



Watertown City Council  
Monday, March 9, 2015  
7:00 p.m.

## Work Session Agenda

### Discussion Item:

1. Discussion of State Comptroller Audit of Police Department
  - Chief Charles P. Donoghue
2. 2015 Community Development Block Grant
  - Kenneth A. Mix, Planning and Community Development Coordinator
3. Dog Park – Cost Estimates
  - Michael A. Lumbis, Planner
4. Watertown Municipal Arena
  - Erin E. Gardner, Superintendent of Parks and Recreation
  - James E. Mills, City Comptroller
  - Justin L. Wood, City Engineer



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February 17, 2015

Jeffrey E. Graham, Mayor  
Members of the City Council  
City of Watertown  
245 Washington Street, Room 302A  
Watertown, NY 13601

Report Number: S9-14-58

Dear Mr. Graham and Members of the City Council:

The Office of the State Comptroller works to help local government officials manage their resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard assets.

In accordance with these goals, we conducted an audit of 10 municipalities (two counties, four cities, three towns and one village) throughout New York State. The objective of our audit was to determine if municipalities accounted for all property room inventory.<sup>1</sup> We included the City of Watertown (City) Police Department (Department) in this audit. Within the scope of this audit, we examined the procedures of the City and various property records for the period January 1, 2012 through October 25, 2013.<sup>2</sup> Following is a report of our audit of the City. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This report of examination letter contains our findings and recommendations specific to the City. We discussed the findings and recommendations with City officials and considered their comments, which appear in Appendix A, in preparing this report. Except as specified in Appendix A, City officials generally agreed with our recommendations and indicated that they plan to initiate corrective action. Appendix B includes our comment on an issue raised in the City's response. At

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<sup>1</sup> Property room inventory can include items the Department receives or seizes, such as criminal case evidence, found property, property for safekeeping from a decedent or prisoner, property no longer needed as evidence for investigation, contraband, property pending release and property confiscated for forfeiture proceedings.

<sup>2</sup> This includes property room items listed on the Department's current inventory or disposed of during the period January 1, 2012 through October 25, 2013.

the completion of our audit of the 10 municipalities, we prepared a global report that summarizes the significant issues we identified at all the municipalities audited.

## **Summary of Findings**

We found that the Department did not account for property room inventory adequately due to inaccurate records.

Of the 386 high-risk property items held by the Department that we tested, 55 items (14 percent) were not in the correct location, and 37 items of these items (10 percent) were unaccounted for (missing from inventory) with no documentation to indicate their disposition. The missing items were comprised of 35 drug items and two vehicles.

The Department also did not maintain adequate documentation to support the disposal of items. Of 276 disposed items tested, 111 items (40 percent) did not contain proper documentation to support their final disposition as follows:

- Ninety-six drug items listed as destroyed did not contain all the proper supporting documentation, such as an approval for destruction or signatures from the destruction facility attesting to the destruction.
- Fifteen items (including ammunition, knives, BB guns, a cell phone and DNA samples) listed as destroyed did not contain all the proper supporting documentation, such as an approval for destruction or signatures attesting to the destruction. Specifically, Department policy requires knives to be photographed before and after destruction. No photographs were taken of the five knives we selected for testing.

City officials attributed the discrepancies to its manual record keeping system that has allowed for poor record keeping as well as missing documentation.

Positively, the Department has a person independent of the property room inventory conduct periodic inventory spot check audits every three months.

## **Background and Methodology**

The City has a population of approximately 27,000 and is governed by a four-member City Council and a Mayor. The City provides services to residents through municipal operations, including the Department. The Department's 2013 budgeted operating appropriations were \$8.3 million of the City's \$41 million general fund budget.

The City's Chief of Police (Chief)<sup>3</sup> is responsible for the general management of the Department, which includes overseeing property room inventory. The Chief is assisted by two evidence officers. The Department maintained a paper inventory system and we were unable to determine the total number of items in property room inventory. However, the Department is beginning to implement a computerized inventory system that is not yet fully operational.

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<sup>3</sup> The current Chief took over the Department in June 2014.

“Property room inventory” encompasses items in all locations used by the Department to hold and store non-Department property. This can include both on- and off-site areas such as storage sheds, garages and vehicle lots. Property includes seized items, found items or property held for safekeeping. For example, items include criminal case evidence, found property, property from a decedent or prisoner kept for safekeeping, property no longer needed as evidence for investigation, contraband, property pending release and property confiscated for forfeiture proceedings. Typical property found in the property room can include biohazard materials, drugs, firearms, jewelry, money, weapons, vehicles and other miscellaneous items. The Department should secure and maintain the integrity of police evidence and other property until disposition.

We interviewed Department staff and officials, examined physical inventory and disposal records and reviewed monitoring procedures to determine whether Department staff accounted for all property. We also traced Department inventory and disposal reports to source documents and physical inventory, as appropriate, to ensure the accuracy of current inventory and disposals.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). Such standards require that we plan and conduct our audit to adequately assess those operations within our audit scope. Further, those standards require that we understand the management controls and those laws, rules and regulations that are relevant to the operations included in our scope. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in this report. More information on such standards and the methodology used in performing this audit is included in Appendix C of this report.

## **Audit Results**

Police departments should ensure that items held in the property room are properly accounted for by establishing good internal controls and maintaining accurate records. Good internal controls include written policies and detailed procedures that task designated personnel with executing specific actions consistently. Good property room management practices require documentation of when property came in, who checked it in, where it was located, when it was moved, where it was stored and by whom, when it was signed out, when it came back and how it was disposed of. Additional security measures in the property room may include the use of a safe, a chain to secure firearms and the installation of a floor-to-ceiling chain link fence. Lastly, police departments should conduct routine and unannounced inspections of the property room ensuring adherence to appropriate policies and procedures along with annual audits of the property room to compare physical inventory counts to the records of items maintained.

We found that, while the Department has established policy guidelines and procedures, they are deficient. The Department’s inventory records were inaccurate. Because of the deficient procedures and inaccurate records, the Department could not account for items missing from its property room.

## **Property Evidence**

The Department can hold property in the property room for extended periods. Officials should accurately track and record the movement of property items to safeguard them and preserve the chain of custody. Typically, an item is received in the property room; stored in location; moved to and from the laboratory, the court and for investigative review; and moved to disposal. Policy guidance should be established and implemented to protect items from the loss of evidentiary value

by outlining methods of documenting<sup>4</sup> and packaging items based on the needs and storage requirements of the laboratory used. Officials should also establish physical inventory procedures to identify missing or misplaced items.

The Department's established procedures have the officer receiving the property record information about it on a property custody receipt (PCR). Once the officer packages the evidence, the Department requires it to be placed in large, locked temporary evidence lockers located onsite. The evidence officer then removes the items from the temporary lockers and updates the PCR with the property room location. A copy of the PCR is kept with the property in its storage location and another copy is filed in the Department logbook.

The Department policy also provides guidelines for transferring property to other agencies. Specifically, the policy states that when leaving evidence with the District Attorney, the officer will obtain a receipt indicating the transfer of evidence as well as obtain a signature, and the officer will immediately deliver this receipt to the evidence officer.

Positively, the Department has a person independent of the property room inventory conduct periodic inventory spot check audits every three months.

We reviewed the list of currently stored property room items and judgmentally selected a sample of 386 high-risk items<sup>5</sup> (95 firearms, 200 drug items, 11 cash items, and 80 other items<sup>6</sup>). We examined the hard-copy records to determine whether the property was adequately described, intact and stored in the designated location. Of the 386 items tested, 55 (14 percent) were not accurately recorded, and of these, 37 items were unaccounted for (missing from their property room location) during our audit fieldwork. Specifically:

- Of the 95 firearms tested, two (2 percent) were not stored in the location indicated by the inventory records; however, they were found in different locations by the evidence officers. In addition, we noted one firearm was sealed but not signed or dated, and 10 firearms were recorded in the inventory records without their serial numbers noted despite the serial numbers being visible.
- Of the 200 drugs tested, 44 items were not stored in the location indicated in the inventory records. The Department was able to find nine of the 44 drugs, one of which was destroyed and eight were stored in a different location. However, the remaining 35 drug items were never found. In addition, 119 of the 200 controlled substances in inventory were not signed and dated by an officer.
- Of the 11 money items tested, one was not stored in the location indicated in the inventory records; however, it was found in a different location.
- Of the 80 other items reviewed, eight items were not stored in the location indicated in the inventory records. The Department was able to locate four vehicles, a mobile electronic device and a piece of jewelry in locations other than what was noted in the inventory

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<sup>4</sup> Each item should have an identifier (tracking number), which corresponds to item descriptions, the individuals involved in the case and the location/movement information necessary to track the chain of custody.

<sup>5</sup> See Appendix C, Audit Methodology and Standards, for detail on our selection of test samples.

<sup>6</sup> Other items include found items, vehicles, jewelry, electronics and biological items.

records. However, the remaining two items - a 1997 Ford Explorer and a 1999 Dodge Durango - were not found.

Department officials attributed the inaccurate records and missing inventory to its manual record keeping system that has allowed for poor record keeping and well as missing documentation.

Inadequate controls and inaccurate inventory records over items in the property room increase the risk that property could be misplaced, misused or stolen without timely detection.

## **Property Disposal**

The disposition of property should be documented in written policies and procedures to guide the operation of item handling. Items returned to the owner, transferred or destroyed are all considered property room disposals. Recycling, burning or any other method to make an item unusable could be used to destroy an item properly. High profile items, such as drugs, firearms and money, require extra internal controls. The disposal of items should be documented with a clear trail in Department records. Further, good business practice requires that items should be removed from the property room after being held for the required length of time. If the Department has identified an owner or determined that the item has no evidentiary value, then it should be disposed of properly and promptly. It is in the Department's best interest to remove items from the property room as quickly as possible to free up space and remove the risk of theft or misuse. Records should indicate the details about the case, individuals involved, authorization for disposal, who destroyed the item (if it was destroyed), who witnessed the item being destroyed and other details required by the Department.

The Department has various procedures for disposing of property, depending on the type of item. For example, items returned to the owner require that the owner provide a signature for the Department's records. While the Department has these procedures in place for the disposal of property evidence, controls can be improved.

We reviewed a list of disposed inventory totaling 276 items, including money, biohazard items, drug items, firearms and electronics. These items were disposed of by being destroyed, returned to their owner, transferred to the District Attorney or auctioned. We reviewed the manual records to determine whether the items' disposal was documented adequately. Of the 276 items tested, 165 items (60 percent) were documented adequately.

Destruction – Our test of 276 items included 146 drug items and 130 electronic and miscellaneous items.

- Firearms – The Department did not destroy firearms during our scope period; the last gun destruction was conducted in 2008. According to State law, firearms that are declared a nuisance should be destroyed annually.
- Drugs – The Department hires a third-party vendor for drug destruction. When drugs are to be destroyed, they are selected and boxed by the evidence officers. The evidence officers will then accompany these drugs to the vendor location for destruction and will witness the items being incinerated, signing a list attesting that all items were destroyed.

Of the 146 drugs disposed of, 50 had proper approval and a signature of the destruction while the remaining 96 lacked approval or a signature of the destruction. A signature of an independent third-party witness attesting to the destruction was not obtained.

- Electronics and Miscellaneous – We reviewed 27 electronic and miscellaneous items that were destroyed and found that 13 items had adequate documentation regarding the destruction, including approval and signatures from Department officials of the destruction. Fourteen items, including ammunition and knives, lacked adequate documentation.

Returned to Owner – Of the 89 items reviewed, Department officials had adequate documentation for all but one item. The Department obtained approval for release as well as signatures of the owners except for one item, a mobile phone, that had a signature of “owner” and was also missing the owner’s address.

Transfers to the District Attorney – Department records indicated transfers of seven items to the District Attorney. The Department adequately documented the disposition of all items by obtaining a signature from the District Attorney.

Auctioned Items – Of the seven items auctioned, the Department adequately documented these items with a receipt of sale and an approval of sale. However, while the Department has an unwritten procedure for auctioned items, the policy does not address the approval process for the auction of items.

Good policies and procedures for the acquisition, storage and disposition of property items promote efficient use of property room space for easier access and keep handling to a minimum. Conversely, poor procedures (including a lack of oversight and monitoring) and inaccurate records of the items stored in a property room increase the risk that property could potentially be unavailable for legal proceedings or that firearms, drugs and highly valuable items could be lost, stolen, misused or could pose a danger to public safety.

## **Recommendations**

Department officials should:

1. Review and update property room policies and procedures annually.
2. Review and update the drug and firearm destruction policy to ensure that the evidence officer prepares and retains detailed records identifying the items being destroyed. This documentation should include either the signature of the command level officer present during destruction or the signature of an independent third party who can attest to the destruction.
3. Department officials should destroy firearms that are declared a nuisance at least once every year as outlined by law.
4. Continue to improve the inventory tracking and disposal process by clearly documenting property movement to provide an audit trail.

The City Council has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The City Council should make the CAP available for public review in the Clerk's office.

We thank the officials and staff of the City of Watertown for the courtesies and cooperation extended to our auditors during this audit.

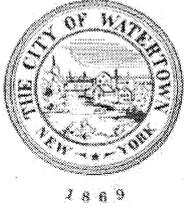
Sincerely,

Gabriel F. Deyo

## **APPENDIX A**

### **RESPONSE FROM CITY OFFICIALS**

The City officials' response to this audit can be found on the following pages.



## City of Watertown, New York

### Police Department

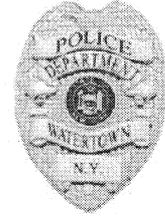
Metro-Jeff Public Safety Building

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wpd@watertown-ny.gov



Charles P. Donoghue  
Chief of Police

September 5, 2014

Ann C. Singer, Chief Examiner  
Office of the State Comptroller  
State Office Building, Suite 1702  
44 Hawley Street  
Binghamton, NY 13901-4417

Dear Ann,

I have been designated by the Watertown City Council and the Watertown City Manager to respond to this audit (Report #S9-14-58), since the Property/Evidence Office falls within my responsibilities as Chief of Police.

The Watertown Police Department is in a period of transition, both in staffing and in technology. Since June 28<sup>th</sup>, 2014, the department has seen the retirement of the Police Chief, the Captain, and several other supervisors. Out of 13 supervisory positions, all but two are occupied by officers who are new to their posts. The administration division is now made up of a new Chief, a new Captain, and a new Administrative Sergeant, none of whom were in the administrative chain of command during your inspection of our property/evidence office. In fact, none of us were aware of the inspection at the time it was being conducted in the fall of 2013, as we were all patrol supervisors at that time. Our Property/Evidence Office is part of the Criminal Investigation Division (CID) and is manned by two patrol officers, who report to the CID Sergeant and the CID Lieutenant. Both CID supervisors are also new in their positions since the end of June 2014.

In August 2012, we began transitioning to computerized evidence tracking. Where we once depended solely on hand-written and hand-filed "Property Custody Reports" (PCRs), we now have the ability to scan barcodes on evidence items and track the evidence electronically. This greatly reduces the risk of the loss of evidence or documentation due to human error. If a PCR is misfiled or lost, the chain of custody is still maintained by the computer records. Additionally, it is often necessary for an evidence officer to move an evidence item from one location to another within the evidence vault. In the past, the officer would have to make a note as to where the item was moved and then enter the information on the PCR when they were back in the office. If the

officer was tasked with another duty prior to making the entry in the PCR, there was a chance that they would forget to make the entry of the location change, making it difficult to locate the evidence item later.

As with any new technology, there is a learning curve. We made minor changes to the procedures with the new system, trying to increase efficiency and security of our evidence and property as well as the associated records. We are in the process of obtaining a new computer and a new scanner which will link the evidence/property office to the evidence/property vault. This should complete the transition to computerized records.

The result of the audit was very concerning to me and the entire chain of command within the CID and Administration Divisions. It is unacceptable that we were unable to find items of property or evidence, and we are committed to make sure that all property and evidence is properly documented and secured.

After our exit interview, I had the evidence officers search the evidence vault and evidence records for the 37 items that your audit revealed to be missing. Of the 37 items, 27 items were either found or accounted for through documentation. Three of those 27 items were actually located exactly where they were supposed to be. This must have been due to an error in transcribing information during the audit. 18 of the 27 items were drug items which were documented to have been destroyed on medical waste tracking forms. These items should have had dispositions noted on the PCRs, but did not. Four of the 26 items had been moved to another location within the evidence vault without the change being noted on the PCR. The two missing vehicles were found to have been disposed of to the Jefferson County District Attorney's Office. Both vehicle PCRs had officer errors which failed to note the transfer. Of the 10 remaining missing items, none of them are from open cases and all but one are from non-criminal cases (violations). The one criminal case was for a misdemeanor level case from 2003. Due to the nature of the still unaccounted for items and the time passage since their seizure, it is highly likely that they were destroyed and the destruction was not properly documented on the PCRs.

See Note 1 Page 12
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On a positive note, I was happy to see that all cash evidence and all firearms evidence was accounted for. Also, subsequent to the audit, we did destroy 350 nuisance firearms, which had not been done since 2008, and was a result of the auditor's recommendation to destroy nuisance weapons annually. The auditors made four recommendations:

1. Review and update property-room policies and procedures annually.
2. Review and update the drug and firearm destruction policy to ensure that the evidence officers prepare and retain detailed records identifying the items being destroyed, including the signature of a command level officer present during the destruction.
3. Destroy nuisance firearms at least annually.
4. Continue to improve the inventory tracking and disposal process by clearly documenting property movement to provide an audit trail.

These recommendations make sense and our intent is to implement all them within the next year. As stated above, we have already destroyed the eligible nuisance firearms (recommendation #3) that were in our custody as of July 2014. We will continue to do this

annually. We have ordered the new evidence vault computer and scanner through the City of Watertown's IT department and anticipate the receipt of the new equipment shortly (recommendation #4). We will also conduct reviews and updates to the drug and firearm destruction policies and the Property/Evidence Office policies. This will be a longer process, but I anticipate that it will be completed within a year.

Although the present administration was not in a position to effect policy and procedure prior to the audit, we recognize that the responsibility is now ours, and we take that responsibility seriously. We will make the necessary changes to insure that the property/evidence taken in by the Watertown Police Department will have a solid chain of custody which is properly documented and secure.

Sincerely,

Charles P. Donoghue  
Chief of Police  
Watertown Police Department  
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Watertown, NY 13601  
315-786-2610  
[cdonoghue@watertown-ny.gov](mailto:cdonoghue@watertown-ny.gov)

## APPENDIX B

### OSC COMMENT ON THE CITY'S RESPONSE

#### Note 1

The 37 items identified in the report as missing or unaccounted for included 35 drug items and two vehicles. During the audit, Office of the State Comptroller (OSC) examiners were escorted by an evidence officer to the location noted in the inventory logbook to locate these items, but the items were not found. OSC examiners provided the evidence officer an opportunity to locate the items. In addition, prior to completing fieldwork, the OSC examiners reviewed the list of missing items with the two evidence officers and the Chief and no additional supporting documentation was provided regarding the disposition of the missing items.

The City's audit response letter does not provide any additional supporting documentation for the disposition of the missing items. The response letter further asserts that 24 missing items were, in fact, disposed of but the disposition was not properly documented. Without evidence to support the disposition of these items, they remain classified as missing inventory items in our report.

After receiving the response letter, we went on-site to inspect the three items the Department had found. Officials explained they had been unable to locate one of the items during our on-site testing, while the other two had been listed with incorrect blotter numbers. We inspected the three items and found that one, containing two small bags of cocaine, was indeed under a different blotter number. However, this item was held in inventory, in an unsealed zip-lock bag with no date, initials or signatures on the bag. The other two items, a glass pipe with marijuana and a small amount of marijuana, were both found in vacuum-sealed bags. However, neither of these inventory items were initialed, dated or signed on the seals either. Consequently, we could not verify when these items had been received or placed into inventory.

## APPENDIX C

### AUDIT METHODOLOGY AND STANDARDS

We interviewed Department personnel to determine if processes existed to account for all property room inventory, if property inventory records were up-to-date and accurate and if internal controls were in place to safeguard all money, firearms, drugs and high-value items in the property room.

We reviewed the Department's physical inventory records and disposal records as well as monitoring procedures. We also traced Department inventory and disposal reports to source documents and physical inventory, as appropriate, to ensure the accuracy of records related to current inventory and disposals. Our audit included the following steps:

- We conducted a walk-through of the Department's facilities to determine what controls were in place over inventory.
- We judgmentally selected a sample of 10 items from a property item list. Our selection was based on a random assortment of cases from various years. Each item was pulled from location to verify that it was present, that the seal was intact, that there were no apparent signs of tampering and that the property label on the item matched the Department records.
- We then judgmentally selected a sample of 10 items from the physical location. Our selection was based on a random selection of items from various locations. The items were pulled from location to verify that the seal was intact, that there were no apparent signs of tampering and that the property label on the item matched the Department records.
- We used the Department's manual property custody reports to judgmentally select seven categories to test from, comprising firearms, drug items, jewelry, money, miscellaneous items, electronics and vehicles. We selected these categories because of the potential for higher risk of theft or misuse. Based on the volume of the evidence category, we tested the entire population, 10 percent of the population, or a combination of percentage, availability, and the risk and sensitivity factor. With the assistance of the evidence officers, we tested physical inventory.
- For property room money, we conducted three tests:
  - We selected all bags of currency \$500 and traced each bag from the current evidence inventory report to its location in the property room.
  - We then verified the amount of money in the bag for the sample selected to the amount listed on the report. An OSC examiner and the Department's evidence officer conducted a physical inventory, going to each location to verify the item was in location and that the label information on the bag matched report information, and observing if the evidence bag seal was intact, noting the date on the seal and documenting any discrepancies.
  - For a sample of judgmentally selected bags, Department employees unsealed the bags, counted the money inside and resealed the bag in the presence of OSC

examiners. At the time of the count, all individuals had to be in agreement to proceed.

- We used the Department's disposal records to judgmentally select items disposed by the Department during our scope period and tested for compliance with Department policy.
- We selected a sample of Department incident reports prepared by officers at the time of collection and reviewed the narrative on the incident report to determine if the evidence noted as collected matched what was in the evidence bag.
- We also traced access rights to the Department's computer system and, for a selection of users, tested the ability of to add, edit and delete records.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

March 5, 2015

To: The Honorable Mayor and City Council  
From: Kenneth A. Mix, Planning and Community Development Coordinator  
Subject: 2015 CDBG Annual Action Plan

Staff has begun preparation of the City's 2015 Annual Action Plan for the Community Development Block Grant program. A public hearing has been scheduled for March 16<sup>th</sup>. The plan has to be in draft form by April 1<sup>st</sup>, which will be the beginning of the 30-day public comment period. We anticipate that the final plan will be before the Council for approval on May 4<sup>th</sup>, so that it can be submitted to the U. S. Department of Housing and Urban Development by May 15<sup>th</sup>.

We have been notified that the City's 2015 allocation is \$784,662. That is \$11,511 less than the 2014 allocation.

Our initial thought is to use the funds as follows:

Housing Rehabilitation	\$400,000
Infrastructure	330,000
Planning & Administration	<u>54,662</u>
TOTAL	\$784,662

For the infrastructure portion, last year the City Council directed staff to look for locations that lack sidewalks. Gaffney Drive, Huntington Street, and Black River Parkway were identified. The 2014 grant is being amended to fund the sidewalk on Gaffney. The sidewalk on Huntington could be built with this year's grant. Staff is also looking at the possibility of extending sidewalks and doing storm drainage improvements on Michigan Avenue North.

The reconstruction of North Michigan was in the Capital Budget for a number of years, but kept being pushed out to later years to the point where it is no longer in the 5-year plan. It was considered important at the time the infill houses were built on the street. The foundation drains for those houses still do not connect into the storm sewer system.

The purpose for discussing this at the Work Session is to determine whether this is the direction the City Council wishes to proceed for the 2015 CDBG grant. Cost estimates will have to be done to figure out how much can be done for dollar amount listed above.

March 4, 2015

To: The Honorable Mayor and City Council  
From: Michael A. Lumbis, Planner  
Subject: Factory Square Dog Park Update

At the request of Mayor Graham and Councilmember Jennings, the following report is an update on the proposed Factory Square Dog Park. Over the course of the last two months, Staff has developed a more detailed plan for the layout of the dog park and has refined the construction estimate based on the revised plan.

The revised plan, which is attached, details the improvements proposed for the existing park area as well as the improvements needed for the construction of the actual dog park. The improvements planned for the park include paving the existing riverfront trail, expanding the parking area and constructing a new trail to connect the park to Factory Street and the surrounding neighborhood. The dog park improvements include the fencing, dog play equipment, trash receptacles, water fountains and benches.

The preliminary cost estimate that was developed late last year for the project was \$190,000. The estimate included engineering costs and assumed that a contractor would be hired to complete all phases of the project. As the design of the project progressed and revised estimates were being developed, the Mayor and Councilmember Jennings looked for ways to save on construction costs and lower the overall price, thus making it easier for the volunteer committee to raise enough for construction.

One of the ideas to lower the cost was to have volunteers build some of the play equipment using scrap or surplus materials. Another thought was to include the planting of any trees or shrubs in the one of the annual volunteer planting efforts that occurs in the City. A third idea was to have the Department of Public Works and the Parks and Recreation Department assist with the construction and the installation of some of the equipment after the funding for the materials and equipment was raised by the volunteer committee. This would be similar to the recently completed Rotary Fitness Trail Project in Thompson Park where the Rotary raised funds and secured donations for materials and the DPW constructed the trail while Parks and Recreation installed the fitness equipment. It would also be similar to the efforts of the Governor Flower Monument Committee who raised funds for the restoration and construction at the Flower Monument. The DPW and Water Department crews assisted with various components of that project.

Based on the concept of having City staff complete the construction work for the trails, parking lot and installation of site amenities, the estimate was revised to only include the cost of the materials, with the exception of the fence work which would have to be contracted out. The revised materials only estimate is now \$80,000. The City's cost for labor and

equipment would be \$54,000, bringing the total project cost to \$134,000. There are no staff costs for planning and engineering included at this time.

Staff will be at the work session to present the plans in further detail and will be available for questions.

# Factory Square Dog Park - Detailed Cost Estimate

February 20, 2015

Item Description	Quan.	Unit	Unit Price	Total	Notes
<b><u>TRAILS</u></b>					
Trail Work - Pave 400' of existing riverfront stone trail	1	LS	\$ 6,860.00	\$ 6,860.00	Material cost only.
Trail Work - Realign and reconstruction and paving of 150' of existing riverfront stone trail	1	LS	\$ 3,330.00	\$ 3,330.00	Material cost only.
Trail Work - Construct new 10' wide, 290' long, paved trail connecting existing riverfront trail to Factory Street.	1	LS	\$ 6,040.00	\$ 6,040.00	Material cost only.
<b>SUBTOTAL - TRAIL WORK</b>				<b>\$ 16,230.00</b>	
<b><u>PARKING LOT</u></b>					
Parking Lot - Construct 2,655 sq. ft., 7 space, paved addition to existing parking area.	1	LS	\$ 5,960.00	\$ 5,960.00	Material cost only.
Parking Lot - Excavation, curbing and topsoil for a proposed landscaped area along southeast edge of parking area.	1	LS	\$ 925.00	\$ 925.00	Material cost only.
Parking Lot - Shrubs for landscaped area.	20	EA.	\$ 20.00	\$ 400.00	Material cost only.
<b>SUBTOTAL - PARKING LOT WORK</b>				<b>\$ 7,285.00</b>	
<b><u>FENCE</u></b>					
Entrance areas - Installation of 15' x 15' paved or concrete surface at entrance areas.	1	LS	\$ 1,290.00	\$ 1,290.00	Material cost only.

Item Description	Quan.	Unit	Unit Price	Total	Notes
Fence - Installation of 6' perimeter fence for large dog area and 4' perimeter fence for small dog area. Includes pedestrian and maintenance gates.	1	LS	\$ 27,043.00	\$ 27,043.00	Includes labor and materials.
<b>SUBTOTAL - FENCING</b>				<b>\$ 28,333.00</b>	

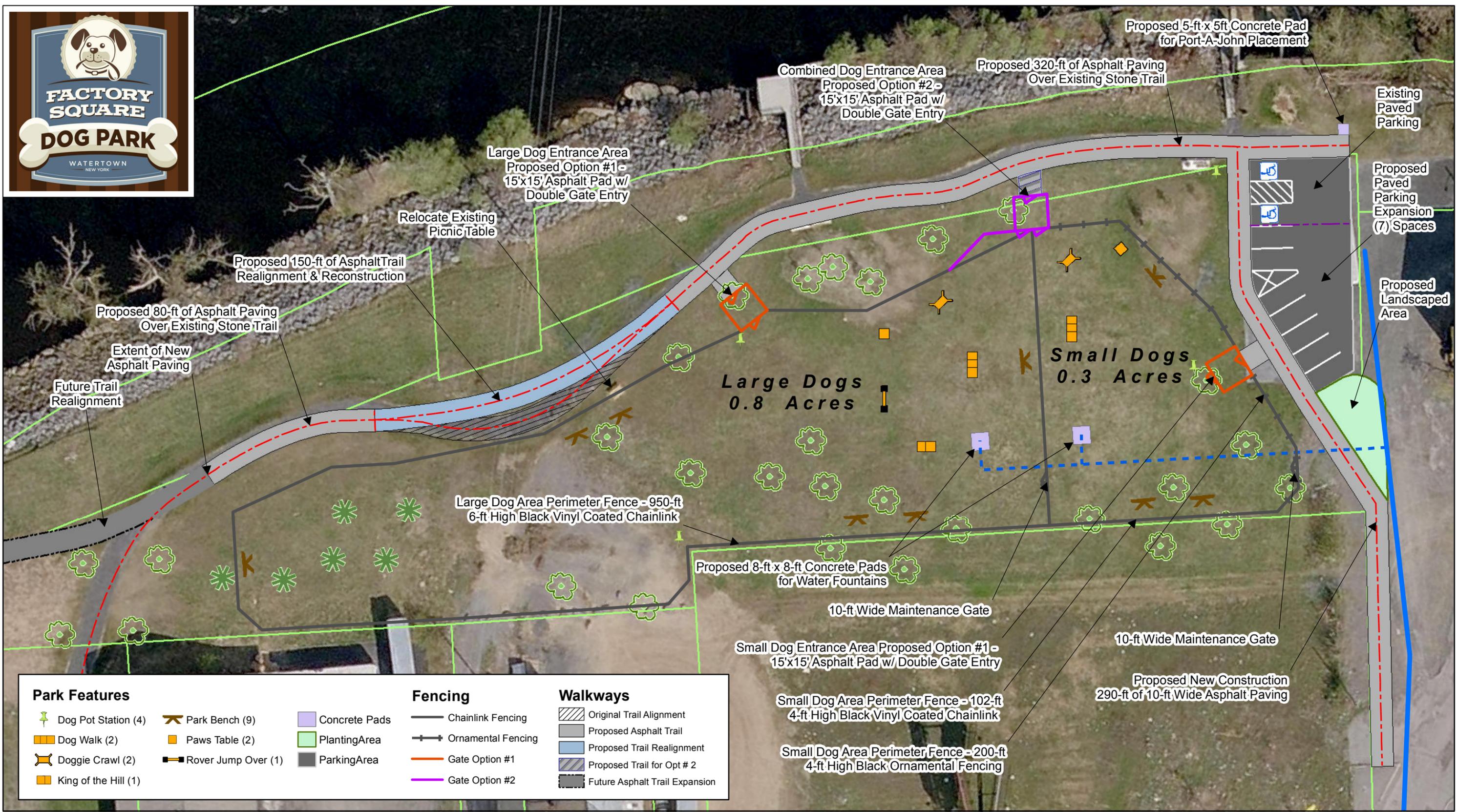
## WATER

Water - Installation of new 3/4" dia. copper water service, 208' long.	1	LS	\$ 3,151.00	\$ 3,151.00	Includes labor and materials.
Water - Installation of (2) 8' x 8' concrete pads to mount pet fountain.	2	EA.	\$ 170.00	\$ 340.00	Material cost only.
Water - Surface Mount Pet Fountain, Item 440 SM - Most Dependable Fountains	2	EA.	\$ 1,835.00	\$ 3,670.00	Material cost only.
<b>SUBTOTAL - WATER</b>				<b>\$ 7,161.00</b>	

## SITE AMENITIES

Site Amenities - Installation of a 5' x 5' concrete pad for Port-A-John placement.	1	EA.	\$ 125.00	\$ 125.00	Material cost only.
Site Amenities - Trees for landscaped area near parking lot and other various locations.	8	EA.	\$ 75.00	\$ 600.00	Material cost only.
Site Amenities - 10 gal. Dogipot Trash Receptacle	4	EA.	\$ 75.00	\$ 300.00	Material cost only.
Site Amenities - 6' Contour Bench	9	EA.	\$ 758.00	\$ 6,822.00	Material cost only.

Item Description	Quan.	Unit	Unit Price	Total	Notes
Site Amenities - Concrete pads for benches. Includes concrete, rebar and wood for forms.	9	EA.	\$ 60.00	\$ 540.00	Material cost only.
<b>SUBTOTAL - SITE AMENITIES</b>				<b>\$ 8,387.00</b>	
<b><u>DOG PARK EQUIPMENT</u></b>					
Small Dog Park Equipment - Paws Table	1	EA.	\$ 714.00	\$ 714.00	Material cost only.
Small Dog Park Equipment - Freestanding Crawl Tunnel Kit	1	EA.	\$ 1,026.00	\$ 1,026.00	Material cost only.
Small Dog Park Equipment - Dog Walk	1	EA.	\$ 2,719.00	\$ 2,719.00	Material cost only.
Large Dog Park Equipment - Paws Table	1	EA.	\$ 714.00	\$ 714.00	Material cost only.
Large Dog Park Equipment - Freestanding Crawl Tunnel Kit	1	EA.	\$ 1,026.00	\$ 1,026.00	Material cost only.
Large Dog Park Equipment - Dog Walk	1	EA.	\$ 2,719.00	\$ 2,719.00	Material cost only.
Large Dog Park Equipment - King of the Hill	1	EA.	\$ 2,345.00	\$ 2,345.00	Material cost only.
Large Dog Park Equipment - Rover Jump Over	1	EA.	\$ 832.00	\$ 832.00	Material cost only.
Concrete, sonotube and miscellaneous materials for equipment installation	1	LS		\$ 509.00	Material cost only.
<b>SUBTOTAL - DOG PARK EQUIPMENT</b>				<b>\$ 12,604.00</b>	
<b>GRAND TOTAL</b>				<b>\$ 80,000.00</b>	



Park Features		Fencing		Walkways	
Dog Pot Station (4)	Park Bench (9)	Concrete Pads	Chainlink Fencing	Original Trail Alignment	Proposed Asphalt Trail
Dog Walk (2)	Paws Table (2)	Planting Area	Ornamental Fencing	Proposed Trail Realignment	Proposed Trail for Opt # 2
Doggie Crawl (2)	Rover Jump Over (1)	Parking Area	Gate Option #1	Future Asphalt Trail Expansion	
King of the Hill (1)			Gate Option #2		

Revision	Description of Revision	Date	By

Project: **Factory Street Dog Park**

Title: **Dog Park Site Layout**

**CITY OF WATERTOWN, NEW YORK**  
**GIS DEPARTMENT**  
 ROOM 305B, MUNICIPAL BUILDING  
 245 WASHINGTON STREET  
 WATERTOWN, NEW YORK 13601  
 TEL: (315) 785-7793



Project: Factory Street Dog Park

Requested By: M.Lumbis

Drawn By: J.Carlsson

Date: 1/21/2015

Scale: 1 inch = 40 feet

Approved By:

Date:

Map Number: 15-02

Title: Dog Park Site Layout

March 6, 2015

To: The Honorable Mayor and City Council  
From: Sharon Addison, City Manager  
Subject: Financial and Program Data in Support of Arena Renovation Discussions

During the March 2, 2015 City Council meeting, staff was directed to schedule a work session to discuss the Municipal Arena renovations. In preparation for the March 9 discussion, I solicited Council members for questions so that staff could be prepared with the necessary data to facilitate a productive discussion. To that end I received questions from all of Council which can be framed into three major areas – financial, programming and structural. Attached to this report are documents which provide detailed financial and programming information. Staff will be available to address Council’s questions during the work session.

The following summarizes the questions that I received, in no particular order:

Financial requests:

1. Current and ending debt
2. Anticipated new projects and what impact the projects will have
3. Debt funding – best and worst case scenarios
4. Available sources for offsetting project funding; e.g. federal aid for Factory Street
5. External funding opportunities such as grants
6. Estimate of future bed tax
7. Bonding rate
8. Other lending possibilities with lower rates
9. Empire Zone fund balance
10. Revenue projections for renovated arena

Facilities and programming requests:

1. Additional consumers
2. Sale of naming rights
3. Outside access to concessions
4. City operation of concessions

Structural requests:

1. Option(s) to scale back and/or reconfigure the plans to achieve all needed upgrades
2. What is the cost contributed to the back addition, second floor, front addition

March 6, 2015

To: The Honorable Mayor and City Council

From: Erin E. Gardner, Superintendent of Parks and Recreation

Subject: Priorities for Ice Arena Renovations

As requested, the Superintendent of Parks and Recreation has enclosed a report with current and estimated Arena revenue under the proposed fee structure. To provide a realistic look at these revenues, a calendar of arena events from April-September of 2014 has been included along with a fee structure listing our 2014 fees, the current and proposed fee structure and calculated increases if the proposed fees are accepted. Current and proposed fees have also been included for our regular ice users to provide Council and The Mayor with as much detail as possible on how the proposed fees could benefit The City and better meet the expenses of the arena. Furthermore, the Parks and Recreation Department has developed a list of potential events that could help generate more revenue for the City. Superintendent Gardner and Crew Chief, Jerry Romig will be available to discuss the proposed fee structure with Council and The Mayor at the work session.

## Watertown Ice Arena Current Proposed Pricing

	Current	Proposed
Party - just the room	\$ -	\$ 100.00
Party Pkg -Pizza & Drink	\$ 20.00	\$ 30.00
Student/Youth hourly ice rate	\$ 70.00	\$ 100.00
Adult hourly ice rate	\$ 80.00	\$ 120.00
Admission charged event - hourly rate	\$ 100.00	\$ 150.00
Public Skate	\$ 2.00	\$ 5.00
Rentals	\$ 2.00	\$ 5.00
Rock & Skate/Family Skate	\$ 3.00	\$ 5.00
Skate & Shoot	\$ 2.00	\$ 10.00
Broomball	\$ 4.00	\$ 5.00
Meeting/Conference Room	\$ -	\$ 100.00
Vendor Space	\$ -	\$ 100.00
Pre/Post Arena Event*	\$ 500.00	\$ 500.00
Arena*	\$ 1,000.00	\$ 1,000.00
Small Bleacher Setup	\$ -	\$ 250.00
Full Bleacher Setup	\$ -	\$ 500.00
Arena Parking	\$ 1,500.00	\$ 1,500.00
Outside Parking	\$ 3,000.00	\$ 3,000.00

\* Current cost include all extras such as chairs, tables, staging, etc.

Vendor Area	\$ -	\$ 100.00
MP Room	\$ -	\$ 100.00
Concession Buyout		
Trash Removal	\$ -	\$ 100.00
Electrical Modifications		Per Show
Sm Staging	\$ -	\$ 500.00
Lrg Staging	\$ -	\$ 1,000.00

Tables	\$ 2.50	\$ 2.50
Chairs	\$ 0.50	\$ 0.50
Signage - hourly charge	\$ -	\$ 50.00
PA System	\$ -	\$ 50.00

Per Ticket - concert pricing (\$6 per ticket)		
Indoor - 3000 attendance	\$ -	\$ 18,000.00
Outdoor - 6000 attendance	\$ -	\$ 36,000.00

# April 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2 Wrattens RV Show	3 Wrattens RV Show	4 Wrattens RV Show	5 Wrattens Rv Show
6 Wrattens Rv Show	7 Wrattans RV Show	8	9 NNY Build Home Show	10 NNY Build Home Show	11 NNY Build Home show	12 NNY Build Home Show
13 NNY Build Home Show	14 NNY Build Home Show	15	16	17	18	19
20	21	22	23	24	25 Heart Walk	26 Heart Walk
27 Baseball Tryouts	28	29	30			

# May 2014

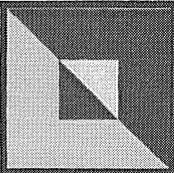
Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2 Amateur MMA	3 Amateur MMA
4	5	6	7	8	9	10
11	12	13	14	15	16 Shrine Circus	17 Shrine Circus
18	19	20	21	22	23	24
25	26	27	28	29	30	31 Spring Drop off

City of Watertown Parks &  
Rec

# June 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3 Discover Dinosaurs	4 Discover Dinosaurs	5 Discover Dinosaurs	6 Discover Dinosaurs	7 Discover Dinosaurs
8 Discover Dinosaurs	9 Discover Dinosaurs	10	11	12	13 Relay for Life	14
15	16	17	18	19	20	21
22	23	24 DPAO	25 DPAO	26 DPAO	27	28
29	30					

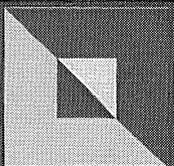
City of Watertown Parks &  
Rec



# July 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4 FAIR	5 Fair
6 Fair	7 Fair	8 Fair	9 Fair	10 Fair	11 Fair	12 Fair
13 Fair	14 FAIR	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

City of Watertown Parks &  
Rec



# August 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5 DPAO	6 DPAO	7 DPAO	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

# September 2014

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5 Amateur MMA	6 Amateur MMA
7	8	9	10 Blood Drive	11 Bravo Itl. Fest	12 Bravo Itali Fest	13 Bravo Itali Fest
14 Bravo Ital Fest	15 Bravo Ital Fest	16 Career Jam	17 Career Jam	18	19	20
21	22	23	24	25	26	27
28	29	30				

City of Watertown Parks &  
Rec

**Watertown Municipal Arena  
Current Proposed Pricing**

<b>Shows</b>	<b>Current</b>	<b>Proposed</b>	<b>Increase</b>
Wratten	\$ 2,250.00	\$ 4,500.00	\$ 2,250.00
NNY Builders Exchange	\$ 2,265.00	\$ 4,850.00	\$ 2,585.00
2CW	\$ 1,000.00	\$ 2,725.00	\$ 1,725.00
Heart Walk	\$ 750.00	\$ 2,525.00	\$ 1,775.00
MMA	\$ 1,500.00	\$ 2,750.00	\$ 1,250.00
Shrine Circus	\$ 3,000.00	\$ 4,560.00	\$ 1,560.00
Roller Derby	\$ 500.00	\$ 1,300.00	\$ 800.00
DPAO	\$ 3,650.00	\$ 5,425.00	\$ 1,775.00
DPAO	\$ 3,500.00	\$ 5,425.00	\$ 1,925.00
MMA	\$ 1,500.00	\$ 2,750.00	\$ 1,250.00
Bravo Italiano Festival	\$ 2,250.00	\$ 5,150.00	\$ 2,900.00
Career Jam	\$ 800.00	\$ 1,770.00	\$ 970.00

**Watertown Ice Arena  
Regular Group Usage Rates**

Group	2014 Hours	Current	Proposed hourly rate							
			Flat Fee	\$ 70	INCREASE	\$ 80	INCREASE	\$ 90	INCREASE	\$ 100
Figure Skating	432	\$ 18,540.00	\$ 30,240.00	\$ 11,700.00	\$ 34,560.00	\$ 16,020.00	\$ 38,880.00	\$ 20,340.00	\$ 43,200.00	\$ 24,660.00
Minor Hockey	950	\$ 47,040.00	\$ 66,500.00	\$ 19,460.00	\$ 76,000.00	\$ 28,960.00	\$ 85,500.00	\$ 38,460.00	\$ 95,000.00	\$ 47,960.00

	2014 Hours	80	\$ 90	INCREASE	\$ 100	INCREASE	\$ 110	INCREASE	\$ 120	INCREASE
Wolves	152	\$ 12,160.00	\$ 13,680.00	\$ 1,520.00	\$ 15,200.00	\$ 3,040.00	\$ 16,720.00	\$ 4,560.00	\$ 18,240.00	\$ 6,080.00
Hackers	35	\$ 2,800.00	\$ 3,150.00	\$ 350.00	\$ 3,500.00	\$ 700.00	\$ 3,850.00	\$ 1,050.00	\$ 4,200.00	\$ 1,400.00
Nevins	39	\$ 3,120.00	\$ 3,510.00	\$ 390.00	\$ 3,900.00	\$ 780.00	\$ 4,290.00	\$ 1,170.00	\$ 4,680.00	\$ 1,560.00
Mountaineers	36	\$ 2,880.00	\$ 3,240.00	\$ 360.00	\$ 3,600.00	\$ 720.00	\$ 3,960.00	\$ 1,080.00	\$ 4,320.00	\$ 1,440.00
IHC	54.02	\$ 4,321.60	\$ 4,861.80	\$ 540.20	\$ 5,402.00	\$ 1,080.40	\$ 5,942.20	\$ 1,620.60	\$ 6,482.40	\$ 2,160.80

Internal Programs	Hours Used	# of Users	Current Revenue	Proposed Revenue	Increase
Public Skating	477	10586	\$ 31,758.00	\$ 52,930.00	\$ 21,172.00
Rock & Skate/Santa	18	795	\$ 2,385.00	\$ 11,925.00	\$ 9,540.00
Skate & Shoot	247	1120	\$ 2,240.00	\$ 22,400.00	\$ 20,160.00
Broomball	21	91	\$ 364.00	\$ 1,820.00	\$ 1,456.00
Slip, Slide & Skate	30	60	\$ 150.00	\$ 150.00	\$ -

## Potential Ideas for Arena Usage

Car Shows

Boat Shows

Trade Shows

Spa Shows

Gun Shows

Antique Shows

Craft Fairs

Beauty Pageants

Food Shows

Dances

Kids Night Out

Roller Skating/In-line skating

Batting cages

Golf simulators

Flea Markets

Some of the above events the Parks and Recreation Department could organize. New fees would have to be established and approved by Council.

Arena Rehabilitation  
Various Requested Financial Data

General Fund Existing Debt Schedule

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL
	PAYMENT	PAYMENT	PAYMENT	BALANCE END OF FISCAL YEAR
2014/15	\$ 2,099,002	\$ 514,233	\$ 2,613,235	\$ 12,060,044
2015/16	1,976,843	396,505	2,373,348	10,083,201
2016/17	1,808,872	339,690	2,148,562	8,274,329
2017/18	1,741,357	285,034	2,026,391	6,532,972
2018/19	1,611,862	232,381	1,844,243	4,921,110
2019/20	1,142,056	184,576	1,326,632	3,779,054
2020/21	1,099,454	142,264	1,241,718	2,679,600
2021/22	866,800	98,885	965,685	1,812,800
2022/23	874,800	58,466	933,266	938,000
2023/24	346,000	29,384	375,384	592,000
2024/25	277,000	17,156	294,156	315,000
2025/26	225,000	7,481	232,481	90,000
2026/27	45,000	2,363	47,363	45,000
2027/28	45,000	788	45,788	-
2028/29	-	-	-	-
	<u>\$ 14,159,046</u>	<u>\$ 2,309,206</u>	<u>\$ 16,468,252</u>	

Projected Additional Debt Service based on Draft FY 2015/16 - 2019/20 Capital Plan (Includes Arena rehab, Factory St., City Court rehab)

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL
	PAYMENT	PAYMENT	PAYMENT	BALANCE END OF FISCAL YEAR
2014/15	\$ -	\$ -	\$ -	\$ -
2015/16	869,793	525,307	1,395,100	39,822,757
2016/17	1,129,859	602,433	1,732,292	38,692,898
2017/18	1,878,393	855,166	2,733,559	36,814,505
2018/19	2,217,659	921,458	3,139,117	34,596,846
2019/20	2,573,059	1,022,120	3,595,179	32,023,787
2020/21	3,007,776	1,116,706	4,124,482	29,016,011
2021/22	3,007,776	1,011,283	4,019,059	26,008,235
2022/23	2,893,776	905,861	3,799,637	23,114,459
2023/24	2,791,576	804,428	3,596,004	20,322,883
2024/25	2,722,176	706,828	3,429,004	17,600,707
2025/26	2,514,176	612,004	3,126,180	15,086,531
2026/27	2,428,776	524,750	2,953,526	12,657,755
2027/28	2,054,776	440,057	2,494,833	10,602,979
2028/29	1,920,776	368,455	2,289,231	8,682,203
2029/30	1,865,776	301,878	2,167,654	6,816,427
2030/31	1,346,349	237,501	1,583,850	5,470,078
2031/32	1,171,683	189,957	1,361,640	4,298,395
2032/33	911,149	147,654	1,058,803	3,387,246
2033/34	808,083	114,468	922,551	2,579,163
2034/35	577,083	85,148	662,231	2,002,080
2035/36	400,416	65,068	465,484	1,601,664
2036/37	400,416	52,054	452,470	1,201,248
2037/38	400,416	39,041	439,457	800,832
2038/39	400,416	26,027	426,443	400,416
2039/40	400,416	13,014	413,430	-
	<u>\$ 40,692,550</u>	<u>\$ 11,688,666</u>	<u>\$ 52,381,216</u>	

Combined Debt Service - Existing Debt and Debt from Draft Proposed FY 2015/16 - FY 2019/20 Capital Budget

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL
	PAYMENT	PAYMENT	PAYMENT	BALANCE END OF FISCAL YEAR
2014/15	\$ 2,099,002	\$ 514,233	\$ 2,613,235	\$ -
2015/16	2,846,636	921,812	3,768,448	49,905,958
2016/17	2,938,731	942,123	3,880,854	46,967,227
2017/18	3,619,750	1,140,200	4,759,950	43,347,477
2018/19	3,829,521	1,153,839	4,983,360	39,517,956
2019/20	3,715,115	1,206,696	4,921,811	35,802,841
2020/21	4,107,230	1,258,970	5,366,200	31,695,611
2021/22	3,874,576	1,110,168	4,984,744	27,821,035
2022/23	3,768,576	964,327	4,732,903	24,052,459
2023/24	3,137,576	833,812	3,971,388	20,914,883
2024/25	2,999,176	723,984	3,723,160	17,915,707
2025/26	2,739,176	619,485	3,358,661	15,176,531
2026/27	2,473,776	527,113	3,000,889	12,702,755
2027/28	2,099,776	440,845	2,540,621	10,602,979
2028/29	1,920,776	368,455	2,289,231	8,682,203
2029/30	1,865,776	301,878	2,167,654	6,816,427
2030/31	1,346,349	237,501	1,583,850	5,470,078
2031/32	1,171,683	189,957	1,361,640	4,298,395
2032/33	911,149	147,654	1,058,803	3,387,246
2033/34	808,083	114,468	922,551	2,579,163
2034/35	577,083	85,148	662,231	2,002,080
2035/36	400,416	65,068	465,484	1,601,664
2036/37	400,416	52,054	452,470	1,201,248
2037/38	400,416	39,041	439,457	800,832
2038/39	400,416	26,027	426,443	400,416
2039/40	400,416	13,014	413,430	-
	<u>\$ 54,851,596</u>	<u>\$ 13,997,872</u>	<u>\$ 68,849,468</u>	

Debt service for FY 2021/22 - FY 2039/40 is shaded as the projected debt service is only for capital projects through FY 2019/20. It would be expected that there would be new capital projects added each year of FY 2020/21 - FY 2038/39 that would add additional debt service.

**DRAFT PROPOSED CAPITAL BUDGET**  
**FY 2015/16 - FY 2019/20**

**Funding Source      FY 2014-15      FY 2015-16      FY 2016-17      FY 2017-18      FY 2018-19      FY 2019-20**

**GENERAL FUND - Facility Improvements**

<b>Arena</b>									
Arena Rehabilitation Project	Debt	\$	6,310,000	\$	-	\$	-	\$	-
<b>Total Arena</b>		\$	<b>6,310,000</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>
<b>Athletics</b>									
Restroom renovations - North	Operating Transfer	\$	-	\$	-	\$	30,000	\$	-
<b>Total Athletics</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>30,000</b>	\$	<b>-</b>
<b>Bus</b>									
Security enhancements	Grant (90%)/ Operating Transfer (10%)	\$	-	\$	-	\$	20,000	\$	20,000
Shelters	Grant (90%)/ Operating Transfer (10%)	\$	-	\$	-	\$	-	\$	40,000
<b>Total Bus</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>20,000</b>	\$	<b>60,000</b>
<b>DPW Newell Street Facilities</b>									
Exterior freight delivery system	Capital Reserve Fund	\$	-	\$	150,000	\$	-	\$	-
Newell Street buildings evaluations - master plan	Operating Transfer	\$	-	\$	65,000	\$	-	\$	-
Newell Street parking lot lighting	Operating Transfer (78%) / Grant (22%)	\$	-	\$	35,000	\$	-	\$	-
Engine Street employee parking lot	Operating Transfer	\$	-	\$	-	\$	150,000	\$	-
Newell Street administration building rehabilitation	Operating Transfer	\$	-	\$	-	\$	150,000	\$	-
Property acquisition and remediation	Debt	\$	-	\$	-	\$	-	\$	900,000
Buildings and Grounds garage design / construction	Debt	\$	-	\$	-	\$	-	\$	150,000
<b>Total DPW Newell Street Facilities</b>		\$	<b>-</b>	\$	<b>250,000</b>	\$	<b>300,000</b>	\$	<b>1,050,000</b>
<b>DPW Refuse &amp; Recycling</b>									
Compost pad construction	Debt	\$	-	\$	-	\$	-	\$	250,000
Land acquisition and site work for sing	Debt	\$	-	\$	-	\$	-	\$	800,000
Single stream recycling facility	Debt	\$	-	\$	-	\$	-	\$	1,400,000
<b>Total DPW Refuse &amp; Recycling</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>2,500,000</b>
<b>Fairgrounds</b>									
Grandstand driveway and parking (phase I, II)	Debt	\$	-	\$	-	\$	350,000	\$	190,000
<b>Total Fairgrounds</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>350,000</b>	\$	<b>190,000</b>
<b>Fire</b>									
Storage building	Debt	\$	-	\$	264,000	\$	-	\$	-
Building heating plant - Station #1	Operating Transfer	\$	-	\$	-	\$	35,000	\$	-
<b>Total Fire</b>		\$	<b>-</b>	\$	<b>264,000</b>	\$	<b>35,000</b>	\$	<b>-</b>
<b>Hydro-Electric Facility</b>									
Turbine intake resurfacing	Operating Transfer	\$	-	\$	130,000	\$	130,000	\$	130,000
Canal spillway resurfacing	Debt	\$	-	\$	-	\$	-	\$	300,000
<b>Total Hydro-electric Facility</b>		\$	<b>-</b>	\$	<b>130,000</b>	\$	<b>130,000</b>	\$	<b>300,000</b>
<b>Municipal Building</b>									
Air handling unit replacements (3)	Debt	\$	150,000	\$	175,000	\$	-	\$	-
City Court Renovations	Debt	\$	948,000	\$	-	\$	-	\$	-
Boiler replacement	Debt	\$	-	\$	190,000	\$	-	\$	-
HVAC and building envelope upgrades	Debt	\$	-	\$	-	\$	2,500,000	\$	-
<b>Total Municipal Building</b>		\$	<b>1,098,000</b>	\$	<b>365,000</b>	\$	<b>2,500,000</b>	\$	<b>-</b>
<b>Parking Lots</b>									
JB Wise / Court Street Lot retaining wall repair	Debt	\$	-	\$	-	\$	-	\$	200,000
<b>Total Parking Lots</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>200,000</b>
<b>Police</b>									
Range lead abatement	Operating Transfer	\$	-	\$	-	\$	75,000	\$	-
<b>Total Police</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>75,000</b>	\$	<b>-</b>
<b>Pools</b>									
Flynn Pool heating system	Operating Transfer	\$	-	\$	-	\$	30,000	\$	-
Thompson Park splash park	Debt	\$	-	\$	-	\$	375,000	\$	-
<b>Total Pools</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>405,000</b>	\$	<b>-</b>
<b>Property Remediations</b>									
Demolition - 424 Vanduzee Street	Debt	\$	-	\$	-	\$	1,000,000	\$	-
<b>Total Property Remediations</b>		\$	<b>-</b>	\$	<b>-</b>	\$	<b>1,000,000</b>	\$	<b>-</b>



**DRAFT PROPOSED CAPITAL BUDGET**  
**FY 2015/16 - FY 2019/20**

	<b>Funding Source</b>	<b>FY 2014-15</b>	<b>FY 2015-16</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>
<b>Maintenance of Roads</b>							
	Capital Reserve Fund	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Tandem axle dump truck							
Supervisor Pickup Truck	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Semi-tractor (used)	Operating Transfer	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -
Lowboy trailer (35T)	Operating Transfer	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Single axle dump truck	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
<b>Total Maintenance of Roads</b>		\$ -	\$ -	\$ 150,000	\$ 115,000	\$ 125,000	\$ -
<b>Municipal Maintenance</b>							
Six person pickup truck with service body	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ 38,000	\$ -
Utility vehicle with attachments	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Utility tractor with brush hog	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Stump grinder	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Brush chipper	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Pickup truck with service body	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
<b>Total Municipal Maintenance</b>		\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 180,000
<b>Police</b>							
Marked patrol vehicles	Operating Transfer	\$ -	\$ -	\$ 152,000	\$ 120,000	\$ 165,000	\$ 127,000
Un-marked vehicles	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Police</b>		\$ -	\$ -	\$ 152,000	\$ 120,000	\$ 165,000	\$ 127,000
<b>Recreation</b>							
<b>Total Recreation</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Refuse &amp; Recycle</b>							
Single stream totes (6,000)	Debt	\$ -	\$ -	\$ 420,000	\$ -	\$ -	\$ -
Side-load refuse packer	Capital Reserve Fund	\$ -	\$ -	\$ 220,000	\$ 225,000	\$ -	\$ -
Transfer facility tractor	Operating Transfer	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ -
Transfer facility trailers (2)	Operating Transfer	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -
Front load dumpsters	Operating Transfer	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Front load trash collection truck	Operating Transfer	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Green waste packer (20 yd3)	Operating Transfer	\$ -	\$ -	\$ -	\$ 160,000	\$ -	\$ -
<b>Total Refuse &amp; Recycle</b>		\$ -	\$ -	\$ 1,125,000	\$ 385,000	\$ -	\$ -
<b>Snow Removal</b>							
4x4 snow plow with wing	Capital Reserve Fund	\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ -
Front-end loader (2.5yd3)	Capital Reserve Fund / Operating Transfer	\$ -	\$ 130,000	\$ -	\$ -	\$ 140,000	\$ -
Stainless steel spreader and pre-wet system with accessories	Operating Transfer	\$ -	\$ -	\$ 38,000	\$ -	\$ -	\$ -
Jeep w/snow plow	Operating Transfer	\$ -	\$ -	\$ 30,000	\$ 31,000	\$ -	\$ -
4x4 pickup w/plow and liftgate	Operating Transfer	\$ -	\$ -	\$ 37,000	\$ -	\$ 38,000	\$ -
Tandem axle dump truck	Capital Reserve Fund	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ -
4x4 snow plow with wing, underbody scraper and sander	Operating Transfer	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Skid steer loader	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Single axle dump truck with angle plow, spreader and controls	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
<b>Total Snow Removal</b>		\$ -	\$ 370,000	\$ 105,000	\$ 436,000	\$ 178,000	\$ 205,000
<b>Storm Sewers</b>							
Single axle dump truck	Capital Reserve Fund	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -
Hydraulic excavator (used) (50% with sanitary sewer)	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -
<b>Total Storm Sewers</b>		\$ -	\$ -	\$ 115,000	\$ -	\$ 85,000	\$ -
<b>Thompson Park</b>							
Pickup w/plow and liftgate	Operating Transfer	\$ -	\$ -	\$ 37,000	\$ -	\$ -	\$ -
Trash packer	Operating Transfer	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
<b>Total Thompson Park</b>		\$ -	\$ -	\$ 37,000	\$ -	\$ 100,000	\$ -
<b>Total Vehicles and Equipment</b>		\$ 1,750,000	\$ 1,350,000	\$ 3,726,000	\$ 1,304,000	\$ 1,392,000	\$ 1,693,500

**GENERAL FUND - Infrastructure**

<b>Maintenance of Bridges</b>							
Court Street Bridge Joints Replacement	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arch Street Culvert	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cayuga Avenue	Debt	\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -
<b>Total Maintenance of Bridges</b>		\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -

**DRAFT PROPOSED CAPITAL BUDGET**  
**FY 2015/16 - FY 2019/20**

Funding Source		FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Sidewalk Construction</b>							
	Grant (50%)/Operating Transfer (50%)	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Factory Street	Grant / Debt	\$ 689,000	\$ -	\$ -	\$ -	\$ -	\$ -
Flower Avenue East	Debt	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Harrison Street (Riggs Ave. Phase II)	Debt	\$ -	\$ -	\$ -	\$ 193,000	\$ -	\$ -
Engine Street CSO Phase I - Flower Ave West reconstruction	Debt	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Newell Street (Engine Street to Whitewater Way)	Debt	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -
<b>Total Sidewalk Construction</b>		<b>\$ 689,000</b>	<b>\$ 450,000</b>	<b>\$ 150,000</b>	<b>\$ 343,000</b>	<b>\$ 440,000</b>	<b>\$ 150,000</b>
<b>Storm Sewers</b>							
Factory Street	Grant / Debt	\$ 972,000	\$ -	\$ -	\$ -	\$ -	\$ -
Flower Avenue East	Debt	\$ -	\$ 805,000	\$ -	\$ -	\$ -	\$ -
Cooper Street Outfall	Debt	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -
Harrison Street (Riggs Ave. Phase II)	Debt	\$ -	\$ -	\$ -	\$ 988,000	\$ -	\$ -
Engine Street CSO Phase I - Flower Ave West reconstruction	Debt	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
Newell Street (Engine Street to Whitewater Way)	Debt	\$ -	\$ -	\$ -	\$ -	\$ 190,000	\$ -
<b>Total Storm Sewers</b>		<b>\$ 972,000</b>	<b>\$ 1,030,000</b>	<b>\$ -</b>	<b>\$ 988,000</b>	<b>\$ 990,000</b>	<b>\$ -</b>
<b>Street Construction</b>							
CHIPS	Grant	\$ 527,543	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Factory Street	Grant / Debt	\$ 3,669,000	\$ -	\$ -	\$ -	\$ -	\$ -
Flower Avenue East	Debt	\$ -	\$ 1,035,000	\$ -	\$ -	\$ -	\$ -
North / South Massey St (Court St bridge to Clinton St)	Debt	\$ -	\$ 480,000	\$ -	\$ -	\$ -	\$ -
Palmer Street	Debt	\$ -	\$ -	\$ 570,000	\$ -	\$ -	\$ -
Coffeen Street (City limit to North Massey St)	Debt	\$ -	\$ -	\$ 838,000	\$ -	\$ -	\$ -
Harrison Street (Riggs Ave. Phase II)	Debt	\$ -	\$ -	\$ -	\$ 365,000	\$ -	\$ -
Engine Street CSO Phase I - Flower Ave West reconstruction	Debt	\$ -	\$ -	\$ -	\$ -	\$ 505,000	\$ -
Newell Street (Engine Street to Whitewater Way)	Debt	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Bellew Avenue (Arsenal St. to Coffeen St)	Debt	\$ -	\$ -	\$ -	\$ -	\$ 230,000	\$ -
<b>Total Street Construction</b>		<b>\$ 4,196,543</b>	<b>\$ 2,015,000</b>	<b>\$ 1,908,000</b>	<b>\$ 865,000</b>	<b>\$ 1,735,000</b>	<b>\$ 500,000</b>
<b>GENERAL FUND TOTAL</b>		<b>\$ 15,085,543</b>	<b>\$ 6,024,000</b>	<b>\$ 11,579,000</b>	<b>\$ 5,180,000</b>	<b>\$ 5,827,000</b>	<b>\$ 5,253,500</b>
Facility Improvements		\$ 7,478,000	\$ 1,179,000	\$ 5,345,000	\$ 1,680,000	\$ 1,270,000	\$ 2,910,000
Vehicles and Equipment		\$ 1,750,000	\$ 1,350,000	\$ 3,726,000	\$ 1,304,000	\$ 1,392,000	\$ 1,693,500
Maintenance of Bridges		\$ -	\$ -	\$ 450,000	\$ -	\$ -	\$ -
Sidewalk Reconstruction		\$ 689,000	\$ 450,000	\$ 150,000	\$ 343,000	\$ 440,000	\$ 150,000
Storm Sewers		\$ 972,000	\$ 1,030,000	\$ -	\$ 988,000	\$ 990,000	\$ -
Street Reconstruction		\$ 4,196,543	\$ 2,015,000	\$ 1,908,000	\$ 865,000	\$ 1,735,000	\$ 500,000
General Fund Grand Total by Category		\$ 15,085,543	\$ 6,024,000	\$ 11,579,000	\$ 5,180,000	\$ 5,827,000	\$ 5,253,500
Debt	Debt	\$ 7,551,000	\$ 3,474,000	\$ 8,218,000	\$ 2,886,000	\$ 4,315,000	\$ 4,065,500
Operating fund transfer	Operating Transfer	\$ 190,000	\$ 622,125	\$ 1,857,000	\$ 1,202,004	\$ 883,000	\$ 559,000
Grant	Grant	\$ 7,344,543	\$ 1,257,875	\$ 809,000	\$ 629,000	\$ 629,000	\$ 629,000
Reserve fund transfer	Capital Reserve Fund	\$ -	\$ 670,000	\$ 660,000	\$ 462,996	\$ -	\$ -
General Fund Grand Total By Funding Sources		\$ 15,085,543	\$ 6,024,000	\$ 11,544,000	\$ 5,180,000	\$ 5,827,000	\$ 5,253,500

**Capital Reserve Fund Analysis**

	Actual	Remaining Balance
FY 2012-13 Budget Appropriation	\$ -	\$ 3,100,000
FY 2012-13 Interest Earnings	\$ 22	\$ 3,100,022
FY 2013-14 DPW Snow Dump Platform	\$ (90,000)	\$ 3,010,022
FY 2013-14 Thompson Park Pavilion and Restroom Roof Replacement	\$ (153,267)	\$ 2,856,755
FY 2013-14 DPW Road Maintenance Six-Person Single Axle Dump Truck	\$ (100,000)	\$ 2,756,755
FY 2013-14 DPW Municipal Maintenance Single Axle Dump Sander with plow and attachments	\$ (135,000)	\$ 2,621,755
FY 2013-14 DPW Tractor with Boom Mower	\$ (115,000)	\$ 2,506,755
FY 2013-14 DPW Refuse & Recycling Tandem Axle Load Refuse Packer	\$ (205,000)	\$ 2,301,755
FY 2013-14 DPW Storm Sewer 4x4 Backhoe (1-85)	\$ (94,980)	\$ 2,206,775
FY 2013-14 DPW Municipal Maintenance Single Axle Dump Truck with Plow and attachments	\$ (137,004)	\$ 2,069,771
FY 2013-14 Traffic Control and Lighting - 4x2 Pickup truck with service body	\$ (33,000)	\$ 2,036,771
FY 2013-14 Interest Earnings	\$ 982	\$ 2,037,753
FY 2014-15 Hydro-electric Facility cables	\$ (107,000)	\$ 1,930,753
FY 2014-15 Dump Truck (1-011)	\$ (138,862)	\$ 1,791,892
FY 2014-15 Y-T-D Interest Earnings	\$ 1,105	\$ 1,792,996

**Proposed Uses of Capital Reserve Fund:**

FY 2015/16 - DPW exterior freight delivery system	\$ (150,000)	\$ 1,642,996
FY 2015/16 - Fire Engine 1 refurbishment	\$ (150,000)	\$ 1,492,996
FY 2015/16 - DPW Snow plow with wing	\$ (240,000)	\$ 1,252,996
FY 2015/16 - DPW Front end loader	\$ (130,000)	\$ 1,122,996
FY 2016/17 - DPW storm sewer single axle dump truck	\$ (115,000)	\$ 1,007,996
FY 2016/17 - Arena - Zamboni	\$ (100,000)	\$ 907,996
FY 2016/17 - DPW Central Garage Service truck with crane	\$ (75,000)	\$ 832,996
FY 2016/17 - DPW Roads tandem axle dump truck	\$ (150,000)	\$ 682,996
FY 2016/17 - DPW Refuse side load refuse packer	\$ (220,000)	\$ 462,996
FY 2017/18 - DPW Refuse side load refuse packer	\$ (225,000)	\$ 237,996
FY 2017/18 - DPW Snow tandem axle dump truck	\$ (155,000)	\$ 82,996
FY 2017/18 - DPW Snow plow with wing (partially funded)	\$ (82,996)	\$ -

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
	Actual	Actual	Budget (1)	Budget	Budget	Budget	Budget	Budget
<b><u>Arena Revenues</u></b>								
A2012 Recreation Concessions	\$ 93,670	\$ 74,760	\$ 69,700	To be determined				
A2030 Arena Fees	52,321	44,472	7,750	To be determined				
A2065 Skating Rink Charges	143,864	127,101	128,000	To be determined				
	<u>\$ 289,855</u>	<u>\$ 246,334</u>	<u>\$ 205,450</u>	<u>\$ -</u>				
<b><u>Arena Operating Expenses</u></b>								
Personal Services								
130 Wages	\$ 99,129	\$ 87,516	\$ 102,652	\$ 112,336	\$ 115,144	\$ 117,447	\$ 119,796	\$ 122,192
140 Temporary	157,367	102,651	114,300	81,446	82,260	83,083	83,914	84,753
150 Overtime	29,995	32,191	20,000	30,000	30,750	31,365	31,992	32,632
170 Out of Code	207	1,964	-	-	-	-	-	-
Total Personal Services	<u>\$ 286,698</u>	<u>\$ 224,322</u>	<u>\$ 236,952</u>	<u>\$ 223,782</u>	<u>\$ 228,154</u>	<u>\$ 231,895</u>	<u>\$ 235,702</u>	<u>\$ 239,577</u>
Equipment								
230 Vehicles	-	-	29,500	37,500	-	-	-	-
Total Equipment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,500</u>	<u>\$ 37,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Operating Expenses								
410 Utilities	53,408	56,172	50,100	50,100	51,353	52,637	53,953	55,302
420 Insurance	4,207	4,307	4,307	4,307	4,415	4,525	4,638	4,754
430 Contracted Services	56,095	22,441	27,050	26,500	27,163	27,842	28,538	29,251
440 Fees Non Employees	950	1,358	1,200	625	641	657	673	690
450 Miscellaneous	1,138	2,585	4,208	4,250	4,356	4,465	4,577	4,691
455 Vehicle Expenses	10,467	10,704	11,077	10,477	10,739	11,007	11,282	11,564
460 Materials and Supplies	63,915	55,669	49,650	15,800	16,195	16,600	17,015	17,440
465 Equipment < \$10,000	18,265	4,602	5,400	19,750	20,244	20,750	21,269	21,801
Total Operating Expenses	<u>\$ 208,445</u>	<u>\$ 157,838</u>	<u>\$ 152,992</u>	<u>\$ 131,809</u>	<u>\$ 135,106</u>	<u>\$ 138,483</u>	<u>\$ 141,945</u>	<u>\$ 145,493</u>
Fringe Benefits								
810 NYS Employees' Retirement Sys	50,035	42,562	45,407	33,926	34,588	35,155	35,732	36,320
830 Social Security	21,621	16,251	18,127	17,121	17,454	17,740	18,031	18,328
840 Workers' Compensation	60,851	1,584	35,000	20,000	20,500	21,013	21,538	22,076
850 Health Insurance	31,119	26,958	26,116	31,061	32,614	34,245	35,957	37,755
Total Fringe Benefits	<u>\$ 163,626</u>	<u>\$ 87,355</u>	<u>\$ 124,650</u>	<u>\$ 102,108</u>	<u>\$ 105,156</u>	<u>\$ 108,153</u>	<u>\$ 111,258</u>	<u>\$ 114,479</u>
Department Total	<u>\$ 658,769</u>	<u>\$ 469,515</u>	<u>\$ 544,094</u>	<u>\$ 495,199</u>	<u>\$ 468,416</u>	<u>\$ 478,531</u>	<u>\$ 488,905</u>	<u>\$ 499,549</u>
Net Surplus / (Deficit)	<u>\$ (368,914)</u>	<u>\$ (223,181)</u>	<u>\$ (338,644)</u>	To be determined				

(1) City did not budget for \$17,000 from expected rentals of the Arena due to anticipated construction.

**Sales Tax Analysis**

The City receives 24% of the 3.75% county sales tax collected within Jefferson County.

	Gross Taxable Sales	City's Share of the County Sales Tax
FY 2014-15 City Sales tax Revenue (budget)	\$ 1,943,333,333	\$ 17,490,000
FY 2013-14 City Sales tax Revenue (actual)	\$ 1,890,777,900	\$ 17,017,001
City Sales Tax Revenue of \$10,000	\$ 1,111,111	\$ 10,000
City Sales Tax Revenue of \$1,000	\$ 111,111	\$ 1,000

**Hotel Occupancy Tax Analysis**

In 1988, the County implemented legislation enacting a 3% Bed Tax. Based on revenue generated from hotel rooms in the City, the County receives 2% for administration and the City and County each receive 50% of the remaining balance. Funds must be used to promote and develop tourism in the City of Watertown.

Estimated average hotel price per night	\$ 100.00
Hotel occupancy tax rate	3.00%
Hotel occupancy tax	\$ 3.00
City share of hotel occupancy tax	49.00%
Approximate hotel occupancy tax per hotel room received by City	\$ 1.47

Quarter Ended	2012-13		2013-14		2014-15 (1)		Draft Proposed		2015-16 Budget		Projected 2016-17		Projected 2017-18		Projected 2018-19		Projected 2019-20		
	\$		\$		\$		\$		\$		\$		\$		\$		\$		
8/31	\$ 84,852		\$ 84,046		\$ 87,362		\$ 87,000		\$ 88,740		\$ 90,515		\$ 92,325		\$ 94,172		\$ 96,022		\$ 97,874
11/30	66,498		57,584		62,498		62,000		63,240		64,505		65,795		67,111		68,445		69,779
2/28	46,907		47,483		45,000		48,000		48,960		49,939		50,938		51,957		52,966		53,985
5/31	52,427		52,282		50,000		53,000		54,060		55,141		56,244		57,369		58,506		59,655
	\$ 250,684		\$ 241,395		\$ 244,860		\$ 250,000		\$ 255,000		\$ 260,100		\$ 265,302		\$ 270,608		\$ 275,914		\$ 281,238

(1) FY 2014/15 third and fourth quarter amounts represent budgeted amounts

Annual Increase/ (Decrease) %	12.95%	-3.71%	1.44%	2.10%	2.00%	2.00%	2.00%	2.00%
Approximate # of hotel rooms sold	170,533	164,215	166,572	170,068	173,469	176,939	180,478	184,087
Approximate # of hotel rooms available within City	362,445	362,445	362,445	362,445	362,446	362,447	362,448	362,449
Approximate % of rooms sold annually	47.05%	45.31%	45.96%	46.92%	47.86%	48.82%	49.79%	50.79%

**Hotels/ Motels within City**

	# of Rooms
Best Western	168
Day's Inn	135
Econo Lodge	108
Fairfield Inn	103
Hampton Inn	90
Hilton Garden Inn	136
Holiday Inn Express	111
Roadway Inn	48
The Inn on Arsenal	94
	<u>993</u>

Maximum Annual Rooms 362,445

Approximate Bed Tax Revenue from Vacant Rooms  
 \$ 111,761    \$ 121,050    \$ 117,585    \$ 112,445

Ending Tourism Fund Balance  
 \$ 20,168    \$ 51,963    \$ 52,723

Debt Service/Capital Projects

Supported by Tourism Fund

<u>Transfers</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16 (*)</u>	<u>2016-17 (*)</u>	<u>2017-18 (*)</u>	<u>2018-19 (*)</u>	<u>2019-20 (*)</u>
Thompson Park Conservancy funding	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Thompson Park Zoo Reconstruction	23,417	22,874	-	-	-	-	-	-
Thompson Park Zoo Reconstruction	21,856	21,349	-	-	-	-	-	-
Thompson Park Improvements	5,308	5,185	-	-	-	-	-	-
Thompson Park Road Reconstruction	4,123	-	-	-	-	-	-	-
Flower Memorial Library	-	-	-	-	-	-	-	-
Improvements to Fairgrounds	10,390	-	-	-	-	-	-	-
Improvements to Fairgrounds	5,464	5,338	-	-	-	-	-	-
Improvements to Fairgrounds	2,638	-	-	-	-	-	-	-
Thompson Park Bathhouse Improvements	4,071	-	-	-	-	-	-	-
Thompson Park Road Reconstruction	4,646	4,544	4,275	4,185	2,909	-	-	-
Route 3 Wave Shoreline Improvements	-	-	-	-	-	-	-	-
Black River Parks Development	-	-	-	-	-	-	-	-
Hole Brothers Shoreline Improvements	7,220	7,063	6,898	6,725	6,545	6,358	8,130	-
Marble Street Park Facilities	36,181	-	-	-	-	-	-	-
Bicentennial Park Improvements	34,114	-	-	-	-	-	-	-
Flower Memorial Library Restorations	47,425	46,025	44,625	43,203	41,759	40,294	38,806	37,297
Fairgrounds Arena HVAC System	17,820	17,160	-	-	-	-	-	-
Fairgrounds Arena Roof Reconstruction	11,607	10,830	10,190	10,476	7,755	-	-	-
Fairgrounds Refrigeration System	-	-	-	-	-	-	-	-
Thompson Park Pavillion Roof	-	46,733	-	-	-	-	-	-
Fairgrounds - Grandstand parking	-	-	105,000	-	-	-	-	-
Thompson Park - restroom renovations	-	-	70,000	<b>70,000</b>	-	-	-	-
Thompson Park - street repair	-	-	-	<b>50,000</b>	-	-	-	-
Thompson Park - stone work	-	-	-	<b>50,000</b>	-	-	-	-
Thompson Park - playground rehab	-	-	-	-	<b>120,000</b>	<b>31,050</b>	<b>30,245</b>	<b>29,445</b>
Thompson Park - Pinnacle Wood Walk wall	-	-	-	-	-	<b>35,250</b>	<b>34,200</b>	<b>33,150</b>
Thompson Park - Splash Park	-	-	-	-	-	<b>50,625</b>	<b>49,313</b>	<b>48,000</b>
Fairgrounds - Grandstand parking	-	-	-	-	-	<b>47,250</b>	<b>72,150</b>	<b>70,213</b>
	<u>\$ 256,277</u>	<u>\$ 207,100</u>	<u>\$ 260,987</u>	<u>\$ 254,589</u>	<u>\$ 198,968</u>	<u>\$ 230,826</u>	<u>\$ 252,844</u>	<u>\$ 238,105</u>

(\*) **Bolded numbers in shaded cells are amounts from Draft Proposed FY 2015/16 - FY 2019/20 Capital Budget**

Summary by Location

Fairgrounds Complex / Facilities	\$ 47,918	\$ 33,328	\$ 115,190	\$ 10,476	\$ 7,755	\$ 47,250	\$ 72,150	\$ 70,213
Thompson Park Complex / Facilities	83,419	120,684	24,275	194,185	142,909	136,925	133,758	130,595
Flower Memorial Library	47,425	46,025	44,625	43,203	41,759	40,294	38,806	37,297
River Parks	77,515	7,063	6,898	6,725	6,545	6,358	8,130	-
	<u>\$ 256,277</u>	<u>\$ 207,100</u>	<u>\$ 190,987</u>	<u>\$ 254,589</u>	<u>\$ 198,968</u>	<u>\$ 230,826</u>	<u>\$ 252,844</u>	<u>\$ 238,105</u>
General Fund or Capital Projects Fund	<u>\$ 161,375</u>	<u>\$ 187,100</u>	<u>\$ 180,100</u>	<u>\$ 190,000</u>	<u>\$ 195,000</u>	<u>\$ 200,100</u>	<u>\$ 205,302</u>	<u>\$ 210,608</u>
Excess / (Shortfall) of Tourism Funding for Projects	<u>\$ (94,902)</u>	<u>\$ (20,000)</u>	<u>\$ (10,887)</u>	<u>\$ (64,589)</u>	<u>\$ (3,968)</u>	<u>\$ (30,726)</u>	<u>\$ (47,542)</u>	<u>\$ (27,497)</u>

**Empire Zone**

Fund balance at 6/30/14                   \$            231,434

<u>Most Recent Funding of Empire Zone:</u>	<u>City</u>	<u>Town of Watertown</u>	
FY 2008/09	\$           5,000	\$           5,000	
FY 2007/08	15,000	15,000	
FY 2006/07	30,000	25,000	
FY 2005/06	30,000	25,000	
FY 2004/05	30,000	25,000	
	<u>\$       110,000</u>	<u>\$        95,000</u>	<u>\$       205,000</u>

**Draft FY 2015/16 General Fund Budget discussion**

	<u>FY 2014/15 Budget</u>	<u>Estimated Increase/Decrease % for FY 2015/16</u>	<u>Estimated Increase / (Decrease)</u>
	<u>Amounts</u>	<u>Budget</u>	
Sales tax	\$   17,490,000	2.00%	\$    349,800
Sale of excess hydro-electric power	\$    3,600,000	4.35%	\$    156,600
State aid	\$    4,703,208	0.00%	\$            -
	<u>\$   25,793,208</u>		<u>\$    506,400</u>
Personal services	\$   14,665,289	2.50%	\$    366,632
Retirement - ERS	\$    1,100,224	-5.00%	\$    (55,011)
Retirement - PFRS	\$    2,566,727	-7.00%	\$   (179,671)
FICA	\$    1,121,895	2.50%	\$     28,047
Health Insurance	\$    6,147,366	5.00%	\$    307,368
	<u>\$   25,601,501</u>		

**Debt service related:**

Reduction in debt service from FY 14/15 to FY 15/16	\$           (239,887)
Reduction in Public Safety Building debt service from FY 14/15 to FY 15/16	\$           (157,555)
Factory Street Reconstruction (new debt)	\$           320,740
Ogilvie Site Remediation (new debt)	\$            26,000
	<u>\$           416,664</u>
	<u>\$            89,736</u>

Note the above summary does not include the projected arena debt service, changes to contractual expenses, vehicle and equipment purchases, transfers to the Capital Projects Fund to continue paying for projects with current resources and change to the transfer to the Library Fund.