MAKING DOLLARS AND SENSE

ANALYSIS OF THE FY 2024-25 ENACTED SYRACUSE CITY BUDGET

ALEXANDER MARION, MPA
SYRACUSE CITY AUDITOR

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Message From the City Auditor

July 1, 2024

President Joe Biden has often remarked, "don't tell me your values; show me your budget and I'll show you what you value." This is true on every level of policymaking – from the federal government, to states, to municipalities like Syracuse. Budgets are statements of values: this is how we prioritize how we utilize limited resources, how we plan for our future, and how we do the work that our community relies on each and every day.

Equally as important, budgets are also tools of communication. They are the most comprehensive manner by which governments can inform the citizenry of their plan of action and their priorities for the year ahead. A well-constructed budget document can be a useful tool informing the populace of what their government intends to do on their behalf and can guide public understanding of ongoing initiatives and programs. The budget document should be able to simply answer basic questions for constituents about how their City makes decisions and what they can expect from departments.

This report endeavors to simplify the process the City undertakes to create and enact the budget; explain our biggest sources of revenue and largest expenses; and offer recommendations on improving the process and highlighting trends that could impact our fiscal health in years to come.

The Syracuse City Budget follows a format outlined in the City Charter over 60 years ago. Our biggest cost drivers are public safety departments along with employee healthcare and pension costs. 79% of our revenue comes from just three sources: sales tax, state aid to municipalities, and the property tax levy. These sources are largely out of the City's control – creating an environment of risk for years to come. We make a series of recommendations, including holding more public hearings and improving budget document narratives to ensure the public has a better understanding of the work done by City Hall throughout the year.

As the City begins its new fiscal year, this is a good opportunity to review how we draft and enact the City budget, taking lessons learned and making improvements to ensure better outcomes for City of Syracuse residents and improving our fiscal health and sustainability in the long term.

Alexander Marion, MPA
Syracuse City Auditor

Introduction

Each spring, as required by the City Charter, the Mayor of the City of Syracuse must present to the Common Council and the residents of the City their proposed budget for the upcoming fiscal year. Funding critical services such as public safety, public works, and public schools, the budget outlines the administration's priorities for the coming year and sets forth the revenues to fund its expenses.

The 2024-25 fiscal year budget was presented by Mayor Ben Walsh on April 8, 2024, and adopted and approved as amended by the Syracuse Common Council on May 20, 2024.

This analysis outlines the City's budget process, covers important dates, and recaps the adopted budget. It identifies both revenue and expense findings and makes a series of recommendations to improve the budget process and the City's overall fiscal health.

In this review, issues of rounding may result in some figures appearing to not equal exact dollar figures presented in the proposed and adopted budgets.

Budget Process and Important Dates

The City Charter establishes the dates of the City's fiscal year and lays out the rules for the budget's preparation and adoption, enforcement and supervision, and capital program. The complete rules are included as Appendix 1.

As of July 1, 1994, the City of Syracuse operates on a July 1-through-June 30 fiscal year.

The annual City budget is required to present a complete financial plan for the upcoming fiscal year and it shall:

- Provide the prior year's expenditures, the current year budget and anticipated expenses, and the expenses proposed for the upcoming year as it relates to:
    - Operating budgets for all offices, departments, and boards
    - Expenditures for each capital project
    - Payment of principal and interest on the city debt
    - Amounts of any judgements recovered or payable.
- Set forth the actual operating deficits from prior fiscal years.
- Outline the anticipated revenues.
- Include a work program for the coming fiscal year for each office, department, and board to include both a narrative and statistics of work to be performed in the coming year.

To ensure an orderly process, and to make sure a budget is adopted prior to the new fiscal year every July 1, the City Charter establishes important dates and deadlines by which specific budget actions must be completed. These dates give time to Departments, the City's Budget Director, the Mayor, and the Common Council time to consider the budget, make changes, and approve and adopt a final budget before the start of the new fiscal year.

In addition to these dates, the Common Council is required to hold a public hearing.

Budget Calendar

February 6 – The last day City departments can transmit their proposed budgets to the Director of Management and Budget for consideration.

March 18 – The last day the Director of Management and Budget may transmit their recommended budget to the Mayor.

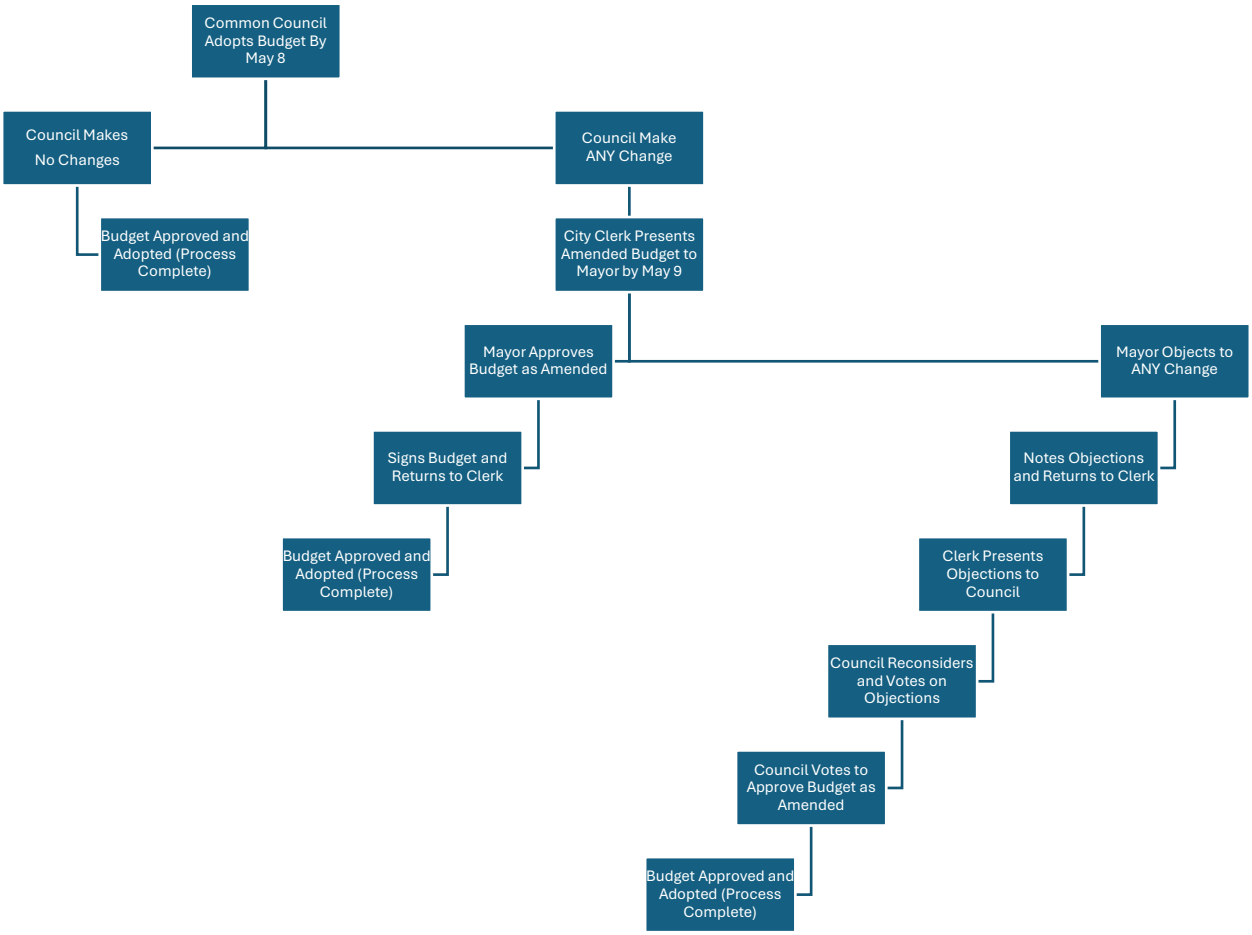
April 8 – The last day the Director of Management and Budget Mayor's may transmit the Mayor's budget to the Common Council.

May 8 – The last day the Common Council has to act on the Mayor's proposed budget. They may approve it as presented or amend it and send it back to the Mayor.

- ➔ If the Council agrees with the budget and makes no changes, it is voted on and shall be deemed approved and adopted.
- ➔ If the Council votes to make any amendment(s), it must be presented by the City Clerk back to the Mayor by May 9.
    - ➔ If the Mayor approves of the amendment(s), the Mayor shall sign the budget and return it to the City Clerk as approved and adopted.
    - ➔ If the Mayor objects to *any* change, the Mayor shall note those objections and return the vetoed budget to the City Clerk for reconsideration by the Common Council.
        - ➔ The City Clerk shall present the objections to the Common Council and upon reconsideration, 2/3 of councilors must vote to override a mayoral objection.
        - ➔ Following consideration of the objections, the budget is voted on, and becomes approved and adopted.

July 1 – New City fiscal year begins

Graphical Depiction of Budget Approval Process



The FY25 Adopted Budget

The 2024-25 fiscal year budget was presented by Mayor Ben Walsh on April 8, 2024, and adopted and approved as amended by the Syracuse Common Council on May 20, 2024.

The $340,820,952 City budget raises the revenues to fund the salaries of city employees like police officers, firefighters, secretaries, the Mayor, and the Common Council. It provides the resources to pave and plow roads, maintain parks and community centers, and demolish blighted properties and fund the Land Bank. The City budget also provides the resources to staff and operate the Office of the City Auditor so we may bring reports like this to the public's attention.

Budgets are a statement of purpose and priority, and this report provides guidance to appointed and elected officials, and to the residents of our community, about what's in this year's budget and potential challenges to come in the years ahead.

City Budget	FY24 Adopted	FY25 Adopted	$ Change	% Change
City General Fund	$310,508,921	$340,820,952	$30,312,031	9.7%

The FY25 adopted budget represents a more than 9% increase from the FY24 budget. For City taxpayers, the Mayor and Common Council agreed on levying $54.9 million in property taxes on more than $4.3 billion in assessed value of property, resulting in a proposed 2% property tax increase. It's noteworthy that more than 50% of that assessed value has a property tax exemption.

This review considers the General Fund only, and does not elaborate on the revenues or expenses for the City's other funds – Water, Sewers, and Municipal Sidewalks – other than express concerns about transfers from these funds to the General Fund, as noted in Findings.

Revenues

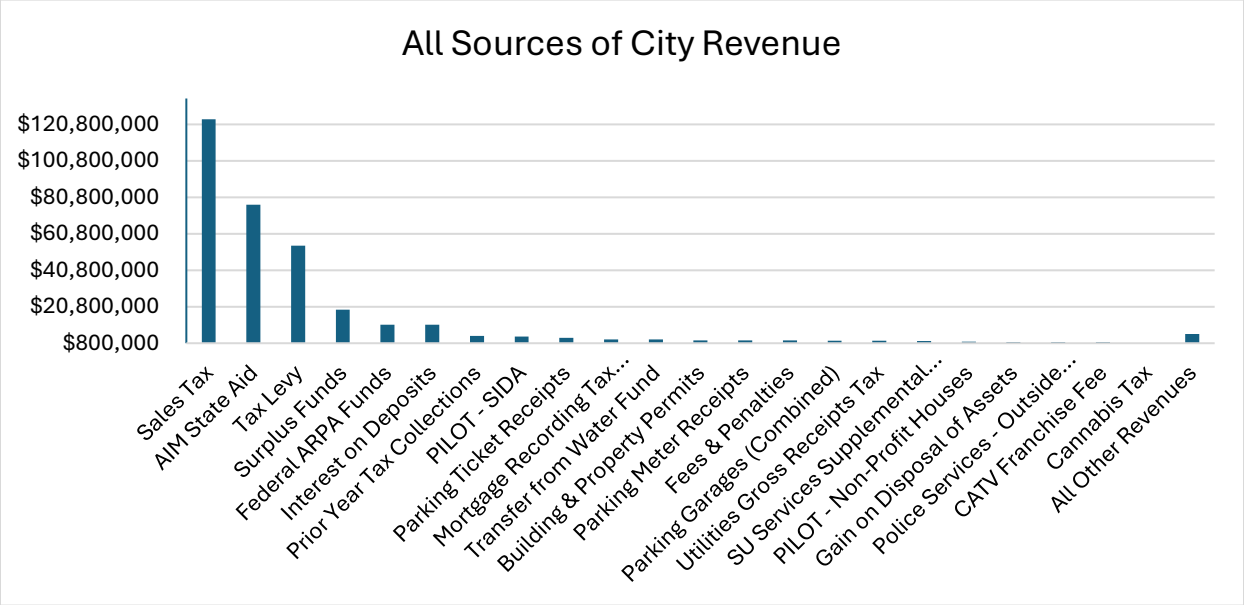
The FY25 budget relies heavily on sales tax receipts and state aid to fund City operations. Led by an expected $123.6 million sales tax revenue, the City will also receive $79 million State Aid to help fund its operations. Surpluses from the prior year add $19.25 million and departmental income adds nearly $19 million more. The City tax levy will collect $54.87 million on more than $4 billion in assessed value and raise property taxes by 2%.

Revenue By Budget Category

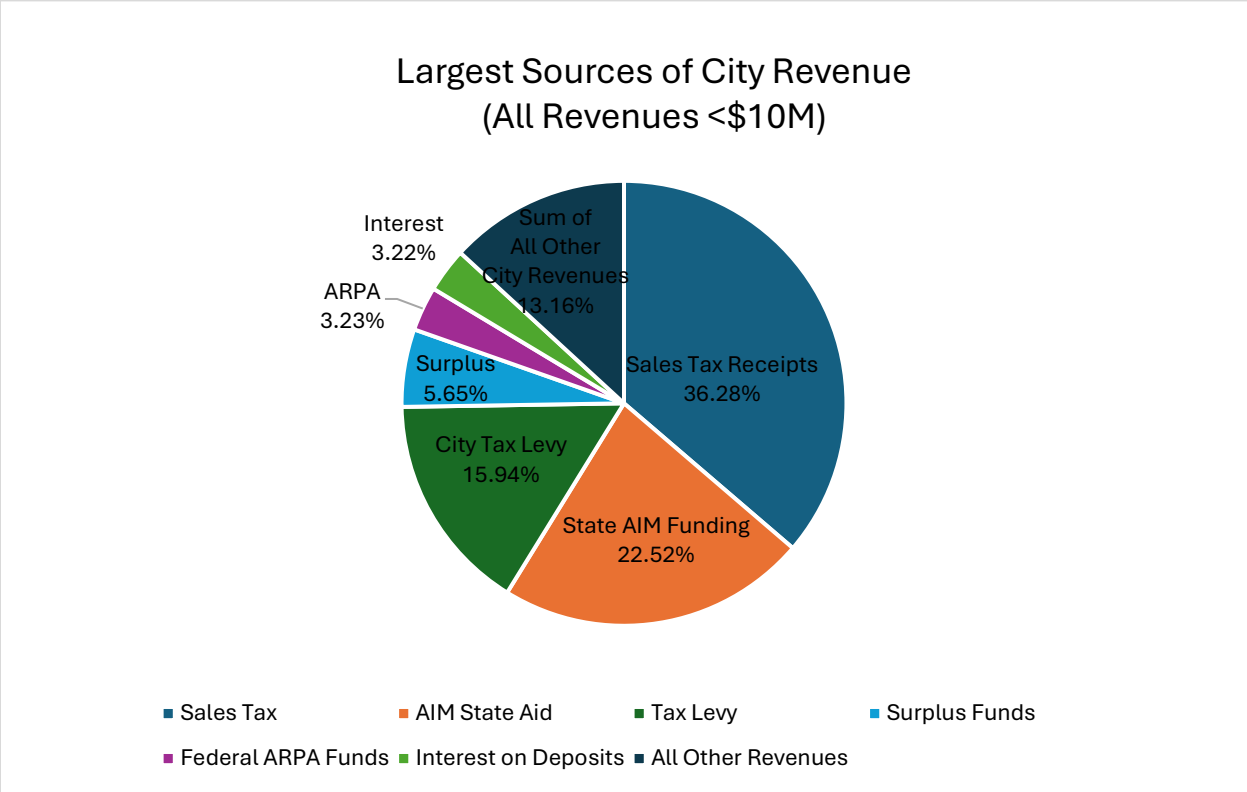
	FY 24 Adopted Revenues	FY25 Adopted Revenues	Category as % of Total Revenues	Year Over Year $ Change	Year Over Year % Increase
Non-Property Tax Items*	$125,492,845	$131,028,125	38.44%	$5,535,280	4.41%
State Aid^	$73,733,685	$79,772,430	23.41%	$6,038,745	8.19%
Tax Levy**	$47,583,565	$54,866,750	16.10%	$7,283,185	15.31%
Surpluses & Balances	$23,391,385	$19,250,000	5.65%	($4,141,385)	-17.70%
Departmental Income	$17,802,994	$18,948,391	5.56%	$1,145,397	6.43%
Use of Money & Property	$4,071,050	$11,065,482	3.25%	$6,994,432	171.81%
Federal Aid^^	$4,000,000	$11,000,000	3.23%	$7,000,000	175.00%
Real Property Tax Items	$8,483,136	$9,687,611	2.84%	$1,204,475	14.20%
Other Revenues**	$5,950,261	$5,202,163	1.53%	($748,098)	-12.57%
	$310,508,921	$340,820,952	100.00%	$30,312,031	9.76%

**Includes $123.7 million in anticipated Sales Taxes receipts*
^Includes one-time $5 million Aid and Incentives for Municipalities (AIM) bump
***Includes 2% property tax increase for the ~47% of property on the tax roll*
^^Includes American Rescue Plan Act (ARPA) funds which must be obligated by 12/31/2024
****Includes Sale of Property and Miscellaneous Revenue*

Where Does The Money Come From?



All budget revenues $800,000 and greater are included above. All other revenues are summed.



Top 10 Anticipated Revenue Generators

	Revenue Line	FY24 Adopted Revenue	FY25 Adopted Revenue	Year over Year $ Change	Year over Year % Change	% of Total Revenues
1	Sales Tax Receipts	119,192,115	123,655,134	4,463,019	4%	36.3%
2	AIM State Aid	71,758,584	76,758,584	5,000,000	7%	22.5%
3	Tax Levy	47,112,441	54,323,515	7,211,074	15%	15.9%
4	Surplus Funds	23,391,385	19,250,000	(4,141,385)	-18%	5.6%
5	ARPA Funds	4,000,000	11,000,000	7,000,000	175%	3.2%
6	Interest on Deposits	4,000,000	10,981,691	6,981,691	175%	3.2%
7	Prior Year Tax Collections	3,496,751	4,800,000	1,303,249	37%	1.4%
8	SIDA PILOT	4,256,000	4,383,680	127,680	3%	1.3%
9	Parking Ticket Receipts	3,678,368	3,788,719	110,351	3%	1.1%
10	Mortgage Tax State Aid	1,750,000	2,962,923	1,212,923	69%	0.9%

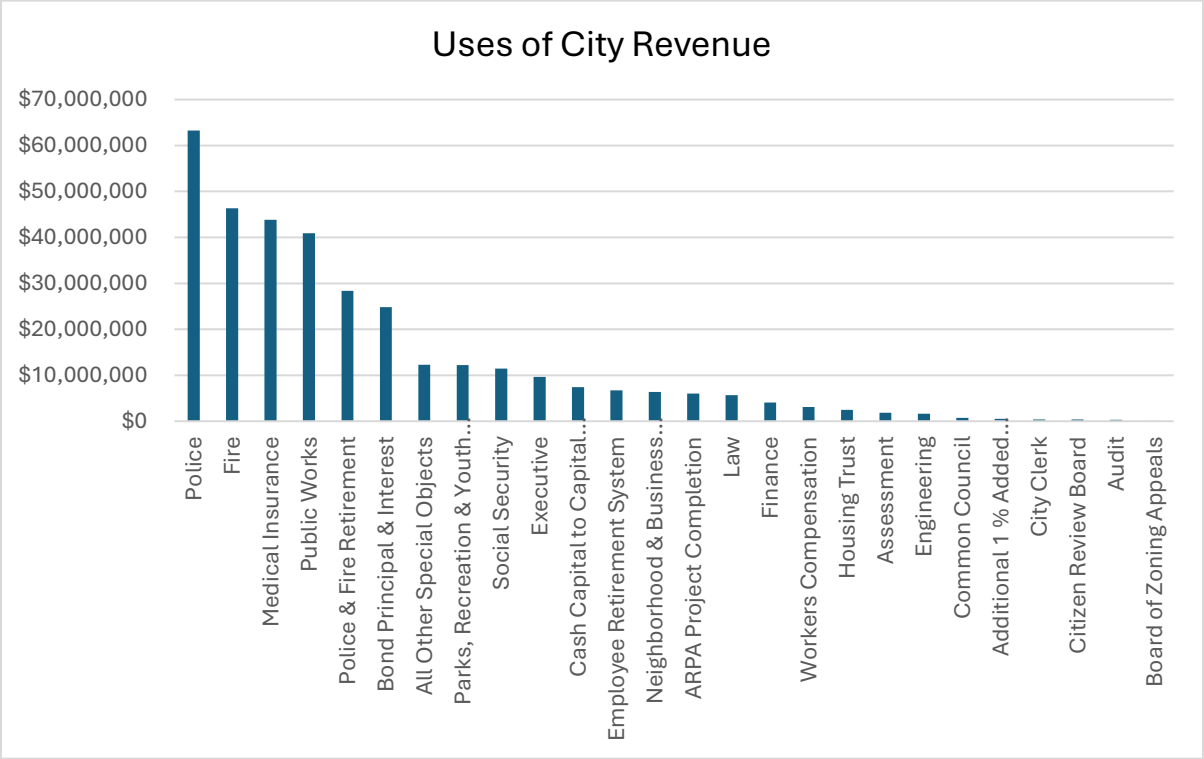
Expenses

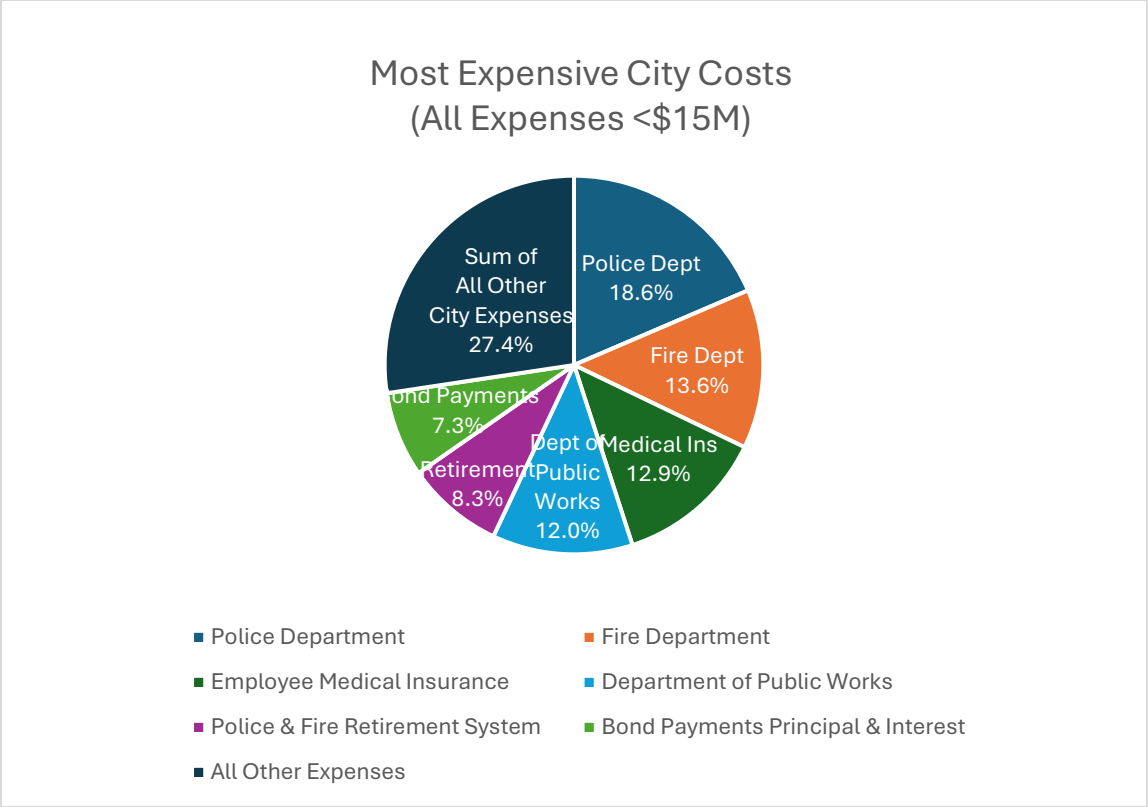
The FY25 budget will spend hundreds of millions of dollars on employee salaries, equipment, and supplies to administer City operations. Led by more than $193.7 million in departmental operating expenses, the City also proposes to spend another $114.2 million on objects of special expense and $32.3 million on cash appropriations and debt service. An additional 1%, totaling $543,235, is added pursuant to law.

Expenses By Category

	FY 24 Adopted Expenses	FY25 Adopted Expenses	Category as % of Total Expenses	Year Over Year $ Change	Year Over Year % Increase
Departmental Operating Expenses	**$177,220,468**	**$193,785,450**	**56.9%**	**$16,564,982**	**9.3%**
Common Council	$654,375	$731,997		$77,622	11.9%
Citizen Review Board	$347,136	$390,168		$43,032	12.4%
Executive	$8,266,706	$9,611,093		$1,344,387	16.3%
Finance	$3,671,808	$4,084,489		$412,681	11.2%
Audit	$512,016	$342,809		($169,207)	-33.0%
City Clerk	$372,707	$399,026		$26,319	7.1%
Assessment	$798,492	$1,860,558		$1,062,066	133.0%
Board of Zoning Appeals	$7,500	$8,500		$1,000	13.3%
Law	$4,354,892	$5,684,475		$1,329,583	30.5%
Neighborhood & Business Development	$5,661,553	$6,345,148		$683,595	12.1%
Engineering	$1,588,079	$1,654,563		$66,484	4.2%
Public Works	$39,876,237	$40,905,274		$1,029,037	2.6%
Police	$57,261,600	$63,236,681		$5,975,081	10.4%
Fire	$43,000,001	$46,320,287		$3,320,286	7.7%
Parks, Recreation & Youth Programs	$10,847,366	$12,210,382		$1,363,016	12.6%
Objects of Special Expense (Select List)	**$105,436,141**	**$114,217,938**	**33.5%**	**$8,781,797**	**8.3%**
Medical Insurance	$47,952,680	$43,821,206		($4,131,474)	-8.6%
Police & Fire Retirement	$24,200,337	$28,388,212		$4,187,875	17.3%
Social Security	$11,346,452	$11,446,840		$100,388	0.9%
Employee Retirement System	$4,837,794	$6,688,362		$1,850,568	38.3%
ARPA Project Completion	$0	$6,000,000		$6,000,000	
Workers Compensation	$3,400,000	$3,091,065		($308,935)	-9.1%
Housing Trust	$0	$2,500,000		$2,500,000	
All Other Special Objects	$13,698,878	$12,282,253		($1,416,625)	-10.3%
Cash Appropriations & Debt Service	**$27,381,187**	**$32,274,237**	**9.5%**	**$4,893,050**	**17.9%**
Cash Capital to Capital Projects Fund	$9,217,100	$7,442,750		($1,774,350)	-19.3%
Bond Principal & Interest	$18,164,087	$24,831,487		$6,667,400	36.7%
Additional 1 % Added Pursuant to Law	**$471,124**	**$543,235**	**0.2%**	**$72,111**	**15.3%**
	$310,508,920	$340,820,860		$30,311,940	9.8%

Where Does The Money Go?





Top 10 Overall Expense Lines

	Expense Line	FY 24 Adopted Expenses	FY25 Adopted Expenses	Year over Year $ Change	Year over Year % Change	% of All City Expenses
1	Medical Insurance	47,952,680	43,821,206	(4,131,474)	-8.6	12.9%
2	Police – Sworn Salaries	36,122,381	37,546,809	1,424,428	3.9	11.0%
3	Fire – Sworn Salaries	29,600,533	31,036,846	1,436,313	4.9	9.1%
4	Police & Fire Retirement	24,200,337	28,388,212	4,187,875	17.3	8.3%
5	Social Security	11,346,452	11,446,840	100,388	0.9	3.4%
6	Employee Retirement	4,837,794	6,688,362	1,850,568	38.3	2.0%
7	Police – Sworn Overtime	5,353,619	6,500,000	1,146,381	21.4	1.9%
8	ARPA Project Completion	0	6,000,000	6,000,000		1.8%
9	Fire - Sworn Overtime	4,101,265	4,979,477	878,212	21.4	1.5%
10	DPW Sanitation - Other Services	4,110,000	4,010,000	(100,000)	-2.4	1.2%

Common Council Amendments

The Syracuse Common Council hosted one public hearing on May 1, 2024.

On May 6, 2024, the Common Council introduced more than 20 amendments to Mayor Walsh's proposed City budget, impacting revenues and expenses but resulting in no change to the overall budgeted amount. The budget, as amended, was approved unanimously.

The most notable amendment increased State Aid and Incentives for Municipalities (AIM) funding by $5,000,000 and reduced the use of surplus funds by the same amount, to reflect the increase the City received in AIM funding from New York State - the first such increase in more than a decade. The Office of the City Auditor highlighted the impact of declining AIM aid in this Office's report: "AIM Higher: An Analysis of the Impact of New York State AIM Funding on the City of Syracuse" released in January.

Other amendments centered around slashing newly created and vacant positions in the budget, cutting more than $1 million by eliminating roles from 10 departments and offices. Positions included a Chief Technology Officer, Director of Analytics and Data Management, two (2) Safety Officers, an Executive Assistant, and a Project Manager.

Additionally, the Common Council increased a transfer from the Water Fund by $500,000. These dollars were reappropriated to fund numerous special objects, including $500,000 each for Home Headquarters, the Land Bank, and the Housing Trust Fund.

The full list of amendments is below.

Summary of Expenditure Amendments

<u>Executive Department – Office of Analytics, Performance, and Innovation</u>

- $145,000 – Reduce Salaries
    - Eliminate Director of Analytics and Data Management and Data Program Manager
- $295,000 – Reduce Operating Supplies and Expenses

<u>Executive Department – Office of Personnel and Labor Relations</u>

- $130,000 – Reduce Salaries
    - Eliminate two (2) Human Resources Safety Officers
- $295,000 – Reduce Professional Services
    - Eliminate Union Salary Study
- $30,000 – Reduce Contracted Services
    - Eliminate Human Resources Training

<u>Executive Department – Bureau of Research</u>

- $70,000 – Reduce Contracted Services
    - Eliminate Vacant Positions

Executive Department – Bureau of Information Technology

- $225,000 – Reduce Salaries
    - Eliminate Chief Technology Officer and Vacant Positions

Finance Department – Bureau of City Payment Center

- $70,000 – Reduce Operating Supplies and Expenses
    - Eliminate Professional Services

Finance Department – Bureau of Financial Operations

- $100,000 – Reduce Salaries
    - Eliminate Vacant Positions

Department of Audit

- $68,000 – Reduce Salaries
    - Eliminate Project Manager

Department of Law – Law Department

- $60,000 – Reduce Salaries
    - Eliminate Paralegal

Department of Law – Bureau of Administrative Adjudication

- $65,000 – Reduce Salaries
    - Eliminate Vacant Position

Department of Neighborhood and Business Development

- $120,000 – Reduce Contracted Services
    - Eliminate Executive Assistant to Deputy Commissioner and Director of Communications Investment

Department of Public Works – Division of Snow and Ice

- $72,000 – Reduce Operating Supplies and Expenses
    - Eliminate Vacant Position

Common Council

- $25,000 – Increase Professional Services

Objects of Special Expense

- $500,000 – Increase Greater Syracuse Property Development Corporation
    - Demolition $250,000
    - Maintenance $250,000
- $500,000 – Increase Home Headquarters
- $500,000 – Increase Housing Trust Fund

- $100,000 – Increase Summer Youth Employment
- $50,000 – Increase Onondaga Historical Association

Water Fund – Special Objects of Expense

- $500,000 – Increase Transfer to General Fund

Summary of Revenue Amendments

State Aid

- $5,000,000 – Increase State Aid and Incentives for Municipalities (AIM)

Surpluses & Balances

- $5,500,000 – Decrease Unreserved, Undesignated Surplus Funds

Miscellaneous Revenue

- $500,000 – Increase Transfer from Water Fund

Water Fund

- $500,000 – Increase Unreserved & Undesignated

Findings

Finding: Budget Gap Filled With $11,000,000 in Non-Recurring ARPA Funding

Revenues from Federal Aid are entirely from the American Rescue Plan Act, or ARPA, also known as COVID relief funds. The FY25 budget uses $11,000,000 in this funding, a sharp increase of $7 million from the prior fiscal year.

Our office cautions that ARPA revenues represent a once-in-a-generation funding source which were provided to municipalities following the COVID pandemic. These revenues are short-term budget gap solutions and are not to be anticipated in future years. The Mayor, along with the Common Council, will need to find lasting, permanent solutions to fill this revenue source for the FY26 budget and beyond.

Finding: Revenue from Interest Projected to Increase 226% Due to Better Investment and Work With Outside Consultant three+one

The Department of Finance projects a 226% increase over two years in interest on deposits the city makes at financial institutions. The actual revenue for this was $4.8 million in FY23; this year's budget projects $7.2 million in FY24 and $10.9 million in FY25. This represents a two-year increase of $6.14 million.

Through improved stewardship, and with the help of three+one – an outside consultant – the City has shown an ability to significantly increase interest collected on City deposits. The work of Commissioner Cannizzaro and the Department of Finance is commendable, maximizing the value of the City's financial holdings.

The City is doing a better job managing its money and cash flow and we can now dedicate more of our available cash to investment products. This rate of return may not be sustainable, however, as ARPA dollars held in reserves begin to dwindle, shrinking the City's overall cash deposits.

Finding: AIM Funding Increased $5,000,000 – First Increase Since 2012

Aid and Incentive for Municipalities (AIM) funding – the largest share of state aid to the City of Syracuse increased $5 million. This was the first increase in this funding since 2012. Earlier this year the City Auditor released "AIM Higher", a report which detailed the impact of AIM funding on the City. Additionally, the City Auditor advocated to the state for additional revenue sharing.

When AIM funding was created, it originally accounted for 65% of core City operations – Police, Fire, DPW, and Water. Last year's amount accounted for just over 40%.

The Common Council amended the Mayor's budget, electing to use these dollars to offset the use of fund balance.

Finding: Sales Tax, State & Federal Aid, Tax Levy Make up 79% of Revenue

Sales tax, state and federal aid, and the tax levy make up 79% of all revenues to the City of Syracuse. Sales tax is 36%, state aid is 23%, federal aid is 3%, and the tax levy is 16%. Our largest revenue sources are the areas where the City of Syracuse has the least control:

- Sales tax sharing is governed by a 10-year agreement with Onondaga County.
    - Economic downturns could hamper sales tax receipts.
- Federal and state aid is at the discretion of those levels of government.
    - Changes in federal or state leadership could reduce the amount of aid received. ARPA dollars meant to respond to the Covid-19 pandemic must be obligated by the end of calendar year 2024 and expended by the end of calendar year 2026.
- Less than 50% of property values in the City of Syracuse are taxable.
    - Syracuse is home to more than $395 million in state-owned property alone, representing close to 10% of the total property value in the City.
    - Additionally, many construction projects and new housing developments are being built with generous incentives reducing their taxable status.
    - Middle- and working-class homeowners have been subject to multiple property tax increases in recent years.

These revenue challenges pose serious headwinds for the future of the City's finances.

Finding: Parking an Underutilized Revenue Source

Hauling in more than $7.5 million in 2023, the City's combined parking assets of meters, lots, and garages, along with parking tickets, is a major revenue source for the City. At $2.00 an hour, $100.00 a month, and $40.00 a ticket, parking revenues are a diversified collection of fees and fines which, together, represent a serious influx of money to the City.

Even considering the large sums of money the parking program generates, it is still a very underutilized revenue source. The City Auditor's Office authored "Park At Your Own Risk" in February, detailing a variety of suggestions to improve the administration of parking and increase revenues.

This year the City estimates $3.7 million of parking ticket revenue; last year's actual parking ticket revenue was $2.7 million. We believe this number is an achievable goal with the implementation of recommendations from the "Park at Your Own Risk" report, including increased enforcement and modification of Pay-to-Park hours.

Parking revenues can also increase through initiatives including fees on private garages, which this office also recommended. Thoughtful policy changes will need to be implemented to ensure this is a growing source of municipal revenue.

Finding: 10% Increase in Departmental Operating Expenses

Departmental operating expenses are budgeted to increase approximately 10% or $16.6 million in the proposed budget. Major expense changes include a several hundred percent increase in funding to the Office of Analytics, Performance & Innovation, or API.

A portion of API's increase is the result of a reorganization which involves moving the Office of Digital Services from the Bureau of Information Technology (IT) to the Office of API; along with it go its staff and operating expenses. IT's operating budget sees a reduction of more than 50%, down more than $1.9 million.

Assessment and Law also saw large increases. The Department of Assessment's budget increased $1.1 million, more than 136%, attributable to an upcoming citywide reassessment.

The Law Department sees an increase of $1.3 million, 35% higher than FY24, due to a significant increase in salaries, coinciding with a recent mayoral decision to increase non-union salaries citywide; the Law Department was one of the biggest beneficiaries of that increase.

Finding: Water and Sewer Fund Transfers Have Legal Concerns

The City of Syracuse maintains four distinct funds – the General Fund, Water Fund, Sewer Fund, and Municipal Sidewalk Fund. Specialized funds have independent funding streams and specific purposes. Transfers between funds must meet certain, specific legal criteria.

According to an advisory opinion (91-28) from the Office of the New York State Comptroller (OSC), water fund transfers are permissible only if the water utility is running a profit. The opinion goes on to define profit as, "operating revenues in the water fund must exceed expenditures before surplus water fund monies may be transferred…" The State Constitution allows for municipalities that operate water, gas, and electric utilities to make a "fair return" on the value of that utility after costs are met and proper reserves are allocated.

In a separate advisory opinion (2001-3), OSC points out that both General Municipal Law and the State Constitution prohibit the fixing of "sewer rents at an amount that would generate revenues in excess of costs attributable to the sewer system in order to provide funds for general…purposes."

While, within reason, the Water Fund is allowed make transfers to the General Fund only after a profit is generated, Sewer Fund transfers are specifically prohibited. An increase in sewer charges, like the Common Council passed this year, that enables a fund transfer could possibly be construed as a violation of General Municipal Law.

The opinions cited are included as Appendix 2.

Finding: Departmental Narratives, Activity Indicators Not a Useful Gauge of Activity

According to the City Charter, each department's budget estimate "…shall be accompanied by a work program for the ensuring fiscal year. The work program shall set forth in both verbal and statistical form the units of work to be performed and the cost of personal services and otherwise for its performance."

Over the years, this work program has taken the form of a departmental narrative and activity indicators, joined with the testimony provided during budget hearings. Activity indicators should be moving numbers based on staffing capacity, funding, and priorities.

The review found that work program narratives in many cases lacked detail and specificity. Prior year activity indicators were not true counts of the actual work performed. When prior year actuals are consistently rounded, estimated, approximated, or guessed, it does not give a clear picture of the work performed.

Examples

Activity indicators for The Bureau of Information Technology provides no data for any year to substantiate the work performed. Despite seven (7) of the indicators being simply "Number of People", the Department didn't provide that basic information.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Information Technology Services					
Administration	5%	Number of People			
Programming	15%	Number of People			
Web-based Programming	20%	Number of People			
Server and Networking	30%	Number of People		Data not provided	
PC & Network Support	15%	Number of People			
AS/400 Operations	10%	Number of People			
Clerical	5%	Number of People			
Digital Services					
Technology and Digital Transformation	50%	Number of projects reducing technical debt Number of projects advancing internal service delivery Number of projects improving constituent experience		Data not provided	
Technology Operations	50%	Server and Networking - Number of people PC & Network Support - Number of people AS/400 Operations - Number of people Administration - Number of people		Data not provided	

The Water Department activity indicators suggest the fund will receive nearly $35 million next year just in collections on delinquent accounts. Actuals reported for FY23 indicate more than $40 million in revenue. These figures don't include "units" but dollars are assumed. These collections, on delinquent accounts, exceed the total revenue forecasted for the Water Fund - $28.7 million.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Meter Readings	42%	Meters Read	152,500	152,750	152,800
		Special Meter Readings	350	375	250
		Hearing notice door hangers	0	600	1,000
Records Handling and Accounting	48%	Customers			
		Bills Issued/No Bills City/School Buildings	147,217	173,872	170,100
		Customer Payments Received	125,302	149,890	152,000
		Customers Serviced Phone/Counter	31,360	35,280	35,300
		Letter Campaign (Arrears-Water Termination)	3,546	4,550	5,000
		Address Changes/Reissued Bills	32,830	34,300	32,550
		Letters Due to Est Bills, high CON, Upgrade, TME – unpaid notices, out of order notices	10,265	12,612	13,200
Collections on Delinquent Accounts	10%	Payments Received By:			
		Internet	7,254,836	8,884,028	9,777,243
		Finance/CPC	17,170,067	12,962,662	11,662,670
		Bank	16,327,376	14,726,681	13,326,680
		Accounts with Payment Plans-yearly average	120	110	150

The activity indicators for the Department of Finance reiterate the general job duties for the Bureau of Accounts staff but does not provide specific, measurable indicators which can be tracked. The budget narrative is an opportunity to provide tasks and duties; the indicators should provide statistical measures of work; instead, most fields are shown as not applicable.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
General Accounting and Reporting	50%	Maintains general ledger, subsidiary ledgers and journals of the City	N/A	N/A	N/A
		Maintain accounts associated with general ledger accounting and reporting	3,000	3,000	3,000
		Monitors and maintains appropriated accounts	N/A	N/A	N/A
		Manages accounting for authorized projects	350	350	350
		Manages fund accounting	24	24	24
Treasury Management	20%	Issuance of debt instruments	N/A	N/A	N/A
		Bank accounts maintained	31	34	34
		Manages and monitors the cash and liquidity needs of the City and each fund.	N/A	N/A	N/A
		Manages reserve balances to minimize banking expenses and maximize investment return.	N/A	N/A	N/A
Supervision & Administration	30%	Supervision & Administration of Staff	N/A	N/A	N/A

The Common Council shows a consistent, even number of Constituent Calls/Letters each year, including an actual count of 5,000 for FY23. This statistic is measurable and would be a useful understanding of the citizenry's engagement with their Councilors. A customer relationship management (CRM) tool could be used to provide more accurate information, and ensure appropriate compliance with public records laws.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Legislative	72%	Council Meetings (Regular)	22	24	24
		Council Meetings (Special)	2	2	3
		Agenda Study Sessions	44	46	46
		Committee Meetings	40	50	50
		Public Hearings	4	2	6
		Ordinances Adopted	807	868	883
		Resolutions Adopted	32	37	42
		Local Laws Adopted	12	15	18
		Ordinances or Local Laws Defeated	2	2	3
Administrative	28%	Purchase Transactions	25	30	30
		Constituent Calls/Letters	5,000	5,000	5,000
		Payrolls Processed	26	26	26

The Office of Personnel and Labor Relations provides actual counts for FY23 which end in all zeros. Items including sexual harassment and diversity awareness training sessions, and unemployment insurance claims should be well-documented and tracked. Whole number estimates or guesses do not provide a quality estimate of the work performed.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Labor Relations	32%	Contract Negotiations	3	2	1
		Grievances Reviewed	50	70	50
		Arbitration Hearings	3	7	5
Personnel Services	30%	Residency Compliance Letters	10	10	10
		Affirmative Action Reports	0	1	0
		Diversity Awareness Training Sessions	40	40	40
		Sexual Harassment Training Sessions	300	250	200
		Civil Service Reviews	250	250	250
		Civil Service Forms Processed	500	400	400
		Unemployment Insurance Claims	300	150	150
		Benefit Consultations	1,000	1,000	1,000
		Employment/Data Forms Processed	850	800	800

Finding: Syracuse Police Department Has Best Activity Indicators

Providing clear, measurable statistics about your department's performance gives key stakeholders useful information from which to make decisions. Activity indicators should be measurable and they should measure the key functions and responsibilities of a department, office, or division.

The review found the Syracuse Police Department's activity indicators to be the standard for other departments to work towards. Chief Cecile and his team should be commended for their commitment to recordkeeping and activity tracking.

Dividing their work functions into 24 different categories of indicators, the Police Department provides more than 150 unique measures of their activity. Everything from emails handled to arrests made, the activity indicators cover the full range of functions the department engages in and gives a clear picture of year-over-year changes in their activity.

In prior year actuals, very few figures end in "0" or "5" suggesting the department provided an actual count instead of an approximation or guess. The Office of the City Auditor did not confirm the numbers displayed, but rather comments generally on the robust appearance and breadth of the data available.

The full Syracuse Police Department activity indicators are included as Appendix 3 but below are several examples.

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Uniform Patrol: Responding to calls for Service, Emergencies and Accident Investigations		Police Response for Service			
		Patrol Miles Logged	1,349,242	1,350,000	1,350,000
		Total Miles Logged (Entire Department)	3,111,387	3,000,000	3,000,000
		Recorded Incidents (DR Numbers Issued	171,305	172,000	172,000
		Persons Arrested	5,580	5,600	5,600
		Accidents Investigated	5,099	4,146	3,500
		Sporting Events/Assemblies/Parades/Escorts	139	148	150
		Moving Violations Cited	7,977	8,628	9,000
		Parking Violations Cited	64,883	59,488	60,000

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
S.I.R.P. (Middle & High Schools)		Arrests	42	44	50
		Disturbances	765	598	600
		Weapons Recovered	56	42	40
		Incident Reports	266	250	260

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Criminal Investigations Division		Crimes Against Property Investigations	2,365	2,400	2,400
		Crimes Against Persons Investigations	1,042	1,100	1,100
		Cold Cases	112	115	115
		Polygraph Investigations	103	100	100
		Warrants	1,331	1,350	1,350

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Training Division		Recruit Training:	17	25	35
		Police Academy (Syracuse Officers)	23	25	30
		Outside Agencies	0	0	0
		S.U. Security	10	15	15
		Syracuse C.S.O.'s	380	380	380
		In-Service Training	70	70	70
		Civilian Training	380	760	760
		Specialized On-site Training	12	20	20
		Instructor Development Course _IDC	15	20	25
		Field Training Officer-FTO	2	5	5
		Breath Test Operator-BTO	0	9	10
		BTO (RE-Cert)	40	40	50
		Standard Field Sobriety Test-SFST	0	0	15
		RADAR	250	300	400
		Specialized Off-site Training	44	44	44
		Bomb Squad Training Days	2	2	4
		Public Order Unit Training Days	2	6	12
		Peer Support Training Days	12	12	12
		CRT Crisis Response Training Days	20	20	30
		Remedial Emergency Vehicle Operations Course - EVOC Annual EVOC Training	382	382	382

Finding: Emergency Services Departments Do Not Clearly Explain Divisions of Labor Within Staff Budgets

Understanding how a department is run, where they spend their money, and how their staffing is organized is essential to understanding the innerworkings of an operation. City operations are divided into Departments to provide a general division of labor based on the services provided; individual departments can also be divided based on their tasks.

The Department of Public Works, the third largest operating department behind Police and Fire, breaks out their budget into nine divisions, clearly showing the annual budget for each major operation, such as Sanitation, Street Repair, and Snow & Ice. Each division has its own narrative, activity indicators, budget, and staffing. This is the level of detail all departments should strive towards. See Appendix 4.

On the contrary, this analysis found that despite a combined operating budget for the upcoming fiscal year of nearly $110 million, neither the Syracuse Police Department nor the Syracuse Fire Department provide a clear division of labor and expenses, only separating their budgets into "Sworn" and "Civilian" categories. Given the thoroughness of their activity indicators, breaking this information out further should be a relatively simple extension of that work.

An ongoing review of Syracuse Police Department staffing being overseen by the Office of the City Auditor clearly identified four (4) specific units within the SPD – Office of the Chief of Police, Uniform Bureau, Investigations Bureau, Support Services Bureau. Likewise, the SFD has specialized units and should also detail their operations.

Page 19 of the Mayor's proposed budget shows the budgets for DPW, Police, Fire, and Parks all on the same page. These are some of the largest operating departments. This illustrates the stark differences in how different departments show their divisions of labor.

		FY24 Adopted	FY25 Proposed	$ Difference	% Difference
Public Works					
	DPW Main Office	1,979,456	2,046,157	66,702	3.4%
	DPW Environmental Services	1,464,671	1,639,658	174,987	11.9%
	DPW Building Services	4,254,112	4,536,713	282,601	6.6%
	DPW Street Repair	1,570,390	1,692,158	121,768	7.8%
	DPW Motor Equipment Maintenance	7,868,838	8,088,848	220,011	2.8%
	DPW Snow & Ice Control	4,145,418	4,056,241	(89,177)	(2.2%)
	DPW Waste Collection, Recycling & Disposal	8,320,398	8,400,915	80,517	1.0%
	DPW Street Cleaning	1,692,045	1,563,199	(128,847)	(7.6%)
	DPW Transportation	8,580,909	8,953,385	372,475	4.3%
	Total Public Works:	39,876,237	40,977,274	1,101,037	2.8%
Police					
	Police Field Services - Sworn	50,261,600	55,858,809	5,597,209	11.1%
	Police Field Services - Civilian	7,000,000	7,377,872	377,872	5.4%
	Total Police:	57,261,600	63,236,681	5,975,081	10.4%
Fire					
	Fire Main - Sworn	41,693,917	44,740,014	3,046,097	7.3%
	Fire Main - Civilian	1,306,083	1,580,273	274,189	21.0%
	Total Fire:	43,000,001	46,320,287	3,320,286	7.7%
Parks, Rec. & Youth Prog.					
	Parks Administration	588,331	629,905	41,574	7.1%
	Parks Grounds Maintenance	5,606,912	6,287,051	680,139	12.1%
	Parks Recreation	4,185,892	4,737,946	552,054	13.2%
	Dog Control Division	466,231	555,480	89,249	19.1%
	Total Parks, Recreation & Youth Programs:	10,847,366	12,210,382	1,363,016	12.6%

Finding: Annual Bonding Has Increased in Recent Years; Long-Term Debt Service Is a Concern

Bonding is when the City raises large sums of funds for projects through the sale of long-term securities which are repaid by the City over time, with interest. The practice allows the City to completed needed projects now and spread their costs over time, typically 30 years.

City bonds have a fixed interest rate, providing predictability in debt service costs, but each time bonds are sold, the City is susceptible to the interest rate environment at that time. If able to borrow at low interest rates, bonding can be an effective means to generate revenue with minimal costs.

The review found City bonding has significantly increased in recent years coinciding with the receipt of American Recue Plan Act (ARPA) Funding from the federal government.

In 2020, total City bonding for all uses (General Fund, Aviation Fund, Water Fund, and Sewer Fund) totaled just $17,055,500. (Note: The Aviation Fund has been transferred to a new Airport Authority and is no longer a debt held by the City.)

Over each of the next three years, average bonding was more than $41.3 million annually, a sizeable increase at a time when interest rates increased to some of the highest levels in more than a decade. As a result, for FY24 and FY25, the City projects spending nearly $31 million each year on interest and principal payments, up sharply from the $20.8 million actual in FY23.

New Annual City Bonding 2020-2023

	General Fund	Sidewalk Fund	Water Fund	Sewer Fund	Annual Total
2020	$15,140,500.00	$0.00	$1,915,000.00	$0.00	$17,055,500.00
2021	$49,339,968.00	$0.00	$15,640,000.00	$0.00	$64,979,968.00
2022	$19,819,977.00	$3,000,000.00	$1,300,000.00	$0.00	$24,119,977.00
2023	$30,735,230.00	$0.00	$4,219,770.00	$0.00	$34,955,000.00

Finding: Budget Does Not Clearly Show Fund Balance

At its simplest, Fund Balance is the difference between the City's Assets and its Liabilities, calculated by taking the total of its assets (Cash, Accounts Receivable, Inventories, etc.) and subtracting the total liabilities (Accounts Payable, Debt Service Obligations, etc.).

The City budget uses its reserves to address annual budget shortfalls, and in FY25, projects using nearly $20,000,000 of these funds. The City budget document does not make clear the total value of the city's Fund Balance, nor does it indicate what percentage of the Fund Balance this amount would equal. Additionally, it does not stipulate in what accounts or investments those dollars are held. This information would provide a much clearer picture of the city's long-term fiscal stability.

Finding: Common Council Made More Than $1.5 Million in Amendments; Changes Cut 15 Positions and Union Staffing Study But Did Not Result in Savings

The Common Council has the authority to amend the Mayor's proposed budget and they elected to make a series of changes. These changes mostly took the form of salary cuts, including cutting 15 vacant or newly-created positions, totaling more than $1,000,000 in savings. The Council also slashed $200,000 from the Office of Personnel and Labor Relations to fund a staffing study for union employees, mirroring the study which was conducted recently for non-union employees.

These changes did not result in any savings to the budget, however. The Common Council reallocated those funds to one-time increases in funding to mostly external agencies including Home Headquarters, the Onondaga Historical Association, and the Land Bank. Funding was also allocated to the Housing Trust Fund and the Summer Youth Employment program.

Finding: Many Contractual Expenses, like Tomorrow's Neighborhoods Today (TNT), Not Itemized

The City budget does not clearly identify contractual expenses making it difficult for the public and lawmakers to understand ongoing commitments to companies and organizations.

One such example is Tomorrow's Neighborhoods Today (TNT). This organization employs a part-time staff member and provides microgrants for neighborhood projects (new trash cans, murals, park cleanups). TNT receives considerable funding from the City of Syracuse tax dollars, in addition to having received ARPA funding for the "City as Canvas" mural program.

These funds, and the TNT programmatic budget, are not clearly expressed in the budget. In previous years, it was outlined as a Special Object of Expense.

Finding: Syracuse Urban Renewal Agency (SURA) Staff Not Shown Clearly

Employing City staff on the payroll of the Syracuse Urban Renewal Agency (SURA) payroll is a longstanding practice. This report does not comment on the appropriateness of that practice.

Staff on the SURA payroll are not itemized in most departments; instead, they are included as contracted or professional services expenses in departmental budgets. Budget documents should include an explanation of what positions are included in those budget lines.

Recommendations

Recommendations: All Departments Should Show Clear Divisions of Labor & Expenses in Budget

Budgets are only as useful as the information they provide. Every department should provide a clear picture of their operations and budget by displaying their division of labor and expenses into major operating divisions/bureaus for budgetary display.

Recommendation: Amend the Charter to Require Departments to Annually Furnish an Organizational Chart and Narrative

The City Charter outlines a handful of requirements the administration, departments, and Common Council must follow while carrying out the budget process. This process can be modified if needed through legislative action and voter referendum.

The City Charter should be amended to require departments to furnish a current and updated organizational chart and narrative, showing and explaining all budgeted positions and detailing all supervisory and subordinate relationships. When departments utilize staff whose salaries are funded by other sources (such as SURA or grant dollars), those employees should be clearly identified in the chart.

This would make strides in improving both Common Councilors' and the public's understanding of departmental operations.

Recommendation: Common Council Should Hold More Public Hearings, Actively Solicit Public Input

The City Charter requires the Common Council to hold a public hearing allowing people to be heard on the budget before its adoption. It must publish notice of this meeting at least one week before. There are no other requirements.

While legally appropriate, this is an inadequate policy and practice in the modern era. The Common Council should host multiple public hearings, at various times of the day, and in different locations around the City – at least one in each Council District – to provide a transparent, open, and honest dialogue about the City's spending for the year ahead. Additionally, the Council should hold a virtual hearing with community members unable to attend in person.

The Council should take steps to advertise these opportunities through the press and social media, collaborating with community organizations, and encouraging constituents to attend. Dates of hearings can be planned well in advance and included in publications like the City Services Guide, published annually and mailed to every household.

If the Council is amending the Mayor's proposed budget, they should provide a public hearing after announcing their proposed changes allowing for additional public input on their revisions.

Recommendation: Provide a Complete Listing of all Contracts and Ongoing Obligations

The City should provide a detailed list of all contracts and ongoing obligations as part of the budget to provide more information to the public and Common Council.

This information could be shared with the public as a searchable database or dashboard. This could also assist with complaint reporting and compliance with the City's Living Wage and Ban the Box ordinances.

Recommendation: Improve Activity Indicators, Include Departmental Goals and Objectives With Budget Documents; Establish Publicly Accessible Dashboards Updated with Data

To better the public and Common Council's understanding of how departments use resources, activity indicators should be updated to be accurate, ongoing reflections of what City departments do on a regular basis. Each department should also supply a mission statement and current organizational chart to accompany their activity indicators.

Departments should track their work to accumulate more data about how they perform their missions. This information could be regularly updated into dashboards available to the public. Clearer data could be used to help guide budget planning for departments and make a stronger case for funding services.

Additionally, departments are Charter-mandated to supply an annual report to the Mayor on their work no later than March 31, as expressed in Article V, Section 5-104:

> *"Each officer, head of department, and chairman of a board shall present to the Mayor annually not later than March thirty-first a report of the activities and work of the office, department, or board during the preceding year. A copy of each such report shall be submitted by the mayor to the president and each member of the council."*

This would aid in the development of their budget activity indicators. The Administration may wish to publish these annual reports to offer members of the public updates and enhanced understanding of departmental work.

Recommendation: Document Need for Reimbursement Before Engaging in Fund Transfers

Given legal constraints around transfers from Water and Sewer funds, the City should provide a detailed accounting of General Fund expenditures made on behalf of specialized funds. General Fund employees should track hours spent on projects for these funds (for example, Skilled Trades workers performing maintenance at the Water Shop; a city attorney reviewing an engineering firm contract for sewer construction) and provide billable hours to the respective funds. Quality cost accounting has the potential to save the City from the risk of potential future liabilities around these fund transfers.

CHAPTER 1. - BUDGETARY ADMINISTRATION

Section 6-101. - Fiscal year.

(1) The fiscal year of the city shall commence on the first day of July effective July 1, 1994 and thereafter.

(2) The fiscal year for the period commencing January 1, 1994 shall be the six-month period ending June 30, 1994 and a budget shall be adopted in accordance with the existing procedure for such six-month period.

(3) The fiscal year of the city shall commence on the first day of January until the effective date of [sub]sections (1) and (2) above.

(L.L. No. 12-1993)

Section 6-102. - Preparation and adoption of the budget.

(1) *Content.* The annual budget of the city government shall present a complete financial plan for the ensuing fiscal year. It shall set forth:

(a) The expenditures for the preceding year, the appropriations and current estimate of expenses for the present year, and all proposed expenditures for the ensuing years relating to:

(1) Operation maintenance of all offices, departments and boards for which appropriations are to be made or taxes levied by the city.

(2) All expenditures for each capital project to be undertaken or executed during the fiscal year which is to be paid for in whole or in part from the surplus or current revenue of the city, insofar as practicable.

(3) All payments of principal and interest in connection with the city debt.

(4) The amounts of any judgments recovered against the city and payable in the fiscal year.

(b) The actual operating deficits if any from prior fiscal years already completed at the time of the preparation of the budget.

(c) (1) The anticipated income and other means of financing the total proposed expenditures of the city government for the fiscal year.

(2) To this end, it shall contain an estimate of the probable revenues which, in the judgement of the director and the mayor will be received by the city from all sources during the fiscal year, less the amount required to be deposited to the credit of sinking funds, if any, and a statement of all unexpended balances of the preceding fiscal year.

(3) For purposes of determining the surplus available for inclusion in the statement of resources, the budget shall contain the adjusted cumulative surplus as of the close of the most recent completed fiscal year.

(d) The estimate of offices, departments and boards shall be in such form and contain such detail as the director of budget administration may require. Each such estimate shall be accompanied by a work program for the ensuring fiscal year. The work program shall set forth in both verbal and statistical form the units of work to be performed and the cost of personal services and otherwise for its performance. It shall specify any property to be acquired to carry forward the proposed work program.

(2) *Preparation.* The annual budget shall be prepared by the director of management and budget in cooperation with the commissioner of finance under the following schedule:

(a) On or before the fifteenth day of July of each year all offices, departments, commissions and other agencies of the city government shall transmit estimates of their budgetary requirements for operating and capital purposes for the then ensuing fiscal year to the director of management and budget. Effective for the fiscal year commencing July 1, 1994, the estimates referred to herein shall be transmitted on or before the twelfth day of January, 1994. Effective for the fiscal year commencing July 1, 1995, the estimates referred to herein shall be transmitted on or before the sixth day of February, 1995, and the sixth day of February of each year thereafter.

(b) He shall promptly examine such estimates and may require such financial material and information as he may request from any office, department or board in respect thereto. Upon the basis of the estimates submitted, the information gathered, and in light of the general fiscal policies of the mayor, he shall prepare the budget and work program.

(c) He shall transmit to the mayor on or before the twenty-fourth day of August his recommended budget and detailed work program. Effective for the fiscal year commencing July 1, 1994, he shall transmit to the mayor on or before the twenty-first day of February, 1994 his recommended budget and detailed work program. Effective for the fiscal year commencing July 1, 1995, and for each fiscal year thereafter, he shall transmit to the mayor on or before the eighteenth day of March, 1995, and the eighteenth day of March of each year thereafter, his recommended budget and detailed work program.

(3) *Mayor consideration.* The mayor shall:

(a) Consider the budget and work program submitted to him. In the course of such consideration he shall hear any office, department or board which signifies a desire to be heard.

(b) Approve the budget and work program as presented or in such amended form as he deems appropriate, and shall immediately cause the budget to be published once in the official newspaper.

(c) Prepare a sufficient number of copies of the budget and work program approved by him to furnish a copy to each member of the council, each office, department and board.

(d) Transmit to the council, on or before the fourteenth day of September, the budget which has been approved by the mayor. Effective for the fiscal year commencing July 1, 1994, transmit to the council on or before the fourteenth day of March, 1994 the budget which has been approved by the mayor. Effective for the fiscal year commencing July 1, 1995, and for each fiscal year thereafter, transmit to the council on or before the eighth day of April, 1995 and the eighth day of April of each year thereafter, the budget which has been approved by the mayor.

(4) *Council consideration of the budget.* The council shall, upon receipt of the budget from the mayor, consider and adopt the budget under the following procedures:

(a) Notice of public hearing. Cause a notice to be published once in the official newspaper of the date, time and place at which the council will hold its public hearing upon the proposed budget, which hearing shall not be less than one week from the date of the publication of such notice.

(b) Public hearing. The council shall give a public hearing to such persons as wish to be heard in reference thereto.

(c) Adoption.

(1) After such hearing, and on or before the fourteenth day of October, the council shall adopt such budget as presented or as amended by it. Effective for the fiscal year commencing July 1, 1994, the council shall adopt such budget as presented or as amended by it on or before the thirteenth day of April, 1994. Effective for the fiscal year commencing July 1, 1995, the council shall adopt such budget as presented or as amended by it on or before the eighth day of May, 1995, and the eighth day of May each year thereafter. The council shall not have the power to diminish or reject any items which relate to the sums directed by the county legislature of the county within which the city is situated to be levied within the city for state and county purposes, or the sums lawfully payable within said fiscal year upon judgments. The council may strike out or reduce line items therein and may add thereto line items of appropriation, provided that such changes are stated separately and distinctly from the original line items of the budget and refer each to a single object or purpose, and/or the council may reduce or increase total revenues and expenditures provided in the budget, as provided by the mayor.

If no changes are made by the council, the budget, as passed by it, shall be deemed to have been adopted without any action of the mayor; if, however, the budget as passed by the council contains any such changes, it must be presented by the city clerk to the mayor on or before the fifteenth day of October of each year for his consideration of such changes. Effective for the fiscal year commencing July 1, 1994, the city clerk must present the budget to the mayor on or before the fourteenth day of April, 1994. Effective for the fiscal year commencing July 1, 1995, and for each fiscal year thereafter, the city clerk must present the budget to the mayor on or before the ninth day of May, 1995, and the ninth day of May for each year thereafter. If the mayor approves all the changes, he shall affix his signature to a statement thereof and return the budget and such statements to the city clerk. The budget, including the changes as part thereof, shall then be deemed to have been adopted. The mayor may object to any one or more of such changed items

and in such case shall append to the budget a statement of the changed items to which he objects with the reasons for the objections to the city clerk who shall present the same to the council at its next meeting. The council shall thereupon enter the objections upon its journal and proceed to reconsider the changes so objected to. If upon such reconsideration two-thirds of all the members constituting the council vote to approve such changes, or any of them, notwithstanding the objections of the mayor, the budget with the changes so approved, together with changes not so objected to by the mayor, shall be deemed to have been adopted. If the budget with the changes is not returned by the mayor to the city clerk with his objections within ten (10) days after its presentation to him, it shall be deemed to have been adopted. If a budget has not been adopted, as herein provided, on or before the seventh day of November of each year, then the budget as submitted by the mayor, including all additions to which he has failed to object, shall be the budget for the ensuing fiscal year. Effective for the fiscal year commencing July 1, 1994, if a budget has not been adopted, as herein provided, on or before the seventh day of May, 1994, then the budget as submitted by the mayor, including all additions to which he has failed to object, shall be the budget for the ensuing fiscal year. Effective for the fiscal year commencing July 1, 1995, and each fiscal year thereafter, if a budget has not been adopted, as herein provided, on or before the first day of June, 1995, and the first day of June of each year thereafter, then the budget as submitted by the mayor, including all additions to which he has failed to object, shall be the budget for the ensuing fiscal year.

(2) The council shall, however, have the power with the approval of the mayor to reduce the salaries of all city officers and regularly employed city employees either by a fixed percentage or by a scale of percentages, the larger salaries to be reduced by larger percentages. Such reductions as made shall apply to the salaries of elected as well as of adopted city officers.

(3) After the adoption of the budget, the council shall not have the power to change the work program.

(4)

The council may authorize the publication of such a number of copies of the budget for sale to the public at a price fixed by it as it may determine.

(5) *Budgeting of surplus revenues.*

(a) The several sums enumerated in the budget as estimated revenues and the money necessary to be raised by taxes in addition thereto, to pay the expenses of conducting the business of the city, for the purposes contemplated by the Charter and otherwise by law, shall be and become applicable in the amounts therein named for the purpose of meeting said appropriations.

(b) The amount of estimated expenditures contained in the annual estimate adopted by the council, less the amount of estimated revenues applicable to the payment thereof and the amount of all judgments payable prior to the tax levy, shall constitute the tax budget. The council shall levy and cause to be raised by tax the amount of said budget, and the amount shall be levied, assessed and raised by tax upon the real and personal property liable to taxation in the city as provided by law and by this Charter.

(c) In case the revenues received by the city exceed the amount of such estimated revenues named in said annual estimate, or in case there remain any unexpended balances of appropriation made for the support of the city government or for any other purpose, then such surplus revenues or such unexpended balances shall, except as otherwise provided by law or by ordinance of the council with the approval of the mayor, remain upon deposit and be included as part of the estimated revenues for the second succeeding year.

(d) Except for grant-in-aid from other governments for capital purposes, no moneys received by the city from any other source which shall be in addition to or in supplementation of the estimates contained in the budget shall become available for expenditure until the year following their receipt, unless otherwise provided by the mayor.

(L.L. No. 22-1989, § 20; L.L. No. 4-1991, §§ 1, 2; L.L. No. 1-1992, § 15; L.L. No. 12-1993, § 2; L.L. No. 25-1994, §§ 1—3)

Section 6-103. - Supervision and enforcement of the budget.

(1) *Duties of the mayor and the director of management and budget.*

(a) Promptly upon the adoption of the budget, and not later than the twenty-seventh day of December, the director of budget administration shall prepare a recommended schedule of allocations of each appropriation by organizational unit or work program and allotments of appropriations by appropriate period of time. In the preparation of the allocations and allotments, he shall give proper attention to the schedule for accomplishment of the approved work program on a realistic schedule. Effective for the fiscal year commencing July 1, 1994 and for each fiscal year thereafter, the director of budget administration shall prepare the recommended schedule of allocations and allotments required herein not later than the twenty-sixth day of June, 1994 and the twenty-sixth day of June of each year thereafter.

(b) The recommended schedules shall be presented to and promptly approved, in original or amended form, by the mayor.

(c) Approved allocations and allotments shall be certified to the commissioner of finance and to all offices, departments and boards. The commissioner of finance shall approve no commitment of expenditure except in pursuance thereof.

(d) The director of management and budget shall give continuous supervision to the execution of the budget and work program. He shall report promptly to the mayor any significant deviation therefrom.

(e) Allocations and allotments may be modified from time to time by the mayor.

(2) *Keeping budget balanced.*

(a) If at any time during the fiscal year the mayor shall ascertain that the available income, plus fund balances, for the year will be less than the total appropriations, he shall revise and reconsider the work programs and allotments for the several offices, departments and boards so that no expenditure shall be made or obligation incurred in excess of the said income and fund balances available.

(b) This section shall not be construed to prevent the city from financing any expenditure pursuant to the applicable sections of the Local Finance Law.

(L.L. No. 22-1989, § 21; L.L. No. 1-1992, § 16; L.L. No. 12-1993, § 2)

Section 6-103A. - Budget report to the common council.

(1) The mayor shall submit a report to the common council annually on March 15 of each year concerning the budget for the current fiscal year. Such report shall be available to the public.

(2) The report, referenced in paragraph 1 above, shall contain:

(a) A summary table showing all revenues received and expenditures made for the first six (6) months of the current fiscal year, presented in a form that will allow comparison with the budget as enacted.

(b) The summary table shall display revenue and expenditures for each operating department, for special objects of expense, and for all other funds including but not limited to airport, sewer, and water.

(c) A variance explanation shall be provided for any and all revenue and expenditures which are significant.

(d) A listing and description of any and all revenues, the receipt of which are contingent on actions yet to be taken or concluded by the common council, the Onondaga County Legislature, the state or federal government, or others.

(e) Proposed revisions to the current fiscal year budget for revenues and expenditures determined by the mayor to be necessary to provide for a balanced budget, along with documentation and data and a revised work program.

(f) An estimate of any deficiency or surplus in revenues anticipated for the current fiscal year, and the reasons for such surplus or deficiency.

(3) The council, upon review of such report, may request the mayor to consider revisions to the current fiscal year budget.

(L.L. No. 7-1996, § 1)

Section 6-104. - Transfers of appropriations.

(1) If at any time during the fiscal year the mayor shall ascertain that the appropriation for any office, department, board, commission or other city agency is or will be exhausted, he may, with the approval by ordinance of the council, transfer funds to such appropriation from any surplus funds not otherwise appropriated, or from the appropriation made in the budget for any other office, department, board, commission or agency.

(2) If such transfer is made from any office, department, board, commission or other city agency, the allocations and allotments shall be reduced accordingly.

(L.L. No. 22-1989, § 22)

Section 6-105. - Contracts and expenditures prohibited.

No office, department, board, commission or other city agency shall, during any fiscal year, expend or contract to be expended any money or incur any liability, or enter into any contact which, by its terms, involves the expenditure of money for any of the purposes of which provision is made in the annual budget, in excess of the amounts appropriated by said budget, as adopted by the council, for any office, department, board, commission or other city agency or purpose of such fiscal year.

Any contract, verbal or written, made in violation of this section shall be null and void as to the city, and no moneys belonging to the city shall be paid thereon, provided, however, that nothing herein contained shall prevent the making of contracts for light, heat or power, or for water, the collection of disposal of garbage, the collection or removal of rubbish and ashes, for periods exceeding one year.

Nothing herein contained, however, shall be held to prohibit the proper officer having authority in the premises from expending such sums as may be made available, pursuant to this charter or section 29.00 of the Local Finance Law, or to prevent the spread of, or to suppress any contagious or infectious disease, or any epidemic in the city, in addition to the amount appropriated for such purpose.

Section 6-106. - Payment of judgments against the city.

The amount of any judgment recovered against the city and payable by it, remaining unpaid, the interest due thereon, in case the time of appeal therefrom has expired and no appeal has been taken, or a certificate of no appeal therefrom has been given by the corporation counsel, or in case such judgment is finally affirmed, or an appeal taken and the execution thereon shall not be stayed, shall be reported to the council immediately after the same shall have become payable, as aforesaid; and the amount thereof shall be included in the next city tax budget. Such judgments shall be paid in the order of their recovery out of the moneys first paid to the city on account of the annual taxes. If, however, there be any moneys in the treasury to the credit of any funds derived from city revenues, other than taxation, in excess of the estimated

revenues from such source, and not otherwise appropriated, sufficient to satisfy judgments against the city, the commissioner of finance shall issue warrants for the payment of such judgments out of said funds in the order of their recovery. Until the moneys applicable to the payment of a judgment have been raised and paid to the city and payment of a judgment has been refused, no execution shall issue against the city unless the amount of such judgment shall not have been included in the tax budget.

Section 6-107. - Revolving funds.

The council may provide in the annual budget a revolving fund for use by the commissioner of purchase in making purchases of standardized materials, supplies and equipment used in large quantities by the several offices, departments or boards in the city, whenever in his opinion market conditions are favorable for the making of such purchases.

Section 6-108. - Capital program.

(1) Annually the director of budget administration shall prepare a capital program setting forth his recommendations as to capital projects to be undertaken by the city within the succeeding six-year period.

(2) With respect to each project, the program shall contain a careful description of the proposed project together with its estimated cost; a justification of the proposed expenditure; an estimate of the effect of the project upon operating cost of the city within each of the three (3) years following its completion; the years in which appropriations from general or loan funds will be required for execution of the project; the sources of funds, other than city funds, which are to be utilized in the financing of such project; and such other information as the mayor or the council may order to be set forth therein.

(3) The capital program shall be accompanied by a project of the schedule of incurring debt for financing such program and the amount of estimated debt service requirements for principal and interest on the present and project debt during the next eight (8) years.

(4) In the preparation of the capital program, the director shall consult with and secure the opinion of the department of planning with respect to the priority of the scheduling of projects, and the conformity of the projects to the long term

development plan.

(5) The director of management and budget shall present the proposed capital program to the mayor who shall approve it in original or amended form and transmit it to the council not later than the first day of July of each year. The council shall consider the proposed capital program in conjunction with any proposed capital appropriation but shall not be required to approve or disapprove the proposed program.

Effective for the fiscal year commencing July 1, 1994 and for each fiscal year thereafter, the capital program shall be transmitted by the mayor to the council not later than the first day of January, 1994 and the first day of January of each year thereafter.

(L.L. No. 22-1989, § 23; L.L. No. 1-1992, § 17; L.L. No. 12-1993, § 2)

Opinion 91-28

This opinion represents the views of the Office of the State Comptroller at the time it was rendered. The opinion may no longer represent those views if, among other things, there have been subsequent court cases or statutory amendments that bear on the issues discussed in the opinion.

WATER SUPPLY AND DISTRIBUTION -- Water Fund (use of profits for general village purposes)

GENERAL MUNICIPAL LAW, §94: A village may use profits resulting from operation of a water utility for general village purposes.

You ask whether a village board of trustees may use surplus moneys in the village's water fund for sewer or other general village purposes.

General Municipal Law, §94 provides that "profits" resulting from a municipal gas, electric or water utility service may be used "for the payment of expenses or obligations incurred by such municipal corporation for municipal purposes or for the payment of refunds to consumers" (see also NY Const, art 14, §1[f]). In our opinion, the reference to "profits" in section 94 means that operating revenues

in the water fund must exceed expenditures before surplus water fund moneys may be transferred from the water fund pursuant to that statute and used for any lawful village purpose (see 1968 Opns St Comp No. 68-829, unreported; 7 Opns St Comp, 1951, p 262; 4 Opns St Comp, 1948, p 258, 280).

A transfer of profits from the water fund may be made either during the fiscal year as a supplemental appropriation (Village Law, §5-520[4]), or by an appropriation as a part of the annual budget process (Village Law, §5-506[1][b]). Pursuant to Village Law, §5-520(4), however, for purposes of supplemental appropriations made during a fiscal year, surplus is available for transfer only to the extent that the total of all revenues of the water fund, including cash surplus, exceeds the total of all revenues of the fund as estimated in the budget, including appropriated cash surplus (Opn No. 68-829, supra).

July 16, 1991
John L. Supple, Esq., Village Attorney
Village of Fishkill

How would you rate our website? ★★★★★

Opinion 2001-3

This opinion represents the views of the Office of the State Comptroller at the time it was rendered. The opinion may no longer represent those views if, among other things, there have been subsequent court cases or statutory amendments that bear on the issues discussed in the opinion.

SEWER RENTS -- Imposition of (at amount that would generate excess revenues for general municipal purposes) -- Rates (fixing of at amount that would generate excess revenues for general municipal purposes)

GENERAL MUNICIPAL LAW §§94, 453; STATE CONSTITUTION, article IX, §1(f): A village may not fix its sewer rents at an amount that would generate revenues in excess of costs attributable to the sewer system, in order to provide funds for general village purposes.

You ask whether a village may fix its sewer rents at an amount that would generate revenues in excess of costs attributable to the sewer system, in order to provide funds for general village purposes.

It is a well-established general principle that a municipal fee for a service must be reasonably related to the municipality's cost of providing the particular service (1992 Opns St Comp No. 92-40, p 103 and citations therein; see NY Tel. v City of Amsterdam, 200 AD2d 315, 613 NYS2d 993). Further, it has generally been held that a fee imposed for the purpose of generating revenue to offset the cost of general governmental services constitutes a tax and may not be imposed by a municipality without express statutory authority (id.). Accordingly, in the absence of express statutory authority, a municipality may not impose a user fee designed to generate revenues in excess of the cost of providing a service for the purpose of offsetting the general cost of government (id.).

Article IX, §1(f) of the State Constitution provides that no local government may be prohibited by the State Legislature from making a "fair return" on the value of property used and useful in its operation of a gas, electric or water public utility service, or from using such "profits" for the payment of refunds to consumers or for "any other lawful purpose." General Municipal Law §94 provides affirmative authority to municipal corporations operating gas, electric or water utilities to earn from and out of such operation an amount equivalent to taxes that the service, if privately owned, would have paid to the municipal corporation, and a "fair return" on the value of property used and useful in such service, over and above costs of operation and necessary and proper reserves. Section 94 further provides that "profits" resulting from the operation of the water, gas or electric service may be used for refunds to consumers, or "for the payment or expenses and obligations incurred by [the] municipal corporation for municipal

purposes." We have interpreted this provision as authorizing a village to use "profits" from village water rents to fund general village purposes (1991 Opns St Comp No. 91-28, p 84).

There is, however, no similar authority for a village to earn a "fair return" from the operation of a municipal sewer service and use "profits" resulting therefrom for general village purposes. Article 14-F of the General Municipal Law (§450 et seq.; the "Sewer Rent Law"), which provides a comprehensive uniform statutory scheme for sewer rents (1978 Opns St Comp No. 78-228, unreported), expressly limits the purposes for which sewer rent monies may be used solely to certain listed sewer-related purposes (General Municipal Law §453; cf. Watergate II Apartments v Buffalo Sewer Authority, 46 NY2d 52, 412 NYS2d 821).

Accordingly, a village may not fix its sewer rents at an amount that would generate revenues in excess of costs attributable to the sewer system, in order to provide funds for general village purposes.[1]

February 22, 2001
Donald H. Myers, Mayor
Village of Moravia

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[1] For informational purposes only, we call your attention to a bill currently pending before the State Legislature (A. 4686) that would amend General Municipal Law §94 to add sewer utilities to the provisions of that section.

TOOLS

INITIATIVES

HELP

How would you rate our website? ★★★★★

DEPARTMENT OF POLICE

Program Responsibilities:

The Syracuse Police Department is responsible for enforcing all Federal, State, and local laws, protecting persons and property, and preserving the peace in the City of Syracuse. In order to best achieve these objectives, the Department is divided into three Bureaus, the Uniform Bureau, the Investigations Bureau and the Support Services Bureau. The Uniform Bureau is responsible for answering calls for service, conducting initial investigations, walking beats, issuing citations, maintaining an orderly flow of traffic (including Carrier Dome events), maintaining a K-9 unit, conducting Community Policing activities, staffing Neighborhood Storefront Centers and enforcing City ordinances. The Bureau is also responsible for providing the School Resource Officer program, D.A.R.E. and Officer Friendly programs. The Investigations Bureau responsibilities include follow-up investigations for crimes against persons and property, forgery, aggravated harassment, stolen cars, special investigations, missing persons, domestic incidents, child abuse investigations, Youth Offender Enforcement, and background investigations. The Support Services Bureau is responsible for the overall management and supervision of the Syracuse Police Department. The Bureau establishes policy and objectives and oversees the operation to ensure compliance. Specific functions of this Bureau include: budget preparation and analysis; bookkeeping and payroll preparation; human resource and benefit management; inspections; property and evidence management, departmental communication maintenance; information systems implementation and maintenance; police records; planning and research activities; department vehicle fleet maintenance and data processing transactions.

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Uniform Patrol: Responding to calls for Service, Emergencies and Accident Investigations		Police Response for Service			
		Patrol Miles Logged	1,349,242	1,350,000	1,350,000
		Total Miles Logged (Entire Department)	3,111,387	3,000,000	3,000,000
		Recorded Incidents (DR Numbers Issued	171,305	172,000	172,000
		Persons Arrested	5,580	5,600	5,600
		Accidents Investigated	5,099	4,146	3,500
		Sporting Events/Assemblies/Parades/Escorts	139	148	150
		Moving Violations Cited	7,977	8,628	9,000
		Parking Violations Cited	64,883	59,488	60,000
K-9 Section		Building Searches	90	162	200
		Directed Searches	69	72	75
		K-9 Tracking	13	6	10
		Explosive Searches	64	98	130
		Building Perimeter Checks	499	760	800
		Narcotics Detection	3	6	5
		Officer Protection	25	32	30
		Apprehensions	16	22	20
Community Relations		Interns From Area Colleges	4	2	3
		Civilian Riders	148	100	80

DEPARTMENT OF POLICE

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
S.I.R.P. (Middle & High Schools)		Arrests	42	44	50
		Disturbances	765	598	600
		Weapons Recovered	56	42	40
		Incident Reports	266	250	260
Recruitment Section		Exam Notices E-Mailed	307	400	450
		Telephone Referrals	505	500	500
		E-mails	2,700	3,000	3,000
		Other Referrals/Walk-ins	55	60	60
		Police Exam Study Classes	10	10	12
		Students Attended	60	70	70
		Off-site Visits	55	60	65
		Persons Contacted	155	200	200
		City School Visits	5	8	10
		Students Contacted	100	125	125
		College Visits	20	30	35
		Persons Contacted	275	300	300
		Online Referrals	350	400	400
License Division		Licenses Reviewed/Issued	27	10	10
		Taxi Inspections Complaints	3	1	1
		Alarms/OLEIS Subscribers	13,500	14,000	14,000
Ordinance Enforcement Section		Total Complaints Received	101	180	180
		Abandoned Vehicle Complaints	10	200	200
		Total Number of Towed Vehicles	87	120	120
		Vehicles Sold By Auction	240	250	250
		Parking Complaints	30	35	35
		Snow Complaints	65	70	70
		Trash & Debris Complaints	99	120	120
		Salvage Certificates Issued	168	250	250
		Red Tags Issued	1,004	1,100	1,100
		Vacant Property Trespass Statements Taken			
Neighborhood Watch		Meetings Attended			

DEPARTMENT OF POLICE

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Criminal Investigations Division		Crimes Against Property Investigations	2,365	2,400	2,400
		Crimes Against Persons Investigations	1,042	1,100	1,100
		Cold Cases	112	115	115
		Polygraph Investigations	103	100	100
		Warrants	1,331	1,350	1,350
Criminal Intelligence Section		Crime Analysis Products/Reports	4,513	4,550	4,570
		Investigative Lead Reports	631	640	650
		Intelligence Products	3,849	3,900	3,950
		Bulletins	1,165	1,185	1,200
		Debriefings	20	23	26
		Anonymous Tips	835	840	850
		Inmate Release Notices	284	305	310
Family Services Division		Juvenile Arrests Processed	301	300	300
		Missing Persons Investigations	417	425	425
		Adult Sex Abuse Investigations	90	100	100
		Child Abuse Investigations	12	15	15
		Child Sex Investigations	163	165	165
		Megan's Law Investigations	102	100	100
Special Investigations Division		Narcotics Arrest Charges	519	617	630
		Narcotics-Number of Persons Arrested	92	112	100
		Vice Arrest Charges	0	0	0
		Vice-Number of Persons Arrested	0	0	0
Technical Operations Section		Forfeiture Cases Processed	40	48	50
		Telephone Repair Requests Processed	34	30	40
		Orders for Portable Radio Repairs	120	380	150
		Body Wire Installations and Monitoring	0	1	1
		Cover Camera Installations	61	72	80
		SafeNet Entries	109	140	140
		GPS Installations and Monitoring	12	18	20

DEPARTMENT OF POLICE

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Chief's Office, Administration and General Services Staff Offices Policy Formulation and Management		General Orders Issued			
		Memorandum Orders Issued	23	25	25
		Temporary Operating Orders Issued	1	3	3
		Personnel Orders Issued	642	650	650
		Training Bulletins	15	20	20
		Forms Created	4	5	5
		Forms Revised	6	5	5
Personnel Division - Includes Administrative Leave Unit		Active Personnel Files Maintained	535	550	550
		Transfer Requests Processed	200	200	200
		Secondary Employment Requests Processed	90	90	90
		Appointments, Resignations and RetirementsProcessed	78	100	100
		Background Investigations	100	130	130
		Applicants Interviewed	250	300	300
		Applicants Canvassed	450	425	425
Audit, Budget and Control		Purchase Requisitions	364	375	375
		Bureau Payrolls Completed	78	78	78
		Vouchers Prepared	2,298	2,300	2,300
		Program Cost Reports	365	375	375
		Grant Related Financial Reports Prepared	4	4	4
		Travel Requests Processed	141	150	150

DEPARTMENT OF POLICE

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Training Division		Recruit Training:	17	25	35
		Police Academy (Syracuse Officers)	23	25	30
		Outside Agencies	0	0	0
		S.U. Security	10	15	15
		Syracuse C.S.O.'s	380	380	380
		In-Service Training	70	70	70
		Civilian Training	380	760	760
		Specialized On-site Training	12	20	20
		Instructor Development Course _IDC	15	20	25
		Field Training Officer-FTO	2	5	5
		Breath Test Operator-BTO	0	9	10
		BTO (RE-Cert)	40	40	50
		Standard Field Sobriety Test-SFST	0	0	15
		RADAR	250	300	400
		Specialized Off-site Training	44	44	44
		Bomb Squad Training Days	2	2	4
		Public Order Unit Training Days	2	6	12
		Peer Support Training Days	12	12	12
		CRT Crisis Response Training Days	20	20	30
		Remedial Emergency Vehicle Operations Course - EVOC	382	382	382
		Annual EVOC Training			
Armament Section		Officers Qualifying (Semi-annually)	382	400	400
		Weapon Repairs	5	30	30
		Rifle School	0	15	15
		Tactical Shotgun Training	0	0	0
		Basic ERT School	0	10	10
		ERT Training Days (Full Team)	12	25	25
		Sniper Unit Training Days	44	25	25
		Entry Unit Training Days	44	25	25
		Taser Certifications	400	30	35
		Taser Re-Certifications	400	400	400
		Patrol Rifle In-service	50	50	50
Intelligence & Technology Division		Revision of Forms	17	5	5
		Surveys/Questionnaires-Outside	1	1	1
		Annual Report for Department	1	N/A	N/A
		Computer Systems Support (Including Helpdesk tickets)	5,500	5,600	6,100
		Departmental Orders Processed	491	620	620

DEPARTMENT OF POLICE

Major Functions	Cost % of Total Budget	Activity Indicators	2021/2022 Actual	2022/2023 Estimate	2024/2025 Anticipated
Central Records Division		Complaint Records	65,392	65,462	65,532
		Teletype Messages	77,228	77,298	77,368
		Warrant Transactions	4,382	4,432	4,482
		Total Arrests Processed	4,661	4,731	4,801
		Computer Reports	12	12	12
		E-Serve Reports	1,229	1,299	1,369
Transportation Division		Preventive Maintenance	714	700	700
		Inspections	272	280	280
		Work Orders Processed	1,363	1,250	1,250
		Police Vehicle Accidents Processed	83	90	90
Inspections Division		Damage Claims Processed	43	50	50
Internal Affairs Division		Cases Investigated	97	118	118
Property Division		Items of Evidence, Found Property & Safekeeping Processed	15,518	16,000	16,000
		Gun Burns	0	1	1
		Property Released Transactions	563	700	700
		Drug Burns	2	2	2
		Items Destroyed	3,486	4,500	4,500
		Items Auctioned	35	300	300

DEPARTMENT OF PUBLIC WORKS
MAIN OFFICE
01.14900

Program Responsibilities:

The Main Office directs the activities of all divisions of the Department of Public Works and provides staff accounting and personnel management services to the Department. The Main Office prepares the annual budgets for ten divisions, prepares and administers the Capital Improvement Program and provides administrative support to each bureau.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Departmental Management	50%	Divisions Administered	12	12	12
		Employees Authorized	338	340	340
Personnel Management	10%	Personnel Files Maintained			
Permits/Enforcement	8%	Street Closing Permits Issued	68	90	90
		Right-of-Way Waivers Issued	113	150	160
		Loading Zone Permits Issued	43	45	45
		Sidewalk Café Permits Issued	28	40	45
Parking Contract Management	14%	City Owned Garages	4	4	4
		Operating Agreements Administered	1	1	1
		Lease Agreements	1	1	1
Clerical	18%				

DEPARTMENT OF PUBLIC WORKS
MAIN OFFICE
01.14900

PERSONAL SERVICE DETAILS

Position	Grade	Rate	Number of Positions 2023/2024	Number of Positions 2024/2025
Commissioner of Public Works	110	$91,806-$153,010	0	1
Commissioner of Public Works	22E	$80,325-$102,386	1	0
Director of Fleet Operations	90	$75,763-$113,645	0	1
Director of Fleet Operations	20E	$71,271-$92,312	1	0
Asst. Director of Fleet Operations	60	$52,847-$79,271	0	1
First Deputy Commissioner (General)	100	$82,434-$123,651	0	1
First Deputy Commissioner (General)	19E	$64,696-$86,093	1	0
Deputy Commissioner of Public Works	80	$64,501-$96,752	0	1
Deputy Commissioner of Public Works	18E	$59,054-$78,407	1	0
Director of Special Projects	80	$64,501-$96,752	0	1
Director of Special Projects	18E	$59,054-$78,407	1	0
Project Coordinator	50	$48,111-$72,167	0	1
Project Coordinator	17E	$54,079-$70,781	1	0
Network Administrator	90	$75,763-$113,645	0	1
Network Administrator	16	$69,687-$81,330	1	0
Transportation Planner	40	$42,876-$64,313	0	1
Transportation Planner	15E	$43,422-$56,235	1	0
Secretary to the Commissioner	40	$42,876-$64,313	0	1
Secretary to the Commissioner	11	$49,981-$59,263	1	0
Administrative Assistant	10	$46,822-$56,011	1	1
		Subtotal	10	11
Temporary Services				
Deputy Commissioner (Technical)	FLAT	$35,000	1	1
		Subtotal	1	1
		GRAND TOTAL	11	12

DPW Main Office

01.14900

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	459,265	718,901	714,320	799,190
510300 Temporary Services-P/T	29,234	30,000	35,000	48,957
510400 Overtime Wages	111	500	250	400
519100 Less: Reimbursement from Other Funds	(6,860)	0	0	0
Total Personal Services	**481,751**	**749,401**	**749,570**	**848,547**
Equipment				
520200 Office Equipment & Furnishings	0	400	350	800
Total Equipment	**0**	**400**	**350**	**800**
Contractual & Other Expenses				
540300 Office Supplies	20,609	23,700	19,500	22,200
540500 Operating Supplies & Expenses	412	100,350	680	1,050
541100 Utilities	979,560	1,069,105	1,052,379	1,126,060
541500 Professional Services	27,834	30,500	36,560	38,500
541600 Travel, Training & Development	15,473	6,000	9,400	9,000
Total Contractual & Other Expenses	**1,043,888**	**1,229,655**	**1,118,519**	**1,196,810**
TOTAL:	**1,525,639**	**1,979,456**	**1,868,439**	**2,046,157**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF ENVIRONMENTAL SERVICES
01.14910

Program Responsibilities:

The Environmental Services Request Division consists of City Line, the Litter and Codes Quick Response teams.

The division functions as a general information phone and web line to local government services. It is the first resource used by those seeking local government assistance. The division monitors the process and completion of service requests, issues and maintains handicap information for the state and processes all legal claims for the department.

The Quick Response teams are responsible for picking up illegal solid waste set outs and other health and sanitation violations. The teams are responsible for litter picking city streets, clearing overgrowth from city owned property, maintaining the city's vacant lots, removing snow and ice from school corners, bridges, overpasses, the Creek Walk and other City owned properties.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Litter and Codes Quick Response Teams	80%	City Blocks Cleaned	11,400	11,500	11,500
		Tires Collected	3,800	4,000	4,000
		Code Violations Picked Up	1,953	3,900	4,000
		Solid Waste Collection (Tons)	870	900	900
		Vacant Lots Cleaned	2,100	2,200	2,200
City Line	20%	City Line Telephone Calls Received	45,224	43,000	45,500
		City Line Service Requests	36,099	37,000	37,000

DEPARTMENT OF PUBLIC WORKS
DIVISION OF ENVIRONMENTAL SERVICES
01.14910

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	Number of Positions 2024/2025
Public Works Inspector	20	$33,931-$50,896		0	1
Public Works Inspector	16E	$48,629-$66,300		1	0
Superintendent of Environmental Services	16M	$72,586-$88,066		1	1
City Line Coordinator	40	$42,876-$64,313		0	1
City Line Coordinator	13	$57,163-$67,539		1	0
Complaint Investigator	8	$42,366-$48,987		3	4
			Subtotal	6	7
Labor Crewleader	22	$24.05-$24.77		1	1
MEO II 1B 1A	14	$21.26-$22.95		3	3
Motor Equipment Operator	8	$19.79-$21.52		8	2
Laborer II	6	$19.44-$21.10		0	6
Laborer I	3	$18.93-$20.57		4	4
			Subtotal	16	16
Temporary Services					
Laborer	FLAT	$15.00/Hr.		8	8
			Subtotal	8	8
			GRAND TOTAL	30	31

DPW Environmental Services
01.14910

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	360,791	322,030	346,533	370,215
510200 Wages- F/T Weekly	435,592	671,441	661,597	682,043
510300 Temporary Services-P/T	28,632	124,800	147,748	124,800
510400 Overtime Wages	87,461	60,000	121,056	60,000
510700 Night Shift Differential	1,013	0	0	0
510900 Out of Title Pay	4,973	8,000	9,000	10,000
511000 Uniform Allowance	3,250	4,500	4,500	4,500
511200 Contractual Obligations	4,400	18,000	8,400	9,600
Total Personal Services	**926,113**	**1,208,771**	**1,298,834**	**1,261,158**
Equipment				
520600 Operating Equipment	1,211	0	0	10,000
Total Equipment	**1,211**	**0**	**0**	**10,000**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	3,956	250,700	59,375	363,300
540700 Equipment Repair, Supplies & Services	128	2,000	1,500	2,000
540800 Uniforms	1,489	3,200	2,800	3,200
Total Contractual & Other Expenses	**5,573**	**255,900**	**63,675**	**368,500**
TOTAL:	**932,897**	**1,464,671**	**1,362,509**	**1,639,658**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF BUILDING SERVICES
01.16210

Program Responsibilities:

The Division of Building Services is responsible for the renovation, repair, routine maintenance and custodial services of all the City-owned buildings and any special projects and special events. The Division is also responsible for securing vacant structures and maintaining non-City owned properties as requested by Code Enforcement, Police and Fire.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Skilled Trades	77%	Sites Maintained	184	184	184
		Routine Maintenance Hours	85,000	85,000	85,000
		Special Projects Hours	0	200	200
Custodial/Maintenance	23%	In Square Feet:			
		City Hall	101,091	101,091	101,091
		City Hall Commons	58,950	58,950	58,950
		DPW/DOT	173,745	173,745	173,745
		# of Board-Ups	1,112	1,200	1,250

DEPARTMENT OF PUBLIC WORKS
DIVISION OF BUILDING SERVICES
01.16210

PERSONAL SERVICE DETAILS

Position	Grade	Rate	Number of Positions 2023/2024	Number of Positions 2024/2025
Director of Building Maint. & Operations	16M	$72,586-$88,066	1	1
Building Maintenance Supervisor	15M	$63,001-$76,438	1	1
Maintenance Crewleader	28	$25.41-$26.17	1	1
Building Maintenance Crewleader	28	$25.41-$26.17	1	1
Maintenance Worker I	8	$19.79-$21.52	4	3
Laborer I	3	$18.93-$20.57	3	3
Custodial Worker II	2	$18.61-$20.20	1	1
Custodial Worker I	1	$18.01-$19.63	2	3
Electrician	FLAT	$40.94	6	7
Plumber	FLAT	$39.39	3	3
Steamfitter	FLAT	$39.39	2	2
Carpenter	FLAT	$37.82	6	6
Bricklayer	FLAT	$39.25	4	4
Painter	FLAT	$36.43	6	6
Roofer	FLAT	$38.78	2	2
		Subtotal	43	44
Temporary Services				
Bricklayer	FLAT	$50.28/Hr.	2	1
Roofer	FLAT	$47.43/Hr.	5	5
Painter	FLAT	$44.88/Hr.	3	2
Electrician	FLAT	$60.82/Hr.	2	3
Plumber	FLAT	$57.48/Hr.	2	2
Steamfitter	FLAT	$60.82/Hr.	1	1
Carpenter	FLAT	$43.52/Hr.	1	1
		Subtotal	16	15
		GRAND TOTAL	59	59

DPW Building Services

01.16210

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	170,876	163,329	175,579	166,256
510200 Wages- F/T Weekly	2,701,387	2,760,580	3,123,303	2,866,857
510300 Temporary Services-P/T	654,846	650,000	640,000	675,000
510400 Overtime Wages	288,905	230,000	430,000	305,000
510700 Night Shift Differential	2,102	1,200	0	0
510800 Tool Allowance	1,418	2,800	1,050	2,800
510900 Out of Title Pay	13,589	40,000	35,000	40,000
511000 Uniform Allowance	17,750	18,502	18,500	19,000
511200 Contractual Obligations	5,400	16,800	9,600	14,400
Total Personal Services	**3,856,271**	**3,883,212**	**4,433,032**	**4,089,313**
Equipment				
520600 Operating Equipment	12,765	0	0	0
Total Equipment	**12,765**	**0**	**0**	**0**
Contractual & Other Expenses				
540300 Office Supplies	1,795	2,000	1,800	2,000
540500 Operating Supplies & Expenses	337,362	364,600	411,750	440,100
540700 Equipment Repair, Supplies & Services	330	2,000	800	2,000
540800 Uniforms	2,447	2,000	2,500	3,000
543000 Payments to Other Governments	0	300	300	300
Total Contractual & Other Expenses	**341,934**	**370,900**	**417,150**	**447,400**
TOTAL:	**4,210,970**	**4,254,112**	**4,850,182**	**4,536,713**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET REPAIR
01.51200

Program Responsibilities:

The Division of Street Repair is responsible for the maintenance and repair of all City streets, curbs and sidewalks. This involves the patching of streets, the repair of street surfaces and their bases, the resetting of curbing, the inspection of excavation and restoration work on City streets performed by utility companies, the repair and installation of guardrails and the supervision of sidewalk repairs and slurry seal application to City streets under City contracts. Division personnel staff the street reconstruction program, which entails in-house milling of streets designated for repaving, reconstruction of their catch basins and the management of the production of recycled asphalt at the City owned asphalt plant.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Asphalt Production	22%	Asphalt Produced (Tons)	12,627	13,000	26,000
		Recycled Top	9,943	10,000	20,000
		Recycled Binder	0	0	0
		Virgin Top	2,684	3,000	6,000
		Virgin Binder	0	0	0
		Production Days	63	70	140
		Nuclear Gauge Testing	137	140	140
		Number of Marshall Test Sets	1	1	1
Special Projects	16%	Asphalt Applied – DPW Projects (Tons)	19,787	20,000	25,000
		Other City Departments – Asphalt Applied (Tons)	330	400	500
		Unimproved-Overlays	1,723	2,000	2,100
		Sewers	2,569	2,569	3,000
		City Patch	1,332	1,500	1,750
Inspections	7%	City-Owned Sidewalks Installed (SF)	357,165	250,000	250,000
		Granite Curb (LF)	26,000	27,000	28,000

DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET REPAIR
01.51200

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Inspections (Con't)	55%	Street Cuts:			
		Underground Electric	6	6	6
		Underground Gas	1,300	1,200	1,200
		Underground Sewer	145	150	150
		Underground Fiber	12	10	10
		Borings	317	200	200
		Paving	2	1	1
		Curbing	20	18	18

DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET REPAIR
01.51200

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	Number of Positions 2024/2025
Road Reconstruction Manager	18E	$59,054-$78,407		1	1
Superintendent of Street Repair	16M	$72,586-$88,066		1	1
Right-of-Way Inspector	16M	$72,586-$88,066		1	1
Bituminous Lab Technician	13	$57,163-$67,539		1	1
Construction Inspector II	12	$53,396-$62,770		1	1
Asphalt Plant Operator	11	$49,981-$59,263		1	1
Engineering Technician I	10	$46,822-$56,011		1	1
			Subtotal	7	7
Street Maintenance Crewleader	24	$24.73-$25.47		3	4
Maintenance Welder	16	$21.82-$23.55		1	1
Motor Equipment Operator II	14	$21.26-$22.95		8	13
Motor Equipment Operator	8	$19.79-$21.52		26	10
Laborer II	6	$19.44-$21.10		0	9
Laborer I	4	$19.06-$20.69		0	9
			Subtotal	38	46
			GRAND TOTAL	45	53

DPW Street Repair

01.51200

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	250,409	437,911	332,435	474,496
510200 Wages- F/T Weekly	672,943	912,679	931,538	1,115,462
510400 Overtime Wages	215,622	420,000	250,000	300,000
510700 Night Shift Differential	1,772	3,000	1,500	2,500
510800 Tool Allowance	250	350	350	350
510900 Out of Title Pay	21,213	18,000	20,000	18,000
511000 Uniform Allowance	9,693	12,350	10,825	12,350
511200 Contractual Obligations	5,200	0	12,000	12,000
519700 Less: Reimbursement from Street Reconstruction	(1,196,969)	(400,000)	(361,633)	(400,000)
Total Personal Services	**19,867**	**1,404,290**	**1,197,015**	**1,535,158**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	69,440	157,100	113,485	148,500
540700 Equipment Repair, Supplies & Services	0	1,500	600	1,500
540800 Uniforms	3,369	6,500	4,800	6,000
541600 Travel, Training & Development	75	0	0	0
543000 Payments to Other Governments	480	1,000	480	1,000
Total Contractual & Other Expenses	**73,364**	**166,100**	**119,365**	**157,000**
TOTAL:	**53,497**	**1,570,390**	**1,316,380**	**1,692,158**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF MOTOR EQUIPMENT MAINTENANCE
01.51320

Program Responsibilities:

The Division of Motor Equipment maintains and repairs all motor equipment assigned to DPW and approximately 40 pieces of equipment assigned to other departments. MEM is also responsible for operating and maintaining a computerized fuel facility that serves over 1,000 vehicles and 2,000 employees from various local governmental entities.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Equipment Repair	54%	Equipment Supported-DPW	379	398	402
		Equipment Supported-Other	163	159	152
		Repair Orders	3,765	4,100	4,300
Fueling	46%	Gasoline -Gallons	617,006	617,000	617,000
		Diesel Fuel - Gallons	291,003	306,000	318,000
Equipment Supported	DPW	Main Office	6	6	6
		Environmental Services	35	36	36
		Building Services	61	66	66
		Street Repair	74	78	78
		Motor Equipment Maintenance	19	20	21
		Waste Collection & Recycling	34	38	40
		Street Cleaning	55	55	56
		Street Sweeping and Flushing	20	20	20
		Transportation	21	21	21
		Sewers	52	55	55
		Municipal Sidewalks	2	3	3
	Other Depts	Assessment	2	2	2
		Parks and Recreation	58	58	61
		Parks Grounds Maintenance (includes mowers)	94	90	80
		Engineering	9	9	9

DEPARTMENT OF PUBLIC WORKS
DIVISION OF MOTOR EQUIPMENT MAINTENANCE
01.51320

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	Number of Positions 2024/2025
Equipment Maintenance Supervisor	15M	$63,001-$76,438		1	1
Garage Manager	16M	$72,586-$88,066		1	1
Supervisor of Stores and Services	14M	$55,803-$67,707		1	1
			Subtotal	3	3
Heavy Equipment Mechanic Crewleader	30	$32.85-$33.84		2	2
Heavy Equipment Mechanic II	17C	$28.34-$30.66		10	10
Heavy Equipment Mechanic I	17B	$27.58-$29.89		2	2
Automotive Mechanic	17A	$25.46-$27.81		2	2
Maintenance Welder	17A	$25.46-$27.81		2	2
Maintenance Machinist	16	$21.82-$23.55		1	1
Storekeeper	15	$21.45-$23.13		2	2
Auto Body Repair Worker	14	$21.26-$22.95		2	2
Tire Service Mechanic	13	$20.86-$22.53		2	2
Stock Clerk	8	$19.79-$21.52		1	1
Auto Mechanic Helper	8	$19.79-$21.52		3	3
Motor Equipment Dispatcher	7	$19.73-$21.43		1	1
Mechanic Helper Trainee	4	$19.06-$20.69		2	2
Laborer I	3	$18.93-$20.57		1	1
			Subtotal	33	33
			GRAND TOTAL	36	36

DPW Motor Equipment Maintenance

01.51320

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	301,599	266,356	243,382	278,125
510200 Wages- F/T Weekly	1,192,821	1,640,582	1,561,679	1,696,318
510400 Overtime Wages	353,645	400,000	442,670	412,000
510700 Night Shift Differential	7,432	11,000	10,500	11,330
510800 Tool Allowance	6,300	8,050	6,650	7,700
510900 Out of Title Pay	13,289	21,000	16,000	18,000
511000 Uniform Allowance	7,500	8,250	8,250	8,250
511200 Contractual Obligations	7,000	42,000	16,800	18,000
Total Personal Services	**1,889,585**	**2,397,238**	**2,305,931**	**2,449,723**
Contractual & Other Expenses				
540100 Motor Equipment Operating Supplies	3,149,396	4,213,000	3,371,250	3,776,250
540200 Motor Equipment Repair Supplies & Services	1,744,451	2,100,000	2,450,000	2,800,000
540300 Office Supplies	1,106	1,500	1,200	1,500
540500 Operating Supplies & Expenses	242,420	334,600	343,611	373,375
540700 Equipment Repair, Supplies & Services	0	10,000	7,370	9,500
540800 Uniforms	4,303	6,000	5,300	6,000
541600 Travel, Training & Development	5,296	16,000	2,000	17,000
543000 Payments to Other Governments	0	500	500	500
549100 Less: Reimbursements from Other Funds	(457,613)	(860,000)	(792,000)	(850,000)
549300 Less: Reimbursements from Sweeping & Flushing	(127,854)	(150,000)	(232,000)	(245,000)
549700 Less: Reimbursements from Street Reconstruction	(326,055)	(200,000)	(240,000)	(250,000)
Total Contractual & Other Expenses	**4,235,450**	**5,471,600**	**4,917,231**	**5,639,125**
TOTAL:	**6,125,035**	**7,868,838**	**7,223,162**	**8,088,848**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF SNOW AND ICE CONTROL
01.51420

Program Responsibilities:

The winter program is charged with the maintenance of streets during snow conditions. This maintenance includes treating 244 miles of streets with salt and, as necessary, removing snow from the total 475 miles of streets by use of personnel plow trucks and loaders. Personnel for this program are drawn from the divisions of Street Cleaning, Street Repair, and Sewers, which are reimbursed by this budget.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Clearing Street of Snow and Ice	100%	Winter Season (Nov - April):			
		--Tons of Salt used	20,200	12,000	18,000

DPW Snow & Ice Control

01.51420

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	88,420	100,534	83,175	101,773
510200 Wages- F/T Weekly	1,579,282	2,042,184	2,068,916	2,266,568
510300 Temporary Services-P/T	3,722	25,000	0	0
510400 Overtime Wages	433,891	475,000	456,120	475,000
510700 Night Shift Differential	28,050	35,000	29,000	30,000
510900 Out of Title Pay	7,306	4,000	13,000	5,000
511200 Contractual Obligations	5,800	0	6,000	6,000
Total Personal Services	**2,146,470**	**2,681,718**	**2,656,211**	**2,884,341**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	975,355	1,463,700	989,090	1,171,900
Total Contractual & Other Expenses	**975,355**	**1,463,700**	**989,090**	**1,171,900**
TOTAL:	**3,121,825**	**4,145,418**	**3,645,301**	**4,056,241**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF WASTE COLLECTION, RECYCLING AND DISPOSAL
01.81600

Program Responsibilities:

The Division of Waste Collection, Recycling, and Disposal is responsible for the weekly collection and disposal of municipal solid waste from most residences in the City of Syracuse. This Division also provides weekly solid waste collection for commercial properties within the City, who choose to have the City provide such service for a fee, rather than engage a private hauler. The Division is responsible for curbside collection of recyclable materials from residences and participating commercial establishments as mandated by Onondaga County. The Division provides collection of bulk items, appliances, scrap metal, and tires for residential properties on a call-in for service basis. It also provides curbside collection of Chapter 14, Article 2 (Solid Waste Collection and Disposal) of the General Ordinance of the City of Syracuse, which has been determined to be a Health & Sanitation violation. All private haulers operating within the City are required to be licensed by the City. The Division is responsible for reviewing all license applications and issuing permit stickers and decals to be attached to each piece of equipment and vehicle the private hauler uses in the City. The Division also prepares the City's annual application to OCRRA for its permit to operate as a trash hauler in Onondaga County. The Division also is responsible for arranging for disposal of other materials such as Construction Debris, Tires, Appliances, Street Sweeper dumps, etc.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Collection and Disposal of Municipal Solid Waste and Bulk Items	72%	Municipal Solid Waste Collected for the fiscal year (Tons)	35,619	36,000	36,000
		Average Trash Tons Per Day	138	138	138
Collection and Disposal of Recyclables	20%	Recyclables Collected in the fiscal year (Tons)	4,937	5,000	5,000
		Average Tons Collected Per Day	19	19	19
Management of Division Functions	8%	Daily Routes:			
		Waste Collection	15	15	15
		Recycling	7	7	7

DEPARTMENT OF PUBLIC WORKS
DIVISION OF WASTE COLLECTION, RECYCLING AND DISPOSAL
01.81600

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	2024/2025
Superintendent of Waste Collection	16M	$72,586-$88,066		1	1
Ass't. Superintendent of Waste Collection	15M	$63,001-$76,438		1	1
			Subtotal	2	2
Sanitation Crewleader	23	$24.48-$25.21		5	6
Motor Equipment Operator	8	$19.79-$21.52		33	33
Sanitation Worker	5	$19.21-$20.92		51	51
			Subtotal	89	90
Temporary Services					
Laborer	FLAT	$15.00/Hr.		6	6
			Subtotal	6	6
			GRAND TOTAL	97	98

DPW Waste Collection, Recycling & Disposal

01.81600

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	150,255	135,279	154,198	144,723
510200 Wages- F/T Weekly	3,131,175	3,532,399	3,747,496	3,625,608
510300 Temporary Services-P/T	51,519	58,320	58,320	60,264
510400 Overtime Wages	216,652	158,000	241,092	164,500
510700 Night Shift Differential	127	2,000	300	300
510900 Out of Title Pay	4,820	15,000	12,000	15,000
511000 Uniform Allowance	22,500	23,500	24,250	25,000
511200 Contractual Obligations	21,800	109,200	26,400	26,400
Total Personal Services	**3,598,849**	**4,033,698**	**4,264,056**	**4,061,795**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	3,788,024	4,173,700	3,979,575	4,176,120
540800 Uniforms	11,359	13,000	12,500	13,000
541500 Professional Services	46,000	100,000	0	150,000
Total Contractual & Other Expenses	**3,845,383**	**4,286,700**	**3,992,075**	**4,339,120**
TOTAL:	**7,444,232**	**8,320,398**	**8,256,131**	**8,400,915**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET CLEANING
01.81700

Program Responsibilities:

The Division of Street Cleaning provides mechanical street sweeping and flushing on 287 miles of paved City streets, as well as heavy litter pickup on the entire 406 miles of City streets. On a seasonal basis, the Division provides cleanup of open area violations, collection of demolition debris, pickup of yard debris and the majority of the personnel and equipment for spring cleanup, leaf collection and snow removal operations.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Street Sweeping and Flushing	25%	Annual Curb Miles Swept and Flushed	60,000	60,000	60,000
Yard Waste Collection and Processing	36%	Cubic Yards Collected	9,485	9,500	9,500
Construction and Demolition Debris	12%	Tons Collected and Disposed	889	900	900
Sweeper Waste	11%	Tons Collected and Disposed	1,416	1,200	1,200
Leaf Collection	11%	Cubic Yards Collected and Composted	3,000	3,000	3,000
Special Event Support	3%	Events Supported	15	15	15
Appliances and Scrap Metal	0%	Scrap Metal (Tons) - Revenue	240	250	250
Collection and Disposal of Tires	2%	Tires (Tons)	150	150	150

DEPARTMENT OF PUBLIC WORKS
DIVISION OF STREET CLEANING
01.81700

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	Number of Positions 2024/2025
Superintendent of Street Cleaning	16M	$72,586-$88,066		1	1
Ass't. Superintendent of Street Cleaning	15M	$63,001-$76,438		1	1
			Subtotal	2	2
Street Maintenance Crewleader	24	$24.73-$25.47		6	6
Motor Equipment Operator II	14	$21.26-$22.95		14	14
Motor Equipment Operator	8	$19.79-$21.52		25	18
Laborer II	6	$19.44-$21.10		0	6
Laborer I	3	$18.93-$20.57		12	13
			Subtotal	57	57
Temporary Services					
Laborer	FLAT	$15.00/Hr.		6	6
			Subtotal	6	6
			GRAND TOTAL	65	65

DPW Street Cleaning

01.81700

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	118,627	96,314	75,351	94,923
510200 Wages- F/T Weekly	835,078	898,901	857,809	904,245
510300 Temporary Services-P/T	43,150	74,880	69,888	74,880
510400 Overtime Wages	111,674	90,000	123,374	100,000
510700 Night Shift Differential	1,346	1,000	1,500	1,500
510900 Out of Title Pay	2,380	5,000	5,000	6,000
511000 Uniform Allowance	10,250	16,750	11,250	18,250
511200 Contractual Obligations	9,200	0	12,000	12,000
Total Personal Services	**1,131,705**	**1,182,844**	**1,156,172**	**1,211,798**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	226,952	499,201	276,931	341,401
540800 Uniforms	6,665	10,000	7,500	10,000
Total Contractual & Other Expenses	**233,617**	**509,201**	**284,431**	**351,401**
TOTAL:	**1,365,322**	**1,692,045**	**1,440,603**	**1,563,199**

DEPARTMENT OF PUBLIC WORKS
DIVISION OF TRANSPORTATION
01.81800

Program Responsibilities:

The Transportation Division is charged with the responsibility of assuring municipal transportation in the most convenient and safe manner with minimum interference and congestion. This includes the implementation, operation and maintenance of the City's traffic system services. The Division also provides engineering services and supervision related to the planning and development of normal traffic patterns. The Division has the responsibility for the operation and maintenance of City parking meters and the inspection of all municipal lots and parking garages.

The Transportation Division is responsible for the payment of energy costs, maintenance, installation and removal of all lights along public thoroughfares in the City. This is done under contract with National Grid. The major purpose of street lighting in the City is to promote traffic safety. Special lighting districts also provide the opportunity for special decorative street lights. The Department of Public Works evaluates requests for new or increased lighting and refers orders for repairing broken street lights to National Grid consistent with New York State Public Service Commission regulations.

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
Traffic Safety:					
Sign Repair and Installation	5%	Traffic Signs Replaced or Repaired	8,000	8,000	8,000
Signal Repair and Installation	9%	Number of Intersections with Traffic Signals	340	340	340
Pavement Marking	2%	Road Paint Purchased (Gallons)	5,335	5,000	5,000
On-Street Parking	1%	Parking Meters - Paystations	286	286	286
		Single Space Parking Meters	110	53	53
Off-Street Parking	32%	City Parking Garages	4	4	4
		City Leased Parking Garages	1	1	1
		City Leased Parking Lots	3	3	3
		City Managed Parking Lots	3	3	3
Planning, Design and Economic Development	1%				

DEPARTMENT OF PUBLIC WORKS
DIVISION OF TRANSPORTATION
01.81800

Major Functions	Cost % of Total Budget	Activity Indicators	2022/2023 Actual	2023/2024 Estimate	2024/2025 Anticipated
City Owned and Maintained	45%	Decorative Fixtures			
		Lights	2,160	2,175	2,192
		Poles-All Types	2,120	2,135	2,152
		Collectors &Arterials			
		Lights	5,005	5,025	5,025
		Poles-Metal	1,705	1,729	1,750
		Poles-Wood	242	245	250
		Poles-Fiberglass	125	125	125
		Local Streets			
		Lights	10,026	10,050	10,075
		Poles-Wood	120	125	130
		Creekwalk			
		Lights	145	150	150
		Poles	145	150	150
		Solar Lights			
		Lights	17	26	50
		Poles	15	20	40
State Owned and City Maintained	5%	Interstates			
		Lights	952	960	975
		Poles	892	900	915
		High Mast Lights	35	35	35
		High Mast Poles	7	7	7
		Underpass Lighting			
		Lights	55	55	55

DEPARTMENT OF PUBLIC WORKS
DIVISION OF TRANSPORTATION
01.81800

PERSONAL SERVICE DETAILS

Position	Grade	Rate		Number of Positions 2023/2024	Number of Positions 2024/2025
Street Lighting Manager	17M	$78,661-$95,439		1	1
Superintendent of Traffic Services	16M	$72,586-$88,066		1	1
Traffic Signal Control Operator	16M	$72,586-$88,066		1	1
			Subtotal	3	3
Traffic Sign Maintenance Crewleader	27	$25.07-$25.82		2	2
Traffic Signal Repair Crewleader	27	$25.07-$25.82		1	1
Traffic Signal Repair Worker II	16	$21.82-$23.55		5	5
Sign Fabricator	15	$21.45-$23.13		1	1
Traffic Maintenance Worker	11	$20.41-$22.19		4	4
Motor Equipment Operator	8	$19.79-$21.52		3	0
Laborer II	6	$19.44-$21.10		0	1
Laborer I	3	$18.93-$20.57		1	3
Electrician	FLAT	$40.94		0	2
			Subtotal	17	19
Temporary Services					
Laborer	FLAT	$15.00/Hr.		5	5
			Subtotal	5	5
			GRAND TOTAL	25	27

DPW Transportation

01.81800

	FY23 Actual	FY24 Adopted	FY24 Projected	FY25 Proposed
Personal Services				
510100 Salaries	257,268	234,095	251,379	240,400
510200 Wages- F/T Weekly	754,880	812,106	777,781	1,024,122
510300 Temporary Services-P/T	65,724	78,000	62,400	78,000
510400 Overtime Wages	39,125	40,000	50,000	50,000
510600 Car Allowance	533	0	0	0
510700 Night Shift Differential	347	0	0	0
510900 Out of Title Pay	5,879	7,000	6,000	6,500
511000 Uniform Allowance	5,500	6,000	3,500	7,000
511200 Contractual Obligations	2,900	0	3,600	3,600
Total Personal Services	**1,132,155**	**1,177,200**	**1,154,660**	**1,409,622**
Contractual & Other Expenses				
540500 Operating Supplies & Expenses	1,432,077	2,921,250	2,263,340	2,764,000
540700 Equipment Repair, Supplies & Services	0	4,000	3,000	4,000
540800 Uniforms	2,061	2,800	2,920	3,000
541100 Utilities	1,324,666	1,309,520	1,267,607	1,318,020
541500 Professional Services	2,211,349	3,574,815	2,073,557	3,732,815
541600 Travel, Training & Development	0	1,200	1,300	1,500
541700 Contracted Services-Related Parties	59,560	119,384	91,137	126,688
541800 Postage & Freight	(6)	3,500	250	500
543000 Payments to Other Governments	14,820	17,240	24,112	18,240
549100 Less: Reimbursements from Other Funds	0	(550,000)	(425,000)	(425,000)
Total Contractual & Other Expenses	**5,044,527**	**7,403,709**	**5,302,223**	**7,543,763**
TOTAL:	**6,176,682**	**8,580,909**	**6,456,883**	**8,953,385**

OFFICE OF THE MAYOR

MAYOR BEN WALSH

Memorandum

TO: Alexander Marion, MPA, City Auditor

FROM: Frank Caliva, Chief Administrative Officer FSC

CC: Ben Walsh, Mayor; Sharon Owens, Deputy Mayor

DATE: 3 July 2024

RE: City of Syracuse FY25 Budget Analysis Report

Thank you for the opportunity to respond to the recommendations made in the referenced report.

Budget Director Rudd and his team worked diligently with the Mayor, Senior Staff, Commissioners, and Department Heads this year in order to assemble a proposal that is appropriate, responsible, and transparent. The Administration's partners on the Common Council put equal focus and energy on their review of that proposal. All that said, the process, and the result, can always be improved and your report provides an opportunity to consider a number of advancements.

In addition to our responses in the attached document, there are two technical matters to address. On P. 15 the report references "AIM Funding Increased $5 million" which, regrettably, is not accurate. The State actually provided one-time Temporary Municipal Assistance without adjusting AIM funding. While we are grateful for the additional dollars and your advocacy, it is not continuing aid. Respectfully, we'd suggest your report reference appreciation for the funding while continuing to request a permanent increase in AIM aid to Syracuse.

Also on P. 15 there is a reference to ARPA Funding that notes "The FY25 budget uses $11,000,000 in this funding, a sharp increase of $7 million from the prior fiscal year." While the revenue number is correct, it is important to also note that $6 million of ARPA project completion expense was also transferred into the FY25 budget, considerably reducing the net effect.

Again, we appreciate the thoughtful and careful review on behalf of taxpayers.

CC: Corey Driscoll Dunham, Chief Operating Officer
Susan Katzoff, Esq., Corporation Counsel
Timothy Rudd, Director of Management and Budget
Michael Cannizzaro, Director of Finance

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Recommendations and Responses

Recommendation 1: All Departments Should Show Clear Divisions of Labor & Expenses in Budget

Response: The Administration generally agrees. A more granular division of the salary lines would certainly provide greater insight into larger, more complex departments. At the same time, budgets, by nature, have multiple audiences. It is always important to balance readability and specificity. The Budget Team is committed to considering this recommendation as they create the plan for FY26 and beyond.

Recommendation 2: Amend the Charter to Require Departments to Annually Furnish an Organizational Chart and Narrative

Response: The Administration would have no objection should the Common Council move to enact this requirement. Additional organizational transparency is always a worthwhile effort.

Recommendation 3: Common Council Should Hold More Public Hearings, Actively Solicit Public Input

Response: The Administration would support any additional public outreach prior to budget adoption proceedings.

Recommendation 4: Provide a Complete Listing of all Contracts and Ongoing Obligations

Response: The City's procurement and contracting platforms are, by any objective measure, paper driven, cumbersome and opaque. The City recently completed a Bloomberg sponsored review of all related business processes and platforms. Among the recommended updates is a modern contracting platform that will provide greater visibility to and through the entire process. The Administration looks forward to working with the Common Council to gain approval for the proposed changes, including a public facing contract portal.

Recommendation 5: Improve Activity Indicators, Include Departmental Goals and Objectives With Budget Documents; Establish Publicly Accessible Dashboards Updated with Data

Response: While the Administration agrees with this recommendation, it is important to recognize the limitations of Hyperion, the City's current budgeting platform. Until Hyperion can be replaced, updates to financial goals and objectives will be largely superficial. This recommendation points to a much larger conversation about the need to modernize the City's financial systems.

Recommendation 6: Document Need for Reimbursement Before Engaging in Fund Transfers

Response: The Administration acknowledges that the transfer of dollars between funds is strictly regulated, both legally and by accounting standards. While the current supporting documentation meets the minimum requirements, a cost-accounting system would certainly have great benefit; not the least of which is more detailed support for inter-fund transfers. However, the City's financial system was never configured to accommodate cost-accounting and it will likely take a large-scale system modernization effort before this recommendation can be implemented.