



Watertown City Council  
Monday, April 30, 2015  
6:30 p.m.

## Work Session Agenda

### Discussion Items:

1. Fiscal Year 2015-16 Proposed Budget General Fund Revenues  
- James E. Mills, City Comptroller
  
2. Fiscal Year 2013-14 Budget Variances  
- James E. Mills, City Comptroller
  
3. Property Tax Freeze Law Discussion  
- James E. Mills, City Comptroller
  
4. NYS Fiscal Stress Monitoring System  
- James E. Mills, City Comptroller

April 24, 2015

To: The Honorable Mayor and City Council  
From: James E. Mills, City Comptroller  
Subject: Fiscal Year 2015-16 Proposed Budget General Fund Revenues

This report was prepared to provide City Council with information on some of the City's larger General Fund revenue line items. The report provides details on revenues that comprise nearly 97% of the Proposed General Fund Fiscal Year 2015-16 revenues.

	% of Proposed	
	Proposed FY 2015-16 General Fund Revenues	FY 2015-16 General Fund Revenues
A1110 State Admin. Sales & Use Tax	\$ 17,575,000	44.55%
A1001 Real Property Taxes	8,677,385	21.99%
A3001 State Aid, Per Capita	4,703,208	11.92%
A2150 Sale of Surplus Power	3,790,000	9.61%
A2130 Refuse and Garbage Charges	495,000	1.25%
A4589.4 Federal Transportation Assist.	450,000	1.14%
A2135 Refuse and Garbage Totes	390,000	0.99%
A1170 Franchises	385,000	0.98%
A5031 Interfund Transfers	364,000	0.92%
A3005 State Aid, Mortgage Tax	350,000	0.89%
A1130 Utilities Gross Receipts Tax	330,000	0.84%
A3589.3 State Mass.Trans. Assist.	246,000	0.62%
A1090 Interest/Penalties Property Tax	175,000	0.44%
A1750 Bus Fares	166,000	0.42%
	<u>\$ 38,096,593</u>	<u>96.56%</u>
	<u>1,356,457</u>	<u>3.44%</u>
	<u>\$ 39,453,050</u>	<u>100.00%</u>

### Sales Tax

Per agreement with Jefferson County, the City receives 24% of the 3.75% county sales tax collected within the County.

No amount was included based on the Jefferson County Legislature's approval of the sales tax rate being increased to 4.00%.

	Projected % increase							3.00%	2.00%
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	Projected 2014-15	2015-16 Proposed Budget
July	\$ 1,202,556	\$ 1,276,583	\$ 1,054,235	\$ 1,294,030	\$ 1,359,433	\$ 1,361,364	\$ 1,492,579	\$ 1,412,829	\$ 1,441,086
August	\$ 1,150,965	\$ 1,268,437	\$ 1,111,868	\$ 1,250,127	\$ 1,319,714	\$ 1,357,130	\$ 1,463,877	\$ 1,247,954	\$ 1,272,913
September	\$ 1,777,545	\$ 1,529,231	\$ 1,805,736	\$ 1,777,374	\$ 1,886,899	\$ 2,071,785	\$ 1,760,254	\$ 2,206,655	\$ 2,250,788
October	\$ 1,041,228	\$ 1,103,267	\$ 1,081,394	\$ 1,147,531	\$ 1,215,872	\$ 1,301,624	\$ 1,584,174	\$ 1,405,774	\$ 1,433,890
November	\$ 1,089,851	\$ 1,106,240	\$ 1,056,203	\$ 1,203,035	\$ 1,207,881	\$ 1,274,589	\$ 1,116,784	\$ 1,398,402	\$ 1,426,370
December	\$ 1,554,307	\$ 1,413,485	\$ 1,606,018	\$ 1,681,408	\$ 1,897,409	\$ 1,714,672	\$ 1,543,425	\$ 1,540,727	\$ 1,571,541
January	\$ 1,055,815	\$ 1,073,261	\$ 1,103,884	\$ 1,213,794	\$ 1,195,675	\$ 1,276,483	\$ 1,238,468	\$ 1,261,235	\$ 1,286,460
February	\$ 925,894	\$ 843,971	\$ 921,272	\$ 984,089	\$ 1,036,230	\$ 1,160,663	\$ 1,076,005	\$ 1,059,321	\$ 1,080,508
March	\$ 1,591,250	\$ 1,458,063	\$ 1,572,098	\$ 1,445,902	\$ 1,624,451	\$ 1,453,454	\$ 1,471,964	\$ 1,295,074	\$ 1,320,975
April	\$ 1,044,484	\$ 954,271	\$ 1,121,188	\$ 1,190,708	\$ 1,217,913	\$ 1,293,493	\$ 1,271,765	\$ 1,309,918	\$ 1,336,116
May	\$ 1,070,945	\$ 960,159	\$ 1,079,512	\$ 1,164,270	\$ 1,224,057	\$ 1,373,513	\$ 1,298,653	\$ 1,337,613	\$ 1,364,365
June	\$ 1,689,660	\$ 1,479,763	\$ 1,709,687	\$ 1,654,800	\$ 2,029,525	\$ 1,609,032	\$ 1,699,052	\$ 1,750,023	\$ 1,785,024
Total	\$ 15,194,501	\$ 14,466,732	\$ 15,223,095	\$ 16,007,069	\$ 17,215,058	\$ 17,247,801	\$ 17,017,001	\$ 17,225,525	\$ 17,570,036
Budget	\$ 15,570,000	\$ 15,750,000	\$ 14,755,000	\$ 15,300,000	\$ 16,465,000	\$ 17,860,000	\$ 18,100,000	\$ 17,490,000	\$ 17,575,000
Over/(Under) Budget	\$ (375,499)	\$ (1,283,268)	\$ 468,095	\$ 707,069	\$ 750,058	\$ (612,199)	\$ (1,082,999)	\$ (264,475)	
Annual actual % change	7.31%	-4.79%	5.23%	5.15%	7.55%	0.19%	-1.34%	1.23%	2.00%

It should be noted that the Proposed FY 2015-16 sales tax budget was developed by keeping the City's 4th quarter at its budgeted percentage increase of 3%. As this may be unlikely based upon the most recent quarter's performance, the following shows what the budget would be if the City's 4th quarter was projected for 0% growth. As a result the FY 2015-16 Proposed Budget would need to be reduced by **\$135,000**.

	Revised projected % increase		0.00%	2.00%
	2013-14	Projected 2014-15	Projected 2014-15	2015-16 Proposed Budget
July	\$ 1,492,579	\$ 1,412,829	\$ 1,412,829	\$ 1,441,086
August	\$ 1,463,877	\$ 1,247,954	\$ 1,247,954	\$ 1,272,913
September	\$ 1,760,254	\$ 2,206,655	\$ 2,206,655	\$ 2,250,788
October	\$ 1,584,174	\$ 1,405,774	\$ 1,405,774	\$ 1,433,890
November	\$ 1,116,784	\$ 1,398,402	\$ 1,398,402	\$ 1,426,370
December	\$ 1,543,425	\$ 1,540,727	\$ 1,540,727	\$ 1,571,541
January	\$ 1,238,468	\$ 1,261,235	\$ 1,261,235	\$ 1,286,460
February	\$ 1,076,005	\$ 1,059,321	\$ 1,059,321	\$ 1,080,508
March	\$ 1,471,964	\$ 1,295,074	\$ 1,295,074	\$ 1,320,975
April	\$ 1,271,765	\$ 1,271,765	\$ 1,271,765	\$ 1,297,200
May	\$ 1,298,653	\$ 1,298,653	\$ 1,298,653	\$ 1,324,626
June	\$ 1,699,052	\$ 1,699,052	\$ 1,699,052	\$ 1,733,033
Total	\$ 17,017,001	\$ 17,097,441	\$ 17,097,441	\$ 17,439,390
Budget	\$ 18,100,000	\$ 17,490,000	\$ 17,490,000	\$ 17,440,000
Over/(Under) Budget	\$ (1,082,999)	\$ (392,559)	\$ (392,559)	
Annual actual % change	#DIV/0!	0.47%	0.47%	2.00%

**Property Taxes**

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 Proposed Budget
Levy	\$ 6,909,651	\$ 7,117,638	\$ 7,344,073	\$ 7,487,424	\$ 7,300,238	\$ 7,373,240	\$ 7,520,705	\$ 8,259,585	\$ <b>8,677,385</b>
Annual actual % change	-16.07%	3.01%	3.18%	1.95%	-2.50%	1.00%	2.00%	9.82%	5.06%

**State Aid**

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13 (1)	2013-14 (1)	EST. 2014-15	EST. 2015-16
Amount	\$ 4,757,174	\$ 5,090,176	\$ 4,988,373	\$ 4,799,192	\$ 4,703,208	\$ 7,803,208	\$ 4,703,208	\$ 4,703,208	\$ <b>4,703,208</b>
Annual actual change		\$ 333,002	\$ (101,803)	\$ (189,181)	\$ (95,984)	\$ 3,100,000	\$ (3,100,000)	\$ -	\$ -
Annual actual % change		7.00%	-2.00%	-3.79%	-2.00%	0.00%	0.00%	0.00%	0.00%

Payments received in:

December	\$ 83,452
June	4,619,756
	<u>\$ 4,703,208</u>

(1) FY 2012-13 included a one-time \$3,100,000 increase due to a change in payment dates. Annual % change does not include one-time accelerated payment.

**Sale of Excess Hydro-electricity**

Contract rate for 1st 6 months of fiscal year:	\$ 0.1916 per kwh
Contract rate for 2nd 6 months of fiscal year:	\$ 0.1999 per kwh

Production in kwh (1999/2000 - current)

	Last 12 months	Average	Median	Monthly minimums	Monthly maximums
July	1,209,525	1,209,525	1,423,663	5,479	2,693,060
August	944,661	944,661	771,893	6,003	2,761,277
September	836,097	836,097	662,694	57,295	2,662,760
October	2,159,328	2,159,328	1,931,801	1,383,938	3,306,369
November	2,385,441	2,385,441	2,505,172	887,267	3,153,974
December	2,353,301	2,353,301	2,191,612	1,438,399	3,363,759
January	1,700,769	1,700,769	1,711,123	994,930	2,540,680
February	1,462,067	1,462,067	1,390,715	761,575	2,552,037
March	2,337,809	2,337,809	2,228,635	969,057	3,530,126
April	2,906,265	2,906,265	2,922,570	1,946,758	3,697,380
May	2,715,817	2,715,817	2,674,754	1,480,992	3,871,545
June	1,809,919	1,809,919	1,709,642	142,282	2,933,786
	<u>22,820,998</u>	<u>22,820,998</u>	<u>22,124,274</u>	<u>10,073,975</u>	<u>37,066,753</u>

Gross City Consumption in kwh including water, sewer, library fund accounts at loss ratio of 1.0449 (1999/2000 - current)

	Last 12 months	Average	Median	Monthly minimums	Monthly maximums
July	993,611	968,319	971,511	858,293	1,030,158
August	943,252	922,382	927,814	826,061	1,021,790
September	930,407	850,509	856,478	762,424	937,128
October	983,110	932,068	919,848	865,606	1,012,279
November	992,850	910,030	899,667	739,320	1,085,193
December	1,115,590	1,050,309	1,038,603	929,769	1,207,077
January	1,148,048	1,072,015	1,083,387	944,496	1,148,048
February	1,052,307	970,651	963,165	890,977	1,052,307
March	1,096,743	1,030,807	1,028,496	947,441	1,136,168
April	941,837	899,436	892,786	760,575	1,025,659
May	884,983	875,308	846,727	762,455	1,013,922
June	914,810	880,713	891,492	780,656	975,144
	<u>11,997,548</u>	<u>11,362,547</u>	<u>11,319,974</u>	<u>10,068,073</u>	<u>12,644,873</u>

Net Generation Available for Sale to National Grid (includes loss ratio of 1.0449)

	Net of avg production less last 12 months consumption	Average	Median	Monthly minimums	Monthly maximums	Net of median production less last 12 months consumption
July	215,914	241,206	457,582	-	1,707,057	430,052
August	1,408	22,278	(153,072)	-	1,935,216	-
September	-	-	-	-	1,785,454	-
October	1,176,218	1,227,259	947,079	471,451	2,378,653	948,692
November	1,392,592	1,475,411	1,621,616	-	2,328,118	1,512,322
December	1,237,711	1,302,993	1,111,835	466,944	2,433,990	1,076,021
January	552,721	628,754	683,212	-	1,453,161	563,075
February	409,760	521,408	431,682	-	1,622,870	338,407
March	1,241,066	1,307,002	1,187,551	-	2,466,906	1,131,892
April	1,964,428	2,006,829	1,896,911	1,107,667	2,774,799	1,980,733
May	1,830,833	1,840,509	1,835,878	718,537	3,034,116	1,789,771
June	895,108	929,206	849,114	-	2,042,294	794,832
	<u>10,917,759</u>	<u>11,502,855</u>	<u>10,869,387</u>	<u>2,764,599</u>	<u>25,962,634</u>	<u>10,565,798</u>

Note: Production - consumption will not equal net available as the net available section above excludes months where the consumption was more than the generation.

Revenue from National Grid

	Net of avg production less last 12 months consumption			Monthly minimums	Monthly maximums	Net of median production less last 12 months consumption
	Average	Median				
July	\$ 41,369	\$ 46,215	\$ 87,673	\$ -	\$ 327,072	\$ 82,398
August	\$ 270	\$ 4,268	\$ -	\$ -	\$ 370,787	\$ -
September	\$ -	\$ -	\$ -	\$ -	\$ 342,093	\$ -
October	\$ 225,363	\$ 235,143	\$ 181,460	\$ 90,330	\$ 455,750	\$ 181,769
November	\$ 266,821	\$ 282,689	\$ 310,702	\$ -	\$ 446,067	\$ 289,761
December	\$ 237,145	\$ 249,653	\$ 213,028	\$ 89,467	\$ 466,353	\$ 206,166
January	\$ 110,489	\$ 125,688	\$ 136,574	\$ -	\$ 290,487	\$ 112,559
February	\$ 81,911	\$ 104,230	\$ 86,293	\$ -	\$ 324,412	\$ 67,648
March	\$ 248,089	\$ 261,270	\$ 237,392	\$ -	\$ 493,134	\$ 226,265
April	\$ 392,689	\$ 401,165	\$ 379,192	\$ 221,423	\$ 554,682	\$ 395,948
May	\$ 365,984	\$ 367,918	\$ 366,992	\$ 143,636	\$ 606,520	\$ 357,775
June	\$ 178,932	\$ 185,748	\$ 169,738	\$ -	\$ 408,255	\$ 158,887
	\$ 2,149,062	\$ 2,263,987	\$ 2,169,043	\$ 544,855	\$ 5,085,612	\$ 2,079,176

Revenue from Water / Sewer / Library Funds (per below)

\$ 1,709,567	\$ 1,527,328	\$ 1,559,538	\$ 1,173,812	\$ 1,740,382	\$ 1,709,567
<u>\$ 3,858,629</u>	<u>\$ 3,791,315</u>	<u>\$ 3,728,582</u>	<u>\$ 1,718,667</u>	<u>\$ 6,825,994</u>	<u>\$ 3,788,743</u>

Net of avg production less last 12 months consumption	\$ 3,858,629
Average	\$ 3,791,315
Median	\$ 3,728,582
Net of median production less last 12 months consumption	\$ 3,788,743
Average of 4 calculations	\$ 3,791,817
Median of 4 calculations	3,790,029

FY 2015-16 Budget **\$ 3,790,000**

Water / Sewer / Library Funds' Consumption (part of consumption deducted above)

	Last 12 months	Average	Median	Monthly minimums	Monthly maximums
July	740,646	643,807	686,050	376,065	740,646
August	728,654	595,454	632,152	267,605	731,822
September	689,755	570,696	652,184	262,130	695,741
October	698,609	671,096	664,895	627,290	708,754
November	707,908	663,659	651,252	593,106	804,498
December	813,328	763,151	762,871	666,971	882,065
January	900,018	776,934	777,580	671,870	829,392
February	829,217	709,247	703,799	594,529	772,479
March	821,739	753,633	763,902	663,703	821,739
April	765,068	674,273	672,837	592,920	774,104
May	714,983	683,562	688,000	623,622	769,674
June	707,991	640,265	664,497	311,812	755,742
	<u>9,117,916</u>	<u>8,145,777</u>	<u>8,320,019</u>	<u>6,251,623</u>	<u>9,286,656</u>

Water / Sewer / Library Funds' Revenue to be included in General Fund

	Last 12 months	Average	Median	Monthly minimums	Monthly maximums
July	\$ 135,810	\$ 118,053	\$ 125,799	\$ 68,958	\$ 135,810
August	\$ 133,611	\$ 109,187	\$ 115,916	\$ 49,070	\$ 134,192
September	\$ 126,478	\$ 104,647	\$ 119,589	\$ 48,066	\$ 127,576
October	\$ 128,102	\$ 123,057	\$ 121,920	\$ 115,024	\$ 129,962
November	\$ 129,807	\$ 121,693	\$ 119,418	\$ 108,756	\$ 147,518
December	\$ 149,137	\$ 139,936	\$ 139,885	\$ 122,300	\$ 161,741
January	\$ 172,183	\$ 148,635	\$ 148,759	\$ 128,536	\$ 158,671
February	\$ 158,638	\$ 135,686	\$ 134,644	\$ 113,739	\$ 147,783
March	\$ 157,207	\$ 144,178	\$ 146,142	\$ 126,973	\$ 157,207
April	\$ 146,365	\$ 128,995	\$ 128,721	\$ 113,432	\$ 148,094
May	\$ 136,784	\$ 130,772	\$ 131,621	\$ 119,305	\$ 147,247
June	\$ 135,446	\$ 122,489	\$ 127,125	\$ 59,653	\$ 144,581
	<u>\$ 1,709,567</u>	<u>\$ 1,527,328</u>	<u>\$ 1,559,538</u>	<u>\$ 1,173,812</u>	<u>\$ 1,740,382</u>

## Refuse and Garbage Charges

Fee (last changed 7/1/2012):

Blue sticker \$ 3.00 each

	<u>Actual</u>
FY 15-16 (Budget)	<b>\$ 495,000</b>
FY 14-15 (Projected)	\$ 492,384
FY 13-14	\$ 486,041
FY 12-13	\$ 489,409
FY 11-12	\$ 506,100
FY 10-11	\$ 499,400
FY 09-10	\$ 497,138
FY 08-09	\$ 510,508
FY 07-08	\$ 510,243
FY 06-07	\$ 542,200
FY 05-06	\$ 493,140
FY 04-05	\$ 501,106

## Refuse and Garbage Totes

Fees (last changed 7/1/2012):

32-gallon tote \$ 45.50 per quarter

64-gallon tote \$ 68.25 per quarter

95-gallon tote \$ 91.00 per quarter

		<u>Projected FY</u>	<u>Proposed FY</u>
		14/15	15/16 Budget
July / Aug.	actual	\$ 57,294	\$ 63,650
Sept. / Oct. / Nov.	actual	87,155	95,000
Dec. / Jan. / Feb.	actual	95,345	95,000
Mar. / Apr. / May	actual	94,890	95,000
June	estimate	31,350	31,350
+ Misc. between cycle billings		11,348	10,000
		<u>\$ 377,383</u>	<u>\$ 390,000</u>

	<u>Actual</u>
FY 14-15 (projected)	\$ 377,383
FY 13-14	\$ 337,659
FY 12-13	\$ 293,971
FY 11-12	\$ 234,496
FY 10-11	\$ 211,548
FY 09-10	\$ 201,795
FY 08-09	\$ 159,793
FY 07-08	\$ 172,836
FY 06-07	\$ 110,098
FY 05-06	\$ 98,825
FY 04-05	\$ 66,307

**Federal Transportation Assistance (Bus - Federal Section 5307 funding)**

Partial FY 2015-16 Proposed A5630 Bus Operating Budget

A.5630.0110	Salaries				
	Transit Director	\$	32,500		
A.5630.0110	Clerical				
	Account Clerk Typist (part-time)		16,358		
A.5630.0130	Wages				
	Transit Supervisor	\$	51,538		
	Head Bus Driver		36,227		
	Bus Driver (5)		179,298		
	Motor Equipment Mechanic		46,779	313,842	
A.5630.0140	Temporary			40,000	
A.5630.0150	Overtime				
	Overtime	\$	11,000		
	Overtime - Bus Driver Training		6,000	17,000	
	Total Personal Services		\$ 419,700	x 50% =	\$ 209,850

**Equipment**

A.5630.0230	Motor Vehicles				
	Paratransit Bus	\$	70,000		
	Transit Bus Replacement Engine		27,500	\$ 97,500	x 80% = \$ 78,000
	Total Equipment		\$ 97,500		

**Operating Expenses**

A.5630.0430	Contracted Services				
	Paratransit Contra		94,758	x 80% =	\$ 75,806

**Fringe Benefits**

A.5630.0810	New York State Employees' Retirement System	\$	58,605		
A.5630.0830	Social Security		31,382		
A.5630.0840	Workers Compensation		30,000		
A.5630.0850	Health Insurance		81,747		
	Total Fringe Benefits		\$ 201,734	x 50% =	\$ 100,867
					\$ 464,523

FY 2015-16 Proposed Budget **\$ 450,000**

Federal Section 5307 analysis

	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>
City 5307 allocation	\$ 453,589	\$ 967,247	\$ 950,000
<u>Expenditures</u>			
General Departmental Operations (@ 50%):	-	280,000	378,000
Departmental Capital (@ 80%):			
Bus shelter	-	16,000	-
Security equipment	-	16,000	-
Bus engine replacement	-	-	22,000
Paratransit bus	-	-	56,000
	-	312,000	456,000
<u>Capital Fund (Fleet) (@80%):</u>			
Transit buses (3/2)	-	960,000	600,000
	-	-	-
	\$ -	\$ 1,272,000	\$ 1,056,000
Cumulative balance	\$ 453,589	\$ 148,836	\$ 42,836

## Franchises

Time Warner monthly franchise fees (5% of Time Warner gross cable revenues)

<u>FY 2014-15:</u>	<u>Actual</u>	
July	\$ 30,898	
August	31,465	
September	31,612	
October	32,306	
November	32,193	
December	30,663	
January	31,000	estimate
February	31,000	estimate
March	31,000	estimate
April	31,000	estimate
May	31,000	estimate
June	31,000	estimate
	<u>\$ 375,137</u>	
Westelcom	<u>7,176</u>	
	<u>\$ 382,313</u>	
FY 2015-16 Proposed Budget	<u><b>\$ 385,000</b></u>	
FY 14-15 (Projected)	\$ 382,313	
FY 13-14	\$ 388,550	
FY 12-13	\$ 412,138	
FY 11-12	\$ 429,250	
FY 10-11	\$ 431,049	
FY 09-10	\$ 415,047	
FY 08-09	\$ 406,570	
FY 07-08	\$ 293,733	
FY 06-07	\$ 210,817	
FY 05-06	\$ 185,193	
FY 04-05	\$ 171,659	

## Interfund Transfers

	<u>Proposed FY 2015-16 Budget</u>
Transfer from Tourism Fund	\$ 250,100
Transfer from CDBG entitlement (ADA accessible sidewalk ramps)	52,000
Transfer from Compensation Reserve Fund for expected large scheduled loss payment	60,000
Miscellaneous capital project close-outs	1,900
	<u><b>\$ 364,000</b></u>

## Mortgage Tax

FY 15-16	<b>\$ 350,000</b>	
FY 14-15	\$ 253,264	(\$135,210 for 1st semi-annual payment)
FY 13-14	\$ 363,701	
FY 12-13	\$ 480,981	
FY 11-12	\$ 307,384	
FY 10-11	\$ 351,984	
FY 09-10	\$ 398,710	
FY 08-09	\$ 418,469	
FY 07-08	\$ 502,944	
FY 06-07	\$ 425,352	
FY 05-06	\$ 565,311	
FY 04-05	\$ 360,238	

**Gross Receipts Utilities Tax**

City imposes a 1% tax on the gross receipts of utility company sales for gas, electric and telephone

	FY 15/16 Proposed Budget	Projected FY 14/15	FY 13/14	FY 12/13	FY 11/12	FY 10/11
National Grid - gas	\$ 96,076	\$ 87,777	\$ 102,021	\$ 97,138	\$ 99,777	\$ 120,723
National Grid - electric	\$ 171,558	\$ 161,106	\$ 175,482	\$ 173,703	\$ 190,098	\$ 225,943
All others	\$ 62,000	\$ 59,921	\$ 29,881	\$ 81,143	\$ 108,835	\$ 71,803
<b>FY 2015-16 Proposed Budget</b>	<b>\$ 330,000</b>	\$ 308,804	\$ 307,384	\$ 351,984	\$ 398,710	\$ 418,469

National Grid as a % to Total	81.19%	80.60%	90.28%	76.95%	72.70%	82.84%
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last actual inc./(dec.) from prior year	11.59%	-11.13%	-22.96%	-12.83%	
<u>National Grid - Gas gross income</u>	QE 8/31/	QE 11/30/	QE 2/28/	QE 5/31/	Total
FY 14/15 (actual/projected)	\$ 1,211,245	\$ 1,241,634	\$ 3,074,835	\$ 3,250,000	\$ 8,777,714
FY 13/14	\$ 1,085,485	\$ 1,397,122	\$ 3,991,378	\$ 3,728,136	\$ 10,202,120
FY 12/13	\$ 1,041,985	\$ 1,250,409	\$ 4,088,414	\$ 3,332,958	\$ 9,713,766
FY 11/12	\$ 1,209,801	\$ 1,621,353	\$ 3,949,267	\$ 3,197,233	\$ 9,977,653
FY 10/11	\$ 1,190,047	\$ 1,759,107	\$ 5,017,472	\$ 4,105,700	\$ 12,072,326

last actual inc./(dec.) from prior year	-0.12%	0.37%	-15.50%	-13.97%	
<u>National Grid - Electricity gross income</u>	QE 8/31/	QE 11/30/	QE 2/28/	QE 5/31/	Total
FY 14/15 (actual/projected)	\$ 4,032,816	\$ 3,733,576	\$ 4,344,179	\$ 4,000,000	\$ 16,110,570
FY 13/14	\$ 4,037,858	\$ 3,719,855	\$ 5,140,751	\$ 4,649,716	\$ 17,548,180
FY 12/13	\$ 4,356,167	\$ 3,797,509	\$ 5,052,172	\$ 4,164,429	\$ 17,370,276
FY 11/12	\$ 5,034,612	\$ 5,203,812	\$ 4,970,638	\$ 3,800,764	\$ 19,009,827
FY 10/11	\$ 5,413,010	\$ 5,568,171	\$ 6,175,037	\$ 5,438,071	\$ 22,594,290

FY 14-15 (projected)	\$ 308,804
FY 13-14	\$ 350,345
FY 12-13	\$ 329,528
FY 11-12	\$ 351,716
FY 10-11	\$ 407,527
FY 09-10	\$ 346,709
FY 08-09	\$ 376,670
FY 07-08	\$ 447,896
FY 06-07	\$ 447,253
FY 05-06	\$ 457,929
FY 04-05	\$ 417,569

**State Mass Transportation Operating Assistance (STOA) (Bus)**

STOA funding rates:  
 \$ 0.69 per mile  
 \$ 0.405 per rider

	7/1 - 9/30	10/1 - 12/31	1/1/ - 3/31	Actual / est. 4/1- 6/30	"Clean-up Payments"	Total
FY 15-16	\$ 44,000	\$ 44,000	\$ 44,000	\$ 44,000	\$ 70,000	\$ 246,000
FY 14-15	\$ 44,342	\$ 43,158	\$ 44,106	\$ 44,000	\$ 73,937	\$ 249,543
FY 13-14	\$ 43,817	\$ 43,523	\$ 44,057	\$ 41,404	\$ 62,121	\$ 234,921
FY 12-13	\$ 44,535	\$ 42,326	\$ 44,137	\$ 44,306	\$ 70,506	\$ 245,809

FY 14-15 (projected)	\$ 249,543
FY 13-14	\$ 234,921
FY 12-13	\$ 245,809
FY 11-12	\$ 226,264
FY 10-11	\$ 231,034
FY 09-10	\$ 262,542
FY 08-09	\$ 282,107
FY 07-08	\$ 230,493
FY 06-07	\$ 149,691
FY 05-06	\$ 172,424
FY 04-05	\$ 161,079

**Interest/Penalties on Property Taxes**

FY 15-16 Proposed Budget	<b>\$ 175,000</b>
FY 14-15 (projected)	\$ 199,605
FY 13-14	\$ 184,062
FY 12-13	\$ 162,492
FY 11-12	\$ 135,444
FY 10-11	\$ 175,587
FY 09-10	\$ 115,443
FY 08-09	\$ 111,184
FY 07-08	\$ 112,362
FY 06-07	\$ 124,330
FY 05-06	\$ 163,502
FY 04-05	\$ 176,668
FY 10/11 - FY 13/14 avg	\$ 164,396

**Bus Fares**

FY 15-16 Proposed Budget	<b>\$ 166,000</b>
FY 14-15 (projected)	\$ 150,031
FY 13-14	\$ 161,090
FY 12-13	\$ 158,614
FY 11-12	\$ 160,702
FY 10-11	\$ 155,136
FY 09-10	\$ 158,874
FY 08-09	\$ 112,906
FY 07-08	\$ 105,001
FY 06-07	\$ 94,096
FY 05-06	\$ 88,005
FY 04-05	\$ 87,562

April 24, 2015

To: The Honorable Mayor and City Council  
From: James E. Mills, City Comptroller  
Subject: Fiscal Year 2013-14 Budget Variances

This report was prepared to explain the budgetary variances shown on the attached “Budgetary Comparison Schedule – General Fund” as presented in the Fiscal Year 2013-14 audit report.

First it is important to know that for audited financial statement reporting purposes the General Fund is actually comprised of the General Fund, Self-funded Health Insurance Fund, Compensation Reserve Fund, Risk Retention Fund and Tourism Fund. Accordingly, the “Budgetary Comparison Schedule – General Fund” is not solely the results of the General Fund that City Council is familiar with from a budget development perspective. The combining of the funds requires certain inter-fund transactions be adjusted to avoid overstating revenues and expenses. The largest inter-fund transaction adjustment entry made for reporting purposes only is the elimination of the health insurance premiums charged to the General Fund and the corresponding premium revenues recorded in the Self-funded Health Insurance Fund.

Secondly the “Budgetary Comparison Schedule – General Fund” does not take into account year-end encumbrances that will ultimately use up some of the budgetary savings being reported when the goods or services being encumbered are received. Encumbrances are obligations of appropriations for unperformed contracts for goods and services and are not recorded as expenditures until the goods or services are received. Accordingly significant outstanding encumbrances at year-end can create the appearance of budgetary savings that are really just a timing issue of when the expenditures are recorded. Budgeted items routinely may be ordered late in the fiscal year or services may not yet be completed which will result in the expenditure being reported in the subsequent fiscal year when the goods or services are received. The General Fund’s encumbrances increased \$158,802 over Fiscal Year 2012-13’s encumbrance total. Included in the Fiscal Year 2013-14 encumbrance total of \$411,927 was \$175,033 representing 2 years worth of dog control contract payments due Jefferson County that had not been paid until a successor agreement was in place. As the total values of encumbrances are not considered in the “Budgetary Comparison Schedule – General Fund” the amount of budgetary savings would need to be reduced by the encumbrance total to truly know how much of an annual appropriation was not used.

Thirdly Fiscal Year 2013-14 was a poor performing year for sales tax as it finished \$1,082,999 under budget. In order to safe-guard against what was occurring with sales tax a list of budget items was put on hold early in the fiscal year until sales tax improved. As sales tax revenue did not improve significant appropriations were not expended in Fiscal Year 2013-14 and were mostly re-submitted as part of the Fiscal Year 2014-15 budget. However, the City did end up having an unexpected productive fourth quarter relative to the sale of excess hydro-electric power which helped allow this revenue item to end up \$459,347 above budget and significantly off-set the sales tax under-performance. Meanwhile appropriations that were on hold remained so. The following is the list of expenditures that remained frozen at year-end.

<u>Account Code</u>	<u>Department</u>	<u>Description</u>	<u>Amount</u>
A.1315.0465	Comptroller	Financial software upgrades	\$ 1,505
A.1440.0430	Engineering	Monument survey and installation	20,000
A.1440.0430	Engineering	Metadata / archiving	12,000
A.1440.0430	Engineering	Traffic counts	8,500
A.1490.0430	DPW Administration	Steel siding (N&E sides 521b Newell St)	2,000
A.1490.0430	DPW Administration	Infill windows (547 Newell St)	3,000
A.1490.0430	DPW Administration	Replace overhead door panel (521a Newell St)	600
A.1490.0430	DPW Administration	Replace overhead door panels (4) (547 Newell St)	2,700
A.1490.0430	DPW Administration	Replace overhead door panel (521e Newell St)	640
A.1620.0465	Municipal Building	Furniture	5,000
A.1640.0430	DPW Central Garage	Install vehicle exhaust system	4,000
A.1640.0430	DPW Central Garage	Replace (4) overhead door sections	3,800
A.1640.0465	DPW Central Garage	Overhead vehicle exhaust reel	3,250
A.1640.0465	DPW Central Garage	Heavy truck/equipment diagnostic software	3,000
A.1680.0250	Information Tech.	Tape Backup replacement	13,900
A.1680.0250	Information Tech.	Email archiving	10,900
A.1680.0465	Information Tech.	Computers (Police)	2,500
A.1680.0465	Information Tech.	Network switch replacement	4,950
A.3120.0230	Police	Marked cars (3)	99,000
A.3120.0230	Police	Unmarked cars (2)	26,000
A.3120.0465	Police	Desks (2)	4,100
A.3120.0465	Police	File Cabinets (7)	2,955
A.3120.0465	Police	Tracs scanners (16)	5,600
A.3620.0430	Code Enforcement	Blight removal / demolitions	36,675
A.5010.0250	Buildings & Grounds	Bobcat broom attachment	5,000
A.5010.0250	Buildings & Grounds	Dump trailer 6' x 10'	7,500
A.5010.0250	Buildings & Grounds	Yard tractor / mower	9,500
A.5010.0430	Buildings & Grounds	Masonry repairs	10,000
A.5010.0455	Buildings & Grounds	Tree truck paint touch-up (1-59)	2,500
A.5010.0465	Buildings & Grounds	Bobcat grapple attachment	2,500
A.5110.0250	Road Maintenance	Tilt bed trailer for skid steer	8,300
A.5110.0250	Road Maintenance	Trailer mounted asphalt distributor	14,000
A.5184.0430	Hydro-electric	Resurface intake chamber #1	121,000
A.5184.0430	Hydro-electric	Trash rake paint	9,000
A.5184.0430	Hydro-electric	Repair concrete intake deck	10,400
A.5650.0460	Parking Facilities	Court St guiderail replacement	15,000
A.7020.0465	Recreation Admin.	Office furniture	2,000
A.7110.0230	Thompson Park	Pickup truck with plow and lift gate	35,000

A.7110.0430	Thompson Park	Window replacements (Directors house)	7,500
A.7110.0430	Thompson Park	Stone work repairs	5,000
A.7110.0460	Thompson Park	Roadway and walkway supplies	2,500
A.7110.0460	Thompson Park	Playground cushion material	750
A.7110.0460	Thompson Park	Playground sealant	1,400
A.7110.0460	Thompson Park	Playground repairs and maintenance	1,200
A.7140.0430	Playgrounds	Fence repair	3,000
A.7140.0465	Playgrounds	Tube slide	600
A.7141.0465	Fairgrounds	Goal posts covers	2,000
A.7180.0430	Pools	Dressing room door replacement	7,500
A.7180.0465	Pools	Portable pool vacuum (1)	1,800
A.7180.0465	Pools	Pool pumps (2)	3,000
A.7180.0465	Pools	Diving board	1,400
A.7265.0230	Arena	Jeep with plow	28,000
A.7265.0465	Arena	Security camera improvements	4,200
A.7265.0465	Arena	Matting for player boxes	5,000
A.8140.0230	DPW Storm Sewers	Dump truck cab replacement	25,000
A.8140.0465	DPW Storm Sewers	Trench shoring equipment	2,500
A.8140.0465	DPW Storm Sewers	Multi-conductor camera cable replacement	2,800
			<u>\$ 633,425</u>

As part of this report I am including the “Budgetary Comparison Schedule – General Fund” as presented in the Fiscal Year 2013-14 audit report. Additionally I am including a “Revenue / Expense Control Report” by fund that shows how each specific budget line item finished.

In addition to requesting details on the budget variances of FY 2013-14 a question was also raised as to how these variances affected the replenishment of fund balance. Following is individual Fiscal Year 2013-14 fund summaries of those funds that comprise the General Fund at the audit report level. Internally each of these funds remains a separate and distinct fund. The ending fund balance amounts include the impact of the budget variances achieved. The budget variances do not provide for more fund balance over and above what is shown below as the ending FY 2013-14 fund balances.

**General Fund**

Beginning fund balance and reserve balances		\$ 13,373,128
+ Revenues	\$ 37,863,001	
- Expenses (1)	<u>(38,825,886)</u>	
Net change from operations		\$ (962,885)
+ Transfer from sidewalk debt reserve		<u>52,272</u>
Ending fund balances and reserve balances		12,462,515
Fund balance reserved for inventory and prepaid expenses		(2,362)
Fund balance reserved for encumbrances		(411,927)
Fund balance reserved for capital improvements		(2,037,753)
Fund balance reserved for sidewalk assessment debt		(283,538)
Fund balance reserved for Fairgrounds Stadium		(20,089)
Fund balance appropriated to subsequent fiscal year		<u>(600,000)</u>
Unreserved un-appropriated fund balance		\$ 9,106,846
FY 2014-15 prior period adjustment for compensated absences liability		<u>574,639</u>
Adjusted unreserved un-appropriated fund balance		\$ 9,681,485

(1) Capital improvements reserve funded \$1,061,019 of expenditures.

**Self-funded Health Insurance Fund**

Beginning fund balance and reserve balances		\$ 2,113,225
+ Revenues	\$ 8,047,614	
- Expenses	<u>(7,484,937)</u>	
Net Change from operations		<u>562,677</u>
Ending fund balances and reserve balances		2,675,902
Fund balance reserved for encumbrances		-
Fund balance appropriated to subsequent fiscal year		<u>(291,000)</u>
Unreserved un-appropriated fund balance		\$ 2,384,902

**Tourism Fund**

Beginning fund balance and reserve balances		\$ 51,963
+ Revenues	\$ 241,418	
- Expenses	<u>(240,659)</u>	
Net Change from operations		<u>759</u>
Ending fund balances and reserve balances		52,722
Fund balance reserved for encumbrances		-
Fund balance appropriated to subsequent fiscal year		<u>(7,500)</u>
Unreserved un-appropriated fund balance		\$ 45,222

**Workers Compensation Reserve Fund**

Beginning fund balance and reserve balances		\$ 317,175
+ Revenues	\$ 315	
- Expenses	<u>-</u>	
Net Change from operations		<u>315</u>
Ending fund balances and reserve balances		\$ 317,490
Fund balance reserved for encumbrances		-
Fund balance appropriated to subsequent fiscal year		<u>(88,000)</u>
Unreserved un-appropriated fund balance		\$ 229,490

**Risk Retention Fund**

Beginning fund balance and reserve balances		\$ 330,644
+ Revenues	\$ 105,221	
- Expenses	<u>(36,435)</u>	
Net Change from operations		<u>68,786</u>
Ending fund balances and reserve balances		399,430
Fund balance reserved for encumbrances		-
Fund balance appropriated to subsequent fiscal year		<u>-</u>
Unreserved un-appropriated fund balance		\$ 399,430

**CITY OF WATERTOWN, NEW YORK**

**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**

Year Ended June 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>Budgetary</u> <u>Basis</u>	<u>Final Budget</u> <u>Favorable</u> <u>(Unfavorable)</u>
Resources (Inflows)				
Real Property Taxes	\$ 7,461,055	\$ 7,461,055	\$ 7,601,674	\$ 140,619
Real Property Tax Items	282,850	282,850	324,324	41,474
Non-Property Taxes	19,073,000	19,073,000	17,997,291	(1,075,709)
Departmental Income	4,958,050	4,958,050	5,492,777	534,727
Intergovernmental Charges	144,360	144,360	154,596	10,236
Use of Money and Property	71,735	71,735	97,923	26,188
Licenses and Permits	83,600	83,600	110,098	26,498
Fines and Forfeitures	151,000	151,000	120,182	(30,818)
Sale of Property and Compensation for Loss	155,100	155,100	112,972	(42,128)
Miscellaneous Local Sources	696,501	696,501	853,840	157,339
Interfund Revenue	1,029,715	967,780	1,100,004	132,224
State Source	5,433,875	5,433,875	5,431,626	(2,249)
Federal Sources	500,600	500,600	438,328	(62,272)
Transfers from Other Funds	55,100	55,100	186,344	131,244
Amounts Available for Appropriation	<u>40,096,541</u>	<u>40,034,606</u>	<u>40,021,979</u>	<u>(12,627)</u>
Charges to Appropriations (Outflows)				
General Government Support	6,091,981	5,667,202	5,063,278	603,924
Public Safety	16,121,505	15,910,555	15,472,862	437,693
Transportation	4,719,497	5,100,272	4,602,840	497,432
Economic Assistance and Development	107,000	116,650	106,008	10,642
Culture and Recreation	1,780,704	2,034,404	1,606,097	428,307
Home and Community Services	1,276,120	1,253,828	1,078,704	175,124
Employee Benefits	8,058,775	8,015,450	7,256,834	758,616
Debt Service	2,654,119	2,654,119	2,644,203	9,916
Transfers to Other Funds	2,501,868	2,524,204	2,521,499	2,705
Total Charges to Appropriations	<u>43,311,569</u>	<u>43,276,684</u>	<u>40,352,325</u>	<u>2,924,359</u>
Excess (Deficiency) of Resources Over Charges to Appropriations	(3,215,028)	(3,242,078)	(330,346)	2,911,732
Appropriation of Prior Year Fund Balance	<u>3,215,028</u>	<u>3,242,078</u>	-	<u>(3,242,078)</u>
Excess / (Deficiency) of Resources Over Charge to Appropriations	<u>\$ -</u>	<u>\$ -</u>	<u>(330,346)</u>	<u>\$ (330,346)</u>
Fund Balance, Beginning of Year			16,186,135	
Fund Equity Transfer			<u>52,272</u>	
Fund Balance, End of Year			<u>\$ 15,908,061</u>	

See paragraph on supplemental schedules included in auditor's report.

## Revenue / Expense Control Report Parameters

Report ID:

Year:	2014	Include Beg. Encumbrance:	Yes	
Period:	7	To:	6	Apply to Budget Columns: No
Description:	Display	Apply % to Original Budget:	No	
Spacing:	Single	Print Parent Account:	No	
Acct Status:	Active	Grand Totals on Separate Page:	No	
Suppress Zero Accts.:	All	Include Req:	No	
Summary Only:	No	Use Alt Fund:	No	
% Fiscal Year:	100	Exclude Rev Brackets:	No	

Account Table: 9999 9999

	Rule No.	Component	From	To	Acct Type	
					From	To
	1	FUND	A	A		
	2	FUND	CR	CT		
	3	FUND	MS	MS		

Alt. Sort Table:

	Sort	Subtotal	Page Break	Subheading
1	Fund	Yes	Yes	Yes
2	Type	Yes	No	Yes
3	Dept	Yes	No	Yes

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
A.0000.1001	REAL PROPERTY TAXES	7,451,705.00	0.00	7,451,705.00	(7,518,660.91)	(66,955.91)	0.00	(66,955.91)
A.0000.1030	SPECIAL ASSESSMENT	9,350.00	0.00	9,350.00	(8,574.02)	775.98	0.00	775.98
A.0000.1050	REAL PROP TAX RESERVE	0.00	0.00	0.00	(74,436.51)	(74,436.51)	0.00	(74,436.51)
A.0000.1080	FED PILOT PAYMENTS	46,000.00	0.00	46,000.00	(37,107.62)	8,892.38	0.00	8,892.38
A.0000.1081	OTHER PILOT PAYMENTS	101,850.00	0.00	101,850.00	(103,153.84)	(1,303.84)	0.00	(1,303.84)
A.0000.1090	INTEREST/PENALTY RPTAX	135,000.00	0.00	135,000.00	(184,061.95)	(49,061.95)	0.00	(49,061.95)
A.0000.1110	SALES TAX	18,100,000.00	0.00	18,100,000.00	(17,017,001.10)	1,082,998.90	0.00	1,082,998.90
A.0000.1130	UTILITIES GROSS REC TAX	317,000.00	0.00	317,000.00	(350,344.94)	(33,344.94)	0.00	(33,344.94)
A.0000.1170	FRANCHISES	419,000.00	0.00	419,000.00	(388,550.30)	30,449.70	0.00	30,449.70
A.0000.1235	TAX SALE ADVERTISING	14,000.00	0.00	14,000.00	(20,925.00)	(6,925.00)	0.00	(6,925.00)
A.0000.1240	COMPTROLLER'S FEES	7,500.00	0.00	7,500.00	(7,745.00)	(245.00)	0.00	(245.00)
A.0000.1250	ASSESSOR'S FEES	250.00	0.00	250.00	(508.00)	(258.00)	0.00	(258.00)
A.0000.1255	CLERK FEES	120,000.00	0.00	120,000.00	(113,781.26)	6,218.74	0.00	6,218.74
A.0000.1260	CIVIL SERVICE FEES	1,500.00	0.00	1,500.00	(1,385.00)	115.00	0.00	115.00
A.0000.1520	POLICE FEES	4,000.00	0.00	4,000.00	(2,049.65)	1,950.35	0.00	1,950.35
A.0000.1710	DPW FEES	85,000.00	0.00	85,000.00	(88,169.17)	(3,169.17)	0.00	(3,169.17)
A.0000.1715	DPW FEES-WATN CITY SCH	28,300.00	0.00	28,300.00	(33,305.49)	(5,005.49)	0.00	(5,005.49)
A.0000.1750	BUS FARES	160,000.00	0.00	160,000.00	(161,089.72)	(1,089.72)	0.00	(1,089.72)
A.0000.1751	BUS ADVERTISING	10,000.00	0.00	10,000.00	(14,395.00)	(4,395.00)	0.00	(4,395.00)
A.0000.2001	PARKS & RECREATION CHARGES	7,000.00	0.00	7,000.00	(16,204.22)	(9,204.22)	0.00	(9,204.22)
A.0000.2002	FIELD USE CHARGES	23,000.00	0.00	23,000.00	(36,290.00)	(13,290.00)	0.00	(13,290.00)
A.0000.2012	REC CONCESSIONS	91,000.00	0.00	91,000.00	(74,760.41)	16,239.59	0.00	16,239.59
A.0000.2025	STADIUM CHARGES	10,500.00	0.00	10,500.00	(17,050.00)	(6,550.00)	0.00	(6,550.00)
A.0000.2030	ARENA FEES	28,000.00	0.00	28,000.00	(44,472.00)	(16,472.00)	0.00	(16,472.00)
A.0000.2065	ICE RINK CHARGES	118,000.00	0.00	118,000.00	(127,101.22)	(9,101.22)	0.00	(9,101.22)
A.0000.2110	ZONING FEES	3,000.00	0.00	3,000.00	(3,500.00)	(500.00)	0.00	(500.00)
A.0000.2130	REFUSE & GARBAGE FEES	500,000.00	0.00	500,000.00	(486,040.50)	13,959.50	0.00	13,959.50
A.0000.2135	TOTER FEES	300,000.00	0.00	300,000.00	(337,658.50)	(37,658.50)	0.00	(37,658.50)
A.0000.2150	SALE OF SURPLUS POWER	3,447,000.00	0.00	3,447,000.00	(3,906,347.39)	(459,347.39)	0.00	(459,347.39)
A.0000.2210	TAX & ASSESS SVCS OTH GOVT	4,960.00	0.00	4,960.00	(4,958.80)	1.20	0.00	1.20
A.0000.2220	CIVIL SVCS FOR SCH DIST	34,500.00	0.00	34,500.00	(33,500.00)	1,000.00	0.00	1,000.00
A.0000.2260	POLICE SERVICES	100,300.00	0.00	100,300.00	(110,536.89)	(10,236.89)	0.00	(10,236.89)
A.0000.2300	TRANSPORTATION, OTHER GOVT	4,600.00	0.00	4,600.00	(5,600.00)	(1,000.00)	0.00	(1,000.00)
A.0000.2401	INTEREST & EARNINGS	20,000.00	0.00	20,000.00	(10,540.07)	9,459.93	0.00	9,459.93
A.0000.2401.0050	INTEREST & EARNINGS.FAIRGROUNDS RESERVE	0.00	0.00	0.00	(3.72)	(3.72)	0.00	(3.72)
A.0000.2401.0051	INTEREST &	0.00	0.00	0.00	(982.29)	(982.29)	0.00	(982.29)

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
A.0000.2401.0051	EARNINGS.CAPITAL RESERVE							
A.0000.2410	RENTAL OF REAL PROP	50,585.00	0.00	50,585.00	(84,384.00)	(33,799.00)	0.00	(33,799.00)
A.0000.2501	BUS & OCC LICENSES	5,000.00	0.00	5,000.00	(6,910.50)	(1,910.50)	0.00	(1,910.50)
A.0000.2530	GAMES OF CHANCE LICENSES	100.00	0.00	100.00	(73.17)	26.83	0.00	26.83
A.0000.2540	BINGO LICENSES	4,000.00	0.00	4,000.00	(2,326.44)	1,673.56	0.00	1,673.56
A.0000.2555	BUILDING PERMITS	66,000.00	0.00	66,000.00	(85,271.77)	(19,271.77)	0.00	(19,271.77)
A.0000.2560	CITY PERMITS	3,000.00	0.00	3,000.00	(9,620.63)	(6,620.63)	0.00	(6,620.63)
A.0000.2565	PLUMBING PERMITS	0.00	0.00	0.00	(250.00)	(250.00)	0.00	(250.00)
A.0000.2590	PERMITS - OTHER	5,000.00	0.00	5,000.00	(5,245.00)	(245.00)	0.00	(245.00)
A.0000.2591	STORM SEWER PERMITS	500.00	0.00	500.00	(400.00)	100.00	0.00	100.00
A.0000.2610	FINES,FORFEITED BAIL	151,000.00	0.00	151,000.00	(120,182.41)	30,817.59	0.00	30,817.59
A.0000.2650	SALE OF SCRAP	5,000.00	0.00	5,000.00	(17,458.92)	(12,458.92)	0.00	(12,458.92)
A.0000.2655	SALES, OTHER	100.00	0.00	100.00	0.00	100.00	0.00	100.00
A.0000.2660	SALE OF REAL PROPERTY	25,000.00	0.00	25,000.00	(3.00)	24,997.00	0.00	24,997.00
A.0000.2665	SALE OF EQUIPMENT	10,000.00	0.00	10,000.00	(18,202.00)	(8,202.00)	0.00	(8,202.00)
A.0000.2680	INSURANCE RECOVERY	15,000.00	0.00	15,000.00	(21,034.80)	(6,034.80)	0.00	(6,034.80)
A.0000.2701	REFUND OF PY	5,000.00	0.00	5,000.00	(35,282.00)	(30,282.00)	0.00	(30,282.00)
	EXPENDITURES							
A.0000.2705	GIFTS & DONATIONS	22,000.00	0.00	22,000.00	(21,272.55)	727.45	0.00	727.45
A.0000.2770	UNCLASSIFIED REVENUES	1,000.00	0.00	1,000.00	(986.98)	13.02	0.00	13.02
A.0000.2773	PAYMENT PROCESSING FEE	2,000.00	0.00	2,000.00	(4,129.43)	(2,129.43)	0.00	(2,129.43)
A.0000.2802	CENT PRINT & MAIL	6,250.00	0.00	6,250.00	(4,586.52)	1,663.48	0.00	1,663.48
A.0000.2803	CENTRAL GARAGE	120,000.00	0.00	120,000.00	(108,088.12)	11,911.88	0.00	11,911.88
A.0000.3001	ST AID SEC 54 FIN LAW	4,703,208.00	0.00	4,703,208.00	(4,703,208.00)	0.00	0.00	0.00
A.0000.3005	ST AID MTG TAX	350,000.00	0.00	350,000.00	(363,701.36)	(13,701.36)	0.00	(13,701.36)
A.0000.3089	ST REIMB W.COMP/OTHER	59,000.00	0.00	59,000.00	(73,139.89)	(14,139.89)	0.00	(14,139.89)
A.0000.3330	ST REIMB CT SECURITY	39,000.00	0.00	39,000.00	(36,540.00)	2,460.00	0.00	2,460.00
A.0000.3331	ST REIMB CT POSTAGE	1,752.00	0.00	1,752.00	(1,772.38)	(20.38)	0.00	(20.38)
A.0000.3501	CHIPS	31,650.00	0.00	31,650.00	(5,349.22)	26,300.78	0.00	26,300.78
A.0000.3589.0001	STATE MASS	0.00	0.00	0.00	(198.00)	(198.00)	0.00	(198.00)
	TRANSPORTATION ASST..							
A.0000.3589.0003	STATE MASS	227,000.00	0.00	227,000.00	(234,722.83)	(7,722.83)	0.00	(7,722.83)
	TRANSPORTATION ASST..							
A.0000.3594	STATE AID - BUS PROJECTS	8,500.00	0.00	8,500.00	(830.06)	7,669.94	0.00	7,669.94
A.0000.3820	STATE AID YOUTH PROJECTS	4,525.00	0.00	4,525.00	(4,528.00)	(3.00)	0.00	(3.00)
A.0000.3821	ST AID JUVENILE PROG	3,300.00	0.00	3,300.00	(3,316.00)	(16.00)	0.00	(16.00)
A.0000.3989	ST AID,OTHER	5,940.00	0.00	5,940.00	(4,320.00)	1,620.00	0.00	1,620.00
	HOME&COMM.SERVICE							
A.0000.4389	FED AID PUBLIC SAFETY	95,250.00	0.00	95,250.00	(187,441.79)	(92,191.79)	0.00	(92,191.79)
A.0000.4510	FED AID HIGHWAY SAFETY	7,350.00	0.00	7,350.00	(7,350.00)	0.00	0.00	0.00

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
A.0000.4589.0004	FED MASS TRANSPORTATION ASSIST..	208,000.00	0.00	208,000.00	(6,640.34)	201,359.66	0.00	201,359.66
A.0000.5031	INTERFUND TRANSFERS	212,200.00	0.00	212,200.00	(343,444.25)	(131,244.25)	0.00	(131,244.25)
<b>Total Dept 0000</b>	.	<b>(38,155,525.00)</b>	<b>0.00</b>	<b>(38,155,525.00)</b>	<b>(37,863,000.85)</b>	<b>(292,524.15)</b>	<b>0.00</b>	<b>(292,524.15)</b>
<b>Total Type R</b>	<b>Revenue</b>	<b>(38,155,525.00)</b>	<b>0.00</b>	<b>(38,155,525.00)</b>	<b>(37,863,000.85)</b>	<b>(292,524.15)</b>	<b>0.00</b>	<b>(292,524.15)</b>
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1010</b>	<b>LEGISLATIVE BOARD</b>							
A.1010.0110	SALARIES	51,704.00	450.00	52,154.00	52,135.03	18.97	0.00	18.97
A.1010.0430	CONTRACTED SERVICES	7,500.00	55,000.00	62,500.00	6,871.48	55,628.52	55,400.00	228.52
A.1010.0450	MISCELLANEOUS	965.00	0.00	965.00	713.15	251.85	0.00	251.85
A.1010.0460	MATERIALS AND SUPPLIES	150.00	0.00	150.00	70.00	80.00	0.00	80.00
A.1010.0810	STATE RETIREMENT	10,534.00	0.00	10,534.00	9,553.00	981.00	0.00	981.00
A.1010.0830	SOCIAL SECURITY	3,956.00	50.00	4,006.00	3,988.28	17.72	0.00	17.72
<b>Total Dept 1010</b>	<b>LEGISLATIVE BOARD</b>	<b>74,809.00</b>	<b>55,500.00</b>	<b>130,309.00</b>	<b>73,330.94</b>	<b>56,978.06</b>	<b>55,400.00</b>	<b>1,578.06</b>
<b>Dept 1210</b>	<b>MAYOR</b>							
A.1210.0110	SALARIES	17,236.00	150.00	17,386.00	17,379.59	6.41	0.00	6.41
A.1210.0450	MISCELLANEOUS	7,700.00	0.00	7,700.00	6,803.71	896.29	0.00	896.29
A.1210.0810	STATE RETIREMENT	3,689.00	0.00	3,689.00	3,238.00	451.00	0.00	451.00
A.1210.0830	SOCIAL SECURITY	1,319.00	0.00	1,319.00	789.65	529.35	0.00	529.35
<b>Total Dept 1210</b>	<b>MAYOR</b>	<b>29,944.00</b>	<b>150.00</b>	<b>30,094.00</b>	<b>28,210.95</b>	<b>1,883.05</b>	<b>0.00</b>	<b>1,883.05</b>
<b>Dept 1230</b>	<b>MUNICIPAL EXECUTIVE</b>							
A.1230.0110	SALARIES	373,370.00	12,750.00	386,120.00	385,971.28	148.72	0.00	148.72
A.1230.0410	UTILITIES	0.00	800.00	800.00	796.24	3.76	0.00	3.76
A.1230.0430	CONTRACTED SERVICES	230.00	15,600.00	15,830.00	15,787.39	42.61	0.00	42.61
A.1230.0440	FEES, NON EMPLOYEE	0.00	2,475.00	2,475.00	2,460.00	15.00	0.00	15.00
A.1230.0450	MISCELLANEOUS	7,600.00	0.00	7,600.00	3,728.73	3,871.27	0.00	3,871.27
A.1230.0460	MATERIALS AND SUPPLIES	780.00	575.00	1,355.00	1,330.54	24.46	0.00	24.46
A.1230.0465	EQUIPMENT < 5000	0.00	350.00	350.00	346.21	3.79	0.00	3.79
A.1230.0810	STATE RETIREMENT	65,033.00	4,825.00	69,858.00	70,522.00	(664.00)	0.00	(664.00)
A.1230.0830	SOCIAL SECURITY	28,562.00	0.00	28,562.00	27,068.96	1,493.04	0.00	1,493.04
A.1230.0840	WORKERS COMPENSATION	0.00	325.00	325.00	314.26	10.74	0.00	10.74
A.1230.0850	HEALTH INSURANCE	64,761.00	7,125.00	71,886.00	71,884.28	1.72	0.00	1.72

## CITY OF WATERTOWN

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Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1230</b>	<b>MUNICIPAL EXECUTIVE</b>							
<b>Total Dept 1230</b>	<b>MUNICIPAL EXECUTIVE</b>	<b>540,336.00</b>	<b>44,825.00</b>	<b>585,161.00</b>	<b>580,209.89</b>	<b>4,951.11</b>	<b>0.00</b>	<b>4,951.11</b>
<b>Dept 1315</b>	<b>MUNICIPAL COMPTROLLER</b>							
A.1315.0110	SALARIES	166,252.00	0.00	166,252.00	154,482.23	11,769.77	0.00	11,769.77
A.1315.0120	CLERICAL	166,666.00	0.00	166,666.00	157,906.10	8,759.90	0.00	8,759.90
A.1315.0140	TEMPORARY	0.00	300.00	300.00	289.03	10.97	0.00	10.97
A.1315.0150	OVERTIME	5,500.00	0.00	5,500.00	1,957.66	3,542.34	0.00	3,542.34
A.1315.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	1,188.85	1,611.15	0.00	1,611.15
A.1315.0420	INSURANCE	2,540.00	0.00	2,540.00	2,473.60	66.40	0.00	66.40
A.1315.0430	CONTRACTED SERVICES	67,225.00	0.00	67,225.00	49,119.74	18,105.26	0.00	18,105.26
A.1315.0440	FEES, NON EMPLOYEE	20,340.00	5,200.00	25,540.00	25,282.00	258.00	0.00	258.00
A.1315.0450	MISCELLANEOUS	6,100.00	421.23	6,521.23	4,508.97	2,012.26	0.00	2,012.26
A.1315.0460	MATERIALS AND SUPPLIES	3,630.00	0.00	3,630.00	2,654.02	975.98	0.00	975.98
A.1315.0465	EQUIPMENT < 5000	6,250.00	0.00	6,250.00	3,515.65	2,734.35	0.00	2,734.35
A.1315.0810	STATE RETIREMENT	73,021.00	0.00	73,021.00	59,001.00	14,020.00	0.00	14,020.00
A.1315.0830	SOCIAL SECURITY	26,104.00	0.00	26,104.00	23,240.14	2,863.86	0.00	2,863.86
A.1315.0850	HEALTH INSURANCE	47,856.00	0.00	47,856.00	41,671.39	6,184.61	0.00	6,184.61
<b>Total Dept 1315</b>	<b>MUNICIPAL COMPTROLLER</b>	<b>594,284.00</b>	<b>5,921.23</b>	<b>600,205.23</b>	<b>527,290.38</b>	<b>72,914.85</b>	<b>0.00</b>	<b>72,914.85</b>
<b>Dept 1345</b>	<b>PURCHASING DEPARTMENT</b>							
A.1345.0110	SALARIES	65,923.00	275.00	66,198.00	66,176.55	21.45	0.00	21.45
A.1345.0120	CLERICAL	33,624.00	825.00	34,449.00	34,428.30	20.70	0.00	20.70
A.1345.0430	CONTRACTED SERVICES	125.00	0.00	125.00	0.00	125.00	0.00	125.00
A.1345.0450	MISCELLANEOUS	1,600.00	0.00	1,600.00	1,569.40	30.60	0.00	30.60
A.1345.0810	STATE RETIREMENT	21,304.00	0.00	21,304.00	18,857.00	2,447.00	0.00	2,447.00
A.1345.0830	SOCIAL SECURITY	7,615.00	0.00	7,615.00	7,611.81	3.19	0.00	3.19
A.1345.0850	HEALTH INSURANCE	6,159.00	100.00	6,259.00	6,159.06	99.94	0.00	99.94
<b>Total Dept 1345</b>	<b>PURCHASING DEPARTMENT</b>	<b>136,350.00</b>	<b>1,200.00</b>	<b>137,550.00</b>	<b>134,802.12</b>	<b>2,747.88</b>	<b>0.00</b>	<b>2,747.88</b>
<b>Dept 1355</b>	<b>ASSESSMENT DEPARTMENT</b>							
A.1355.0110	SALARIES	63,298.00	975.00	64,273.00	64,271.84	1.16	0.00	1.16
A.1355.0130	WAGES	93,583.00	2,900.00	96,483.00	96,472.61	10.39	0.00	10.39
A.1355.0150	OVERTIME	300.00	0.00	300.00	0.00	300.00	0.00	300.00
A.1355.0410	UTILITIES	0.00	500.00	500.00	480.12	19.88	0.00	19.88
A.1355.0430	CONTRACTED SERVICES	4,100.00	0.00	4,100.00	3,388.53	711.47	0.00	711.47
A.1355.0440	FEES, NON EMPLOYEE	40,000.00	3,900.00	43,900.00	19,038.27	24,861.73	0.00	24,861.73

## CITY OF WATERTOWN

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1355</b>	<b>ASSESSMENT DEPARTMENT</b>							
A.1355.0450	MISCELLANEOUS	6,545.00	0.00	6,545.00	5,968.51	576.49	0.00	576.49
A.1355.0460	MATERIALS AND SUPPLIES	1,800.00	0.00	1,800.00	1,732.23	67.77	0.00	67.77
A.1355.0465	EQUIPMENT < 5000	100.00	275.00	375.00	363.00	12.00	0.00	12.00
A.1355.0810	STATE RETIREMENT	30,084.00	0.00	30,084.00	29,913.00	171.00	0.00	171.00
A.1355.0830	SOCIAL SECURITY	12,001.00	0.00	12,001.00	11,740.43	260.57	0.00	260.57
A.1355.0850	HEALTH INSURANCE	11,639.00	0.00	11,639.00	11,638.48	0.52	0.00	0.52
<b>Total Dept 1355</b>	<b>ASSESSMENT DEPARTMENT</b>	<b>263,450.00</b>	<b>8,550.00</b>	<b>272,000.00</b>	<b>245,007.02</b>	<b>26,992.98</b>	<b>0.00</b>	<b>26,992.98</b>
<b>Dept 1362</b>	<b>TAX ADVERTISING</b>							
A.1362.0430	TAX ADVERTISING	19,875.00	1,200.00	21,075.00	21,053.33	21.67	0.00	21.67
<b>Total Dept 1362</b>	<b>TAX ADVERTISING</b>	<b>19,875.00</b>	<b>1,200.00</b>	<b>21,075.00</b>	<b>21,053.33</b>	<b>21.67</b>	<b>0.00</b>	<b>21.67</b>
<b>Dept 1364</b>	<b>PROPERTY ACQUIRED FOR TAXES</b>							
A.1364.0430	CONTRACTED SERVICES	136,300.00	(133,600.00)	2,700.00	2,700.00	0.00	0.00	0.00
A.1364.0460	MATERIALS AND SUPPLIES	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
<b>Total Dept 1364</b>	<b>PROPERTY ACQUIRED FOR TAXES</b>	<b>137,800.00</b>	<b>(133,600.00)</b>	<b>4,200.00</b>	<b>2,700.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,500.00</b>
<b>Dept 1380</b>	<b>FISCAL AGENT FEES</b>							
A.1380.0430	FISCAL AGENT FEES	925.00	0.00	925.00	920.00	5.00	0.00	5.00
<b>Total Dept 1380</b>	<b>FISCAL AGENT FEES</b>	<b>925.00</b>	<b>0.00</b>	<b>925.00</b>	<b>920.00</b>	<b>5.00</b>	<b>0.00</b>	<b>5.00</b>
<b>Dept 1410</b>	<b>CITY CLERK</b>							
A.1410.0110	SALARIES	134,936.00	2,650.00	137,586.00	137,585.02	0.98	0.00	0.98
A.1410.0430	CONTRACTED SERVICES	11,595.00	0.00	11,595.00	8,700.79	2,894.21	22.00	2,872.21
A.1410.0450	MISCELLANEOUS	2,250.00	0.00	2,250.00	486.36	1,763.64	0.00	1,763.64
A.1410.0460	MATERIALS AND SUPPLIES	2,650.00	0.00	2,650.00	761.33	1,888.67	0.00	1,888.67
A.1410.0465	EQUIPMENT < 5000	0.00	475.00	475.00	469.00	6.00	0.00	6.00
A.1410.0810	STATE RETIREMENT	26,479.00	0.00	26,479.00	25,198.00	1,281.00	0.00	1,281.00
A.1410.0830	SOCIAL SECURITY	10,323.00	0.00	10,323.00	9,742.19	580.81	0.00	580.81
A.1410.0850	HEALTH INSURANCE	30,747.00	50.00	30,797.00	30,754.18	42.82	0.00	42.82
<b>Total Dept 1410</b>	<b>CITY CLERK</b>	<b>218,980.00</b>	<b>3,175.00</b>	<b>222,155.00</b>	<b>213,696.87</b>	<b>8,458.13</b>	<b>22.00</b>	<b>8,436.13</b>
<b>Dept 1420</b>	<b>LAW</b>							

## CITY OF WATERTOWN

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<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1420</b>	<b>LAW</b>							
A.1420.0440	FEES, NON EMPLOYEE	261,200.00	21,300.00	282,500.00	280,970.58	1,529.42	1,511.70	17.72
A.1420.0450	MISCELLANEOUS	6,050.00	2,350.00	8,400.00	8,038.46	361.54	350.00	11.54
<b>Total Dept 1420</b>	<b>LAW</b>	<b>267,250.00</b>	<b>23,650.00</b>	<b>290,900.00</b>	<b>289,009.04</b>	<b>1,890.96</b>	<b>1,861.70</b>	<b>29.26</b>
<b>Dept 1430</b>	<b>CIVIL SERVICE</b>							
A.1430.0110	SALARIES	49,548.00	0.00	49,548.00	44,543.38	5,004.62	0.00	5,004.62
A.1430.0170	OUT OF CODE	400.00	0.00	400.00	140.00	260.00	0.00	260.00
A.1430.0430	CONTRACTED SERVICES	5,483.00	325.00	5,808.00	5,799.86	8.14	0.00	8.14
A.1430.0440	FEES, NON EMPLOYEE	0.00	50.00	50.00	50.00	0.00	0.00	0.00
A.1430.0450	MISCELLANEOUS	1,230.00	0.00	1,230.00	797.82	432.18	0.00	432.18
A.1430.0460	MATERIALS AND SUPPLIES	300.00	0.00	300.00	46.25	253.75	0.00	253.75
A.1430.0465	EQUIPMENT < 5000	0.00	375.00	375.00	363.00	12.00	0.00	12.00
A.1430.0810	STATE RETIREMENT	10,689.00	0.00	10,689.00	8,586.00	2,103.00	0.00	2,103.00
A.1430.0830	SOCIAL SECURITY	3,821.00	0.00	3,821.00	3,122.16	698.84	0.00	698.84
A.1430.0840	WORKERS COMPENSATION	0.00	825.00	825.00	817.84	7.16	0.00	7.16
A.1430.0850	HEALTH INSURANCE	13,508.00	0.00	13,508.00	9,378.81	4,129.19	0.00	4,129.19
<b>Total Dept 1430</b>	<b>CIVIL SERVICE</b>	<b>84,979.00</b>	<b>1,575.00</b>	<b>86,554.00</b>	<b>73,645.12</b>	<b>12,908.88</b>	<b>0.00</b>	<b>12,908.88</b>
<b>Dept 1440</b>	<b>ENGINEERING DEPARTMENT</b>							
A.1440.0110	SALARIES	345,845.00	0.00	345,845.00	331,612.70	14,232.30	0.00	14,232.30
A.1440.0120	CLERICAL	32,170.00	525.00	32,695.00	32,687.32	7.68	0.00	7.68
A.1440.0130	WAGES	99,176.00	0.00	99,176.00	85,318.89	13,857.11	0.00	13,857.11
A.1440.0150	OVERTIME	6,000.00	0.00	6,000.00	398.37	5,601.63	0.00	5,601.63
A.1440.0410	UTILITIES	1,100.00	0.00	1,100.00	480.12	619.88	0.00	619.88
A.1440.0430	CONTRACTED SERVICES	73,700.00	0.00	73,700.00	17,465.76	56,234.24	29,448.34	26,785.90
A.1440.0440	FEES, NON EMPLOYEE	15,000.00	5,675.00	20,675.00	20,674.38	0.62	0.00	0.62
A.1440.0450	MISCELLANEOUS	8,200.00	0.00	8,200.00	4,393.50	3,806.50	250.00	3,556.50
A.1440.0455	DEPARTMENT VEHICLE EXPENSE	2,250.00	1,425.00	3,675.00	3,655.20	19.80	0.00	19.80
A.1440.0460	MATERIALS AND SUPPLIES	17,100.00	43.75	17,143.75	838.35	16,305.40	0.00	16,305.40
A.1440.0465	EQUIPMENT < 5000	1,200.00	100.00	1,300.00	1,272.53	27.47	0.00	27.47
A.1440.0810	STATE RETIREMENT	103,401.00	0.00	103,401.00	81,546.00	21,855.00	0.00	21,855.00
A.1440.0830	SOCIAL SECURITY	36,964.00	0.00	36,964.00	33,004.34	3,959.66	0.00	3,959.66
A.1440.0840	WORKERS COMPENSATION	500.00	2,475.00	2,975.00	2,957.18	17.82	0.00	17.82
A.1440.0850	HEALTH INSURANCE	77,599.00	0.00	77,599.00	70,417.10	7,181.90	0.00	7,181.90
<b>Total Dept 1440</b>	<b>ENGINEERING DEPARTMENT</b>	<b>820,205.00</b>	<b>10,243.75</b>	<b>830,448.75</b>	<b>686,721.74</b>	<b>143,727.01</b>	<b>29,698.34</b>	<b>114,028.67</b>

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1490</b>	<b>PUBLIC WORKS ADMINISTRATION</b>							
A.1490.0110	SALARIES	96,747.00	4,300.00	101,047.00	101,043.76	3.24	0.00	3.24
A.1490.0120	CLERICAL	119,644.00	0.00	119,644.00	99,363.77	20,280.23	0.00	20,280.23
A.1490.0130	WAGES	46,143.00	0.00	46,143.00	34,638.77	11,504.23	0.00	11,504.23
A.1490.0150	OVERTIME	2,500.00	0.00	2,500.00	2,305.77	194.23	0.00	194.23
A.1490.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	0.00	2,800.00	0.00	2,800.00
A.1490.0410	UTILITIES	31,826.00	3,525.00	35,351.00	35,331.29	19.71	0.00	19.71
A.1490.0420	INSURANCE	3,325.00	0.00	3,325.00	2,944.52	380.48	0.00	380.48
A.1490.0430	CONTRACTED SERVICES	46,050.00	10,235.00	56,285.00	50,598.73	5,686.27	1,575.00	4,111.27
A.1490.0440	FEES, NON EMPLOYEE	2,700.00	0.00	2,700.00	2,104.00	596.00	0.00	596.00
A.1490.0450	MISCELLANEOUS	10,025.00	211.22	10,236.22	2,280.06	7,956.16	346.22	7,609.94
A.1490.0455	DEPARTMENT VEHICLE EXPENSE	4,195.00	0.00	4,195.00	3,507.83	687.17	0.00	687.17
A.1490.0460	MATERIALS AND SUPPLIES	26,550.00	1,843.93	28,393.93	19,977.96	8,415.97	1,320.00	7,095.97
A.1490.0465	EQUIPMENT < 1000	400.00	1,594.16	1,994.16	1,976.06	18.10	0.00	18.10
A.1490.0810	STATE RETIREMENT	58,064.00	0.00	58,064.00	44,165.00	13,899.00	0.00	13,899.00
A.1490.0830	SOCIAL SECURITY	20,490.00	0.00	20,490.00	17,279.95	3,210.05	0.00	3,210.05
A.1490.0840	WORKERS COMPENSATION	6,000.00	0.00	6,000.00	5,055.00	945.00	0.00	945.00
A.1490.0850	HEALTH INSURANCE	49,963.00	0.00	49,963.00	48,438.69	1,524.31	0.00	1,524.31
<b>Total Dept 1490</b>	<b>PUBLIC WORKS ADMINISTRATION</b>	<b>527,422.00</b>	<b>21,709.31</b>	<b>549,131.31</b>	<b>471,011.16</b>	<b>78,120.15</b>	<b>3,241.22</b>	<b>74,878.93</b>
<b>Dept 1620</b>	<b>BUILDINGS</b>							
A.1620.0130	WAGES	54,736.00	1,350.00	56,086.00	56,074.75	11.25	0.00	11.25
A.1620.0150	OVERTIME	4,000.00	1,675.00	5,675.00	5,674.12	0.88	0.00	0.88
A.1620.0410	UTILITIES	55,180.00	0.00	55,180.00	43,538.78	11,641.22	0.00	11,641.22
A.1620.0420	INSURANCE	8,600.00	0.00	8,600.00	8,086.54	513.46	0.00	513.46
A.1620.0430	CONTRACTED SERVICES	23,810.00	6,400.00	30,210.00	29,956.57	253.43	232.00	21.43
A.1620.0450	MISCELLANEOUS	0.00	250.00	250.00	250.00	0.00	0.00	0.00
A.1620.0455	DEPARTMENT VEHICLE EXPENSE	500.00	1,225.00	1,725.00	1,713.01	11.99	0.00	11.99
A.1620.0460	MATERIALS AND SUPPLIES	16,000.00	0.00	16,000.00	7,074.25	8,925.75	1,028.55	7,897.20
A.1620.0465	EQUIPMENT < 5000	7,600.00	0.00	7,600.00	918.23	6,681.77	0.00	6,681.77
A.1620.0810	STATE RETIREMENT	12,569.00	0.00	12,569.00	11,325.00	1,244.00	0.00	1,244.00
A.1620.0830	SOCIAL SECURITY	4,494.00	150.00	4,644.00	4,626.10	17.90	0.00	17.90
A.1620.0850	HEALTH INSURANCE	9,240.00	0.00	9,240.00	9,238.98	1.02	0.00	1.02
<b>Total Dept 1620</b>	<b>BUILDINGS</b>	<b>196,729.00</b>	<b>11,050.00</b>	<b>207,779.00</b>	<b>178,476.33</b>	<b>29,302.67</b>	<b>1,260.55</b>	<b>28,042.12</b>
<b>Dept 1640</b>	<b>CENTRAL GARAGE</b>							

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1640</b>	<b>CENTRAL GARAGE</b>							
A.1640.0110	SALARIES	35,902.00	975.00	36,877.00	36,868.18	8.82	0.00	8.82
A.1640.0120	CLERICAL	38,477.00	925.00	39,402.00	39,396.87	5.13	0.00	5.13
A.1640.0130	WAGES	262,266.00	6,275.00	268,541.00	268,533.74	7.26	0.00	7.26
A.1640.0150	OVERTIME	5,000.00	1,200.00	6,200.00	6,182.63	17.37	0.00	17.37
A.1640.0175	HEALTH INSURANCE BUYOUT	8,400.00	0.00	8,400.00	7,100.00	1,300.00	0.00	1,300.00
A.1640.0410	UTILITIES	17,140.00	13,500.00	30,640.00	30,639.45	0.55	0.00	0.55
A.1640.0420	INSURANCE	3,150.00	0.00	3,150.00	2,951.82	198.18	0.00	198.18
A.1640.0430	CONTRACTED SERVICES	59,554.00	15,070.98	74,624.98	67,273.10	7,351.88	7,328.00	23.88
A.1640.0440	FEES, NON EMPLOYEE	250.00	0.00	250.00	180.00	70.00	0.00	70.00
A.1640.0450	MISCELLANEOUS	2,990.00	170.00	3,160.00	792.65	2,367.35	430.01	1,937.34
A.1640.0455	DEPARTMENT VEHICLE EXPENSE	4,950.00	3,700.00	8,650.00	8,629.36	20.64	0.00	20.64
A.1640.0460	MATERIALS AND SUPPLIES	168,300.00	4,115.56	172,415.56	164,280.27	8,135.29	1,852.05	6,283.24
A.1640.0465	EQUIPMENT < 5000	11,550.00	0.00	11,550.00	3,047.74	8,502.26	0.00	8,502.26
A.1640.0810	STATE RETIREMENT	74,947.00	0.00	74,947.00	66,409.00	8,538.00	0.00	8,538.00
A.1640.0830	SOCIAL SECURITY	26,777.00	0.00	26,777.00	26,496.08	280.92	0.00	280.92
A.1640.0840	WORKERS COMPENSATION	1,000.00	0.00	1,000.00	454.46	545.54	0.00	545.54
A.1640.0850	HEALTH INSURANCE	46,666.00	0.00	46,666.00	46,665.42	0.58	0.00	0.58
<b>Total Dept 1640</b>	<b>CENTRAL GARAGE</b>	<b>767,319.00</b>	<b>45,931.54</b>	<b>813,250.54</b>	<b>775,900.77</b>	<b>37,349.77</b>	<b>9,610.06</b>	<b>27,739.71</b>
<b>Dept 1670</b>	<b>CENTRAL PRINTING &amp; MAILING</b>							
A.1670.0250	OTHER EQUIPMENT	0.00	5,450.00	5,450.00	5,447.00	3.00	0.00	3.00
A.1670.0430	CONTRACTED SERVICES	9,150.00	410.13	9,560.13	7,070.74	2,489.39	100.00	2,389.39
A.1670.0450	MISCELLANEOUS	27,500.00	0.00	27,500.00	27,492.43	7.57	0.00	7.57
A.1670.0460	MATERIALS AND SUPPLIES	40,000.00	611.43	40,611.43	31,122.84	9,488.59	275.75	9,212.84
<b>Total Dept 1670</b>	<b>CENTRAL PRINTING &amp; MAILING</b>	<b>76,650.00</b>	<b>6,471.56</b>	<b>83,121.56</b>	<b>71,133.01</b>	<b>11,988.55</b>	<b>375.75</b>	<b>11,612.80</b>
<b>Dept 1680</b>	<b>DATA PROCESSING</b>							
A.1680.0110	SALARIES	67,880.00	0.00	67,880.00	57,074.77	10,805.23	0.00	10,805.23
A.1680.0130	WAGES	178,324.00	0.00	178,324.00	175,299.63	3,024.37	0.00	3,024.37
A.1680.0150	OVERTIME	500.00	3,600.00	4,100.00	4,076.81	23.19	0.00	23.19
A.1680.0250	OTHER EQUIPMENT	24,800.00	3,088.80	27,888.80	0.00	27,888.80	0.00	27,888.80
A.1680.0410	UTILITIES	17,600.00	0.00	17,600.00	14,189.09	3,410.91	0.00	3,410.91
A.1680.0430	CONTRACTED SERVICES	70,235.00	4,748.78	74,983.78	67,908.61	7,075.17	27.00	7,048.17
A.1680.0440	FEES, NON EMPLOYEE	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
A.1680.0450	MISCELLANEOUS	3,000.00	1,838.64	4,838.64	4,817.49	21.15	0.00	21.15
A.1680.0460	MATERIALS AND SUPPLIES	3,000.00	0.00	3,000.00	759.09	2,240.91	0.00	2,240.91

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1680</b>	<b>DATA PROCESSING</b>							
A.1680.0465	EQUIPMENT < 5000	38,328.00	6,873.10	45,201.10	28,133.09	17,068.01	0.00	17,068.01
A.1680.0810	STATE RETIREMENT	48,996.00	0.00	48,996.00	43,437.00	5,559.00	0.00	5,559.00
A.1680.0830	SOCIAL SECURITY	18,873.00	0.00	18,873.00	17,462.07	1,410.93	0.00	1,410.93
A.1680.0840	WORKERS COMPENSATION	0.00	125.00	125.00	103.25	21.75	0.00	21.75
A.1680.0850	HEALTH INSURANCE	68,696.00	0.00	68,696.00	45,266.44	23,429.56	0.00	23,429.56
<b>Total Dept 1680</b>	<b>DATA PROCESSING</b>	<b>542,232.00</b>	<b>20,274.32</b>	<b>562,506.32</b>	<b>458,527.34</b>	<b>103,978.98</b>	<b>27.00</b>	<b>103,951.98</b>
<b>Dept 1930</b>	<b>JUDGEMENTS &amp; CLAIMS</b>							
A.1930.0430	JUDGEMENTS AND CLAIMS	69,000.00	(69,000.00)	0.00	0.00	0.00	0.00	0.00
<b>Total Dept 1930</b>	<b>JUDGEMENTS &amp; CLAIMS</b>	<b>69,000.00</b>	<b>(69,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept 1950</b>	<b>TAXES ON MUNICIPA PROPERTY</b>							
A.1950.0430	TAXES ON MUNICIPAL PROPERTY	39,440.00	50.00	39,490.00	39,465.97	24.03	0.00	24.03
<b>Total Dept 1950</b>	<b>TAXES ON MUNICIPA PROPERTY</b>	<b>39,440.00</b>	<b>50.00</b>	<b>39,490.00</b>	<b>39,465.97</b>	<b>24.03</b>	<b>0.00</b>	<b>24.03</b>
<b>Dept 1990</b>	<b>CONTINGENT</b>							
A.1990.0430	CONTINGENT	424,000.00	(419,364.00)	4,636.00	0.00	4,636.00	0.00	4,636.00
<b>Total Dept 1990</b>	<b>CONTINGENT</b>	<b>424,000.00</b>	<b>(419,364.00)</b>	<b>4,636.00</b>	<b>0.00</b>	<b>4,636.00</b>	<b>0.00</b>	<b>4,636.00</b>
<b>Dept 3120</b>	<b>POLICE</b>							
A.3120.0110	SALARIES	184,009.00	19,450.00	203,459.00	203,438.71	20.29	0.00	20.29
A.3120.0120	CLERICAL	94,116.00	525.00	94,641.00	94,638.59	2.41	0.00	2.41
A.3120.0130	WAGES	3,943,633.00	(156,000.00)	3,787,633.00	3,786,704.57	928.43	0.00	928.43
A.3120.0140	TEMPORARY	55,000.00	0.00	55,000.00	50,670.07	4,329.93	0.00	4,329.93
A.3120.0150	OVERTIME	280,000.00	0.00	280,000.00	267,692.02	12,307.98	0.00	12,307.98
A.3120.0155	HOLIDAY PAY	55,000.00	0.00	55,000.00	43,865.13	11,134.87	0.00	11,134.87
A.3120.0175	HEALTH INSURANCE BUYOUT	11,250.00	4,650.00	15,900.00	15,876.40	23.60	0.00	23.60
A.3120.0180	LINE UP PAY	86,000.00	5,475.00	91,475.00	91,452.88	22.12	0.00	22.12
A.3120.0185	ON CALL COMPENSATION	12,000.00	675.00	12,675.00	12,657.97	17.03	0.00	17.03
A.3120.0195	CLOTHING ALLOWANCE	6,000.00	0.00	6,000.00	5,000.00	1,000.00	0.00	1,000.00
A.3120.0230	MOTOR VEHICLES	230,000.00	0.00	230,000.00	124,355.39	105,644.61	0.00	105,644.61
A.3120.0410	UTILITIES	31,200.00	0.00	31,200.00	24,920.11	6,279.89	0.00	6,279.89
A.3120.0410.0307	UTILITIES.SCHOOL RESOURCE OFFICER	0.00	0.00	0.00	674.89	(674.89)	0.00	(674.89)

## CITY OF WATERTOWN

## Revenue / Expense Control Report

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<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 3120</b>	<b>POLICE</b>							
A.3120.0420	INSURANCE	1,160.00	0.00	1,160.00	1,059.47	100.53	0.00	100.53
A.3120.0430	CONTRACTED SERVICES	416,818.00	0.00	416,818.00	393,622.67	23,195.33	1,266.24	21,929.09
A.3120.0430.0301	CONTRACTED SERVICES.LIGHTBAR/RADIO MAINTENANCE	0.00	0.00	0.00	14,348.20	(14,348.20)	651.80	(15,000.00)
A.3120.0440	FEES, NON EMPLOYEE	5,350.00	0.00	5,350.00	2,513.06	2,836.94	346.94	2,490.00
A.3120.0450	MISCELLANEOUS	70,350.00	11,000.00	81,350.00	16,189.38	65,160.62	409.46	64,751.16
A.3120.0450.0202	MISCELLANEOUS.GRANTS-SUB-RECIPIENT PASS THRU	0.00	0.00	0.00	11,070.00	(11,070.00)	0.00	(11,070.00)
A.3120.0450.0302	MISCELLANEOUS.TRAINING	0.00	0.00	0.00	8,563.71	(8,563.71)	0.00	(8,563.71)
A.3120.0450.0303	MISCELLANEOUS.TRAVEL	0.00	0.00	0.00	2,844.03	(2,844.03)	0.00	(2,844.03)
A.3120.0450.0304	MISCELLANEOUS.QUARTERMASTER PROGRAM	0.00	0.00	0.00	31,721.42	(31,721.42)	8,725.84	(40,447.26)
A.3120.0450.0308	MISCELLANEOUS.DARE PROGRAM	0.00	0.00	0.00	1,618.59	(1,618.59)	0.00	(1,618.59)
A.3120.0455	DEPARTMENT VEHICLE EXPENSE	254,725.00	33,000.00	287,725.00	221,981.68	65,743.32	242.52	65,500.80
A.3120.0455.0305	DEPARTMENT VEHICLE EXPENSE.TIRES/REPAIRS/EQUIP CHANGEOVER	0.00	0.00	0.00	49,610.71	(49,610.71)	11,720.43	(61,331.14)
A.3120.0455.0306	DEPARTMENT VEHICLE EXPENSE.PREVENTIVE MAINTENANCE	0.00	0.00	0.00	3,062.95	(3,062.95)	937.05	(4,000.00)
A.3120.0460	MATERIALS AND SUPPLIES	47,950.00	79.00	48,029.00	5,614.48	42,414.52	0.00	42,414.52
A.3120.0460.0308	MATERIALS AND SUPPLIES.DARE PROGRAM	0.00	0.00	0.00	3,652.35	(3,652.35)	299.99	(3,952.34)
A.3120.0460.0309	MATERIALS AND SUPPLIES.AMMO/RANGE SUPPLIES	0.00	0.00	0.00	9,490.40	(9,490.40)	679.60	(10,170.00)
A.3120.0460.0310	MATERIALS AND SUPPLIES.ID MATERIALS	0.00	0.00	0.00	3,283.89	(3,283.89)	0.00	(3,283.89)
A.3120.0460.0311	MATERIALS AND SUPPLIES.OFFICE SUPPLIES	0.00	105.00	105.00	547.41	(442.41)	0.00	(442.41)
A.3120.0460.0312	MATERIALS AND SUPPLIES.PRINTED FORMS/PARKING TICKETS	0.00	0.00	0.00	2,978.28	(2,978.28)	426.05	(3,404.33)
A.3120.0460.0313	MATERIALS AND SUPPLIES.TRAINING SUPPLIES	0.00	0.00	0.00	32.00	(32.00)	0.00	(32.00)
A.3120.0460.0314	MATERIALS AND SUPPLIES.GENERAL POLICE SUPPLIES	0.00	185.50	185.50	3,422.50	(3,237.00)	1,449.36	(4,686.36)
A.3120.0465	EQUIPMENT < 5000	12,655.00	0.00	12,655.00	7,287.02	5,367.98	0.00	5,367.98
A.3120.0810	STATE RETIREMENT	27,336.00	0.00	27,336.00	17,977.00	9,359.00	0.00	9,359.00
A.3120.0820	POLICE AND FIRE RETIREMENT	1,281,654.00	(154,000.00)	1,127,654.00	1,185,514.00	(57,860.00)	0.00	(57,860.00)

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 3120</b>	<b>POLICE</b>							
A.3120.0830	SOCIAL SECURITY	361,623.00	0.00	361,623.00	336,961.54	24,661.46	0.00	24,661.46
A.3120.0840	WORKERS COMPENSATION	75,000.00	29,150.00	104,150.00	104,120.81	29.19	0.00	29.19
A.3120.0850	HEALTH INSURANCE	781,095.00	0.00	781,095.00	738,133.23	42,961.77	0.00	42,961.77
<b>Total Dept 3120</b>	<b>POLICE</b>	<b>8,323,924.00</b>	<b>(205,705.50)</b>	<b>8,118,218.50</b>	<b>7,899,167.51</b>	<b>219,050.99</b>	<b>27,155.28</b>	<b>191,895.71</b>
<b>Dept 3410</b>	<b>FIRE DEPARTMENT</b>							
A.3410.0110	SALARIES	170,101.00	2,625.00	172,726.00	172,718.03	7.97	0.00	7.97
A.3410.0120	CLERICAL	33,570.00	825.00	34,395.00	34,373.01	21.99	0.00	21.99
A.3410.0130	WAGES	4,520,889.00	87,250.00	4,608,139.00	4,608,136.08	2.92	0.00	2.92
A.3410.0150	OVERTIME	329,000.00	43,575.00	372,575.00	372,573.42	1.58	0.00	1.58
A.3410.0155	HOLIDAY PAY	191,138.00	0.00	191,138.00	188,508.70	2,629.30	0.00	2,629.30
A.3410.0175	HEALTH INSURANCE BUYOUT	15,000.00	0.00	15,000.00	12,787.95	2,212.05	0.00	2,212.05
A.3410.0190	CONTRACTUAL BONUS PAYMENT	18,900.00	0.00	18,900.00	18,000.00	900.00	0.00	900.00
A.3410.0250	OTHER EQUIPMENT	11,225.00	17,300.00	28,525.00	27,895.00	630.00	0.00	630.00
A.3410.0410	UTILITIES	46,325.00	2,175.00	48,500.00	48,480.39	19.61	0.00	19.61
A.3410.0420	INSURANCE	14,655.00	11,200.00	25,855.00	25,831.00	24.00	0.00	24.00
A.3410.0430	CONTRACTED SERVICES	61,680.00	0.00	61,680.00	38,049.97	23,630.03	1,246.90	22,383.13
A.3410.0440	FEES, NON EMPLOYEE	6,400.00	0.00	6,400.00	4,320.00	2,080.00	0.00	2,080.00
A.3410.0450	MISCELLANEOUS	35,050.00	0.00	35,050.00	13,929.24	21,120.76	0.00	21,120.76
A.3410.0455	DEPARTMENT VEHICLE EXPENSE	129,480.00	1,953.50	131,433.50	125,411.42	6,022.08	6,008.64	13.44
A.3410.0460	MATERIALS AND SUPPLIES	32,000.00	145.90	32,145.90	23,445.34	8,700.56	309.97	8,390.59
A.3410.0465	EQUIPMENT < 5000	145,248.00	85,614.09	230,862.09	187,913.55	42,948.54	42,936.75	11.79
A.3410.0810	STATE RETIREMENT	7,184.00	0.00	7,184.00	6,450.00	734.00	0.00	734.00
A.3410.0820	POLICE AND FIRE RETIREMENT	1,751,418.00	(204,000.00)	1,547,418.00	1,618,641.32	(71,223.32)	0.00	(71,223.32)
A.3410.0830	SOCIAL SECURITY	403,807.00	0.00	403,807.00	392,065.33	11,741.67	0.00	11,741.67
A.3410.0840	WORKERS COMPENSATION	80,000.00	0.00	80,000.00	62,812.28	17,187.72	0.00	17,187.72
A.3410.0850	HEALTH INSURANCE	946,947.00	23,960.00	970,907.00	970,903.45	3.55	0.00	3.55
<b>Total Dept 3410</b>	<b>FIRE DEPARTMENT</b>	<b>8,950,017.00</b>	<b>72,623.49</b>	<b>9,022,640.49</b>	<b>8,953,245.48</b>	<b>69,395.01</b>	<b>50,502.26</b>	<b>18,892.75</b>
<b>Dept 3510</b>	<b>CONTROL OF ANIMALS</b>							
A.3510.0430	CONTRACTED SERVICES	93,651.00	86,132.00	179,783.00	4,740.00	175,043.00	175,033.00	10.00
<b>Total Dept 3510</b>	<b>CONTROL OF ANIMALS</b>	<b>93,651.00</b>	<b>86,132.00</b>	<b>179,783.00</b>	<b>4,740.00</b>	<b>175,043.00</b>	<b>175,033.00</b>	<b>10.00</b>
<b>Dept 3620</b>	<b>CODE ENFORCEMENT</b>							

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 3620</b>	<b>CODE ENFORCEMENT</b>							
A.3620.0110	SALARIES	63,310.00	1,725.00	65,035.00	65,014.50	20.50	0.00	20.50
A.3620.0120	CLERICAL	41,305.00	1,000.00	42,305.00	42,292.77	12.23	0.00	12.23
A.3620.0130	WAGES	104,937.00	7,950.00	112,887.00	112,886.32	0.68	0.00	0.68
A.3620.0140	TEMPORARY	0.00	675.00	675.00	658.88	16.12	0.00	16.12
A.3620.0150	OVERTIME	2,000.00	0.00	2,000.00	426.02	1,573.98	0.00	1,573.98
A.3620.0170	OUT OF CODE	0.00	1,925.00	1,925.00	1,901.01	23.99	0.00	23.99
A.3620.0175	HEALTH INSURANCE BUYOUT	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00	0.00
A.3620.0410	UTILITIES	1,200.00	0.00	1,200.00	654.24	545.76	0.00	545.76
A.3620.0420	INSURANCE	0.00	1,000.00	1,000.00	982.00	18.00	0.00	18.00
A.3620.0430	CONTRACTED SERVICES	61,408.00	(31,716.13)	29,691.87	27,534.54	2,157.33	1,171.80	985.53
A.3620.0450	MISCELLANEOUS	10,600.00	0.00	10,600.00	5,609.84	4,990.16	0.00	4,990.16
A.3620.0455	DEPARTMENT VEHICLE EXPENSE	9,005.00	0.00	9,005.00	6,682.84	2,322.16	528.45	1,793.71
A.3620.0460	MATERIALS AND SUPPLIES	1,500.00	0.00	1,500.00	214.53	1,285.47	0.00	1,285.47
A.3620.0465	EQUIPMENT < 5000	600.00	0.00	600.00	470.83	129.17	0.00	129.17
A.3620.0810	STATE RETIREMENT	45,592.00	0.00	45,592.00	41,618.00	3,974.00	0.00	3,974.00
A.3620.0830	SOCIAL SECURITY	16,299.00	100.00	16,399.00	16,299.33	99.67	0.00	99.67
A.3620.0850	HEALTH INSURANCE	41,102.00	0.00	41,102.00	41,101.58	0.42	0.00	0.42
<b>Total Dept 3620</b>	<b>CODE ENFORCEMENT</b>	<b>400,358.00</b>	<b>(17,341.13)</b>	<b>383,016.87</b>	<b>365,847.23</b>	<b>17,169.64</b>	<b>1,700.25</b>	<b>15,469.39</b>
<b>Dept 5010</b>	<b>DPW MUNICIPAL MAINTENANCE</b>							
A.5010.0110	SALARIES	41,872.00	725.00	42,597.00	42,583.81	13.19	0.00	13.19
A.5010.0130	WAGES	154,806.00	(25,000.00)	129,806.00	129,046.64	759.36	0.00	759.36
A.5010.0140	TEMPORARY	58,000.00	0.00	58,000.00	40,524.57	17,475.43	0.00	17,475.43
A.5010.0150	OVERTIME	8,000.00	0.00	8,000.00	3,901.90	4,098.10	0.00	4,098.10
A.5010.0170	OUT OF CODE	0.00	100.00	100.00	70.74	29.26	0.00	29.26
A.5010.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	2,800.00	0.00	0.00	0.00
A.5010.0230	MOTOR VEHICLES	0.00	16,802.50	16,802.50	16,802.50	0.00	0.00	0.00
A.5010.0250	OTHER EQUIPMENT	22,000.00	0.00	22,000.00	0.00	22,000.00	0.00	22,000.00
A.5010.0410	UTILITIES	6,380.00	0.00	6,380.00	3,105.48	3,274.52	0.00	3,274.52
A.5010.0420	INSURANCE	240.00	2,450.00	2,690.00	2,678.10	11.90	0.00	11.90
A.5010.0430	CONTRACTED SERVICES	18,928.00	118,900.00	137,828.00	132,892.96	4,935.04	4,920.01	15.03
A.5010.0440	FEES, NON EMPLOYEE	3,600.00	275.00	3,875.00	3,112.18	762.82	755.88	6.94
A.5010.0450	MISCELLANEOUS	6,250.00	0.00	6,250.00	2,255.78	3,994.22	0.00	3,994.22
A.5010.0455	DEPARTMENT VEHICLE EXPENSE	64,950.00	15,334.11	80,284.11	80,276.91	7.20	0.00	7.20
A.5010.0460	MATERIALS AND SUPPLIES	44,600.00	300.00	44,900.00	28,657.93	16,242.07	1,533.10	14,708.97
A.5010.0465	EQUIPMENT < 5000	8,050.00	0.00	8,050.00	3,270.61	4,779.39	3,374.45	1,404.94
A.5010.0810	STATE RETIREMENT	55,889.00	4,075.00	59,964.00	60,465.00	(501.00)	0.00	(501.00)

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 5010</b>	<b>DPW MUNICIPAL MAINTENANCE</b>							
A.5010.0830	SOCIAL SECURITY	20,307.00	0.00	20,307.00	16,223.35	4,083.65	0.00	4,083.65
A.5010.0840	WORKERS COMPENSATION	20,000.00	11,450.00	31,450.00	31,432.53	17.47	0.00	17.47
A.5010.0850	HEALTH INSURANCE	30,869.00	13,575.00	44,444.00	44,429.33	14.67	0.00	14.67
<b>Total Dept 5010</b>	<b>DPW MUNICIPAL MAINTENANCE</b>	<b>567,541.00</b>	<b>158,986.61</b>	<b>726,527.61</b>	<b>644,530.32</b>	<b>81,997.29</b>	<b>10,583.44</b>	<b>71,413.85</b>
<b>Dept 5110</b>	<b>DPW ROAD MAINTENANCE/CHIPS</b>							
A.5110.0110	SALARIES	41,872.00	0.00	41,872.00	32,690.31	9,181.69	0.00	9,181.69
A.5110.0130	WAGES	296,490.00	(26,000.00)	270,490.00	270,335.17	154.83	0.00	154.83
A.5110.0140	TEMPORARY	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00	7,000.00
A.5110.0150	OVERTIME	6,000.00	0.00	6,000.00	2,709.48	3,290.52	0.00	3,290.52
A.5110.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	0.00	2,800.00	0.00	2,800.00
A.5110.0250	OTHER EQUIPMENT	22,300.00	0.00	22,300.00	0.00	22,300.00	0.00	22,300.00
A.5110.0410	UTILITIES	948.00	0.00	948.00	648.15	299.85	0.00	299.85
A.5110.0420	INSURANCE	7,395.00	0.00	7,395.00	4,851.32	2,543.68	0.00	2,543.68
A.5110.0430	CONTRACTED SERVICES	30,958.00	0.00	30,958.00	1,146.23	29,811.77	7.42	29,804.35
A.5110.0440	FEES, NON EMPLOYEE	400.00	575.00	975.00	940.00	35.00	30.00	5.00
A.5110.0450	MISCELLANEOUS	3,750.00	0.00	3,750.00	1,795.68	1,954.32	652.04	1,302.28
A.5110.0455	DEPARTMENT VEHICLE EXPENSE	145,540.00	0.00	145,540.00	128,006.98	17,533.02	0.00	17,533.02
A.5110.0460	MATERIALS AND SUPPLIES	71,000.00	2,338.01	73,338.01	60,430.93	12,907.08	7,668.64	5,238.44
A.5110.0465	EQUIPMENT < 5000	850.00	0.00	850.00	268.90	581.10	425.93	155.17
A.5110.0810	STATE RETIREMENT	75,593.00	0.00	75,593.00	63,056.00	12,537.00	0.00	12,537.00
A.5110.0830	SOCIAL SECURITY	27,094.00	0.00	27,094.00	22,503.66	4,590.34	0.00	4,590.34
A.5110.0840	WORKERS COMPENSATION	30,000.00	37,000.00	67,000.00	66,991.60	8.40	0.00	8.40
A.5110.0850	HEALTH INSURANCE	85,150.00	0.00	85,150.00	76,994.13	8,155.87	0.00	8,155.87
<b>Total Dept 5110</b>	<b>DPW ROAD MAINTENANCE/CHIPS</b>	<b>855,140.00</b>	<b>13,913.01</b>	<b>869,053.01</b>	<b>733,368.54</b>	<b>135,684.47</b>	<b>8,784.03</b>	<b>126,900.44</b>
<b>Dept 5142</b>	<b>DPW SNOW REMOVAL</b>							
A.5142.0110	SALARIES	41,247.00	0.00	41,247.00	39,901.34	1,345.66	0.00	1,345.66
A.5142.0130	WAGES	410,349.00	0.00	410,349.00	391,945.14	18,403.86	0.00	18,403.86
A.5142.0140	TEMPORARY	0.00	5,050.00	5,050.00	5,028.82	21.18	0.00	21.18
A.5142.0150	OVERTIME	80,000.00	98,750.00	178,750.00	178,742.81	7.19	0.00	7.19
A.5142.0175	HEALTH INSURANCE BUYOUT	8,400.00	0.00	8,400.00	2,800.00	5,600.00	0.00	5,600.00
A.5142.0250	OTHER EQUIPMENT	23,000.00	2,550.00	25,550.00	14,836.00	10,714.00	0.00	10,714.00
A.5142.0410	UTILITIES	4,330.00	1,500.00	5,830.00	5,820.13	9.87	0.00	9.87
A.5142.0420	INSURANCE	7,425.00	0.00	7,425.00	6,894.34	530.66	0.00	530.66
A.5142.0430	CONTRACTED SERVICES	24,528.00	16,225.00	40,753.00	40,732.64	20.36	0.00	20.36

# CITY OF WATERTOWN

## Revenue / Expense Control Report

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 5142</b>	<b>DPW SNOW REMOVAL</b>							
A.5142.0440	FEES, NON EMPLOYEE	900.00	500.00	1,400.00	1,242.00	158.00	141.00	17.00
A.5142.0455	DEPARTMENT VEHICLE EXPENSE	148,170.00	44,331.00	192,501.00	188,253.66	4,247.34	4,234.72	12.62
A.5142.0460	MATERIALS AND SUPPLIES	193,200.00	(26,855.00)	166,345.00	165,873.93	471.07	0.00	471.07
A.5142.0465	EQUIPMENT < 5000	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
A.5142.0810	STATE RETIREMENT	111,745.00	5,350.00	117,095.00	118,042.00	(947.00)	0.00	(947.00)
A.5142.0830	SOCIAL SECURITY	41,313.00	4,600.00	45,913.00	45,895.29	17.71	0.00	17.71
A.5142.0840	WORKERS COMPENSATION	10,000.00	0.00	10,000.00	3,340.00	6,660.00	0.00	6,660.00
A.5142.0850	HEALTH INSURANCE	114,688.00	1,225.00	115,913.00	115,893.35	19.65	0.00	19.65
<b>Total Dept 5142</b>	<b>DPW SNOW REMOVAL</b>	<b>1,220,295.00</b>	<b>153,226.00</b>	<b>1,373,521.00</b>	<b>1,325,241.45</b>	<b>48,279.55</b>	<b>4,375.72</b>	<b>43,903.83</b>
<b>Dept 5184</b>	<b>HYDRO ELECTRIC PRODUCTION</b>							
A.5184.0110	SALARIES	8,448.00	100.00	8,548.00	8,480.15	67.85	0.00	67.85
A.5184.0130	WAGES	8,315.00	200.00	8,515.00	8,513.27	1.73	0.00	1.73
A.5184.0150	OVERTIME	0.00	100.00	100.00	59.68	40.32	0.00	40.32
A.5184.0410	UTILITIES	1,050.00	0.00	1,050.00	884.76	165.24	0.00	165.24
A.5184.0420	INSURANCE	8,040.00	0.00	8,040.00	7,608.36	431.64	0.00	431.64
A.5184.0430	CONTRACTED SERVICES	392,900.00	(100,000.00)	292,900.00	291,597.12	1,302.88	0.00	1,302.88
A.5184.0450	MISCELLANEOUS	0.00	350.00	350.00	329.57	20.43	0.00	20.43
A.5184.0460	MATERIALS AND SUPPLIES	0.00	100.00	100.00	32.90	67.10	0.00	67.10
A.5184.0465	EQUIPMENT < 5000	15,000.00	0.00	15,000.00	3,299.00	11,701.00	375.56	11,325.44
A.5184.0810	STATE RETIREMENT	2,797.00	600.00	3,397.00	3,412.00	(15.00)	0.00	(15.00)
A.5184.0830	SOCIAL SECURITY	1,282.00	0.00	1,282.00	1,250.35	31.65	0.00	31.65
A.5184.0840	WORKERS COMPENSATION	40,000.00	11,500.00	51,500.00	51,409.06	90.94	0.00	90.94
A.5184.0850	HEALTH INSURANCE	4,110.00	100.00	4,210.00	4,110.08	99.92	0.00	99.92
<b>Total Dept 5184</b>	<b>HYDRO ELECTRIC PRODUCTION</b>	<b>481,942.00</b>	<b>(86,950.00)</b>	<b>394,992.00</b>	<b>380,986.30</b>	<b>14,005.70</b>	<b>375.56</b>	<b>13,630.14</b>
<b>Dept 5186</b>	<b>TRAFFIC CONTROL &amp; LIGHTING</b>							
A.5186.0130	WAGES	219,619.00	3,575.00	223,194.00	223,144.95	49.05	0.00	49.05
A.5186.0140	TEMPORARY	4,500.00	150.00	4,650.00	4,632.00	18.00	0.00	18.00
A.5186.0150	OVERTIME	20,000.00	1,200.00	21,200.00	21,186.08	13.92	0.00	13.92
A.5186.0230	MOTOR VEHICLES	33,000.00	1,425.00	34,425.00	34,404.89	20.11	0.00	20.11
A.5186.0250	OTHER EQUIPMENT	18,250.00	0.00	18,250.00	0.00	18,250.00	0.00	18,250.00
A.5186.0410	UTILITIES	333,250.00	97,925.00	431,175.00	431,152.11	22.89	0.00	22.89
A.5186.0420	INSURANCE	2,805.00	0.00	2,805.00	2,660.45	144.55	0.00	144.55
A.5186.0430	CONTRACTED SERVICES	9,920.00	0.00	9,920.00	6,530.92	3,389.08	0.00	3,389.08
A.5186.0440	FEES, NON EMPLOYEE	300.00	0.00	300.00	255.00	45.00	0.00	45.00

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 5186</b>	<b>TRAFFIC CONTROL &amp; LIGHTING</b>							
A.5186.0450	MISCELLANEOUS	3,500.00	0.00	3,500.00	964.61	2,535.39	35.11	2,500.28
A.5186.0455	DEPARTMENT VEHICLE EXPENSE	20,450.00	7,647.00	28,097.00	28,074.62	22.38	0.00	22.38
A.5186.0460	MATERIALS AND SUPPLIES	52,000.00	9,404.85	61,404.85	33,992.12	27,412.73	685.00	26,727.73
A.5186.0465	EQUIPMENT < 5000	11,650.00	0.00	11,650.00	7,362.00	4,288.00	1,253.00	3,035.00
A.5186.0810	STATE RETIREMENT	52,241.00	0.00	52,241.00	47,972.00	4,269.00	0.00	4,269.00
A.5186.0830	SOCIAL SECURITY	18,676.00	0.00	18,676.00	18,347.34	328.66	0.00	328.66
A.5186.0840	WORKERS COMPENSATION	2,000.00	8,975.00	10,975.00	10,952.48	22.52	0.00	22.52
A.5186.0850	HEALTH INSURANCE	55,208.00	2,500.00	57,708.00	18,487.56	39,220.44	0.00	39,220.44
A.5186.0850.0015	HEALTH INSURANCE.IBEW HEALTH	0.00	0.00	0.00	39,034.44	(39,034.44)	0.00	(39,034.44)
<b>Total Dept 5186</b>	<b>TRAFFIC CONTROL &amp; LIGHTING</b>	<b>857,369.00</b>	<b>132,801.85</b>	<b>990,170.85</b>	<b>929,153.57</b>	<b>61,017.28</b>	<b>1,973.11</b>	<b>59,044.17</b>
<b>Dept 5630</b>	<b>BUS OPERATIONS</b>							
A.5630.0130	WAGES	272,255.00	(45,000.00)	227,255.00	226,726.26	528.74	0.00	528.74
A.5630.0140	TEMPORARY	42,000.00	42,175.00	84,175.00	84,161.11	13.89	0.00	13.89
A.5630.0150	OVERTIME	11,000.00	550.00	11,550.00	11,535.14	14.86	0.00	14.86
A.5630.0230	MOTOR VEHICLES	65,000.00	0.00	65,000.00	0.00	65,000.00	0.00	65,000.00
A.5630.0250	OTHER EQUIPMENT	20,000.00	0.00	20,000.00	9,275.00	10,725.00	0.00	10,725.00
A.5630.0410	UTILITIES	5,836.00	3,300.00	9,136.00	9,121.12	14.88	0.00	14.88
A.5630.0420	INSURANCE	1,150.00	0.00	1,150.00	1,095.08	54.92	0.00	54.92
A.5630.0430	CONTRACTED SERVICES	105,583.00	0.00	105,583.00	102,225.95	3,357.05	0.00	3,357.05
A.5630.0440	FEES, NON EMPLOYEE	2,400.00	0.00	2,400.00	1,894.00	506.00	0.00	506.00
A.5630.0450	MISCELLANEOUS	15,600.00	0.00	15,600.00	1,166.34	14,433.66	902.71	13,530.95
A.5630.0455	DEPARTMENT VEHICLE EXPENSE	189,695.00	53,875.00	243,570.00	237,159.38	6,410.62	6,386.43	24.19
A.5630.0460	MATERIALS AND SUPPLIES	5,550.00	6,050.00	11,600.00	11,544.58	55.42	25.56	29.86
A.5630.0465	EQUIPMENT < 5000	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00	15,000.00
A.5630.0810	STATE RETIREMENT	69,605.00	0.00	69,605.00	58,990.00	10,615.00	0.00	10,615.00
A.5630.0830	SOCIAL SECURITY	24,883.00	0.00	24,883.00	23,951.84	931.16	0.00	931.16
A.5630.0840	WORKERS COMPENSATION	40,000.00	0.00	40,000.00	28,013.16	11,986.84	0.00	11,986.84
A.5630.0850	HEALTH INSURANCE	66,027.00	0.00	66,027.00	51,256.86	14,770.14	0.00	14,770.14
<b>Total Dept 5630</b>	<b>BUS OPERATIONS</b>	<b>951,584.00</b>	<b>60,950.00</b>	<b>1,012,534.00</b>	<b>858,115.82</b>	<b>154,418.18</b>	<b>7,314.70</b>	<b>147,103.48</b>
<b>Dept 5650</b>	<b>OFF STREET PARKING</b>							
A.5650.0410	UTILITIES	10,400.00	4,075.00	14,475.00	14,460.33	14.67	0.00	14.67
A.5650.0420	INSURANCE	1,680.00	0.00	1,680.00	1,636.56	43.44	0.00	43.44
A.5650.0430	CONTRACTED SERVICES	25,200.00	150.00	25,350.00	25,344.03	5.97	0.00	5.97

# CITY OF WATERTOWN

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 5650</b>	<b>OFF STREET PARKING</b>							
A.5650.0460	MATERIALS AND SUPPLIES	26,200.00	0.00	26,200.00	1,174.18	25,025.82	0.00	25,025.82
<b>Total Dept 5650</b>	<b>OFF STREET PARKING</b>	<b>63,480.00</b>	<b>4,225.00</b>	<b>67,705.00</b>	<b>42,615.10</b>	<b>25,089.90</b>	<b>0.00</b>	<b>25,089.90</b>
<b>Dept 6310</b>	<b>COMMUNITY ACTION</b>							
A.6310.0430	COMMUNITY ACTION	52,000.00	0.00	52,000.00	52,000.00	0.00	0.00	0.00
<b>Total Dept 6310</b>	<b>COMMUNITY ACTION</b>	<b>52,000.00</b>	<b>0.00</b>	<b>52,000.00</b>	<b>52,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept 6410</b>	<b>PUBLICITY</b>							
A.6410.0430	PUBLICITY	5,000.00	0.00	5,000.00	150.00	4,850.00	0.00	4,850.00
A.6410.0460	MATERIALS AND SUPPLIES	0.00	300.00	300.00	300.00	0.00	0.00	0.00
<b>Total Dept 6410</b>	<b>PUBLICITY</b>	<b>5,000.00</b>	<b>300.00</b>	<b>5,300.00</b>	<b>450.00</b>	<b>4,850.00</b>	<b>0.00</b>	<b>4,850.00</b>
<b>Dept 7020</b>	<b>RECREATION ADMINISTRATION</b>							
A.7020.0110	SALARIES	127,694.00	1,775.00	129,469.00	129,468.05	0.95	0.00	0.95
A.7020.0120	CLERICAL	34,097.00	50,450.00	84,547.00	84,528.44	18.56	0.00	18.56
A.7020.0140	TEMPORARY	3,000.00	0.00	3,000.00	2,453.36	546.64	0.00	546.64
A.7020.0150	OVERTIME	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00
A.7020.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	2,800.00	0.00	0.00	0.00
A.7020.0410	UTILITIES	1,500.00	475.00	1,975.00	1,953.28	21.72	0.00	21.72
A.7020.0430	CONTRACTED SERVICES	7,310.00	3,125.00	10,435.00	8,678.65	1,756.35	1,751.86	4.49
A.7020.0440	FEES, NON EMPLOYEE	700.00	0.00	700.00	195.00	505.00	0.00	505.00
A.7020.0450	MISCELLANEOUS	1,225.00	825.00	2,050.00	2,045.84	4.16	0.00	4.16
A.7020.0455	DEPARTMENT VEHICLE EXPENSE	1,385.00	0.00	1,385.00	553.92	831.08	0.00	831.08
A.7020.0460	MATERIALS AND SUPPLIES	525.00	0.00	525.00	97.61	427.39	0.00	427.39
A.7020.0465	EQUIPMENT < 5000	2,000.00	150.00	2,150.00	2,131.87	18.13	0.00	18.13
A.7020.0810	STATE RETIREMENT	24,161.00	16,400.00	40,561.00	40,843.00	(282.00)	0.00	(282.00)
A.7020.0830	SOCIAL SECURITY	12,975.00	3,350.00	16,325.00	16,315.84	9.16	0.00	9.16
A.7020.0840	WORKERS COMPENSATION	0.00	325.00	325.00	319.01	5.99	0.00	5.99
A.7020.0850	HEALTH INSURANCE	11,759.00	950.00	12,709.00	12,699.18	9.82	0.00	9.82
<b>Total Dept 7020</b>	<b>RECREATION ADMINISTRATION</b>	<b>233,131.00</b>	<b>77,825.00</b>	<b>310,956.00</b>	<b>305,083.05</b>	<b>5,872.95</b>	<b>1,751.86</b>	<b>4,121.09</b>
<b>Dept 7110</b>	<b>THOMPSON PARK</b>							
A.7110.0130	WAGES	85,967.00	7,825.00	93,792.00	93,769.12	22.88	0.00	22.88
A.7110.0140	TEMPORARY	29,000.00	0.00	29,000.00	25,615.38	3,384.62	0.00	3,384.62

# CITY OF WATERTOWN

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 7110</b>	<b>THOMPSON PARK</b>							
A.7110.0150	OVERTIME	9,800.00	7,825.00	17,625.00	17,616.73	8.27	0.00	8.27
A.7110.0170	OUT OF CODE	0.00	450.00	450.00	442.56	7.44	0.00	7.44
A.7110.0230	MOTOR VEHICLES	35,000.00	0.00	35,000.00	0.00	35,000.00	0.00	35,000.00
A.7110.0410	UTILITIES	39,870.00	5,650.00	45,520.00	45,506.49	13.51	0.00	13.51
A.7110.0420	INSURANCE	4,955.00	400.00	5,355.00	5,354.74	0.26	0.00	0.26
A.7110.0430	CONTRACTED SERVICES	42,855.00	0.00	42,855.00	15,588.29	27,266.71	1,559.79	25,706.92
A.7110.0440	FEES, NON EMPLOYEE	700.00	500.00	1,200.00	690.00	510.00	490.00	20.00
A.7110.0455	DEPARTMENT VEHICLE EXPENSE	34,010.00	50.64	34,060.64	22,909.48	11,151.16	0.00	11,151.16
A.7110.0460	MATERIALS AND SUPPLIES	18,620.00	350.93	18,970.93	14,237.70	4,733.23	682.85	4,050.38
A.7110.0465	EQUIPMENT < 5000	400.00	1,550.00	1,950.00	1,938.83	11.17	0.00	11.17
A.7110.0810	STATE RETIREMENT	26,700.00	9,200.00	35,900.00	36,098.72	(198.72)	0.00	(198.72)
A.7110.0830	SOCIAL SECURITY	9,545.00	675.00	10,220.00	10,209.73	10.27	0.00	10.27
A.7110.0840	WORKERS COMPENSATION	100.00	0.00	100.00	0.00	100.00	0.00	100.00
A.7110.0850	HEALTH INSURANCE	23,036.00	0.00	23,036.00	17,486.19	5,549.81	0.00	5,549.81
<b>Total Dept 7110</b>	<b>THOMPSON PARK</b>	<b>360,558.00</b>	<b>34,476.57</b>	<b>395,034.57</b>	<b>307,463.96</b>	<b>87,570.61</b>	<b>2,732.64</b>	<b>84,837.97</b>
<b>Dept 7140</b>	<b>REC PLAYGROUNDS/DUFFY FG RES</b>							
A.7140.0130	WAGES	16,130.00	0.00	16,130.00	0.00	16,130.00	0.00	16,130.00
A.7140.0140	TEMPORARY	46,715.00	0.00	46,715.00	30,015.93	16,699.07	0.00	16,699.07
A.7140.0150	OVERTIME	0.00	350.00	350.00	344.44	5.56	0.00	5.56
A.7140.0250	OTHER EQUIPMENT	13,500.00	0.00	13,500.00	13,200.00	300.00	0.00	300.00
A.7140.0410	UTILITIES	100.00	0.00	100.00	28.31	71.69	0.00	71.69
A.7140.0420	INSURANCE	45.00	0.00	45.00	35.90	9.10	0.00	9.10
A.7140.0430	CONTRACTED SERVICES	4,240.00	0.00	4,240.00	729.00	3,511.00	0.00	3,511.00
A.7140.0440	FEES, NON EMPLOYEE	1,800.00	0.00	1,800.00	1,075.00	725.00	655.00	70.00
A.7140.0450	MISCELLANEOUS	800.00	0.00	800.00	668.00	132.00	0.00	132.00
A.7140.0455	DEPARTMENT VEHICLE EXPENSE	6,708.00	525.00	7,233.00	7,228.58	4.42	0.00	4.42
A.7140.0460	MATERIALS AND SUPPLIES	14,450.00	31.98	14,481.98	4,307.96	10,174.02	499.71	9,674.31
A.7140.0465	EQUIPMENT < 5000	600.00	0.00	600.00	0.00	600.00	0.00	600.00
A.7140.0810	STATE RETIREMENT	13,335.00	0.00	13,335.00	6,025.03	7,309.97	0.00	7,309.97
A.7140.0830	SOCIAL SECURITY	4,808.00	0.00	4,808.00	2,322.60	2,485.40	0.00	2,485.40
A.7140.0850	HEALTH INSURANCE	6,135.00	0.00	6,135.00	0.00	6,135.00	0.00	6,135.00
<b>Total Dept 7140</b>	<b>REC PLAYGROUNDS/DUFFY FG RES</b>	<b>129,366.00</b>	<b>906.98</b>	<b>130,272.98</b>	<b>65,980.75</b>	<b>64,292.23</b>	<b>1,154.71</b>	<b>63,137.52</b>
<b>Dept 7141</b>	<b>RECREATION FAIRGROUNDS</b>							

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 7141</b>	<b>RECREATION FAIRGROUNDS</b>							
A.7141.0130	WAGES	26,496.00	0.00	26,496.00	8,658.36	17,837.64	0.00	17,837.64
A.7141.0140	TEMPORARY	30,000.00	26,250.00	56,250.00	56,230.01	19.99	0.00	19.99
A.7141.0150	OVERTIME	13,900.00	0.00	13,900.00	9,678.84	4,221.16	0.00	4,221.16
A.7141.0410	UTILITIES	17,100.00	0.00	17,100.00	12,189.29	4,910.71	0.00	4,910.71
A.7141.0420	INSURANCE	2,870.00	0.00	2,870.00	2,536.56	333.44	0.00	333.44
A.7141.0430	CONTRACTED SERVICES	13,740.00	28.00	13,768.00	11,215.58	2,552.42	183.00	2,369.42
A.7141.0440	FEES, NON EMPLOYEE	200.00	350.00	550.00	475.00	75.00	52.50	22.50
A.7141.0450	MISCELLANEOUS	18,005.00	(18,005.00)	0.00	0.00	0.00	0.00	0.00
A.7141.0455	DEPARTMENT VEHICLE EXPENSE	0.00	19,560.91	19,560.91	17,280.90	2,280.01	0.00	2,280.01
A.7141.0460	MATERIALS AND SUPPLIES	51,550.00	777.78	52,327.78	33,082.00	19,245.78	1,462.71	17,783.07
A.7141.0465	EQUIPMENT < 5000	6,950.00	0.00	6,950.00	1,795.00	5,155.00	958.48	4,196.52
A.7141.0810	STATE RETIREMENT	14,837.00	4,000.00	18,837.00	18,975.15	(138.15)	0.00	(138.15)
A.7141.0830	SOCIAL SECURITY	5,385.00	575.00	5,960.00	5,956.84	3.16	0.00	3.16
A.7141.0840	WORKERS COMPENSATION	0.00	575.00	575.00	559.23	15.77	0.00	15.77
A.7141.0850	HEALTH INSURANCE	8,290.00	0.00	8,290.00	0.00	8,290.00	0.00	8,290.00
<b>Total Dept 7141</b>	<b>RECREATION FAIRGROUNDS</b>	<b>209,323.00</b>	<b>34,111.69</b>	<b>243,434.69</b>	<b>178,632.76</b>	<b>64,801.93</b>	<b>2,656.69</b>	<b>62,145.24</b>
<b>Dept 7142</b>	<b>OUTDOOR WINTER ACTIVITIES</b>							
A.7142.0140	TEMPORARY	5,425.00	0.00	5,425.00	0.00	5,425.00	0.00	5,425.00
A.7142.0410	UTILITIES	3,420.00	0.00	3,420.00	0.00	3,420.00	0.00	3,420.00
A.7142.0430	CONTRACTED SERVICES	0.00	100.00	100.00	35.00	65.00	0.00	65.00
A.7142.0455	DEPARTMENT VEHICLE EXPENSE	600.00	0.00	600.00	0.00	600.00	0.00	600.00
A.7142.0460	MATERIALS AND SUPPLIES	2,975.00	0.00	2,975.00	499.37	2,475.63	0.00	2,475.63
A.7142.0465	EQUIPMENT < 5000	250.00	0.00	250.00	143.39	106.61	0.00	106.61
A.7142.0810	STATE RETIREMENT	1,161.00	0.00	1,161.00	0.00	1,161.00	0.00	1,161.00
A.7142.0830	SOCIAL SECURITY	415.00	0.00	415.00	0.00	415.00	0.00	415.00
<b>Total Dept 7142</b>	<b>OUTDOOR WINTER ACTIVITIES</b>	<b>14,246.00</b>	<b>100.00</b>	<b>14,346.00</b>	<b>677.76</b>	<b>13,668.24</b>	<b>0.00</b>	<b>13,668.24</b>
<b>Dept 7143</b>	<b>RECREATION ATHLETIC PROG.</b>							
A.7143.0130	WAGES	16,338.00	0.00	16,338.00	0.00	16,338.00	0.00	16,338.00
A.7143.0140	TEMPORARY	4,200.00	9,075.00	13,275.00	13,268.63	6.37	0.00	6.37
A.7143.0150	OVERTIME	2,900.00	150.00	3,050.00	3,021.53	28.47	0.00	28.47
A.7143.0410	UTILITIES	1,800.00	800.00	2,600.00	2,597.44	2.56	0.00	2.56
A.7143.0420	INSURANCE	2,345.00	1,825.00	4,170.00	4,146.05	23.95	0.00	23.95
A.7143.0430	CONTRACTED SERVICES	10,950.00	0.00	10,950.00	6,722.00	4,228.00	193.00	4,035.00

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 7143</b>	<b>RECREATION ATHLETIC PROG.</b>							
A.7143.0440	FEES, NON EMPLOYEE	2,500.00	0.00	2,500.00	2,181.50	318.50	210.00	108.50
A.7143.0450	MISCELLANEOUS	775.00	275.00	1,050.00	1,037.78	12.22	0.00	12.22
A.7143.0455	DEPARTMENT VEHICLE EXPENSE	12,480.00	2,650.00	15,130.00	15,121.13	8.87	0.00	8.87
A.7143.0460	MATERIALS AND SUPPLIES	30,800.00	559.49	31,359.49	24,296.16	7,063.33	5,345.33	1,718.00
A.7143.0465	EQUIPMENT < 5000	300.00	0.00	300.00	199.99	100.01	0.00	100.01
A.7143.0810	STATE RETIREMENT	4,788.00	0.00	4,788.00	361.44	4,426.56	0.00	4,426.56
A.7143.0830	SOCIAL SECURITY	1,793.00	0.00	1,793.00	1,246.22	546.78	0.00	546.78
A.7143.0850	HEALTH INSURANCE	4,152.00	0.00	4,152.00	0.00	4,152.00	0.00	4,152.00
<b>Total Dept 7143</b>	<b>RECREATION ATHLETIC PROG.</b>	<b>96,121.00</b>	<b>15,334.49</b>	<b>111,455.49</b>	<b>74,199.87</b>	<b>37,255.62</b>	<b>5,748.33</b>	<b>31,507.29</b>
<b>Dept 7180</b>	<b>RECREATION SWIMMING POOLS</b>							
A.7180.0130	WAGES	17,682.00	0.00	17,682.00	0.00	17,682.00	0.00	17,682.00
A.7180.0140	TEMPORARY	63,000.00	0.00	63,000.00	56,528.78	6,471.22	0.00	6,471.22
A.7180.0150	OVERTIME	5,500.00	0.00	5,500.00	85.39	5,414.61	0.00	5,414.61
A.7180.0250	OTHER EQUIPMENT	25,000.00	0.00	25,000.00	22,636.88	2,363.12	0.00	2,363.12
A.7180.0410	UTILITIES	15,120.00	4,050.00	19,170.00	19,156.34	13.66	0.00	13.66
A.7180.0420	INSURANCE	1,225.00	675.00	1,900.00	1,889.92	10.08	0.00	10.08
A.7180.0430	CONTRACTED SERVICES	10,450.00	0.00	10,450.00	10,433.88	16.12	0.00	16.12
A.7180.0440	FEES, NON EMPLOYEE	2,200.00	0.00	2,200.00	627.50	1,572.50	760.00	812.50
A.7180.0450	MISCELLANEOUS	1,190.00	0.00	1,190.00	1,007.34	182.66	0.00	182.66
A.7180.0460	MATERIALS AND SUPPLIES	34,850.00	1,394.32	36,244.32	33,928.90	2,315.42	595.10	1,720.32
A.7180.0465	EQUIPMENT < 5000	7,350.00	0.00	7,350.00	143.38	7,206.62	0.00	7,206.62
A.7180.0810	STATE RETIREMENT	18,443.00	0.00	18,443.00	10,024.00	8,419.00	0.00	8,419.00
A.7180.0830	SOCIAL SECURITY	6,594.00	0.00	6,594.00	4,330.72	2,263.28	0.00	2,263.28
A.7180.0850	HEALTH INSURANCE	4,460.00	0.00	4,460.00	0.00	4,460.00	0.00	4,460.00
<b>Total Dept 7180</b>	<b>RECREATION SWIMMING POOLS</b>	<b>213,064.00</b>	<b>6,119.32</b>	<b>219,183.32</b>	<b>160,793.03</b>	<b>58,390.29</b>	<b>1,355.10</b>	<b>57,035.19</b>
<b>Dept 7265</b>	<b>RECREATION ICE ARENA</b>							
A.7265.0130	WAGES	91,216.00	60,050.00	151,266.00	151,261.95	4.05	0.00	4.05
A.7265.0140	TEMPORARY	155,000.00	0.00	155,000.00	102,651.47	52,348.53	0.00	52,348.53
A.7265.0150	OVERTIME	33,000.00	13,650.00	46,650.00	46,626.86	23.14	0.00	23.14
A.7265.0170	OUT OF CODE	0.00	1,975.00	1,975.00	1,964.25	10.75	0.00	10.75
A.7265.0230	MOTOR VEHICLES	28,000.00	0.00	28,000.00	0.00	28,000.00	0.00	28,000.00
A.7265.0410	UTILITIES	45,680.00	10,500.00	56,180.00	56,171.55	8.45	0.00	8.45
A.7265.0420	INSURANCE	4,440.00	0.00	4,440.00	4,307.12	132.88	0.00	132.88
A.7265.0430	CONTRACTED SERVICES	25,975.00	0.00	25,975.00	22,441.15	3,533.85	1,945.86	1,587.99

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 7265</b>	<b>RECREATION ICE ARENA</b>							
A.7265.0440	FEES, NON EMPLOYEE	1,200.00	575.00	1,775.00	1,357.50	417.50	397.50	20.00
A.7265.0450	MISCELLANEOUS	4,910.00	0.00	4,910.00	2,585.22	2,324.78	0.00	2,324.78
A.7265.0455	DEPARTMENT VEHICLE EXPENSE	11,775.00	0.00	11,775.00	10,704.20	1,070.80	0.00	1,070.80
A.7265.0460	MATERIALS AND SUPPLIES	53,150.00	3,014.00	56,164.00	55,668.83	495.17	473.04	22.13
A.7265.0465	EQUIPMENT < 5000	15,600.00	2,127.14	17,727.14	4,602.39	13,124.75	2,127.14	10,997.61
A.7265.0810	STATE RETIREMENT	59,180.00	0.00	59,180.00	59,292.66	(112.66)	0.00	(112.66)
A.7265.0830	SOCIAL SECURITY	21,361.00	875.00	22,236.00	22,232.18	3.82	0.00	3.82
A.7265.0840	WORKERS COMPENSATION	25,000.00	0.00	25,000.00	1,583.76	23,416.24	0.00	23,416.24
A.7265.0850	HEALTH INSURANCE	26,116.00	14,850.00	40,966.00	40,958.46	7.54	0.00	7.54
<b>Total Dept 7265</b>	<b>RECREATION ICE ARENA</b>	<b>601,603.00</b>	<b>107,616.14</b>	<b>709,219.14</b>	<b>584,409.55</b>	<b>124,809.59</b>	<b>4,943.54</b>	<b>119,866.05</b>
<b>Dept 7510</b>	<b>HISTORIAN</b>							
A.7510.0430	HISTORIAN	250.00	0.00	250.00	0.00	250.00	0.00	250.00
<b>Total Dept 7510</b>	<b>HISTORIAN</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>250.00</b>
<b>Dept 8010</b>	<b>ZONING</b>							
A.8010.0430	CONTRACTED SERVICES	2,500.00	475.00	2,975.00	2,683.17	291.83	279.85	11.98
A.8010.0450	MISCELLANEOUS	0.00	100.00	100.00	50.00	50.00	0.00	50.00
<b>Total Dept 8010</b>	<b>ZONING</b>	<b>2,500.00</b>	<b>575.00</b>	<b>3,075.00</b>	<b>2,733.17</b>	<b>341.83</b>	<b>279.85</b>	<b>61.98</b>
<b>Dept 8020</b>	<b>PLANNING</b>							
A.8020.0430	CONTRACTED SERVICES	16,000.00	1,375.00	17,375.00	17,363.16	11.84	0.00	11.84
A.8020.0450	MISCELLANEOUS	5,800.00	7,150.00	12,950.00	7,148.66	5,801.34	0.00	5,801.34
<b>Total Dept 8020</b>	<b>PLANNING</b>	<b>21,800.00</b>	<b>8,525.00</b>	<b>30,325.00</b>	<b>24,511.82</b>	<b>5,813.18</b>	<b>0.00</b>	<b>5,813.18</b>
<b>Dept 8140</b>	<b>DPW STORM SEWER</b>							
A.8140.0110	SALARIES	31,248.00	950.00	32,198.00	32,194.56	3.44	0.00	3.44
A.8140.0130	WAGES	146,743.00	0.00	146,743.00	123,519.76	23,223.24	0.00	23,223.24
A.8140.0140	TEMPORARY	6,000.00	4,550.00	10,550.00	10,528.26	21.74	0.00	21.74
A.8140.0150	OVERTIME	5,500.00	0.00	5,500.00	1,335.93	4,164.07	0.00	4,164.07
A.8140.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	(629.39)	3,429.39	0.00	3,429.39
A.8140.0230	MOTOR VEHICLES	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00	25,000.00
A.8140.0410	UTILITIES	460.00	0.00	460.00	361.04	98.96	0.00	98.96
A.8140.0420	INSURANCE	1,515.00	0.00	1,515.00	1,416.58	98.42	0.00	98.42

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Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 8140</b>	<b>DPW STORM SEWER</b>							
A.8140.0430	CONTRACTED SERVICES	18,056.00	0.00	18,056.00	1,870.81	16,185.19	161.47	16,023.72
A.8140.0440	FEES, NON EMPLOYEE	500.00	200.00	700.00	692.00	8.00	0.00	8.00
A.8140.0450	MISCELLANEOUS	2,520.00	0.00	2,520.00	924.24	1,595.76	200.01	1,395.75
A.8140.0455	DEPARTMENT VEHICLE EXPENSE	30,685.00	0.00	30,685.00	19,826.20	10,858.80	0.00	10,858.80
A.8140.0460	MATERIALS AND SUPPLIES	38,500.00	277.39	38,777.39	28,585.53	10,191.86	228.60	9,963.26
A.8140.0465	EQUIPMENT < 5000	8,500.00	0.00	8,500.00	0.00	8,500.00	0.00	8,500.00
A.8140.0810	STATE RETIREMENT	39,079.00	0.00	39,079.00	28,890.00	10,189.00	0.00	10,189.00
A.8140.0830	SOCIAL SECURITY	14,710.00	0.00	14,710.00	12,328.45	2,381.55	0.00	2,381.55
A.8140.0840	WORKERS COMPENSATION	500.00	28,800.00	29,300.00	29,293.78	6.22	0.00	6.22
A.8140.0850	HEALTH INSURANCE	38,726.00	0.00	38,726.00	29,292.32	9,433.68	0.00	9,433.68
<b>Total Dept 8140</b>	<b>DPW STORM SEWER</b>	<b>411,042.00</b>	<b>34,777.39</b>	<b>445,819.39</b>	<b>320,430.07</b>	<b>125,389.32</b>	<b>590.08</b>	<b>124,799.24</b>
<b>Dept 8160</b>	<b>DPW REFUSE &amp; RECYCLING</b>							
A.8160.0110	SALARIES	21,541.00	600.00	22,141.00	22,120.95	20.05	0.00	20.05
A.8160.0130	WAGES	274,616.00	(18,067.00)	256,549.00	248,772.94	7,776.06	0.00	7,776.06
A.8160.0140	TEMPORARY	20,000.00	0.00	20,000.00	5,852.25	14,147.75	0.00	14,147.75
A.8160.0150	OVERTIME	18,000.00	150.00	18,150.00	18,126.30	23.70	0.00	23.70
A.8160.0175	HEALTH INSURANCE BUYOUT	2,800.00	0.00	2,800.00	2,800.00	0.00	0.00	0.00
A.8160.0410	UTILITIES	1,213.00	100.00	1,313.00	1,250.21	62.79	0.00	62.79
A.8160.0430	CONTRACTED SERVICES	261,980.00	(22,070.00)	239,910.00	238,776.22	1,133.78	877.13	256.65
A.8160.0440	FEES, NON EMPLOYEE	13,900.00	0.00	13,900.00	11,343.05	2,556.95	0.00	2,556.95
A.8160.0450	MISCELLANEOUS	3,200.00	850.00	4,050.00	3,462.11	587.89	584.00	3.89
A.8160.0455	DEPARTMENT VEHICLE EXPENSE	88,915.00	5,552.40	94,467.40	94,460.09	7.31	0.00	7.31
A.8160.0460	MATERIALS AND SUPPLIES	15,750.00	0.00	15,750.00	7,320.37	8,429.63	0.00	8,429.63
A.8160.0810	STATE RETIREMENT	70,528.00	0.00	70,528.00	56,446.00	14,082.00	0.00	14,082.00
A.8160.0830	SOCIAL SECURITY	25,777.00	0.00	25,777.00	21,716.12	4,060.88	0.00	4,060.88
A.8160.0840	WORKERS COMPENSATION	50,000.00	(32,000.00)	18,000.00	17,875.10	124.90	0.00	124.90
A.8160.0850	HEALTH INSURANCE	82,419.00	0.00	82,419.00	77,823.70	4,595.30	0.00	4,595.30
<b>Total Dept 8160</b>	<b>DPW REFUSE &amp; RECYCLING</b>	<b>950,639.00</b>	<b>(64,884.60)</b>	<b>885,754.40</b>	<b>828,145.41</b>	<b>57,608.99</b>	<b>1,461.13</b>	<b>56,147.86</b>
<b>Dept 9040</b>	<b>WORKERS COMPENSATION</b>							
A.9040.0800	WORKERS COMPENSATION	105,000.00	(52,000.00)	53,000.00	52,950.01	49.99	0.00	49.99
<b>Total Dept 9040</b>	<b>WORKERS COMPENSATION</b>	<b>105,000.00</b>	<b>(52,000.00)</b>	<b>53,000.00</b>	<b>52,950.01</b>	<b>49.99</b>	<b>0.00</b>	<b>49.99</b>
<b>Dept 9050</b>	<b>UNEMPLOYMENT INSURANCE</b>							

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<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 9050</b>	<b>UNEMPLOYMENT INSURANCE</b>							
A.9050.0800	UNEMPLOYMENT INSURANCE	10,000.00	7,725.00	17,725.00	17,714.07	10.93	0.00	10.93
<b>Total Dept 9050</b>	<b>UNEMPLOYMENT INSURANCE</b>	<b>10,000.00</b>	<b>7,725.00</b>	<b>17,725.00</b>	<b>17,714.07</b>	<b>10.93</b>	<b>0.00</b>	<b>10.93</b>
<b>Dept 9060</b>	<b>HEALTH INSURANCE</b>							
A.9060.0800	HEALTH INSURANCE	3,412,950.00	0.00	3,412,950.00	3,335,794.62	77,155.38	0.00	77,155.38
<b>Total Dept 9060</b>	<b>HEALTH INSURANCE</b>	<b>3,412,950.00</b>	<b>0.00</b>	<b>3,412,950.00</b>	<b>3,335,794.62</b>	<b>77,155.38</b>	<b>0.00</b>	<b>77,155.38</b>
<b>Dept 9065</b>	<b>MEDICARE REIMBURSEMENTS</b>							
A.9065.0800	MEDICARE REIMBURSEMENTS	324,775.00	950.00	325,725.00	325,714.50	10.50	0.00	10.50
<b>Total Dept 9065</b>	<b>MEDICARE REIMBURSEMENTS</b>	<b>324,775.00</b>	<b>950.00</b>	<b>325,725.00</b>	<b>325,714.50</b>	<b>10.50</b>	<b>0.00</b>	<b>10.50</b>
<b>Dept 9070</b>	<b>COMPENSATED ABSENCES</b>							
A.9070.0800	COMPENSATED ABSENCES	15,000.00	0.00	15,000.00	(77,980.39)	92,980.39	0.00	92,980.39
<b>Total Dept 9070</b>	<b>COMPENSATED ABSENCES</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>(77,980.39)</b>	<b>92,980.39</b>	<b>0.00</b>	<b>92,980.39</b>
<b>Dept 9089</b>	<b>OTHER EMPLOYEE BENEFITS</b>							
A.9089.0800	OTHER EMPLOYEE BENEFITS	15,000.00	0.00	15,000.00	7,354.95	7,645.05	0.00	7,645.05
<b>Total Dept 9089</b>	<b>OTHER EMPLOYEE BENEFITS</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>7,354.95</b>	<b>7,645.05</b>	<b>0.00</b>	<b>7,645.05</b>
<b>Dept 9501</b>	<b>TRANSFER TO GENERAL LIAB RES.</b>							
A.9501.0900	TRANSFER TO GENERAL LIAB RES.	75,000.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00
<b>Total Dept 9501</b>	<b>TRANSFER TO GENERAL LIAB RES.</b>	<b>75,000.00</b>	<b>0.00</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept 9512</b>	<b>TRANSFER TO LIBRARY FUND</b>							
A.9512.0900	TRANSFER TO LIBRARY FUND	1,186,868.00	22,336.00	1,209,204.00	1,209,204.00	0.00	0.00	0.00
<b>Total Dept 9512</b>	<b>TRANSFER TO LIBRARY FUND</b>	<b>1,186,868.00</b>	<b>22,336.00</b>	<b>1,209,204.00</b>	<b>1,209,204.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Dept 9710</b>	<b>SERIAL BONDS</b>							
A.9710.0600	SERIAL BONDS - PRINCIPAL	2,085,488.00	0.00	2,085,488.00	2,082,288.00	3,200.00	0.00	3,200.00
A.9710.0700	SERIAL BONDS - INTEREST	568,631.00	0.00	568,631.00	561,916.42	6,714.58	0.00	6,714.58

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<b>Fund A</b>	<b>GENERAL FUND</b>							
<b>Type E</b>	<b>Expense</b>							
<b>Dept 9710</b>	<b>SERIAL BONDS</b>							
<b>Total Dept 9710</b>	<b>SERIAL BONDS</b>	<b>2,654,119.00</b>	<b>0.00</b>	<b>2,654,119.00</b>	<b>2,644,204.42</b>	<b>9,914.58</b>	<b>0.00</b>	<b>9,914.58</b>
<b>Dept 9950</b>	<b>TRANSFER TO CAPITAL</b>							
A.9950.0900	TRANSFER TO CAPITAL	1,315,000.00	0.00	1,315,000.00	1,312,294.97	2,705.03	0.00	2,705.03
<b>Total Dept 9950</b>	<b>TRANSFER TO CAPITAL</b>	<b>1,315,000.00</b>	<b>0.00</b>	<b>1,315,000.00</b>	<b>1,312,294.97</b>	<b>2,705.03</b>	<b>0.00</b>	<b>2,705.03</b>
<b>Dept 9960</b>	<b>BLACK RIVER TRUST FUND RESERVE</b>							
A.9960.0900	TRANSFER	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00
<b>Total Dept 9960</b>	<b>BLACK RIVER TRUST FUND RESERVE</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Type E</b>	<b>Expense</b>	<b>41,021,635.00</b>	<b>247,168.02</b>	<b>41,268,803.02</b>	<b>38,825,885.65</b>	<b>2,442,917.37</b>	<b>411,967.90</b>	<b>2,030,949.47</b>
<b>Total Fund A</b>	<b>GENERAL FUND</b>	<b>2,866,110.00</b>	<b>247,168.02</b>	<b>3,113,278.02</b>	<b>962,884.80</b>	<b>2,150,393.22</b>	<b>411,967.90</b>	<b>1,738,425.32</b>

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund CR</b>	<b>COMPENSATION RESERVE FUND</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
CR.0000.2401	INTEREST & EARNINGS	325.00	0.00	325.00	(314.58)	10.42	0.00	10.42
<b>Total Dept 0000</b>	.	<b>(325.00)</b>	<b>0.00</b>	<b>(325.00)</b>	<b>(314.58)</b>	<b>(10.42)</b>	<b>0.00</b>	<b>(10.42)</b>
<b>Total Type R</b>	<b>Revenue</b>	<b>(325.00)</b>	<b>0.00</b>	<b>(325.00)</b>	<b>(314.58)</b>	<b>(10.42)</b>	<b>0.00</b>	<b>(10.42)</b>
<b>Total Fund CR</b>	<b>COMPENSATION RESERVE FUND</b>	<b>(325.00)</b>	<b>0.00</b>	<b>(325.00)</b>	<b>(314.58)</b>	<b>(10.42)</b>	<b>0.00</b>	<b>(10.42)</b>

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund CS</b>	<b>RISK RETENTION</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	<b>.</b>							
CS.0000.2401	INTEREST & EARNINGS	225.00	0.00	225.00	(221.39)	3.61	0.00	3.61
CS.0000.5031	INTERFUND TRANSFERS	105,000.00	0.00	105,000.00	(105,000.00)	0.00	0.00	0.00
<b>Total Dept 0000</b>	<b>.</b>	<b>(105,225.00)</b>	<b>0.00</b>	<b>(105,225.00)</b>	<b>(105,221.39)</b>	<b>(3.61)</b>	<b>0.00</b>	<b>(3.61)</b>
<b>Total Type R</b>	<b>Revenue</b>	<b>(105,225.00)</b>	<b>0.00</b>	<b>(105,225.00)</b>	<b>(105,221.39)</b>	<b>(3.61)</b>	<b>0.00</b>	<b>(3.61)</b>
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1740</b>	<b>ADMINISTRATION</b>							
CS.1740.0430	ADMINISTRATION	20,000.00	0.00	20,000.00	31,599.94	(11,599.94)	0.00	(11,599.94)
<b>Total Dept 1740</b>	<b>ADMINISTRATION</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>31,599.94</b>	<b>(11,599.94)</b>	<b>0.00</b>	<b>(11,599.94)</b>
<b>Dept 1930</b>	<b>JUDGEMENTS &amp; CLAIMS</b>							
CS.1930.0430	JUDGEMENTS AND CLAIMS	5,000.00	0.00	5,000.00	4,834.97	165.03	0.00	165.03
<b>Total Dept 1930</b>	<b>JUDGEMENTS &amp; CLAIMS</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>4,834.97</b>	<b>165.03</b>	<b>0.00</b>	<b>165.03</b>
<b>Total Type E</b>	<b>Expense</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>36,434.91</b>	<b>(11,434.91)</b>	<b>0.00</b>	<b>(11,434.91)</b>
<b>Total Fund CS</b>	<b>RISK RETENTION</b>	<b>(80,225.00)</b>	<b>0.00</b>	<b>(80,225.00)</b>	<b>(68,786.48)</b>	<b>(11,438.52)</b>	<b>0.00</b>	<b>(11,438.52)</b>

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund CT</b>	<b>TOURISM</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
CT.0000.1113	OCCUPANCY TAX	237,000.00	0.00	237,000.00	(241,395.39)	(4,395.39)	0.00	(4,395.39)
CT.0000.2401	INTEREST & EARNINGS	100.00	0.00	100.00	(22.93)	77.07	0.00	77.07
<b>Total Dept 0000</b>	.	<b>(237,100.00)</b>	<b>0.00</b>	<b>(237,100.00)</b>	<b>(241,418.32)</b>	<b>4,318.32</b>	<b>0.00</b>	<b>4,318.32</b>
<b>Total Type R</b>	<b>Revenue</b>	<b>(237,100.00)</b>	<b>0.00</b>	<b>(237,100.00)</b>	<b>(241,418.32)</b>	<b>4,318.32</b>	<b>0.00</b>	<b>4,318.32</b>
<b>Type E</b>	<b>Expense</b>							
<b>Dept 6410</b>	<b>PUBLICITY</b>							
CT.6410.0430	PUBLICITY	50,000.00	18,700.00	68,700.00	53,558.56	15,141.44	0.00	15,141.44
<b>Total Dept 6410</b>	<b>PUBLICITY</b>	<b>50,000.00</b>	<b>18,700.00</b>	<b>68,700.00</b>	<b>53,558.56</b>	<b>15,141.44</b>	<b>0.00</b>	<b>15,141.44</b>
<b>Dept 9510</b>	<b>TRANSFERS TO GENERAL FUND</b>							
CT.9510.0900	TRANSFER TO GENERAL FUND	187,100.00	0.00	187,100.00	187,100.00	0.00	0.00	0.00
<b>Total Dept 9510</b>	<b>TRANSFERS TO GENERAL FUND</b>	<b>187,100.00</b>	<b>0.00</b>	<b>187,100.00</b>	<b>187,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Type E</b>	<b>Expense</b>	<b>237,100.00</b>	<b>18,700.00</b>	<b>255,800.00</b>	<b>240,658.56</b>	<b>15,141.44</b>	<b>0.00</b>	<b>15,141.44</b>
<b>Total Fund CT</b>	<b>TOURISM</b>	<b>0.00</b>	<b>18,700.00</b>	<b>18,700.00</b>	<b>(759.76)</b>	<b>19,459.76</b>	<b>0.00</b>	<b>19,459.76</b>

## CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund MS</b>	<b>HEALTH INSURANCE FUND</b>							
<b>Type R</b>	<b>Revenue</b>							
<b>Dept 0000</b>	.							
MS.0000.1270	SHARED SERVICE CHARGES	7,043,572.00	0.00	7,043,572.00	(6,960,819.21)	82,752.79	0.00	82,752.79
MS.0000.2401	INTEREST & EARNINGS	500.00	0.00	500.00	(1,454.44)	(954.44)	0.00	(954.44)
MS.0000.2680	INSURANCE RECOVERY	100,000.00	0.00	100,000.00	(56,273.08)	43,726.92	0.00	43,726.92
MS.0000.2700	REIMBURSEMENT-MEDICARE PART D	190,000.00	0.00	190,000.00	(236,895.93)	(46,895.93)	0.00	(46,895.93)
MS.0000.2701	REFUND OF PY EXPENDITURES	0.00	0.00	0.00	(34,306.61)	(34,306.61)	0.00	(34,306.61)
MS.0000.2708	PAYROLL DEDUCTION	484,267.00	0.00	484,267.00	(487,505.19)	(3,238.19)	0.00	(3,238.19)
MS.0000.2709	EMPLOYEE CONTRIBUTIONS	107,234.00	0.00	107,234.00	(122,936.50)	(15,702.50)	0.00	(15,702.50)
MS.0000.2771	PRESCRIPTION REIMBURSEMENT	75,000.00	0.00	75,000.00	(147,422.73)	(72,422.73)	0.00	(72,422.73)
<b>Total Dept 0000</b>	.	<b>(8,000,573.00)</b>	<b>0.00</b>	<b>(8,000,573.00)</b>	<b>(8,047,613.69)</b>	<b>47,040.69</b>	<b>0.00</b>	<b>47,040.69</b>
<b>Total Type R</b>	<b>Revenue</b>	<b>(8,000,573.00)</b>	<b>0.00</b>	<b>(8,000,573.00)</b>	<b>(8,047,613.69)</b>	<b>47,040.69</b>	<b>0.00</b>	<b>47,040.69</b>
<b>Type E</b>	<b>Expense</b>							
<b>Dept 1710</b>	<b>MS ADMINISTRATION</b>							
MS.1710.0110	SALARIES	18,477.00	1,675.00	20,152.00	20,142.94	9.06	0.00	9.06
MS.1710.0420	INSURANCE	393,000.00	0.00	393,000.00	336,533.59	56,466.41	0.00	56,466.41
MS.1710.0430	ADMINISTRATION	185,825.00	(3,125.00)	182,700.00	182,363.39	336.61	0.00	336.61
MS.1710.0440	FEES, NON EMPLOYEE	1,550.00	1,275.00	2,825.00	2,802.00	23.00	0.00	23.00
MS.1710.0450	MISCELLANEOUS	100.00	175.00	275.00	271.72	3.28	0.00	3.28
MS.1710.0460	MATERIALS AND SUPPLIES	500.00	0.00	500.00	29.50	470.50	0.00	470.50
MS.1710.0810	STATE RETIREMENT	3,954.00	0.00	3,954.00	3,799.00	155.00	0.00	155.00
MS.1710.0830	SOCIAL SECURITY	1,413.00	0.00	1,413.00	1,301.67	111.33	0.00	111.33
MS.1710.0850	HEALTH INSURANCE	6,754.00	0.00	6,754.00	6,612.92	141.08	0.00	141.08
<b>Total Dept 1710</b>	<b>MS ADMINISTRATION</b>	<b>611,573.00</b>	<b>0.00</b>	<b>611,573.00</b>	<b>553,856.73</b>	<b>57,716.27</b>	<b>0.00</b>	<b>57,716.27</b>
<b>Dept 9060</b>	<b>HEALTH INSURANCE</b>							
MS.9060.0430.0020	CONTRACTED SERVICES.NON RX CLAIMS	4,942,000.00	0.00	4,942,000.00	4,319,677.04	622,322.96	0.00	622,322.96
MS.9060.0430.0030	CONTRACTED SERVICES.RX CLAIMS	2,647,000.00	0.00	2,647,000.00	2,611,403.62	35,596.38	0.00	35,596.38
<b>Total Dept 9060</b>	<b>HEALTH INSURANCE</b>	<b>7,589,000.00</b>	<b>0.00</b>	<b>7,589,000.00</b>	<b>6,931,080.66</b>	<b>657,919.34</b>	<b>0.00</b>	<b>657,919.34</b>
<b>Total Type E</b>	<b>Expense</b>	<b>8,200,573.00</b>	<b>0.00</b>	<b>8,200,573.00</b>	<b>7,484,937.39</b>	<b>715,635.61</b>	<b>0.00</b>	<b>715,635.61</b>

# CITY OF WATERTOWN

## Revenue / Expense Control Report

Fiscal Year: 2014 Period From: 7 To: 6

Account No.	Description	Original Budget	YTD Budget Adjustments	YTD Adjusted Budget	YTD Actual Rev / Exp	YTD Budget Balance	YTD Encumbered	YTD Available Balance
<b>Fund MS</b>	<b>HEALTH INSURANCE FUND</b>							
<b>Total Fund MS</b>	<b>HEALTH INSURANCE FUND</b>	200,000.00	0.00	200,000.00	(562,676.30)	762,676.30	0.00	762,676.30
<b>Grand Total</b>		<b>2,985,560.00</b>	<b>265,868.02</b>	<b>3,251,428.02</b>	<b>330,347.68</b>	<b>2,921,080.34</b>	<b>411,967.90</b>	<b>2,509,112.44</b>

**NOTE: One or more accounts may not be printed due to Account Table restrictions.**

April 20, 2015

To: The Honorable Mayor and City Council  
From: James E. Mills, City Comptroller  
Subject: Property Tax Freeze Law

Governor Cuomo and the State Legislature enacted the Property Tax Freeze Credit as part of the 2014-15 State Budget. The law is a two year program that encourages local governments and school districts to generate long-term tax relief for New York State taxpayers by sharing, consolidating or merging services, and demonstrating and implementing operational efficiencies.

The law provides a Freeze Credit to homeowners that are eligible for the School Tax Relief (STAR) property tax exemption and live in a taxing jurisdiction that both limits any increase in its tax levy by the property tax cap set by State law and develops and implements a Government Efficiency Plan determined to be compliant by the New York State Division of Budget (DOB). Qualified homeowners will receive a Freeze Credit equal to the greater of the actual increase in their homeowner's tax bill or the previous year's tax bill multiplied by an inflation factor (the lesser of 2% or inflation).

In year one (City's Fiscal Year 2015-16) of the program, homeowners will receive the Freeze Credit if the City stays within the property tax cap. In year two (City's Fiscal Year 2016-17) of the program, homeowners will receive the Freeze Credit for taxes if the City stays within the property tax cap **and** submits a compliant plan that demonstrates one percent or greater savings of its tax levy in each of the following three years. Local governments and school districts may take a variety of approaches to develop their Government Efficiency Plans including the creation of a county-wide plan. If City Council adopts the Fiscal Year 2015-16 General Fund budget with a property tax levy at or below the tax cap limit, the efficiency plan will need to show savings of approximately \$84,000 for each of the next three years. Plans identifying eligible activities that meet the required savings target must be submitted to the State Director of Budget **by June 1, 2015**.

The building of the Proposed Fiscal Year 2015-16 Budget proved to be a challenging one considering flat sales tax and State Aid as well as wage increases included in the collective bargaining agreements and the debt service for the Arena renovation and the Factory Street reconstruction. As staff begins working with City Council on reviewing the Proposed Fiscal Year 2015-16 Budget, it is requested that we, collectively, create the City's Government Efficiency Plan and review the multi-year forecast presented in the proposed budget to ensure eligible taxpayers also receive a property tax freeze credit in year two of the program. Before staff enters the FY 2016-17 budget build and beyond, City Council must provide parameters for levels of services and

programs they wish to offer to achieve staying within the tax cap. These budgets must demonstrate the required one percent savings as mentioned above, and should decrease, if not eliminate the reliance on the use of fund balance. Accordingly it is requested that City Council use this year's budget work sessions as an opportunity to work on identifying the necessary revenue enhancements and/or expenditure cuts that posture the City for balanced budgets in the future.



# New York State Property Tax Freeze Credit Fact Sheet

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The Property Tax Freeze Credit is a two-year tax relief program that reimburses qualifying New York State homeowners for increases in local property taxes on their primary residences.

In order for the credit to be available to the homeowners in a local taxing jurisdiction, the jurisdiction must comply with the New York State Property Tax Cap and, after the first year, must also develop an efficiency plan.

## Eligibility requirements

### 1. Homeowner requirements

To be eligible for the credit, homeowners must meet the requirements for the STAR property tax exemption:

- The property must be the homeowner’s primary residence.
- The total household income must be \$500,000 or less.

New York City homeowners are **not** eligible for the freeze credit. New York City homeowners and renters are, however, eligible for the New York City Circuit Breaker Tax Credit.

### 2. School district /local government requirements

The requirements imposed on taxing jurisdictions (school districts and local governments) will be phased in over two years.

**Year 1:** The jurisdiction must comply with the property tax cap. This means the increase in the tax levy cannot be more than that allowed by a formula established by State law.

**Year 2:** In the second year, the jurisdiction must comply with the tax cap and also develop and implement a Government Efficiency Plan to reduce costs by consolidating services.

#### Timeline and Requirements for School Districts\*

Year	Eligibility Requirement
Year 1 (2014-15)	Comply with tax cap only
Year 2 (2015-16)	Comply with tax cap and submit an efficiency plan by June 1, 2015 that is determined to be compliant by the State Division of Budget.

#### Timeline and Requirements for Local Governments\*

Year	Eligibility Requirement
Year 1 (fiscal years beginning in 2015)	Comply with tax cap only
Year 2 (fiscal years beginning in 2016)	Comply with tax cap and submit an efficiency plan by June 1, 2015 that is determined to be compliant by the State Division of Budget.

\* Different rules apply in Buffalo, Rochester, Syracuse, and Yonkers – see page 2.

### Jurisdictions’ eligibility determined separately

Each taxing jurisdiction is treated separately for purposes of eligibility for the credit. For example, a homeowner may be subject to town, village, and fire district taxes. If only the town and village comply with the requirements:

- the homeowner will receive a credit based on increases to town and village taxes, and
- since the fire district did not comply, the homeowner will **not** receive a credit based on the fire district tax.

## Credit amounts

As a general rule, the freeze credit will fully reimburse eligible homeowners for increases to their taxes imposed by all jurisdictions that comply with the eligibility requirements. The freeze credit will be the greater of:

- the actual increase in the homeowner's tax bill, or,
- the previous year's tax bill multiplied by an inflation factor (the lesser of 2% or inflation). For 2014 the inflation factor for school districts is 1.46%.

Homeowners whose tax bills go down, stay the same, or increase less than the inflation factor will receive a credit equal to the previous year's tax bill multiplied by the inflation factor.

## Calculating increases using baseline year

The increase is calculated as the difference between the homeowner's taxes in:

- the year before the freeze went into effect (baseline year), and
- the current year.

If the taxing jurisdiction is compliant for both years of the freeze:

- In **year one**, the credit will be determined based on the tax paid in year one and the tax paid in the baseline year.
- In **year two**, the credit will be determined based on the tax paid in year two and the tax paid in the baseline year.

If the taxing jurisdiction is only compliant in the second year of the freeze, the credit will be determined based on the tax paid in the second year and the tax paid in the previous year - **not** the baseline year.

## Exceptions

There are some exceptions. The credit will not reimburse homeowners for increases that are the result of:

- improvements to the property that increase its value,
- changes in a property's exemption status,
- a jurisdiction-wide reassessment to the extent the increase in the homeowner's assessed value exceeds the average change in assessed value.

## How to get the credit

Eligible homeowners do not need to do anything to receive the credit. The Tax Department will review eligibility data and calculate the credit for all qualifying taxing jurisdictions. In the Fall of each of the program's three years (2014, 2015, 2016), the department will mail eligible taxpayers a single check that will be the total of the credits for each jurisdiction that is in compliance.

### Freeze Credit Payment Calendar

Fall 2014	Year 1 - School district
Fall 2015	Year 2 - School district & Year 1 - Local government
Fall 2016	Year 2 - Local government

Homeowners who do not receive a check and who believe they are entitled to the credit (or who believe the credit should have been larger) will be able to contact the Tax Department to have their case reviewed.

## Co-ops and mobile homes

The credit for co-ops and mobile homes that are not separately assessed will be calculated as such:

- **Co-op owners:** the credit will be 60% of the average credit for the jurisdiction.
- **Mobile home owners:** the credit will be 25% of the average credit for the jurisdiction.

## Buffalo, Rochester, Syracuse, and Yonkers

Different rules apply in Buffalo, Rochester, Syracuse, and Yonkers. These cities impose a single levy that includes both city and school district taxes. For purposes of the freeze credit, 67% of the tax is attributable to school tax and 33% attributable to city tax. These cities must comply with the tax cap in 2014-15 and 2015-16 to be eligible for the freeze credit.

- For 2014, the credit will be equal to that part of the increase attributable to school tax (67%).
- For 2015, the credit will be based on both the city and school tax components.
- For 2016, the credit will be based on 33% of the 2015-16 levy - the amount attributable to city tax.

**Examples of Shared Local Government Functions  
(by service category)**

**Based on Responses to NYCOM Survey of Cities and Villages (2014)**

**ADMINISTRATIVE FUNCTIONS**

- Civil Service Commission
- Clerical Services
- Data Sharing
- Election Administration
- Employees
  - Drug/Alcohol Testing
  - Training for Emergencies
  - Training Programs
  - Sharing Employees To Cover Paid Leave Time
- Financial Management - Shared Accountant
- Information Technology
  - Running Fiber
  - Server Backup
  - Call-Desk
  - Website
- Joint Purchasing/Bidding
- Mail Services - City and County Consolidated
- Records Management
- Village Clerk - Shared Btwn Two Villages
- Vital Statistics

**CULTURE, RECREATION & PARKS**

- Cultural Programs
- Historical Society/Municipal Historian
- Library Services
- Parks and Recreation
  - Athletic Fields
  - Joint Recreation Program
  - Learn to Swim Program
  - Lifeguards
  - Parks/Rec Director Shared
  - Playground Maintenance
  - Public Greenway
  - Public Pool
  - Shared Labor to Install Park Pavilions
  - Town Residents Eligible for Village Programs
  - Walking Trails
- Public Library - Split Admin and Capital Costs
- Senior Citizen Programs
- Youth Bureau
- Youth Literacy
- Youth Services

<b>ECONOMIC DEVELOPMENT</b>		
	CFA Application	
	Community Development Office	
	County Undertake Public Improvements to Promote Regional Growth	
	Develop Property	
	Farmers Market Coordinator	
	Industrial Parks	
	Local Development Corporation	
	Marketing of Municipalities	
	Shared Executive Director	
<b>GENERAL OPERATIONS</b>		
	Cable Access TV	
	Community College Chargebacks	
	Consolidation/Sharing Committee	
	Energy Efficiency	
	Engineering Services	
	Federal Funding Requests	
	Grant Administration	
	Joint Offices	
	Legal Services	
	Legal Counsel for Litigation	
	Health Insurance - Consortium or County Plan	
	Property/Liability Reciprocal (e.g., NYMIR)	
	Workers Comp Pool (e.g., Comp Alliance)	
	Parking	
	Sale of Assets	
	Sales Tax Sharing Agreement	
	Shared Facilities	
	Stadium O & M	
	TV Station	
<b>JUDICIAL</b>		
	Court Consolidation	
	Jail - Housing Prisoners	
	Justice Court	
	Abolish	
	Shared Facility	
	Shared Judge(s)	
	Prosecutors	
	Security	
<b>LAND USE</b>		
	Annexation - Tax Base Sharing	
	Building Dept. Services	
	Code Enforcement	
	Comprehensive Plan	
	GIS Mapping	
	Housing	
	Land Bank	

		Planning/Zoning Services	
		Zoning Software	
		<b>PROPERTY TAX ADMINISTRATION</b>	
		Assessment Administration	
		Contract with Town/County	
		Dissolve Assessing Unit	
		Tax Administration	
		City/County/Town Provide Billing and Collection	
		Collection in Return for Services/Facilities	
		Enforcement/Tax Lien Sales/Foreclosure	
		<b>PUBLIC SAFETY</b>	
		911 Service	
		Airport Security	
		Ambulance Service	
		Dispatching	
		EMS Council	
		Alternative Sentencing Coordinator	
		Animal Control	
		Car Seat Program	
		Cemetery Maintenance	
		Contract for Police Dispatching	
		Contract for Traffic Control	
		Contracted Police Services btwn Two Villages	
		D.A.R.E Program	
		Detective Services	
		Disaster Preparedness and Response	
		Dispatch Services	
		Drug Enforcement	
		Emergency Dispatch	
		Emergency Services - Call Center	
		EMS Services	
		FEMA Hazard Mitigation Plan	
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# **Property Tax Freeze Credit Guidance**

**New York State Department  
of Taxation and Finance**

**July 14, 2014**

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## I. Executive Summary

Governor Cuomo and the State Legislature enacted the Property Tax Freeze Credit (Freeze Credit) as part of the 2015 State Budget.

The new law encourages local governments and school districts to generate long-term tax relief for New York State taxpayers by:

- sharing services;
- consolidating or merging; and
- demonstrating and implementing operational efficiencies.

The law provides a Freeze Credit to qualified homeowners. To qualify, a **homeowner** must:

- be eligible for the School Tax Relief (STAR) property tax exemption; and
- live in a **taxing jurisdiction that both:**
  - limits any increase in its tax levy to a property tax cap set by State law; **and**
  - develops and implements a Government Efficiency Plan determined to be compliant by the New York State Division of Budget (DOB).

Qualified homeowners will receive a Freeze Credit equal to the greater of:

- the actual increase in their homeowner's tax bill; or
- the previous year's tax bill multiplied by an inflation factor (the lesser of 2% or inflation).  
For 2014 the inflation factor for school districts is 1.46%.

In **year one** of the program, homeowners will receive the Freeze Credit if their local government or school district stays within the property tax cap.

In **year two** of the program, homeowners will receive the Freeze Credit for taxes from any taxing jurisdictions in which the homeowner resides that stay within the property tax cap **and** put forward a compliant plan to save one percent of their tax levies in each of the following three years.

Local governments and school districts may take a variety of approaches to develop their Government Efficiency Plans, but they are strongly encouraged to convene and facilitate a process to develop and submit county-wide or BOCES region-wide Government Efficiency Plans.

The program is expected to result in over \$1.5 billion in direct property tax relief over three years.

## II. Taxpayer Eligibility

In order to receive the Freeze Credit, a homeowner must be eligible for the STAR property tax exemption. STAR eligibility requires that:

- the combined adjusted gross income of all the owners residing on the parcel does not exceed \$500,000; and
- the property serves as the primary residence for the homeowner.

The homeowner must also reside in one or more taxing jurisdictions that have met the requirements outlined below. These requirements will be phased in over two years.

**Year 1:** The jurisdiction must comply with the property tax cap. This means the increase in the tax levy cannot be more than that allowed by the formula established by State law.

**Year 2:** The jurisdiction must comply with the tax cap **and** develop and implement a Government Efficiency Plan determined to be compliant by DOB.

This chart illustrates the eligibility requirements applicable to jurisdictions as the program is phased in.

Year	Jurisdiction*		Eligibility Requirement
2014	School districts	>>>	Comply with tax cap only
2015	School districts	>>>	Comply with tax cap & submit an efficiency plan determined to be compliant
	Local governments	>>>	Comply with tax cap only
2016	Local governments	>>>	Comply with tax cap & submit an efficiency plan determined to be compliant

\* Different rules apply to Buffalo, Rochester, Syracuse and Yonkers – see section below.

A homeowner's Freeze Credit for each taxing jurisdiction will be calculated separately and combined in a single check.

**Example One:**

A homeowner's primary residence is subject to town, village, and fire district taxes. Only the town and village comply with the tax cap and submit a Government Efficiency Plan determined to be compliant.

In this case the homeowner's Freeze Credit will be based only on increases to the town and village taxes; the homeowner's Freeze Credit will not include an amount related to the non-compliant fire district.

**Example Two:**

A homeowner's primary residence is subject to taxes for a central high school district and one of its component school districts. Only the component school district complies with the tax cap and submits a Government Efficiency Plan determined to be compliant.

In this case, the homeowner's Freeze Credit will be based only on the increases to the component school district's taxes; the homeowner's Freeze Credit will not include an amount related to the non-compliant central high school district.

**New York City residents**

New York City homeowners are not eligible for the Freeze Credit because New York City is not subject to the property tax cap. New York City homeowners and renters are eligible for the New York City Circuit Breaker Tax Credit.

**III. Taxing Jurisdiction Compliance**

**A. Property Tax Cap Compliance**

For homeowners to receive the Freeze Credit in the **first year** of the program, their local government or school district must not exceed the tax cap.

**1. Fiscal Years to be used in Determining Tax Cap Compliance**

For school districts and the "Big Four" cities - Rochester, Buffalo, Syracuse, and Yonkers - Freeze Credit eligibility will depend on the school district's/"Big Four" city's tax cap compliance in Fiscal Year 2014-15 and Fiscal Year 2015-16. For all other local governments, Freeze Credit eligibility will depend on the local government's tax cap compliance in local fiscal years beginning in 2015 and 2016.

	<b>Year 1</b>	<b>Year 2</b>
School Districts/ "Big Four" cities	Fiscal Year 2014-15	Fiscal Year 2015-16
All Other Local Governments	Fiscal Years Beginning in 2015	Fiscal Years Beginning in 2016

Tax cap compliance is tested annually. Failure to stay within the tax cap in year one has no bearing on Freeze Credit eligibility in year two. Failure to stay within the tax cap in year two will not result in a recapture of credits issued for a previously compliant taxing jurisdiction.

**2. Certification**

*a. School Districts*

In order for homeowners in a school district to receive the Freeze Credit, the school district's chief executive officer (i.e., Superintendent of Schools) must certify that the budget adopted by the school district does not require a levy that exceeds the levy limit, including permissible exclusions, under the tax cap.

**Example one:**

The levy limit for a school district is \$1,000,000, which is less than the prior year levy of \$1,100,000. The district voters reject the proposed budget and the district adopts a contingency budget with a \$1,100,000 levy. The homeowners will not receive the Freeze Credit because the actual levy exceeded the \$1,000,000 levy limit.

**Example two:**

School district voters approve an "override" budget that anticipates tax levy exceeding the tax cap. The district adjusts its budget after the budget vote so the actual levy complies with the tax cap. Residents of the district will be eligible for the Freeze Credit.

The certification must be sent to the:

- State Comptroller;
- Commissioner of Taxation and Finance; and
- Education Commissioner.

The State Comptroller, in consultation with the Commissioner of Taxation and Finance and the Education Commissioner, will determine the form of this certification. The State Comptroller is developing an electronic system that will allow school districts to satisfy these requirements with a single electronic certification.

*b. Local Governments*

In order for homeowners in a local government unit to receive the Freeze Credit, the local government's chief executive officer or budget officer (see discussion of certifications under the *Government Efficiency Plan Compliance* section--pp. 12-15--for a complete description of these positions) must certify:

- the budget adopted by the local government does not exceed its tax cap; and
- if applicable, the repeal of any local law or resolution adopted to allow the local government to exceed the tax cap in the current year.

The certification must be sent to:

- the State Comptroller; and
- the Commissioner of Taxation and Finance.

The State Comptroller, in consultation with the Commissioner of Taxation and Finance, will determine the form of this certification. The State Comptroller is developing an electronic system that will allow local governments to satisfy these requirements with a single electronic certification.

*c. Due Dates*

This certification must be made by the 21st day of the fiscal year to which it applies in order for the local government's or school district's homeowners to receive the Freeze Credit.

For example, a school district must certify by July 21, 2014 for the 2014-15 school year (which begins on July 1, 2014) and a town must certify by January 21, 2015 for the 2015 fiscal year (which begins on January 1, 2015).

*d. Reserve Accounts*

If, after the budget is certified as tax cap compliant, it is found that the levy exceeded the property tax cap, even if the proper override steps have been taken, then the school district or local government must place the amount of the levy that exceeds the cap in reserve.

These excess funds must be used to offset the levy in subsequent years in the same manner as currently required for a school district or local government that exceeds the cap without authorization.

This requirement ensures that only homeowners in local governments or school districts that stay at or below the cap receive Freeze Credits.

## **B. Government Efficiency Plan Compliance**

For qualified homeowners to receive the property tax credit in year two, the school district or local government must participate in the development and implementation of a Government Efficiency Plan determined to be compliant by DOB.

This section describes:

- how entities can participate in the development of a Government Efficiency Plan;
- the eligible activities that can be included in the plan;
- the savings requirement for the plan; and
- the certifications necessary for the plan.

Additional guidance on the form and procedures for submitting the Government Efficiency Plan will be issued at a later date.

### **1. Participation**

Local governments and school districts may take a variety of approaches to develop their Government Efficiency Plans, but they are strongly encouraged to convene and facilitate a process to develop and submit county-wide or BOCES region-wide Government Efficiency Plans.

School districts (outside of the "Big Four" cities) may develop Government Efficiency Plans either with other school districts or on their own. Similarly, local governments may develop Government Efficiency Plans either with other local governments or on their own.

Within the "Big Four" cities, both the school district and the city must jointly participate in the development of a Government Efficiency Plan. Should either entity refuse, then the homeowners in the "Big Four" city will not be eligible for the Freeze Credit in year two. (Nothing precludes the city from developing a Government Efficiency Plan with other local governments.)

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A school district or local government may only participate in one Government Efficiency Plan. However, school districts or local governments may include in their plans only their share of savings accruing from cooperation agreements, shared services, mergers, and efficiencies that were undertaken with another school district or local government that is not participating in their plan.

**Example:**

School District A and School District B implement a cooperation agreement that will save School District A \$10,000 annually and School District B \$15,000 annually.

- If School District A and School District B participate in the same Government Efficiency Plan, the full \$25,000 may be included to meet the plan's savings requirement.
- If School District A and School District B participate in separate Government Efficiency Plans, School District A may include the \$10,000 it will save in its Government Efficiency Plan and School District B may include the \$15,000 it will save in its Government Efficiency Plan. A school district cannot include savings from the cooperative agreement that its partner school district is saving.
- If School District A participates in a Government Efficiency Plan but School District B does not participate in any Government Efficiency Plan, School District A may only include the \$10,000 it will save in its Government Efficiency Plan. A school district cannot include savings from the cooperative agreement that its partner school district is saving - even if the partner school district is not participating in a Government Efficiency Plan.

### *Efficiency Actions between School Districts and Local Governments Allowed*

School districts and local governments may jointly undertake efficiency actions. These actions and the savings that result may be included in their respective Government Efficiency Plans, regardless of whether the school district or local government is submitting an individual plan or a plan with other school districts or local governments.

### *Separate Efficiency Plans for School Districts and Local Governments*

Although efficiency actions between school districts and local governments can be included in Government Efficiency Plans:

- school districts outside of the "Big Four" cities may only submit Government Efficiency Plans with other school districts outside of the "Big Four" cities; and
- local governments, including the "Big Four" cities and their dependent school districts, may only submit Government Efficiency Plans with other local governments.

**Example:**

County A and School District B implement an efficiency that will save County A \$13,000 annually and School District B \$8,000 annually.

- County A may include the \$13,000 it will save in its Government Efficiency Plan with other local governments. School District B may include the \$8,000 it will save in its Government Efficiency Plan with other school districts. A local government or school district cannot include savings from the efficiency that its partner local government or school district is saving.
- If County A participates in a Government Efficiency Plan but School District B does not participate in any Government Efficiency Plan, County A may only include the \$13,000 it will save in its Government Efficiency Plan. A local government or school district cannot include savings from the efficiency that its partner local government or school district is saving - even if the partner is not participating in a Government Efficiency Plan.

## 2. Savings Requirements

The cooperation agreements, shared services, mergers, and efficiencies in the Government Efficiency Plan must collectively generate savings of **at least one percent** of the levy of the school districts or local governments participating in the Government Efficiency Plan.

### a. Calculating Savings

#### *School districts*

To calculate the savings requirement for a school district Government Efficiency Plan, add the 2014-15 school year levies for all school districts that are participating in the Government Efficiency Plan and multiply the sum by one percent.

#### *Local governments*

Similarly, to calculate the savings requirement for a local government Government Efficiency Plan, add the levies for local fiscal years beginning in 2014 for all local governments that are participating in the Government Efficiency Plan and multiply the sum by one percent.

It is important to note that this savings requirement is **one percent of the property tax levy** - not one percent of total revenues or total expenditures, which would be larger.

**Example:**

One county, one city, three towns, two villages, and three fire districts develop a Government Efficiency Plan together. All of these local governments have fiscal years that begin on January 1, except for the two villages, which have fiscal years that begin on June 1.

For the local governments with a January 1 fiscal year, the levy used would be for the 2014 fiscal year.

For the two villages, the levy used would be the 2014-15 fiscal year, as this fiscal year begins in 2014.

The total levy for the participating local governments is \$78,000,000. The savings requirement that would need to be achieved is one percent of this levy - \$780,000.

	Local Fiscal Year Beginning in 2014	Levy for that Year
County A	2014	\$40,000,000
City A	2014	\$10,000,000
Town A	2014	\$7,000,000
Town B	2014	\$5,000,000
Town C	2014	\$6,000,000
Village A	2014-15	\$3,000,000
Village B	2014-15	\$4,000,000
Fire District A	2014	\$900,000
Fire District B	2014	\$1,100,000
Fire District C	2014	\$1,000,000
<b>Total Levy</b>		<b>\$78,000,000</b>

Total Levy for Participating Local Governments	\$78,000,000
x	1%
<b>Savings Requirement</b>	
	<b>\$780,000</b>

*Local governments integrated within another local government*

Some local governments, such as certain special districts, are wholly integrated within another local government - i.e. the special district is

- established, administered, and governed by the board of that other local government; and
- supported by a tax levy imposed by and under the authority of that other local government.

In these cases any property tax being levied by the overarching local government to support the operations of the subordinate special district is considered part of the tax levy of the overarching local government and must be counted in the total levy for the purposes of the savings calculations. In addition, savings actions taken that include these wholly integrated local governments are counted as part of the savings for the overarching local government for plan purposes. This is consistent with how these entities are treated under the tax cap.

**b. Overall Plan Savings**

For school districts, the Government Efficiency Plan must result in savings of at least the savings requirement in the 2016-17, 2017-18, and 2018-19 school years, when fully implemented. Similarly, for local governments, the Government Efficiency Plan must result in

savings of at least the savings requirement in local fiscal years beginning in 2017, 2018, and 2019, when fully implemented.

It is important to note that **the savings requirement is plan-wide**. Each school district or local government does not have to individually meet the savings requirement - the plan as a whole has to meet the savings requirement.

**Example:**

One county, one city, three towns, two villages, and three fire districts develop a Government Efficiency Plan together with a savings requirement of \$780,000. The cooperation agreements, shared services, mergers, and efficiencies included in the Government Efficiency Plan would generate savings of \$790,000 in 2017, \$809,000 in 2018, and \$829,000 in 2019 - exceeding the savings requirement.

Description of cooperation agreement, shared service, merger, or efficiency	Savings Generated in Fiscal Year		
	2017	2018	2019
County A enters into a cooperation agreement to have City A, Town A, Town B, Town C, Village A, and Village B undertake snow removal and road maintenance for the county in their respective local governments	\$300,000	\$310,000	\$320,000
Fire District A, Fire District B, and Fire District C merge	\$100,000	\$100,000	\$100,000
Town A and Town C continue to share tax collection services	\$30,000	\$30,000	\$30,000
Town B implements the efficiency of a lockbox payment system that reduces the need for administrative personnel	\$70,000	\$71,000	\$72,000
Town A and Village A enter into a cooperation agreement to create a single police force instead of two separate police forces	\$95,000	\$100,000	\$105,000
Village B implements the efficiency of eliminating its duplicative assessment	\$35,000	\$35,000	\$35,000
County A shares services with City A, Town A, Town B, Town C, Village A, and Village B by taking over the maintenance and administration of all of city, towns, and village parks	\$160,000	\$163,000	\$167,000
<b>Total Savings</b>	<b>\$790,000</b>	<b>\$809,000</b>	<b>\$829,000</b>
<b>Savings Requirement</b>	<b>\$780,000</b>	<b>\$780,000</b>	<b>\$780,000</b>

**3. Eligible Activities**

Government Efficiency Plans can include *cooperation agreements, shared services, mergers, and efficiencies*.

**Types of Activities**

*Cooperation agreements* are "agreements entered into between eligible school districts ["local government units" for local governments] to implement the sharing or consolidation of functions or services, including but not limited to procurement, real estate and facility management, fleet management, business and financial services, administrative services, payroll administration,

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time and attendance, benefits administration and other transactional human resources functions, contract management, grants management, transportation services, facilities and function, human services facilities and functions, customer service facilities and functions and information technology infrastructure, process, services and functions."

*Shared services* are "functional consolidations by which one eligible school district ["local government unit" for local governments] completely provides a service or function for another eligible school district ["local government unit"], which no longer engages in that function or service; shared or cooperative services between and among eligible school districts ["local government units"]; and regionalized delivery of services between and among eligible school districts ["local government units"]. These shared services may be for services or functions including but not limited to: procurement, real estate and facility management, fleet management, business and financial services, administrative services, payroll administration, time and attendance, benefits administration and other transactional human resources functions, contract management, grants management, transportation services, facilities and functions, human services facilities and functions, customer service facilities and functions and information technology infrastructure, processes, services and functions."

*Mergers for school districts* are "reorganizations of eligible school districts pursuant to sections fifteen hundred five, fifteen hundred eleven through fifteen hundred thirteen, fifteen hundred twenty-four, fifteen hundred twenty-six, seventeen hundred five, eighteen hundred one through eighteen hundred three, or twenty-two hundred eighteen of the education law; or reorganizations, consolidations, or dissolutions of eligible school districts in which one or more eligible school districts are terminated and another eligible school district assumes jurisdiction over the terminated school district or districts pursuant to any other provision of law."

*Mergers for local governments* are "consolidations or dissolutions of local government units in accordance with article seventeen-A of this chapter [general municipal law] or reorganizations, consolidations, or dissolutions of local government units in which one or more local government units are terminated and another local government unit assumes jurisdiction over the terminated local government unit or units pursuant to any other provision of law."

*Efficiencies* are actions taken by a local government or school district to improve the completion of existing processes or functions or the delivery of existing services that result in lower costs.

**Past Activities**

Eligible past efficiencies, shared services, and reforms include only those implemented since the local government or school district became subject to the tax cap.

- For local governments, this is the first day of the fiscal year beginning in 2012 (January 1, 2012 for counties, most cities, towns, fire districts, and other local governments with a calendar fiscal year; June 1, 2012 for most villages).
- For school districts, this is July 1, 2012.

In order to be included in the Government Efficiency Plan, such past efficiencies, shared services and mergers, local governments and school districts will be required to submit

documentation of the specific actions that were implemented and the savings associated with such actions.

#### 4. Certifications

The Government Efficiency Plan includes a number of certifications to ensure:

- local officials implement the cooperation agreements, shared services, mergers, and efficiencies identified in the plan;
- the savings estimates in the plan are accurate; and
- the total of the savings estimates meets the savings requirement.

**a. Multiple School Districts.** A school district participating in a Government Efficiency Plan with other school districts must make the following certifications:

The *superintendent* of each school district that is a signatory to the plan must certify in writing that "the eligible school district agrees to undertake its best efforts to fully implement by the end of the 2016-17 school year the cooperation agreements, mergers, efficiencies and/or shared services specified for the eligible school district in such plan."

The *chief financial officer* (i.e. assistant superintendent for business, school business administrator, school business official) of each school district that is a signatory to the plan must certify in writing that, in his or her professional opinion:

- "full implementation by the end of 2016-17 school year of the cooperation agreements, mergers, efficiencies and/or shared services that are to be taken by such school district itself as specified in such plan will result in the savings set forth in such plan attributable to such school district"; and
- "full implementation of the cooperation agreements, mergers, efficiencies and/or shared services as specified for all of the eligible school districts that are signatories to such plan will result in savings over the aggregate 2014-15 school year tax levies for all eligible school districts that are signatories to such plan of at least one percent in each of the 2016-17, the 2017-18 and the 2018-19 school years."

**b. Individual School District.** A school district submitting a Government Efficiency Plan by itself must make the following certifications:

The *superintendent* of the school district must certify in writing that the "eligible school district agrees to undertake its best efforts to fully implement by the end of the 2016-17 school year the cooperation agreements, mergers, efficiencies and/or shared services specified in such plan."

The *chief financial officer* (i.e. assistant superintendent for business, school business administrator, school business official) of the school district must certify in writing that "in his or her professional opinion, full implementation of the cooperation agreements, mergers, efficiencies and/or shared services as specified in such plan will result in savings over its

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2014-15 school year tax levy of at least one percent in each of the 2016-17, the 2017-18 and the 2018-19 school years."

**c. Multiple Local Governments.** A local government participating in a Government Efficiency Plan with other local governments must make the following certifications:

The *chief executive officer or budget officer* of each local government that is a signatory to the plan must certify in writing that the local government "agrees to undertake its best efforts to fully implement by the end of the local fiscal year beginning in 2017 the cooperation agreements, mergers, efficiencies and/or shared services specified for the local government...in such plan."

The *chief financial officer* of each local government that is a signatory to the plan must certify in writing that in his or her professional opinion:

- "full implementation by the end of the local fiscal year beginning in 2017, of the cooperation agreements, mergers, efficiencies and/or shared services that are to be taken by such local government unit itself as specified in such plan will result in the savings set forth in the government efficiency plan attributable to such local government unit"; and
- "full implementation of the cooperation agreements, mergers, efficiencies and/or shared services as specified for all of the local government units and dependent school districts that are signatories to such plan will result in savings over the aggregate tax levies for fiscal years beginning in 2014 for all local government units that are signatories to such plan of at least one percent in each of the fiscal years beginning in 2017, beginning in 2018 and beginning in 2019."

**d. Individual Local Government.** A local government submitting a Government Efficiency Plan by itself must make the following certifications:

- The *chief executive officer or budget officer* of the local government district must certify in writing that the "local government unit agrees to undertake its best efforts to fully implement by the end of the local fiscal year beginning in 2017 the cooperation agreements, mergers, efficiencies and/or shared services specified in such plan."
- The *chief financial officer* of the local government must certify in writing that "in his or her professional opinion, full implementation of the cooperation agreements, mergers, efficiencies and/or shared services as specified in such plan will result in savings over its tax levy for the fiscal year beginning in 2014 of at least one percent in each of the fiscal years beginning in 2017, beginning in 2018 and beginning in 2019."

For local governments, the "chief executive officer or budget officer" could include:

- Counties - The county administrator, county director, county executive, county manager, county president, the chair of the board of supervisors, the individual appointed "budget officer", or the chief fiscal officer.
- Cities - The city manager or the mayor (if there is no city manager).

- Towns - The town supervisor or the town officer or employee appointed to be the budget officer.
- Villages - Village manager, village president, the mayor (if there is no village manager or village president), or the individual appointed budget officer by the villager manager or mayor.
- Fire districts - The chair of the board of commissioners.
- Other special districts - The chair of the board of commissioners.

For local governments, the "chief financial officer" could include:

- Counties - If the county operates under a charter, an alternative form of county government, or an optional county government, the position designated as the chief financial officer or, if no designation is made, the official possessing the powers and duties similar to the county treasurer. For all other counties, if the county has a county comptroller, the county comptroller. If the county does not have a county comptroller, the county treasurer.
- Cities - If the city has a city comptroller, the city comptroller. If the city does not have a city comptroller, the city treasurer. If the city does not have a city comptroller or a city treasurer, the official possessing the powers and duties similar to the city treasurer.
- Towns - The town supervisor.
- Villages - The village treasurer.
- Fire districts - The district treasurer.
- Other special districts - The official designated that position by resolution.

**e. "Big Four" Cities.** A "Big Four" city and its dependent school district must jointly participate in a Government Efficiency Plan either with other local governments or as an individual plan for both the city and the dependent school district.

Regardless of whether the city or the dependent school district participates with other local governments or as an individual plan, the appropriate dependent city school district official must make the following certifications in addition to the certifications made by the appropriate city official as outlined above.

The *chief executive officer or budget officer* (i.e. the superintendent) of each dependent school district must certify in writing that the dependent school district "agrees to undertake its best efforts to fully implement by the end of the local fiscal year beginning in 2017 the cooperation agreements, mergers, efficiencies and/or shared services specified for the...dependent school district in such plan."

**Publication 1030 (7/14)**

The *chief fiscal officer* (i.e. assistant superintendent for business, school business administrator, school business official) of the dependent school district must certify in writing that "in his or her professional opinion, full implementation by the end of the local fiscal year beginning in 2017, of the cooperation agreements, mergers, efficiencies and/or shared services that are to be taken by such local government unit itself as specified in such plan will result in the savings set forth in the government efficiency plan attributable to such...dependent school district."

The *chief financial officer* (i.e. assistant superintendent for business, school business administrator, school business official) of the dependent school district must certify in writing that "in his or her professional opinion, full implementation of the cooperation agreements, mergers, efficiencies and/or shared services as specified for all of the local government units and dependent school districts that are signatories to such plan will result in savings over the aggregate tax levies for fiscal years beginning in 2014 for all local government units that are signatories to such plan of at least one percent in each of the fiscal years beginning in 2017, beginning in 2018 and beginning in 2019."

**5. Submission**

*Multiple Local Governments or School Districts.* Government Efficiency Plans with more than one school district/local government must designate one school district/local government as lead entity. The lead entity will submit the Government Efficiency Plan on behalf of all school district/local government signatories to the plan.

The school districts/local governments that are not the lead entity must deliver their Government Efficiency Plan certifications to the lead entity no later than May 15, 2015. The chief financial officer for the lead entity must submit the following documents to the New York State Director of the Budget by no later than June 1, 2015:

- the Government Efficiency Plan;
- a list of all school districts/local governments that are signatories to such plan;
- all of the Government Efficiency Plan certifications; and
- an analysis of the savings to be achieved by the Government Efficiency Plan (including required documentation of past savings actions).

*Individual Local Government or School District.* A Government Efficiency Plan for an individual school district or local government must be submitted by the school district superintendent/local government chief executive officer or budget officer to the Director of the Budget by June 1, 2015. The submission must include:

- the Government Efficiency Plan;
- all of the Government Efficiency Plan certifications; and

- an analysis of the savings to be achieved by the Government Efficiency Plan (including required documentation of past savings actions).

Additional guidance on the form and procedures for submitting Government Efficiency Plans will be issued at a later date.

The Director of the Budget will review these documents and determine whether the legal requirements for the Government Efficiency Plan have been met by each signatory to a Government Efficiency Plan. By July 31, 2015, the Director will notify the Commissioner of Taxation and Finance of the local government units and school districts that have met these requirements. Meeting these requirements, along with staying within their tax caps, would make their residents eligible to receive year two of the property tax credit.

## IV. Amount and Payment of the Credit

### A. Calculating the Credit

The amount of the Freeze Credit in the applicable years will be the greater of the homeowner's year-to-year growth in property taxes or the allowable levy growth factor under the tax cap in the applicable years multiplied by the homeowner's prior year tax bill. The allowable levy growth factor is the lesser of two percent or the rate of inflation and will be the same for all local governments and school districts with the same fiscal year (e.g. for school year 2014-15, which starts July 1, 2014, the allowable levy growth factor is 1.46% for all school districts).

**Example:**

In 2015, the allowable levy growth factor for the city was two percent, but the city kept its levy flat. The homeowner's city bill in 2015 was \$2,000 - the same as it was in 2014. The homeowner would receive a Freeze Credit for the city property tax bill of \$40 dollars.

Calculation 1: Change in Bill		Calculation 2: Tax Cap Growth	
2015 Bill	\$2,000	2014 Bill	\$2,000
- 2014 Bill	- \$2,000	x Tax Cap Growth	x 2%
<hr/>		<hr/>	
	\$0		\$40

The credit would be \$40 because the result from calculating the credit based on tax cap growth was greater than the result from calculating the credit based on the actual change in the property tax bill.

A homeowner's residence will invariably be located in multiple jurisdictions (e.g., a county, town and school district). The Freeze Credit will only be based on those jurisdictions that meet the requirements of the law.

**Example:**

A homeowner lives in a county and a town. The homeowner's bill for the county levy increases from \$3,000 in 2014 to \$3,060 in 2015. The homeowner's bill for the town levy increases from \$1,000 in 2014 to \$1,050 in 2015. In 2015, the county complies with the credit requirements, but the town does not because it exceeded its tax cap. The homeowner would receive a Freeze Credit of \$60 - just for the county portion of the bill.

	2014 Bill	2015 Bill	Credit	
County	\$3,000	\$3,060	\$60	County complied with property tax credit requirements
Town	\$1,000	\$1,050	-	Town did <u>not</u> comply with property tax credit requirements
Total	\$4,000	\$4,110	\$60	

The credit received by the homeowner would be \$60. This is based only on the county portion of the bill - not the town portion, because the county complied with the property tax credit requirements, while the town did not.

The credit will not reimburse homeowners for increases due to:

- improvements to the property that increase its value;
- changes in a property's exemption status; or
- a jurisdiction-wide reassessment to the extent the increase in the homeowner's assessed value exceeds the average change in assessed value.

*Credits for co-ops and mobile homes.* The credit for co-ops and mobile homes that are not separately assessed will be calculated as such:

- Co-op owners: the credit will be 60 percent of the average credit for the jurisdiction.
- Mobile home owners: the credit will be 25 percent of the average credit for the jurisdiction.

**B. Payment of the Freeze Credit**

The New York State Department of Taxation and Finance will determine each homeowner's eligibility, calculate the amount of the Freeze Credit, and send the Freeze Credit to the homeowner. There is no requirement for the homeowner to calculate or apply for the Freeze Credit.

Eligible homeowners will receive checks in:

- Fall 2014 for the credit due on their 2014-15 school district taxes;
- Fall 2015 for the credit due on both their 2015 local government and 2015-16 school district taxes; and
- Fall 2016 for credit due on their 2016 local government taxes.

**Buffalo, Rochester, Syracuse, and Yonkers**

In the "Big Four" cities - Buffalo, Rochester, Syracuse, and Yonkers - the timetable will be somewhat different because those cities have dependent school districts and levy city and school district taxes together.

For consistency with other entities, 67 percent of the Freeze Credit attributable to the 2014-15 and 2015-16 tax levies (an approximation of the school district share) will be paid to eligible homeowners in these cities in Fall 2014 and Fall 2015. The remaining 33 percent (an approximation of the city share) will be paid in Fall 2015 and in Fall 2016.

<b>Payment of Freeze Credit</b>			
	<b>Fall 2014</b>	<b>Fall 2015</b>	<b>Fall 2016</b>
School Districts	2014-15	2015-16	
"Big Four" Cities	67% of 2014-15	33% of 2014-15 67% of 2015-16	33% of 2015-16
All Other Local Governments		Fiscal Years Beginning in 2015	Fiscal Years Beginning in 2016

Homeowners will receive a single check each year for all eligible local government and school district taxes - separate checks will not be sent out for each level of government (county, town, school district, etc.).

The Department of Taxation and Finance will establish a procedure for homeowners to request reimbursement if they did not receive a Freeze Credit but believe they were eligible, or believe they were entitled to a larger Freeze Credit than they received.

NYS TAX DEPARTMENT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227

April 23, 2015

To: The Honorable Mayor and City Council  
From: James E. Mills, City Comptroller  
Subject: NYS Office of the State Comptroller – Fiscal Stress Monitoring System

On April 20<sup>th</sup> the City received its fiscal stress score from the NYS Office of the State Comptroller based upon the FY 2013-14 financial report. In January 2013 Comptroller DiNapoli implemented a fiscal stress monitoring system to inform municipal leaders and taxpayers of the economic and budgetary challenges facing their localities so that actions can be taken to avoid a fiscal crisis. Based on the State’s review of the City’s FY 2013-14 Annual Update Document the City is currently classified as “No Designation” based on a score of 11.3%. The City received the same designation with a score of 9.6% based upon its FY 2012-13 Annual Update Document.

The State Comptroller’s fiscal stress categories are as follows:

<b>Classification of Fiscal Stress</b>	<b>Percentage of Total Points</b>
Significant Fiscal Stress	65% – 100%
Moderate Fiscal Stress	55% – 64.9%
Susceptible to Fiscal Stress	45% – 54.9%
No Designation	0% – 44.9%

The monitoring system is intended to represent a systematic and objective methodology for identifying the presence of stress conditions in local government. The system looks at financial indicators and environmental indicators however only the scores of the financial indicators determine a municipality’s level of fiscal stress. The financial indicators are based on nine different calculations in the following five categories:

- Year end fund balance
- Operating deficits
- Cash position
- Use of short-term debt
- Fixed costs

The City received points for the following financial indicators:

Indicator	FY 2013-14 Points	FY 2013-14 % of Points	FY 2012-13 Points	FY 2012-13 % of Points
Assigned Unassigned Fund Balance / Gross Expenditures (Combined Funds) being less than the same ratio for the General Fund)	1	6.3%	1	6.3%
Number of Operating Deficits in Last 3 Years	1	3.3%	0	0.0%
Last 3 Years Average Personal Services and Fringe Benefits / Net Revenues	1	1.7%	2	3.3%
<b>Total</b>	<b>3</b>	<b>11.3%</b>	<b>3</b>	<b>9.6%</b>

Due to a reporting error contained in the FY 2012-13 Annual Update Document the unrestricted assets of the Water Fund were reported on the wrong line. Had the error not occurred the City would have had a high enough Assigned /Unassigned Fund Balance amount to have received zero points for this indicator resulting in an overall score of 3.3%.

The City received again financial stress points for its ratio of total personal services and fringe benefits to its total revenues being greater than or equal to 65%. The City's ratio was 69.0%. One reason for this is the fact the City does not have high enough revenues to support its operating expenses as it continues to appropriate fund balance to fund its operating budgets which is not considered revenue. Other reasons include the continually high retirement and health insurance costs.

It is important understand that where reference is made to "combined funds" the data used was from the combination of the General Fund, Water Fund and Sewer Funds. Where reference is made to "all funds" the data used was from the combination of the General, Water, Sewer, Community Development, Library, Self-funded Health Insurance, Trust & Agency and Debt Service Funds. However in reality all of these funds should be looked at individually for financial stress and not on a combined level as each funds' financial resources cannot be combined to offset the stress one of the funds may be experiencing.

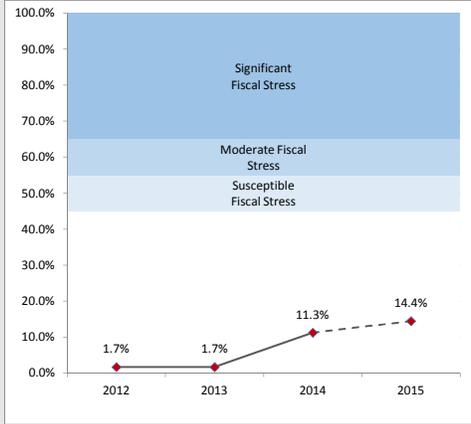
It is also important to look at the accompanying graphs that show where the levels were set for municipalities to be assigned points towards a level of fiscal stress. For example assigned and unassigned fund balance as a percentage of gross expenditures needs to get as low as 10% to be assigned one point and be below 3.33% for all three points to be assigned. With the City's reliance on variable revenue sources (sales tax and sale of excess hydro-electricity) those levels should be set much higher to truly indicate if the City is under fiscal stress.

The attached graphs are from the self-assessment tool created by the State Comptroller's Office for municipalities to use to monitor the financial indicators as well as show whether the previous two years indicated any fiscal stress.

More details on the State Comptroller's Fiscal Stress Monitoring System can be found on their website at: <http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm>

### Fiscal Stress Summary

	% Score
2012	1.7%
2013	1.7%
2014	11.3%
2015	14.4% based on 3 year trend



The summary graph projects a fiscal stress score based on a three-year trend analysis. This score is not based on data submitted by the locality. The predicted score is most reliable for municipalities which have followed a level trend but is less reliable for municipalities with scores that do not follow a steady trend.

Financial information provided on this page is pulled from reports submitted by the municipality. OSC performs a formal review of the information on an annual basis. However, OSC is unable to verify the accuracy of all the data elements upon which an entity's prior year fiscal stress score is based. Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary from previously released data.  
As of 31-MAR-2015

### Indicator Scoring Summary

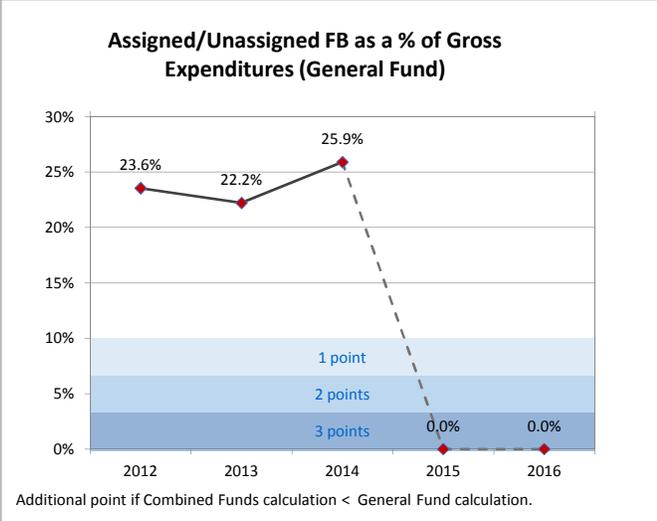
Fiscal Indicators	Value		Scores	
	2013	2014	2013	2014
1 Assigned & Unassigned FB/Gross Exp (General Fund)	22.2%	25.9%	0	1
Assigned & Unassigned FB/Gross Exp (Combined Funds)	22.8%	25.6%	0	0
2 Total FB / Gross Exp (General Fund)	37.2%	35.5%	0	0
Total FB / Gross Exp (Combined Funds)	95.0%	93.4%	0	0
3 # of Operating Deficits in Three Years or last year's deficit <= -10%	0	1	0	1
4 Cash Ratio (Cash/Current Liability)	501.7%	404.1%	0	0
5 Cash as a % of Monthly Exp	369.9%	446.0%	0	0
6 Short Term Debt Issuance (Debt/Revenues)	0.0%	0.0%	0	0
7 Short Term Debt Trend (consecutive debt or BN in last year)	0	0	0	0
8 Pers Svc and Emp Benefits as a % of Revenues (3 yr avg)	67.5%	68.0%	1	1
9 Debt Service as a % of Revenues (3 yr avg)	6.5%	5.7%	0	0

Environmental Indicators	Value	Score
1 Change in Population	1.2%	0
2 Change in Median Age	-5.6%	0
3 Median Age of Population	32.1	0
4 Child Poverty Rate	25.5%	1
5 Change in Child Poverty Rate	-0.7%	0
6 Change in Property Value (4 year avg)	2.3%	0
7 Property Value Per Capita	\$43,248	0
8 Change in Unemployment Rate	-0.5	0
9 Unemployment Rate	8.7%	1
10 Change in Total Jobs in County	-0.4%	1
11 Reliance on State and Federal Aid	13.2%	0
12 Change in State and Federal Aid	-16.7%	1
13 Constitutional Tax Limit	9.1%	0
14 Change in Sales Tax Receipts	N/A	N/A

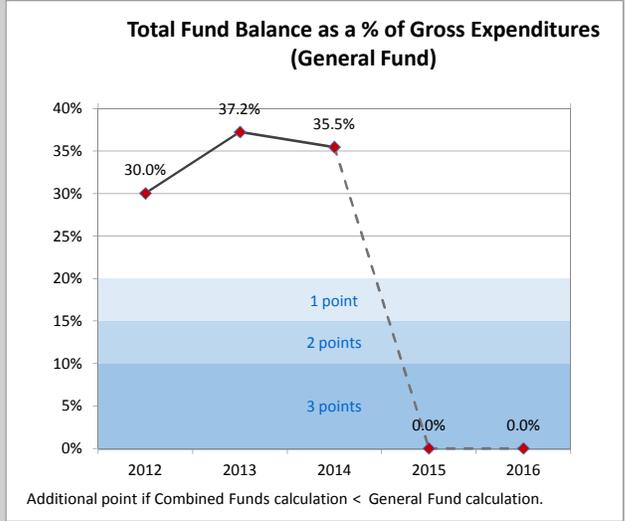
No Designation

City of Watertown: Projected data for 2015 and 2016 are based on Projection Worksheet

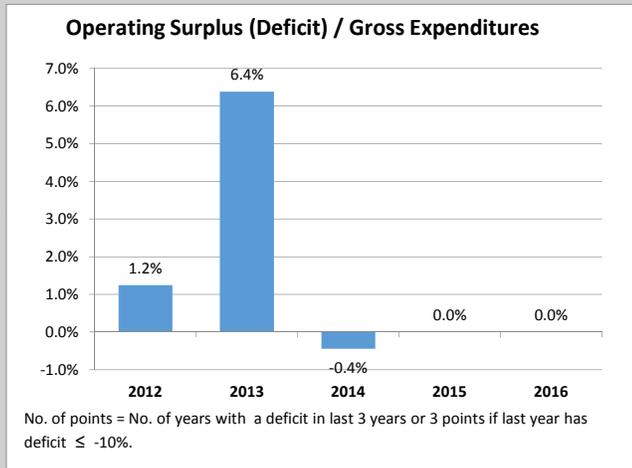
Indicator 1



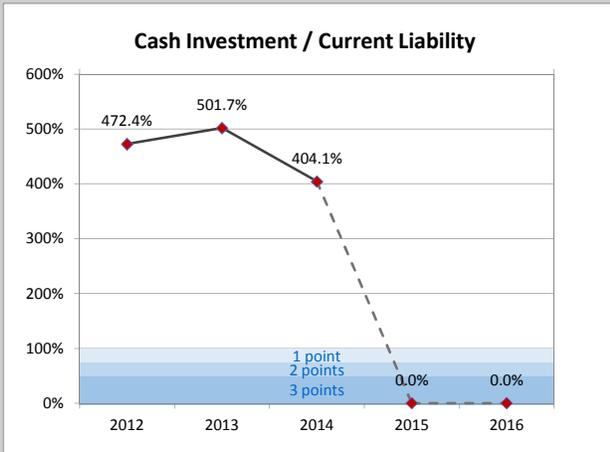
Indicator 2



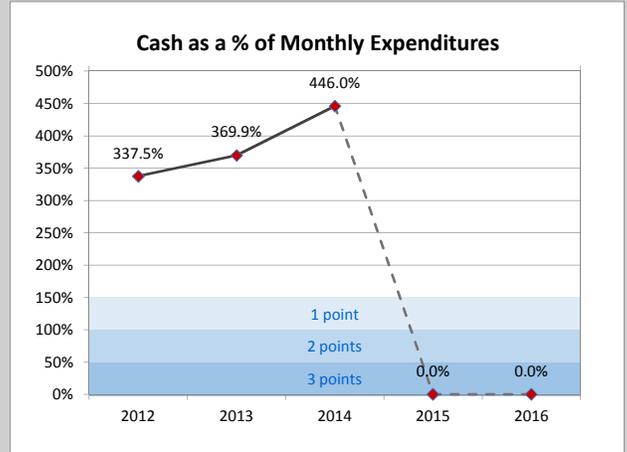
Indicator 3



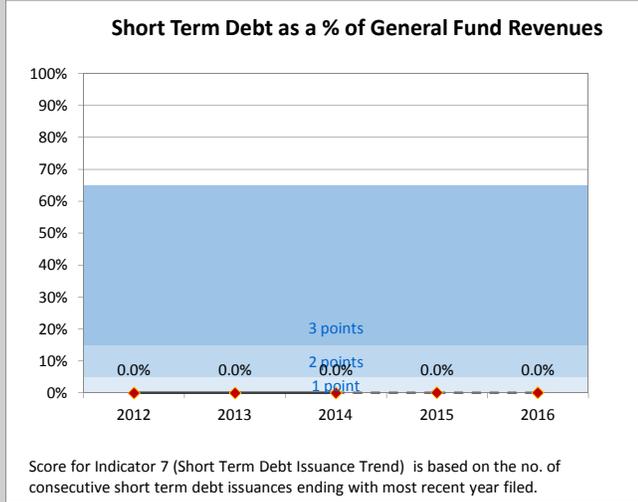
Indicator 4



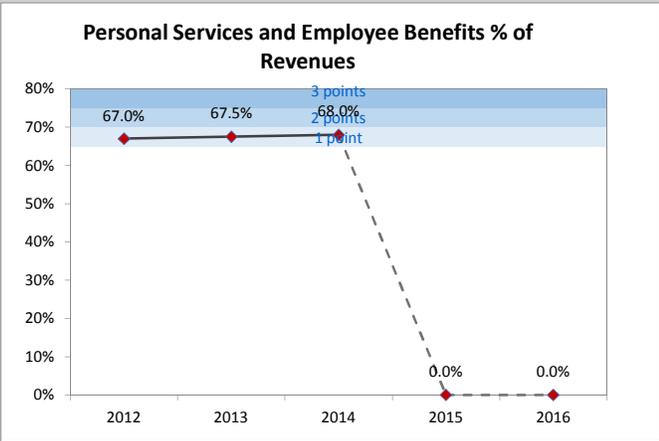
Indicator 5



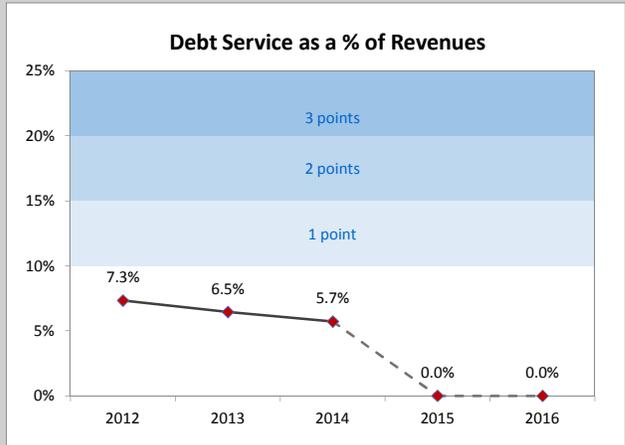
**Indicator 6/7**



**Indicator 8**



**Indicator 9**



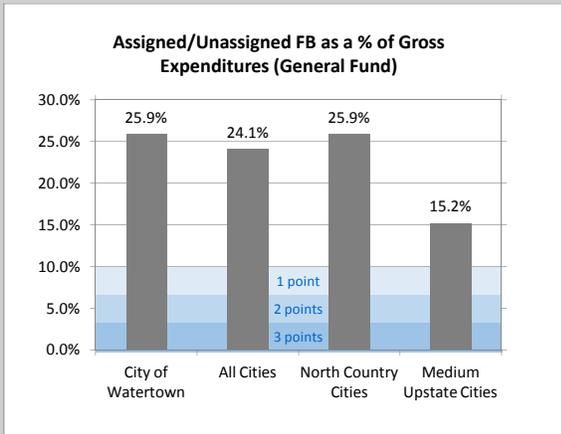
These graphs are provided for informational purposes. Calculations are based on the financial information provided by the municipality. The last two data points of each graph are based on projection numbers entered by the user. OSC takes no responsibility for the accuracy of the projection or the submitted financial information.

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary from previously released data.

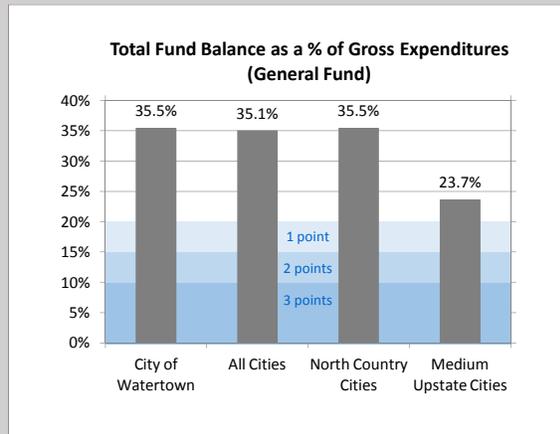
As of 31-MAR-2015

# City of Watertown

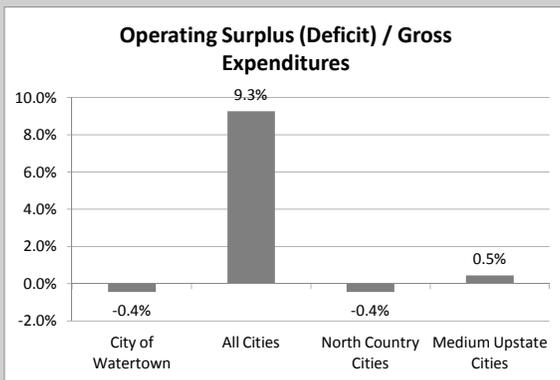
**Indicator 1**



**Indicator 2**



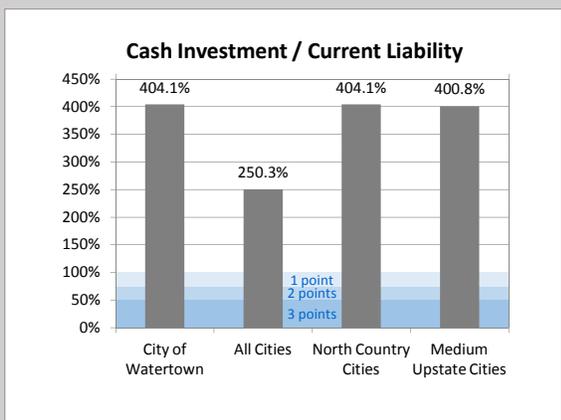
**Indicator 3**



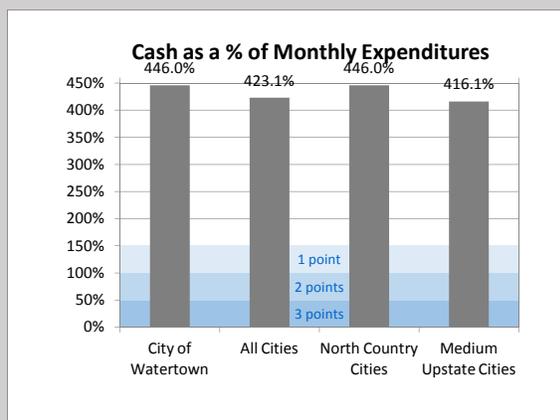
**Peer Group Used in Comparison for all Indicators**

All Cities	15
North Country Cities	1
Medium Upstate Cities	6

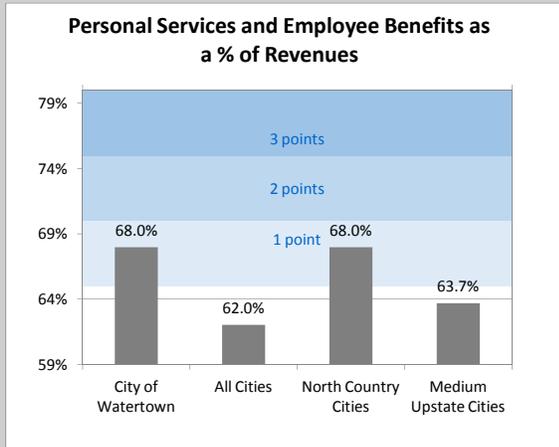
**Indicator 4**



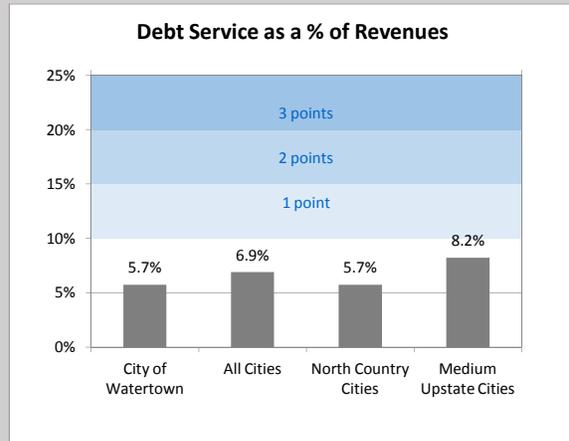
**Indicator 5**



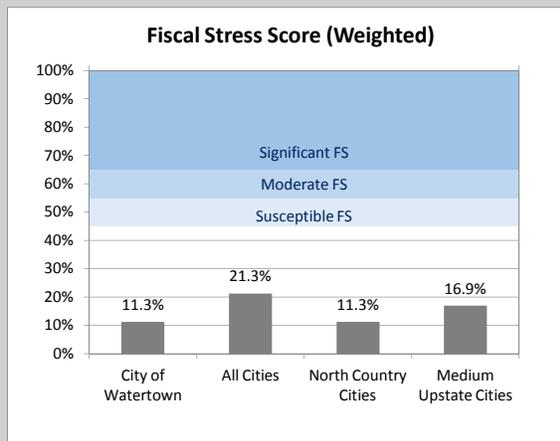
**Indicator 8**



**Indicator 9**



**Fiscal Stress Score**



This page provides graphical comparisons of financial indicators for the selected municipality against selected peer groups. Peer groups include data for municipalities for which current AUDs have been filed. The tables show the number of municipalities which are included in each selected peer group. Greater caution should be taken when the number of units in the comparison group is small (for example, fewer than five).

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary from previously released data.

As of 31-MAR-2015

# City of Watertown

County: Jefferson  
MuniCode: 22025900000

Fiscal Year: 2014  
Stress Level: No Designation

Indicator	Description	Year	Data	Points	Weight	Score
1	<b>General Fund Only</b> 3 Points ≤ 3.33% Last Fiscal Year 2 Points > 3.33% But ≤ 6.67% Last Fiscal Year 1 Point > 6.67% But ≤ 10% Last Fiscal Year	2014	Assigned Unassigned FB (Codes 915 & 917 General Fund)	1	50%	6.3%
			Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)			
			Gross Expenditures (General Fund)			
			Gross Expenditures (Combined Funds)			
	<b>Combined Funds Minus General Fund</b> 1 Point = Combined Funds Calculation < General Fund Calculation	2014	Assigned Unassigned FB / Gross Exp (General Fund)	0 pts	50%	6.3%
			Assigned Unassigned FB / Gross Exp (Combined Funds)			
			13,806,797			
			25.6%			
2	<b>General Fund Only</b> 3 Points ≤ 10% Last Fiscal Year 2 Points > 10% But ≤ 15% Last Fiscal Year 1 Point > 15% But ≤ 20% Last Fiscal Year	2014	Account code: 8029 (General Fund)	0	50%	6.3%
			Account code: 8029 (Combined Funds)			
			Gross Expenditures (General Fund)			
			Gross Expenditures (Combined Funds)			
	<b>Combined Funds Minus General Fund</b> 1 Point = Combined Funds Calculation < General Fund Calculation	2014	8029 / Gross Exp (General Fund)	0 pts	50%	6.3%
			8029 / Gross Exp (Combined Funds)			
			35.5%			
			93.4%			
3	<b>Combined Funds</b> 3 Points = Deficits in 3/3 Last Fiscal Years or a Deficit in the Last Fiscal Year ≤ -10% 2 Points = Deficits in 2/3 Last Fiscal Years 1 Point = Deficit in 1/3 Last Fiscal Years	2012	Gross Revenues (Combined Funds)	1	10%	3.3%
			Gross Expenditures (Combined Funds)			
			Deficit (Combined Funds)			
		2013	Gross Revenues (Combined Funds)			
			Gross Expenditures (Combined Funds)			
			Deficit (Combined Funds)			
		2014	Gross Revenues (Combined Funds)			
			Gross Expenditures (Combined Funds)			
			Deficit (Combined Funds)			
			Deficit / Gross Expenditures (Combined Funds)			
4	<b>Combined Funds</b> 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2014	Cash and Investment Account Codes 200-223, 450, 451	0	20%	0.0%
			Net Current Liability Account Codes 600-626 & 631-668 Less			
			Codes 280, 290, 295			
			Cash Investment / Current Liability			
5	<b>Combined Funds</b> 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 100% Last Fiscal Year 1 Point > 100% But ≤ 150% Last Fiscal Year	2014	Account codes: 200, 201, 450, 451	0	20%	0.0%
			Average Monthly Gross Expenditures (Total Gross/12)			
			Cash / Avg Monthly Exp			
			18,223,192			
6	<b>All Funds</b> 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2014	Short Term Debt Issued	0	10%	0.0%
			Total Revenues (General Fund)			
			Debt / Total Revenues (General Fund)			
			37,761,511			
7	<b>All Funds</b> 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Last Fiscal Year	2012	Short Term Debt Issued	0	10%	0.0%
		2013	Short Term Debt Issued			
		2014	Short Term Debt Issued			
		2014	Budget Note Issued			

# City of Watertown

County: Jefferson  
MuniCode: 220259000000

Fiscal Year: 2014  
Stress Level: No Designation

<b>8 All Funds</b> Personal Services and Employee Benefits and Employee Revenues as a % of 1 Point = Last Three Fiscal Year Average ≥ 75% 2 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1 Point = Last Three Fiscal Year Average ≥ 65% But < 70% Revenues	2012	Personal Services and Employee Benefits Total Revenues	37,478,401 55,358,837	
		Pers Svc & Benefits / Revenues	67.7%	
	2013	Personal Services and Employee Benefits Total Revenues	39,368,739 58,515,925	1
		Pers Svc & Benefits / Revenues	67.3%	
	2014	Personal Services and Employee Benefits Total Revenues	40,209,727 58,289,660	
		Pers Svc & Benefits / Revenues	69.0%	
		Average Pers Svc & Benefits / Revenues	68.0%	1 pt
	2012	Debt Service - Current Refunding Total Revenues	3,723,846 55,358,837	
		Debt Service / Revenues	6.7%	
	2013	Debt Service - Current Refunding Total Revenues	3,107,163 58,515,925	
	Debt Service / Revenues	5.3%		
2014	Debt Service - Current Refunding Total Revenues	2,995,741 58,289,660	0	
	Debt Service / Revenues	5.1%		
	Average Net Debt Service / Revenues	5.7%	0 pts	
	<b>TOTAL</b>		<b>3</b>	<b>11.3%</b>

**General Fund**  
A, FX, G, ES, EW

**Percent Range**  
(out of 29 max pts)  
65 - 100%  
55 - 64.9%  
45 - 54.9%  
0 - 44.9%

Gross Revenues = Revenues and Other Sources  
Total Revenues = Revenues  
Gross Expenditures = Expenditures and Other Uses  
Total Expenditures = Expenditures

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary from previously released data.

As of 31-MAR-2015

# New York State Office of the State Comptroller

Thomas P. DiNapoli • State Comptroller



## Fiscal Stress Monitoring System

### Municipalities in Stress Fiscal Years Ending 2014

The Fiscal Stress Monitoring System and resulting fiscal stress designations rely on data from annual financial reports submitted by local governments to the Office of the State Comptroller.

This list (sorted in order of fiscal stress score) includes municipalities with 2014 fiscal years ending prior to 8/1/2014.

#### Significant Stress

Greater than or equal to 65% of total points

Name	Class	County	Fiscal Score
Amityville	Village	Suffolk	72.5%
Tuckahoe	Village	Westchester	69.2%
Port Dickinson	Village	Broome	67.5%

#### Moderate Stress

Greater than or equal to 55% of total points

Name	Class	County	Fiscal Score
Tannersville	Village	Greene	64.6%
Akron	Village	Erie	61.3%
Ardsley	Village	Westchester	61.3%
Yonkers	City	Westchester	60.4%
Long Beach	City	Nassau	57.5%
West Hampton Dunes	Village	Suffolk	55.8%

#### Susceptible to Fiscal Stress

Greater than or equal to 45% of total points

Name	Class	County	Fiscal Score
Washingtonville	Village	Orange	52.9%
Malverne	Village	Nassau	52.5%
Potsdam	Village	St. Lawrence	51.3%
<i>Utica</i>	<i>City</i>	<i>Oneida</i>	<i>51.3%</i>
Pomona	Village	Rockland	50.8%
Silver Creek	Village	Chautauqua	50.8%
Vernon	Village	Oneida	50.8%
Herkimer	Village	Herkimer	50.0%
Andover	Village	Allegany	49.2%
Catskill	Village	Greene	49.2%
Hunter	Village	Greene	49.2%
Walden	Village	Orange	49.2%
New Square	Village	Rockland	47.5%
Marcellus	Village	Onondaga	46.7%
Huntington Bay	Village	Suffolk	46.3%
Red Hook	Village	Dutchess	46.3%

*Italicized municipalities were added to this list in April 2015.*

#### If a municipality is not shown on this list

it may [not have filed its annual financial report, may have data that is inconclusive](#) for FSMS or may have no designation.

[Check the status of an individual municipality.](#)

#### [Learn more about the System and Scoring](#)

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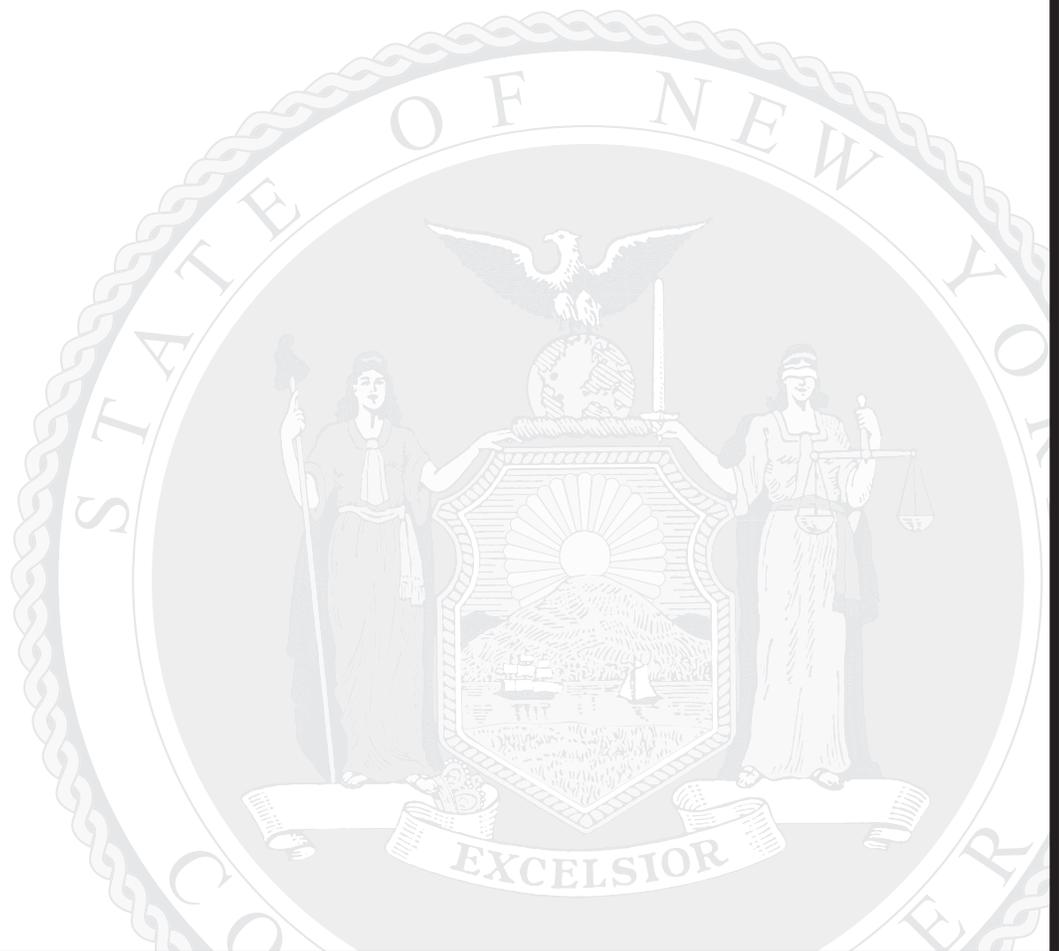
Division of Local Government and School Accountability

**OFFICE OF THE NEW YORK STATE COMPTROLLER**

**Thomas P. DiNapoli • State Comptroller**



# Fiscal Stress Monitoring System



**DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY**

**SEPTEMBER 2014**

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## Introduction

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Since the onset of the economic recession in December 2007, local governments and school districts throughout the State and country faced new challenges that threatened their fiscal health. A growing number of local officials, outside researchers and other interested parties have been sounding the alarm over the financial threats to local governments. We have seen in other states, such as California, Pennsylvania and Rhode Island, where local governments have filed for bankruptcy or radically reduced or eliminated the services they provide. These challenges will continue to threaten the fiscal health of local governments and school districts as the economy continues to recover from the Great Recession.

A first step in helping New York State local officials deal with these fiscal challenges is to identify clearly those local governments and school districts that are moving towards, or are already in, fiscal stress. Such monitoring of the fiscal health of local governments and school districts should allow for early actions to prevent these entities from ending up in severe fiscal stress. The preventive actions – ideally developed with active participation from citizens who will be affected – should result in less cost and less disruption to vital services.

The State Comptroller has a constitutional and statutory function to examine and report on the financial affairs and condition of local governments. As part of this function, OSC has developed a public fiscal stress monitoring system that will identify local governments and school districts that are in fiscal stress, as well as those showing susceptibility to fiscal stress. It is hoped that this Fiscal Stress Monitoring System will identify for local officials the need to take actions in a timely manner that change their financial trends for the better, with the least disruption and pain to citizens.

The data for monitoring system measures will be drawn from the information local governments and school districts already submit to OSC. Therefore, this system does not impose any additional reporting requirements. Before these measures were adopted and became final, the proposed Fiscal Stress Monitoring System was shared with all of the State's local governments and school districts for review and comment during a 60-day comment period. Over 85 local government and school district officials, as well as three affiliated organizations, provided a wide variety of feedback on the proposed system during this time. The comments were evaluated and considered in finalizing the Fiscal Stress Monitoring System. A summary of the public comments and OSC's responses, including the resulting changes that were made, is contained in Appendix I.

**OSC has developed a public fiscal stress monitoring system that will identify local governments and school districts that are in fiscal stress, as well as those showing susceptibility to fiscal stress.**

# Fiscal Stress Monitoring System

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## Overview

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Fiscal stress is a judgment about the financial condition of an individual entity that must take into consideration its unique circumstances, but can be generally defined as a local government’s or school district’s inability to generate enough revenues within its current fiscal period to meet its expenditures (budget solvency). In contrast, a fiscally healthy local government or school district is able to finance services on an ongoing basis—meaning that the local government or school district can endure short-term financial pressures (such as revenue shortfalls or unanticipated expenditures). Any attempt to identify or predict fiscal stress must recognize that changes in behavior, the specific financial decisions made in a locality, or unforeseen external events, can quickly change ongoing financial trends. These local actions can impact the financial health of a locality or school district suddenly, either for better or worse.

The Fiscal Stress Monitoring System evaluates local governments (counties, cities, towns and villages) and school districts based on both financial and environmental indicators. The financial indicators will be calculated using financial data that is filed in annual update documents (AUDs) by each local government and in annual financial reports (ST-3s) for school districts. A score will be calculated for each financial indicator to arrive at an overall score for each local government and school district, which will then be used to classify whether the unit is in “significant fiscal stress,” “moderate fiscal stress,” “susceptible to fiscal stress,” or “no designation.” The classifications of “significant fiscal stress” and “moderate fiscal stress” were developed so that a differentiation could be made between units that were experiencing fiscal stress with differing levels of severity. The classification “susceptible to fiscal stress” was developed to denote entities that are exhibiting some signs of fiscal stress, but to a lesser degree than those entities classified in the “moderate” or “significant” stress categories.

While there is no immediate cause for alarm, in the short-term, some of these entities could be vulnerable to movement into the “moderate” or “significant” categories should their financial situation deteriorate. Alternatively, some entities in this category could move into the “no designation” category should their financial situation improve.

**The Fiscal Stress Monitoring System  
evaluates local governments  
(counties, cities, towns and villages)  
and school districts based on both  
financial and environmental indicators.**

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Entities that do not accumulate the number of points that would place them in a stress category will still receive a financial score but will be classified in a category of "no designation." This classification should not be interpreted to imply that the entity is completely free of fiscal stress conditions. Rather, the entity's financial information, when objectively scored according to the System criteria, did not generate sufficient points to place them in one of the three established stress categories.

In addition to the stress and no designation categories there are two additional categories in the System. In cases where a local government did not file its financial data as of the specified snapshot date, that entity will be classified as "Have Not Filed." In cases where an entity did file its financial data but still has unresolved issues associated with that data as of the snapshot date, such entity will be classified as "Data Inconclusive for FSMS."

The environmental indicators will be calculated using an array of sources, including data from the United States Census Bureau, the New York State Departments of Labor, Taxation and Finance, and Education, as well as financial data that is filed in AUDs. A score will be calculated for each environmental indicator to arrive at a current overall score for each local government and school district, which will be used to identify the units with negative environmental conditions. Those units that have been found to have negative environmental conditions will be notated in order of magnitude, as follows:

- "###" - (comparable to the "significant" category in the financial indicator component)
- "##" - (comparable to the "moderate" category in the financial indicator component)
- "#" - (comparable to the "susceptible" category in the financial indicator component)

Once a local government or school district is evaluated based on both financial and environmental indicators, it will result in the unit having a financial indicator classification and a separate environmental indicator notation.

Over time, as entities continue to be scored on an annual basis, the System will allow interested parties to track stress condition trends and get a better sense of where an entity is headed, so that decision makers are not merely responding to a crisis. Instead, they are able to take a deliberate, long-term and strategic approach to managing the affairs of their local government.

Particular attention should be paid to the fiscal score, how that score moves along the entire continuum, and where it is in relation to the various stress categories. And, since local leaders will be able to ascertain exactly how their score is generated and which indicator calculations are driving the accumulation of points from one year to the next, they can direct their efforts towards fixing the problem with much greater precision. Additionally, they can better explain their specific challenges to taxpayers.

## Local Government Financial Indicators

The Fiscal Stress Monitoring System for local governments consists of nine financial indicators within five categories, outlined in the table below, including the calculation and purpose for each financial indicator. An in-depth explanation of each financial indicator calculation has been included in Appendix A.

Local Government Financial Indicators		
Category	Financial Indicator	Purpose
1. Year-End Fund Balance	1. Assigned and Unassigned Fund Balance	To identify the amount of fund balance that is available in the general, special revenue, and/or enterprise funds to provide a cushion for revenue shortfalls or expenditure overruns.
	2. Total Fund Balance	To identify the amount of fund balance that is available to be used to fund operations, provide a cushion for revenue shortfalls or expenditure overruns, and/or is reserved for specific future purposes.
2. Operating Deficits	3. Operating Deficit	To identify local governments that are incurring operating deficits.
3. Cash Position	4. Cash Ratio	To identify the ability of the local government to liquidate current liabilities.
	5. Cash % of Monthly Expenditures	To identify the ability of the local government to fund the ensuing fiscal year's operations from available cash.
4. Use of Short-Term Debt	6. Short-Term Debt Issuance	To identify the amount of short-term debt that is issued to meet obligations (cash flow).
	7. Short-Term Debt Issuance Trend	To identify the trend in the issuance of short-term debt.
5. Fixed Costs	8. Personal Services and Employee Benefits % Revenues	To identify the amount that revenues are restricted to be used for salaries and benefits.
	9. Debt Service % Revenues	To identify the amount that revenues are restricted to be used for debt service expenditures.

**Year-End Fund Balance** – The level of a local government's year-end fund balance can affect its ability to deal with revenue shortfalls and expenditure overruns. A negative or low level of fund balance can affect the local government's ability to provide services at current levels. In addition, since fund balance is the accumulated result of the local government's financial operations over time, it is a strong measure of financial condition and is not usually affected by short-term circumstances. Two financial indicators were chosen in this category to evaluate the local government's assigned and unassigned fund balance level, and its total fund balance.

**Operating Deficits** – Annual operating results are a good measure of the local government's recent financial operations and the direction that its finances are headed. Local governments that have multiple years of operating deficits or a significant operating deficit in one fiscal year can face financial hardship. Additionally, multiple years of operating deficits are a reliable sign that the local government's budget is not structurally balanced – that its current revenues are not sufficient to support current expenditures. One financial indicator was selected in this category to evaluate the trend of operating deficits and determine whether the local government incurred a significant operating deficit in its most recently completed fiscal year.

**Cash Position** – Another way to evaluate fiscal health is to determine whether an entity has enough cash to pay its bills on time. A local government with a low level of cash and short-term investments may not be able to pay its current obligations (insolvency). The two financial indicators in this category evaluate the local government’s ability to liquidate current liabilities and its ability to fund the ensuing fiscal year’s operations from available cash.

**Use of Short-Term Debt** – Local governments in fiscal stress are more likely to issue short-term debt in order to meet obligations. Increasing reliance on the issuance of short-term debt indicates that the local government has cash-flow issues that are not being resolved. The two financial indicators in this category evaluate the amount of short-term debt that was issued in the last fiscal year and the trend in the issuance of short-term debt.

**Fixed Costs** – This category was selected because the level of a local government’s fixed costs determines the local government’s flexibility in responding to economic changes. A local government with a high level of fixed costs has more difficulty adjusting service levels if resources decline. These two financial indicators determine the amount that revenues are restricted to be used for personal services and employee benefits, and for debt service (both are of a fixed nature).

An explanation of the scoring of each financial indicator and the overall scoring has been included in Appendix B. When calculating the financial indicators for local governments, the general fund<sup>1</sup> and combined funds will be used for indicators one and two (two results for each indicator), the combined funds for indicators three through five (one result for each indicator), and all funds, except the capital projects fund, for indicators six through nine (one result for each indicator). The combined funds<sup>2</sup> that will be used for each class of local government for indicators one through five are outlined in the table below.

Class	Combined Funds
Cities	General, All Water and All Sewer Funds
Big 4 Cities (Buffalo, Rochester, Syracuse, & Yonkers)	General, Dependent School District General, All Water and All Sewer Funds
Counties	General, County Road, Road Machinery, Water, Sewer and All Enterprise Funds
Villages	General, All Water and All Sewer Funds
Towns	General Town-Wide, General Part-Town, Highway Town-Wide, Highway Part-Town, All Water and All Sewer Funds

For indicators one and two, a result will be calculated for the general fund and a result will be calculated for the combined funds, less the general fund result. For indicators three through five, one result will be calculated for the combined funds. For indicators six through nine, one result will be calculated for all funds, except the capital projects fund. The scores for each of the nine financial indicators will be used to arrive at a current overall score for each local government.

<sup>1</sup> The general fund calculation for indicators one and two for towns will consist of the general town-wide and highway town-wide funds together (one combined result for each indicator), and will only consist of the general fund for cities, counties, and villages.

<sup>2</sup> We selected the combined funds for each class of local government by including the funds that are the most common for each class and also the funds that generally account for the largest percentage of each class’s financial activity.

## Local Government Environmental Indicators

An in-depth explanation of each of the environmental indicator calculations has been included in Appendix C. Eight categories including 14 environmental indicators<sup>3</sup> will be used for evaluating demographic and economic factors affecting local governments. These indicators are outlined in the following table, which includes the calculation and the purpose for each of the environmental indicators.

Local Government Environmental Indicators		
Category	Environmental Indicator	Purpose
1. Population	1. Change in Population 1990 to 2010	To identify local governments where total population has declined over the last two decades or significantly declined over the last decade.
2. Age	2. Change in Median Age of Population 2000 to 2010	To identify local governments where the median age of their residents has increased.
	3. Median Age of Population 2010	To identify the median age of the residents of a local government.
3. Poverty	4. Child Poverty Rate 2010	To identify the child poverty rate of the local government.
	5. Change in Child Poverty Rate 2000 to 2010	To identify local governments where the child poverty rate has increased.
4. Property Value	6. Change in Property Value	To identify local governments where property values have declined.
	7. Property Value Per Capita	To identify the property wealth of the local government.
5. Employment Base	8. Change in Unemployment Rate	To identify local governments where the unemployment rate has increased.
	9. Unemployment Rate	To identify the unemployment rate of the local government.
	10. Change in Total Jobs in County	To identify local governments that are within counties in which the total jobs in the county have declined.
6. Intergovernmental Revenues	11. Reliance on State and Federal Aid	To identify the dependence of the local government on State and federal funding.
	12. Change in State and Federal Aid	To identify local governments where State and federal aid revenues have declined.
7. Constitutional Tax Limit	13. Constitutional Tax Limit Exhausted	To determine the extent to which a city or village has exhausted its tax limit.
8. Sales Tax Receipts	14. Change in Local Sales Tax Receipts	To identify counties where local sales tax receipts have declined.

**Population** – Changes in population can provide insight into the health of the local economy and can pose challenges to a local government’s finances. Declining population in a local government may affect property values and the associated tax base, which affects a local government’s revenues. Additionally, despite the fact that population is declining, local government officials are often unable to cut the associated costs since many expenditures, including debt service, personal services and employee benefits, are fixed in the short term.

<sup>3</sup> All 14 environmental indicators will not be used to evaluate each class of local government. Appendix D contains a table outlining the environmental indicators that will be used to evaluate each class of local government.

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**Age** – The age of the population provides important insight into the service needs within a community. A local government with an increasing or already high median age may require additional services (i.e., public transportation and healthcare), resulting in additional expenditures. The two indicators in this category are the current median age of the population and the trend in the age (whether the population is trending older or younger).

**Poverty** – The level of poverty within a local government provides important insight into the service needs within a community. The two indicators in this category are the current poverty rate – as measured by the child poverty rate – and the trend in the level of child poverty. We specifically selected the child poverty rate because this rate is a more accurate indicator of the actual poverty level in a community.

**Property Value** – Property value is a useful sign of the health of a local economy and also may affect real property taxes, which is one of the local government’s major revenue sources. A local government with declining property values needs to increase its tax rate(s) in order to raise the same amount of real property tax revenues. The two indicators in this category evaluate the current property wealth and the trend in a local government’s property value.

**Employment Base** – The level of unemployment and the change in available jobs provide information on the economic activity of an area and also may affect a local government’s revenues. A local government with an increasing unemployment rate, high unemployment rate, and/or declining available jobs indicates that its residents are experiencing reductions in personal income. Therefore, the residents’ ability to support the local economy is diminished. This may result in a significant decline in the local government’s revenues that are based on economic activity (i.e., sales tax receipts). The three indicators in this category evaluate the current unemployment rate, the trend in the unemployment rate and the trend in the total jobs in the county in which the local government is located.

**Intergovernmental Revenues** – The extent to which a local government’s operations are supported by intergovernmental revenues from State and federal sources can pose challenges to a local government’s finances. A local government with a large dependence on State and federal funding can have a greater revenue risk (vulnerability to reductions of such revenues) because the local government does not control most intergovernmental revenues. The two indicators in this category evaluate the local government’s current level of dependence on intergovernmental revenues and the trend in intergovernmental revenues.

**Constitutional Tax Limit** – For purposes of the monitoring system, this category is applied to cities and villages only. The extent to which a city or village has exhausted its constitutional tax limit reduces its financing options. A city or village that has exhausted a significant amount of its constitutional tax limit loses flexibility in its revenue structure and may not be able to sustain the current level of services provided to its residents.

**Sales Tax Receipts** – This category is applied to counties only, as this revenue source is not allocated in a uniform manner to cities, towns and villages. The change in sales tax receipts (as an indicator of consumer spending) can provide insight into the health of the local economy. Adverse changes can pose challenges to a county’s finances. A county with declining sales tax receipts will need to generate additional revenues to sustain the current level of services provided to its residents. The effects of such change will vary according to the significance of sales tax as a portion of the total revenues realized by a county.

A score will be calculated for each of the applicable environmental indicators to arrive at an overall score for each local government. An explanation of the scoring of each environmental indicator and the overall scoring has been included in Appendix D.

## School District Financial Indicators

The financial indicators for schools are slightly different than for local governments, reflecting the different operating environment for schools. Seven financial indicators within four categories were developed for evaluating school districts, which are outlined in the table below. An in-depth explanation of each of the financial indicator calculations has been included in Appendix E.

The Fiscal Stress Monitoring System does not evaluate/score districts created by special act or non-operational districts. Special act schools are public schools created by special action of the State Legislature, for the purpose of providing special education services to students who reside in child care institutions. Non-operational school districts most often include districts that raise property taxes as a mechanism to pay tuition in order to send students to other area schools.

School District Financial Indicators		
Category	Financial Indicator	Purpose
1. Year-End Fund Balance	1. Unassigned Fund Balance	To identify the amount of fund balance that is available in the general fund to provide a cushion for revenue shortfalls or expenditure overruns.
	2. Total Fund Balance	To identify the amount of fund balance that is available to be used to fund operations, provide a cushion for revenue shortfalls or expenditure overruns, and/or is reserved for specific future purposes.
2. Operating Deficits	3. Operating Deficit	To identify school districts that are incurring operating deficits.
3. Cash Position	4. Cash Ratio	To identify the ability of the school district to liquidate current liabilities.
	5. Cash % of Monthly Expenditures	To identify the ability of the school district to fund the ensuing fiscal year’s operations from available cash.
4. Use of Short-Term Debt	6. Short-Term Debt Issuance	To identify the amount of short-term debt that was issued to meet obligations (cash flow).
	7. Short-Term Debt Issuance Trend	To identify the trend in the issuance of short-term debt.

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**Year-End Fund Balance** – The level of a school district’s year-end fund balance can affect its ability to deal with revenue shortfalls and expenditure overruns. A negative or low level of fund balance can affect the school district’s ability to provide services at current levels. In addition, since fund balance is the accumulated results of the school district’s financial operations over time, it is a strong measure of financial condition and is not usually affected by short-term circumstances. Two financial indicators were chosen in this category to evaluate a school district’s unassigned fund balance level and total fund balance.

**Operating Deficits** – Annual operating results are a good measure of the recent financial operations and the direction that a school district’s finances are headed. School districts that have multiple years of operating deficits or a significant operating deficit in one fiscal year can face financial hardship. Additionally, multiple years of operating deficits are a reliable sign that a school district’s budget is not structurally balanced – that its current revenues are not sufficient to support current expenditures. One financial indicator was selected in this category to evaluate the trend of operating deficits and determine whether the school district incurred a significant operating deficit in its most recently completed fiscal year.

**Cash Position** – Another way to evaluate fiscal health is to determine whether an entity has enough cash to pay its bills on time. A school district with a low level of cash and short-term investments may not be able to pay its current obligations (insolvency). The two financial indicators in this category evaluate the ability to liquidate current liabilities and the ability to fund the ensuing fiscal year’s operations from available cash.

**Use of Short-Term Debt** – School districts in fiscal stress are more likely to issue short-term debt in order to meet obligations. A school district that increasingly relies on the issuance of short-term debt indicates that the school district has cash-flow issues that are not being resolved. The two financial indicators in this category evaluate the amount of short-term debt that was issued in the last fiscal year as well as the trend in the issuance of short-term debt.

When calculating the financial indicators for school districts, only the district’s general fund will be used. A score will be calculated for each of the seven financial indicators to arrive at a current overall score for each school district. An explanation of the scoring of each financial indicator and the overall scoring has been included in Appendix F.

## School District Environmental Indicators

Six environmental indicators within five categories will be used for evaluating other factors affecting school district finances, which are outlined in the table below. An in-depth explanation of each of the environmental indicator calculations has been included in Appendix G.

School District Environmental Indicators		
Category	Environmental Indicator	Purpose
1. Property Value	1. Change in Property Value	To identify school districts where property values have declined.
2. Enrollment	2. Change in Enrollment	To identify school districts where enrollment has declined.
3. Budget Votes	3. Trend in First Budget Vote Being Defeated	To identify school districts where their budget was defeated during the first vote multiple times.
	4. Change in Approval % First Budget Vote	To identify school districts where the approval percentage of their budget during the first budget vote has declined.
4. Graduation Rate	5. Graduation Rate %	To identify the graduation rate of the school district.
5. Free or Reduced Priced Lunch	6. Free or Reduced Priced Lunch %	To identify an indicator of the poverty rate of the school district.

**Property Value** – Property value is a useful sign of the health of the local economy and also may affect one of the school district’s major revenue sources (real property taxes). A school district with declining property values needs to increase its tax rate(s) in order to raise the same amount of real property tax revenues. This indicator evaluates the trend in a school district’s property value.

**Enrollment** – Changes in school district enrollment can provide insight into the health of the local economy and can pose challenges to a school district’s finances. A school district with declining enrollment may experience a decline in property values and the associated tax base, which may affect a school district’s revenues. Additionally, despite the fact that enrollment is declining, school districts are often unable to cut the associated costs since many expenditures, including debt service, personal services, and employee benefits, are fixed in the short term.

**Budget Votes** – The level of community support for a school district’s budget directly affects the school district’s ability to incur the expenditures that are anticipated. Additionally, because of the onset of the tax cap starting with the 2012-13 fiscal year, the level of community support for a school district’s budget will directly affect the school district’s ability to raise real property taxes, its major source of revenue. The two indicators in this category identify school districts that had their budgets defeated during the first vote multiple times, and school districts that have had a declining approval percentage for the first budget vote.

**Graduation Rate** – Graduation rates may affect the school district’s expenditures. A low graduation rate may indicate a school district has students with higher needs that require additional academic services, resulting in additional expenditures for the district.

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**Free or Reduced Price Lunch** – The percentage of students eligible for free or reduced price lunch is directly correlated with the poverty rate. A high percentage of students that are eligible for free or reduced price lunch indicates a school district has students with higher needs that require additional services, resulting in additional expenditures for the district.

A score will be calculated for each of the six environmental indicators to arrive at an overall score for each school district. An explanation of the scoring of each environmental indicator and the overall scoring has been included in Appendix H.

## **Internal Verification**

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There will be several steps of internal verification performed by OSC prior to finalizing a list of local governments and school districts that will be classified as in “significant fiscal stress,” “moderate fiscal stress,” or “susceptible to fiscal stress.” Specifically, for each unit initially identified, the data and calculations that were used to determine these units’ classification (significant fiscal stress, moderate fiscal stress, or susceptible to fiscal stress) will be reviewed and verified. The internal verification process will also consist of verification of the data and calculations for a sample of units classified as “no designation.”

Should a local government or school district fail to file its Annual Update Document (AUD) and/or ST-3, it will be classified as “did not file” when scores for its peer group are released publicly. Should a local government or school district fail to satisfactorily resolve any data issues uncovered during the verification process, such entity will not receive a fiscal stress score and will be classified under the category of “data inconclusive for FSMS” when scores for its peer group are released publicly. A peer group, for purpose of score releases, is defined according to entity class and/or fiscal year end date.

## **Dependent School Districts**

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School district information for the fiscally dependent districts (Buffalo, Rochester, Syracuse and Yonkers) will be incorporated into the scoring of their respective cities. See pages 4-8 for discussion of local government indicators.

# Assistance Provided to Local Governments

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Once the Fiscal Stress Monitoring System has identified local governments and school districts experiencing some level of fiscal stress, there is an array of services that OSC can provide to these units. The services will be provided through the OSC regional office that has oversight responsibility for the identified unit(s).

**Budget Reviews** – Review the unit’s budget prior to adoption by the governing board to ensure that the significant revenue and expenditure projections are reasonable, and that the budget is structurally balanced.

**Technical Assistance** – Contact each unit to discuss the indicators that resulted in the fiscal stress designation. Provide additional guidance to the unit via on-site technical assistance.

**Multi-Year Financial Planning** – Provide each unit with the information to access OSC’s on-line multi-year financial planning tool. Provide any hands-on assistance the unit needs to fully utilize the tool and develop a multi-year plan, identify its fiscal issues and develop a corrective action plan.

**Publications and Resources** – Provide units with a predetermined set of local government management guides and other publications related to financial management (e.g., financial condition analysis, multi-year financial and capital planning, etc.). Provide units with a five-year financial comparison of the data filed in their annual update document/ST-3 in an Excel spreadsheet.

**Training** – Advise each unit about the full menu of training that OSC offers, including online training, regional training, and association and conference trainings.

# Appendix A

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## Local Government Financial Indicator Calculations

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The following contains an in-depth explanation of each of the financial indicator calculations:

**Assigned and Unassigned Fund Balance** – The general fund’s assigned fund balance, except for assigned appropriated fund balance (account code 915 only), plus unassigned fund balance (account code 917) divided by the general fund’s gross expenditures<sup>4</sup> (EOU) during the same fiscal year. A result will be calculated for the general fund. The combined funds’ assigned fund balance, except for assigned appropriated fund balance (account code 915 only), plus unassigned fund balance (account code 917 and account code 924 for enterprise funds) divided by the combined funds’ gross expenditures (EOU) during the same fiscal year. A result will be calculated for the combined funds, less the general fund result.

**Total Fund Balance** – The general fund’s total fund balance at fiscal year end divided by the general fund’s gross expenditures (EOU) during the same fiscal year. A result will be calculated for the general fund. The combined funds’ total fund balance at fiscal year end divided by the combined funds’ gross expenditures (EOU) during the same fiscal year. A result will be calculated for the combined funds, less the general fund result.

**Operating Deficits** – The combined funds’ gross revenues<sup>5</sup> (ROS) minus gross expenditures (EOU) at fiscal year end divided by the combined funds’ gross expenditures during the same fiscal year (EOU). One result will be calculated for the combined funds.

**Cash Ratio** – The total of the combined funds’ cash and investments (account codes 200-223, 450, and 451) at fiscal year end divided by the combined funds’ current liabilities (account codes 600-626 and 631-668 minus account codes 280, 290, and 295) during the same fiscal year. One result will be calculated for the combined funds.

**Cash as a Percentage of Monthly Expenditures** – The total of the combined funds’ cash and investments (account codes 200, 201, 450, and 451) at fiscal year end divided by the combined funds’ average monthly gross expenditures (EOU) during the same fiscal year. One result will be calculated for the combined funds.

**Short-Term Debt Issuance** – The total of short-term debt (revenue anticipation notes (RANs), tax anticipation notes (TANs), and budget notes) that was issued during the fiscal year divided by the general fund’s total revenues<sup>6</sup> during the same fiscal year.

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<sup>4</sup> “Gross Expenditures” consist of expenditures plus other uses (transfer activity) for any of the calculations in which they are included.

<sup>5</sup> “Gross Revenues” consist of revenues plus other sources (transfer activity) for any of the calculations in which they are included.

<sup>6</sup> “Total Revenues” only consist of revenues and not other sources (no transfer activity) for any of the calculations in which they are included. For Big 4 Cities (Buffalo, Rochester, Syracuse and Yonkers) “Total Revenues” includes city as well as school district general fund revenues.

# Appendix A

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## Local Government Financial Indicator Calculations

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**Short-Term Debt Issuance Trend** – Starting with the most recent completed fiscal year, the number of consecutive years that short-term debt (RANs, TANs, and budget notes) was issued over the last three fiscal years.

**Personal Service and Employee Benefits as a Percentage of Revenues** – The total of all funds' (except the capital projects fund) personal services expenditures and employee benefits expenditures (expenditure object codes .1 and .8) at fiscal year end divided by all funds' (except the capital projects fund) total revenues during the same fiscal year. One result will be calculated for all funds (except the capital projects fund).

**Debt Service as a Percentage of Revenues** – The total of all funds' (except the capital projects fund) debt service expenditures (expenditure object codes .6 and .7) net of current refunding bonds (code V5792) at fiscal year end divided by all funds' (except the capital projects fund) total revenues during the same fiscal year. One result will be calculated for all funds (except the capital projects fund). For the Big 4 Cities of Buffalo, Rochester, Syracuse and Yonkers, the denominator ("Total Revenues") includes General Fund Revenues of the city as well as its dependent school district.

# Appendix B

## Local Government Financial Indicators Scoring

Local Government Financial Indicators Scoring			
Financial Indicator	Scoring - Points	Max. Points	Scoring - Weighted Average
1. Assigned and Unassigned Fund Balance	<b>General Fund Result</b> 3 Points = Less Than or Equal to 3.33% Last Fiscal Year 2 Points = Greater Than 3.33% But Less Than or Equal to 6.67% Last Fiscal Year 1 Point = Greater Than 6.67% But Less Than or Equal to 10% Last Fiscal Year 0 Points = Greater Than 10% Last Fiscal Year <b>Combined Funds Result Minus General Fund Result</b> 1 Point = Negative % When the General Fund % is Subtracted from the Combined Funds % for the Last Fiscal Year	4	50%
2. Total Fund Balance	<b>General Fund Result</b> 3 Points = Less Than or Equal to 10% Last Fiscal Year 2 Points = Greater Than 10% But Less Than or Equal to 15% Last Fiscal Year 1 Point = Greater Than 15% But Less Than or Equal to 20% Last Fiscal Year 0 Points = Greater Than 20% Last Fiscal Year <b>Combined Funds Result Minus General Fund Result</b> 1 Point = Negative % When the General Fund % is Subtracted from the Combined Funds % for the Last Fiscal Year	4	
3. Operating Deficit	<b>Combined Funds Result</b> 3 Points = Deficits in Three of Last Three Fiscal Years or a Deficit in the Last Fiscal Year Less Than or Equal to -10% 2 Points = Deficits in Two of Last Three Fiscal Years 1 Point = Deficit in One of Last Three Fiscal Years 0 Points = No Deficits in Last Three Fiscal Years	3	10%
4. Cash Ratio	<b>Combined Funds Result</b> 3 Points = Less Than or Equal to 50% Last Fiscal Year 2 Points = Greater Than 50% But Less Than or Equal to 75% Last Fiscal Year 1 Point = Greater Than 75% But Less Than or Equal to 100% Last Fiscal Year 0 Points = Greater Than 100% Last Fiscal Year	3	
5. Cash % of Monthly Expenditures	<b>Combined Funds Result (Villages and Towns)</b> 3 Points = Less Than or Equal to 33.3% Last Fiscal Year 2 Points = Greater Than 33.3% But Less Than or Equal to 66.7% Last Fiscal Year 1 Point = Greater Than 66.7% But Less Than or Equal to 100% Last Fiscal Year 0 Points = Greater Than 100% Last Fiscal Year <b>Combined Funds Result (Cities and Counties)</b> 3 Points = Less Than or Equal to 50% Last Fiscal Year 2 Points = Greater Than 50% But Less Than or Equal to 100% Last Fiscal Year 1 Point = Greater Than 100% But Less Than or Equal to 150% Last Fiscal Year 0 Points = Greater Than 150% Last Fiscal Year	3	20%
6. Short-Term Debt Issuance	<b>All Funds Result</b> 3 Points = Greater Than 15% Last Fiscal Year 2 Points = Greater Than 5% But Less Than or Equal to 15% Last Fiscal Year 1 Point = Greater Than 0% But Less Than or Equal to 5% Last Fiscal Year 0 Points = 0% Last Fiscal Year	3	10%
7. Short-Term Debt Issuance Trend	<b>All Funds Result</b> 3 Points = Issuance in Each of Last Three Fiscal Years or Issued a Budget Note in Last Fiscal Year 2 Points = Issuance in Each of Last Two Fiscal Years 1 Point = Issuance in Last Fiscal Year 0 Points = No Issuance	3	
8. Personal Services and Employee Benefits % Revenues	<b>All Funds Result</b> 3 Points = Last Three Fiscal Years Average Greater Than or Equal to 75% 2 Points = Last Three Fiscal Years Average Greater Than or Equal to 70% But Less Than 75% 1 Point = Last Three Fiscal Years Average Greater Than or Equal to 65% But Less Than 70% 0 Points = Last Three Fiscal Years Average Less Than 65%	3	10%
9. Debt Service % Revenues	<b>All Funds Result</b> 3 Points = Last Three Fiscal Years Average Greater Than or Equal to 20% 2 Points = Last Three Fiscal Years Average Greater Than or Equal to 15% But Less Than 20% 1 Point = Last Three Fiscal Years Average Greater Than or Equal to 10% But Less Than 15% 0 Points = Last Three Fiscal Years Average Less Than 10%	3	
<b>Total</b>		<b>29</b>	<b>100%</b>

# Appendix B

## Local Government Financial Indicators Scoring

The categories will be given different weights to reflect their relative importance in measuring financial stress. The total maximum number of points that a local government can receive is 29 points. If a local government receives an overall score greater than or equal to 65 percent of the total points, it will be considered in significant fiscal stress; if a local government receives an overall score greater than or equal to 55 percent of the total points, but less than 65 percent of the total points, it will be considered in moderate fiscal stress; if a local government receives an overall score greater than or equal to 45 percent of the total points, but less than 55 percent of the total points, it will be considered susceptible to fiscal stress; and if a local government receives an overall score less than 45 percent of the total points, it will be identified as "no designation."

Local Government Classifications of Fiscal Stress	
Percentage of Total Points	Classification of Fiscal Stress
65% – 100%	Significant Fiscal Stress
55% – 64.9%	Moderate Fiscal Stress
45% – 54.9%	Susceptible to Fiscal Stress
0% – 44.9%	No Designation

# Appendix C

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## Local Government Environmental Indicator Calculations

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The following contains an in-depth explanation of each of the environmental indicator calculations:

**Change in Population 1990 to 2010** – The local government's total population from the 2000 Census minus the local government's total population from the 1990 Census divided by the local government's total population from the 1990 Census. Additionally, the local government's total population from the 2010 Census minus the local government's total population from the 2000 Census divided by the local government's total population from the 2000 Census.

**Change in Median Age of Population 2000 to 2010** – The local government's total population median age from the 2010 Census minus the local government's total population median age from the 2000 Census divided by the local government's total population median age from the 2000 Census.

**Median Age of Population 2010** – The median age of the residents of a local government based on the 2010 Census.

**Child Poverty Rate 2010** – The child poverty rate of the local government based on the 2010 Census. The statewide average poverty rate was 19.90 percent based on the 2010 Census. This information will be updated as data becomes available.

**Change in Child Poverty Rate 2000 to 2010** – The local government's child poverty rate from the 2010 Census minus the local government's child poverty rate from the 2000 Census. This information will be updated as data becomes available.

**Change in Property Value** – The local government's full value of its real property for the most current fiscal year minus the full value for the prior fiscal year divided by the full value for the prior fiscal year.

**Property Value Per Capita** – The local government's full value of its real property for the most current fiscal year divided by the local government's total population as of the 2010 Census.

**Change in Unemployment Rate** – The unemployment rate for the local government for the most current year minus the unemployment rate for the local government for the prior year. Unemployment rates are only available for local governments with a population of 25,000 or more. Therefore, for local governments that have a population of less than 25,000, we used the unemployment rate for the county that the local government most resides in.

# Appendix C

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## Local Government Environmental Indicator Calculations

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**Unemployment Rate** – The unemployment rate of the local government for the most current year. Unemployment rates are only available for local governments with a population of 25,000 or more. Therefore, for local governments that have a population of less than 25,000, we used the unemployment rate for the county that the local government most resides in.

**Change in Total Jobs in County** – The total jobs in the county for the most current year minus the total jobs in the county for the prior year. For each local government, we used the data for the county that the local government most resides in.

**Reliance on State and Federal Aid** – All funds' (except the capital projects fund) State and federal aid revenues (revenue account codes 3000 through 4999 minus account codes 3960 and 4960) at fiscal year end for the current fiscal year divided by all funds' (except the capital projects fund) total revenues at fiscal year end for the current fiscal year. One result will be calculated for all funds (except the capital projects fund).

**Change in State and Federal Aid** – All funds' (except the capital projects fund) State and federal aid revenues (revenue account codes 3000 through 4999 minus account codes 3960 and 4960) at fiscal year end for the current fiscal year minus all funds' (except the capital projects fund) State and federal aid revenues (revenue account codes 3000 through 4999 minus account codes 3960 and 4960) at fiscal year end for the prior fiscal year divided by all funds' (except the capital projects fund) State and federal aid revenues (revenue account codes 3000 through 4999 minus account codes 3960 and 4960) at fiscal year end for the prior fiscal year. One result will be calculated for all funds (except the capital projects fund).

**Constitutional Tax Limit** – The city or village tax levy subject to the tax levy limit divided by its tax limit. The tax limit is computed by multiplying taxable real property by a certain percentage enumerated in the State Constitution.

**Change in Local Sales Tax Receipts** – The local sales tax receipts for the most current 12 months minus the local sales tax receipts for the prior 12 months divided by the local sales tax receipts for the prior 12 months. The local sales tax receipts represent the amount that is distributed to counties on a monthly basis from OSC. We used the change in the consumer price index (CPI) for the same time period as the change in local sales tax receipts for scoring purposes.

# Appendix D

## Local Government Environmental Indicators Scoring

Local Government Environmental Indicators Scoring							
Environmental Indicator	Scoring - Points	County		City and Village		Town	
		Max. Points	Scoring - Weighted Average	Max. Points	Scoring - Weighted Average	Max. Points	Scoring - Weighted Average
1. Change in Population 1990 to 2010	3 Points = Change Between 1990 and 2000 and 2000 and 2010 are Both Less Than 0% or Change Between 2000 and 2010 Less Than -10% 2 Points = Change Between 2000 and 2010 Less Than or Equal to -5% 1 Point = Change Between 2000 and 2010 Less Than 0% But Greater Than -5% 0 Points = Change Between 2000 and 2010 Greater Than or Equal to 0%	3	15%	3	15%	3	20%
2. Change in Median Age of Population 2000 to 2010	3 Points: Greater Than or Equal to 25%. 2 Points: Greater Than or Equal to 20% But Less Than 25% 1 Point: Greater Than or Equal to 15% But Less Than 20% 0 Points: Less Than 15%	3	10%	3	10%	3	10%
3. Median Age of Population 2010	1 Point: Greater Than or Equal to 50 0 Points: Less Than 50	1		1		1	
4. Child Poverty Rate 2010	3 Points: Greater Than or Equal to 39.80% (Twice the Statewide Average) 2 Points: Greater Than or Equal to 29.85% (One and Half Times the Statewide Average) But Less Than 39.80% 1 Point: Greater Than or Equal to 19.90% (Statewide Average) But Less Than 29.85% 0 Points: Less Than 19.90% (Statewide Average)	3	10%	3	15%	3	20%
5. Change in Child Poverty Rate 2000 to 2010	1 Point: Greater Than 0% Points 0 Points: Less Than or Equal to 0% Points	1		1		1	
6. Change in Property Value	3 Points = Four Fiscal Years Average Less Than or Equal to -4% or Change Between Last Two Fiscal Years Less Than -10% 2 Points = Four Fiscal Years Average Less Than or Equal to -2% But Greater Than -4% 1 Point = Four Fiscal Years Average Less Than or Equal to -1% But Greater Than -2% 0 Points = Four Fiscal Years Average Greater Than -1%	3	25%	3	30%	3	30%
7. Property Value Per Capita	3 Points: Less Than or Equal to \$10,000. 2 Points: Greater Than \$10,000 But Less Than or Equal to \$20,000 1 Point: Greater Than \$20,000 But Less Than or Equal to \$30,000 0 Points: Greater Than \$30,000	3		3		3	
8. Change in Unemployment Rate	1 Point: Greater Than 0% Points 0 Points: Less Than or Equal to 0% Points	1	10%	1	10%	1	10%
9. Unemployment Rate	1 Point: Greater Than Statewide Average (8.2% in 2011) 0 Points: Less Than or Equal to Statewide Average (8.2% in 2011)	1		1		1	
10. Change in Total Jobs in County	1 Point: Less Than 0 0 Points: Greater Than or Equal to 0	1		1		1	
11. Reliance on State and Federal Aid	3 Points = Four Fiscal Years Average Greater Than or Equal to 50% 2 Points = Four Fiscal Years Average Greater Than or Equal to 40% But Less Than 50% 1 Point = Four Fiscal Years Average Greater Than or Equal to 30% But Less Than 40% 0 Points = Four Fiscal Years Average Less Than 30%	3	10%	3	10%	3	10%
12. Change in State and Federal Aid	1 Point: Less Than 0% In Last Fiscal Year 0 Points: Greater Than or Equal to 0% In Last Fiscal Year	1		1		1	
13. Constitutional Tax Limit Exhausted	3 Points: Greater Than or Equal to 80% Last Fiscal Year. 2 Points: Greater Than or Equal to 65% But Less Than 80% Last Fiscal Year 1 Point: Greater Than or Equal to 50% But Less Than 65% Last Fiscal Year 0 Points: Less Than 50% Last Fiscal Year	0	0%	3	10%	0	0%
14. Change in Local Sales Tax Receipts	3 Points: Less Than 0% 2 Points: Greater Than or Equal to 0% But Less Than 1.35% (One Half the CPI Change) 1 Point: Greater Than or Equal to 1.35% But Less Than 2.7% (CPI Change) 0 Points: Greater Than or Equal to 2.7% (CPI Change)	3	20%	0	0%	0	0%
<b>Total</b>		<b>27</b>	<b>100%</b>	<b>27</b>	<b>100%</b>	<b>24</b>	<b>100%</b>

# Appendix D

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## Local Government Environmental Indicators Scoring

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The categories will be given different weights to reflect their relative importance in determining environmental conditions. The total maximum number of points that a county, city, or village can receive is 27 points. If a county, city, or village receives an overall score greater than or equal to 50 percent of the total points, it will be considered to have the worst environmental conditions, which will be notated by "###;" if a county, city, or village receives an overall score greater than or equal to 40 percent of the total points, but less than 50 percent of the total points, it will be considered to have the next level of negative environmental conditions, which will be notated by "##;" if a county, city, or village receives an overall score greater than or equal to 30 percent of the total points, but less than 40 percent of the total points, it will be considered to have the last level of negative environmental conditions, which will be notated by "#;" and if a county, city, or village receives an overall score less than 30 percent of the total points, it will be classified as "no designation" for environmental conditions.

The total maximum number of points that a town can receive is 24 points. If a town receives an overall score greater than or equal to 50 percent of the total points, it will be considered to have the worst environmental conditions, which will be notated by "###;" if a town receives an overall score greater than or equal to 40 percent of the total points, but less than 50 percent of the total points, it will be considered to have the next level of negative environmental conditions, which will be notated by "##;" if a town receives an overall score greater than or equal to 30 percent of the total points, but less than 40 percent of the total points, it will be considered to have the last level of negative environmental conditions, which will be notated by "#;" and if a town receives an overall score less than 30 percent of the total points, it will be classified as "no designation" for environmental conditions.

# Appendix E

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## School District Financial Indicator Calculations

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The following contains an in-depth explanation of each of the financial indicator calculations:

**Unassigned Fund Balance** – The general fund's unassigned fund balance, except for reserve for tax reduction (account code 917 only), divided by the general fund's gross expenditures<sup>7</sup> (EOU) during the same fiscal year.

**Total Fund Balance** – The general fund's total fund balance at fiscal year end divided by the general fund's gross expenditures (EOU) during the same fiscal year.

**Operating Deficits** – The general fund's gross revenues<sup>8</sup> (ROS) minus gross expenditures (EOU) at fiscal year end divided by the general fund's gross expenditures (EOU) during the same fiscal year.

**Cash Ratio** – The total of the general fund's cash and investments (account codes 200-223, 450, and 451) at fiscal year end divided by the general fund's current liabilities (account codes 600-626 and 631-668 minus account codes 280, 290, and 295) during the same fiscal year.

**Cash as a Percentage of Monthly Expenditures** – The total of the general fund's cash and investments (account codes 200, 201, 450, and 451) at fiscal year end divided by the general fund's average monthly gross expenditures (EOU) during the same fiscal year.

**Short-Term Debt Issuance** – The total of short-term debt (RANs, TANs, and budget notes) that was issued during the fiscal year divided by the general fund's total revenues<sup>9</sup> during the same fiscal year.

**Short-Term Debt Issuance Trend** – Beginning with the most recent completed fiscal year, the number of consecutive years that short-term debt (RANs, TANs, and budget notes) was issued over the last three fiscal years..

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<sup>7</sup> “Gross Expenditures” consist of expenditures plus other uses (transfer activity) for any of the calculations that they are included in.

<sup>8</sup> “Gross Revenues” consist of revenues plus other sources (transfer activity).

<sup>9</sup> “Total Revenues” only consist of revenues and not other sources (no transfer activity).

# Appendix F

## School District Financial Indicators Scoring

School District Financial Indicators Scoring			
Financial Indicator	Scoring - Points	Max. Points	Scoring - Weighted Average
1. Unassigned Fund Balance	3 Points = Less Than or Equal to 1% Last Fiscal Year 2 Points = Greater Than 1% But Less Than or Equal to 2% Last Fiscal Year 1 Point = Greater Than 2% But Less Than or Equal to 3% Last Fiscal Year 0 Points = Greater Than 3% Last Fiscal Year	3	50%
2. Total Fund Balance	3 Points = Less Than or Equal to 0% Last Fiscal Year 2 Points = Greater Than 0% But Less Than or Equal to 5% Last Fiscal Year 1 Point = Greater Than 5% But Less Than or Equal to 10% Last Fiscal Year 0 Points = Greater Than 10% Last Fiscal Year	3	
3. Operating Deficit	3 Points = Deficits in Three of Last Three Fiscal Years Less Than or Equal to -1% or a Deficit in the Last Fiscal Year Less Than or Equal to -3% 2 Points = Deficits in Two of Last Three Fiscal Years Less Than or Equal to -1% 1 Point = Deficit in One of Last Three Fiscal Years Less Than or Equal to -1% 0 Points = No Deficits Less Than or Equal to -1% in Last Three Fiscal Years	3	20%
4. Cash Ratio	3 Points = Less Than or Equal to 50% Last Fiscal Year 2 Points = Greater Than 50% But Less Than or Equal to 75% Last Fiscal Year 1 Point = Greater Than 75% But Less Than or Equal to 100% Last Fiscal Year 0 Points = Greater Than 100% Last Fiscal Year	3	20%
5. Cash % of Monthly Expenditures	3 Points = Less Than or Equal to 33.3% Last Fiscal Year 2 Points = Greater Than 33.3% But Less Than or Equal to 66.7% Last Fiscal Year 1 Point = Greater Than 66.7% But Less Than or Equal to 100% Last Fiscal Year 0 Points = Greater Than 100% Last Fiscal Year	3	
6. Short-Term Debt Issuance Amount	3 Points = Greater Than 15% Last Fiscal Year 2 Points = Greater Than 5% But Less Than or Equal to 15% Last Fiscal Year 1 Point = Greater Than 0% But Less Than or Equal to 5% Last Fiscal Year 0 Points = 0% Last Fiscal Year	3	10%
7. Short-Term Debt Issuance Trend	3 Points = Issuance in Each of Last Three Fiscal Years or Issued a Budget Note in Last Fiscal Year 2 Points = Issuance in Each of Last Two Fiscal Years 1 Point = Issuance in Last Fiscal Year 0 Points = No Issuance	3	
<b>Total</b>		<b>21</b>	<b>100%</b>

# Appendix F

## School District Financial Indicators Scoring

The categories will be given different weights to reflect their relative importance in measuring financial stress. The total maximum number of points that a school district can receive is 21 points. If a school district receives an overall score greater than or equal to 65 percent of the total points, it will be considered in significant fiscal stress; if a school district receives an overall score greater than or equal to 45 percent of the total points, but less than 65 percent of the total points, it will be considered in moderate fiscal stress; if a school district receives an overall score greater than or equal to 25 percent of the total points, but less than 45 percent of the total points, it will be considered susceptible to fiscal stress; and if a school district receives an overall score less than 25 percent of the total points, it will be classified as "no designation."

School District Classifications of Fiscal Stress	
Percentage of Total Points	Classification of Fiscal Stress
65% – 100%	Significant Fiscal Stress
45% – 64.9%	Moderate Fiscal Stress
25% – 44.9%	Susceptible to Fiscal Stress
0% – 24.9%	No Designation

# Appendix G

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## School District Environmental Indicator Calculations

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The following contains an in-depth explanation of each of the environmental indicator calculations:

**Change in Property Value** – The school district's full value for the most current fiscal year minus the school district's full value for the prior fiscal year divided by the school district's full value for the prior fiscal year.

**Change in Enrollment** – The school district's enrollment for the most current fiscal year minus the school district's enrollment for the prior fiscal year divided by the school district's enrollment for the prior fiscal year.

**Trend in First Budget Vote Being Defeated** – In fiscal years prior to the 2012-13 fiscal year budget vote, a majority of total votes had to be "yes" (more than 50 percent) or the budget would be defeated. Starting with the 2012-13 fiscal year budget vote and budget votes in fiscal years after, a majority of total votes had to be "yes" (more than 50 percent) or the budget would be defeated if it did not include an override of the tax cap. Alternatively, a supermajority of total votes had to be "yes" (more than 60 percent) or the budget would be defeated if it included an override of the tax cap.

**Change in Approval Percentage for the First Budget Vote** – The approval percentage for the first budget vote for the most current fiscal year minus the approval percentage for the first budget vote for last fiscal year. The approval percentage consists of the total number of "yes" votes for the first budget vote divided by the total number of votes cast for the first budget vote.

**Graduation Rate Percentage** – The total number of students that graduated in the most current fiscal year divided by the number of students that entered 9th grade four years prior. The number of students who graduated in the most current fiscal year consists of students who graduated within four years with a local diploma, Regents diploma, or Regents with an advanced designation diploma.

**Free or Reduced Priced Lunch Percentage** – The total number of students in Kindergarten through 6th grade who are eligible for free or reduced priced lunch for the most current fiscal year divided by the total K-6 enrollment for the most current fiscal year.

# Appendix H

## School District Environmental Indicators Scoring

School District Environmental Indicators Scoring			
Environmental Indicator	Scoring - Points	Max. Points	Scoring - Weighted Average
1. Change in Property Value	3 Points = Four Fiscal Years Average Less Than or Equal to -4% or Change Between Last Two Fiscal Years Less Than -10% 2 Points = Four Fiscal Years Average Less Than or Equal to -2% But Greater Than -4% 1 Point = Four Fiscal Years Average Less Than or Equal to -1% But Greater Than -2% 0 Points = Four Fiscal Years Average Greater Than -1%	3	30%
2. Change in Enrollment	3 Points = Four Fiscal Years Average Less Than or Equal to -3.5% 2 Points = Four Fiscal Years Average Less Than or Equal to -2.5% But Greater Than -3.5% 1 Point = Four Fiscal Years Average Less Than or Equal to -1.5% But Greater Than -2.5% 0 Points = Four Fiscal Years Average Greater Than -1.5%	3	20%
3. Trend in First Budget Vote Being Defeated	3 Points = Budget Vote Defeated First Time Four of Last Four Fiscal Years 2 Points = Budget Vote Defeated First Time Three of Last Four Fiscal Years 1 Point = Budget Vote Defeated First Time Two of Last Four Fiscal Years 0 Points = Budget Vote Defeated First Time One or None of Last Four Fiscal Years	3	15%
4. Change in Approval % First Budget Vote	3 Points = Four Fiscal Years Average Less Than or Equal to -9% Points and Last Fiscal Year Approval % Less Than 60% 2 Points = Four Fiscal Years Average Less Than or Equal to -6% Points But Greater Than -9% Points and Last Fiscal Year Approval % Less Than 60% 1 Point = Four Fiscal Years Average Less Than or Equal to -3% Points But Greater Than -6% Points and Last Fiscal Year Approval % Less Than 60% 0 Points = Four Fiscal Years Average Greater Than -3% Points	3	
5. Graduation Rate %	3 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in Three or More of Last Four Fiscal Years 2 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in Two of Last Four Fiscal Years 1 Point = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in One of Last Four Fiscal Years 0 Points = Graduation % Below 1.5 Standard Deviations of That Fiscal Year's Average Graduation Rate % in None of Last Four Fiscal Years	3	15%
6. Free or Reduced Priced Lunch %	3 Points = Three Fiscal Years Average Greater Than or Equal to 75% 2 Points = Three Fiscal Years Average Greater Than or Equal to 65% But Less Than 75% 1 Point = Three Fiscal Years Average Greater Than or Equal to 55% But Less Than 65% 0 Points = Three Fiscal Years Average Less Than 55%	3	20%
<b>Total</b>		<b>18</b>	<b>100%</b>

# Appendix H

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## School District Environmental Indicators Scoring

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We recognize that there are instances in which some of the environmental indicators are not applicable to each school district. For example, school districts that include only grades K-6 will not have a graduation rate percentage and dependent school districts will not have budget vote data. When these instances occur, the environmental indicators that are not applicable to the school district will not be evaluated. Instead, the school district's overall environmental indicator score will be calculated by proportionately redistributing the weighted average for the environmental indicator categories that are not applicable to the school district to the other environmental indicator categories that are applicable. This will result in all school districts' overall environmental indicator scores being equitable and comparable to each other.

The categories will be given different weights to reflect their relative importance in determining environmental conditions. The total maximum number of points that a school district can receive is 18 points. If a school district receives an overall score greater than or equal to 60 percent of the total points, it will be considered to have the worst environmental conditions, which will be notated by "###;" if a school district receives an overall score greater than or equal to 45 percent of the total points, but less than 60 percent of the total points, it will be considered to have the next level of negative environmental conditions, which will be notated by "##;" if a school district receives an overall score greater than or equal to 30 percent of the total points, but less than 45 percent of the total points, it will be considered to have the last level of negative environmental conditions, which will be notated by "#;" and if a school district receives an overall score less than 30 percent of the total points, it will be classified as "no designation."

# Appendix I

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## Summary of Public Comments and Responses

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The proposed Fiscal Stress Monitoring System was shared with all local governments and school districts for their review and comment during a 60-day comment period. We want to thank all of the individuals who submitted comments during the open comment period. We evaluated the comments received and took them into consideration in finalizing the Fiscal Stress Monitoring System. The following contains a summary of the public comments and OSC's responses, including the resulting changes that were made.

### Early Warning System

We received comments that the Fiscal Stress Monitoring System is not an early warning system because it provides information that local government and school district officials are already aware of. The Fiscal Stress Monitoring System is in fact an early warning system because it identifies both local governments and school districts that are currently in fiscal stress, and those that are susceptible to fiscal stress. Admittedly, in this initial application of the indicators, those places that were already in fiscal stress did not get the “early warning” when they first became susceptible to stress conditions. In the future, we anticipate that most localities and school districts will be first identified as susceptible to fiscal stress before the system identifies them as in fiscal stress. The Fiscal Stress Monitoring System will provide information to both local officials and the public that can be used to allow for early actions to prevent local governments and school districts from ending up in severe fiscal stress.

### Bond Rating

We received comments that a local government's and/or school district's bond rating should be factored in to the Fiscal Stress Monitoring System. Additionally, we received comments that the Fiscal Stress Monitoring System is a duplication of work that is already performed by credit rating agencies. Bond ratings were not factored into the Fiscal Stress Monitoring System because they are not available for the vast majority of local governments and school districts. Also, for that reason, the Fiscal Stress Monitoring System is not a duplication of effort.

### Unique Local Factors and Intangibles

We received comments that the Fiscal Stress Monitoring System does not take into account local governments' and/or school districts' unique local factors and intangibles (i.e., financial management practices). However, while there may be variations in such intangibles, they must eventually show up and influence the financial information we are evaluating. Otherwise, they are variations that do not have an impact on fiscal health.

### Classification Terminology

We received comments that the “nearing fiscal stress” financial indicator classification should be amended because it can be construed as always being negative with regard to the fiscal direction of a local government or school district. After careful consideration, we have decided to amend the “nearing fiscal stress” financial indicator classification to “susceptible to fiscal stress.” The classification of “susceptible to fiscal stress” classifies units that are not currently in fiscal stress, but instead are exhibiting conditions that could lead them into fiscal stress in the short run.

# Appendix I

## Summary of Public Comments and Responses

### Overall Financial and Environmental Score

We received comments that the report should contain more clarification as to how the overall financial and environmental scores will be calculated. As a result, we have provided more information in the report. The overall financial and environmental scores that will be used to determine the fiscal stress classification and environmental indicator notation will be calculated as percentages. The reason the scores will be calculated as percentages (i.e., 45.50 percent), instead of as total point amounts (i.e., 11.35), is because the thresholds for determining the fiscal stress classification and environmental indicator notation are based on percentages.

### Weighted Average Scoring

We received comments that the report should contain more clarification as to how the weighted average scoring is applied. As a result, we have included an example below of how the weighted average scoring is applied. The example below is in relation to the financial indicators for local governments, but can be used as a guide for applying weighted averages to the financial indicators for school districts and the environmental indicators for both local governments and school districts.

Financial Indicator Categories							
Row		Year-End Fund Balance	Operating Deficits	Cash Position	Use of Short-Term Debt	Fixed Costs	Overall Score
1	Maximum Category Score	8	3	6	6	6	
2	Town of "Example" Category Score	6	1	4	5	0	
3	Score as a % of Total (Row 2 divided by Row 1)	75.00%	33.33%	66.67%	83.33%	0.00%	
4	Assigned Weight	50.00%	10.00%	20.00%	10.00%	10.00%	
5	Weighted Score (Row 3 multiplied by Row 4)	37.50%	3.33%	13.33%	8.33%	0.00%	62.50%

In the example above, the Town of "Example" received an overall score of 62.50 percent, which was computed by adding the weighted scores that were calculated for each of the five financial indicator categories. The Town of "Example" would receive a financial indicator classification of in "moderate fiscal stress" because it received an overall score greater than or equal to 55 percent of the total points, but less than 65 percent of the total points.

# Appendix I

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## Summary of Public Comments and Responses

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### Funds Used for Each Local Government Financial Indicator

We received comments that the report should contain more clarification as to which funds are being used to calculate each of the nine financial indicators for local governments. As a result, we have included additional information in the report. When calculating the financial indicators for local governments, the general fund and combined funds will be used for indicators one and two (two results for each indicator), the combined funds for indicators three through five (one result for each indicator), and all funds, except the capital projects fund, for indicators six through nine (one result for each indicator). We selected the combined funds for each class of local government by including the funds that are the most common for each class and also the funds that generally account for the largest percentage of each class's financial activity.

### Calculation of Local Government Financial Indicators

We received comments that the report should contain more clarification regarding how to calculate a result for each of the nine financial indicators for local governments. As a result, we have included additional information in the report. For indicators one and two, a result will be calculated for the general fund (step one), and one result will be calculated for the combined funds, less the general fund result (step two). For indicators three through five, one result will be calculated for the combined funds. For indicators six through nine, one result will be calculated for all funds, except the capital projects fund. When multiple funds are used (combined funds or all funds, except the capital projects fund) for each of the nine financial indicators, each of the separate fund's data will be added together to come up with one combined result. A separate result will not be calculated for each of the funds contained within the combined funds and/or all funds.

### Fund Balance Classifications

We received comments that the report should contain more clarification on the fund balance classifications that are used for financial indicators one and two for both local governments and school districts. As a result, we have attached a link to a bulletin on our website that outlines the various classifications of fund balance (including both assigned and unassigned) and the account codes that are applicable to each classification of fund balance. The bulletin can be found at:

<http://osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>

### Local Government Financial Indicator One (Calculation)

We received comments that financial indicator one for local governments should not include assigned appropriated fund balance (account code 914). We considered these comments and performed additional analysis to determine if this change would improve the financial condition evaluation of local governments. Based on our analysis, we concluded that this change did improve the financial condition evaluation of local governments. As a result, we amended financial indicator one for local governments to consist of assigned fund balance, except for assigned appropriated fund balance, plus unassigned fund balance divided by gross expenditures. Based on the amendment that we made to the financial indicator calculation, we also amended the scoring thresholds for this financial indicator. The scoring thresholds consist of the following: less than or equal to 3.33 percent (3 points), less than or equal to 6.67 percent (2 points), less than or equal to 10 percent (1 point), and greater than 10 percent (0 points).

# Appendix I

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## Summary of Public Comments and Responses

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### Local Government Financial Indicators Number One and Two (Funds)

We received comments that financial indicators one and two for local governments should look at more funds than just the general fund (such as the water and sewer funds). Financial indicators one and two for local governments do take into account more funds than just the general fund. Specifically, for indicators one and two, a result will be calculated first for the general fund<sup>10</sup> only (step one – possible 0-3 points). There also is a second calculation for indicators one and two, which consists of calculating a result for the combined funds. The combined funds vary by class of local government. For instance, the combined funds for cities consists of the general, all water, and all sewer funds. Once the combined funds result has been calculated (percentage), the general fund result (percentage) that was calculated in step one will be subtracted from it (step two – possible 0-1 points). This calculation adds an additional point if the combined funds have a lower percentage than the general fund percentage. The reasoning behind this is that if the combined funds' percentage is lower than the general fund's percentage, it could mean that the general fund is currently supporting the local government's other operating funds or may have to in the near future.

### Fund Balance Trend Indicator

We received comments that an indicator should be developed that evaluates the change in a local government's and/or school district's fund balance level (declining balance). We considered an indicator that would evaluate the change in fund balance for both local governments and school districts. However, we concluded that the operating deficit financial indicator that we had already developed would indicate the change in a local government's and school district's fund balance level.

### Scoring Thresholds for Local Government Financial Indicators

We received comments that the scoring thresholds for the local government financial indicators under the categories of year-end fund balance and cash position should vary by class of local government. We considered these comments and performed additional analysis (various scoring threshold scenarios) to determine if these changes would improve the financial condition evaluation of local governments. Based on our analysis, we concluded that there should be a variation between the scoring thresholds for cities and counties versus villages and towns for cash as a percentage of monthly expenditures financial indicator. As a result, we amended the scoring thresholds for this financial indicator for cities and counties, but kept the original scoring thresholds for villages and towns. The amendments that were made were increasing the scoring thresholds for cities and counties from less than or equal to 33.3 percent to less than or equal to 50 percent (3 points), from less than or equal to 66.7 percent to less than or equal to 100 percent (2 points), from less than or equal to 100 percent to less than or equal to 150 percent (1 point), and from greater than 100 percent to greater than 150 percent (0 points). These amendments were made based on the difference between cities' and counties' versus villages' and towns' revenue cycles at the beginning of the fiscal year.

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<sup>10</sup> The general fund calculation for indicators one and two for towns will consist of the general town-wide and highway town-wide funds together (one combined result for each indicator), and will only consist of the general fund for cities, counties, and villages.

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## Summary of Public Comments and Responses

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### **Weighted Averages for Local Government Financial Indicators**

We received comments that the weighted averages that were assigned to the local government financial indicator categories of year-end fund balance, operating deficits, and cash position should be changed. We considered these comments and performed additional analysis (various reallocations of weighted averages between categories) to determine if these changes would improve the financial condition evaluation of local governments. Based on our analysis, we concluded that the reallocation of weighted averages between categories from the original weighted averages did not improve the financial condition evaluation of local governments. As a result, we did not amend the weighted averages for the local government financial indicator categories.

### **Gross Revenues, Gross Expenditures, and Total Revenues**

We received comments that the report should contain more clarification as to the meaning of gross revenues, gross expenditures, and total revenues that are included in the financial indicator calculations. As a result, we have included additional information in the report. “Gross Revenues” consist of revenues plus other sources (transfer activity), “Gross Expenditures” consist of expenditures plus other uses (transfer activity), and “Total Revenues” only consist of revenues and not other sources (no transfer activity).

### **Change in Local Sales Tax Receipts Environmental Indicator**

We received comments that the change in local sales tax receipts environmental indicator should not only be applied to counties, but also to any other local governments that collect sales tax receipts or receive distributions from their respective counties because of its significance as a revenue source. This indicator was only applied to counties because it was developed as an environmental indicator to provide insight into the health of the local economy (consumer spending), and not as a financial indicator. While we acknowledge that sales tax receipts are a significant revenue source for many local governments, the Fiscal Stress Monitoring System does not evaluate individual revenues (i.e., real property taxes, sales tax receipts, etc.) for financial purposes.

### **Tax-Exempt Property Indicator**

We received comments that an indicator should be developed in relation to the total amount and annual change in the total amount of tax-exempt property within a local government’s and/or school district’s boundaries. We obtained tax-exempt property data from the New York State Office of Real Property Tax Services, which we then analyzed to determine if it provided information that was useful in determining a local government’s or school district’s level of fiscal stress. Based on our analysis, we concluded that a tax-exempt property indicator does not provide information that correlates with a local government’s or school district’s level of fiscal stress.

# Appendix I

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## Summary of Public Comments and Responses

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### School District Financial Indicator One

We received comments that financial indicator one for school districts should not include assigned fund balance, but instead should only include unassigned fund balance. We considered these comments and performed additional analysis to determine if this change would improve the financial condition evaluation of school districts. Based on our analysis, we concluded that this change did improve the financial condition evaluation of school districts. As a result, we amended financial indicator one for school districts to consist of the general fund's unassigned fund balance, except for the reserve for tax reduction (account code 917 only), divided by the general fund's gross expenditures.

### Scoring Thresholds for School District Financial Indicators

We received comments that the scoring thresholds – under the categories of year-end fund balance and operating deficits – for the school district financial indicators should be changed. We considered these comments and performed additional analysis (various scoring threshold scenarios) to determine if these changes would improve the financial condition evaluation of school districts. Based on our analysis, we concluded that there should be changes in the scoring thresholds for financial indicators one and three. As a result, we amended the scoring thresholds for these financial indicators.

Based on the amendment that we made to the calculation for financial indicator one, we also amended the scoring thresholds for this financial indicator. The proposed scoring thresholds consisted of the following: less than or equal to 0 percent (3 points), greater than 0 percent but less than or equal to 2 percent (2 points), greater than 2 percent but less than or equal to 5 percent (1 point), and greater than 5 percent (0 points). The amended scoring thresholds consist of the following: less than or equal to 1 percent (3 points), greater than 1 percent but less than or equal to 2 percent (2 points), greater than 2 percent but less than or equal to 3 percent (1 point), and greater than 3 percent (0 points).

We also made amendments to the scoring thresholds for financial indicator three. The proposed scoring thresholds consisted of the following: deficits in three of the last three fiscal years of less than or equal to -1.5 percent (3 points), deficits in two of the last three fiscal years that are less than or equal to -1.5 percent (2 points), deficits in one of the last three fiscal years of less than or equal to -5 percent (1 point), and no deficits in the last three fiscal years (0 points). The amended scoring thresholds include: deficits in three of the last three fiscal years that are less than or equal to -1 percent, or a deficit in the last fiscal year that is less than or equal to -3 percent (3 points), deficits in two of the last three fiscal years of less than or equal to -1 percent (2 points), deficits in one of the last three fiscal years of less than or equal to -1 percent (1 point), and no deficits of less than or equal to -1 percent in the last three fiscal years (0 points).

### Evaluation and Scoring of Special Act Districts

We received comments that the financial indicators that were developed for school districts should be different for evaluating and scoring special act districts. The Fiscal Stress Monitoring System will not evaluate or score special act districts or non-operational districts.

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## Summary of Public Comments and Responses

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### Weighted Averages for School District Financial Indicators

We received comments that the weighted averages that were assigned to the school district financial indicator categories of year-end fund balance, operating deficits, and cash position should be changed. We considered these comments and performed additional analysis (various reallocations of weighted averages between categories) to determine if these changes would improve the financial condition evaluation of school districts. Based on our analysis, we concluded that the reallocation of weighted averages between categories from the original weighted averages did not improve the financial condition evaluation of school districts. As a result, we did not amend the weighted averages for the school district financial indicator categories.

### School District Environmental Indicators

We received comments that each of the school district environmental indicators are not applicable to each school district, and therefore, the scoring should be changed when evaluating school districts when this is the case. We recognize that there are instances in which some of the environmental indicators are not applicable to each school district. For example, school districts that include only grades K-6 will not have a graduation rate percentage and dependent school districts will not have budget vote data. When these instances occur, the environmental indicators that are not applicable to the school district will not be evaluated. Instead, the school district's overall environmental indicator score will be calculated by proportionately redistributing the weighted average for the environmental indicator categories that are not applicable to the school district to the other environmental indicator categories that are applicable. This will result in all school districts' overall environmental indicator scores being equitable and comparable to each other. Additional clarification has been added to the report in relation to this issue.

### Weighted Averages for School District Environmental Indicators

We received comments that the weighted averages that were assigned to all of the school district environmental indicator categories should be changed. We considered these comments and performed additional analysis (various reallocations of weighted averages between categories) to determine if these changes would improve the environmental condition evaluation of school districts. Based on our analysis, we have amended the weighted averages that were assigned to the school district environmental indicator categories. Specifically, we amended the weighted averages as follows: the enrollment category has been increased from 10 percent to 20 percent, the budget votes category has been decreased from 25 percent to 15 percent, the graduation rate category has been decreased from 25 percent to 15 percent, and free or reduced price lunch category has been increased from 10 percent to 20 percent.

### Reporting Results

We received comments that the financial classification and environmental notation for each local government and school district should not be publicly released until the preliminary results are reviewed with the chief fiscal officer of each unit. The draft scoring will be shared with each local government and school district that is identified as in or susceptible to fiscal stress for their review before the list is finalized.

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