



# DEPARTMENT OF AUDIT & CONTROL

• • •

COMPTROLLER

Division #04-1041

• • •

AUDIT

Division #04-1042

• • •

ACCOUNTING

Division #04-1043

• • •

INVESTMENT & DEBT MANAGEMENT

Division #04-1049

# DEPARTMENT OF AUDIT & CONTROL

## Division of Comptroller Division #04-1041

---

### Mission Statement

The Department of Audit & Control will protect, report, and strengthen the City's finances to help ensure an efficient, effective, and transparent government that will better serve the citizens and taxpayers of Buffalo.

### Vision Statement

To advance as a world class financial organization by unleashing our full potential.

### Activities

1. Develop and document policies and procedures that are accessible, useful and position specific.
2. Identify solutions for the City to maximize revenues and minimize expenses.
3. Gain an understanding of Departmental controls in place to protect City assets at the Departmental level.
4. Increase availability and access of City financial data to increase transparency of City government.
5. Communicate with the public about the fiscal health of the City through websites, public television and the development and distribution of press releases (i.e. Open Book Buffalo; producing and broadcasting the "Comptroller's Corner").



City of Buffalo  
 Recommended Budget 2022-2023  
 General Fund

|  | 2020-2021<br>Actual Amount | 2021-2022<br>Adopted<br>Budget | 2021-2022<br>Revised Budget | 2021-2022<br>Year To Date<br>4/28/2022 | 2022-2023<br>Recommended<br>Budget |
|--|----------------------------|--------------------------------|-----------------------------|--|------------------------------------|
| <b>1041 COMPTROLLER TOTAL</b>          | <b>657,639</b>             | <b>935,058</b>                 | <b>973,201</b>              | <b>741,503</b>                         | <b>981,834</b>                     |
| <b>10441001 COMPTROLLER PS</b>         | <b>412,835</b>             | <b>649,662</b>                 | <b>649,662</b>              | <b>448,845</b>                         | <b>683,938</b>                     |
| 411001 ANNUAL SALARY                   | 396,228                    | 632,337                        | 632,337                     | 432,625                                | 642,593                            |
| 412002 HOURLY SALARY                   | 14,630                     | 15,228                         | 15,228                      | 13,670                                 | 32,948                             |
| 414001 LONGEVITY                       | 700                        | 700                            | 700                         | 2,100                                  | 7,000                              |
| 414007 PERFECT ATTENDANCE INCENTIVE    | 422                        | 497                            | 497                         | 0                                      | 497                                |
| 415001 AUTOMOBILE ALLOWANCE            | 855                        | 900                            | 900                         | 450                                    | 900                                |
| <b>10441004 COMPTROLLER TR</b>         | <b>2,485</b>               | <b>8,849</b>                   | <b>9,894</b>                | <b>5,134</b>                           | <b>8,849</b>                       |
| 458001 TRANSPORTATION                  | 0                          | 1,672                          | 1,672                       | 349                                    | 1,672                              |
| 458002 MEALS & LODGING                 | 0                          | 3,242                          | 3,242                       | 0                                      | 3,242                              |
| 458003 REGISTRATION & MEMBERSHIP FEES  | 2,485                      | 3,935                          | 4,980                       | 4,785                                  | 3,935                              |
| <b>10441005 COMPTROLLER SP</b>         | <b>24,347</b>              | <b>5,500</b>                   | <b>10,117</b>               | <b>13,935</b>                          | <b>5,500</b>                       |
| 461001 OFFICE SUPPLIES                 | 5,078                      | 3,000                          | 4,547                       | 4,446                                  | 3,000                              |
| 461006 FURNITURE & EQUIP (NON CAPITAL) | 3,420                      | 1,000                          | 1,000                       | 0                                      | 1,000                              |
| 461007 COMP & SOFTWARE (NON CAPITAL)   | 14,550                     | 0                              | 2,970                       | 7,908                                  | 0                                  |
| 464000 PERIODICALS                     | 1,299                      | 1,500                          | 1,600                       | 1,581                                  | 1,500                              |
| <b>10441006 COMPTROLLER SV</b>         | <b>217,972</b>             | <b>270,547</b>                 | <b>303,029</b>              | <b>273,590</b>                         | <b>283,047</b>                     |
| 432001 AUDITING SERVICES               | 181,581                    | 232,179                        | 243,329                     | 223,568                                | 244,679                            |
| 432004 ENGINEER & TECHNICAL SERVICES   | 33,237                     | 33,500                         | 51,825                      | 43,507                                 | 33,500                             |
| 443301 MACHINERY & EQUIP REPAIRS       | 0                          | 500                            | 500                         | 0                                      | 500                                |
| 443400 EQUIP MAINTENANCE CONTRACTS     | 0                          | 500                            | 500                         | 0                                      | 500                                |
| 444101 RENTAL LAND & BUILDINGS         | 2,868                      | 2,868                          | 2,868                       | 2,868                                  | 2,868                              |
| 455000 PRINTING & BINDING              | 125                        | 500                            | 500                         | 245                                    | 500                                |
| 455100 INTERNAL PRINT SHOP             | 161                        | 500                            | 507                         | 402                                    | 500                                |
| 456000 OTHER SERVICES                  | 0                          | 0                              | 3,000                       | 3,000                                  | 0                                  |
| <b>10441007 COMPTROLLER CO</b>         | <b>0</b>                   | <b>500</b>                     | <b>500</b>                  | <b>0</b>                               | <b>500</b>                         |
| 474100 EQUIPMENT                       | 0                          | 500                            | 500                         | 0                                      | 500                                |



City of Buffalo  
Recommended Budget 2022-2023  
General Fund

**Comptroller**  
**10441001-411001**  
**Budgeted Salaries**

| Description                                 | Step | Grade | Quantity | Unit Cost | Total             |
|---|------|-------|----------|-----------|-------------------|
| Account Clerk Typist                        | 17   | A005  | 1        | \$ 44,986 | \$ 44,986         |
| Community Advocate to the Comptroller       | 5    | I179  | 1        | 54,121    | 54,121            |
| Comptroller                                 | 5    | H005  | 1        | 119,500   | 119,500           |
| Deputy Comptroller                          | 5    | I135  | 1        | 113,928   | 113,928           |
| Executive Assistant to Comptroller          | 5    | I121  | 1        | 92,531    | 92,531            |
| Public Relations Officer to the Comptroller | 5    |       | 1        | 54,121    | 54,121            |
| Secretary to Comptroller                    | 5    | I093  | 1        | 64,714    | 64,714            |
| Special Assistant to Comptroller            | 5    | I032  | 1        | 98,692    | 98,692            |
| <b>Total</b>                                |      |       | <b>8</b> |           | <b>\$ 642,593</b> |

# DEPARTMENT OF AUDIT & CONTROL

## Division of Audit Division #04-1042

---

### Goals

1. To manage the fiscal affairs of the City in accordance with the requirements set forth in the Charter, Code, Ordinances and other legal mandates as they relate to the auditing functions of the City, the Buffalo Sewer Authority, and the Buffalo Municipal Water Finance Authority.
2. To provide independent, objective and reliable analysis of the adequacy of the system of internal controls.
3. To verify compliance with laws and regulations and assess the efficiency and effectiveness of City operations.
4. To advance open and accountable government through accurate, independent, and objective audits that seek to improve the economy, efficiency and effectiveness of the City.

### Activities

1. Employ the highest quality staff and commit to enhancing their knowledge through in-house training programs and by encouraging auditors to further their education.
2. Identify ways for the City to maximize revenues and minimize expenses by targeting audits to meet these objectives, including evaluation of efficiency and internal control and a review of all expenditures of the City to verify funds are expended only for valid expenditures.
3. Ensure that regulatory requirements for Department of Audit & Control are met as set forth in the City Charter, City Code, and external provisions.
4. Provide independent, reliable investigations of all material allegations of fraud, waste or abuse that are reported to the “Watchdog Hotline.”

### Work Program Statistics

|                               | <b>Actual<br/>2020-2021</b> | <b>Projection<br/>2021-2022</b> | <b>Estimate<br/>2022-2023</b> |
|-------------------------------|-----------------------------|---------------------------------|-------------------------------|
| Payroll Checks Processed      | 92,683                      | 100,000                         | 100,000                       |
| Vendor Invoices Reviewed      | 40,709                      | 40,000                          | 40,000                        |
| Purchase Orders Reviewed      | 13,820                      | 14,000                          | 14,000                        |
| Contracts Reviewed            | 285                         | 300                             | 300                           |
| Internal Audit Reports Issued | 6                           | 6                               | 6                             |



City of Buffalo  
 Recommended Budget 2022-2023  
 General Fund

|  | 2020-2021<br>Actual Amount | 2021-2022<br>Adopted<br>Budget | 2021-2022<br>Revised Budget | 2021-2022<br>Year To Date<br>4/28/2022 | 2022-2023<br>Recommended<br>Budget |
|--|----------------------------|--------------------------------|-----------------------------|--|------------------------------------|
| <b>1042 AUDIT DIVISION TOTAL</b>         | <b>1,214,311</b>           | <b>1,631,828</b>               | <b>1,631,828</b>            | <b>1,210,433</b>                       | <b>1,670,634</b>                   |
| <b>10442001 AUDIT DIVISION PS</b>        | <b>1,193,814</b>           | <b>1,604,728</b>               | <b>1,604,728</b>            | <b>1,200,785</b>                       | <b>1,643,534</b>                   |
| 411001 ANNUAL SALARY                     | 1,126,686                  | 1,564,755                      | 1,564,755                   | 1,177,101                              | 1,603,561                          |
| 413001 OVERTIME                          | 26,678                     | 3,500                          | 3,500                       | 7,434                                  | 3,500                              |
| 414001 LONGEVITY                         | 20,688                     | 18,300                         | 18,300                      | 12,200                                 | 18,300                             |
| 414007 PERFECT ATTENDANCE<br>INCENTIVE   | 17,024                     | 16,265                         | 16,265                      | 0                                      | 16,265                             |
| 414028 VACATION BUYOUT                   | 2,731                      | 1,548                          | 1,548                       | 4,050                                  | 1,548                              |
| 415001 AUTOMOBILE ALLOWANCE              | 7                          | 360                            | 360                         | 0                                      | 360                                |
| <b>10442004 AUDIT DIVISION TR</b>        | <b>3,998</b>               | <b>7,800</b>                   | <b>7,800</b>                | <b>5,090</b>                           | <b>7,800</b>                       |
| 458001 TRANSPORTATION                    | 0                          | 1,500                          | 1,500                       | 697                                    | 1,500                              |
| 458002 MEALS & LODGING                   | 0                          | 1,800                          | 1,800                       | 803                                    | 1,800                              |
| 458003 REGISTRATION &<br>MEMBERSHIP FEES | 3,998                      | 4,500                          | 4,500                       | 3,590                                  | 4,500                              |
| <b>10442005 AUDIT DIVISION SP</b>        | <b>4,605</b>               | <b>7,300</b>                   | <b>7,300</b>                | <b>3,460</b>                           | <b>7,300</b>                       |
| 461001 OFFICE SUPPLIES                   | 2,990                      | 3,000                          | 3,000                       | 1,481                                  | 3,000                              |
| 461007 COMP & SOFTWARE (NON<br>CAPITAL)  | 1,316                      | 1,800                          | 1,800                       | 1,680                                  | 1,800                              |
| 464000 PERIODICALS                       | 299                        | 2,500                          | 2,500                       | 299                                    | 2,500                              |
| <b>10442006 AUDIT DIVISION SV</b>        | <b>11,895</b>              | <b>12,000</b>                  | <b>12,000</b>               | <b>1,099</b>                           | <b>12,000</b>                      |
| 432001 AUDITING SERVICES                 | 11,895                     | 12,000                         | 12,000                      | 1,099                                  | 12,000                             |



City of Buffalo  
 Recommended Budget 2022-2023  
 General Fund

**Audit**  
**10442001-411001**  
**Budgeted Salaries**

| Description                     | Step | Grade | Quantity  | Unit Cost | Total               |
|---------------------------------|------|-------|-----------|-----------|---------------------|
| Assistant Accountant            | 17   | A035  | 1         | \$ 56,830 | \$ 56,830           |
| Assistant Auditor               | 15   | A035  | 1         | 54,385    | 54,385              |
| Assistant Auditor               | 14   | A035  | 1         | 53,185    | 53,185              |
| Assistant Auditor               | 5    | A035  | 1         | 56,830    | 56,830              |
| Associate Auditor               | 17   | A062  | 2         | 67,344    | 134,688             |
| Associate Auditor               | 5    | A062  | 1         | 67,344    | 67,344              |
| City Auditor                    | 5    | I148  | 1         | 113,237   | 113,237             |
| HUD Grants Fiscal Administrator | 17   | A081  | 1         | 83,754    | 83,754              |
| Internal Audit Administrator    | 17   | A081  | 2         | 83,754    | 167,508             |
| Internal Audit Administrator    | 13   | A081  | 1         | 75,579    | 75,579              |
| Internal Audit Administrator    | 12   | A081  | 1         | 73,533    | 73,533              |
| Junior Data Control Clerk       | 14   | A004  | 1         | 41,832    | 41,832              |
| Principal Accountant            | 5    | A081  | 1         | 83,754    | 83,754              |
| Principal Auditor               | 5    | A081  | 1         | 83,754    | 83,754              |
| Senior Accountant               | 5    | A056  | 1         | 64,543    | 64,543              |
| Senior Auditor                  | 17   | A056  | 1         | 64,543    | 64,543              |
| Senior Auditor                  | 5    | A056  | 1         | 64,543    | 64,543              |
| Senior Auditor                  | 12   | A056  | 1         | 58,558    | 58,558              |
| Senior Auditor                  | 11   | A056  | 1         | 57,361    | 57,361              |
| Supervising Auditor             | 5    | A073  | 1         | 76,598    | 76,598              |
| Supervising Accountant          | 14   | A073  | 1         | 71,202    | 71,202              |
| <b>Total</b>                    |      |       | <b>23</b> |           | <b>\$ 1,603,561</b> |

# DEPARTMENT OF AUDIT & CONTROL

## Division of Accounting Division #04-1043

---

### Goals

1. To maintain accurate accounting records on a fund basis of all financial transactions of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. To issue periodic financial statements in accordance with generally accepted accounting principles and standards to legislative, executive and other governmental officials, and non-governmental business units.
3. To furnish reports as required by the Charter and Code of the City.
4. To account for proceeds, expenditures, and retirement of bonded indebtedness in accordance with legal requirements.

### Activities

1. Maintain the general ledger accounts on a fund basis and prepare the annual financial statement for funds of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
2. Receive and process the collection of utility taxes.
3. Maintain the accounts receivable system to facilitate the collection of monies owed to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
4. Maintain an inventory of the fixed assets and equipment of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
5. Deposit payroll withholdings as required by law and prepare social security and other federal and state reports, including IRS forms W-2, 1099 and 1095.
6. Receive and process for payment all vendor billings to the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board.
7. Issue checks and wire transfers for non-salary disbursements.
8. Prepare the Comprehensive Annual Financial Reports and the Annual Financial Statements of the City, the Buffalo Municipal Water Finance Authority, and the Buffalo Water Board, and arrange for independent audit of the same.
9. Prepare and file the Annual Update Document with the Office of the New York State Comptroller.
10. Prepare and file the necessary reports for the Buffalo Municipal Water Finance Authority and the Buffalo Water Board in accordance with the New York State Public Authorities Law.
11. Reconcile all bank statements for the City, the Buffalo Municipal Water Finance Authority and the Buffalo Water Board.



# DEPARTMENT OF AUDIT & CONTROL

## Division of Accounting Division #04-1043

---

### Work Program Statistics

|  | <b>Actual<br/>2020-2021</b> | <b>Projection<br/>2021-2022</b> | <b>Estimate<br/>2022-2023</b> |
|--|-----------------------------|---------------------------------|-------------------------------|
| Checks, Wire Transfers and EFT Processed | 17,812                      | 18,000                          | 18,500                        |
| Bank Accounts Reconciled                 | 795                         | 801                             | 815                           |
| Invoices Processed                       | 36,174                      | 36,500                          | 37,000                        |
| Accounts Receivable Invoices Issued      | 5,803                       | 6,170                           | 6,250                         |
| Forms 1099 Processed                     | 265                         | 388                             | 400                           |
| Forms W-2 Processed                      | 3,506                       | 3,594                           | 3,750                         |
| Forms 1099R Processed                    | 159                         | 185                             | 190                           |
| Forms 1095C (ACA) Processed              | 6,095                       | 6,200                           | 6,250                         |



City of Buffalo  
 Recommended Budget 2022-2023  
 General Fund

|  | 2020-2021<br>Actual Amount | 2021-2022<br>Adopted<br>Budget | 2021-2022<br>Revised Budget | 2021-2022<br>Year To Date<br>4/28/2022 | 2022-2023<br>Recommended<br>Budget |
|--|----------------------------|--------------------------------|-----------------------------|--|------------------------------------|
| <b>1043 ACCOUNTING DIVISION<br/>TOTAL</b>  | <b>812,337</b>             | <b>1,052,745</b>               | <b>1,052,959</b>            | <b>580,453</b>                         | <b>1,075,752</b>                   |
| <b>10443001 ACCOUNTING DIVISION<br/>PS</b> | <b>781,065</b>             | <b>1,036,561</b>               | <b>1,036,561</b>            | <b>575,483</b>                         | <b>1,059,354</b>                   |
| 411001 ANNUAL SALARY                       | 759,541                    | 1,007,100                      | 1,007,100                   | 563,449                                | 1,035,279                          |
| 413001 OVERTIME                            | 121                        | 3,500                          | 3,500                       | 121                                    | 3,500                              |
| 414001 LONGEVITY                           | 11,345                     | 12,575                         | 12,575                      | 10,475                                 | 12,575                             |
| 414007 PERFECT ATTENDANCE<br>INCENTIVE     | 8,647                      | 9,386                          | 9,386                       | 0                                      | 4,000                              |
| 414028 VACATION BUYOUT                     | 1,410                      | 4,000                          | 4,000                       | 1,439                                  | 4,000                              |
| <b>10443004 ACCOUNTING DIVISION<br/>TR</b> | <b>317</b>                 | <b>7,139</b>                   | <b>7,224</b>                | <b>2,426</b>                           | <b>7,224</b>                       |
| 458001 TRANSPORTATION                      | 0                          | 1,480                          | 1,480                       | 358                                    | 1,480                              |
| 458002 MEALS & LODGING                     | 0                          | 2,842                          | 2,842                       | 423                                    | 2,842                              |
| 458003 REGISTRATION &<br>MEMBERSHIP FEES   | 317                        | 2,817                          | 2,902                       | 1,645                                  | 2,902                              |
| <b>10443005 ACCOUNTING DIVISION<br/>SP</b> | <b>30,955</b>              | <b>8,425</b>                   | <b>8,554</b>                | <b>2,506</b>                           | <b>8,554</b>                       |
| 461001 OFFICE SUPPLIES                     | 15,820                     | 7,925                          | 7,925                       | 2,377                                  | 7,925                              |
| 461006 FURNITURE & EQUIP (NON<br>CAPITAL)  | 15,135                     | 300                            | 300                         | 0                                      | 300                                |
| 464000 PERIODICALS                         | 0                          | 200                            | 329                         | 129                                    | 329                                |
| <b>10443006 ACCOUNTING DIVISION<br/>SV</b> | <b>0</b>                   | <b>620</b>                     | <b>620</b>                  | <b>38</b>                              | <b>620</b>                         |
| 432004 ENGINEER & TECHNICAL<br>SERVICES    | 0                          | 195                            | 195                         | 0                                      | 195                                |
| 455000 PRINTING & BINDING                  | 0                          | 200                            | 200                         | 0                                      | 200                                |
| 455100 INTERNAL PRINT SHOP                 | 0                          | 225                            | 225                         | 38                                     | 225                                |



City of Buffalo  
Recommended Budget 2022-2023  
General Fund

**Accounting**  
**10443001-411001**  
**Budgeted Salaries**

| Description                   | Step | Grade | Quantity  | Unit Cost | Total               |
|-------------------------------|------|-------|-----------|-----------|---------------------|
| Administrative Assistant      | 5    | A041  | 1         | \$ 58,415 | \$ 58,415           |
| Assistant Auditor             | 14   | A035  | 1         | 53,185    | 53,185              |
| Associate Accountant          | 17   | A062  | 1         | 67,344    | 67,344              |
| Associate Auditor             | 17   | A062  | 1         | 67,344    | 67,344              |
| City Accountant               | 5    | I148  | 1         | 113,237   | 113,237             |
| Data Control Clerk            | 5    | A013  | 1         | 47,704    | 47,704              |
| ERP Financial Systems Officer | 17   | A081  | 1         | 83,754    | 83,754              |
| Junior Accountant             | 14   | A017  | 1         | 46,903    | 46,903              |
| Junior Auditor                | 13   | A017  | 1         | 45,957    | 45,957              |
| Junior Data Account Clerk     | 15   | A004  | 1         | 42,511    | 42,511              |
| Principal Auditor             | 5    | A081  | 1         | 83,754    | 83,754              |
| Senior Accountant             | 14   | A056  | 1         | 60,929    | 60,929              |
| Senior Accountant             | 17   | A056  | 1         | 64,543    | 64,543              |
| Senior Auditor                | 12   | A056  | 1         | 58,558    | 58,558              |
| Senior Auditor                | 17   | A056  | 1         | 64,543    | 64,543              |
| Supervising Auditor           | 5    | A073  | 1         | 76,598    | 76,598              |
| <b>Total</b>                  |      |       | <b>16</b> |           | <b>\$ 1,035,279</b> |

# DEPARTMENT OF AUDIT & CONTROL

## Division of Investment and Debt Management Division #04-1049

---

### Goals

1. Improve cash flow analysis.
2. Ensure issuance of debt is prudent.
3. Maximize the return on investment of idle funds.
4. Maintain banking relationships for the City and related entities.
5. Ensure compliance with City Charter, Code, and external governance.

### Activities

1. Prepare and maintain a combined cash flow forecast for the City and Board of Education.
2. Utilizing the City's Capital Debt Management Policy; calculate the 5 year Debt Capacity.
3. Process the receipt and disbursement of all funds associated with capital debt service obligations.
4. Direct the Capital Debt Service Trustees for repayment of City, Board of Education, and Buffalo Municipal Water Finance Authority bonds and notes.
5. Administer and review the custodial aspects of collateral pledged against deposits in excess of FDIC insurance.
6. Invest operating and capital improvement funds for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
7. Coordinate all aspects of bond issuance for the City, Board of Education, and Buffalo Municipal Water Finance Authority/Buffalo Water Board.
8. Review the City's capital project accounts and closeout accounts upon completion of the project.
9. Maintain post-issuance compliance procedures for tax exempt bonds.

### Work Program Statistics

|                                   | <b>Actual<br/>2020-2021</b> | <b>Projection<br/>2021-2022</b> | <b>Estimate<br/>2022-2023</b> |
|-----------------------------------|-----------------------------|---------------------------------|-------------------------------|
| Average Interest Rate             | .10%                        | 0.05%                           | 0.15%                         |
| Total Interest Income             | \$150,000                   | \$100,000                       | \$300,000                     |
| Bond & Note Resolutions Processed | 38                          | 22                              | 25                            |
| Bond and Notes Issued             | \$32.9m                     | \$25.0m                         | \$26.0m                       |



City of Buffalo  
 Recommended Budget 2022-2023  
 General Fund

|  | 2020-2021<br>Actual Amount | 2021-2022<br>Adopted<br>Budget | 2021-2022<br>Revised Budget | 2021-2022<br>Year To Date<br>4/28/2022 | 2022-2023<br>Recommended<br>Budget |
|--|----------------------------|--------------------------------|-----------------------------|--|------------------------------------|
| <b>1049 ACCOUNTING-CASH &amp; DEBT MANGT TOTAL</b> | <b>342,368</b>             | <b>391,930</b>                 | <b>391,930</b>              | <b>202,919</b>                         | <b>399,704</b>                     |
| <b>10449001 CASH &amp; DEBT MANAGEMENT PS</b>      | <b>329,822</b>             | <b>383,946</b>                 | <b>383,946</b>              | <b>201,667</b>                         | <b>391,400</b>                     |
| 411001 ANNUAL SALARY                               | 321,780                    | 372,710                        | 372,710                     | 197,806                                | 380,164                            |
| 413001 OVERTIME                                    | 0                          | 750                            | 750                         | 0                                      | 750                                |
| 414001 LONGEVITY                                   | 4,100                      | 6,100                          | 6,100                       | 2,493                                  | 6,100                              |
| 414007 PERFECT ATTENDANCE INCENTIVE                | 2,602                      | 3,040                          | 3,040                       | 0                                      | 3,040                              |
| 414028 VACATION BUYOUT                             | 1,341                      | 1,346                          | 1,346                       | 1,367                                  | 1,346                              |
| <b>10449004 CASH &amp; DEBT MANAGEMENT TR</b>      | <b>242</b>                 | <b>4,984</b>                   | <b>4,984</b>                | <b>1,047</b>                           | <b>5,304</b>                       |
| 458001 TRANSPORTATION                              | 0                          | 1,260                          | 1,260                       | 360                                    | 1,260                              |
| 458002 MEALS & LODGING                             | 0                          | 1,634                          | 1,634                       | 269                                    | 1,662                              |
| 458003 REGISTRATION & MEMBERSHIP FEES              | 242                        | 2,090                          | 2,090                       | 418                                    | 2,382                              |
| <b>10449005 CASH &amp; DEBT MANAGEMENT SP</b>      | <b>12,304</b>              | <b>2,500</b>                   | <b>2,500</b>                | <b>206</b>                             | <b>2,500</b>                       |
| 461001 OFFICE SUPPLIES                             | 459                        | 500                            | 500                         | 186                                    | 500                                |
| 461006 FURNITURE & EQUIP (NON CAPITAL)             | 11,845                     | 1,500                          | 1,500                       | 0                                      | 1,500                              |
| 461007 COMP & SOFTWARE (NON CAPITAL)               | 0                          | 500                            | 500                         | 20                                     | 500                                |
| <b>10449006 CASH &amp; DEBT MANAGEMENT SV</b>      | <b>0</b>                   | <b>500</b>                     | <b>500</b>                  | <b>0</b>                               | <b>500</b>                         |
| 432004 ENGINEER & TECHNICAL SERVICES               | 0                          | 500                            | 500                         | 0                                      | 500                                |



City of Buffalo  
Recommended Budget 2022-2023  
General Fund

**Investment & Debt Management**  
**10449001-411001**  
**Budgeted Salaries**

| Description                          | Step | Grade | Quantity | Unit Cost | Total             |
|--------------------------------------|------|-------|----------|-----------|-------------------|
| Associate Accountant                 | 11   | A062  | 1        | \$ 58,089 | \$ 58,089         |
| Investment & Debt Management Officer | 5    | I087  | 1        | 113,237   | 113,237           |
| Principal Auditor                    | 11   | A081  | 1        | 71,491    | 71,491            |
| Resources Development Technician     | 5    | A067  | 1        | 72,804    | 72,804            |
| Senior Auditor                       | 17   | A056  | 1        | 64,543    | 64,543            |
| <b>Total</b>                         |      |       | <b>5</b> |           | <b>\$ 380,164</b> |