

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of Saratoga Springs
County of Saratoga
For the Fiscal Year Ended 12/31/2018

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

CITY OF Saratoga Springs

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2017 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2018:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CM1) SAD MISC SPEC REV 1
- (CM2) WASAD MISC SPEC REV 2
- (ER) ENTERPRISE RECREATION
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2017 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	11,788,817	A200	11,524,195
Petty Cash	1,940	A210	1,940
Departmental Cash	7,624	A215	14,841
TOTAL Cash	11,798,381		11,540,976
Taxes Receivable, Current	2,886,931	A250	803,581
City School Taxes Receivable	526,039	A290	567,469
Tax Sale Certificates	1,429,803	A320	1,516,509
TOTAL Taxes Receivable (net)	4,842,773		2,887,559
Accounts Receivable	2,097,276	A380	2,442,626
Allowance For Receivables (Credit)	-34,166	A389	
TOTAL Other Receivables (net)	2,063,110		2,442,626
Due From State And Federal Government	2,543,495	A410	2,603,761
TOTAL State And Federal Aid Receivables	2,543,495		2,603,761
Due From Other Funds	1,028,019	A391	1,187,022
TOTAL Due From Other Funds	1,028,019		1,187,022
Due From Other Governments	251,155	A440	230,198
TOTAL Due From Other Governments	251,155		230,198
Prepaid Expenses	1,017,341	A480	980,804
TOTAL Prepaid Expenses	1,017,341		980,804
Cash Special Reserves	2,686,463	A230	2,183,419
TOTAL Restricted Assets	2,686,463		2,183,419
TOTAL Assets and Deferred Outflows of Resources	26,230,737		24,056,365

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(A) GENERAL

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	856,296	A600	844,469
TOTAL Accounts Payable	856,296		844,469
Other Liabilities	48,050	A688	49,050
TOTAL Other Liabilities	48,050		49,050
Due To Other Funds	516,186	A630	
TOTAL Due To Other Funds	516,186		0
Due To City School Districts	581,667	A661	574,142
TOTAL Due To Other Governments	581,667		574,142
TOTAL Liabilities	2,002,199		1,467,661
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,818,669	A691	3,013,077
Deferred Taxes	5,011,050	A694	1,963,523
TOTAL Deferred Inflows of Resources	7,829,719		4,976,600
TOTAL Deferred Inflows of Resources	7,829,719		4,976,600
Fund Balance			
Not in Spendable Form	1,017,342	A806	980,804
TOTAL Nonspendable Fund Balance	1,017,342		980,804
Retirement Contribution Reserve	300,290	A827	350,221
Insurance Reserve	175,076	A863	178,428
Capital Reserve	1,399,244	A878	1,575,189
Reserve For Tax Stabilization	732,885	A880	505
Other Restricted Fund Balance	78,968	A899	79,075
TOTAL Restricted Fund Balance	2,686,463		2,183,418
Assigned Appropriated Fund Balance	1,448,708	A914	1,748,786
Assigned Unappropriated Fund Balance	1,958,282	A915	3,110,689
TOTAL Assigned Fund Balance	3,406,990		4,859,475
Unassigned Fund Balance	9,288,024	A917	9,588,407
TOTAL Unassigned Fund Balance	9,288,024		9,588,407
TOTAL Fund Balance	16,398,819		17,612,104
TOTAL Liabilities, Deferred Inflows And Fund Balance	26,230,737		24,056,365

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	16,200,384	A1001	15,759,824
Special Assessments	253,898	A1030	162,750
TOTAL Real Property Taxes	16,454,282		15,922,574
Federal Payments In Lieu of Taxes	59,970	A1080	190,587
Other Payments In Lieu of Taxes	103,110	A1081	103,110
Interest & Penalties On Real Prop Taxes	283,742	A1090	250,113
TOTAL Real Property Tax Items	446,822		543,810
Sales And Use Tax	11,876,561	A1110	12,792,992
Tax On Hotel Room Occupancy	615,253	A1113	646,955
Tax On Admissions And Dues	575,574	A1114	723,302
Non Prop Tax Dist By County	363,969	A1120	364,036
Utilities Gross Receipts Tax	411,045	A1130	419,336
Harness Racing Admissions Tax		A1132	28
Franchises	566,597	A1170	587,850
TOTAL Non Property Tax Items	14,408,999		15,534,499
Treasurer Fees	77,216	A1230	71,646
Tax Collector Fees	2,790	A1232	2,770
Charges For Tax Redemption	4,425	A1235	4,650
Clerk Fees	3,736	A1255	5,405
Attorney Fees	400	A1265	800
Fire Inspection Fees	99,600	A1540	100,007
Safety Inspection Fees	27,415	A1560	25,795
Restitution Surcharge	403	A1580	1,300
Other Public Safety Departmental Income	32,582	A1589	67,238
Vital Statistics Fees	52,816	A1603	53,566
Ambulance Charges	1,070,040	A1640	1,344,139
Public Works Charges	101,516	A1710	77,441
Parking Lots And Garages-No Tax	40,461	A1721	42,231
Park And Recreational Charges	78,161	A2001	70,299
Special Recreational Facility Charges	710,219	A2025	704,354
Other Culture & Recreation Income	26,203	A2089	29,280
Zoning Fees	17,900	A2110	26,206
Planning Board Fees	261,868	A2115	148,782
Refuse & Garbage Charges	178,760	A2130	198,344
Other Home & Community Services Income	85,750	A2189	82,790
TOTAL Departmental Income	2,872,261		3,057,043
Civil Service Charges	48,946	A2220	69,092
Public Safety Services For Other Govts	24,684	A2260	51,839
Dog Control Services, Ot Govts	720	A2268	710
Youth Recreation Services, Other Govts	139,025	A2350	110,000
Misc Revenue, Other Govts	202,139	A2389	217,344
TOTAL Intergovernmental Charges	415,514		448,985
Interest And Earnings	19,398	A2401	21,977
Rental of Real Property	593,345	A2410	546,410
Rental, Other (specify)	8,694	A2440	4,703
TOTAL Use of Money And Property	621,437		573,090

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Licenses, Other	55,815	A2545	67,425
Permits, Other	399,588	A2590	616,375
TOTAL Licenses And Permits	455,403		683,800
Fines And Forfeited Bail	794,127	A2610	717,835
TOTAL Fines And Forfeitures	794,127		717,835
Sales, Other		A2655	
Sales of Real Property	59,621	A2660	81,259
Insurance Recoveries	800,635	A2680	2,188,473
TOTAL Sale of Property And Compensation For Loss	860,256		2,269,732
Refunds of Prior Year's Expenditures	19,950	A2701	266,859
Gifts And Donations	247,511	A2705	10,136
Vlt/tribal-State Compact Moneys	2,325,592	A2725	2,325,592
Unclassified (specify)	1,724	A2770	916
TOTAL Miscellaneous Local Sources	2,594,777		2,603,503
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,693,178	A3005	1,331,474
State Aid Court Facilities	22,250	A3021	11,960
ST. Aid, Records MgmT.	12,004	A3060	
St Aid - Other (specify)		A3089	10,767
St Aid, Other Public Safety	64,592	A3389	35,443
St Aid, Consolidated Highway Aid	728,897	A3501	899,464
St Aid, Youth Programs	6,911	A3820	6,825
St Aid Emergency Disaster Assistance	11,329	A3960	
St Aid - Other Home And Community Service	63,015	A3989	10,794
TOTAL State Aid	4,251,877		3,956,428
Fed Aid Other Public Safety	46,223	A4389	51,106
Fed Aid, Disaster Assistance		A4785	64,599
Fed Aid, Planning Studies		A4902	18,500
TOTAL Federal Aid	46,223		134,205
TOTAL Revenues	44,221,978		46,445,504
Interfund Transfers	132,914	A5031	63,770
TOTAL Interfund Transfers	132,914		63,770
TOTAL Other Sources	132,914		63,770
TOTAL Detail Revenues And Other Sources	44,354,892		46,509,274

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Mayor, Pers Serv	148,327	A12101	149,590
Mayor, Equip & Cap Outlay	832	A12102	
Mayor, Contr Expend	19,408	A12104	61,321
Mayor, Empl Bnfts	483,112	A12108	519,460
TOTAL Mayor	651,679		730,371
Dir of Finance, Pers Serv	546,039	A13101	562,366
Dir of Finance, Equip & Cap Outlay		A13102	1,166
Dir of Finance, Contr Expend	174,065	A13104	383,238
Dir of Finance, Empl Bnfts	354,618	A13108	400,078
TOTAL Dir of Finance	1,074,722		1,346,848
Purchasing, Pers Serv	80,857	A13451	84,491
TOTAL Purchasing	80,857		84,491
Assessment, Pers Serv	158,565	A13551	171,678
Assessment, Equip & Cap Outlay	16,598	A13552	
Assessment, Contr Expend	41,714	A13554	43,909
TOTAL Assessment	216,877		215,587
Discount On Taxes	235,226	A13704	299,762
TOTAL Discount On Taxes	235,226		299,762
Fiscal Agents Fees, Contr Expend	262,537	A13804	170,826
TOTAL Fiscal Agents Fees	262,537		170,826
Clerk,pers Serv	380,789	A14101	386,868
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	138,433	A14104	115,800
Clerk,empl Bnfts	287,124	A14108	307,106
TOTAL Clerk	806,346		809,774
Law, Pers Serv	181,187	A14201	243,246
Law, Equip & Cap Outlay	200	A14202	
Law, Contr Expend	39,553	A14204	55,013
TOTAL Law	220,940		298,259
Personnel, Pers Serv	162,209	A14301	182,521
Personnel,equip & Cap Outlay		A14302	603
Personnel, Contr Expend	73,227	A14304	26,275
Personnel, Empl Bnfts	29,216	A14308	21,203
TOTAL Personnel	264,652		230,602
Engineer, Pers Serv	509,864	A14401	528,045
Engineer, Equip & Cap Outlay		A14402	
Engineer, Contr Expend	108,098	A14404	93,275
TOTAL Engineer	617,962		621,320
Records Mgmt, PerS. Serv.	17,088	A14601	14,395
Records Mgmt, Equip & Cap Outlay	4,067	A14602	4,214
Records Mgmt, Contr Expend	7,562	A14604	9,406
TOTAL Records Mgmt	28,717		28,015
Public Works Admin, Pers Serv	309,944	A14901	292,653
Public Works Admin, Equip & Cap Outlay	311	A14902	5,332
Public Works Admin, Contr Expend	15,935	A14904	19,470

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Public Works Admin, Empl Bnfts	2,532,863	A14908	2,619,542
TOTAL Public Works Admin	2,859,053		2,936,997
Buildings, Pers Serv	209,118	A16201	232,908
Buildings, Equip & Cap Outlay	1,200	A16202	
Buildings, Contr Expend	122,285	A16204	105,200
TOTAL Buildings	332,603		338,108
Central Garage, Pers Serv	609,387	A16401	655,365
Central Garage, Equip & Cap Outlay	5,824	A16402	582
Central Garage, Contr Expend	122,171	A16404	77,619
TOTAL Central Garage	737,382		733,566
Central Comm System, Pers Serv	37,769	A16501	43,579
Central Comm System, Equip & Cap Outlay	7,707	A16502	8,427
Central Comm System, Contr Expend	29,513	A16504	29,492
TOTAL Central Comm System	74,989		81,498
Central Data Process, Pers Serv	326,478	A16801	324,681
Central Data Process & Cap Outlay	83,235	A16802	79,263
Central Data Process, Contr Expend	236,616	A16804	231,188
TOTAL Central Data Process	646,329		635,132
Unallocated Insurance, Contr Expend	650,717	A19104	628,851
TOTAL Unallocated Insurance	650,717		628,851
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
TOTAL Municipal Assn Dues	6,518		6,518
Judgements And Claims, Contr Expend	252,561	A19304	25,832
TOTAL Judgements And Claims	252,561		25,832
Property Loss, Contr Expend		A19314	442,586
TOTAL Property Loss	0		442,586
TOTAL General Government Support	10,020,667		10,664,943
Public Safety Admin, Pers Serv	346,590	A30101	370,681
Public Safety Admin, Equip & Cap Outlay	4,008	A30102	306
Public Safety Admin, Contr Expend	94,641	A30104	83,435
Public Safety Admin, Empl Bnfts	772,640	A30108	839,196
TOTAL Public Safety Admin	1,217,879		1,293,618
Public Safety Comm Sys, Pers Serv	698,333	A30201	718,456
Public Safety Comm Sys, Equip & Cap Outlay	47,437	A30202	115,694
Public Safety Comm Sys, Contr Expend	78,311	A30204	41,369
TOTAL Public Safety Comm Sys	824,081		875,519
Police, Pers Serv	6,863,544	A31201	7,553,991
Police, Equip & Cap Outlay	263,808	A31202	220,562
Police, Contr Expend	492,901	A31204	470,269
Police, Empl Bnfts	3,701,999	A31208	3,957,425
TOTAL Police	11,322,252		12,202,247
Juvenile Counsel Serv, Pers Serv	18,813	A31471	18,813
TOTAL Juvenile Counsel Serv	18,813		18,813
Traffic Control, Pers Serv	325,201	A33101	325,214
Traffic Control, Equip & Cap Outlay	10,380	A33102	42,216

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Traffic Control, Contr Expen	181,035	A33104	127,324
TOTAL Traffic Control	516,616		494,754
Stop Dwi,pers Serv	26,157	A33151	13,169
Stop Dwi, Equip & Cap Outlay	6,620	A33152	3,543
Stop Dwi,contr Expend		A33154	
TOTAL Stop Dwi	32,777		16,712
On-Street Parking, Pers Serv	39,498	A33201	41,081
On-Street Parking, Contr Expend	2,599	A33204	1,201
TOTAL On-Street Parking	42,097		42,282
Fire, Pers Serv	5,203,878	A34101	5,470,921
Fire, Equip & Cap Outlay	48,869	A34102	120,106
Fire, Contr Expend	286,872	A34104	321,907
Fire, Empl Bnfts	3,915,633	A34108	3,691,607
TOTAL Fire	9,455,252		9,604,541
Control of Animals, Contr Expend	2,915	A35104	2,895
TOTAL Control of Animals	2,915		2,895
Safety Inspection, Pers Serv	532,939	A36201	549,739
Safety Inspection, Equip & Cap Outlay	10,387	A36202	16,700
Safety Inspection, Contr Expend	57,029	A36204	68,458
TOTAL Safety Inspection	600,355		634,897
Misc Public Safety, Pers Serv	31,801	A39891	26,181
Misc Public Safety, Contr Expend	840	A39894	
TOTAL Misc Public Safety	32,641		26,181
TOTAL Public Safety	24,065,678		25,212,459
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	10,000	A40104	10,000
TOTAL Public Health	20,765		20,765
Ambulance, Equip & Cap Outlay	60,334	A45402	31,097
Ambulance, Contr Expend	83,584	A45404	89,039
TOTAL Ambulance	143,918		120,136
TOTAL Health	164,683		140,901
Maint of Streets, Pers Serv	2,161,602	A51101	2,261,500
Maint of Streets, Equip & Cap Outlay	210,130	A51102	244,989
Maint of Streets, Contr Expend	1,368,087	A51104	1,588,350
TOTAL Maint of Streets	3,739,819		4,094,839
Street Lighting, Contr Expend	479,951	A51824	478,786
TOTAL Street Lighting	479,951		478,786
Off-Street Parking, Pers Serv	105,033	A56501	100,388
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	34,086	A56504	21,366
TOTAL Off-Street Parking	139,119		121,754
TOTAL Transportation	4,358,889		4,695,379
Community Action, Contr Expend	25,848	A63104	25,825
TOTAL Community Action	25,848		25,825

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	27,000	A66104	27,000
TOTAL Consumer Affairs	27,000		27,000
Programs For Aging, Contr Expend	116,391	A67724	116,391
TOTAL Programs For Aging	116,391		116,391
TOTAL Economic Assistance And Opportunity	170,339		170,316
Parks, Pers Serv	374,637	A71101	406,958
Parks, Equip & Cap Outlay	42,860	A71102	20,220
Parks, Contr Expend	108,423	A71104	191,324
TOTAL Parks	525,920		618,502
Playgr & Rec Centers, Pers Serv	678,620	A71401	740,049
Playgr & Rec Centers, Equip & Cap Outlay	45,069	A71402	9,140
Playgr & Rec Centers, Contr Expend	355,176	A71404	113,966
Playgr & Rec Centers, Empl Bnfts	424,127	A71408	438,514
TOTAL Playgr & Rec Centers	1,502,992		1,301,669
Special Rec Facility, Pers Serv	257,640	A71801	335,366
Special Rec Facility, Equip & Cap Outlay	3,216	A71802	840
Special Rec Facility, Contr Expend	278,515	A71804	188,697
TOTAL Special Rec Facility	539,371		524,903
Youth Prog, Pers Serv	123,160	A73101	151,815
Youth Prog, Equip & Cap Outlay	960	A73102	1,900
Youth Prog, Contr Expend	56,359	A73104	61,514
TOTAL Youth Prog	180,479		215,229
Historian, Pers Serv	24,060	A75101	24,297
Historian, Contr Expend	2,659	A75104	2,073
TOTAL Historian	26,719		26,370
Historical Property, Pers Serv		A75201	20,272
Historical Property, Equip & Cap Outlay		A75202	
Historical Property, Contr Expend	1,501	A75204	1,568
TOTAL Historical Property	1,501		21,840
Celebrations, Contr Expend	6,741	A75504	4,710
TOTAL Celebrations	6,741		4,710
Other Culture And Rec, Contr Expend	72,828	A79894	1,840
TOTAL Other Culture And Rec	72,828		1,840
TOTAL Culture And Recreation	2,856,551		2,715,063
Planning, Pers Serv	477,484	A80201	492,706
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	106,543	A80204	166,069
TOTAL Planning	584,027		658,775
Storm Sewers, Pers Serv	79,232	A81401	63,487
Storm Sewers, Contr Expend	1,125	A81404	4,354
TOTAL Storm Sewers	80,357		67,841
Refuse & Garbage, Pers Serv	235,097	A81601	234,913
Refuse & Garbage, Equip & Cap Outlay	500	A81602	

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(A) GENERAL

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Refuse & Garbage, Contr Expend	168,609	A81604	161,177
TOTAL Refuse & Garbage	404,206		396,090
Shade Tree, Pers Serv	267,729	A85601	232,424
Shade Tree, Equip & Cap Outlay	44,584	A85602	12,586
Shade Tree, Contr Expend	29,500	A85604	23,864
TOTAL Shade Tree	341,813		268,874
Other Comm Environment	5,000	A85894	12,879
TOTAL Other Comm Environment	5,000		12,879
Flood & Erosion Control, Contr Expend	1,066	A87454	
TOTAL Flood & Erosion Control	1,066		0
Cemetery, Contr Expend	30,775	A88104	26,250
TOTAL Cemetery	30,775		26,250
Misc Home & Comm Serv, Pers Serv	4,036	A89891	4,306
Misc Home & Comm Serv, Contr Expend	4,146	A89894	47,018
TOTAL Misc Home & Comm Serv	8,182		51,324
TOTAL Home And Community Services	1,455,426		1,482,033
Other Debt, Principal	51,427	A97896	64,920
TOTAL Debt Principal	51,427		64,920
Other Debt, Interest	18,160	A97897	16,020
TOTAL Debt Interest	18,160		16,020
TOTAL Expenditures	43,161,820		45,162,034
Transfers, Other Funds	277,472	A99019	133,955
TOTAL Operating Transfers	277,472		133,955
TOTAL Other Uses	277,472		133,955
TOTAL Detail Expenditures And Other Uses	43,439,292		45,295,989

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	15,483,219	A8021	16,398,819
Restated Fund Balance - Beg of Year	15,483,219	A8022	16,398,819
ADD - REVENUES AND OTHER SOURCES	44,354,892		46,509,274
DEDUCT - EXPENDITURES AND OTHER USES	43,439,292		45,295,989
Fund Balance - End of Year	16,398,819	A8029	17,612,104

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Real Property Taxes	16,003,984	A1049N	16,403,984
Est Rev - Real Property Tax Items	995,505	A1099N	646,293
Est Rev - Non Property Tax Items	14,805,500	A1199N	15,478,300
Est Rev - Departmental Income	2,634,640	A1299N	3,102,739
Est Rev - Intergovernmental Charges	411,750	A2399N	431,655
Est Rev - Use of Money And Property	641,580	A2499N	650,760
Est Rev - Licenses And Permits	427,400	A2599N	578,050
Est Rev - Fines And Forfeitures	852,000	A2649N	967,000
Est Rev - Sale of Prop And Comp For Loss	558,163	A2699N	768,314
Est Rev - Miscellaneous Local Sources	2,493,192	A2799N	2,543,693
Est Rev - State Aid	3,805,401	A3099N	3,405,251
Est Rev - Federal Aid	15,000	A4099N	15,000
TOTAL Estimated Revenues	43,644,115		44,991,039
Estimated - Interfund Transfer	61,000	A5031N	61,000
Appropriated Reserve	982,800	A511N	300,000
Appropriated Fund Balance	1,448,708	A599N	1,748,786
TOTAL Estimated Other Sources	2,492,508		2,109,786
TOTAL Estimated Revenues And Other Sources	46,136,623		47,100,825

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(A) GENERAL

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	6,366,378	A1999N	7,003,733
App - Public Safety	17,321,500	A3999N	18,439,167
App - Health	25,765	A4999N	25,765
App - Transportation	4,062,773	A5999N	4,109,449
App - Economic Assistance And Opportunity	172,291	A6999N	172,291
App - Culture And Recreation	2,574,655	A7999N	2,627,400
App - Home And Community Services	1,445,543	A8999N	1,441,500
App - Employee Benefits	13,561,778	A9199N	12,879,228
App - Debt Service	430,940	A9899N	267,292
TOTAL Appropriations	45,961,623		46,965,825
App - Interfund Transfer	175,000	A9999N	135,000
TOTAL Other Uses	175,000		135,000
TOTAL Appropriations And Other Uses	46,136,623		47,100,825

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	251	CD200	2,957
Petty Cash	100	CD210	100
TOTAL Cash	351		3,057
Allowance For Receivables (Credit)	-109,394	CD389	-109,394
Rehabilitation Loan Receivable	328,713	CD390	366,157
TOTAL Other Receivables (net)	219,319		256,763
Due From State And Federal Government	69,447	CD410	134,948
TOTAL State And Federal Aid Receivables	69,447		134,948
Cash In Time Deposits Special Reserves	261,431	CD231	229,621
TOTAL Restricted Assets	261,431		229,621
TOTAL Assets and Deferred Outflows of Resources	550,548		624,389

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	69,447	CD600	134,948
TOTAL Accounts Payable	69,447		134,948
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	1,881	CD631	2,101
TOTAL Due To Other Governments	1,881		2,101
TOTAL Liabilities	71,328		137,049
Deferred Inflows of Resources			
Deferred Inflow of Resources	219,319	CD691	256,764
TOTAL Deferred Inflows of Resources	219,319		256,764
TOTAL Deferred Inflows of Resources	219,319		256,764
Fund Balance			
Other Restricted Fund Balance	259,901	CD899	230,576
TOTAL Restricted Fund Balance	259,901		230,576
TOTAL Fund Balance	259,901		230,576
TOTAL Liabilities, Deferred Inflows And Fund Balance	550,548		624,389

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Community Development Income	33,594	CD2170	70,510
TOTAL Departmental Income	33,594		70,510
Interest And Earnings	6,243	CD2401	5,166
TOTAL Use of Money And Property	6,243		5,166
Fed Aid, Community Development Act	397,269	CD4910	293,995
TOTAL Federal Aid	397,269		293,995
TOTAL Revenues	437,106		369,671
TOTAL Detail Revenues And Other Sources	437,106		369,671

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Contractual	3,282	CD17104	3,588
TOTAL Administration-Contractual	3,282		3,588
TOTAL General Government Support	3,282		3,588
Rent Subsidy, Contr Expend	88,662	CD86104	
TOTAL Rent Subsidy	88,662		0
Rehab Loans & Grant, Contr Expend	291,817	CD86684	302,676
TOTAL Rehab Loans & Grant	291,817		302,676
Prov of Public Service, Contr Expen	53,678	CD86764	28,962
TOTAL Prov of Public Service	53,678		28,962
Administration, Equip & Cap Outlay	244	CD86862	
TOTAL Administration	244		0
TOTAL Home And Community Services	434,401		331,638
TOTAL Expenditures	437,683		335,226
Transfers, Other Funds	84,802	CD99019	63,770
TOTAL Operating Transfers	84,802		63,770
TOTAL Other Uses	84,802		63,770
TOTAL Detail Expenditures And Other Uses	522,485		398,996

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	345,280	CD8021	259,901
Restated Fund Balance - Beg of Year	345,280	CD8022	259,901
ADD - REVENUES AND OTHER SOURCES	437,106		369,671
DEDUCT - EXPENDITURES AND OTHER USES	522,485		398,996
Fund Balance - End of Year	259,901	CD8029	230,576

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	357,779	CM200	437,373
TOTAL Cash	357,779		437,373
Cash Special Reserves	1,973	CM230	1,975
TOTAL Restricted Assets	1,973		1,975
TOTAL Assets and Deferred Outflows of Resources	359,752		439,348

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	800	CM600	2,811
TOTAL Accounts Payable	800		2,811
Due To Other Funds	10,000	CM630	10,000
TOTAL Due To Other Funds	10,000		10,000
TOTAL Liabilities	10,800		12,811
Fund Balance			
Insurance Reserve	1,973	CM863	1,975
TOTAL Restricted Fund Balance	1,973		1,975
Assigned Unappropriated Fund Balance	346,979	CM915	424,562
TOTAL Assigned Fund Balance	346,979		424,562
TOTAL Fund Balance	348,952		426,537
TOTAL Liabilities, Deferred Inflows And Fund Balance	359,752		439,348

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments Ad Valorem	166,175	CM1028	174,834
TOTAL Real Property Taxes	166,175		174,834
Interest And Earnings	321	CM2401	1,409
TOTAL Use of Money And Property	321		1,409
Gifts And Donations	5,190	CM2705	7,893
TOTAL Miscellaneous Local Sources	5,190		7,893
TOTAL Revenues	171,686		184,136
TOTAL Detail Revenues And Other Sources	171,686		184,136

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Contractual	845	CM17104	1,300
TOTAL Administration-Contractual	845		1,300
TOTAL General Government Support	845		1,300
Other Economic And Development-Contr Expen	27,457	CM69894	28,626
TOTAL Other Economic And Development-Contr Expen	27,457		28,626
TOTAL Economic Assistance And Opportunity	27,457		28,626
Serial Bonds, Principal	14,670	CM97106	15,050
TOTAL Debt Principal	14,670		15,050
Debt Interest, Serial Bonds	12,370	CM97107	12,072
TOTAL Debt Interest	12,370		12,072
TOTAL Expenditures	55,342		57,048
Transfers, Other Funds	49,503	CM99019	49,503
TOTAL Operating Transfers	49,503		49,503
TOTAL Other Uses	49,503		49,503
TOTAL Detail Expenditures And Other Uses	104,845		106,551

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	272,111	CM8021	348,952
Prior Period Adj -Increase In Fund Balance	10,000	CM8012	
Restated Fund Balance - Beg of Year	282,111	CM8022	348,952
ADD - REVENUES AND OTHER SOURCES	171,686		184,136
DEDUCT - EXPENDITURES AND OTHER USES	104,845		106,551
Fund Balance - End of Year	348,952	CM8029	426,537

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	352,804	CM200	432,173
TOTAL Cash	352,804		432,173
Cash Special Reserves	1,973	CM230	1,975
TOTAL Restricted Assets	1,973		1,975
TOTAL Assets and Deferred Outflows of Resources	354,777		434,148

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	800	CM600	2,811
TOTAL Accounts Payable	800		2,811
Due To Other Funds	10,000	CM630	10,000
TOTAL Due To Other Funds	10,000		10,000
TOTAL Liabilities	10,800		12,811
Fund Balance			
Insurance Reserve	1,973	CM863	1,975
TOTAL Restricted Fund Balance	1,973		1,975
Assigned Unappropriated Fund Balance	342,004	CM915	419,362
TOTAL Assigned Fund Balance	342,004		419,362
TOTAL Fund Balance	343,977		421,337
TOTAL Liabilities, Deferred Inflows And Fund Balance	354,777		434,148

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments Ad Valorem	115,170	CM1028	123,831
TOTAL Real Property Taxes	115,170		123,831
Interest And Earnings	296	CM2401	1,384
TOTAL Use of Money And Property	296		1,384
Gifts And Donations	5,190	CM2705	7,893
TOTAL Miscellaneous Local Sources	5,190		7,893
TOTAL Revenues	120,656		133,108
TOTAL Detail Revenues And Other Sources	120,656		133,108

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Other Economic And Development-Contr Expen	27,457	CM69894	28,626
TOTAL Other Economic And Development-Contr Expen	27,457		28,626
TOTAL Economic Assistance And Opportunity	27,457		28,626
Serial Bonds, Principal	14,670	CM97106	15,050
TOTAL Debt Principal	14,670		15,050
Debt Interest, Serial Bonds	12,370	CM97107	12,072
TOTAL Debt Interest	12,370		12,072
TOTAL Expenditures	54,497		55,748
TOTAL Detail Expenditures And Other Uses	54,497		55,748

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(CM1) SAD MISC SPEC REV 1

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	267,818	CM8021	343,977
Prior Period Adj -Increase In Fund Balance	10,000	CM8012	
Restated Fund Balance - Beg of Year	277,818	CM8022	343,977
ADD - REVENUES AND OTHER SOURCES	120,656		133,108
DEDUCT - EXPENDITURES AND OTHER USES	54,497		55,748
Fund Balance - End of Year	343,977	CM8029	421,337

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	4,975	CM200	5,200
TOTAL Cash	4,975		5,200
TOTAL Assets and Deferred Outflows of Resources	4,975		5,200

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2017	EdpCode	2018
Fund Balance			
Assigned Unappropriated Fund Balance	4,975	CM915	5,200
TOTAL Assigned Fund Balance	4,975		5,200
TOTAL Fund Balance	4,975		5,200
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,975		5,200

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Assessments Ad Valorem	51,005	CM1028	51,003
TOTAL Real Property Taxes	51,005		51,003
Interest And Earnings	25	CM2401	25
TOTAL Use of Money And Property	25		25
TOTAL Revenues	51,030		51,028
TOTAL Detail Revenues And Other Sources	51,030		51,028

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Administration-Contractual	845	CM17104	1,300
TOTAL Administration-Contractual	845		1,300
TOTAL General Government Support	845		1,300
TOTAL Expenditures	845		1,300
Transfers, Other Funds	49,503	CM99019	49,503
TOTAL Operating Transfers	49,503		49,503
TOTAL Other Uses	49,503		49,503
TOTAL Detail Expenditures And Other Uses	50,348		50,803

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(CM2) WASAD MISC SPEC REV 2

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,293	CM8021	4,975
Restated Fund Balance - Beg of Year	4,293	CM8022	4,975
ADD - REVENUES AND OTHER SOURCES	51,030		51,028
DEDUCT - EXPENDITURES AND OTHER USES	50,348		50,803
Fund Balance - End of Year	4,975	CM8029	5,200

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2017	EdpCode	2018
Assets			
Cash	251,243	ER200	416,868
TOTAL Cash	251,243		416,868
Accounts Receivable	29,895	ER380	36,731
TOTAL Other Receivables (net)	29,895		36,731
Due From Other Governments	270,132	ER440	276,398
TOTAL Due From Other Governments	270,132		276,398
Prepaid Expenses	34,414	ER480	35,525
TOTAL Prepaid Expenses	34,414		35,525
Cash Special Reserves	7,202,301	ER230	7,655,573
TOTAL Restricted Assets	7,202,301		7,655,573
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	134,955	ER104	134,955
Accum Deprec, Buildings	-2,990,266	ER112	-3,578,515
Accum Depr, Machinery & Equip	-134,955	ER114	-134,955
TOTAL Fixed Assets (net)	11,715,961		11,127,712
Deferred Outflows of Resources - Pensions	426,529	ER496	426,529
TOTAL Deferred Outflows of Resources	426,529		426,529
TOTAL Assets and Deferred Outflows of Resources	19,930,475		19,975,336

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2017	EdpCode	2018
Accounts Payable	77,292	ER600	122,038
TOTAL Accounts Payable	77,292		122,038
Customers' Deposits	262,343	ER615	306,866
TOTAL Other Deposits	262,343		306,866
Net Pension Liability -Proportionate Share	260,585	ER638	83,863
Total OPEB Liability		ER683	121,004
Other Long Term Debt	50,000	ER689	50,000
TOTAL Other Liabilities	310,585		254,867
Due To Other Funds		ER630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	650,220		683,771
Fund Balance			
Net Assets-Restricted For Capital Projects	7,202,301	ER921	7,655,573
Net Assets-Restricted For Other Purposes	12,077,954	ER923	11,635,992
TOTAL Net Position	19,280,255		19,291,565
TOTAL Fund Balance	19,280,255		19,291,565
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,930,475		19,975,336

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Special Recreational Facility Charges	857,810	ER2025	942,197
TOTAL Charges For Services Within Locality	857,810		942,197
Interest And Earnings	7,473	ER2401	8,073
TOTAL Use of Money And Property	7,473		8,073
Refunds of Prior Year's Expenditures	8,643	ER2701	48,033
Employees Contributions	19,303	ER2709	22,222
Unclassified (specify)	1,348,748	ER2770	1,376,005
TOTAL Other	1,376,694		1,446,260
St Aid, Other Cul & Rec	20,466	ER3889	
TOTAL State Aid	20,466		0
TOTAL Revenues	2,262,443		2,396,530
Interfund Transfers	133,971	ER5031	133,955
TOTAL Interfund Transfers	133,971		133,955
	133,971		133,955
TOTAL Operating Revenue	2,396,414		2,530,485

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2017	EdpCode	2018
Expenses			
Special Recreation Facilities-Pers Serv	804,880	ER71801	858,216
TOTAL Special Recreation Facilities-Pers Serv	804,880		858,216
TOTAL Personal Services	804,880		858,216
Depreciation	588,249	ER19944	588,249
TOTAL Depreciation	588,249		588,249
Special Recreation Facilities-Contr Expend	669,403	ER71804	781,727
TOTAL Special Recreation Facilities-Contr Expend	669,403		781,727
TOTAL Contractual Expenses	1,257,652		1,369,976
Special Recreation Facilities-Empl Bnfts	322,476	ER71808	350,975
TOTAL Special Recreation Facilities-Empl Bnfts	322,476		350,975
TOTAL Employee Benefits	322,476		350,975
Term Bonds-Interest	1,870	ER97007	2,351
TOTAL Interest Expense	1,870		2,351
TOTAL Expenses	2,386,878		2,581,518
TOTAL Operating Expenses	2,386,878		2,581,518

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(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2017	EdpCode	2018
Analysis of Changes in Net Position			
Net Position - Beginning of Year	19,114,330	ER8021	19,280,255
Prior Period Adj -Increase In Net Position	156,389	ER8012	62,343
Prior Period Adj -Decrease In Net Position		ER8015	
Restated Net Position - Beg of Year	19,270,719	ER8022	19,342,598
ADD - REVENUES AND OTHER SOURCES	2,396,414		2,530,485
DEDUCT - EXPENDITURES AND OTHER USES	2,386,878		2,581,518
Net Position - End of Year	19,280,255	ER8029	19,291,565

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Cash Flow

Code Description	2017	EdpCode	2018
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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	379,339	FX200	838,701
TOTAL Cash	379,339		838,701
Water Rents Receivable	1,033,964	FX350	1,168,659
Accounts Receivable	3,385	FX380	
TOTAL Other Receivables (net)	1,037,349		1,168,659
Due From Other Funds	214,531	FX391	
TOTAL Due From Other Funds	214,531		0
Inventory Of Materials And Supplies	30,472	FX445	37,727
TOTAL Inventories	30,472		37,727
Prepaid Expenses	31,033	FX480	30,851
TOTAL Prepaid Expenses	31,033		30,851
Cash Special Reserves	1,526,942	FX230	1,299,948
TOTAL Restricted Assets	1,526,942		1,299,948
TOTAL Assets and Deferred Outflows of Resources	3,219,666		3,375,886

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(FX) WATER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	78,746	FX600	60,888
TOTAL Accounts Payable	78,746		60,888
TOTAL Liabilities	78,746		60,888
Deferred Inflows of Resources			
Deferred Inflow of Resources	238,997	FX691	182,322
TOTAL Deferred Inflows of Resources	238,997		182,322
TOTAL Deferred Inflows of Resources	238,997		182,322
Fund Balance			
Not in Spendable Form	61,505	FX806	68,579
TOTAL Nonspendable Fund Balance	61,505		68,579
Capital Reserve	1,526,942	FX878	1,299,948
TOTAL Restricted Fund Balance	1,526,942		1,299,948
Assigned Unappropriated Fund Balance	1,313,476	FX915	1,764,149
TOTAL Assigned Fund Balance	1,313,476		1,764,149
TOTAL Fund Balance	2,901,923		3,132,676
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,219,666		3,375,886

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Other General Departmental Income	676,840	FX1289	630,403
Metered Water Sales	2,474,470	FX2140	2,749,389
Unmetered Water Sales	71,240	FX2142	73,670
Water Service Charges	102,268	FX2144	116,875
Interest & Penalties On Water Rents	72,434	FX2148	21,422
TOTAL Departmental Income	3,397,252		3,591,759
Interest And Earnings	937	FX2401	830
TOTAL Use of Money And Property	937		830
Permits, Other	2,200	FX2590	5,000
TOTAL Licenses And Permits	2,200		5,000
Insurance Recoveries		FX2680	
Other Compensation For Loss	38,746	FX2690	47,025
TOTAL Sale of Property And Compensation For Loss	38,746		47,025
Refunds of Prior Year's Expenditures	1,931	FX2701	4,292
TOTAL Miscellaneous Local Sources	1,931		4,292
TOTAL Revenues	3,441,066		3,648,906
TOTAL Detail Revenues And Other Sources	3,441,066		3,648,906

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(FX) WATER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Property Loss, Contr Expend	37,796	FX19314	47,878
TOTAL Property Loss	37,796		47,878
TOTAL General Government Support	37,796		47,878
Water Administration, Pers Serv	209,945	FX83101	216,040
Water Administration, Equip & Cap Outlay		FX83102	
Water Administration, Contr Expend	26,387	FX83104	24,098
Water Administration, Empl Bnfts	545,481	FX83108	570,690
TOTAL Water Administration	781,813		810,828
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	1,809
Source Supply Pwr & Pump, Contr Expend	47,119	FX83204	36,228
TOTAL Source Supply Pwr & Pump	47,119		38,037
Water Purification, Pers Serv	716,256	FX83301	761,991
Water Purification, Equip & Cap Outlay	21,656	FX83302	55,094
Water Purification, Contr Expend	509,138	FX83304	476,107
TOTAL Water Purification	1,247,050		1,293,192
Water Trans & Distrib, Pers Serv	355,361	FX83401	294,638
Water Trans & Distrib, Equip & Cap Outlay	111,825	FX83402	114,752
Water Trans & Distrib, Contr Expend	89,485	FX83404	132,074
TOTAL Water Trans & Distrib	556,671		541,464
Other Water, Pers Serv	12,488	FX83891	
Other Water, Contr Expend	854	FX83894	
TOTAL Other Water	13,342		0
TOTAL Home And Community Services	2,645,995		2,683,521
Debt Principal, Serial Bonds	313,259	FX97106	375,839
TOTAL Debt Principal	313,259		375,839
Debt Interest, Serial Bonds	310,387	FX97107	310,915
TOTAL Debt Interest	310,387		310,915
TOTAL Expenditures	3,307,437		3,418,153
Transfers, Other Funds	138,112	FX99019	
TOTAL Operating Transfers	138,112		0
TOTAL Other Uses	138,112		0
TOTAL Detail Expenditures And Other Uses	3,445,549		3,418,153

CITY OF Saratoga Springs
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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,906,406	FX8021	2,901,923
Restated Fund Balance - Beg of Year	2,906,406	FX8022	2,901,923
ADD - REVENUES AND OTHER SOURCES	3,441,066		3,648,906
DEDUCT - EXPENDITURES AND OTHER USES	3,445,549		3,418,153
Fund Balance - End of Year	2,901,923	FX8029	3,132,676

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	3,685,244	FX1299N	3,788,718
Est Rev - Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	42,627	FX2699N	39,715
Est Rev - Miscellaneous Local Sources	700	FX2799N	1,000
TOTAL Estimated Revenues	3,730,071		3,830,933
Appropriated Reserve	109,060	FX511N	93,639
TOTAL Estimated Other Sources	109,060		93,639
TOTAL Estimated Revenues And Other Sources	3,839,131		3,924,572

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(FX) WATER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	5,000	FX1999N	5,000
App - Home And Community Services	2,513,990	FX8999N	2,455,542
App - Employee Benefits	613,172	FX9199N	646,051
App - Debt Service	696,969	FX9899N	817,979
TOTAL Appropriations	3,829,131		3,924,572
App - Interfund Transfer	10,000	FX9999N	0
TOTAL Other Uses	10,000		0
TOTAL Appropriations And Other Uses	3,839,131		3,924,572

CITY OF Saratoga Springs
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(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	707,993	G200	637,937
TOTAL Cash	707,993		637,937
Sewer Rents Receivable	1,263,054	G360	1,504,922
Accounts Receivable	165	G380	
TOTAL Other Receivables (net)	1,263,219		1,504,922
Due From Other Funds	301,654	G391	
TOTAL Due From Other Funds	301,654		0
Inventory Of Materials And Supplies	4,825	G445	12,081
TOTAL Inventories	4,825		12,081
Prepaid Expenses	22,700	G480	22,567
TOTAL Prepaid Expenses	22,700		22,567
Cash Special Reserves	51,967	G230	
TOTAL Restricted Assets	51,967		0
TOTAL Assets and Deferred Outflows of Resources	2,352,358		2,177,507

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(G) SEWER

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	14,791	G600	5,688
TOTAL Accounts Payable	14,791		5,688
TOTAL Liabilities	14,791		5,688
Deferred Inflows of Resources			
Deferred Inflow of Resources	265,301	G691	188,197
TOTAL Deferred Inflows of Resources	265,301		188,197
TOTAL Deferred Inflows of Resources	265,301		188,197
Fund Balance			
Not in Spendable Form	27,525	G806	34,648
TOTAL Nonspendable Fund Balance	27,525		34,648
Capital Reserve	51,967	G878	
TOTAL Restricted Fund Balance	51,967		0
Assigned Appropriated Fund Balance		G914	399,437
Assigned Unappropriated Fund Balance	1,992,774	G915	1,549,537
TOTAL Assigned Fund Balance	1,992,774		1,948,974
TOTAL Fund Balance	2,072,266		1,983,622
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,352,358		2,177,507

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Sewer Rents	4,181,824	G2120	4,542,948
Sewer Charges	234,817	G2122	234,088
Interest & Penalties On Sewer Accts	96,621	G2128	28,657
TOTAL Departmental Income	4,513,262		4,805,693
Interest And Earnings	98	G2401	31
TOTAL Use of Money And Property	98		31
Other Compensation For Loss	13,426	G2690	25,404
TOTAL Sale of Property And Compensation For Loss	13,426		25,404
Unclassified (specify)		G2770	255
TOTAL Miscellaneous Local Sources	0		255
St Aid - Other Home And Community Service		G3989	
TOTAL State Aid	0		0
TOTAL Revenues	4,526,786		4,831,383
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	4,526,786		4,831,383

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(G) SEWER

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Property Loss, Contr Expend	44,374	G19314	43,506
TOTAL Property Loss	44,374		43,506
TOTAL General Government Support	44,374		43,506
Sewer Administration, Pers Serv	303,990	G81101	309,829
Sewer Administration, Equip & Cap Outlay		G81102	6,217
Sewer Administration, Contr Expend	19,028	G81104	30,029
Sewer Administration, Empl Bnfts	309,639	G81108	312,832
TOTAL Sewer Administration	632,657		658,907
Sanitary Sewers, Pers Serv	189,853	G81201	195,914
Sanitary Sewers, Equip & Cap Outlay	17,639	G81202	
Sanitary Sewers, Contr Expend	71,912	G81204	87,779
TOTAL Sanitary Sewers	279,404		283,693
Sewage Treat Disp, Contr Expend	3,068,187	G81304	3,646,877
TOTAL Sewage Treat Disp	3,068,187		3,646,877
Other Sanitation, Per Serv	101,115	G81891	93,797
Other Sanitation, Contr Expend	350	G81894	
TOTAL Other Sanitation	101,465		93,797
TOTAL Home And Community Services	4,081,713		4,683,274
Debt Principal, Serial Bonds	70,899	G97106	99,282
TOTAL Debt Principal	70,899		99,282
Debt Interest, Serial Bonds	89,015	G97107	93,965
TOTAL Debt Interest	89,015		93,965
TOTAL Expenditures	4,286,001		4,920,027
Transfers, Other Funds		G99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	4,286,001		4,920,027

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,831,481	G8021	2,072,266
Restated Fund Balance - Beg of Year	1,831,481	G8022	2,072,266
ADD - REVENUES AND OTHER SOURCES	4,526,786		4,831,383
DEDUCT - EXPENDITURES AND OTHER USES	4,286,001		4,920,027
Fund Balance - End of Year	2,072,266	G8029	1,983,622

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Estimated Revenues			
Est Rev - Departmental Income	4,980,077	G1299N	4,806,736
Est Rev - Sale of Prop And Comp For Loss	24,367	G2699N	16,092
TOTAL Estimated Revenues	5,004,444		4,822,828
Appropriated Reserve	0	G511N	399,437
TOTAL Estimated Other Sources	0		399,437
TOTAL Estimated Revenues And Other Sources	5,004,444		5,222,265

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(G) SEWER

Budget Summary

Code Description	2018	EdpCode	2019
Appropriations			
App - General Government Support	5,000	G1999N	5,000
App - Home And Community Services	4,421,536	G8999N	4,637,662
App - Employee Benefits	375,275	G9199N	384,867
App - Debt Service	202,633	G9899N	194,736
TOTAL Appropriations	5,004,444		5,222,265
App - Interfund Transfer	0	G9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	5,004,444		5,222,265

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Due From State And Federal Government	147,350	H410	222,187
TOTAL State And Federal Aid Receivables	147,350		222,187
Due From Other Governments	165,225	H440	
TOTAL Due From Other Governments	165,225		0
Cash Special Reserves	9,051,364	H230	11,582,436
TOTAL Restricted Assets	9,051,364		11,582,436
TOTAL Assets and Deferred Outflows of Resources	9,363,939		11,804,623

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable	699,880	H600	2,011,234
TOTAL Accounts Payable	699,880		2,011,234
Due To Other Funds	1,017,984	H630	791,629
TOTAL Due To Other Funds	1,017,984		791,629
TOTAL Liabilities	1,717,864		2,802,863
Deferred Inflows of Resources			
Deferred Inflow of Resources	312,576	H691	222,187
TOTAL Deferred Inflows of Resources	312,576		222,187
TOTAL Deferred Inflows of Resources	312,576		222,187
Fund Balance			
Capital Reserve	9,051,364	H878	11,582,436
TOTAL Restricted Fund Balance	9,051,364		11,582,436
Unassigned Fund Balance	-1,717,865	H917	-2,802,863
TOTAL Unassigned Fund Balance	-1,717,865		-2,802,863
TOTAL Fund Balance	7,333,499		8,779,573
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,363,939		11,804,623

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Misc Revenue, Other Govts	100,000	H2389	50,000
TOTAL Intergovernmental Charges	100,000		50,000
Interest And Earnings	8,169	H2401	11,344
TOTAL Use of Money And Property	8,169		11,344
Unclassified (specify)		H2770	14,590
TOTAL Miscellaneous Local Sources	0		14,590
St Aid - Other Home And Community Service	74,704	H3989	66,186
TOTAL State Aid	74,704		66,186
Fed Aid, Transp Cap Proj	4,641	H4597	
TOTAL Federal Aid	4,641		0
TOTAL Revenues	187,514		142,120
Interfund Transfers	90,000	H5031	
TOTAL Interfund Transfers	90,000		0
Serial Bonds	7,881,574	H5710	6,777,562
TOTAL Proceeds of Obligations	7,881,574		6,777,562
TOTAL Other Sources	7,971,574		6,777,562
TOTAL Detail Revenues And Other Sources	8,159,088		6,919,682

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Central Garage, Equip & Cap Outlay	877,688	H16402	910,892
TOTAL Central Garage	877,688		910,892
Other Gen Govt Support, Equip & Cap Outlay	620,810	H19892	34,964
TOTAL Other Gen Govt Support	620,810		34,964
TOTAL General Government Support	1,498,498		945,856
Public Safety Cap Proj	364,592	H30972	306,762
TOTAL Public Safety Cap Proj	364,592		306,762
Police, Equip & Cap Outlay	109,264	H31202	1,386,671
TOTAL Police	109,264		1,386,671
Fire, Equip & Cap Outlay	108,091	H34102	39,840
TOTAL Fire	108,091		39,840
TOTAL Public Safety	581,947		1,733,273
Perm Improve Highway, Equip & Cap Outlay	14,354	H51122	
TOTAL Perm Improve Highway	14,354		0
Other Transportation, Equip & Cap Outlay		H59892	361,511
TOTAL Other Transportation	0		361,511
TOTAL Transportation	14,354		361,511
Parks, Equip & Cap Outlay	540,392	H71102	5,867
TOTAL Parks	540,392		5,867
Playgr & Rec Centers, Equip & Cap Outlay	494,130	H71402	263,224
TOTAL Playgr & Rec Centers	494,130		263,224
Historical Property, Equip & Cap Outlay	578,187	H75202	247,878
TOTAL Historical Property	578,187		247,878
TOTAL Culture And Recreation	1,612,709		516,969
Sanitary Sewers, Equip & Cap Outlay	116,234	H81202	539,996
TOTAL Sanitary Sewers	116,234		539,996
Water Trans & Distrib, Equip & Cap Outlay	483,439	H83402	630,805
TOTAL Water Trans & Distrib	483,439		630,805
Misc Home & Comm Serv, Equip & Cap Outlay	97,229	H89892	720,299
TOTAL Misc Home & Comm Serv	97,229		720,299
TOTAL Home And Community Services	696,902		1,891,100
TOTAL Expenditures	4,404,410		5,448,709
Transfers, Other Funds	6,690	H99019	24,899
TOTAL Operating Transfers	6,690		24,899
TOTAL Other Uses	6,690		24,899
TOTAL Detail Expenditures And Other Uses	4,411,100		5,473,608

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,595,511	H8021	7,333,499
Prior Period Adj -Decrease In Fund Balance	10,000	H8015	
Restated Fund Balance - Beg of Year	3,585,511	H8022	7,333,499
ADD - REVENUES AND OTHER SOURCES	8,159,088		6,919,682
DEDUCT - EXPENDITURES AND OTHER USES	4,411,100		5,473,608
Fund Balance - End of Year	7,333,499	H8029	8,779,573

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Land	5,979,622	K101	5,979,622
Buildings	27,845,601	K102	27,845,601
Improvements Other Than Buildings	19,376,510	K103	19,376,510
Machinery And Equipment	19,453,163	K104	19,453,163
Construction Work In Progress	4,531,015	K105	4,531,015
Infrastructure	76,231,913	K106	76,231,913
Accum Deprec, Buildings	-12,623,496	K112	-13,108,759
Accum Depr, Imp Other Than Bld	-6,104,154	K113	-6,880,889
Accum Depr, Machinery & Equip	-11,913,938	K114	-13,195,228
Accum Deprec, Infrastructure	-45,722,410	K116	-46,903,861
TOTAL Fixed Assets (net)	77,053,826		73,329,087
Deferred Outflows of Resources - Pensions		K496	
TOTAL Deferred Outflows of Resources	0		0
TOTAL Assets and Deferred Outflows of Resources	77,053,826		73,329,087

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2018

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2017	EdpCode	2018
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	77,053,826	K159	73,329,087
TOTAL Investments in Non-Current Government Assets	77,053,826		73,329,087
TOTAL Fund Balance	77,053,826		73,329,087
TOTAL	77,053,826		73,329,087

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash	259,022	TA200	99,627
Cash In Time Deposits	893,849	TA201	1,355,379
TOTAL Cash	1,152,871		1,455,006
TOTAL Assets and Deferred Outflows of Resources	1,152,871		1,455,006

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(TA) AGENCY

Balance Sheet

Code Description	2017	EdpCode	2018
Due To Other Funds	35	TA630	55
TOTAL Due To Other Funds	35		55
State Retirement	39,801	TA18	37,515
Nys Income Tax	32,528	TA21	28,530
Federal Income Tax	97,576	TA22	17,240
Social Security Tax	89,082	TA26	16,287
Other Funds (specify)	893,849	TA85	1,355,379
TOTAL Agency Liabilities	1,152,836		1,454,951
TOTAL Liabilities	1,152,871		1,455,006
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,152,871		1,455,006

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Cash In Time Deposits Special Reserves	1,766,872	V231	2,264,148
TOTAL Restricted Assets	1,766,872		2,264,148
TOTAL Assets and Deferred Outflows of Resources	1,766,872		2,264,148

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Balance Sheet

Code Description	2017	EdpCode	2018
Accounts Payable		V600	450
TOTAL Accounts Payable	0		450
Other Liabilities		V688	
TOTAL Other Liabilities	0		0
Due To Other Funds		V630	385,338
TOTAL Due To Other Funds	0		385,338
TOTAL Liabilities	0		385,788
Deferred Inflows of Resources			
Deferred Inflow of Resources		V691	
TOTAL Deferred Inflows of Resources	0		0
TOTAL Deferred Inflows of Resources	0		0
Fund Balance			
Reserve For Debt	1,766,872	V884	1,878,360
TOTAL Restricted Fund Balance	1,766,872		1,878,360
TOTAL Fund Balance	1,766,872		1,878,360
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,766,872		2,264,148

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Revenues			
Real Property Taxes	2,814,699	V1001	3,273,222
Special Assessments	17,342	V1030	17,342
TOTAL Real Property Taxes	2,832,041		3,290,564
Interest And Earnings	1,664	V2401	1,658
TOTAL Use of Money And Property	1,664		1,658
Premium & Accrued Interest On Obligations		V2710	448,841
Unclassified (specify)	57,000	V2770	241,000
TOTAL Miscellaneous Local Sources	57,000		689,841
TOTAL Revenues	2,890,705		3,982,063
Interfund Transfers	199,694	V5031	74,402
TOTAL Interfund Transfers	199,694		74,402
Advanced Refunding Bonds		V5791	6,260,000
TOTAL Proceeds of Obligations	0		6,260,000
TOTAL Other Sources	199,694		6,334,402
TOTAL Detail Revenues And Other Sources	3,090,399		10,316,465

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Results of Operation

Code Description	2017	EdpCode	2018
Expenditures			
Fiscal Agents Fees, Contr Expend	35,266	V13804	121,402
TOTAL Fiscal Agents Fees	35,266		121,402
TOTAL General Government Support	35,266		121,402
Debt Principal, Serial Bonds	1,940,496	V97106	2,000,067
TOTAL Debt Principal	1,940,496		2,000,067
Debt Interest, Serial Bonds	1,432,009	V97107	1,485,456
TOTAL Debt Interest	1,432,009		1,485,456
TOTAL Expenditures	3,407,771		3,606,925
Repayments To Esc Agent Adv Ref Bonds		V99914	6,598,052
	0		6,598,052
TOTAL Other Uses	0		6,598,052
TOTAL Detail Expenditures And Other Uses	3,407,771		10,204,977

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2017	EdpCode	2018
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,084,244	V8021	1,766,872
Restated Fund Balance - Beg of Year	2,084,244	V8022	1,766,872
ADD - REVENUES AND OTHER SOURCES	3,090,399		10,316,465
DEDUCT - EXPENDITURES AND OTHER USES	3,407,771		10,204,977
Fund Balance - End of Year	1,766,872	V8029	1,878,360

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Assets			
Total Non-Current Govt Liabilities	138,411,613	W129	189,096,002
TOTAL Provision To Be Made In Future Budgets	138,411,613		189,096,002
TOTAL Assets and Deferred Outflows of Resources	138,411,613		189,096,002

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2018

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2017	EdpCode	2018
Net Pension Liability -Proportionate Share	10,958,632	W638	4,785,258
Total OPEB Liability	65,680,008	W683	118,745,224
Compensated Absences	4,509,310	W687	4,275,789
Other Long Term Debt	402,089	W689	337,169
TOTAL Other Liabilities	81,550,039		128,143,440
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	56,861,574	W628	60,952,562
TOTAL Bond And Long Term Liabilities	56,861,574		60,952,562
TOTAL Liabilities	138,411,613		189,096,002
TOTAL Liabilities	138,411,613		189,096,002

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2018

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2011	BOND E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$560,780	\$14,860	\$0	\$0		\$545,920
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$366,046	\$17,880	\$0	\$0		\$348,166
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$1,911,369	\$92,316	\$0	\$0		\$1,819,053
2015	BOND E	WATER		Y	06/15/2015	06/15/2040	3.31%		\$979,273	\$923,865	\$28,665	\$0	\$0		\$895,200
2017	BOND E	2017 WATER BOND		Y	06/27/2017	12/15/2040	2.789%		\$1,275,000	\$1,275,000	\$26,945	\$0	\$0		\$1,248,055
2010	BOND E	Various Water Projects		Y	07/01/2010	07/01/2037	4.42%		\$764,457	\$640,590	\$640,590	\$0	\$0		\$0
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$140,190	\$3,720	\$0	\$0		\$136,470
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$86,129	\$4,207	\$0	\$0		\$81,922
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$177,802	\$8,588	\$0	\$0		\$169,214
2015	BOND E	SEWER		Y	06/15/2015	06/15/2040	3.31%		\$650,000	\$613,225	\$19,025	\$0	\$0		\$594,200
2017	BOND E	2017 SEWER BOND		Y	06/27/2017	12/15/2040	2.789%		\$725,000	\$725,000	\$15,325	\$0	\$0		\$709,675
2008	BOND E	Water			07/31/2008	07/31/2028	4.25%		\$265,000	\$221,391	\$221,391	\$0	\$0		\$0
2009	BOND E	WATER BOND		Y	09/15/2009	09/15/2039	4.25%		\$962,045	\$819,100	\$819,100	\$0	\$0		\$0
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$87,125	\$3,010	\$0	\$0		\$84,115
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$197,481	\$11,215	\$0	\$0		\$186,266
2008	BOND E	Sewer			07/31/2008	07/31/2028	4.25%		\$1,000,000	\$835,434	\$835,434	\$0	\$0		\$0
2009	BOND E	SEWER BOND		Y	09/15/2009	09/15/2039	4.25%		\$33,500	\$28,700	\$28,700	\$0	\$0		\$0
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$1,755,635	\$60,645	\$0	\$0		\$1,694,990
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$424,787	\$16,520	\$0	\$0		\$408,267
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$81,160	\$15,000	\$0	\$0		\$66,160
2018	BOND E	Water			06/15/2018	06/15/2042	3.179%		\$2,185,000	\$0	\$0	\$0	\$0		\$2,185,000
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$1,179,441	\$43,636	\$0	\$0		\$1,135,805
2018	BOND E	Water Refunding Bond			06/18/2018	07/01/2039	3.22%		\$1,581,330	\$0	\$23,950	\$0	\$0		\$1,557,380
2018	BOND E	Sewer Refundng Bond			06/18/2018	07/01/2039	3.22%		\$815,540	\$0	\$10,480	\$0	\$0		\$805,060
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,581,870	\$13,050,250	\$2,961,202	\$0	\$0	\$0	\$14,670,918
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$402,089	\$64,920	\$0	\$0		\$337,169
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$402,089	\$64,920	\$0	\$0	\$0	\$337,169
2010	BOND N	Various		Y	07/01/2010	07/01/2037	4.42%		\$775,000	\$649,410	\$649,410	\$0	\$0		\$0
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$3,947,240	\$136,345	\$0	\$0		\$3,810,895
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$290,000	\$55,000	\$0	\$0		\$235,000

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2018

4/30/2019

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2016	BOND N	VARIOUS		Y	06/22/2016	06/15/2033	2.095%		\$3,029,324	\$2,880,000	\$150,000	\$0	\$0		\$2,730,000
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,184,030	\$31,420	\$0	\$0		\$1,152,610
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$3,232,825	\$157,913	\$0	\$0		\$3,074,912
2015	BOND N	VARIOUS		Y	06/15/2015	06/15/2040	3.31%		\$4,348,969	\$4,102,910	\$127,310	\$0	\$0		\$3,975,600
2017	BOND N	2017 VARIOUS		Y	06/27/2017	12/15/2040	2.789%		\$5,881,574	\$5,881,574	\$124,304	\$0	\$0		\$5,757,270
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$405,000	\$50,000	\$0	\$0		\$355,000
2009	BOND N	VARIOUS		Y	09/15/2009	09/15/2039	4.25%		\$391,000	\$332,200	\$332,200	\$0	\$0		\$0
2018	BOND N	Various		Y	06/20/2018	06/15/2042	3.179%		\$4,592,562	\$0	\$0	\$0	\$0		\$4,592,562
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$2,465,829	\$119,096	\$0	\$0		\$2,346,733
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$15,322,131	\$883,629	\$0	\$0		\$14,438,502
2018	BOND N	Various Refunding Bond			06/18/2018	07/01/2039	3.22%		\$3,863,130	\$0	\$50,570	\$0	\$0		\$3,812,560
2008	BOND N	Various			07/31/2008	07/31/2028	4.25%		\$3,732,387	\$3,118,175	\$3,118,175	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$8,455,692	\$43,811,324	\$5,985,372	\$0	\$0	\$0	\$46,281,644
2017	SAL N	PARKING DECK CITY CENTER AUTHO			01/19/2017	01/19/2043	2.67%		\$50,000	\$50,000	\$0	\$0	\$0		\$50,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$13,037,562	\$57,313,663	\$9,011,494	\$0	\$0	\$0	\$61,339,731

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2018

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$13,972,501.00
Time Deposits	9Z2021	\$1,585,000.00
Total		\$15,559,541.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$49,916,835.00
Total		\$50,416,835.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2115	\$10,039,670	\$91,281	\$0	\$10,130,951
****-7360	\$384,204	\$0	\$381,548	\$2,656
****-7416	\$196,667	\$0	\$196,552	\$115
****-0922	\$14,014	\$828	\$0	\$14,842
****-7495	\$2,883,530	\$0	\$0	\$2,883,530
****-8969	\$4,795,953	\$0	\$0	\$4,795,953
****-2254	\$389,000	\$27,868	\$0	\$416,868
****-1964	\$5,602,290	\$0	\$0	\$5,602,290
****-7136	\$483,384	\$0	\$0	\$483,384
****-3324	\$444,862	\$0	\$0	\$444,862
****-3340	\$1,125,037	\$0	\$0	\$1,125,037
****-1754	\$802,911	\$0	\$0	\$802,911
****-6138	\$11,964,761	\$0	\$0	\$11,964,761
****-1916	\$432,173	\$0	\$0	\$432,173
****-0407	\$1,975	\$0	\$0	\$1,975
****-8647	\$5,200	\$0	\$0	\$5,200
****-7424	\$62,050	\$0	\$0	\$62,050
****-4783	\$37,577	\$0	\$0	\$37,577
****-1764	\$4,693	\$0	\$0	\$4,693
****-0609	\$42,916	\$0	\$0	\$42,916
****-8292	\$46,630	\$0	\$0	\$46,630
****-2110	\$8,921	\$0	\$0	\$8,921
****-4356	\$709,780	\$0	\$0	\$709,780
****-6920	\$56,793	\$0	\$0	\$56,793
****-2613	\$204,143	\$350	\$0	\$204,493
****-1684	\$26,800	\$0	\$0	\$26,800
****-1213	\$4,261	\$0	\$0	\$4,261
****-7292	\$2,956	\$0	\$0	\$2,956
****-2089	\$227,400	\$0	\$0	\$227,400

CITY OF Saratoga Springs
 Bank Reconciliation
 For the Fiscal Year Ending 2018

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2076	\$2,220	\$0	\$0	\$2,220
				Total Adjusted Bank Balance
				\$40,544,998
				Petty Cash
				\$2,040.00
				Adjustments
				\$.00
			9ZCASH	Total Cash
			*	\$40,547,038
			9ZCASHB	Total Cash Balance All Funds
			*	\$40,547,038

* Must be equal

CITY OF Saratoga Springs
Local Government Questionnaire
For the Fiscal Year Ending 2018

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2018

Total Full Time Employees:		341			
Total Part Time Employees:		148			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,714,924.00	207	49	
90158	Police and Fire Retirement	\$2,524,600.00	134		
90258	Local Pension Fund	\$370,109.00			8
90308	Social Security	\$1,887,951.00	325	149	
90408	Worker's Compensation Insurance	\$863,227.00	341	149	
90458	Life Insurance	\$13,884.00	252		56
90508	Unemployment Insurance	\$39,442.00	341	149	
90558	Disability Insurance	\$13,793.00	186	5	
90608	Hospital and Medical (Dental) Insurance	\$8,699,987.00	283		226
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$42,523.00	4		
91890	Other Employee Benefits	\$377,919.00	192		230
Total		\$16,548,359.00			
Computed Total From Financial Section (comparative purposes only)		\$14,028,628.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2018

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel			gallons	
Fuel Oil			gallons	
Natural Gas			cubic feet	
Electricity			kilowatt-hours	
Coal			tons	
Propane			gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Michele D. Clark-Madigan _____, hereby certify that I am the Chief Fiscal Officer of the City of Saratoga Springs _____, and that the information provided in the annual financial report of the City of Saratoga Springs _____, for the fiscal year ended 12/31/2018 _____, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the City of Saratoga Springs _____, and adopted by me as my signature for use in conjunction with the filing of the City of Saratoga Springs's _____ annual financial report, I am evidencing my express intent to authenticate my certification of the City of Saratoga Springs's _____ annual financial report for the fiscal year ended 12/31/2018 _____ and filed by means of electronic data transmission.

Christine Gillmett-Brown _____
Name of Report Preparer if different
than Chief Fiscal Officer

Michele D. Clark-Madigan _____
Name

(518) 587-3550 _____
Telephone Number

Commissioner of Finance _____
Title

474 Broadway Saratoga Springs _____
Official Address

04/30/2019 _____
Date of Certification

(518) 587-3550 _____
Official Telephone Number

CITY OF Saratoga Springs
Financial Comments
For the Fiscal Year Ending 2018

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8012 OPEB ADJ

Account Code ER8015 X

CITY OF Saratoga Springs
Supplemental Section Comments
For the Fiscal Year Ending 2018

Statement of Indebtedness

EDIT DIFFERENCE FOR BONDS IS DUE TO ADVANCE REFUNDING IN 2018