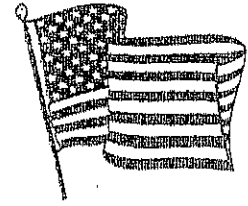




Annette Iafallo, Mayor
City of Lackawanna

714 Ridge Road - Room 301
Lackawanna, NY 14218
Tel: (716) 827-6464 Fax: (716) 827-6678



May 9, 2025

Honorable Frederic J. Marrano, President
Honorable Members of the City Council
714 Ridge Road
Lackawanna, NY 14218

RE: *2025-2026 Proposed Budget*

Dear Honorable Council Members:

Per your request, attached please find the compiled *Proposed Budget* for the 2025-2026 Fiscal Year.

Very truly yours,

Annette Iafallo,
Mayor

/mpe

Attachment

**2025-2026 Proposed Budget
Highlights**

May 9, 2025

Summary of Key Budget Facts:

Budget Category	2025-26 Proposed	2024-2025 Actual	\$ Change	% Change
Total Budget	\$35,742,267	\$32,907,903	+ \$2,834,364	+ 8.61%
Garbage Fee / Unit	\$264	\$254	+ \$10	+ 3.94%
Unified City Tax Rate / Thousand	\$18.13	\$17.52	+ \$0.61	+ 3.48%

- Assuming an assessed property value of \$175K, the proposed Unified City Tax Rate would result in a taxpayer increase of ~ \$107 annually or \$8.90/month.
- Note: Wages presented in the budget reflect 27-pay periods within the fiscal year with no accrual of wages necessary.**

The proposed 2025-26 Budget reflects essential and prudent expense management.

- The City's expenses increased by over \$2.8M from the prior fiscal year, which is offset by \$400K in projected revenues, other than taxes and appropriated fund balance.
- Given the proposed tax rate, a public hearing is not required under applicable law.**
- This increase is comprised of the following:

Expense Category	Amount	% Total
Undistributed expenses -- including healthcare increases	\$1,500M	52.9%
Police and Fire at the new contract rates	\$670K	23.7%
Special Items -- includes Commercial Insurance Expenses / Employee Negotiation Expense for expiring union contracts	\$300K	10.6%
Maintenance of streets	\$260K	9.2%
All other departments	\$103K	3.6%
Total	\$2,833M	100.0%

For the benefit of Lackawanna taxpayers, the proposed 2025-26 Budget incorporates the following:

- An increased Appropriated Fund Balance of \$2.987M
- Note: In the 2023-24 Budget, between \$2.0M of non-recurring Federal and State Funds (FEMA/ARPA) and the city's appropriated fund balance of \$1.650M, there were \$3.650M in revenues that mitigated an increase in Real Property Taxes.**
- Last year, the Appropriated Fund Balance was ~ \$1.159M, which was later supplemented with \$626K of ARPA funds to defray increases in medical insurance.

CITY OF LACKAWANNA

PROPOSED BUDGET

2025-2026

INDEX

<u>Category Title</u>	<u>Page No.</u>
Letter of Transmittal and Budget Highlights	1 - 2
Revenues	3 - 5
General Government Support	6 - 19
Public Safety	20 - 28
Economic Assistance and Opportunity	29 - 30
Transportation	31 - 35
Culture and Recreation	36 - 41
Home and Community Services	42
Undistributed Expenses	43
Debt Service	44
Budget Summary	45 - 47
Bond and Note Payments	48 - 51
Capital Budget	52
Special Revenue Fund Budget	53 - 55
Self-Insurance Fund - Dental	56 - 57

ANNUAL BUDGET (2025 – 2026)

REVENUES

REAL PROPERTY TAX ITEMS:

	Tax Levy	\$	14,069,628	
	Add: Deferred Tax Revenues	\$	150,000	
	Less: Exemption Removals	\$	(20,636)	
A-1001	Real Property Taxes	\$	14,198,992	
A-1080	Federal Payments Lieu Of Taxes	\$	87,976	
A-1085	E.C.I.D.A. in Lieu of Taxes	\$	398,195	
A-1090	Interest and Penalties on Real Property Taxes	\$	375,000	
	<i>Net Real Property Tax Items</i>	\$		15,060,163

NON-PROPERTY TAX ITEMS:

A-1116	Tax On Adult Cannabis	\$	800	
A-1120	Non-Property Tax Distribution by County	\$	8,056,000	
A-1130	Utility Gross Receipts Tax	\$	188,000	
A-1170	Cable Franchise Fees	\$	192,000	
	<i>Total Non-Property Tax Items</i>	\$		8,436,800

DEPARTMENTAL INCOME

A-1230	Treasurer's Fees	\$	9,200	
A-1255	Clerk's Fees	\$	24,200	
A-1289	Other General Government (Development)	\$	71,060	
A-1520	Police Fees	\$	173,000	
A-1603	Vital Statistics Fees	\$	11,600	
A-2070	Contributions from Private Agencies	\$	18,000	
A-2210	School Civil Service Fees	\$	30,000	
A-2381	Franchise Fees (Recreation)	\$	13,300	
	<i>Total Departmental Income</i>	\$		350,360

ANNUAL BUDGET (2025 – 2026)

USE OF MONEY AND PROPERTY:

A-2401	Interest on Earnings	\$	424,100	
- A-2410	Rental of Real Property	\$	107,595	
	<i>Total Use of Money and Property Income</i>			\$ 531,695

LICENSES AND PERMITS:

A-2540	Bingo Licenses	\$	10,100	
A-2544	Dog Licenses	\$	10,600	
A-2545	Other Licenses (Master Electricians and Plumbers; Rubbish; Bicycle; Loading and Unloading)	\$	19,000	
A-2555	Building and Alteration Permits	\$	80,000	
A-2565	Plumbing Permits	\$	5,000	
A-2590	Other Permits (Electrical and Stadium)	\$	27,800	
	<i>Total Licenses and Permits Income</i>			\$ 152,500

FINES AND FORFEITURES:

A-2610	Fines and Forfeited Bail	\$	352,100	
	<i>Total Fines and Forfeiture Income</i>			\$ 352,100

SALE OF PROPERTY AND COMPENSATION FOR LOSS:

A-2650	Sale of Scrap	\$	5,000	
A-2660	Sale of Real Property	\$	133,860	
A-2680	Insurance Recoveries	\$	275,000	
	<i>Total Sale of Property and Compensation for Loss Income</i>			\$ 413,860

MISCELLANEOUS:

A-2701	Refund of Prior Year Expenses	\$	-	
A-2770	Other Unclassified Revenues	\$	15,000	
	<i>Total Miscellaneous Income</i>			\$ 15,000

ANNUAL BUDGET (2025 – 2026)

STATE AID:

A-3001	General Governmental Aid	\$	6,309,821	
A-3005	Mortgage Tax	\$	200,000	
A-3089	State Aid Other	\$	732,706	
A-3090	School District - Tax Collections	\$	36,000	
A-3330	State Court System	\$	60,000	
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	\$	2,000	
<i>Total State Aid</i>			\$	7,360,919

FEDERAL AID:

A-4320	DOJ Safe Streets	\$	-	
A-4820	Lunch Program	\$	80,000	
<i>Total Federal Aid</i>			\$	80,000

APPROPRIATED FUND BALANCE: \$ 2,987,770

TOTAL: \$ 35,741,167

Total Assessed Valuation:	\$	776,041,231
Unified Tax Rate:	\$	18.13
Tax Levy	\$	14,069,628

ANNUAL BUDGET (2025 – 2026)

City Council
A-1010

. 101	PERSONAL SERVICES		
101	1	Council President	\$ 22,327
101	3	Council Members	\$ 57,635
101	1	Council Members	\$ 19,212
101	1	Increment (1st, 2nd, 3rd Ward Council Members)	\$ 3,159
101		Accrued Payroll	\$ -
		<i>Total Personal Services</i>	<u>\$ 102,333</u>
. 400	CONTRACTUAL EXPENSES		
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>\$ 108,333</u></u>

1st, 2nd, 3rd Ward Council Members will receive a 3% increase in January 2026 following the election in November 2025.

Office of the Mayor
A-1210

<u>. 101</u>		<u>PERSONAL SERVICES</u>		
101	1	Mayor	\$	91,440
101	1	Confidential Secretary	\$	60,777
101		Longevity	\$	1,299
101		Accrued Payroll	\$	-
101		Part Time Secretary Fill In	\$	-
<i>Total Personal Services</i>			\$	153,516
<u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>		
464		Travel Allowance	\$	2,000
<i>Total Contractual Expenses</i>			\$	2,000
TOTAL: Office of the Mayor			\$	155,516

**City Comptroller
A-1315**

. 101		PERSONAL SERVICES		
101	1	City Comptroller	\$	129,808
101	1	Assistant City Comptroller	\$	71,266
101	1	Account Clerk Typist	\$	50,866
101	1	Increment	\$	-
101	1	Principal Clerk	\$	56,329
101	1	Increment	\$	-
101		Longevity	\$	1,039
101		Accrued Payroll	\$	-
103		Insurance Buyout(s)	\$	4,154
102		Overtime	\$	6,000
<i>Total Personal Services</i>			\$	319,462
. 400		CONTRACTUAL EXPENSES		
403		Books and Periodicals	\$	-
441		Printing Reports and Forms	\$	3,000
444		Bond Issue and Note Expense	\$	8,000
446		Investment Expense	\$	500
464		Travel Allowance	\$	2,500
466		Training Schools	\$	2,500
468		Software Maintenance	\$	35,000
469		Consulting	\$	25,000
<i>Total Contractual Expenses</i>			\$	76,500
TOTAL: City Comptroller			\$	395,962

Treasurer
A-1325. 101 PERSONAL SERVICES

101	1	City Treasurer	\$	85,570	
101	1	Account Clerk Typist	\$	50,866	
101		Increment	\$	-	
101		Longevity	\$	2,856	
101		Payroll Accural	\$	-	
		<i>Total Personal Services</i>		\$	139,292

. 200 EQUIPMENT

250		Office Equipment	\$	1,000	
		<i>Total Office Equipment</i>		\$	1,000

. 400 CONTRACTUAL EXPENSES

442		Printing Tax Roll	\$	8,000	
		<i>Total Contractual Expenses</i>		\$	8,000

TOTAL: Treasurer \$ 148,292

Purchasing
A-1345

<u>. 101</u>		<u>PERSONAL SERVICES</u>		
101	1	Purchasing Agent	\$	102,919
101	1	Computer Technician	\$	65,852
101		Increment	\$	-
102		Insurance Buyout(s)	\$	2,077
101		Longevity	\$	2,856
101		Accrual	\$	-
101		Timekeeping Differential	\$	800
102		Overtime	\$	7,500
		<i>Total Personal Services</i>	\$	182,004
<u>. 200</u>		<u>EQUIPMENT</u>		
250		Computer Equipment, Supplies and Replacements	\$	12,000
		<i>Total Office Equipment</i>	\$	12,000
<u>. 400</u>		<u>CONTRACTUAL EXPENSES</u>		
401		Office Supplies	\$	16,500
402		Photo and Reproduction Supplies	\$	2,000
443		Computer/Monitoring Software	\$	5,000
444		Service Contracts	\$	25,000
468		Software Maintenance	\$	1,250
		<i>Total Contractual Expenses</i>	\$	49,750
TOTAL: Purchasing			\$	243,754

ANNUAL BUDGET (2025 – 2026)

Assessment
A-1355

. 101	PERSONAL SERVICES			
101	1	City Assessor	\$	83,077
101	1	Clerk	\$	53,077
101	1	Increment	\$	-
101		Insurance Buy-out	\$	1,039
101		Longevity	\$	-
101		Payroll Accrual	\$	-
103	1	Chairperson - Board of Review	\$	1,000
103	2	Members - Bord of Review (\$800 each)	\$	1,600
		<i>Total Personal Services</i>	\$	139,793
. 400	CONTRACTUAL EXPENSES			
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>145,178</u>

City Clerk
A-1410101 PERSONAL SERVICES

101	1	Full Time City Clerk	\$	77,885
101	1	Deputy Clerk	\$	46,731
101	1	Account Clerk Typist	\$	53,146
101	1	Bingo Supervisor	\$	2,000
101	2	Bingo Inspectors	\$	2,800
101		Increment	\$	-
101		Accrual	\$	-
101		Insurance Buy-out	\$	2,077
Total Personal Services			\$	184,639

400 CONTRACTUAL EXPENSES

405		Departmental Supplies	\$	2,200
442		Codification	\$	6,000
464		Travel Allowance	\$	1,000
465		Legal Advertising	\$	16,000
468		Software Maintenance	\$	3,660
469		Consulting Fees (Storage)	\$	1,700
Total Contractual Expenses			\$	30,560

TOTAL: City Clerk \$ 215,199

Vital Records
A-1411

<u>. 101</u>		<u>PERSONAL SERVICES</u>	
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	\$ 155,770
101	1	Assistant City Attorney	\$ 55,162
101	1	Legal Secretary	\$ 59,058
101		Longevity	\$ 2,285
101		Insurance Buy-out	\$ -
101		Payroll Accrual	\$ -
		<i>Total Personal Services</i>	\$ 272,275
400	CONTRACTUAL EXPENSES		
403		Books and Periodicals	\$ 4,750
451		Arbitration Fees	\$ 3,000
464		Travel Allowance	\$ 750
466		Investigation Fees	\$ 5,000
		<i>Total Contractual Expenses</i>	\$ 13,500
TOTAL: Department of Law			<u>\$ 285,775</u>

Personnel
A-1430

101		PERSONAL SERVICES	
101	1	Commission Chairperson	\$ 2,000
101	2	Commissioners	\$ 3,500
101	1	Secretary	\$ 6,000
101	1	Human Resources Specialist	\$ 36,347
101	1	Account Clerk Typist	\$ 59,058
101		Longevity	\$ 1,039
101		Increment	\$ -
101		Payroll Accrual	\$ -
102		Overtime	\$ 3,116
		<i>Total Personal Services</i>	\$ 111,060
400		CONTRACTUAL EXPENSES	
401		Office Supplies	\$ 500
451		Medical Fees	\$ 5,000
456		Proctor Fees	\$ 1,500
464		Training/Schools	\$ 1,500
		<i>Total Contractual Expenses</i>	\$ 8,500
TOTAL: Personnel			<u>\$ 119,560</u>

Engineering
A-1440

. 101	PERSONAL SERVICES		
101	1	Account Clerk Typist	\$ 59,058
101	1	Website Maintenance/Payroll Stipend	\$ 4,154
101		Increment	
101		Payroll Accrual	\$ -
102		Overtime	<u>\$ -</u>
		<i>Total Personal Services</i>	\$ 63,212
. 400	CONTRACTUAL EXPENSES		
468		Training/Schools	\$ 1,000
469		Consulting Fees	\$ 25,000
		<i>Total Contractual Expenses</i>	<u>\$ 26,000</u>
TOTAL: Engineering			<u><u>\$ 89,212</u></u>

Buildings
A-1620

. 101		PERSONAL SERVICES		
101	1	Senior Building Maintenance Mechanic	\$	75,826
101	0	Janitor	\$	-
101	1	Cleaners	\$	30,240
101	2	Cleaners	\$	34,560
101		Shift Differential	\$	2,160
101		Longevity	\$	1,299
101		Payroll Accrual	\$	-
102		Overtime	\$	4,674
<i>Total Personal Services</i>			\$	148,759
. 400		CONTRACTUAL EXPENSES		
405		Departmental Supplies	\$	-
410		Janitorial Supplies	\$	11,000
422		Electric	\$	95,000
423		Water	\$	4,092
424		South Park Gas	\$	10,000
442		Library Repairs	\$	25,000
443		Repairs and Replacements	\$	70,000
444		Service Contracts	\$	12,000
<i>Total Contractual Expenses</i>			\$	227,092
TOTAL: Buildings			\$	<u>375,851</u>

Special Items
A-1900

1910	Unallocated Insurance	\$ 500,000
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	\$ 138,979
1936	Appraisal - Buildings - Equipment	\$ 15,000
1937	Independent Financial Audit	\$ 28,000
1950	Sewer User Fees and Assessments on City Property	\$ 90,000
1964	Refund of Real Property Taxes	\$ 50,000
1990	Contingent Account	<u>\$ 25,000</u>
TOTAL: Special Items		<u><u>\$ 1,121,479</u></u>

**Public Safety Administration
A-3010**

. 101	PERSONAL SERVICES		
101	1	Public Safety Director	\$ 36,347
101		Payroll Accrual	<u>\$ -</u>
		<i>Total Personal Services</i>	<i>\$ 36,347</i>
. 400	CONTRACTUAL EXPENSES		
453		Emergency Communications Network	<u>\$ 9,500</u>
		<i>Total Contractual Expenses</i>	<i><u>\$ 9,500</u></i>
TOTAL: Public Safety Administration			<u>\$ 45,847</u>

**Communication System
A-3020****. 101 PERSONAL SERVICES**

101	1	Signal Maintenance Man	\$ 73,655
101		Payroll Accrual	\$ -
102		Overtime	\$ 6,231

Total Personal Services \$ 79,886

. 200 EQUIPMENT

250	Signs and Communication Equipment	\$ 15,000
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Total Office Equipment \$ 15,000

. 400 CONTRACTUAL EXPENSES

443	Repairs and Replacements	\$ 5,000
444	Service Contracts	\$ 9,623
468	Training/Schools	\$ -

Total Contractual Expenses \$ 14,623

TOTAL: Communication System

\$ 109,509

**Police Department
A-3120**

101	PERSONAL SERVICES		
101	1	Police Chief	\$ 132,098
101	2	Captains	\$ 251,887
101	6	Lieutenants	\$ 657,096
101	6	Detectives	\$ 571,388
101	1	Police Statistician	\$ 95,231
101	22	Police Officer(s) - Step 4	\$ 1,951,157
101	4	Police Officer(s) - Step 3	\$ 340,681
101	6	Police Officer(s) - Step 2	\$ 489,908
101	1	Police Officer(s) - Step 1	\$ 78,133
101	0	Police Officer(s) (Grad)	\$ -
101		Increment	\$ 22,312
101		Accrual	\$ -
101		Class Differential	\$ -
101		Longevity	\$ 120,202
101	48	Clothing Allowance (\$599)	\$ 28,752
101		Insurance Buyout	\$ 16,615
101		Retirement Benefits	\$ - *
101		Education Incentive	\$ 21,500
101	2	New Recruits (January Hire)	\$ 52,001
102		Overtime	\$ 491,625
103		Court Time	\$ 181,125
104		Differential and Contractual Items	\$ 212,175

ANNUAL BUDGET (2025 – 2026)

105	Paid Holidays	\$ 226,665
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<i>Total Personal Services - Police Officers</i>	\$ 5,940,551
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106	PERSONAL SERVICES (OTHER)
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106	0	Police Matron (<i>Per Diem; Call-in</i>)	\$ -
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106	5	Complaint Writers	\$ 295,288
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106	1	Complaint Writer	\$ 52,006
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106	1	Complaint Writer	\$ 53,146
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106	1	Account Clerk Typist	\$ 59,058
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106	1	Increments	\$ -
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106		Payroll Accrual	\$ -
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106	8	Crossing Guards	\$ 87,840
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106	1	Insurance Buy-out	\$ -
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106		Longevity	\$ 11,650
-----	--	-----------	-----------

106		Shift Differential	\$ 15,991
-----	--	--------------------	-----------

106		Overtime	\$ 22,388
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106		Paid Holidays	\$ 23,733
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<i>Total Personal Services (Other)</i>	\$ 621,100
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<i>Grand Total: Personal Services</i>	\$ 6,561,651
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ANNUAL BUDGET (2025 – 2026)

. 200	EQUIPMENT		
201	Interrogation Room	\$	-
202	Equipment [Radio Console/Port. Radios]	\$	-
205	Range and Training Facility	\$	5,000
210	Police Bicycle Patrol	\$	5,000
235	Riot Equipment	\$	20,000
250	Police Cars	\$	154,000
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>		\$ 211,500

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

ANNUAL BUDGET (2025 – 2026)

441	Printing Traffic Books and Tags	\$	2,500
443	Repairs to Equipment	\$	60,000
444	Service Contracts	\$	40,000
455	Special Evidence and Trail Expense	\$	1,000
457	Prisoner Service	\$	1,500
466	Upgrade Tasers	\$	10,000
468	Training/Schools	\$	65,000
469	K-9 Unit	\$	6,000
	<i>Total Contractual Expenses</i>		<u>\$ 337,000</u>
TOTAL: Police Department			<u><u>\$ 7,110,151</u></u>

* NOTE: There are 17 Police Officers eligible for retirement. There are 5 Police Officers that have given letters indicating that they may retire in the 2025-2026 Fiscal Year. An Employee Benefits Reserve was established previously and has been funded periodically. The funds in the Employee Benefits Reserve are sufficient to cover the Police Department retirement cost in 2025-2026 for the 1 retirement expected.

Fire Department
A-3410

101		PERSONAL SERVICES		
101	1	Fire Chief	\$	132,098
101	5	Captain(s)	\$	506,439
101	8	Lieutenant(s)	\$	736,638
101	28	Firefighter(s) - Fourth Step	\$	2,343,848
101	3	Firefighter(s) - Third Step	\$	221,751
101	3	Firefighter(s) - Second Step	\$	210,056
101	0	Firefighter(s) - First Step	\$	-
101	2	Firefighter(s) - New Hires	\$	85,154
101	7	Firefighter(s) (Disabled)	\$	234,432
101	1	Increment	\$	14,813
101		Payroll Accrual	\$	-
101		Class Differential	\$	98,654
101		Longevity	\$	61,607
101		Uniform Allowance	\$	25,000
101		Insurance Buyout	\$	6,231
101	0	Retirement Benefits	\$	- *
101	1	Fire Science Graduates	\$	2,000
101	2	Inspector Stipend	\$	14,539

ANNUAL BUDGET (2025 – 2026)

101	1	Payroll Stipend	\$	7,270
102		Call-In Time	\$	526,500
103		Paid Holidays	\$	164,000
104		Differential & Contractual Items	\$	4,900
<i>Total Personal Services</i>				\$ 5,395,930

. 200 EQUIPMENT

252		Training Equipment	\$	2,500
253		Emergency Equipment	\$	50,000
258		Protective Clothing	\$	30,000
259		SCBA and Aerial Recertification	\$	8,500
267		Fire Station Alterations	\$	-
268		Office Equipment	\$	2,000
281		Fire Equipment Grant	\$	-
<i>Total Equipment</i>				\$ 93,000

. 400 CONTRACTUAL EXPENSES

404		First Aid Supplies	\$	10,000
405		Departmental Supplies	\$	1,500
410		Janitorial Supplies	\$	4,500
416		Truck Parts and Tires	\$	17,500
417		Accessories	\$	2,000
422		Electric	\$	16,000
423		Water and Hydrant Rental	\$	110,000

ANNUAL BUDGET (2025 – 2026)

424	Gas	\$	10,000
443	Repairs to Buildings and Equipment	\$	90,000
467	Training Schools	\$	45,000
468	Maintenance Contract	\$	35,000
469	Consulting Fees	\$	<u>35,000</u>
	<i>Total Contractual Expenses</i>		<u>\$ 376,500</u>
TOTAL: Fire Department			<u><u>\$ 5,865,430</u></u>

* NOTE: *There are 2 expected and 1 potential Fire Fighter retirements in the 2025-2026 Fiscal Year. It is estimated that said retirement will approximate a total expense to the City in the amount of \$223,570. An Employee Benefits Reserve was established previously and has been funded periodically. The funds in the Employee Benefits Reserve are sufficient to cover the Fire Department retirement cost in 2025-2026.*

Control of Animals
A-3510

. 101	PERSONAL SERVICES		
101	2	Part Time Dog Control Officer	\$ 36,892
101		Payroll Accrual	<u>\$ -</u>
		<i>Total Personal Services</i>	\$ 36,892
. 200	EQUIPMENT		
255		Animal Control Shelter	\$ 4,000
256		Rodent Control Equipment	<u>\$ 1,000</u>
		<i>Total Equipment</i>	\$ 5,000
. 400	CONTRACTUAL EXPENSES		
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>\$ 2,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 12,100</u>
TOTAL: Control of Animals			<u><u>\$ 53,992</u></u>

Development
A-3620

. 101	PERSONAL SERVICES	
101	1	<i>Development Director</i>
		\$ 100,170
101	3	Code Enforcement Officer
		\$ 195,102
101	1	Account Clerk Typist
		\$ 49,725
101	1	Minority Group Specialist
		\$ 59,058
101		Longevity
		\$ -
101		Stipend
		\$ 3,116
101		Insurance Buy-out
		\$ 4,154
101		Increment
		\$ -
101		Payroll Accrual
		\$ -
102		Overtime
		\$ 15,577
	<i>Total Personal Services</i>	\$ 426,902

. 400	CONTRACTUAL EXPENSES	
403	Books and Periodicals - Development	\$ -
404	Books and Periodicals - Code Enforcement/Safety	\$ 1,100
405	Departmental Supplies - Code Enforcement/Safety	\$ 1,500
418	Uniform Allowance	\$ 1,500
420	Community Development Initiative	\$ -
444	Grant Matches	\$ -
450	Software Maintenance	\$ 11,100
464	Travel Allowance	\$ 1,000

ANNUAL BUDGET (2025 – 2026)

466	Demolition of Buildings	\$ 50,000
467	Training/Schools - Code Enforcement/Safety	\$ 2,000
468	Training/Schools - Development	\$ -
469	Consulting Fees	<u>\$ 200,000</u>
	<i>Total Contractual Expenses</i>	<u>\$ 268,200</u>
TOTAL: Development		<u><u>\$ 695,102</u></u>

**Maintenance of Streets
A-5110**

101	PERSONAL SERVICES		
101	1	Commissioner of Public Works - Stipend	\$ 18,864
102	2	Working Supervisor	\$ 162,582
101	14	Motor Equipment Operators	\$ 841,281
101	6	Laborers	\$ 419,278
101		Shift Differential	\$ 4,154
101		Class Differential	\$ 10,749
101		Paving Crew Incentive	\$ 1,000
101		Payroll Accrual	\$ -
101		Longevity	\$ 6,231
101		Insurance Buy-out	\$ 2,993
102		Overtime	\$ 86,351
104	4	Seasonal Laborers	\$ 24,368
<i>Total Personal Services</i>			\$ 1,577,851
200	EQUIPMENT		
201		Equipment	\$ 100,000
<i>Total Equipment</i>			\$ 100,000
400	CONTRACTUAL EXPENSES		
414		Asphalt, Slag, Cement	\$ 125,000
442		Equipment Rental	\$ 5,000
444		Snow Storm	\$ 250,000
446		Street Resurfacing	\$ 5,000

Total Contractual Expenses

	<u>\$ 385,000</u>
TOTAL: Maintenance of Streets	<u><u>\$ 2,062,851</u></u>

**City Garage
A-5132**

. 101	PERSONAL SERVICES	
101	1 Chief Auto Mechanic	\$ 75,946
101	2 Auto Mechanic	\$ 143,166
101	1 Maintainer	\$ 65,902
101	Shift Differential	\$ 650
101	Payroll Accrual	\$ -
101	Longevity	\$ 1,247
102	Overtime	<u>\$ 25,875</u>
	<i>Total Personal Services</i>	\$ 312,786
. 400	CONTRACTUAL EXPENSES	
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	\$ 15,400
423	Water	\$ 1,700
424	Gas	\$ 19,000
443	Repairs and Replacements	<u>\$ 50,000</u>
	<i>Total Contractual Expenses</i>	<u>\$ 412,100</u>
TOTAL: City Garage		<u>\$ 724,886</u>

Snow Removal
A-5142

. 200	EQUIPMENT	
252	Plow Blades, Shoes and Plow Parts	<u>\$ 25,000</u>
	<i>Total Equipment Expenses</i>	<i>\$ 25,000</i>
. 400	CONTRACTUAL EXPENSES	
414	Salt, Etc.	<u>\$ 90,000</u>
	<i>Total Contractual Expenses</i>	<i><u>\$ 90,000</u></i>
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		
101	1	Director	\$ 77,885
101	1	Account Clerk Typist	\$ 49,726
101		Payroll Accrual	\$ -
102	1	Recreation Attendant (15/hr x 8 hrs/wk x 30 wks)	\$ 3,656
102	1	Recreation Attendant (15/hr x 5 hrs/wk x 52 wks)	<u>\$ 3,960</u>
		Total Personal Services	\$ 135,227
. 200	EQUIPMENT		
250		Recreation Game Equipment	<u>\$ -</u>
		Total Recreation Equipment	\$ -
. 400	CONTRACTUAL EXPENSES		
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>
		Total Contractual Expenses	<u>\$ 108,200</u>
TOTAL: Recreation Administration			<u>\$ 243,427</u>

**Maintenance of Recreation Areas
A-7110**

. 200	EQUIPMENT	
250	Improvements and Fencing	<u>\$ 50,000</u>
	<i>Total Equipment Expenses</i>	<i>\$ 50,000</i>
. 400	CONTRACTUAL EXPENSES	
414	Grass Cutting	\$ 70,000
422	Electric	\$ 2,500
423	Water	\$ 20,000
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>\$ 103,500</u></i>
TOTAL: Maintenance of Recreation Areas		<u><u>\$ 153,500</u></u>

**Playgrounds
A-7140**

. 101	PERSONAL SERVICES		
101	32	Part Time Recreation Attendants (Seasonal)	\$ 77,978
101	1	Part Time Recreation Attendant (Van Driver)	\$ 2,437
101	1	Part Time Recreation Attendant (Arts/Crafts)	\$ 2,437
101	1	Recreation Specialist (Seasonal Lunch Coordinator)	\$ 6,400
101	1	Food Service Helper (Seasonal Lunch Coordinator Assistant)	\$ 4,400
101	1	Recreational Park Maintenance Leaders (Seasonal)	\$ 2,437
102	5	Recreation Attendant (Splash Pad)	<u>\$ 10,468</u>
		<i>Total Personal Services</i>	\$ 106,557
. 400	CONTRACTUAL EXPENSES		
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>\$ 80,000</u>
		<i>Total Contractual Expenses</i>	<u>\$ 83,700</u>
TOTAL: Playgrounds			<u><u>\$ 190,257</u></u>

Youth Board/Youth Division
A-7310

. 101 PERSONAL SERVICES

101	1	Youth Board Director	\$ 14,183
<i>Total Personal Services</i>			<u>\$ 14,183</u>

. 400 CONTRACTUAL EXPENSES

444		Program Expense	\$ 15,000
451		National Night Out	\$ 20,000
<i>Total Contractual Expenses</i>			<u>\$ 35,000</u>

TOTAL: Youth Board/Youth Division			<u><u>\$ 49,183</u></u>
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Culture
A-7500

7550	Celebrations/Newsletters	\$ 4,500
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7552	Community Beautification	<u>\$ 12,000</u>
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TOTAL: Culture		<u><u>\$ 16,500</u></u>
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**Adult Recreation
A-7620**

. 101	PERSONAL SERVICES		
101	1	Part Time Recreation Leader (Senior Citizen Coordinator)	\$ 20,728
101	2	Part Time Recreation Attendants (Nutrition Program)	\$ 37,260
101	2	Part Time Recreation Attendants (Phone Attendants)	\$ 37,260
101	6	Part Time Senior Attendants (Van Drivers)	\$ 83,835
102	2	Part Time Recreation Attendants (Instructors: Arts & Crafts)	\$ 22,356
<i>Total Personal Services</i>			<u>\$ 201,439</u>
. 400	CONTRACTUAL EXPENSES		
402		Special Dances	\$ 4,000
405		Departmental Supplies	\$ 2,000
408		Arts and Crafts	\$ 2,000
422		Electric	\$ 10,300
423		Water	\$ 2,100
424		Gas	\$ 7,200
491		Meals on Wheels	<u>\$ 7,000</u>
<i>Total Contractual Expenses</i>			<u>\$ 34,600</u>
TOTAL: Adult Recreation			<u><u>\$ 236,039</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	\$ 603,000
9015	Police and Fire Retirement	\$ 3,335,000
9030	Social Security	\$ 1,277,894
9040	Workers' Compensation	\$ 1,290,383
9050	Unemployment Insurance	\$ 21,000
9055	New York State Disability	\$ 6,500
9060	Hospital and Medical Insurance	\$ 6,544,662
9551	Interfund Transfer	<u>\$ 100,726</u>
TOTAL: Undistributed Expenses		<u><u>\$ 13,179,164</u></u>

Debt Service

. 9710	SERIAL BONDS		
600	Principal on Bonds	\$	610,000
700	Interest on Bonds	\$	<u>126,075</u>
	<i>Total Serial Bond Payments</i>	\$	736,075
. 9790	STATE LOAN		
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>

BUDGET SUMMARY

2025 - 2026

Budget Summary

DEPARTMENT AND DIVISION	PERSONAL SERVICES	OTHER SERVICES	TOTAL
General Government			
City Council	\$ 102,333	\$ 6,000	\$ 108,333
Office of the Mayor	\$ 153,516	\$ 2,000	\$ 155,516
City Clerk	\$ 184,639	\$ 30,560	\$ 215,199
Vital Records	\$ 2,500		\$ 2,500
Department of Law	\$ 272,275	\$ 13,500	\$ 285,775
Engineering	\$ 63,212	\$ 26,000	\$ 89,212
Development	\$ 426,902	\$ 268,200	\$ 695,102
	<u>\$ 1,205,377</u>	<u>\$ 346,260</u>	<u>\$ 1,551,637</u>
Administration and Finance			
Accounts and Control	\$ 319,462	\$ 76,500	\$ 395,962
Treasury	\$ 139,292	\$ 9,000	\$ 148,292
Purchasing	\$ 182,004	\$ 61,750	\$ 243,754
Assessment	\$ 139,793	\$ 5,385	\$ 145,178
Personnel	\$ 111,060	\$ 8,500	\$ 119,560
	<u>\$ 891,611</u>	<u>\$ 161,135</u>	<u>\$ 1,052,746</u>
Department of Public Safety			
Administration	\$ 36,347	\$ 9,500	\$ 45,847
Communications	\$ 79,886	\$ 29,623	\$ 109,509
Division of Police	\$ 6,561,651	\$ 548,500	\$ 7,110,151
Division of Fire	\$ 5,395,930	\$ 469,500	\$ 5,865,430
Control of Animals	\$ 36,892	\$ 17,100	\$ 53,992
	<u>\$ 12,110,706</u>	<u>\$ 1,074,223</u>	<u>\$ 13,184,929</u>
Department of Public Works			
Division of Buildings	\$ 148,759	\$ 227,092	\$ 375,851
Division of Street Services	\$ 1,577,851	\$ 485,000	\$ 2,062,851
Division of Public Property	\$ 312,786	\$ 565,600	\$ 878,386
Snow Removal		\$ 115,000	\$ 115,000
Street Lighting		\$ 680,000	\$ 680,000
	<u>\$ 2,039,396</u>	<u>\$ 2,072,692</u>	<u>\$ 4,112,088</u>

ANNUAL BUDGET (2025 – 2026)

DEPARTMENT AND DIVISION	PERSONAL SERVICES	OTHER SERVICES	TOTAL
Department of Parks and Recreation			
Administration	\$ 135,227	\$ 108,200	\$ 243,427
Playgrounds	\$ 106,557	\$ 83,700	\$ 190,257
Youth Board/Youth Division	\$ 14,183	\$ 35,000	\$ 49,183
Culture		\$ 16,500	\$ 16,500
Adult Recreation	\$ 201,439	\$ 34,600	\$ 236,039
	<u>\$ 457,406</u>	<u>\$ 278,000</u>	<u>\$ 735,406</u>

City: General			
Miscellaneous		\$ 50,000	\$ 50,000
Special Items		\$ 1,121,479	\$ 1,121,479
Employee Benefits		\$ 13,179,164	\$ 13,179,164
Interfund Transfers			\$ -
	<u>\$ -</u>	<u>\$ 14,350,644</u>	<u>\$ 14,350,644</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	\$ 16,704,496	\$ 19,036,671	\$ 35,741,167
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DEDUCT:	Total Revenue	\$ 35,741,167	
	Less: Total Tax Levy	\$ (14,198,992)	\$ (21,542,175)

TAX LEVY FOR BUDGETARY PURPOSES		\$ 14,198,992
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ADD: EXEMPTION REMOVALS	\$ 20,636
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DEDUCT: DEFERRED TAX REVENUES	\$ (150,000)
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TOTAL AMOUNT TO BE RAISED BY LEVY	\$ 14,069,628
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Total Assessed Valuation	\$ 776,041,231
Unified Tax Rate	\$ 18.13
Tax Levy (Assessed Valuation/1000 x Unified Tax Rate)	\$ 14,069,628

BOND AND NOTE PAYMENTS

FUTURE DEBT REQUIREMENTS

2025 - 2026

Bond/Loan Retirement Schedule
2025 - 2026

<u>2013</u>	<u>CAPITAL IMPROVEMENT BOND</u>		
	Principal on Bonds	\$	215,000
	Interest on Bonds	\$	<u>24,525</u>
		\$	239,525
 <u>2022</u>	 <u>CAPITAL IMPROVEMENT BOND</u>		
	Principal on Bonds	\$	420,000
	Interest on Bonds	\$	<u>75,000</u>
		\$	495,000
 <u>2019</u>	 <u>STATE LOAN</u>		
	Principal on Loan	\$	12,180
	Interest on Loan	\$	<u>5,460</u>
		\$	<u>17,640</u>
 TOTAL: Principal and Interest		\$	<u><u>752,165</u></u>

FUTURE DEBT SERVICE REQUIREMENTS

GENERAL BONDS Until Maturity

Fiscal Year	General Bonds		
	Principal	Interest	Total
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
2031-2032	\$ 80,000.00	\$ 14,850.00	\$ 94,850.00
2032-2033	\$ 85,000.00	\$ 12,375.00	\$ 97,375.00
2033-2034	\$ 90,000.00	\$ 9,750.00	\$ 99,750.00
2034-2035	\$ 90,000.00	\$ 7,050.00	\$ 97,050.00
2035-2036	\$ 95,000.00	\$ 4,275.00	\$ 99,275.00
2036-2037	\$ 95,000.00	\$ 1,425.00	\$ 96,425.00
TOTALS	\$ 2,730,000.00	\$ 322,525.00	\$ 3,052,525.00

FUTURE DEBT SERVICE REQUIREMENTS

STATE LOAN Until Maturity

Fiscal Year	State Loan		
	Principal	Interest	Total
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
2031-2032	\$ 14,125.22	\$ 3,515.24	\$ 17,640.46
2032-2033	\$ 14,478.35	\$ 3,162.11	\$ 17,640.46
2033-2034	\$ 14,840.31	\$ 2,800.15	\$ 17,640.46
2034-2035	\$ 15,211.31	\$ 2,429.15	\$ 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
TOTALS	<u>\$ 168,031.64</u>	<u>\$ 43,653.88</u>	<u>\$ 211,685.52</u>

CAPITAL BUDGET

2025 - 2026

Brownfield Opportunity Development <i>Funding Source: Federal EPA 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>	\$	153,000
Steelawanna Traffic Light and Pedestrian Safety Project <i>Funding Source: Two Grants: NYS Senate/DASNY (\$400,000)</i> <i>and Erie County Urban Initiatives (\$250,000)</i> <i>Duration: Ongoing; In process</i>	\$	650,000
Kirby Paving Project <i>Funding Source: Grant CDBG</i> <i>Budget Code H.2080.6014</i> <i>Duration: Ongoing; In process</i>	\$	300,000
Warsaw Bridge Replacement <i>Funding Source: City</i> <i>Budget Code H.2080.0235</i> <i>Duration: Ongoing; In process</i>	\$	192,604
Grandstand Demo <i>Budget Code H.2080.0255.0005</i>	\$	131,000
Repurpose Basketball Courts <i>Budget Code H.2080.0253</i> <i>Funding Source: Grant Urban Initiative</i> <i>Duration: Ongoing; In process</i>	\$	84,907
Little Loop / Legends Field Upgrades <i>Funding Source: Grant DASNY</i> <i>Budget Code H.2080.0619</i> <i>Duration: Ongoing; In process</i>	\$	400,000
Local Waterfront Revitalization Project <i>Funding Source: Grant NY Department of State</i> <i>Budget Code H.2080.0616</i> <i>Duration: Ongoing; In process \$50K grant, \$22,535</i> <i>reimbursed to date (\$26,500 less 15% match)</i>	\$	23,000
Zoning Code Update Project <i>Funding Source: Grant NY Department of State</i> <i>Budget Code H.2080.0618</i> <i>Duration: Ongoing; In process. No reimbursements submitted to date /</i> <i>anticipate submission June 2025</i>	\$	90,000

SPECIAL REVENUE FUND

GARBAGE & REFUSE

2025 - 2026

SPECIAL REVENUE FUND: GARBAGE & REFUSE
CL-8160

REVENUE

2130	-	Garbage and Refuse User Fees (\$254/Unit)	\$	2,018,016
2135	-	Interest on User Fees	\$	50,000
2401	-	Interest and Earnings	\$	2,000
2770	-	Miscellaneous Revenue	\$	6,500
5031	-	Interfund Transfer	\$	100,726

TOTAL REVENUE**\$ 2,177,242****EXPENSES****. 101 Personal Services**

101	1	Working Supervisor	\$	81,291
101	1	Mechanic	\$	73,203
101	3	Motor Equipment Operators	\$	195,761
101	6	Laborers	\$	364,565
101		Longevity	\$	15,162
101		Payroll Accrual	\$	-
101		Insurance Buyout	\$	-
102		Holidays and Overtime	\$	81,000

Total Personal Service Expenses

\$ 810,982

. 400 Contract Services

401		Hauling of Rubbish	\$	652,050
402		Refund of User Fees	\$	3,000
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

Total Contract Service Expenses

\$ 736,970

. 190 Special Items

1989		Employee Negotiations	\$	19,006
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Total Special Items

\$ 19,006

. 900 Employee Benefits

9010		New York State Retirement	\$	100,000
9030		Social Security	\$	62,040
9040		Workers' Compensation	\$	50,000
9060		Health Insurance	\$	398,244

ANNUAL BUDGET (2025 – 2026)

Total Employee Benefit Expenses

\$ 610,284

TOTAL EXPENSES

\$ 2,177,242

SELF-INSURANCE FUND - DENTAL

MS FUND

2025 - 2026

SELF INSURANCE FUND - DENTAL

REVENUE

2401	-	Interest and Earnings	\$	300
2709	-	Employee Contributions	\$	17,000
2801	-	City Contributions	\$	160,000

TOTAL REVENUE			\$	177,300
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EXPENSES

<u>170</u>	<u>Special Items</u>			
1710	Administration Contractual	\$	32,000	
	<i>Total Special Items</i>		\$	<u>32,000</u>

<u>900</u>	<u>Employee Benefits</u>			
9060	Dental Expense	\$	145,300	
	<i>Total Employee Benefit Expenses</i>		\$	<u>145,300</u>

TOTAL EXPENSES			\$	177,300
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