscal Year 2027-28, the average employer contribution rate for ERS is expected to be 17.3%, while the average PFRS rate is expected to be 37.4%. In addition to changes in contribution rates, increases in employee salaries directly increase the City's required retirement contributions. These mandated costs are incorporated into the 2027 budget and remain an important component of the City's overall personnel expenses.

# Statement of Revenues, Expenditures, and Fund Balance

## General Fund - Statement of Revenues, Expenditures and Fund Balance

*FY 2023 through FY 2027*

| General Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Real Property Taxes | 13,713,588 | 14,212,963 | 14,803,216 | 15,115,996 | 15,397,837 |
| Nonproperty Tax Items | 8,527,489 | 8,570,417 | 9,238,136 | 9,082,419 | 9,917,360 |
| Intergovernmental Charges | 454,572 | 426,195 | 454,305 | 532,500 | 422,500 |
| Departmental Income | 1,020,189 | 1,956,527 | 1,813,851 | 1,813,645 | 2,035,710 |
| Use of Money and Property | 808,065 | 886,893 | 760,544 | 787,086 | 701,418 |
| Licenses and Permits | 282,323 | 217,200 | 284,540 | 253,181 | 255,000 |
| Fines and Forfeitures | 110,255 | 115,087 | 172,717 | 120,000 | 170,000 |
| Sale of Property | 53,655 | 15,207 | 326,806 | 202,687 | 2,000 |
| Miscellaneous | 326,718 | 413,989 | 341,907 | 14,400 | 90,000 |
| State Aid | 3,150,039 | 3,523,104 | 3,681,462 | 4,083,389 | 3,216,040 |
| Federal Aid | 216,097 | 532,629 | 585,172 | 75,000 | 35,000 |
| Interfund Transfers | 10,548 | 0 | 1,440 | 0 | 0 |
| **Total Revenues** | **28,673,538** | **30,870,211** | **32,464,096** | **32,080,303** | **32,242,865** |
| **Expenditures** | | | | | |
| Personal Services | 12,536,442 | 12,807,052 | 14,038,538 | 15,211,334 | 15,013,850 |
| Equipment and Capital Outlay | 1,152,564 | 800,039 | 470,504 | 523,382 | 276,964 |
| Contractual | 3,987,976 | 3,833,445 | 4,188,821 | 5,185,983 | 4,686,720 |
| Debt Principal | 701,473 | 708,240 | 429,394 | 314,307 | 347,529 |
| Debt Interest | 80,007 | 68,073 | 45,934 | 182,277 | 154,878 |
| Employee Benefits | 9,429,770 | 10,194,073 | 11,076,819 | 12,669,825 | 13,358,847 |
| Interfund Transfers | 579,505 | 383,306 | 920,927 | 390,000 | 25,000 |
| **Total Expenditures** | **28,467,735** | **28,794,228** | **31,170,937** | **34,477,108** | **33,863,788** |
| *Excess (Deficit)* | *205,802* | *2,075,983* | *1,293,159* | *-2,396,805* | *-1,620,923* |
| **Fund Balance at End of Year** | **10,388,197** | **12,464,181** | **13,757,340** | **11,360,535** | **9,739,612** |
| *As a Percent of Expenditures* | *36%* | *43%* | *44%* | *33%* | *29%* |

**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 2023 through FY 2027*

| Water Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental Charges | 134,437 | 145,517 | 153,861 | 139,350 | 150,000 |
| Departmental Income | 4,064,463 | 4,047,853 | 4,265,410 | 4,440,311 | 4,620,791 |
| Use of Money and Property | 73,185 | 76,432 | 64,722 | 59,148 | 60,196 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Sale of Property | 6,907 | 205 | 1,327 | 10,000 | 0 |
| Miscellaneous | 16 | 28 | 30,369 | 56,934 | 0 |
| State Aid | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfers | 53,300 | 0 | 0 | 0 | 0 |
| Proceeds of Obligations | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **4,332,308** | **4,270,035** | **4,515,689** | **4,705,743** | **4,830,987** |
| **Expenditures** | | | | | |
| Personal Services | 1,246,921 | 1,356,295 | 1,501,963 | 1,635,164 | 1,676,891 |
| Equipment and Capital Outlay | 31,298 | 6,685 | 20,123 | 2,001 | 0 |
| Contractual | 1,103,723 | 1,059,508 | 1,263,764 | 1,442,926 | 1,457,746 |
| Debt Principal | 475,105 | 499,150 | 241,840 | 161,714 | 184,925 |
| Debt Interest | 123,656 | 110,883 | 93,868 | 92,734 | 93,272 |
| Employee Benefits | 1,064,333 | 1,132,664 | 1,253,729 | 1,418,234 | 1,486,600 |
| Interfund Transfers | 374,369 | 165,000 | 67,250 | 139,184 | 67,250 |
| **Total Expenditures** | **4,419,405** | **4,330,185** | **4,442,537** | **4,891,957** | **4,966,684** |
| *Excess (Deficit)* | *-87,097* | *-60,150* | *73,152* | *-186,214* | *-135,697* |
| **Fund Balance at End of Year** | **2,882,693** | **2,822,543** | **2,895,695** | **2,709,481** | **2,573,784** |
| *As a Percent of Expenditures* | *65%* | *65%* | *65%* | *55%* | *52%* |

*Budgeted Deficit Represents Budgeted Allocation of Fund Balance*

## Sewer Fund - Statement of Revenues, Expenditures and Fund Balance

*FY 2023 through FY 2027*

| Sewer Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Departmental Income | 3,995,158 | 3,920,061 | 4,091,149 | 4,306,777 | 4,424,708 |
| Use of Money and Property | 41,282 | 37,147 | 31,455 | 33,515 | 29,256 |
| Licenses and Permits | 0 | 0 | 0 | 0 | 0 |
| Sale of Property | 0 | 0 | 2,484 | 0 | 0 |
| Miscellaneous | 0 | 500 | 30,899 | 6,951 | 4,000 |
| Federal Aid | 0 | 0 | 0 | 0 | 0 |
| Interfund Transfers | 128,530 | 150,000 | 0 | 350,000 | 0 |
| Proceeds of Obligations | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **4,164,970** | **4,107,708** | **4,155,987** | **4,697,243** | **4,457,964** |
| **Expenditures** | | | | | |
| Personal Services | 1,108,259 | 1,098,880 | 1,264,609 | 1,295,669 | 1,361,501 |
| Equipment and Capital Outlay | 21,384 | 136,502 | 97,703 | 93,255 | 39,950 |
| Contractual | 1,400,011 | 1,300,283 | 1,503,068 | 1,648,762 | 1,512,264 |
| Debt Principal | 495,670 | 539,486 | 345,047 | 285,868 | 295,190 |
| Debt Interest | 69,402 | 56,519 | 42,385 | 39,130 | 38,014 |
| Employee Benefits | 893,425 | 949,742 | 1,055,859 | 1,127,548 | 1,280,017 |
| Interfund Transfers | 299,162 | 137,242 | 67,250 | 380,683 | 67,250 |
| **Total Expenditures** | **4,287,313** | **4,218,654** | **4,375,921** | **4,870,915** | **4,594,186** |
| *Excess (Deficit)* | *-122,343* | *-110,946* | *-219,934* | *-173,672* | *-136,222* |
| **Fund Balance at End of Year** | **1,872,040** | **1,761,094** | **1,541,160** | **1,367,488** | **1,231,266** |
| *As a Percent of Expenditures* | *44%* | *42%* | *35%* | *28%* | *27%* |

*Budgeted Deficit Represents Budgeted Allocation of Fund Balance*

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

*FY 2023 through FY 2027*

| Refuse and Recycling Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Departmental Income | 1,449,667 | 1,465,912 | 1,456,302 | 1,456,048 | 1,620,172 |
| Use of Money and Property | 0 | 0 | 0 | 0 | 0 |
| Sale of Property | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 1,742 | 7,275 | 4,875 | 2,500 |
| State Aid | 0 | 0 | 0 | 0 | 0 |
| **Total Revenues** | **1,449,667** | **1,467,654** | **1,463,577** | **1,460,923** | **1,622,672** |
| **Expenditures** | | | | | |
| Equipment and Capital Outlay | 19,700 | 20,655 | 18,763 | 23,500 | 23,500 |
| Contractual | 1,297,349 | 1,316,043 | 1,469,423 | 1,435,048 | 1,784,229 |
| Debt Principal | 33,100 | 34,740 | 0 | 0 | 0 |
| Debt Interest | 3,392 | 1,737 | 0 | 0 | 0 |
| **Total Expenditures** | **1,353,541** | **1,373,175** | **1,488,186** | **1,458,548** | **1,807,729** |
| *Excess (Deficit)* | *96,126* | *94,479* | *-24,609* | *2,375* | *-185,057* |
| **Fund Balance at End of Year** | **828,397** | **922,876** | **898,267** | **900,642** | **715,585** |
| *As a Percent of Expenditures* | *61%* | *67%* | *60%* | *62%* | *40%* |

*Budgeted Deficit Represents Budgeted Allocation of Fund Balance*

## Health Insurance Fund - Statement of Revenues, Expenditures and Fund Balance

*FY 2023 through FY 2027*

| Health Insurance Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental Charges | 6,312,127 | 6,500,963 | 7,593,458 | 8,385,105 | 8,967,492 |
| Use of Money and Property | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 263,779 | 187,980 | 236,206 | 257,952 | 397,312 |
| **Total Revenues** | **6,575,906** | **6,688,943** | **7,829,664** | **8,643,057** | **9,364,804** |
| **Expenditures** | | | | | |
| Contractual | 7,477,269 | 6,977,621 | 8,298,442 | 8,673,587 | 9,364,804 |
| **Total Expenditures** | **7,477,269** | **6,977,621** | **8,298,442** | **8,673,587** | **9,364,804** |
| *Excess (Deficit)* | *-901,363* | *-288,678* | *-468,778* | *-30,530* | *0* |
| **Fund Balance at End of Year** | **1,384,377** | **1,095,699** | **626,921** | **596,391** | **596,391** |
| *As a Percent of Expenditures* | *19%* | *16%* | *8%* | *7%* | *6%* |

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

*FY 2023 through FY 2027*

| Worker's Compensation Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Intergovernmental Charges | 787,235 | 759,476 | 736,359 | 473,056 | 434,405 |
| Use of Money and Property | 85,070 | 94,332 | 80,290 | 67,290 | 86,564 |
| Miscellaneous | 102,092 | 143,463 | 84,050 | 104,754 | 109,868 |
| **Total Revenues** | **974,397** | **997,271** | **900,699** | **645,100** | **630,837** |
| **Expenditures** | | | | | |
| Contractual | 552,089 | 666,375 | 705,164 | 795,100 | 780,837 |
| **Total Expenditures** | **552,089** | **666,375** | **705,164** | **795,100** | **780,837** |
| *Excess (Deficit)* | *422,308* | *330,896* | *195,535* | *-150,000* | *-150,000* |
| **Fund Balance at End of Year** | **1,688,084** | **2,018,980** | **2,214,515** | **2,064,515** | **1,914,515** |
| *As a Percent of Expenditures* | *306%* | *303%* | *314%* | *260%* | *245%* |

*Budgeted Deficit Represents Budgeted Allocation of Fund Balance*

# Annual Expenditures by Department

## Annual Expenditures by Department

*FY 2023 (Actual) through FY 2027 (Proposed)*

| General Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| A.1010 - Legislative Common Council | 101,046 | 115,469 | 112,213 | 117,094 | 105,037 |
| A.1210 - Office of the Mayor | 93,632 | 105,084 | 124,478 | 141,574 | 139,689 |
| A.1310 - Finance & Accounting | 393,592 | 430,396 | 450,935 | 516,460 | 541,762 |
| A.1325 - Treasurer | 322,556 | 323,175 | 450,777 | 378,094 | 420,655 |
| A.1355 - City Assessor | 312,420 | 238,156 | 304,942 | 280,657 | 418,975 |
| A.1410 - City Clerk | 246,244 | 261,922 | 228,900 | 242,686 | 265,251 |
| A.1420 - City Attorney | 211,215 | 193,460 | 227,672 | 238,938 | 239,147 |
| A.1430 - Personnel - Civil Service | 130,747 | 144,749 | 134,459 | 145,746 | 117,348 |
| A.1440 - Engineering | 295,548 | 196,904 | 257,314 | 314,151 | 113,372 |
| A.1490 - Public Works Administration | 216,713 | 220,719 | 272,209 | 301,372 | 346,110 |
| A.1620 - Building Maintenance | 564,894 | 669,261 | 723,241 | 657,272 | 720,515 |
| A.1640 -Equipment Maintenance Garage | 520,981 | 609,125 | 605,926 | 588,738 | 677,147 |
| A.1670 - Central Printing and Mailing | 56,248 | 52,444 | 57,152 | 61,500 | 66,100 |
| A.1680 - Information Technology Services | 242,581 | 202,311 | 285,712 | 281,475 | 328,275 |
| A.1900 - Special Items | 1,483,374 | 954,189 | 985,830 | 1,988,999 | 1,465,683 |
| A.3120 - Police | 7,666,821 | 7,790,812 | 8,875,896 | 10,183,537 | 9,784,399 |
| A.3127 - Police Clerical | 65,957 | 103,049 | 114,724 | 120,395 | 127,383 |
| A.3128 - School Crossing Guards | 33,081 | 28,587 | 23,779 | 35,525 | 35,525 |
| A.3173 - Community Policing | 0 | 0 | 0 | 0 | 0 |
| A.3410 - Fire | 7,566,256 | 7,602,909 | 7,875,449 | 8,630,723 | 8,828,824 |
| A.3510 - Control of Dogs | 69,211 | 73,124 | 84,506 | 85,420 | 89,769 |

## Annual Expenditures by Department

*FY 2023 (Actual) through FY 2027 (Proposed)*

| General Fund (Continued) | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| A.3620 - Code & Safety Inspection | 401,994 | 459,490 | 538,385 | 521,851 | 543,513 |
| A.5110 - Street Maintenance | 1,637,883 | 2,073,412 | 1,886,934 | 2,294,358 | 2,144,041 |
| A.5182 - Street Lighting | 291,415 | 313,388 | 317,179 | 300,996 | 310,000 |
| A.6410 - Tourism | 119,097 | 240,344 | 74,573 | 123,500 | 123,500 |
| A.7110 - Parks | 289,666 | 287,242 | 452,580 | 431,104 | 470,369 |
| A.7140 - Playgound and Recreation Centers | 59,056 | 47,464 | 52,203 | 46,400 | 28,841 |
| A.7180 - Community Pool | 72,298 | 76,681 | 108,878 | 81,800 | 91,933 |
| A.7185 - Marina | 38,259 | 27,265 | 35,841 | 66,530 | 43,530 |
| A.8021 - Community Development | 177,470 | 149,185 | 156,503 | 170,835 | 181,999 |
| A.8510 - Community Beautification | 27,275 | 21,744 | 69,213 | 41,400 | 52,000 |
| A.8730 - Forestry | 415,412 | 394,801 | 556,692 | 570,707 | 550,935 |
| A.9000 - Employee Benefits | 3,046,511 | 3,227,748 | 3,329,583 | 3,630,687 | 3,964,754 |
| A.9700 - Debt Service | 781,480 | 776,313 | 475,328 | 496,584 | 502,407 |
| A.9901 - Interfund Transfer | 579,505 | 383,306 | 920,928 | 390,000 | 25,000 |
| **Expenditure Totals** | **28,530,438** | **28,794,229** | **31,170,934** | **34,477,108** | **33,863,788** |

## Annual Expenditures by Department

*FY 2023 (Actual) through FY 2027 (Proposed)*

| Water Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| FX.1900 - Special Items | 71,967 | 85,937 | 86,030 | 161,025 | 197,114 |
| FX.8310 - Water Administration | 430,958 | 403,884 | 467,997 | 511,377 | 467,543 |
| FX.8320 - Pump Stations | 361,509 | 358,495 | 408,835 | 407,432 | 426,150 |
| FX.8330 - Filtration | 1,405,317 | 1,498,937 | 1,727,712 | 1,788,365 | 1,863,209 |
| FX.8340 - Distribution | 843,148 | 860,319 | 951,277 | 1,200,769 | 1,192,894 |
| FX.9000 - Employee Benefits | 333,374 | 347,580 | 397,729 | 429,357 | 474,327 |
| FX.9700 - Debt Service | 598,761 | 610,033 | 335,708 | 254,448 | 278,197 |
| FX.9901 - Interfund Transfer | 374,369 | 165,000 | 67,250 | 139,184 | 67,250 |
| **Expenditure Totals** | **4,419,403** | **4,330,185** | **4,442,538** | **4,891,957** | **4,966,684** |

| Sewer Fund | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|---|
| G.1900 - Special Items | 81,153 | 78,760 | 72,798 | 177,625 | 168,714 |
| G.8120 - Wastewater Systems | 358,235 | 318,501 | 387,982 | 377,725 | 439,106 |
| G.8130 - Wastewater Treatment | 2,254,241 | 2,305,208 | 2,577,771 | 2,668,373 | 2,585,112 |
| G.8135 - Wastewater Compost | 411,443 | 420,179 | 498,096 | 526,620 | 543,115 |
| G.9000 - Employee Benefits | 318,005 | 362,759 | 384,592 | 414,891 | 457,685 |
| G.9700 - Debt Service | 565,073 | 596,005 | 387,432 | 324,998 | 333,204 |
| G.9901 - Interfund Transfer | 299,162 | 137,242 | 67,250 | 380,683 | 67,250 |
| **Expenditure Totals** | **4,287,312** | **4,218,655** | **4,375,921** | **4,870,915** | **4,594,186** |

# Revenue Estimates and Projections

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| All Funds | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| General Fund | 31,430,227 | 32,145,332 | 33,740,682 | 33,863,788 |
| Refuse and Recycling Fund | 1,467,654 | 1,463,218 | 1,458,548 | 1,807,729 |
| Water Fund | 4,270,034 | 4,486,885 | 4,891,957 | 4,966,684 |
| Sewer Fund | 3,957,208 | 4,126,679 | 4,802,591 | 4,594,186 |
| Health Insurance Fund | 6,688,943 | 7,829,665 | 8,576,473 | 9,364,804 |
| Worker's Compensation Fund | 997,271 | 900,698 | 795,100 | 780,837 |
| **Total** | **48,811,337** | **50,952,477** | **54,265,351** | **55,378,028** |

** Projected revenues include appropriated fund balance.*

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| General Fund (A) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 31001 - Real Property Taxes | 13,444,995 | 13,916,861 | 14,238,504 | 14,581,652 |
| 31002 - Allowance for Uncollectable | 0 | 0 | -14,000 | -14,000 |
| 31051 - Gain from Sale of Tax Acquired Property | 0 | 0 | 0 | 0 |
| 31081 - Other Payments in Lieu of Taxes (PILOT) | 394,563 | 452,914 | 406,420 | 395,685 |
| 31090 - Interest & Penalties of Property Taxes | 339,735 | 385,396 | 315,000 | 385,500 |
| 31091 - Interest & Penalties on Special | 33,669 | 48,045 | 40,000 | 49,000 |
| 31110 - Sales & Use Tax: Pre-empted | 2,607,277 | 2,885,344 | 2,826,973 | 3,163,232 |
| 31120 - Sales & Use Tax: County Distribution | 5,610,593 | 5,937,630 | 5,653,946 | 6,326,465 |
| 31130 - Utilities Gross Receipt Tax | 227,819 | 290,663 | 240,000 | 290,663 |
| 32401 - Interest & Earnings | 886,893 | 759,943 | 787,086 | 701,418 |
| 32410 - Rental of Real Property | 0 | 600 | 0 | 0 |
| 32595 - Fees for Service | 806 | 1,271 | 0 | 0 |
| 32610 - Fines & Tickets | 80,461 | 133,934 | 85,000 | 130,000 |
| 32620 - Forfeiture of Deposits | 0 | 0 | 0 | 0 |
| 32650 - Sale of Scrap and Excess Materials | 1,161 | 1,530 | 2,000 | 2,000 |
| 32660 - Sale of Real Property | 0 | 0 | 0 | 0 |
| 32665 - Sale of Equipment | 0 | 58,650 | 0 | 0 |
| 32680 - Insurance Recoveries | 14,045 | 252,256 | 45,973 | 0 |
| 32701 - Refund of Prior Year Expenses | 242,325 | 4,619 | 0 | 0 |
| 32770 - Other Unclassified Revenue | 5,291 | 65,396 | 10,000 | 90,000 |
| 32801.CL - Interfund Revenue From Refuse Fund | 75,000 | 75,000 | 90,000 | 103,000 |
| 32801.FX - Interfund Revenue From Water Fund | 125,000 | 130,000 | 185,000 | 125,000 |
| 32801.G - Interfund Revenue From Sewer Fund | 120,000 | 125,000 | 175,000 | 120,000 |
| 32801.H - Interfund Revenue From Capital | 28,298 | 0 | 0 | 0 |
| 30599 - Appropriated Fund Balance | 733,123 | 1,607,015 | 2,626,029 | 1,620,923 |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| General Fund (A) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue (Continued)** | | | | |
| 33001 - State Aid Per Capita | 2,650,525 | 2,650,525 | 2,650,525 | 2,650,525 |
| 33005 - Mortgage Tax | 336,862 | 330,703 | 300,000 | 330,000 |
| 33960 - State Emergency Disaster Assistance | 0 | 0 | 0 | 0 |
| 34089 - Other General Government Federal Aid | 307,783 | 307,783 | 923,349 | 0 |
| 34960 - Federal Emergency Disaster Assistance | 532,630 | 518,692 | 0 | 0 |
| 35031.H - Interfund Transfer from Capital | 0 | 0 | 0 | 0 |
| 35050 - Interfund Transfer for Debt Service | 0 | 0 | 0 | 0 |
| 35788 - Other Sources Leases | 45,569 | 250,776 | 0 | 0 |
| **0000 - Undesignated Revenue Total** | **28,844,423** | **29,029,533** | **31,005,941** | **31,051,063** |
| **1325 - Treasurer** | | | | |
| 31113 - Tax on Hotel Room Occupancy | 8,214 | 5,761 | 6,500 | 7,000 |
| 31230 - Treasurer Fees | 16,475 | 24,205 | 22,000 | 25,000 |
| 31231 - Administrative Fee - Hotel Occupancy | -1,042 | 489 | 0 | 0 |
| 31235 - Charges for Tax Advertising and | 72,481 | 56,709 | 21,170 | 25,410 |
| 32401 - Interest & Earnings | 0 | 2 | 0 | 0 |
| **1325 - Treasure Total** | **96,128** | **87,166** | **49,670** | **57,410** |
| **1355 - City Assessor** | | | | |
| 33089 - Other General Government State Aid | 0 | 0 | 0 | 24,000 |
| **1355 - City Assessor Total** | **0** | **0** | **0** | **24,000** |
| **1410 - City Clerk** | | | | |
| 31255 - Clerk Fees | 36,746 | 41,308 | 40,000 | 40,000 |
| 32544 - Dog Licenses | 0 | 0 | 0 | 0 |
| **1410 - City Clerk Total** | **36,746** | **41,308** | **40,000** | **64,000** |
| **1430 - Personnel - Civil Service** | | | | |
| 31260 - Civil Service Exam Fees | 1,130 | 4,451 | 2,500 | 800 |
| 32220 - Civil Service Fees | 35,923 | 92,163 | 46,000 | 48,000 |
| **1430 - Personnel - Civil Service Total** | **37,053** | **96,614** | **48,500** | **48,800** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| General Fund (A) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **1620 - Building Maintenance** | | | | |
| 33021 - State Aid Court Facilities Maintenance | 36,817 | 63,561 | 55,000 | 60,000 |
| **1620 - Building Maintenance Total** | **36,817** | **63,561** | **55,000** | **60,000** |
| **3120 - Police** | | | | |
| 31250 - Police Fees | 13,239 | 41,403 | 20,000 | 45,000 |
| 31589 - Other Public Safety Income | 152,846 | 117,452 | 145,225 | 220,500 |
| 31589.FFM - Other Public Safety Income | 612 | 1,341 | 0 | 0 |
| 31741 - Parking Fees: Non-taxable | 3,055 | 3,015 | 2,000 | 2,000 |
| 32260 - Public Safety Service Fees | 40,474 | 31,842 | 35,000 | 25,000 |
| 32610 - Fines & Tickets | 32,025 | 32,543 | 35,000 | 40,000 |
| 32705 - Gifts & Donations | 0 | 0 | 0 | 0 |
| 32770 - Other Unclassified Revenue | 51,237 | 321 | 0 | 0 |
| 33089 - Other General Government State Aid | 116,402 | 82,099 | 0 | 0 |
| 33389 - Other Public Safety State Aid | 36,279 | 33,000 | 38,000 | 35,000 |
| 34389 - Other Federal Public Safety Aid | 0 | 66,480 | 75,000 | 35,000 |
| **3120 - Police Total** | **446,169** | **409,496** | **350,225** | **402,500** |
| **3410 - Fire** | | | | |
| 31560 - Safety Inspection Fees | 8,250 | 8,799 | 8,250 | 8,500 |
| 31589 - Other Public Safety Income | 27 | 17 | 0 | 0 |
| 31640 - Ambulance Charges | 1,404,834 | 1,688,048 | 1,480,000 | 1,615,000 |
| 32260 - Public Safety Service Fees | 1,500 | 300 | 1,500 | 1,500 |
| 32665 - Sale of Equipment | 0 | 14,370 | 140,000 | 0 |
| 32705 - Gifts and Donations | 0 | 0 | 0 | 0 |
| 34389 - Other Federal Public Safety Aid | 20,050 | 10,375 | 4,000 | 0 |
| **3410 - Fire Total** | **1,434,661** | **1,721,909** | **1,633,750** | **1,625,000** |
| **3510 - Control of Dogs** | | | | |
| 32544 - Dog Licenses | 46,312 | 47,632 | 48,500 | 51,000 |
| **3510 - Control of Dogs Total** | **46,312** | **47,632** | **48,500** | **51,000** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| General Fund (A) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **3620 - Code and Safety Inspection** | | | | |
| 31570 - Charges on Unsafe Properties | 47,845 | 35,380 | 46,000 | 31,000 |
| 32501 - Business Licenses | 84,600 | 114,000 | 77,200 | 116,000 |
| 32555 - Building Permits | 86,288 | 122,908 | 127,481 | 88,000 |
| 32595 - Fees for Service | 0 | 0 | 0 | 0 |
| 33989 - Other Home and Community Services | 2,600 | 6,240 | 0 | 0 |
| **3620 - Code and Safety Inspection Total** | **221,333** | **278,528** | **250,681** | **235,000** |
| **5110 - Street Maintenance** | | | | |
| 31710 - Public Works Service Fees | 800 | 200 | 0 | 0 |
| 33510 - Highway Maintenance State Aid | 0 | 185,030 | 92,515 | 92,515 |
| **5110 - Street Maintenance Total** | **800** | **185,230** | **92,515** | **92,515** |
| **6410 - Tourism** | | | | |
| 31113 - Tax on Hotel Room Occupancy | 181,441 | 124,657 | 115,000 | 130,000 |
| **6410 - Tourism Total** | **181,441** | **124,657** | **115,000** | **130,000** |
| **7110 - Parks** | | | | |
| 32705 - Gifts and Donations | 3,045 | 6,225 | 0 | 0 |
| **7110 - Parks Total** | **3,045** | **6,225** | **0** | **0** |
| **7140 - Playgrounds and Recreation Centers** | | | | |
| 32001 - Parks and Recreation Charges | 4,090 | 4,830 | 0 | 0 |
| 32025 - Special Recreation Facility Charges | 3,138 | 2,481 | 2,500 | 2,500 |
| 33820 - Youth Program State Aid | 18,386 | 18,386 | 24,000 | 24,000 |
| **7140 - Playgrounds and Recreation Centers Total** | **25,614** | **25,697** | **26,500** | **26,500** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| General Fund (A) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **7180 - Community Pool** | | | | |
| 32001 - Parks and Recreation Charges | 5,749 | 6,383 | 6,500 | 6,500 |
| 32012 - Recreation Concessions | 981 | 1,052 | 1,200 | 1,200 |
| 32025 - Special Recreation Facility Charges | 230 | 1,090 | 300 | 300 |
| **7180 - Community Pool Total** | **6,960** | **8,525** | **8,000** | **8,000** |
| **7185 Marina** | | | | |
| 32001 - Parks and Recreation Charges | 1,344 | 3,240 | 3,500 | 2,000 |
| 32012 - Recreation Concessions | 7,126 | 4,911 | 10,000 | 8,500 |
| 32025 - Special Recreation Facility Charges | 2,086 | 2,011 | 2,500 | 1,500 |
| **7185 - Marina Total** | **10,555** | **10,162** | **16,000** | **12,000** |
| **8021 Community Development** | | | | |
| 32170 - Community Development Fees | 2,100 | 0 | 0 | 0 |
| **8021 Community Development Total** | **2,100** | **0** | **0** | **0** |
| **8510 - Community Beautification** | | | | |
| 32705 - Gifts & Donations | 0 | 7,500 | 400 | 0 |
| 32705.HH - Gifts & Donations Hometown Hero | 0 | 0 | 0 | 0 |
| 32705.JHP - Gifts & Donations John Henry Park | 70 | 100 | 0 | 0 |
| 32705.VB - Gifts & Donations Veterans Bricks | 0 | 50 | 0 | 0 |
| **8510 - Community Beautification Total** | **70** | **7,650** | **400** | **0** |
| **9901 - Interfund Transfer** | | | | |
| 35031.H - Interfund Transfer From Capital | 0 | 1,440 | 0 | 0 |
| **9901 - Interfund Transfer Total** | **0** | **1,440** | **0** | **0** |
| **General Fund Grand Total:** | **31,430,227** | **32,145,332** | **33,740,682** | **33,863,788** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| Refuse and Recycling Fund (CL) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 32130 - Refuse & Garbage Charges | 1,450,957 | 1,441,048 | 1,436,048 | 1,600,172 |
| 32138 - Interest and Penalties - Refuse | 14,955 | 14,895 | 20,000 | 20,000 |
| 32770 - Unclassified Revenue | 1,742 | 7,275 | 2,500 | 2,500 |
| 32651 - Sale of Recyclables | 0 | 0 | 0 | 0 |
| 32701 - Refund of Prior Year Expense | 0 | 0 | 0 | 0 |
| 30599 - Appropriated Fund Balance | 0 | 0 | 0 | 185,057 |
| **0000 - Undesignated Revenue Total** | **1,467,654** | **1,463,218** | **1,458,548** | **1,807,729** |
| **Refuse and Recycling Fund Grand Total:** | **1,467,654** | **1,463,218** | **1,458,548** | **1,807,729** |

## Revenue Summary - Comparison of Estimates Revenues

*Fiscal Year Ending December 31, 2027*

| Water Fund (FX) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 30599 - Appropriated Fund Balance | 0 | 0 | 176,403 | 135,697 |
| 32140 - Metered Water Sales | 3,907,102 | 4,126,639 | 4,266,431 | 4,361,291 |
| 32142 - Unmetered Water Sales | 34,137 | 26,157 | 40,000 | 41,000 |
| 32144 - Water Service Fees | 5,453 | 9,362 | 8,000 | 8,500 |
| 32148 - Interest and Penalties - Water | 101,160 | 103,253 | 125,880 | 210,000 |
| 32401 - Interest & Earnings | 76,432 | 64,722 | 68,959 | 60,196 |
| 32650 - Sale of Scrap and Excess Materials | 205 | 1,327 | 0 | 0 |
| 32665 - Sale of Equipment | 0 | 0 | 0 | 0 |
| 32680 - Insurance Recoveries | 0 | 0 | 10,000 | 0 |
| 32701 - Refund of Prior Year Expenses | 0 | 1,543 | 0 | 0 |
| 32770 - Other Unclassified Revenue | 28 | 21 | 56,934 | 0 |
| 32801.G - Interfund Revenue From Sewer Fund | 145,517 | 153,861 | 139,350 | 150,000 |
| 35031.H - Interfund Transfer From Capital | 0 | 0 | 0 | 0 |
| 35050 - Interfund Transfer for Debt Service | 0 | 0 | 0 | 0 |
| **0000 - Undesignated Revenue Total** | **4,270,034** | **4,486,885** | **4,891,957** | **4,966,684** |
| **Water Fund Grand Total:** | **4,270,034** | **4,486,885** | **4,891,957** | **4,966,684** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| Sewer Fund (G) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 30599 - Appropriated Fund Balance | 0 | 0 | 105,348 | 136,222 |
| 32120 - Sewer Rents | 3,100,219 | 3,255,358 | 3,426,143 | 3,432,005 |
| 32122 - Sewer Charges for Services | 30,141 | 23,200 | 30,000 | 35,000 |
| 32128 - Interest & Penalties - Sewer | 80,505 | 82,433 | 100,000 | 180,000 |
| 32374 - Sewer Services for Other Governments | 693,406 | 714,208 | 735,634 | 757,703 |
| 32401 - Interest & Earnings | 37,147 | 31,456 | 33,515 | 29,256 |
| 32590 - Permits | 0 | 0 | 0 | 0 |
| 32650 - Sale of Scrap Materials | 0 | 0 | 0 | 4,000 |
| 32655 - Minor Sales & Compost | 15,790 | 15,948 | 15,000 | 20,000 |
| 32680 - Insurance Recoveries | 0 | 2,484 | 6,951 | 0 |
| 32701 - Refund of Prior Year Expenses | 0 | 1,592 | 0 | 0 |
| 34989 - Other Home & Community Services | 0 | 0 | 0 | 0 |
| 32801 A-Interfund Rev From General Fund | 0 | 0 | 350,000 | 0 |
| **0000 - Undesignated Revenue Total** | **3,957,208** | **4,126,679** | **4,802,591** | **4,594,186** |
| **Sewer Fund Grand Total:** | **3,957,208** | **4,126,679** | **4,802,591** | **4,594,186** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| Health Insurance Fund (MS) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 30599 - Appropriated Fund Balance | 0 | 0 | 0 | 0 |
| 32701 - Refund of Prior Year Expenses | 0 | 0 | 0 | 0 |
| 32709 - Employee Contributions | 164,434 | 209,717 | 191,368 | 397,312 |
| 32770 - Other Unclassified Revenue | 23,546 | 26,489 | 0 | 0 |
| 32801.A - Interfund Revenue From General Fund | 5,102,913 | 5,992,466 | 6,571,000 | 7,000,570 |
| 32801.FX - Interfund Revenue From Water Fund | 759,379 | 873,546 | 1,041,276 | 1,021,171 |
| 32801.G - Interfund Revenue From Sewer Fund | 638,671 | 727,447 | 772,829 | 945,751 |
| **0000 - Undesignated Revenue Total** | **6,688,943** | **7,829,665** | **8,576,473** | **9,364,804** |
| **Health Insurance Fund Grand Total:** | **6,688,943** | **7,829,665** | **8,576,473** | **9,364,804** |

**Revenue Summary - Comparison of Estimates Revenues**

*Fiscal Year Ending December 31, 2027*

| Worker's Compensation Fund (S) | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **0000 - Undesignated Revenue** | | | | |
| 30599 - Appropriated Fund Balance | 0 | 0 | 150,000 | 150,000 |
| 32401 - Interest & Earnings | 94,332 | 80,290 | 67,290 | 86,564 |
| 32701 - Refund of Prior Year Expenses | 143,463 | 84,049 | 104,754 | 109,868 |
| 32801.A - Interfund Revenue From General Fund | 638,406 | 611,392 | 389,835 | 357,612 |
| 32801.FX - Interfund Revenue From Water Fund | 59,288 | 62,362 | 45,252 | 41,518 |
| 32801.G - Interfund Revenue From Sewer Fund | 61,782 | 62,605 | 37,969 | 35,275 |
| **0000 - Undesignated Revenue Total** | **997,271** | **900,698** | **795,100** | **780,837** |
| **Worker's Compensation Fund Grand Total:** | **997,271** | **900,698** | **795,100** | **780,837** |

# FY 2027 Budget Appropriation by Department

# General Fund Departments

**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 2027 Goals:**

The Common Council's primary objectives for 2027 focus on maintaining the City of Lockport's financial stability, improving efficiency, and providing quality services to residents. Through responsible fiscal management, thoughtful policy decisions, and continued collaboration with City leadership and departments, the Council will work to address current needs while planning for the City's long-term financial health and continued progress.

**Legislative Common Council**
**A.1010**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | 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** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | 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 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51040 Part Time Wages | 47,750 | 48,500 | 48,500 | 48,500 |
| **Total Personal Services** | **47,750** | **48,500** | **48,500** | **48,500** |
| | | | | |
| **Contractual Expenses** | | | | |
| 52060 Computer Equipment | 2,806 | 0 | 0 | 0 |
| 54003 Office Furniture | 0 | 0 | 0 | 0 |
| 54005 Office Supplies | 0 | 36 | 240 | 0 |
| 54035 Office Supplies | 0 | 0 | 600 | 0 |
| 54040 Assoc/Membership Dues | 5,987 | 5,987 | 5,987 | 5,987 |
| 54055 Professional Services | 45,252 | 36,300 | 44,460 | 46,840 |
| **Total Contractual Expenses** | **54,045** | **42,323** | **51,287** | **52,827** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 3,651 | 3,710 | 3,710 | 3,710 |
| 58020 Worker's Compensation | 10,023 | 9,435 | 6,669 | 0 |
| 58050 Retirement | 0 | 0 | 6,928 | 0 |
| **Total Employee Benefits** | **13,674** | **13,145** | **17,307** | **3,710** |
| | | | | |
| **TOTAL:** | **115,469** | **103,968** | **117,094** | **105,037** |

**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. AS CEO for the city, responsible for hiring and firing. Attends various community events. Exercise a constant supervision over the conduct of all subordinate officers. Has the power to administer oaths. Expedite and carry out all such measures as shall be adopted by the Common Council.

**FY 2027 Goals:**

Our goal is to work collaboratively with the Common Council to strengthen the City of Lockport. We will seek input from each alderperson, address shared priorities, and work together to advance the City’s financial stability, services, and long-term growth. We will also continue to encourage community involvement and open communication throughout the process.

**Office of the Mayor**
**A.1210**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Mayor | 1.00 | $43,969 | 1.00 | $43,969 |
| Confidential Secretary | 1.00 | $47,552 | 1.00 | $47,553 |
| **Subtotal:** | **2.00** | **$91,521** | **2.00** | **$91,522** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **2.00** | **$91,521** | **2.00** | **$91,522** |

**Office of the Mayor**
**A.1210**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 88,478 | 91,521 | 91,521 | 91,522 |
| 51170 Additional Compensation | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **88,478** | **91,521** | **91,521** | **91,522** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 400 | 0 | 0 | 0 |
| 54005 Office Supplies | 3,000 | 1,500 | 1,500 | 960 |
| 54035 Training and Education | 0 | 0 | 0 | 0 |
| 54045 Travel Related Costs | 0 | 3,000 | 3,000 | 0 |
| 54510 Program Expenses | 200 | 300 | 300 | 600 |
| 54605 Telephone Services | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **3,600** | **4,800** | **4,800** | **1,560** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 6,769 | 7,001 | 7,001 | 7,001 |
| 58020 Worker's Compensation | 6,290 | 4,447 | 4,447 | 3,952 |
| 58040 Medical Insurance | 13,419 | 20,732 | 20,732 | 21,127 |
| 58050 Retirement | 0 | 13,073 | 13,073 | 14,527 |
| **Total Employee Benefits** | **26,478** | **45,253** | **45,253** | **46,607** |
| | | | | |
| **TOTAL:** | **118,556** | **141,574** | **141,574** | **139,689** |

## 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 providing 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 2027 Goals:**

The Finance Department continues to focus on strengthening the City’s financial condition, reporting, and transparency. Key goals include maintaining compliance with audit requirements, improving financial reporting, and providing residents with greater access to timely financial information through the City’s online transparency portal.

**Finance and Accounting**
**A.1310**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Director of Finance | 1.00 | $106,071 | 1.00 | $111,375 |
| Staff Accountant | 1.00 | $59,906 | 1.00 | $62,312 |
| Payroll & Benefits Coordinator | 1.00 | $55,168 | 1.00 | $57,482 |
| Principle Account Clerk | 1.00 | $53,984 | 1.00 | $56,271 |
| **Subtotal:** | **4.00** | **$275,129** | **4.00** | **$287,440** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **4.00** | **$275,129** | **4.00** | **$287,440** |

**Finance and Accounting**
**A.1310**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 226,317 | 258,047 | 275,129 | 287,440 |
| 51100 Overtime | 1,954 | 2,000 | 2,000 | 2,000 |
| 51120 Longevity | 1,300 | 1,300 | 1,800 | 1,800 |
| 51130 Out of Grade | 9,448 | 0 | 0 | 0 |
| 51150 Holiday Pay | 0 | 928 | 1,038 | 1,082 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **239,019** | **262,275** | **279,967** | **292,322** |
| | | | | |
| **Contractual Expenses** | | | | |
| 52060 Computer Equipment | 33 | 250 | 300 | 0 |
| 54003 Office Furniture | 118 | 200 | 500 | 250 |
| 54005 Office Supplies | 777 | 2,000 | 2,500 | 3,000 |
| 54035 Training and Education | 0 | 3130 | 3495 | 3495 |
| 54040 Assoc/Membership Dues | 95 | 265 | 300 | 300 |
| 54045 Travel Related Costs | 0 | 400 | 450 | 450 |
| 54055 Professional Services | 45,375 | 14,643 | 25,500 | 27,000 |
| 54115 Computer Software | 1,673 | 1,800 | 1,900 | 1,900 |
| **Total Contractual Expenses** | **48,071** | **22,688** | **34,945** | **36,395** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 17,671 | 19,993 | 21,415 | 22,363 |
| 58020 Worker's Compensation | 13,238 | 12,580 | 8,894 | 7,903 |
| 58040 Medical Insurance | 81,774 | 96,211 | 131,254 | 136,380 |
| 58050 Retirement | 30,622 | 35,749 | 39,985 | 46,399 |
| **Total Employee Benefits** | **143,305** | **164,533** | **201,548** | **213,045** |
| | | | | |
| **TOTAL:** | **430,395** | **449,496** | **516,460** | **541,762** |

**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. The Treasury department works closely Community Development and GLDC. All tax search requests are processed in the department for all City properties. 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 bond anticipation notes when due, makes monthly wire transfers to Lockport schools and Niagara County for taxes collected. The Treasury department handles all aspects of the foreclosures in the City for back taxes.

**FY 2027 Goals:**

The Treasury department would like to increase our online credit card payments for 2027. We will continue to educate the taxpayers/residents/mortgage companies/attorney offices about the online system. Also, inform residents when paying with cash to bring in exact change due to pennies being eliminated. 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Tax Searches | 375 | 481 | 236 | 305 | 600 | 400 |
| Refuse Bills Uploaded to KVS | 14,125 | 14,061 | 7,027 | 7,027 | 14,054 | 14,055 |
| City Bills Uploaded to KVS | 8137 | 8130 | 8129 | 8110 | 8110 | 8130 |
| County Bills Uploaded to KVS | 8137 | 8130 | 8129 | 8110 | 8110 | 8130 |
| Delinquent School Taxes Uploaded to KVS | 900 | 819 | 0 | 0 | 775 | 850 |
| Refuse Payments Processed | 12,000 | 11,993 | 5,094 | 4,875 | 10,000 | 12,000 |
| Water/Sewer Payments Processed | 21,000 | 26,728 | 13,398 | 6,837 | 13,000 | 13,250 |
| Tax Payments Processed | 16,000 | 15,154 | 14,888 | 14,667 | 15,000 | 15,100 |
| Payroll Timesheets Entered Into New World | 104 | 104 | 60 | 52 | 104 | 104 |
| New World Receipts | 1200 | 1555 | 750 | 790 | 1500 | 1500 |
| Valuepay online payments received (New for 2024) | N/A | 9041 | 5,258 | 5,946 | 11,750 | 11,750 |
| Tax Sales Advertising and Reporting 2025 In-Rem | 435 | 317 | 0 | 0 | 400 | 350 |
| Delinquent Tax Notices - City, County, Certs (Oct. 15 - Nov. 15) | 1650 | 655 | 0 | 0 | 1500 | 1575 |
| Delinquent Tax Notices - School (end of Nov. beginning of Dec.) | 1250 | 752 | 1 | 0 | 1275 | 1200 |
| Advance Notice of Foreclosure (May) 25 IR | 235 | 163 | 193 | 151 | 0 | 200 |
| Tax Sale Certificates Issued and Processed ( Nov - Dec.) | 450 | 286 | 0 | 0 | 375 | 355 |
| Bankruptcy Letters to Pay Current Bills Owing (Feb. & Aug. ) | 20 | 12 | 5 | 7 | 10 | 5 |
| Title Searches for In-Rem ( July) 25 IR | 172 | 132 | 120 | 124 | 0 | 160 |
| Certificates of Redemption (1x A Month) 2024 IR | 0 | 34 | 50 | 54 | 15 | 5 |
| Certificates of Redemption (1x A Month) 2025 IR | 0 | 91 | 45 | 58 | 50 | 25 |
| Mailings 24 In-Rem 45 Days Owners ( Jan.-Feb.) | 330 | 243 | 382 | 347 | 0 | 400 |
| Mailings 24 In-Rem 45 Days Lienholders ( Jan.-Feb.) | 345 | 323 | 310 | 283 | 0 | 340 |
| Postal Searches 24 In Rem | 65 | 17 | 30 | 15 | 0 | 22 |

**Treasurer**
**A.1325**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Treasurer | 1.00 | $55,000 | 1.00 | $55,000 |
| Deputy City Treasurer | 1.00 | $61,090 | 1.00 | $62,312 |
| Tax Enforcement Clerk | 1.00 | $49,244 | 1.00 | $50,229 |
| Sr. Account Clerk | 1.00 | $42,140 | 1.00 | $44,188 |
| **Subtotal:** | **4.00** | **$207,474** | **4.00** | **$211,729** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **4.00** | **$207,474** | **4.00** | **$211,729** |

**Treasurer**
**A.1325**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 197,438 | 202,872 | 207,474 | 211,729 |
| 51100 Overtime | 514 | 0 | 300 | 500 |
| 51120 Longevity | 2,150 | 1,650 | 1,650 | 1,800 |
| 51130 Out of Grade | 1,226 | 1,171 | 500 | 800 |
| 51170 Other Compensation | 993 | 1,000 | 0 | 0 |
| **Total Personal Services** | **202,321** | **206,693** | **209,924** | **214,829** |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 450 | 1,492 | 300 | 0 |
| 54005 Office Supplies | 1,292 | 1,366 | 1,300 | 1,300 |
| 54010 Office Equipment | 308 | 0 | 727 | 11,150 |
| 54035 Training and Education | 75 | 0 | 500 | 1,100 |
| 54040 Assoc/Membership Dues | 325 | 535 | 600 | 40 |
| 54045 Travel Related Costs | 0 | 100 | 1,085 | 2,350 |
| 54055 Professional Services | 2,999 | 115,729 | 10,000 | 13,500 |
| 54075 Maintenance Contracts | 651 | 701 | 700 | 1,000 |
| 54120 Refund and Cancellations | 34 | 13 | 0 | 0 |
| 54440 Fees and Permits | 0 | 0 | 0 | 0 |
| 54510 Program Expenses | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **6,134** | **119,936** | **15,212** | **30,440** |
| **Employee Benefits** | | | | |
| 58010 FICA | 15,253 | 15,601 | 16,059 | 16,434 |
| 58020 Worker's Compensation | 13,995 | 13,305 | 8,893 | 7,903 |
| 58040 Medical Insurance | 59,945 | 67,316 | 98,021 | 116,950 |
| 58050 Retirement | 25,527 | 27,926 | 29,985 | 34,099 |
| **Total Employee Benefits** | **114,720** | **124,148** | **152,958** | **175,386** |
| **TOTAL:** | **323,175** | **450,777** | **378,094** | **420,655** |

**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 2027 Goals:**

The City of Lockport Assessor's Office 2027 budget goals are to continue with annual revaluation (Residential & Commercial 2027) to maintain fair value with the evolving market trends, updating the physical and photographic inventory of city properties and educating the public about the assessment process. The office will continue verifying sales data, documenting commercial properties and vacancy rates, and producing an annual statistical report to demonstrate our contribution to the City of Lockport.

## City Assessor
## A.1355

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Tax Map Revisions | 18 | 6 | 14 | 10 | 10 | 15 |
| Building permits | 334 | 600 | 347 | 704 | 750 | 800 |
| Aged | 142 | 146 | 148 | 144 | 150 | 150 |
| Veterans | 781 | 766 | 748 | 737 | 750 | 750 |
| Disability | 23 | 21 | 28 | 22 | 30 | 30 |
| Agricultural | 7 | 8 | 6 | 5 | 6 | 6 |
| Non for Profit | 51 | 106 | 102 | 104 | 102 | 102 |
| Clergy | 4 | 4 | 5 | 5 | 5 | 5 |
| PILOT | 28 | 29 | 27 | 22 | 27 | 30 |
| BIE | 3 | 2 | 2 | 2 | 2 | 2 |
| HIE | 1 | 1 | 1 | 1 | 1 | 1 |
| Sales Verifications | 157 | 230 | 97 | 104 | 230 | 250 |
| Equity Improvement Educational Sessions | 1 | 1 | 0 | 0 | 0 | 2 |
| SCAR and/or Art. 7 cases received & defend | 17 | 8 | 7 | 0 | 3 | 10 |
| Informal Reviews | 275 | 38 | 64 | 64 | 105 | 150 |
| BAR Complaints reviewed and/or processed | 180 | 80 | 74 | 74 | 34 | 100 |
| Online parcel lookup update | 7 | 12 | 8 | 12 | 12 | 12 |
| Number of Exemptions administered | 4124 | 3966 | 3818 | 3818 | 3560 | 3900 |
| Number of Exemptions Denied | 20 | 10 | 13 | 13 | 10 | 15 |
| Number of Exemptions Removed | 260 | 152 | 147 | 147 | 150 | 150 |
| Tentative Roll Prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| Final Roll Prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| City Tax Roll Prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| County Tax Roll Prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| School Tax Roll Prepared | 1 | 1 | 1 | 1 | 1 | 1 |
| Inventory Updates/Pictures | 375 | 300 | 350 | 350 | 975 | 1000 |
| Statistics Report Produced | 1 | 1 | 1 | 1 | 1 | 1 |
| Assessments Updated | 6083 | 6523 | 6580 | 6580 | 6726 | 8106 |
| address changes to Main & Refuse file | 382 | 787 | 438 | 450 | 600 | 600 |
| Cart Changes to refuse file | 49 | 112 | 146 | 200 | 117 | 0 |

**City Assessor**
**A.1355**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| City Assessor | 1.00 | $68,397 | 1.00 | $73,253 |
| Real Property Appraiser | 1.00 | $51,614 | 1.00 | $53,855 |
| Sr. Account Clerk | 1.00 | $40,955 | 1.00 | $42,983 |
| **Subtotal:** | **3.00** | **$160,966** | **3.00** | **$170,091** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Assessment Intern | 0.00 | $0 | 0.00 | $0 |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$160,966** | **3.00** | **$170,091** |

## City Assessor
## A.1355

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 126,406 | 155,364 | 160,966 | 170,091 |
| 51060 Temporary / Seasonal | 0 | 0 | 0 | 0 |
| 51100 Overtime | 384 | 1,000 | 400 | 400 |
| 51120 Longevity | 1,000 | 1,000 | 1,000 | 1,000 |
| 51170 Other Compensation | 166 | 0 | 0 | 0 |
| **Total Personal Services** | **127,956** | **157,364** | **162,366** | **171,491** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 1,141 | 0 | 0 | 0 |
| 54005 Office Supplies | 749 | 647 | 750 | 750 |
| 54033 Licensing and Certification | 620 | 1,620 | 1,800 | 1,000 |
| 54035 Training and Education | 270 | 0 | 600 | 400 |
| 54040 Assoc/Membership Dues | 640 | 565 | 620 | 580 |
| 54045 Travel Related Costs | 0 | 345 | 400 | 200 |
| 54055 Professional Services | 43,325 | 52,970 | 46,040 | 171,040 |
| 54065 Equipment Rental / Lease | 0 | 28,805 | 0 | 0 |
| 54115 Computer Software | 3,610 | 520 | 3,145 | 3,145 |
| 54510 Program Expenses | 116 | 90 | 200 | 200 |
| 54605 Telephone Services | 0 | 0 | 300 | 0 |
| **Total Contractual Expenses** | **50,471** | **85,562** | **53,855** | **177,315** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 9,686 | 11,924 | 12,421 | 13,119 |
| 58020 Worker's Compensation | 7,691 | 9,435 | 6,670 | 5,927 |
| 58050 Medical Insurance | 25,063 | 19,467 | 22,153 | 23,903 |
| 58050 Retirement | 17,288 | 21,190 | 23,192 | 27,220 |
| **Total Employee Benefits** | **59,728** | **62,016** | **64,436** | **70,169** |
| | | | | |
| **TOTAL:** | **238,155** | **304,942** | **280,657** | **418,975** |

# City Clerk
# A.1410

## Mission Statement:

To provide responsive, transparent, and professional service to residents, elected officials, City staff, and visitors. The City Clerk's Office is committed to maintaining the integrity of public records, providing accurate and reliable information, and ensuring public access to government in accordance with applicable laws. Through responsible stewardship of official records and adherence to State, County, and local requirements, we support accountability, transparency, and the efficient administration of City government.

## Department Responsibilities:

Record and maintain official Common Council proceedings; file Local Laws; oversee municipal records management, retention, and public access in accordance with State guidelines; process Freedom of Information Law (FOIL) requests, claims, and Notices of Defect; address refuse and recycling matters; distribute meeting notices and public announcements; register deaths and issue marriage licenses; and administer City licenses and permits, including peddler and solicitor permits, games of chance licenses, park pavilion reservations, revocable use permits, and tree-cutting permits.

## FY 2027 Goals:

The goals of the City Clerk's Office are to continue providing timely, accurate, and professional service to residents, visitors, elected officials, and City departments. The Office is committed to the efficient management and preservation of vital and municipal records while conducting daily operations with integrity, accountability, and fiscal responsibility. We continually seek opportunities to improve efficiency, reduce costs, modernize office operations, and enhance public service. Through proper records management and preservation, we remain dedicated to promoting transparent, accessible, and responsive local government.accessible, and responsive local government.

## City Clerk
## A.1410

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Common Council Ordinances, Resolutions & Local Laws processed | 285 | 248 | 236 | 141 | 250 | 260 |
| FOIL requests | 364 | 163 | 179 | 89 | 280 | 250 |
| Birth Certificates issued | 649 | 936 | 1039 | 498 | 800 | 900 |
| Death Certificates issued | 1344 | 1124 | 974 | 652 | 1200 | 1150 |
| Deaths logged | 200 | 180 | 167 | 103 | 200 | 185 |
| Marriage Certificates issued | 214 | 169 | 290 | 131 | 185 | 225 |
| Marriage Licenses issued | 215 | 216 | 218 | 88 | 212 | 210 |
| Refuse & Recycling issues addressed | 369 | 424 | 521 | 135 | 400 | 500 |
| Claims and Notices of Complaint processed | 80 | 174 | 140 | 224 | 200 | 150 |
| Parking permits issued | 47 | 111 | 21 | 35 | 50 | 30 |
| Racing & Wagering-bell jar licenses/bingo proceeds | 21 | 15 | 12 | 5 | 13 | 15 |
| Bag & Bulk tags/Carts sold | 2409 | 2264 | 2259 | 1508 | 2000 | 2020 |
| Park pavilion reservations made | 102 | 117 | 117 | 84 | 100 | 115 |
| Peddler permits issued | 10 | 21 | 39 | 32 | 50 | 55 |

**City Clerk**
**A.1410**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| City Clerk | 1.00 | $62,344 | 1.00 | $68,734 |
| Deputy City Clerk | 1.00 | $55,168 | 1.00 | $57,482 |
| Sr. Account Clerk | 1.00 | $40,955 | 1.00 | $42,983 |
| Sr. Account Clerk | 0.00 | $0 | 0.00 | $0 |
| **Subtotal:** | **3.00** | **$158,467** | **3.00** | **$169,199** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$158,467** | **3.00** | **$169,199** |

## City Clerk
## A.1410

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 166,051 | 149,646 | 158,467 | 169,199 |
| 51100 Overtime | 95 | 22 | 0 | 0 |
| 51120 Longevity | 500 | 0 | 0 | 0 |
| 51130 Out of Grade | 371 | 0 | 0 | 0 |
| 51170 Other Compensation | 702 | 0 | 0 | 0 |
| **Total Personal Services** | **167,719** | **149,668** | **158,467** | **169,199** |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 45 | 0 | 250 | 250 |
| 54005 Office Supplies | 877 | 1,069 | 1,000 | 1,000 |
| 54010 Office Equipment | 0 | 0 | 0 | 0 |
| 54035 Training and Education | 1,324 | 583 | 2,560 | 2,060 |
| 54040 Association Dues | 0 | 25 | 50 | 50 |
| 54045 Travel Related Costs | 0 | 0 | 1,700 | 1,200 |
| 54055 Professional Services | 300 | 0 | 0 | 0 |
| 54075 Service Contracts | 4,307 | 4,522 | 3,500 | 5,000 |
| 54115 Computer Licenses | 9,004 | 78 | 5,000 | 0 |
| 54510 Program Expenses | 10,774 | 11,453 | 7,625 | 7,250 |
| **Total Contractual Expenses** | **26,631** | **17,730** | **21,685** | **16,810** |
| **Employee Benefits** | | | | |
| 58010 FICA | 12,401 | 11,009 | 12,161 | 12,944 |
| 58020 Worker's Compensation | 10,834 | 9,254 | 6,670 | 5,927 |
| 58040 Medical Insurance | 22,917 | 20,473 | 21,001 | 33,515 |
| 58050 Retirement | 21,422 | 20,765 | 22,702 | 26,856 |
| **Total Employee Benefits** | **67,574** | **61,501** | **62,534** | **79,242** |
| **TOTAL:** | **261,924** | **228,899** | **242,686** | **265,251** |

**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 2027 Goals:**

The Corporation Counsel’s office provides legal guidance and representation to the City on a wide range of matters, including labor issues, property disputes, contracts, and litigation. The goal is to protect the City’s interests, ensure compliance with applicable laws, and provide timely and effective legal advice to City officials and departments.

**City Attorney**
**A.1420**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| City Attorney | 0.50 | $76,500 | 0.50 | $78,812 |
| Deputy City Attorney | 0.50 | $43,860 | 0.50 | $44,737 |
| **Subtotal:** | **1.00** | **$120,360** | **1.00** | **$123,549** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **1.00** | **$120,360** | **1.00** | **$123,549** |

**City Attorney**
**A.1420**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 0 | 0 | 0 | 0 |
| 51040 Part Time Wages | 159,917 | 122,377 | 118,860 | 123,549 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **159,917** | **122,377** | **118,860** | **123,549** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54005 Office Supplies | 359 | 0 | 200 | 200 |
| 54035 Training and Education | 0 | 0 | 0 | 0 |
| 54045 Travel Related Costs | 0 | 0 | 0 | 0 |
| 54055 Professional Services | 7,170 | 85,950 | 83,860 | 83,860 |
| 54059 Court Related Expenses | 92 | 0 | 500 | 500 |
| 54083 Misc. Support Services | 3,333 | 2,272 | 5,000 | 0 |
| **Total Contractual Expenses** | **10,954** | **88,222** | **89,560** | **84,560** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 12,234 | 9,362 | 9,093 | 9,452 |
| 58020 Worker's Compensation | 5,169 | 3,447 | 4,447 | 1,976 |
| 58050 Retirement | 5,186 | 4,265 | 16,978 | 19,610 |
| **Total Employee Benefits** | **22,589** | **17,074** | **30,518** | **31,038** |
| | | | | |
| **TOTAL:** | **193,460** | **227,673** | **238,938** | **239,147** |

**Personnel - Civil Service**
**A.1430**

---

**Mission Statement:**

To provide an orderly and uniform system for the administrationof Civil Service in the City of Lockport, to includ the City Lockport Housing Authority, Lockport Public Library and Lockport City School District on a basis of merit and fitness as provided in the Civil Service Law of the State of New York. These rules have the force and effect of law, and apply to all positions in the classified service of the City of Lockport.

**Department Responsibilities:**

Provide the essential non-partisan administration of government, ensuring continuity and stability in public service. It encompasses the civilian workforce of a government, responsible for implementing policies, delivering services, and advising on policy development.

**FY 2027 Goals:**

Continue to build and support a competent, non-partisan, and effective workforce dedicated to serving the public. Key goals include expanding digital recruitment efforts, increasing online exam outreach, and developing stronger applicant pipelines to broaden candidate pools. The City will also focus on building a balanced and cohesive workforce while reducing vacancy timeframes, particularly in high-demand departments.

**Personnel - Civil Service**
**A.1430**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Personnel/Civil Service Officer | 1.00 | $79,178 | 1.00 | $76,916 |
| **Subtotal:** | **1.00** | **$79,178** | **1.00** | **$76,916** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **1.00** | **$79,178** | **1.00** | **$76,916** |

## Personnel - Civil Service
## A.1430

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 77,055 | 78,145 | 79,178 | 76,916 |
| 51120 Longevity | 1,500 | 2,000 | 2,000 | 0 |
| 51170 Other Compensation | 10 | 0 | 0 | 0 |
| **Total Personal Services** | **78,565** | **80,145** | **81,178** | **76,916** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54005 Office Supplies | 357 | 373 | 300 | 300 |
| 54010 Office Equipment | 0 | 0 | 0 | 0 |
| 54055 Professional Services | 18,841 | 2,975 | 4,096 | 3,500 |
| 54060 Legal Notice and Advt. | 2,036 | 873 | 4,500 | 4,500 |
| 54510 Program Expenses | 700 | 1,578 | 3,250 | 1,500 |
| **Total Contractual Expenses** | **21,934** | **5,799** | **12,146** | **9,800** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 5,949 | 6,112 | 6,210 | 5,884 |
| 58020 Worker's Compensation | 3,278 | 3,145 | 2,223 | 1,976 |
| 58040 Medical Insurance | 25,191 | 28,466 | 32,394 | 10,563 |
| 58050 Retirement | 9,833 | 10,794 | 11,595 | 12,209 |
| **Total Employee Benefits** | **44,251** | **48,517** | **52,422** | **30,632** |
| | | | | |
| **TOTAL:** | **144,750** | **134,461** | **145,746** | **117,348** |

**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 2027 Goals:**

The Engineering Department will focus on supporting coordinated infrastructure planning and improvements through close collaboration with the Department of Public Works, the Common Council, and the Mayor’s Office. Emphasis will be placed on aligning projects with community priorities, improving efficiency in project delivery, and ensuring long-term sustainability of municipal assets.

**Engineering**
**A.1440**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| City Engineer | 1.00 | $105,235 | 0.00 | $0 |
| Sr. Account Clerk | 1.00 | $46,878 | 0.00 | $0 |
| **Subtotal:** | **2.00** | **$152,113** | **0.00** | **$0** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **2.00** | **$152,113** | **0.00** | **$0** |

**Engineering**
**A.1440**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 74,619 | 111,192 | 25,188 | 0 |
| 51040 Part Time Wages | 0 | 0 | 0 | 0 |
| 51060 Temporary / Seasonal | 0 | 0 | 0 | 0 |
| 51100 Overtime | 0 | 0 | 531 | 0 |
| 51120 Longevity | 1,100 | 1,100 | 1,100 | 0 |
| 51170 Additional Compensation | 0 | 0 | 0 | 0 |
| 51185 Allowances | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **75,719** | **112,292** | **26,819** | **0** |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 0 | 8,275 | 0 | 0 |
| **Total Personal Services** | **0** | **8,275** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 0 | 0 | 0 | 0 |
| 54005 Office Supplies | 200 | 123 | 0 | 0 |
| 54040 Association Dues | 0 | 45 | 150 | 0 |
| 54055 Professional Services | 82,429 | 80,345 | 93,000 | 106,952 |
| 54065 Equip. Rental / Lease | 0 | 0 | 0 | 0 |
| 54075 Maintenance Contracts | 5,773 | 0 | 6,000 | 6,000 |
| 54117 Computer Supplies | 0 | 0 | 0 | 0 |
| 54605 Telephone Services | 375 | 375 | 420 | 420 |
| **Total Contractual Expenses** | **88,777** | **80,888** | **99,570** | **113,372** |
| **Employee Benefits** | | | | |
| 58010 FICA | 5,706 | 8,238 | 1,898 | 0 |
| 58020 Worker's Compensation | 6,656 | 6,048 | 1,368 | 0 |
| 58040 Medical Insurance | 8,957 | 25,244 | 6,395 | 0 |
| 58050 Retirement | 11,088 | 16,329 | 5,238 | 0 |
| **Total Employee Benefits** | **32,407** | **55,859** | **14,899** | **0** |
| **TOTAL:** | **196,903** | **257,314** | **141,288** | **113,372** |

**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 2027 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

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Director of Streets and Parks | 1.00 | $110,733 | 1.00 | $112,828 |
| Electrician | 0.33 | $22,731 | 0.33 | $22,954 |
| Sr. Account Clerk | 1.00 | $40,955 | 2.00 | $84,757 |
| **Subtotal:** | **2.33** | **$174,419** | **3.33** | **$220,539** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **2.33** | **$174,419** | **3.33** | **$220,539** |

**Public Works Administration**
**A.1490**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 140,745 | 169,795 | 174,419 | 214,539 |
| 51040 Part Time Wages | 0 | 0 | 0 | 0 |
| 51100 Overtime | 3,557 | 3,598 | 5,000 | 5,000 |
| 51120 Longevity | 1,317 | 1,317 | 1,317 | 1,317 |
| 51150 Holiday Pay | 0 | 0 | 4,028 | 4,109 |
| 51170 Other Compensation | 83 | 8,497 | 0 | 6,000 |
| 51185 Allowances | 117 | 221 | 117 | 222 |
| **Total Personal Services** | **145,819** | **183,428** | **184,881** | **231,187** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54005 Office Supplies | 968 | 733 | 750 | 750 |
| 54033 Licensing and Certification | 929 | 850 | 850 | 850 |
| 54035 Training and Education | 1,927 | 1,533 | 2,000 | 2,000 |
| 54040 Assoc/Membership Dues | 150 | 300 | 200 | 200 |
| 54045 Travel Related Costs | 549 | 925 | 850 | 2,775 |
| 54605 Telephone Services | 580 | 581 | 900 | 900 |
| **Total Contractual Expenses** | **5,103** | **4,922** | **5,550** | **7,475** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 11,080 | 13,967 | 14,285 | 17,686 |
| 58020 Worker's Compensation | 5,586 | 7,171 | 5,187 | 6,579 |
| 58040 Medical Insurance | 34,647 | 37,954 | 64,789 | 46,488 |
| 58050 Retirement | 18,483 | 24,769 | 26,680 | 36,695 |
| **Total Employee Benefits** | **69,796** | **83,861** | **110,941** | **107,448** |
| | | | | |
| **TOTAL:** | **220,718** | **272,211** | **301,372** | **346,110** |

**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 2027 Goals:**

Our principal goals for the fiscal year 2027 encompass the enhancement of both workplace and community safety through the strict adherence to safety protocols and the implementation of necessary measures. 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Building Maintenance A.1620** | | | | | | |
| Daily Cleaning 4,890 sq. ft. City Hall (Freq.) | 365 | 365 | 181 | 365 | 365 | 365 |
| Winter plowing 5 parking lots, plowing and treating side walks (Freq.) | 47 | 55 | 79 | 110 | 110 | 110 |
| Acres Mowed City Hall, Main St., Islands | 12 | 210 | 90 | 210 | 210 | 210 |
| Mulching around all Main St, trees | 137 | 116 | 80 | 116 | 116 | 116 |

**Building Maintenance**
**A.1620**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Public Works Supervisor | 1.00 | $65,828 | 1.00 | $68,350 |
| Build Maint. Mechanic | 1.00 | $54,184 | 1.00 | $56,578 |
| Municipal Worker - Bldgs | 2.00 | $105,237 | 3.00 | $161,627 |
| Heavy Equipment Operator - Bldgs | 1.00 | $59,561 | 0.00 | $0 |
| **Subtotal:** | **5.00** | **$284,810** | **5.00** | **$286,555** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 2.00 | $11,000 | 2.00 | $15,000 |
| **Subtotal:** | **2.00** | **$11,000** | **2.00** | **$15,000** |
| **Grandtotal:** | **7.00** | **$295,810** | **7.00** | **$301,555** |

**Building Maintenance**
**A.1620**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 230,153 | 266,585 | 227,379 | 286,555 |
| 51060 Temporary / Seasonal | 28,665 | 26,459 | 16,416 | 15,000 |
| 51100 Overtime | 42,960 | 41,743 | 32,000 | 35,000 |
| 51120 Longevity | 2,450 | 2,450 | 2,150 | 2,700 |
| 51130 Out of Grade | 17,549 | 10,020 | 8,500 | 5,000 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| 51185 Allowances | 2,850 | 2,850 | 2,225 | 2,850 |
| **Total Personal Services** | **324,627** | **350,107** | **288,670** | **347,105** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52020 Property Improvements | 4,885 | 684 | 3,550 | 15,000 |
| 52025 Building and Grounds Equip. | 25,097 | 17,353 | 1,620 | 33,944 |
| 52411 Building Improvements | 10,704 | 15,222 | 725 | 40,000 |
| **Total Equipment and Capital Outlay** | **40,686** | **33,259** | **5,895** | **88,944** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54007 Janitorial Supplies | 47,642 | 46,085 | 34,182 | 45,000 |
| 54030 Small Tools | 1,583 | 5,560 | 1,500 | 2,300 |
| 54035 Training and Education | 644 | 1,233 | 914 | 3,500 |
| 54050 Equip. Maintenance / Repair | 24,611 | 13,648 | 15,880 | 2,500 |
| 54055 Professional Services | 250 | 0 | 0 | 425 |
| 54075 Maintenance Contracts | 13,004 | 21,220 | 16,200 | 22,900 |
| 54076 Property Repairs | 4,035 | 14,263 | 28,232 | 5,000 |

**Building Maintenance**
**A.1620**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54077 Const. and Maint. Supplies | 30,168 | 33,076 | 11,000 | 10,000 |
| 54085 Clothing and Uniforms | 0 | 0 | 311 | 400 |
| 54110 Landscape Materials | 3,744 | 6,295 | 4,000 | 4,000 |
| 54520 Chemicals | 0 | 0 | 0 | 0 |
| 54605 Telephone Services | 585 | 600 | 600 | 600 |
| 54765 Judgements and Claims | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **126,266** | **141,980** | **112,819** | **96,625** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 24,797 | 26,629 | 25,276 | 26,554 |
| 58020 Worker's Compensation | 19,164 | 18,358 | 11,117 | 9,879 |
| 58040 Medical Insurance | 94,604 | 106,696 | 121,655 | 96,313 |
| 58050 Retirement | 39,119 | 46,211 | 47,247 | 55,095 |
| **Total Employee Benefits** | **177,684** | **197,894** | **205,295** | **187,841** |
| | | | | |
| **TOTAL:** | **669,263** | **723,240** | **612,679** | **720,515** |

## 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 2027 Goals:**

Our principal objectives for the fiscal year 2027 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Equipment Maintenance A.1640** | | | | | | |
| Equipment Supported Highway and Parks (54 Vehicles, 25 Misc.) | 58 | 121 | 58 | 110 | 110 | 110 |
| Water filtration | 18 | 22 | 19 | 15 | | 10 |
| Waste Water | 12 | 17 | 5 | 20 | 20 | 20 |
| Fire | 48 | 30 | N/A | N/A | N/A | 30 |
| Police | 34 | 95 | 25 | 95 | 95 | 95 |
| City Hall | 11 | 18 | 17 | 20 | 20 | 35 |
| Work Orders | 18 | 39 | 4 | 39 | 39 | 39 |

**Equipment Maintenance Garage**
**A.1640**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Public Works Equip Mechanic | 3.00 | $187,491 | 3.00 | $192,777 |
| **Subtotal:** | **3.00** | **$187,491** | **3.00** | **$192,777** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$187,491** | **3.00** | **$192,777** |

## Equipment Maintenance Garage
## A.1640

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 156,538 | 177,427 | 178,000 | 192,777 |
| 51100 Overtime | 41,877 | 46,874 | 43,500 | 38,000 |
| 51120 Longevity | 1,100 | 1,100 | 550 | 550 |
| 51130 Out of Grade | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| 51180 Taxable Reimbursements | 1,800 | 1,950 | 2,100 | 2,100 |
| 51185 Allowances | 1,875 | 1,875 | 1,875 | 1,875 |
| **Total Personal Services** | **203,190** | **229,226** | **226,025** | **235,302** |
| **Contractual Expenses** | | | | |
| 52030 Motor Vehicle Equipment | 0 | 0 | 0 | 0 |
| 54030 Small Tools | 7,158 | 3,402 | 6,500 | 12,212 |
| 54050 Equip. Maint. / Repair | 14,636 | 11,889 | 6,200 | 40,125 |
| 54078 Gasoline, Oil, Diesel Fuel | 12,914 | 34,523 | 13,000 | 13,000 |
| 54085 Clothing and Uniforms | 7,624 | 16,785 | 7,800 | 16,000 |
| 54115 Comp. Licenses and Soft. | 2,992 | 0 | 9,750 | 7,000 |
| 54117 Computer Supplies | 996 | 0 | 1,000 | 500 |
| 54300 Vehicle Maint. and Repair | 258,709 | 200,803 | 197,927 | 225,000 |
| **Total Contractual Expenses** | **305,029** | **267,402** | **242,177** | **313,837** |
| **Employee Benefits** | | | | |
| 58010 FICA | 15,411 | 17,526 | 16,883 | 17,840 |
| 58020 Worker's Compensation | 9,834 | 9,379 | 6,670 | 5,927 |
| 58040 Medical Insurance | 51,034 | 51,096 | 65,627 | 67,226 |
| 58050 Retirement | 24,627 | 30,599 | 31,601 | 37,015 |
| **Total Employee Benefits** | **100,906** | **108,600** | **120,781** | **128,008** |
| **TOTAL:** | **609,125** | **605,228** | **588,983** | **677,147** |

## 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 2027 Goals:**

The department's primary goals for fiscal year 2027 focus on continuing to improve centralized printing and mailing services throughout the City. These efforts will promote efficiency, consistency, and effective support for all City departments.

## Central Printing and Mailing
## A.1670

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 6,023 | 6,223 | 7,500 | 7,500 |
| 54005 Office Supplies | 329 | 1142 | 500 | 500 |
| 54020 Postage Expenses | 39,550 | 40,000 | 45,000 | 49,600 |
| 54050 Equip. Maint. / Repair | 0 | 0 | 0 | 0 |
| 54055 Professional Services | 0 | 0 | 0 | 0 |
| 54060 Legal Notices and Advt. | 6,202 | 8,768 | 7,500 | 7,500 |
| 54065 Equipment Rental / Lease | 0 | 0 | 0 | 0 |
| 54075 Maintenance Contracts | 340 | 1,019 | 1,000 | 1,000 |
| **Total Contractual Expenses** | **52,444** | **57,152** | **61,500** | **66,100** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | **0** | **0** | **0** |
| **TOTAL:** | **52,444** | **57,152** | **61,500** | **66,100** |

## 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 2027 Goals:**

In Fiscal Year 2027, the IT Department will continue to drive strategic infrastructure improvements to meet the evolving needs of the Municipality. Key initiatives include the adoption of Microsoft 365 and the deployment of new Cisco switches—modernizing our digital ecosystem to enhance connectivity, security, and operational efficiency. These upgrades will be funded through a combination of General and Capital Funds, aligned with the New York State Office of General Services (NYS OGS) aggregate buy program. This partnership ensures access to competitive pricing and state-recommended specifications, maximizing value and performance across our infrastructure investments. As the backbone of municipal operations, the IT Department serves as the primary conduit between internal systems and external networks. Whether facilitating interdepartmental communication or enabling secure external access, IT remains the first point of contact for all network-related needs. These efforts not only support the department’s continued growth but also reinforce its vital role in delivering streamlined, resilient services to the city and its residents.

**Information Technology Services**
**A.1680**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Network Coordinator | 1.00 | $68,397 | 1.00 | $73,253 |
| **Subtotal:** | **1.00** | **$68,397** | **1.00** | **$73,253** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **1.00** | **$68,397** | **1.00** | **$73,253** |

## Information Technology Services
## A.1680

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 64,517 | 67,388 | 68,397 | 73,253 |
| 51170 Other Compensation | 2,000 | 2,000 | 0 | 0 |
| **Total Personal Services** | **66,517** | **69,388** | **68,397** | **73,253** |
| | | | | |
| **Contractual Expenses** | | | | |
| 52060 Computer Equipment | 8,002 | 8,254 | 9,000 | 9,000 |
| 54005 Office Supplies | 0 | 0 | 0 | 0 |
| 54040 Membership Dues | 0 | 0 | 0 | 0 |
| 54055 Professional Services | 3,659 | 7,610 | 7,000 | 7,000 |
| 54075 Maintenance Contracts | 34,877 | 89,660 | 67,655 | 74,085 |
| 54076 Property Repairs | 0 | 0 | 0 | 0 |
| 54115 Comp. Licenses and Soft. | 17,449 | 36,723 | 51,850 | 73,850 |
| 54117 Computer Supplies | 1,962 | 3,115 | 4,000 | 4,000 |
| 54605 Telephone Services | 545 | 439 | 12,524 | 12,080 |
| 54610 Internet Services | 52,753 | 52,825 | 43,800 | 55,800 |
| **Total Contractual Expenses** | **119,247** | **198,626** | **195,829** | **235,815** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 4,999 | 5,214 | 5,232 | 5,604 |
| 58020 Worker's Compensation | 3,278 | 3,145 | 2,223 | 1,976 |
| 58040 Medical Insurance | 0 | 0 | 0 | 0 |
| 58050 Retirement | 8,270 | 9,341 | 9,794 | 11,627 |
| **Total Employee Benefits** | **16,547** | **17,700** | **17,249** | **19,207** |
| | | | | |
| **TOTAL:** | **202,311** | **285,714** | **281,475** | **328,275** |

## 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 2027 Goals:**

Our primary goal for 2027 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 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54050 Equipment Maintenance | 0 | 0 | 0 | 0 |
| 54055 Professional Services | 50,752 | 20,359 | 0 | 0 |
| 54070 Insurance | 418,569 | 435,629 | 486,150 | 492,683 |
| 54078 Gasoline, Oil, and Fuel | 218,801 | 135,884 | 242,000 | 245,000 |
| 54100 Real Property Taxes | 20,187 | 19,520 | 24,000 | 27,000 |
| 54440 Fees and Permits | 280 | 360 | 500 | 500 |
| 54510 Program Expenses | 4,211 | 28,425 | 22,500 | 20,000 |
| 54515 Special Supplies | 0 | 0 | 0 | 0 |
| 54605 Telephone Services | 3,826 | 23,565 | 28,000 | 28,000 |
| 54620 Utilities - Natural Gas | 47,123 | 57,574 | 60,000 | 60,000 |
| 54623 Utilities - Electrcity | 177,328 | 248,465 | 190,000 | 205,000 |
| 54765 Judgement and Claims | 13,110 | 16,050 | 25,000 | 0 |
| 54775 Contingency | 0 | 0 | 1,298,265 | 387,500 |
| **Total Contractual Expenses** | **954,187** | **985,831** | **2,376,415** | **1,465,683** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | | | |
| **TOTAL:** | **954,187** | **985,831** | **2,376,415** | **1,465,683** |

**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 2027 Goals:**

The Lockport Police Department’s primary goal for 2027 is to continue improving the quality of life for City residents. The Department will remain focused on community engagement, crime prevention, professional standards, and ongoing officer training. These efforts will help maintain a safe, responsive, and well-prepared police department that serves the community effectively.

**Police Department**
**A.3120**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Chief of Police | 1.00 | $121,897 | 1.00 | $124,336 |
| Police Captain | 2.00 | $221,632 | 2.00 | $226,065 |
| Detective Lieutenant | 2.00 | $211,078 | 2.00 | $215,300 |
| Road Patrol Captain | 3.00 | $298,432 | 3.00 | $331,189 |
| Patrol Lieutenant | 6.00 | $578,959 | 6.00 | $605,758 |
| Sr. Police Lieutenant* | 0.00 | $0 | 0.00 | $0 |
| Detective | 5.00 | $475,034 | 5.00 | $484,535 |
| Jr. Police Lieutenant* | 0.00 | $0 | 0.00 | $0 |
| Warrant Officer | 1.00 | $84,559 | 1.00 | $91,503 |
| K-9 Officer | 1.00 | $84,559 | 1.00 | $91,503 |
| School Resource Officer | 2.00 | $169,118 | 2.00 | $183,006 |
| Police Officer (Step 7)* | 0.00 | $0 | 0.00 | $0 |
| Police Officer (Step 6)* | 0.00 | $0 | 0.00 | $0 |
| Police Officer (Step 5) | 20.00 | $1,723,094 | 22.00 | $1,933,310 |
| Police Officer (Step 4) | 2.00 | $143,226 | 2.00 | $146,090 |
| Police Officer (Step 3) | 3.00 | $196,564 | 4.00 | $224,903 |
| Police Officer (Step 2) | 2.00 | $110,247 | 0.00 | $0 |
| Police Officer (Step 1) | 1.00 | $49,590 | 0.00 | $0 |
| Police Officer - Provisional* | 0.00 | $0 | 0.00 | $0 |
| Matron Services | 0.00 | $0 | 0.00 | $0 |
| **Grandtotal:** | **51.00** | **$4,467,987** | **51.00** | **$4,657,498** |

**Position title no longer exists per contract changes in 2025 FY.*

**Police Department**
**A.3120**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 3,597,846 | 3,757,426 | 3,925,078 | 4,657,498 |
| 51040 Part Time Wages | 143 | 0 | 0 | 0 |
| 51100 Overtime | 415,727 | 468,395 | 584,000 | 370,000 |
| 51120 Longevity | 91,045 | 96,566 | 156,196 | 122,175 |
| 51130 Out of Grade | 352,214 | 406,371 | 461,525 | 40,000 |
| 51150 Holiday Pay | 0 | 0 | 50,000 | 50,000 |
| 51160 Shift Differential | 19,764 | 28,439 | 40,000 | 40,000 |
| 51165 Briefing Pay | 150,040 | 172,595 | 185,108 | 188,889 |
| 51170 Other Compensation | 10,500 | 343,033 | 628,197 | 0 |
| 51175 Edu. and Training Incentive | 0 | 0 | 0 | 207,057 |
| 51185 Allowances | 60,000 | 65,876 | 75,225 | 75,225 |
| 51195 Education Reimbursement | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **4,697,279** | **5,338,701** | **6,105,329** | **5,750,844** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 123,155 | 91,655 | 9,000 | 9,000 |
| 52030 Motor Vehicle Equipment | 0 | 39,226 | 0 | 20,000 |
| 52070 Public Safety Equipment | 38,427 | 37,766 | 39,340 | 46,840 |
| **Total Equipment and Capital Outlay** | **161,582** | **168,647** | **48,340** | **75,840** |

**Police Department**
**A.3120**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 521 | 998 | 750 | 750 |
| 54005 Office Supplies | 2,997 | 3,598 | 3,000 | 3,000 |
| 54010 Office Equipment | 130 | 0 | 150 | 150 |
| 54035 Training and Education | 10,102 | 10,306 | 12,000 | 12,000 |
| 54040 Assoc/Membership Dues | 405 | 800 | 2,050 | 2,050 |
| 54045 Travel Related Costs | 2,701 | 2,081 | 3,000 | 3,000 |
| 54050 Equip. Maintenance Repair | 0 | 0 | 1,725 | 0 |
| 54055 Professional Services | 417 | 5,550 | 8,500 | 8,500 |
| 54065 Equipment Rental / Lease | 0 | 93,658 | 0 | 0 |
| 54067 Real Property Rent / Lease | 450 | 0 | 2,020 | 2,020 |
| 54075 Maintenance Contracts | 2,562 | 1,294 | 1,800 | 1,800 |
| 54085 Clothing and Uniforms | 901 | 875 | 7,350 | 7,350 |
| 54115 Computer License and Soft. | 107,749 | 203,852 | 162,600 | 177,600 |
| 54117 Computer Supplies | 10,730 | 752 | 550 | 550 |
| 54400 Food Supplies | 1,804 | 1,321 | 2,000 | 2,500 |
| 54500 Medical Fees and Services | 0 | 405 | 1,600 | 3,600 |
| 54505 K-9 Expenses | 1,288 | 1,892 | 11,500 | 5,500 |
| 54510 Program Expenses | 7,276 | 9,073 | 11,500 | 11,500 |
| 54515 Special Supplies | 120,788 | 76,278 | 58,500 | 58,500 |
| 54605 Telephone Services | 16,796 | 21,657 | 19,800 | 24,960 |
| 54610 Internet Services | 0 | 0 | 1,100 | 1,100 |
| 54623 Utilities - Electicity | 1,483 | 1,579 | 1,380 | 1,380 |
| 54765 Judgement and Claims | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **289,100** | **435,969** | **312,875** | **327,810** |

**Police Department**
**A.3120**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58010 FICA | 353,890 | 402,399 | 418,094 | 439,940 |
| 58020 Worker's Compensation | 208,158 | 196,197 | 113,395 | 100,764 |
| 58040 Medical Insurance | 819,637 | 838,810 | 1,100,560 | 1,058,603 |
| 58050 Retirement | 1,261,166 | 1,495,174 | 1,708,546 | 2,030,598 |
| **Total Employee Benefits** | **2,642,851** | **2,932,580** | **3,340,595** | **3,629,905** |
| **TOTAL:** | **7,790,812** | **8,875,897** | **9,807,139** | **9,784,399** |

**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 2027 Goals:**

The department’s overarching goal for fiscal year 2027 is to provide consistent, effective, and efficient administrative and clerical support to the Police Department. We will continue to streamline processes, maintain accurate and timely records, and provide dependable support to help the Police Department operate effectively and serve the community.

**Police Clerical**
**A.3127**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Sr Account Clerk | 1.50 | $70,910 | 1.50 | $74,139 |
| **Subtotal:** | **1.50** | **$70,910** | **1.50** | **$74,139** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **1.50** | **$70,910** | **1.50** | **$74,139** |

## Police Clerical
## A.3127

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 63,635 | 67,949 | 70,910 | 74,139 |
| 51100 Overtime | 693 | 1,857 | 1,500 | 1,500 |
| 51120 Longevity | 0 | 250 | 250 | 250 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **64,328** | **70,056** | **72,660** | **75,889** |
| **Contractual Expenses** | | | | |
| **Total Contractual Expenses** | **0** | **0** | **0** | **0** |
| **Employee Benefits** | | | | |
| 58010 FICA | 4,901 | 5,320 | 5,558 | 5,805 |
| 58020 Worker's Compensation | 4,791 | 4,717 | 3,335 | 2,964 |
| 58040 Medical Insurance | 21,034 | 24,985 | 28,433 | 30,680 |
| 58050 Retirement | 7,995 | 9,644 | 10,409 | 12,045 |
| **Total Employee Benefits** | **38,721** | **44,666** | **47,735** | **51,494** |
| **TOTAL:** | **103,049** | **114,722** | **120,395** | **127,383** |

## ission tate ent

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.

## e art ent es onsi i ities

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.

## oa s

The department’s primary goal for fiscal year 2027 is to maintain a strong focus on safety and public protection. We will continue to follow established safety protocols and prioritize the well-being of school children, residents, pedestrians, and the public. Through consistent attention to safe practices, we aim to support a safe and secure community.

## Police School Crossing Guards

### P

| Position | FY 2026 Budget FTE | FY 2026 Budget Rate | FY 2027 Budget FTE | FY 2027 Budget Rate |
|---|---|---|---|---|
| Crossing Guards | 3.5 | $33,000 | 3.5 | $33,000 |
| **u tota** | | | | |
| **randtota** | | | | |

## Po ice choo rossing uards

| | ctua | ctua | ended | Budget |
|---|---|---|---|---|
| **Persona er ices** | | | | |
| 51040 Part Time Wages | 26,321 | 22,089 | 33,000 | 33,000 |
| **ota Persona er ices** | | | | |
| **o ee Bene its** | | | | |
| 58010 FICA | 2,104 | 1,689 | 2,525 | 2,525 |
| 58020 Worker's Compensation | 252 | 0 | 0 | 0 |
| **ota o ee Bene its** | | | | |

**Fire Department**
**A.3410**

---

**Mission Statement:**

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

**Department Responsibilities:**

Fire suppression, with the goal of limiting the extent and severity of fires. Pre-hospital emergency medical services (EMS) at the Paramedic level of care. Fire Safety Inspections for Assembly, Mercantile, & Institutional occupancy's primarily. Fire Investigation(s) for any/all fires occuring. 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 2027 Goals:**

Continued optimization of fire and EMS service efficiency, broadening community outreach efforts to include: providing mutual aid services to other townships, increased public education services, and smoke detector initiatives. Comprehensive planning to address long-term fire station needs continues through upgrades to our current facility and possible relocation to a new one. Continued vehicle replacement of older units. Through these initiatives, we strive to ensure effective emergency response, deepen community connections, and plan strategically for the future.

## Fire Department
## A.3410

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD |
|---|---|---|---|---|
| **Fires** | | | | |
| Structure Fires | 26 | 23 | 26 | 23 |
| Mobile Property (Vehicle) Fires | 10 | 10 | 7 | 6 |
| Outside/Rubbish/Other Fires | 27 | 31 | 41 | 40 |
| **Hazardous Situation** | | | | |
| Hazard non chemical | n/a | n/a | n/a | 66 |
| Hazardous Materials | 26 | 14 | 14 | 36 |
| Investigation | n/a | n/a | n/a | 30 |
| **Medical** | | | | |
| Illness | n/a | n/a | n/a | 1878 |
| Injury Trauma | n/a | n/a | n/a | 683 |
| Medical Other | n/a | n/a | n/a | 42 |
| *Rescue, Medical, Other EMS | 27 | 0 | 4 | n/a |
| *Emergency Medical Services | 3568 | 3876 | 3867 | n/a |
| **Other Fire Department Responses** | | | | |
| Law Enforcement Support | n/a | n/a | n/a | 6 |
| Non Emergency - Cancelled, False Alarm, Good Intent | 450 | 375 | 375 | 164 |
| Public Service - Weather, alarms, assist | n/a | n/a | n/a | 246 |
| Rescue - outside, structure, transport | 230 | 203 | 102 | 6 |
| *Other | 229 | 278 | 318 | 0 |
| **Ambulance Responses** | | | | |
| Number of Calls | 1875 | 3156 | 3147 | 2222 |
| Number of Calls Billed | 1871 | 3132 | 3126 | 2203 |
| **Mutual Aid Given** | 112 | 72 | 118 | 65 |
| **Mutual Aid Received** | 242 | 115 | 120 | 118 |

**In FY 2026, the City Fire Department adjusted the performance metrics it tracks; therefore, data is not available for comparison, notated by "n/a".*
*"2026 YTD" - through 8.31.2026*

**Fire Department**
**A.3410**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Fire Chief | 1.00 | $109,037 | 1.00 | $111,217 |
| Assistant Fire Chief | 4.00 | $368,120 | 4.00 | $373,642 |
| Fire Municipal Training Officer | 1.00 | $90,756 | 1.00 | $92,118 |
| Fire Captain | 4.00 | $334,176 | 4.00 | $339,189 |
| Fire Lieutenant | 4.00 | $322,457 | 4.00 | $327,294 |
| Firefighter (Step 8) | 7.00 | $503,035 | 10.00 | $785,229 |
| Firefighter (Step 7) | 3.00 | $214,077 | 5.00 | $362,147 |
| Firefighter (Step 6) | 6.00 | $399,501 | 8.00 | $540,659 |
| Firefighter (Step 5) | 8.00 | $485,187 | 3.00 | $184,674 |
| Firefighter (Step 4) | 3.00 | $167,687 | 10.00 | $567,340 |
| Firefighter (Step 3) | 10.00 | $511,429 | 3.00 | $155,730 |
| Firefighter (Step 2) | 3.00 | $146,266 | 0.00 | $0 |
| Firefighter (Step 1) | 0.00 | $0 | 1.00 | $45,863 |
| Sr. Account Clerk | 0.50 | $26,400 | 0.50 | $27,532 |
| **Grandtotal:** | **54.50** | **$3,678,128** | **54.50** | **$3,912,634** |

**Fire Department**
**A.3410**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 3,396,795 | 3,638,681 | 3,644,916 | 3,912,634 |
| 51100 Overtime | 470,350 | 311,733 | 382,076 | 325,000 |
| 51120 Longevity | 25,000 | 22,750 | 26,800 | 26,000 |
| 51130 Out of Grade | 213,933 | 244,970 | 189,962 | 15,000 |
| 51150 Holiday Pay | 0 | 0 | 0 | 70,000 |
| 51170 Other Compensation | 18,247 | 110,584 | 25,695 | 12,000 |
| 51175 Edu. and Training Incentive | 0 | 0 | 0 | 402,043 |
| 51185 Allowances | 53,600 | 52,625 | 51,650 | 52,650 |
| **Total Personal Services** | **4,177,925** | **4,381,343** | **4,321,099** | **4,815,327** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52010 Office Equipment | 3,046 | 1,898 | 1,300 | 1,300 |
| 52015 Technical Equipment | 66,762 | 18,179 | 12,500 | 17,945 |
| 52030 Motor Vehicle Equipment | 183,732 | 99,000 | 100,791 | 18,000 |
| 52070 Public Safety Equipment | 78,725 | 35,764 | 55,000 | 40,000 |
| **Total Equipment and Capital Outlay** | **332,265** | **154,841** | **169,591** | **77,245** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54005 Office Furniture | 2,713 | 639 | 800 | 2,400 |
| 54005 Office Supplies | 1,824 | 2,132 | 800 | 275 |
| 54030 Small Tools | 2,587 | 2,363 | 2,220 | 2,110 |
| 54035 Training and Education | 70,869 | 43,438 | 54,225 | 36,850 |
| 54040 Assoc/Membership Dues | 615 | 943 | 1,315 | 1,715 |
| 54041 Publications | 11 | 225 | 500 | 500 |
| 54045 Travel Related Costs | 1,613 | 313 | 4,000 | 2,500 |
| 54050 Equip. Maintenance / Repair | 29,353 | 41,052 | 40,760 | 47,610 |

**Fire Department**
**A.3410**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54055 Professional Services | 108,731 | 121,178 | 116,540 | 133,400 |
| 54065 Equipment Rental / Lease | 0 | 0 | 0 | 0 |
| 54076 Property Repairs | 0 | 20,053 | 0 | 0 |
| 54077 Const. & Maint. Supplies | 0 | 0 | 3,400 | 3,400 |
| 54083 Misc. Support Services | 8,464 | 9,315 | 2,000 | 2,000 |
| 54085 Clothing and Uniforms | 90,498 | 29,566 | 63,010 | 64,155 |
| 54115 Computer Licenses and Soft. | 27,557 | 36,762 | 39,000 | 35,200 |
| 54300 Vehicle Maint. and Repair | 112,694 | 134,623 | 153,800 | 93,800 |
| 54500 Medical Fees and Services | 90,753 | 127,010 | 107,950 | 34,300 |
| 54515 Special Supplies | 11,064 | 16,200 | 15,300 | 13,000 |
| 54520 Chemicals | 2,625 | 2,683 | 3,500 | 4,100 |
| 54525 Medical Supplies | 0 | 0 | 0 | 77,400 |
| 54605 Telephone Services | 8,593 | 7,278 | 8,000 | 8,000 |
| **Total Contractual Expenses** | **570,564** | **595,773** | **617,120** | **562,715** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 310,797 | 324,997 | 350,109 | 368,372 |
| 58020 Worker's Compensation | 196,180 | 188,335 | 121,177 | 107,679 |
| 58040 Medical Insurance | 880,539 | 974,298 | 1,187,212 | 1,197,216 |
| 58050 Retirement | 1,134,636 | 1,255,862 | 1,472,176 | 1,700,270 |
| **Total Employee Benefits** | **2,522,152** | **2,743,492** | **3,130,674** | **3,373,537** |
| | | | | |
| **TOTAL:** | **7,602,906** | **7,875,449** | **8,238,484** | **8,828,824** |

**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 blankets. 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 2027 Goals:**

Our central goals for FY 2027 in Dog Control are to efficiently address neighborhood dog-related complaints and continue providing timely, consistent enforcement of local laws.  Through consistent and fair enforcement, we aim to uphold community standards while fostering positive relationships between residents and their pets and maintaining a safe and pleasant environment for the community.

**Control of Dogs**
**A.3510**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Dog Control Officer (Part Time) | 0.50 | $21,661 | 0.50 | $22,700 |
| Dog Control Officer (Part Time) | 0.50 | $22,846 | 0.50 | $20,283 |
| **Subtotal:** | **1.00** | **$44,508** | **1.00** | **$42,983** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **1.00** | **$44,508** | **1.00** | **$42,983** |

## Control of Dogs
## A.3510

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 158 | 0 | 0 | 0 |
| 51040 Part Time Wages | 44,129 | 42,952 | 44,508 | 42,983 |
| 51120 Longevity | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 1,000 | 1,000 | 1,000 | 0 |
| **Total Personal Services** | **45,287** | **43,952** | **45,508** | **42,983** |
| **Contractual Expenses** | | | | |
| 54055 Professional Services | 19,250 | 32,273 | 32,200 | 32,800 |
| 54083 Misc. Support Services | 0 | 0 | 1,000 | 1,000 |
| 54505 K9 Services | 0 | 0 | 500 | 500 |
| 54510 Program Expenses | 0 | 0 | 0 | 0 |
| 54605 Telephone Services | 205 | 206 | 400 | 400 |
| **Total Contractual Expenses** | **19,455** | **32,479** | **34,100** | **34,700** |
| **Employee Benefits** | | | | |
| 58010 FICA | 3,465 | 3,359 | 3,489 | 3,288 |
| 58020 Worker's Compensation | 4,917 | 4,717 | 2,223 | 1,976 |
| 58040 Medical Insurance | 0 | 0 | 0 | 6,822 |
| 58050 Retirement | 0 | 0 | 0 | 0 |
| **Total Employee Benefits** | **8,382** | **8,076** | **5,712** | **12,086** |
| **TOTAL:** | **73,124** | **84,507** | **85,320** | **89,769** |

**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 with the building code 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 2027 Goals:**

Housing has a direct impact on the quality of life and overall perception of the City, including neighborhood stability, property values, public safety, and community pride. The short-term goal is to reduce blight and vacant properties, encourage residents to take pride in their neighborhoods, and maintain safe and well-maintained properties throughout the City. The long-term goal is to strengthen every neighborhood and make the City an attractive and desirable place to live, work, and invest.

## Code and Safety Inspection
## A.3620

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Amount of Contractors Licensed** | 321 | 550 | 306 | 550 | 550 | 550 |
| **Amount of Permits:** | | | | | | |
| Churches | 1 | 1 | 0 | 0 | 0 | 0 |
| Other Non- Residential Building | 1 | 1 | 1 | 1 | 0 | 0 |
| Industrial | 0 | 1 | 0 | 0 | 0 | 0 |
| Stores | 0 | 0 | 0 | 0 | 0 | 0 |
| Single Family Home | 0 | 0 | 1 | 1 | 1 | 1 |
| Two Family Home | 0 | 0 | 0 | 0 | 0 | 0 |
| Fence | 50 | 75 | 59 | 80 | 80 | 80 |
| Roofing | 127 | 200 | 165 | 200 | 200 | 200 |
| Driveway | 76 | 85 | 73 | 100 | 100 | 100 |
| Residential Additions | 4 | 6 | 3 | 5 | 5 | 5 |
| Residential Alt/repairs | 50 | 75 | 96 | 125 | 120 | 120 |
| Non-Residential Add/Repair | 25 | 40 | 14 | 20 | 20 | 20 |
| Garage Carport | 3 | 4 | 4 | 5 | 5 | 5 |
| Sheds (360 SQ or Less) | 18 | 23 | 10 | 15 | 15 | 15 |
| Above Ground Pool | 9 | 9 | 5 | 10 | 10 | 10 |
| In Ground Pool | 2 | 2 | 0 | 1 | 1 | 1 |
| Decks and Porches | 24 | 30 | 35 | 50 | 45 | 45 |
| Sewer and Water Lateral | 1 | 1 | 2 | 2 | 2 | 2 |
| Water Lateral | 13 | 15 | 17 | 20 | 15 | 15 |
| Sewer Lateral | 50 | 55 | 76 | 90 | 50 | 50 |
| Plumbing Fixtures | 14 | 17 | 46 | 50 | 40 | 40 |
| Hot Water Tank | 34 | 40 | 37 | 50 | 40 | 40 |
| Furnace | 19 | 25 | 28 | 35 | 30 | 30 |
| Generator | 6 | 7 | 5 | 6 | 5 | 5 |
| Signs, Permanent | 5 | 6 | 15 | 15 | 10 | 10 |
| A Frame Signs | 0 | 0 | 0 | 0 | 0 | 0 |
| Temporary Signs | 0 | 0 | 0 | 0 | 0 | 0 |
| Demolition Single Family | 0 | 0 | 0 | 0 | 0 | 0 |
| Demolition Other Buildings | 1 | 1 | 0 | 0 | 0 | 0 |
| Demolition Res. Accessory | 0 | 0 | 5 | 5 | 2 | 2 |
| Parking Lot Patch | 14 | 16 | 10 | 12 | 10 | 10 |
| Solar Panels | 0 | 0 | 2 | 2 | 0 | 0 |
| **Total Permits** | 545 | 733 | 709 | 900 | 806 | 806 |

## Code and Safety Inspection
## A.3620

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Permit Valuations:** | | | | | | |
| Industrial | $ - | $ 2,000,000 | | | | |
| Single Family Home | $ - | $ - | | | | |
| Fence | $ 280,000 | $ 250,000 | $300,000 | $300,000 | $275,000 | $275,000 |
| Roofing | $ 1,750,000 | $ 1,500,000 | $2,400,000 | $2,450,000 | $2,000,000 | $2,000,000 |
| Driveway | $ 500,000 | $ 400,000 | $544,000 | $550,000 | $500,000 | $500,000 |
| Residential Additions | $ 250,000 | $ 300,000 | $164,350 | $164,350 | $150,000 | $150,000 |
| Residential Alt/repairs | $ 700,000 | $ 750,000 | $3,400,000 | $3,500,000 | $2,000,000 | $2,000,000 |
| Non-Residential Add/Repair | $ 40,000,000 | $ 30,000,000 | $547,000 | $560,000 | $500,000 | $500,000 |
| Garage Carport | $ 35,000 | $ 40,000 | $29,500 | $35,000 | $30,000 | $30,000 |
| Sheds (360 SQ or Less) | $ 87,000 | $ 60,000 | $41,000 | $45,000 | $50,000 | $50,000 |
| Above Ground Pool | $ 25,000 | $ 30,000 | $14,700 | $16,000 | $20,000 | $20,000 |
| In Ground Pool | $ 150,000 | $ - | | | | |
| Decks and Porches | $ 185,000 | $ 200,000 | $325,325 | $340,000 | $225,000 | $225,000 |
| Sewer and Water Lateral | $ 10,000 | $ 15,000 | $17,000 | $17,000 | $15,000 | $15,000 |
| Water Lateral | $ 120,000 | $ 100,000 | $85,800 | $100,000 | $100,000 | $100,000 |
| Sewer Lateral | $ 350,000 | $ 300,000 | $502,000 | $525,000 | $400,000 | $400,000 |
| Plumbing Fixtures | $ 410,000 | $ 400,000 | $326,000 | $330,000 | $350,000 | $350,000 |
| Hot Water Tank | $ 95,000 | $ 100,000 | $89,750 | $95,000 | $85,000 | $85,000 |
| Furnace | $ 200,000 | $ 210,000 | $207,000 | $225,000 | $200,000 | $200,000 |
| Generator | $ 70,000 | $ 65,000 | $50,000 | $50,000 | $500,000 | $500,000 |
| Signs, Permanent | $ 60,000 | $ 55,000 | $122,600 | $130,000 | $60,000 | $60,000 |
| Demolition Other Buildings | $ - | $ - | | | | |
| Demolition Res. Accessory | $ 12,100 | $ 10,000 | $12,500 | $15,000 | $10,000 | $10,000 |
| Parking Lot Patch | $ 360,000 | $ 400,000 | $129,500 | $140,000 | $125,000 | $125,000 |
| Solar Panels | $ 15,000 | $ 20,000 | $20,675 | $20,675 | $20,000 | $20,000 |
| **Total Permit Valuation** | $ 45,664,100 | $ 37,205,000 | $9,328,700 | $9,608,025 | $7,615,000 | $7,615,000 |

**Code and Safety Inspection**
**A.3620**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Chief Building Inspector | 1.00 | $85,043 | 1.00 | $86,744 |
| Sr. Building Inspector | 0.00 | $0 | 0.00 | $0 |
| Inspection Data Coord./Zoning | 1.00 | $58,724 | 1.00 | $59,898 |
| Building Inspector | 2.00 | $105,599 | 2.00 | $110,127 |
| Sr. Account Clerk | 1.00 | $42,140 | 1.00 | $44,189 |
| **Subtotal:** | **5.00** | **$291,505** | **5.00** | **$300,958** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **5.00** | **$291,505** | **5.00** | **$300,958** |

## Code and Safety Inspection
## A.3620

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 273,431 | 283,812 | 291,505 | 300,958 |
| 51040 Part Time Wages | 0 | 0 | 0 | 0 |
| 51100 Overtime | 963 | 500 | 6,000 | 6,000 |
| 51120 Longevity | 1,800 | 1,800 | 1,800 | 1,800 |
| 51130 Out of Grade | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 0 | 0 | 4,000 | 4,000 |
| 51185 Allowances | 700 | 700 | 850 | 850 |
| **Total Personal Services** | **276,894** | **286,812** | **304,155** | **313,608** |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 0 | 0 | 0 | 0 |
| 52060 Computer Equipment | 0 | 0 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 1,150 | 0 | 0 | 0 |
| 54005 Office Supplies | 1,079 | 311 | 3,500 | 3,500 |
| 54010 Office Equipment | 0 | 0 | 0 | 0 |
| 54033 Licensing and Certifications | 0 | 0 | 0 | 0 |
| 54035 Training and Education | 700 | 3,476 | 1,350 | 1,350 |
| 54040 Assoc / Membership Dues | 350 | 450 | 635 | 635 |
| 54041 Publications | 0 | 0 | 0 | 0 |
| 54045 Travel Related Costs | 0 | 0 | 500 | 500 |
| 54055 Professional Services | 0 | 425 | 1,000 | 1,000 |
| 54065 Equipment Rental / Lease | 0 | 65,415 | 0 | 0 |
| 54075 Maintenance Contracts | 6,239 | 6,491 | 10,350 | 7,000 |

## Code and Safety Inspection
## A.3620

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54076 Property Repairs | 21,368 | 10,055 | 20,000 | 22,776 |
| 54077 Const. and Main. Supplies | 0 | 0 | 500 | 100 |
| 54083 Misc. Support Services | 0 | 0 | 0 | 0 |
| 54085 Clothing and Uniforms | 137 | 150 | 250 | 0 |
| 54515 Special Supplies | 1,442 | 0 | 675 | 675 |
| 54605 Telephone Services | 2,322 | 1,845 | 2,454 | 2,454 |
| 54765 Judgement and Claims | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **34,787** | **88,618** | **41,214** | **39,990** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 20,952 | 21,716 | 23,306 | 24,203 |
| 58020 Worker's Compensation | 16,138 | 15,725 | 11,117 | 9,879 |
| 58040 Medical Insurance | 75,842 | 86,481 | 98,415 | 106,190 |
| 58050 Retirement | 34,877 | 39,034 | 43,644 | 49,643 |
| **Total Employee Benefits** | **147,809** | **162,956** | **176,482** | **189,915** |
| | | | | |
| **TOTAL:** | **459,490** | **538,386** | **521,851** | **543,513** |

**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 2027 Goals:**

Our primary objectives for FY 2027 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected |
|---|---|---|---|---|---|
| **Highway A.5110** | | | | | |
| Cold Patching tons | 71 | 38 | 78 | 100 | 100 |
| Hot Patching tons | 211 | 103 | 308 | 600 | 600 |
| Contract Milling tons | 32113 | 83434 | 17241 | 85000 | 85000 |
| Resurface Paving tons | 3671 | 9510 | 1948 | 4000 | 4000 |
| Chip Sealing miles | 0 | 0 | 0 | 0 | 0 |
| Fall Leaf Pickup Cycles around city | 0 | 55 | 0 | 55 | 55 |
| Sweeping Curb Miles (Entire City 150 Miles) | 150 | 395 | 21 | 50 | 50 |
| Signs Replaced | 34 | 54 | 10 | 20 | 20 |
| Centerline painted lines , Contractor miles | 5 | 32 | 50 | 100 | 150 |
| Crosswalk Painting/parking spaces/ misc Gallons | 53 | 17 | 20 | 20 | 20 |
| Road Salt tons used | 1700 | 3900 | 936 | 1236 | 1500 |
| Electronic Recycling Cubic Yards | 51 | 73 | 57 | 130 | 130 |
| Garbage and Recyle totes Maintained/Exchanged | 180 | 250 | 176 | 330 | 330 |

**Street Maintenance**
**A.5110**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Public Works Supervisor | 2.00 | $126,922 | 2.00 | $134,288 |
| Street Crew Leader | 1.00 | $65,042 | 1.00 | $66,343 |
| Heavy Equipment Oper. - Streets | 9.50 | $518,023 | 9.50 | $536,816 |
| Sign Maintenance Worker | 1.00 | $57,582 | 1.00 | $58,733 |
| Municipal Worker - Streets | 2.00 | $109,063 | 2.00 | $111,244 |
| **Subtotal:** | **15.50** | **$876,632** | **15.50** | **$907,424** |
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 2.00 | $14,000 | 4.00 | $25,000 |
| **Subtotal:** | **2.00** | **$14,000** | **4.00** | **$25,000** |
| **Grandtotal:** | **17.50** | **$890,632** | **19.50** | **$932,424** |

**Street Maintenance**
**A.5110**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 711,856 | 785,725 | 766,731 | 907,424 |
| 51040 Part Time Wages | 0 | 0 | 0 | 0 |
| 51060 Temporary / Seasonal | 23,212 | 9,537 | 14,000 | 25,000 |
| 51100 Overtime | 141,438 | 165,288 | 198,269 | 135,000 |
| 51120 Longevity | 9,425 | 8,025 | 8,600 | 8,400 |
| 51130 Out of Grade | 28,848 | 8,874 | 16,098 | 5,000 |
| 51150 Holiday Pay | 0 | 0 | 0 | 0 |
| 51160 Shift Differential | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 1,811 | 600 | 0 | 0 |
| 51185 Allowances | 7,888 | 8,513 | 9,137 | 9,138 |
| **Total Personal Services** | **924,478** | **986,562** | **1,012,835** | **1,089,962** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52030 Motor Vehicle Equipment | 185,103 | 29,799 | 26,000 | 14,535 |
| 52035 Public Works Equipment | 100,276 | 11,760 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **285,379** | **41,559** | **26,000** | **14,535** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54005 Office Supplies | 498 | 487 | 0 | 0 |
| 54007 Janitorial Supplies | 728 | 3,086 | 1,200 | 1,825 |
| 54033 Licensing and Certifications | 378 | 587 | 900 | 300 |
| 54035 Training and Education | 2,926 | 1,280 | 3,500 | 3,500 |
| 54040 Assoc / Membership Dues | 79 | 0 | 150 | 150 |
| 54045 Travel Related Costs | 64 | 585 | 800 | 800 |
| 54050 Equip. Maint. / Repairs | 57,133 | 31,062 | 32,000 | 20,000 |
| 54065 Equipment Rental / Lease | 0 | 6,000 | 15,500 | 16,900 |

**Street Maintenance**
**A.5110**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54076 Property Repairs | 14,481 | 10,039 | 45,459 | 36,551 |
| 54077 Const. and Maint. Supplies | 71,131 | 116,892 | 107,000 | 60,500 |
| 54083 Misc. Support Supplies | 19,967 | 816 | 20,000 | 24,900 |
| 54440 Fees and Permits | 305 | 312 | 350 | 350 |
| 54500 Medical Fees and Services | 0 | 0 | 150 | 150 |
| 54515 Special Supplies | 4,922 | 2,701 | 2,500 | 2,800 |
| 54560 Salt | 204,417 | 135,842 | 210,000 | 210,000 |
| 54605 Telephone Services | 375 | 375 | 1,200 | 1,200 |
| 54610 Internet Services | 7,087 | 7,163 | 6,360 | 6,360 |
| **Total Contractual Expenses** | **384,491** | **317,227** | **447,069** | **386,286** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 70,181 | 74,592 | 79,435 | 83,382 |
| 58020 Worker's Compensation | 52,030 | 47,321 | 34,463 | 30,624 |
| 58040 Medical Insurance | 243,205 | 286,772 | 378,527 | 366,489 |
| 58050 Retirement | 113,648 | 132,902 | 147,980 | 172,763 |
| **Total Employee Benefits** | **479,064** | **541,587** | **640,405** | **653,258** |
| | | | | |
| **TOTAL:** | **2,073,412** | **1,886,935** | **2,126,309** | **2,144,041** |

**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 2027 Goals:**

Our goals for FY 2027 center on providing reliable and efficient street lighting services while continuing to improve safety throughout the City. Building on the successful NYSEG LED conversion completed in FY 2022, the City will continue transitioning City-owned streetlights to LED technology where appropriate. These efforts will improve lighting, reduce energy and maintenance costs, and help create safer, well-lit streets and public spaces for residents and visitors.

## Street Lighting
## A.5182

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54050 Equip. Maintenance / Repair | 4,532 | 1,673 | 10,000 | 5,000 |
| 54515 Special Supplies | 3,969 | 0 | 11,000 | 5,000 |
| 54623 Utilities - Electricity | 304,887 | 315,506 | 279,996 | 300,000 |
| **Total Contractual Expenses** | **313,388** | **317,179** | **300,996** | **310,000** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | | | |
| **TOTAL:** | **313,388** | **317,179** | **300,996** | **310,000** |

**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 2027 Goals:**

Lockport is New York State’s premier Erie Canal community, and our goal is to continue promoting the City’s historic downtown and the Erie Canal Flight of Five Locks as key attractions. In FY 2027, we will continue developing a sustainable financial plan for tourism while working to increase visitor numbers, length of stay, and tourism-related revenue. We will also continue collaborating with the Visitor Center, Lockport Main Street, and the Locks Heritage District Corporation to promote Lockport as a destination for visitors and support continued growth in the local economy.

**Tourism**
**A.6410**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54130 Tourism and Promotion | 240,344 | 74,573 | 123,500 | 123,500 |
| **Total Contractual Expenses** | **240,344** | **74,573** | **123,500** | **123,500** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | **0** | **0** | **0** |
| **TOTAL:** | **240,344** | **74,573** | **123,500** | **123,500** |

**Parks Department**
**A.7110**

---

**Mission Statement:**

The mission of the Parks Department is to create an 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, Pickle 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 2027 Goals:**

In the fiscal year 2027, 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Parks A.7110** | | | | | | |
| Acreage Mowed | 1400 | 1300 | 660 | 1400 | 1400 | 1400 |
| Ballfield Maintenance | 12 | 12 | 6 | 12 | 12 | 12 |
| Pools Open/Winterized | 5 | 5 | 2 | 4 | 4 | 4 |
| Park Buildings Open/Winterize/Maintained | 48 | 40 | 31 | 58 | 58 | 58 |
| Marina Docks Installed/ Fall Removed | 5 | 5 | 1 | 2 | 2 | 2 |
| Water St cleanup EPA mowing *not recorded in prior years* | N/A | N/A | N/A | N/A | N/A | 100 |

**Parks Department**
**A.7110**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Heavy Equipment Oper. - Parks | 1.00 | $51,963 | 2.00 | $115,283 |
| Municipal Worker - Parks | 3.00 | $159,715 | 2.00 | $111,244 |
| Parks Maintainer | 0.00 | $0 | 0.00 | $0 |
| **Subtotal:** | **4.00** | **$211,678** | **4.00** | **$226,527** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 2.00 | $10,000 | 0.00 | $0 |
| **Subtotal:** | **2.00** | **$10,000** | **0.00** | **$0** |
| **Grandtotal:** | **6.00** | **$221,678** | **4.00** | **$226,527** |

**Parks Department**
**A.7110**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 152,303 | 208,452 | 202,186 | 226,527 |
| 51060 Temporary / Seasonal | 4,620 | 22,444 | 6,485 | 0 |
| 51100 Overtime | 20,099 | 37,087 | 49,281 | 28,000 |
| 51120 Longevity | 2,150 | 2,150 | 2,150 | 2,150 |
| 51130 Out of Grade | 1,025 | 0 | 0 | 0 |
| 51170 Other Compensation | 1,800 | 1,800 | 0 | 0 |
| 51185 Allowances | 2,500 | 2,500 | 2,500 | 2,500 |
| **Total Personal Services** | **184,497** | **274,433** | **262,602** | **259,177** |
| **Equipment and Capital Outlay** | | | | |
| 52025 Building and Ground Equip. | -30,714 | 2,775 | 2,550 | 11,400 |
| 52030 Motor Vehicle Equipment | 0 | 36,102 | 30,000 | 0 |
| **Total Equipment and Capital Outlay** | **-30,714** | **38,877** | **32,550** | **11,400** |
| **Contractual Expenses** | | | | |
| 54007 Janitorial Supplies | 1,887 | 1,875 | 3,000 | 3,000 |
| 54030 Small Tools | 3,969 | 5,024 | 4,501 | 4,500 |
| 54050 Equip. Maintenance / Repair | 3,434 | 4,953 | 4,000 | 4,000 |
| 54055 Professional Services | 3,390 | 1,094 | 1,000 | 1,000 |
| 54076 Property Repair | 12,151 | 19,709 | 25,000 | 25,000 |
| 54077 Const. and Maint. Supplies | 8,189 | 0 | 0 | 0 |
| 54110 Landscape Materials | 9,923 | 5,111 | 11,000 | 10,000 |
| 54510 Program Expenses | 4,938 | 822 | 5,000 | 5,000 |
| 54515 Special Supplies | 195 | 150 | 200 | 200 |
| 54520 Chemicals | 1,386 | 0 | 2,200 | 1,100 |
| **Total Contractual Expenses** | **49,462** | **38,738** | **55,901** | **53,800** |

**Parks Department**
**A.7110**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58010 FICA | 14,001 | 20,853 | 17,903 | 19,827 |
| 58020 Worker's Compensation | 11,681 | 13,050 | 12,580 | 7,903 |
| 58040 Medical Insurance | 35,537 | 31,093 | 48,257 | 56,313 |
| 58050 Retirement | 22,776 | 35,536 | 30,158 | 40,305 |
| **Total Employee Benefits** | **83,995** | **100,532** | **108,898** | **124,348** |
| **TOTAL:** | **287,240** | **452,580** | **459,951** | **448,725** |

**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 2027 Goals:**

Our central goal for FY 2027 is to re-establish a strong connection with the City's youth by revitalizing the Summer Youth and Recreation Program. Through strategic utilization of our Parks and Community Pool, 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

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Tennis Instructor | 2.00 | $2,500 | 2.00 | $2,500 |
| | 0.00 | $0 | 0.00 | $0 |
| **Subtotal:** | **2.00** | **$2,500** | **2.00** | **$2,500** |
| **Grandtotal:** | **2.00** | **$2,500** | **2.00** | **$2,500** |

## Playground and Recreation Centers
## A.7140

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51060 Temporary / Seasonal | 31,460 | 2,012 | 2,500 | 2,500 |
| 51100 Overtime | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **31,460** | **2,012** | **2,500** | **2,500** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54055 Professional Services | 0 | 47,600 | 40,000 | 25,000 |
| 54065 Equipment Rental / Lease | 1,922 | 0 | 0 | 0 |
| 54076 Property Repairs | 0 | 0 | 3000 | 1000 |
| 54500 Medical Fees and Services | 0 | 0 | 150 | 150 |
| 54510 Program Expenses | 6,073 | 950 | 0 | 0 |
| 54120 Refunds and Cancellations | 0 | 590 | 0 | 0 |
| 54515 Special Supplies | 423 | 80 | 500 | 0 |
| **Total Contractual Expenses** | **8,418** | **49,220** | **43,650** | **26,150** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 2,407 | 154 | 250 | 191 |
| 58020 Worker's Compensation | 2,017 | 605 | 0 | 0 |
| 58050 Retirement | 3,092 | 0 | 0 | 0 |
| **Total Employee Benefits** | **7,516** | **759** | **250** | **191** |
| | | | | |
| **TOTAL:** | **47,394** | **51,991** | **46,400** | **28,841** |

**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 2027 Goals:**

Our main goal for FY 2027 is to provide a safe, welcoming, and enjoyable community pool for residents of all ages. We want the pool to be a place where families and friends can come together, stay active, and enjoy the summer. We will continue to focus on safety, good customer service, and providing a positive experience for everyone who uses the pool.

**Community Pool**
**A.7180**

## PERSONAL SERVICE DETAIL

| Position | FY 2026 Budget FTE | FY 2026 Budget Rate | FY 2027 Budget FTE | FY 2027 Budget Rate |
|---|---|---|---|---|
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |

| Temporary Services | FY 2026 Budget FTE | FY 2026 Budget Rate | FY 2027 Budget FTE | FY 2027 Budget Rate |
|---|---|---|---|---|
| Supervisor | 3.00 | $26,000 | 3.00 | $30,000 |
| Lifeguards | 8.00 | $24,000 | 8.00 | $25,000 |
| **Subtotal:** | **11.00** | **$50,000** | **11.00** | **$55,000** |
| **Grandtotal:** | **11.00** | **$50,000** | **11.00** | **$55,000** |

**Community Pool**
**A.7180**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 1,526 | 1,924 | 1,866 | 0 |
| 51060 Temporary / Seasonal | 53,082 | 67,983 | 72,011 | 55,000 |
| 51100 Overtime | 197 | 0 | 0 | 0 |
| **Total Personal Services** | **54,805** | **69,907** | **73,877** | **55,000** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54050 Equip. Maintenance / Repair | 4,799 | 9,590 | 8,142 | 10,000 |
| 54076 Property Repairs | 490 | 7,082 | 3,575 | 10,000 |
| 54085 Clothing and Uniforms | 778 | 1,303 | 1,000 | 1,000 |
| 54440 Fees and Permits | 215 | 0 | 225 | 225 |
| 54500 Medical Fees and Services | 0 | 590 | 250 | 0 |
| 54510 Program Expenses | 929 | 2,013 | 0 | 1,000 |
| 54515 Special Supplies | 1,460 | 2,025 | 1,500 | 1,500 |
| 54520 Chemicals | 6,239 | 9,206 | 8,000 | 9,000 |
| **Total Contractual Expenses** | **14,910** | **31,809** | **22,692** | **32,725** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 4,193 | 5,348 | 5,651 | 4,208 |
| 58020 Worker's Compensation | 2,774 | 1,814 | 1,795 | 0 |
| 58050 Retirement | 0 | 0 | 0 | 0 |
| **Total Employee Benefits** | **6,967** | **7,162** | **7,446** | **4,208** |
| | | | | |
| **TOTAL:** | **76,682** | **108,878** | **104,015** | **91,933** |

**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 2027 Goals:**

Our goals for FY 2027 are to improve the experience for residents and visitors by maintaining our facilities, improving services, and offering more community activities. We will also begin offering diesel fuel for sale in 2027 and continue looking for ways to better serve residents, visitors, and boaters.

**Marina**
**A.7185**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 3.00 | $20,000 | 3.00 | $20,000 |
| **Subtotal:** | **3.00** | **$20,000** | **3.00** | **$20,000** |
| **Grandtotal:** | **3.00** | **$20,000** | **3.00** | **$20,000** |

**Marina**
**A.7185**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51060 Temporary / Seasonal | 12,413 | 7,789 | 19,768 | 20,000 |
| 51100 Overtime | 0 | 0 | 0 | 0 |
| 51170 Additional & Other | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **12,413** | **7,789** | **19,768** | **20,000** |
| **Equipment and Capital Outlay** | | | | |
| 52020 Property Improvements | 0 | 0 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54050 Equip. Maintenance / Repair | 12 | 16,733 | 5,000 | 10,000 |
| 54077 Construction Supplies | 780 | 3,730 | 7,500 | 4,500 |
| 54078 Gasoline, Oil, Diesel Fuel | 7,249 | 5,663 | 7,500 | 7,500 |
| 54440 Fees & Permits | 0 | 0 | 0 | 0 |
| 54515 Special Supplies | 4,224 | 0 | 500 | 0 |
| **Total Contractual Expenses** | **12,265** | **26,126** | **20,500** | **22,000** |
| **Employee Benefits** | | | | |
| 58010 FICA | 950 | 596 | 1,512 | 1,530 |
| 58020 Worker's Compensation | 1,639 | 1,331 | 0 | 0 |
| 58050 Retirement | 0 | 0 | 0 | 0 |
| **Total Employee Benefits** | **2,589** | **1,927** | **1,512** | **1,530** |
| **TOTAL:** | **27,267** | **35,842** | **41,780** | **43,530** |

**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 2027 Goals:**

Apply for funding for an additional Home Improvement Grant Program; apply for a new city-wide First-Time Homebuyer Program after the current one ends; continue to work with the Niagara Orleans Regional Land Bank to identify and return abadoned 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

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Community Development Director | 1.00 | $79,797 | 1.00 | $85,462 |
| Community Development Specialist | 1.00 | $44,510 | 1.00 | $46,606 |
| **Subtotal:** | **2.00** | **$124,307** | **2.00** | **$132,068** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **2.00** | **$124,307** | **2.00** | **$132,068** |

**Community Development**
**A.8021**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 111,158 | 115,067 | 124,307 | 132,068 |
| 51120 Longevity | 0 | 0 | 0 | 0 |
| 51130 Out of Grade | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 1,000 | 1,000 | 0 | 0 |
| **Total Personal Services** | **112,158** | **116,067** | **124,307** | **132,068** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 110 | 489 | 0 | 0 |
| 54005 Office Supplies | 462 | 485 | 500 | 500 |
| 54010 Office Equipment | 0 | 506 | 0 | 0 |
| 54040 Assoc / Membership Dues | 0 | 0 | 0 | 0 |
| 54045 Travel Related Costs | 182 | 662 | 1,000 | 1,000 |
| 54055 Professional Services | 0 | 0 | 2,500 | 2,500 |
| 54115 Computer Licenses & | 0 | 243 | 350 | 350 |
| **Total Contractual Expenses** | **754** | **2,385** | **4,350** | **4,350** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 8,484 | 8,721 | 9,509 | 10,103 |
| 58020 Worker's Compensation | 6,430 | 5,927 | 4,447 | 3,952 |
| 58040 Medical Insurance | 7,295 | 7,527 | 10,366 | 10,563 |
| 58050 Retirement | 14,063 | 15,875 | 17,856 | 20,963 |
| **Total Employee Benefits** | **36,272** | **38,050** | **42,178** | **45,581** |
| | | | | |
| **TOTAL:** | **149,184** | **156,502** | **170,835** | **181,999** |

**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 2027 Goals:**

In FY 2027, our goal is to improve public spaces through landscaping, plantings, and other beautification projects in partnership with City departments and volunteers. These efforts will help make Lockport’s neighborhoods more attractive, welcoming, and vibrant.

## Community Beautification
## A.8510

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54075 Maintenance Contracts | 2,500 | 42,500 | 27,500 | 27,500 |
| 54510 Program Expenses | 2,909 | 8,245 | 5,000 | 6,000 |
| 54515 Special Supplies | 13,335 | 18,468 | 8,500 | 18,500 |
| **Total Contractual Expenses** | **18,744** | **69,213** | **41,000** | **52,000** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | **0** | **0** | **0** |
| **TOTAL:** | **18,744** | **69,213** | **41,000** | **52,000** |

**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 2027 Goals:**

Our goals for FY 2027 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 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Trees Trimmed | 36 | 34 | 5 | 30 | 30 | 20 |
| Trees Removed | 37 | 18 | 32 | 100 | 100 | 60 |
| Stumps Ground | 127 | 46 | 12 | 150 | 150 | 25 |
| Trees Planted | 68 | 14 | 2 | 50 | 50 | 60 |

**Forestry**
**A.8730**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Tree Crew Leader | 1.00 | $65,042 | 1.00 | $66,343 |
| Municipal Worker - Forestry | 1.00 | $49,448 | 1.00 | $51,665 |
| Tree Trimmer | 3.00 | $177,969 | 3.00 | $184,612 |
| **Subtotal:** | **5.00** | **$292,459** | **5.00** | **$302,620** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 0.00 | $0 | 0.00 | $0 |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **5.00** | **$292,459** | **5.00** | **$302,620** |

**Forestry**
**A.8730**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 197,403 | 268,659 | 226,509 | 302,620 |
| 51100 Overtime | 29,748 | 57,265 | 73,984 | 45,000 |
| 51120 Longevity | 3,250 | 2,700 | 2,700 | 1,850 |
| 51130 Out of Grade | 7,246 | 14,027 | 9,231 | 5,000 |
| 51170 Other Compensation | 873 | 0 | 0 | 0 |
| 51185 Allowances | 1,875 | 3,125 | 3,125 | 3,125 |
| **Total Personal Services** | **240,395** | **345,776** | **315,549** | **357,595** |
| **Contractual Expenses** | | | | |
| 54030 Small Tools | 3,956 | 1,567 | 3,250 | 3,750 |
| 54050 Equip. Maintenance / Repair | 2,836 | 159 | 3,600 | 3,850 |
| 54055 Professional Services | 0 | 0 | 0 | 0 |
| 54110 Landscape Materials | 2,550 | 412 | 3,000 | 3,000 |
| 54115 Computer Software | 2,500 | 2,500 | 0 | 0 |
| 54610 Internet Services | 456 | 296 | 480 | 480 |
| **Total Contractual Expenses** | **12,298** | **4,934** | **10,330** | **11,080** |
| **Employee Benefits** | | | | |
| 58010 FICA | 18,020 | 25,765 | 25,726 | 27,356 |
| 58020 Worker's Compensation | 15,743 | 18,600 | 11,117 | 9,879 |
| 58040 Medical Insurance | 77,764 | 115,980 | 138,909 | 88,265 |
| 58050 Retirement | 30,581 | 45,637 | 48,340 | 56,760 |
| **Total Employee Benefits** | **142,108** | **205,982** | **224,092** | **182,260** |
| **TOTAL:** | **394,801** | **556,692** | **549,971** | **550,935** |

**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 2027 Goals:**

In FY 2027, our goal is to better plan for retirement leave buyouts by establishing realistic estimates for expected retirements and related costs. This will help ensure the City is prepared for these obligations while maintaining responsible budgeting.

## Employee Benefits
## A.9000

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 26,270 | 29,242 | 0 | 0 |
| 51120 Longevity | 2,500 | 2,500 | 0 | 0 |
| 51165 Breifing Pay | 0 | 0 | 0 | 0 |
| 51170 Additional and Other Compensation | 2,364 | 4,265 | 0 | 0 |
| 51185 Allowances | 0 | 0 | 0 | 0 |
| **Total Personal Services** | **31,134** | **36,007** | **0** | **0** |
| **Contractual Expenses** | | | | |
| | 0 | 0 | 0 | 0 |
| **Total Contractual Expenses** | **0** | **0** | **0** | **0** |
| **Employee Benefits** | | | | |
| 58010 FICA | 23,796 | 3,636 | 30,000 | 30,000 |
| 58030 Unemployment Insurance | 31,976 | 9,187 | 35,000 | 30,000 |
| 58040 Medical Insurance | 25,191 | 28,466 | 33,233 | 35,857 |
| 58041 Medical Insurance In Lieu Of | 0 | 0 | 34,000 | 35,000 |
| 58042 HRA Employer Contribution | 115,588 | 117,113 | 115,000 | 115,000 |
| 58045 Medical Insurance - Retirees | 1,587,269 | 1,930,921 | 1,765,572 | 2,133,567 |
| 58047 Medical Insurance - Medicare | 1,032,550 | 1,084,432 | 1,195,481 | 1,336,330 |
| 58052 Retirement Leave Payout | 333,065 | 72,067 | 300,000 | 200,000 |
| 58055 Benefits to Disabled Fire | 47,179 | 47,754 | 48,000 | 49,000 |
| **Total Employee Benefits** | **3,196,614** | **3,293,576** | **3,556,286** | **3,964,754** |
| **TOTAL:** | **3,227,748** | **3,329,583** | **3,556,286** | **3,964,754** |

**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 2027 Goals:**

In FY 2027, our goal is to continue managing and monitoring the City’s existing debt while preparing for any new borrowing needs. We will focus on responsible debt management and making sound financial decisions that support the City’s long-term goals.

## Debt Service
## A.9700

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Debt Principal** | | | | |
| 56000 Bond Principal | 491,015 | 270,000 | 122,191 | 160,000 |
| 56500 Leases Principal | 217,225 | 159,394 | 192,116 | 187,529 |
| **Total Debt Principal** | **708,240** | **429,394** | **314,307** | **347,529** |
| **Debt Interest** | | | | |
| 57000 Bond Interest | 30,907 | 16,575 | 121,399 | 83,213 |
| 57500 Leases Interest | 37,166 | 29,359 | 60,878 | 71,665 |
| **Total Debt Interest** | **68,073** | **45,934** | **182,277** | **154,878** |
| **TOTAL:** | **776,313** | **475,328** | **496,584** | **502,407** |

## 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 2027 Goals:**

In FY 2027, our goal is to support sustainable projects and capital improvements using available operating funds. These efforts will help maintain City infrastructure, improve services, and support the long-term needs of the community.

## Interfund Transfer
## A.9901

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Interfund Transfers** | | | | |
| 59000.H Interfund Transfer to Capital | 383,306 | 920,928 | 25,000 | 25,000 |
| **Total Interfund Transfers** | **383,306** | **920,928** | **25,000** | **25,000** |
| **TOTAL:** | **383,306** | **920,928** | **25,000** | **25,000** |

# Refuse and Recycling Fund Departments

## 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 2027 Goals:**

In FY 2027, our goal is to continue providing reliable trash and recycling services while renewing the City’s refuse collection contract. We will focus on maintaining efficient service and responsible costs for residents.

## Refuse and Recycling
## CL.8160

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Equipment and Capital Outlay** | | | | |
| 52035 Public Works Equipment | 20,655 | 18,763 | 23,500 | 23,500 |
| **Total Equipment and Capital Outlay** | **20,655** | **18,763** | **23,500** | **23,500** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 1,413 | 962 | 2,200 | 4,200 |
| 54057 Admin Expenses General | 75,000 | 75,000 | 90,000 | 103,000 |
| 54625 Garbage Collection | 664,474 | 740,529 | 762,232 | 861,007 |
| 54635 Refuse Disposal | 284,087 | 315,479 | 316,036 | 386,369 |
| 54640 Recycling Collection | 291,070 | 337,453 | 264,580 | 429,653 |
| **Total Contractual Expenses** | **1,316,044** | **1,469,423** | **1,435,048** | **1,784,229** |
| | | | | |
| **TOTAL:** | **1,336,699** | **1,488,186** | **1,458,548** | **1,807,729** |

**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 2027 Goals:**

In FY 2027, our goal is to continue managing the City’s debt and prepare for any new borrowing needs, while keeping costs and long-term financial impacts in mind.

## Debt Service
## CL.9700

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Debt Principal** | | | | |
| 56000 Bond Principal | 33,100 | 34,740 | 0 | 0 |
| **Total Debt Principal** | **33,100** | **34,740** | **0** | **0** |
| **Debt Interest** | | | | |
| 56000 Bond Interest | 3,392 | 1,737 | 0 | 0 |
| **Total Debt Interest** | **3,392** | **1,737** | **0** | **0** |
| **TOTAL:** | **36,492** | **36,477** | **0** | **0** |

# Water Fund Departments

**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 2027 Goals:**

In FY 2027, our goal is to maintain a healthy contingency fund to help cover unexpected expenses and give the City flexibility when unforeseen costs arise.

## Special Items
## FX.1900

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| **Total Personal Services** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54070 Insurance | 66,090 | 68,784 | 81,025 | 82,114 |
| 54078 Gasoline, Oil, and Fuel | 19,847 | 17,247 | 30,000 | 30,000 |
| 54765 Judgement and Claims | 0 | 0 | 0 | 0 |
| 54775 Contingency | 0 | 0 | 0 | 85,000 |
| **Total Contractual Expenses** | **85,937** | **86,031** | **111,025** | **197,114** |
| **Employee Benefits** | | | | |
| **Total Employee Benefits** | **0** | **0** | **0** | **0** |
| **TOTAL:** | **85,937** | **86,031** | **111,025** | **197,114** |

**Water Administration**
**FX.8310**

---

**Mission Statement:**

The mission of the Water Administration is rooted in providing comprehensive support to the operational divisions within the City. 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 and billing schedules and processes. The office supervises 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 2027 Goals:**

The FY 2027 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 usage anomolies for metered accounts reflecting as active or inactive on the KVS system, as warranted. This will determine and support appropriate and accurate actions needed to maximize billing revenue for the City.

## Water Administration
## FX.8310

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| **Meter Reads** | 31,313 | 31,281 | 31,311 | 15,652 | 31,300 | 31300 |
| **Meter Repair Investigations / Replacements** | 1,574 | 1,564 | 1,520 | 795 | 1,500 | 1500 |
| **Bills Issued** | 31,313 | 31,281 | 31,311 | 15,652 | 31,300 | 31300 |
| **Customers Serviced via Phone / Counter / Email** | 13,164 | 14,431 | 12,107 | 6,151 | 12,000 | 12000 |
| **Customer Detail Updates** | 7,511 | 8,775 | 8,135 | 5,539 | 9,000 | 9000 |
| **Misc Fee Processing** | 80 | 102 | 111 | 90 | 100 | 100 |
| **Annual Fireline Billing** | 55 | 55 | 57 | 60 | 57 | 60 |
| **Split / Merge** | 11 | 7 | 10 | 10 | 10 | 10 |
| **Delinquent Letters** | 1,903 | 1,874 | 1,898 | 1,257 | 1,850 | 1800 |
| **Mail Processing** | 573 | 601 | 502 | 398 | 500 | 500 |
| **Filtration Payroll** | 46 | 30 | 20.75 | 7.25 | 15 | 15 |
| **Filtration POs / Invoices** | 336 | 317 | 299 | 150 | 300 | 300 |
| **C2 / C11** | 0.5 | 12 | 0 | 0 | 0 | 0 |
| **Tap Fees Billing** | 11 | 23 | 21 | 13 | 15 | 20 |
| **Service Leak Notices Issued** | 16 | 22 | 10 | 13 | 15 | 15 |
| **Active Water Service Confirmation** | 447 | 1,001 | 1,120 | 429 | 800 | 800 |

**Water Administration**
**FX.8310**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Water Billing and Service Coord | 1.00 | $56,354 | 1.00 | $57,482 |
| Water Meter Service Worker | 1.00 | $58,571 | 1.00 | $59,743 |
| Sr Account Clerk | 1.00 | $46,879 | 1.00 | $47,815 |
| **Subtotal:** | **3.00** | **$161,804** | **3.00** | **$165,040** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$161,804** | **3.00** | **$165,040** |

## Water Administration
## FX.8310

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 148,935 | 159,034 | 161,804 | 165,040 |
| 51100 Overtime | 55 | 0 | 4,500 | 4,500 |
| 51120 Longevity | 2,300 | 2,450 | 2,450 | 2,450 |
| 51130 Out of Grade | 0 | 419 | 0 | 0 |
| 51170 Other Compensation | 0 | 0 | 0 | 0 |
| 51885 Allowances | 625 | 625 | 625 | 625 |
| **Total Personal Services** | **151,915** | **162,528** | **169,379** | **172,615** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 6,685 | 9,891 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **6,685** | **9,891** | **0** | **0** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 2,452 | 2,746 | 2,800 | 3,000 |
| 54003 Office Furniture | 0 | 2,647 | 0 | 0 |
| 54005 Office Supplies | 397 | 400 | 400 | 400 |
| 52015 Office Equipment | 0 | 0 | 312 | 100 |
| 54020 Postage Expenses | 16,950 | 19,500 | 24,000 | 27,000 |
| 54030 Small Tools | 44 | 16 | 150 | 150 |
| 54050 Equip. Maintenance / Repair | 0 | 56 | 500 | 500 |
| 54055 Professional Services | 0 | 0 | 330 | 400 |
| 54057 Admin Expenses General Fund | 125,000 | 130,000 | 185,000 | 125,000 |

**Water Administration**
**FX.8310**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54065 Equipment Rental / Lease | 1,483 | 28,805 | 0 | 0 |
| 54075 Maintenance Contracts | 720 | 720 | 8,000 | 9,300 |
| 54300 Vehicle Maint. And Repair | 0 | 0 | 400 | 450 |
| 54440 Fees & Permits | 0 | 0 | 0 | 0 |
| 54605 Telephone Services | 375 | 375 | 500 | 500 |
| **Total Contractual** | **147,421** | **185,265** | **222,392** | **166,800** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 fica | 11,433 | 12,239 | 12,957 | 13,205 |
| 58020 Worker's Compensation | 8,199 | 8,836 | 5,946 | 5,190 |
| 58040 Medical Insurance | 59,339 | 67,260 | 76,306 | 82,335 |
| 58050 Retirement | 18,892 | 21,978 | 24,347 | 27,398 |
| **Total Employee Benefits** | **97,863** | **110,313** | **119,556** | **128,128** |
| | | | | |
| **TOTAL:** | **403,884** | **467,997** | **511,327** | **467,543** |

**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 2027 Goals:**

In FY 2027, our goal is to keep the water system reliable and efficient by maintaining equipment, valves, and disinfection systems. We will also focus on reducing pumping costs and making needed improvements to ensure a safe and dependable water supply.

## Pump Stations
## FX.8320

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Filter Plant Honeywell Meter, Gallons | 2,077,874,000 | 2,073,654,000 | 2,194,330,000 | 1,326,127,000 | 2,400,000,000 | 2,304,000,000 |
| Plant Loss and Consumption, Gallons | 68,012,000 | 65,680,000 | 69,420,000 | 42,784,000 | 78,000,000 | 74,000,000 |
| Available Water, Gallons | 2,009,862,000 | 2,007,974,000 | 2,124,910,000 | 1,283,343,000 | 2,300,000,000 | 2,230,000,000 |
| Niagara County Water, Gallons | - | | | | | |
| Pumped to City, Gallons | 2,009,786,423 | 2,007,971,872 | 2,124,854,426 | 1,283,370,808 | 2,250,125,303 | 2,230,000,000 |

**Pump Stations**
**FX.8320**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Service** | | | | |
| 51100 Overtime | 0 | 0 | 0 | 0 |
| **Total Personal Service** | **0** | **0** | **0** | **0** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52411 Building Improvements | 0 | 0 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **0** | **0** | **0** | **0** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54050 Equip. Maintenance / Repair | 2,449 | 4,200 | 5,500 | 5,500 |
| 54075 Maintenance Contracts | 5,363 | 6,050 | 9,500 | 10,000 |
| 54076 Property Repairs | 84 | 0 | 500 | 300 |
| 54100 Real Property Tax | 212,864 | 222,835 | 220,000 | 220,000 |
| 54440 Fees and Permits | 275 | 276 | 600 | 400 |
| 54520 Chemicals | 34,560 | 30,910 | 34,000 | 36,000 |
| 54605 Telephone Services | 395 | 445 | 1,032 | 650 |
| 54610 Internet Services | 0 | 1,518 | 0 | 2,000 |
| 54620 Utilities - Natural Gas | 709 | 822 | 1,300 | 1,300 |
| 54623 Utilities - Electricity | 101,796 | 141,778 | 142,718 | 150,000 |
| **Total Contractual Expenses** | **358,495** | **408,834** | **415,150** | **426,150** |
| | | | | |
| **Employee Benefits** | | | | |
| 58020 Worker's Compensation | 0 | 0 | 0 | 0 |
| **Total Employee Benefits** | **0** | **0** | **0** | **0** |
| | | | | |
| **TOTAL:** | **358,495** | **408,834** | **415,150** | **426,150** |

**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 2027 Goals:**

Our central objectives for FY 2027 encompass upgrading aging infrastructure by replacing outdated equipment to enhance reliability and efficiency, 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, address new contaminants and adapt to changes in water quality. Additionally, we aim to run our laboratory operations at peak efficiency, fulfilling all new sample requirements and delivering water of the highest quality. Deliver up to date saftey maintenance training to ensure employees are well informed to perform their duties .

## Filtration
## FX.8330

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Polyaluminum Chloride, Pounds | 117,648 | 118,411 | 123,864 | 61,113 | 122,000 | 123,000 |
| Flouride HSF Acide, Pounds | 44,941 | 22,353 | 49,856 | 24,220 | 48,000 | 50,000 |
| Chlorine Filter Plant, Pounds | 18,863 | 19,424 | 20,043 | 10,644 | 21,200 | 22,000 |
| Chlorine North Tonawanda, Pounds | 19,971 | 22,973 | 22,752 | 11,531 | 23,100 | 23,500 |

**Filtration**
**FX.8330**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Chief Water Treatment Plant Oper | 1.00 | $124,632 | 1.00 | $127,125 |
| Maintenance Supervisor | 1.00 | $61,090 | 1.00 | $62,312 |
| Sr. Water Treatment Plant Operator | 4.00 | $255,060 | 4.00 | $260,162 |
| Water Treatment Plant Operator | 4.00 | $244,828 | 4.00 | $252,890 |
| Electrician | 0.33 | $22,731 | 0.33 | $22,954 |
| **Subtotal:** | **10.33** | **$708,341** | **10.33** | **$725,443** |
| **Grandtotal:** | **10.33** | **$708,341** | **10.33** | **$725,443** |

**Filtration**
**FX.8330**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 647,499 | 720,985 | 708,341 | 725,443 |
| 51100 Overtime | 85,875 | 92,228 | 84,254 | 80,000 |
| 51120 Longevity | 5,967 | 6,667 | 6,817 | 7,367 |
| 51130 Out of Grade | 302 | 0 | 242 | 1,000 |
| 51160 Shift Differential | 0 | 0 | 0 | 36,300 |
| 51170 Other Compensation | 25 | 7,739 | 0 | 0 |
| 51185 Allowances | 5,467 | 5,467 | 5,466 | 5,467 |
| **Total Personal Services** | **745,135** | **833,086** | **805,120** | **855,577** |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 0 | 0 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **0** | **0** | **0** | **0** |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 200 | 0 | 200 | 0 |
| 54005 Office Supplies | 677 | 1,116 | 800 | 800 |
| 54007 Janitorial Supplies | 531 | 699 | 700 | 700 |
| 54010 Office Equipment | 0 | 0 | 100 | 100 |
| 54030 Small Tools | 0 | 0 | 250 | 250 |
| 54035 Training and Education | 1,750 | 3,530 | 6,000 | 3,750 |
| 54040 Assoc/Membership Dues | 2,410 | 2,640 | 3,000 | 3,000 |
| 54050 Equip. Maintenance / Repair | 19,789 | 25,869 | 29,600 | 29,600 |
| 54055 Professional Services | 600 | 743 | 2,500 | 2,500 |
| 54060 Legal Notices and Advt. | 1,095 | 1,095 | 2,000 | 2,000 |

**Filtration**
**FX.8330**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54065 Equipment Rental / Lease | 0 | 0 | 0 | 0 |
| 54075 Maintenance Contracts | 28,506 | 13,801 | 30,000 | 30,000 |
| 54076 Property Repairs | 605 | 1,060 | 1,000 | 1,000 |
| 54077 Const. and Maint. Supplies | 910 | 0 | 1,000 | 1,000 |
| 54085 Clothing and Uniforms | 0 | 1,295 | 1,100 | 1,100 |
| 54200 Lab Supplies and Services | 28,726 | 41,539 | 40,000 | 40,000 |
| 54300 Vehicle Maint. And Repair | 0 | 0 | 450 | 0 |
| 54440 Fees and Permits | 661 | 661 | 750 | 750 |
| 54520 Chemicals | 124,290 | 136,483 | 145,000 | 150,000 |
| 54605 Telephone Services | 1,959 | 2,130 | 2,200 | 2,200 |
| 54610 Internet Services | 7,087 | 7,163 | 7,500 | 7,500 |
| 54620 Utilities - Natural Gas | 27,989 | 40,272 | 50,000 | 50,000 |
| 54623 Utilities - Electricity | 118,440 | 172,214 | 165,000 | 170,000 |
| **Total Contractual Expenses** | **366,225** | **452,310** | **489,150** | **496,250** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 56,293 | 63,079 | 64,176 | 65,451 |
| 58020 Worker's Compensation | 28,559 | 30,375 | 20,562 | 17,870 |
| 58040 Medical Insurance | 210,716 | 238,110 | 270,861 | 292,259 |
| 58050 Retirement | 92,010 | 110,752 | 120,692 | 135,802 |
| **Total Employee Benefits** | **387,578** | **442,316** | **476,291** | **511,382** |
| | | | | |
| **TOTAL:** | **1,498,938** | **1,727,712** | **1,770,561** | **1,863,209** |

**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 2027 Goals:**

In FY 2027, our goal is to keep improving the water distribution system and make day-to-day operations as efficient as possible. We will focus on maintaining and improving infrastructure while continuing to provide safe and reliable drinking water to Lockport residents.

## Distribution
## FX.8340

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Fire Hydrants Flushed | 215 | 79 | 60 | 200 | 200 | 130 |
| Fire Hydrants Repaired | 161 | 42 | 15 | 20 | 20 | 30 |
| Fire Hydrants Replaced | 5 | 2 | 0 | 15 | 15 | 1 |
| Main Waterlines Repaired | 36 | 17 | 41 | 35 | 35 | 65 |
| Feet Main Waterlines Replaced | 48 | 45 | 66 | 75 | 75 | 50 |
| Main Water Line Valves repaired or replaced | 92 | 744 | 4 | 15 | 15 | 5 |
| 811 Dig Safely Water/Sewer lines marked | 2611 | 9955 | 908 | 1500 | 1500 | 1500 |

**Distribution**
**FX.8340**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Public Works Supervisor | 1.00 | $64,645 | 2.00 | $130,666 |
| Sr. Water & Sewer Maint. Worker | 3.00 | $187,491 | 2.00 | $126,434 |
| Heavy Equipment Oper. - Water | 2.50 | $126,912 | 2.50 | $133,269 |
| Water & Sewer Maint. Worker | 2.00 | $108,581 | 2.00 | $112,091 |
| Hydrant Maintenance Worker | 1.00 | $56,618 | 1.00 | $57,751 |
| **Subtotal:** | **9.50** | **$544,247** | **9.50** | **$560,211** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| Seasonal Assistance | 0.00 | $0 | 2.00 | $15,000 |
| **Subtotal:** | **0.00** | **$0** | **2.00** | **$15,000** |
| **Grandtotal:** | **9.50** | **$544,247** | **11.50** | **$575,211** |

**Distribution**
**FX.8340**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 343,104 | 380,198 | 355,221 | 560,211 |
| 51060 Temporary/Seasonal | 0 | 0 | 23,318 | 15,000 |
| 51100 Overtime | 77,952 | 76,000 | 72,568 | 60,000 |
| 51120 Longevity | 3,625 | 3,625 | 3,375 | 3,100 |
| 51130 Out of Grade | 29,465 | 39,874 | 5,000 | 5,000 |
| 51160 Shift Differential | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 62 | 990 | 0 | 0 |
| 51185 Allowances | 5,038 | 5,663 | 4,450 | 5,388 |
| **Total Personal Services** | **459,246** | **506,350** | **463,932** | **648,699** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52035 Public Works Equipment | 0 | 10,232 | 0 | 0 |
| 52200 Utility Replacement | 0 | 0 | 0 | 0 |
| **Total Equipment and Capital Outlay** | **0** | **10,232** | **0** | **0** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 0 | 66 | 300 | 300 |
| 54005 Office Supplies | 198 | 357 | 475 | 475 |
| 54007 Janitorial Supplies | 1,778 | 1,714 | 2,200 | 2,450 |
| 54030 Small Tools | 8,023 | 6,456 | 8,500 | 20,250 |
| 54035 Training and Education | 1,347 | 745 | 1,500 | 1,650 |
| 54045 Travel Related Costs | 198 | 565 | 750 | 825 |
| 54050 Equip. Maintenance / Repair | 15,548 | 9,223 | 5,244 | 13,350 |
| 54065 Equipment Rental / Lease | 0 | 0 | 0 | 0 |
| 54076 Property Repairs | 2,264 | 8,789 | 39,070 | 29,100 |

**Distribution**
**FX.8340**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54077 Const. and Maint. Supplies | 38,969 | 68,007 | 66,256 | 45,000 |
| 54078 Gasoline, Oil, Diesel Fuel | 1,982 | 2,476 | 3,300 | 3,300 |
| 54083 Misc. Support Services | 0 | 8,857 | 0 | 0 |
| 54085 Clothing and Uniforms | 983 | 1,055 | 2,050 | 1,000 |
| 54300 Vehicle Maint. and Repair | 3,003 | 3,494 | 4,400 | 7,900 |
| 54440 Fees and Permits | 695 | 200 | 1,000 | 1,000 |
| 54540 Utility System Reform | 18,520 | 8,694 | 30,000 | 30,000 |
| 54605 Telephone Services | 2,664 | 4,178 | 5,832 | 5,832 |
| 54620 Utilities - Natural Gas | 5,259 | 6,448 | 9,000 | 9,000 |
| **Total Contractual Expenses** | **101,431** | **131,324** | **179,877** | **171,432** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 34,372 | 37,799 | 46,525 | 50,733 |
| 58020 Worker's Compensation | 24,542 | 26,684 | 18,830 | 16,434 |
| 58040 Medical Insurance | 182,695 | 168,009 | 240,112 | 200,250 |
| 58050 Retirement | 58,035 | 70,879 | 87,563 | 105,346 |
| **Total Employee Benefits** | **299,644** | **303,371** | **393,030** | **372,763** |
| | | | | |
| **TOTAL:** | **860,321** | **951,277** | **1,036,839** | **1,192,894** |

**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 2027 Goals:**

In FY 2027, our goal is to make sure the budget adequately covers health insurance and other employee benefit costs, including unemployment. We will continue to monitor these expenses and adjust as needed.

## Employee Benefits
## FX.9000

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58030 Unemployment Insurance | 7,699 | 3,720 | 8,000 | 8,000 |
| 28041 Medical In Lieu Of | 0 | 0 | 2,000 | 2,000 |
| 58042 HRA Employer Contribution | 14,900 | 13,792 | 18,000 | 18,000 |
| 58045 Medical Insurance - Retirees | 129,016 | 174,406 | 159,471 | 192,710 |
| 58047 Medical Insurance - Medicare Retirees | 195,964 | 205,811 | 226,886 | 253,617 |
| 58052 Retirement Leave Payout | 0 | 0 | 15,000 | 0 |
| **Total Employee Benefits** | **347,579** | **397,729** | **429,357** | **474,327** |
| **TOTAL:** | **347,579** | **397,729** | **429,357** | **474,327** |

# 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 2027 Goals:**

In FY 2027, our goal is to manage the City’s debt service and make sure all payments are properly budgeted and made on time. We will also monitor future borrowing needs and their impact on the budget.

## Debt Service
## FX.9700

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Debt Principal** | | | | |
| 56000 Bond Principal | 485,010 | 230,000 | 150,000 | 160,000 |
| 56500 Lease Principal | 14,140 | 11,840 | 11,714 | 24,925 |
| **Total Debt Principal** | **499,150** | **241,840** | **161,714** | **184,925** |
| **Debt Interest** | | | | |
| 57000 Bond Interest | 108,261 | 92,119 | 88,162 | 84,962 |
| 57500 Lease Interest | 2,622 | 1,749 | 4,572 | 8,310 |
| **Total Debt Interest** | **110,883** | **93,868** | **92,734** | **93,272** |
| **TOTAL:** | **610,033** | **335,708** | **254,448** | **278,197** |

## 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 2027 Goals:**

In FY 2027, our goal is to manage transfers between funds carefully and make sure they are properly budgeted and supported. We will continue to use transfers where needed to fund City operations and projects.

## Interfund Transfer
## FX.9901

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Interfund Transfers** | | | | |
| 59000.H Interfund Transfer to Capital | 165,000 | 67,250 | 67,250 | 67,250 |
| **Total Interfund Transfers** | **165,000** | **67,250** | **67,250** | **67,250** |
| **TOTAL:** | **165,000** | **67,250** | **67,250** | **67,250** |

# Sewer Fund Departments

**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 2027 Goals:**

In FY 2027, our goal is to maintain a sufficient contingency fund to help cover unexpected costs and expenses that may come up during the year.

## Special Items
## G.1900

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses** | | | | |
| 54070 Insurance | 66,090 | 68,784 | 81,025 | 82,114 |
| 54078 Gasoline, Oil, and Fuel | 20,125 | 4,015 | 21,600 | 21,600 |
| 54775 Contingency | 0 | 0 | 75,000 | 65,000 |
| **Total Contractual Expenses** | **86,215** | **72,798** | **177,625** | **168,714** |
| **TOTAL:** | **86,215** | **72,798** | **177,625** | **168,714** |

**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:**

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

**FY 2027 Goals:**

In FY 2027, our primary objectives encompass the initiation of a significant project - the groundbreaking for an Ultraviolet disinfection system for our effluent. This innovative system will provide effective disinfection without relying on hazardous chemicals. Furthermore, our goals include comprehensive training in the operation and maintenance of this system, ensuring our readiness for a successful start-up. Through these initiatives, we remain committed to enhancing the quality and environmental sustainability of our wastewater treatment processes.

## Wastewater Systems
## G.8120

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| Storm Receivers Cleaned | 206 | 196 | 108 | 100 | 100 | 150 |
| Storm Receivers repaired/rebuilt | 38 | 23 | 16 | 20 | 20 | 20 |
| Man Holes repaire/reset/ raised | 32 | 7 | 0 | 50 | 50 | 10 |
| Feet of Main Sewers cleaned with Sewer Vac | 24,490 | 2,020 | 1,200 | 2,500 | 2,500 | 2,100 |

**Wastewater Systems**
**G.8120**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Heavy Equipment Oper. - Sewer | 1.00 | $59,561 | 1.00 | $60,753 |
| Water & Sewer Maint. Worker | 1.00 | $49,636 | 1.00 | $51,965 |
| Municipal Worker - Sewer | 1.00 | $54,531 | 1.00 | $55,622 |
| **Subtotal:** | **3.00** | **$163,728** | **3.00** | **$168,340** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$163,728** | **3.00** | **$168,340** |

**Wastewater Systems**
**G.8120**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 141,596 | 156,361 | 131,539 | 168,340 |
| 51100 Overtime | 15,903 | 26,413 | 34,828 | 28,000 |
| 51120 Longevity | 2,700 | 1,850 | 2,000 | 2,000 |
| 51130 Out of Grade | 1,990 | 0 | 5,225 | 0 |
| 51160 Shift Differential | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 0 | 3,600 | 0 | 0 |
| 51185 Allowances | 2,500 | 1,875 | 625 | 1,875 |
| **Total Personal Services** | **164,689** | **190,099** | **174,217** | **200,215** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52035 Public Works Equipment | 10,710 | 3,796 | 16,800 | 29,950 |
| 52200 Utility Replacements | 3,499 | 4,297 | 5,000 | 5,000 |
| **Total Equipment and Capital Outlay** | **14,209** | **8,093** | **21,800** | **34,950** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54050 Equip. Maintenance / Repair | 2,516 | 9,251 | 3,900 | 13,100 |
| 54055 Professional Services | 13,497 | 46,760 | 35,770 | 19,600 |
| 54065 Equipment Rental / Lease | 3,500 | 12,128 | 4,900 | 18,400 |
| 54077 Const. and Maint. Supplies | 16,317 | 16,239 | 8,530 | 29,500 |
| 54440 Fees and Permits | 1,416 | 1,448 | 1,491 | 1,200 |
| 54540 Utility System Reform | 0 | 0 | 0 | 0 |
| 54610 Internet Services | 0 | 0 | 100 | 100 |
| **Total Contractual Expenses** | **37,246** | **85,826** | **54,691** | **81,900** |

**Wastewater Systems**
**G.8120**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58010 FICA | 12,566 | 14,523 | 14,566 | 15,316 |
| 58020 Worker's Compensation | 9,229 | 8,948 | 5,603 | 5,039 |
| 58040 Medical Insurance | 60,236 | 54,981 | 64,789 | 69,907 |
| 58050 Retirement | 20,328 | 25,514 | 27,414 | 31,779 |
| **Total Employee Benefits** | **102,359** | **103,966** | **112,372** | **122,041** |
| **TOTAL:** | **318,503** | **387,984** | **363,080** | **439,106** |

**Wastewater Treatment**
**G.8130**

---

**Mission Statement:**

Our mission is to protect the health, safety, and quality of life of our community by providing dependable, environmentally responsible wastewater treatment services. We are dedicated to meeting and exceeding regulatory standards, safeguarding our waterways, and operating our facilities with integrity, accountability, and efficiency. Through teamwork, innovation, and a commitment to public service, we strive to be trusted stewards of our community's water resources while ensuring a clean and sustainable future for generations to come.

**Department Responsibilities:**

The Wastewater Treatment Department is responsible for protecting public health and the environment through the safe, efficient, and reliable collection, treatment, and discharge of wastewater. Key responsibilities include: Ensure compliance with all federal, state, and local environmental regulations and permit requirements. Protect local waterways by treating wastewater to meet or exceed discharge standards. Support continuous improvement through employee training, technology, and operational efficiency.

**FY 2027 Goals:**

In FY 2027, our goal is to keep our pumps, equipment, buildings, and infrastructure in good working condition through regular maintenance and needed upgrades. We will continue to meet wastewater discharge requirements and move forward with the overhaul of Secondary Clarifier #3 and Primary Clarifier #2.

## Wastewater Treatment Plant
## G.8130

| Performance Metric | FY 2023 Actual | FY 2024 Actual | FY 2025 Actual | FY 2026 YTD | 2026 Projected | 2027 Projected |
|---|---|---|---|---|---|---|
| DMRs Collected | 1,095 | 1,095 | 1,095 | 534 | 1,095 | 1,095 |
| Process Collected and Analyzed | 365 | 365 | 365 | 181 | 365 | 365 |
| Filter Building: Hours Run | 1,250 | 965 | 1,080 | 461 | 1,030 | 1,030 |
| Filter Building: Total Gallons of Sludge | 2,500,000 | 2,923,718 | 2,478,606 | 891,930 | 2,380,000 | 2,380,000 |
| Mixing Trucks: Number of Loads | 1,400 | 1,523 | 1,336 | 598 | 1,300 | 1,300 |
| Mixing Trucks: Tons of Sludge | 2,600 | 2,930 | 2,610 | 1,141 | 2,492 | 2,492 |
| Laboratory Analysis: TKN / TP / NH3 | 18 | 57 | 573 | 312 | 500 | 500 |
| Laboratory Analysis: TSS / TS / TVS | 2,250 | 2,262 | 2,213 | 1,092 | 2,200 | 2,200 |
| Laboratory Analysis: BOD (INF, PE, FE, VDM) | 900 | 909 | 1,095 | 543 | 1,095 | 1,095 |
| Laboratory Analysis: Fecal | Not Recorded | Not Recorded | Not Recorded | 61 | 153 | 153 |
| Industry Inspections | 8 | 9 | 1 | 9 | 8 | 8 |
| Industry Sampling | 10 | 9 | 7 | 8 | 7 | 7 |
| Facility Operation Report | 12 | 12 | 12 | 6 | 12 | 12 |
| Discharge Monitoring Reprt | 12 | 12 | 12 | 6 | 12 | 12 |
| Payrolls Processed | 440 | 393 | 421 | 272 | 442 | 442 |
| Invoices Entered for Payment | 1,800 | 718 | 750 | 500 | 1,019 | 1,019 |
| Invoices Issued | 73 | 93 | 73 | 53 | 75 | 75 |

**Wastewater Treatment**
**G.8130**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Chief Wastewater Treat Plant Op | 1.00 | $97,653 | 1.00 | $99,606 |
| Asst Chief Treatment Plant Oper | 1.00 | $68,194 | 1.00 | $69,558 |
| Wastewater PreTreatment Coord | 1.00 | $61,090 | 1.00 | $63,521 |
| Sr. Wastewater Treatment Operator | 0.00 | $0 | 0.00 | $0 |
| Wastewater Treatment Operator | 5.00 | $305,613 | 5.00 | $314,945 |
| Sr. Lab Technician | 1.00 | $62,364 | 1.00 | $63,611 |
| Municipal Worker - Sewer | 1.00 | $50,653 | 1.00 | $53,002 |
| Wastewater Treatment Operator Trainee | 2.00 | $96,300 | 2.00 | $101,121 |
| Wastewater Mechanic | 1.00 | $56,254 | 1.00 | $59,016 |
| Electrician | 0.33 | $22,731 | 0.33 | $22,954 |
| Sr Account Clerk | 1.00 | $58,724 | 1.00 | $59,898 |
| **Subtotal:** | **14.33** | **$879,576** | **14.33** | **$907,232** |
| **Grandtotal:** | **14.33** | **$879,576** | **14.33** | **$907,232** |

**Wastewater Treatment**
**G.8130**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 641,813 | 808,409 | 812,861 | 907,232 |
| 51100 Overtime | 24,939 | 41,538 | 43,661 | 36,000 |
| 51120 Longevity | 7,517 | 5,717 | 11,178 | 7,517 |
| 51130 Out of Grade | 97,154 | 20,398 | 0 | 0 |
| 51150 Holiday Pay | 0 | 0 | 1,200 | 1,223 |
| 51160 Shift Differential | 0 | 0 | 0 | 0 |
| 51170 Other Compensation | 12,100 | 10,200 | 0 | 0 |
| 511850 Allowances | 5,467 | 6,717 | 7,066 | 7,067 |
| **Total Personal Services** | **788,990** | **892,979** | **875,966** | **959,039** |
| | | | | |
| **Equipment and Capital Outlay** | | | | |
| 52015 Technical Equipment | 79,615 | 89,610 | 41,142 | 5,000 |
| 52030 Motor Vehicle Equipment | 26,179 | 0 | 0 | 0 |
| 52200 Utility Replacement | 16,500 | 0 | 0 | 0 |
| 52411 Building Improvements | 0 | 0 | 30,313 | 0 |
| **Total Equipment and Capital Outlay** | **122,294** | **89,610** | **71,455** | **5,000** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54003 Office Furniture | 0 | 0 | 0 | 500 |
| 54005 Office Supplies | 1,257 | 1,619 | 3,000 | 2,500 |
| 54007 Janitorial Supplies | 2,380 | 3,883 | 3,000 | 3,000 |
| 54030 Small Tools | 0 | 0 | 1,500 | 1,000 |
| 54033 Licensing and Certification | 467 | 205 | 3,000 | 3,000 |
| 54035 Training and Education | 2,000 | 12,522 | 15,000 | 15,000 |
| 54040 Assoc/Membership Dues | 0 | 0 | 500 | 500 |
| 54045 Travel Related Costs | 908 | 8,037 | 3,000 | 3,000 |

**Wastewater Treatment**
**G.8130**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54050 Equip. Maintenance / Repair | 102,189 | 112,576 | 121,182 | 98,000 |
| 54055 Professional Services | 53,240 | 76,621 | 51,093 | 10,000 |
| 54057 Admin Expenses General | 120,000 | 125,000 | 175,000 | 120,000 |
| 54057 Admin Expenses Water | 145,517 | 153,861 | 139,350 | 150,000 |
| 54065 Equipment Rental / Lease | 1,969 | 29,795 | 0 | 0 |
| 54075 Maintenance Contracts | 33,483 | 67,371 | 63,500 | 62,500 |
| 54076 Property Repairs | 64,649 | 41,254 | 46,451 | 35,000 |
| 54077 Const. and Maint. Supplies | 17,772 | 16,334 | 15,000 | 15,000 |
| 54078 Gasoline, Oil, Diesel Fuel | 1,651 | 2,411 | 2,500 | 2,500 |
| 54085 Clothing and Uniforms | 11,234 | 8,006 | 10,000 | 10,000 |
| 54200 Lab Supplies and Services | 35,306 | 24,946 | 73,474 | 52,000 |
| 54300 Vehicle Maint. and Repair | 1,997 | 5,164 | 2,500 | 2,500 |
| 54440 Fees and Permits | 50,941 | 44,651 | 80,000 | 80,000 |
| 54510 Program Expenses | 0 | 12,927 | 0 | 0 |
| 54515 Special Supplies | 3,835 | 7,755 | 9,000 | 9,000 |
| 54520 Chemicals | 74,157 | 44,236 | 99,000 | 80,000 |
| 54540 Utility System Reform | 47,893 | 45,550 | 0 | 10,000 |
| 54605 Telephone Services | 4,398 | 3,820 | 5,000 | 5,000 |
| 54610 Internet Services | 7,089 | 7,163 | 6,500 | 6,500 |
| 54620 Utilities - Natural Gas | 49,413 | 65,280 | 64,000 | 64,000 |
| 54623 Utilities - Electricity | 144,015 | 205,248 | 200,000 | 200,000 |
| 54635 Refuse Disposal | 10,737 | 11,037 | 12,500 | 12,500 |
| **Total Contractual Expenses** | **988,497** | **1,137,272** | **1,205,050** | **1,053,000** |

**Wastewater Treatment**
**G.8130**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58010 FICA | 59,538 | 67,113 | 70,101 | 73,366 |
| 58020 Worker's Compensation | 44,256 | 43,234 | 26,888 | 24,357 |
| 58040 Medical Insurance | 202,220 | 227,061 | 252,129 | 318,126 |
| 58050 Retirement | 99,412 | 120,504 | 131,504 | 152,224 |
| **Total Employee Benefits** | **405,426** | **457,912** | **480,622** | **568,073** |
| **TOTAL:** | **2,305,207** | **2,577,773** | **2,633,093** | **2,585,112** |

**Wastewater Compost**
**G.8135**

---

**Mission Statement:**

Our mission is to responsibly transform organic waste into a valuable community resource through safe, sustainable, and environmentally sound composting practices. We are committed to reducing landfill waste, protecting natural resources, producing high-quality compost, and proviiding reliable service to our residents while supporting a cleaner, healthier, and more sustainable future for our community.

**Department Responsibilities:**

The Compost Facility is responsible for the safe, efficient, and environmentally responsible management of municipal organic materials. The department works to reduce landfill waste, produce high-quality compost and support the community's sustainabliity goals through the following responsiblities. Produce, monitor and manage compost in accordance with state and federal regulations.

**FY 2027 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. Replace aging equipment to improve reliability, efficiency, and employee safety.

**Wastewater Compost**
**G.8135**

## PERSONAL SERVICE DETAIL

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Position | FTE | Rate | FTE | Rate |
| Chief Compost Plant Operator | 1.00 | $61,090 | 1.00 | $69,558 |
| Heavy Equipment Oper. - Compost | 2.00 | $105,317 | 2.00 | $110,589 |
| **Subtotal:** | **3.00** | **$166,407** | **3.00** | **$180,147** |

| | FY 2026 Budget | | FY 2027 Budget | |
|---|---|---|---|---|
| Temporary Services | FTE | Rate | FTE | Rate |
| **Subtotal:** | **0.00** | **$0** | **0.00** | **$0** |
| **Grandtotal:** | **3.00** | **$166,407** | **3.00** | **$180,147** |

## Wastewater Compost
## G.8135

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Personal Services** | | | | |
| 51010 Full Time Wages | 123,564 | 157,449 | 166,407 | 180,147 |
| 51100 Overtime | 17,516 | 13,642 | 16,000 | 16,000 |
| 51120 Longevity | 950 | 950 | 950 | 500 |
| 51130 Out of Grade | 198 | 7,889 | 4,000 | 4,000 |
| 51170 Other Compensation | 2,000 | 0 | 0 | 0 |
| 51185 Allowances | 975 | 1,600 | 1,600 | 1,600 |
| **Total Personal Services** | **145,203** | **181,530** | **188,957** | **202,247** |
| | | | | |
| **Contractual Expenses** | | | | |
| 54001 Printing / Copying | 0 | 55 | 500 | 150 |
| 54030 Small Tools | 0 | 184 | 500 | 500 |
| 54033 Licensing and Certification | 307 | 0 | 400 | 400 |
| 54050 Equip. Maintenance / Repair | 12,270 | 16,642 | 15,000 | 15,000 |
| 54055 Professional Services | 749 | 0 | 2,000 | 2,000 |
| 54076 Property Repairs | 4,505 | 9,567 | 10,000 | 10,000 |
| 54077 Const. Maint. and Repair | 0 | 26 | 2,000 | 2,000 |
| 54078 Gasoline, Oil, Diesel Fuel | 1,121 | 4,093 | 6,800 | 1,800 |
| 54085 Clothing and Uniform | 0 | 3,645 | 4,100 | 2,000 |
| 54200 Lab Supplies | 0 | 5,220 | 0 | 0 |
| 54300 Vehicle Maint. and Repair | 274 | 1,775 | 4,500 | 3,500 |
| 54440 Fees and Permits | 160 | 0 | 200 | 200 |
| 54515 Special Supplies | 127,734 | 87,818 | 136,900 | 120,000 |
| 54540 Utility System Reform | 0 | 0 | 500 | 500 |

**Wastewater Compost**
**G.8135**

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Contractual Expenses (Continued)** | | | | |
| 54615 Supply of Water | 461 | 516 | 600 | 600 |
| 54623 Utilities - Electricity | 48,198 | 77,634 | 65,000 | 50,000 |
| **Total Contractual Expenses** | **195,779** | **207,175** | **249,000** | **208,650** |
| | | | | |
| **Employee Benefits** | | | | |
| 58010 FICA | 10,899 | 13,430 | 14,027 | 15,472 |
| 58020 Worker's Compensation | 6,483 | 8,951 | 5,603 | 5,039 |
| 58040 Medical Insurance | 42,917 | 62,200 | 73,777 | 79,605 |
| 58050 Retirement | 18,897 | 24,809 | 26,256 | 32,102 |
| **Total Employee Benefits** | **79,196** | **109,390** | **119,663** | **132,218** |
| | | | | |
| **TOTAL:** | **420,178** | **498,095** | **557,620** | **543,115** |

**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 2027 Goals:**

In FY 2027, our goal is to make sure the budget is prepared to cover health insurance and other employee benefit costs, including unemployment. We will continue to monitor these costs and make adjustments as needed.

## Employee Benefits
## G.9000

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 58010 FICA | 0 | 0 | 0 | 0 |
| 58030 Unemployment Insurance | 4,248 | 1,567 | 6,500 | 6,000 |
| 58041 Medical In Lieu Of | 0 | 0 | 0 | 0 |
| 58042 HRA Employer Contribution | 12,816 | 12,217 | 16,000 | 16,000 |
| 58045 Medical Insurance - Retirees | 151,572 | 166,931 | 152,636 | 184,450 |
| 58047 Medical Insurance - Medicare Retirees | 194,123 | 203,877 | 224,755 | 251,235 |
| 58052 Retirement Leave Payout | 0 | 0 | 15,000 | 0 |
| **Total Employee Benefits** | **362,759** | **384,592** | **414,891** | **457,685** |
| **TOTAL:** | **362,759** | **384,592** | **414,891** | **457,685** |

**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 2027 Goals:**

In FY 2027, our goal is to manage the City’s debt service and make sure payments are properly budgeted and made on time. We will also continue to monitor borrowing needs and the impact on the City’s budget.

## Debt Service
## G.9700

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Debt Principal** | | | | |
| 56000 Bond Principal | 530,235 | 337,000 | 277,025 | 278,190 |
| 56500 Lease Principal | 9,251 | 8,047 | 8,843 | 17,000 |
| **Total Debt Principal** | **539,486** | **345,047** | **285,868** | **295,190** |
| **Debt Interest** | | | | |
| 56000 Bond Interest | 54,805 | 41,202 | 35,757 | 31,764 |
| 57500 Lease Interest | 1,715 | 1,183 | 3,373 | 6,250 |
| **Total Debt Interest** | **56,520** | **42,385** | **39,130** | **38,014** |
| **TOTAL:** | **596,006** | **387,432** | **324,998** | **333,204** |

## 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 2027 Goals:**

In FY 2027, our goal is to manage fund transfers carefully and make sure they are properly budgeted and supported. We will continue to use transfers as needed to support City operations and projects.

## Interfund Transfer
## G.9901

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Interfund Transfers** | | | | |
| 59000.H Interfund Transfer to Capital | 137,242 | 67,250 | 67,250 | 67,250 |
| **Total Interfund Transfers** | **137,242** | **67,250** | **67,250** | **67,250** |
| **TOTAL:** | **137,242** | **67,250** | **67,250** | **67,250** |

# Health Insurance Fund Departments

## 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 2027 Goals:**

In FY 2027, our goal is to effectively budget and manage health care costs for both active and retired employees. We will continue to monitor costs and make sure funding is available to meet the City’s health insurance obligations.

## Self-Insurance Administration (Health Insurance)
## MS.1710

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 54055 Professional Services | 5,141 | 17,169 | 20,000 | 24,500 |
| 54057.HI Admin Expenses Health | 848,831 | 945,821 | 1,105,515 | 1,380,373 |
| 54057.HRA Admin Expenses HRA | 19,139 | 19,761 | 20,000 | 20,000 |
| 54071 Medical Insurance - Medicare Part B | 1,360,724 | 1,494,290 | 1,503,792 | 1,821,182 |
| 54700 Medical Claims | 4,743,787 | 5,821,403 | 5,386,713 | 6,118,749 |
| **Total Employee Benefits** | **6,977,622** | **8,298,444** | **8,036,020** | **9,364,804** |
| **TOTAL:** | **6,977,622** | **8,298,444** | **8,036,020** | **9,364,804** |

# Workers Compensation Fund Departments

## 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 2027 Goals:**

In FY 2027, our goal is to effectively budget and manage workers’ compensation costs. We will continue to monitor claims and expenses to make sure funding is available to meet the City’s obligations.

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

| | FY 2024 Actual | FY 2025 Actual | FY 2026 Amended | FY 2027 Budget |
|---|---|---|---|---|
| **Employee Benefits** | | | | |
| 54057 Admin Expenses | 136,803 | 155,621 | 161,151 | 169,702 |
| 54070 Insurance | 104,474 | 138,812 | 131,000 | 138,655 |
| 54700 Medical Claims | 84,337 | 173,130 | 90,973 | 139,180 |
| 54750 Awards | 340,761 | 237,602 | 556,976 | 333,300 |
| **Total Employee Benefits** | **666,375** | **705,165** | **940,100** | **780,837** |
| **TOTAL:** | **666,375** | **705,165** | **940,100** | **780,837** |

# Proposed Capital Projects

**PROJECT TITLE**

# WATER INFRASTRUCTURE IMPROVEMENTS

| STARTING YEAR | COUNCIL DISTRICT(S) |
|---|---|
| 2021 | All |

**DEPARTMENT**

FX.8397 Water Equipment and Capital Outlay

**PROJECT STATUS**

On-Going

| FUND NUMBER | ACCOUNT NUMBER |
|---|---|
| H204 | H204.8397.52480 |

**PROJECT DESCRIPTION**

The City of Lockport has established a Water Infrastructure Improvements Fund dedicated to enhancing its water infrastructure systems. Recognizing the importance of providing safe and reliable water services to its residents, the city has allocated resources to address the maintenance, repair, and improvement needs of its water infrastructure. This fund allows for investments in critical areas such as water treatment plants, pipelines, pumping stations, reservoirs, and water storage facilities. By prioritizing water infrastructure improvements, Lockport aims to ensure the delivery of high-quality drinking water, enhance system efficiency, and address any aging infrastructure challenges. This dedicated fund highlights the city's commitment to the long-term sustainability of its water supply and distribution systems, ultimately benefiting the community by safeguarding public health and supporting economic growth.

**PROJECT MAP**



**IMPACT ON OPERATING BUDGET**

| Operating Impact? | | Annual Cost (Savings): | |
|---|---|---|---|
| Will Impact | X | Personnel: | N/A |
| Will Not Impact | | Operations: | Yes |
| # of Positions | 0 | Other: | $ - |
| | | **Total:** | Varying |

**IMPACT EXPLANATION**

Varying amount of impact depending on designated use for the year. Expected maintenance costs and annual upkeep of this project's expenditures will be added to the following year's operating budget for said infrastructure and equipment. This fund will not be used for annual maintenance and upkeep.

**ASSOCIATED RESOLUTIONS**

112420.7

| *PROJECT COSTS | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---|---|---|---|---|---|---|---|---|
| Infrastructure | $ 41,797 | $ 85,770 | $ 126,993 | $ 50,000 | $ 100,000 | $ 81,707 | $ 50,000 | $ 536,267 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **TOTAL COSTS** | $ 41,797 | $ 85,770 | $ 126,993 | $ 50,000 | $ 100,000 | $ 81,707 | $ 50,000 | $ 536,267 |
| ***SOURCE OF FUNDS** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **Total** |
| Water Funds | $ 150,000 | $ 61,220 | $ 25,047 | $ 150,000 | $ 50,000 | $ 50,000 | 50,000 | 536,267 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Unfunded** | | | | | | | | |
| **TOTAL SOURCES** | $ 150,000 | $ 61,220 | $ 25,047 | $ 150,000 | $ 50,000 | $ 50,000 | $ 50,000 | $ 536,267 |

**FUNDING SOURCE(S)**

| | |
|---|---|
| Water Funds | $ 536,267 |
| TOTAL FUNDED | $ 536,267 |
| UNFUNDED | |
| PROJECT TOTAL | $ 536,267 |

| SCHEDULE | START | FINISH |
|---|---|---|
| Infrastructure | 1/1/2021 | 1/1/2040 |
| Land | | |
| Construction | | |
| **TOTAL** | **Ongoing** | **Ongoing** |

| P<br>U U P | 2021 | U<br>All |
|---|---|---|
| P<br>G.8197- Sewer Equipment and Capital Outlay | P U<br>On-Going | U U B<br>H205 |
| | | U U B<br>H205.8197.52481 |

P P

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.

P P



P P BU

| Operating Impact? | | Annual Cost (Savings): | |
|---|---|---|---|
| Will Impact | X | Personnel: | N/A |
| Will Not Impact | | Operations: | Yes |
| # of Positions | 0 | Other: | $ - |
| | | ota | Varying |

P 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. This fund will not be used for annual maintenance and upkeep.

U

112420.6

| P | | | | | | | | ota |
|---|---|---|---|---|---|---|---|---|
| Infrastructure | $ 109,574 | $ 12,337 | $ 34,982 | $ 120,000 | $ 100,000 | $ 44,485 | $ 50,000 | $ 471,378 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | $ 109,574 | $ 12,337 | $ 34,982 | $ 120,000 | $ 100,000 | $ 44,485 | $ 50,000 | $ 471,378 |
| U U | | | | | | | | ota |
| Sewer Funds | $ 150,000 | $ 20,750 | $ 28,386 | $ 122,242 | $ 50,000 | $ 50,000 | $ 50,000 | $ 471,378 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Un unded | | | | | | | | |
| U | $ 150,000 | $ 20,750 | $ 28,386 | $ 122,242 | $ 50,000 | $ 50,000 | $ 50,000 | $ 471,378 |

U U

| | |
|---|---|
| Sewer Funds | $ 471,378 |
| TOTAL FUNDED | $ 471,378 |
| UNFUNDED | $ - |
| PROJECT TOTAL | $ 471,378 |

| U | | |
|---|---|---|
| Design | 1/1/2021 | 1/1/2040 |
| Land | | |
| Construction | | |
| | ngoing | ngoing |

**PROJECT TITLE**

# IT INFRASTRUCTURE IMPROVEMENTS

| STARTING YEAR | COUNCIL DISTRICT(S) |
|---|---|
| 2021 | All |

**DEPARTMENT**

A.1680 Department of Information Technology Services

**PROJECT STATUS**

On-Going

| FUND NUMBER | ACCOUNT NUMBER |
|---|---|
| H203 | H203.1680.52490 |

**PROJECT DESCRIPTION**

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.

**PROJECT MAP**



**IMPACT ON OPERATING BUDGET**

| Operating Impact? | | Annual Cost (Savings): | |
|---|---|---|---|
| Will Impact | X | Personnel: | |
| Will Not Impact | | Operations: | Yes |
| # of Positions | 0 | Other: | |
| | | **Total:** | Varies |

**IMPACT EXPLANATION**

Varying amount of impact depending on designated use for the year. Expected maintenance costs and annual upkeep of this project's expenditures will be added to the following year's operating budget for said infrastructure and equipment.

**ASSOCIATED RESOLUTIONS**

112420.8

| *PROJECT COSTS | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | Total |
|---|---|---|---|---|---|---|---|---|
| Infrastructure and Equipment | $ 24,630 | $ 114,629 | $ - | $ 95,000 | $ 45,000 | $ 78,241 | $ 59,500 | 417,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **TOTAL COSTS** | $ 24,630 | $ 114,629 | $ - | $ 95,000 | $ 45,000 | $ 78,241 | $ 59,500 | $ 417,000 |
| ***SOURCE OF FUNDS** | **2021** | **2022** | **2023** | **2024** | **2025** | **2026** | **2027** | **Total** |
| General Funds | $ 25,000 | $ 39,000 | $ 20,000 | $ 20,000 | $ 25,000 | $ 25,000 | $ 25,000 | 179,000 |
| Water Funds | $ 20,000 | $ 17,250 | $ 15,000 | $ 15,000 | $ 17,250 | $ 17,250 | $ 17,250 | 119,000 |
| Sewer Funds | $ 20,000 | $ 17,250 | $ 15,000 | $ 15,000 | $ 17,250 | $ 17,250 | $ 17,250 | 119,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| **Unfunded** | | | | | | | | |
| **TOTAL SOURCES** | $ 65,000 | $ 73,500 | $ 50,000 | $ 50,000 | $ 59,500 | $ 59,500 | $ 59,500 | $ 417,000 |

**FUNDING SOURCE(S)**

| | |
|---|---|
| General Funds | $ 179,000 |
| Water Funds | $ 119,000 |
| Sewer Funds | $ 119,000 |
| TOTAL FUNDED | $ 417,000 |
| UNFUNDED | |
| PROJECT TOTAL | $ 417,000 |

| SCHEDULE | START | FINISH |
|---|---|---|
| Equipment | 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 2027 Budget*

| To Fund | From Fund | Amount | Description |
|---|---|---|---|
| General | Water | 125,000 | Indirect Cost Allocation |
| General | Sewer | 120,000 | Indirect Cost Allocation |
| General | Refuse | 103,000 | Indirect Cost Allocation |
| General | Debt Service | 0 | Excess Capital Funds to Pay Debt Services |
| Water | Sewer | 150,000 | Indirect Cost Allocation |
| Water | Debt Service | 0 | Excess Capital Funds to Pay Debt Services |
| Sewer | Debt Service | 0 | Excess Capital Funds to Pay Debt Services |
| Capital | General | 25,000 | IT Infrastructure Project |
| Capital | Water | 17,250 | IT Infrastructure Project |
| Capital | Sewer | 17,250 | IT Infrastructure Project |
| Capital | Water | 50,000 | Water Infrastructure Fund |
| Capital | Sewer | 50,000 | Sewer Infrastructure Fund |

| Water Allocation | Sewer Allocation | Refuse Allocation | Description |
|---|---|---|---|
| 14,879 | 14,501 | 4,950 | Mayor's Office Management of Operations |
| 0 | 0 | 3,774 | Common Council Management of Operations |
| 0 | 0 | 20,164 | Clerk's Office Management of Refuse |
| 0 | 0 | 31,872 | Assessor's Office Management of Refuse File |
| 44,895 | 43,757 | 14,937 | Treasurer's Office Management of Collections |
| 30,497 | 29,147 | 10,147 | Finance Department's Management of Finances |
| 12,747 | 11,945 | 0 | Personnel's Management of Employees |
| 10,628 | 10,159 | 1,768 | Engineering Managing Capital Projects |
| 17,548 | 16,773 | 5,839 | Information Technology - Managing Systems |
| *-6,193* | *-6,281* | *9,550* | Budgetary Adjustment |
| **125,000** | **120,000** | **103,000** | Grand Total Indirect Cost Allocation |

## Appendix 2a. General Fund Debt Service Schedule

*Detail Pertaining to the City's General Fund Debt Service Obligations*

| Bond Issue | Due Date | Principal | Interest |
|---|---|---|---|
| $7,215,000 Public Improvement (Serial) Bonds, 2020 | 4/1/2027 | 75,000 | 5,950 |
| $7,215,000 Public Improvement (Serial) Bonds, 2020 | 10/1/2027 | 0 | 5,200 |
| $1,717,191 Public Improvement (Serial) Bonds, 2025 | 4/1/2027 | 60,000 | 36,513 |
| $1,717,191 Public Improvement (Serial) Bonds, 2025 | 10/1/2027 | 0 | 35,238 |
| | **Subtotal** | **135,000** | **82,901** |

## Appendix 2b. Water Fund Debt Service Schedule

*Detail Pertaining to the City's Water Fund Debt Service Obligations*

| Bond Issue | Due Date | Principal | Interest |
|---|---|---|---|
| $6,588,571 Public Improvement (Serial) Bonds, 2017 | 5/15/2027 | 20,000 | 263 |
| $6,588,571 Public Improvement (Serial) Bonds, 2017 | 11/15/2027 | 0 | 0 |
| $7,215,000 Public Improvement (Serial) Bond, 2020 | 4/1/2027 | 140,000 | 43,050 |
| $7,215,000 Public Improvement (Serial) Bond, 2020 | 10/1/2027 | 0 | 41,650 |
| | **Subtotal** | **160,000** | **84,963** |

## Appendix 2c. Sewer Fund Debt Service Schedule

*Detail Pertaining to the City's Sewer Fund Debt Service Obligations*

| Bond Issue | Due Date | Principal | Interest |
|---|---|---|---|
| $1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen) | 3/1/2027 | 48,000 | 6,293 |
| $1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen) | 9/1/2027 | 0 | 5,397 |
| $1,050,934 CWSRF Revenue Refunding Bond Series 2015D (Bar Screen) | 8/15/2027 | 0 | 1,350 |
| $6,588,571 Public Improvement (Serial) Bonds, 2017 | 5/15/2027 | 50,000 | 1,641 |
| $6,588,571 Public Improvement (Serial) Bonds, 2017 | 11/15/2027 | 0 | 984 |
| $7,215,000 Public Improvement (Serial) Bond, 2020 | 4/1/2027 | 110,000 | 8,600 |
| $7,215,000 Public Improvement (Serial) Bond, 2020 | 10/1/2027 | 0 | 7,500 |
| CWSRF Grid-Note ($1,000,000 WQIP Grant Pre-Finance) - Estimated | 2/1/2027 (Est.) | 70,190 | 0 |
| | **Subtotal** | **278,190** | **31,765** |

## Appendix 2d. 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 |
|---|---|---|---|
| | | 0 | 0 |
| | **Subtotal** | **0** | **0** |

| Lease Type | Department | Principal | Interest |
|---|---|---|---|
| | **Subtotal** | **0** | **0** |

## Appendix 3. New York State Comptroller's Office Tax Cap Form FY 2027

*Details Pertaining to the Property Tax Cap*

| | |
|---|---|
| **Real Property Tax Levy FYE 2026** | **14,238,504** |
| Tax Cap Reserve Offset from FYE 2025 Used to Reduce FYE 2026 Levy | 0 |
| Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2026 | 0 |
| Tax Base Growth Factor | 1.0027 |
| PILOTs Receivable FYE 2026 | 406,420 |
| Tort Exclusion Amount Claimed in FYE 2026 | 0 |
| Allowable Levy Growth Factor | 1.0200 |
| PILOTs Receivable FYE 2027 | 395,685 |
| Available Carryover from FYE 2026 | 9,270 |
| **Tax Levy Limit Before Adjustments/Exclusions** | **14,590,620** |
| | |
| **Total Adjustments** | 0 |
| **Total Exclusions** | **0** |
| | |
| **Your FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions** | **14,590,620** |
| Total Tax Cap Reserve Amount Used to Reduce FYE 2027 Levy | 0 |
| FYE 2027 Proposed Levy | 14,581,652 |
| **Difference Between Tax Levy Limit and Proposed Levy** | **8,968** |
| Do you plan to override the Tax Cap for FYE 2027? | **NO** |

## Appendix 4a. 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 |
|---|---|---|
| **General Fund** | | |
| A.0000.31001 | $ 867,125 | Reduce Tax Rate increase from 8.5% to 2.41% |
| A.0000.31110 | $ (52,306) | Increase estimated sales tax revenue based on nine months of 2026 actual collections. |
| A.0000.31120 | $ (104,614) | Increase estimated sales tax revenue based on nine months of 2026 actual collections. |
| A.0000.30599 | $ 89,973 | Reduce planned fund balance appropriation. |
| 58050 | $ 7,620 | Retirement Adjustments Multi-Departments |
| A.1010.54005 | $ (240) | Eliminate Common Council business card expenses. |
| A.1010.54005 | $ (600) | Eliminate Common Council NYCOM training expenses. |
| A.1310.52060 | $ (300) | Eliminate miscellaneous computer equipment purchases. |
| A.1325.54003 | $ (300) | Eliminate cabinet repair appropriation. |
| A.1355.54055 | $ (7,500) | Reduce appraisal and assessment defense legal services appropriation. |
| A.1420.54083 | $ (5,000) | Eliminate attorney reimbursement appropriation. |
| A.1440.51010 | $ (134,220) | Eliminate City Engineer position and associated wages and benefits |
| A.1440.54055 | $ 13,952 | Increase engineering professional services appropriation to provide for outsourced engineering services. |
| A.1490.51010 | $ (17,605) | Wage & Benefit Adjustment for hire in late 2026 |
| A.1620.52025 | $ (700) | Remove SiteOne purchases from this account. |
| A.1640.54030 | $ (1,250) | Reduce garage tools and equipment maintenance appropriation. |
| A.1640.54085 | $ (11,614) | Reduce employee uniform and laundry service appropriation. |
| A.1640.54115 | $ (2,750) | Reduce computer licensing and software expenses. |
| A.1640.54117 | $ (500) | Reduce garage computer supplies appropriation. |
| A.1900.54510 | $ (2,500) | Reduce miscellaneous administrative purchases, including flags and related items. |
| A.1900.54775 | $ (350,000) | Reduce contingency funding for union negotiations. |
| A.3120.51010 | $ (31,652) | Wage & Benefit Adjustment for hire in late 2026 |
| A.3120.51165 | $ (1,319) | Wage & Benefit Adjustment for hire in late 2026 |
| A.3120.52030 | $ (20,000) | Reduce police vehicle upfitting appropriation to reflect the removal of one vehicle. |
| A.3120.54050 | $ (1,725) | Eliminate police equipment repair appropriation. |
| A.3120.54505 | $ (6,000) | Eliminate new dog acquisition appropriation. |
| A.3120.85010 | $ (2,522) | Wage & Benefit Adjustment for hire in late 2026 |
| A.3410.54115 | $ (6,500) | Reduce Fire Department ESO software costs based on anticipated PAB funding coverage. |
| A.3410.54300 | $ (10,000) | Reduce Fire Department vehicle maintenance appropriation. |
| A.3510.51040 | $ (56,883) | Eliminate Part Time Dog Position. Wages and benefits |
| A.3620.52015 | $ (1,200) | Reduce tablet equipment purchases following purchases made in 2026. |
| A.3620.54075 | $ (3,350) | Reduce contractual services appropriation based on anticipated expenditures. |
| A.3620.54077 | $ (400) | Reduce miscellaneous contractual services appropriation. |
| A.5110.52030 | $ (74,720) | Eliminate Cyncon mix purchase appropriation. |
| A.5110.54033 | $ (600) | Reduce highway contractual services appropriation. |
| A.5110.54050 | $ (25,000) | Eliminate pothole machine repair appropriation. |
| A.5110.54076 | $ (13,000) | Reduce funding for Loops facility improvements, including overhead doors, floor drainage and wall repairs. |
| A.5110.54077 | $ (35,000) | Reduce highway patching supplies appropriation. |
| A.5110.54083 | $ (2,500) | Reduce street sign materials and replacement costs. |
| A.5182.54050 | $ (5,000) | Reduce street lighting lamp post material costs. |
| A.5182.54515 | $ (6,000) | Reduce street lighting lamp post material costs. |
| A.7110.51010 | $ 22,284 | Wage & Benefit Adjustment for hire in late 2026 |
| A.7180.54500 | $ (250) | Eliminate unused contractual services appropriation. |
| A.7185.54515 | $ (500) | Eliminate unused contractual services appropriation. |
| A.8510.54510 | $ (2,500) | Reduce Parks Department flower purchases. |
| A.8510.54515 | $ 7,500 | Increase fireworks appropriation. |
| A.9700.56500 | $ (7,297) | Eliminate principal payments associated with the Police vehicle lease. |
| A.9700.57500 | $ (2,537) | Eliminate interest payments associated with the Police vehicle lease. |
| **Net Impact:** | **$** - | ($0 is Balanced) |

## Appendix 4b. Common Council Changes and Rationale

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

| | | | |
|---|---|---|---|
| **Water Fund** | | | |
| FX.0000.30599 | $ | 10,075 | Reduce planned fund balance appropriation. |
| FX.8310.58050 | $ | 554 | Retirement Adjustment |
| FX.8330.54300 | $ | (525) | Eliminate Vehicle Inspection |
| FX.8330.54520 | $ | (2,245) | Reduce Chemical costs |
| FX.8330.58010 | $ | (555) | FICA Adjustment |
| FX.8330.58050 | $ | 1,623 | Retirement Adjustment |
| FX.8340.54076 | $ | (9,970) | Reduce Building Repairs to be done and of 2026 |
| FX.8340.54085 | $ | (1,050) | Reduce towards historical spending |
| FX.8340.58010 | $ | (40) | FICA Adjustment |
| FX.8340.58050 | $ | 2,133 | Retirement Adjustment |
| **Net Impact:** | **$** | - | ($0 is Balanced) |
| **Sewer Fund** | | | |
| G.0000.32374 | $ | 14,713 | Adjust Town Sewer Agreement from 5% to 3% YoY Increase |
| G.0000.30599 | $ | (12,368) | Increase Fund Balance Appropriation |
| G.8120.54055 | $ | (5,400) | Reduce Sewer Vac Outsourcing |
| G.8120.58050 | $ | 643 | Retirement Adjustment |
| G.8130.54005 | $ | (500) | Reduce office supplies |
| G.8130.54030 | $ | (500) | Reduce Small Tools |
| G.8130.58010 | $ | 30 | FICA Adjustment |
| G.8130.58050 | $ | 3,082 | Retirement Adjustment |
| G.8135.54001 | $ | (350) | Redcue Printing |
| G.8135.58050 | $ | 650 | Retirement Adjustment |
| **Net Impact:** | **$** | - | ($0 is Balanced) |
| **Refuse Fund** | | | |
| CL.0000.32130 | $ | (92,322) | Rate Increase Adjustment |
| CL.0000.30599 | $ | (185,057) | Increase Appropriated Fund Balance |
| CL.8160.54625 | $ | 66,507 | Increase Collection Costs |
| CL.8160.54635 | $ | 56,979 | Increase Refuse Costs |
| CL.8160.54640 | $ | 153,893 | Increase Recylcing Costs |
| **Net Impact:** | **$** | - | ($0 is Balanced) |