

ANNUAL BUDGET (2024 – 2025)

CITY OF LACKAWANNA
COUNCIL REVISED BUDGET PROPOSAL

2024-2025

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**2024-2025 Proposed Budget
Highlights**

June 27, 2024

• **Summary of Key Budget Facts:**

- The proposed Budget totals \$32,907,903 (a decrease of approximately 1.277%).
- The Unified City Tax Rate will increase in comparison to the 2023-2024 Budget, to \$17.52/thousand.
- The Garbage Fee is also unchanged at \$254 per unit.

The proposed Budget reflects essential and prudent expense management.

- A decrease in projected revenues from sources other than Real Property Taxes is one of the driving factors in the increase and the need for a higher rate of tax for 2024-2025.
 - Compared to last year the decrease in Federal Aid and the exclusion in 2024-2025 of Appropriated Fund Balance account for an approximate \$3,495,000 or 10% reduction in other revenues from 2023-2024 Budget.
 - Sale of Real Property revenue is down approximately \$527,000.
 - These items are only slightly offset by increases in the expected Sales Tax of approximately \$1,200,000, Interest on earnings of approximately \$220,000 and State Aid increases of approximately \$461,000.
- Health and Hospital insurance costs have decreased approximately 12% compared to last year's budget.
- Negotiated union contracts contain 3.5% Salary-related increases in 2024-2025.
- Non-bargaining and part-time employees have been included with equity adjustments this year which represents less .003% of the entire budget.

To benefit the taxpayers of Lackawanna, the proposed Budget incorporates the following:

- A \$133,430 increase in Real Property Tax collections. This is directly related to ongoing development, which has resulted in an increase in our total property assessment value.
- There is an expectation that sales tax revenue will increase in 2024-2025.
- Use of \$1,159,117 of unassigned funds to reduce the tax rate.

All Department heads collaboratively worked with me and the City Comptroller's office to identify essential items needed to enhance the delivery of City services and provide safe and modern working environments for City employees, including:

Police and Fire Departments:

- No new hires are budgeted for in this Fiscal Year for the Police or the Fire Departments.
- One vehicle each are budgeted for Police and Fire to address the need for replacements.
- Replacement of needed Emergency Equipment and Protective Clothing.
- Although only modest funds have been designated in the 2024-2025 budget to enhance emergency response efforts by our police and fire departments [i.e., to purchase snowmobiles/tracked vehicles/ATVs/trailers, and to maintain the New Radio Console and Portable Radios], efforts to secure additional grant funds continue and the designation of additional funding for this purpose in the 2024-2025 budget is expected.

• **Development/Public Information and Services:**

- Development within Lackawanna continues to flourish. In 2023-2024 our real property Assessment Value increased by approximately \$6,499,299 as a direct result of development efforts (as mentioned previously, our Real Property Tax collections increased by an additional \$133,430 in the proposed Budget presented).
- Efforts to attract further development in 2024-2025 continue. Funds for targeted advertising is incorporated into the proposed 2023-2024 Budget (encompassing both digital and printed marketing campaigns and events).
- Environmental site studies and clean-up efforts continue. Although clean-up costs are largely funded through the Brownfield Grant, necessary funds have been dedicated for associated architectural, engineering and additional developmental costs.

• **Recreation/Playgrounds/Adult Recreation:**

- Funding is constant for building on the past success of City events such as aBiteOfLackawanna and National Night Out,
- Improvement of recreational areas,
- Maintenance of the summer lunch program for the children in our City, and
- Maintenance of activities and transportation for our seniors.
- Expansion of community-based events.

- **Retirements:**

- Five Out of the thirteen Police Officers eligible for retirement have indicated that they may retire in 2024-2025. The expected cost to the City in respect to these potential retirements is \$525,630.59. The reserve is being increased by \$50,000 and utilization of remaining Employee Benefit Reserve funds are expected to cover this cost.
- The Firefighters are expecting three retirements in 2024-2025. The expected cost is \$246,555.36. The reserve is being increased by \$50,000 and utilization of remaining Employee Benefit Reserve funds are expected to cover this cost.
- The reserve is currently at \$757,428.43, the budgeted increases of \$50,000/ Department will bring it to \$858,428.43 while the project retirements are estimated at \$772,185.95.

REVENUES

REAL PROPERTY TAX ITEMS:

	Tax Levy	\$	13,529,323	
	Add: Deferred Tax Revenues	\$	150,000	
	Less: Exemption Removals	\$	(62,262)	
A-1001	REAL PROPERTY TAXES	\$	13,617,062	
A-1080	FEDERAL PAYMENTS LIEU OF TAXES	\$	70,782	
A-1085	E.C.I.D.A. in Lieu of Taxes	\$	372,053	
A-1090	Interest and Penalties on Real Property Taxes	\$	250,000	
	<i>Net Real Property Tax Items</i>	\$		14,309,897

NON-PROPERTY TAX ITEMS:

A-1120	Non-Property Tax Distribution by County	\$	7,900,000	
A-1130	Utility Gross Receipts Tax	\$	240,000	
A-1170	Cable Franchise Fees	\$	190,000	
	<i>Total Non-Property Tax Items</i>	\$		8,330,000

DEPARTMENTAL INCOME

A-1230	Treasurer's Fees	\$	6,000	
A-1255	Clerk's Fees	\$	21,000	
A-1289	Other General Government (Development)	\$	60,000	
A-1520	Police Fees	\$	185,000	
A-1603	Vital Statistics Fees	\$	9,500	
A-2070	Contributions from Private Agencies	\$	18,000	
A-2210	School Civil Service Fees	\$	26,096	
A-2302	Snow Removal Services	\$	17,500	
A-2350	Youth Recreation Services	\$	1,414	
A-2381	Franchise Fees (Recreation)	\$	4,117	
	<i>Total Departmental Income</i>	\$		348,627

ANNUAL BUDGET (2024 – 2025)

USE OF MONEY AND PROPERTY:

A-2401	Interest on Earnings	\$	229,000	
A-2410	Rental of Real Property	\$	<u>107,595</u>	
	<i>Total Use of Money and Property Income</i>			\$ 336,595

LICENSES AND PERMITS:

A-2540	Bingo Licenses	\$	1,493	
A-2545	Other Licenses (Master Electricians and Plumbers; Rubbish; Bicycle; Loading and Unloading)	\$	19,000	
A-2555	Building and Alteration Permits	\$	52,000	
A-2565	Plumbing Permits	\$	5,000	
A-2590	Other Permits (Electrical and Stadium)	\$	<u>21,000</u>	
	<i>Total Licenses and Permits Income</i>			\$ 98,493

FINES AND FORFEITURES:

A-2610	Fines and Forfeited Bail	\$	<u>415,000</u>	
	<i>Total Fines and Forfeiture Income</i>			\$ 415,000

SALE OF PROPERTY AND COMPENSATION FOR LOSS:

A-2660	Sale of Real Property	\$	153,750	
A-2680	Insurance Recoveries	\$	<u>274,000</u>	
	<i>Total Sale of Property and Compensation for Loss Income</i>			\$ 427,750

MISCELLANEOUS:

A-2701	Refund of Prior Year Expenses	\$	2,000	
A-2770	Other Unclassified Revenues	\$	<u>12,000</u>	
	<i>Total Miscellaneous Income</i>			\$ 14,000

ANNUAL BUDGET (2024 – 2025)

STATE AID:

A-3001	General Governmental Aid	\$	7,042,527	
A-3005	Mortgage Tax	\$	200,000	
A-3090	School District - Tax Collections	\$	36,000	
A-3330	State Court System	\$	79,005	
A-3435	Youth Board/Youth Division	\$	10,592	
A-3800	Stop DWI Program	\$	8,600	
A-3803	Nutrition Program	\$	1,200	
A-3804	Lunch Program aid	\$	<u>2,000</u>	
	<i>Total State Aid</i>	\$		7,379,924

FEDERAL AID:

A-4320	DOJ Safe Streets	\$	20,500	
A-4820	Lunch Program	\$	<u>68,000</u>	
	<i>Total Federal Aid</i>	\$		88,500

APPROPRIATED FUND BALANCE: \$ 1,159,117

TOTAL: \$ 32,907,903

Total Assessed Valuation:	\$	772,026,298
Unified Tax Rate:	\$	17.52
Tax Levy	\$	13,529,323

City Council
A-1010

<u>. 101</u>		<u>PERSONAL SERVICES</u>		
101	1	Council President	\$	21,500
101	3	Council Members	\$	56,621 *
101	1	Council Members	\$	18,500
101	1	Increment (1st, 2nd, 3rd Ward Council Members)	\$	1,121 *
101		Accrued Payroll	\$	3,373
		<i>Total Personal Services</i>	\$	<u>101,115</u>
 <u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>		
403		Books & Periodicals	\$	1,000
464		Travel Allowance	\$	<u>5,000</u>
		<i>Total Contractual Expenses</i>	\$	<u>6,000</u>
 TOTAL: City Council			\$	<u><u>107,115</u></u>

* After next election, increase for these positions will total 9,659 per year (prorated here; election is midyear, i.e., 01/01/2025 effective date).

Office of the Mayor
A-1210

. 101	<u>PERSONAL SERVICES</u>			
101	1 Mayor	\$	88,053	
101	1 Confidential Secretary	\$	56,821	
101	Longevity	\$	1,250	
101	Accrued Payroll	\$	5,191	
101	Part Time Secretary Fill In	\$	-	
	<i>Total Personal Services</i>			\$ 151,315
. 400	<u>CONTRACTUAL EXPENSES</u>			
464	Travel Allowance	\$	4,000	
	<i>Total Contractual Expenses</i>			\$ 4,000
TOTAL: Office of the Mayor				\$ <u>155,315</u>

City Comptroller
A-1315

<u>. 101</u>		<u>PERSONAL SERVICES</u>		
101	1	City Comptroller	\$	82,500
101	1	Assistant City Comptroller	\$	68,627
101	1	Account Clerk Typist	\$	47,884
101	1	Increment	\$	930
101	1	Principal Clerk	\$	53,145
101	1	Increment	\$	676
101		Longevity	\$	1,000
101		Accrued Payroll	\$	9,113
102		Overtime	\$	<u>4,000</u>
		<i>Total Personal Services</i>	\$	267,875
 <u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>		
403		Books and Periodicals	\$	-
441		Printing Reports and Forms	\$	3,000
444		Bond Issue and Note Expense	\$	6,700
446		Investment Expense	\$	500
464		Travel Allowance	\$	2,500
466		Training Schools	\$	2,500
468		Software Maintenance	\$	-
469		Consulting	\$	80,000
		<i>Total Contractual Expenses</i>	\$	<u>95,200</u>
 TOTAL: City Comptroller			\$	<u><u>363,075</u></u>

Treasurer
A-1325

<u>. 101</u>	<u>PERSONAL SERVICES</u>		
101	1	City Treasurer	\$ 78,888
101	1	Account Clerk Typist	\$ 48,982
101		Increment	\$ 85
101		Longevity	\$ 2,750
101		Payroll Accural	\$ 4,621
		<i>Total Personal Services</i>	\$ 135,326
<u>. 200</u>	<u>EQUIPMENT</u>		
250		Office Equipment	\$ 1,000
		<i>Total Office Equipment</i>	\$ 1,000
<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>		
442		Printing Tax Roll	\$ 8,000
		<i>Total Contractual Expenses</i>	\$ 8,000
TOTAL: Treasurer			<u>\$ 144,326</u>

ANNUAL BUDGET (2024 – 2025)

Purchasing
A-1345

<u>101</u>		<u>PERSONAL SERVICES</u>		
101	1	Purchasing Agent	\$	96,220
101	1	Computer Technician	\$	62,315
101		Increment	\$	1,056
102		Insurance Buyout(s)	\$	2,000
101		Longevity	\$	2,750
101		Accrual	\$	5,720
101		Timekeeping Differential	\$	800
102		Overtime	\$	7,500
		<i>Total Personal Services</i>	\$	<u>178,361</u>
<u>200</u>		<u>EQUIPMENT</u>		
250		Computer Equipment, Supplies and Replacements	\$	15,000
		<i>Total Office Equipment</i>	\$	<u>15,000</u>
<u>400</u>		<u>CONTRACTUAL EXPENSES</u>		
401		Office Supplies	\$	19,000
402		Photo and Reproduction Supplies	\$	2,200
443		Computer/Monitoring Software	\$	18,000
444		Service Contracts	\$	26,000
468		Software Maintenance	\$	1,500
		<i>Total Contractual Expenses</i>	\$	<u>66,700</u>
TOTAL: Purchasing			\$	<u><u>260,061</u></u>

ANNUAL BUDGET (2024 – 2025)

Assessment
A-1355

. 101		<u>PERSONAL SERVICES</u>			
101	1	City Assessor	\$	75,535	
101	1	Assessor's Aid	\$	50,112	
101	1	Increment	\$	693	
101		Insurance Buy-out	\$	1,000	
101		Longevity	\$	-	
101		Payroll Accrual	\$	4,538	
103	1	Chairperson - Board of Review	\$	1,000	
103	2	Members - Bord of Review (\$800 each)	\$	1,600	
		<i>Total Personal Services</i>			\$ 134,478
. 400		<u>CONTRACTUAL EXPENSES</u>			
464		Travel Allowance	\$	1,000	
468		Training/Schools	\$	1,500	
469		Consulting/Maintenance Fee	\$	2,885	
		<i>Total Contractual Expenses</i>			\$ 5,385
TOTAL: Assessment					\$ <u>139,863</u>

ANNUAL BUDGET (2024 – 2025)

City Clerk
A-1410

. 101	PERSONAL SERVICES		
101	1 Full Time City Clerk	\$	70,000
101	1 Deputy Clerk	\$	45,023
101	1 Account Clerk Typist	\$	51,118
101	1 Bingo Supervisor	\$	2,000
101	2 Bingo Inspectors	\$	2,800
101	Increment	\$	254
101	Accrual	\$	6,217
101	Insurance Buy-out	\$	<u>2,000</u>
	Total Personal Services	\$	179,412
. 400	CONTRACTUAL EXPENSES		
405	Departmental Supplies	\$	2,200
442	Codification	\$	6,000
464	Travel Allowance	\$	1,000
465	Legal Advertising	\$	11,000
468	Software Maintenance	\$	3,660
469	Consulting Fees (Storage)	\$	1,700
	Total Contractual Expenses	\$	<u>25,560</u>
TOTAL: City Clerk		\$	<u><u>204,972</u></u>

Vital Records
A-1411

. 101	PERSONAL SERVICES		
101	1 Deputy Registrar Differential	\$	<u>2,500</u>
	<i>Total Personal Services</i>	\$	<u>2,500</u>
TOTAL: Vital Records		\$	<u><u>2,500</u></u>

Department of Law
A-1420

. 101	PERSONAL SERVICES		
101	1	City Attorney	\$ 150,000
101	1	Assistant City Attorney	\$ 53,119
101	1	Legal Secretary	\$ 56,871
101		Longevity	\$ 2,200
101		Insurance Buy-out	\$ -
101		Payroll Accrual	\$ 9,315
		<i>Total Personal Services</i>	<u>\$ 271,505</u>
. 400	CONTRACTUAL EXPENSES		
403		Books and Periodicals	\$ 4,000
451		Arbitration Fees	\$ 5,000
464		Travel Allowance	\$ 1,500
466		Investigation Fees	\$ 6,500
		<i>Total Contractual Expenses</i>	<u>\$ 17,000</u>
TOTAL:	Department of Law		<u>\$ 288,505</u>

Personnel
A-1430

<u>. 101</u>		<u>PERSONAL SERVICES</u>	
101	1	Commission Chairperson	\$ 2,000
101	2	Commissioners	\$ 3,500
101	1	Secretary	\$ 6,000
101	1	Account Clerk Typist	\$ 56,871
101		Increment	\$ -
101		Payroll Accrual	\$ 2,436
102		Overtime	<u>\$ 3,000</u>
		<i>Total Personal Services</i>	\$ 73,807
 <u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>	
401		Office Supplies	\$ 500
451		Medical Fees	\$ 9,000
456		Proctor Fees	\$ 2,000
464		Training/Schools	\$ 3,000
		<i>Total Contractual Expenses</i>	<u>\$ 14,500</u>
 TOTAL: Personnel			 <u>\$ 88,307</u>

**Engineering
A-1440**

. 101		PERSONAL SERVICES		
<hr/>				
101	1	Account Clerk Typist	\$	56,871
101	1	Website Maintenance/Payroll Stipend	\$	4,000
101		Increment		
101		Payroll Accrual	\$	2,176
102		Overtime	\$	<u>1,035</u>
		<i>Total Personal Services</i>	\$	64,082
. 400		CONTRACTUAL EXPENSES		
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468		Training/Schools	\$	1,000
469		Consulting Fees	\$	50,000
		<i>Total Contractual Expenses</i>	\$	<u>51,000</u>
TOTAL: Engineering			\$	<u>115,082</u>

Buildings
A-1620

. 101		PERSONAL SERVICES		
<hr/>				
101	1	Senior Building Maintenance Mechanic	\$	70,890
101	0	Janitor	\$	-
101	1	Cleaners	\$	29,120
101	3	Cleaners	\$	49,920
101		Shift Differential	\$	2,080
101		Longevity	\$	1,250
101		Payroll Accrual	\$	5,276
102		Overtime	\$	4,500
				<hr/>
		<i>Total Personal Services</i>	\$	163,036
. 400		CONTRACTUAL EXPENSES		
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405		Departmental Supplies	\$	-
410		Janitorial Supplies	\$	11,000
422		Electric	\$	95,000
423		Water	\$	4,000
424		South Park Gas	\$	20,000
442		Library Repairs	\$	25,000
443		Repairs and Replacements	\$	75,000
444		Service Contracts	\$	12,000
				<hr/>
		<i>Total Contractual Expenses</i>	\$	242,000
TOTAL: Buildings			\$	<u>405,036</u>

Special Items
A-1900

1910	Unallocated Insurance	\$ 356,895
1915	Undistributed Metered Postage	\$ 37,000
1920	Municipal Association Dues	\$ 14,500
1925	Telephone Service	\$ 73,000
101	Judgements and Claims	\$ 150,000
1931	Employee Negotiations	\$ -
1936	Appraisal - Buildings - Equipment	\$ 15,000
1937	Independent Financial Audit	\$ 25,000
1950	Sewer User Fees and Assessments on City Property	\$ 90,000
1964	Refund of Real Property Taxes	\$ 50,000
1990	<i>Contingent Account</i>	<u>\$ 13,000</u>

TOTAL: Special Items \$ 824,395

**Public Safety Administration
A-3010**

<u>. 101</u>		<u>PERSONAL SERVICES</u>	
101	1	Public Safety Director	\$ 35,000
101		Payroll Accrual	<u>\$ 1,212</u>
		<i>Total Personal Services</i>	\$ 36,212
<u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>	
453		Emergency Communications Network (Code Red)	<u>\$ 9,500</u>
		<i>Total Contractual Expenses</i>	<u>\$ 9,500</u>
TOTAL:		Public Safety Administration	<u><u>\$ 45,712</u></u>

Communication System
A-3020

<u>. 101</u>		<u>PERSONAL SERVICES</u>	
101	1	Signal Maintenance Man	\$ 70,927
101		Payroll Accrual	\$ 2,456
102		Overtime	<u>\$ 4,554</u>
		<i>Total Personal Services</i>	\$ 77,937
 <u>. 200</u>		 <u>EQUIPMENT</u>	
250		Signs and Communication Equipment	<u>\$ 17,500</u>
		<i>Total Office Equipment</i>	\$ 17,500
 <u>. 400</u>		 <u>CONTRACTUAL EXPENSES</u>	
443		Repairs and Replacements	\$ 10,000
444		Service Contracts	\$ 9,623
468		Training/Schools	\$ -
		<i>Total Contractual Expenses</i>	<u>\$ 19,623</u>
 TOTAL: Communication System			 <u><u>\$ 115,060</u></u>

Police Department
A-3120

. 101		PERSONAL SERVICES		
101	1	Police Chief	\$	123,500
101	2	Captains	\$	209,854
101	6	Lieutenants	\$	572,327
101	6	Detectives	\$	520,297
101	19	Police Officer(s) - Step 4	\$	1,567,807
101	4	Police Officer(s) - Step 3	\$	316,969
101	4	Police Officer(s) - Step 2	\$	303,874
101	6	Police Officer(s) - Step 1	\$	436,167
101	1	Police Officer(s) (Grad)	\$	69,421
101		Increment	\$	19,266
101		Accrual	\$	147,647
101		Class Differential	\$	-
101		Longevity	\$	64,750
101	48	Clothing Allowance (\$599)	\$	28,752
101	1	Clothing Allowance (\$699)	\$	699
101		Insurance Buyout	\$	15,000
102		Retirement Benefits	\$	50,000 *
101		Education Incentive	\$	20,000
101	0	New Recruits (January Hire)	\$	-
102		Overtime	\$	475,000
103		Court Time	\$	175,000
104		Differential and Contractual Items	\$	212,175

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105		Paid Holidays	\$	226,665
		<i>Total Personal Services - Police Officers</i>	\$	5,555,170
106		PERSONAL SERVICES (OTHER)		
106	1	Police Matron (<i>Per Diem; Call-in</i>)	\$	3,863
106	5	Complaint Writers	\$	284,352
106	1	Complaint Writer	\$	50,080
106	1	Complaint Writer	\$	51,178
106	1	Account Clerk Typist	\$	56,871
106	1	Increments	\$	1,647
106		Payroll Accrual	\$	3,707
106	8	Crossing Guards	\$	87,840
106	1	Insurance Buy-out	\$	-
106		Longevity	\$	9,250
106		Shift Differential	\$	15,991
106		Overtime	\$	22,388
106		Paid Holidays	\$	23,733
		<i>Total Personal Services (Other)</i>	\$	610,900
		<i>Grand Total: Personal Services</i>	\$	6,166,070

ANNUAL BUDGET (2024 – 2025)

<u>. 200</u>	<u>EQUIPMENT</u>		
201	Interrogation Room	\$	-
202	Equipment (Radio Consolue/Port. Radios)	\$	-
205	Range and Training Facility	\$	5,000
210	Police Bicycle Patrol	\$	5,000
235	Riot Equipment	\$	20,000
250	Police Cars	\$	77,000
252	Fingerprint Equipment	\$	1,250
255	Identification Equipment	\$	1,250
260	Update Computers	\$	10,000
261	Mobile Data Terminals - Computers	\$	15,000
	<i>Total Equipment</i>	\$	134,500

<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>		
402	Photo and Reproduction Supplies	\$	1,000
403	Books and Periodicals	\$	3,000
404	Identification and Training	\$	1,000
405	Departmental Supplies	\$	35,000
409	Community Police Unit	\$	7,500
410	National Night Out	\$	5,000
416	Auto Parts and Tires	\$	25,000
417	Crossing Guard Uniforms and Accessories	\$	4,000
418	Uniforms and Accessories	\$	35,000
419	Firearms and Ammo	\$	30,000
422	Electric	\$	16,000
428	Contractual Security	\$	2,600

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441	Printing Traffic Books and Tags	\$	5,000
443	Repairs to Equipment	\$	60,000
444	Service Contracts	\$	56,002
455	Special Evidence and Trail Expense	\$	1,000
457	Prisoner Service	\$	3,000
466	Upgrade Tasers	\$	10,000
468	Training/Schools	\$	75,000
469	K-9 Unit	\$	<u>6,000</u>
	<i>Total Contractual Expenses</i>	\$	<u>381,102</u>
TOTAL: Police Department			<u>\$ 6,681,672</u>

* NOTE: *There are 13 Police Officers eligible for retirement. There a 5 Police Officers that have given letters indicating that they may retire in the 2024-2025 Fiscal Year. It is estimated that said retirement will approximate a total expense to the City in the amount of \$525,630.59. An Employee Benefits Reserve was established previously and has been funded periodically, to present. The funds in the Employee Benefits Reserve are sufficient to cover the Police Department retirement cost in 2024-2025 but have been increased due to the total number eligible by \$50,000.*

Fire Department
A-3410

. 101		PERSONAL SERVICES		
101	1	Fire Chief	\$	123,500
101	5	Captain(s)	\$	473,478
101	8	Lieutenant(s)	\$	688,694
101	29	Firefighter(s) - Fourth Step	\$	2,269,561
101	0	Firefighter(s) - Third Step	\$	-
101	3	Firefighter(s) - Second Step	\$	196,384
101	3	Firefighter(s) - First Step	\$	185,462
101	0	Firefighter(s) - New Hires	\$	-
101	7	Firefighter(s) (Disabled)	\$	257,371
101	1	Increment	\$	9,244
101		Payroll Accrual	\$	151,429
101		Class Differential	\$	95,000
101		Longevity	\$	60,550
101		Uniform Allowance	\$	26,500
101		Insurance Buyout	\$	28,000
101	1	Retirement Benefits	\$	50,000 *
101	1	Fire Science Graduates	\$	2,000
101	2	Inspector Stipend	\$	14,000

ANNUAL BUDGET (2024 – 2025)

101	1	Payroll Stipend	\$	7,000
102		Call-In Time	\$	350,000
103		Paid Holidays	\$	171,226
104		Differential & Contractual Items	\$	4,445
		<i>Total Personal Services</i>	\$	5,163,844

. 200 EQUIPMENT

252		Training Equipment	\$	2,500
253		Emergency Equipment	\$	60,000
258		Protective Clothing	\$	30,000
259		SCBA and Aerial Recertification	\$	6,000
267		Fire Station Alterations	\$	-
268		Office Equipment	\$	13,000
281		Fire Equipment Grant	\$	-
		<i>Total Equipment</i>	\$	111,500

. 400 CONTRACTUAL EXPENSES

404		First Aid Supplies	\$	7,500
405		Departmental Supplies	\$	1,500
410		Janitorial Supplies	\$	4,500
416		Truck Parts and Tires	\$	16,000
417		Accessories	\$	2,000
422		Electric	\$	16,000
423		Water and Hydrant Rental	\$	110,000

ANNUAL BUDGET (2024 – 2025)

424	Gas	\$	10,000
443	Repairs to Buildings and Equipment	\$	85,000
467	Training Schools	\$	47,500
468	Maintenance Contract	\$	13,000
469	Consulting Fees	\$	<u>37,000</u>
	<i>Total Contractual Expenses</i>	\$	<u>350,000</u>
TOTAL: Fire Department		\$	<u><u>5,625,344</u></u>

* NOTE: *There are 3 potential Fire Fighter retirements in the 2024-2025 Fiscal Year. It is estimated that said retirement will approximate a total expense to the City in the amount of \$246,555.36. An Employee Benefits Reserve was established previously and has been funded periodically, to present. The funds in the Employee Benefits Reserve are sufficient to cover the Fire Department retirement cost in 2024-2025 but have been increased due to the total number eligible by \$50,000.*

**Control of Animals
A-3510**

. 101	PERSONAL SERVICES	
<hr/>		
101	2 Part Time Dog Control Officer	\$ 35,000
101	Accrual (8 days)	<u>\$ 1,212</u>
	<i>Total Personal Services</i>	\$ 36,212
. 200	EQUIPMENT	
<hr/>		
255	Animal Control Shelter	\$ 6,000
256	Rodent Control Equipment	<u>\$ 1,000</u>
	<i>Total Equipment</i>	\$ 7,000
. 400	CONTRACTUAL EXPENSES	
<hr/>		
405	Departmental Supplies	\$ 2,500
443	Repairs and Replacements	\$ 3,000
444	Traps and License Fees	\$ 600
445	Bait and Shoot Supplies	\$ 2,000
448	Disposal of Animals	\$ 2,000
469	Consulting Fees	<u>\$ 2,900</u>
	<i>Total Contractual Expenses</i>	<u>\$ 13,000</u>
TOTAL: Control of Animals		<u><u>\$ 56,212</u></u>

Development
A-3620

. 101		PERSONAL SERVICES		
101	1	Development Director	\$	93,650
101	3	Code Enforcement Officer	\$	187,156
101	1	Account Clerk Typist	\$	47,884
101	1	Minority Group Specialist	\$	56,871
101		Longevity	\$	-
101		Stipend	\$	3,000
101		Insurance Buy-out	\$	4,000
101		Increment	\$	754
101		Payroll Accrual	\$	14,026
102		Overtime	\$	15,000
		<i>Total Personal Services</i>	\$	422,341
. 400		CONTRACTUAL EXPENSES		
403		Books and Periodicals - Development	\$	-
404		Books and Periodicals - Code Enforcement/Safety	\$	1,000
405		Departmental Supplies - Code Enforcement/Safety	\$	2,000
418		Uniform Allowance	\$	5,100
420		Community Development Initiative	\$	-
444		Grant Matches	\$	-
450		Software Maintenance	\$	10,500
464		Travel Allowance	\$	2,500

ANNUAL BUDGET (2024 – 2025)

466	Demolition of Buildings	\$ 50,000
467	Training/Schools - Code Enforcement/Safety	\$ 3,500
468	Training/Schools - Development	\$ 500
469	Consulting Fees	<u>\$ 225,000</u>
	<i>Total Contractual Expenses</i>	<u>\$ 300,100</u>
TOTAL: Development		<u><u>\$ 722,441</u></u>

Maintenance of Streets
A-5110

<u>. 101</u>	<u>PERSONAL SERVICES</u>		
101	1	Commissioner of Public Works - Stipend	\$ 14,045
101	2	Working Supervisor	\$ 152,000
101	14	Motor Equipment Operators	\$ 873,115
101	6	Laborers	\$ 346,042
101		Shift Differential	\$ 4,000
101		Class Differential	\$ 10,350
101		Paving Crew Incentive	\$ 1,000
101		Payroll Accrual	\$ 49,628
101		Longevity	\$ 6,000
101		Insurance Buy-out	\$ 3,723
102		Overtime	\$ 83,152
104	4	Seasonal Laborers	<u>\$ 24,000</u>
		<i>Total Personal Services</i>	\$ 1,567,055
<u>200</u>	<u>EQUIPMENT</u>		
201		Equipment	<u>\$ 100,000</u>
		<i>Total Equipment</i>	\$ 100,000
<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>		
414		Asphalt, Slag, Cement	\$ 125,000
442		Equipment Rental	\$ 5,000
446		Street Resurfacing	<u>\$ 5,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 135,000</u>

TOTAL: Maintenance of Streets

\$ 1,802,055

**City Garage
A-5132**

. 101		PERSONAL SERVICES	
<hr/>			
101	1	Chief Auto Mechanic	\$ 73,133
101	1	Auto Mechanic	\$ 69,492
101	1	Maintainer	\$ 63,465
101		Shift Differential	\$ 625
101		Payroll Accrual	\$ 7,384
101		Longevity	\$ 1,200
102		Overtime	<u>\$ 25,875</u>
		<i>Total Personal Services</i>	\$ 241,174
. 400		CONTRACTUAL EXPENSES	
<hr/>			
405		Departmental Supplies	\$ 10,000
411		Drug Testing	\$ 1,000
414		Highway Supplies	\$ 10,000
415		Gas, Oil, Lubricants	\$ 195,000
416		Truck Repairs and Tires	\$ 100,000
418		Clothing Allowance	\$ 10,000
422		Electric	\$ 15,000
423		Water	\$ 1,500
424		Gas	\$ 18,500
443		Repairs and Replacements	<u>\$ 50,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 411,000</u>
TOTAL: City Garage			<u><u>\$ 652,174</u></u>

Snow Removal
A-5142

<u>. 200</u>	<u>EQUIPMENT</u>		
252	Plow Blades, Shoes and Plow Parts	<u>\$ 25,000</u>	
	<i>Total Equipment Expenses</i>		<u>\$ 25,000</u>
<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>		
414	Salt, Etc.	<u>\$ 90,000</u>	
	<i>Total Contractual Expenses</i>		<u>\$ 90,000</u>
	TOTAL: Snow Removal		<u><u>\$ 115,000</u></u>

Street Lighting
A-5182

. 400	CONTRACTUAL EXPENSES	
425	Street Lighting	<u>\$ 680,000</u>
	<i>Total Contractual Expenses</i>	<u>\$ 680,000</u>
TOTAL:	Street Lighting	<u><u>\$ 680,000</u></u>

Recreation Administration
A-7020

. 101		PERSONAL SERVICES	
<hr/>			
101	1	Director	\$ 35,000
101	1	Account Clerk Typist	\$ 56,871
101		Payroll Accrual	\$ 3,250
102	1	Recreation Attendant (15/hr x 8 hrs/wk x 30 wks)	\$ 3,600
102	1	Recreation Attendant (15/hr x 5 hrs/wk x 52 wks)	<u>\$ 3,900</u>
		<i>Total Personal Services</i>	\$ 102,621
. 200		EQUIPMENT	
<hr/>			
250		Recreation Game Equipment	<u>\$ -</u>
		<i>Total Recreation Equipment</i>	\$ -
. 400		CONTRACTUAL EXPENSES	
<hr/>			
410		Swim Program	\$ 18,000
403		Umpires	\$ 700
404		Special Sporting Events	\$ 80,000
406		Softballs, Bats, Bases	\$ 3,000
445		Port-O-Potty	<u>\$ 6,500</u>
		<i>Total Contractual Expenses</i>	<u>\$ 108,200</u>
TOTAL: Recreation Administration			<u>\$ 210,821</u>

Maintenance of Recreation Areas
A-7110

<u>. 200</u>	<u>EQUIPMENT</u>	
250	Improvements and Fencing	<u>\$ 50,000</u>
	<i>Total Equipment Expenses</i>	<i>\$ 50,000</i>
<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>	
414	Grass Cutting	\$ 60,000
422	Electric	\$ 9,000
423	Water	\$ 3,500
424	Gas	\$ 3,000
443	Repairs and Replacements	\$ 5,000
444	Spray Recreation Areas	\$ 3,000
445	Maintenance Lehigh Soccer Field	<u>\$ -</u>
	<i>Total Contractual Expenses</i>	<i><u>\$ 83,500</u></i>
TOTAL: Maintenance of Recreation Areas		<u><u>\$ 133,500</u></u>

**Playgrounds
A-7140**

. 101		PERSONAL SERVICES	
<hr/>			
101	32	Part Time Playground Watcher (Seasonal)	\$ 76,800
101	1	Part Time Playground Watcher (Van Driver)	\$ 2,400
101	1	Part Time Playground Watcher (Arts/Crafts)	\$ 2,400
101	1	Recreation Specialist (Seasonal Lunch Coordinator)	\$ 6,400
101	1	Food Service Helper (Seasonal Lunch Coordinator Assistant)	\$ 4,400
101	2	Recreational Park Maintenance Leaders (Seasonal)	<u>\$ 2,400</u>
		<i>Total Personal Services</i>	\$ 94,800
. 400		CONTRACTUAL EXPENSES	
<hr/>			
404		First Aid Supplies	\$ 200
406		Softballs, Bats, Bases	\$ 1,500
407		Trophies and Awards	\$ 1,000
408		Arts and Crafts	\$ 1,000
411		Lunch Program	<u>\$ 70,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 73,700</u>
TOTAL: Playgrounds			<u>\$ 168,500</u>

**Youth Board/Youth Division
A-7310**

<u>. 101</u>		<u>PERSONAL SERVICES</u>	
101	1	<i>Youth Board Director</i>	<u>\$ 13,455</u>
		<i>Total Personal Services</i>	\$ 13,455
<u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>	
444		Program Expense	\$ 15,000
451		National Night Out	\$ 15,000
		<i>Total Contractual Expenses</i>	<u>\$ 30,000</u>
TOTAL: Youth Board/Youth Division			<u>\$ 43,455</u>

Culture
A-7500

7550 Celebrations/Newsletters \$ 4,500

7552 Community Beautification \$ 14,000

TOTAL: Culture \$ 18,500

Adult Recreation
A-7620

<u>. 101</u>	<u>PERSONAL SERVICES</u>		
101	1	Part Time Recreation Leader (Senior Citizen Coordinator)	\$ 19,665
101	2	Part Time Recreation Attendants (Nutrition Program)	\$ 34,320
101	2	Part Time Recreation Attendants (Phone Attendants)	\$ 34,320
101	6	Part Time Senior Attendants (Van Drivers)	\$ 77,220
102	2	Part Time Recreation Attendants (Instructors: Arts & Crafts)	\$ 20,592
		<i>Total Personal Services</i>	<u>\$ 186,117</u>
<u>. 400</u>	<u>CONTRACTUAL EXPENSES</u>		
402		Special Dances	\$ 4,000
405		Departmental Supplies	\$ 2,000
408		Arts and Crafts	\$ 2,000
422		Electric	\$ 10,000
423		Water	\$ 2,000
424		Gas	\$ 7,000
491		Meals on Wheels	<u>\$ 7,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 34,000</u>
TOTAL:	Adult Recreation		<u><u>\$ 220,117</u></u>

Home and Community Service
A-8500

<u>8500</u>	<u>Community/Environment</u>	
8560	Tree Removal and Top Soil	<u>\$ 50,000</u>
	<i>Total Contractual Expenses</i>	<u>\$ 50,000</u>
TOTAL:	Home and Community Service	<u><u>\$ 50,000</u></u>

Undistributed Expenses
A-9000

9010	New York State Retirement	\$ 565,000
9015	Police and Fire Retirement	\$ 3,363,947
9030	<i>Social Security</i>	\$ 1,225,455
9040	Workers' Compensation	\$ 1,600,000
9050	Unemployment Insurance	\$ 20,000
9055	New York State Disability	\$ 6,500
9060	Hospital and Medical Insurance	\$ 4,906,325
9551	Interfund Transfer	<u>\$ 27,843</u>
TOTAL: Undistributed Expenses		<u>\$ 11,715,071</u>

Debt Service

<u>. 9710</u>	<u>SERIAL BONDS</u>		
600	Principal on Bonds	\$	610,000
700	Interest on Bonds	\$	<u>126,075</u>
	<i>Total Serial Bond Payments</i>	\$	736,075
<u>. 9790</u>	<u>STATE LOAN</u>		
600	Principal on Loan	\$	11,884
700	Interest on Loan	\$	<u>5,758</u>
	<i>Total Contractual Expenses</i>	\$	<u>17,642</u>
TOTAL: Debt Service		\$	<u><u>753,717</u></u>

B U D G E T S U M M A R Y

2024 - 2025

Budget Summary

<u>DEPARTMENT AND DIVISION</u>	<u>PERSONAL SERVICES</u>	<u>OTHER SERVICES</u>	<u>TOTAL</u>
General Government			
City Council	\$ 101,115	\$ 6,000	\$ 107,115
Office of the Mayor	\$ 151,315	\$ 4,000	\$ 155,315
City Clerk	\$ 179,412	\$ 25,560	\$ 204,972
Vital Records	\$ 2,500		\$ 2,500
Department of Law	\$ 271,505	\$ 17,000	\$ 288,505
Engineering	\$ 64,082	\$ 51,000	\$ 115,082
Development	\$ 422,341	\$ 300,100	\$ 722,441
	<u>\$ 1,192,270</u>	<u>\$ 403,660</u>	<u>\$ 1,595,930</u>
Administration and Finance			
Accounts and Control	\$ 267,875	\$ 95,200	\$ 363,075
Treasury	\$ 135,326	\$ 9,000	\$ 144,326
Purchasing	\$ 178,361	\$ 81,700	\$ 260,061
Assessment	\$ 134,478	\$ 5,385	\$ 139,863
Personnel	\$ 73,807	\$ 14,500	\$ 88,307
	<u>\$ 789,847</u>	<u>\$ 205,785</u>	<u>\$ 995,632</u>
Department of Public Safety			
Administration	\$ 36,212	\$ 9,500	\$ 45,712
Communications	\$ 77,937	\$ 37,123	\$ 115,060
Division of Police	\$ 6,166,070	\$ 515,602	\$ 6,681,672
Division of Fire	\$ 5,163,844	\$ 461,500	\$ 5,625,344
Control of Animals	\$ 36,212	\$ 20,000	\$ 56,212
	<u>\$ 11,480,275</u>	<u>\$ 1,043,725</u>	<u>\$ 12,524,000</u>
Department of Public Works			
Division of Buildings	\$ 163,036	\$ 242,000	\$ 405,036
Division of Street Services	\$ 1,567,055	\$ 235,000	\$ 1,802,055
Division of Public Property	\$ 241,174	\$ 544,500	\$ 785,674
Snow Removal		\$ 115,000	\$ 115,000
Street Lighting		\$ 680,000	\$ 680,000
	<u>\$ 1,971,265</u>	<u>\$ 1,816,500</u>	<u>\$ 3,787,765</u>

ANNUAL BUDGET (2024 – 2025)

DEPARTMENT AND DIVISION	PERSONAL SERVICES	OTHER SERVICES	TOTAL
Department of Parks and Recreation			
Administration	\$ 102,621	\$ 108,200	\$ 210,821
Playgrounds	\$ 94,800	\$ 73,700	\$ 168,500
Youth Board/Youth Division	\$ 13,455	\$ 30,000	\$ 43,455
Culture		\$ 18,500	\$ 18,500
Adult Recreation	\$ 186,117	\$ 34,000	\$ 220,117
	<u>\$ 396,993</u>	<u>\$ 264,400</u>	<u>\$ 661,393</u>

City: General			
Miscellaneous		\$ 50,000	\$ 50,000
Special Items		\$ 824,395	\$ 824,395
Employee Benefits		\$ 11,715,071	\$ 11,715,071
Interfund Transfers			\$ -
	<u>\$ -</u>	<u>\$ 12,589,466</u>	<u>\$ 12,589,466</u>

Debt Redemption			
Serial Bonds		\$ 736,075	\$ 736,075
State Loan		\$ 17,642	\$ 17,642
	<u>\$ -</u>	<u>\$ 753,717</u>	<u>\$ 753,717</u>

TOTAL BUDGET	\$ 15,830,650	\$ 17,077,253	\$ 32,907,903
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DEDUCT:	<i>Total Revenue</i>	\$ 32,907,903	
	<i>Less: Total Tax Levy</i>	\$ (13,617,062)	\$ (19,290,841)

TAX LEVY FOR BUDGETARY PURPOSES \$ 13,617,062

ADD: EXEMPTION REMOVALS \$ 62,262

DEDUCT: DEFERRED TAX REVENUES \$ (150,000)

TOTAL AMOUNT TO BE RAISED BY LEVY \$ 13,529,324

Total Assessed Valuation	\$ 772,026,298
Unified Tax Rate	\$ 17.52
Tax Levy (<i>Assessed Valuation/1000 x Unified Tax Rate</i>)	<u>\$ 13,529,324</u>

BOND AND NOTE PAYMENTS

FUTURE DEBT REQUIREMENTS

2024 - 2025

**Bond/Loan Retirement Schedule
2024 - 2025**

2013	CAPITAL IMPROVEMENT BOND	
	Principal on Bonds	\$ 215,000
	Interest on Bonds	<u>\$ 32,050</u>
		\$ 247,050
2022	CAPITAL IMPROVEMENT BOND	
	Principal on Bonds	\$ 395,000
	Interest on Bonds	<u>\$ 94,025</u>
		\$ 489,025
2019	STATE LOAN	
	Principal on Loan	\$ 11,884
	Interest on Loan	<u>\$ 5,758</u>
		<u>\$ 17,642</u>
TOTAL: Principal and Interest		<u><u>\$ 753,717</u></u>

FUTURE DEBT SERVICE REQUIREMENTS

**GENERAL BONDS
Until Maturity**

Fiscal Year	General Bonds		
	Principal	Interest	Total
2024-2025	\$ 610,000.00	\$ 126,075.00	\$ 736,075.00
2025-2026	\$ 635,000.00	\$ 99,525.00	\$ 734,525.00
2026-2027	\$ 650,000.00	\$ 72,025.00	\$ 722,025.00
2027-2028	\$ 675,000.00	\$ 42,375.00	\$ 717,375.00
2028-2029	\$ 75,000.00	\$ 21,975.00	\$ 96,975.00
2029-2030	\$ 80,000.00	\$ 19,650.00	\$ 99,650.00
2030-2031	\$ 80,000.00	\$ 17,250.00	\$ 97,250.00
2035-2036	\$ 95,000.00	\$ 4,275.00	\$ 99,275.00
2036-2037	\$ 95,000.00	\$ 1,425.00	\$ 96,425.00
TOTALS	\$ 2,995,000.00	\$ 404,575.00	\$ 3,399,575.00

FUTURE DEBT SERVICE REQUIREMENTS

**STATE LOAN
Until Maturity**

Fiscal Year	State Loan		
	Principal	Interest	Total
2024-2025	\$ 11,883.05	\$ 5,757.41	\$ 17,640.46
2025-2026	\$ 12,180.13	\$ 5,460.33	\$ 17,640.46
2026-2027	\$ 12,484.63	\$ 5,155.83	\$ 17,640.46
2027-2028	\$ 12,796.75	\$ 4,843.71	\$ 17,640.46
2028-2029	\$ 13,116.67	\$ 4,523.79	\$ 17,640.46
2029-2030	\$ 13,444.58	\$ 4,195.88	\$ 17,640.46
2030-2031	\$ 13,780.70	\$ 3,859.76	\$ 17,640.46
2035-2036	\$ 15,591.60	\$ 2,048.86	\$ 17,640.46
2036-2037	\$ 15,981.39	\$ 1,659.07	\$ 17,640.46
2037-2038	\$ 16,380.92	\$ 1,259.54	\$ 17,640.46
2038-2039	\$ 16,790.44	\$ 850.02	\$ 17,640.46
2039-2040	\$ 17,210.21	\$ 430.26	\$ 17,640.47
TOTALS	\$ 171,641.07	\$ 40,044.46	\$ 211,685.53

CAPITAL BUDGET

2024 - 2025

Brownfield Opportunity Development	\$	153,000
<i>Funding Source: Grant</i>		
<i>Duration: ongoing, in conjunction with new Development Projects</i>		
<i>\$300,000 Grant Awarded, \$200,000 drawn to date, \$147,000 remitted</i>		
Steelawanna Traffic Light and Pedestrian Safety Project	\$	650,000
<i>Funding Source: two Grants fully funding</i>		
<i>Duration: Ongoing; In process</i>		

SPECIAL REVENUE FUND

GARBAGE & REFUSE

2024 - 2025

ANNUAL BUDGET (2024 – 2025)

SPECIAL REVENUE FUND: GARBAGE & REFUSE
CL-8160

REVENUE

2130	-	Garbage and Refuse User Fees (\$254/Unit)	\$	1,935,734
2135	-	Interest on User Fees	\$	50,000
2401	-	Interest and Earnings	\$	2,000
2770	-	Miscellaneous Revenue	\$	6,500
5031	-	Interfund Transfer	\$	27,843

TOTAL REVENUE \$ 2,022,077

EXPENSES

<u>. 101</u>		<u>Personal Services</u>		
101	1	Working Supervisor	\$	76,000
101	1	Mechanic	\$	70,492
101	3	Motor Equipment Operators	\$	188,511
101	6	Laborers	\$	351,063
101		Longevity	\$	14,600
101		Payroll Accrual	\$	24,580
405		Departmental Supplies	\$	1,000
411		Drug Testing	\$	500
414		Highway Supplies	\$	1,000
415		Fuel, Oil, Lubricants	\$	26,000
418		Clothing Allowance	\$	4,250
422		Electric	\$	6,500
423		Water	\$	750
424		Gas	\$	6,500
425		Telephone Service	\$	420
443		Repairs and Replacements	\$	35,000
		<i>Total Contract Service Expenses</i>	\$	81,920
<u>. 900</u>		<u>Employee Benefits</u>		
9010		New York State Retirement	\$	105,000
9030		Social Security	\$	61,448
9040		Workers' Compensation	\$	85,000
9060		Health Insurance	\$	261,463
		<i>Total Employee Benefit Expenses</i>	\$	512,911
TOTAL EXPENSES			\$	<u>594,831</u>