

CITY OF WATERTOWN, NEW YORK
REVISED AGENDA
Monday, February 3, 2020

This shall serve as notice that the next regularly scheduled meeting of the City Council will be held on Monday, February 3, 2020, at 7:00 p.m. in the City Council Chambers, 245 Washington Street, Watertown, New York.

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

ROLL CALL

ADOPTION OF MINUTES

COMMUNICATIONS

PRESENTATION

Independent Auditors' Report for the Fiscal Year Ending June 30, 2019
- Liz Bush, CPA, Bowers & Company CPAs PLLC

PRIVILEGE OF THE FLOOR

RESOLUTIONS

- Resolution No. 1 - Supporting Fort Drum Expansion
- Resolution No. 2- Authorizing the Mayor of the City of Watertown to Execute the Section 211 Waiver for City Manager Kenneth A. Mix
- Resolution No. 3 - Approving Participation in State Opioid Response Grant
- Resolution No. 4 - Re-Adopt Fiscal Year 2019-20 General Fund Budget
- Resolution No. 5 - Approving Agreement Between the City of Watertown and State of New York, Unified Court System

- Resolution No. 6 - Finding That Changing the Approved Zoning Classification of 231, 237, and 241 Goodale St., Parcel Numbers 11-01-109.000, 11-01-108.000, and 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling St., Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown and the Construction of a Proposed Parking Lot at the Same Location Will Not Have a Significant Impact on the Environment
- Resolution No. 7 - Approving Assessment Charge for Sidewalk Improvement Special Assessment Program, District No. 14
- Resolution No. 8 - **(added)** Retaining the Professional Services of John C. Krol to Assist in the Recruitment of Viable Candidates for the Position of Watertown City Manager

ORDINANCES

- Ordinance No. 1 - An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

LOCAL LAW

PUBLIC HEARING

- 7:30 p.m. Ordinance Changing the Approved Zoning Classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown

OLD BUSINESS

- Tabled Approving Assessment Charge for Sidewalk Improvement Special Assessment Program, District No. 14

STAFF REPORTS

1. Grant Funding Opportunity
2. Community Development Block Grant (CDBG) 2020 Annual Action Plan Public Hearing
3. Year-end Financial Report
4. Request for Abate – 634-636 Lansing Street

NEW BUSINESS

EXECUTIVE SESSION

To discuss the employment history of a particular individuals.

WORK SESSION

Next Work Session is scheduled for Tuesday, February 11, 2020, at 7:00 p.m.

ADJOURNMENT

**NEXT REGULARLY SCHEDULED CITY COUNCIL MEETING IS TUESDAY,
FEBRUARY 18, 2020.**

January 27, 2020

To: The Honorable Mayor and City Council
From: James E. Mills, City Comptroller
Subject: Fiscal Year 2018-19 Audit Report

Attached for your review is a copy of the independent audit report for the fiscal year ended June 30, 2019 as prepared by Bowers & Company CPAs PLLC. The audit report will also be available on the City Comptroller's web page. The audit will be presented to City Council by Liz Bush of Bowers and Company at the February 3rd meeting.

CITY OF WATERTOWN, NEW YORK

FINANCIAL STATEMENTS

June 30, 2019

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**BOWERS & COMPANY
CPAs PLLC**

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

**SENIOR MANAGEMENT, MAYOR AND
MEMBERS OF THE CITY COUNCIL OF
THE CITY OF WATERTOWN, NEW YORK**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the **CITY OF WATERTOWN, NEW YORK** (the City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Watertown, New York as of June 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

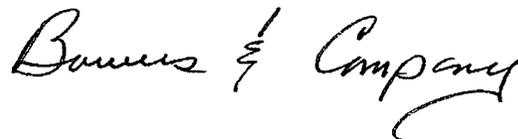
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 - 23, the Schedule of Changes in the City's Total OPEB Liability and Related Ratios on page 88, Budgetary Comparison Schedule – General Fund on page 89, the Schedule of the City's Proportionate Share of the Net Pension Liability – NYSLRS Pension Plan on page 90, and the Schedule of the City's Contributions – NYSLRS Pension Plan on page 91 to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Watertown, New York's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards on pages 98-99 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards on pages 98-99 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 24, 2020, on our consideration of the City of Watertown, New York's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Watertown, New York's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Watertown, New York's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Bowers & Company". The signature is written in dark ink and is positioned to the right of the date and location text.

Watertown, New York
January 24, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

As management of the City of Watertown (the "City") we offer this overview and analysis of the financial activities of the City of Watertown for the fiscal year ended June 30, 2019. This discussion and analysis is designed to (a) assist the reader in focusing on the significant financial issues, (b) provide an overview of the financial activity, (c) identify changes in the City's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the approved budget, and (e) identify individual fund issues or concerns. Since management's discussion and analysis is designed to focus on the current year's activities, resulting changes, and known facts, readers are encouraged to consider the information presented here in conjunction with the financial statements that follow.

FINANCIAL HIGHLIGHTS

- Government-wide unrestricted net position showed a deficit of (\$117,438,998) at June 30, 2019. The accumulated deficit results primarily from the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in fiscal year 2017-2018.
- The City's total net position increased \$12,341,538 in fiscal year 2018-2019.
- At the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$18,235,855, an increase of \$2,608,123 from the previous year. Approximately 56% of this total amount or \$10,282,898, or 23% of General Fund expenditures and other financing uses, is available for spending at the government's discretion (unassigned fund balance).
- General Fund revenues of \$46,954,612 on a budgetary basis exceeded budgeted revenues by \$1,711,645 or 3.78% while budgetary basis expenditures and year-end encumbrances finished \$2,362,580 lower than budgeted expenditures. These results reduced the need to use the full \$2,308,666 in the original appropriated fund balance budgeted for in the 2018-2019 General Fund budget.
- The City issued \$5,965,749 in serial bonds dated March 29, 2019 maturing September 1, 2033 at interest rates ranging from 5.00% downwards to 3.00% (priced to yield 2.26%) to provide financing for various capital projects.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The financial statements' focus is on both the City as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow users to address relevant questions, broaden a basis for comparison (inter-period or intergovernmental) and enhance the City's accountability. This report also contains supplementary information in addition to the basic financial statements, which further explains and supports the information presented in these statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. All of the activities of the City, except of a fiduciary nature, are included in these statements. The government-wide statements provide short-term and long-term information about the City's financial status as a whole.

The Statement of Net Position presents information on all the City's assets (including capital assets), deferred outflows of resources, liabilities (including long-term debt), and deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. To assess the overall health of the City, other indicators, including non-financial indicators like the City's property tax base, bond ratings, the condition of its infrastructure, and the County's sales tax base, should also be considered.

The Statement of Activities presents information showing how the City's net position changed during the most recent fiscal year. Since full accrual accounting is used for the government-wide statements, all changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes and interest payments on debt). This statement also focuses on both the gross and net costs of the various functions of the City, based only on direct functional revenues and expenses. This is designed to show the extent to which the various functions are self-supporting and/or dependent on general taxes and other revenues for support.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS - Continued

Government-Wide Financial Statements - Continued

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include most of the City's basic services such as the City's fire and police services, public works, parks and recreation, the bus system, library, and general government support. Sales tax, property taxes, and State Aid finance most of these services. The business-type activities of the City include the water and sewer utilities. User fees support these activities.

The government-wide financial statements include not only the City of Watertown itself (known as the primary government), but also the Watertown Empire Zone as a blended component unit as it is not a legally separate entity and the Roswell P. Flower Memorial Library Board of Trustees as a discretely presented component unit.

Fund Financial Statements

The fund financial statements are designed to report information about groupings of related accounts, which are used to maintain control over resources that have been segregated for specific activities or objectives. These statements provide more detailed information about the City's most significant funds (major funds) and not the City as a whole. All of the funds of the City can be divided into three categories: (1) governmental funds, (2) proprietary funds, and (3) fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term sources and uses of available resources. These funds are reported using the modified accrual method of accounting that measures cash and all other financial assets that can be readily converted to cash.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS - Continued

Fund Financial Statements - Continued

The governmental fund financial statements provide a more detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because the focus (current financial resources) of governmental funds is narrower than that of the government-wide financial statements (total economic resources), it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Watertown maintains numerous individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balance for the General, Capital Projects, and Community Development Funds, which are considered to be the City's major governmental funds. Data for the other governmental funds is combined into a single, aggregated presentation.

The City adopts an annual appropriated budget for all governmental funds. To demonstrate compliance with the budget, a Budgetary Comparison Schedule for the General Fund has been provided as Required Supplemental Information following the Basic Financial Statements.

Proprietary Funds

Proprietary funds are generally used to account for services for which the City charges customers (both external and internal). These funds use accrual accounting, which is the same method used by the private sector. The City of Watertown has two proprietary or enterprise funds. The City's proprietary funds are the Water and Sewer Funds. Proprietary funds provide the same type of information as shown in the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for each of the enterprise funds, both of which are considered to be major funds of the City.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. While these funds represent trust responsibilities of the City, these assets are restricted in purpose and do not represent discretionary assets of the City. Therefore, these assets are not reflected in the government-wide financial statements. These funds are reported using the accrual accounting method.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS - Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

Following the basic financial statements is additional required supplementary information that further explains and supports the information in the financial statements. This section includes the budgetary comparison schedule for the General Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At June 30, 2019, the City had a deficit net position (total liabilities and deferred inflows of resources exceed total assets and deferred outflows of resources) of (\$15,280,907) compared to a deficit net position of (\$27,622,445) at June 30, 2018, which represents an increase of \$12,341,538. The accumulated deficit results primarily from the implementation of Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* in fiscal year 2017-2018. The City's Other Postemployment Benefits total \$133,349,942, which represents an increase of \$2,321,651. The largest portion of the City's net position reflects its investment in capital assets (e.g. land, building, equipment, improvements, construction in progress, and infrastructure), less any related debt used to acquire those assets that is still outstanding. Capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets are reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net investment in capital assets at the end of the year was \$100,107,742, which represents an increase of \$5,480,081 or 5.79%.

An additional \$2,050,349 of the net position represents resources that are subject to external restrictions on how they may be used. Currently, the amount of restricted net position represents the net position of the Watertown Empire Zone, Alex T. Duffy Fairgrounds Stadium Repair Reserve Fund, Capital Reserve Fund, Tourism Fund, Community Development Fund, Capital Projects Fund, Workers Compensation Fund, Insurance Liability Fund, and Debt Service Fund.

CITY OF WATERTOWN, NEW YORK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The following schedule summarizes, on a comparison basis, the City's net position. The complete Statement of Net Position for the year ended June 30, 2019 can be found in the City's basic financial statements.

<i>City of Watertown's Net Position</i>						
	Governmental Activities		Business-type Activities		Total	
	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2018</u>
Current and Other Assets	\$ 29,435,784	\$ 26,338,758	\$ 10,716,442	\$ 12,403,305	\$ 40,152,226	\$ 38,742,063
Capital Assets	88,897,895	81,783,181	46,135,493	44,272,635	135,033,388	126,055,816
Total Assets	<u>\$118,333,679</u>	<u>\$108,121,939</u>	<u>\$ 56,851,935</u>	<u>\$ 56,675,940</u>	<u>\$ 175,185,614</u>	<u>\$ 164,797,879</u>
Deferred Outflows of Resources	<u>\$ 13,558,579</u>	<u>\$ 12,025,479</u>	<u>\$ 1,521,982</u>	<u>\$ 1,213,766</u>	<u>\$ 15,080,561</u>	<u>\$ 13,239,245</u>
Long-term Liabilities						
Outstanding	\$146,533,943	\$138,479,607	\$ 27,605,884	\$ 28,034,202	\$ 174,139,827	\$ 166,513,809
Other Liabilities	12,540,788	13,142,005	3,095,711	4,804,730	15,636,499	17,946,735
Total Liabilities	<u>\$159,074,731</u>	<u>\$151,621,612</u>	<u>\$ 30,701,595</u>	<u>\$ 32,838,932</u>	<u>\$ 189,776,326</u>	<u>\$ 184,460,544</u>
Deferred Inflows of Resources	<u>\$ 14,049,812</u>	<u>\$ 18,667,086</u>	<u>\$ 1,720,944</u>	<u>\$ 2,531,939</u>	<u>\$ 15,770,756</u>	<u>\$ 21,199,025</u>
Net Position:						
Net Investment in Capital Assets						
Assets	\$ 66,478,598	\$ 62,098,554	\$ 33,629,144	\$ 32,529,107	\$ 100,107,742	\$ 94,627,661
Restricted	2,018,757	2,270,211	31,592	32,505	2,050,349	2,302,716
Unrestricted	<u>(109,729,640)</u>	<u>(114,510,045)</u>	<u>(7,709,358)</u>	<u>(10,042,777)</u>	<u>(117,438,998)</u>	<u>(124,552,822)</u>
Total Net Position	<u>\$(41,232,285)</u>	<u>\$(50,141,280)</u>	<u>\$ 25,951,378</u>	<u>\$ 22,518,835</u>	<u>\$ (15,280,907)</u>	<u>\$ (27,622,445)</u>

The schedule on the following page summarizes, on a comparison basis, the City's activities. The complete Statement of Activities can be found in the City's basic financial statements.

CITY OF WATERTOWN, NEW YORK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

City of Watertown's Responsibilities Budget						
	Governmental Activities		Business-type Activities		Total	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018	6/30/2019	6/30/2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 9,851,926	\$ 11,598,792	\$ 12,032,378	\$ 11,921,933	\$ 21,884,304	\$ 23,520,725
Operating Grants and Contributions	4,870,545	2,017,946	-	-	4,870,545	2,017,946
Capital Grants and Contributions	5,959,312	1,471,690	315,584	1,249,414	6,274,896	2,721,104
General Revenues:						
Property Taxes	9,699,588	9,335,317	-	-	9,699,588	9,335,317
Sales Tax	18,746,071	18,424,974	-	-	18,746,071	18,424,974
Utilities Gross Receipts Tax	273,724	291,913	-	-	273,724	291,913
Franchise Tax	352,457	365,200	-	-	352,457	365,200
Hotel Occupancy Tax	215,613	213,470	-	-	215,613	213,470
Mortgage Tax	249,933	303,280	-	-	249,933	303,280
Unrestricted Grants and Entitlements	4,703,208	4,703,208	-	-	4,703,208	4,703,208
Investment Earnings	223,223	75,253	116,216	26,729	339,439	101,982
Total Revenues	\$ 55,145,600	\$ 48,801,043	\$ 12,464,178	\$ 13,198,076	\$ 67,609,778	\$ 61,999,119
Expenses:						
General Government Support	\$ 13,093,563	\$ 16,000,561	\$ -	\$ -	\$ 13,093,563	\$ 16,000,561
Hydroelectric Production	779,117	693,337	-	-	779,117	693,337
Fire	8,182,333	8,892,486	-	-	8,182,333	8,892,486
Police	7,949,198	7,741,336	-	-	7,949,198	7,741,336
Other Public Safety	619,286	572,310	-	-	619,286	572,310
Public Works	7,420,510	6,683,319	-	-	7,420,510	6,683,319
Bus	1,076,843	912,062	-	-	1,076,843	912,062
Watertown Empire Zone	2,699	4,625	-	-	2,699	4,625
Other Economic Assistance	18,678	19,789	-	-	18,678	19,789
Library	1,175,708	1,144,678	-	-	1,175,708	1,144,678
Other Culture and Recreation	2,633,994	2,484,483	-	-	2,633,994	2,484,483
Refuse and Recycling	757,417	732,127	-	-	757,417	732,127
Other Home and Comm. Serv.	1,801,057	1,554,028	-	-	1,801,057	1,554,028
Interest on Debt Service	747,282	712,146	-	-	747,282	712,146
Water	-	-	4,238,241	5,201,453	4,238,241	5,201,453
Sewer	-	-	4,772,314	5,844,081	4,772,314	5,844,081
Total Expenses	\$ 46,257,685	\$ 48,147,287	\$ 9,010,555	\$ 11,045,534	\$ 55,268,240	\$ 59,192,821
Excess of Revenues over Expenses	\$ 8,887,915	\$ 653,756	\$ 3,453,623	\$ 2,152,542	\$ 12,341,538	\$ 2,806,298
Transfers	21,080	30,000	(21,080)	(30,000)	-	-
Change in Net Position	\$ 8,908,995	\$ 683,756	\$ 3,432,543	\$ 2,122,542	\$ 12,341,538	\$ 2,806,298
Net Position – Beginning	\$(50,141,280)	\$(50,825,036)	\$ 22,518,835	\$ 20,396,293	\$(27,622,445)	\$(30,428,743)
Net Position - Ending	\$(41,232,285)	\$(50,141,280)	\$ 25,951,378	\$ 22,518,835	\$(15,280,907)	\$(27,622,445)

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities

Governmental activities increased the City's net position by a total \$8,908,995 compared to last year's increase of \$683,756.

The major factors contributing to the overall revenue increase of \$6,344,557 were:

- Charges for services decreased by \$1,746,866, primarily due to a decrease of \$449,309 for the sale of the City's excess hydro-electricity due to planned shut-downs for capital improvements to the facility and a decrease of \$1,658,878 for stop loss insurance policy recoveries related to the City's health plan. Offsetting these decreases was an increase of \$165,992 for interest earnings, an increase of \$40,394 for prescription rebates related to the City's health plan, an increase \$96,813 in health insurance premiums to the City's health insurance plan from the Water and Sewer Funds and an increase of \$43,757 in retiree premiums paid to the City's health plan.
- Revenue from the City's sales tax distribution agreement with Jefferson County is the City's largest revenue source. Sales tax totaled \$18,746,071 for the year which was an increase of \$321,097, or 1.74%, over last year's total of \$18,424,974. Sales tax revenue represented 33.56% of the governmental activities' revenue in FY 18/19 compared to 37.76% in FY 17/18.
- Revenues from property tax related items increased \$364,271 or 3.90% due to the levy being increased \$207,138, or 2.27%, the increase of \$42,275 in payments in lieu of taxes (PILOTs) and a decrease of \$131,357 to the allowance for uncollectible property taxes on certain parcels that were in bankruptcy or demolished.
- Operating grants increased by \$2,852,599, or 141.36%, primarily due to the increase of \$195,720 in New York State Department of Transportation Consolidated Local Street and Highway Improvement Program (CHIPs) funding for Department of Public Works' personnel costs and equipment purchases, the increase of \$1,997,868 (actually \$1,606,864 when last year's prior period adjustment of \$391,004 is factored in also) in Federal Transportation System Section 5307 funding for bus operating and maintenance costs and the increase of \$417,856 in Community Development Block grants for various programs. The base level of New York State Aid to Municipalities (AIM) has remained unchanged since the FY 2011-2012 level of \$4,703,208.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities – Continued

- Capital grants received by the City increased by \$4,487,622. The City did receive \$5,768,511 in Federal and State Aid for various capital projects compared to \$1,471,690 in the previous year. Some of the major capital projects receiving aid include the Consolidated Local Street and Highway Improvement Program for various streets (\$569,613), the Western Boulevard construction project (\$3,452,823), the Mill Street bridge reconstruction project (\$168,770), the Pearl Street bridge reconstruction project (\$209,074), and various bus and bus-related equipment purchases (\$1,002,276).
- Revenues received from the mortgage tax decreased by \$53,347, or 17.59%, from last year to \$249,933.
- Revenues received from investment earnings increased \$147,970, or 196.63%, due to an increase of \$166,480 in earnings on cash.

The major factors contributing to the overall expense decrease of \$1,889,602 were:

- General government support decreased \$2,906,998, primarily due to a decrease in non-pharmacy health insurance claim costs of \$2,364,524, and a decrease of \$1,232,408 to the annual OPEB expense. Offsetting this decrease was an increase of \$193,158 for pharmacy health insurance claim costs.
- Fire expenses decreased \$710,153 due to a decrease in the department's long-term workers compensation liability of \$317,276, a decrease in the change to the compensated absences liability of \$193,705, a decrease in the change to the net Other Postemployment Benefits (OPEB) liability of \$173,732, and a decrease in workers compensation claim costs of \$85,823. Offsetting these decreases was an increase in the department's net pension obligation of \$102,560.
- Police expenses increased \$207,862 due to an increase in the department's net pension obligation of \$201,954 and an increase in the department's wages line of \$340,330. Decreases were realized in the change to the department's long-term workers compensation liability of \$142,262 and in their change to their liability for OPEB of \$133,898.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Governmental Activities – Continued

- Public Works expenses increased \$737,191 due to an increase in the department's long-term workers compensation liability of \$242,015, an increase in the department's depreciation expense of \$142,366 and an increase of \$114,061 to the operating expenses of the roads maintenance division within Public Works. Decreases were realized in the department's net pension obligation of \$59,371.

Business-Type Activities

Business-type activities increased the City's net position by \$3,432,543 compared to \$2,122,542 last year. Key elements for this year are as follows:

- Water operating revenues increased by \$129,071, or 2.43%, to \$5,449,167, while operating expenses decreased by \$963,212, or 18.52%, to \$4,238,241 due to a decrease of \$947,651 to the annual OPEB expense. Revenues related to City customers decreased \$95,862, or 2.58%.
- The City has a contract with the Development Authority of the North Country (DANC) to produce and deliver treated fresh water to Fort Drum as well as other outside water districts connected to the Development Authority of the North Country's water distribution line. In the current fiscal year, the revenue derived from this agreement was \$530,239, or an increase of \$43,126, or 8.85% over last year's total of \$487,113 due to a 7.77% increase in volume purchased. Water revenues from this agreement accounted for 9.73% of the total water revenues compared to 9.16% last year.
- Total revenues from water sales to outside of the City customers such as the Development Authority of the North Country and Town of Watertown water districts was \$1,423,169 or an increase of \$110,131, or 8.39%, over last year's total of \$1,313,038. Water revenues to outside of the City customers represented 26.12% of the water operating revenues compared to 24.68% last year.
- Sewer operating revenues decreased by \$18,626, or 0.28%, to \$6,583,211 and operating expenses decreased by \$1,071,767, or 18.34%, to \$4,772,314 due to a decrease of \$756,798 to the annual OPEB expense. Revenues related to City customers increased \$103,312, or 4.28%.

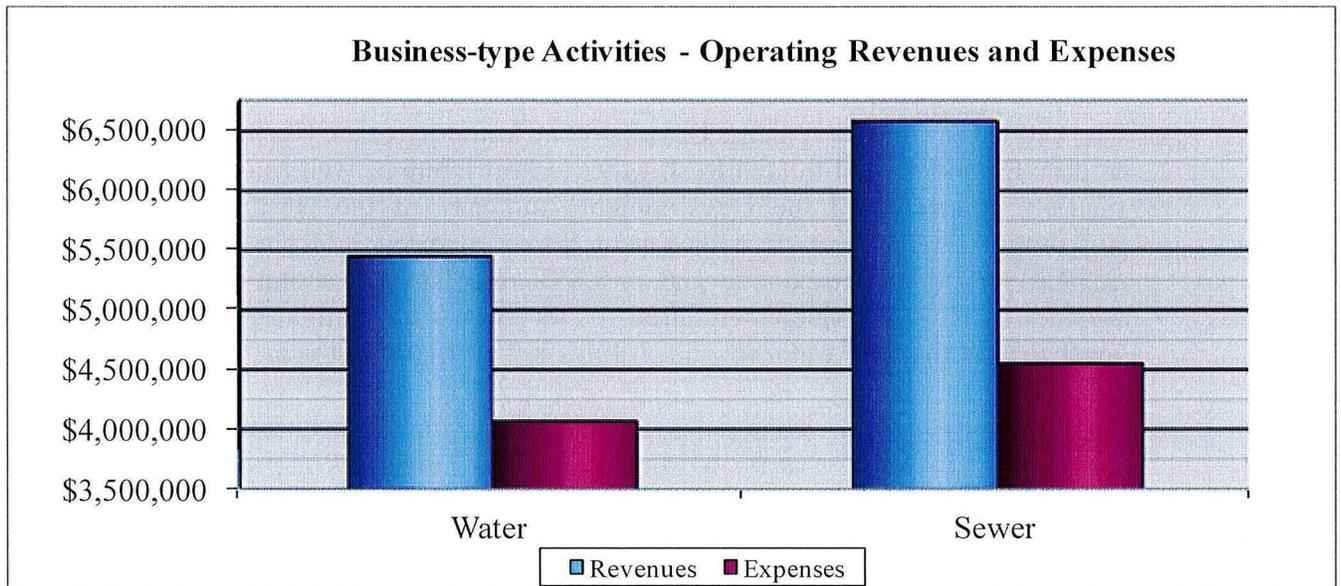
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

Business-Type Activities – Continued

- The City has a contract with the Development Authority of the North Country to provide wastewater treatment services to Fort Drum as well as other outside sewer districts. In the current fiscal year, the revenue derived from this agreement was \$977,780, or an increase of \$143,958, or 17.26% over last year’s total of \$833,822. Sewer revenues from this agreement accounted for 14.85% of the total sewer revenues compared to 12.63% last year.
- Total sewer revenues from outside of the City customers such as the Development Authority of the North Country and Town of Watertown districts was \$2,091,281, or a decrease of \$106,748, or 4.86% over last year’s total of \$2,198,029 due primarily to last year’s 5% sewer rate reduction. Sewer revenues to outside of the City customers represented 31.77% of the sewer operating revenues compared to 33.29% last year.



MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2019, the City's governmental funds reported combined ending fund balances of \$18,235,855, representing an increase of \$2,608,123, or 16.69%, in comparison with the prior year. Approximately 56%, or \$10,282,898, represents the unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance is 1) *non-spendable* to indicate that it is not available for new spending because it must be maintained intact for prepaid expenditures (\$24,467), and 2) *restricted* to indicate limitations on its use imposed by grants, debt, or legislation (\$2,018,757).

General Fund

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$10,282,898, while the total General Fund balance equaled \$16,890,085 compared to \$14,761,993 in the prior year. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total expenditures and other financing uses. Unassigned fund balance represents 22.94% of total General Fund expenditures and other financing uses compared to 21.72% last year, while total fund balance represents 37.68% of that same amount compared to 31.61% last year.

During the current fiscal year, the fund balance of the City's General Fund increased by \$2,128,092 compared to last year's decrease of \$396,789.

Capital Projects Fund

The Capital Projects Fund accounts for the construction and acquisition of the capital assets of the City. At the end of the current fiscal year, the fund balance was \$1,021,393 compared to \$210,525 in the previous year. Within the current year \$129,396 is considered restricted due to debt financing and \$891,997 is considered assigned due to the funding being from operating fund transfers.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

- Continued

Proprietary Funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position (deficit) at the end of the fiscal year of the Water Fund was (\$4,463,011) compared to (\$5,570,419) in the prior fiscal year. The deficit unrestricted net position is due to the implementation of GASB Statement No. 75 in fiscal year 2017-2018. The water fund had an increase in net position in the amount of \$1,273,322 compared to an increase of \$146,988 in the previous year.

Unrestricted net position (deficit) at the end of the fiscal year of the Sewer Fund was (\$3,246,347) compared to (\$4,472,358) in the prior year. The Sewer Fund had an increase in net position in the amount of \$2,159,221 compared to an increase of \$1,975,554 in the prior fiscal year. Other factors concerning the finances of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

The General Fund budget was re-adopted numerous times throughout the year for various reasons, such as to increase the revenue and expenditures related to starting the Department of Homeland Security's Staffing for Adequate Fire and Emergency Response (SAFER) grant sooner than anticipated in the original budget (\$73,150), to increase the revenue and cost related to a bid for the para-transit services (\$86,433), to fund an increase in the number of Fire Captains from thirteen to seventeen (\$13,364), and to transfer funds from the Capital Reserve Fund for a rehabilitation of a Fire engine truck (\$115,000). The Risk Retention Fund budget was re-adopted once during the fiscal year to add \$20,400 to cover higher than anticipated expenses. The Debt Service Fund budget was re-adopted during the fiscal year to add \$738,000 for an unanticipated bond premium receipt. Additionally, other routine budget amendments between departmental expenditure accounts did occur.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

- Continued

General Fund Budgetary Highlights – Continued

General Fund revenues of \$46,954,612 on a budgetary basis exceeded final budgeted revenues of \$45,242,967 by \$1,711,645, or 3.78%. Areas where actual revenues to budgeted revenues fell short were the sale of real property (\$25,000), mortgage tax (\$60,067), bus fares (\$10,239), parks and recreation field use charges (\$36,600), arena skating revenues (\$24,106), and stop loss insurance recoveries for the health insurance plan (\$150,000). Revenues that did exceed budgetary expectations were sales tax (\$236,071), sale of hydro-electric power (\$248,270), interest earnings (\$33,969), CHIPs reimbursements for labor and equipment purchases (\$245,135), federal transportation Section 5307 assistance (\$574,070) due to receiving multiple years of bus operating and maintenance support, refund of prior years' expenditures (\$112,621), arena rentals (\$16,762), arena concessions (\$15,380), health insurance plan prescription rebates (\$136,249), and building permits (\$40,734).

General Fund budgetary basis expenditures of \$44,826,520 were \$2,362,580, or 4.96%, lower than the final budgeted expenditures of \$47,704,319 plus \$515,219 of open year-end encumbrances. Actual expenditures were lower than the budgeted expenditures due mostly to non-pharmacy medical claim costs (\$1,715,292), health insurance premiums (\$198,991), personal services (\$170,951), miscellaneous expenses (\$88,282), contracted services (\$58,848), materials and supplies (\$52,713), and retirement system contributions (\$42,326). These combined results reduced the use of \$2,308,666 in appropriated fund balance that was budgeted in the 2018-2019 General Fund original adopted budget to a surplus of \$2,128,092.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION

The City's investment in capital assets, net of accumulated depreciation, for its governmental and business-type activities as of June 30, 2019, amounts to \$135,033,388. This investment in capital assets includes land, buildings, improvements, vehicles, machinery and equipment, traffic signals, and other infrastructure.

City of Watertown's Capital Assets, Net of Accumulated Depreciation						
	Governmental Activities		Business-type Activities		Total	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018	6/30/2019	6/30/2018
Land	\$ 2,621,285	\$ 2,621,285	\$ -	\$ -	\$ 2,621,285	\$ 2,621,285
Construction in Progress	8,228,609	1,812,615	5,375,786	2,460,627	13,604,395	4,273,242
Land Improvements	3,124,429	2,907,096	-	-	3,124,429	2,907,096
Building and Improvements	29,308,090	29,308,661	16,020,379	16,668,416	45,328,469	45,977,077
Infrastructure	39,260,369	40,743,685	21,542,511	21,991,705	60,802,880	62,735,390
Machinery and Equipment	2,920,170	2,148,466	2,836,659	2,707,692	5,756,829	4,856,158
Vehicles	3,434,943	2,241,373	360,158	444,195	3,795,101	2,685,568
Total Capital Assets	\$ 88,897,895	\$ 81,783,181	\$ 46,135,493	\$ 44,272,635	\$ 135,033,388	\$ 126,055,816

Major capital asset events during the current fiscal year included the following projects:

- Utilized \$528,780 of NYS Department of Transportation Consolidated Local Street and Highway Improvement Program (CHIPs) funding for streets such as Knickerbocker Drive (\$204,452), Gaffney Drive (\$43,717), Bellew Avenue (\$118,393), Mundy Street (\$45,748), College Heights (\$23,610), and Portage Street (\$33,451).
- Purchased four buses at a total cost of \$890,087 and two paratransit buses at a total cost of \$119,671.
- Completed the construction of a 4,000 square foot splash pad in Thompson Park at a cost of \$371,942.
- Re-invested in the City's hydro-electric facility with the rehabilitation of turbine #1 (\$352,695) and resurfaced the turbine chambers (\$502,560).
- Replaced the Massey Street fire station HVAC system at a cost of \$395,599.
- Replaced the boiler system (\$92,924) and filter system (\$87,084) at the Flynn pool.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION -

Continued

- Constructed sidewalks on Huntington Street (\$267,043) with funding from Community Development program entitlement funds.
- Put in service two new refuse trucks at a cost of \$361,178.
- Continued with the design of renovating and expanding the Watertown City Court, which is estimated to cost \$2,900,000. Construction in progress at year-end was \$82,656 which represents design-only costs thus far.
- Continued with the design of the sludge modification project for the wastewater treatment plant. The project is being segmented into Phases 1a and 1b. Phase 1a achieves a significant carbon footprint reduction through the elimination of the use of fuel oil as an auxiliary fuel, as well as a reduction in electrical consumption and enables the discontinuance of sewage sludge incineration. Phase 1b enables biogas conditioning and beneficial reuse, which will enable a further reduction of the plant's electrical demand. The project is estimated to cost \$9,850,000. The City was awarded a grant from the New York State Energy and Research Authority in the amount of \$585,646. The City has also been awarded a New York State Environmental Facilities Corporation grant of the lesser of 25% of the project cost or \$2,301,715. Additionally, the City has qualified for a zero percent loan for the project balance through the New York State Environmental Facilities Corporation. Construction in progress at fiscal year-end was \$1,969,714.
- Continued with the construction of the Western Boulevard extension, which is estimated to cost approximately \$6,500,000 and include the construction of 1,500 linear feet of street as well as sidewalks and curbs. Construction in progress at year-end was \$4,200,363.
- Continued with the replacement of the bar screens and grit removal equipment at the waste water treatment plant at an estimated cost of \$1,925,000. Construction in progress at year-end was \$1,815,434.
- Started the project of upgrading the excitation system at the hydro-electric facility at an estimated cost of \$500,000. Construction in progress at year-end was \$340,555.
- Started the rehabilitation of the north span of the Mill Street bridge at an estimated cost of \$1,300,000. Construction in progress at year-end was \$209,533.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION -

Continued

- Started the rehabilitation of the north span of the Pearl Street bridge at an estimated cost of \$500,000. Construction in progress at year-end was \$266,882.
- Continued with the design of the Thompson Park pool and bathhouse project, which is estimated to cost \$3,100,000. Construction in progress at year-end was \$369,733, which represents design costs and demolition of the previous pool structure.
- Continued the reconstruction of Flower Avenue East, which was originally estimated to cost approximately \$4,075,000 and reconstruct 2,900 linear feet of street, sidewalks and curbs, as well as the installation of a dedicated storm sewer, an upgrade to a 16" water main, and new sanitary sewer. Construction in progress at year-end was \$3,382,231.
- Began to design the estimated \$7,100,000 project to rehabilitate the Court Street bridge and resurface Massey Street and Coffeen Street. Construction in progress at year-end was \$283,083.

Additional information on the City's capital assets can be found in the notes to the audited basic financial statements.

Long-Term Debt

At the end of the current fiscal year, the City had total bonded debt outstanding of \$33,865,749. This entire amount is backed by the full faith and credit of the City of Watertown. Following is a comparative statement of outstanding debt:

City of Watertown's Outstanding Long-Term Debt						
	Governmental Activities		Business-type Activities		Total	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018	6/30/2019	6/30/2018
General Obligation Bonds	\$ 21,906,984	\$ 19,739,953	\$ 11,958,765	\$ 12,080,047	\$ 33,865,749	\$ 31,820,000
Total	\$ 21,906,984	\$ 19,739,953	\$ 11,958,765	\$ 12,080,047	\$ 33,865,749	\$ 31,820,000

The New York State Constitution restricts the City's level of indebtedness to an amount no greater than 7% of the average full valuation of taxable real property for the most recent five years. Water debt, sewer debt, self-sustaining debt, and refunded debt are excluded from the debt limit calculation. Accordingly, as of June 30, 2019, the City's NYS constitutional debt limit was \$81,246,078 with total net indebtedness of \$19,231,984 after statutory exclusions, thus exhausting 23.67% of the City's debt limit.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION -
Continued

The City issued \$5,965,749 in serial bonds dated March 29, 2019, maturing September 1, 2033 at interest rates ranging from 5.00% downwards to 3.00% (priced to yield 2.26%) to provide financing for various capital projects. The bonds are reflected in the capital projects fund and enterprise funds. The bonds are backed by the full faith and credit of the City of Watertown.

Additional information on the City's capital debt can be found in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS
AND RATES

The City's elected and appointed officials considered many factors when adopting the fiscal year 2019-2020 budget, most importantly the state and local economy.

The City of Watertown is the county seat of Jefferson County. The unemployment rates in June 2019 were 4.5% for Watertown, 4.2% for Jefferson County, 3.8% for New York State, and 3.7% for the United States. The unemployment rates in June 2018 were 5.3% for Watertown, 4.7% for Jefferson County, 4.1% for New York State, and 4.0% for the United States.

Budget factors considered during the preparation of the FY 2019-2020 budget included the national and state economies, increasing interest rates, unemployment rates, and NYS Retirement System contribution rates. With the continued uncertainties overseas, it was difficult to predict how many of the 14,960 soldiers of the 10th Mountain Division at Fort Drum would be deployed and for how long they would be gone fighting the War on Terrorism.

Like most local governments, the City's 2019-2020 budget continued to be impacted by the high costs for retirement benefits although FY 2019-2020 was the sixth year in a row that saw the retirement rates decrease. The budgeted contribution to the Employees' Retirement System will range from 9.6% to 19.8% of salaries, up slightly from a range of 9.2% to 19.5% in the previous year. The budgeted contribution rate for the Police and Fire Retirement System will range from 14.9% to 24.6% of salaries, up from 14.3% to 23.9% of salaries in the previous year. Due to the dramatic drop in the stock market from April 2008 to April 2009, the State Pension Fund lost approximately 40% of its value. Due to the NYS Retirement System's smoothing techniques, the retirement rates are now starting to decline after years of increases to keep the pension fund adequately funded.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS
AND RATES - Continued**

Due to positive trends in health claim costs in FY 2018-2019, the self-insurance fund premiums decreased by 11.27% over the FY 2018-2019 premiums, as compared to last year's 9.42% increase. The City did not override the NYS Property tax cap, and thus only increased its property tax levy by \$202,781, or 2.18%, which was slightly under the allowable increase under the NYS property tax cap law of \$205,459, or 2.20%. The City saw an increase of only \$5,113,354, or 0.47%, in taxable assessed value. Accordingly, the property tax rate increased 1.66% to \$8.7835 per \$1,000 of taxable assessed valuation.

The City's FY 2019-2020 General Fund operating costs decreased by \$249,401, or 0.56%, to \$44,148,031, due largely to the decrease in health insurance premium costs of \$1,097,290. Increases were realized in transfers to the Capital Fund for pay-as-you-go projects (\$197,000), transfer to the Library Fund (\$71,218), and personal services (\$665,102). The City appropriated \$500,000 of fund balance, a decrease of \$1,500,000 over FY 2018-2019. The City increased its estimate for sales tax revenue, the largest General Fund revenue source, by \$805,000 or 4.35% over the FY 2018-2019 budgeted amount. The City decreased its estimate for the sale of excess hydro-electricity by \$209,000, or 5.09%, due to planned down-time at the hydro-electric facility for capital projects. The City has an agreement with National Grid for the purchase of the City's excess hydro-electricity that increases 4.33% per year of the agreement, which expires December 31, 2030.

The City's FY 2019-2020 General Fund budget was re-adopted on August 19, 2019 to appropriate \$2,900,000 of fund balance to the Thompson Park pool and bath house project as there was not sufficient support to issue debt for the project. The City's FY 2019-2020 General Fund budget was re-adopted again on January 21, 2020 to reduce the appropriation of fund balance to the Thompson Park pool and bath house project from \$2,900,000 to \$1,500,000 as there was support with the newly elected City Council to issue debt for the part of project.

Appropriations for the Water Fund decreased by \$233,262, or 3.94%, while revenues decreased \$205,734, or 3.55%. The decrease in revenues was primarily due to a decrease of \$203,815 in grant revenues for a NYS Department of Health lead service line replacement program. The Water Fund was able to appropriate \$76,784 of fund balance to avoid any water rate increases. The Sewer Fund appropriations decreased by \$268,650, or 3.99%, while revenues increased \$187,897, or 3.00%. Revenues from sewer charges for sludge and leachate haulers increased \$146,000, or 13.24%, while revenue from other governments decreased \$127,000, or 5.47%. The Sewer Fund also was able to maintain the sewer rates.

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2019

REQUESTS FOR INFORMATION

The financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Comptroller, City of Watertown, Municipal Building, 245 Washington Street, Watertown, New York 13601.

AUDITED BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION

June 30, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	The Trustees of the Roswell P. Flower Memorial Library
ASSETS				
Unrestricted Cash and Cash Equivalents	\$ 17,200,762	\$ 7,933,047	\$ 25,133,809	\$ 123,929
Restricted Cash and Cash Equivalents	2,112,902	125,459	2,238,361	127,307
Certificates of Deposit	-	-	-	61,341
Receivables (Net of Allowance for Uncollectibles)				
Accounts	3,498,673	2,140,177	5,638,850	58
Taxes	383,248	-	383,248	-
Due from Other Governments	1,955,234	302,395	2,257,629	-
State and Federal Aid Receivables	4,300,526	174,700	4,475,226	-
Prepaid Expenses	24,467	636	25,103	-
Internal Balances	(40,028)	40,028	-	-
	<u>29,435,784</u>	<u>10,716,442</u>	<u>40,152,226</u>	<u>312,635</u>
Capital Assets				
Non-Depreciable	10,849,894	5,375,786	16,225,680	14,516
Depreciable, Net	78,048,001	40,759,707	118,807,708	58,757
Total Capital Assets	<u>88,897,895</u>	<u>46,135,493</u>	<u>135,033,388</u>	<u>73,273</u>
TOTAL ASSETS	<u>\$ 118,333,679</u>	<u>\$ 56,851,935</u>	<u>\$ 175,185,614</u>	<u>\$ 385,908</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Charge on Bond Refunding	\$ 39,672	\$ -	\$ 39,672	\$ -
Deferred Outflows of Resources, Pensions	4,504,305	395,643	4,899,948	-
Deferred Outflows of Resources, OPEB	9,014,602	1,126,339	10,140,941	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 13,558,579</u>	<u>\$ 1,521,982</u>	<u>\$ 15,080,561</u>	<u>\$ -</u>
LIABILITIES				
Accounts Payable	\$ 2,593,180	\$ 473,642	\$ 3,066,822	\$ 219
Accrued Interest Payable	104,693	67,836	172,529	-
Accrued Liabilities	3,605,117	81,401	3,686,518	-
Current Debt Obligations Due Within One Year, Net of Unamortized Premium	2,355,909	1,593,529	3,949,438	-
Compensated Absences Due Within One Year	31,871	-	31,871	-
Other Liabilities	-	14,397	14,397	-
Bond Anticipation Note	-	728,883	728,883	-
Due to Other Governments	189,641	860	190,501	-
Due to Retirement System	1,262,286	88,468	1,350,754	-
Unearned Revenue	2,398,321	46,695	2,445,016	-
Other Post Employment Benefits Payable	117,865,061	15,484,881	133,349,942	-
Other Long-Term Liabilities	798,000	87,254	885,254	-
Net Pension Liability - Proportionate Share	6,509,654	681,430	7,191,084	-
Workers' Compensation Liability	1,239,937	772,189	2,012,126	-
Serial Bonds Due and Payable After One Year, Net of Unamortized Premium	20,121,061	10,580,130	30,701,191	-
TOTAL LIABILITIES	<u>\$ 159,074,731</u>	<u>\$ 30,701,595</u>	<u>\$ 189,776,326</u>	<u>\$ 219</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows of Resources, Unavailable Property Tax Revenues	\$ 240,664	\$ -	\$ 240,664	\$ -
Deferred Inflows of Resources, Pensions	2,787,421	272,931	3,060,352	-
Deferred Inflows of Resources, OPEB	11,021,727	1,448,013	12,469,740	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 14,049,812</u>	<u>\$ 1,720,944</u>	<u>\$ 15,770,756</u>	<u>\$ -</u>
NET POSITION				
Net Investment in Capital Assets	\$ 66,478,598	\$ 33,629,144	\$ 100,107,742	\$ -
Restricted for:				
Capital Reserve	426,872	-	426,872	-
Workers' Compensation Reserve	235,266	-	235,266	-
Insurance Reserve - General	765,575	-	765,575	-
Tourism Reserve	38,596	-	38,596	-
Economic Development and Assistance	212,009	-	212,009	-
Community Development	34,461	-	34,461	-
Capital Projects	129,396	-	129,396	-
Debt Service	176,582	31,592	208,174	-
Library	-	-	-	152,307
Unrestricted (Deficit)	(109,729,640)	(7,709,358)	(117,438,998)	233,382
TOTAL NET POSITION	<u>\$ (41,232,285)</u>	<u>\$ 25,951,378</u>	<u>\$ (15,280,907)</u>	<u>\$ 385,689</u>

See notes to audited basic financial statements.

CITY OF WATERTOWN, NEW YORK

BALANCE SHEET - GOVERNMENTAL FUNDS

June 30, 2019

	<u>General</u>	<u>Capital Projects</u>	<u>Community Development</u>	<u>Non Major Funds</u>	<u>Total Governmental Funds</u>
ASSETS					
Unrestricted Cash and Cash Equivalents	\$ 15,680,266	\$ 1,518,112	\$ -	\$ 2,384	\$ 17,200,762
Restricted Cash and Cash Equivalents	1,456,808	288,961	150,586	216,547	2,112,902
Receivables (Net of Allowance for Uncollectibles)					
Accounts	1,122,479	151,940	2,221,346	2,908	3,498,673
Taxes	383,248	-	-	-	383,248
Due from Other Governments	1,955,234	-	-	-	1,955,234
State and Federal Aid Receivables	2,297,214	1,954,622	48,690	-	4,300,526
Prepaid Expenses	24,467	-	-	-	24,467
Due from Other Funds	1,553,111	309,540	80	115,000	1,977,731
TOTAL ASSETS	<u>\$ 24,472,827</u>	<u>\$ 4,223,175</u>	<u>\$ 2,420,702</u>	<u>\$ 336,839</u>	<u>\$ 31,453,543</u>
LIABILITIES					
Accounts Payable	\$ 892,517	\$ 1,687,671	\$ 2,284	\$ 10,708	\$ 2,593,180
Accrued Liabilities	3,590,094	-	309	14,714	3,605,117
Compensated Absences	31,871	-	-	-	31,871
Due to Other Funds	335,709	1,514,111	166,468	1,471	2,017,759
Due to Other Governments	189,641	-	-	-	189,641
Due to Retirement System	1,242,256	-	-	20,030	1,262,286
Unearned Revenue	181,141	-	2,217,180	-	2,398,321
Total Liabilities	<u>6,463,229</u>	<u>3,201,782</u>	<u>2,386,241</u>	<u>46,923</u>	<u>12,098,175</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable Grant Revenues	878,849	-	-	-	878,849
Unavailable Property Tax Revenues	240,664	-	-	-	240,664
Total Deferred Inflows of Resources	<u>1,119,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,119,513</u>
FUND BALANCES					
Nonspendable					
Prepaid Expenses	24,467	-	-	-	24,467
Restricted					
Capital Reserve - General	426,872	-	-	-	426,872
Workers Compensation Reserve	235,266	-	-	-	235,266
Insurance Reserve - General	765,575	-	-	-	765,575
Tourism Reserve	38,596	-	-	-	38,596
Debt Service Reserve	172,044	-	-	4,538	176,582
Community Development Reserve	-	-	34,461	-	34,461
Economic Development and Assistance Reserve	-	-	-	212,009	212,009
Capital Projects	-	129,396	-	-	129,396
Assigned					
Self-Funded Health Insurance Plan	2,429,148	-	-	-	2,429,148
General Government Support	85,745	-	-	-	85,745
Fire	75,474	-	-	-	75,474
Police	39,869	-	-	-	39,869
Other Public Safety	10,625	-	-	-	10,625
Public Works	155,770	-	-	-	155,770
Bus	21,892	-	-	-	21,892
Other Culture and Recreation	55,352	-	-	-	55,352
Hydroelectric Production	1,400	-	-	-	1,400
Refuse and Recycle	10,480	-	-	-	10,480
Other Home and Community Services	58,612	-	-	-	58,612
Capital Projects	-	891,997	-	-	891,997
Subsequent Year's Expenditures	2,000,000	-	-	73,369	2,073,369
Unassigned	10,282,898	-	-	-	10,282,898
Total Fund Balances	<u>16,890,085</u>	<u>1,021,393</u>	<u>34,461</u>	<u>289,916</u>	<u>18,235,855</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 24,472,827</u>	<u>\$ 4,223,175</u>	<u>\$ 2,420,702</u>	<u>\$ 336,839</u>	<u>\$ 31,453,543</u>

See notes to audited basic financial statements.

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

June 30, 2019

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS \$ 18,235,855

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds:

Cost of Capital Assets	\$	176,148,847	
Accumulated Depreciation		<u>(87,250,952)</u>	88,897,895

Deferred outflows of resources that are not available to pay for current-period expenditures and, therefore, are not reported in the governmental fund statements consist of:

Deferred Charge on Bond Refunding		39,672	
Deferred Outflows of Resources, Pensions		4,504,305	
Deferred Outflows of Resources, OPEB		<u>9,014,602</u>	13,558,579

Long-term liabilities, including serial bonds and other long-term debt, are not due and payable in the current period and therefore not reported as liabilities in governmental funds. Long-term liabilities at year-end consist of:

Bonds Payable		(21,906,984)	
Accrued Interest on Bonds Payable		(104,693)	
Compensated Absences		(726,000)	
Workers Compensation Liability		(1,239,937)	
Landfill Post-Closure Liability		(90,000)	
Net Pension Liability - Proportionate Share		(6,509,654)	
Other Postemployment Benefits Payable		<u>(117,865,061)</u>	(148,442,329)

Premium on bond obligation issuance is a revenue in the governmental funds, however, the amount is recorded as a component of long-term liabilities in the Statement of Net Position and the initial amount affects the Statement of Net Position. (551,986)

Long-term revenue differences arise because governmental funds report revenues only when they are considered "available", whereas, the Statement of Activities reports revenues when earned. Therefore, deferred inflow of resources are not reported on the Statement of Net Position for earned revenues. 878,849

Deferred inflows of resources that are not available to pay for current-period expenditures and, therefore, are not reported in the fund statements consist of:

Deferred Inflows of Resources, Pensions		(2,787,421)	
Deferred Inflows of Resources, OPEB		<u>(11,021,727)</u>	(13,809,148)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ (41,232,285)

CITY OF WATERTOWN, NEW YORK

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS**

Year Ended June 30, 2019

	<u>General</u>	<u>Capital Projects</u>	<u>Community Development</u>	<u>Non Major Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Real Property Taxes	\$ 9,341,352	\$ -	\$ -	\$ -	\$ 9,341,352
Real Property Tax Items	358,236	-	-	-	358,236
Nonproperty Taxes	19,587,867	-	-	-	19,587,867
Departmental Income	6,253,754	-	-	-	6,253,754
Intergovernmental Charges	119,661	-	-	-	119,661
Use of Money and Property	299,097	9,477	91	385	309,050
Licenses and Permits	145,672	-	-	-	145,672
Fines and Forfeitures	108,315	-	-	17,177	125,492
Sale of Property and Compensation for Loss	91,611	-	-	-	91,611
Miscellaneous Local Sources	1,440,020	182,302	113,381	47,026	1,782,729
Interfund Revenue	1,561,051	-	-	-	1,561,051
State Sources	5,847,370	4,744,956	77,550	-	10,669,876
Federal Sources	1,524,461	1,023,555	1,669,617	-	4,217,633
Total Revenues	<u>46,678,467</u>	<u>5,960,290</u>	<u>1,860,639</u>	<u>64,588</u>	<u>54,563,984</u>
EXPENDITURES					
General Government Support	4,967,005	19,400	-	-	4,986,405
Public Safety	17,068,816	19,685	-	-	17,088,501
Transportation	4,716,608	10,609,209	-	-	15,325,817
Economic Assistance and Opportunity	18,678	-	-	2,699	21,377
Culture and Recreation	2,027,617	998,629	-	854,661	3,880,907
Home and Community Services	1,458,394	6,607	1,405,348	-	2,870,349
Employee Benefits	9,389,858	-	-	444,442	9,834,300
Debt Service	3,034,559	-	-	176,355	3,210,914
Total Expenditures	<u>42,681,535</u>	<u>11,653,530</u>	<u>1,405,348</u>	<u>1,478,157</u>	<u>57,218,570</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,996,932</u>	<u>(5,693,240)</u>	<u>455,291</u>	<u>(1,413,569)</u>	<u>(2,654,586)</u>
OTHER FINANCING SOURCES AND (USES)					
Serial Bond Proceeds	-	4,518,643	-	-	4,518,643
Interfund Transfers In	276,145	2,053,294	-	1,378,771	3,708,210
Interfund Transfers Out	(2,144,985)	(238,829)	(732,820)	(570,496)	(3,687,130)
Premium on Bond Obligation	-	-	-	551,986	551,986
BAN Redeemed from Appropriations	-	171,000	-	-	171,000
Total Other Financing Sources (Uses)	<u>(1,868,840)</u>	<u>6,504,108</u>	<u>(732,820)</u>	<u>1,360,261</u>	<u>5,262,709</u>
Net Change in Fund Balances	<u>2,128,092</u>	<u>810,868</u>	<u>(277,529)</u>	<u>(53,308)</u>	<u>2,608,123</u>
Fund Balances, Beginning of Year	14,761,993	210,525	311,990	343,224	15,627,732
Fund Balances, End of Year	<u>\$ 16,890,085</u>	<u>\$ 1,021,393</u>	<u>\$ 34,461</u>	<u>\$ 289,916</u>	<u>\$ 18,235,855</u>

See notes to audited basic financial statements.

RECONCILIATION OF GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2019

Net Change in Fund Balances - Total Governmental Funds \$ 2,608,123

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which the capital outlays exceeded the depreciation expense in the period, net of related losses on disposal of capital assets.

Capital Outlays	\$ 11,954,619	
Depreciation Expense	(4,819,734)	
Loss on Disposal	<u>(20,171)</u>	7,114,714

Governmental funds report repayment of bond principal as an expenditure. However, in the Statement of Net Position, the principal payments reduce the liability and do not result in an expense in the Statement of Activities. 2,351,612

Governmental funds report revenues only when they are considered "available", whereas the Statement of Activities report revenues when earned. Long-term revenue differences relating to Federal Transportation Administration support is reported as revenue in the Statement of Activities and a deferred inflow in the governmental funds, and therefore not reported as revenue in the governmental funds. 878,849

Governmental funds report bond proceeds as a source of funding. However bond proceeds are not revenues in the Statement of Activities, but long-term liabilities in the Statement of Net Position. (4,518,643)

Increase in proportionate share of net pension liability and related deferred outflows/inflows reported in Statement of Activities do not provide for or require the use of current financial resources and, therefore, are not reported as revenues or expenditures in the governmental funds.

Employees' Retirement System	(167,890)	
Police and Fire Retirement System	<u>(592,010)</u>	(759,900)

Interest on long-term debt in the Statement of Activities differs from the amounts reported in the governmental funds because interest is recorded as an expenditure in the funds when it is paid, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is paid. The following items resulted in a net increase in interest expense being reported in the Statement of Activities.

Change in Accrued Interest Payable	(43,326)	
Amortization of Deferred Charge on Bond Refunding	<u>(15,654)</u>	\$ (58,980)

RECONCILIATION OF GOVERNMENTAL FUNDS REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES – CONTINUED

Year Ended June 30, 2019

Premium on bond obligation issuance is a revenue in the governmental funds, however, the amount is recorded as a component of long-term liabilities in the Statement of Net Position and the initial amount does not affect the Statement of Activities.	\$ (551,986)
In the Statement of Activities, certain operating expenses - compensated absences (vacations and sick pay), special early termination benefits (early retirement) and OPEB costs - are measured by the amounts earned during the current period. In the governmental funds, however, expenditures for these items are measured by the amount of current financial resources used.	1,493,779
Long-term portions of accrued claims and judgments, and landfill monitoring liability are included in the outstanding liability in the Statement of Net Position. Accordingly, the net change in the long-term portion is reported as a reduction to that liability rather than an expense in the Statement of Activities.	<u>351,427</u>
Change in Net Position of Governmental Activities	<u><u>\$ 8,908,995</u></u>

CITY OF WATERTOWN, NEW YORK

STATEMENT OF NET POSITION - PROPRIETARY FUNDS

June 30, 2019

	Business - Type Activities Enterprise Funds		
	Water	Sewer	Total
ASSETS			
CURRENT ASSETS			
Unrestricted Cash and Cash Equivalents	\$ 3,403,524	\$ 4,529,523	\$ 7,933,047
Accounts Receivable,			
Net of Allowance for Uncollectible Accounts	1,182,802	957,375	2,140,177
Due from Governmental Funds	38,913	70,532	109,445
Due from Other Governments	-	302,395	302,395
State and Federal Aid Receivables	25,033	149,667	174,700
Prepaid Expenses	318	318	636
Total Current Assets	<u>4,650,590</u>	<u>6,009,810</u>	<u>10,660,400</u>
NON-CURRENT ASSETS			
Restricted Cash and Cash Equivalents	79,017	46,442	125,459
Capital Assets, Net of Accumulated Depreciation	20,241,746	25,893,747	46,135,493
Total Non-Current Assets	<u>20,320,763</u>	<u>25,940,189</u>	<u>46,260,952</u>
TOTAL ASSETS	<u>\$ 24,971,353</u>	<u>\$ 31,949,999</u>	<u>\$ 56,921,352</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources, Pensions	\$ 219,224	\$ 176,419	\$ 395,643
Deferred Outflows of Resources, OPEB	571,510	554,829	1,126,339
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 790,734</u>	<u>\$ 731,248</u>	<u>\$ 1,521,982</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	\$ 41,180	\$ 432,462	\$ 473,642
Accrued Interest Payable	26,280	41,556	67,836
Accrued Liabilities	36,041	45,360	81,401
Due to Retirement System	50,594	37,874	88,468
Due to Governmental Funds	51,141	18,276	69,417
Due to Other Governments	860	-	860
Other Liabilities	14,397	-	14,397
Unearned Revenue	27,210	19,485	46,695
Bond Anticipation Notes Payable	-	728,883	728,883
Current Portion of Long-Term Liabilities, Net of Unamortized Premium	753,599	839,930	1,593,529
Total Current Liabilities	<u>1,001,302</u>	<u>2,163,826</u>	<u>3,165,128</u>
LONG-TERM LIABILITIES			
Workers' Compensation Liability	291,048	481,141	772,189
Compensated Absences	48,332	38,922	87,254
Net Pension Liability	374,085	307,345	681,430
Other Post Employment Benefits Liability	8,028,788	7,456,093	15,484,881
Serial Bonds Payable, Net of Unamortized Premium	4,311,060	6,269,070	10,580,130
Total Long-Term Liabilities	<u>13,053,313</u>	<u>14,552,571</u>	<u>27,605,884</u>
TOTAL LIABILITIES	<u>\$ 14,054,615</u>	<u>\$ 16,716,397</u>	<u>\$ 30,771,012</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources, Pensions	\$ 149,831	\$ 123,100	\$ 272,931
Deferred Inflows of Resources, OPEB	750,783	697,230	1,448,013
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>\$ 900,614</u>	<u>\$ 820,330</u>	<u>\$ 1,720,944</u>
NET POSITION			
Net Investment in Capital Assets	\$ 15,238,277	\$ 18,390,867	\$ 33,629,144
Restricted for Debt	31,592	-	31,592
Unrestricted	(4,463,011)	(3,246,347)	(7,709,358)
TOTAL NET POSITION	<u>\$ 10,806,858</u>	<u>\$ 15,144,520</u>	<u>\$ 25,951,378</u>

See notes to audited basic financial statements.

CITY OF WATERTOWN, NEW YORK

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUNDS

Year Ended June 30, 2019

	Business - Type Activities		
	Enterprise Funds		
	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
OPERATING REVENUES			
Charges for Services	\$ 3,936,734	\$ 4,465,105	\$ 8,401,839
Intergovernmental Charges	1,423,169	2,091,281	3,514,450
Other Operating Revenue	89,264	26,825	116,089
Total Operating Revenues	<u>5,449,167</u>	<u>6,583,211</u>	<u>12,032,378</u>
OPERATING EXPENSES			
Salaries, Wages and Employee Benefits	1,555,354	1,379,630	2,934,984
Contractual Services	1,814,912	2,399,677	4,214,589
Depreciation	697,356	772,010	1,469,366
Total Operating Expenses	<u>4,067,622</u>	<u>4,551,317</u>	<u>8,618,939</u>
Income from Operations	<u>1,381,545</u>	<u>2,031,894</u>	<u>3,413,439</u>
NON-OPERATING REVENUES (EXPENSES)			
Interest Revenue	54,659	61,557	116,216
Interest Expense	(170,619)	(220,997)	(391,616)
Gain on Disposal of Fixed Assets	15,000	-	15,000
Total Non-Operating Revenue (Expenses)	<u>(100,960)</u>	<u>(159,440)</u>	<u>(260,400)</u>
Income Before Contributions and Transfers	1,280,585	1,872,454	3,153,039
Capital Contributions	1,730	298,854	300,584
Transfers In	6,007	2,913	8,920
Transfers Out	(15,000)	(15,000)	(30,000)
Change in Net Position	1,273,322	2,159,221	3,432,543
Net Position, Beginning of Year	<u>9,533,536</u>	<u>12,985,299</u>	<u>22,518,835</u>
Net Position, End of Year	<u>\$ 10,806,858</u>	<u>\$ 15,144,520</u>	<u>\$ 25,951,378</u>

See notes to audited basic financial statements.

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

Year Ended June 30, 2019

	Business - Type Activities		
	Enterprise Funds		
	Water	Sewer	Total
Cash Flows from Operating Activities			
Cash Received from Providing Services	\$ 4,904,918	\$ 6,147,655	\$ 11,052,573
Cash Payments for Contractual Expense	(1,822,585)	(2,398,738)	(4,221,323)
Cash Payments for Personal Services and Benefits	(2,013,847)	(1,748,148)	(3,761,995)
Other Operating Revenue	82,275	26,824	109,099
Net Cash Provided by Operating Activities	<u>1,150,761</u>	<u>2,027,593</u>	<u>3,178,354</u>
Cash Flows from Non-Capital Financing Activities			
Transfers (to) Other Funds	(8,993)	(12,087)	(21,080)
Cash Flows from Capital and Related Financing Activities			
Proceeds of Capital Debt	939,647	1,236,342	2,175,989
Premium Received on Bond Obligation	109,853	57,541	167,394
Principal Paid on Capital Debt	(2,117,090)	(1,471,298)	(3,588,388)
Interest Paid on Capital Debt	(164,463)	(220,893)	(385,356)
Proceeds from Sale of Capital Assets	15,000	-	15,000
Purchase of Capital Assets	(1,084,903)	(2,675,337)	(3,760,240)
Capital Grants	767	298,853	299,620
Net Cash Used In Capital and Related Financing Activities	<u>(2,301,189)</u>	<u>(2,774,792)</u>	<u>(5,075,981)</u>
Cash Flows from Investing Activities			
Interest Income	67,549	73,129	140,678
Net Cash Provided By Investing Activities	<u>67,549</u>	<u>73,129</u>	<u>140,678</u>
Net Decrease in Cash and Cash Equivalents	(1,091,872)	(686,157)	(1,778,029)
Cash and Cash Equivalents, Beginning of Year	4,574,413	5,262,122	9,836,535
Cash and Cash Equivalents, End of Year	<u>\$ 3,482,541</u>	<u>\$ 4,575,965</u>	<u>\$ 8,058,506</u>
Reconciliation of Income from Operations to Net			
Cash Provided By Operating Activities			
Income from Operations	\$ 1,381,545	\$ 2,031,894	\$ 3,413,439
Depreciation	697,356	772,010	1,469,366
Change in Operating Assets			
Accounts Receivable	(308,508)	(190,433)	(498,941)
Due from Other Governments	(142,686)	(208,875)	(351,561)
Due from Other Funds	(2,455)	(9,675)	(12,130)
Due from Federal and State Governments	(6,989)	-	(6,989)
Prepaid Expenses	(318)	(318)	(636)
Deferred Outflows of Resources, Pensions	249,709	216,285	465,994
Change in Operating Liabilities			
Accounts Payable	(11,048)	(1,456)	(12,504)
Accrued Liabilities	2,733	9,910	12,643
Compensated Absences	(13,041)	(6,979)	(20,020)
Due to Retirement System	3,729	(1,591)	2,138
Due to Other Governments	807	-	807
Other Liabilities	(15,878)	(65,887)	(81,765)
Net Pension Liability	203,920	164,930	368,850
OPEB Liability	(457,646)	(306,208)	(763,854)
Customer Deposits and Overpayments	(1,334)	-	(1,334)
Due to Other Funds	2,884	2,962	5,846
Deferred Inflows of Resources, Pensions	(418,310)	(352,389)	(770,699)
Deferred Inflows of Resources, OPEB	(13,709)	(26,587)	(40,296)
Net Cash Provided By Operating Activities	<u>\$ 1,150,761</u>	<u>\$ 2,027,593</u>	<u>\$ 3,178,354</u>
Reconciliation of Total Cash and Cash Equivalents			
Current Assets - Unrestricted Cash and Cash Equivalents	\$ 3,403,524	\$ 4,529,523	\$ 7,933,047
Non-Current Assets - Restricted Cash and Cash Equivalents	<u>79,017</u>	<u>46,442</u>	<u>125,459</u>
Total Cash and Cash Equivalents	<u>\$ 3,482,541</u>	<u>\$ 4,575,965</u>	<u>\$ 8,058,506</u>

See notes to audited basic financial statements.

CITY OF WATERTOWN, NEW YORK

STATEMENT OF FIDUCIARY NET POSITION

June 30, 2019

	<u>Private Purpose Trusts</u>	<u>Agency Funds</u>	<u>Total</u>
ASSETS			
Cash and Cash Equivalents	\$ 30,906	\$ 423,803	\$ 454,709
TOTAL ASSETS	<u>\$ 30,906</u>	<u>\$ 423,803</u>	<u>\$ 454,709</u>
LIABILITIES			
Deposits Held and Due to Others	\$ -	\$ 367,718	\$ 367,718
Cafeteria Plan	-	52,530	52,530
Other Accrued Liabilities	-	3,555	3,555
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 423,803</u>	<u>\$ 423,803</u>
NET POSITION			
Held in Trust for Other Purposes	\$ 879	\$ -	\$ 879
Held in Trust for Scholarships	30,027	-	30,027
TOTAL NET POSITION	<u>\$ 30,906</u>	<u>\$ -</u>	<u>\$ 30,906</u>

See notes to audited basic financial statements.

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

Year Ended June 30, 2019

	<u>Private Purpose Trusts</u>
ADDITIONS	
Interest Revenue	\$ 36
Total Additions	<u>36</u>
DEDUCTIONS	
Other	<u>6,947</u>
Total Deductions	<u>6,947</u>
Change in Net Position	(6,911)
Net Position, Beginning of Year	<u>37,817</u>
Net Position, End of Year	<u><u>\$ 30,906</u></u>

See notes to audited basic financial statements.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Watertown, New York (the City) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies used by the City are discussed below.

Reporting Entity

The City was incorporated in 1869. The Charter of the City of Watertown, City law and other general laws of the State of New York, govern the City. The City Council, which is the governing body of the City, consists of the Mayor and four Councilpersons. The City Manager serves as Chief Executive Officer of the City and is appointed by the Council. The City Comptroller serves as the Chief Fiscal Officer of the City and is appointed by the City Manager.

The City provides the following basic services: public safety (police and fire), water and sewer, library, recreation, refuse collection, economic assistance, street maintenance, snow removal, and general administrative services.

The financial reporting entity consists of:

1. The primary government which is the City of Watertown.
2. Organizations for which the primary government is financially accountable.
3. Other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Statement 61, *The Financial Reporting Entity: Omnibus – an Amendment of GASB Statement No. 14 and No. 34*.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Reporting Entity - Continued

Based on the forgoing criteria and the significant factors presented below, the following organizations are included in the reporting entity:

Watertown Empire Zone

Portions of the City of Watertown were designated as an Economic Development Zone on July 27, 1994. The program is designed to attract new businesses to the area and to enable existing businesses to expand and create jobs by offering a variety of financial incentives and economic benefits. The City Council appoints a voting majority of the Program's governing body and significantly influences the activities of the Watertown Empire Zone Program. The City includes the Watertown Empire Zone as a blended component unit.

The Trustees of Roswell P. Flower Memorial Library

The Trustees of the Roswell P. Flower Memorial Library, a nonprofit organization, was formed May 1, 1901 to care for and maintain the library as a free public library for the City of Watertown. The City Council appoints the Organization's governing body and significantly influences the activities of the Organization. The decision to include a potential component unit in the City's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the Trustees of the Roswell P. Flower Memorial Library is included as a discretely presented component unit. Copies of their financial statements may be obtained at 229 Washington Street, Watertown, New York 13601.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

New Accounting Standards

The City has adopted all current Statements of the Governmental Accounting Standards Board (GASB) that are applicable.

Future New Accounting Standards

GASB has issued the following new statements for which the City is reviewing and plans on adopting as required.

- Statement No. 84, *Fiduciary Activities* effective for the year ending June 30, 2020
- Statement No. 87, *Leases* effective for the year ending June 30, 2021
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* effective for the year ending June 30, 2021
- Statement No. 90, *Majority Equity Interests – and amendment of GASB Statements No. 14 and No. 61*, effective for the year ending June 30, 2020
- Statement No. 91, *Conduit Debt Obligations*, effective for the year ending June 30, 2022

The City will evaluate the impact each of these pronouncements may have on its financial statements and will implement them as applicable and when material.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Basis of Presentation

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide statements and fund financial statements categorize primary activities as either governmental or business-type. The City's police and fire protection, parks, library and recreation, public works, sports arena, and general administrative services are classified as governmental activities. The City's water and sewer services are classified as business-type activities.

Government-Wide Financial Statements

The government-wide statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of activities for the primary government (governmental and business-type) statements and its component units except those that are fiduciary. The focus of the government-wide statements addresses the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position.

The Statement of Activities reports both the gross and net cost for each of the City's functions or programs. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, public works, community and youth services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net costs (by function or business-type activity) are normally covered by general revenue (property tax, sales tax, intergovernmental revenues, interest income, etc.).

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Basis of Presentation - Continued

Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The City records its transactions in the fund types described below:

1. Governmental Funds

The focus of the governmental fund's measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

General Fund - The General Fund is the general operating fund of the City and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund. In addition, risk-based activities and central garage activities have been recorded in the General Fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of special revenue sources that are legally restricted for specified purposes. The City maintains the following special revenue funds:

Community Development Fund - To account for the use of federal grant monies received under the Community Development Block Grant Program and any other state economic development project revenue. The Community Development Fund is considered a major fund for reporting purposes.

Public Library Fund - To account for the operation of the Roswell P. Flower Memorial Library.

Debt Service Fund - To account for the accumulation of resources for and the payment of general long-term debt principal and interest for the mandatory reserve fund. The debt service fund also accumulates interest earned on borrowed money.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Basis of Presentation - Continued

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital expenditures. The Capital Projects Fund is considered a major fund for reporting purposes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City:

Enterprise Funds - To account for water and sewer operations.

Water Enterprise Fund - established by law to account for revenues derived from charges for water consumption and benefited assessments and the application of such revenues toward related operating expenses and debt retirement.

Sewer Enterprise Fund - established by law to account for revenues derived from charges for sewer usage and benefited assessments, and the application of such revenues toward related operating expenses and debt retirement.

3. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support City programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds.

The City's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose or agency). Since, by definition, these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Basis of Accounting / Measurement Focus

Basis of accounting refers to when revenues and expenditures and the related assets and liabilities are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement focus. Measurement focus is the determination of what is measured, i.e., expenditures or expenses.

Accrual Basis - The government-wide financial statements and the proprietary fund financial statements are presented on an "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, as well as infrastructure assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

Modified Accrual Basis - The governmental fund financial statements are prepared using the modified accrual basis of accounting. Under this basis of accounting, revenues are recorded when measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. City revenues are generally considered available if collected within 60 days of year-end. Material revenues that are accrued include real property taxes, state and federal aid, sales tax, and certain user charges. Expenditures are recorded when incurred except for prepaid expenditures and inventory items, which are recognized at the time of purchase; principal and interest on indebtedness, which are not recognized as expenditures until due; and compensated absences, such as vacation, which vests or accumulates and is charged as expenditures when paid.

Property Taxes

Real property tax levies are fully accrued at the beginning of the fiscal year and are received and accounted for in the General Fund. The current year's property taxes are levied, and the prior year's unpaid water and sewer bills are re-levied on a warrant to collect taxes due as of July 5th based on the assessed value of real property within the City. The City also levies and collects property taxes on behalf of Jefferson County, which become due as of January 15th, and enforces collection of unpaid City school taxes transmitted by the school district to the City in December of each year.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Property Taxes - Continued

Uncollected property taxes assumed by the City as a result of the settlement proceedings are reported as receivables in the General Fund to maintain central control and provide for tax settlement and enforcement proceedings. The amount owed to the School District for uncollected school taxes is \$140,909 and is included in "Due to other Governments". A portion of the total property taxes receivable, \$240,664, is considered unavailable and is presented as a deferred inflow of resources.

An allowance for uncollectible taxes of \$793,441 has been included in the General Fund accounts receivable balance at June 30, 2019. Amounts considered to be uncollectible are based on historical trends and specific knowledge related to particular parcels.

The City is permitted by the Constitution of New York State to levy property taxes up to 2% of the five-year average full-assessed valuation for general governmental services other than the payment of debt service and capital expenditures. For the year ended June 30, 2019, the City had exhausted 15.76% of its tax limit and had a constitutional margin of \$19,674,032.

Budget Policies

The budget policies are as follows:

1. Prior to April 30th of each year, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1st. The operating budget includes proposed expenditures and the sources of financing.
2. Public hearings are conducted to obtain taxpayers' comments.
3. At the last regular or special meeting in May, the budget is adopted by the City Council through the adoption of various resolutions.
4. City taxes included in the budget are levied on July 5th. The collection period is July 5th through August 5th.
5. Subsequent budget re-adoptions or transfers are approved by City Council.
6. For year-end financial reporting, adjustments are made to actual results to conform to modified budget classifications and reflect year-end encumbrances.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Budget Policies - Continued

The City prepares a legally adopted annual operating budget for the General Fund. The City's budget is adopted using a basis of accounting consistent with generally accepted accounting principles (GAAP). The City's actual amounts in the financial statements are presented on a GAAP basis; therefore, no reconciliation is necessary.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

The City considers cash and cash equivalents to include cash on hand, time and demand deposits, U.S. Treasury Bills, and certificates of deposit with original maturities of three months or less.

Receivables

Receivables are stated net of the estimated allowance for uncollectible amounts. Amounts considered to be uncollectible are based on collection experience. Amounts due from state and federal governments represent amounts owed to the City to reimburse it for expenditures incurred pursuant to state and federal programs. Other receivables represent amounts owed to the City, which include sales tax, tax sale certificates, sewer rents, water rents, rehabilitation loans, and assessments. The allowance for uncollectible accounts receivable was \$182,033 at June 30, 2019.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is calculated on the straight-line basis over the following estimated useful lives:

Buildings	50 years
Water and Sewer System	60 - 65 years
Machinery and Equipment	5 - 30 years
Building Improvements	5 - 25 years
Land Improvements	20 - 50 years
Other Infrastructure	10 - 50 years

Compensated Absences

Employees are granted the following compensated absences each year:

Sick Leave	12 days
Vacation	10 - 30 days

Sick leave may be accumulated from year-to-year, up to 180 days. Upon retirement or other termination, no payment is made for accumulated sick time except for police, firemen, and electrical workers who may receive a portion of their sick leave at retirement. The liability for sick leave is recorded in the Statement of Net Position, since it is anticipated that none of the liability will be liquidated with expendable available financial resources. Vacation time vests and may be accumulated from year-to-year up to 10 days for management, civil service employee's association members, police, and electrical workers, and 5 days for all other employees. The liability will be liquidated with expendable available financial resources; therefore, it is accounted for in the respective governmental fund type. The non-current portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Insurance and Risk Management

In accordance with New York State guidelines and GASB Statement No. 10, *Accounting and Financial Reports for Risk Financing and Related Insurance Issues*, the City self-insures for the following:

1. General Liability - The City has a self-insurance program for general liability insurance. The reserved fund balance is recorded within the General Fund.
2. Workers' Compensation - On May 10, 1920 the City became self-insured for the purposes of providing benefits under the Workers' Compensation Law of the State of New York. The City recognizes workers compensation expenditures when paid. Annual estimates are appropriated from the General and Enterprise funds, as determined by the City Council. An estimated liability of \$2,059,626 as of June 30, 2019 has been recorded on the Statement of Net Position representing the long-term liability of open workers' compensation cases.
3. Unemployment Insurance - The City has a self-insurance program for unemployment, but has not established a reserve for claims. Expenditures are recorded as claims are submitted. Total unemployment insurance expenditures for the year ended June 30, 2019 were \$10,650.
4. Health Care Benefits - On July 1, 1992, the City became self-insured for health care benefits for all eligible City employees and retirees. A third-party administrator selected by the City manages this self-insurance plan. A stop loss policy was also purchased to protect and insure this plan against major claims in excess of \$175,000. The City has calculated a monthly premium equivalent based upon historical experience and projected costs that are billed to the respective funds on a monthly basis. An estimated liability of \$989,109 has been recorded in the self-insurance fund for claims incurred as of June 30, 2019, but not reported based upon historical experience.

Operating Revenue and Expenses

The City's proprietary funds distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses of the City's water and sewer funds consist of charges for services and the costs of providing those services, including depreciation and excluding interest costs. All other revenues and expenses are reported as nonoperating.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has three items that qualify for reporting in this category. The first is the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the life of the refunding debt. The second item is related to pensions reported in the government-wide Statement of Net Position. This represents the effect of the net change in the City's proportion of the collective net pension asset or liability and difference during the measurement period between the City's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is the City's contributions to the PFRS and ERS pension systems and to the Other Postemployment Benefit (OPEB) plan subsequent to the measurement date.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resource (revenue) until that time. The City has three items that qualifies for reporting in this category. The first item is related to property taxes and is reported as unavailable revenue. The second item is related to pensions reported in the government-wide Statement of Net Position. This represents the effect or the net change in the City's proportion of the collective net pension asset or liability and difference during the measurement periods between the City's contributions and its proportion share of total contributions to the pension systems not included in pension expense. The third item is related to OPEB reported in the government-wide Statement of Net Position. This represents the effect of net changes of assumptions or other inputs.

The Balance Sheet – Governmental Funds includes a section of deferred inflows of resources. The City has two types, which arise under the modified accrual basis of accounting that qualify for reporting in this category. The governmental funds report unavailable revenues from property taxes and grant revenue.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Equity Classifications

Government-Wide Statements

In the Government-wide statements there are three classes of net position:

Net Investment in Capital Assets – consists of net capital assets (cost less accumulated depreciation) reduced by outstanding balances of related debt obligations from the acquisition, construction, or improvement of those assets.

Restricted Net Position – reports net position when constraints placed on the assets or deferred outflows of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – reports the balance of net position that does not meet the definition of the above two classifications and is deemed to be available for general use by the City.

Fund Statements

Fund balance is the excess of assets over liabilities in a governmental fund. There are five separate components of fund balance, each of which identifies to what extent the City is bound to honor constraints on the specific purpose for which amounts can be spent. The five components are:

1. **Nonspendable Fund Balance** - The portion of a fund balance that cannot be spent because they are either: (a) not in a spendable form, such as prepaid items, inventories of supplies, or loans receivable; or (b) legally or contractually required to be maintained intact, such as the principal portion of an endowment.
2. **Restricted Fund Balance** - The portion of a fund balance that has constraints placed on the use of resources that are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
3. **Committed Fund Balance** - The portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council and remain binding unless removed in the same manner.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES – Continued

Fund Statements - Continued

4. Assigned Fund Balance - The portion of a fund balance that includes amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. Such intent needs to be established either by the City Council or by an official designated for that purpose.
5. Unassigned Fund Balance - The portion of a fund balance that includes amounts that do not fall into one of the above four categories.

The City considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be used first, followed by assigned amounts and then unassigned amounts.

The City does not currently have a formal minimum fund balance policy. The City Council shall approve all commitments by formal action. The action to commit funds must occur prior to fiscal year-end to report such commitments in the balance sheet of the respective period, even though the amount may be determined subsequent to fiscal year-end. A commitment can only be modified or removed by the same formal action.

When it is appropriate for fund balance to be assigned for items, such as encumbrance amounts, the City Council delegates the responsibility to assign funds to the City Comptroller. Assignments may occur subsequent to fiscal year-end.

NOTE 2 – CASH AND CASH EQUIVALENTS

State statutes govern the City investment policies. In addition, the City has its own written investment policy. City monies must be deposited in FDIC insured commercial banks or trust companies located within the State. The City Comptroller is authorized to use demand accounts, certificates of deposits, and permissible investments. Permissible investments include obligations of the U.S. Government and its agencies, repurchase agreements, and obligations of the State of New York, obligations issued by any municipality, school district or corporation other than the City of Watertown, and obligations of public authorities, public housing authorities, urban renewal agencies, and industrial development agencies where the State authorizes such investments. During the fiscal year ended June 30, 2019, the City limited its investments to demand and savings accounts, certificates of deposit, and U.S. Treasury Bills.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 – CASH AND CASH EQUIVALENTS - Continued

The City does not typically purchase investments and is not exposed to material interest rate risk.

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. While the City does not have a specific policy for custodial credit risk, New York State statutes govern the City's investment policies.

The City does not typically purchase investments denominated in foreign currency and is not exposed to foreign currency risk.

Collateral is required for demand, savings deposits, and certificates of deposit not covered by federal deposit insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies, obligations of the State, its municipalities and school districts, treasury strips, and other obligations as outlined in the City's investment policy.

Separate bank accounts are not maintained for all City funds. Instead, the majority of the cash is deposited in pooled checking and savings accounts with accounting records maintained to show the portion of the balance attributable to each fund.

For purposes of the statement of cash flows, the proprietary funds consider all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Deposits - GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, directs that deposits be disclosed as to custodial risk if they are not covered by depository insurance, and the deposits are either:

- a) Insured by Federal Deposit Insurance Corporation (FDIC) or by collateral held by the City or by the City's agent in the City's name; or
- b) Collateralized with securities held by the pledging financial institution's trust department or agency in the entity's name; or
- c) Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department, or agent but not in the entity's name.)

Total financial institution (bank) balances at June 30, 2019 per the banks were \$11,224,275. These deposits are categorized as follows:

(a)	(b)	(c)
\$ 785,704	\$ 10,438,571	\$ -

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 2 – CASH AND CASH EQUIVALENTS - Continued

As of June 30, 2019, the City had the following cash equivalents:

U.S. Treasury Bills - 13 week term, 2.131% - 2.455% interest rates	\$	17,725,000
Certificates of Deposit - Trust & Agency Funds		25,981
State and Local Government Series Securities		4,519
Total	\$	17,755,500

NOTE 3 – CAPITAL ASSETS

A summary of the changes in capital assets for the year ended June 30, 2019 were as follows:

<u>Governmental Activities</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
Non-Depreciable Capital Assets:				
Land	\$ 2,621,285	\$ -	\$ -	\$ 2,621,285
Construction in Progress	1,812,615	11,496,759	(5,080,765)	8,228,609
Total	4,433,900	11,496,759	(5,080,765)	10,849,894
Depreciable Capital Assets:				
Land Improvements	10,077,587	486,957	-	10,564,544
Buildings and Improvements	45,775,495	1,140,806	-	46,916,301
Infrastructure	79,838,238	951,061	-	80,789,299
Machinery and Equipment	12,897,900	1,123,917	(102,384)	13,919,433
Vehicles	11,725,741	1,835,884	(452,249)	13,109,376
Total	160,314,961	5,538,625	(554,633)	165,298,953
Less: Accumulated Depreciation:				
Land Improvements	7,170,491	269,624	-	7,440,115
Buildings and Improvements	16,466,833	1,141,378	-	17,608,211
Infrastructure	39,094,553	2,434,377	-	41,528,930
Machinery and Equipment	10,749,435	352,212	(102,384)	10,999,263
Vehicles	9,484,368	622,143	(432,078)	9,674,433
Total	82,965,680	4,819,734	(534,462)	87,250,952
Depreciable Capital Assets, Net	77,349,281	718,891	(20,171)	78,048,001
Total	\$ 81,783,181	\$ 12,215,650	\$ (5,100,936)	\$ 88,897,895

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 3 – CAPITAL ASSETS - Continued

Depreciation expense was charged to governmental activities as follows:

General Government Support	\$	87,939
Hydroelectric Production		275,370
Police		138,786
Fire		222,356
Other Public Safety		12,279
Public Works		2,985,032
Bus		151,894
Library		205,823
Other Culture and Recreation		664,661
Refuse and Recycling		75,594
Total Depreciation Expense	\$	4,819,734

<u>Business-Type Activities</u>	<u>Balance</u> <u>June 30, 2018</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2019</u>
Non-Depreciable Capital Assets:				
Construction in Progress	\$ 2,460,627	\$ 3,186,130	\$ (270,971)	\$ 5,375,786
Total	2,460,627	3,186,130	(270,971)	5,375,786
Depreciable Capital Assets:				
Land Improvements	250,568	-	-	250,568
Buildings and Improvements	34,820,100	62,078	-	34,882,178
Infrastructure	30,143,490	-	-	30,143,490
Machinery and Equipment	17,234,336	354,987	(117,200)	17,472,123
Vehicles	1,291,269	-	(16,770)	1,274,499
Total	83,739,763	417,065	(133,970)	84,022,858
Less: Accumulated Depreciation:				
Land Improvements	250,568	-	-	250,568
Buildings and Improvements	18,151,684	710,115	-	18,861,799
Infrastructure	8,151,785	449,194	-	8,600,979
Machinery and Equipment	14,526,644	226,020	(117,200)	14,635,464
Vehicles	847,074	84,037	(16,770)	914,341
Total	41,927,755	1,469,366	(133,970)	43,263,151
Depreciable Capital Assets, Net	41,812,008	(1,052,301)	-	40,759,707
Total	\$ 44,272,635	\$ 2,133,829	\$ (270,971)	\$ 46,135,493

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 3 – CAPITAL ASSETS - Continued

Depreciation expense was charged to business-type activities as follows:

Water	\$	697,357
Sewer		772,009
		772,009
Total Depreciation Expense	\$	1,469,366

NOTE 4 – RESTRICTED CASH AND CASH EQUIVALENTS

Restricted cash and cash equivalents are as follows as of June 30, 2019:

Fund	Restriction	Amount
General	Reserve for Capital Projects	\$ 426,873
General	Reserve for Special Assessment Sidewalk Program Debt	20,173
General	Reserve for Workers' Compensation Claims	236,597
General	Reserve for General Liability Claims	773,165
Capital Projects	Reserve for Capital Project Acquisitions and Construction	288,961
Community Development	Federal and State Community Development Grants	150,586
Non Major	Reserve for Airport Debt Service	4,538
Non Major	Reserve for Empire Zone	212,009
Water	Reserve for Capital Project Acquisitions and Construction	47,425
Water	Reserve for Debt Service	31,592
Sewer	Reserve for Capital Project Acquisitions and Construction	46,442
		46,442
Total Restricted Cash and Cash Equivalents		\$ 2,238,361

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 5 – NOTES RECEIVABLE

To assist in the rehabilitation of homes and apartments of low and moderate-income persons, the City has been awarded various grants for its "Housing Improvement Program" from the Community Development Block Grant Program (CDBG) Small Cities Program and the North Country HOME Consortium. The purpose of this program is to improve living conditions in Watertown by promoting repair and rehabilitation of the local housing stock. The primary objective is to eliminate conditions that might become hazardous to the health or safety of local residents. Energy conservation improvements, historic preservation, and other necessary repairs will also be encouraged whenever assistance is provided under this program. Grants are subject to repayment if the owner moves or sells the property within the number of years established by the grant, prorated equally per year. Loans are repaid in monthly installments ranging from five to thirty years and are subject to immediate repayment if the owner moves or sells the property. The loans are collateralized by a mortgage on the home. The grants are not collateralized.

The City participates as an Entitlement Community in the Community Development Block Grant Program administered by the U.S. Department of Housing and Urban Development (HUD). The City partially uses HUD CDBG funds to perform housing rehabilitations through its Rental Rehabilitation Program and Owner-Occupied Housing Program. Grants are subject to repayment if the owner moves or sells the property within the number of years established by the grant, prorated equally per year. Loans are repaid in monthly installments ranging from five to ten years and are subject to immediate repayment if the owner moves or sells the property. The loans are collateralized by a mortgage on the home. The grants are not collateralized.

The balance of the Small Cities, Home Consortium, and Entitlement grants subject to repayment at June 30, 2019 was \$1,688,847. The balance of the Small Cities and Program Income loans subject to repayment at June 30, 2019 was \$532,499.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 5 – NOTES RECEIVABLE - Continued

The following table summarizes notes receivable at June 30, 2019:

Grant Source	Grant Purpose	Grant	Loan Terms	Loan Balance
NYS Rental Rehabilitation Section 17 Program -1989	Rehabilitate apartment building	\$ -	Loan is subordinate to existing mortgages, maturing 2024 and bearing interest at 6.25%. All accrued interest and principal are payable at maturity. Deferred revenue has also been recorded equivalent to the amount of the loan outstanding	\$ 71,500
CDBG Small Cities - 2005	Single purpose home ownership	\$ -	Loans not to exceed \$20,000 to be repaid at 0% interest in monthly installments over 20 - 30 years	\$ 152,769
CDBG Small Cities - 2006	Single purpose housing rehabilitations	\$ -	Over 5 years in monthly installments at a rate of \$18 per \$1,000	\$ 3,715
CDBG Small Cities - 2008	Rental rehabilitations and downtown apartments	\$ -	Over 5-10 years in monthly installments at a rate of \$18 per \$1,000	\$ 48,085
CDBG Small Cities - 2009	Rental rehabilitations and downtown apartments	\$ 2,527	Up to 20 years at 0% interest for downtown apartments and up to 10 years at 0% for rental rehabilitations	\$ 69,250
CDBG Small Cities -2011	Rental rehabilitations and downtown apartments	\$ 8,032	Up to 20 years at 0% interest for newly developed rental apartments and up to 10 years at 0% for rental rehabilitations	\$ 63,380
CDBG Small Cities - 2012	Rental rehabilitations and downtown apartments	\$ 108,908	Up to 20 years at 0% interest for newly developed rental apartments and up to 10 years at 0% for rental rehabilitations	\$ 35,000
CDBG Small Cities - 2013	City-wide housing rehabilitations	\$ 233,695	5 years - 20 years at 0% interest for newly developed rental apartments and 5 – 10 years at 0% for City-wide rehabilitations	N/A
North Country HOME Consortium –	Repair and rehabilitate the local housing stock	\$ 54,160	N/A	N/A
CDBG Entitlement	Housing rehabilitations	\$1,132,181	5 years - 10 years at 0% interest for owner-occupied or rental rehabilitations	\$ 88,800
Program Income - CDBG Small Cities	Repair and rehabilitate the local housing stock	\$ 149,344	Loan repayments received from recipients of previous CDBG Small Cities grant awards	\$ -
	Total	\$1,688,847	Total	\$ 532,499

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 6 – SHORT-TERM DEBT

The bond anticipation note issued to finance various projects reflected in the Capital Projects Fund and Enterprise Funds in the amount of \$4,360,000 issued on May 31, 2018 matured on April 1, 2019. The bond anticipation note was repaid with \$311,000 of principal payments, \$240,000 return of excess funds not needed, and \$3,809,000 from proceeds of serial bond debt. On March 28, 2019, a bond anticipation note to finance waste water treatment projects in the enterprise fund in the amount of \$728,883 was issued with 0% interest to mature on March 28, 2022. The bond anticipation note is backed by the full faith and credit of the City of Watertown.

Governmental Activities	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019
Bond Anticipation Note	\$ 2,340,000	\$ -	\$ (2,340,000)	\$ -

Business-Type Activities	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019
Bond Anticipation Note	\$ 2,020,000	\$ 728,883	\$ (2,020,000)	\$ 728,883

NOTE 7 – LONG-TERM DEBT

During the year ended June 30, 2019, the following changes occurred in long-term obligations for governmental activities:

Governmental Activities	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
General Obligation Debt					
Serial Bonds	\$ 19,739,953	\$ 4,518,643	\$ (2,351,612)	\$ 21,906,984	\$ 2,300,880
Premium on Debt Issuance	-	551,986	-	551,986	37,029
Total	<u>\$ 19,739,953</u>	<u>\$ 5,070,629</u>	<u>\$ (2,351,612)</u>	<u>\$ 22,458,970</u>	<u>\$ 2,337,909</u>
Compensated Absences	\$ 912,511	\$ -	\$ (186,511)	\$ 726,000	\$ 31,871
Workers' Compensation	1,573,364	-	(333,427)	1,239,937	-
Landfill Monitoring	108,000	-	(18,000)	90,000	18,000
Total	<u>\$ 2,593,875</u>	<u>\$ -</u>	<u>\$ (537,938)</u>	<u>\$ 2,055,937</u>	<u>\$ 49,871</u>

The Statement of Net Position at June 30, 2019 includes a deferred amount of \$39,672 on the advance refunding of bonds.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 7 – LONG-TERM DEBT - Continued

Changes in the net pension liability – proportionate share and the changes in the total OPEB liability are reported in Notes 9 and 10, respectively.

Payments on general obligation bonds are made by the General Fund, Library Fund, and Mandatory Reserve Fund.

During the year ended June 30, 2019, the following changes occurred in long-term obligations for business-type activities:

Business-Type Activities	Balance June 30, 2018	Additions	Reductions	Balance June 30, 2019	Due Within One Year
General Obligation Bonds					
Serial Bonds - Water	\$ 4,717,249	\$ 939,647	\$ (702,090)	\$ 4,954,806	\$ 746,275
Serial Bonds - Sewer	7,362,798	507,459	(866,298)	7,003,959	788,594
Premium on Debt Issuance - Water	-	109,853	-	109,853	7,324
Premium on Debt Issuance - Sewer	-	57,541	-	57,541	3,836
Total	\$ 12,080,047	\$ 1,614,500	\$ (1,568,388)	\$ 12,126,159	\$ 1,546,029
Workers Compensation					
Water	\$ 306,926	\$ -	\$ (15,878)	\$ 291,048	\$ -
Sewer	594,528	-	(65,887)	528,641	47,500
Total	\$ 901,454	\$ -	\$ (81,765)	\$ 819,689	\$ 47,500
Compensated Absences					
Water	\$ 61,373	\$ -	\$ (13,041)	\$ 48,332	\$ -
Sewer	45,901	-	(6,979)	38,922	-
Total	\$ 107,274	\$ -	\$ (20,020)	\$ 87,254	\$ -

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 7 – LONG-TERM DEBT - Continued

General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as 10 to 30-year serial bonds with equal amounts of principal maturing each year. General obligation bonds at June 30, 2019 are as follows:

	Interest Rate	Original Amount	Paid June 30, 2019	Outstanding June 30, 2019	Maturity Date
Public Improvements	4.00-5.00%	\$ 2,310,000	\$ 5,000	\$ 5,000	5/15/2021
Public Improvements	3.25-4.00%	7,345,000	350,000	1,350,000	2/15/2023
Public Improvements	2.50-3.25%	3,220,000	325,000	-	9/15/2018
Public Improvements	3.125-4.00%	2,225,000	150,000	525,000	12/15/2024
Public Imp. Refunding, Ser.A	2.00-4.00%	2,175,000	140,000	1,150,000	11/15/2025
Public Imp. Refunding, Ser.B	2.00-3.75%	1,635,000	35,000	20,000	5/15/2020
Public Imp. Refunding, Ser.C	2.00-6.00%	3,695,000	320,000	1,465,000	11/15/2022
Public Improvements	2.00-3.00%	2,035,000	175,000	350,000	6/15/2021
Public Improvements	3.00-3.50%	1,645,000	125,000	875,000	10/15/2027
Public Imp. Refunding	1.00- 2.625%	4,485,000	670,000	825,000	11/15/2022
Public Improvements, Ser.A	1.50-2.75%	1,195,000	150,000	450,000	4/1/2024
Public Improvements, Ser.B	2.00-3.25%	5,110,000	310,000	3,650,000	4/1/2029
Public Improvements, Ser.A	3.00-3.50%	10,000,000	280,000	8,920,000	6/15/2040
Public Improvements, Ser.B	2.00-3.125%	5,810,000	425,000	4,100,000	6/15/2030
Public Improvements	2.00-3.00%	5,130,000	460,000	4,215,000	6/15/2032
Public Improvements	3.00-5.00%	5,965,749	-	5,965,749	9/1/2033
Total Serial Bonds		<u>\$ 63,980,749</u>	<u>\$ 3,920,000</u>	<u>\$ 33,865,749</u>	

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 7 – LONG-TERM DEBT - Continued

General Obligation Bonds - Continued

Annual debt service requirements to maturity for general obligation bonds for fiscal year ending June 30, 2019 are as follows:

Governmental Activities

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 2,300,880	\$ 749,613	\$ 3,050,493
2021	2,220,541	685,226	2,905,767
2022	1,965,042	604,326	2,569,368
2023	1,984,042	526,076	2,510,118
2024	1,474,056	458,741	1,932,797
2025-2029	5,644,784	1,604,717	7,249,501
2030-2034	3,042,639	860,922	3,903,561
2035-2039	2,680,000	392,175	3,072,175
2040	595,000	20,825	615,825
Totals	<u>\$ 21,906,984</u>	<u>\$ 5,902,621</u>	<u>\$ 27,809,605</u>

Business-type Activities

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 1,534,869	\$ 354,302	\$ 1,889,171
2021	1,484,459	318,739	1,803,198
2022	1,239,958	279,811	1,519,769
2023	1,200,958	240,453	1,441,411
2024	1,005,944	202,562	1,208,506
2025-2029	4,645,216	559,874	5,205,090
2030-2032	847,361	42,090	889,451
Totals	<u>\$ 11,958,765</u>	<u>\$ 1,997,831</u>	<u>\$ 13,956,596</u>

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 7 – LONG-TERM DEBT - Continued

Airport Debt

The City transferred ownership of the Watertown International Airport to Jefferson County on March 1, 2006. In accordance with the transfer agreement, Jefferson County provided the City with the necessary funds to retire all outstanding general obligation bonds as they mature. The City invested \$301,168 in State and Local Government Series securities with the proceeds received from Jefferson County in various amounts and at various interest rates, which will produce the funds necessary to meet the principal and interest obligations of the outstanding airport debt. The outstanding principal balance of airport debt at June 30, 2019 was \$4,500.

NOTE 8 – UNEARNED REVENUE

Unearned revenue consisted of the following as of June 30, 2019:

General Fund:

Unearned Refuse Tote Revenue, Interest on Investments, and Prepaid Interest Installments on Special Assessments	\$ 181,141
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Community Development Fund:

Notes Receivable Funded from Grant Proceeds	\$ 2,217,180
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Water Fund:

Unearned Water Rents	\$ 27,210
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Sewer Fund:

Unearned Sewer Rents	\$ 19,485
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NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS

Plan Descriptions

The City of Watertown participates in the New York State and Local Employees' Retirement System (ERS) becoming a member on June 25, 1923, and the New York State and Local Police and Fire Retirement System (PFRS) becoming a member on February 1, 1932, which are collectively referred to as New York State and Local Retirement System (the System). These are cost-sharing multiple-employer retirement systems. The System provides retirement benefits, as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund, which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York serves as the trustee of the Fund and is the administrative head of the System. The Comptroller is an elected official determined in a direct statewide election and serves a four-year term. Thomas P. Dinapoli has served as Comptroller since February 7, 2007. In November 2014, he was elected for a new term commencing January 1, 2015. System benefits are established under the provisions of the New York State Retirement and Social Security Law (RSSL). Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a State statute. The City of Watertown also participates in the Public Employees' Group Life Insurance Plan (GLIP), which provides death benefits in the form of life insurance. The System is included in the State's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at www.osc.state.ny.us/retire/publications/index.php or obtained by writing to the New York State and Local Retirement System, 110 State Street, Albany, New York 12244.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

ERS and PFRS Benefits Provided

The System provides retirement benefits as well as death and disability benefits.

Tiers 1 and 2

Eligibility: Tier 1 members, with the exception of those retiring under special retirement plans, must be at least age 55 to be eligible to collect a retirement benefit. There is no minimum service requirement for Tier 1 members. Tier 2 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. The age at which full benefits may be collected for Tier 1 is 55, and the full benefit age for Tier 2 is 62.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If the member retires with 20 or more years of service, the benefit is 2 percent of final average salary for each year of service. Tier 2 members with five or more years of service can retire as early as age 55 with reduced benefits. Tier 2 members age 55 or older with 30 or more years of service can retire with no reduction in benefits. As a result of Article 19 of the RSSL, Tier 1 and Tier 2 members who worked continuously from April 1, 1999 through October 1, 2000 received an additional month of service credit for each year of credited service they have at retirement, up to a maximum of 24 additional months.

Final average salary is the average of the wages earned in the three highest consecutive years of employment. For Tier 1 members who joined on or after June 17, 1971, each year of final average salary is limited to no more than 20 percent of the previous year. For Tier 2 members, each year of final average salary is limited to no more than 20 percent of the average of the previous two years.

Tiers 3, 4, and 5

Eligibility: Tier 3 and 4 members, with the exception of those retiring under special retirement plans, must have five years of service and be at least age 55 to be eligible to collect a retirement benefit. Tier 5 members, with the exception of those retiring under special retirement plans, must have 10 years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tiers 3, 4, and 5 is 62.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

ERS and PFRS Benefits Provided - Continued

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with between 20 and 30 years of service, the benefit is 2 percent of final average salary for each year of service. If a member retires with more than 30 years of service, an additional benefit of 1.5 percent of final average salary is applied for each year of service over 30 years. Tier 3 and 4 members with five or more years of service and Tier 5 members with 10 or more years of service can retire as early as age 55 with reduced benefits. Tier 3 and 4 members age 55 or older with 30 or more years of service can retire with no reduction in benefits.

Final average salary is the average of the wages earned in the three highest consecutive years of employment. For Tier 3, 4, and 5 members, each year of final average salary is limited to no more than 10 percent of the average of the previous two years.

Tier 6

Eligibility: Tier 6 members, with the exception of those retiring under special retirement plans, must have 10 years of service and be at least age 55 to be eligible to collect a retirement benefit. The full benefit age for Tier 6 is 63 for ERS members and 62 for PFRS members.

Benefit Calculation: Generally, the benefit is 1.67 percent of final average salary for each year of service if the member retires with less than 20 years. If a member retires with 20 years of service, the benefit is 1.75 percent of final average salary for each year of service. If a member retires with more than 20 years of service, an additional benefit of 2 percent of final average salary is applied for each year of service over 20 years. Tier 6 members with 10 or more years of service can retire as early as age 55 with reduced benefits.

Final average salary is the average of the wages earned in the five highest consecutive years of employment. For Tier 6 members, each year of final average salary is limited to no more than 10 percent of the average of the previous four years.

Special Plans

The 25-Year Plans allow a retirement after 25 years of service with a benefit of one-half of final average salary, and the 20-Year Plans allow a retirement after 20 years of service with a benefit of one-half of final average salary. These plans are available to certain police and fire retirement system members.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

ERS and PFRS Benefits Provided - Continued

Ordinary Disability Benefits

Generally, ordinary disability benefits, usually one-third of salary, are provided to eligible members after 10 years of service; in some cases, they are provided after five years of service.

Accidental Disability Benefits

For all eligible Tier 1 and Tier 2 ERS and PFRS members, the accidental disability benefit is a pension of 75 percent of final average salary, with an offset for any Workers' Compensation benefits received. The benefit for eligible Tier 3, 4, 5, and 6 members is the ordinary disability benefit with the years-of-service eligibility requirement waived.

Ordinary Death Benefits

Death benefits are payable upon the death, before retirement, of a member who meets eligibility requirements as set forth by law. The first \$50,000 of an ordinary death benefit is paid in the form of group term life insurance. The benefit is generally three times the member's annual salary. For most members, there is also a reduced post-retirement ordinary death benefit available.

Post-Retirement Benefit Increases

A cost-of-living adjustment is provided annually to: (i) all pensioners who have attained age 62 and have been retired for five years; (ii) all pensioners who have attained age 55 and have been retired for 10 years; (iii) all disability pensioners, regardless of age, who have been retired for five years; (iv) ERS recipients of an accidental death benefit, regardless of age, who have been receiving such benefit for five years and (v) the spouse of a deceased retiree receiving a lifetime benefit under an option elected by the retiree at retirement. An eligible spouse is entitled to one-half the cost-of-living adjustment amount that would have been paid to the retiree when the retiree would have met the eligibility criteria. This cost-of-living adjustment is a percentage of the annual retirement benefit of the eligible member as computed on a base benefit amount not to exceed \$18,000 of the annual retirement benefit. The cost-of-living percentage shall be 50 percent of the annual Consumer Price Index as published by the U.S. Bureau of Labor but cannot be less than 1 percent or exceed 3 percent.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Funding Policies

The ERS system is contributory except for employees who joined the New York State and Local Employees' Retirement System before July 26, 1976. Employees hired between July 27, 1976 and December 31, 2009 contribute 3% of their salary and after ten years of service become noncontributory as well. Employees hired between January 1, 2010 and March 31, 2012 contribute 3% of their salary for all years of public service and there is a limitation on the amount of overtime that can be included as wages. Employees hired after April 1, 2012 contributed 3% of their salary through March 31, 2013 and thereafter the percentage of salary contributed ranges from 3.0% to 6.0% depending on annual wages.

The PFRS system is contributory except for employees who joined the New York State and Local Employees' Retirement System before June 30, 2009. Employees hired between July 1, 2009 and January 8, 2010 contribute 3% of their salary for 25 years or until retirement. Employees hired between January 9, 2010 and March 31, 2012 contribute 3% of their salary for all years of public service and there is a limitation on the amount of overtime that can be included as wages. Employees hired after April 1, 2012 contributed 3% of their salary through March 31, 2013 and thereafter the percentage of salary contributed ranges from 3.0% to 6.0% depending on annual wages.

Under the authority of the NYSRSSL, the state comptroller shall certify annually the rates expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by employers to the pension accumulation fund.

The City of Watertown is required to contribute at an actuarially determined rate. The required contributions for the current year and two preceding years were:

	June 30, 2019		June 30, 2018		June 30, 2017
Employer Contributions					
ERS	\$ 1,255,658	\$	1,268,232	\$	1,305,395
PFRS	\$ 2,305,182	\$	2,354,924	\$	2,276,464
 Employee Contributions					
ERS	\$ 135,172	\$	128,357	\$	131,687
PFRS	\$ 69,566	\$	48,960	\$	41,595

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Funding Policies – Continued

The City's contributions made to the Systems were equal to 100 percent of the contributions required for each year. Each retirement system issues a publicly available financial report that includes financial statements and supplementary information. The reports may be obtained by writing to: New York State and Local Employees' Retirement System, 110 State Street, Albany, New York 12244.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the City of Watertown reported a liability of \$2,418,135 for its proportionate share of the Employees' Retirement System net pension liability and a liability of \$4,772,949 for its proportionate share of the Police and Fire Employees' Retirement System net pension liability. The net pension liability was measured as of March 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of April 1, 2018. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2019, the City's proportionate share was 0.0341289% for the Employees' Retirement System and 0.2846016% for the Police and Fire Employees' Retirement System. The change in proportion since the last measurement date was (0.0002641)% for ERS and (0.0061112)% for PFRS.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Continued

For the year ended June 30, 2019, the City recognized a pension expense of \$167,890 for the Employees' Retirement System and a pension expense of \$592,010 for the Police and Fire Employees' Retirement System. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Employees' Retirement System</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 476,181	\$ 162,325
Changes of Assumption	607,820	-
Net Difference Between Projected and Actual Earnings on Plan Investments	-	620,627
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	6,047	185,573
City Contributions Subsequent to Measurement Date	316,305	-
Total	<u>\$ 1,406,353</u>	<u>\$ 968,525</u>

<u>Police and Fire Retirement System</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 1,159,481	\$ 509,591
Changes of Assumption	1,734,140	-
Net Difference Between Projected and Actual Earnings on Plan Investments	-	955,905
Changes in Proportion and Differences Between City Contributions and Proportionate Share of Contributions	7,319	626,331
City Contributions Subsequent to Measurement Date	592,655	-
Total	<u>\$ 3,493,595</u>	<u>\$ 2,091,827</u>

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - Continued

The City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>Employees'</u> <u>Retirement System</u>		<u>Police and Fire</u> <u>Retirement System</u>
2020	\$ 420,623		\$ 741,234
2021	(522,561)		(365,058)
2022	(83,341)		(113,462)
2023	306,802		470,090
2024	-		76,309

Changes in Net Pension Liability – Proportionate Share

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>
Governmental Activities				
Net Pension Liability – Proportionate Share	\$ 3,735,835	\$ 2,773,819	\$ -	\$ 6,509,654
Total	<u>\$ 3,735,835</u>	<u>\$ 2,773,819</u>	<u>\$ -</u>	<u>\$ 6,509,654</u>

	<u>Balance</u> <u>June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2019</u>
Business-Type Activities				
Net Pension Liability – Proportionate Share				
Water	\$ 170,165	\$ 203,920	\$ -	\$ 374,085
Sewer	142,415	164,930	-	307,345
Total	<u>\$ 312,580</u>	<u>\$ 368,850</u>	<u>\$ -</u>	<u>\$ 681,430</u>

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Payables to the Pension Plan

For ERS and PFRS pension plans, employer contributions are paid annually based on the System’s fiscal year which ends on March 31st. Accrued retirement contributions as of June 30, 2019 represent the projected employer contributions for the period April 1, 2019 through June 30, 2019 based on ERS and PFRS wages multiplied by the employer’s rate, by tier. The accrued ERS retirement contributions as of June 30, 2019 were \$227,833 for governmental activities and \$88,468 for business-type activities. The accrued PFRS retirement contribution as of June 30, 2019 was \$1,034,453 for governmental activities.

Actuarial Assumptions

The total pension liability at March 31, 2019 was determined by using an actuarial valuation as of April 1, 2018, with update procedures used to roll forward the total pension liability to March 31, 2019. The actuarial valuation used the following actuarial assumptions.

Significant actuarial assumptions used in the April 1, 2018 valuation were as follows:

	<u>Employees'</u> <u>Retirement System</u>	<u>Police and Fire</u> <u>Retirement System</u>
Inflation Rate	2.50%	2.50%
Salary Scale	4.20%	5.00%
Interest Rate	7.00%	7.00%
Cost of Living Adjustments	1.30%	1.30%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System’s experience with adjustments for mortality improvements based on Society of Actuaries’ Scale MP-2014.

The actuarial assumption used in the April 1, 2018 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Actuarial Assumptions – Continued

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2019 are summarized in the following table:

	Long-Term Expected Real Rates of Return
Asset Type:	
Domestic Equity	4.55%
International Equity	6.35%
Private Equity	7.50%
Real Estate	5.55%
Absolute Return Strategies	3.75%
Opportunistic Portfolio	5.68%
Real Assets	5.29%
Bonds and Mortgages	1.31%
Cash	-0.25%
Inflation - Indexed Bonds	1.25%

Discount Rate

The discount rate used to calculate the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as the City’s proportionate share of the net pension liability if it were calculated using a discount rate that is 1 percentage point lower (6.00%) or 1 percentage point higher (8.00%) than the current rate:

ERS	1% Decrease (6.00%)	Current Assumption (7.00%)	1% Increase (8.00%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 10,572,472	\$ 2,418,135	\$ (4,432,087)
PFRS	1% Decrease (6.00%)	Current Assumption (7.00%)	1% Increase (8.00%)
City's Proportionate Share of the Net Pension Liability (Asset)	\$ 17,248,725	\$ 4,772,949	\$ (5,645,772)

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of the employers as of March 31, 2019, were as follows:

	Employees' Retirement System	(In Thousands) Police and Fire Retirement System	Total
Employers' Total Pension Liability	\$ 189,803,429	\$ 34,128,100	\$ 223,931,529
Fiduciary Net Position	182,718,124	32,451,037	215,169,161
Employers' Net Pension Liability	\$ 7,085,305	\$ 1,677,063	\$ 8,762,368
Ratio of Fiduciary Net Position to the Employers' Total Plan Pension Liability	96.27%	95.09%	

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 9 – RETIREMENT BENEFITS - Continued

Bonus Retirement Plan

Under the terms of the police and fire union contracts, the City also made available a bonus retirement plan to all eligible employees. To be eligible, the employee must have accumulated 20 years of service within the retirement system and must retire within 3 years from that date. The following is a schedule of the benefits paid based upon the retirement date:

1 st Year	\$ 5,000
2 nd Year	\$ 4,000
3 rd Year	\$ 3,000

The City has reported \$22,000 relating to this bonus retirement plan as part of the accrued compensated absences balance in the General Fund.

NOTE 10 – POSTEMPLOYMENT (HEALTH INSURANCE) BENEFITS

General Information about the OPEB Plan

Plan Description – The City’s defined benefit OPEB plan, provides OPEB for all permanent full-time employees of the City. The plan is a single-employer defined benefit OPEB plan administered by the City and funded on a pay-as-you go basis. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. Benefit provisions are established through negotiations between the City and the unions representing the employees and are renegotiated at the end of each of the bargaining periods.

The City administers its Health Plan (the plan) as a single-employer, self-insured benefit plan. The City provides postemployment healthcare benefits to certain employees that are eligible to retire under the New York State Retirement Systems and additional contract specific stipulations. The plan provides medical and prescription drug coverage to certain retirees and their dependents based upon the City's collective bargaining agreements with its various unions. Substantially all the City’s employees may become eligible for these benefits if they reach normal retirement age while working for the City. The financial information for the City's plan is contained solely within these basic financial statements.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 10 – POSTEMPLOYMENT (HEALTH INSURANCE)

BENEFITS - Continued

General Information about the OPEB Plan - Continued

Benefits Provided - The City provides healthcare benefits to current and future retirees and their dependents through a self-funded plan administered by UMR. Benefits are dependent on which employee contract each member falls under, hire date, and years of service. The specifics of each contract are on file at the City and are available upon request.

Contributions – The contribution requirements are dependent on which employee contract each member falls under, hire date, and management level. The specifics of each contract are on file at the City and are available upon request.

The City reimburses the full Medicare Part B premium rates to retirees, spouses, and surviving spouses for all contracts, with the exclusion of the Civil Service Employees Association (Local 1000) contract. The City reimburses the civil service contracted retirees the full Medicare Part B premium rates to retirees, spouses, and surviving spouses who retire prior to July 1, 2019, and no reimbursement to members who retire on/after July 1, 2019.

Employees Covered by Benefit Terms – As of the Valuation Date, the following employees were covered by the benefit terms.

Inactive Members or Beneficiaries Currently Receiving Payments	303
Inactive Members Entitled to but Not Yet Receiving Benefits	-
Active Members	310
Total Covered Employees	613

Total OPEB Liability

The City has obtained an actuarial valuation report as of June 30, 2019 which indicates that the total liability for other postemployment benefits is \$133,349,942 which is reflected in the Statement of Net Position. The OPEB liability was measured as of September 1, 2018 and was determined by an actuarial valuation as of September 1, 2018.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 10 - POSTEMPLOYMENT (HEALTH INSURANCE)

BENEFITS - Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs – The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Methods and Assumptions

Measurement Date	09/01/18
Rate of Compensation Increase	2.00%
Inflation Rate	2.40%
Discount Rate	3.96%

Assumed Health Care Trend Rates at June 30

Health Care Cost Trend Rate Assumed for Next Fiscal Year	6.75%
Rate to Which the Cost Trend Rate is Assumed to Decline (the Ultimate Trend Rate)	3.94%
Fiscal Year that the Rate Reaches the Ultimate Trend Rate	2089

Additional Information

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage
Amortization Period (Years)	5.61
Method Used to Determine Actuarial Value of Assets	N/A

The discount rate was based on the rate for a 20-year high-quality tax-exempt municipal bond index as of the measurement date.

Mortality rates were based on the sex-distinct RPH-2014 SOA Mortality Tables for employees and healthy annuitants, adjusted to 2006 using scale MP-2014, and projected forward with scale MP-2018.

The actuarial assumptions used in the September 1, 2018 valuation were based on the results of an actuarial experience study rolled forward for the period July 1, 2017 – June 30, 2018.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

**NOTE 10 - POSTEMPLOYMENT (HEALTH INSURANCE)
BENEFITS - Continued**

Changes in the Total OPEB Liability

Balance at June 30, 2018	\$	131,028,291
Changes for the Year:		
Service Cost		1,611,408
Interest		4,577,420
Changes in Benefit Terms		(1,135,737)
Differences Between Expected and Actual Experience		5,942,389
Changes of Assumptions or Other Inputs		(4,216,123)
Benefit Payments		(4,457,706)
Net Changes		<u>2,321,651</u>
Balance at June 30, 2019	\$	<u>133,349,942</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.51 percent as of September 1, 2017 to 3.96 percent as of September 1, 2018.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.96 percent) or 1 percentage point higher (4.96 percent) than the current discount rate:

	<u>1% Decrease</u> <u>2.96%</u>	<u>Discount Rate</u> <u>3.96%</u>	<u>1% Increase</u> <u>4.96%</u>
Total OPEB Liability	\$ 152,075,775	\$ 133,349,942	\$ 117,895,207

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 10 - POSTEMPLOYMENT (HEALTH INSURANCE)

BENEFITS - Continued

Changes in the Total OPEB Liability- Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (trend decreasing to 5.75%) or 1 percentage point higher (trend increasing to 7.75%) than the current healthcare cost trend rate:

	1% Decrease (6.75% decreasing to 5.75%)	Healthcare Cost Trend Rates (6.75%)	1% Increase (6.75% increasing to 7.75%)
Total OPEB Liability	\$ 117,480,576	\$ 133,349,942	\$ 152,511,391

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the City recognized total OPEB expense of \$2,321,651. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ 4,883,140	\$ -
Changes of Assumptions or Other Inputs	-	12,469,740
Employer Contributions Subsequent to the Measurement Date (Expected Employer Contribution including Implicit Subsidy)	5,257,801	-
Total	\$ 10,140,941	\$ 12,469,740

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

**NOTE 10 - POSTEMPLOYMENT (HEALTH INSURANCE)
BENEFITS - Continued**

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB – Continued**

City benefit payments subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2019. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

For the Fiscal Year Ending June 30, 2019	
2020	\$ (1,937,963)
2021	(1,937,963)
2022	(1,937,963)
2023	(1,937,963)
2024 and Thereafter	165,252
Total	<u><u>\$ (7,586,600)</u></u>

NOTE 11 – FUND BALANCES

Nonspendable Fund Balances

Non-spendable fund balance consists of prepaid stop loss insurance on the City’s health insurance plan.

Restricted Fund Balances

Restricted fund balances consist of the following:

General Fund

Capital Reserves - Pursuant to Section 6-c of the General Municipal Law of the State of New York, the City established a capital reserve fund to finance future capital improvement projects.

Workers’ Compensation - An amount reserved to pay workers' compensation claims.

Insurance - An amount reserved to pay claims and judgments for the City's general liability and the cost of providing health care benefits to eligible employees and retirees.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 11 – FUND BALANCES - Continued

Restricted Fund Balances - Continued

Tourism - Balance of City's share of the hotel occupancy tax enacted by Jefferson County which must be used to promote and develop tourism in the City.

Debt Service - Balance of debt issued on behalf of property owners who elected to participate in the City's ten-year special assessment program for sidewalk replacements.

Community Development Fund

Community Development – An amount restricted as to use for providing decent housing, a suitable living environment, and opportunities to expand economic opportunities, principally for low- and moderate-income persons.

Other Governmental Funds

Mandatory Reserve for Indebtedness - Pursuant to Section 165.00 of the Local Finance Law of the State of New York, the proceeds, which will not be used for the specific purpose of the borrowing, plus any interest earned or capital gain realized on these proceeds must be used only for payment of principal and/or interest from which these proceeds were derived.

Economic Development – An amount which represents the net position of the Watertown Empire Zone.

Other Fund Balance Disclosures

Deficit Fund Balance

No funds as of June 30, 2019 had a deficit fund balance.

Excess of Expenditures over Appropriations

Interfund transfers to other funds were over expended by \$13,341 due to a change order for a capital project.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 12 – INTERFUND TRANSACTIONS

During the course of normal operations, the City records numerous transactions between funds including expenditures for services as well as transfers to finance various projects and debt payments.

Interfund receivable and payable balances arising from these transactions as of June 30, 2019 were as follows:

	Interfund		Interfund	
	Receivables	Payables	Revenue	Expenditures
General Fund	\$ 1,553,111	\$ 335,709	\$ 276,145	\$2,144,985
Capital Project Funds	309,540	1,514,111	2,053,294	238,829
Community Development	80	166,468	-	732,820
Water Fund	38,913	51,141	6,007	15,000
Sewer Fund	70,532	18,276	2,913	15,000
Non-Major Funds	115,000	1,471	1,378,771	570,496
Total	\$ 2,087,176	\$ 2,087,176	\$3,717,130	\$3,717,130

Interfund Eliminations

For financial statement purposes, the following inter-fund balances have been eliminated:

	General Fund	Self-funded Health Insurance Fund
	Revenues	\$ -
Expenditures	8,029,543	-
Total	\$ 8,029,543	\$ 8,029,543

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 13 – OPERATING LEASES

State Street Parking Lot

The City leases a parking lot located at 250-270 State Street from Washington Street Properties. The term of the original lease is for a five-year period from October 22, 2016 through October 21, 2021. The annual rent for the current fiscal year is \$3,100. The lease payment is payable in advance by September 15th of the previous year.

Minimum future rentals to be paid over the term of the lease for fiscal year ended June 30th are as follows:

2020	\$	3,300
2021		3,400
Total	<u>\$</u>	<u>6,700</u>

Stone Street Parking Lot

The City leases a parking lot located on Stone Street from Jefferson County Historical Society. The lease dated September 18, 2007 is for a term of twenty years. The lease payment is payable by October 1st of each year. The annual payment made during the year end June 30, 2019 amounts to \$22,050.

Minimum future rentals to be paid over the term of the lease for fiscal year ended June 30th are as follows:

2020	\$	22,050
2021		22,050
2022		22,050
2023		22,950
2024		22,950
Thereafter		68,850
Total	<u>\$</u>	<u>180,900</u>

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 13 – OPERATING LEASES - Continued

Fairgrounds Property Lease

The City is the lessor of a portion of the Fairgrounds property to the Watertown Family YMCA. The lease dated July 9, 2009 is for a term of twenty-five years with an option to renew by Watertown Family YMCA for an additional fifteen years if such renewal is approved by the New York State Legislature.

Minimum future rentals on the lease as of June 30th are as follows:

2020	\$	27,735
2021		27,735
2022		27,735
2023		27,735
2024		27,735
Thereafter		295,464
Total	\$	<u>434,139</u>

Public Safety Building Lease

The City has entered into an amended Inter-Municipal Agreement with the County of Jefferson, New York, for the joint operation and maintenance of a County/City Public Safety Building. Minimum annual lease payments are calculated on a pro rata basis of square footage utilized by the City and consist of the costs incurred for debt service, operation and maintenance expenses. These lease payments are offset by a percentage of the costs incurred by the City for the construction of the facility. Furthermore, the City is liable for a portion of the debt regardless of the City continuing the lease or not. Total rental expenditures for the year ended June 30, 2019 were \$143,686. The final debt service payment on the initial construction was made in the fiscal year ended June 30, 2014.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 13 – OPERATING LEASES - Continued

Equipment Leases

The City is the lessor of certain office equipment. The lease dated June 14, 2018 is for a term of three years. Minimum future rentals on the lease as of June 30th are as follows:

2020	\$	2,393
2021		2,393
Total	\$	<u>4,786</u>

The City is the lessor of certain office equipment. The lease dated August 16, 2018 is for a term of five years. Minimum future rentals on the lease as of June 30th are as follows:

2020	\$	1,387
2021		1,387
2022		1,387
2023		1,387
2024		116
Total	\$	<u>5,664</u>

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 14 – TAX ABATEMENTS

The City receives revenue through numerous Payment in Lieu of Taxes (PILOT) agreements with various local businesses and housing developments. The PILOT agreements were granted by either the Jefferson County Industrial Agency or by the City itself. During the year ended June 30, 2019, the City collected approximately \$179,000 of PILOT payments.

Owner Name	Start Date	End Date	% Abated	Assessed Value	(A) Abated Total	(B) Tax Rate	(A) * (B) Appr. Taxes Foregone
JCIDA - WICLDC	2017	2025	100%	\$ 1,374,000	\$ 1,374,000	8.6405	\$ 11,872
JCIDA - Stream	2003	2018	100%	4,488,600	4,488,600	8.6405	38,784
JCIDA - Roth Industries	2006	2032	100%	2,722,400	2,722,400	8.6405	23,523
JCIDA - Woolworth							
Watertown LLC	2015	2029	100%	2,708,800	2,708,800	8.6405	23,405
JCIDA - New York Airbrake	2017	2032	100%	960,000	960,000	8.6405	8,295
JCIDA - Current Applications	2016	2030	100%	435,700	435,700	8.6405	3,765
JCIDA - Rail Spur	2006	None	100%	60,000	60,000	8.6405	518
Watertown Housing Authority	Various	None	100%	19,873,900	19,873,900	8.6405	171,720
HKBBE Apartments	2017	2058	100%	11,258,300	11,258,300	8.6405	97,277
Creekwood Housing Development Fund Company Inc	2013	2022	94%	3,024,200	2,842,748	8.6405	24,563
Creekwood II Housing Development Fund Company Inc	2014	2023	96%	5,809,800	5,577,408	8.6405	48,192
Creekwood Housing Development Fund Company Inc	2013	2022	92%	2,188,300	2,013,236	8.6405	17,395
Curtis Apartments Assoc	1978	2018	100%	2,121,300	2,121,300	8.6405	18,329
BFS Housing Development	2018	2020	100%	4,927,050	4,927,050	8.6405	42,572
							<u>\$ 530,210</u>

The Jefferson County Industrial Agency (JCIDA) also has the authority to exempt sales tax and mortgage recording taxes which could lower City tax revenues. For the fiscal year ended June 30, 2019, there were no mortgage recording tax abatement agreements entered into by the Jefferson County Industrial Agency that reduced these City tax revenues. The JCIDA issued a New York State and Jefferson County sales tax exemption starting February 19, 2019 and expiring December 31, 2020 estimated at \$65,280.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 15 – COMMITMENTS AND CONTINGENCIES

Litigation

The City has been named in several claims arising out of the conduct of its business, including claims for property damage, personnel practices, personal injury, false arrest, and disputes over union contracts and suits contesting assessments. These claims, in the opinion of City officials, will not result in material judgments against the City, and, therefore, are not expected to have a material effect on the general-purpose financial statements. Additionally, as of June 30, 2019, the financial impact of these claims, if any, cannot be determined. Accordingly, the general-purpose financial statements have not been adjusted to reflect the potential result of these claims. However, the City has accumulated a reserve of \$765,575 as of June 30, 2019 for un-funded general liability claims.

Grant Programs

The City participates in a number of Federal and State grant programs. These programs are subject to financial and compliance audits by the grantors of their representatives. The City believes, based upon its review of current activity and prior experience, the amount of disallowances resulting from these audits, if any, will not be significant to the City's financial position or results of operations.

Environmental Concerns

On April 27, 2007, the City acquired several parcels of property from Black Clawson known as Sewall's Island. On December 26, 2006, the City received a grant under the Environmental Restoration Program (ERP) from the New York State Department of Conservation for the investigation of the Sewall's Island project site. The ERP grant provided \$705,540 towards the investigation phase of the project. The City's local share to the ERP grant was funded from a U.S. Environmental Protection Agency Brownfields Pilot Program grant. The City Council has spent \$900,545 for a professional services contract with Lu Engineers to prepare the investigation phase of the Environmental Restoration Program. As of June 30, 2019, the City is not expected to have any liability for this potential environmental clean-up due to the "safe harbor" provisions of the ERP grant.

The City is engaged in many activities (i.e. water and sewer service, refuse collection, and gasoline storage) in the normal course of operations that are potentially hazardous to the environment. As of June 30, 2019, the City is not aware of any significant environmental problems that should be disclosed in the financial statements.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 15 – COMMITMENTS AND CONTINGENCIES - Continued

Landfill Closure

State and federal laws and regulations required the City to close its landfill site in 1993. Although the closure has been completed, the City must continue to perform certain maintenance and monitoring functions at the site for thirty years after closure. The costs incurred during the closure were expensed as incurred. The post-closure monitoring occurs three times a year at an estimated annual expenditure of \$18,000. At June 30, 2019, an estimated \$90,000 in post-closure care cost will be incurred over the remaining 5-year period. This liability is recorded as long-term debt in the Statement of Net Position and is amortized in the General Fund at approximately \$18,000 each year. The current landfill-monitoring contract expired in 2000. The estimated total liability was computed assuming future contracts monitoring costs would be comparable.

Black River Fund

The City of Watertown owns a hydroelectric facility on the Black River. On November 21, 1994, the City Council approved an agreement between the City and New York Rivers United, an environmental group, for the establishment of a Black River Fund. On June 16, 1995, the Federal Energy Regulatory Agency (FERC) issued the City a hydroelectric generation license.

This Fund is established in consideration of the immitigable impacts of the Watertown Project and for the purpose of financing projects and facilities that enhance the natural resources and human values of the Black River within the City's boundaries. This Fund will be used to finance projects and facilities which conserve and enhance the fish, plant, and wildlife resources of the Black River, improve water quality, educate the public about the river and its uses, and provide for recreation.

This Fund is being administered by a Black River Fund Committee, which shall determine the distribution of funding each year. If able to demonstrate that their proposal provides a clear public benefit, governmental agencies, non-profit organizations, education institutions, and individuals shall be eligible to receive funding from the Black River Fund. On December 16, 2006, the Committee allocated \$20,000 to New York Rivers United to document the river's ecology in terms of quality, water quantity, general biodiversity, and ecological status since the passage of the 1977 Federal Clean Water Act. The Committee contributed \$80,000 to the City for its Hold Brothers Access Improvement Project between 2008 and 2009.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 15 – COMMITMENTS AND CONTINGENCIES - Continued

Black River Fund - Continued

Under the terms of the agreement, within sixty (60) days of the City's acceptance of a new FERC license, the City agreed to contribute \$30,000 to cover the first three (3) years of the license's forty (40) year term. The City started to contribute \$10,000 annually beginning in the fiscal year ending June 30, 2003, for a total agreed contribution of \$400,000. The balance in the fund as of June 30, 2019 was \$186,498.

Additionally, the City agreed to establish a replacement reserve to accumulate funds towards the anticipated cost of repairing, replacing, or retiring of energy generation equipment at the facility.

Electrical Distribution System Agreement

The City approved a sale of its Electrical Distribution System in March 1991. In connection with the sale, the parties agreed to the following:

1. National Grid was to operate the existing municipal hydro plant at no cost to the City beginning January 1, 1991 and extending until removal of the plant from service for reconstruction.
2. The City would proceed in the process of undertaking re-licensing of the hydro plant in accordance with the Federal Energy Regulatory Commission (FERC) rules and regulations and would undertake the refurbishing of the plant.
3. The City will lease all of its surplus power to National Grid for a term not exceeding forty years.

The City commenced reconstruction of the hydroelectric plant on June 2, 1997. The project, which cost \$9,075,000, was completed in January 2000.

Metropolitan Planning Organization

After the 2010 Census was completed, the U.S. Census Bureau delineated an Urbanized Area that includes the City of Watertown. The Urbanized Area designation set in motion changes to the City's relationship with several federal programs.

NOTES TO AUDITED BASIC FINANCIAL STATEMENTS

June 30, 2019

NOTE 15 – COMMITMENTS AND CONTINGENCIES - Continued

Metropolitan Planning Organization – Continued

A Metropolitan Planning Organization (MPO) was formed to plan for the expenditure of federal highway and transit funds within a Metropolitan Planning Area (MPA) that was delineated around the Urbanized Area. The Watertown-Jefferson County Transportation Council was designated as the MPO on September 19, 2014 by the Commissioner of the NYS Department of Transportation on behalf of the Governor. The MPO is governed by a Memorandum of Understanding between the City, Jefferson County, and NYS Department of Transportation.

The federal Office of Management and Budget used the Urbanized Area to create the Watertown-Fort Drum, NY Metropolitan Statistical Area (MSA) on February 28, 2013. As a Principal City in the MSA, Watertown became an Entitlement Community under U.S. Housing and Urban Development's Community Development Block Grant program. This means the City will be receive an annual allocation of community development funds.

The City will also become responsible for enforcing U. S. Environmental Protection Agency storm water regulations under the Municipal Separate Storm Sewer System (MS4) program.

NOTE 16 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 24, 2020, which is the date the financial statements were available to be issued.

CITY OF WATERTOWN, NEW YORK

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS

LAST TWO FISCAL YEARS

Ended June 30, 2019

Total OPEB Liability	June 30, 2019	June 30, 2018
Service Cost	\$ 1,611,408	\$ 1,961,321
Interest	4,577,420	4,050,342
Changes of Benefit Terms	(1,135,737)	-
Differences Between Expected and Actual Experience	5,942,389	-
Changes of Assumptions or Other Inputs	(4,216,123)	(13,496,504)
Benefit Payments	<u>(4,457,706)</u>	<u>(4,286,372)</u>
Net Change in total OPEB Liability	2,321,651	(11,771,213)
Total OPEB Liability - Beginning	<u>131,028,291</u>	<u>142,799,504</u>
Total OPEB Liability - Ending	<u><u>\$ 133,349,942</u></u>	<u><u>\$ 131,028,291</u></u>
Covered Payroll	\$ 20,028,068	\$ 19,575,482
Total OPEB as a Percentage of Covered Payroll	665.82%	669.35%

10 years of historical information was not available upon implementation. An additional year of information will be added each year subsequent to the year of implementation until 10 years of historical data is available.

See paragraph on supplementary schedules included in independent auditor's report.

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

Year Ended June 30, 2019

	Original Budget	Final Budget	Actual		Variance With Final Budget Favorable (Unfavorable)
Resources (Inflows)					
Real Property Taxes	\$ 9,315,619	\$ 9,315,619	\$ 9,341,352	\$	25,733
Real Property Tax Items	350,500	350,500	358,236		7,736
Non-Property Taxes	19,342,000	19,342,000	19,587,867		245,867
Departmental Income	5,952,550	5,952,550	6,253,754		301,204
Intergovernmental Charges	142,051	142,051	119,661		(22,390)
Use of Money and Property	265,125	265,125	299,097		33,972
Licenses and Permits	112,100	112,100	145,672		33,572
Fines and Forfeitures	100,000	100,000	108,315		8,315
Sale of Property and Compensation for Loss	225,000	225,000	91,611		(133,389)
Miscellaneous Local Sources	1,205,635	1,205,635	1,440,020		234,385
Interfund Revenue	1,413,937	1,390,787	1,561,051		170,264
State Source	5,730,344	5,730,344	5,847,370		117,026
Federal Sources	772,960	915,256	1,524,461		609,205
Transfers from Other Funds	196,000	196,000	276,145		80,145
	<u>45,123,821</u>	<u>45,242,967</u>	<u>46,954,612</u>		<u>1,711,645</u>
Amounts Available for Appropriation					
Charges to Appropriations (Outflows)					
General Government Support	6,724,581	5,372,742	4,967,005	\$ 110,139	295,598
Public Safety	15,922,004	17,256,467	17,068,816	125,968	61,683
Transportation	4,930,117	4,994,920	4,716,608	146,120	132,192
Economic Assistance and Development	17,000	19,650	18,678	-	972
Culture and Recreation	1,972,044	2,173,524	2,027,617	55,352	90,555
Home and Community Services	1,703,729	1,592,229	1,458,394	77,640	56,195
Employee Benefits	11,105,309	11,118,584	9,389,858	-	1,728,726
Debt Service	3,041,059	3,044,559	3,034,559	-	10,000
Transfers to Other Funds	2,016,644	2,131,644	2,144,985	-	(13,341)
	<u>47,432,487</u>	<u>47,704,319</u>	<u>44,826,520</u>	<u>\$ 515,219</u>	<u>2,362,580</u>
Total Charges to Appropriations					
Excess (Deficiency) of Resources Over					
Charges to Appropriations	(2,308,666)	(2,461,352)	2,128,092		4,589,444
Appropriation of Prior Year Fund Balance/ Reserves	2,308,666	2,461,352	-		(2,461,352)
Excess of Resources Over					
Charges to Appropriations	<u>\$ -</u>	<u>\$ -</u>	<u>2,128,092</u>		<u>\$ 2,128,092</u>
Fund Balance, Beginning of Year			14,761,993		
Fund Balance, End of Year			<u>\$ 16,890,085</u>		

See paragraph on supplementary schedules included in independent auditor's report.

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY – NYSLRS PENSION PLAN
LAST FIVE FISCAL YEARS**

Ended June 30, 2019

	2019	2018	2017	2016	2015
Employees' Retirement System (ERS)					
City's Proportion of the Net Pension Liability	0.03412890%	0.03439300%	0.03452640%	0.03415490%	0.35340500%
City's Proportionate Share of the Net Pension Liability	\$ 2,418,135	\$ 1,110,015	\$ 3,244,181	\$ 5,481,964	\$ 1,193,889
City's Covered Payroll	\$ 9,150,789	\$ 9,130,292	\$ 8,906,648	\$ 8,685,504	\$ 8,549,403
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	<u>26.43%</u>	<u>12.16%</u>	<u>36.42%</u>	<u>63.12%</u>	<u>13.96%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.27%	98.24%	94.70%	90.70%	97.90%
Police and Fire Retirement System (PFRS)					
City's Proportion of the Net Pension Liability	0.28460160%	0.29071280%	0.29512720%	0.31948320%	0.30481120%
City's Proportionate Share of the Net Pension Liability	\$ 4,772,949	\$ 2,938,400	\$ 6,116,959	\$ 9,459,217	\$ 839,022
City's Covered Payroll	\$ 10,891,734	\$ 10,604,741	\$ 10,390,767	\$ 9,983,832	\$ 9,556,238
City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	<u>43.82%</u>	<u>27.71%</u>	<u>58.87%</u>	<u>94.75%</u>	<u>8.78%</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	95.09%	96.93%	93.50%	97.90%	99.00%

10 years of historical data was not available upon implementation. An additional year of historical information will be added each year subsequent to the year of implementation until 10 years of historical data is available.

See paragraph on supplementary schedules included in independent auditor's report.

SCHEDULE OF THE CITY'S CONTRIBUTIONS – NYSLRS PENSION PLAN**LAST FIVE FISCAL YEARS**

Ended June 30, 2019

	2019	2018	2017	2016	2015
Employees' Retirement System (ERS)					
Contractually Required Contribution	\$ 1,255,658	\$ 1,268,232	\$ 1,305,395	\$ 1,343,922	\$ 1,657,173
Contributions in Relation to the Contractually Required Contribution	1,255,658	1,268,232	1,305,395	1,343,922	1,657,173
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's Covered Payroll	\$ 9,150,789	\$ 9,130,292	\$ 8,906,648	\$ 8,685,504	\$ 8,549,403
Contributions as a Percentage of Covered Payroll	13.72%	13.89%	14.66%	15.47%	19.38%
Police and Fire Retirement System (PFRS)					
Contractually Required Contribution	\$ 2,305,182	\$ 2,354,924	\$ 2,276,464	\$ 2,136,795	\$ 2,494,595
Contributions in Relation to the Contractually Required Contribution	2,305,182	2,354,924	2,276,464	2,136,795	2,494,595
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's Covered Payroll	\$ 10,891,734	\$ 10,604,741	\$ 10,390,767	\$ 9,983,832	\$ 9,556,238
Contributions as a Percentage of Covered Payroll	21.16%	22.21%	21.91%	21.40%	26.10%

10 years of historical data was not available upon implementation. An additional year of historical information will be added each year subsequent to the year of implementation until 10 years of historical data is available.

FEDERAL AWARDS PROGRAM INFORMATION



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CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

SENIOR MANAGEMENT, MAYOR AND MEMBERS OF THE CITY COUNCIL OF THE CITY OF WATERTOWN, NEW YORK

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the **CITY OF WATERTOWN, NEW YORK**, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City of Watertown, New York's basic financial statements, and have issued our report thereon dated January 24, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Watertown, New York's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Watertown's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Watertown, New York's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

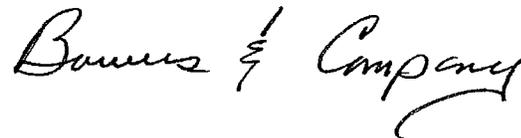
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Watertown, New York's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Bowers & Company". The signature is written in dark ink and is positioned to the right of the main text block.

Watertown, New York
January 24, 2020



**BOWERS & COMPANY
CPAs PLLC**

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

SENIOR MANAGEMENT, MAYOR AND MEMBERS OF THE CITY COUNCIL OF THE CITY OF WATERTOWN, NEW YORK

Report on Compliance for Each Major Federal Program

We have audited the City of Watertown, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Watertown, New York's major federal programs for the year ended June 30, 2019. The City of Watertown, New York's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Watertown, New York's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Watertown, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major program. However, our audit does not provide legal determination of City of Watertown, New York's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Watertown, New York, complied, in all material respects, with the types of compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of City of Watertown, New York is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Watertown, New York's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Watertown, New York's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bannister & Company

Watertown, New York
January 24, 2020

CITY OF WATERTOWN, NEW YORK

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
U.S. Department of Housing & Urban Development				
Direct Award:				
Community Development Block Grant / Entitlement Grant	14.218	B-14-MC-36-0121	\$ 52,270	\$ 47,687
Community Development Block Grant / Entitlement Grant	14.218	B-15-MC-36-0121	289,286	225,662
Community Development Block Grant / Entitlement Grant	14.218	B-16-MC-36-0121	288,766	274,630
Community Development Block Grant / Entitlement Grant	14.218	B-17-MC-36-0121	559,975	309,857
Community Development Block Grant / Entitlement Grant	14.218	B-18-MC-36-0121	352,614	24,294
Total Community Development Block Grant /Entitlement Grant Cluster			<u>1,542,911</u>	<u>882,130</u>
Passed Through New York State Homes & Community Renewal:				
Community Development Block Grant / Program Income	14.228		496,706	126,321
Total Community Development Block Grant / Program Income			<u>496,706</u>	<u>126,321</u>
Total U.S. Department of Housing & Urban Development			<u>2,039,617</u>	<u>1,008,451</u>
U.S. Department of Transportation				
Direct Award:				
Federal Transit - Formula Grants	20.507		506,876	
Federal Transit - Formula Grants	20.507		258,745	
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		47,868	
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		122,119	
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526		48,257	
Total Federal Transit Cluster			<u>983,865</u>	
Passed Through New York State Department of Transportation:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	PD-00126-(023)	4,166	
Total Highway Safety Cluster			<u>4,166</u>	
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	PIN 7753.62.121	80,000	
Highway Planning and Construction	20.205	PIN 7753.70.121	377,844	
Highway Planning and Construction	20.205	PIN 7830.02.321	44,000	
Highway Planning and Construction	20.205	PIN 70PS.02.121	44,000	
Total Highway Planning and Construction Cluster			<u>545,844</u>	
Total Passed Through New York State Department of Transportation			<u>550,010</u>	
Total U.S. Department of Transportation			<u>1,533,875</u>	
TOTAL TO NEXT PAGE			<u>\$ 3,573,492</u>	<u>\$ 1,008,451</u>

See paragraph on supplementary schedules included in independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – CONTINUED

Year Ended June 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Total Federal Expenditures</u>	<u>Passed Through to Subrecipients</u>
TOTAL FROM PREVIOUS PAGE			\$ 3,573,492	\$ 1,008,451
U.S. Department of Homeland Security				
Direct Awards:				
Assistance to Firefighters Grant	97.044		46,364	
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		<u>155,925</u>	
Total U.S. Department of Homeland Security			<u>202,289</u>	
U.S. Department of Justice				
Direct Awards:				
Bullet Proof Vest Partnership	16.607		2,628	
Edward Byrne Memorial Justice Assistance Grant Program	16.738		<u>973</u>	
Total U.S. Department of Justice			<u>3,601</u>	
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 3,779,382</u>	<u>\$ 1,008,451</u>

See paragraph on supplementary schedules included in independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards presents the activity of federal award programs administered by the City, which is described in Note 1 to the City's accompanying financial statements, using the modified accrual basis of accounting. Federal awards that are included in the schedule may be received directly from federal agencies, as well as federal awards that are passed through from other government agencies. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Indirect costs may be included in the reported expenditures, to the extent that they are included in the federal financial reports used as a source of the data presented. The City has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance applied to overall expenditures.

Matching costs (the City's share of certain program costs) are not included in the reported expenditures.

The amounts reported as federal expenditures were obtained from the federal financial reports for the applicable programs and periods. The amounts reported in these reports are prepared from records maintained for each program, which are reconciled with the City's financial reporting system.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

June 30, 2019

NOTE A - SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of City of Watertown, New York.
2. No significant deficiencies related to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of the City of Watertown, New York were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance. No material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs of the City of Watertown, New York expresses an unmodified opinion on all major federal programs.
6. No audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a) are reported in this Schedule.
7. The programs tested as major federal programs were:
 - Community Development Block Grant / Entitlement Grant – CFDA #14.218
 - Federal Transit Cluster – CFDA #20.507 and 20.526
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. The City of Watertown, New York was determined to be a low-risk auditee.

NOTE B - FINANCIAL STATEMENT AUDIT FINDINGS

There were no findings to report.

NOTE C - MAJOR FEDERAL AWARD PROGRAMS FINDINGS AND QUESTIONED COSTS

There were no findings to report.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

June 30, 2019

NOTE A – FINANCIAL STATEMENT AUDIT FINDINGS

There were no prior year audit findings.

**NOTE B – MAJOR FEDERAL AWARD PROGRAMS FINDINGS AND
QUESTIONED COSTS**

There were no prior year audit findings.

STATE TRANSPORTATION ASSISTANCE PROGRAMS



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

SENIOR MANAGEMENT, MAYOR AND MEMBERS OF THE CITY COUNCIL OF THE CITY OF WATERTOWN, NEW YORK

Report on Compliance for State Transportation Assistance Programs

We have audited the City of Watertown, New York's compliance with the types of compliance requirements described in Part 43 of the New York State Codification of Rules and Regulations (NYCRR) that are applicable to each state transportation assistance program tested for the year ended June 30, 2019. The programs tested are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for state transportation assistance expended.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state transportation assistance programs.

Auditor's Responsibility

Our responsibility is to express an opinion on City of Watertown, New York's compliance for each state transportation assistance program tested based on our audit of compliance. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Part 43 of NYCRR. Those standards and Part 43 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above, that could have a direct and material effect on the state transportation assistance programs tested, has occurred. An audit includes examining, on a test basis, evidence about City of Watertown, New York's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each state transportation assistance program tested. However, our audit does not provide a legal determination of City of Watertown, New York's compliance with those requirements.

Opinion on Each State Transportation Assistance Program Tested

In our opinion, City of Watertown, New York complied, in all material respects, with the requirements referred to above that are applicable to each of its state transportation assistance programs tested for the year ended June 30, 2019.

Report on Internal Control Over Compliance

The management of City of Watertown, New York is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state transportation assistance programs tested. In planning and performing our audit of compliance, we considered City of Watertown, New York's internal control over compliance with requirements that could have a direct and material effect on state transportation assistance programs tested in order to determine our auditing procedures that are appropriate for the purpose of expressing an opinion on compliance for each state transportation assistance program tested and to test and report on the internal control over compliance in accordance with Part 43 of NYCRR, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Watertown, New York's internal control over compliance.

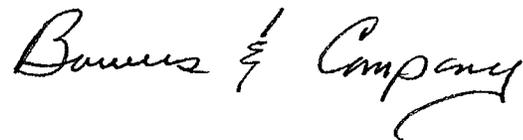
A deficiency in internal control over compliance exists when the design or operation of a control does not allow management of employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a state transportation assistance program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a state transportation assistance program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state transportation assistance program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of State Transportation Assistance Expended

We have audited the financial statements of City of Watertown, New York as of and for the year ended June 30, 2019, and have issued our report thereon dated January 24, 2020 which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on City of Watertown, New York's financial statements taken as a whole. The accompanying schedule of state transportation assistance expended is presented for purposes of additional analysis as required by Part 43 of NYCRR and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state transportation assistance expended is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Part 43 of NYCRR. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Banner & Company". The signature is written in dark ink and is positioned to the right of the main body of text.

Watertown, New York
January 24, 2020

SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED

June 30, 2019

Program Title	Ref. Number	Expenditures
Consolidated Local Street and Highway Improvement		
Program Capital - Reimbursement / CHIPS	732059	\$ 1,149,636
Marchiselli Match for Federal Aid Highway Projects	D035666	15,000
State Aid	D035315, D035316	3,410,553
Bus Transit Capital Assistance		525,288
Bus Transit Operating Assistance		<u>313,567</u>
Total		<u>\$ 5,414,044</u>

See accompanying notes to schedule of state transportation assistance expended.

NOTES TO SCHEDULE OF STATE TRANSPORTATION ASSISTANCE EXPENDED

June 30, 2019

NOTE A - GENERAL

The Schedule of State Transportation Assistance Expended of the City of Watertown, New York, presents the activity of all major financial assistance programs provided by the New York State Department of Transportation.

NOTE B - BASIS OF ACCOUNTING

The Schedule of State Transportation Assistance Expended is presented using the accrual basis of accounting.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR STATE
TRANSPORTATION ASSISTANCE EXPENDED**

June 30, 2019

Summary of Auditor's Results

Internal control over state transportation assistance expended:

Material weaknesses identified None reported

Significant deficiencies identified that are not
considered to be material weaknesses None reported

Type of auditor's report issued on compliance for
Program tested: Unmodified

Summary of Audit Findings: N/A

Identification of State Transportation Assistance
Programs tested: State Aid
#D035315
#D035316

Compliance Findings and Questioned Costs

No matters were reported.



BOWERS & COMPANY
CPAs PLLC

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Senior Management, Mayor, and
Members of the City Council of
the City of Watertown, New York

In planning and performing our audit of the financial statements of the City of Watertown, New York for the year ended June 30, 2019, we considered the City's internal control structure to plan our auditing procedures for expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted suggestions involving operational matters that are presented for your consideration. We previously reported on the City's internal control structure in our report dated January 24, 2020. This letter does not affect our report dated January 24, 2020 on the financial statements of the City of Watertown, New York.

We will review the status of the comment during our next audit engagement. Our comment and recommendation, which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss the comment in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

Update Federal Awards Internal Control Policies and Procedures (Uniform Guidance)

The City currently has effective procedural controls in place over the management of federal award Programs. Key changes under the Office of Management and Budget (OMB) Uniform Guidance expand the rules regarding internal controls over federal awards to require that they be documented in writing in the City's policies and that management should evaluate and document the results of ongoing monitoring to identify internal control issues. The written internal controls should specifically address each of the applicable compliance requirements of the Federal Award Programs. The City has written policies and procedures for allowable costs and procurement. Furthermore, some federal award programs (e.g. CDBG) require that policies and procedures be written to address the compliance requirements of the specific program.

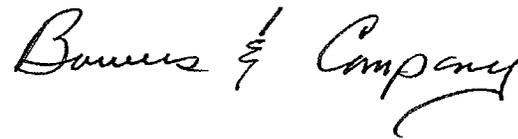
Senior Management, Mayor, and Members of the City Council
City of Watertown, New York
January 24, 2020
Page 2

Recommendation

We recommend that the City continue to update their written federal award internal control policies and procedures to include other applicable provisions under the Uniform Guidance such as reporting, program income, subrecipient monitoring and period of performance. The City should also address compliance areas specific to the CDBG grant program.

We wish to thank the Comptroller and staff for their support and assistance during our audit.

This report is intended solely for the information and use of City of Watertown, New York's Senior Management, Mayor and Members of the City Council.

A handwritten signature in black ink that reads "Bowers & Company". The signature is written in a cursive, flowing style.

Watertown, New York
January 24, 2020



BOWERS & COMPANY
CPAs PLLC

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

January 24, 2020

Senior Management, Mayor
And Members of the City Council
The City of Watertown
Watertown, NY 13601

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Watertown, New York for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 1, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by City of Watertown, New York are described in Note 1 to the financial statements. City of Watertown, New York adopted all new applicable accounting standards issued by the Governmental Accounting Standards Board (“GASB”). No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by City of Watertown, New York during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the City of Watertown, New York’s financial statements was:

Management's estimate of the depreciation of fixed assets is based on estimated useful lives. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management estimates actuarial assumptions that are used to determine pension liabilities and annual pension costs for the year in accordance with GASB Statement No. 68.

Management estimates actuarial assumptions that are used to determine annual postretirement cost for the year in accordance with GASB Statement No. 75.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no material misstatements to report.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 24, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to City of Watertown, New York's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as City of Watertown, New York's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

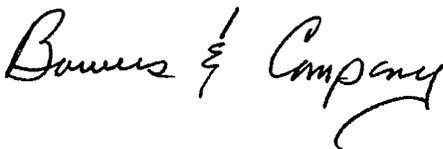
We applied certain limited procedures to the schedule of the changes in the City's total OPEB liability and related ratios, the budgetary comparison schedule – general fund, schedule of the City's proportionate share of the net pension liability – NYSLRS Pension Plan, and the schedule of the City's Contributions – NYSLRS Pension Plan which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of expenditures of federal awards , which accompanies the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the use of management, the Mayor and members of the City Council of the City of Watertown, New York and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Bowers & Company". The signature is written in dark ink and is positioned at the bottom of the page, below the "Very truly yours," text.

Res No. 1

January 29, 2020

To: City Council Members
From: Jeffrey M. Smith, Mayor
Subject: Supporting Fort Drum Expansion

There is an effort to make Fort Drum the home of the Army's newest Corps Headquarters. A corps headquarters oversees several Divisions in the Army and is made up of senior leadership, including a three-star general. It would also bring with it 600-700 soldiers.

The City of Watertown enjoys significant economic benefits from Fort Drum and would welcome this designation.

A Resolution for Council consideration is attached.

RESOLUTION

Page 1 of 1

Supporting Fort Drum Expansion

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Ryan J.

Council Member ROSHIA, Jesse C.P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS Fort Drum benefits from the unique relationship with surrounding communities that provide housing, education, healthcare, and infrastructure support to the installation, and

WHEREAS the City of Watertown has been a vital partner with the U. S. Army for 30 years by providing water and wastewater infrastructure for the base and housing for soldiers, and

WHEREAS there presently is an effort to make Fort Drum the home of the Army's new Corps Headquarters, and

WHEREAS a Corps Headquarters oversees several Divisions in the Army and is made up of senior leadership, including a three-star general and would also bring with it 600-700 soldiers,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown supports Fort Drum, New York, and supports and encourages this major designation.

Seconded by

Res No. 2

January 30, 2020

To: The Honorable Mayor and City Council
From: Matthew D. Roy, Human Resource Manager
Subject: Section 211 Waiver

New York State retirement system retirees are limited in the amount of income they can earn if they return to service with a public employer. The statutory threshold is currently \$35,000. Given the amount of time required to fill a City Manager position with a permanent hire, it is advisable to apply for a waiver of the income limit for City Manager Kenneth A. Mix.

I recently spoke with a representative from the New York State Department of Civil Service regarding this process. They advised that City Council should adopt a resolution attesting to the information on the application as shown on Note 3 of the waiver application.

A Resolution for Council consideration is attached.

RESOLUTION

Page 1 of 1

Authorizing the Mayor of the City of Watertown to Execute the Section 211 Waiver for City Manager Kenneth A. Mix

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C.P.
- Council Member RUGGIERO, Lisa A.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS City Council has appointed Kenneth A. Mix to serve as the City Manager until a permanent replacement is found, and

WHEREAS As a retiree under the NYS Retirement System, Kenneth A. Mix is limited in the income he can receive while working for the City of Watertown, and

WHEREAS A waiver of the income limits can be authorized upon request by a retired employee's appointing authority to the State Civil Service Commission under sec. 211 of the New York State Retirement and Social Security Law, and

WHEREAS The City Council has reviewed Note 3 of the waiver request and attests to the information provided,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown authorizes Mayor Jeffery M. Smith to sign the Section 211 waiver request to allow Kenneth A. Mix to exceed the income limits which otherwise apply to his service as City Manager on an interim basis.

Seconded by



Civil Service Commission

Albany, NY 12239

SECTION 211 APPLICATION

Application for Pension Waiver Pursuant to Section 211 of the New York State Retirement and Social Security Law

CSC-1 (9/19)

NOTE: THIS FORM IS TO BE COMPLETED IN DETAIL AND SUBMITTED BY THE APPOINTING AUTHORITY. USE THIS FORM ONLY FOR EMPLOYMENT UNDER SECTION 211. DO NOT USE FOR EMPLOYMENT UNDER SECTION 212. DISABILITY RETIREES ARE NOT ELIGIBLE FOR EMPLOYMENT UNDER SECTION 211.

Form with sections A and B containing fields for employer, retiree, position, appointment type, and recruitment details.

5. Fully discuss how the individual is duly qualified, competent and physically fit to perform the duties. (Note that the retiree must be qualified to perform the duties of the position, and this fact must be affirmed by signing the Certification.)

6. Describe how employment of the retiree is in the best interest of government service.

NOTE 2 – Post-October 7, 2008 criteria (attach all documentation and additional sheets as necessary):

1. Is the retiree seeking re-employment within one year of retirement Yes No (If no, skip ahead to question #3.)

If yes, what is the date of retirement? _____
Title of position retired from: _____

2. If within one year of the date of retirement, the retiree is barred from having the same duties and responsibilities. Fully explain how retiree will have different duties and responsibilities than performed in the prior position.

3. Fully explain the minimum qualifications of the position. Official civil service qualifications must be used for recruitment. **NOTE:** Where minimum qualifications are established by the agency (unclassified service, exempt and other) they must be included in the recruitment advertising.

A copy of the most recent job qualifications has been attached as part of this waiver request.

4. YOU **MUST** select **ONE** of the following and provide detailed documentation and explanation that (attach additional sheets as necessary):

a) There is an urgent need for his or her services in such position as a result of an unplanned, unpredictable, and unexpected vacancy where sufficient time is not available to recruit a qualified individual and that such hiring shall be deemed as non-permanent rather than a final filling of such position. An explanation must be provided on the circumstances which created the unplanned, unpredictable, and unexpected vacancy for which a retiree is needed (for example, did the previous incumbent resign, transfer to another position, etc.) or that recruitment efforts are fruitless, such as hard to recruit or unique appointment process.

OR

b) I have undertaken extensive recruitment efforts to fill such vacancy and as a result thereof, have determined that there are no available non-retired persons qualified to perform the duties of such position. Documentation that the employer has undertaken extensive recruitment efforts to fill such vacancy must be provided. The documentation must support the fact that there are no available non-retired persons qualified to perform the duties of such position.

Check that you have completed and provided the following documentation:

- Fully describe your recruitment efforts such as, conspicuous posting of the employment opportunity within the organization, public advertising, and evidence that the New York State Job Service has been contacted in the recruitment effort.
- Aside from 211 experience, if any, indicate if retiree has unique skill sets and/or if the position requires unique skill sets.
- YOU **MUST** post for a reasonable duration and explain how you determined the appropriate posting period. Fully describe where you posted as well as the expected volume of circulation. Consider factors such as salary of position and location when determining the duration of posting.
- YOU **MUST** advertise for the salary you offer or explain why the salary is commensurate with experience.
- Attach a copy of the recruitment announcement and advertisement.
- You must specify the results of your recruitment effort and supply details regarding candidate responses to advertisements, interviews, and available candidates.

SECTION B

GENERAL INFORMATION

Section 150 of the Civil Service Law provides, generally, that a retiree's pension shall be suspended during periods of reemployment in the public service. **Section 211** of the Retirement and Social Security Law provides for the reemployment of a retiree under certain circumstances without loss or diminution of pension. This Law has several requirements which are reviewed by the State Civil Service Commission in reaching a determination. **Section 212** of the Retirement and Social Security Law provides for the reemployment of a retired public employee, with an earnings limitation (currently \$30,000), without loss or diminution of pension. However, there are no earnings limitations on or after the calendar year in which the retiree attains age sixty-five. Information on current limitation and procedures for approval is available from the New York State Retirement System. <http://www.osc.state.ny.us/retire/>

Commission approval is not approval of an appointment. For agencies subject to the Civil Service Law, the appointment must meet the requirements of all applicable laws, including the Civil Service Law, rules and regulations, and policies for that agency. Questions about civil service appointments should be directed to the agency having jurisdiction. For further information regarding the New York State Civil Service Commission please visit our web site at <http://www.cs.ny.gov/commission/>.

EARNINGS LIMITATIONS

If the retiree returns to work for a former employer, the earnings may be subject to earnings limitations. The term "former employer" means the state or a political subdivision, public corporation, school district, board of cooperative educational services, county vocational education and extension board, or an agency or organization which contributes as a participating employer in a retirement system or pension plan administered by the state or any of its civil divisions, which directly paid the salary or compensation of a retired person at any time during the two years immediately preceding his/her retirement **and who paid the salary on which the retiree's retirement allowance is based.**

Please see Retirement and Social Security Law §211 for details regarding these earning limitations.

Return form to:

**Municipal Service Division
New York State Civil Service Commission
Albany, New York 12239**

Res No. 3

January 27, 2020

To: The Honorable Mayor and City Council
From: Kenneth A. Mix, City Manager
Subject: Approving Participation in State Opioid Response Grant

The Alcohol and Substance Abuse Council of Jefferson County, Inc., dba Pivot (the "Alliance"), has been awarded \$125,000 in grant funding from the Office of Addiction Services and Supports (OASAS) and Mental Health Services Administration (SAMHSA)-funded Statewide Opioid Response Initiative to support expanding the reach of substance use prevention coalitions in high priority areas. These high priority areas have been identified by the Empire State Poverty Reduction Initiative (ESPRI).

The Alliance will utilize the funding to implement three environmental strategy facets: policy, enforcement and media. In support of this initiative, the Alliance is requesting to work with the City of Watertown Police Department to establish foot patrols in high rates of poverty. They have a budget of \$33,280 set aside from this grant specifically for the foot patrol and to direct additional funding toward the law enforcement line item to either extend foot patrols beyond the September 2020 grant period or to intensify foot patrols so as to access all funding through the end of September 29, 2020.

The attached letter of January 13, 2020, details the areas identified as the high rates of poverty and attaches the census tract listing. Evidential sources agree that foot patrols facilitate relation-building between officers and the community, enhance the enforcement and problem-solving capability of law enforcement, and increase the legitimacy of the police in the eyes of the community.

A Resolution for Council consideration is attached.

RESOLUTION

Page 1 of 2

Approving Participation in
State Opioid Response Grant

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C.P.
- Council Member RUGGIERO, Lisa L.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS the Alcohol and Substance Abuse Council of Jefferson County, Inc., dba Pivot (the “Alliance”), has been awarded \$125,000 in grant funding from the Office of Addiction Services and Supports (OASAS) and Mental Health Services Administration (SAMHSA)-funded Statewide Opioid Response Initiative to support expanding the reach of substance use prevention coalitions in high priority areas, and

WHEREAS these high priority areas have been identified by the Empire State Poverty Reduction Initiative (ESPRI), and

WHEREAS the Alliance will utilize the funding to implement three environmental strategy facets: policy, enforcement and media, and

WHEREAS the Alliance is requesting to work with the City of Watertown Police Department to establish foot patrols in high rates of poverty for the funding period July 2019 through September 2020, and

WHEREAS a budget of \$33,280 has been set aside from this grant specifically for the foot patrol and to direct additional funding toward the law enforcement line item to either extend foot patrols beyond the September 2020 grant period or to intensify foot patrols so as to access all funding through the end of September 29, 2020,

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Watertown, New York, that it hereby approves participation in grant funding for the Alcohol and Substance Abuse Council of Jefferson County, Inc., dba Pivot, from the Office of Addiction Services and Supports (OASAS) and Mental Health Services Administration (SAMHSA)-funded Statewide Opioid Response Initiative, and

RESOLUTION

Page 2 of 2

Approving Participation in
State Opioid Response Grant

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C.P.
- Council Member RUGGIERO, Lisa L.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

BE IT FURTHER RESOLVED that the City Manager, Kenneth A. Mix, is hereby authorized and directed to execute any other certifications or documents required to accept the grant and administer the program, and

BE IT FURTHER RESOLVED that the City Manager, Kenneth A. Mix, and Police Chief, Charles P. Donoghue, are hereby authorized and directed to work with the Alliance on behalf of the City Council to assist in facilitating community-specific foot patrols and use of the allotted grant funding.

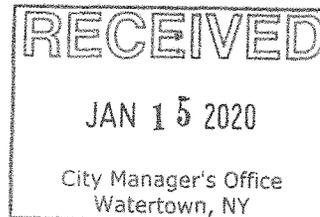
Seconded by:



Health and Wellness Safe Places Rapid Response

January 13, 2020

Richard Finn
City Manager
City Hall, 245 Washington Street, Room 302
Watertown, NY 13601



Dear Mr. Finn,

The Alliance for Better Communities, housed at Pivot, received a \$125,000 grant from the Office of Addiction Services and Supports (OASAS) and Substance Abuse and Mental Health Services Administration (SAMHSA)-funded Statewide Opioid Response Initiative to support expanding the reach of substance use prevention coalitions located in high priority areas identified by the Empire State Poverty Reduction Initiative (ESPRI). The project provides funding to the Alliance to support implementing environmental strategies in health disparate communities in Watertown, NY, an identified ESPRI community.

The Alliance will utilize funding to implement three environmental strategy facets: policy, enforcement, and media. To satisfy the enforcement strategy, Alliance leadership endeavors to partner with the Watertown Police Department for establishment of foot patrols in the following Census Tracts with high rates of poverty: Near East Community 612; North East Side, 613; North Side, 614; and Public Square, 621. A City of Watertown census tract listing is enclosed. Evidential sources agree that foot patrols facilitate relation-building between officers and the community; enhance the enforcement and problem-solving capability of law enforcement; and increase the legitimacy of the police in the eyes of the community. Source: *Community Policing Defined, COPS*, U.S. Department of Justice, www.cops.usdoj.gov.

The official funding period is July 2019 through September 2020 and we budgeted \$33,280 for foot patrols. It may be possible, however, due to late budget approval, to make adjustments and direct additional funding toward the law enforcement line item to either extend foot patrols beyond the September 2020 grant period, or to intensify foot patrols so as to access all funding through the end of September 29, 2020. All such adjustments will require OASAS approval.

Please contact us at 315-788-4660 with any questions or concerns you might have, and we very much look forward to partnering with the City of Watertown in this regard.

Sincerely,

Anita K. Seefried-Brown
Project Director

Stephen A. Jennings
Chairperson

Cc: Mr. Finn, City Manager; Mr. Mills, Comptroller; Ms. Compo, Council Member; Mr. Roshia, Council Member; Mr. Henry-Wilkinson, Council Member; Ms. L'Huillier Ruggiero, Council Member; Chief Donoghue, Watertown Police Department

**5500RFMH/OASAS 2018 State Opioid Response Grant
Annual Operating Budget and Justification**

Section I: Provider Information:

1. Printed Legal Name of Applicant Entity: Alcohol and Substance Abuse Council of Jefferson County, Inc., d/b/a Pivot			
2. Applicant's OASAS Provider Number: 36130			
3. Applicant's OASAS Provider PRU Number(s): Primary Prevention 90073		4. Applicant's Street Address/P.O. Box: 167 Polk Street, Suite 320	
5. Applicant's City/Town/Village: Watertown		6. Postal Zip Code 13601-2770	7. Date Prepared:
8. Printed Name of Applicant Contact Person: Bill Bowman		9. Printed Title of Contract: Opioid SOR Grant – Year 1	
10. Contact Telephone #: 315-788-4660			

The budget justification is required for Year 1 which will end on September 29, 2020. The table at the bottom of this document will reflect the full requested budget. **Use only whole dollars.**

Section II: Expenses:

Personnel:

Position	Name	Pay Rate	Level of Effort	Cost
Project Director	Anita Seefried-Brown	\$58,556	10%	\$5,855.00
ESPRI Community Liaison	Vacant	\$33,231	50%	\$16,616.00
			TOTAL	\$22,471.00

JUSTIFICATION: Describe the role and responsibilities of each position.

The project director will manage and supervise the day-to-day operations of initiative.

The ESPRI Community Liaison will facilitate community-specific needs assessments, collaborate with persons living in the ESPRI census tracts, and collaborate with training of ESPRI Getting Ahead graduates for door-to-door survey.

Additionally, the ESPRI Community Liaison will

- develop and maintain relationships with residents in the identified census tracts and the Watertown Urban Mission
- utilize existing relationships with ESPRI Getting Ahead graduates
- act as liaison between the ESPRI Getting Ahead graduates, the project director, and the Watertown Urban Mission

Fringe Benefits: List all components of fringe benefits rate

Component	Rate	Wage	Cost
FICA	8.1%	\$22,471	\$1,820.00
Unemployment Insurance	1.9%	\$22,471	\$427.00
Retirement	1.5%	\$22,471	\$337.00
Life Insurance	0.34%	\$22,471	\$76.00
Disability	0.34%	\$22,471	\$76.00
Dental	0.68%	\$22,471	\$153.00
			TOTAL
			\$2,889.00

JUSTIFICATION: Fringe reflects current rate for the agency for full-time employees.

Supplies: Materials costing less than \$5,000 per unit and often having one-time use

Item(s)	Rate	Cost
Cell Phone Plan for 12 Months	\$54 x 15 Months	\$810.00
Postage for 15 Months	\$10 x 15 Months	\$150.00
Fliers for 15 Months	5180 copies x .10/copy	\$518.00
Books for Out of Poverty Training	\$35 per book x 30 people	\$1050.00
Laptop Computer with Software	\$1,600	\$1,600.00
	Total	\$4,128.00

JUSTIFICATION: Describe need and include explanation of how costs were estimated. The cell phone will be used for out-of-office communications with project director, agency staff, participating family members. The postage includes day-to-day mailings. The fliers will be used to recruit and inform the community of activities. The laptop will be used to work from the office and from the field. The Out of Poverty Workbooks are a mandatory requirement for trainings lasting more than 2 hours.

Travel: Explain need for all travel other than that required by this application. Local travel policies prevail.

Purpose of Travel	Location	Item	Rate	Cost
ESPRI SOR Conference	Albany, NY	5 persons x \$113 p/night	\$113 x 5 persons x 2 nights	\$1,130.00
ESPRI SOR Conference	Albany, NY	0.58 cents x 340 miles round trip	\$197.20	\$197.20
ESPRI SOR Conference	Albany, NY	Tolls, 1 car	\$8.00 per round trip	\$8.00
ESPRI SOR Conference	Albany, NY	Per Diem Allowance	8/13: \$45.25 p/diem x 5 = \$226.25 8/14: \$61 p/diem x 5 = \$305.00 8/15: \$45.25 p/diem x 5 = \$226.25	\$757.50
Local Travel	Jefferson County	Mileage	0.58cents x 400 miles	\$232.00
			TOTAL	\$2,324.70

JUSTIFICATION: Funds for travel are required to attend the August regional conference and to attend local meetings, initiative activities, and trainings. Hotel and meal per-diem rates are based on the 2019 federal GSA reimbursement rate.

Equipment: Items in excess of \$5,000

Type	Purpose	Rate	Cost
			\$0.00

JUSTIFICATION:

Contractual: A contract can be with an individual retained to provide professional advice or services or for a service such as a media air time for a PSA, billboards, etc. The grantee must have policies and procedures governing its use of contracts that are consistently applied among all organization's agreements.

Name	Service	Rate	Time Frame	Cost
Door-to-Door Survey in four Census Tracts, includes Training of Survey Collectors, Center for Community Studies, Jefferson Community College	Door-to-Door Survey		November 2019	\$16,000.00
Media	Media Campaign		September 2019	\$10,498.00
Stipends/Gift Cards for Getting Ahead Graduates to go door-to-door	40 Graduates working in teams of two will collect 2 surveys per hour for a total of 40 surveys per shift, September 30 – November 30, 2019.	<p>\$500.00 per graduate</p> <p>\$20 x 25 hours per graduate = \$500 x 40 graduates = \$20,000</p>	November 2019	\$20,000.00

Watertown Police Department Foot Patrols	2 Officers per patrol	\$40 per hour x 2 officers = \$80 p/hour	September 2019 – September 2020	\$33,280.00
		x 2 hours per shift = \$160		
		x 4 shifts per week = \$640		
		x 52 wks = \$33,280.00		
			TOTAL	\$79,778.00

JUSTIFICATION: Door-to-Door Survey: The Alliance, in collaboration with the Center for Community Studies, Jefferson Community College and the Getting Ahead graduates will develop a door-to-door survey to capture information regarding social determinants of health as it relates to poverty and substance use, with an emphasis on opioid use, legal and illegal. The four census tracts—612, 613, 614, and 621—have the highest concentration of people living in poverty in Watertown, NY. These census tracts are also the areas with the highest crime rates, the highest rates of un- and underinsured people, the highest rates of children who qualify for free school lunches, the highest rates of unemployment, and the highest rates of chronic disease incidents, and the lowest educational attainment.

The door-to-door survey will provide a snapshot in time of the barriers experienced by people living in poverty in the four identified census tracts. The media campaign will inform the community-at-large about the particular issues faced by people living in poverty and alert people living in the census tracts to make themselves available to the survey collectors. The stipends/gift cards will defray costs incurred by survey collectors.

Media: Media will be used to inform the community about the upcoming survey and its connection to preventing youth substance use and providing users pathways to recovery.

Stipends/Gift Cards: Door-to-door surveys can be difficult in obtaining statistically significant findings; however, graduates of the Getting Ahead program, the City of Watertown ESPRI program, have deep and broad connections with the neighborhoods in the four census tracts; therefore, they are in the best position to gather vitally needed information, particularly as it relates to poverty and other social determinants of health and as they relate to substance use

disorders. The data the graduates will gather will best inform the planning and implementation phases of the grant.

The expectations of the survey collector Getting Ahead graduates are as follows:

- a. Getting Ahead graduates will attend a mandatory 1-hour training session to be held at the Watertown Urban Mission. The cost of the training is included in the cost estimate Center for Community Studies, Jefferson Community College
- b. Graduates will learn to become engaged and enthusiastic survey collectors and learn how to follow proper protocol, i.e., sticking to the confidentiality script
- c. Graduates will work in teams of two for security reasons
- d. Twenty graduate teams will work 4-hour shifts (weather permitting)
- e. Twenty graduate teams will work for a total of 1000 hours at \$20 per hour between September 30, 2019 through November 30, 2019
- f. Graduate teams will have two survey completes per hour for a total of 40 survey completes per night
- g. In summary, 40 graduates working in teams of two (2), 20 teams will work a total of 1000 hours at \$20 per hour. The twenty teams are expected to collect a total of 40 survey completes per shift. After 25 shifts of survey collecting it is expected that we have a representative sample of 500 survey completes.

Additionally, stipends for door-to-door and intercept survey collectors are common practice, and these graduates are the best qualified to gather the desired information. The graduates, while on the road to recovery either physically and/or economically, are recipients of federal benefits, i.e., SSI, SSD, housing subsidies, SNAP and child care benefits, etc. Entering into contracts will jeopardize these benefits. However, survey takers can receive gas cards, food cards, etc. without fear of exceeding their income limit and becoming subject to penalties. The Alliance expects survey collector graduates to sign documentation that indeed they have received gift cards in the above-mentioned amounts. This documentation will be forwarded to OASAS.

The analyzed and packaged survey results will be made available to all human and social agencies in Watertown.

Watertown Police Foot Patrols: The foot patrol officers will create positive relationships with residents living in the four identified census tracts. Research indicates that foot patrols are conducive to reducing criminal activities by creating two-way positive interactions.

Other:

Costs	Service	Rate	Time Frame	Cost
				\$0

JUSTIFICATION:

Admin/Indirect cost rate: Indirect costs are necessary for the operation of an organization and are shared across all programs within the organization. Some examples are building occupancy (i.e. rent), equipment usage, administrative staff, audit and legal services, utilities, telecommunications (including phone and internet service), security and fire protection, and liability insurance. Costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both.

SAMHSA Requirements on Indirect Cost Rate: Any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in paragraphs (c)(1)(i) and (ii) and section (D)(1)(b) of appendix VII to this part, may elect to charge a de Minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. The 10% is charged to the Modified Total Direct Costs (MTDC) which means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, and travel. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, and participant support costs.

Admin/Indirect Costs:

Indirect Costs	Cost Rate	Total
Rent	.75 cents per SF x 200 SF x 15 months	\$2,250.00
	TOTAL	\$2,250.00

JUSTIFICATION: The excluded expense for rent calculated at .75 cents per SF x 200 SF x 15 months

Budget Summary:

Personnel	\$22,471.00
Fringe Benefits	\$2,889.00
Supplies	\$4,128.00
Travel	\$2,325.00
Equipment	\$0.00
Contractual	\$79,778.00
Other	\$0.00
Rent	\$2,250.00
TOTAL	\$113,841.00

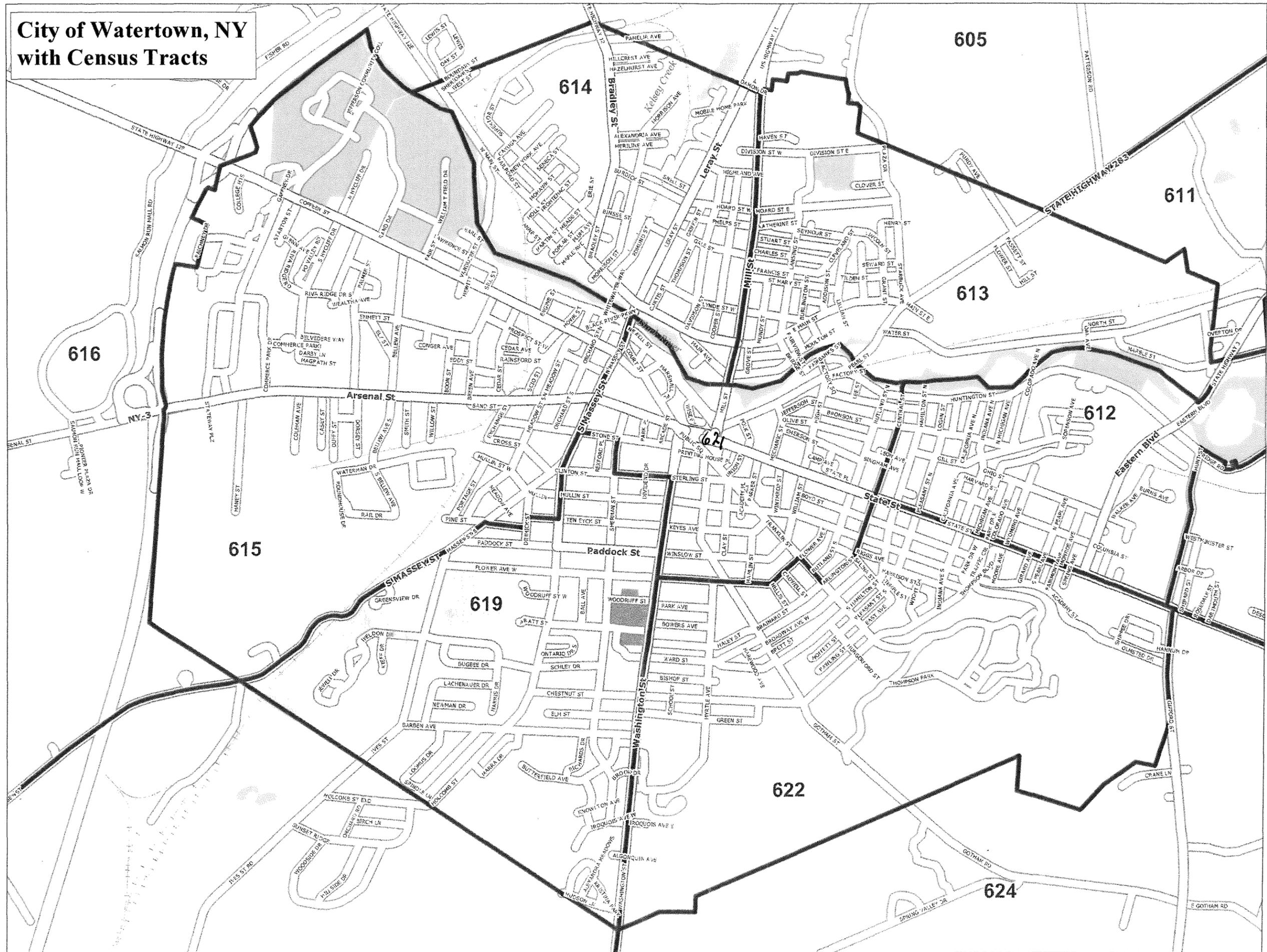
(A) Total Direct Expenses	(B) Total of Excluded Items	(C) MTDC (A - B = C)	(D) Cost Rate	Total Indirect Cost (C x D)
\$113,841	\$2,250	\$111,591	10%	\$11,159

Total Direct Expense Budget:	\$113,841.00
Indirect Cost:	\$ 11,159.00
Total Budget:	\$125,000.00

Projected number of patients to be treated for opioid as a primary, secondary, or tertiary substance thru this grant, if applicable. N/A

Projected number of people receiving prevention services thru this grant, if applicable: 10,000

City of Watertown, NY with Census Tracts



Res No. 4

January 27, 2020

To: The Honorable Mayor and City Council
From: James E. Mills, City Comptroller
Subject: Fiscal Year 2019-20 General Fund Budget Re-adoption

Earlier in tonight's agenda City Council was presented with a resolution to accept a grant from the Alliance for Better Communities in the amount of \$33,280 to fund additional police patrols in certain neighborhoods to as part of a State Opioid Response Grant it received.

If City Council accepted the grant it should also consider re-adopting the Fiscal Year 2019-20 General Fund budget to increase the revenues and expenditures related to this grant.

RESOLUTION

Page 1 of 1

Re-Adopt Fiscal Year 2019-20
General Fund Budget

Council Member COMPO, Sarah V.
Council Member HENRY-WILKINSON, Ryan J.
Council Member ROSHIA, Jesse C. P.
Council Member RUGGIERO, Lisa L.
Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS on May 29, 2019 the City Council passed a resolution adopting the Budget for Fiscal Year 2019-20, of which \$44,148,031 was appropriated for the General Fund, and

WHEREAS on February 3, 2020 City Council accepted a grant in the amount of \$33,280 from the Alliance for Better Communities to fund additional police patrols in certain areas of the City,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown hereby re-adopts the General Fund Budget for Fiscal Year 2019-20 to increase the revenue and expenditure estimates related to accepting the Alliance for Better Communities grant in the amount of \$33,280 and

BE IT FURTHER RESOLVED by the City Council of the City of Watertown that the following adjustments be included in the re-adopted General Fund Budget:

Revenues

A.0000.3389 State Aid, Public Safety \$ 33,280
Total Revenues \$ 33,280

Expenditures

A.3120.0150 Police – Overtime \$ 25,165
A.3120.0820 Police – Retirement \$ 6,190
A.3120.0830 Police – Social Security \$ 1,925
Total Expenditures \$ 33,280

Seconded by

Res No. 5

January 27, 2020

To: The Honorable Mayor and City Council

From: Jim Mills, City Comptroller

Subject: Agreement Between the City of Watertown and the
NYS Unified Court System

Chapter 686 of the Laws of 1996 requires the State of New York to contract with political subdivisions of the State for the cleaning of court facilities, as well as minor emergency repairs to the facilities. On January 7, 2019, the City Council approved entering into a five-year Agreement with the New York State Unified Court Systems for the period April 1, 2018 through March 31, 2023.

The period of this contract is April 1, 2019 through March 31, 2020. Attached is a an Agreement which provides the City of Watertown with reimbursement under the Court Cleaning and Minor Repairs Program for services and space provided to City Court.

The proposed budget for services rendered under the terms of the contract period is \$32,400. A detailed copy of the budget request is attached for City Council review.

A resolution approving the Agreement has been prepared for City Council consideration.

RESOLUTION

Page 1 of 1

Approving Agreement Between the City of Watertown and State of New York, Unified Court System

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C. P.
- Council Member RUGGIERO, Lisa L.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS the City of Watertown is required by law to furnish and maintain adequate court facilities for use by Trial Courts of the State of New York, and

WHEREAS Chapter 686 of the Laws of 1996 was enacted to invest the State of New York with the fiscal responsibility of managing the interior cleaning of court facilities and performance of minor repairs therein, and with the ability to cover the cost thereof, and

WHEREAS Chapter 686 of the Laws of 1996 requires the State of New York to contract with political subdivisions of the State for the cleaning of court facilities, as well as minor emergency repairs thereof, and

WHEREAS the City of Watertown is responsible for furnishing and maintaining the City Court facility,

NOW THEREFORE BE IT RESOLVED that the City Manager is hereby authorized and directed to execute this Agreement and the budget incorporated as Appendix B on behalf of the City of Watertown.

Seconded by



STATE OF NEW YORK
UNIFIED COURT SYSTEM
FIFTH JUDICIAL DISTRICT
ONONDAGA COUNTY COURTHOUSE
600 S. STATE STREET
SYRACUSE, NEW YORK 13202-3099
(315) 671-2111
FAX: (315) 671-1175

LAWRENCE K. MARKS
Chief Administrative Judge

VITO C. CARUSO
Deputy Chief Administrative Judge
Courts Outside New York City

JAMES P. MURPHY
Justice of Supreme Court
District Administrative Judge
Fifth Judicial District

MICHAEL A. KLEIN, ESQ.
District Executive

JAMES P. SHANAHAN
Principal Administrative Assistant

January 16, 2020

Richard M. Finn, City Manager
City of Watertown
245 Washington Street
Watertown, NY 13601

Re: Agreement between UCS and the City of Watertown
For Court Cleaning and Minor Repairs (Contract No. **C300420**)
Annual Renewal Letter and Budget (Appendix B) for SFY 2019-2020

Dear Mr. Finn,

Please be advised that pursuant to Section I of the existing contract between the Unified Court System and the City of Watertown, we are hereby establishing a renewal period in the five-year term of this agreement. Said renewal period shall commence on April 1, 2019 and shall terminate on March 31, 2020. During this 2019-2020 renewal period, all terms and conditions of the above referenced Agreement shall continue to apply, except as specified below.

The proposed budget for services to be rendered pursuant to this contract in the 2019-2020 period shall be \$32,400.00. Pursuant to the provisions of Chapter 686 of the Laws of 1996, as amended to date, the maximum compensation for the 2019-2020 period shall be 100% of that amount. The attached revised Appendix B, detailing the proposed budget for the renewal period, shall be incorporated into the Agreement and shall replace all prior Appendix B's. The signatures below shall confirm acceptance of this renewal by the City of Watertown and by the UCS.

Accordingly, the original of this letter should be signed by an authorized representative of the City of Watertown, and the corresponding acknowledgment page should be notarized. Two sets of the signed original letter together with the related documents should be returned to this office.

Thank you.

Sincerely,



Michael A. Klein, Esq.
District Executive

Accepted for: City of Watertown

Accepted for: Unified Court System

Richard M. Finn
City Manager

Maureen McAlary
Director, Division of Financial Management

Dated:

Dated:

Attachments

**Unified Court System
Court Cleaning and Minor Repairs Proposed Budget Form**

(Appendix B to a contract between a local government entity and the NYS Unified Court System pursuant to Chapter 686, Laws of 1996)

State Fiscal Year: 4/1/19 - 3/31/20

Name of County or City: City of Watertown

Court Spaces to be Cleaned and
Repaired Pursuant to this Budget
Court Related

List Court Buildings: Name and Address of Each Court Building (Including County Clerk Space)	Owned or Leased	Total Building Net Usable Square Feet	Net Usable Sq. Ft.	Aid Eligible Percentage
Municipal Building	Owned	30,072	7,531	25%
245 Washington Street				
Watertown, NY 13601				
Combined		30,072	7,531	25%

Note: Divide Court SF by Total SF for percent

Anticipated Changes in Location or Space Utilization:

Name and Address of Affected Building(s)	Nature of Changes	Target Date
Municipal Building	Addition of 2nd courtroom	2021?
245 Washington Street		
Watertown, NY 13601		

1 Cleaning Costs:

1(a) Service Contracts

Budget Line #	Contractor	Type of Service	Building	Contract Amounts for Budget Period	Aid Eligible Percentage	Budget Request
1						
2						
3						
4						
5						
6						
1(a) Subtotal:						\$0

1(b) Local Payroll

No. of Positions	Building	Annual Wages	Fringe Benefits	Total Personal Service Costs	Aid Eligible Percentage	Budget Request	
7	1	Municipal Bldg	\$35,876	\$13,698	\$49,574	25%	\$12,394
8							
9							
10							
11							
12							
1(b) Subtotal:						\$12,394	

1(c) Supplies and Equipment

Type of Material	Building	Quantity/Unit	Costs	Aid Eligible Percentage	Budget Request	
13	Cleaning supplies	Municipal Building	1	\$6,000	25%	\$1,500
14						
15						
16						
17						
18						
1(c) Subtotal:					\$1,500	

1(d) - Total Cleaning Costs (1a+1b+1c): **\$13,894**

2 Trash Removal and Disposal

2(a) Trash Removal

	Contractor or Agency	Building	Quantity/Unit	Costs	Aid Eligible Percentage	Budget Request
19	City Dept. Public Works	Municipal Building	1	\$6,250	25%	\$1,563
20						
21						
22						
23						
2(a) Total:						\$1,563

2(b) Trash Disposal

	Contractor or Agency	Building	Quantity/Unit	Costs	Aid Eligible Percentage	Budget Request
24	City Dept of Public Works	Municipal Building	1	\$9,300	25%	\$2,325
25						
26						
27						
28						
2(b) Total:						\$2,325

2(c) - Total Trash Removal & Disposal (2a+2b): 2(c) \$3,888

3 HVAC Cleaning Costs

3(a) Duct Work Cleaning and Filter Changing By Service Contract

	Contractor	Type of Service	Building	Contract Amounts for Budget Period	Aid Eligible Percentage	Budget Request
29						
30						
31						
32						
33						
34						
3(a) Subtotal:						\$0

3(b) Duct Work Cleaning and Filter Changing by Local Payroll

	No. of Positions	Building	Annual Wages	Fringe Benefits	Total Personal Service Costs	Aid Eligible Percentage	Budget Request
35							
36							
37							
38							
39							
40							
3(b) Subtotal:							\$0

3(c) Filter Changing - Filters Only

	Type of Material	Building	Quantity/Unit	Costs	Aid Eligible Percentage	Budget Request
41	Filters	Municipal Building	1	\$375	25%	\$94
42						
43						
44						
45						
46						
3(c) Subtotal:						\$94

3(d) Total HVAC Ductwork Cleaning & Filter Changing Costs (3a+3b+3c): 3(d) \$94

4 GRAND TOTAL - ALL "CLEANING COSTS": Grand Total Boxes 1d + 2c + 3d: 4 \$17,875

- 5 Proposed "Tenant" Work Use the following codes: a - Flooring and Carpeting
 b - Painting
 c - Interior Ceilings
 d - Bathrooms
 e - Fixtures
 f - Minor Renovation
 g - Other (Identify)

Work to be Performed:

	Code	Describe Work	Building	Wages	Fringe	Supplies	Total Costs	Aid Eligible Percentage	Budget Request
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
								Total (5):	\$0

6 **TOTAL - 100% REIMBURSIBLE EXPENSES:**
 (Cleaning Costs & Tenant Work)

Total (4+5) 6: **\$17,875**

7 **Building and Property Maintenance:**

7(a) Service Contracts

Use Codes A-G:

a - Pest Control

e - Security & Alarm Systems

b - Elevators

f - Property Maintenance

c - HVAC

g - Other (Identify)

d - Telephone Wiring

	Code	Contractor	Type Work Performed	Building	Contract Amounts for Budget Period	Aid Eligible Percentage	Budget Request
58	b	Elevatitt	Elevator maintenance	Municipal Building	\$3,500	25%	\$875
59	c	Hyde Stone	Mech/HVAC maint.	Municipal Building	\$10,000	25%	\$2,500
60	e	Stat Communication	Alarm system	Municipal Building	\$375	25%	\$94
61	c	Seimens	Boiler maintenance	Municipal Building	\$8,595	25%	\$2,149
62	f	Kraft Power	Generator maintenance	Municipal Building	\$500	25%	\$125
63	f	Avaya	Telephone maintenance	Municipal Building	\$14,241	25%	\$3,560
64	f	City Public Works	Snow maintenance	Municipal Building	\$8,200	25%	\$2,050
65	f	Sands Bros.	Repaired Roof Leak	Municipal Building	\$6,700	25%	\$1,675
66							
67							
68							
7(a) Subtotal:							\$13,028

7(b) Local Payroll

	No. of Positions	Building	Annual Wages	Fringes	Total Costs	Aid Eligible Percentage	Budget Request
69	1	Municipal Building	\$54,590	\$15,738	\$70,328	25%	\$17,582
70	1	Municipal Building	\$41,310	\$23,968	\$65,278	25%	\$16,320
71							
72							
73							
74							
75							
76							
7(b) Subtotal:							\$33,902

7(c) Supplies and Equipment

	Type of Material	Building	Quantity/Unit	Costs	Aid Eligible Percentage	Budget Request
77	Bldg & grounds equipment,	Municipal Building	1	\$20,000	25%	\$5,000
78	repairs and misc. items					
79						
80						
81						
7(c) Subtotal:						\$5,000

7 (d) Total - Building and Property Maintenance Costs (7a+7b+7c) 7(d): **\$51,929**

8 Total - Building and Property Maintenance Costs: 8 **\$51,929**

9 Total Cost Reimbursable @ 25% = (Box 8 x 25%) 9 **\$12,982**

10 Total Proposed Direct Costs (Item 6 + Item 9): 10 **\$30,857**

11 Overhead Costs (Item 10 x .05): 11 **\$1,543**

12 Total Proposed Contract Amount (Item 10 + Item 11): 12 **\$32,400**

13 Local Government Certification:

I hereby certify that the cost estimates contained herein were developed using the best available information and that the proposed budget amounts are just, true and correct to the best of my knowledge.

Name:	Richard M. Finn
Title:	City Manager
Signature:	
Date:	

County or City:	Watertown
Address:	245 Washington Street
Phone:	

Res No. 6

January 28, 2020

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Finding That Changing the Approved Zoning Classification of 231, 237, and 241 Goodale St., Parcel Numbers 11-01-109.000, 11-01-108.000, and 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling St., Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown and the Construction of a Proposed Parking Lot at the Same Location Will Not Have a Significant Impact on the Environment

At its January 7, 2020 meeting, the City Planning Board adopted a motion recommending that the City Council change the approved zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown. The City Council has scheduled a public hearing on the request for Monday, February 3, 2020, at 7:30 p.m.

As you will note in Part I of the attached Short Environmental Assessment Form (EAF), the description of the proposed project includes the zone change as well as the construction of the proposed expansion of the parking lot. In order to avoid segmentation of the SEQRA review, the Council must consider the zone change along with other planned nearby or interrelated projects. Proposals or parts of proposals that are related to each other closely enough to be, in effect, a single course of action should be evaluated as one whole action. Although the final design and layout for the parking lot has not yet been completed, the construction of the parking lot is obviously closely related to the zone change proposal and should therefore be considered when conducting the environmental review.

The City Council must complete Part 2 and Part 3 if necessary, of the Short Environmental Assessment Form (EAF) and adopt the attached resolution before it may vote on the Zone Change Ordinance. The resolution states that the proposed zone change and construction of the parking lot will not have a significant impact on the environment.

RESOLUTION

Page 1 of 2

Finding That Changing the Approved Zoning Classification of 231, 237, and 241 Goodale St., Parcel Numbers 11-01-109.000, 11-01-108.000, and 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling St., Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown and the Construction of a Proposed Parking Lot at the Same Location Will Not Have a Significant Impact on the Environment

Council Member COMPO, Sarah V.
 Council Member HENRY-WILKINSON, Ryan J.
 Council Member ROSHIA, Jesse C. P.
 Council Member RUGGIERO, Lisa L.
 Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS the City Council of the City of Watertown, New York, has before it an Ordinance for the zone change application submitted by City Staff to change the approved zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown, and

WHEREAS the City Council of the City of Watertown, New York is also considering the construction of a parking lot on the subject parcels as an expansion to the parking lot at City Hall, and

WHEREAS the City Council must evaluate all proposed actions submitted for its consideration in light of the State Environmental Review Act (SEQRA), and the regulations promulgated pursuant thereto, and

WHEREAS the approval of the zone change and the construction of the parking lot expansion would both constitute such an "Action," and

WHEREAS the City Council has determined that changing the zoning classification of this property and the proposed parking lot expansion constitute an Unlisted Action as that term is defined by 6NYCRR Section 617.2 (ak), and

RESOLUTION

Page 2 of 2

Finding That Changing the Approved Zoning Classification of 231, 237, and 241 Goodale St., Parcel Numbers 11-01-109.000, 11-01-108.000, and 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling St., Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown and the Construction of a Proposed Parking Lot at the Same Location Will Not Have a Significant Impact on the Environment

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C. P.
- Council Member RUGGIERO, Lisa L.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

WHEREAS there are no other involved agencies for SEQRA review as that term is defined in 6NYCRR Section 617.2 (s), and

WHEREAS to aid the City Council in its determination as to whether the proposed zone change and parking lot expansion will have a significant impact on the environment, Part 1 of a Short Environmental Assessment Form has been prepared by Staff, a copy of which is attached and made part of this Resolution,

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Watertown, New York, that:

1. Based upon its examination of the Short Environmental Assessment Form and comparing the proposed action with the criteria set forth in 6NYCRR Section 617.7, no significant impact is known and the adoption of the zone change and the construction of the parking lot expansion will not have a significant impact on the environment.
2. The Mayor of the City of Watertown is authorized to execute the Environmental Assessment Form to the effect that the City Council is issuing a Negative Declaration under SEQRA.
3. This Resolution shall take effect immediately.

Seconded by

Short Environmental Assessment Form

Part 1 - Project Information

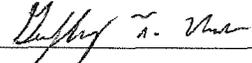
Instructions for Completing

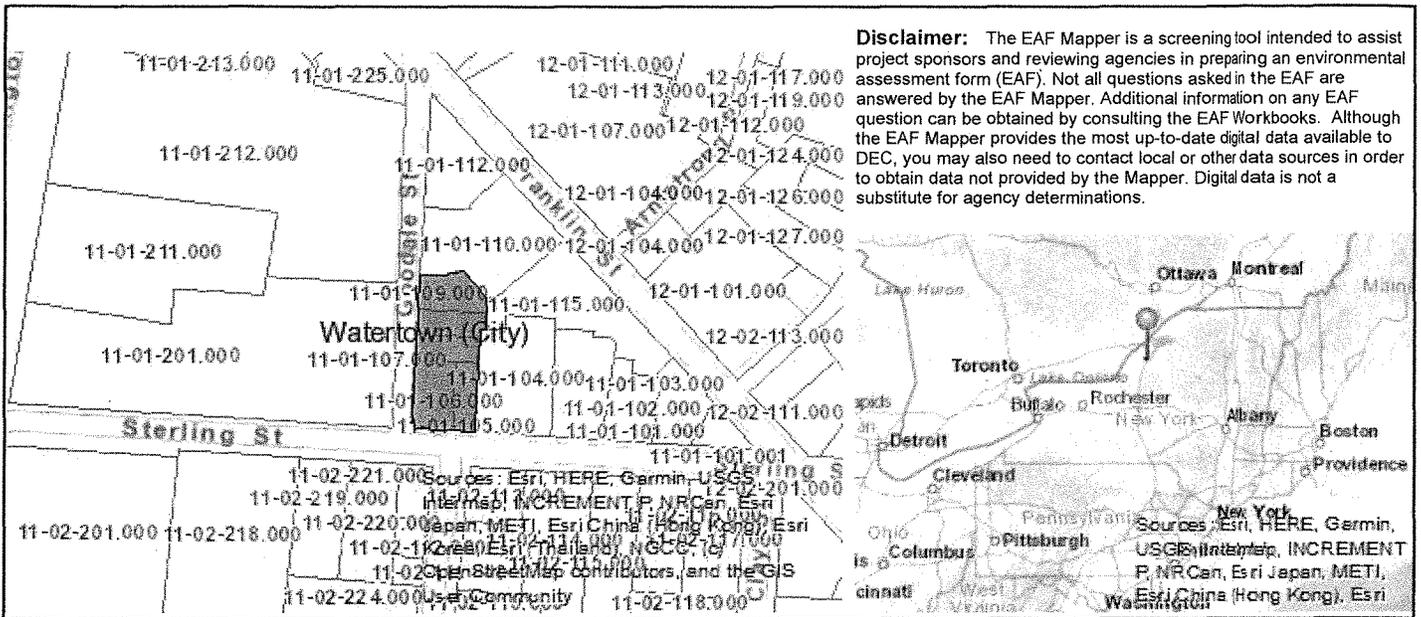
Part 1 – Project Information. The applicant or project sponsor is responsible for the completion of Part 1. Responses become part of the application for approval or funding, are subject to public review, and may be subject to further verification. Complete Part 1 based on information currently available. If additional research or investigation would be needed to fully respond to any item, please answer as thoroughly as possible based on current information.

Complete all items in Part 1. You may also provide any additional information which you believe will be needed by or useful to the lead agency; attach additional pages as necessary to supplement any item.

Part 1 – Project and Sponsor Information			
Name of Action or Project: Zone Change - 231, 237, 241 Goodale Street and 201, 209 Sterling Street			
Project Location (describe, and attach a location map): 231, 237, 241 Goodale Street and 201, 209 Sterling Street, Watertown, NY 13601			
Brief Description of Proposed Action: The City of Watertown proposes to change the approved zoning classification of the 231, 237 and 241 Goodale Street from Commercial to Downtown and 201 and 209 Sterling Street from Residence C to Downtown. The proposed zone changes are necessary to facilitate a planned expansion of the City Hall parking lot. Per the guidance contained in the New York State Department of Environmental Conservation's SEQR Handbook, the City will treat the proposed zone changes and parking lot as a "whole action" in order to avoid the risk of segmentation. Since there is no final design for the parking lot yet, this review based on a conceptual drawing, with the full acknowledgement that any significant deviation from this concept may require further review in the future.			
Name of Applicant or Sponsor: Geoffrey Urda, Planner, City of Watertown		Telephone: (315) 785-7725 E-Mail: gurda@watertown-ny.gov	
Address: 245 Washington Street, Room 304			
City/PO: Watertown		State: NY	Zip Code: 13601
1. Does the proposed action only involve the legislative adoption of a plan, local law, ordinance, administrative rule, or regulation? If Yes, attach a narrative description of the intent of the proposed action and the environmental resources that may be affected in the municipality and proceed to Part 2. If no, continue to question 2.			NO <input type="checkbox"/>
			YES <input type="checkbox"/>
2. Does the proposed action require a permit, approval or funding from any other government Agency? If Yes, list agency(s) name and permit or approval: City of Watertown Planning Board, Watertown City Council			NO <input type="checkbox"/>
			YES <input checked="" type="checkbox"/>
3. a. Total acreage of the site of the proposed action?		0.4 acres	
b. Total acreage to be physically disturbed?		0.4 acres	
c. Total acreage (project site and any contiguous properties) owned or controlled by the applicant or project sponsor?		2.3 acres	
4. Check all land uses that occur on, are adjoining or near the proposed action:			
5. <input checked="" type="checkbox"/> Urban <input type="checkbox"/> Rural (non-agriculture) <input type="checkbox"/> Industrial <input checked="" type="checkbox"/> Commercial <input checked="" type="checkbox"/> Residential (suburban) <input type="checkbox"/> Forest <input type="checkbox"/> Agriculture <input type="checkbox"/> Aquatic <input type="checkbox"/> Other(Specify): <input type="checkbox"/> Parkland			

5. Is the proposed action,	NO	YES	N/A
a. A permitted use under the zoning regulations?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Consistent with the adopted comprehensive plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. Is the proposed action consistent with the predominant character of the existing built or natural landscape?	NO <input type="checkbox"/>	YES <input checked="" type="checkbox"/>	
7. Is the site of the proposed action located in, or does it adjoin, a state listed Critical Environmental Area? If Yes, identify: _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
8. a. Will the proposed action result in a substantial increase in traffic above present levels? b. Are public transportation services available at or near the site of the proposed action? c. Are any pedestrian accommodations or bicycle routes available on or near the site of the proposed action?	NO <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	
9. Does the proposed action meet or exceed the state energy code requirements? If the proposed action will exceed requirements, describe design features and technologies: _____ _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
10. Will the proposed action connect to an existing public/private water supply? If No, describe method for providing potable water: _____ The proposed action only consists of zone changes and a parking lot. It does not involve any construction. _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
11. Will the proposed action connect to existing wastewater utilities? If No, describe method for providing wastewater treatment: _____ The proposed action only consists of zone changes and a parking lot. It does not involve any construction. _____	NO <input checked="" type="checkbox"/>	YES <input type="checkbox"/>	
12. a. Does the project site contain, or is it substantially contiguous to, a building, archaeological site, or district which is listed on the National or State Register of Historic Places, or that has been determined by the Commissioner of the NYS Office of Parks, Recreation and Historic Preservation to be eligible for listing on the State Register of Historic Places? b. Is the project site, or any portion of it, located in or adjacent to an area designated as sensitive for archaeological sites on the NY State Historic Preservation Office (SHPO) archaeological site inventory?	NO <input checked="" type="checkbox"/> <input type="checkbox"/>	YES <input type="checkbox"/> <input checked="" type="checkbox"/>	
13. a. Does any portion of the site of the proposed action, or lands adjoining the proposed action, contain wetlands or other waterbodies regulated by a federal, state or local agency? b. Would the proposed action physically alter, or encroach into, any existing wetland or waterbody? If Yes, identify the wetland or waterbody and extent of alterations in square feet or acres: _____ _____ _____	NO <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	YES <input type="checkbox"/> <input type="checkbox"/>	

14. Identify the typical habitat types that occur on, or are likely to be found on the project site. Check all that apply:		
<input type="checkbox"/> Shoreline <input type="checkbox"/> Forest <input type="checkbox"/> Agricultural/grasslands <input type="checkbox"/> Early mid-successional <input type="checkbox"/> Wetland <input checked="" type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban		
15. Does the site of the proposed action contain any species of animal, or associated habitats, listed by the State or Federal government as threatened or endangered?	NO	YES
Northern Long-eared Bat	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16. Is the project site located in the 100-year flood plan?	NO	YES
	<input checked="" type="checkbox"/>	<input type="checkbox"/>
17. Will the proposed action create storm water discharge, either from point or non-point sources?	NO	YES
If Yes,	<input type="checkbox"/>	<input checked="" type="checkbox"/>
a. Will storm water discharges flow to adjacent properties?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b. Will storm water discharges be directed to established conveyance systems (runoff and storm drains)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
If Yes, briefly describe:		
Storm water discharges will be directed to an existing sewer lateral beneath Goodale Street.		
18. Does the proposed action include construction or other activities that would result in the impoundment of water or other liquids (e.g., retention pond, waste lagoon, dam)?	NO	YES
If Yes, explain the purpose and size of the impoundment:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
19. Has the site of the proposed action or an adjoining property been the location of an active or closed solid waste management facility?	NO	YES
If Yes, describe:	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Has the site of the proposed action or an adjoining property been the subject of remediation (ongoing or completed) for hazardous waste?	NO	YES
If Yes, describe:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
City Staff searched the DEC's Environmental Site Remediation Database, but was unable to identify a specific property adjacent to the site of the proposed action that has been the subject of remediation. See the attached list from the DEC Database.		
I CERTIFY THAT THE INFORMATION PROVIDED ABOVE IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE		
Applicant/sponsor/name: <u>Geoffrey Urda</u> Date: <u>12/31/19</u>		
Signature: <u></u> Title: <u>Planner, City of Watertown</u>		



Part 1 / Question 7 [Critical Environmental Area]	No
Part 1 / Question 12a [National or State Register of Historic Places or State Eligible Sites]	No
Part 1 / Question 12b [Archeological Sites]	Yes
Part 1 / Question 13a [Wetlands or Other Regulated Waterbodies]	No
Part 1 / Question 15 [Threatened or Endangered Animal]	Yes
Part 1 / Question 15 [Threatened or Endangered Animal - Name]	Northern Long-eared Bat
Part 1 / Question 16 [100 Year Flood Plain]	Digital mapping data are not available or are incomplete. Refer to EAF Workbook.
Part 1 / Question 20 [Remediation Site]	Yes

Project: _____
 Date: _____

**Short Environmental Assessment Form
 Part 2 - Impact Assessment**

Part 2 is to be completed by the Lead Agency.

Answer all of the following questions in Part 2 using the information contained in Part 1 and other materials submitted by the project sponsor or otherwise available to the reviewer. When answering the questions the reviewer should be guided by the concept "Have my responses been reasonable considering the scale and context of the proposed action?"

	No, or small impact may occur	Moderate to large impact may occur
1. Will the proposed action create a material conflict with an adopted land use plan or zoning regulations?	<input type="checkbox"/>	<input type="checkbox"/>
2. Will the proposed action result in a change in the use or intensity of use of land?	<input type="checkbox"/>	<input type="checkbox"/>
3. Will the proposed action impair the character or quality of the existing community?	<input type="checkbox"/>	<input type="checkbox"/>
4. Will the proposed action have an impact on the environmental characteristics that caused the establishment of a Critical Environmental Area (CEA)?	<input type="checkbox"/>	<input type="checkbox"/>
5. Will the proposed action result in an adverse change in the existing level of traffic or affect existing infrastructure for mass transit, biking or walkway?	<input type="checkbox"/>	<input type="checkbox"/>
6. Will the proposed action cause an increase in the use of energy and it fails to incorporate reasonably available energy conservation or renewable energy opportunities?	<input type="checkbox"/>	<input type="checkbox"/>
7. Will the proposed action impact existing:		
a. public / private water supplies?	<input type="checkbox"/>	<input type="checkbox"/>
b. public / private wastewater treatment utilities?	<input type="checkbox"/>	<input type="checkbox"/>
8. Will the proposed action impair the character or quality of important historic, archaeological, architectural or aesthetic resources?	<input type="checkbox"/>	<input type="checkbox"/>
9. Will the proposed action result in an adverse change to natural resources (e.g., wetlands, waterbodies, groundwater, air quality, flora and fauna)?	<input type="checkbox"/>	<input type="checkbox"/>
10. Will the proposed action result in an increase in the potential for erosion, flooding or drainage problems?	<input type="checkbox"/>	<input type="checkbox"/>
11. Will the proposed action create a hazard to environmental resources or human health?	<input type="checkbox"/>	<input type="checkbox"/>

Project:

Date:

Short Environmental Assessment Form Part 3 Determination of Significance

For every question in Part 2 that was answered “moderate to large impact may occur”, or if there is a need to explain why a particular element of the proposed action may or will not result in a significant adverse environmental impact, please complete Part 3. Part 3 should, in sufficient detail, identify the impact, including any measures or design elements that have been included by the project sponsor to avoid or reduce impacts. Part 3 should also explain how the lead agency determined that the impact may or will not be significant. Each potential impact should be assessed considering its setting, probability of occurring, duration, irreversibility, geographic scope and magnitude. Also consider the potential for short-term, long-term and cumulative impacts.

- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action may result in one or more potentially large or significant adverse impacts and an environmental impact statement is required.
- Check this box if you have determined, based on the information and analysis above, and any supporting documentation, that the proposed action will not result in any significant adverse environmental impacts.

Name of Lead Agency

Date

Print or Type Name of Responsible Officer in Lead Agency

Title of Responsible Officer

Signature of Responsible Officer in Lead Agency

Signature of Preparer (if different from Responsible Officer)

To: The Honorable Mayor and City Council

From: Kenneth A. Mix, City Manager

Subject: Approving Assessment Charge for Sidewalk Improvement Special Assessment Program, District 14

On December 2, 2019, the City Council approved the establishment of the Sidewalk Improvement Special Assessment for District 14. Under the Charter provisions related to Special Assessment Programs, after a Public Hearing, the City Council must officially determine whether all or a portion of the cost for the proposed sidewalk improvements should be a charge or expense upon the abutting property owner.

As in previous years, this Special Assessment Program provides taxpayers with an opportunity to pay the cost of work performed by the City over a ten-year period. Property owners will have the option of having the City perform the work, hiring a contractor to do the work, or doing the work themselves.

Notices were sent to all property owners in the defined area notifying them of their inclusion in this year's program and also notifying them of the Public Hearing which was held on January 21, 2020. Staff prepared the notices to property owners using the \$16.50 per sq. ft. price, with a maximum charge "cap" of \$3,000 per property for work completed (excluding taxes) in order to adhere to the Sidewalk Improvement Special Assessment Program final goal of 75% expense to the property owner and 25% expense to the City.

At the January 21, 2020 meeting, City Council requested to reduce the 75/25 ratio to a 50/50 cost split between the City and residential property owners. It was further discussed that all other property classifications would be responsible for 100% of the accepted square foot bid price for the City-cited sidewalk blocks on their property.

The attached report provides a detailed listing of the properties that will be included in Sidewalk Special Assessment District 14. The report also details the property classifications and the estimated cost for the City and the property owner based on the 50/50 cost split for the City-cited blocks. The cost breakdown was generated on an estimate as we have not received bids prices from the perspective contractors. The bids for the District 14 Sidewalk work are due on March 5, 2020.

As there are multiple residential property classifications, the staff is requesting clarification on which specific property classifications are applicable for the 50/50 cost split and the maximum charge "cap." The attached Resolution will need to be amended to reflect Council's decision.

In addition, the Resolution previously tabled at the January 21, 2020 meeting is recommended to be removed from the table and defeated.

RESOLUTION

Page 1 of 1

Approving Assessment Charge for Sidewalk Improvement Special Assessment Program, District No. 14

Council Member COMPO, Sarah V.
 Council Member HENRY-WILKINSON, Ryan J.
 Council Member ROSHIA, Jesse C.P.
 Council Member RUGGIERO, Lisa A.
 Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

WHEREAS a public hearing was held in accordance with Section 93 of the City Charter on January 21, 2020 at 7:30 p.m. to hear public comment concerning whether all or a portion of the cost for proposed sidewalk improvements to the properties identified in the attached report, which constitutes Special Assessment District 14, shall be a charge or expense upon the abutting properties, and

WHEREAS the Special Assessment District program will only apply to the sidewalk blocks cited by the City Engineering Department, and

WHEREAS the City Council has determined that it shall fix the charge to be paid by the abutting property owner at 50/50% ratio of the accepted square foot bid price for the City-cited sidewalk blocks (excluding taxes) for properties classified as _____, and

WHEREAS the City Council has determined that creating a maximum charge “cap” of \$3,000 (excluding taxes) will prevent undue hardship on a property owner within that property types,

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown, pursuant to Section 93 of the City Charter, hereby fixes the charge to be paid for by the abutting property owner’s of Special Assessment District 14 at 50/50% ratio of the accepted square foot bid price for the City cited sidewalk blocks (excluding taxes), with the maximum charge “cap” of \$3,000 per property for properties classified as _____,

BE IT FURTHER RESOLVED that all remaining property types will be responsible for 100% of the accepted square foot bid price for the City-cited sidewalk blocks.

Seconded by

District 14 Sidewalk

		Owner 100% No Cap Total Cost	50% With Cap Owner Pays	50% With Cap City Pays	50% Owner Pays No Cap	50% City Pays No Cap	Class 200's Only 50% Owner Pays With Cap	Class 200's Only 50% City Pays With Cap	Class 210 Only 50% Owner Pays With Cap	Class 210 Only 50% City Pays With Cap
110 Winslow St.	230-3 Family Res	\$ 2,750.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 2,750.00	\$ -
116 Winslow St.	220-2 Family Res	\$ 9,900.00	\$ 3,000.00	\$ 6,900.00	\$ 4,950.00	\$ 4,950.00	\$ 3,000.00	\$ 6,900.00	\$ 9,900.00	\$ -
122 Winslow St.	230-3 Family Res	\$ 1,650.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 825.00	\$ 1,650.00	\$ -
126 Winslow St.	411-Apartment	\$ 3,300.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 1,650.00	\$ 3,300.00	\$ -	\$ 3,300.00	\$ -
127 Winslow St.	483-Converted Res	\$ 2,750.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 1,375.00	\$ 2,750.00	\$ -	\$ 2,750.00	\$ -
132 Winslow St.	210-1 Family Res	\$ 7,150.00	\$ 3,000.00	\$ 4,150.00	\$ 3,575.00	\$ 3,575.00	\$ 3,000.00	\$ 4,150.00	\$ 3,000.00	\$ 4,150.00
133 Winslow St.	210-1 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00
138 Winslow St.	230-3 Family Res	\$ 8,800.00	\$ 3,000.00	\$ 5,800.00	\$ 4,400.00	\$ 4,400.00	\$ 3,000.00	\$ 5,800.00	\$ 8,800.00	\$ -
139 Winslow St.	411-Apartment	\$ 2,464.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 2,464.00	\$ -	\$ 2,464.00	\$ -
144 Winslow St.	230-3 Family Res	\$ 7,700.00	\$ 3,000.00	\$ 4,700.00	\$ 3,850.00	\$ 3,850.00	\$ 3,000.00	\$ 4,700.00	\$ 7,700.00	\$ -
145 Winslow St.	220-2 Family Res	\$ 2,464.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 2,464.00	\$ -
146 Winslow St.	220-2 Family Res	\$ 3,850.00	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00	\$ 1,925.00	\$ 3,850.00	\$ -
151 Winslow St.	220-2 Family Res	\$ 2,464.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 2,464.00	\$ -
155 Winslow St.	210-1 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00
158 Winslow St.	210-1 Family Res	\$ 8,800.00	\$ 3,000.00	\$ 5,800.00	\$ 4,400.00	\$ 4,400.00	\$ 3,000.00	\$ 5,800.00	\$ 3,000.00	\$ 5,800.00
159 Winslow St.	230-3 Family Res	\$ 3,872.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 3,872.00	\$ -
163 Winslow St.	220-2 Family Res	\$ 2,112.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 2,112.00	\$ -
164 Winslow St.	210-1 Family Res	\$ 550.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00	\$ 550.00	\$ 275.00
170 Winslow St.	411-Apartment	\$ 3,652.00	\$ 1,826.00	\$ 1,826.00	\$ 1,826.00	\$ 1,826.00	\$ 3,652.00	\$ -	\$ 3,652.00	\$ -
201 Winslow St.	220-2 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 4,576.00	\$ -
204 Winslow St.	230-3 Family Res	\$ 1,760.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 1,760.00	\$ -
205 Winslow St.	220-2 Family Res	\$ 3,872.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 1,936.00	\$ 3,872.00	\$ -
209 Winslow St.	220-2 Family Res	\$ 5,632.00	\$ 2,816.00	\$ 2,816.00	\$ 2,816.00	\$ 2,816.00	\$ 2,816.00	\$ 2,816.00	\$ 5,632.00	\$ -
210 Winslow St.	220-2 Family Res	\$ 5,280.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 5,280.00	\$ -
214 Winslow St.	210-1 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00
215 Winslow St.	220-2 Family Res	\$ 704.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 704.00	\$ -
218 Winslow St.	220-2 Family Res	\$ 352.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 352.00	\$ -
220 Winslow St.	411-Apartment	\$ 2,816.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 2,816.00	\$ -	\$ 2,816.00	\$ -
223 Winslow St.	411-Apartment	\$ 2,464.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 1,232.00	\$ 2,464.00	\$ -	\$ 2,464.00	\$ -
224 Winslow St.	210-1 Family Res	\$ 5,280.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 2,640.00	\$ 5,280.00	\$ -
227 Winslow St.	220-2 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 4,576.00	\$ -
228 Winslow St.	210-1 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00
231 Winslow St.	230-3 Family Res	\$ 352.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 352.00	\$ -
232 Winslow St.	220-2 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 4,224.00	\$ -
235 Winslow St.	411-Apartment	\$ 2,112.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 2,112.00	\$ -	\$ 2,112.00	\$ -
238 Winslow St.	230-3 Family Res	\$ 4,928.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 4,928.00	\$ -
240 Winslow St.	210-1 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00
241 Winslow St.	411-Apartment	\$ 352.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ -	\$ 352.00	\$ -
244 Winslow St.	210-1 Family Res	\$ 352.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00
245 Winslow St.	210-1 Family Res	\$ 1,760.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00
248 Winslow St.	220-2 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
249 Winslow St.	210-1 Family Res	\$ 1,408.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00
252 Winslow St.	230-3 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
253 Winslow St.	210-1 Family Res	\$ 704.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00	\$ 352.00
257 Winslow St.	220-2 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
306 Winslow St.	210-1 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00
308 Winslow St.	614-Spec. school	\$ 1,408.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 1,408.00	\$ -	\$ 1,408.00	\$ -
309 Winslow St.	210-1 Family Res	\$ 4,928.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 4,928.00	\$ 2,464.00
312 Winslow St.	220-2 Family Res	\$ 2,112.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 2,112.00	\$ -
313 Winslow St.	220-2 Family Res	\$ 4,928.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 2,464.00	\$ 4,928.00	\$ -
317 Winslow St.	210-1 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00
318 Winslow St.	220-2 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 4,224.00	\$ -
320 Winslow St.	411-Apartment	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 4,224.00	\$ -	\$ 4,224.00	\$ -
321 Winslow St.	220-2 Family Res	\$ 352.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 176.00	\$ 352.00	\$ -
324 Winslow St.	210-1 Family Res	\$ 2,112.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00	\$ 1,056.00
325 Winslow St.	210-1 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00
328 Winslow St.	230-3 Family Res	\$ 1,936.00	\$ 968.00	\$ 968.00	\$ 968.00	\$ 968.00	\$ 968.00	\$ 968.00	\$ 1,936.00	\$ -
329 Winslow St.	210-1 Family Res	\$ 1,760.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00	\$ 880.00
332 Winslow St.	411-Apartment	\$ 1,408.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 1,408.00	\$ -	\$ 1,408.00	\$ -
335 Winslow St.	280-Res Multiple	\$ 2,816.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 1,408.00	\$ 2,816.00	\$ -
336 Winslow St.	220-2 Family Res	\$ 1,408.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 704.00	\$ 1,408.00	\$ -
340 Winslow St.	210-1 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00
343 Winslow St.	230-3 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 4,224.00	\$ -
344 Winslow St.	230-3 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
345 Winslow St.	210-1 Family Res	\$ 4,224.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00	\$ 2,112.00
346 Winslow St.	311-Res vac land	\$ 3,520.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 1,760.00	\$ 3,520.00	\$ -	\$ 3,520.00	\$ -
349 Winslow St.	220-2 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
350 Winslow St.	220-2 Family Res	\$ 6,688.00	\$ 3,000.00	\$ 3,688.00	\$ 3,344.00	\$ 3,344.00	\$ 3,000.00	\$ 3,688.00	\$ 6,688.00	\$ -
531 Washington St.	464-Office bldg.	\$ 10,890.00	\$ 3,000.00	\$ 7,890.00	\$ 5,445.00	\$ 5,445.00	\$ 10,890.00	\$ -	\$ 10,890.00	\$ -
603 Washington St.	483-Converted Res	\$ 1,100.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 550.00	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -
531 Hamlin St.	230-3 Family Res	\$ 13,442.00	\$ 3,000.00	\$ 10,442.00	\$ 6,721.00	\$ 6,721.00	\$ 3,000.00	\$ 10,442.00	\$ 13,442.00	\$ -
538 Franklin St.	230-3 Family Res	\$ 8,448.00	\$ 3,000.00	\$ 5,448.00	\$ 4,224.00	\$ 4,224.00	\$ 3,000.00	\$ 5,448.00	\$ 8,448.00	\$ -
602 Franklin St.	220-2 Family Res	\$ 7,040.00	\$ 3,000.00	\$ 4,040.00	\$ 3,520.00	\$ 3,520.00	\$ 3,000.00	\$ 4,040.00	\$ 7,040.00	\$ -
1105 Bronson St.	220-2 Family Res	\$ 1,056.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 528.00	\$ 1,056.00	\$ -
112 Gill St.	220-2 Family Res	\$ 4,576.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 2,288.00	\$ 4,576.00	\$ -
Totals		\$ 261,404.00	\$ 116,273.00	\$ 145,131.00	\$ 130,702.00	\$ 130,702.00	\$ 139,772.00	\$ 121,456.00	\$ 228,046.00	\$ 33,633.00

Res No. 8

January 31, 2020

To: Members of City Council

From: Jeffrey M. Smith, Mayor

Subject: Retaining the Professional Services of John C. Krol to Assist in the Recruitment of Viable Candidates for the Position of Watertown City Manager

The attached Resolution is presented for City Council consideration in our search for a City Manager.

RESOLUTION

Page 1 of 1

Retaining the Professional Services of John C. Krol to Assist in the Recruitment of Viable Candidates for the Position of Watertown City Manager

Council Member COMPO, Sarah V.
 Council Member HENRY-WILKINSON, Ryan J.
 Council Member ROSHIA, Jesse C.P.
 Council Member RUGGIERO, Lisa A.
 Mayor SMITH, Jeffrey M.
 Total

YEA	NAY

Introduced by

WHEREAS the City Council of the City of Watertown is the appointing authority for the position of City Manager and desires to expeditiously commence a search for a person to serve as City Manager on a full-time basis pursuant to contract, and

WHEREAS the City Council of the City of Watertown desires to retain the professional services of a person qualified to assist the City Council in its recruitment efforts,

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Watertown that the City shall retain the services of John C. Krol of Waddington, New York, to facilitate the recruitment of City Manager candidates, all in accordance with the Proposal to Facilitate the Recruitment of a City Manager attached to, and made a part of, this Resolution, and

BE IT FURTHER RESOLVED that the Mayor shall, on behalf of the City, direct Mr. Krol to commence his recruiting efforts as soon as practicable.

Seconded by

AGREEMENT FOR PROFESSIONAL SERVICES

This Agreement dated this ____ day of February 2020 by and between John C. Krol, 41 St. Lawrence Avenue, Waddington, New York 13694 (“Krol”) and the City of Watertown, New York, a municipal corporation with principal offices located at 245 Washington Street, New York, 13601 (the “City”).

WITNESSETH

WHEREAS the City has a need for assistance in the solicitation, review, and selection of qualified candidates for the position of Watertown City Manager, and

WHEREAS it is the City Council’s responsibility to hire a City Manager and the Council desires professional assistance in the selection process, and

WHEREAS recruiting and candidate review services are professional services within the meaning of the New York General Municipal Law, and

WHEREAS Krol has the professional background and training to qualify him to perform those professional services and has offered to perform recruiting or candidate review services for the City in connection with its search for a City Manager,

Now therefore the parties agree as follows:

AGREEMENT

1. **Scope of Services**

The scope of services to be performed by Krol for the City is attached and made part of this Agreement as Exhibit “A.”

2. **Fees for Services**

For performance of the services identified in Exhibit “A,” the City agrees to pay Krol a fixed fee of \$12,000 payable as follows:

- a. 10% (or \$1,200) upon the signing of a Professional Services Agreement for the above services, and
- b. 30% (or \$3,600) upon Krol’s submission of all resumes received by the deadline date of May 8, 2020, to the City Council, along with a summary spreadsheet of the applicants’ primary education and experience qualifications, and
- c. 60% (or \$7,200) at the time that the City’s offer of employment is accepted by that candidate.

If for any reason the City Council requires that the position offering by re-advertised and/or re-initiates the recruitment process, Krol shall continue to facilitate said recruitment for an additional fixed fee of \$3,000, payable at the time that said recruitment is re-initiated.

3. Reimbursable Expenses

The City will reimburse Krol for expenses directly attributable to performing the professional services required by this Agreement upon presentation of paid invoices or billings.

4. No Other Fees

Krol acknowledges that he shall seek no fee, of any kind whatsoever, from any potential candidate for the position of City Manager.

5. Term of Agreement

This Agreement shall commence on signing of this Agreement and shall continue until the City's offer of employment to a City Manager candidate is accepted, in writing, or sooner if earlier terminated by either party upon thirty (30) days' notice. If the City terminates Krol's services for any reason whatsoever, Krol shall be entitled to reimbursement of all expenses to the effective date of termination, together with a fee at the hourly rate of \$100 calculated from the time of this Agreement to the effective date of termination, in an amount not to exceed \$6,000.

6. Entire Agreement

This Agreement represents the entire Agreement of the parties, and the parties acknowledge that there are no other agreements, verbal or otherwise, which form a part of the parties' Agreement.

WHEREFORE the parties have entered into this Agreement this ____ day of February 2020.

John C. Krol

City of Watertown
By: Jeffrey M. Smith, Mayor

Proposal to Facilitate the Recruitment of a City Manager for the City of Watertown

John C. Krol hereby proposes to assist the Watertown City Council with its recruitment of a City Manager by providing the following professional services.

1. Krol will assist the City Council by drafting City Manager recruitment announcements for display in professional public management recruitment publications and websites as well as for local newspaper publication and local news websites. Said draft announcements will be compiled only after consultation with each City Councilor relative to the background and primary professional experience being sought in the preferred candidate. Such consultation will involve meeting with Council, as a body, to review with Council collectively what was identified by Council members individually to ensure a consensus on the professional experience and credentials sought is reached. Krol will also seek a Council consensus to identify the priority issues that a new City Manager will be tasked to address. Draft announcements will be presented to Council for approval no later than 21 days after the execution of a professional services agreement between John C. Krol and the City of Watertown. At that time, a list of recommended publication sites, quoted publication costs, and publication dates will also be presented to Council for approval. Publication would be anticipated to occur within the latter half of March, given a timely contract execution and Council approval of advertisement copy. As applicants would be provided a minimum of 30 days to submit their resume and cover letter, the deadline for the receipt of applications should be no later than May 8.
2. During March and April, Krol will utilize his contacts and relationships with municipal administrators within New York State and Vermont to seek out and encourage qualified applicants to consider the professional opportunity being offered by the City of Watertown. A confidential verbal report on such networking efforts will be provided to the City Council, if requested.
3. If directed by Council, Krol would serve as an information contact for applicants and potential applicants who are seeking additional information on the professional opportunity in Watertown, the recruitment process, and/or the community in general.
4. Krol will provide a Post Office box for the receipt of applications, and will keep all applicant names confidential, providing them (along with copies of all applications received) only to the City Council in executive session. Krol will provide the Council with a spreadsheet that summarizes each of the applicants' key education and experience elements, for ease of comparison. Given an orderly progression of actions, the City Council should be able to evaluate the full universe of applicants' resumes, no later than June 1. At that time, the Council would be able to identify the candidates that it chooses to interview.
5. Krol will perform a thorough evaluation to confirm the accuracy of the stated education and experience on finalists' resumes.

6. Krol would provide the Council with an initial list of potential interview questions, if requested. The Council could conduct its initial interviews in the first half of June. Formal interviews with finalists could be conducted by mid-June. If requested, Krol would assist in the logistics of setting up interview dates, lodging arrangements for finalists, etc.
7. Krol will support the Council's evaluation of its primary candidate(s) by researching that candidate's history and experience with previous municipal employers through news accounts and discussions with individuals that don't necessarily appear as resume references. Krol will review finalists' activity on their identified publicly accessible social media accounts. The City should conduct a police background check and credit report on its finalists prior to the identification of the preferred candidate.
8. Krol will notify all unsuccessful candidates of their status in a timely manner.
9. If requested, Krol will be available to assist the City Council in negotiating the details of a salary and benefits package with its preferred candidate.

Expenses related to the recruitment of the City Manager for printing, advertising, and compilation will be identified to Council in advance of their encumbrance, and will be encumbered by the City of Watertown, unless otherwise agreed to by both parties.

The City Council should consider if it will agree to reimburse the travel expenses of a non-local finalist for his/her interview.

For performance of the above noted services, the City of Watertown agrees to pay a fixed fee of \$12,000.00 payable as follows:

- a. 10% (or \$1200.00) upon the signing of a professional services agreement for the above services;
- b. 40% (or \$4800.00) upon Krol's submission of all resumes received by the deadline date to the City Council, along with a summary spreadsheet of the applicants' primary education and experience qualifications;
- c. 50% (or \$6000.00) at the time that the City's offer of employment is accepted by that candidate.

If the City Council requires that the position offering be re-advertised and/or re-initiates the recruitment process, Krol will continue to facilitate said recruitment for an additional fixed fee of \$3600.00, payable at the time that said recruitment is re-initiated.

1/31/2020

Ord No. 1

January 27, 2020

To: The Honorable Mayor and City Council
From: James E. Mills, City Comptroller
Subject: Bond Ordinance – Sidewalk Special Assessment District #14

As in previous years, the special assessment sidewalk program provides property owners with an opportunity to pay for the cost of work performed on behalf of the City over a ten-year period. This bond ordinance will allow the City to borrow for the costs associated with those property owners that choose to enroll in the 10-year special assessment program. The City's share of the costs associated with the sidewalk program are funded with a transfer from the General Fund and not through the proceeds of this bond ordinance.

ORDINANCE

Page 1 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Ryan J.

Council Member ROSHIA, Jesse C. P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

At a regular meeting of the Council of the City of Watertown, Jefferson County, New York, held at the Municipal Building, in Watertown, New York, in said City, February 3, 2020, at 7:00 o'clock P.M., Prevailing Time.

The meeting was called to order by _____, and upon roll being called, the following were

PRESENT:

ABSENT:

The following ordinance was offered by Council Member _____, who moved its adoption, seconded by Council Member _____, to wit:

BOND ORDINANCE DATED FEBRUARY 3, 2020.

WHEREAS, all conditions precedent to the financing of the class of objects or purposes hereinafter described, including compliance with the provisions of the State Environmental Quality Review Act to the extent required, have been performed; and

WHEREAS, it is now desired to authorize the issuance of bonds of said City to finance costs of said class of objects or purposes; NOW, THEREFORE,

BE IT ORDAINED, by the Council of the City of Watertown, Jefferson County, New York, as follows:

ORDINANCE

Page 2 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Ryan J.

Council Member ROSHIA, Jesse C. P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Section 1. For the class of objects or purposes of paying costs of the construction or reconstruction of sidewalks in Special Assessment District No. 14 within the City of Watertown, Jefferson County, New York, including incidental expenses in connection therewith, there are hereby authorized to be issued \$300,000 bonds of said City pursuant to the provisions of the Local Finance Law.

Section 2. It is hereby determined that the estimated maximum cost of the aforesaid class of objects or purposes is \$300,000 and that the plan for the financing thereof is by the issuance of \$300,000 bonds of said City authorized to be issued pursuant to this bond ordinance; provided, however, that the amount of bonds ultimately to be issued will be reduced by the amount of any State or Federal aid or any other revenue received by the City from other sources for such class of objects or purposes.

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid class of objects or purposes is ten years, pursuant to subdivision 24 of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. Subject to the provisions of the Local Finance Law, the power to authorize the issuance of and to sell bond anticipation notes in anticipation of the issuance and sale of the bonds herein authorized, including renewals of such notes, is hereby delegated to the City Comptroller, the chief fiscal officer. Such notes shall be of such terms, form and contents, and shall be sold in such manner, as may be prescribed by said City Comptroller, consistent with the provisions of the Local Finance Law.

Section 5. The faith and credit of said City of Watertown, Jefferson County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall annually be levied upon property in Special Assessment District No. 14 determined to be specially benefitted by such construction or reconstruction of sidewalks a special assessment to pay such portion of the principal of and interest on such obligations, as the same become due and payable, as shall be established in proceedings under Title XII of the City Charter and, to the extent such assessments are insufficient, there shall annually be levied a tax to pay principal and interest on such obligations as the same become due and payable.

ORDINANCE

Page 3 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.
 Council Member HENRY-WILKINSON, Ryan J.
 Council Member ROSHIA, Jesse C. P.
 Council Member RUGGIERO, Lisa A.
 Mayor SMITH, Jeffrey M.
 Total

YEA	NAY

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of the City of Watertown, Jefferson County, New York, by the manual or facsimile signature of the City Comptroller and a facsimile of its corporate seal shall be imprinted thereon and may be attested by the manual or facsimile signature of the City Clerk.

Section 7. The powers and duties of advertising such bonds for sale, conducting the sale and awarding the bonds, are hereby delegated to the City Comptroller, who shall advertise such bonds for sale, conduct the sale, and award the bonds in such manner as he shall deem best for the interests of the City, provided, however, that in the exercise of these delegated powers, he shall comply fully with the provisions of the Local Finance Law and any order or rule of the State Comptroller applicable to the sale of municipal bonds. The receipt of the City Comptroller shall be a full acquittance to the purchaser of such bonds, who shall not be obliged to see to the application of the purchase money.

Section 8. All other matters, except as provided herein relating to such bonds, including determining whether to issue such bonds having substantially level or declining annual debt service and all matters related thereto, prescribing whether manual or facsimile signatures shall appear on said bonds, prescribing the method for the recording of ownership of said bonds, appointing the fiscal agent or agents for said bonds, providing for the printing and delivery of said bonds (and if said bonds are to be executed in the name of the City by the facsimile signature of the City Comptroller, providing for the manual countersignature of a fiscal agent or of a designated official of the City), the date, denominations, maturities and interest payment dates, place or places of payment, and also including the consolidation with other issues, shall be determined by the City Comptroller. It is hereby determined that it is to the financial advantage of the City not to impose and collect from registered owners of such bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent. Such bonds shall contain substantially the recital of validity clause provided for in Section 52.00 of the Local Finance Law and shall otherwise be in such form and contain such recitals in addition to those required by Section 52.00 of the Local Finance Law, as the City Comptroller shall determine.

ORDINANCE

Page 4 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Ryan J.

Council Member ROSHIA, Jesse C. P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Section 9. This ordinance shall constitute a statement of official intent for purposes of Treasury Regulations Section 1.150-2. Other than as specified in this ordinance, no monies are, or are reasonably expected to be, reserved, allocated on a long term basis, or otherwise set aside with respect to the permanent funding of the object or purpose described herein.

Section 10. The validity of such bonds and bond anticipation notes may be contested only if:

- 1) Such obligations are authorized for an object or purpose for which said City is not authorized to expend money, or
- 2) The provisions of law which should be complied with at the date of publication of this ordinance are not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the date of such publication, or
- 3) Such obligations are authorized in violation of the provisions of the Constitution.

Section 11. This ordinance, which takes effect immediately, shall be published in full in the Watertown Daily Times, the official newspaper, together with a notice of the City Clerk in substantially the form provided in Section 81.00 of the Local Finance Law.

Unanimous consent moved by Council Member _____, seconded by Council member _____, with all voting "AYE".

The question of the adoption of the foregoing ordinance was duly put to a vote on roll call, which resulted as follows:

_____ VOTING _____
 _____ VOTING _____
 _____ VOTING _____
 _____ VOTING _____
 _____ VOTING _____

ORDINANCE

Page 5 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Ryan J.

Council Member ROSHIA, Jesse C. P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

The ordinance was thereupon declared duly adopted.

* * *

APPROVED BY THE MAYOR

_____, 2020.

Mayor

STATE OF NEW YORK)

) ss.:

COUNTY OF JEFFERSON)

I, the undersigned Clerk of the City of Watertown, Jefferson County, New York, DO HEREBY CERTIFY:

That I have compared the annexed extract of the minutes of the meeting of the Council of said City, including the ordinance contained therein, held on February 3, 2020, with the original thereof on file in my office, and that the same is a true and correct transcript therefrom and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that all members of said Council had due notice of said meeting.

I FURTHER CERTIFY that, pursuant to Section 103 of the Public Officers Law (Open Meetings Law), said meeting was open to the general public.

I FURTHER CERTIFY that, PRIOR to the time of said meeting, I duly caused a public notice of the time and place of said meeting to be given to the following newspapers and/or other news media as follows:

Newspaper and/or Other News Media Date Given

Regular meeting of the City Council held in accordance with Section 14-1 of the Municipal Code

ORDINANCE

Page 6 of 6

An Ordinance Authorizing the Issuance of \$300,000 Bonds of the City of Watertown, Jefferson County, New York, to Pay the Costs of the Construction or Reconstruction of Sidewalks in Special Assessment District No. 14 Within the City

Council Member COMPO, Sarah V.
 Council Member HENRY-WILKINSON, Ryan J.
 Council Member ROSHIA, Jesse C. P.
 Council Member RUGGIERO, Lisa A.
 Mayor SMITH, Jeffrey M.
 Total

YEA	NAY

I FURTHER CERTIFY that PRIOR to the time of said meeting, I duly caused public notice of the time and place of said meeting to be conspicuously posted in the following designated public location(s) on the following dates:

Designated Location(s) of Posted Notices Date of Posting

Regular meeting of the City Council held in accordance with Section 14-1 of the Municipal Code

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said City on February ___, 2020.

City Clerk
(CORPORATE SEAL)

Seconded by

Public Hearing 7:30 p.m.

January 28, 2020

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Changing the Approved Zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown

An application has been prepared by Planning Staff for the above subject zone change request. The Planning Board reviewed the request at its January 7, 2020 meeting and adopted a motion recommending that the City Council approve it as proposed.

The Jefferson County Planning Board considered the zone change request at its meeting held on January 28, 2020, pursuant to General Municipal Law Section 239-m, and adopted a motion that the project does not have any significant county-wide or inter-municipal issues and is of local concern only.

The City of Watertown recently acquired the five subject parcels, which are across Goodale Street from City Hall, as part of its efforts to expand City Hall parking. However, two of the five parcels are currently zoned Residence C, which does not allow off-street parking as a primary use. The other three are zoned Commercial. In order to zone the site legally for the proposed project, and maintain uniform zoning with City Hall, Staff recommends changing all five parcels to Downtown zoning.

Attached is the Staff Report prepared for the Planning Board, an excerpt from their meeting minutes, an existing zoning map along with a conceptual drawing showing the proposed parking lot. The complete application package can also be found in the online version of the City Council agenda.

The City Council has scheduled a public hearing on the zone change ordinance for 7:30 p.m. on Monday, February 3, 2020. After the public hearing, the City Council must approve the SEQRA resolution before voting on the attached ordinance.

ORDINANCE

Page 1 of 2

Changing the Approved Zoning Classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Henry J.
- Council Member ROSHIA, Jesse C. P.
- Council Member RUGGIERO, Lisa A.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by

Council Member Ryan J. Henry-Wilkinson

BE IT ORDAINED where the City of Watertown, pursuant to Section 83 of the New York General City Law, has submitted an application to change the approved zoning classification of 231, 237, and 241 Goodale Street, respective Parcel Numbers 11-01-109.000, 11-01-108.000 and 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown, and

WHEREAS the Planning Board of the City of Watertown considered the zone change request at its January 7, 2020 meeting and adopted a motion recommending that City Council approve the zone change, and

WHEREAS the Jefferson County Planning Board was scheduled to review the application at its January 28, 2020 meeting, pursuant to Section 239-m of New York State General Municipal Law, and

WHEREAS a public hearing was held on the proposed zone change on February 3, 2020, after due public notice, and

WHEREAS the City Council has made a declaration of Negative Findings of the impacts of the proposed zone change according to the requirements of SEQRA, and

WHEREAS the City Council deems it in the best interest of the citizens of the City of Watertown to approve the requested zone change,

NOW THEREFORE BE IT ORDAINED that the approved zoning classification of 231, 237, and 241 Goodale Street, respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 shall be changed from Commercial to Downtown, and the approved zoning classification of 201 and 209 Sterling Street, respective Parcel Numbers 11-01-106.000 and 11-01-105.000 shall be changed from Residence C to Downtown, and

BE IT FURTHER ORDAINED that the Zoning Map of the City of Watertown shall be amended to reflect the zone change, and

ORDINANCE

Page 2 of 2

Changing the Approved Zoning Classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown

Council Member COMPO, Sarah V.

Council Member HENRY-WILKINSON, Henry J.

Council Member ROSHIA, Jesse C. P.

Council Member RUGGIERO, Lisa A.

Mayor SMITH, Jeffrey M.

Total

YEA	NAY

BE IT FURTHER ORDAINED this amendment to the Zoning Ordinance of the City of Watertown shall take effect as soon as it is published once in the official newspaper of the City of Watertown, or otherwise printed as the City Manager directs.

Seconded by Council Member Lisa A. Ruggiero



MEMORANDUM

CITY OF WATERTOWN, NEW YORK

OFFICE OF PLANNING AND COMMUNITY DEVELOPMENT

245 WASHINGTON STREET, ROOM 304, WATERTOWN, NY 13601

PHONE: 315-785-7740 – FAX: 315-785-7829

TO: Planning Board Members

FROM: Michael A. Lumbis, Planning and Community Development Director *ML*

SUBJECT: Zone Change – 231 Goodale Street, 237 Goodale Street, 241 Goodale Street
201 Sterling Street and 209 Sterling Street

DATE: January 2, 2020

Request: To change the approved zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown

Applicant: City of Watertown

Owner(s): City of Watertown

SEQRA: Unlisted

County review: Yes

Comments: The City of Watertown recently acquired the five subject parcels as part of its efforts to expand City Hall parking. This effort partially stems from the proposed first-floor courtroom expansion. The two parcels fronting Sterling Street are currently zoned Residence C, which does not allow off-street parking as a primary use. The three parcels fronting Goodale St. collectively form an isolated patch of Commercial Zoning within the City's downtown core.

As a portion of the site is not zoned correctly for the proposed use, Staff is proposing to change the zoning as the first step in the development process. As City Hall is in the Downtown District, Staff feels it is most appropriate to change the zoning of all five parcels involved in the planned parking expansion to match the building they will serve.

Comprehensive Plan: The Future Land Use map in the City's adopted Comprehensive Plan recommends the entire Sterling Street corridor as Downtown/Central Business District. Section §20(25) of New York State General City Law, which empowers Cities to enact zoning laws, requires such regulations to be "in accord with a well considered plan." As such, whenever the Planning Board deliberates on a zone change request, it must consider whether that request is consistent with the Comprehensive Plan when it makes its recommendation to City Council.

SEQR: Staff has completed a State Environmental Quality Review (SEQR) Short Environmental Assessment Form (EAF) as part of the application for the zone change. The City Council, as the lead agency, will complete Part 2 of the EAF.

cc: City Council Members
Michael Delaney, City Engineer
Ben Arquitt, Civil Engineer I

- EXCERPT FROM 1/7/20 PLANNING BOARD MINUTES -

ZONE CHANGE

231, 237 and 241 GOODALE STREET, PARCEL NUMBERS 11-01-109.000, 11-01-108.000 and 11-01-107.000 – COMMERCIAL TO DOWNTOWN

AND

**201 and 209 STERLING STREET, PARCEL NUMBERS 11-01-106.000 and 11-01-105.000
RESIDENCE C TO DOWNTOWN**

The Planning Board then considered a request submitted by the City of Watertown to change the approved zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown.

Planning Staff represented the request.

Mr. Urda began by saying that the request stemmed from the City's efforts to expand the City Hall parking lot. He said that the City of Watertown recently acquired five parcels across Goodale Street from City Hall, three of which were zoned Commercial and two of which were zoned Residence C.

Mr. Urda then explained that the Residence C district did not permit off-street parking as a primary use, and the City would need to change the zoning to move ahead with the project. Mr. Urda then said that since a zone change was inevitable, Staff felt that it was most appropriate to unify the zoning of all five parcels to match City Hall's zoning classification, which was Downtown.

Mr. Urda then said that Staff included a conceptual drawing along with the State Environmental Quality Review (SEQR) Short Environmental Assessment Form (EAF) in the Planning Board packets. He explained that to avoid segmentation, the City would need to consider the environmental impacts of the zone change and the parking lot together, pursuant to SEQR. He said that he and Mr. Lumbis had discussed this at length and agreed this was the most appropriate way forward. He also said that the City Council would serve as lead agency.

Mr. Urda then reiterated that the drawing was only conceptual, and further design work was likely to follow, but Staff was advancing the zone change now because the City Manager wanted the zoning to be appropriate once a finished design was shovel-ready.

Mr. Katzman then asked why the City did not seek to change the zoning for the entire block and that this sounded like spot zoning to him. Mr. Urda replied that at this time, Staff felt it was only appropriate to change parcels that the City owned. He noted that the City did have the legal authority to change the zoning on any parcel in the City, but in this case, Staff only recommended these five. Mr. Urda then said that this was not spot zoning, since the parcels to be changed were contiguous to the existing Downtown District. He then asserted that the

three commercially zoned parcels were actually a better example of spot zoning, as they were isolated.

Ms. Capone then said that the City would be completing a new Zoning Ordinance soon as it had just adopted a new Comprehensive Plan. Mr. Urda said that was correct, and that the Comp Plan recommended the entire Sterling Street corridor for Downtown/Central Business District. He also referenced Staff's memorandum to point out that the memo now identified the Comp Plan's recommendation for the subject parcels instead of the 1987 Land Use Plan, and that the Planning Board would see that for all zone change requests moving forward.

Ms. Fields then asked about ADA accessible parking spaces. Mr. Urda replied that the City would provide the required number of accessible spaces per the Americans with Disabilities Act. He said that the required number is dependent on how many total spaces were in the lot, but confirmed that the City would meet the requirement.

Ms. Fields then moved to recommend that City Council approve the request submitted by the City of Watertown to change the approved zoning classification of 231, 237, and 241 Goodale Street, Respective Parcel Numbers 11-01-109.000, 11-01-108.000, 11-01-107.000 from Commercial to Downtown and 201 and 209 Sterling Street, Respective Parcel Numbers 11-01-106.000 and 11-01-105.000 from Residence C to Downtown.

Mr. Coburn seconded the motion and all voted in favor.

Legend

-  REQUESTED ZONE CHANGE
-  RIVER DEVELOPMENT DISTRICT
-  DOWNTOWN CORE OVERLAY
-  Open Space and Recreation
-  DOWNTOWN
-  RESIDENCE A
-  RESIDENCE B
-  RESIDENCE C
-  WATERFRONT
-  LIMITED BUSINESS
-  NEIGHBORHOOD BUSINESS
-  COMMERCIAL
-  HEALTH SERVICES
-  LIGHT INDUSTRY
-  HEAVY INDUSTRY
-  PLANNED DEVELOPMENT



**CITY OF WATERTOWN, NEW YORK
GIS DEPARTMENT**

ROOM 305B, MUNICIPAL BUILDING
245 WASHINGTON STREET
WATERTOWN, NEW YORK 13601

TEL: (315) 785-7793

Drawn By: V. Robenski

Date: 1/2/2020

Requested By: G. Urda

Date:

Scale: As Noted

Map Number:

Revision:	Description of Revision:	Date:	By:



Project:

ZONE CHANGE MAP
Residence C & Commercial to Downtown

Title:

**231,237 & 241 Goodale St
201 & 209 Sterling St**
(11-01-105.000, 11-01-106.000, 11-01-107.000,
11-01-108.000 & 11-01-209.000)



ACTUAL USE ONLY

**12,000 SF
parking lot with
20 + spaces**

DESIGNED BY: NAME	REVISIONS:
DRAWN BY: NAME	
DATE: DATE	
SCALE: AS NOTED	
CHECKED BY: NAME	
APPROVED BY: NAME	
PROJECT NAME: PROJECT NAME	
PROJECT NUMBER: PV-2015	
FILE NAME: *.DWG	

WARNING: It is a violation of Section 2209, Subdivision 2, of the New York State Education Law for any person other than a Licensed Professional Engineer to alter this map.

**CITY OF WATERTOWN
ENGINEERING DEPARTMENT**

MUNICIPAL BUILDING, ROOM 305
245 WASHINGTON STREET
WATERTOWN, NEW YORK 13601

PHONE: 315-785-7740
FAX: 315-785-7829

PLAN VIEW

**CITY HALL
PARKING LOT EXPANSION
CONCEPT 1**

SHEET NO.	
1	
SHEET 1 OF 2	

Tabled

January 28, 2020

To: The Honorable Mayor and City Council

From: Kenneth A. Mix, City Manager

Subject: Approving Assessment Charge for Sidewalk Improvement Special Assessment Program, District 14

On December 2, 2019, the City Council approved the establishment of the Sidewalk Improvement Special Assessment for District 14. Earlier in tonight's agenda is a resolution using the 50/50 split as directed by City Council based on the discussion that occurred at the January 21, 2020 Council Meeting. It is recommended to remove the attached resolution from the table and defeat it.

RESOLUTION

Page 1 of 1

Approving Assessment Charge for
Sidewalk Improvement Special Assessment
Program, District No. 14

- Council Member COMPO, Sarah V.
- Council Member HENRY-WILKINSON, Ryan J.
- Council Member ROSHIA, Jesse C.P.
- Council Member RUGGIERO, Lisa A.
- Mayor SMITH, Jeffrey M.

Total

YEA	NAY

Introduced by
Council Member Cody J. Horbacz

WHEREAS a public hearing was held in accordance with Section 93 of the City Charter on January 21, 2020 at 7:30 p.m. to hear public comment concerning whether all or a portion of the cost for proposed sidewalk improvements to the properties identified in the attached report, which constitutes Special Assessment District 14, shall be a charge or expense upon the abutting properties, and

WHEREAS the City Council has determined that it shall fix the charge to be paid by the abutting property owner at \$16.50 per square foot, with the maximum charge “cap” of \$3,000 per property for work completed (excluding taxes),

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Watertown, pursuant to Section 93 of the City Charter, hereby fixes the charge to be paid for by the abutting property owner’s of Special Assessment District 14 at \$16.50 per square foot, with the maximum charge “cap” of \$3,000 per property for work completed (excluding taxes).

Seconded by Council Member Ryan J. Henry-Wilkinson



CITY OF WATERTOWN, NEW YORK
FIRE DEPARTMENT
224 SOUTH MASSEY STREET
WATERTOWN, NEW YORK 13601
OFFICE: 315-785-7800
FAX: 315-785-7821
Dale C. Herman, Fire Chief
dherman@watertown-ny.gov



TO: Mr. Ken Mix, City Manager

FROM: D. Herman, Fire Chief

DCH

DATE: January 30, 2020

SUBJECT: Grant Funding Opportunity

We received word this week that the Assistance to Firefighter Grant application period will be opened on Monday, February 3, 2020 at 8 am. The Notice of Funding Opportunity document was also released this week and our staff are reviewing this document and creating a needs assessment to see if there are opportunities to fund some of our equipment purchases.

Last year we applied for a grant to replace fire hose and nozzles, as some of them have been in service since the early 1980's and are failing due to age. Unfortunately we did not receive an award last year. It is highly likely that this year's grant application will be for equipment with hose replacement receiving a priority consideration. We will be contacting vendors to prepare a grant request budget and have a resolution prepared for Council consideration for the February 18th meeting.

As in the past, this grant funding opportunity has a local match of 10% of the total project. I suspect that at this late date, any awards would occur in next fiscal year and we will adjust the department's budget to reflect this project if grant application is approved by Council.

If you have any questions, please feel free to contact me.

January 28, 2020

To: The Honorable Mayor and City Council

From: Michael A. Lumbis, Planning and Community Development Director

Subject: Community Development Block Grant (CDBG) 2020 Annual Action Plan
Public Hearing

Planning Staff is beginning the process of developing the City's 2020 Annual Action Plan for the CDBG Program. One of the requirements in developing the plan is to hold a public hearing to obtain input from citizens, involved agencies and interested persons regarding the development of funding priorities and projects that will be included in the plan.

In addition to the public hearing, we will be contacting constituency groups and organizations that are identified in our Citizen Participation Plan and will discuss the plan at an upcoming City Council work session.

In order to remain on schedule for submitting the final plan to HUD by the May 15, 2020 deadline, I would ask that the City Council schedule a public hearing for the CDBG 2020 Annual Action Plan for 7:30 p.m. on Monday, March 2, 2020.

Action: City Manager recommends setting a public hearing for Monday, March 2, 2020 at 7:30 p.m. to obtain input from citizens, involved agencies and interested persons regarding the development of funding priorities and projects for the City's 2020 Annual Action Plan for the Community Development Block Grant Program.

January 21, 2020

To: The Honorable Mayor and City Council

From: James E. Mills, City Comptroller

Subject: Year-end Financial Report

Attached for City Council review is the un-audited financial report for the fiscal year ended June 30, 2019. This year's audit was conducted by Bowers & Company as part of a five -year engagement ending with the audit of the FY 2020/21 financial statements. A summary by fund for the past fiscal year is as follows:

General Fund

Beginning fund balance and reserve balances			\$ 13,037,389
+ Revenues		\$ 43,832,753	
- Expenses		(43,511,804)	
Net change from operations			320,949
+ Transfer from sidewalk debt reserve			41,240
Ending fund balances and reserve balances			\$ 13,399,578
Fund balance reserved for inventory and prepaid expenses			(2,546)
Fund balance reserved for encumbrances			(515,218)
Fund balance reserved for capital improvements			(426,872)
Fund balance reserved for sidewalk assessment debt			(172,044)
Fund balance appropriated to subsequent fiscal year			(2,000,000)
Unreserved un-appropriated fund balance			\$ 10,282,898

Forecasted deficits in FY 2019-20 Multi-Year Financial Plan:	FY 2020-21	\$ (3,410,763)
	FY 2021-22	\$ (3,475,913)
	FY 2022-23	\$ (4,334,592)
	FY 2023-24	\$ (5,215,606)
	Total	\$ (16,436,874)

In FY 2012-13 the City received an additional \$3,100,000 of NYS Aid to Municipalities which was placed in a Capital Reserve Fund. At June 30, 2019 the balance of the Capital Reserve Fund is \$426,872. The City appropriated \$260,000 in the FY 2019-20 budget leaving only \$166,872 to appropriate in future budgets to offset some of the City's General Fund five year capital plan.

Water Fund

Beginning fund balance and reserve balances			\$ 1,368,186
+ Revenues		\$ 5,400,782	
- Expenses		(5,249,020)	
Net Change from operations			151,762
Change in Workers Compensation Liability			15,878
Change in Accrued Interest Liability			(6,156)
Change in Net Pension Liability			(35,319)
Change in Bond Amortization			109,853
Change in Net OPEB Liability			870,479
Ending net assets and restricted balances			2,474,683
Restricted for Debt Service			(31,592)
Fund balance reserved for encumbrances			(81,419)
Fund balance appropriated to subsequent fiscal year			(115,950)
Unreserved un-appropriated fund balance			\$ 2,245,722

The unrestricted net assets amount has been reduced by the amounts the Water Fund is required to include in its financial statements for the other post-employment benefits (OPEB) liability in the amount of \$8,486,434, net pension liability of \$170,165, accrued interest in the amount of \$20,124 and its anticipated long-term workers compensation liability for current claims in the amount of \$306,926. The City continues to meet these obligations on a pay-as-you-go basis and fund them in the year the payments are to be made.

Sewer Fund

Beginning fund balance and reserve balances			\$ 2,219,712
+ Revenues		\$ 6,689,518	
- Expenses		(6,265,886)	
Net Change from operations			423,632
Change in Workers Compensation Liability			65,887
Change in Accrued Interest Liability			(105)
Change in Net Pension Liability			(28,826)
Change in Bond Amortization			57,541
Change in OPEB Liability			707,881
Ending net assets and restricted balances			3,445,722
Fund balance reserved for encumbrances			(261,086)
Fund balance appropriated to subsequent fiscal year			(456,547)
Unreserved un-appropriated fund balance			\$ 2,728,089

The unrestricted net assets amount has been reduced by the amounts the Sewer Fund is required to include in its financial statements for the other post-employment benefits (OPEB) liability in the amount of \$7,762,301, net pension liability of \$142,415, accrued interest in the amount of \$41,451 and its anticipated long-term workers compensation liability for current claims in the amount of \$594,528. The City continues to meet these obligations on a pay-as-you-go basis and fund them in the year the payments are to be made.

Library Fund

Beginning fund balance and reserve balances			\$ 101,690
+ Revenues		\$ 1,442,975	
- Expenses		<u>(1,471,296)</u>	
Net Change from operations			<u>(28,321)</u>
Ending fund balances and reserve balances			73,369
Fund balance reserved for encumbrances			-
Fund balance appropriated to subsequent fiscal year			<u>(50,000)</u>
Unreserved un-appropriated fund balance			\$ 23,369

Self-funded Health Insurance Fund

Beginning fund balance and reserve balances			\$ 731,856
+ Revenues		\$ 11,059,805	
- Expenses		<u>(9,340,592)</u>	
Net Change from operations			<u>1,719,213</u>
Ending fund balances and reserve balances			2,451,069
Fund balance appropriated to subsequent fiscal year			<u>-</u>
Unreserved un-appropriated fund balance			\$ 2,451,069

Tourism Fund

Beginning fund balance and reserve balances			\$ 32,983
+ Revenues		\$ 215,613	
- Expenses		<u>(210,000)</u>	
Net Change from operations			<u>5,613</u>
Ending fund balances and reserve balances			38,596
Fund balance appropriated to subsequent fiscal year			<u>-</u>
Unreserved un-appropriated fund balance			\$ 38,596

Workers Compensation Reserve Fund

Beginning fund balance and reserve balances			\$ 231,796
+ Revenues		\$ 3,469	
- Expenses		<u>-</u>	
Net Change from operations			<u>3,469</u>
Ending fund balances and reserve balances			235,265
Fund balance appropriated to subsequent fiscal year			<u>-</u>
Unreserved un-appropriated fund balance			\$ 235,265

Risk Retention Fund

Beginning fund balance and reserve balances			\$ 727,969
+ Revenues		\$ 86,272	
- Expenses		(48,667)	
Net Change from operations			37,605
Ending fund balances and reserve balances			765,574
Fund balance appropriated to subsequent fiscal year			-
Unreserved un-appropriated fund balance			\$ 765,574

Debt Service Fund

Beginning fund balance and reserve balances			\$ 18,510
+ Revenues		\$ 551,986	
- Expenses		(570,496)	
Net Change from operations			(18,510)
Ending fund balances and reserve balances			-
Fund balance appropriated to subsequent fiscal year			-
Unreserved un-appropriated fund balance			\$ -

**CITY OF WATERTOWN
FY 2018/19 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING JUNE 30, 2019**

GENERAL FUND SUMMARY

General Fund Summary	2018-19 Adopted Budget	YTD Actual	%	Prior YTD Actual	2017-18 Actual
Revenues	\$ 42,335,245	\$ 43,832,753	103.54%	\$ 41,761,336	\$ 41,761,336
Expenditures (1)	\$ 44,835,697	\$ 43,511,804	97.05%	\$ 42,656,921	\$ 42,656,921
Net Change in Fund Balance	\$ (2,500,452)	\$ 320,948		\$ (895,585)	\$ (895,585)

(1) Expenditure budget amount includes \$163,682 of encumbrances carried over from FY 2018/19. The original FY 2018/19 Adopted Budget appropriated \$2,204,483 of reserves and fund balance. Subsequent budget re-adoptions appropriated an additional \$132,287 of fund balance for the City's share of the new para-transit contract less Federal funding (\$17,287) and reburbishment of Fire Engine #3 from the Capital Reserve Fund (\$115,000).

GENERAL FUND REVENUES

General fund revenues are up \$2,071,417 or 4.96% compared to last year due mostly to increases in Federal Transportation Administration bus operating assistance for multiple fiscal years (\$1,093,216), property taxes (\$212,935), sales tax (\$321,097), interest earnings (\$153,623), CHIPs for labor on paving projects and equipment purchases (\$195,720), Federal public safety grants such as the Fire SAFER grant and washers/dryers grant (\$201,886) and building permits (\$39,859). Offsetting the revenue increases are the sale of excess hydro-electricity (\$449,309) and mortgage tax (\$53,347). The 10 largest general fund budgeted revenues account for nearly 92% of the total general fund revenues. A summary of general fund revenues is as follows:

GENERAL FUND REVENUES	2018-19 Adopted Budget	YTD Actual	Y-T-D % of Budget	Prior Y-T-D	2017-18 Actual
State Admin. Sales & Use Tax	\$ 18,510,000	\$ 18,746,071	101.28%	\$ 18,424,974	\$ 18,424,974
Real Property Tax Items	\$ 9,315,619	\$ 9,341,350	100.28%	\$ 8,998,254	\$ 8,998,254
State Aid, Per Capita	\$ 4,703,208	\$ 4,703,208	100.00%	\$ 4,703,208	\$ 4,703,208
Sale of Surplus Power	\$ 4,106,000	\$ 4,354,270	106.05%	\$ 4,803,579	\$ 4,803,579
Refuse and Garbage Charges	\$ 861,000	\$ 883,025	102.56%	\$ 870,171	\$ 870,171
Interfund Transfers	\$ 376,000	\$ 414,905	110.35%	\$ 336,475	\$ 336,475
State Mass Transportation Assistance	\$ 286,000	\$ 313,567	109.64%	\$ 282,165	\$ 282,165
Utilities Gross Income Tax	\$ 267,000	\$ 273,724	102.52%	\$ 291,913	\$ 291,913
State Aid, Mortgage Tax	\$ 310,000	\$ 249,933	80.62%	\$ 303,280	\$ 303,280
Bus Fares	\$ 135,000	\$ 124,761	92.42%	\$ 133,058	\$ 133,058
Subtotal	\$ 38,869,827	\$ 39,404,815	101.38%	\$ 39,147,077	\$ 39,147,077
All Other General Fund Revenues	\$ 3,465,418	\$ 4,427,937	127.77%	\$ 2,614,259	\$ 2,614,259
Total	\$ 42,335,245	\$ 43,832,753	103.54%	\$ 41,761,336	\$ 41,761,336

Real Property Taxes: Gross property tax revenue for FY 18-19 is \$9,312,206 which represents an increase of \$212,935 or 2.34% over FY 17-18.

Interest and Penalties on Property Taxes: Revenue is up compared to last year by \$153,623 or 300.68%.

Sales Tax Revenue: The City's sales tax collections is up compared to last year by \$321,097 or 1.74%. Compared to the adopted budget revenue is up by \$236,071 or 1.28%.

Sale of Surplus Power: The City's sale of surplus power is down \$449,309 or 9.35% compared to last year due to the time the facility was down for repairs. Compared to budget revenue is up \$248,270 or 6.05%.

Utilities Gross Income Tax Revenue: Under General Municipal Law, the City imposes a 1% tax on the gross income from every utility doing business in the City. Revenue is down compared to last year by \$18,189 or 6.23%.

Mortgage Tax Revenue: The City receives 1/2% tax for each mortgage recorded on property located within the City. Revenue from the first semi-annual payment is down by \$53,347 or 17.59% compared to last year's first payment.

NYS Unrestricted Aid and AIM funding: The City's revenue from the NYS Aid and Incentives to Municipalities (AIM) program has remained at the same level since FY 2011-12 with the exception of the one-time spin-up of \$3,100,000 received in FY 2012/13 that was placed into a Capital Reserve Fund.

**CITY OF WATERTOWN
FY 2018/19 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING JUNE 30, 2019**

GENERAL FUND EXPENDITURES

The following 10 departments / categories represent nearly 83% of the General Fund budgeted expenditures. General fund expenditures increased by \$854,883 or 2.00% compared to last year.

GENERAL FUND EXPENDITURES	2018-19 Adopted Budget	YTD Actual	Y-T-D % of Budget	Prior Y-T-D	2017-18 Actual
Fire	\$ 8,885,164	\$ 9,560,052	107.60%	\$ 9,602,040	\$ 9,602,040
Police	\$ 8,680,516	\$ 8,985,684	103.52%	\$ 8,555,490	\$ 8,555,490
Department of Public Works	\$ 5,710,542	\$ 5,067,984	88.75%	\$ 4,995,019	\$ 4,995,019
Health Insurance-Retirees	\$ 4,705,697	\$ 4,766,265	101.29%	\$ 4,298,415	\$ 4,298,415
Debt Service	\$ 2,810,059	\$ 2,810,059	100.00%	\$ 2,996,516	\$ 2,996,516
Parks and Recreation	\$ 2,126,827	\$ 2,172,247	102.14%	\$ 1,932,169	\$ 1,932,169
Library Transfer	\$ 1,375,144	\$ 1,375,144	100.00%	\$ 1,399,839	\$ 1,399,839
Bus	\$ 1,106,720	\$ 967,928	87.46%	\$ 934,948	\$ 934,948
Traffic Control & Lighting	\$ 955,816	\$ 887,138	92.81%	\$ 874,929	\$ 874,929
Transfer to Capital Projects	\$ 756,500	\$ 769,841	101.76%	\$ 1,249,614	\$ 1,249,614
SUBTOTAL	\$ 37,112,986	\$ 37,362,343	100.67%	\$ 36,838,979	\$ 36,838,979
All Other Departments/Transfers	\$ 7,722,711	\$ 6,149,462	79.63%	\$ 5,817,942	\$ 5,817,942
TOTAL	\$ 44,835,697	\$ 43,511,804	97.05%	\$ 42,656,921	\$ 42,656,921

GENERAL FUND - PERSONAL SERVICES

Personal service expenditures account for over 40% of the general fund budgeted expenditures. The following table presents the 10 largest departmental budgeted personal services. These 10 departments represent nearly 74% of the budgeted general fund personal service expenditures. Fire department overtime increased compared to last year by \$113,939 or 13.21%. Police department overtime increased by \$33,652 or 8.90%.

Department	2018-19 Adopted Budget	YTD Actual	Y-T-D % of Budget	Prior Y-T-D	2017-18 Actual
Fire	\$ 5,156,280	\$ 5,838,593	113.23%	\$ 5,353,346	\$ 5,353,346
Police	\$ 5,150,110	\$ 5,538,023	107.53%	\$ 4,717,896	\$ 4,717,896
DPW Snow Removal	\$ 523,462	\$ 641,063	122.47%	\$ 588,197	\$ 588,197
Engineering	\$ 413,318	\$ 416,902	100.87%	\$ 419,158	\$ 419,158
Bus	\$ 423,906	\$ 386,832	91.25%	\$ 292,204	\$ 292,204
DPW Administration	\$ 297,010	\$ 340,176	114.53%	\$ 251,183	\$ 251,183
Comptroller	\$ 362,625	\$ 301,949	83.27%	\$ 344,816	\$ 344,816
DPW Central Garage	\$ 358,959	\$ 282,628	78.74%	\$ 358,444	\$ 358,444
DPW Refuse & Garbage	\$ 344,648	\$ 267,607	77.65%	\$ 270,835	\$ 270,835
Municipal Executive	\$ 249,579	\$ 248,873	99.72%	\$ 406,724	\$ 406,724
SUBTOTAL	\$ 13,279,897	\$ 14,262,646	107.40%	\$ 13,002,803	\$ 13,002,803
All Other Departments	\$ 4,672,003	\$ 3,545,078	75.88%	\$ 2,879,651	\$ 2,879,651
TOTAL	\$ 17,951,900	\$ 17,807,725	99.20%	\$ 15,882,453	\$ 15,882,453

CITY OF WATERTOWN
FY 2018/19 FINANCIAL REPORT (UNAUDITED)
THROUGH THE QUARTER ENDING JUNE 30, 2019

WATER FUND

Revenues increased compared to last year by \$23,274 or 0.43%. Revenues received from other governments has increased \$110,131 or 8.39% while water revenue from City customers decreased (\$95,862) or (2.58%). Expenditures increased by \$108,660 or 2.11% compared to last year.

	2018-19				2017-18
Water Fund Summary	Adopted Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	Actual
Revenues	\$ 5,800,734	\$ 5,400,782	93.11%	\$ 5,377,508	\$ 5,377,508
Expenditures (1)	\$ 5,933,979	\$ 5,249,020	88.46%	\$ 5,140,360	\$ 5,140,360
Net Change in Fund Balance	\$ (133,245)	\$ 151,762		\$ 237,148	\$ 237,148

(1) Expenditure budget amount includes \$17,295 of encumbrances carried over from FY 2017/18. FY 2018/19 Adopted Budget appropriated \$115,950 of fund balance.

SEWER FUND

Revenues increased compared to last year by \$62,467 or 0.94% mostly due to increased revenues from City customers (\$103,312 or 4.28%) and leachate and sludge haulers (\$34,506) being offset by decreased other governments' sewer rents such as the Development Authority of the North Country (\$106,748 or 4.86%). Expenditures were up by \$543,184 or 9.49% primarily due to increases in transfers to the Capital Projects Fund (\$323,252), plant equipment purchases (\$66,425) and waste water treatment plant supplies (\$139,374).

	2018-19				2017-18
Sewer Fund Summary	Adopted Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	Actual
Revenues	\$ 6,270,103	\$ 6,689,518	106.69%	\$ 6,627,051	\$ 6,627,051
Expenditures (1)	\$ 6,799,952	\$ 6,265,886	92.15%	\$ 5,722,702	\$ 5,722,702
Net Change in Fund Balance	\$ (529,849)	\$ 423,632		\$ 904,349	\$ 904,349

(1) Expenditure budget amount includes \$73,302 of encumbrances carried over from FY 2017/18. FY 2018/19 Adopted Budget appropriated \$456,547 of fund balance.

LIBRARY FUND

Excluding the transfer from the General Fund, revenues decreased compared to last year by \$251 mostly due to a the receipt (\$2,925) of a construction grant and a serial bond issuance premium (\$9,298) in FY 2017/18. Otherwise late fine revenues increased \$2,213. Expenditures increased compared to last year by \$46,933 or 3.29%.

	2018-19				2017-18
Library Fund Summary	Adopted Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	Actual
Revenues	\$ 1,443,171	\$ 1,442,975	99.99%	\$ 1,477,422	\$ 1,477,422
Expenditures	\$ 1,491,228	\$ 1,471,296	98.66%	\$ 1,424,363	\$ 1,424,363
Net Change in Fund Balance	\$ (48,057)	\$ (28,321)		\$ 53,059	\$ 53,059

(1) Expenditure budget amount includes (\$1,943) of encumbrances carried over from FY 2017/18. FY 2018/19 Adopted Budget appropriated \$50,000 of fund balance.

The majority of the Library revenues shown in this fund are a result of the library transfer expense (\$1,375,144) shown up above in the General Fund Expenditures section. All available library revenues such as fines and grants are utilized prior to any transfer from the General Fund.

SELF-INSURANCE FUND

Revenues decreased compared to last year by \$852,074 or 7.15% due to the receipt of \$0 in stop loss insurance proceeds as compared to \$1,658,878 last year. This decrease was offset by the 9.42% increase in premiums resulting in a revenue increase of \$733,942. Expenditures have decreased compared to last year by \$2,163,281 or 18.80% as medical claim costs decreased \$2,364,524 and prescription claim costs increased \$193,158.

	2018-19				2017-18
Self-Insurance Fund Summary	Adopted Budget	Y-T-D Actual	Y-T-D % of Budget	Prior Y-T-D	Actual
Revenues	\$ 11,096,130	\$ 11,059,805	99.67%	\$ 11,911,879	\$ 11,911,879
Expenditures	\$ 11,096,130	\$ 9,340,592	84.18%	\$ 11,503,873	\$ 11,503,873
Net Change in Fund Balance	\$ -	\$ 1,719,213		\$ 408,006	\$ 408,006

CITY OF WATERTOWN
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	2018-19		Y-T-D % of Budget	Prior Y-T-D	2017-18		Current YTD vs. Prior YTD	
	Adopted Budget	YTD Actual			Actual	Variance	%	
General Fund Revenues								
Real Property Taxes	\$ 9,312,182	\$ 9,312,206	100.00%	\$ 9,099,271	\$ 9,099,271	\$ 212,935	2.34%	
Special Assessments (sidewalks)	\$ 3,437	\$ 3,946	114.81%	\$ 5,141	\$ 5,141	\$ (1,195)	-23.24%	
Real Property Tax Reserve	\$ -	\$ 25,199	0.00%	\$ (106,158)	\$ (106,158)	\$ 131,357	-123.74%	
Federal Payments in Lieu of Taxes	\$ 55,000	\$ 55,834	101.52%	\$ 49,744	\$ 49,744	\$ 6,090	12.24%	
Other Payments in Lieu of Taxes	\$ 125,500	\$ 122,872	97.91%	\$ 86,687	\$ 86,687	\$ 36,185	41.74%	
Interest/Penalties on Property Taxes	\$ 170,000	\$ 179,530	105.61%	\$ 200,632	\$ 200,632	\$ (21,102)	-10.52%	
State Admin. Sales & Use Tax	\$ 18,510,000	\$ 18,746,071	101.28%	\$ 18,424,974	\$ 18,424,974	\$ 321,097	1.74%	
Utilities Gross Income Tax	\$ 267,000	\$ 273,724	102.52%	\$ 291,913	\$ 291,913	\$ (18,189)	-6.23%	
Franchises	\$ 355,000	\$ 352,457	99.28%	\$ 365,200	\$ 365,200	\$ (12,743)	-3.49%	
Tax Sale Advertising	\$ 19,000	\$ 18,210	95.84%	\$ 18,440	\$ 18,440	\$ (230)	-1.25%	
Comptroller's Fees	\$ 10,000	\$ 9,894	98.94%	\$ 10,329	\$ 10,329	\$ (435)	-4.21%	
Assessor's Fees	\$ 500	\$ 549	109.70%	\$ 591	\$ 591	\$ (43)	-7.19%	
Clerk Fees	\$ 128,000	\$ 127,388	99.52%	\$ 127,822	\$ 127,822	\$ (434)	-0.34%	
Civil Service Fees	\$ 2,650	\$ 2,260	85.27%	\$ 1,320	\$ 1,320	\$ 940	71.19%	
Police Fees	\$ 12,000	\$ 1,659	13.83%	\$ 27,836	\$ 27,836	\$ (26,177)	-94.04%	
Demolition Charges	\$ -	\$ 27,299	0.00%	\$ 21,348	\$ 21,348	\$ 5,951	27.88%	
Public Works Fees	\$ 75,000	\$ 127,543	170.06%	\$ 82,281	\$ 82,281	\$ 45,262	55.01%	
DPW Charges - Fuel	\$ 22,600	\$ 22,239	98.40%	\$ 20,642	\$ 20,642	\$ 1,597	7.74%	
Bus Fares	\$ 135,000	\$ 124,761	92.42%	\$ 133,058	\$ 133,058	\$ (8,297)	-6.24%	
Bus Advertising	\$ 15,000	\$ 9,296	61.97%	\$ 14,025	\$ 14,025	\$ (4,730)	-33.72%	
Parks & Recreation Charges	\$ 41,000	\$ 52,490	128.03%	\$ 48,010	\$ 48,010	\$ 4,480	9.33%	
Field Use Charges	\$ 67,000	\$ 30,400	45.37%	\$ 42,347	\$ 42,347	\$ (11,947)	-28.21%	
Recreation Concessions	\$ 150,000	\$ 165,380	110.25%	\$ 158,545	\$ 158,545	\$ 6,835	4.31%	
Stadium Charges	\$ 18,800	\$ 16,585	88.22%	\$ 16,904	\$ 16,904	\$ (319)	-1.89%	
Arena Fees	\$ 29,000	\$ 45,762	157.80%	\$ 28,933	\$ 28,933	\$ 16,829	58.17%	
Skating Rink Charges	\$ 255,000	\$ 230,894	90.55%	\$ 235,010	\$ 235,010	\$ (4,116)	-1.75%	
Zoning Fees	\$ 5,000	\$ 3,850	77.00%	\$ 3,810	\$ 3,810	\$ 40	1.05%	
Refuse and Garbage Charges	\$ 440,000	\$ 442,750	100.62%	\$ 453,340	\$ 453,340	\$ (10,590)	-2.34%	
Toter Fees	\$ 421,000	\$ 440,275	104.58%	\$ 416,831	\$ 416,831	\$ 23,444	5.62%	
Sale of Surplus Power	\$ 4,106,000	\$ 4,354,270	106.05%	\$ 4,803,579	\$ 4,803,579	\$ (449,309)	-9.35%	
Taxes/Assessment Svcs. Other Govt.	\$ 5,185	\$ 5,182	99.95%	\$ 5,185	\$ 5,185	\$ (3)	-0.05%	
Civil Service Charges-School District	\$ 25,250	\$ 23,238	92.03%	\$ 24,055	\$ 24,055	\$ (817)	-3.40%	
Police Services	\$ 106,016	\$ 91,241	86.06%	\$ 94,947	\$ 94,947	\$ (3,706)	-3.90%	
Transportation Services, Other Govts.	\$ 5,600	\$ -	0.00%	\$ 5,600	\$ 5,600	\$ (5,600)	-100.00%	
Interest and Earnings	\$ 173,000	\$ 204,715	118.33%	\$ 51,092	\$ 51,092	\$ 153,623	300.68%	
Rental of Real Property	\$ 77,325	\$ 77,326	100.00%	\$ 76,551	\$ 76,551	\$ 775	1.01%	
Business and Occupational Licenses	\$ 9,000	\$ 8,360	92.89%	\$ 7,405	\$ 7,405	\$ 955	12.90%	
Games of Chance Licenses	\$ 8,600	\$ 8,844	102.84%	\$ 80	\$ 80	\$ 8,764	10954.85%	
Bingo Licenses	\$ 2,500	\$ 2,024	80.95%	\$ 2,291	\$ 2,291	\$ (267)	-11.66%	
Building & Alterations Permits	\$ 75,000	\$ 115,734	154.31%	\$ 75,876	\$ 75,876	\$ 39,858	52.53%	
City Permits	\$ 10,000	\$ 3,770	37.70%	\$ 6,325	\$ 6,325	\$ (2,555)	-40.40%	
Sanitary Sewer Permits	\$ 5,000	\$ 3,500	70.00%	\$ 2,975	\$ 2,975	\$ 525	17.65%	
Storm Sewer Permits	\$ 2,000	\$ 3,440	172.00%	\$ 2,950	\$ 2,950	\$ 490	16.61%	
Fines & Forfeited Bail	\$ 100,000	\$ 108,316	108.32%	\$ 94,796	\$ 94,796	\$ 13,520	14.26%	
Scrap & Excess Materials Sale	\$ 10,000	\$ 11,486	114.86%	\$ 13,188	\$ 13,188	\$ (1,702)	-12.91%	
Sale of Real Property	\$ 25,000	\$ -	0.00%	\$ 2,458	\$ 2,458	\$ (2,458)	-100.00%	
Sale of Equipment	\$ 15,000	\$ 26,071	173.81%	\$ 32,592	\$ 32,592	\$ (6,521)	-20.01%	
Insurance Recoveries	\$ 25,000	\$ 54,054	216.22%	\$ 33,245	\$ 33,245	\$ 20,809	62.59%	
Refund of Prior Year Expense	\$ 5,000	\$ 97,546	1950.93%	\$ 37,743	\$ 37,743	\$ 59,803	158.45%	
Gifts & Donations	\$ 6,000	\$ 7,649	127.48%	\$ 6,750	\$ 6,750	\$ 899	13.32%	
Other Unclassified Revenues	\$ 1,000	\$ 1,115	111.48%	\$ 1,549	\$ 1,549	\$ (434)	-28.03%	
Payment Processing Fees	\$ 11,000	\$ 10,566	96.05%	\$ 10,141	\$ 10,141	\$ 425	4.19%	
Central Printing & Mailing	\$ 5,500	\$ 5,323	96.78%	\$ 5,548	\$ 5,548	\$ (225)	-4.05%	
Central Garage	\$ 75,000	\$ 72,114	96.15%	\$ 86,028	\$ 86,028	\$ (13,914)	-16.17%	
State Aid, Per Capita	\$ 4,703,208	\$ 4,703,208	100.00%	\$ 4,703,208	\$ 4,703,208	\$ -	0.00%	
State Aid, Mortgage Tax	\$ 310,000	\$ 249,933	80.62%	\$ 303,280	\$ 303,280	\$ (53,347)	-17.59%	
State Aid, Other	\$ 1,000	\$ 640	64.00%	\$ 775	\$ 775	\$ (135)	-17.42%	
State Reimbursement-Worker's Comp.	\$ 27,500	\$ 42,154	153.29%	\$ 18,762	\$ 18,762	\$ 23,392	124.68%	
State Reimbursement-Court Security	\$ 33,000	\$ 31,198	94.54%	\$ 30,961	\$ 30,961	\$ 237	0.77%	
State Reimbursement-Court Postage	\$ 1,752	\$ 1,752	100.00%	\$ 1,752	\$ 1,752	\$ -	0.00%	
State Aid, Public Safety	\$ -	\$ 14,405	0.00%	\$ -	\$ -	\$ 14,405	#DIV/0!	
State Reimbursement-CHIPs	\$ 163,000	\$ 408,135	250.39%	\$ 212,415	\$ 212,415	\$ 195,720	92.14%	

**CITY OF WATERTOWN
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	2018-19		Y-T-D % of Budget	Prior Y-T-D	2017-18		Current YTD vs. Prior YTD	
	Adopted Budget	YTD Actual			Actual	Variance	%	
State Mass Transportation Assistance	\$ 286,000	\$ 313,567	109.64%	\$ 282,165	\$ 282,165	\$ 31,402	11.13%	
State Aid-Bus Projects	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
State Aid, Other Home & Community Service	\$ 204,884	\$ 82,378	0.00%	\$ 102,507	\$ 102,507	\$ (102,507)	-100.00%	
Federal Aid Police Block Grant	\$ 168,966	\$ 205,890	121.85%	\$ 4,004	\$ 4,004	\$ 201,886	5042.10%	
Federal Aid Highway Safety	\$ 7,144	\$ 4,166	58.32%	\$ 3,257	\$ 3,257	\$ 909	27.91%	
Federal Transportation Assistance	\$ 519,146	\$ 1,093,216	210.58%	\$ -	\$ -	\$ 1,093,216	#DIV/0!	
Interfund Transfers	\$ 376,000	\$ 414,905	110.35%	\$ 336,475	\$ 336,475	\$ 78,430	23.31%	
Total Revenue	\$ 42,335,245	\$ 43,832,753	103.54%	\$ 41,761,336	\$ 41,761,336	\$ 2,071,417	4.96%	
Appropriated Fund Balance	\$ 2,500,452	\$ -	0.00%	\$ 895,585	\$ 895,585	\$ (895,585)	-100.00%	
Revenue and Fund Balance	\$ 44,835,697	\$ 43,832,753	97.76%	\$ 42,656,921	\$ 42,656,921	\$ 1,175,832	2.76%	

General Fund Expenditures

Legislative Board	\$ 73,613	\$ 78,401	106.50%	\$ 93,391	\$ 93,391	\$ (14,990)	-16.05%
Mayor	\$ 41,495	\$ 59,845	144.22%	\$ 30,388	\$ 30,388	\$ 29,457	96.94%
Municipal Executive	\$ 404,295	\$ 399,443	98.80%	\$ 569,066	\$ 569,066	\$ (169,623)	-29.81%
Comptroller	\$ 604,653	\$ 520,813	86.13%	\$ 580,564	\$ 580,564	\$ (59,751)	-10.29%
Purchasing	\$ 170,502	\$ 160,256	93.99%	\$ 144,681	\$ 144,681	\$ 15,575	10.77%
Assessment	\$ 221,753	\$ 209,341	94.40%	\$ 295,170	\$ 295,170	\$ (85,829)	-29.08%
Tax Advertising	\$ 19,000	\$ 20,918	110.10%	\$ 19,425	\$ 19,425	\$ 1,493	7.69%
Property Acquired for Taxes	\$ 15,850	\$ 2,221	14.01%	\$ 2,722	\$ 2,722	\$ (501)	-18.41%
Fiscal Agent Fees	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Clerk	\$ 225,553	\$ 218,617	96.92%	\$ 194,346	\$ 194,346	\$ 24,271	12.49%
Law	\$ 289,000	\$ 466,218	161.32%	\$ 460,158	\$ 460,158	\$ 6,060	1.32%
Civil Service	\$ 92,415	\$ 57,517	62.24%	\$ 60,738	\$ 60,738	\$ (3,221)	-5.30%
Engineering	\$ 775,140	\$ 641,337	82.74%	\$ 654,821	\$ 654,821	\$ (13,484)	-2.06%
DPW Administration	\$ 590,152	\$ 581,830	98.59%	\$ 512,051	\$ 512,051	\$ 69,779	13.63%
Buildings	\$ 205,619	\$ 206,672	100.51%	\$ 168,961	\$ 168,961	\$ 37,711	22.32%
Central Garage	\$ 898,257	\$ 655,412	72.96%	\$ 749,489	\$ 749,489	\$ (94,077)	-12.55%
Central Printing & Mailing	\$ 64,980	\$ 49,686	76.46%	\$ 57,690	\$ 57,690	\$ (8,004)	-13.87%
Information Technology	\$ 646,727	\$ 508,998	78.70%	\$ 427,972	\$ 427,972	\$ 81,026	18.93%
Judgements & Claims	\$ 10,000	\$ 21,583	215.83%	\$ -	\$ -	\$ 21,583	#DIV/0!
Taxes on Property	\$ 21,200	\$ 20,552	96.94%	\$ 21,125	\$ 21,125	\$ (573)	-2.71%
Contingency	\$ 1,304,636	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Police	\$ 8,680,516	\$ 8,985,684	103.52%	\$ 8,555,490	\$ 8,555,490	\$ 430,194	5.03%
Fire	\$ 8,885,164	\$ 9,560,052	107.60%	\$ 9,602,040	\$ 9,602,040	\$ (41,988)	-0.44%
Control of Animals	\$ 100,897	\$ 223,532	221.54%	\$ 94,366	\$ 94,366	\$ 129,166	136.88%
Safety Inspection	\$ 558,638	\$ 459,959	82.34%	\$ 493,397	\$ 493,397	\$ (33,438)	-6.78%
DPW Municipal Maintenance	\$ 588,963	\$ 520,702	88.41%	\$ 545,431	\$ 545,431	\$ (24,729)	-4.53%
DPW Road Maintenance	\$ 997,380	\$ 809,232	81.14%	\$ 695,172	\$ 695,172	\$ 114,060	16.41%
DPW Snow Removal	\$ 1,292,108	\$ 1,401,673	108.48%	\$ 1,355,286	\$ 1,355,286	\$ 46,387	3.42%
Hydro Electric Production	\$ 382,055	\$ 419,986	109.93%	\$ 439,390	\$ 439,390	\$ (19,404)	-4.42%
Traffic Control & Lighting	\$ 955,816	\$ 887,138	92.81%	\$ 874,929	\$ 874,929	\$ 12,209	1.40%
Bus	\$ 1,106,720	\$ 967,928	87.46%	\$ 934,948	\$ 934,948	\$ 32,980	3.53%
Off Street Parking	\$ 116,700	\$ 49,618	42.52%	\$ 68,782	\$ 68,782	\$ (19,164)	-27.86%
Community Action	\$ 15,000	\$ 15,000	100.00%	\$ 15,000	\$ 15,000	\$ -	0.00%
Publicity	\$ 2,000	\$ 3,678	183.88%	\$ 4,789	\$ 4,789	\$ (1,111)	-23.21%
Recreation Administration	\$ 299,516	\$ 298,802	99.76%	\$ 293,048	\$ 293,048	\$ 5,754	1.96%
Thompson Park	\$ 442,439	\$ 392,884	88.80%	\$ 404,256	\$ 404,256	\$ (11,372)	-2.81%
Recreation Playgrounds	\$ 57,195	\$ 62,148	108.66%	\$ 53,453	\$ 53,453	\$ 8,695	16.27%
Recreation Fairgrounds	\$ 410,665	\$ 468,639	114.12%	\$ 191,274	\$ 191,274	\$ 277,365	145.01%
Recreation Outdoor Winter Activities	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Recreation Athletic Programs	\$ 1,257	\$ -	0.00%	\$ 138,352	\$ 138,352	\$ (138,352)	-100.00%
Recreation Swimming Pools	\$ 233,317	\$ 219,609	94.13%	\$ 173,111	\$ 173,111	\$ 46,498	26.86%
Recreation Ice Arena	\$ 682,439	\$ 730,165	106.99%	\$ 678,675	\$ 678,675	\$ 51,490	7.59%
Zoning	\$ 4,000	\$ 4,081	102.03%	\$ 4,991	\$ 4,991	\$ (910)	-18.23%
Planning	\$ 520,681	\$ 423,046	81.25%	\$ 321,054	\$ 321,054	\$ 101,992	31.77%
DPW Storm Sewer	\$ 398,561	\$ 311,511	78.16%	\$ 308,971	\$ 308,971	\$ 2,540	0.82%
DPW Refuse & Garbage	\$ 945,122	\$ 787,625	83.34%	\$ 828,619	\$ 828,619	\$ (40,994)	-4.95%
Worker's Compensation	\$ 90,000	\$ 103,274	114.75%	\$ 106,008	\$ 106,008	\$ (2,734)	-2.58%
Unemployment Insurance	\$ 5,000	\$ 4,838	96.75%	\$ 4,691	\$ 4,691	\$ 147	3.13%
Health Insurance-Retirees	\$ 4,705,697	\$ 4,766,265	101.29%	\$ 4,298,415	\$ 4,298,415	\$ 467,850	10.88%
Medicare Reimbursements	\$ 450,309	\$ 445,468	98.92%	\$ 401,210	\$ 401,210	\$ 44,258	11.03%

CITY OF WATERTOWN
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	2018-19		Y-T-D % of Budget	Prior Y-T-D	2017-18		Current YTD vs. Prior YTD	
	Adopted Budget	YTD Actual			Actual	Variance	%	
Compensated Absences	\$ -	\$ (7,209)	0.00%	\$ (6,354)	\$ (6,354)	\$ (855)	13.46%	
Other Employee Benefits	\$ 5,000	\$ 4,332	86.64%	\$ 4,400	\$ 4,400	\$ (68)	-1.54%	
General Liability Reserve Transfer	\$ 45,000	\$ 45,000	100.00%	\$ 75,000	\$ 75,000	\$ (30,000)	-40.00%	
Library Transfer	\$ 1,375,144	\$ 1,375,144	100.00%	\$ 1,399,839	\$ 1,399,839	\$ (24,695)	-1.76%	
Serial Bonds - Principal	\$ 2,202,713	\$ 2,202,713	100.00%	\$ 2,322,200	\$ 2,322,200	\$ (119,487)	-5.15%	
Serial Bonds-Interest	\$ 607,346	\$ 607,346	100.00%	\$ 674,316	\$ 674,316	\$ (66,970)	-9.93%	
Bond Anticipation Notes - Principal	\$ 177,000	\$ 167,000	94.35%	\$ -	\$ -	\$ 167,000	#DIV/0!	
Bond Anticipation Notes-Interest	\$ 54,000	\$ 57,500	106.48%	\$ -	\$ -	\$ 57,500	#DIV/0!	
Capital Fund Transfer	\$ 756,500	\$ 769,841	101.76%	\$ 1,249,614	\$ 1,249,614	\$ (479,773)	-38.39%	
Black River Trust Fund Transfer	\$ 10,000	\$ 87,940	879.40%	\$ 10,000	\$ 10,000	\$ 77,940	779.40%	
TOTAL	\$ 44,835,697	\$ 43,511,804	97.05%	\$ 42,656,921	\$ 42,656,921	\$ 854,883	2.00%	

Water Fund Revenues

Water Rents	\$ 3,782,919	\$ 3,612,563	95.50%	\$ 3,708,425	\$ 3,708,425	\$ (95,862)	-2.58%
Unmetered Water	\$ 10,000	\$ 12,337	123.37%	\$ 4,728	\$ 4,728	\$ 7,609	160.94%
Outside User Fees	\$ 1,386,000	\$ 1,423,169	102.68%	\$ 1,313,038	\$ 1,313,038	\$ 110,131	8.39%
Water Service Charges	\$ 60,000	\$ 73,692	122.82%	\$ 40,338	\$ 40,338	\$ 33,354	82.69%
Interest & Penalties on Water Rents	\$ 55,000	\$ 57,786	105.06%	\$ 55,780	\$ 55,780	\$ 2,006	3.60%
Interest Earnings	\$ 15,000	\$ 54,358	362.39%	\$ 12,868	\$ 12,868	\$ 41,490	322.43%
Sale of Scrap	\$ 3,000	\$ 11,475	382.51%	\$ 4,476	\$ 4,476	\$ 6,999	156.38%
Sale of Equipment	\$ -	\$ 18,625	0.00%	\$ 6,134	\$ 6,134	\$ 12,491	203.64%
Insurance Recoveries	\$ 1,000	\$ 1,533	153.27%	\$ 79	\$ 79	\$ 1,454	1840.10%
Refund of Prior Years Expenditure	\$ -	\$ 787	0.00%	\$ 24,655	\$ 24,655	\$ (23,868)	-96.81%
Premium on Obligations	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Unclassified Revenues	\$ 1,000	\$ 116	11.61%	\$ 1,899	\$ 1,899	\$ (1,783)	-93.89%
Payment Processing Fees	\$ 6,000	\$ 6,852	114.20%	\$ 5,972	\$ 5,972	\$ 880	14.74%
Metered Water Sales Funds	\$ 176,000	\$ 180,356	102.47%	\$ 137,493	\$ 137,493	\$ 42,863	31.17%
State Aid - Home & Community	\$ 303,815	\$ 49,876	16.42%	\$ 17,081	\$ 17,081	\$ -	0.00%
Interfund Transfers	\$ 1,000	\$ (102,744)	-10274.36%	\$ 44,542	\$ 44,542	\$ (147,286)	-330.67%
Total Revenue	\$ 5,800,734	\$ 5,400,782	93.11%	\$ 5,377,508	\$ 5,377,508	\$ 23,274	0.43%
Appropriated Fund Balance	\$ 115,950	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Revenue and Fund Balance	\$ 5,916,684	\$ 5,400,782	91.28%	\$ 5,377,508	\$ 5,377,508	\$ 23,274	0.43%

Water Fund Expenditures

Taxes on Property	\$ 825	\$ 812	98.41%	\$ 796	\$ 796	\$ 16	1.99%
Contingency	\$ 30,622	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%
Water Administration	\$ 285,787	\$ 276,173	96.64%	\$ 237,001	\$ 237,001	\$ 39,172	16.53%
Source of Supply, Power and Pump	\$ 669,505	\$ 562,978	84.09%	\$ 584,509	\$ 584,509	\$ (21,531)	-3.68%
Water Purification	\$ 2,027,908	\$ 1,853,162	91.38%	\$ 1,924,140	\$ 1,924,140	\$ (70,978)	-3.69%
Transmission and Distribution	\$ 1,409,043	\$ 1,194,048	84.74%	\$ 1,257,888	\$ 1,257,888	\$ (63,840)	-5.08%
Worker's Compensation	\$ 8,000	\$ 8,641	108.01%	\$ 8,870	\$ 8,870	\$ (229)	-2.58%
Unemployment Insurance	\$ 500	\$ 4,471	894.23%	\$ -	\$ -	\$ 4,471	#DIV/0!
Health Insurance	\$ 280,143	\$ 242,371	86.52%	\$ 212,040	\$ 212,040	\$ 30,331	14.30%
Medicare Reimbursements	\$ 24,853	\$ 19,954	80.29%	\$ 18,615	\$ 18,615	\$ 1,339	7.19%
Compensated Absences	\$ -	\$ -	0.00%	\$ 3,976	\$ 3,976	\$ (3,976)	-100.00%
Other Employee Benefits	\$ 400	\$ 314	78.50%	\$ 331	\$ 331	\$ (17)	-5.14%
General Liability Transfer	\$ 15,000	\$ 15,000	100.00%	\$ 15,000	\$ 15,000	\$ -	0.00%
Serial Bonds - Principal	\$ 702,090	\$ 702,090	100.00%	\$ 735,479	\$ 735,479	\$ (33,389)	-4.54%
Serial Bonds - Interest	\$ 122,303	\$ 129,088	105.55%	\$ 141,116	\$ 141,116	\$ (12,028)	-8.52%
Bond Anticipation Notes - Principal	\$ 111,000	\$ 100,000	90.09%	\$ -	\$ -	\$ 100,000	#DIV/0!
Bond Anticipation Notes-Interest	\$ 33,000	\$ 35,375	107.20%	\$ -	\$ -	\$ 35,375	#DIV/0!
Transfer to Capital	\$ 213,000	\$ 104,543	49.08%	\$ 599	\$ 599	\$ 103,944	17352.86%
TOTAL	\$ 5,933,979	\$ 5,249,020	88.46%	\$ 5,140,360	\$ 5,140,360	\$ 108,660	2.11%

CITY OF WATERTOWN
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THROUGH THE QUARTER ENDING JUNE 30, 2019

	2018-19		Y-T-D % of Budget	Prior Y-T-D	2017-18		Current YTD vs. Prior YTD	
	Adopted Budget	YTD Actual			Actual		Variance	%
Sewer Fund Revenues								
Sewer Rents	\$ 2,278,103	\$ 2,514,662	110.38%	\$ 2,411,350	\$ 2,411,350	\$ 103,312	4.28%	
Sewer Charges	\$ 1,103,000	\$ 1,440,100	130.56%	\$ 1,405,594	\$ 1,405,594	\$ 34,506	2.45%	
Interest & Penalties on Sewer Rents	\$ 55,000	\$ 46,671	84.86%	\$ 49,970	\$ 49,970	\$ (3,299)	-6.60%	
Sewer Rents-Governments	\$ 2,320,000	\$ 2,091,281	90.14%	\$ 2,198,029	\$ 2,198,029	\$ (106,748)	-4.86%	
Interest Earnings	\$ 30,000	\$ 61,128	203.76%	\$ 13,190	\$ 13,190	\$ 47,938	363.44%	
Permit Fees	\$ 20,000	\$ 21,000	105.00%	\$ 19,625	\$ 19,625	\$ 1,375	7.01%	
Sale of Scrap	\$ 1,000	\$ 499	49.87%	\$ 587	\$ 587	\$ (88)	-15.04%	
Sale of Equipment	\$ -	\$ 15,000	0.00%	\$ 2,614	\$ 2,614	\$ 12,386	473.83%	
Premium on Obligations	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Payment Processing Fees	\$ 6,000	\$ 6,852	114.20%	\$ 5,975	\$ 5,975	\$ 877	14.68%	
Interfund Revenues	\$ 451,000	\$ 442,672	98.15%	\$ 467,774	\$ 467,774	\$ (25,102)	-5.37%	
State Aid - CHIPSS	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Interfund Transfer	\$ 1,000	\$ 45,179	4517.93%	\$ 12,028	\$ 12,028	\$ 33,151	275.62%	
Total Revenue	\$ 6,270,103	\$ 6,689,518	106.69%	\$ 6,627,051	\$ 6,627,051	\$ 62,467	0.94%	
Appropriated Fund Balance	\$ 456,547	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Total Revenue	\$ 6,726,650	\$ 6,689,518	99.45%	\$ 6,627,051	\$ 6,627,051	\$ 62,467	0.94%	

Sewer Fund Expenditures								
Sewer Administration	\$ 249,054	\$ 254,275	102.10%	\$ 229,330	\$ 229,330	\$ 24,945	10.88%	
Sanitary Sewer	\$ 499,021	\$ 487,980	97.79%	\$ 459,032	\$ 459,032	\$ 28,948	6.31%	
Sewage Treatment and Disposal	\$ 3,804,994	\$ 3,604,778	94.74%	\$ 3,435,809	\$ 3,435,809	\$ 168,969	4.92%	
Contingency	\$ 30,000	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Worker's Compensation	\$ 7,000	\$ 8,436	120.51%	\$ 8,660	\$ 8,660	\$ (224)	-2.59%	
Unemployment Insurance	\$ 2,500	\$ 1,341	53.64%	\$ -	\$ -	\$ 1,341	#DIV/0!	
Health Insurance- Retirees	\$ 234,663	\$ 250,356	106.69%	\$ 244,691	\$ 244,691	\$ 5,665	2.32%	
Medicare Reimbursements	\$ 12,720	\$ 10,795	84.87%	\$ 13,527	\$ 13,527	\$ (2,732)	-20.20%	
Compensated Absences	\$ -	\$ -	0.00%	\$ (2,306)	\$ (2,306)	\$ 2,306	-100.00%	
Other Employee Benefits	\$ 150	\$ 127	84.67%	\$ 128	\$ 128	\$ (1)	-0.78%	
General Liability Transfer	\$ 15,000	\$ 15,000	100.00%	\$ 15,000	\$ 15,000	\$ -	0.00%	
Serial Bonds - Principal	\$ 866,298	\$ 866,298	100.00%	\$ 901,664	\$ 901,664	\$ (35,366)	-3.92%	
Serial Bonds - Interest	\$ 212,553	\$ 205,768	96.81%	\$ 234,812	\$ 234,812	\$ (29,044)	-12.37%	
Bond Anticipation Notes-Interest	\$ 15,000	\$ 15,125	100.83%	\$ -	\$ -	\$ 15,125	#DIV/0!	
Transfer to Capital Fund	\$ 505,000	\$ 505,608	100.12%	\$ 182,355	\$ 182,355	\$ 323,253	177.27%	
TOTAL	\$ 6,799,952	\$ 6,265,886	92.15%	\$ 5,722,702	\$ 5,722,702	\$ 543,184	9.49%	

Library Fund Revenues								
Library Fines	\$ 21,000	\$ 17,177	81.79%	\$ 14,964	\$ 14,964	\$ 2,213	14.79%	
Library Grant	\$ 47,027	\$ 47,027	100.00%	\$ 46,566	\$ 46,566	\$ 461	0.99%	
Unclassified Revenues	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
State Aid, Library Construction Grant	\$ -	\$ -	0.00%	\$ 2,925	\$ 2,925	\$ (2,925)	-100.00%	
Interfund Transfer	\$ 1,375,144	\$ 1,378,771	100.26%	\$ 1,409,137	\$ 1,409,137	\$ (30,366)	-2.15%	
Total Revenue	\$ 1,443,171	\$ 1,442,975	99.99%	\$ 1,477,422	\$ 1,477,422	\$ (34,447)	-2.33%	
Appropriated Fund Balance	\$ 50,000	\$ 28,321	56.64%	\$ -	\$ -	\$ 28,321	#DIV/0!	
Revenue and Fund Balance	\$ 1,493,171	\$ 1,471,296	98.53%	\$ 1,477,422	\$ 1,477,422	\$ (6,126)	-0.41%	

Library Fund Expenditures								
Contingency	\$ 5,000	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Library Fund Expenditures	\$ 1,139,802	\$ 1,116,520	97.96%	\$ 1,095,537	\$ 1,095,537	\$ 20,983	1.92%	
Worker's Compensation	\$ 3,500	\$ 3,828	109.37%	\$ 3,929	\$ 3,929	\$ (101)	-2.57%	
Health Insurance	\$ 159,279	\$ 160,390	100.70%	\$ 143,089	\$ 143,089	\$ 17,301	12.09%	
Medicare Reimbursements	\$ 16,354	\$ 18,283	111.79%	\$ 16,159	\$ 16,159	\$ 2,124	13.14%	
Other Employee Benefits	\$ 100	\$ 82	82.00%	\$ 84	\$ 84	\$ (2)	-2.38%	
Serial Bonds - Principal	\$ 145,149	\$ 145,149	100.00%	\$ 140,657	\$ 140,657	\$ 4,492	3.19%	
Serial Bonds - Interest	\$ 22,044	\$ 22,044	100.00%	\$ 24,908	\$ 24,908	\$ (2,864)	-11.50%	
TOTAL	\$ 1,491,228	\$ 1,471,296	98.66%	\$ 1,424,363	\$ 1,424,363	\$ 46,933	3.29%	

CITY OF WATERTOWN
FY 2018/19 FINANCIAL REPORT (UNAUDITED)
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	2018-19		Y-T-D % of Budget	Prior Y-T-D	2017-18		Current YTD vs. Prior YTD	
	Adopted Budget	YTD Actual			Actual		Variance	%
Self-Insurance Fund Revenues								
Shared Service Charges	\$ 9,543,195	\$ 9,513,158	99.69%	\$ 8,779,216	\$ 8,779,216	\$ 733,942	8.36%	
Interest and Earnings	\$ 300	\$ 2,313	770.92%	\$ 325	\$ 325	\$ 1,988	611.62%	
Insurance Recoveries	\$ 150,000	\$ -	0.00%	\$ 1,658,878	\$ 1,658,878	\$ (1,658,878)	-100.00%	
Medicare Part D reimbursement	\$ 220,000	\$ 221,189	100.54%	\$ 246,673	\$ 246,673	\$ (25,484)	-10.33%	
Refund of Prior Years Expenditure	\$ -	\$ 20,075	0.00%	\$ 48,046	\$ 48,046	\$ (27,971)	-58.22%	
Employee Contributions	\$ 882,635	\$ 866,822	98.21%	\$ 782,885	\$ 782,885	\$ 83,937	10.72%	
Prescription Reimbursements	\$ 300,000	\$ 436,249	145.42%	\$ 395,856	\$ 395,856	\$ 40,393	10.20%	
Total Revenue	\$ 11,096,130	\$ 11,059,805	99.67%	\$ 11,911,879	\$ 11,911,879	\$ (852,074)	-7.15%	
Appropriated Fund Balance	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -	0.00%	
Revenue and Fund Balance	\$ 11,096,130	\$ 11,059,805	99.67%	\$ 11,911,879	\$ 11,911,879	\$ (852,074)	-7.15%	

Self-Insurance Fund Expenditures

Administration	\$ 541,130	\$ 501,436	92.66%	\$ 493,351	\$ 493,351	\$ 8,085	1.64%
Medical Claims	\$ 7,230,000	\$ 5,429,708	75.10%	\$ 7,794,232	\$ 7,794,232	\$ (2,364,524)	-30.34%
Pharmacy Claims	\$ 3,325,000	\$ 3,409,448	102.54%	\$ 3,216,290	\$ 3,216,290	\$ 193,158	6.01%
TOTAL	\$ 11,096,130	\$ 9,340,592	84.18%	\$ 11,503,873	\$ 11,503,873	\$ (2,163,281)	-18.80%

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Fiscal Year: 2019 Period From: 7 To: 6

		Original Budget	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Encumbered	YTD Available Balance
Fund A	GENERAL FUND							
Type R	Revenue							
Dept 0000								
Item 1001	REAL PROPERTY TAXES	9,312,182.00	9,312,182.00	0.00	9,312,182.00	9,312,205.62	0.00	(23.62)
Item 1030	SPECIAL ASSESSMENT	3,437.00	3,437.00	0.00	3,437.00	3,945.98	0.00	(508.98)
Item 1050	REAL PROP TAX RESERVE	0.00	0.00	0.00	0.00	25,198.53	0.00	(25,198.53)
Item 1080	FED PILOT PAYMENTS	55,000.00	55,000.00	0.00	55,000.00	55,833.94	0.00	(833.94)
Item 1081	OTHER PILOT PAYMENTS	125,500.00	125,500.00	0.00	125,500.00	122,872.18	0.00	2,627.82
Item 1090	INTEREST/PENALTY RPTAX	170,000.00	170,000.00	0.00	170,000.00	179,529.54	0.00	(9,529.54)
Item 1110	SALES TAX	18,510,000.00	18,510,000.00	0.00	18,510,000.00	18,746,071.09	0.00	(236,071.09)
Item 1130	UTILITIES GROSS REC TAX	267,000.00	267,000.00	0.00	267,000.00	273,724.47	0.00	(6,724.47)
Item 1170	FRANCHISES	355,000.00	355,000.00	0.00	355,000.00	352,457.13	0.00	2,542.87
Item 1235	TAX SALE ADVERTISING	19,000.00	19,000.00	0.00	19,000.00	18,210.00	0.00	790.00
Item 1240	COMPTROLLER'S FEES	10,000.00	10,000.00	0.00	10,000.00	9,893.75	0.00	106.25
Item 1250	ASSESSOR'S FEES	500.00	500.00	0.00	500.00	548.50	0.00	(48.50)
Item 1255	CLERK FEES	128,000.00	128,000.00	0.00	128,000.00	127,387.86	0.00	612.14
Item 1260	CIVIL SERVICE FEES	2,650.00	2,650.00	0.00	2,650.00	2,259.66	0.00	390.34
Item 1520	POLICE FEES	12,000.00	12,000.00	0.00	12,000.00	1,659.07	0.00	10,340.93
Item 1570	DEMOLITION CHARGES	0.00	0.00	0.00	0.00	27,299.25	0.00	(27,299.25)
Item 1710	DPW FEES	75,000.00	75,000.00	0.00	75,000.00	127,542.87	0.00	(52,542.87)
Item 1715	DPW FEES-WATN CITY SCH	22,600.00	22,600.00	0.00	22,600.00	22,238.91	0.00	361.09
Item 1750	BUS FARES	135,000.00	135,000.00	0.00	135,000.00	124,761.13	0.00	10,238.87
Item 1751	BUS ADVERTISING	15,000.00	15,000.00	0.00	15,000.00	9,295.50	0.00	5,704.50
Item 2001	PARKS & RECREATION CHARGES	41,000.00	41,000.00	0.00	41,000.00	52,490.34	0.00	(11,490.34)
Item 2002	FIELD USE CHARGES	67,000.00	67,000.00	0.00	67,000.00	30,400.37	0.00	36,599.63
Item 2012	REC CONCESSIONS	150,000.00	150,000.00	0.00	150,000.00	165,379.89	0.00	(15,379.89)
Item 2025	STADIUM CHARGES	18,800.00	18,800.00	0.00	18,800.00	16,585.00	0.00	2,215.00
Item 2030	ARENA FEES	29,000.00	29,000.00	0.00	29,000.00	45,762.00	0.00	(16,762.00)
Item 2065	ICE RINK CHARGES	255,000.00	255,000.00	0.00	255,000.00	230,894.40	0.00	24,105.60
Item 2110	ZONING FEES	5,000.00	5,000.00	0.00	5,000.00	3,850.00	0.00	1,150.00
Item 2130	REFUSE & GARBAGE FEES	440,000.00	440,000.00	0.00	440,000.00	442,749.75	0.00	(2,749.75)
Item 2135	TOTER FEES	421,000.00	421,000.00	0.00	421,000.00	440,274.83	0.00	(19,274.83)
Item 2150	SALE OF SURPLUS POWER	4,106,000.00	4,106,000.00	0.00	4,106,000.00	4,354,269.90	0.00	(248,269.90)
Item 2210	TAX & ASSESS SVCS OTH GOVT	5,185.00	5,185.00	0.00	5,185.00	5,182.30	0.00	2.70
Item 2220	CIVIL SVCS FOR SCH DIST	25,250.00	25,250.00	0.00	25,250.00	23,238.00	0.00	2,012.00

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		Original Budget	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Encumbered	YTD Available Balance
Fund A	GENERAL FUND							
Type R	Revenue							
Dept 0000								
Item 2260	POLICE SERVICES	106,016.00	106,016.00	0.00	106,016.00	91,240.89	0.00	14,775.11
Item 2300	TRANSPORTATION, OTHER GOVT	5,600.00	5,600.00	0.00	5,600.00	0.00	0.00	5,600.00
Item 2401	INTEREST & EARNINGS	173,000.00	173,000.00	0.00	173,000.00	204,715.14	0.00	(31,715.14)
Item 2410	RENTAL OF REAL PROP	77,325.00	77,325.00	0.00	77,325.00	77,325.50	0.00	(0.50)
Item 2501	BUS & OCC-LICENSES	9,000.00	9,000.00	0.00	9,000.00	8,360.00	0.00	640.00
Item 2530	GAMES OF CHANCE LICENSES	8,600.00	8,600.00	0.00	8,600.00	8,843.88	0.00	(243.88)
Item 2540	BINGO LICENSES	2,500.00	2,500.00	0.00	2,500.00	2,023.76	0.00	476.24
Item 2555	BUILDING PERMITS	75,000.00	75,000.00	0.00	75,000.00	115,734.33	0.00	(40,734.33)
Item 2560	CITY PERMITS	10,000.00	10,000.00	0.00	10,000.00	3,770.00	0.00	6,230.00
Item 2590	PERMITS - OTHER	5,000.00	5,000.00	0.00	5,000.00	3,500.00	0.00	1,500.00
Item 2591	STORM SEWER PERMITS	2,000.00	2,000.00	0.00	2,000.00	3,440.00	0.00	(1,440.00)
Item 2610	FINES, FORFEITED BAIL	100,000.00	100,000.00	0.00	100,000.00	108,316.00	0.00	(8,316.00)
Item 2650	SALE OF SCRAP	10,000.00	10,000.00	0.00	10,000.00	11,485.68	0.00	(1,485.68)
Item 2660	SALE OF REAL PROPERTY	25,000.00	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00
Item 2665	SALE OF EQUIPMENT	15,000.00	15,000.00	0.00	15,000.00	26,071.00	0.00	(11,071.00)
Item 2680	INSURANCE RECOVERY	25,000.00	25,000.00	0.00	25,000.00	54,054.39	0.00	(29,054.39)
Item 2701	REFUND OF PY EXPENDITURES	5,000.00	5,000.00	0.00	5,000.00	97,546.34	0.00	(92,546.34)
Item 2705	GIFTS & DONATIONS	6,000.00	6,000.00	0.00	6,000.00	7,649.00	0.00	(1,649.00)
Item 2770	UNCLASSIFIED REVENUES	1,000.00	1,000.00	0.00	1,000.00	1,114.77	0.00	(114.77)
Item 2773	PAYMENT PROCESSING FEE	11,000.00	11,000.00	0.00	11,000.00	10,565.83	0.00	434.17
Item 2802	CENT PRINT & MAIL	5,500.00	5,500.00	0.00	5,500.00	5,323.03	0.00	176.97
Item 2803	CENTRAL GARAGE	75,000.00	75,000.00	0.00	75,000.00	72,113.54	0.00	2,886.46
Item 3001	STATE AID	4,703,208.00	4,703,208.00	0.00	4,703,208.00	4,703,208.00	0.00	0.00
Item 3005	ST AID MTG TAX	310,000.00	310,000.00	0.00	310,000.00	249,933.23	0.00	60,066.77
Item 3088	ST AID OTHER	1,000.00	1,000.00	0.00	1,000.00	640.00	0.00	360.00
Item 3089	ST REIMB WORK COMP/OTHER	27,500.00	27,500.00	0.00	27,500.00	42,154.34	0.00	(14,654.34)
Item 3330	ST REIMB CT SECURITY	33,000.00	33,000.00	0.00	33,000.00	31,198.00	0.00	1,802.00
Item 3331	ST REIMB CT POSTAGE	1,752.00	1,752.00	0.00	1,752.00	1,752.00	0.00	0.00
Item 3389	STATE AID PUBLIC SAFETY	0.00	0.00	0.00	0.00	14,405.00	0.00	(14,405.00)
Item 3501	STATE AID CHIPS	163,000.00	163,000.00	0.00	163,000.00	408,134.66	0.00	(245,134.66)
Item 3589	STATE MASS TRANSPORTATION ASST	286,000.00	286,000.00	0.00	286,000.00	313,567.46	0.00	(27,567.46)
Item 3989	ST AID, OTHER HOME&COMM.SERVICE	204,884.00	204,884.00	0.00	204,884.00	82,377.92	0.00	122,506.08

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		Original Budget	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Encumbered	YTD Available Balance
Fund A	GENERAL FUND							
Type R	Revenue							
Dept 0000	.							
Item 4389	FED AID PUBLIC SAFETY GRANT	95,816.00	95,816.00	73,150.00	168,966.00	205,889.50	0.00	(36,923.50)
Item 4510	FED AID HIGHWAY SAFETY	7,144.00	7,144.00	0.00	7,144.00	4,166.12	0.00	2,977.88
Item 4589	FEDERAL AID-OTHER TRANSPORTATION	450,000.00	450,000.00	69,146.00	519,146.00	1,093,216.00	0.00	(574,070.00)
Item 5031	INTERFUND TRANSFERS	376,000.00	376,000.00	0.00	376,000.00	414,905.47	0.00	(38,905.47)
Total Dept 0000	.	42,192,949.00	42,192,949.00	142,296.00	42,335,245.00	43,832,752.54	0.00	(1,497,507.54)
Total Type R	Revenue	42,192,949.00	42,192,949.00	142,296.00	42,335,245.00	43,832,752.54	0.00	(1,497,507.54)
Type E	Expense							
Dept 1010	LEGISLATIVE BOARD							
Item 0110	SALARIES	53,256.00	53,256.00	0.00	53,256.00	53,256.00	0.00	0.00
Item 0430	CONTRACTED SERVICES	11,100.00	11,100.00	3,225.00	14,325.00	14,317.42	0.00	7.58
Item 0450	MISCELLANEOUS	650.00	650.00	125.00	775.00	751.14	0.00	23.86
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	25.00	25.00	12.96	0.00	12.04
Item 0465	EQUIPMENT < 5000	0.00	0.00	25.00	25.00	20.48	0.00	4.52
Item 0810	STATE RETIREMENT	4,531.00	4,531.00	1,450.00	5,981.00	5,969.00	0.00	12.00
Item 0830	SOCIAL SECURITY	4,076.00	4,076.00	0.00	4,076.00	4,074.24	0.00	1.76
Total Dept 1010	LEGISLATIVE BOARD	73,613.00	73,613.00	4,850.00	78,463.00	78,401.24	0.00	61.76
Dept 1210	MAYOR							
Item 0110	SALARIES	17,753.00	17,753.00	0.00	17,753.00	17,753.04	0.00	(0.04)
Item 0430	CONTRACTED SERVICES	0.00	0.00	2,025.00	2,025.00	2,005.49	0.00	19.51
Item 0440	FEES, NON EMPLOYEE	0.00	0.00	28,650.00	28,650.00	28,638.17	8,928.53	(8,916.70)
Item 0450	MISCELLANEOUS	19,600.00	19,600.00	(12,000.00)	7,600.00	7,309.00	0.00	291.00
Item 0810	STATE RETIREMENT	2,784.00	2,784.00	0.00	2,784.00	2,781.00	0.00	3.00
Item 0830	SOCIAL SECURITY	1,358.00	1,358.00	0.00	1,358.00	1,358.04	0.00	(0.04)
Total Dept 1210	MAYOR	41,495.00	41,495.00	18,675.00	60,170.00	59,844.74	8,928.53	(8,603.27)
Dept 1230	MUNICIPAL EXECUTIVE							
Item 0110	SALARIES	249,579.00	249,579.00	0.00	249,579.00	248,872.69	0.00	706.31
Item 0410	UTILITIES	450.00	450.00	0.00	450.00	216.52	0.00	233.48
Item 0430	CONTRACTED SERVICES	34,825.00	34,825.00	1,575.00	36,400.00	36,379.90	0.00	20.10
Item 0450	MISCELLANEOUS	7,160.00	7,160.00	1,467.00	8,627.00	7,777.97	0.00	849.03
Item 0460	MATERIALS AND SUPPLIES	1,200.00	1,200.00	0.00	1,200.00	31.49	0.00	1,168.51
Item 0465	EQUIPMENT < 5000	2,700.00	2,700.00	762.08	3,462.08	2,650.97	0.00	811.11
Item 0810	STATE RETIREMENT	30,429.00	30,429.00	675.00	31,104.00	31,100.00	0.00	4.00

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		Original Budget	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Encumbered	YTD Available Balance
Fund A	GENERAL FUND							
Type E	Expense							
Dept 1230	MUNICIPAL EXECUTIVE							
Item 0830	SOCIAL SECURITY	19,093.00	19,093.00	0.00	19,093.00	17,302.39	0.00	1,790.61
Item 0850	HEALTH INSURANCE	56,630.00	56,630.00	0.00	56,630.00	55,111.39	0.00	1,518.61
Total Dept 1230	MUNICIPAL EXECUTIVE	402,066.00	402,066.00	4,479.08	406,545.08	399,443.32	0.00	7,101.76
Dept 1315	MUNICIPAL COMPTROLLER							
Item 0110	SALARIES	182,066.00	182,066.00	0.00	182,066.00	142,926.17	0.00	39,139.83
Item 0120	CLERICAL	180,059.00	180,059.00	0.00	180,059.00	157,798.31	0.00	22,260.69
Item 0140	TEMPORARY	0.00	0.00	275.00	275.00	271.93	0.00	3.07
Item 0150	OVERTIME	500.00	500.00	725.00	1,225.00	1,224.22	0.00	0.78
Item 0175	HEALTH INSURANCE BUYOUT	2,800.00	2,800.00	0.00	2,800.00	1,184.59	0.00	1,615.41
Item 0420	INSURANCE	2,600.00	2,600.00	0.00	2,600.00	2,545.60	0.00	54.40
Item 0430	CONTRACTED SERVICES	52,950.00	52,950.00	6,225.00	59,175.00	59,022.17	130.00	22.83
Item 0440	FEES, NON EMPLOYEE	27,840.00	27,840.00	3,325.00	31,165.00	31,144.18	0.00	20.82
Item 0450	MISCELLANEOUS	4,585.00	4,585.00	0.00	4,585.00	3,427.23	0.00	1,157.77
Item 0460	MATERIALS AND SUPPLIES	3,000.00	3,000.00	0.00	3,000.00	2,067.99	0.00	932.01
Item 0465	EQUIPMENT < 5000	2,100.00	2,100.00	1,799.16	3,899.16	3,884.34	252.00	(237.18)
Item 0810	STATE RETIREMENT	50,599.00	50,599.00	0.00	50,599.00	47,674.00	0.00	2,925.00
Item 0830	SOCIAL SECURITY	27,955.00	27,955.00	0.00	27,955.00	22,307.48	0.00	5,647.52
Item 0850	HEALTH INSURANCE	66,075.00	66,075.00	0.00	66,075.00	45,335.08	0.00	20,739.92
Total Dept 1315	MUNICIPAL COMPTROLLER	603,129.00	603,129.00	12,349.16	615,478.16	520,813.29	382.00	94,282.87
Dept 1345	PURCHASING DEPARTMENT							
Item 0110	SALARIES	71,880.00	71,880.00	0.00	71,880.00	70,338.44	0.00	1,541.56
Item 0120	CLERICAL	35,276.00	35,276.00	0.00	35,276.00	35,268.10	0.00	7.90
Item 0150	OVERTIME	0.00	0.00	250.00	250.00	240.60	0.00	9.40
Item 0430	CONTRACTED SERVICES	125.00	125.00	0.00	125.00	0.00	0.00	125.00
Item 0450	MISCELLANEOUS	1,100.00	1,100.00	1,375.00	2,475.00	2,452.28	0.00	22.72
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	150.00	150.00	146.16	0.00	3.84
Item 0465	EQUIPMENT < 5000	0.00	0.00	450.00	450.00	440.00	0.00	10.00
Item 0810	STATE RETIREMENT	16,797.00	16,797.00	0.00	16,797.00	14,372.00	0.00	2,425.00
Item 0830	SOCIAL SECURITY	8,198.00	8,198.00	0.00	8,198.00	7,304.62	0.00	893.38
Item 0850	HEALTH INSURANCE	37,126.00	37,126.00	0.00	37,126.00	29,694.10	0.00	7,431.90
Total Dept 1345	PURCHASING DEPARTMENT	170,502.00	170,502.00	2,225.00	172,727.00	160,256.30	0.00	12,470.70
Dept 1355	ASSESSMENT DEPARTMENT							
Item 0110	SALARIES	69,018.00	69,018.00	800.00	69,818.00	69,814.39	0.00	3.61

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 1355	ASSESSMENT DEPARTMENT							
Item 0130	WAGES	50,522.00	50,522.00	575.00	51,097.00	51,096.16	0.00	0.84
Item 0140	TEMPORARY	7,081.00	7,081.00	0.00	7,081.00	6,879.94	0.00	201.06
Item 0150	OVERTIME	0.00	0.00	125.00	125.00	123.95	0.00	1.05
Item 0410	UTILITIES	481.00	481.00	0.00	481.00	480.12	0.00	0.88
Item 0430	CONTRACTED SERVICES	5,790.00	5,790.00	0.00	5,790.00	5,764.18	0.00	25.82
Item 0440	FEES, NON EMPLOYEE	53,000.00	53,000.00	0.00	53,000.00	35,354.96	0.00	17,645.04
Item 0450	MISCELLANEOUS	8,120.00	8,120.00	470.00	8,590.00	7,339.89	946.67	303.44
Item 0455	VEHICLE EXPENSES	0.00	0.00	300.00	300.00	279.18	0.00	20.82
Item 0460	MATERIALS AND SUPPLIES	1,480.00	1,480.00	0.00	1,480.00	73.38	1,345.67	60.95
Item 0810	STATE RETIREMENT	16,104.00	16,104.00	6,650.00	22,754.00	22,750.00	0.00	4.00
Item 0830	SOCIAL SECURITY	9,687.00	9,687.00	0.00	9,687.00	9,385.15	0.00	301.85
Total Dept 1355	ASSESSMENT DEPARTMENT	221,283.00	221,283.00	8,920.00	230,203.00	209,341.30	2,292.34	18,569.36
Dept 1362	TAX ADVERTISING							
Item 0430	CONTRACTED SERVICES	19,000.00	19,000.00	1,925.00	20,925.00	20,918.18	0.00	6.82
Total Dept 1362	TAX ADVERTISING	19,000.00	19,000.00	1,925.00	20,925.00	20,918.18	0.00	6.82
Dept 1364	PROPERTY ACQUIRED FOR TAXES							
Item 0430	CONTRACTED SERVICES	15,750.00	15,750.00	3,675.00	19,425.00	2,199.75	17,215.00	10.25
Item 0460	MATERIALS AND SUPPLIES	100.00	100.00	0.00	100.00	21.00	0.00	79.00
Total Dept 1364	PROPERTY ACQUIRED FOR TAXES	15,850.00	15,850.00	3,675.00	19,525.00	2,220.75	17,215.00	89.25
Dept 1410	CITY CLERK							
Item 0110	SALARIES	138,343.00	138,343.00	550.00	138,893.00	138,876.33	0.00	16.67
Item 0250	OTHER EQUIPMENT	7,500.00	7,500.00	(7,500.00)	0.00	0.00	0.00	0.00
Item 0430	CONTRACTED SERVICES	8,660.00	8,660.00	1,324.59	9,984.59	7,882.59	1,195.00	907.00
Item 0450	MISCELLANEOUS	3,000.00	3,000.00	0.00	3,000.00	1,023.38	0.00	1,976.62
Item 0460	MATERIALS AND SUPPLIES	2,000.00	2,000.00	21.19	2,021.19	991.30	9.00	1,020.89
Item 0465	EQUIPMENT < 5000	0.00	0.00	5,987.08	5,987.08	5,966.93	0.00	20.15
Item 0810	STATE RETIREMENT	17,559.00	17,559.00	900.00	18,459.00	18,435.00	0.00	24.00
Item 0830	SOCIAL SECURITY	10,583.00	10,583.00	0.00	10,583.00	9,641.25	0.00	941.75
Item 0850	HEALTH INSURANCE	35,800.00	35,800.00	0.00	35,800.00	35,799.72	0.00	0.28
Total Dept 1410	CITY CLERK	223,445.00	223,445.00	1,282.86	224,727.86	218,616.50	1,204.00	4,907.36
Dept 1420	LAW							
Item 0440	FEES, NON EMPLOYEE	280,000.00	280,000.00	179,725.00	459,725.00	460,366.48	3,175.00	(3,816.48)
Item 0450	MISCELLANEOUS	9,000.00	9,000.00	625.00	9,625.00	5,851.21	3,754.96	18.83

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 1420	LAW							
Total Dept 1420	LAW	289,000.00	289,000.00	180,350.00	469,350.00	466,217.69	6,929.96	(3,797.65)
Dept 1430	CIVIL SERVICE							
Item 0110	SALARIES	45,795.00	45,795.00	0.00	45,795.00	45,795.10	0.00	(0.10)
Item 0170	OUT OF CODE	200.00	200.00	225.00	425.00	408.30	0.00	16.70
Item 0250	OTHER EQUIPMENT	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00
Item 0430	CONTRACTED SERVICES	150.00	150.00	75.00	225.00	222.00	0.00	3.00
Item 0450	MISCELLANEOUS	820.00	820.00	0.00	820.00	400.00	0.00	420.00
Item 0460	MATERIALS AND SUPPLIES	300.00	300.00	0.00	300.00	11.24	0.00	288.76
Item 0810	STATE RETIREMENT	4,233.00	4,233.00	0.00	4,233.00	4,142.00	0.00	91.00
Item 0830	SOCIAL SECURITY	3,518.00	3,518.00	0.00	3,518.00	3,186.51	0.00	331.49
Item 0850	HEALTH INSURANCE	7,399.00	7,399.00	(4,000.00)	3,399.00	3,351.72	0.00	47.28
Total Dept 1430	CIVIL SERVICE	92,415.00	92,415.00	(3,700.00)	88,715.00	57,516.87	0.00	31,198.13
Dept 1440	ENGINEERING DEPARTMENT							
Item 0110	SALARIES	318,528.00	318,528.00	4,500.00	323,028.00	323,008.92	0.00	19.08
Item 0120	CLERICAL	38,236.00	38,236.00	25.00	38,261.00	38,236.12	0.00	24.88
Item 0130	WAGES	52,474.00	52,474.00	0.00	52,474.00	52,473.99	0.00	0.01
Item 0140	TEMPORARY	3,080.00	3,080.00	0.00	3,080.00	0.00	0.00	3,080.00
Item 0150	OVERTIME	1,000.00	1,000.00	2,200.00	3,200.00	3,182.69	0.00	17.31
Item 0410	UTILITIES	961.00	961.00	0.00	961.00	960.24	0.00	0.76
Item 0430	CONTRACTED SERVICES	142,645.00	142,645.00	(99,500.00)	43,145.00	20,850.18	20,768.25	1,526.57
Item 0440	FEES, NON EMPLOYEE	15,000.00	15,000.00	0.00	15,000.00	14,148.00	0.00	852.00
Item 0450	MISCELLANEOUS	10,100.00	10,100.00	0.00	10,100.00	1,915.88	27.38	8,156.74
Item 0455	VEHICLE EXPENSES	3,300.00	3,300.00	0.00	3,300.00	2,232.53	0.00	1,067.47
Item 0460	MATERIALS AND SUPPLIES	9,000.00	9,000.00	0.00	9,000.00	2,347.38	0.00	6,652.62
Item 0465	EQUIPMENT < 5000	10,800.00	10,800.00	1,524.16	12,324.16	11,190.86	0.00	1,133.30
Item 0810	STATE RETIREMENT	60,936.00	60,936.00	0.00	60,936.00	60,791.00	0.00	145.00
Item 0830	SOCIAL SECURITY	31,620.00	31,620.00	0.00	31,620.00	30,107.05	0.00	1,512.95
Item 0840	WORKERS COMPENSATION	2,000.00	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00
Item 0850	HEALTH INSURANCE	73,436.00	73,436.00	6,475.00	79,911.00	79,892.36	0.00	18.64
Total Dept 1440	ENGINEERING DEPARTMENT	773,116.00	773,116.00	(84,775.84)	688,340.16	641,337.20	20,795.63	26,207.33
Dept 1490	PUBLIC WORKS ADMINISTRATION							
Item 0110	SALARIES	130,774.00	130,774.00	43,075.00	173,849.00	173,840.34	0.00	8.66
Item 0120	CLERICAL	113,762.00	113,762.00	0.00	113,762.00	113,365.81	0.00	396.19

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 1620	BUILDINGS							
Dept 1620	BUILDINGS	205,619.00	205,619.00	20,600.00	226,219.00	206,672.24	8,182.69	11,364.07
Dept 1640	CENTRAL GARAGE							
Item 0110	SALARIES	29,400.00	29,400.00	(29,000.00)	400.00	0.00	0.00	400.00
Item 0120	CLERICAL	43,758.00	43,758.00	25.00	43,783.00	43,758.08	0.00	24.92
Item 0130	WAGES	281,801.00	281,801.00	(49,000.00)	232,801.00	231,934.39	0.00	866.61
Item 0150	OVERTIME	4,000.00	4,000.00	2,950.00	6,950.00	6,935.88	0.00	14.12
Item 0175	HEALTH INSURANCE BUYOUT	2,800.00	2,800.00	0.00	2,800.00	2,153.80	0.00	646.20
Item 0230	MOTOR VEHICLES	125,000.00	125,000.00	(95,000.00)	30,000.00	29,436.12	442.84	121.04
Item 0410	UTILITIES	13,600.00	13,600.00	700.00	14,300.00	14,566.78	0.00	(266.78)
Item 0420	INSURANCE	3,575.00	3,575.00	0.00	3,575.00	3,480.23	0.00	94.77
Item 0430	CONTRACTED SERVICES	77,694.00	77,694.00	(14,388.46)	63,305.54	42,865.87	19,656.17	783.50
Item 0440	FEES, NON EMPLOYEE	300.00	300.00	300.00	600.00	175.00	400.00	25.00
Item 0450	MISCELLANEOUS	2,650.00	2,650.00	0.00	2,650.00	689.86	0.00	1,960.14
Item 0455	VEHICLE EXPENSES	5,600.00	5,600.00	350.00	5,950.00	5,936.15	0.00	13.85
Item 0460	MATERIALS AND SUPPLIES	114,590.00	114,590.00	(7,770.68)	106,819.32	92,573.91	8,477.85	5,767.56
Item 0465	EQUIPMENT < 5000	8,300.00	8,300.00	1,372.11	9,672.11	6,611.14	562.73	2,498.24
Item 0810	STATE RETIREMENT	49,072.00	49,072.00	2,100.00	51,172.00	51,160.00	0.00	12.00
Item 0830	SOCIAL SECURITY	27,674.00	27,674.00	0.00	27,674.00	20,513.33	0.00	7,160.67
Item 0840	WORKERS COMPENSATION	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Item 0850	HEALTH INSURANCE	101,230.00	101,230.00	1,400.00	102,630.00	102,621.44	0.00	8.56
Total Dept 1640	CENTRAL GARAGE	892,044.00	892,044.00	(185,962.03)	706,081.97	655,411.98	29,539.59	21,130.40
Dept 1670	CENTRAL PRINTING & MAILING							
Item 0430	CONTRACTED SERVICES	5,100.00	5,100.00	0.00	5,100.00	4,772.25	0.00	327.75
Item 0450	MISCELLANEOUS	28,000.00	28,000.00	(8,000.00)	20,000.00	20,000.00	0.00	0.00
Item 0460	MATERIALS AND SUPPLIES	30,850.00	30,850.00	1,029.59	31,879.59	24,913.37	41.39	6,924.83
Total Dept 1670	CENTRAL PRINTING & MAILING	63,950.00	63,950.00	(6,970.41)	56,979.59	49,685.62	41.39	7,252.58
Dept 1680	INFORMATION TECHNOLOGY							
Item 0110	SALARIES	135,224.00	135,224.00	0.00	135,224.00	134,264.89	0.00	959.11
Item 0130	WAGES	212,941.00	212,941.00	(26,000.00)	186,941.00	186,290.48	0.00	650.52
Item 0140	TEMPORARY	0.00	0.00	14,500.00	14,500.00	14,480.00	0.00	20.00
Item 0150	OVERTIME	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00
Item 0175	HEALTH INSURANCE BUYOUT	5,600.00	5,600.00	0.00	5,600.00	2,473.01	0.00	3,126.99
Item 0410	UTILITIES	21,793.00	21,793.00	0.00	21,793.00	17,664.27	0.00	4,128.73

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 1680	INFORMATION TECHNOLOGY							
Item 0430	CONTRACTED SERVICES	99,393.00	99,393.00	(40,000.00)	59,393.00	57,241.13	0.00	2,151.87
Item 0440	FEES, NON EMPLOYEE	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Item 0450	MISCELLANEOUS	7,000.00	7,000.00	0.00	7,000.00	2,113.89	0.00	4,886.11
Item 0460	MATERIALS AND SUPPLIES	1,000.00	1,000.00	0.00	1,000.00	172.93	0.00	827.07
Item 0465	EQUIPMENT < 5000	37,750.00	37,750.00	(33,237.92)	4,512.08	2,347.61	1,853.43	311.04
Item 0810	STATE RETIREMENT	32,083.00	32,083.00	0.00	32,083.00	27,912.00	0.00	4,171.00
Item 0830	SOCIAL SECURITY	27,177.00	27,177.00	0.00	27,177.00	25,047.58	0.00	2,129.42
Item 0840	WORKERS COMPENSATION	0.00	0.00	350.00	350.00	348.49	0.00	1.51
Item 0850	HEALTH INSURANCE	63,504.00	63,504.00	(24,850.00)	38,654.00	38,642.10	0.00	11.90
Total Dept 1680	INFORMATION TECHNOLOGY	645,965.00	645,965.00	(109,237.92)	536,727.08	508,998.38	1,853.43	25,875.27
Dept 1930	JUDGEMENTS & CLAIMS							
Item 0430	CONTRACTED SERVICES	10,000.00	10,000.00	11,600.00	21,600.00	21,583.07	0.00	16.93
Total Dept 1930	JUDGEMENTS & CLAIMS	10,000.00	10,000.00	11,600.00	21,600.00	21,583.07	0.00	16.93
Dept 1950	TAXES ON MUNICIPA PROPERTY							
Item 0430	CONTRACTED SERVICES	21,200.00	21,200.00	0.00	21,200.00	20,551.82	0.00	648.18
Total Dept 1950	TAXES ON MUNICIPA PROPERTY	21,200.00	21,200.00	0.00	21,200.00	20,551.82	0.00	648.18
Dept 1990	CONTINGENT							
Item 0430	CONTRACTED SERVICES	1,318,000.00	1,318,000.00	(1,303,900.00)	14,100.00	0.00	0.00	14,100.00
Total Dept 1990	CONTINGENT	1,318,000.00	1,318,000.00	(1,303,900.00)	14,100.00	0.00	0.00	14,100.00
Dept 3120	POLICE							
Item 0110	SALARIES	194,085.00	194,085.00	15,775.00	209,860.00	209,837.64	0.00	22.36
Item 0120	CLERICAL	102,730.00	102,730.00	750.00	103,480.00	103,477.67	0.00	2.33
Item 0130	WAGES	4,360,795.00	4,360,795.00	293,825.00	4,654,620.00	4,654,608.75	0.00	11.25
Item 0140	TEMPORARY	60,000.00	60,000.00	0.00	60,000.00	46,005.57	0.00	13,994.43
Item 0150	OVERTIME	325,000.00	325,000.00	86,700.00	411,700.00	411,696.36	0.00	3.64
Item 0155	HOLIDAY PAY	48,500.00	48,500.00	450.00	48,950.00	48,947.05	0.00	2.95
Item 0175	HEALTH INSURANCE BUYOUT	25,000.00	25,000.00	0.00	25,000.00	24,451.69	0.00	548.31
Item 0180	LINE UP PAY	46,000.00	46,000.00	2,325.00	48,325.00	48,300.43	0.00	24.57
Item 0185	ON CALL COMPENSATION	14,500.00	14,500.00	0.00	14,500.00	13,531.78	0.00	968.22
Item 0195	REIMBURSEMENTS	13,000.00	13,000.00	2,150.00	15,150.00	15,150.00	0.00	0.00
Item 0230	MOTOR VEHICLES	246,000.00	246,000.00	0.00	246,000.00	245,828.47	0.00	171.53
Item 0410	UTILITIES	14,950.00	14,950.00	225.00	15,175.00	15,153.59	0.00	21.41
Item 0420	INSURANCE	2,775.00	2,775.00	0.00	2,775.00	2,655.36	0.00	119.64

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 3120	POLICE							
Item 0430	CONTRACTED SERVICES	245,100.00	245,100.00	0.00	245,100.00	211,669.49	0.00	33,430.51
Item 0440	FEES, NON EMPLOYEE	5,950.00	5,950.00	8,300.00	14,250.00	14,233.20	0.00	16.80
Item 0450	MISCELLANEOUS	69,500.00	69,500.00	3,667.84	73,167.84	62,961.06	350.00	9,856.78
Item 0455	VEHICLE EXPENSES	221,750.00	221,750.00	(1,878.00)	219,872.00	220,742.68	0.00	(870.68)
Item 0460	MATERIALS AND SUPPLIES	93,150.00	93,150.00	0.00	93,150.00	83,902.02	619.99	8,627.99
Item 0465	EQUIPMENT < 5000	79,000.00	79,000.00	16,632.04	95,632.04	46,817.88	38,899.45	9,914.71
Item 0810	STATE RETIREMENT	9,425.00	9,425.00	0.00	9,425.00	9,030.00	0.00	395.00
Item 0820	POLICE AND FIRE RETIREMENT	1,079,519.00	1,079,519.00	8,650.00	1,088,169.00	1,088,155.00	0.00	14.00
Item 0830	SOCIAL SECURITY	397,007.00	397,007.00	10,925.00	407,932.00	407,924.68	0.00	7.32
Item 0840	WORKERS COMPENSATION	75,000.00	75,000.00	14,650.00	89,650.00	89,630.54	0.00	19.46
Item 0850	HEALTH INSURANCE	937,533.00	937,533.00	(19,525.00)	918,008.00	910,973.56	0.00	7,034.44
Total Dept 3120	POLICE	8,666,269.00	8,666,269.00	443,621.88	9,109,890.88	8,985,684.47	39,869.44	84,336.97
Dept 3410	FIRE DEPARTMENT							
Item 0110	SALARIES	181,836.00	181,836.00	3,125.00	184,961.00	184,941.38	0.00	19.62
Item 0120	CLERICAL	31,095.00	31,095.00	0.00	31,095.00	31,094.25	0.00	0.75
Item 0130	WAGES	3,994,124.00	3,994,124.00	450,000.00	4,444,124.00	4,454,251.43	0.00	(10,127.43)
Item 0150	OVERTIME	760,000.00	760,000.00	216,400.00	976,400.00	976,398.22	0.00	1.78
Item 0155	HOLIDAY PAY	171,825.00	171,825.00	3,900.00	175,725.00	175,707.67	0.00	17.33
Item 0175	HEALTH INSURANCE BUYOUT	15,000.00	15,000.00	400.00	15,400.00	15,384.04	0.00	15.96
Item 0190	EMT INCENTIVE	17,400.00	17,400.00	0.00	17,400.00	16,200.00	0.00	1,200.00
Item 0191	SICK LEAVE INCENTIVE	0.00	0.00	19,000.00	19,000.00	19,000.00	0.00	0.00
Item 0250	OTHER EQUIPMENT	72,450.00	72,450.00	6,525.00	78,975.00	78,973.01	0.00	1.99
Item 0410	UTILITIES	43,900.00	43,900.00	0.00	43,900.00	38,619.38	0.00	5,280.62
Item 0420	INSURANCE	15,000.00	15,000.00	1,850.00	16,850.00	16,849.40	0.00	0.60
Item 0430	CONTRACTED SERVICES	68,585.00	68,585.00	(5,590.81)	62,994.19	61,838.59	1,061.64	93.96
Item 0440	FEES, NON EMPLOYEE	5,000.00	5,000.00	2,575.00	7,575.00	7,565.52	0.00	9.48
Item 0450	MISCELLANEOUS	32,552.00	32,552.00	0.00	32,552.00	19,642.95	188.22	12,720.83
Item 0455	VEHICLE EXPENSES	125,700.00	125,700.00	57,405.96	183,105.96	111,603.80	71,483.83	18.33
Item 0460	MATERIALS AND SUPPLIES	35,500.00	35,500.00	5,900.00	41,400.00	39,553.77	1,831.52	14.71
Item 0465	EQUIPMENT < 5000	105,100.00	105,100.00	(21,297.92)	83,802.08	82,692.80	908.49	200.79
Item 0810	STATE RETIREMENT	2,853.00	2,853.00	2,125.00	4,978.00	4,959.00	0.00	19.00
Item 0820	POLICE AND FIRE RETIREMENT	1,382,878.00	1,382,878.00	154,725.00	1,537,603.00	1,540,025.88	0.00	(2,422.88)
Item 0830	SOCIAL SECURITY	395,597.00	395,597.00	20,825.00	416,422.00	417,183.49	0.00	(761.49)

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 3410	FIRE DEPARTMENT							
Item 0840	WORKERS COMPENSATION	125,000.00	125,000.00	(39,000.00)	86,000.00	85,671.55	0.00	328.45
Item 0850	HEALTH INSURANCE	1,193,863.00	1,193,863.00	18,750.00	1,212,613.00	1,181,895.97	0.00	30,717.03
Total Dept 3410	FIRE DEPARTMENT	8,775,258.00	8,775,258.00	897,617.23	9,672,875.23	9,560,052.10	75,473.70	37,349.43
Dept 3510	CONTROL OF ANIMALS							
Item 0430	CONTRACTED SERVICES	100,897.00	100,897.00	68,325.00	169,222.00	223,532.09	0.00	(54,310.09)
Total Dept 3510	CONTROL OF ANIMALS	100,897.00	100,897.00	68,325.00	169,222.00	223,532.09	0.00	(54,310.09)
Dept 3620	CODE ENFORCEMENT							
Item 0110	SALARIES	69,031.00	69,031.00	1,600.00	70,631.00	70,624.04	0.00	6.96
Item 0120	CLERICAL	30,678.00	30,678.00	0.00	30,678.00	27,960.56	0.00	2,717.44
Item 0130	WAGES	168,444.00	168,444.00	(24,000.00)	144,444.00	144,216.37	0.00	227.63
Item 0140	TEMPORARY	0.00	0.00	275.00	275.00	260.65	0.00	14.35
Item 0150	OVERTIME	2,500.00	2,500.00	6,800.00	9,300.00	9,279.18	0.00	20.82
Item 0175	HEALTH INSURANCE BUYOUT	0.00	0.00	450.00	450.00	430.76	0.00	19.24
Item 0410	UTILITIES	3,300.00	3,300.00	0.00	3,300.00	3,299.28	0.00	0.72
Item 0430	CONTRACTED SERVICES	96,180.00	96,180.00	(21,000.00)	75,180.00	64,552.67	10,625.00	2.33
Item 0450	MISCELLANEOUS	9,600.00	9,600.00	135.00	9,735.00	5,495.05	0.00	4,239.95
Item 0455	VEHICLE EXPENSES	9,625.00	9,625.00	0.00	9,625.00	5,997.89	0.00	3,627.11
Item 0460	MATERIALS AND SUPPLIES	1,000.00	1,000.00	0.00	1,000.00	191.25	0.00	808.75
Item 0465	EQUIPMENT < 5000	2,000.00	2,000.00	3,482.92	5,482.92	5,478.84	0.00	4.08
Item 0810	STATE RETIREMENT	40,432.00	40,432.00	0.00	40,432.00	36,352.00	0.00	4,080.00
Item 0830	SOCIAL SECURITY	20,704.00	20,704.00	0.00	20,704.00	18,131.56	0.00	2,572.44
Item 0840	WORKERS COMPENSATION	18,000.00	18,000.00	(17,500.00)	500.00	147.74	0.00	352.26
Item 0850	HEALTH INSURANCE	85,301.00	85,301.00	0.00	85,301.00	67,541.59	0.00	17,759.41
Total Dept 3620	CODE ENFORCEMENT	556,795.00	556,795.00	(49,757.08)	507,037.92	459,959.43	10,625.00	36,453.49
Dept 5010	DPW MUNICIPAL MAINTENANCE							
Item 0110	SALARIES	45,656.00	45,656.00	(18,000.00)	27,656.00	27,519.35	0.00	136.65
Item 0130	WAGES	164,925.00	164,925.00	(16,500.00)	148,425.00	148,287.31	0.00	137.69
Item 0140	TEMPORARY	57,500.00	57,500.00	0.00	57,500.00	45,337.41	0.00	12,162.59
Item 0150	OVERTIME	7,500.00	7,500.00	0.00	7,500.00	6,485.49	0.00	1,014.51
Item 0175	HEALTH INSURANCE BUYOUT	1,005.00	1,005.00	0.00	1,005.00	0.00	0.00	1,005.00
Item 0410	UTILITIES	5,280.00	5,280.00	0.00	5,280.00	4,171.71	0.00	1,108.29
Item 0420	INSURANCE	3,825.00	3,825.00	100.00	3,925.00	3,916.40	0.00	8.60
Item 0430	CONTRACTED SERVICES	24,363.00	24,363.00	6,675.00	31,038.00	30,585.32	439.04	13.64

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 5010	DPW MUNICIPAL MAINTENANCE							
Item 0440	FEES, NON EMPLOYEE	2,700.00	2,700.00	0.00	2,700.00	2,477.00	0.00	223.00
Item 0450	MISCELLANEOUS	5,250.00	5,250.00	0.00	5,250.00	571.38	0.00	4,678.62
Item 0455	VEHICLE EXPENSES	51,550.00	51,550.00	3,375.00	54,925.00	54,892.44	0.00	32.56
Item 0460	MATERIALS AND SUPPLIES	35,350.00	35,350.00	7,911.00	43,261.00	36,152.37	7,092.31	16.32
Item 0465	EQUIPMENT < 5000	18,500.00	18,500.00	5,262.08	23,762.08	14,389.23	305.61	9,067.24
Item 0810	STATE RETIREMENT	32,371.00	32,371.00	0.00	32,371.00	30,930.00	0.00	1,441.00
Item 0830	SOCIAL SECURITY	21,159.00	21,159.00	0.00	21,159.00	16,597.73	0.00	4,561.27
Item 0840	WORKERS COMPENSATION	44,000.00	44,000.00	6,200.00	50,200.00	50,186.46	0.00	13.54
Item 0850	HEALTH INSURANCE	60,156.00	60,156.00	0.00	60,156.00	48,202.15	0.00	11,953.85
Total Dept 5010	DPW MUNICIPAL MAINTENANCE	581,090.00	581,090.00	(4,976.92)	576,113.08	520,701.75	7,836.96	47,574.37
Dept 5110	DPW ROAD MAINTENANCE/CHIPS							
Item 0110	SALARIES	45,656.00	45,656.00	475.00	46,131.00	46,127.67	0.00	3.33
Item 0130	WAGES	358,900.00	358,900.00	0.00	358,900.00	323,668.31	0.00	35,231.69
Item 0140	TEMPORARY	7,000.00	7,000.00	0.00	7,000.00	6,099.84	0.00	900.16
Item 0150	OVERTIME	2,000.00	2,000.00	5,000.00	7,000.00	6,987.55	0.00	12.45
Item 0175	HEALTH INSURANCE BUYOUT	3,752.00	3,752.00	0.00	3,752.00	2,176.87	0.00	1,575.13
Item 0250	OTHER EQUIPMENT	18,000.00	18,000.00	1,125.00	19,125.00	19,119.27	0.00	5.73
Item 0410	UTILITIES	456.00	456.00	0.00	456.00	408.46	0.00	47.54
Item 0420	INSURANCE	5,775.00	5,775.00	800.00	6,575.00	6,573.64	0.00	1.36
Item 0430	CONTRACTED SERVICES	91,414.00	91,414.00	(59,949.17)	31,464.83	31,304.28	0.00	160.55
Item 0440	FEES, NON EMPLOYEE	900.00	900.00	900.00	1,800.00	1,778.60	0.00	21.40
Item 0450	MISCELLANEOUS	5,475.00	5,475.00	0.00	5,475.00	513.98	0.00	4,961.02
Item 0455	VEHICLE EXPENSES	113,850.00	113,850.00	5,300.00	119,150.00	117,739.10	1,400.00	10.90
Item 0460	MATERIALS AND SUPPLIES	95,500.00	95,500.00	(42,000.00)	53,500.00	42,100.25	10,752.03	647.72
Item 0465	EQUIPMENT < 5000	3,500.00	3,500.00	0.00	3,500.00	2,363.70	0.00	1,136.30
Item 0810	STATE RETIREMENT	58,062.00	58,062.00	0.00	58,062.00	50,643.99	0.00	7,418.01
Item 0830	SOCIAL SECURITY	31,925.00	31,925.00	0.00	31,925.00	27,887.41	0.00	4,037.59
Item 0840	WORKERS COMPENSATION	25,000.00	25,000.00	0.00	25,000.00	21,389.40	0.00	3,610.60
Item 0850	HEALTH INSURANCE	125,164.00	125,164.00	0.00	125,164.00	102,349.89	0.00	22,814.11
Total Dept 5110	DPW ROAD MAINTENANCE/CHIPS	992,329.00	992,329.00	(88,349.17)	903,979.83	809,232.21	12,152.03	82,595.59
Dept 5142	DPW SNOW REMOVAL							
Item 0110	SALARIES	44,974.00	44,974.00	2,675.00	47,649.00	47,634.60	0.00	14.40

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 5142	DPW SNOW REMOVAL							
Item 0130	WAGES	453,462.00	453,462.00	(9,000.00)	444,462.00	443,495.67	0.00	966.33
Item 0140	TEMPORARY	0.00	0.00	2,225.00	2,225.00	2,220.00	0.00	5.00
Item 0150	OVERTIME	70,000.00	70,000.00	77,725.00	147,725.00	147,712.23	0.00	12.77
Item 0175	HEALTH INSURANCE BUYOUT	4,191.00	4,191.00	0.00	4,191.00	3,238.40	0.00	952.60
Item 0230	MOTOR VEHICLES	42,000.00	42,000.00	0.00	42,000.00	38,748.80	624.82	2,626.38
Item 0250	OTHER EQUIPMENT	14,300.00	14,300.00	0.00	14,300.00	0.00	13,898.00	402.00
Item 0410	UTILITIES	5,624.00	5,624.00	0.00	5,624.00	4,199.07	0.00	1,424.93
Item 0420	INSURANCE	8,025.00	8,025.00	0.00	8,025.00	8,002.65	0.00	22.35
Item 0430	CONTRACTED SERVICES	31,123.00	31,123.00	43,975.00	75,098.00	73,318.11	1,763.50	16.39
Item 0440	FEES, NON EMPLOYEE	1,000.00	1,000.00	1,625.00	2,625.00	2,131.15	479.00	14.85
Item 0455	VEHICLE EXPENSES	119,525.00	119,525.00	45,300.00	164,825.00	164,780.58	0.00	44.42
Item 0460	MATERIALS AND SUPPLIES	200,700.00	200,700.00	43,599.60	244,299.60	204,423.21	39,867.86	8.53
Item 0465	EQUIPMENT < 5000	12,550.00	12,550.00	0.00	12,550.00	10,553.99	0.00	1,996.01
Item 0810	STATE RETIREMENT	78,139.00	78,139.00	5,550.00	83,689.00	83,673.57	0.00	15.43
Item 0830	SOCIAL SECURITY	43,806.00	43,806.00	3,625.00	47,431.00	47,412.83	0.00	18.17
Item 0840	WORKERS COMPENSATION	10,000.00	10,000.00	(7,180.00)	2,820.00	1,533.56	0.00	1,286.44
Item 0850	HEALTH INSURANCE	144,639.00	144,639.00	0.00	144,639.00	118,594.67	0.00	26,044.33
Total Dept 5142	DPW SNOW REMOVAL	1,284,058.00	1,284,058.00	210,119.60	1,494,177.60	1,401,673.09	56,633.18	35,871.33
Dept 5184	HYDRO ELECTRIC PRODUCTION							
Item 0110	SALARIES	34,818.00	34,818.00	600.00	35,418.00	35,409.59	0.00	8.41
Item 0130	WAGES	10,987.00	10,987.00	0.00	10,987.00	10,986.56	0.00	0.44
Item 0150	OVERTIME	0.00	0.00	50.00	50.00	36.21	0.00	13.79
Item 0410	UTILITIES	1,500.00	1,500.00	375.00	1,875.00	1,871.72	0.00	3.28
Item 0420	INSURANCE	9,250.00	9,250.00	0.00	9,250.00	9,039.45	0.00	210.55
Item 0430	CONTRACTED SERVICES	265,200.00	265,200.00	53,275.00	318,475.00	317,074.82	1,400.00	0.18
Item 0450	MISCELLANEOUS	0.00	0.00	1,350.00	1,350.00	1,350.00	0.00	0.00
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	2,475.00	2,475.00	2,464.32	0.00	10.68
Item 0465	EQUIPMENT < 5000	12,000.00	12,000.00	(10,237.92)	1,762.08	840.05	0.00	922.03
Item 0810	STATE RETIREMENT	6,466.00	6,466.00	0.00	6,466.00	3,583.00	0.00	2,883.00
Item 0830	SOCIAL SECURITY	3,504.00	3,504.00	0.00	3,504.00	3,398.24	0.00	105.76
Item 0840	WORKERS COMPENSATION	30,000.00	30,000.00	0.00	30,000.00	27,104.17	0.00	2,895.83
Item 0850	HEALTH INSURANCE	7,568.00	7,568.00	0.00	7,568.00	6,828.25	0.00	739.75
Total Dept 5184	HYDRO ELECTRIC	381,293.00	381,293.00	47,887.08	429,180.08	419,986.38	1,400.00	7,793.70

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 5184	HYDRO ELECTRIC PRODUCTION PRODUCTION							
Dept 5186	TRAFFIC CONTROL & LIGHTING							
Item 0130	WAGES	236,715.00	236,715.00	4,850.00	241,565.00	241,555.83	0.00	9.17
Item 0140	TEMPORARY	15,000.00	15,000.00	7,600.00	22,600.00	22,580.77	0.00	19.23
Item 0150	OVERTIME	20,000.00	20,000.00	4,800.00	24,800.00	24,789.06	0.00	10.94
Item 0250	OTHER EQUIPMENT	67,500.00	67,500.00	15,575.00	83,075.00	46,558.00	36,500.00	17.00
Item 0410	UTILITIES	333,355.00	333,355.00	0.00	333,355.00	327,414.98	0.00	5,940.02
Item 0420	INSURANCE	2,500.00	2,500.00	175.00	2,675.00	2,667.93	0.00	7.07
Item 0430	CONTRACTED SERVICES	12,444.00	12,444.00	0.00	12,444.00	11,226.16	520.94	696.90
Item 0440	FEES, NON EMPLOYEE	600.00	600.00	0.00	600.00	570.00	0.00	30.00
Item 0450	MISCELLANEOUS	3,700.00	3,700.00	0.00	3,700.00	484.65	0.00	3,215.35
Item 0455	VEHICLE EXPENSES	25,075.00	25,075.00	1,875.00	26,950.00	26,338.91	600.00	11.09
Item 0460	MATERIALS AND SUPPLIES	55,050.00	55,050.00	619.26	55,669.26	51,956.29	2,006.33	1,706.64
Item 0465	EQUIPMENT < 5000	6,000.00	6,000.00	3,087.08	9,087.08	7,254.90	1,821.00	11.18
Item 0810	STATE RETIREMENT	39,578.00	39,578.00	300.00	39,878.00	39,864.84	0.00	13.16
Item 0830	SOCIAL SECURITY	20,787.00	20,787.00	350.00	21,137.00	21,120.20	0.00	16.80
Item 0840	WORKERS COMPENSATION	65,000.00	65,000.00	(51,000.00)	14,000.00	13,610.17	0.00	389.83
Item 0850	HEALTH INSURANCE	51,131.00	51,131.00	4,375.00	55,506.00	49,145.39	0.00	6,360.61
Total Dept 5186	TRAFFIC CONTROL & LIGHTING	954,435.00	954,435.00	(7,393.66)	947,041.34	887,138.08	41,448.27	18,454.99
Dept 5630	BUS OPERATIONS							
Item 0110	SALARIES	30,000.00	30,000.00	(30,000.00)	0.00	0.00	0.00	0.00
Item 0130	WAGES	329,606.00	329,606.00	(26,000.00)	303,606.00	303,077.08	0.00	528.92
Item 0140	TEMPORARY	40,000.00	40,000.00	22,550.00	62,550.00	62,544.63	0.00	5.37
Item 0150	OVERTIME	20,000.00	20,000.00	1,225.00	21,225.00	21,210.42	0.00	14.58
Item 0175	HEALTH INSURANCE BUYOUT	4,300.00	4,300.00	0.00	4,300.00	1,723.04	0.00	2,576.96
Item 0410	UTILITIES	7,000.00	7,000.00	0.00	7,000.00	7,029.87	0.00	(29.87)
Item 0420	INSURANCE	1,425.00	1,425.00	25.00	1,450.00	1,431.04	0.00	18.96
Item 0430	CONTRACTED SERVICES	131,827.00	131,827.00	97,458.00	229,285.00	227,519.29	1,743.76	21.95
Item 0440	FEES, NON EMPLOYEE	2,400.00	2,400.00	4,850.00	7,250.00	6,691.82	535.00	23.18
Item 0450	MISCELLANEOUS	31,175.00	31,175.00	(22,000.00)	9,175.00	6,999.76	2,000.00	175.24
Item 0455	VEHICLE EXPENSES	217,135.00	217,135.00	(30,522.00)	186,613.00	180,185.38	6,224.62	203.00
Item 0460	MATERIALS AND SUPPLIES	5,500.00	5,500.00	1,400.00	6,900.00	5,323.75	1,565.00	11.25
Item 0465	EQUIPMENT < 5000	20,000.00	20,000.00	(9,237.92)	10,762.08	762.08	9,823.43	176.57

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 5630	BUS OPERATIONS							
Item 0810	STATE RETIREMENT	44,967.00	44,967.00	0.00	44,967.00	44,268.00	0.00	699.00
Item 0830	SOCIAL SECURITY	32,428.00	32,428.00	0.00	32,428.00	28,654.47	0.00	3,773.53
Item 0840	WORKERS COMPENSATION	25,000.00	25,000.00	(11,500.00)	13,500.00	13,332.92	0.00	167.08
Item 0850	HEALTH INSURANCE	72,784.00	72,784.00	0.00	72,784.00	57,174.34	0.00	15,609.66
Total Dept 5630	BUS OPERATIONS	1,015,547.00	1,015,547.00	(1,751.92)	1,013,795.08	967,927.89	21,891.81	23,975.38
Dept 5650	OFF STREET PARKING							
Item 0410	UTILITIES	13,000.00	13,000.00	0.00	13,000.00	10,348.32	0.00	2,651.68
Item 0420	INSURANCE	1,750.00	1,750.00	0.00	1,750.00	1,696.28	0.00	53.72
Item 0430	CONTRACTED SERVICES	68,150.00	68,150.00	(38,900.00)	29,250.00	28,219.43	0.00	1,030.57
Item 0460	MATERIALS AND SUPPLIES	33,200.00	33,200.00	(19,000.00)	14,200.00	9,354.41	4,757.84	87.75
Total Dept 5650	OFF STREET PARKING	116,100.00	116,100.00	(57,900.00)	58,200.00	49,618.44	4,757.84	3,823.72
Dept 6310	COMMUNITY ACTION							
Item 0430	CONTRACTED SERVICES	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Total Dept 6310	COMMUNITY ACTION	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Dept 6410	PUBLICITY							
Item 0430	CONTRACTED SERVICES	2,000.00	2,000.00	0.00	2,000.00	1,042.00	0.00	958.00
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	2,650.00	2,650.00	2,635.55	0.00	14.45
Total Dept 6410	PUBLICITY	2,000.00	2,000.00	2,650.00	4,650.00	3,677.55	0.00	972.45
Dept 7020	RECREATION ADMINISTRATION							
Item 0110	SALARIES	138,948.00	138,948.00	1,675.00	140,623.00	140,613.33	0.00	9.67
Item 0120	CLERICAL	50,357.00	50,357.00	2,220.00	52,577.00	52,574.49	0.00	2.51
Item 0140	TEMPORARY	0.00	0.00	2,055.00	2,055.00	2,054.59	0.00	0.41
Item 0150	OVERTIME	1,000.00	1,000.00	0.00	1,000.00	949.78	0.00	50.22
Item 0410	UTILITIES	5,485.00	5,485.00	975.00	6,460.00	6,458.63	0.00	1.37
Item 0430	CONTRACTED SERVICES	6,465.00	6,465.00	0.00	6,465.00	1,700.00	0.00	4,765.00
Item 0450	MISCELLANEOUS	3,375.00	3,375.00	0.00	3,375.00	1,399.55	0.00	1,975.45
Item 0455	VEHICLE EXPENSES	1,350.00	1,350.00	600.00	1,950.00	1,144.03	0.00	805.97
Item 0460	MATERIALS AND SUPPLIES	875.00	875.00	0.00	875.00	417.62	783.23	(325.85)
Item 0465	EQUIPMENT < 5000	0.00	0.00	2,507.92	2,507.92	2,487.62	0.00	20.30
Item 0810	STATE RETIREMENT	20,369.00	20,369.00	125.00	20,494.00	20,083.00	0.00	411.00
Item 0830	SOCIAL SECURITY	14,558.00	14,558.00	105.00	14,663.00	13,893.82	0.00	769.18
Item 0850	HEALTH INSURANCE	55,026.00	55,026.00	0.00	55,026.00	55,025.32	0.00	0.68
Total Dept 7020	RECREATION ADMINISTRATION	297,808.00	297,808.00	10,262.92	308,070.92	298,801.78	783.23	8,485.91

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 7110	THOMPSON PARK							
Item 0130	WAGES	94,509.00	94,509.00	3,725.00	98,234.00	98,233.09	0.00	0.91
Item 0140	TEMPORARY	35,903.00	35,903.00	0.00	35,903.00	31,205.17	0.00	4,697.83
Item 0150	OVERTIME	10,000.00	10,000.00	5,575.00	15,575.00	15,552.84	0.00	22.16
Item 0410	UTILITIES	79,375.00	79,375.00	(15,000.00)	64,375.00	69,952.98	0.00	(5,577.98)
Item 0420	INSURANCE	5,675.00	5,675.00	0.00	5,675.00	5,529.62	0.00	145.38
Item 0430	CONTRACTED SERVICES	110,405.00	110,405.00	0.00	110,405.00	76,229.01	3,582.00	30,593.99
Item 0440	FEES, NON EMPLOYEE	375.00	375.00	0.00	375.00	105.00	0.00	270.00
Item 0455	VEHICLE EXPENSES	21,775.00	21,775.00	4,975.00	26,750.00	26,744.22	0.00	5.78
Item 0460	MATERIALS AND SUPPLIES	19,770.00	19,770.00	53.04	19,823.04	18,719.06	0.00	1,103.98
Item 0465	EQUIPMENT < 5000	500.00	500.00	0.00	500.00	479.88	0.00	20.12
Item 0810	STATE RETIREMENT	18,163.00	18,163.00	0.00	18,163.00	17,350.00	0.00	813.00
Item 0830	SOCIAL SECURITY	10,741.00	10,741.00	0.00	10,741.00	10,740.74	0.00	0.26
Item 0840	WORKERS COMPENSATION	5,000.00	5,000.00	0.00	5,000.00	1,958.82	0.00	3,041.18
Item 0850	HEALTH INSURANCE	30,195.00	30,195.00	0.00	30,195.00	20,083.94	0.00	10,111.06
Total Dept 7110	THOMPSON PARK	442,386.00	442,386.00	(671.96)	441,714.04	392,884.37	3,582.00	45,247.67
Dept 7140	REC PLAYGROUNDS/DUFFY FG RES							
Item 0130	WAGES	6,983.00	6,983.00	250.00	7,233.00	7,211.75	0.00	21.25
Item 0140	TEMPORARY	24,000.00	24,000.00	3,750.00	27,750.00	27,749.53	0.00	0.47
Item 0150	OVERTIME	0.00	0.00	1,100.00	1,100.00	1,099.82	0.00	0.18
Item 0410	UTILITIES	450.00	450.00	0.00	450.00	30.87	0.00	419.13
Item 0420	INSURANCE	50.00	50.00	0.00	50.00	45.52	0.00	4.48
Item 0430	CONTRACTED SERVICES	690.00	690.00	1,850.00	2,540.00	2,537.00	0.00	3.00
Item 0440	FEES, NON EMPLOYEE	2,420.00	2,420.00	0.00	2,420.00	1,900.00	0.00	520.00
Item 0450	MISCELLANEOUS	400.00	400.00	0.00	400.00	250.17	0.00	149.83
Item 0455	VEHICLE EXPENSES	5,511.00	5,511.00	0.00	5,511.00	3,774.31	0.00	1,736.69
Item 0460	MATERIALS AND SUPPLIES	7,645.00	7,645.00	2,136.90	9,781.90	9,505.98	255.43	20.49
Item 0465	EQUIPMENT < 5000	500.00	500.00	0.00	500.00	395.24	0.00	104.76
Item 0810	STATE RETIREMENT	2,441.00	2,441.00	0.00	2,441.00	1,979.00	0.00	462.00
Item 0830	SOCIAL SECURITY	2,370.00	2,370.00	350.00	2,720.00	2,719.80	0.00	0.20
Item 0850	HEALTH INSURANCE	2,948.00	2,948.00	25.00	2,973.00	2,948.80	0.00	24.20
Total Dept 7140	REC PLAYGROUNDS/DUFFY FG RES	56,408.00	56,408.00	9,461.90	65,869.90	62,147.79	255.43	3,466.68
Dept 7141	OUTDOOR RECREATION							

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 7141	OUTDOOR RECREATION							
Item 0130	WAGES	57,674.00	57,674.00	0.00	57,674.00	45,102.79	0.00	12,571.21
Item 0140	TEMPORARY	86,670.00	86,670.00	57,425.00	144,095.00	144,086.38	0.00	8.62
Item 0150	OVERTIME	7,500.00	7,500.00	2,800.00	10,300.00	10,275.27	0.00	24.73
Item 0250	OTHER EQUIPMENT	28,000.00	28,000.00	0.00	28,000.00	27,806.22	0.00	193.78
Item 0410	UTILITIES	32,775.00	32,775.00	0.00	32,775.00	31,900.12	0.00	874.88
Item 0420	INSURANCE	5,750.00	5,750.00	425.00	6,175.00	6,151.36	0.00	23.64
Item 0430	CONTRACTED SERVICES	27,265.00	27,265.00	18,075.00	45,340.00	39,214.42	6,118.34	7.24
Item 0440	FEES, NON EMPLOYEE	750.00	750.00	0.00	750.00	355.00	0.00	395.00
Item 0450	MISCELLANEOUS	2,775.00	2,775.00	0.00	2,775.00	1,535.00	0.00	1,240.00
Item 0455	VEHICLE EXPENSES	25,661.00	25,661.00	8,825.00	34,486.00	34,469.32	0.00	16.68
Item 0460	MATERIALS AND SUPPLIES	76,200.00	76,200.00	6,486.67	82,686.67	80,486.36	2,108.00	92.31
Item 0810	STATE RETIREMENT	14,839.00	14,839.00	0.00	14,839.00	14,068.00	0.00	771.00
Item 0830	SOCIAL SECURITY	11,617.00	11,617.00	3,400.00	15,017.00	15,016.75	0.00	0.25
Item 0840	WORKERS COMPENSATION	15,000.00	15,000.00	(14,000.00)	1,000.00	44.46	0.00	955.54
Item 0850	HEALTH INSURANCE	18,127.00	18,127.00	25.00	18,152.00	18,127.16	0.00	24.84
Total Dept 7141	OUTDOOR RECREATION	410,603.00	410,603.00	83,461.67	494,064.67	468,638.61	8,226.34	17,199.72
Dept 7143	RECREATION ATHLETIC PROG.							
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	1,257.00	1,257.00	0.00	0.00	1,257.00
Total Dept 7143	RECREATION ATHLETIC PROG.	0.00	0.00	1,257.00	1,257.00	0.00	0.00	1,257.00
Dept 7180	RECREATION SWIMMING POOLS							
Item 0130	WAGES	19,225.00	19,225.00	50.00	19,275.00	19,262.02	0.00	12.98
Item 0140	TEMPORARY	74,500.00	74,500.00	5,925.00	80,425.00	80,414.22	0.00	10.78
Item 0150	OVERTIME	2,500.00	2,500.00	1,800.00	4,300.00	4,283.45	0.00	16.55
Item 0410	UTILITIES	36,500.00	36,500.00	0.00	36,500.00	36,880.18	0.00	(380.18)
Item 0420	INSURANCE	2,500.00	2,500.00	0.00	2,500.00	1,712.92	0.00	787.08
Item 0430	CONTRACTED SERVICES	26,000.00	26,000.00	(21,200.40)	4,799.60	4,302.43	475.00	22.17
Item 0440	FEES, NON EMPLOYEE	5,200.00	5,200.00	0.00	5,200.00	3,680.00	0.00	1,520.00
Item 0450	MISCELLANEOUS	1,300.00	1,300.00	2,075.00	3,375.00	3,366.60	0.00	8.40
Item 0460	MATERIALS AND SUPPLIES	29,050.00	29,050.00	14,180.94	43,230.94	43,209.18	0.00	21.76
Item 0465	EQUIPMENT < 5000	9,720.00	9,720.00	0.00	9,720.00	2,058.18	0.00	7,661.82
Item 0810	STATE RETIREMENT	7,943.00	7,943.00	0.00	7,943.00	6,730.00	0.00	1,213.00
Item 0830	SOCIAL SECURITY	7,361.00	7,361.00	525.00	7,886.00	7,867.02	0.00	18.98
Item 0840	WORKERS COMPENSATION	0.00	0.00	400.00	400.00	381.18	0.00	18.82

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 7180	RECREATION SWIMMING POOLS							
Item 0850	HEALTH INSURANCE	5,462.00	5,462.00	0.00	5,462.00	5,462.00	0.00	0.00
Total Dept 7180	RECREATION SWIMMING POOLS	227,261.00	227,261.00	3,755.54	231,016.54	219,609.38	475.00	10,932.16
Dept 7265	RECREATION ARENA							
Item 0120	CLERICAL	6,599.00	6,599.00	1,270.00	7,869.00	6,250.18	0.00	1,618.82
Item 0130	WAGES	136,564.00	136,564.00	1,925.00	138,489.00	138,477.88	0.00	11.12
Item 0140	TEMPORARY	142,000.00	142,000.00	20,100.00	162,100.00	162,066.95	0.00	33.05
Item 0150	OVERTIME	20,000.00	20,000.00	17,725.00	37,725.00	37,707.51	0.00	17.49
Item 0230	MOTOR VEHICLES	38,000.00	38,000.00	0.00	38,000.00	0.00	32,297.81	5,702.19
Item 0410	UTILITIES	67,370.00	67,370.00	8,225.00	75,595.00	77,576.29	0.00	(1,981.29)
Item 0420	INSURANCE	11,800.00	11,800.00	0.00	11,800.00	6,641.70	0.00	5,158.30
Item 0430	CONTRACTED SERVICES	32,800.00	32,800.00	36,850.00	69,650.00	65,596.85	4,035.00	18.15
Item 0440	FEES, NON EMPLOYEE	1,200.00	1,200.00	0.00	1,200.00	428.67	0.00	771.33
Item 0450	MISCELLANEOUS	6,250.00	6,250.00	0.00	6,250.00	2,607.26	0.00	3,642.74
Item 0455	VEHICLE EXPENSES	7,275.00	7,275.00	2,025.00	9,300.00	9,278.84	0.00	21.16
Item 0460	MATERIALS AND SUPPLIES	80,000.00	80,000.00	31,578.05	111,578.05	108,852.99	2,696.80	28.26
Item 0465	EQUIPMENT < 5000	9,500.00	9,500.00	3,264.00	12,764.00	12,516.17	0.00	247.83
Item 0810	STATE RETIREMENT	32,069.00	32,069.00	1,625.00	33,694.00	33,319.00	0.00	375.00
Item 0830	SOCIAL SECURITY	23,344.00	23,344.00	2,980.00	26,324.00	25,811.77	0.00	512.23
Item 0840	WORKERS COMPENSATION	16,000.00	16,000.00	(15,000.00)	1,000.00	50.00	0.00	950.00
Item 0850	HEALTH INSURANCE	43,026.00	43,026.00	0.00	43,026.00	42,983.38	0.00	42.62
Total Dept 7265	RECREATION ARENA	673,797.00	673,797.00	112,567.05	786,364.05	730,165.44	39,029.61	17,169.00
Dept 8010	ZONING							
Item 0430	CONTRACTED SERVICES	4,000.00	4,000.00	50.00	4,050.00	4,031.30	0.00	18.70
Item 0450	MISCELLANEOUS	0.00	0.00	50.00	50.00	50.00	0.00	0.00
Total Dept 8010	ZONING	4,000.00	4,000.00	100.00	4,100.00	4,081.30	0.00	18.70
Dept 8020	PLANNING							
Item 0110	SALARIES	171,532.00	171,532.00	8,875.00	180,407.00	180,399.52	0.00	7.48
Item 0150	OVERTIME	500.00	500.00	0.00	500.00	472.15	0.00	27.85
Item 0430	CONTRACTED SERVICES	212,745.00	212,745.00	5,858.04	218,603.04	159,559.75	58,612.17	431.12
Item 0450	MISCELLANEOUS	6,000.00	6,000.00	653.00	6,653.00	3,776.31	0.00	2,876.69
Item 0465	EQUIPMENT < 5000	0.00	0.00	1,187.08	1,187.08	1,170.08	0.00	17.00
Item 0810	STATE RETIREMENT	24,715.00	24,715.00	350.00	25,065.00	25,045.15	0.00	19.85
Item 0830	SOCIAL SECURITY	13,161.00	13,161.00	0.00	13,161.00	12,517.48	0.00	643.52

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 8020	PLANNING							
Item 0850	HEALTH INSURANCE	39,755.00	39,755.00	375.00	40,130.00	40,105.75	0.00	24.25
Total Dept 8020	PLANNING	468,408.00	468,408.00	17,298.12	485,706.12	423,046.19	58,612.17	4,047.76
Dept 8140	DPW STORM SEWER							
Item 0110	SALARIES	34,072.00	34,072.00	(29,000.00)	5,072.00	4,586.54	0.00	485.46
Item 0130	WAGES	150,888.00	150,888.00	(11,000.00)	139,888.00	139,711.77	0.00	176.23
Item 0150	OVERTIME	3,000.00	3,000.00	4,750.00	7,750.00	7,734.92	0.00	15.08
Item 0250	OTHER EQUIPMENT	25,000.00	25,000.00	0.00	25,000.00	20,411.25	0.00	4,588.75
Item 0410	UTILITIES	480.00	480.00	50.00	530.00	525.71	0.00	4.29
Item 0420	INSURANCE	1,500.00	1,500.00	0.00	1,500.00	1,437.76	0.00	62.24
Item 0430	CONTRACTED SERVICES	19,275.00	19,275.00	(12,000.00)	7,275.00	5,904.67	1,300.00	70.33
Item 0440	FEES, NON EMPLOYEE	890.00	890.00	0.00	890.00	415.00	195.00	280.00
Item 0450	MISCELLANEOUS	4,275.00	4,275.00	0.00	4,275.00	610.32	0.00	3,664.68
Item 0455	VEHICLE EXPENSES	17,325.00	17,325.00	1,525.00	18,850.00	18,826.21	0.00	23.79
Item 0460	MATERIALS AND SUPPLIES	38,300.00	38,300.00	0.00	38,300.00	32,486.88	5,512.17	300.95
Item 0465	EQUIPMENT < 5000	8,700.00	8,700.00	381.04	9,081.04	1,965.04	1,540.00	5,576.00
Item 0810	STATE RETIREMENT	26,599.00	26,599.00	0.00	26,599.00	21,351.22	0.00	5,247.78
Item 0830	SOCIAL SECURITY	14,381.00	14,381.00	0.00	14,381.00	10,975.43	0.00	3,405.57
Item 0840	WORKERS COMPENSATION	1,000.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
Item 0850	HEALTH INSURANCE	52,495.00	52,495.00	0.00	52,495.00	44,568.02	0.00	7,926.98
Total Dept 8140	DPW STORM SEWER	398,180.00	398,180.00	(45,293.96)	352,886.04	311,510.74	8,547.17	32,828.13
Dept 8160	DPW REFUSE & RECYCLING							
Item 0110	SALARIES	7,350.00	7,350.00	(7,350.00)	0.00	0.00	0.00	0.00
Item 0130	WAGES	321,298.00	321,298.00	(75,000.00)	246,298.00	246,227.31	0.00	70.69
Item 0140	TEMPORARY	0.00	0.00	4,975.00	4,975.00	4,950.44	0.00	24.56
Item 0150	OVERTIME	16,000.00	16,000.00	450.00	16,450.00	16,429.68	0.00	20.32
Item 0175	HEALTH INSURANCE BUYOUT	6,176.00	6,176.00	0.00	6,176.00	1,938.42	0.00	4,237.58
Item 0410	UTILITIES	300.00	300.00	25.00	325.00	331.54	0.00	(6.54)
Item 0430	CONTRACTED SERVICES	248,255.00	248,255.00	(13,000.00)	235,255.00	233,043.72	1,485.00	726.28
Item 0440	FEES, NON EMPLOYEE	14,100.00	14,100.00	(12,000.00)	2,100.00	1,952.84	85.00	62.16
Item 0450	MISCELLANEOUS	7,100.00	7,100.00	0.00	7,100.00	2,759.51	0.00	4,340.49
Item 0455	VEHICLE EXPENSES	84,225.00	84,225.00	7,585.00	91,810.00	83,325.50	7,980.72	503.78
Item 0460	MATERIALS AND SUPPLIES	17,300.00	17,300.00	0.00	17,300.00	11,724.98	929.08	4,645.94
Item 0810	STATE RETIREMENT	38,585.00	38,585.00	0.00	38,585.00	33,690.00	0.00	4,895.00

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 8160	DPW REFUSE & RECYCLING							
Item 0830	SOCIAL SECURITY	26,838.00	26,838.00	0.00	26,838.00	19,658.35	0.00	7,179.65
Item 0840	WORKERS COMPENSATION	75,000.00	75,000.00	(14,000.00)	61,000.00	60,457.62	0.00	542.38
Item 0850	HEALTH INSURANCE	82,385.00	82,385.00	0.00	82,385.00	71,135.10	0.00	11,249.90
Total Dept 8160	DPW REFUSE & RECYCLING	944,912.00	944,912.00	(108,315.00)	836,597.00	787,625.01	10,479.80	38,492.19
Dept 9040	WORKERS COMPENSATION							
Item 0800	OTHER EMPLOYEE BENEFITS	90,000.00	90,000.00	13,275.00	103,275.00	103,273.68	0.00	1.32
Total Dept 9040	WORKERS COMPENSATION	90,000.00	90,000.00	13,275.00	103,275.00	103,273.68	0.00	1.32
Dept 9050	UNEMPLOYMENT INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	5,000.00	5,000.00	0.00	5,000.00	4,837.62	0.00	162.38
Total Dept 9050	UNEMPLOYMENT INSURANCE	5,000.00	5,000.00	0.00	5,000.00	4,837.62	0.00	162.38
Dept 9060	HEALTH INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	4,705,697.00	4,705,697.00	60,575.00	4,766,272.00	4,766,264.76	0.00	7.24
Total Dept 9060	HEALTH INSURANCE	4,705,697.00	4,705,697.00	60,575.00	4,766,272.00	4,766,264.76	0.00	7.24
Dept 9065	MEDICARE REIMBURSEMENTS							
Item 0800	OTHER EMPLOYEE BENEFITS	450,309.00	450,309.00	0.00	450,309.00	445,467.70	0.00	4,841.30
Total Dept 9065	MEDICARE REIMBURSEMENTS	450,309.00	450,309.00	0.00	450,309.00	445,467.70	0.00	4,841.30
Dept 9070	COMPENSATED ABSENCES							
Item 0800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	(7,209.43)	0.00	7,209.43
Total Dept 9070	COMPENSATED ABSENCES	0.00	0.00	0.00	0.00	(7,209.43)	0.00	7,209.43
Dept 9089	OTHER EMPLOYEE BENEFITS							
Item 0800	OTHER EMPLOYEE BENEFITS	5,000.00	5,000.00	0.00	5,000.00	4,332.09	0.00	667.91
Total Dept 9089	OTHER EMPLOYEE BENEFITS	5,000.00	5,000.00	0.00	5,000.00	4,332.09	0.00	667.91
Dept 9501	TRANSFER TO GENERAL LIAB RES.							
Item 0900	TRANSFER	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.00	0.00
Total Dept 9501	TRANSFER TO GENERAL LIAB RES.	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.00	0.00
Dept 9512	TRANSFER TO LIBRARY FUND							
Item 0900	TRANSFER	1,375,144.00	1,375,144.00	0.00	1,375,144.00	1,375,144.00	0.00	0.00
Total Dept 9512	TRANSFER TO LIBRARY FUND	1,375,144.00	1,375,144.00	0.00	1,375,144.00	1,375,144.00	0.00	0.00
Dept 9710	SERIAL BONDS							
Item 0600	PRINCIPAL	2,202,713.00	2,202,713.00	0.00	2,202,713.00	2,202,713.00	0.00	0.00
Item 0700	INTEREST	607,346.00	607,346.00	0.00	607,346.00	607,345.54	0.00	0.46
Total Dept 9710	SERIAL BONDS	2,810,059.00	2,810,059.00	0.00	2,810,059.00	2,810,058.54	0.00	0.46
Dept 9730	BOND ANTICIPATION NOTE							

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Fund A	GENERAL FUND							
Type E	Expense							
Dept 9730	BOND ANTICIPATION NOTE							
Item 0600	PRINCIPAL	177,000.00	177,000.00	0.00	177,000.00	167,000.00	0.00	10,000.00
Item 0700	INTEREST	54,000.00	54,000.00	3,500.00	57,500.00	57,499.99	0.00	0.01
Total Dept 9730	BOND ANTICIPATION NOTE	231,000.00	231,000.00	3,500.00	234,500.00	224,499.99	0.00	10,000.01
Dept 9950	TRANSFER TO CAPITAL							
Item 0900	TRANSFER	641,500.00	641,500.00	115,000.00	756,500.00	769,841.04	0.00	(13,341.04)
Total Dept 9950	TRANSFER TO CAPITAL	641,500.00	641,500.00	115,000.00	756,500.00	769,841.04	0.00	(13,341.04)
Dept 9960	BLACK RIVER TRUST FUND RESERVE							
Item 0900	TRANSFER	10,000.00	10,000.00	77,950.00	87,950.00	87,940.09	0.00	9.91
Total Dept 9960	BLACK RIVER TRUST FUND RESERVE	10,000.00	10,000.00	77,950.00	87,950.00	87,940.09	0.00	9.91
Total Type E	Expense	44,397,432.00	44,397,432.00	438,264.78	44,835,696.78	43,511,804.28	523,838.21	800,054.29
Total Fund A	GENERAL FUND	(2,204,483.00)	(2,204,483.00)	(295,968.78)	(2,500,451.78)	320,948.26	523,838.21	(2,297,561.83)

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Fund CD	COMMUNITY DEVELOPMENT							
Type R	Revenue							
Dept 0000								
Item 2170	COM.DEV.INCOME-APT.	74,000.00	74,000.00	0.00	74,000.00	219,086.20	0.00	(145,086.20)
Item 2401	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	71.00	0.00	(71.00)
Item 2770	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	21,000.00	0.00	(21,000.00)
Item 4940	CDBG FEDERAL AID	2,965,470.00	2,965,470.00	0.00	2,965,470.00	1,620,461.25	0.00	1,345,008.75
Total Dept 0000		3,039,470.00	3,039,470.00	0.00	3,039,470.00	1,860,618.45	0.00	1,178,851.55
Total Type R	Revenue	3,039,470.00	3,039,470.00	0.00	3,039,470.00	1,860,618.45	0.00	1,178,851.55
Type E	Expense							
Dept 8668	CDBG FEDERAL AID							
Item 0110	SALARIES	52,335.00	52,335.00	0.00	52,335.00	46,176.12	0.00	6,158.88
Item 0130	WAGES	9,052.00	9,052.00	(400.00)	8,652.00	6,723.15	0.00	1,928.85
Item 0150	OVERTIME	400.00	400.00	400.00	800.00	795.76	0.00	4.24
Item 0250	OTHER EQUIPMENT	34,526.00	34,526.00	0.00	34,526.00	13,890.00	0.00	20,636.00
Item 0430	CONTRACTED SERVICES	2,407,631.00	2,407,631.00	712,201.08	3,119,832.08	1,307,758.61	564,371.04	1,247,702.43
Item 0460	MATERIALS AND SUPPLIES	0.00	0.00	4,525.00	4,525.00	4,520.82	0.00	4.18
Item 0810	STATE RETIREMENT	8,705.00	8,705.00	0.00	8,705.00	7,736.27	0.00	968.73
Item 0830	SOCIAL SECURITY	5,141.00	5,141.00	0.00	5,141.00	4,103.14	0.00	1,037.86
Item 0850	HEALTH INSURANCE	13,965.00	13,965.00	0.00	13,965.00	13,644.62	0.00	320.38
Total Dept 8668	CDBG FEDERAL AID	2,531,755.00	2,531,755.00	716,726.08	3,248,481.08	1,405,348.49	564,371.04	1,278,761.55
Dept 9510	TRANSFERS TO GENERAL FUND							
Item 0900	TRANSFER	0.00	0.00	900.00	900.00	879.75	0.00	20.25
Total Dept 9510	TRANSFERS TO GENERAL FUND	0.00	0.00	900.00	900.00	879.75	0.00	20.25
Dept 9925	TRANSFER TO SEWER FUND							
Item 0900	TRANSFER	0.00	0.00	350.00	350.00	344.68	0.00	5.32
Total Dept 9925	TRANSFER TO SEWER FUND	0.00	0.00	350.00	350.00	344.68	0.00	5.32
Dept 9950	TRANSFER TO CAPITAL							
Item 0900	TRANSFER	433,715.00	433,715.00	370,000.00	803,715.00	731,594.58	2,142.00	69,978.42
Total Dept 9950	TRANSFER TO CAPITAL	433,715.00	433,715.00	370,000.00	803,715.00	731,594.58	2,142.00	69,978.42
Total Type E	Expense	2,965,470.00	2,965,470.00	1,087,976.08	4,053,446.08	2,138,167.50	566,513.04	1,348,765.54
Total Fund CD	COMMUNITY DEVELOPMENT	74,000.00	74,000.00	(1,087,976.08)	(1,013,976.08)	(277,549.05)	566,513.04	(169,913.99)

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Fund CM	MANDATORY RESERVE FUND							
Type R	Revenue							
Dept 0000								
Item 2401	INTEREST & EARNINGS	327.00	327.00	0.00	327.00	342.42	0.00	(15.42)
Total Dept 0000		327.00	327.00	0.00	327.00	342.42	0.00	(15.42)
Total Type R	Revenue	327.00	327.00	0.00	327.00	342.42	0.00	(15.42)
Type E	Expense							
Dept 9710	SERIAL BONDS							
Item 0600	PRINCIPAL	3,750.00	3,750.00	0.00	3,750.00	3,750.00	0.00	0.00
Item 0700	INTEREST	413.00	413.00	0.00	413.00	412.50	0.00	0.50
Total Dept 9710	SERIAL BONDS	4,163.00	4,163.00	0.00	4,163.00	4,162.50	0.00	0.50
Total Type E	Expense	4,163.00	4,163.00	0.00	4,163.00	4,162.50	0.00	0.50
Total Fund CM	MANDATORY RESERVE FUND	(3,836.00)	(3,836.00)	0.00	(3,836.00)	(3,820.08)	0.00	(15.92)

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Fund CP	CP PALMER STREET							
Type R	Revenue							
Dept 0000	.							
Item 2401	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	20.05	0.00	(20.05)
Total Dept 0000	.	0.00	0.00	0.00	0.00	20.05	0.00	(20.05)
Total Type R	Revenue	0.00	0.00	0.00	0.00	20.05	0.00	(20.05)
Total Fund CP	CP PALMER STREET	0.00	0.00	0.00	0.00	20.05	0.00	(20.05)

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Fund CR	COMPENSATION RESERVE FUND							
Type R	Revenue							
Dept 0000	.							
Item 2401	INTEREST & EARNINGS	3,500.00	3,500.00	0.00	3,500.00	3,469.12	0.00	30.88
Total Dept 0000	.	3,500.00	3,500.00	0.00	3,500.00	3,469.12	0.00	30.88
Total Type R	Revenue	3,500.00	3,500.00	0.00	3,500.00	3,469.12	0.00	30.88
Total Fund CR	COMPENSATION RESERVE FUND	3,500.00	3,500.00	0.00	3,500.00	3,469.12	0.00	30.88

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Fund CS	RISK RETENTION							
Type R	Revenue							
Dept 0000	.							
Item 2401	INTEREST & EARNINGS	11,000.00	11,000.00	0.00	11,000.00	11,272.16	0.00	(272.16)
Item 5031	INTERFUND TRANSFERS	75,000.00	75,000.00	0.00	75,000.00	75,000.00	0.00	0.00
Total Dept 0000	.	86,000.00	86,000.00	0.00	86,000.00	86,272.16	0.00	(272.16)
Total Type R	Revenue	86,000.00	86,000.00	0.00	86,000.00	86,272.16	0.00	(272.16)
Type E	Expense							
Dept 1740	ADMINISTRATION							
Item 0430	CONTRACTED SERVICES	25,000.00	25,000.00	15,100.00	40,100.00	38,369.93	0.00	1,730.07
Total Dept 1740	ADMINISTRATION	25,000.00	25,000.00	15,100.00	40,100.00	38,369.93	0.00	1,730.07
Dept 1930	JUDGEMENTS & CLAIMS							
Item 0430	CONTRACTED SERVICES	5,000.00	5,000.00	5,300.00	10,300.00	10,297.10	0.00	2.90
Total Dept 1930	JUDGEMENTS & CLAIMS	5,000.00	5,000.00	5,300.00	10,300.00	10,297.10	0.00	2.90
Total Type E	Expense	30,000.00	30,000.00	20,400.00	50,400.00	48,667.03	0.00	1,732.97
Total Fund CS	RISK RETENTION	56,000.00	56,000.00	(20,400.00)	35,600.00	37,605.13	0.00	(2,005.13)

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Fund CT	TOURISM							
Type R	Revenue							
Dept 0000	.							
Item 1113	OCCUPANCY TAX	210,000.00	210,000.00	0.00	210,000.00	215,612.70	0.00	(5,612.70)
Total Dept 0000	.	210,000.00	210,000.00	0.00	210,000.00	215,612.70	0.00	(5,612.70)
Total Type R	Revenue	210,000.00	210,000.00	0.00	210,000.00	215,612.70	0.00	(5,612.70)
Type E	Expense							
Dept 9510	TRANSFERS TO GENERAL FUND							
Item 0900	TRANSFER	210,000.00	210,000.00	0.00	210,000.00	210,000.00	0.00	0.00
Total Dept 9510	TRANSFERS TO GENERAL FUND	210,000.00	210,000.00	0.00	210,000.00	210,000.00	0.00	0.00
Total Type E	Expense	210,000.00	210,000.00	0.00	210,000.00	210,000.00	0.00	0.00
Total Fund CT	TOURISM	0.00	0.00	0.00	0.00	5,612.70	0.00	(5,612.70)

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Fund F	WATER							
Type R	Revenue							
Dept 0000	.							
Item 2140	METERED WATER SALES	3,782,919.00	3,782,919.00	0.00	3,782,919.00	3,612,563.17	0.00	170,355.83
Item 2142	UNMETERED WATER SALES	10,000.00	10,000.00	0.00	10,000.00	12,337.13	0.00	(2,337.13)
Item 2143	OUTSIDE USER FEES	1,386,000.00	1,386,000.00	0.00	1,386,000.00	1,423,169.21	0.00	(37,169.21)
Item 2144	WATER SERVICE CHARGES	60,000.00	60,000.00	0.00	60,000.00	73,691.86	0.00	(13,691.86)
Item 2148	INTEREST & PENALTIES	55,000.00	55,000.00	0.00	55,000.00	57,785.51	0.00	(2,785.51)
Item 2401	INTEREST & EARNINGS	15,000.00	15,000.00	0.00	15,000.00	54,358.30	0.00	(39,358.30)
Item 2650	SALE OF SCRAP	3,000.00	3,000.00	0.00	3,000.00	11,475.42	0.00	(8,475.42)
Item 2665	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	18,625.00	0.00	(18,625.00)
Item 2680	INSURANCE RECOVERY	1,000.00	1,000.00	0.00	1,000.00	1,532.68	0.00	(532.68)
Item 2701	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00	787.25	0.00	(787.25)
Item 2770	UNCLASSIFIED REVENUES	1,000.00	1,000.00	0.00	1,000.00	116.09	0.00	883.91
Item 2772	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	1,415,965.71	0.00	(1,415,965.71)
Item 2773	PAYMENT PROCESSING FEE	6,000.00	6,000.00	0.00	6,000.00	6,852.13	0.00	(852.13)
Item 2830	METER WATER OTH FUNDS	176,000.00	176,000.00	0.00	176,000.00	180,355.95	0.00	(4,355.95)
Item 3989	ST AID,OTHER HOME&COMM.SERVICE	303,815.00	303,815.00	0.00	303,815.00	49,875.57	0.00	253,939.43
Item 5031	INTERFUND TRANSFERS	1,000.00	1,000.00	0.00	1,000.00	(102,743.56)	0.00	103,743.56
Total Dept 0000	.	5,800,734.00	5,800,734.00	0.00	5,800,734.00	6,816,747.42	0.00	(1,016,013.42)
Total Type R	Revenue	5,800,734.00	5,800,734.00	0.00	5,800,734.00	6,816,747.42	0.00	(1,016,013.42)
Type E	Expense							
Dept 1950	TAXES ON MUNICIPA PROPERTY							
Item 0430	CONTRACTED SERVICES	825.00	825.00	0.00	825.00	811.88	0.00	13.12
Total Dept 1950	TAXES ON MUNICIPA PROPERTY	825.00	825.00	0.00	825.00	811.88	0.00	13.12
Dept 1990	CONTINGENT							
Item 0430	CONTRACTED SERVICES	30,622.00	30,622.00	0.00	30,622.00	0.00	0.00	30,622.00
Total Dept 1990	CONTINGENT	30,622.00	30,622.00	0.00	30,622.00	0.00	0.00	30,622.00
Dept 1994	DEPRECIATION							
Item 0399	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	697,356.76	0.00	(697,356.76)
Total Dept 1994	DEPRECIATION	0.00	0.00	0.00	0.00	697,356.76	0.00	(697,356.76)
Dept 8310	WATER ADMINISTRATION							
Item 0110	SALARIES	41,200.00	41,200.00	0.00	41,200.00	41,199.86	0.00	0.14
Item 0120	CLERICAL	52,632.00	52,632.00	6,800.00	59,432.00	59,419.69	0.00	12.31
Item 0130	WAGES	31,882.00	31,882.00	775.00	32,657.00	32,647.35	0.00	9.65

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Fund F	WATER							
Type E	Expense							
Dept 8310	WATER ADMINISTRATION							
Item 0140	TEMPORARY	1,000.00	1,000.00	0.00	1,000.00	108.12	0.00	891.88
Item 0150	OVERTIME	1,500.00	1,500.00	450.00	1,950.00	1,926.43	0.00	23.57
Item 0410	UTILITIES	630.00	630.00	75.00	705.00	670.37	34.25	0.38
Item 0420	INSURANCE	325.00	325.00	0.00	325.00	318.20	0.00	6.80
Item 0430	CONTRACTED SERVICES	59,225.00	59,225.00	0.00	59,225.00	51,509.46	0.00	7,715.54
Item 0440	FEES, NON EMPLOYEE	3,200.00	3,200.00	0.00	3,200.00	720.00	0.00	2,480.00
Item 0450	MISCELLANEOUS	24,000.00	24,000.00	0.00	24,000.00	13,740.87	0.00	10,259.13
Item 0455	VEHICLE EXPENSES	1,425.00	1,425.00	0.00	1,425.00	414.16	0.00	1,010.84
Item 0460	MATERIALS AND SUPPLIES	3,225.00	3,225.00	50.00	3,275.00	3,252.92	0.00	22.08
Item 0465	EQUIPMENT < 5000	1,050.00	1,050.00	2,071.74	3,121.74	2,936.63	0.00	185.11
Item 0810	STATE RETIREMENT	18,075.00	18,075.00	1,050.00	19,125.00	19,101.00	0.00	24.00
Item 0830	SOCIAL SECURITY	9,810.00	9,810.00	400.00	10,210.00	9,691.68	0.00	518.32
Item 0850	HEALTH INSURANCE	34,536.00	34,536.00	4,000.00	38,536.00	38,516.03	0.00	19.97
Total Dept 8310	WATER ADMINISTRATION	283,715.00	283,715.00	15,671.74	299,386.74	276,172.77	34.25	23,179.72
Dept 8320	SOURCE OF SUPPLY, POWER & PUMP							
Item 0410	UTILITIES	596,130.00	596,130.00	(66,050.00)	530,080.00	529,612.72	0.00	467.28
Item 0420	INSURANCE	3,600.00	3,600.00	400.00	4,000.00	3,992.81	0.00	7.19
Item 0430	CONTRACTED SERVICES	36,575.00	36,575.00	0.00	36,575.00	18,466.63	246.94	17,861.43
Item 0440	FEES, NON EMPLOYEE	0.00	0.00	425.00	425.00	425.00	0.00	0.00
Item 0450	MISCELLANEOUS	0.00	0.00	250.00	250.00	240.47	0.00	9.53
Item 0460	MATERIALS AND SUPPLIES	25,700.00	25,700.00	0.00	25,700.00	6,275.55	1,179.00	18,245.45
Item 0465	EQUIPMENT < 5000	7,500.00	7,500.00	0.00	7,500.00	3,964.57	0.00	3,535.43
Total Dept 8320	SOURCE OF SUPPLY, POWER & PUMP	669,505.00	669,505.00	(64,975.00)	604,530.00	562,977.75	1,425.94	40,126.31
Dept 8330	WATER PURIFICATION							
Item 0110	SALARIES	62,726.00	62,726.00	725.00	63,451.00	63,449.78	0.00	1.22
Item 0130	WAGES	600,030.00	600,030.00	0.00	600,030.00	583,227.28	0.00	16,802.72
Item 0150	OVERTIME	26,000.00	26,000.00	(425.00)	25,575.00	25,566.96	0.00	8.04
Item 0175	HEALTH INSURANCE BUYOUT	8,400.00	8,400.00	0.00	8,400.00	3,123.01	0.00	5,276.99
Item 0250	OTHER EQUIPMENT	0.00	0.00	5,800.00	5,800.00	0.00	0.00	5,800.00
Item 0410	UTILITIES	383,968.00	383,968.00	10,975.00	394,943.00	394,942.78	0.00	0.22
Item 0420	INSURANCE	12,075.00	12,075.00	0.00	12,075.00	11,798.61	0.00	276.39
Item 0430	CONTRACTED SERVICES	50,955.00	50,955.00	10,230.00	61,185.00	40,494.21	19,685.28	1,005.51

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Fund F	WATER							
Type E	Expense							
Dept 8330	WATER PURIFICATION							
Item 0440	FEES, NON EMPLOYEE	1,000.00	1,000.00	0.00	1,000.00	798.16	0.00	201.84
Item 0450	MISCELLANEOUS	19,800.00	19,800.00	0.00	19,800.00	7,441.56	2,159.66	10,198.78
Item 0455	VEHICLE EXPENSES	11,675.00	11,675.00	1,575.00	13,250.00	11,697.61	1,047.59	504.80
Item 0460	MATERIALS AND SUPPLIES	505,115.00	505,115.00	0.00	505,115.00	401,182.23	19,416.50	84,516.27
Item 0465	EQUIPMENT < 5000	36,500.00	36,500.00	7,534.15	44,034.15	21,785.88	4,212.05	18,036.22
Item 0810	STATE RETIREMENT	94,669.00	94,669.00	0.00	94,669.00	83,900.00	0.00	10,769.00
Item 0830	SOCIAL SECURITY	53,333.00	53,333.00	0.00	53,333.00	49,473.25	0.00	3,859.75
Item 0850	HEALTH INSURANCE	151,748.00	151,748.00	(1,550.00)	150,198.00	148,503.82	0.00	1,694.18
Total Dept 8330	WATER PURIFICATION	2,017,994.00	2,017,994.00	34,864.15	2,052,858.15	1,847,385.14	46,521.08	158,951.93
Dept 8340	TRANSMISSION & DISTRIBUTION							
Item 0110	SALARIES	70,422.00	70,422.00	5,100.00	75,522.00	75,508.89	0.00	13.11
Item 0130	WAGES	536,037.00	536,037.00	0.00	536,037.00	508,969.42	0.00	27,067.58
Item 0140	TEMPORARY	20,000.00	20,000.00	(2,500.00)	17,500.00	16,889.60	0.00	610.40
Item 0150	OVERTIME	20,000.00	20,000.00	3,775.00	23,775.00	23,773.78	0.00	1.22
Item 0175	HEALTH INSURANCE BUYOUT	2,800.00	2,800.00	0.00	2,800.00	1,399.97	0.00	1,400.03
Item 0410	UTILITIES	32,500.00	32,500.00	0.00	32,500.00	25,582.66	0.00	6,917.34
Item 0420	INSURANCE	4,950.00	4,950.00	100.00	5,050.00	5,030.31	0.00	19.69
Item 0430	CONTRACTED SERVICES	15,055.00	15,055.00	1,300.00	16,355.00	14,596.67	1,754.55	3.78
Item 0440	FEES, NON EMPLOYEE	950.00	950.00	2,875.00	3,825.00	3,510.00	0.00	315.00
Item 0450	MISCELLANEOUS	12,250.00	12,250.00	0.00	12,250.00	4,794.87	0.00	7,455.13
Item 0455	VEHICLE EXPENSES	58,700.00	58,700.00	2,119.31	60,819.31	44,622.78	586.30	15,610.23
Item 0460	MATERIALS AND SUPPLIES	216,376.00	216,376.00	0.00	216,376.00	104,814.27	30,646.69	80,915.04
Item 0465	EQUIPMENT < 5000	15,600.00	15,600.00	4,855.08	20,455.08	20,310.59	449.98	(305.49)
Item 0810	STATE RETIREMENT	92,387.00	92,387.00	0.00	92,387.00	88,189.00	0.00	4,198.00
Item 0830	SOCIAL SECURITY	49,667.00	49,667.00	0.00	49,667.00	44,994.10	0.00	4,672.90
Item 0840	WORKERS COMPENSATION	50,000.00	50,000.00	0.00	50,000.00	1,471.32	0.00	48,528.68
Item 0850	HEALTH INSURANCE	206,040.00	206,040.00	0.00	206,040.00	193,711.64	0.00	12,328.36
Total Dept 8340	TRANSMISSION & DISTRIBUTION	1,403,734.00	1,403,734.00	17,624.39	1,421,358.39	1,178,169.87	33,437.52	209,751.00
Dept 8760	EMERGENCY DISASTER EXPENSES							
Item 0465	EQUIPMENT < 5000	0.00	0.00	309.99	309.99	0.00	0.00	309.99
Total Dept 8760	EMERGENCY DISASTER EXPENSES	0.00	0.00	309.99	309.99	0.00	0.00	309.99
Dept 9010	STATE RETIREMENT							

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Fund F	WATER							
Type E	Expense							
Dept 9010	STATE RETIREMENT							
Item 0800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	35,319.00	0.00	(35,319.00)
Total Dept 9010	STATE RETIREMENT	0.00	0.00	0.00	0.00	35,319.00	0.00	(35,319.00)
Dept 9040	WORKERS COMPENSATION							
Item 0800	OTHER EMPLOYEE BENEFITS	8,000.00	8,000.00	650.00	8,650.00	8,641.11	0.00	8.89
Total Dept 9040	WORKERS COMPENSATION	8,000.00	8,000.00	650.00	8,650.00	8,641.11	0.00	8.89
Dept 9050	UNEMPLOYMENT INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	500.00	500.00	3,975.00	4,475.00	4,471.15	0.00	3.85
Total Dept 9050	UNEMPLOYMENT INSURANCE	500.00	500.00	3,975.00	4,475.00	4,471.15	0.00	3.85
Dept 9060	HEALTH INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	280,143.00	280,143.00	0.00	280,143.00	(628,107.68)	0.00	908,250.68
Total Dept 9060	HEALTH INSURANCE	280,143.00	280,143.00	0.00	280,143.00	(628,107.68)	0.00	908,250.68
Dept 9065	MEDICARE REIMBURSEMENTS							
Item 0800	OTHER EMPLOYEE BENEFITS	24,853.00	24,853.00	0.00	24,853.00	19,954.30	0.00	4,898.70
Total Dept 9065	MEDICARE REIMBURSEMENTS	24,853.00	24,853.00	0.00	24,853.00	19,954.30	0.00	4,898.70
Dept 9089	OTHER EMPLOYEE BENEFITS							
Item 0800	OTHER EMPLOYEE BENEFITS	400.00	400.00	0.00	400.00	314.00	0.00	86.00
Total Dept 9089	OTHER EMPLOYEE BENEFITS	400.00	400.00	0.00	400.00	314.00	0.00	86.00
Dept 9501	TRANSFER TO GENERAL LIAB RES.							
Item 0900	TRANSFER	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Total Dept 9501	TRANSFER TO GENERAL LIAB RES.	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Dept 9710	SERIAL BONDS							
Item 0600	PRINCIPAL	702,090.00	702,090.00	0.00	702,090.00	0.00	0.00	702,090.00
Item 0700	INTEREST	122,303.00	122,303.00	6,800.00	129,103.00	138,732.90	0.00	(9,629.90)
Total Dept 9710	SERIAL BONDS	824,393.00	824,393.00	6,800.00	831,193.00	138,732.90	0.00	692,460.10
Dept 9730	BOND ANTICIPATION NOTE							
Item 0600	PRINCIPAL	111,000.00	111,000.00	0.00	111,000.00	0.00	0.00	111,000.00
Item 0700	INTEREST	33,000.00	33,000.00	2,375.00	35,375.00	31,885.96	0.00	3,489.04
Total Dept 9730	BOND ANTICIPATION NOTE	144,000.00	144,000.00	2,375.00	146,375.00	31,885.96	0.00	114,489.04
Dept 9950	TRANSFER TO CAPITAL							
Item 0900	TRANSFER	213,000.00	213,000.00	0.00	213,000.00	104,542.65	0.00	108,457.35
Total Dept 9950	TRANSFER TO CAPITAL	213,000.00	213,000.00	0.00	213,000.00	104,542.65	0.00	108,457.35
Total Type E	Expense	5,916,684.00	5,916,684.00	17,295.27	5,933,979.27	4,293,627.56	81,418.79	1,558,932.92
Total Fund F	WATER	(115,950.00)	(115,950.00)	(17,295.27)	(133,245.27)	2,523,119.86	81,418.79	(2,574,946.34)

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Fund G	SEWER							
Type R	Revenue							
Dept 0000								
Item 2120	SEWER RENTS	2,278,103.00	2,278,103.00	0.00	2,278,103.00	2,514,661.96	0.00	(236,558.96)
Item 2122	SEWER CHARGES	1,103,000.00	1,103,000.00	0.00	1,103,000.00	1,440,100.43	0.00	(337,100.43)
Item 2128	INTEREST & PENALTIES	55,000.00	55,000.00	0.00	55,000.00	46,671.11	0.00	8,328.89
Item 2370	SEWER RENTS OTH GOVTS	2,320,000.00	2,320,000.00	0.00	2,320,000.00	2,091,281.34	0.00	228,718.66
Item 2401	INTEREST & EARNINGS	30,000.00	30,000.00	0.00	30,000.00	61,127.69	0.00	(31,127.69)
Item 2590	PERMITS - OTHER	20,000.00	20,000.00	0.00	20,000.00	21,000.00	0.00	(1,000.00)
Item 2650	SALE OF SCRAP	1,000.00	1,000.00	0.00	1,000.00	498.74	0.00	501.26
Item 2665	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	15,000.00	0.00	(15,000.00)
Item 2680	INSURANCE RECOVERY	0.00	0.00	0.00	0.00	4,442.72	0.00	(4,442.72)
Item 2701	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00	30.50	0.00	(30.50)
Item 2772	CONTRIBUTED CAPITAL	0.00	0.00	0.00	0.00	91,699.18	0.00	(91,699.18)
Item 2773	PAYMENT PROCESSING FEE	6,000.00	6,000.00	0.00	6,000.00	6,852.14	0.00	(852.14)
Item 2810	TRANS FROM OTHER FUNDS	451,000.00	451,000.00	0.00	451,000.00	442,672.35	0.00	8,327.65
Item 4989	FED AID OTHER HOME&COMM SERVIC	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
Item 5031	INTERFUND TRANSFERS	1,000.00	1,000.00	0.00	1,000.00	45,179.30	0.00	(44,179.30)
Total Dept 0000		6,270,103.00	6,270,103.00	0.00	6,270,103.00	6,781,217.46	0.00	(511,114.46)
Total Type R	Revenue	6,270,103.00	6,270,103.00	0.00	6,270,103.00	6,781,217.46	0.00	(511,114.46)
Type E	Expense							
Dept 1990	CONTINGENT							
Item 0430	CONTRACTED SERVICES	30,000.00	30,000.00	(30,000.00)	0.00	0.00	0.00	0.00
Total Dept 1990	CONTINGENT	30,000.00	30,000.00	(30,000.00)	0.00	0.00	0.00	0.00
Dept 1994	DEPRECIATION							
Item 0399	DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00	772,009.94	0.00	(772,009.94)
Total Dept 1994	DEPRECIATION	0.00	0.00	0.00	0.00	772,009.94	0.00	(772,009.94)
Dept 8110	SEWER ADMINISTRATION							
Item 0110	SALARIES	41,200.00	41,200.00	0.00	41,200.00	41,199.60	0.00	0.40
Item 0120	CLERICAL	52,632.00	52,632.00	6,800.00	59,432.00	59,419.45	0.00	12.55
Item 0130	WAGES	31,882.00	31,882.00	775.00	32,657.00	32,647.05	0.00	9.95
Item 0140	TEMPORARY	1,000.00	1,000.00	0.00	1,000.00	108.12	0.00	891.88
Item 0150	OVERTIME	1,500.00	1,500.00	450.00	1,950.00	1,926.43	0.00	23.57
Item 0410	UTILITIES	630.00	630.00	850.00	1,480.00	1,470.29	0.00	9.71
Item 0420	INSURANCE	325.00	325.00	0.00	325.00	318.20	0.00	6.80
Item 0430	CONTRACTED SERVICES	36,700.00	36,700.00	0.00	36,700.00	31,539.95	0.00	5,160.05

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Fund G	SEWER							
Type E	Expense							
Dept 8110	SEWER ADMINISTRATION							
Item 0440	FEES, NON EMPLOYEE	3,200.00	3,200.00	200.00	3,400.00	3,400.00	0.00	0.00
Item 0450	MISCELLANEOUS	11,500.00	11,500.00	0.00	11,500.00	10,143.91	0.00	1,356.09
Item 0455	VEHICLE EXPENSES	1,425.00	1,425.00	0.00	1,425.00	414.19	0.00	1,010.81
Item 0460	MATERIALS AND SUPPLIES	3,225.00	3,225.00	0.00	3,225.00	2,741.58	0.00	483.42
Item 0465	EQUIPMENT < 5000	1,050.00	1,050.00	363.83	1,413.83	1,150.75	0.00	263.08
Item 0810	STATE RETIREMENT	18,075.00	18,075.00	300.00	18,375.00	18,355.00	0.00	20.00
Item 0830	SOCIAL SECURITY	9,810.00	9,810.00	0.00	9,810.00	9,690.84	0.00	119.16
Item 0850	HEALTH INSURANCE	34,536.00	34,536.00	5,225.00	39,761.00	39,749.34	0.00	11.66
Total Dept 8110	SEWER ADMINISTRATION	248,690.00	248,690.00	14,963.83	263,653.83	254,274.70	0.00	9,379.13
Dept 8120	SANITARY SEWER							
Item 0110	SALARIES	34,072.00	34,072.00	(29,000.00)	5,072.00	4,586.57	0.00	485.43
Item 0130	WAGES	179,806.00	179,806.00	(32,000.00)	147,806.00	147,347.06	0.00	458.94
Item 0150	OVERTIME	6,000.00	6,000.00	0.00	6,000.00	4,581.02	0.00	1,418.98
Item 0175	HEALTH INSURANCE BUYOUT	1,876.00	1,876.00	0.00	1,876.00	969.21	0.00	906.79
Item 0250	OTHER EQUIPMENT	25,000.00	25,000.00	27,500.00	52,500.00	0.00	0.00	52,500.00
Item 0410	UTILITIES	5,180.00	5,180.00	4,650.00	9,830.00	9,807.60	0.00	22.40
Item 0420	INSURANCE	2,575.00	2,575.00	725.00	3,300.00	3,277.44	0.00	22.56
Item 0430	CONTRACTED SERVICES	26,013.00	26,013.00	(12,500.00)	13,513.00	12,920.19	300.00	292.81
Item 0440	FEES, NON EMPLOYEE	400.00	400.00	150.00	550.00	515.00	25.00	10.00
Item 0450	MISCELLANEOUS	6,210.00	6,210.00	(1,000.00)	5,210.00	2,908.60	0.00	2,301.40
Item 0455	VEHICLE EXPENSES	51,075.00	51,075.00	(8,383.23)	42,691.77	41,844.63	0.00	847.14
Item 0460	MATERIALS AND SUPPLIES	42,800.00	42,800.00	0.00	42,800.00	38,527.64	4,022.42	249.94
Item 0465	EQUIPMENT < 5000	7,800.00	7,800.00	(4,618.96)	3,181.04	1,322.99	1,540.00	318.05
Item 0810	STATE RETIREMENT	31,531.00	31,531.00	0.00	31,531.00	27,604.69	0.00	3,926.31
Item 0830	SOCIAL SECURITY	16,966.00	16,966.00	0.00	16,966.00	11,486.43	0.00	5,479.57
Item 0840	WORKERS COMPENSATION	500.00	500.00	81,825.00	82,325.00	64,144.25	0.00	18,180.75
Item 0850	HEALTH INSURANCE	60,219.00	60,219.00	(10,150.00)	50,069.00	50,055.33	0.00	13.67
Total Dept 8120	SANITARY SEWER	498,023.00	498,023.00	17,197.81	515,220.81	421,898.65	5,887.42	87,434.74
Dept 8130	SEWAGE TREATMENT & DISPOSAL							
Item 0110	SALARIES	75,238.00	75,238.00	1,750.00	76,988.00	76,974.29	0.00	13.71
Item 0120	CLERICAL	0.00	0.00	3,850.00	3,850.00	0.00	0.00	3,850.00
Item 0130	WAGES	778,604.00	778,604.00	(42,000.00)	736,604.00	735,979.04	0.00	624.96
Item 0140	TEMPORARY	30,000.00	30,000.00	0.00	30,000.00	17,945.10	0.00	12,054.90

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Fund G	SEWER							
Type E	Expense							
Dept 8130	SEWAGE TREATMENT & DISPOSAL							
Item 0150	OVERTIME	50,000.00	50,000.00	8,425.00	58,425.00	58,419.37	0.00	5.63
Item 0175	HEALTH INSURANCE BUYOUT	7,100.00	7,100.00	0.00	7,100.00	2,799.94	0.00	4,300.06
Item 0250	OTHER EQUIPMENT	71,000.00	71,000.00	85,253.00	156,253.00	0.00	0.00	156,253.00
Item 0410	UTILITIES	1,226,800.00	1,226,800.00	(168,000.00)	1,058,800.00	1,066,523.26	0.00	(7,723.26)
Item 0420	INSURANCE	77,000.00	77,000.00	900.00	77,900.00	77,875.27	0.00	24.73
Item 0430	CONTRACTED SERVICES	398,305.00	398,305.00	98,000.00	496,305.00	360,639.77	138,726.91	(3,061.68)
Item 0440	FEES, NON EMPLOYEE	18,000.00	18,000.00	0.00	18,000.00	4,129.18	0.00	13,870.82
Item 0450	MISCELLANEOUS	57,088.00	57,088.00	0.00	57,088.00	38,997.25	2,533.21	15,557.54
Item 0455	VEHICLE EXPENSES	27,675.00	27,675.00	1,350.00	29,025.00	27,116.50	1,884.02	24.48
Item 0460	MATERIALS AND SUPPLIES	424,200.00	424,200.00	193,178.45	617,378.45	505,301.88	111,604.65	471.92
Item 0465	EQUIPMENT < 5000	57,875.00	57,875.00	4,734.09	62,609.09	46,484.74	449.98	15,674.37
Item 0810	STATE RETIREMENT	118,910.00	118,910.00	300.00	119,210.00	110,108.00	0.00	9,102.00
Item 0830	SOCIAL SECURITY	71,981.00	71,981.00	400.00	72,381.00	64,937.68	0.00	7,443.32
Item 0840	WORKERS COMPENSATION	52,000.00	52,000.00	0.00	52,000.00	458.90	0.00	51,541.10
Item 0850	HEALTH INSURANCE	191,277.00	191,277.00	14,875.00	206,152.00	206,138.05	0.00	13.95
Total Dept 8130	SEWAGE TREATMENT & DISPOSAL	3,733,053.00	3,733,053.00	203,015.54	3,936,068.54	3,400,828.22	255,198.77	280,041.55
Dept 9010	STATE RETIREMENT							
Item 0800	OTHER EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	28,826.00	0.00	(28,826.00)
Total Dept 9010	STATE RETIREMENT	0.00	0.00	0.00	0.00	28,826.00	0.00	(28,826.00)
Dept 9040	WORKERS COMPENSATION							
Item 0800	OTHER EMPLOYEE BENEFITS	7,000.00	7,000.00	1,450.00	8,450.00	8,435.53	0.00	14.47
Total Dept 9040	WORKERS COMPENSATION	7,000.00	7,000.00	1,450.00	8,450.00	8,435.53	0.00	14.47
Dept 9050	UNEMPLOYMENT INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	2,500.00	2,500.00	0.00	2,500.00	1,341.00	0.00	1,159.00
Total Dept 9050	UNEMPLOYMENT INSURANCE	2,500.00	2,500.00	0.00	2,500.00	1,341.00	0.00	1,159.00
Dept 9060	HEALTH INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	234,663.00	234,663.00	15,700.00	250,363.00	(457,524.74)	0.00	707,887.74
Total Dept 9060	HEALTH INSURANCE	234,663.00	234,663.00	15,700.00	250,363.00	(457,524.74)	0.00	707,887.74
Dept 9065	MEDICARE REIMBURSEMENTS							
Item 0800	OTHER EMPLOYEE BENEFITS	12,720.00	12,720.00	0.00	12,720.00	10,795.00	0.00	1,925.00
Total Dept 9065	MEDICARE REIMBURSEMENTS	12,720.00	12,720.00	0.00	12,720.00	10,795.00	0.00	1,925.00
Dept 9089	OTHER EMPLOYEE BENEFITS							
Item 0800	OTHER EMPLOYEE BENEFITS	150.00	150.00	0.00	150.00	127.00	0.00	23.00

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Fund G	SEWER							
Type E	Expense							
Dept 9089	OTHER EMPLOYEE BENEFITS							
Total Dept 9089		150.00	150.00	0.00	150.00	127.00	0.00	23.00
Dept 9501	TRANSFER TO GENERAL LIAB RES.							
Item 0900	TRANSFER	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Total Dept 9501	TRANSFER TO GENERAL LIAB RES.	15,000.00	15,000.00	0.00	15,000.00	15,000.00	0.00	0.00
Dept 9710	SERIAL BONDS							
Item 0600	PRINCIPAL	866,298.00	866,298.00	0.00	866,298.00	0.00	0.00	866,298.00
Item 0700	INTEREST	212,553.00	212,553.00	0.00	212,553.00	207,364.45	0.00	5,188.55
Total Dept 9710	SERIAL BONDS	1,078,851.00	1,078,851.00	0.00	1,078,851.00	207,364.45	0.00	871,486.55
Dept 9730	BOND ANTICIPATION NOTE							
Item 0600	PRINCIPAL	346,000.00	346,000.00	(150,000.00)	196,000.00	0.00	0.00	196,000.00
Item 0700	INTEREST	15,000.00	15,000.00	125.00	15,125.00	13,633.22	0.00	1,491.78
Total Dept 9730	BOND ANTICIPATION NOTE	361,000.00	361,000.00	(149,875.00)	211,125.00	13,633.22	0.00	197,491.78
Dept 9950	TRANSFER TO CAPITAL							
Item 0900	TRANSFER	505,000.00	505,000.00	850.00	505,850.00	505,607.68	0.00	242.32
Total Dept 9950	TRANSFER TO CAPITAL	505,000.00	505,000.00	850.00	505,850.00	505,607.68	0.00	242.32
Total Type E	Expense	6,726,650.00	6,726,650.00	73,302.18	6,799,952.18	5,182,616.65	261,086.19	1,356,249.34
Total Fund G	SEWER	(456,547.00)	(456,547.00)	(73,302.18)	(529,849.18)	1,598,600.81	261,086.19	(1,867,363.80)

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Fund L	LIBRARY FUND							
Type R	Revenue							
Dept 0000								
Item 2082	LIBRARY FINES	21,000.00	21,000.00	0.00	21,000.00	17,176.94	0.00	3,823.06
Item 2760	LIBRARY GRANT	47,027.00	47,027.00	0.00	47,027.00	47,027.05	0.00	(0.05)
Item 5031	INTERFUND TRANSFERS	1,375,144.00	1,375,144.00	0.00	1,375,144.00	1,378,770.78	0.00	(3,626.78)
Total Dept 0000		1,443,171.00	1,443,171.00	0.00	1,443,171.00	1,442,974.77	0.00	196.23
Total Type R	Revenue	1,443,171.00	1,443,171.00	0.00	1,443,171.00	1,442,974.77	0.00	196.23
Type E	Expense							
Dept 1990	CONTINGENT							
Item 0430	CONTRACTED SERVICES	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
Total Dept 1990	CONTINGENT	5,000.00	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
Dept 7410	LIBRARY FUND							
Item 0110	SALARIES	74,145.00	74,145.00	875.00	75,020.00	75,000.50	0.00	19.50
Item 0120	CLERICAL	251,755.00	251,755.00	(4,500.00)	247,255.00	247,183.12	0.00	71.88
Item 0130	WAGES	291,179.00	291,179.00	(14,000.00)	277,179.00	276,985.68	0.00	193.32
Item 0140	TEMPORARY	15,000.00	15,000.00	4,750.00	19,750.00	19,734.20	0.00	15.80
Item 0150	OVERTIME	4,000.00	4,000.00	150.00	4,150.00	4,135.96	0.00	14.04
Item 0175	HEALTH INSURANCE BUYOUT	7,000.00	7,000.00	0.00	7,000.00	6,230.17	0.00	769.83
Item 0250	OTHER EQUIPMENT	7,000.00	7,000.00	325.00	7,325.00	7,307.45	0.00	17.55
Item 0410	UTILITIES	82,300.00	82,300.00	7,800.00	90,100.00	90,296.19	0.00	(196.19)
Item 0420	INSURANCE	16,925.00	16,925.00	3,125.00	20,050.00	20,040.08	0.00	9.92
Item 0430	CONTRACTED SERVICES	78,160.00	78,160.00	(1,943.27)	76,216.73	75,837.10	0.00	379.63
Item 0440	FEES, NON EMPLOYEE	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
Item 0450	MISCELLANEOUS	6,000.00	6,000.00	2,025.00	8,025.00	5,137.88	0.00	2,887.12
Item 0460	MATERIALS AND SUPPLIES	11,600.00	11,600.00	3,125.00	14,725.00	13,486.96	0.00	1,238.04
Item 0465	EQUIPMENT < 5000	13,000.00	13,000.00	0.00	13,000.00	12,284.97	0.00	715.03
Item 0810	STATE RETIREMENT	80,559.00	80,559.00	0.00	80,559.00	79,107.00	0.00	1,452.00
Item 0830	SOCIAL SECURITY	49,198.00	49,198.00	(450.00)	48,748.00	45,909.88	0.00	2,838.12
Item 0840	WORKERS COMPENSATION	10,500.00	10,500.00	(10,500.00)	0.00	0.00	0.00	0.00
Item 0850	HEALTH INSURANCE	142,424.00	142,424.00	(1,150.00)	141,274.00	136,842.65	0.00	4,431.35
Total Dept 7410	LIBRARY FUND	1,141,745.00	1,141,745.00	(10,368.27)	1,131,376.73	1,116,519.79	0.00	14,856.94
Dept 9040	WORKERS COMPENSATION							
Item 0800	OTHER EMPLOYEE BENEFITS	3,500.00	3,500.00	350.00	3,850.00	3,828.12	0.00	21.88
Total Dept 9040	WORKERS COMPENSATION	3,500.00	3,500.00	350.00	3,850.00	3,828.12	0.00	21.88
Dept 9060	HEALTH INSURANCE							

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Fund L	LIBRARY FUND							
Type E	Expense							
Dept 9060	HEALTH INSURANCE							
Item 0800	OTHER EMPLOYEE BENEFITS	159,279.00	159,279.00	1,125.00	160,404.00	160,390.23	0.00	13.77
Total Dept 9060	HEALTH INSURANCE	159,279.00	159,279.00	1,125.00	160,404.00	160,390.23	0.00	13.77
Dept 9065	MEDICARE REIMBURSEMENTS							
Item 0800	OTHER EMPLOYEE BENEFITS	16,354.00	16,354.00	1,950.00	18,304.00	18,282.60	0.00	21.40
Total Dept 9065	MEDICARE REIMBURSEMENTS	16,354.00	16,354.00	1,950.00	18,304.00	18,282.60	0.00	21.40
Dept 9089	OTHER EMPLOYEE BENEFITS							
Item 0800	OTHER EMPLOYEE BENEFITS	100.00	100.00	0.00	100.00	82.00	0.00	18.00
Total Dept 9089	OTHER EMPLOYEE BENEFITS	100.00	100.00	0.00	100.00	82.00	0.00	18.00
Dept 9710	SERIAL BONDS							
Item 0600	PRINCIPAL	145,149.00	145,149.00	0.00	145,149.00	145,149.00	0.00	0.00
Item 0700	INTEREST	22,044.00	22,044.00	0.00	22,044.00	22,043.91	0.00	0.09
Total Dept 9710	SERIAL BONDS	167,193.00	167,193.00	0.00	167,193.00	167,192.91	0.00	0.09
Dept 9730	BOND ANTICIPATION NOTE							
Item 0600	PRINCIPAL	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00	0.00
Item 0700	INTEREST	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
Total Dept 9730	BOND ANTICIPATION NOTE	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00	0.00
Total Type E	Expense	1,493,171.00	1,493,171.00	(1,943.27)	1,491,227.73	1,471,295.65	0.00	19,932.08
Total Fund L	LIBRARY FUND	(50,000.00)	(50,000.00)	1,943.27	(48,056.73)	(28,320.88)	0.00	(19,735.85)

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Fund MS	HEALTH INSURANCE FUND							
Type R	Revenue							
Dept 0000								
Item 1270	SHARED SERVICE CHARGES	9,543,195.00	9,543,195.00	0.00	9,543,195.00	9,513,157.57	0.00	30,037.43
Item 2401	INTEREST & EARNINGS	300.00	300.00	0.00	300.00	2,312.77	0.00	(2,012.77)
Item 2680	INSURANCE RECOVERY	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	150,000.00
Item 2700	REIMBURSEMENT-MEDICARE PART D	220,000.00	220,000.00	0.00	220,000.00	221,189.07	0.00	(1,189.07)
Item 2701	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	0.00	20,074.54	0.00	(20,074.54)
Item 2708	PAYROLL DEDUCTION	672,520.00	672,520.00	0.00	672,520.00	635,654.11	0.00	36,865.89
Item 2709	RETIREEES' CONTRIBUTIONS	210,115.00	210,115.00	0.00	210,115.00	231,168.06	0.00	(21,053.06)
Item 2771	PRESCRIPTION REIMBURSEMENT	300,000.00	300,000.00	0.00	300,000.00	436,249.13	0.00	(136,249.13)
Total Dept 0000		11,096,130.00	11,096,130.00	0.00	11,096,130.00	11,059,805.25	0.00	36,324.75
Total Type R	Revenue	11,096,130.00	11,096,130.00	0.00	11,096,130.00	11,059,805.25	0.00	36,324.75
Type E	Expense							
Dept 1710	MS ADMINISTRATION							
Item 0110	SALARIES	42,070.00	42,070.00	100.00	42,170.00	42,152.89	0.00	17.11
Item 0420	INSURANCE	265,000.00	265,000.00	12,675.00	277,675.00	255,728.80	0.00	21,946.20
Item 0430	CONTRACTED SERVICES	203,522.00	203,522.00	(12,800.00)	190,722.00	175,696.96	0.00	15,025.04
Item 0440	FEES, NON EMPLOYEE	5,000.00	5,000.00	0.00	5,000.00	4,300.45	0.00	699.55
Item 0450	MISCELLANEOUS	1,200.00	1,200.00	0.00	1,200.00	169.38	0.00	1,030.62
Item 0460	MATERIALS AND SUPPLIES	400.00	400.00	0.00	400.00	222.46	0.00	177.54
Item 0465	EQUIPMENT < 5000	300.00	300.00	0.00	300.00	0.00	0.00	300.00
Item 0810	STATE RETIREMENT	4,326.00	4,326.00	0.00	4,326.00	4,288.00	0.00	38.00
Item 0830	SOCIAL SECURITY	3,218.00	3,218.00	0.00	3,218.00	2,766.82	0.00	451.18
Item 0850	HEALTH INSURANCE	16,094.00	16,094.00	25.00	16,119.00	16,109.96	0.00	9.04
Total Dept 1710	MS ADMINISTRATION	541,130.00	541,130.00	0.00	541,130.00	501,435.72	0.00	39,694.28
Dept 9060	HEALTH INSURANCE							
Item 0430	CONTRACTED SERVICES	10,555,000.00	10,555,000.00	0.00	10,555,000.00	8,839,156.29	0.00	1,715,843.71
Total Dept 9060	HEALTH INSURANCE	10,555,000.00	10,555,000.00	0.00	10,555,000.00	8,839,156.29	0.00	1,715,843.71
Total Type E	Expense	11,096,130.00	11,096,130.00	0.00	11,096,130.00	9,340,592.01	0.00	1,755,537.99
Total Fund MS	HEALTH INSURANCE FUND	0.00	0.00	0.00	0.00	1,719,213.24	0.00	(1,719,213.24)

Date Prepared: 01/21/2020 10:53 PM

Report Date: 01/21/2020

Account Table: OP FUNDS

Alt. Sort Table:

CITY OF WATERTOWN Revenue / Expense Control Report

GLR0130 1.0

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Prepared By: JMILLS

Fiscal Year: 2019 Period From: 7 To: 6

		Original Budget	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Encumbered	YTD Available Balance
Fund V	DEBT SERVICE							
Type R	Revenue							
Dept 0000	.							
Item 2710	PREMIUM ON OBLIGATIONS	0.00	0.00	719,500.00	719,500.00	551,986.28	0.00	167,513.72
Total Dept 0000	.	0.00	0.00	719,500.00	719,500.00	551,986.28	0.00	167,513.72
Total Type R	Revenue	0.00	0.00	719,500.00	719,500.00	551,986.28	0.00	167,513.72
Type E	Expense							
Dept 9510	TRANSFERS TO GENERAL FUND							
Item 0900	TRANSFER	0.00	0.00	9,900.00	9,900.00	9,893.81	0.00	6.19
Total Dept 9510	TRANSFERS TO GENERAL FUND	0.00	0.00	9,900.00	9,900.00	9,893.81	0.00	6.19
Dept 9920	TRANSFER TO WATER FUND							
Item 0900	TRANSFER	0.00	0.00	6,025.00	6,025.00	6,007.31	0.00	17.69
Total Dept 9920	TRANSFER TO WATER FUND	0.00	0.00	6,025.00	6,025.00	6,007.31	0.00	17.69
Dept 9925	TRANSFER TO SEWER FUND							
Item 0900	TRANSFER	0.00	0.00	2,575.00	2,575.00	2,568.50	0.00	6.50
Total Dept 9925	TRANSFER TO SEWER FUND	0.00	0.00	2,575.00	2,575.00	2,568.50	0.00	6.50
Dept 9930	TRANSFER TO FAIR GROUNDS RES.							
Item 0900	TRANSFER	0.00	0.00	200.00	200.00	169.82	0.00	30.18
Total Dept 9930	TRANSFER TO FAIR GROUNDS RES.	0.00	0.00	200.00	200.00	169.82	0.00	30.18
Dept 9950	TRANSFER TO CAPITAL							
Item 0900	TRANSFER	0.00	0.00	719,300.00	719,300.00	551,857.00	0.00	167,443.00
Total Dept 9950	TRANSFER TO CAPITAL	0.00	0.00	719,300.00	719,300.00	551,857.00	0.00	167,443.00
Total Type E	Expense	0.00	0.00	738,000.00	738,000.00	570,496.44	0.00	167,503.56
Total Fund V	DEBT SERVICE	0.00	0.00	(18,500.00)	(18,500.00)	(18,510.16)	0.00	10.16
Grand Total		(2,697,316.00)	(2,697,316.00)	(1,511,499.04)	(4,208,815.04)	5,880,389.00	1,432,856.23	(8,656,347.81)

NOTE: One or more accounts may not be printed due to Account Table restrictions.

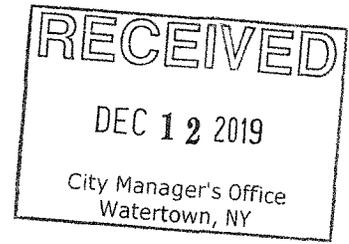
January 27, 2020

To: The Honorable Mayor and City Council
From: Kenneth A. Mix, City Manager
Subject: Request for Abate – 634-636 Lansing Street

Mr. Richard Finn received a request to abate the surcharge from the City of Watertown on the cost of picking up trash and debris at the above address.

The facts of this request have been reviewed, and Mr. Finn decided to abate \$125.00 of the \$250.00 fee in accordance with §320-10 approved by City Council November 4, 2013.

No action required.



Mr. Fin,

My name is Michael Ablan and I'm the owner of 634-636 Lansing st in Watertown NY. I recently received a bill from the city for the disposal of a sofa that one of my tenants left out on the curb for too long. For some reason the warning letter was never received on our end, or else I would have personally gone done myself and removed it. I spoke with the tenant who left it out there and she said she also didn't receive a letter, but this was because she lives in 636 Lansing and the letter was sent to 634 Lansing. Regardless, this is no excuse. I was hoping you'd be willing to grant us a 1 time exemption. You have my word that it will not happen again under my watch.

Thank you for your time and consideration. I hope you have a great end of the year.

Best Wishes,

Michael Ablan

12-6-19

A handwritten signature in black ink, appearing to read "Michael Ablan", written over the typed name and date.

CITY OF WATERTOWN INVOICE

Customer Id DPW00008219

Invoice Number 2019/40/0068208
 Invoice Date 11/21/2019
 Invoice Due Date 12/23/2019

ABLAN MICHAEL
 69 W BABCOCK ST
 GOUVERNEUR NY 13642-1005

Mail Remittance To:
 CITY COMPTROLLER'S OFFICE
 ROOM 203, CITY HALL
 245 WASHINGTON STREET
 WATERTOWN NY 13601
 (315) 785-7754

Desc: TRASH IN MARGIN/634 LANSING ST Prop Loc: 634 LANSING ST



Muni/Sbl: 221800 3-0005-313.000

Service	Quantity	Unit	Unit Price	Amount	
TRASH PICK UP LABOR FEE	1.00		83.35	83.35	tx
DPW EQUIPMENT FEE	1.00		66.15	66.15	tx
TRASH DISPOSAL FEE	1.00		10.00	10.00	tx
CODE ENFORCEMENT SURCHARGE	1.00		250.00	250.00	tx
SALES TAX: DPW				32.76	

284.50
22.76 tax

307.26

Total Amount Due 442.26

Please Make Check Payable To: CITY COMPTROLLER
 Please Reference Invoice Numbers On All Remittance