

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 12/31/2008

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 within sixty days after the close of the fiscal year of such Municipal Corporation *** 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 2007 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2008:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (CM) MISCELLANEOUS SPECIAL REV
- (CM2) WASAD MISC SPEC REV 2
- (CM1) SAD MISC SPEC REV 1
- (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 2007 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 2008

(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	3,447,714	A200	5,510,056
Cash In Time Deposits	194,013	A201	
Petty Cash	1,940	A210	1,940
Departmental Cash	7,459	A215	10,583
TOTAL Cash	3,651,126		5,522,579
Investments In Securities	17,260	A450	17,260
TOTAL Investments	17,260		17,260
Taxes Receivable, Current	704,499	A250	1,012,444
City School Taxes Receivable	459,229	A290	609,624
Tax Sale Certificates	434,268	A320	600,163
TOTAL Taxes Receivable (net)	1,597,996		2,222,231
Accounts Receivable	1,817,504	A380	1,798,651
Accrued Interest Receivable		A381	1,392
Allowance For Receivables	-34,166	A389	-34,166
TOTAL Other Receivables (net)	1,783,338		1,765,877
State & Federal, Other	1,673,697	A410	1,785,098
TOTAL State And Federal Aid Receivables	1,673,697		1,785,098
Due From Other Funds	1,478,892	A391	1,935,018
TOTAL Due From Other Funds	1,478,892		1,935,018
Due From Other Governments	300,896	A440	205,377
TOTAL Due From Other Governments	300,896		205,377
Prepaid Expenses	1,331	A480	1,623
TOTAL Prepaid Expenses	1,331		1,623
Cash, Special Reserves	1,769,584	A230	1,408,996
TOTAL Restricted Assets	1,769,584		1,408,996
TOTAL Assets	12,274,120		14,864,059

CITY OF Saratoga Springs
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(A) GENERAL

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	570,118	A600	756,420
TOTAL Accounts Payable	570,118		756,420
Accrued Interest Payable	98,165	A651	322,749
TOTAL Accrued Liabilities	98,165		322,749
Other Liabilities	57,650	A688	43,775
TOTAL Other Liabilities	57,650		43,775
Due To Employees' Retirement System	2,024,852	A637	1,989,144
Due To City School Districts	521,867	A661	1,447,327
TOTAL Due To Other Governments	2,546,719		3,436,471
Deferred Tax Revenues	2,114,342	A694	2,585,014
TOTAL Deferred Revenues	2,114,342		2,585,014
TOTAL Liabilities	5,386,994		7,144,429
Reserve For Encumbrances	1,082,506	A821	1,545,325
TOTAL Reserve For Encumbrances	1,082,506		1,545,325
Capital Reserve	1,692,050	A878	1,331,083
Miscellaneous Reserve (specify)	77,544	A889	77,913
TOTAL Special Reserves	1,769,594		1,408,996
Unreserved Fund Balance Appropriated	75,044	A910	928,535
TOTAL Unreserved Fund Balance - Appropriated	75,044		928,535
Unreserved Fund Balance Unappropriated	3,959,982	A911	3,836,774
TOTAL Unreserved Fund Balance - Unappropriated	3,959,982		3,836,774
TOTAL Fund Equity	6,887,126		7,719,630
TOTAL Liabilities And Fund Equity	12,274,120		14,864,059

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Real Property Taxes	12,998,423	A1001	14,341,828
Special Assessments	435,320	A1030	432,725
TOTAL Real Property Taxes	13,433,743		14,774,553
Federal Payments In Lieu of Taxes	173,231	A1080	282,431
Other Payments In Lieu of Taxes	133,724	A1081	175,049
Interest & Penalties On Real Prop Taxes	220,101	A1090	202,551
TOTAL Real Property Tax Items	527,056		660,031
Sales And Use Tax	8,628,740	A1110	8,757,118
Tax On Hotel Room Occupancy	391,600	A1113	395,591
Tax On Admissions And Dues	409,120	A1114	386,147
Non Prop Tax Dist By County	1,193,103	A1120	413,280
Utilities Gross Receipts Tax	616,109	A1130	576,282
Harness Racing Admissions Tax	549	A1132	171
O.T.B. Surtax	98,763	A1150	
Franchises	741,554	A1170	-3,197
Other Non-Prop Tax		A1189	
Interest & Penalties On Non-Property Taxes	1,104	A1190	371
TOTAL Non Property Tax Items	12,080,642		10,525,763
Treasurer Fees	78,307	A1230	74,688
Tax Collector Fees	12,070	A1232	11,390
Charges For Tax Redemption	2,670	A1235	3,450
Clerk Fees	5,615	A1255	4,608
Attorney Fees	10,100	A1265	4,800
Other General Departmental Income	29,500	A1289	
Fire Inspection Fees	6,316	A1540	10,900
Restitution Surcharge		A1580	44,868
Other Public Safety Departmental Income	99,572	A1589	141,539
Vital Statistics Fees	39,250	A1603	41,324
Public Works Charges	366,267	A1710	61,939
Parking Lots And Garages-No Tax	2,748	A1721	33,928
Park And Recreational Charges	171,264	A2001	152,628
Special Recreational Facility Charges	491,951	A2025	529,912
Zoning Fees	46,250	A2110	16,600
Planning Board Fees	191,639	A2115	110,648
Refuse & Garbage Charges	805	A2130	274,031
TOTAL Departmental Income	1,554,324		1,517,253
Civil Service Charges	51,176	A2220	57,401
Public Safety Services For Other Govts	42,875	A2260	44,167
Dog Control Services, Ot Govts	1,670	A2268	750
Youth Recreation Services, Other Govts	163,616	A2350	168,646
TOTAL Intergovernmental Charges	259,337		270,964
Interest And Earnings	153,109	A2401	145,743
Rental of Real Property	299,057	A2410	349,591
Rental, Other (specify)	20,206	A2440	17,492
TOTAL Use of Money And Property	472,372		512,826
Licenses, Other	37,464	A2545	54,227

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Permits, Other	209,401	A2590	222,124
TOTAL Licenses And Permits	246,865		276,351
Fines And Forfeited Bail	761,617	A2610	664,284
TOTAL Fines And Forfeitures	761,617		664,284
Sales, Other	5,365	A2655	20,511
Sales of Real Property	700	A2660	
Insurance Recoveries	313,435	A2680	422,743
Other Compensation For Loss		A2690	
TOTAL Sale of Property And Compensation For Loss	319,500		443,254
Refunds of Prior Year's Expenditures	10,747	A2701	23,186
Gifts And Donations	38,861	A2705	22,759
Vlt/tribal-State Compact Moneys	3,830,752	A2725	3,322,274
Unclassified (specify)	111,448	A2770	81,979
TOTAL Miscellaneous Local Sources	3,991,808		3,450,198
St Aid, Revenue Sharing	1,739,491	A3001	1,791,676
St Aid, Mortgage Tax	1,736,231	A3005	1,269,507
State Aid Court Facilities	20,933	A3021	33,460
St Aid, Real Property Tax Administration	7,045	A3040	4,627
ST. Aid, Records MgmT.	67,701	A3060	22,129
St Aid - Other (specify)	147,585	A3089	41,142
St Aid, Other Public Safety	116,422	A3389	44,762
St Aid, Consolidated Highway Aid	361,196	A3501	535,747
St Aid, Youth Programs	17,503	A3820	17,236
St Aid, Planning Studies	15,975	A3902	14,000
St Aid, Other Home And Comm Serv	80,607	A3989	474,147
TOTAL State Aid	4,310,689		4,248,433
Fed Aid Other Public Safety	21,651	A4389	51,303
Fed Aid, Medical Assis Prog Adm	11,109	A4402	11,226
Fed Aid, Emergency Disaster Assistance	2,868	A4960	
Fed Aid, Other Home And Comm Services		A4989	19,000
TOTAL Federal Aid	35,628		81,529
TOTAL Revenues	37,993,581		37,425,439
Interfund Transfers	54,500	A5031	76,121
TOTAL Interfund Transfers	54,500		76,121
TOTAL Other Sources	54,500		76,121
TOTAL Detail Revenues And Other Sources	38,048,081		37,501,560

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Mayor, Pers Serv	123,502	A12101	126,797
Mayor, Equip & Cap Outlay	300	A12102	2,328
Mayor, Contr Expend	7,963	A12104	11,497
Mayor, Empl Bnfts	371,343	A12108	430,906
TOTAL Mayor	503,108		571,528
Dir of Finance, Pers Serv	438,499	A13101	458,993
Dir of Finance, Equip & Cap Outlay	933	A13102	3,782
Dir of Finance, Contr Expend	63,155	A13104	86,454
Dir of Finance, Empl Bnfts	188,981	A13108	224,011
TOTAL Dir of Finance	691,568		773,240
Purchasing, Pers Serv	72,133	A13451	82,683
TOTAL Purchasing	72,133		82,683
Assessment, Pers Serv	174,506	A13551	182,447
Assessment, Equip & Cap Outlay	1,983	A13552	112
Assessment, Contr Expend	47,723	A13554	55,672
TOTAL Assessment	224,212		238,231
Discount On Taxes	112,673	A13704	120,215
TOTAL Discount On Taxes	112,673		120,215
Fiscal Agents Fees, Contr Expend	477,517	A13804	445,883
TOTAL Fiscal Agents Fees	477,517		445,883
Clerk,pers Serv	354,055	A14101	365,954
Clerk,equip & Cap Outlay	2,282	A14102	10,172
Clerk,contr Expend	39,438	A14104	42,634
Clerk,empl Bnfts	204,750	A14108	239,075
TOTAL Clerk	600,525		657,835
Law, Pers Serv	186,211	A14201	190,643
Law, Equip & Cap Outlay		A14202	867
Law, Contr Expend	101,000	A14204	89,411
TOTAL Law	287,211		280,921
Personnel, Pers Serv	127,727	A14301	141,133
Personnel,equip & Cap Outlay	115	A14302	7,783
Personnel, Contr Expend	24,290	A14304	21,381
TOTAL Personnel	152,132		170,297
Engineer, Pers Serv	379,270	A14401	401,493
Engineer, Equip & Cap Outlay	3,249	A14402	31,223
Engineer, Contr Expend	17,112	A14404	14,818
TOTAL Engineer	399,631		447,534
Elections, Pers Serv		A14501	
Elections, Equip & Cap Outlay		A14502	
Elections, Contr Expend	409	A14504	
TOTAL Elections	409		0
Records Mgmt, PerS. SerV.	70,244	A14601	59,893
Records Mgmt, Equip & Cap Outlay	33,537	A14602	28,022
Records Mgmt, Contr Expend	10,834	A14604	12,860
TOTAL Records Mgmt	114,615		100,775

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Board of Ethics, Pers Serv	161	A14701	
Board of Ethics, Contr Expend	1,159	A14704	10
TOTAL Board of Ethics	1,320		10
Public Inform & Services, Contr Expend		A14804	
TOTAL Public Inform & Services	0		0
Public Works Admin, Pers Serv	239,315	A14901	241,701
Public Works Admin, Equip & Cap Outlay	1,000	A14902	4,182
Public Works Admin, Contr Expend	5,344	A14904	90,019
Public Works Admin, Empl Bnfts	1,724,418	A14908	1,858,753
TOTAL Public Works Admin	1,970,077		2,194,655
Buildings, Pers Serv	157,215	A16201	93,485
Buildings, Equip & Cap Outlay	65,000	A16202	1,537
Buildings, Contr Expend	223,632	A16204	257,577
TOTAL Buildings	445,847		352,599
Central Garage, Pers Serv	510,300	A16401	575,372
Central Garage, Equip & Cap Outlay	4,723	A16402	2,500
Central Garage, Contr Expend	96,248	A16404	117,909
TOTAL Central Garage	611,271		695,781
Central Comm System, Pers Serv	64,065	A16501	67,803
Central Comm System, Contr Expend		A16504	36,442
Central Comm System, Empl Bnfts	36,521	A16508	
TOTAL Central Comm System	100,586		104,245
Central Data Process, Pers Serv	135,643	A16801	162,581
Central Data Process & Cap Outlay	26,936	A16802	66,411
Central Data Process, Contr Expend	65,343	A16804	86,506
TOTAL Central Data Process	227,922		315,498
Unallocated Insurance, Contr Expend	589,576	A19104	546,338
TOTAL Unallocated Insurance	589,576		546,338
Municipal Assn Dues, Contr Expend	5,988	A19204	6,109
TOTAL Municipal Assn Dues	5,988		6,109
Judgements And Claims, Contr Expend	88,236	A19304	59,164
TOTAL Judgements And Claims	88,236		59,164
TOTAL General Government Support	7,676,557		8,163,541
Public Safety Admin, Pers Serv	273,066	A30101	276,894
Public Safety Admin, Equip & Cap Outlay	936	A30102	3,217
Public Safety Admin, Contr Expend	89,101	A30104	68,484
Public Safety Admin, Empl Bnfts	457,907	A30108	450,094
TOTAL Public Safety Admin	821,010		798,689
Public Safety Comm Sys, Pers Serv	548,000	A30201	577,685
Public Safety Comm Sys, Equip & Cap Outlay	25,520	A30202	30,484
Public Safety Comm Sys, Contr Expend	35,654	A30204	32,635
TOTAL Public Safety Comm Sys	609,174		640,804
Public Safety Train Sch, Contr Expend	1,320	A30304	1,365
TOTAL Public Safety Train Sch	1,320		1,365
Police, Pers Serv	5,318,135	A31201	5,553,766

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Police, Equip & Cap Outlay	150,440	A31202	279,419
Police, Contr Expend	440,820	A31204	438,735
Police, Empl Bnfts	2,285,866	A31208	2,515,575
TOTAL Police	8,195,261		8,787,495
Juvenile Counsel Serv, Pers Serv	364,449	A31471	390,813
Juvenile Counsel Serv, Equip & Cap Outlay	798	A31472	896
Juvenile Counsel Serv, Contr Expend	1,244	A31474	762
TOTAL Juvenile Counsel Serv	366,491		392,471
Traffic Control, Pers Serv	228,997	A33101	239,015
Traffic Control, Equip & Cap Outlay	13,453	A33102	26,130
Traffic Control, Contr Expen	165,174	A33104	172,092
TOTAL Traffic Control	407,624		437,237
Stop Dwi,pers Serv	34,788	A33151	41,227
Stop Dwi, Equip & Cap Outlay	2,156	A33152	
Stop Dwi,contr Expend	1,781	A33154	350
TOTAL Stop Dwi	38,725		41,577
On-Street Parking, Pers Serv	60,928	A33201	71,741
On-Street Parking, Contr Expend	2,099	A33204	2,549
TOTAL On-Street Parking	63,027		74,290
Fire, Pers Serv	3,846,502	A34101	4,000,136
Fire, Equip & Cap Outlay	37,863	A34102	74,989
Fire, Contr Expend	276,039	A34104	288,197
Fire, Empl Bnfts	2,935,940	A34108	3,003,391
TOTAL Fire	7,096,344		7,366,713
Control of Animals, Contr Expend	5,950	A35104	4,750
TOTAL Control of Animals	5,950		4,750
Safety Inspection, Pers Serv	445,846	A36201	441,192
Safety Inspection, Equip & Cap Outlay	11,321	A36202	25,767
Safety Inspection, Contr Expend	11,731	A36204	16,680
TOTAL Safety Inspection	468,898		483,639
Misc Public Safety, Pers Serv	80,869	A39891	87,026
Misc Public Safety, Equip & Cap Outlay	5,062	A39892	
Misc Public Safety, Contr Expend	109,041	A39894	
TOTAL Misc Public Safety	194,972		87,026
TOTAL Public Safety	18,268,796		19,116,056
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	4,440	A40104	9,178
TOTAL Public Health	15,205		19,943
TOTAL Health	15,205		19,943
Maint of Streets, Pers Serv	2,489,632	A51101	2,684,507
Maint of Streets, Equip & Cap Outlay	50,532	A51102	117,228
Maint of Streets, Contr Expend	1,218,540	A51104	1,514,202
TOTAL Maint of Streets	3,758,704		4,315,937
Street Lighting, Contr Expend	458,880	A51824	455,631
TOTAL Street Lighting	458,880		455,631

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Off-Street Parking, Pers Serv	14,370	A56501	9,277
Off-Street Parking, Equip & Cap Outlay	2,999	A56502	2,000
Off-Street Parking, Contr Expend	74,836	A56504	22,632
TOTAL Off-Street Parking	92,205		33,909
TOTAL Transportation	4,309,789		4,805,477
Community Action, Contr Expend	27,000	A63104	27,000
TOTAL Community Action	27,000		27,000
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	16,800	A66104	16,800
TOTAL Consumer Affairs	16,800		16,800
Programs For Aging, Contr Expend	86,840	A67724	93,715
TOTAL Programs For Aging	86,840		93,715
TOTAL Economic Assistance And Opportunity	131,740		138,615
Parks, Pers Serv	291,638	A71101	322,154
Parks, Equip & Cap Outlay	17,122	A71102	
Parks, Contr Expend	156,153	A71104	144,037
Parks, Empl Bnfts	158,306	A71108	
TOTAL Parks	623,219		466,191
Playgr & Rec Centers, Pers Serv	667,277	A71401	674,193
Playgr & Rec Centers, Equip & Cap Outlay	34,580	A71402	45,456
Playgr & Rec Centers, Contr Expend	242,097	A71404	166,118
Playgr & Rec Centers, Empl Bnfts		A71408	153,233
TOTAL Playgr & Rec Centers	943,954		1,039,000
Special Rec Facility, Pers Serv	252,299	A71801	253,053
Special Rec Facility, Equip & Cap Outlay	4,428	A71802	12,574
Special Rec Facility, Contr Expend	310,808	A71804	360,159
TOTAL Special Rec Facility	567,535		625,786
Youth Prog, Pers Serv	163,310	A73101	192,204
Youth Prog, Equip & Cap Outlay	1,407	A73102	1,210
Youth Prog, Contr Expend	48,435	A73104	108,599
TOTAL Youth Prog	213,152		302,013
Historian, Pers Serv	23,554	A75101	23,554
Historian, Equip & Cap Outlay	73	A75102	81
Historian, Contr Expend	1,547	A75104	1,563
TOTAL Historian	25,174		25,198
Historical Property, Pers Serv	96,041	A75201	87,225
Historical Property, Equip & Cap Outlay	390	A75202	17,588
Historical Property, Contr Expend	33,314	A75204	23,499
TOTAL Historical Property	129,745		128,312
Celebrations, Contr Expend	2,993	A75504	3,551
TOTAL Celebrations	2,993		3,551
TOTAL Culture And Recreation	2,505,772		2,590,051
Planning, Pers Serv	377,288	A80201	373,616
Planning, Equip & Cap Outlay	2,844	A80202	3,673

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(A) GENERAL

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Planning, Contr Expend	86,089	A80204	89,401
TOTAL Planning	466,221		466,690
Storm Sewers, Pers Serv	41,003	A81401	99,534
Storm Sewers, Contr Expend	43,622	A81404	73,707
TOTAL Storm Sewers	84,625		173,241
Refuse & Garbage, Pers Serv	106,331	A81601	114,442
Refuse & Garbage, Contr Expend	197,649	A81604	202,653
TOTAL Refuse & Garbage	303,980		317,095
Shade Tree, Pers Serv	101,060	A85601	95,848
Shade Tree, Equip & Cap Outlay	10,082	A85602	10,539
Shade Tree, Contr Expend	27,629	A85604	13,829
TOTAL Shade Tree	138,771		120,216
Cemetery, Contr Expend	20,000	A88104	20,000
TOTAL Cemetery	20,000		20,000
TOTAL Home And Community Services	1,013,597		1,097,242
Other Debt, Principal		A97896	17,996
TOTAL Debt Principal	0		17,996
Debt Interest, Tax Anticipation Notes	31,876	A97607	22,500
Other Debt, Interest		A97897	50,962
TOTAL Debt Interest	31,876		73,462
TOTAL Expenditures	33,953,332		36,022,383
Transfers, Other Funds		A99019	646,673
TOTAL Operating Transfers	0		646,673
TOTAL Other Uses	0		646,673
TOTAL Detail Expenditures And Other Uses	33,953,332		36,669,056

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(A) GENERAL

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	2,792,377	A8021	6,887,126
Prior Period Adj-Increase To Fund Equity		A8012	
Prior Period Adj - Decrease In Fund Equity		A8015	
Restated Fund Equity - Beg of Year	2,792,377	A8022	6,887,126
ADD - REVENUES AND OTHER SOURCES	38,048,081		37,501,560
DEDUCT - EXPENDITURES AND OTHER USES	33,953,332		36,669,056
Fund Equity-End of Year	6,887,126	A8029	7,719,630

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(A) GENERAL

Budget Summary

Code Description	2008	EdpCode	2009
Estimated Revenues And Other Sources			
Est Rev - Real Property Taxes	14,807,687	A1049N	14,843,535
Est Rev - Real Property Tax Items	763,508	A1099N	837,493
Est Rev - Non Property Tax Items	14,910,266	A1199N	11,474,728
Est Rev - Departmental Income	1,382,767	A1299N	1,310,450
Est Rev - Intergovernmental Charges	241,650	A2399N	321,120
Est Rev - Use of Money And Property	420,000	A2499N	542,000
Est Rev - Licenses And Permits	286,450	A2599N	229,700
Est Rev - Fines And Forfeitures	770,000	A2649N	785,000
Est Rev - Sale of Prop And Comp For Loss	291,831	A2699N	269,292
Est Rev - Miscellaneous Local Sources	54,577	A2799N	1,946,750
Est Rev - State Aid	3,782,663	A3099N	4,077,688
Est Rev - Federal Aid	19,500	A4099N	46,300
TOTAL Estimated Revenues	37,730,899		36,684,056
Estimated - Interfund Transfer	54,500	A5031N	54,500
Appropriated Fund Balance	75,044	A599N	
TOTAL Estimated Other Sources	129,544		54,500
TOTAL Estimated Revenues And Other Sources	37,860,443		36,738,556

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(A) GENERAL

Budget Summary

Code Description	2008	EdpCode	2009
Appropriations And Other Uses			
App - General Government Support	6,170,705	A1999N	5,622,259
App - Public Safety	13,464,214	A3999N	13,628,365
App - Health	139,015	A4999N	156,365
App - Transportation	4,350,822	A5999N	4,572,793
App - Economic Assistance And Opportunity	130,150	A6999N	130,150
App - Culture And Recreation	2,658,500	A7999N	2,406,093
App - Home And Community Services	1,155,049	A8999N	1,069,358
App - Employee Benefits	9,681,944	A9199N	8,907,975
App - Debt Service	35,000	A9899N	170,154
TOTAL Appropriations	37,785,399		36,663,512
App - Interfund Transfer	75,044	A9999N	75,044
TOTAL Other Uses	75,044		75,044
TOTAL Appropriations And Other Uses	37,860,443		36,738,556

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash		CD200	231
Cash In Time Deposits	135,343	CD201	196,648
Petty Cash	100	CD210	100
TOTAL Cash	135,443		196,979
Allowance For Receivables	-52,541	CD389	-15,508
Rehabilitation Loan Receivable	398,067	CD390	328,797
TOTAL Other Receivables (net)	345,526		313,289
State & Federal Receivables	34,101	CD410	21,627
TOTAL State And Federal Aid Receivables	34,101		21,627
TOTAL Assets	515,070		531,895

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	34,101	CD600	21,627
TOTAL Accounts Payable	34,101		21,627
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	15,406	CD631	15,142
TOTAL Due To Other Governments	15,406		15,142
Deferred Revenues	345,525	CD691	309,221
TOTAL Deferred Revenues	345,525		309,221
TOTAL Liabilities	395,032		345,990
Reserve For Encumbrances		CD821	
TOTAL Reserve For Encumbrances	0		0
Unreserved Fund Balance Appropriated	120,038	CD910	185,905
TOTAL Unreserved Fund Balance - Appropriated	120,038		185,905
TOTAL Fund Equity	120,038		185,905
TOTAL Liabilities And Fund Equity	515,070		531,895

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Community Development Income	34,726	CD2170	48,143
TOTAL Departmental Income	34,726		48,143
Interest And Earnings	13,374	CD2401	14,318
TOTAL Use of Money And Property	13,374		14,318
Fed Aid, Community Development Act	767,504	CD4910	667,795
TOTAL Federal Aid	767,504		667,795
TOTAL Revenues	815,604		730,256
TOTAL Detail Revenues And Other Sources	815,604		730,256

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Rent Subsidy, Contr Expend	160,513	CD86104	176,784
TOTAL Rent Subsidy	160,513		176,784
Acquisition of Real Prop, Contr Expend	150,000	CD86604	75,000
TOTAL Acquisition of Real Prop	150,000		75,000
Public Works Fac Site, Contr Expend	60,075	CD86624	23,000
TOTAL Public Works Fac Site	60,075		23,000
Rehab Loans & Grant, Pers Serv		CD86681	
Rehab Loans & Grant, Contr Expend	485,618	CD86684	201,518
TOTAL Rehab Loans & Grant	485,618		201,518
Prov of Public Service, Contr Expen	115,131	CD86764	110,307
TOTAL Prov of Public Service	115,131		110,307
Administration, Equip & Cap Outlay	119	CD86862	613
Administration, Contr Expend	4,717	CD86864	5,114
TOTAL Administration	4,836		5,727
TOTAL Home And Community Services	976,173		592,336
TOTAL Expenditures	976,173		592,336
Transfers, Other Funds	54,500	CD99019	76,121
TOTAL Operating Transfers	54,500		76,121
TOTAL Other Uses	54,500		76,121
TOTAL Detail Expenditures And Other Uses	1,030,673		668,457

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	335,107	CD8021	120,038
Prior Period Adj.- Increase In Fund Equity		CD8012	4,068
Restated Fund Equity - Beg of Year	335,107	CD8022	124,106
ADD - REVENUES AND OTHER SOURCES	815,604		730,256
DEDUCT - EXPENDITURES AND OTHER USES	1,030,673		668,457
Fund Equity-End of Year	120,038	CD8029	185,905

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	273,061	CM200	268,726
Cash In Time Deposits		CM201	44,504
TOTAL Cash	273,061		313,230
Accrued Interest Receivable		CM381	454
TOTAL Other Receivables (net)	0		454
Cash, Special Reserves	1,937	CM230	1,946
TOTAL Restricted Assets	1,937		1,946
TOTAL Assets	274,998		315,630

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	14,422	CM600	15,925
TOTAL Accounts Payable	14,422		15,925
Due To Other Funds	0	CM630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	14,422		15,925
Miscellaneous Reserve (specify)	1,937	CM889	1,946
TOTAL Special Reserves	1,937		1,946
Unreserved Fund Balance Appropriated	0	CM910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	258,639	CM911	297,759
TOTAL Unreserved Fund Balance - Unappropriated	258,639		297,759
TOTAL Fund Equity	260,576		299,705
TOTAL Liabilities And Fund Equity	274,998		315,630

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Special Assessments, Ad Valorem	128,930	CM1028	129,008
TOTAL Real Property Taxes	128,930		129,008
Interest And Earnings	4,429	CM2401	5,468
TOTAL Use of Money And Property	4,429		5,468
TOTAL Revenues	133,359		134,476
Interfund Transfers	0	CM5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	133,359		134,476

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Administration-Contractual	3,938	CM17104	358
TOTAL Administration-Contractual	3,938		358
TOTAL General Government Support	3,938		358
Other Econ & Development-Equip & Cap Outla	0	CM69892	
Other Economic And Development-Contr Expen	26,033	CM69894	28,811
TOTAL Other Economic And Development-Contr Expen	26,033		28,811
TOTAL Economic Assistance And Opportunity	26,033		28,811
Serial Bonds, Principal	10,974	CM97106	11,971
TOTAL Debt Principal	10,974		11,971
Debt Interest, Serial Bonds	5,291	CM97107	4,704
TOTAL Debt Interest	5,291		4,704
TOTAL Expenditures	46,236		45,844
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	95,739		95,347

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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	222,956	CM8021	260,576
Restated Fund Equity - Beg of Year	222,956	CM8022	260,576
ADD - REVENUES AND OTHER SOURCES	133,359		134,476
DEDUCT - EXPENDITURES AND OTHER USES	95,739		95,347
Fund Equity-End of Year	260,576	CM8029	299,705

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	228,538	CM200	263,483
TOTAL Cash	228,538		263,483
Cash, Special Reserves	1,937	CM230	1,946
TOTAL Restricted Assets	1,937		1,946
TOTAL Assets	230,475		265,429

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	13,652	CM600	15,925
TOTAL Accounts Payable	13,652		15,925
TOTAL Liabilities	13,652		15,925
Miscellaneous Reserve (specify)	1,937	CM889	1,946
TOTAL Special Reserves	1,937		1,946
Unreserved Fund Balance Appropriated		CM910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	214,886	CM911	247,558
TOTAL Unreserved Fund Balance - Unappropriated	214,886		247,558
TOTAL Fund Equity	216,823		249,504
TOTAL Liabilities And Fund Equity	230,475		265,429

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Special Assessments, Ad Valorem	74,927	CM1028	75,005
TOTAL Real Property Taxes	74,927		75,005
Interest And Earnings	3,450	CM2401	3,162
TOTAL Use of Money And Property	3,450		3,162
TOTAL Revenues	78,377		78,167
TOTAL Detail Revenues And Other Sources	78,377		78,167

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Other Econ & Development-Equip & Cap Outla		CM69892	
Other Economic And Development-Contr Expen	26,033	CM69894	28,811
TOTAL Other Economic And Development-Contr Expen	26,033		28,811
TOTAL Economic Assistance And Opportunity	26,033		28,811
Serial Bonds, Principal	10,974	CM97106	11,971
TOTAL Debt Principal	10,974		11,971
Debt Interest, Serial Bonds	5,291	CM97107	4,704
TOTAL Debt Interest	5,291		4,704
TOTAL Expenditures	42,298		45,486
TOTAL Detail Expenditures And Other Uses	42,298		45,486

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(CM1) SAD MISC SPEC REV 1

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	180,744	CM8021	216,823
Restated Fund Equity - Beg of Year	180,744	CM8022	216,823
ADD - REVENUES AND OTHER SOURCES	78,377		78,167
DEDUCT - EXPENDITURES AND OTHER USES	42,298		45,486
Fund Equity-End of Year	216,823	CM8029	249,504

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	44,523	CM200	5,243
Cash In Time Deposits		CM201	44,504
TOTAL Cash	44,523		49,747
Accrued Interest Receivable		CM381	454
TOTAL Other Receivables (net)	0		454
TOTAL Assets	44,523		50,201

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	770	CM600	
TOTAL Accounts Payable	770		0
Due To Other Funds		CM630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	770		0
Unreserved Fund Balance Appropriated		CM910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	43,753	CM911	50,201
TOTAL Unreserved Fund Balance - Unappropriated	43,753		50,201
TOTAL Fund Equity	43,753		50,201
TOTAL Liabilities And Fund Equity	44,523		50,201

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Special Assessments, Ad Valorem	54,003	CM1028	54,003
TOTAL Real Property Taxes	54,003		54,003
Interest And Earnings	979	CM2401	2,306
TOTAL Use of Money And Property	979		2,306
TOTAL Revenues	54,982		56,309
Interfund Transfers		CM5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	54,982		56,309

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Administration-Contractual	3,938	CM17104	358
TOTAL Administration-Contractual	3,938		358
TOTAL General Government Support	3,938		358
TOTAL Expenditures	3,938		358
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	53,441		49,861

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(CM2) WASAD MISC SPEC REV 2

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	42,212	CM8021	43,753
Restated Fund Equity - Beg of Year	42,212	CM8022	43,753
ADD - REVENUES AND OTHER SOURCES	54,982		56,309
DEDUCT - EXPENDITURES AND OTHER USES	53,441		49,861
Fund Equity-End of Year	43,753	CM8029	50,201

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash		ER200	232,882
Cash In Time Deposits	168,021	ER201	211,552
TOTAL Cash	168,021		444,434
Accounts Receivable		ER380	25,213
TOTAL Other Receivables (net)	0		25,213
State & Federal, Other		ER410	225,119
TOTAL State And Federal Aid Receivables	0		225,119
Due From Other Governments	181,251	ER440	170,883
TOTAL Due From Other Governments	181,251		170,883
Prepaid Expenses	6,282	ER480	6,422
TOTAL Prepaid Expenses	6,282		6,422
Cash, Special Reserves	633,765	ER230	1,969,414
Cash In Time Deposits, Special Reserves	2,552,996	ER231	
Investments In Securities, Special Reserve	2,986,830	ER452	4,712,385
TOTAL Restricted Assets	6,173,591		6,681,799
Equipment	169,410	ER104	190,464
Construction Work In Progress		ER105	778,583
Accum Depr, Machinery & Equip	-129,987	ER114	-162,192
TOTAL Fixed Assets (net)	39,423		806,855
TOTAL Assets	6,568,568		8,360,725

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	42,158	ER600	240,628
TOTAL Accounts Payable	42,158		240,628
Accrued Interest Payable	802	ER651	718
TOTAL Accrued Liabilities	802		718
Customers' Deposits	151,010	ER615	160,268
TOTAL Other Deposits	151,010		160,268
Due To Other Funds	-19,678	ER630	-3,198
TOTAL Due To Other Funds	-19,678		-3,198
Due To Employees' Retirement	34,001	ER637	30,966
TOTAL Due To Other Governments	34,001		30,966
TOTAL Liabilities	208,293		429,382
Net Assets-Restricted For Capital Projects	6,173,490	ER921	6,893,351
Net Assets-Restricted For Other Purposes	1,920,843	ER923	1,249,593
Net Assets-Unrestricted (deficit)	-1,734,058	ER924	-211,601
TOTAL Retained Earnings	6,360,275		7,931,343
TOTAL Fund Equity	6,360,275		7,931,343
TOTAL Liabilities And Fund Equity	6,568,568		8,360,725

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2007	EdpCode	2008
Non Operating Revenue			
Special Recreational Facility Charges	569,307	ER2025	501,147
TOTAL Charges For Services Within Locality	569,307		501,147
Other Compensation For Loss		ER2690	5,779
TOTAL Sale of Property And Compensation For Loss	0		5,779
Interfund Transfers		ER5031	119,160
TOTAL Interfund Transfers	0		119,160
Interest And Earnings	250,850	ER2401	337,017
TOTAL Use of Money And Property	250,850		337,017
Refunds of Prior Year's Expenditures	79,954	ER2701	111,046
Unclassified (specify)	783,201	ER2770	791,181
TOTAL Other	863,155		902,227
St Aid, Other Cul & Rec		ER3889	728,988
TOTAL State Aid	0		728,988
TOTAL Revenues	1,683,312		2,594,318
Other Payments In Lieu of Taxes	204,134	ER1081	
TOTAL Real Property Taxes	204,134		0
TOTAL Taxes	204,134		0
TOTAL Non Operating Revenue	1,887,446		2,594,318

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2007	EdpCode	2008
Expenses And Transfers			
Special Recreation Facilities-Pers Serv	549,568	ER71801	580,889
TOTAL Special Recreation Facilities-Pers Serv	549,568		580,889
TOTAL Personal Services	549,568		580,889
Depreciation	10,397	ER19944	11,305
TOTAL Depreciation	10,397		11,305
Special Recreation Facilities-Contr Expend	553,174	ER71804	420,924
TOTAL Special Recreation Facilities-Contr Expend	553,174		420,924
TOTAL Contractual Expenses	563,571		432,229
Special Recreation Facilities-Empl Bnfts	119,027	ER71808	133,963
TOTAL Special Recreation Facilities-Empl Bnfts	119,027		133,963
TOTAL Employee Benefits	119,027		133,963
TOTAL Expenses	1,232,166		1,147,081
TOTAL Expenses And Transfers	1,232,166		1,147,081

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(ER) ENTERPRISE RECREATION

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	5,704,995	ER8021	6,360,275
Prior Period Adj-Increase In Fund Equity		ER8012	123,832
Restated Fund Equity - Beg of Year	5,704,995	ER8022	6,484,107
ADD - REVENUES AND OTHER SOURCES	1,887,446		2,594,318
DEDUCT - EXPENDITURES AND OTHER USES	1,232,166		1,147,081
Fund Equity - End of Year	6,360,275	ER8029	7,931,344

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Cash Flow

Code Description	2007	EdpCode	2008
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(FX) WATER

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	101,924	FX200	110,747
TOTAL Cash	101,924		110,747
Water Rents Receivable	653,543	FX350	807,009
Accounts Receivable		FX380	
TOTAL Other Receivables (net)	653,543		807,009
Inventory of Materials & Supplies	21,658	FX445	28,470
TOTAL Inventories	21,658		28,470
Prepaid Expenses		FX480	
TOTAL Prepaid Expenses	0		0
Cash Special Reserves	559,481	FX230	488,801
TOTAL Restricted Assets	559,481		488,801
TOTAL Assets	1,336,606		1,435,027

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(FX) WATER

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	63,403	FX600	67,110
TOTAL Accounts Payable	63,403		67,110
Accrued Interest Payable	1,360	FX651	1,218
TOTAL Accrued Liabilities	1,360		1,218
Due To Other Funds	692,537	FX630	882,956
TOTAL Due To Other Funds	692,537		882,956
Due To Employees' Retirement System	57,690	FX637	52,541
TOTAL Due To Other Governments	57,690		52,541
Deferred Revenues	58,587	FX691	88,807
TOTAL Deferred Revenues	58,587		88,807
TOTAL Liabilities	873,577		1,092,632
Reserve For Encumbrances	57,590	FX821	22,549
TOTAL Reserve For Encumbrances	57,590		22,549
Reserve For Inventory	21,657	FX845	28,470
TOTAL Contributed Reserve	21,657		28,470
Miscellaneous Reserve (specify)	559,482	FX889	488,801
TOTAL Special Reserves	559,482		488,801
Unreserved Fund Balance Unappropriated	-175,700	FX911	-197,425
TOTAL Unreserved Fund Balance - Unappropriated	-175,700		-197,425
TOTAL Fund Equity	463,029		342,395
TOTAL Liabilities And Fund Equity	1,336,606		1,435,027

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(FX) WATER

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Metered Water Sales	2,017,749	FX2140	2,064,122
Unmetered Water Sales	187,907	FX2142	198,297
Water Service Charges	220,500	FX2144	140,000
Interest & Penalties On Water Rents	26,324	FX2148	23,539
TOTAL Departmental Income	2,452,480		2,425,958
Interest And Earnings	11,139	FX2401	10,022
TOTAL Use of Money And Property	11,139		10,022
Permits, Other	1,950	FX2590	2,000
TOTAL Licenses And Permits	1,950		2,000
Other Compensation For Loss	6,542	FX2690	17,354
TOTAL Sale of Property And Compensation For Loss	6,542		17,354
TOTAL Revenues	2,472,111		2,455,334
Interfund Transfers		FX5031	3,324
TOTAL Interfund Transfers	0		3,324
TOTAL Other Sources	0		3,324
TOTAL Detail Revenues And Other Sources	2,472,111		2,458,658

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(FX) WATER

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Property Loss, Contr Expend	51,760	FX19314	38,915
TOTAL Property Loss	51,760		38,915
TOTAL General Government Support	51,760		38,915
Water Administration, Pers Serv	168,332	FX83101	176,094
Water Administration, Equip & Cap Outlay	1,525	FX83102	865
Water Administration, Contr Expend	20,789	FX83104	28,581
Water Administration, Empl Bnfts	281,129	FX83108	287,379
TOTAL Water Administration	471,775		492,919
Source Supply Pwr & Pump, Pers Serv	4,521	FX83201	
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	
Source Supply Pwr & Pump, Contr Expend	26,961	FX83204	27,006
TOTAL Source Supply Pwr & Pump	31,482		27,006
Water Purification, Pers Serv	593,173	FX83301	618,155
Water Purification, Equip & Cap Outlay	12,885	FX83302	
Water Purification, Contr Expend	602,256	FX83304	653,240
TOTAL Water Purification	1,208,314		1,271,395
Water Trans & Distrib, Pers Serv	334,258	FX83401	296,655
Water Trans & Distrib, Equip & Cap Outlay	110,367	FX83402	103,134
Water Trans & Distrib, Contr Expend	415,002	FX83404	214,745
Water Trans & Distrib, Empl Bnfts		FX83408	
TOTAL Water Trans & Distrib	859,627		614,534
TOTAL Home And Community Services	2,571,198		2,405,854
Debt Principal, Serial Bonds	33,951	FX97106	42,519
TOTAL Debt Principal	33,951		42,519
Debt Interest, Serial Bonds	90,102	FX97107	92,004
TOTAL Debt Interest	90,102		92,004
TOTAL Expenditures	2,747,011		2,579,292
TOTAL Detail Expenditures And Other Uses	2,747,011		2,579,292

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(FX) WATER

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	737,929	FX8021	463,029
Restated Fund Equity - Beg of Year	737,929	FX8022	463,029
ADD - REVENUES AND OTHER SOURCES	2,472,111		2,458,658
DEDUCT - EXPENDITURES AND OTHER USES	2,747,011		2,579,292
Fund Equity - End of Year	463,029	FX8029	342,395

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(FX) WATER

Budget Summary

Code Description	2008	EdpCode	2009
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	2,790,375	FX1299N	2,590,950
Est Rev - Use of Money And Property	20,000	FX2499N	8,000
Licenses And Permits	1,000	FX2599N	1,000
Est Rev - Sale of Prop And Comp For Loss	8,580	FX2699N	6,000
TOTAL Estimated Revenues	2,819,955		2,605,950
Appropriated Reserve	339,585	FX511N	264,939
TOTAL Estimated Other Sources	339,585		264,939
TOTAL Estimated Revenues And Other Sources	3,159,540		2,870,889

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(FX) WATER

Budget Summary

Code Description	2008	EdpCode	2009
Appropriations And Other Uses			
App - General Government Support	670,827	FX1999N	373,145
App-Home And Community Services	2,354,190	FX8999N	2,306,633
App - Debt Service	134,523	FX9899N	191,111
TOTAL Appropriations	3,159,540		2,870,889
TOTAL Appropriations And Other Uses	3,159,540		2,870,889

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(G) SEWER

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash		G200	202,494
Cash In Time Deposits	185,588	G201	
TOTAL Cash	185,588		202,494
Sewer Rents Receivable	963,925	G360	1,110,012
Accounts Receivable		G380	
TOTAL Other Receivables (net)	963,925		1,110,012
Inventory of Materials & Supplies	15,252	G445	15,252
TOTAL Inventories	15,252		15,252
Prepaid Expenses		G480	
TOTAL Prepaid Expenses	0		0
TOTAL Assets	1,164,765		1,327,758

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(G) SEWER

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	7,854	G600	17,539
TOTAL Accounts Payable	7,854		17,539
Accrued Interest Payable	1,292	G651	1,157
TOTAL Accrued Liabilities	1,292		1,157
Due To Other Funds	728,571	G630	978,674
TOTAL Due To Other Funds	728,571		978,674
Due To Employees' Retirement System	54,799	G637	49,908
TOTAL Due To Other Governments	54,799		49,908
Deferred Revenues	91,043	G691	123,208
TOTAL Deferred Revenues	91,043		123,208
TOTAL Liabilities	883,559		1,170,486
Reserve For Encumbrances		G821	1,857
TOTAL Reserve For Encumbrances	0		1,857
Reserve For Inventory	15,252	G845	15,252
TOTAL Contributed Reserve	15,252		15,252
Unreserved Fund Balance Appropriated		G910	
TOTAL Unreserved Fund Balance - Appropriated	0		0
Unreserved Fund Balance Unappropriated	265,954	G911	140,163
TOTAL Unreserved Fund Balance - Unappropriated	265,954		140,163
TOTAL Fund Equity	281,206		157,272
TOTAL Liabilities And Fund Equity	1,164,765		1,327,758

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(G) SEWER

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Sewer Rents	3,176,114	G2120	3,069,339
Sewer Charges	86,292	G2122	83,477
Interest & Penalties On Sewer Accts	45,759	G2128	37,172
TOTAL Departmental Income	3,308,165		3,189,988
Permits, Other	750	G2590	600
TOTAL Licenses And Permits	750		600
Insurance Recoveries	5,686	G2680	6,155
TOTAL Sale of Property And Compensation For Loss	5,686		6,155
Refunds of Prior Year's Expenditures	13	G2701	
TOTAL Miscellaneous Local Sources	13		0
TOTAL Revenues	3,314,614		3,196,743
TOTAL Detail Revenues And Other Sources	3,314,614		3,196,743

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(G) SEWER

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Property Loss, Contr Expend	46,332	G19314	34,836
TOTAL Property Loss	46,332		34,836
TOTAL General Government Support	46,332		34,836
Sewer Administration, Pers Serv	305,668	G81101	312,307
Sewer Administration, Equip & Cap Outlay		G81102	
Sewer Administration, Contr Expend	19,757	G81104	33,830
Sewer Administration, Empl Bnfts	199,955	G81108	189,601
TOTAL Sewer Administration	525,380		535,738
Sanitary Sewers, Pers Serv	255,701	G81201	288,591
Sanitary Sewers, Equip & Cap Outlay	31,460	G81202	2,655
Sanitary Sewers, Contr Expend	97,925	G81204	107,239
TOTAL Sanitary Sewers	385,086		398,485
Sewage Treat Disp, Contr Expend	2,301,140	G81304	2,258,692
TOTAL Sewage Treat Disp	2,301,140		2,258,692
Other Sanitation, Per Serv	74,042	G81891	70,957
Other Sanitation, Contr Expend	4,234	G81894	1,078
TOTAL Other Sanitation	78,276		72,035
TOTAL Home And Community Services	3,289,882		3,264,950
Debt Principal, Serial Bonds		G97106	8,087
TOTAL Debt Principal	0		8,087
Debt Interest, Serial Bonds		G97107	12,804
TOTAL Debt Interest	0		12,804
TOTAL Expenditures	3,336,214		3,320,677
TOTAL Detail Expenditures And Other Uses	3,336,214		3,320,677

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(G) SEWER

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	302,806	G8021	281,206
Restated Fund Equity - Beg of Year	302,806	G8022	281,206
ADD - REVENUES AND OTHER SOURCES	3,314,614		3,196,743
DEDUCT - EXPENDITURES AND OTHER USES	3,336,214		3,320,677
Fund Equity - End of Year	281,206	G8029	157,272

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(G) SEWER

Budget Summary

Code Description	2008	EdpCode	2009
Estimated Revenues And Other Sources			
Est Rev - Departmental Income	3,528,542	G1299N	3,518,963
Licenses And Permits	1,000	G2599N	0
Est Rev - Sale of Prop And Comp For Loss	6,402	G2699N	6,000
TOTAL Estimated Revenues	3,535,944		3,524,963
TOTAL Estimated Revenues And Other Sources	3,535,944		3,524,963

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(G) SEWER

Budget Summary

Code Description	2008	EdpCode	2009
Appropriations And Other Uses			
App - General Government Support	42,843	G1999N	267,302
App - Home And Community Services	3,472,210	G8999N	3,172,090
App - Debt Service	20,891	G9899N	85,571
TOTAL Appropriations	3,535,944		3,524,963
TOTAL Appropriations And Other Uses	3,535,944		3,524,963

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash		H200	1,388,152
Cash In Time Deposits	608,798	H201	
TOTAL Cash	608,798		1,388,152
Accounts Receivable		H380	5,400
Accured Interest Receivable		H381	522
TOTAL Other Receivables (net)	0		5,922
State & Federal Receivables	133,799	H410	171,486
TOTAL State And Federal Aid Receivables	133,799		171,486
Due From Other Governments		H440	25,000
TOTAL Due From Other Governments	0		25,000
Cash Special Reserves	11,430,701	H230	12,699,047
TOTAL Restricted Assets	11,430,701		12,699,047
TOTAL Assets	12,173,298		14,289,607

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Accounts Payable	145,958	H600	637,853
TOTAL Accounts Payable	145,958		637,853
Retained Percentages, Cont Pay	24,098	H605	51,626
TOTAL Retained Percentages	24,098		51,626
Bond Anticipation Notes Payable	219,073	H626	
TOTAL Notes Payable	219,073		0
Due To Other Funds	75,967	H630	75,967
TOTAL Due To Other Funds	75,967		75,967
TOTAL Liabilities	465,096		765,446
Reserve For Encumbrances	14,747,704	H821	15,008,164
TOTAL Reserve For Encumbrances	14,747,704		15,008,164
Capital Reserve	11,430,701	H878	12,699,046
TOTAL Special Reserves	11,430,701		12,699,046
Unreserved Fund Balance Unappropriated	-14,470,203	H911	-14,183,049
TOTAL Unreserved Fund Balance - Unappropriated	-14,470,203		-14,183,049
TOTAL Fund Equity	11,708,202		13,524,161
TOTAL Liabilities And Fund Equity	12,173,298		14,289,607

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Misc Revenue, Other Govts	76,400	H2389	25,000
TOTAL Intergovernmental Charges	76,400		25,000
Interest And Earnings	165,234	H2401	178,200
TOTAL Use of Money And Property	165,234		178,200
Unclassified (specify)	54,000	H2770	63,900
TOTAL Miscellaneous Local Sources	54,000		63,900
St Aid-Capital Projects	10,474	H3097	304,284
TOTAL State Aid	10,474		304,284
Fed Aid, Transp Cap Proj	63,139	H4597	1,723,671
TOTAL Federal Aid	63,139		1,723,671
TOTAL Revenues	369,247		2,295,055
Interfund Transfers		H5031	457,863
TOTAL Interfund Transfers	0		457,863
Serial Bonds	9,228,760	H5710	4,997,387
TOTAL Proceeds of Obligations	9,228,760		4,997,387
TOTAL Other Sources	9,228,760		5,455,250
TOTAL Detail Revenues And Other Sources	9,598,007		7,750,305

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Buildings, Equip & Cap Outlay	332,728	H16202	399,315
TOTAL Buildings	332,728		399,315
Other Gen Govt Support, Equip & Cap Outlay	612,112	H19892	101,189
TOTAL Other Gen Govt Support	612,112		101,189
TOTAL General Government Support	944,840		500,504
Public Safety Cap Proj	205,383	H30972	351,752
TOTAL Public Safety Cap Proj	205,383		351,752
TOTAL Public Safety	205,383		351,752
Maint of Streets, Equip & Cap Outlay	164,762	H51102	2,114,944
TOTAL Maint of Streets	164,762		2,114,944
TOTAL Transportation	164,762		2,114,944
Other Econ & Dev, Equip & Cap Outlay	343,482	H69972	1,441
TOTAL Other Econ & Dev	343,482		1,441
TOTAL Economic Assistance And Opportunity	343,482		1,441
Parks, Equip & Cap Outlay	103,522	H71102	772,780
TOTAL Parks	103,522		772,780
TOTAL Culture And Recreation	103,522		772,780
Storm Sewers, Equip & Cap Outlay	319,337	H81402	4,742
TOTAL Storm Sewers	319,337		4,742
Water Trans & Distrib, Equip & Cap Outlay	333,941	H83402	
TOTAL Water Trans & Distrib	333,941		0
Misc Home & Comm Serv, Equip & Cap Outlay	294,764	H89892	1,482,509
TOTAL Misc Home & Comm Serv	294,764		1,482,509
TOTAL Home And Community Services	948,042		1,487,251
TOTAL Expenditures	2,710,031		5,228,672
Transfers, Other Funds	485,543	H99019	625,487
TOTAL Operating Transfers	485,543		625,487
TOTAL Other Uses	485,543		625,487
TOTAL Detail Expenditures And Other Uses	3,195,574		5,854,159

CITY OF Saratoga Springs
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	5,294,981	H8021	11,708,202
Prior Period Adj.- Increase In Fund Equity	10,788	H8012	
Prior Period Adj - Decrease In Fund Equity		H8015	80,187
Restated Fund Equity - Beg of Year	5,305,769	H8022	11,628,015
ADD - REVENUES AND OTHER SOURCES	9,598,007		7,750,305
DEDUCT - EXPENDITURES AND OTHER USES	3,195,574		5,854,159
Fund Equity - End of Year	11,708,202	H8029	13,524,161

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Land	4,100,210	K101	4,247,099
Buildings	14,452,467	K102	14,639,179
Improvements Other Than Buildings	2,949,173	K103	4,514,333
Machinery & Equipment	12,735,289	K104	12,900,311
Construction Work In Progress	7,317,452	K105	11,241,271
Infrastructure	51,251,147	K106	51,803,912
TOTAL Fixed Assets (net)	92,805,738		99,346,105
TOTAL Assets	92,805,738		99,346,105

CITY OF Saratoga Springs
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Total Non-Current Govt Assets	92,805,738	K159	99,346,105
TOTAL Investments in Non-Current Government Assets	92,805,738		99,346,105
TOTAL Fund Equity	92,805,738		99,346,105
TOTAL Liabilities And Fund Equity	92,805,738		99,346,105

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(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash	56,388	TA200	84,016
Time Deposits	1,424,261	TA201	1,018,196
TOTAL Cash	1,480,649		1,102,212
Due From Other Governments		TA440	
TOTAL Due From Other Governments	0		0
TOTAL Assets	1,480,649		1,102,212

CITY OF Saratoga Springs
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(TA) AGENCY

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Due To Other Funds	1,495	TA630	621
TOTAL Due To Other Funds	1,495		621
State Retirement	18,523	TA18	21,067
Group Insurance	1,251	TA20	9
Nys Income Tax	4,619	TA21	9,530
Federal Income Tax	12,361	TA22	25,095
Income Executions	-10	TA23	
Social Security Tax	18,149	TA26	27,694
Guaranty & Bid Deposits		TA30	
Joint Tax Liens		TA41	
Other Funds (specify)	1,424,261	TA85	1,018,196
TOTAL Agency Liabilities	1,479,154		1,101,591
TOTAL Liabilities	1,480,649		1,102,212
TOTAL Liabilities And Fund Equity	1,480,649		1,102,212

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Cash In Time Deposits	532,969	V201	172,660
TOTAL Cash	532,969		172,660
Accounts Receivable	2,950	V380	1,450
Accrued Interest Receivable		V381	19
TOTAL Other Receivables (net)	2,950		1,469
Cash In Time Deposits, Spec Res	747,759	V231	734,786
TOTAL Restricted Assets	747,759		734,786
TOTAL Assets	1,283,678		908,915

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Other Liabilities	100	V688	6,612
TOTAL Other Liabilities	100		6,612
TOTAL Liabilities	100		6,612
Fund Balance-Reserved For Bonded Debt	1,283,578	V884	902,303
TOTAL Special Reserves	1,283,578		902,303
TOTAL Fund Equity	1,283,578		902,303
TOTAL Liabilities And Fund Equity	1,283,678		908,915

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2008

(V) DEBT SERVICE

Results of Operation

Code Description	2007	EdpCode	2008
Detail Revenues And Other Sources			
Real Property Taxes	1,176,082	V1001	1,167,517
Special Assessments	20,068	V1030	19,728
TOTAL Real Property Taxes	1,196,150		1,187,245
Debt Service - Other GoV.	300,000	V2392	300,000
TOTAL Intergovernmental Charges	300,000		300,000
Interest And Earnings	114,048	V2401	59,961
TOTAL Use of Money And Property	114,048		59,961
Unclassified (specify)		V2770	221
TOTAL Miscellaneous Local Sources	0		221
TOTAL Revenues	1,610,198		1,547,427
Interfund Transfers	535,046	V5031	744,640
TOTAL Interfund Transfers	535,046		744,640
TOTAL Other Sources	535,046		744,640
TOTAL Detail Revenues And Other Sources	2,145,244		2,292,067

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Results of Operation

Code Description	2007	EdpCode	2008
Detail Expenditures And Other Uses			
Fiscal Agents Fees, Contr Expend	31,739	V13804	38,773
TOTAL Fiscal Agents Fees	31,739		38,773
TOTAL General Government Support	31,739		38,773
Debt Principal, Serial Bonds	1,144,675	V97106	1,416,183
TOTAL Debt Principal	1,144,675		1,416,183
Debt Interest, Serial Bonds	895,747	V97107	1,215,062
TOTAL Debt Interest	895,747		1,215,062
TOTAL Expenditures	2,072,161		2,670,018
Transfers, Other Funds		V99019	3,324
TOTAL Operating Transfers	0		3,324
TOTAL Other Uses	0		3,324
TOTAL Detail Expenditures And Other Uses	2,072,161		2,673,342

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2007	EdpCode	2008
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	1,210,495	V8021	1,283,578
Restated Fund Equity - Beg of Year	1,210,495	V8022	1,283,578
ADD - REVENUES AND OTHER SOURCES	2,145,244		2,292,067
DEDUCT - EXPENDITURES AND OTHER USES	2,072,161		2,673,342
Fund Equity - End of Year	1,283,578	V8029	902,303

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
Assets			
Total Non-Current Govt Liabilities	40,320,744	W129	51,232,224
TOTAL Provision To Be Made In Future Budgets	40,320,744		51,232,224
TOTAL Assets	40,320,744		51,232,224

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2007	EdpCode	2008
Liabilities And Fund Equity			
Other Post Employment Benefits		W683	6,223,484
Compensated Absences	3,456,992	W687	3,558,344
Other Long-Term Debt	67,498	W689	1,555,472
TOTAL Other Liabilities	3,524,490		11,337,300
Due To Employees' Retirement System	4,372,494	W637	3,952,537
TOTAL Due To Other Governments	4,372,494		3,952,537
Bonds Payable	32,423,760	W628	35,942,387
TOTAL Bond And Long Term Liabilities	32,423,760		35,942,387
TOTAL Liabilities	40,320,744		51,232,224
TOTAL Liabilities And Fund Equity	40,320,744		51,232,224

CITY OF Saratoga Springs
Financial Comments
For the Fiscal Year Ending 2008

(C) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 Adjust prior period for loan payoff inadvertently left in allowance for doubtful accounts.

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 eliminate traffic signal receivable from prior years due to inability to collect.

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8012 properly record construction in progress for prior periods.

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2007000002	EDPCODE	Amount
Month and Year of Issue		11/5/2007
Purpose of Issue		ST CONSTRUCTION
Current Interest Rate		3.6500
Outstanding Beginning of Year	2P18661	141,625
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	141,625
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		9/17/2008

Bond Anticipation Note No. 2007000001	EDPCODE	Amount
Month and Year of Issue		9/17/2007
Purpose of Issue		CELSIOR AVE CULV
Current Interest Rate		3.7000
Outstanding Beginning of Year	2P18661	77,448
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	77,448
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		9/17/2008

Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		219,073
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		219,073
Outstanding End of Year		0
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	219,073

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2002000001	EDPCODE	Amount
Month and Year of Issue		9/15/2002
Purpose of Issue		Various Purpose
Current Interest Rate		3.9000
Outstanding Beginning of Year	2P18671	1,625,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	105,000
Outstanding End of the Fiscal Year	2P18677	1,520,000
Final Maturity Date		9/15/2022

Bond No. 2000000001	EDPCODE	Amount
Month and Year of Issue		7/1/1993
Purpose of Issue		Various Purpose
Current Interest Rate		4.7500
Outstanding Beginning of Year	2P18671	960,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	160,000
Outstanding End of the Fiscal Year	2P18677	800,000
Final Maturity Date		3/1/2013

Bond No. 2006000007	EDPCODE	Amount
Month and Year of Issue		4/1/2006
Purpose of Issue		Various Water Projects
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	8,325,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	155,000
Outstanding End of the Fiscal Year	2P18677	8,170,000
Final Maturity Date		4/1/2035

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2004000001	EDPCODE	Amount
Month and Year of Issue		4/8/2004
Purpose of Issue		Various Purpose
Current Interest Rate		4.0000
Outstanding Beginning of Year	2P18671	3,715,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	75,000
Outstanding End of the Fiscal Year	2P18677	3,640,000
Final Maturity Date		2/15/2034

Bond No. 2000000003	EDPCODE	Amount
Month and Year of Issue		10/28/1997
Purpose of Issue		Various Purpose
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18671	1,255,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	195,000
Outstanding End of the Fiscal Year	2P18677	1,060,000
Final Maturity Date		9/1/2017

Bond No. 2000000002	EDPCODE	Amount
Month and Year of Issue		3/1/1997
Purpose of Issue		Various Purpose
Current Interest Rate		3.0400
Outstanding Beginning of Year	2P18671	2,145,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	245,000
Outstanding End of the Fiscal Year	2P18677	1,900,000
Final Maturity Date		2/15/2017

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2007000004	EDPCODE	Amount
Month and Year of Issue		7/1/2007
Purpose of Issue		VARIOUS
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	9,228,760
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	248,760
Outstanding End of the Fiscal Year	2P18677	8,980,000
Final Maturity Date		7/1/2030

Bond No. 2000000004	EDPCODE	Amount
Month and Year of Issue		6/1/2000
Purpose of Issue		Improvement Serial Bond
Current Interest Rate		5.1200
Outstanding Beginning of Year	2P18671	980,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	120,000
Outstanding End of the Fiscal Year	2P18677	860,000
Final Maturity Date		6/1/2014

Bond No. 2005000001	EDPCODE	Amount
Month and Year of Issue		5/12/2005
Purpose of Issue		Various
Current Interest Rate		3.8500
Outstanding Beginning of Year	2P18671	4,190,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	175,000
Outstanding End of the Fiscal Year	2P18677	4,015,000
Final Maturity Date		5/15/2024

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2008000001	EDPCODE	Amount
Month and Year of Issue		7/31/2008
Purpose of Issue		Various
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	4,997,387
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	4,997,387
Final Maturity Date		7/31/2028

Total Bond		Amount
Outstanding Beginning of Year		32,423,760
Prior Year Adjustment		0
Issued During Fiscal Year		4,997,387
Paid During Fiscal Year		1,478,760
Outstanding End of Year		35,942,387

0

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Other Debt No. 2007000006	EDPCODE	Amount
Month and Year of Issue		5/15/2007
Purpose of Issue		VEHICLE LEASE
Current Interest Rate		7.2500
Outstanding Beginning of Year	2P1861	58,714
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P1863	0
Paid During the Fiscal Year		
(do not include renewals here)	2P1865	24,920
Outstanding End of the Fiscal Year	2P1867	33,794
Final Maturity Date		5/15/2010

Other Debt No. 2007000005	EDPCODE	Amount
Month and Year of Issue		6/16/2006
Purpose of Issue		VEHICLE LEASE
Current Interest Rate		7.0000
Outstanding Beginning of Year	2P1861	8,784
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P1863	0
Paid During the Fiscal Year		
(do not include renewals here)	2P1865	5,856
Outstanding End of the Fiscal Year	2P1867	2,928
Final Maturity Date		6/16/2009

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2008

Water and Other Purposes Exempt From Constitutional Debt Limit

Other Debt No. 2008000002	EDPCODE	Amount
Month and Year of Issue		4/1/2008
Purpose of Issue		Energy Performance
Current Interest Rate		2.2500
Outstanding Beginning of Year	2P1861	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P1863	1,536,746
Paid During the Fiscal Year		
(do not include renewals here)	2P1865	17,996
Outstanding End of the Fiscal Year	2P1867	1,518,750
Final Maturity Date		4/1/2023

Total Other Debt		Amount
Outstanding Beginning of Year		67,498
Prior Year Adjustment		0
Issued During Fiscal Year		1,536,746
Paid During Fiscal Year		48,772
Outstanding End of Year		1,555,472

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Other Debt		Amount
Outstanding Beginning of Year		32,710,331
Prior Year Adjustment		0
Issued During Fiscal Year		6,534,133
Paid During Fiscal Year		1,746,605
Outstanding End of Year		37,497,859

CITY OF Saratoga Springs
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2008

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$7,980,546.00
Time Deposits	9Z2021	\$1,470,900.00
Total		\$9,453,486.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$600,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$9,129,754.00
Total		\$9,729,754.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	\$22,015,376.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$25,000,000.00
 - 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 2008

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1200	\$3,364,398	\$0	\$3,351,286	\$13,112
****-1201	\$6,455,668	\$204	\$0	\$6,455,872
****-1202	\$444,478	\$0	\$200,644	\$243,834
****-1203	\$671,530	\$0	\$240	\$671,290
****-1206	\$10,304	\$279	\$0	\$10,583
****-A122	\$77,913	\$0	\$0	\$77,913
****-1227	\$19,214	\$0	\$0	\$19,214
****-1229	\$68,053	\$0	\$0	\$68,053
****-1234	\$328,593	\$0	\$0	\$328,593
*-1239	\$5,021	\$0	\$0	\$5,021
****-1242	\$80,065	\$0	\$0	\$80,065
****-1258	\$288,889	\$0	\$0	\$288,889
****-1259	\$411,954	\$0	\$0	\$411,954
****-1273	\$129,294	\$0	\$0	\$129,294
****-1201	\$232,882	\$0	\$0	\$232,882
****-1270	\$1,204,043	\$0	\$0	\$1,204,043
****-1275	\$56,653	\$0	\$0	\$56,653
****-1277	\$211,453	\$0	\$0	\$211,453
****-1278	\$100	\$0	\$0	\$100
****-1452	\$708,718	\$0	\$0	\$708,718
****-1211	\$488,801	\$0	\$0	\$488,801
****-1209	\$12,669,449	\$0	\$0	\$12,669,449
****-1016	\$42,574	\$0	\$0	\$42,574
****-1074	\$311,713	\$0	\$0	\$311,713
****-1218	\$263,483	\$0	\$0	\$263,483
****-1233	\$1,947	\$0	\$0	\$1,947
*-1207	\$44,504	\$0	\$0	\$44,504
****-1218	\$5,243	\$0	\$0	\$5,243
****-1200	\$62,743	\$0	\$0	\$62,743
****-1218	\$21,272	\$0	\$0	\$21,272

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2008

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1223	\$33,738	\$0	\$0	\$33,738
****-4006	\$7,546	\$0	\$0	\$7,546
****-4024	\$119,054	\$0	\$0	\$119,054
****-4039	\$64,268	\$0	\$0	\$64,268
****-4040	\$6,784	\$0	\$0	\$6,784
****-4094	\$621,565	\$0	\$0	\$621,565
****-4098	\$131,399	\$1,341	\$0	\$132,740
****-4101	\$15,062	\$0	\$0	\$15,062
****-4102	\$17,440	\$0	\$0	\$17,440
****-1212	\$9,575	\$0	\$0	\$9,575
****-1213	\$24,158	\$0	\$0	\$24,158
****-1216	\$157,965	\$0	\$0	\$157,965
****-1231	\$218,399	\$0	\$0	\$218,399
****-1201	\$231	\$0	\$0	\$231
****-1220	\$96,218	\$0	\$0	\$96,218
****-1221	\$91,661	\$0	\$0	\$91,661
****-1237	\$8,768	\$0	\$0	\$8,768
Total Adjusted Bank Balance				\$26,754,437
Petty Cash				\$2,040.00
Adjustments				\$0.00
Total Cash				9ZCASH * \$26,756,477
Total Cash Balance All Funds				9ZCASHB * \$26,756,477
* Must be equal				

CITY OF Saratoga Springs
Local Government Questionnaire
For the Fiscal Year Ending 2008

	<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>Yes</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 2008

Total Full Time Employees:		356			
Total Part Time Employees:		258			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$883,533.00	223	48	
90158	Police and Fire Retirement	\$2,120,768.00	129		
90258	Local Pension Fund	\$473,222.00			15
90308	Social Security	\$1,579,770.00	370	263	
90408	Worker's Compensation Insurance	\$588,990.00	370	263	
90458	Life Insurance	\$12,844.00	263		43
90508	Unemployment Insurance	\$99,130.00	370	263	
90558	Disability Insurance	\$21,225.00	214	7	
90608	Hospital and Medical (Dental) Insurance	\$5,480,314.00	357		223
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$194,539.00	23		
91890	Other Employee Benefits	\$184,594.00	370		
Total		\$11,638,929.00			
Computed Total From Financial Section (comparative purposes only)		\$9,485,981.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2008

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			kilowatts	
Coal			tons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Kenneth Ivins, 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 12/31/2008, 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 12/31/2008 and filed by means of electronic data transmission.

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

(518) 587-3550
Telephone Number

04/23/2009
Date of Certification

Kenneth Ivins
Name

Commissioner of Finance
Title

474 Broadway
Official Address

(518) 587-3550
Official Telephone Number