

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 12/31/2010

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 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

- (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 2009 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	2,662,418	A200	3,287,203
Cash In Time Deposits		A201	
Petty Cash	1,940	A210	1,940
Departmental Cash	10,146	A215	7,744
TOTAL Cash	2,674,504		3,296,887
Investments In Securities	17,260	A450	17,260
TOTAL Investments	17,260		17,260
Taxes Receivable, Current	884,394	A250	928,852
City School Taxes Receivable	766,428	A290	788,092
Tax Sale Certificates	898,626	A320	1,167,196
TOTAL Taxes Receivable (net)	2,549,448		2,884,140
Accounts Receivable	2,188,415	A380	2,261,731
Accrued Interest Receivable		A381	
Allowance For Receivables	-34,166	A389	-34,166
TOTAL Other Receivables (net)	2,154,249		2,227,565
State & Federal, Other	1,514,864	A410	1,654,740
TOTAL State And Federal Aid Receivables	1,514,864		1,654,740
Due From Other Funds	1,947,804	A391	2,495,244
TOTAL Due From Other Funds	1,947,804		2,495,244
Due From Other Governments	200,412	A440	212,085
TOTAL Due From Other Governments	200,412		212,085
Prepaid Expenses	1,674	A480	1,723
TOTAL Prepaid Expenses	1,674		1,723
Cash, Special Reserves	1,209,830	A230	1,061,615
TOTAL Restricted Assets	1,209,830		1,061,615
TOTAL Assets	12,270,045		13,851,259

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(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	436,375	A600	551,784
TOTAL Accounts Payable	436,375		551,784
Accrued Liabilities	49,445	A601	
Accrued Interest Payable	292,316	A651	260,324
TOTAL Accrued Liabilities	341,761		260,324
Other Liabilities	72,475	A688	54,225
TOTAL Other Liabilities	72,475		54,225
Due To Other Funds	25,000	A630	
TOTAL Due To Other Funds	25,000		0
Due To Employees' Retirement System	1,938,439	A637	2,196,113
Due To City School Districts	860,698	A661	931,317
TOTAL Due To Other Governments	2,799,137		3,127,430
Deferred Revenues	1,269,814	A691	1,300,706
Deferred Tax Revenues	1,418,137	A694	1,544,933
TOTAL Deferred Revenues	2,687,951		2,845,639
TOTAL Liabilities	6,362,699		6,839,402
Reserve For Encumbrances	1,782,659	A821	1,748,195
TOTAL Reserve For Encumbrances	1,782,659		1,748,195
Capital Reserve	1,131,722	A878	983,311
Miscellaneous Reserve (specify)	78,108	A889	78,303
TOTAL Special Reserves	1,209,830		1,061,614
Unreserved Fund Balance Appropriated	62,313	A910	
TOTAL Unreserved Fund Balance - Appropriated	62,313		0
Unreserved Fund Balance Unappropriated	2,852,544	A911	4,202,048
TOTAL Unreserved Fund Balance - Unappropriated	2,852,544		4,202,048
TOTAL Fund Equity	5,907,346		7,011,857
TOTAL Liabilities And Fund Equity	12,270,045		13,851,259

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	13,818,199	A1001	15,356,015
Special Assessments	432,850	A1030	428,113
TOTAL Real Property Taxes	14,251,049		15,784,128
Federal Payments In Lieu of Taxes	176,439	A1080	234,318
Other Payments In Lieu of Taxes	122,277	A1081	131,926
Interest & Penalties On Real Prop Taxes	242,603	A1090	269,440
TOTAL Real Property Tax Items	541,319		635,684
Sales And Use Tax	8,361,155	A1110	9,045,606
Tax On Hotel Room Occupancy	380,509	A1113	417,071
Tax On Admissions And Dues	393,442	A1114	413,975
Non Prop Tax Dist By County	402,909	A1120	418,849
Utilities Gross Receipts Tax	444,488	A1130	557,299
Harness Racing Admissions Tax	245	A1132	202
O.T.B. Surtax		A1150	
Franchises	847,043	A1170	458,315
Interest & Penalties On Non-Property Taxes	54	A1190	35
TOTAL Non Property Tax Items	10,829,845		11,311,352
Treasurer Fees	84,975	A1230	99,213
Tax Collector Fees	12,980	A1232	12,390
Charges For Tax Redemption	3,825	A1235	5,850
Clerk Fees	4,051	A1255	5,837
Attorney Fees	3,100	A1265	4,800
Fire Inspection Fees	8,950	A1540	8,550
Restitution Surcharge	794	A1580	1,188
Other Public Safety Departmental Income	126,873	A1589	48,199
Vital Statistics Fees	41,934	A1603	41,588
Public Works Charges	68,970	A1710	64,036
Parking Lots And Garages-No Tax	30,967	A1721	28,575
Park And Recreational Charges	157,683	A2001	134,745
Special Recreational Facility Charges	559,143	A2025	614,407
Zoning Fees	15,502	A2110	11,200
Planning Board Fees	101,792	A2115	101,521
Refuse & Garbage Charges	260,990	A2130	253,557
TOTAL Departmental Income	1,482,529		1,435,656
Civil Service Charges	64,166	A2220	30,005
Public Safety Services For Other Govts	51,917	A2260	66,582
Dog Control Services, Ot Govts	1,050	A2268	670
Youth Recreation Services, Other Govts	159,271	A2350	151,922
TOTAL Intergovernmental Charges	276,404		249,179
Interest And Earnings	45,186	A2401	18,485
Rental of Real Property	293,064	A2410	395,261
Rental, Other (specify)	9,939	A2440	7,276
TOTAL Use of Money And Property	348,189		421,022
Licenses, Other	42,341	A2545	46,395
Permits, Other	94,118	A2590	108,368
TOTAL Licenses And Permits	136,459		154,763

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Fines And Forfeited Bail	701,984	A2610	672,504
TOTAL Fines And Forfeitures	701,984		672,504
Sales, Other	14,790	A2655	12,339
Sales of Real Property		A2660	2,500
Insurance Recoveries	394,962	A2680	370,228
Other Compensation For Loss		A2690	
TOTAL Sale of Property And Compensation For Loss	409,752		385,067
Refunds of Prior Year's Expenditures		A2701	21,165
Gifts And Donations	21,034	A2705	60,128
Vlt/tribal-State Compact Moneys		A2725	
Unclassified (specify)	25,932	A2770	115,716
TOTAL Miscellaneous Local Sources	46,966		197,009
St Aid, Revenue Sharing	1,791,676	A3001	1,683,369
St Aid, Mortgage Tax	1,242,645	A3005	1,116,310
State Aid Court Facilities	30,656	A3021	23,388
St Aid, Real Property Tax Administration		A3040	
ST. Aid, Records MgmT.	261	A3060	20,710
St Aid - Other (specify)	18,280	A3089	14,584
St Aid, Other Public Safety	139,877	A3389	11,358
St Aid, Consolidated Highway Aid	464,659	A3501	505,679
St Aid, Youth Programs	26,945	A3820	
St Aid, Planning Studies	10,000	A3902	
St Aid, Other Home And Comm Serv	60,531	A3989	
TOTAL State Aid	3,785,530		3,375,398
Fed Aid Other Public Safety	70,381	A4389	223,642
Fed Aid, Medical Assis Prog Adm	54,772	A4402	35,364
Fed Aid, Planning Studies		A4902	13,000
Fed Aid, Other Home And Comm Services	6,216	A4989	
TOTAL Federal Aid	131,369		272,006
TOTAL Revenues	32,941,395		34,893,768
Interfund Transfers	73,569	A5031	61,604
TOTAL Interfund Transfers	73,569		61,604
TOTAL Other Sources	73,569		61,604
TOTAL Detail Revenues And Other Sources	33,014,964		34,955,372

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Mayor, Pers Serv	126,769	A12101	125,410
Mayor, Equip & Cap Outlay	459	A12102	615
Mayor, Contr Expend	10,281	A12104	18,188
Mayor, Empl Bnfts	387,194	A12108	410,615
TOTAL Mayor	524,703		554,828
Dir of Finance, Pers Serv	450,832	A13101	450,727
Dir of Finance, Equip & Cap Outlay		A13102	275
Dir of Finance, Contr Expend	82,592	A13104	76,239
Dir of Finance, Empl Bnfts	215,374	A13108	240,309
TOTAL Dir of Finance	748,798		767,550
Purchasing, Pers Serv	66,983	A13451	68,536
TOTAL Purchasing	66,983		68,536
Assessment, Pers Serv	179,515	A13551	135,690
Assessment, Equip & Cap Outlay	724	A13552	729
Assessment, Contr Expend	56,354	A13554	130,264
TOTAL Assessment	236,593		266,683
Discount On Taxes	134,460	A13704	144,877
TOTAL Discount On Taxes	134,460		144,877
Fiscal Agents Fees, Contr Expend	448,340	A13804	467,958
TOTAL Fiscal Agents Fees	448,340		467,958
Clerk,pers Serv	330,751	A14101	323,253
Clerk,equip & Cap Outlay		A14102	711
Clerk,contr Expend	40,247	A14104	39,235
Clerk,empl Bnfts	232,297	A14108	317,671
TOTAL Clerk	603,295		680,870
Law, Pers Serv	187,355	A14201	159,589
Law, Equip & Cap Outlay	457	A14202	359
Law, Contr Expend	190,276	A14204	123,712
TOTAL Law	378,088		283,660
Personnel, Pers Serv	70,062	A14301	42,366
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	11,646	A14304	13,039
Personnel, Empl Bnfts		A14308	13,396
TOTAL Personnel	81,708		68,801
Engineer, Pers Serv	377,909	A14401	375,869
Engineer, Equip & Cap Outlay	219	A14402	
Engineer, Contr Expend	12,199	A14404	9,762
TOTAL Engineer	390,327		385,631
Records Mgmt, PerS. Serv.	61,650	A14601	59,663
Records Mgmt, Equip & Cap Outlay	7,032	A14602	7,200
Records Mgmt, Contr Expend	913	A14604	4,309
TOTAL Records Mgmt	69,595		71,172
Board of Ethics, Contr Expend		A14704	
TOTAL Board of Ethics	0		0
Public Works Admin, Pers Serv	238,008	A14901	161,852
Public Works Admin, Equip & Cap Outlay		A14902	

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Public Works Admin, Contr Expend	21,544	A14904	42,206
Public Works Admin, Empl Bnfts	1,918,306	A14908	2,319,824
TOTAL Public Works Admin	2,177,858		2,523,882
Buildings, Pers Serv	98,679	A16201	85,743
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	185,185	A16204	198,533
TOTAL Buildings	283,864		284,276
Central Garage, Pers Serv	539,603	A16401	454,369
Central Garage, Equip & Cap Outlay	3,726	A16402	2,250
Central Garage, Contr Expend	94,353	A16404	93,942
TOTAL Central Garage	637,682		550,561
Central Comm System, Pers Serv	69,023	A16501	49,092
Central Comm System, Equip & Cap Outlay		A16502	10,157
Central Comm System, Contr Expend	21,357	A16504	20,656
TOTAL Central Comm System	90,380		79,905
Central Data Process, Pers Serv	180,137	A16801	182,330
Central Data Process & Cap Outlay	26,171	A16802	14,735
Central Data Process, Contr Expend	81,080	A16804	85,313
TOTAL Central Data Process	287,388		282,378
Unallocated Insurance, Contr Expend	631,438	A19104	604,162
TOTAL Unallocated Insurance	631,438		604,162
Municipal Assn Dues, Contr Expend	6,291	A19204	6,480
TOTAL Municipal Assn Dues	6,291		6,480
Judgements And Claims, Contr Expend		A19304	39,810
TOTAL Judgements And Claims	0		39,810
TOTAL General Government Support	7,797,791		8,132,020
Public Safety Admin, Pers Serv	266,504	A30101	233,579
Public Safety Admin, Equip & Cap Outlay		A30102	
Public Safety Admin, Contr Expend	64,745	A30104	70,363
Public Safety Admin, Empl Bnfts	460,919	A30108	525,424
TOTAL Public Safety Admin	792,168		829,366
Public Safety Comm Sys, Pers Serv	571,737	A30201	536,578
Public Safety Comm Sys, Equip & Cap Outlay	23,893	A30202	8,381
Public Safety Comm Sys, Contr Expend	31,319	A30204	29,049
TOTAL Public Safety Comm Sys	626,949		574,008
Police, Pers Serv	5,485,478	A31201	5,177,710
Police, Equip & Cap Outlay	111,461	A31202	153,621
Police, Contr Expend	391,908	A31204	396,785
Police, Empl Bnfts	2,516,409	A31208	2,938,897
TOTAL Police	8,505,256		8,667,013
Juvenile Counsel Serv, Pers Serv	414,065	A31471	391,197
Juvenile Counsel Serv, Equip & Cap Outlay	1,458	A31472	
Juvenile Counsel Serv, Contr Expend	900	A31474	
TOTAL Juvenile Counsel Serv	416,423		391,197
Traffic Control, Pers Serv	239,904	A33101	246,421

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Traffic Control, Equip & Cap Outlay	7,548	A33102	12,782
Traffic Control, Contr Expen	163,936	A33104	137,517
TOTAL Traffic Control	411,388		396,720
Stop Dwi,pers Serv	37,591	A33151	37,036
Stop Dwi, Equip & Cap Outlay	4,133	A33152	1,891
Stop Dwi,contr Expend	650	A33154	
TOTAL Stop Dwi	42,374		38,927
On-Street Parking, Pers Serv	75,456	A33201	72,296
On-Street Parking, Contr Expend	2,099	A33204	1,801
TOTAL On-Street Parking	77,555		74,097
Fire, Pers Serv	4,163,676	A34101	3,906,567
Fire, Equip & Cap Outlay	36,279	A34102	46,208
Fire, Contr Expend	214,739	A34104	223,292
Fire, Empl Bnfts	3,355,215	A34108	3,148,478
TOTAL Fire	7,769,909		7,324,545
Control of Animals, Contr Expend	4,129	A35104	3,723
TOTAL Control of Animals	4,129		3,723
Safety Inspection, Pers Serv	402,894	A36201	330,749
Safety Inspection, Equip & Cap Outlay	11,226	A36202	5,740
Safety Inspection, Contr Expend	25,583	A36204	12,552
TOTAL Safety Inspection	439,703		349,041
Misc Public Safety, Pers Serv	89,307	A39891	93,230
TOTAL Misc Public Safety	89,307		93,230
TOTAL Public Safety	19,175,161		18,741,867
Public Health, Pers Serv	10,764	A40101	10,765
Public Health, Contr Expend	7,100	A40104	7,000
TOTAL Public Health	17,864		17,765
TOTAL Health	17,864		17,765
Maint of Streets, Pers Serv	2,510,434	A51101	2,002,511
Maint of Streets, Equip & Cap Outlay	56,695	A51102	45,514
Maint of Streets, Contr Expend	1,118,137	A51104	1,071,237
TOTAL Maint of Streets	3,685,266		3,119,262
Street Lighting, Contr Expend	345,304	A51824	428,237
TOTAL Street Lighting	345,304		428,237
Off-Street Parking, Pers Serv	9,566	A56501	138
Off-Street Parking, Equip & Cap Outlay	3,197	A56502	
Off-Street Parking, Contr Expend	18,713	A56504	31,621
TOTAL Off-Street Parking	31,476		31,759
TOTAL Transportation	4,062,046		3,579,258
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

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Programs For Aging, Contr Expend	93,715	A67724	93,715
TOTAL Programs For Aging	93,715		93,715
TOTAL Economic Assistance And Opportunity	138,615		138,615
Parks, Pers Serv	259,436	A71101	240,788
Parks, Equip & Cap Outlay	594	A71102	23,938
Parks, Contr Expend	115,374	A71104	107,355
TOTAL Parks	375,404		372,081
Playgr & Rec Centers, Pers Serv	669,085	A71401	537,714
Playgr & Rec Centers, Equip & Cap Outlay	8,107	A71402	14,049
Playgr & Rec Centers, Contr Expend	122,057	A71404	80,047
Playgr & Rec Centers, Empl Bnfts	160,375	A71408	122,055
TOTAL Playgr & Rec Centers	959,624		753,865
Special Rec Facility, Pers Serv	254,371	A71801	285,643
Special Rec Facility, Equip & Cap Outlay	22,830	A71802	
Special Rec Facility, Contr Expend	280,835	A71804	267,023
TOTAL Special Rec Facility	558,036		552,666
Youth Prog, Pers Serv	160,380	A73101	101,522
Youth Prog, Equip & Cap Outlay	1,231	A73102	
Youth Prog, Contr Expend	80,396	A73104	55,401
TOTAL Youth Prog	242,007		156,923
Historian, Pers Serv	22,805	A75101	21,181
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	851	A75104	659
TOTAL Historian	23,656		21,840
Historical Property, Pers Serv	75,322	A75201	68,767
Historical Property, Equip & Cap Outlay	4,321	A75202	1,155
Historical Property, Contr Expend	26,529	A75204	25,771
TOTAL Historical Property	106,172		95,693
Celebrations, Contr Expend	2,662	A75504	2,716
TOTAL Celebrations	2,662		2,716
Other Performing Arts, Contr Expend		A75604	3,520
TOTAL Other Performing Arts	0		3,520
TOTAL Culture And Recreation	2,267,561		1,959,304
Planning, Pers Serv	374,684	A80201	349,492
Planning, Equip & Cap Outlay	376	A80202	814
Planning, Contr Expend	66,819	A80204	46,432
TOTAL Planning	441,879		396,738
Storm Sewers, Pers Serv	33,886	A81401	64,436
Storm Sewers, Contr Expend	29,497	A81404	23,143
TOTAL Storm Sewers	63,383		87,579
Refuse & Garbage, Pers Serv	105,383	A81601	84,549
Refuse & Garbage, Contr Expend	216,720	A81604	140,705
TOTAL Refuse & Garbage	322,103		225,254
Shade Tree, Pers Serv	98,266	A85601	85,209
Shade Tree, Equip & Cap Outlay	8,250	A85602	8,065

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Shade Tree, Contr Expend	11,558	A85604	7,543
TOTAL Shade Tree	118,074		100,817
Cemetery, Contr Expend	20,000	A88104	20,000
TOTAL Cemetery	20,000		20,000
TOTAL Home And Community Services	965,439		830,388
Other Debt, Principal	76,107	A97896	79,274
TOTAL Debt Principal	76,107		79,274
Other Debt, Interest	61,797	A97897	74,233
TOTAL Debt Interest	61,797		74,233
TOTAL Expenditures	34,562,381		33,552,724
Transfers, Other Funds	261,848	A99019	296,037
TOTAL Operating Transfers	261,848		296,037
TOTAL Other Uses	261,848		296,037
TOTAL Detail Expenditures And Other Uses	34,824,229		33,848,761

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(A) GENERAL

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	7,719,630	A8021	5,907,346
Prior Period Adj - Decrease In Fund Equity	3,019	A8015	2,100
Restated Fund Equity - Beg of Year	7,716,611	A8022	5,905,246
ADD - REVENUES AND OTHER SOURCES	33,014,964		34,955,372
DEDUCT - EXPENDITURES AND OTHER USES	34,824,229		33,848,761
Fund Equity-End of Year	5,907,346	A8029	7,011,857

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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Real Property Taxes	15,637,313	A1049N	16,166,722
Est Rev - Real Property Tax Items	923,410	A1099N	966,960
Est Rev - Non Property Tax Items	10,109,808	A1199N	11,230,608
Est Rev - Departmental Income	1,376,765	A1299N	1,724,640
Est Rev - Intergovernmental Charges	268,356	A2399N	199,275
Est Rev - Use of Money And Property	402,000	A2499N	342,000
Est Rev - Licenses And Permits	112,900	A2599N	156,700
Est Rev - Fines And Forfeitures	702,000	A2649N	697,500
Est Rev - Sale of Prop And Comp For Loss	302,981	A2699N	1,042,807
Est Rev - Miscellaneous Local Sources	1,937,500	A2799N	41,250
Est Rev - State Aid	3,574,840	A3099N	3,003,300
Est Rev - Federal Aid	45,100	A4099N	394,766
TOTAL Estimated Revenues	35,392,973		35,966,528
Estimated - Interfund Transfer	54,500	A5031N	54,500
TOTAL Estimated Other Sources	54,500		54,500
TOTAL Estimated Revenues And Other Sources	35,447,473		36,021,028

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(A) GENERAL

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - General Government Support	5,001,642	A1999N	4,775,915
App - Public Safety	12,311,803	A3999N	12,513,164
App - Health	107,865	A4999N	112,865
App - Transportation	3,859,825	A5999N	3,685,460
App - Economic Assistance And Opportunity	130,150	A6999N	128,615
App - Culture And Recreation	2,105,485	A7999N	1,983,272
App - Home And Community Services	967,843	A8999N	895,128
App - Employee Benefits	10,437,643	A9199N	11,353,907
App - Debt Service	462,903	A9899N	356,403
TOTAL Appropriations	35,385,159		35,804,729
App - Interfund Transfer	62,314	A9999N	216,300
TOTAL Other Uses	62,314		216,300
TOTAL Appropriations And Other Uses	35,447,473		36,021,029

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	3,979	CD200	233
Cash In Time Deposits	223,296	CD201	256,735
Petty Cash	100	CD210	100
TOTAL Cash	227,375		257,068
Allowance For Receivables	-15,508	CD389	-15,508
Rehabilitation Loan Receivable	305,860	CD390	295,143
TOTAL Other Receivables (net)	290,352		279,635
State & Federal Receivables	19,371	CD410	25,946
TOTAL State And Federal Aid Receivables	19,371		25,946
Due From Other Funds	25,000	CD391	
TOTAL Due From Other Funds	25,000		0
TOTAL Assets	562,098		562,649

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	19,371	CD600	25,946
TOTAL Accounts Payable	19,371		25,946
Due To Other Funds		CD630	4,922
TOTAL Due To Other Funds	0		4,922
Due To Other Governments	1,166	CD631	376
TOTAL Due To Other Governments	1,166		376
Deferred Revenues	286,283	CD691	279,636
TOTAL Deferred Revenues	286,283		279,636
TOTAL Liabilities	306,820		310,880
Reserve For Encumbrances	32	CD821	
TOTAL Reserve For Encumbrances	32		0
Unreserved Fund Balance Appropriated	255,246	CD910	251,769
TOTAL Unreserved Fund Balance - Appropriated	255,246		251,769
TOTAL Fund Equity	255,278		251,769
TOTAL Liabilities And Fund Equity	562,098		562,649

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Community Development Income	55,979	CD2170	36,366
TOTAL Departmental Income	55,979		36,366
Interest And Earnings	12,411	CD2401	14,795
TOTAL Use of Money And Property	12,411		14,795
Fed Aid, Community Development Act	566,706	CD4910	585,176
TOTAL Federal Aid	566,706		585,176
TOTAL Revenues	635,096		636,337
TOTAL Detail Revenues And Other Sources	635,096		636,337

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Rent Subsidy, Contr Expend	180,895	CD86104	180,230
TOTAL Rent Subsidy	180,895		180,230
Rehab Loans & Grant, Contr Expend	216,892	CD86684	310,273
TOTAL Rehab Loans & Grant	216,892		310,273
Prov of Public Service, Contr Expen	90,557	CD86764	77,078
TOTAL Prov of Public Service	90,557		77,078
Administration, Equip & Cap Outlay	3,812	CD86862	6,589
TOTAL Administration	3,812		6,589
TOTAL Home And Community Services	492,156		574,170
TOTAL Expenditures	492,156		574,170
Transfers, Other Funds	73,569	CD99019	61,604
TOTAL Operating Transfers	73,569		61,604
TOTAL Other Uses	73,569		61,604
TOTAL Detail Expenditures And Other Uses	565,725		635,774

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	185,903	CD8021	255,274
Prior Period Adj - Decrease In Fund Equity		CD8015	4,068
Restated Fund Equity - Beg of Year	185,903	CD8022	251,206
ADD - REVENUES AND OTHER SOURCES	635,096		636,337
DEDUCT - EXPENDITURES AND OTHER USES	565,725		635,774
Fund Equity-End of Year	255,274	CD8029	251,769

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	305,376	CM200	337,382
Cash In Time Deposits	45,876	CM201	
TOTAL Cash	351,252		337,382
Accrued Interest Receivable	0	CM381	
TOTAL Other Receivables (net)	0		0
Cash, Special Reserves	1,952	CM230	1,957
TOTAL Restricted Assets	1,952		1,957
TOTAL Assets	353,204		339,339

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	14,014	CM600	15,220
TOTAL Accounts Payable	14,014		15,220
Due To Other Funds	15,780	CM630	
TOTAL Due To Other Funds	15,780		0
TOTAL Liabilities	29,794		15,220
Miscellaneous Reserve (specify)	1,952	CM889	1,957
TOTAL Special Reserves	1,952		1,957
Unreserved Fund Balance Unappropriated	321,458	CM911	322,162
TOTAL Unreserved Fund Balance - Unappropriated	321,458		322,162
TOTAL Fund Equity	323,410		324,119
TOTAL Liabilities And Fund Equity	353,204		339,339

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Special Assessments, Ad Valorem	130,380	CM1028	109,870
TOTAL Real Property Taxes	130,380		109,870
Interest And Earnings	1,383	CM2401	650
TOTAL Use of Money And Property	1,383		650
TOTAL Revenues	131,763		110,520
TOTAL Detail Revenues And Other Sources	131,763		110,520

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Administration-Contractual	3,120	CM17104	
TOTAL Administration-Contractual	3,120		0
TOTAL General Government Support	3,120		0
Other Economic And Development-Contr Expen	38,888	CM69894	43,913
TOTAL Other Economic And Development-Contr Expen	38,888		43,913
TOTAL Economic Assistance And Opportunity	38,888		43,913
Serial Bonds, Principal	12,470	CM97106	12,969
TOTAL Debt Principal	12,470		12,969
Debt Interest, Serial Bonds	4,077	CM97107	3,426
TOTAL Debt Interest	4,077		3,426
TOTAL Expenditures	58,555		60,308
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	108,058		109,811

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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	299,705	CM8021	323,410
Restated Fund Equity - Beg of Year	299,705	CM8022	323,410
ADD - REVENUES AND OTHER SOURCES	131,763		110,520
DEDUCT - EXPENDITURES AND OTHER USES	108,058		109,811
Fund Equity-End of Year	323,410	CM8029	324,119

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	295,567	CM200	308,526
TOTAL Cash	295,567		308,526
Cash, Special Reserves	1,952	CM230	1,957
TOTAL Restricted Assets	1,952		1,957
TOTAL Assets	297,519		310,483

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	10,894	CM600	15,220
TOTAL Accounts Payable	10,894		15,220
Due To Other Funds	15,780	CM630	
TOTAL Due To Other Funds	15,780		0
TOTAL Liabilities	26,674		15,220
Miscellaneous Reserve (specify)	1,952	CM889	1,957
TOTAL Special Reserves	1,952		1,957
Unreserved Fund Balance Unappropriated	268,893	CM911	293,306
TOTAL Unreserved Fund Balance - Unappropriated	268,893		293,306
TOTAL Fund Equity	270,845		295,263
TOTAL Liabilities And Fund Equity	297,519		310,483

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Special Assessments, Ad Valorem	76,375	CM1028	84,369
TOTAL Real Property Taxes	76,375		84,369
Interest And Earnings	401	CM2401	357
TOTAL Use of Money And Property	401		357
TOTAL Revenues	76,776		84,726
TOTAL Detail Revenues And Other Sources	76,776		84,726

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Other Economic And Development-Contr Expen	38,888	CM69894	43,913
TOTAL Other Economic And Development-Contr Expen	38,888		43,913
TOTAL Economic Assistance And Opportunity	38,888		43,913
Serial Bonds, Principal	12,470	CM97106	12,969
TOTAL Debt Principal	12,470		12,969
Debt Interest, Serial Bonds	4,077	CM97107	3,426
TOTAL Debt Interest	4,077		3,426
TOTAL Expenditures	55,435		60,308
TOTAL Detail Expenditures And Other Uses	55,435		60,308

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(CM1) SAD MISC SPEC REV 1

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	249,504	CM8021	270,845
Restated Fund Equity - Beg of Year	249,504	CM8022	270,845
ADD - REVENUES AND OTHER SOURCES	76,776		84,726
DEDUCT - EXPENDITURES AND OTHER USES	55,435		60,308
Fund Equity-End of Year	270,845	CM8029	295,263

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	9,809	CM200	28,856
Cash In Time Deposits	45,876	CM201	
TOTAL Cash	55,685		28,856
Accrued Interest Receivable		CM381	
TOTAL Other Receivables (net)	0		0
TOTAL Assets	55,685		28,856

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	3,120	CM600	
TOTAL Accounts Payable	3,120		0
TOTAL Liabilities	3,120		0
Unreserved Fund Balance Unappropriated	52,565	CM911	28,856
TOTAL Unreserved Fund Balance - Unappropriated	52,565		28,856
TOTAL Fund Equity	52,565		28,856
TOTAL Liabilities And Fund Equity	55,685		28,856

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Special Assessments, Ad Valorem	54,005	CM1028	25,501
TOTAL Real Property Taxes	54,005		25,501
Interest And Earnings	982	CM2401	293
TOTAL Use of Money And Property	982		293
TOTAL Revenues	54,987		25,794
TOTAL Detail Revenues And Other Sources	54,987		25,794

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Administration-Contractual	3,120	CM17104	
TOTAL Administration-Contractual	3,120		0
TOTAL General Government Support	3,120		0
TOTAL Expenditures	3,120		0
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	52,623		49,503

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(CM2) WASAD MISC SPEC REV 2

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	50,201	CM8021	52,565
Restated Fund Equity - Beg of Year	50,201	CM8022	52,565
ADD - REVENUES AND OTHER SOURCES	54,987		25,794
DEDUCT - EXPENDITURES AND OTHER USES	52,623		49,503
Fund Equity-End of Year	52,565	CM8029	28,856

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	115,423	ER200	41,647
TOTAL Cash	115,423		41,647
Accounts Receivable	40,814	ER380	13,562
TOTAL Other Receivables (net)	40,814		13,562
State & Federal, Other	321,730	ER410	1,511,930
TOTAL State And Federal Aid Receivables	321,730		1,511,930
Due From Other Governments	188,261	ER440	189,756
TOTAL Due From Other Governments	188,261		189,756
Prepaid Expenses	17,422	ER480	7,475
TOTAL Prepaid Expenses	17,422		7,475
Cash, Special Reserves	6,406,808	ER230	7,738,189
Investments In Securities, Special Reserve	1,011,338	ER452	845
TOTAL Restricted Assets	7,418,146		7,739,034
Equipment	190,464	ER104	190,464
Construction Work In Progress	3,036,098	ER105	11,941,049
Accum Depr, Machinery & Equip	-172,643	ER114	-182,258
TOTAL Fixed Assets (net)	3,053,919		11,949,255
TOTAL Assets	11,155,715		21,452,659

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	454,369	ER600	1,541,802
TOTAL Accounts Payable	454,369		1,541,802
Accrued Interest Payable	630	ER651	561
TOTAL Accrued Liabilities	630		561
Retained Percentages-Contracts Payable	40,839	ER605	416,734
TOTAL Retained Percentages	40,839		416,734
Customers' Deposits	145,672	ER615	192,869
TOTAL Other Deposits	145,672		192,869
Due To Other Funds	-876	ER630	
TOTAL Due To Other Funds	-876		0
Due To Employees' Retirement	30,842	ER637	40,836
TOTAL Due To Other Governments	30,842		40,836
TOTAL Liabilities	671,476		2,192,802
Net Assets-Restricted For Capital Projects	7,418,145	ER921	7,739,034
Net Assets-Restricted For Other Purposes	3,066,094	ER923	11,520,823
TOTAL Retained Earnings	10,484,239		19,259,857
TOTAL Fund Equity	10,484,239		19,259,857
TOTAL Liabilities And Fund Equity	11,155,715		21,452,659

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Special Recreational Facility Charges	490,148	ER2025	513,117
TOTAL Charges For Services Within Locality	490,148		513,117
Other Compensation For Loss	6,617	ER2690	8,722
TOTAL Sale of Property And Compensation For Loss	6,617		8,722
Interfund Transfers	119,122	ER5031	128,429
TOTAL Interfund Transfers	119,122		128,429
Interest And Earnings	142,149	ER2401	25,193
TOTAL Use of Money And Property	142,149		25,193
Refunds of Prior Year's Expenditures	93,882	ER2701	3,093
Unclassified (specify)	761,019	ER2770	913,450
TOTAL Other	854,901		916,543
St Aid, Other Cul & Rec	2,108,474	ER3889	8,354,197
TOTAL State Aid	2,108,474		8,354,197
TOTAL Revenues	3,721,411		9,946,201
TOTAL Operating Revenue	3,721,411		9,946,201

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2009	EdpCode	2010
Expenses			
Special Recreation Facilities-Pers Serv	601,112	ER71801	616,629
TOTAL Special Recreation Facilities-Pers Serv	601,112		616,629
TOTAL Personal Services	601,112		616,629
Depreciation	10,451	ER19944	9,615
TOTAL Depreciation	10,451		9,615
Special Recreation Facilities-Contr Expend	408,328	ER71804	388,784
TOTAL Special Recreation Facilities-Contr Expend	408,328		388,784
TOTAL Contractual Expenses	418,779		398,399
Special Recreation Facilities-Empl Bnfts	148,625	ER71808	155,555
TOTAL Special Recreation Facilities-Empl Bnfts	148,625		155,555
TOTAL Employee Benefits	148,625		155,555
TOTAL Expenses	1,168,516		1,170,583
TOTAL Operating Expenses	1,168,516		1,170,583

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(ER) ENTERPRISE RECREATION

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	7,931,344	ER8021	10,484,239
Restated Fund Equity - Beg of Year	7,931,344	ER8022	10,484,239
ADD - REVENUES AND OTHER SOURCES	3,721,411		9,946,201
DEDUCT - EXPENDITURES AND OTHER USES	1,168,516		1,170,583
Fund Equity - End of Year	10,484,239	ER8029	19,259,857

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Cash Flow

Code Description	2009	EdpCode	2010
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(FX) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	119,019	FX200	129,348
TOTAL Cash	119,019		129,348
Water Rents Receivable	717,965	FX350	892,100
Accounts Receivable	15,000	FX380	3,000
TOTAL Other Receivables (net)	732,965		895,100
Inventory of Materials & Supplies	17,347	FX445	32,407
TOTAL Inventories	17,347		32,407
Cash Special Reserves	574,525	FX230	659,577
TOTAL Restricted Assets	574,525		659,577
TOTAL Assets	1,443,856		1,716,432

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(FX) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	61,591	FX600	79,369
TOTAL Accounts Payable	61,591		79,369
Accrued Interest Payable	1,068	FX651	827
TOTAL Accrued Liabilities	1,068		827
Due To Other Funds	816,201	FX630	780,835
TOTAL Due To Other Funds	816,201		780,835
Due To Employees' Retirement System	52,331	FX637	60,231
TOTAL Due To Other Governments	52,331		60,231
Deferred Revenues	72,145	FX691	82,273
TOTAL Deferred Revenues	72,145		82,273
TOTAL Liabilities	1,003,336		1,003,535
Reserve For Encumbrances	56,409	FX821	72,522
TOTAL Reserve For Encumbrances	56,409		72,522
Reserve For Inventory	17,347	FX845	32,407
TOTAL Contributed Reserve	17,347		32,407
Miscellaneous Reserve (specify)	574,525	FX889	659,577
TOTAL Special Reserves	574,525		659,577
Unreserved Fund Balance Unappropriated	-207,761	FX911	-51,609
TOTAL Unreserved Fund Balance - Unappropriated	-207,761		-51,609
TOTAL Fund Equity	440,520		712,897
TOTAL Liabilities And Fund Equity	1,443,856		1,716,432

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(FX) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Metered Water Sales	2,015,820	FX2140	2,271,551
Unmetered Water Sales	224,252	FX2142	100,698
Water Service Charges	137,000	FX2144	263,023
Interest & Penalties On Water Rents	25,452	FX2148	28,115
TOTAL Departmental Income	2,402,524		2,663,387
Interest And Earnings	776	FX2401	744
TOTAL Use of Money And Property	776		744
Permits, Other	3,600	FX2590	4,125
TOTAL Licenses And Permits	3,600		4,125
Other Compensation For Loss	21,294	FX2690	14,355
TOTAL Sale of Property And Compensation For Loss	21,294		14,355
Unclassified (specify)		FX2770	7,553
TOTAL Miscellaneous Local Sources	0		7,553
St Aid-Water Cap Proj		FX3991	16,460
TOTAL State Aid	0		16,460
TOTAL Revenues	2,428,194		2,706,624
Interfund Transfers	3,102	FX5031	37,337
TOTAL Interfund Transfers	3,102		37,337
TOTAL Other Sources	3,102		37,337
TOTAL Detail Revenues And Other Sources	2,431,296		2,743,961

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(FX) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Property Loss, Contr Expend	27,053	FX19314	32,469
TOTAL Property Loss	27,053		32,469
TOTAL General Government Support	27,053		32,469
Water Administration, Pers Serv	183,967	FX83101	156,244
Water Administration, Contr Expend	23,164	FX83104	33,944
Water Administration, Empl Bnfts	285,290	FX83108	305,147
TOTAL Water Administration	492,421		495,335
Source Supply Pwr & Pump, Contr Expend	19,416	FX83204	23,657
TOTAL Source Supply Pwr & Pump	19,416		23,657
Water Purification, Pers Serv	611,047	FX83301	587,256
Water Purification, Equip & Cap Outlay	2,969	FX83302	14,548
Water Purification, Contr Expend	522,556	FX83304	582,614
TOTAL Water Purification	1,136,572		1,184,418
Water Trans & Distrib, Pers Serv	315,775	FX83401	343,054
Water Trans & Distrib, Equip & Cap Outlay	67,574	FX83402	101,760
Water Trans & Distrib, Contr Expend	123,329	FX83404	83,679
TOTAL Water Trans & Distrib	506,678		528,493
TOTAL Home And Community Services	2,155,087		2,231,903
Debt Principal, Serial Bonds	47,565	FX97106	64,337
TOTAL Debt Principal	47,565		64,337
Debt Interest, Serial Bonds	103,466	FX97107	142,875
TOTAL Debt Interest	103,466		142,875
TOTAL Expenditures	2,333,171		2,471,584
TOTAL Detail Expenditures And Other Uses	2,333,171		2,471,584

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(FX) WATER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	342,395	FX8021	440,520
Restated Fund Equity - Beg of Year	342,395	FX8022	440,520
ADD - REVENUES AND OTHER SOURCES	2,431,296		2,743,961
DEDUCT - EXPENDITURES AND OTHER USES	2,333,171		2,471,584
Fund Equity - End of Year	440,520	FX8029	712,897

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(FX) WATER

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Departmental Income	2,596,660	FX1299N	2,567,276
Est Rev - Use of Money And Property	4,000	FX2499N	4,000
Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	11,192	FX2699N	7,431
TOTAL Estimated Revenues	2,613,352		2,580,207
Appropriated Reserve	257,824	FX511N	254,535
TOTAL Estimated Other Sources	257,824		254,535
TOTAL Estimated Revenues And Other Sources	2,871,176		2,834,742

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(FX) WATER

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - General Government Support	42,998	FX1999N	
App-Home And Community Services	2,149,759	FX8999N	2,139,390
App - Employee Benefits	411,140	FX9199N	414,311
App - Debt Service	227,279	FX9899N	271,041
TOTAL Appropriations	2,831,176		2,824,742
App - Interfund Transfer	40,000	FX9999N	10,000
TOTAL Other Uses	40,000		10,000
TOTAL Appropriations And Other Uses	2,871,176		2,834,742

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(G) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	217,617	G200	237,312
TOTAL Cash	217,617		237,312
Sewer Rents Receivable	963,679	G360	1,280,911
TOTAL Other Receivables (net)	963,679		1,280,911
Inventory of Materials & Supplies	15,252	G445	15,252
TOTAL Inventories	15,252		15,252
TOTAL Assets	1,196,548		1,533,475

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(G) SEWER

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	8,721	G600	12,628
TOTAL Accounts Payable	8,721		12,628
Accrued Interest Payable	1,015	G651	347
TOTAL Accrued Liabilities	1,015		347
Due To Other Funds	1,040,618	G630	1,174,926
TOTAL Due To Other Funds	1,040,618		1,174,926
Due To Employees' Retirement System	49,708	G637	25,285
TOTAL Due To Other Governments	49,708		25,285
Deferred Revenues	95,232	G691	104,167
TOTAL Deferred Revenues	95,232		104,167
TOTAL Liabilities	1,195,294		1,317,353
Reserve For Encumbrances	6,061	G821	2,500
TOTAL Reserve For Encumbrances	6,061		2,500
Reserve For Inventory	15,252	G845	15,252
TOTAL Contributed Reserve	15,252		15,252
Unreserved Fund Balance Unappropriated	-20,059	G911	198,370
TOTAL Unreserved Fund Balance - Unappropriated	-20,059		198,370
TOTAL Fund Equity	1,254		216,122
TOTAL Liabilities And Fund Equity	1,196,548		1,533,475

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(G) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Sewer Rents	3,047,537	G2120	3,662,678
Sewer Charges	102,789	G2122	76,540
Interest & Penalties On Sewer Accts	39,793	G2128	42,425
TOTAL Departmental Income	3,190,119		3,781,643
Permits, Other	500	G2590	500
TOTAL Licenses And Permits	500		500
Insurance Recoveries	7,459	G2680	4,074
TOTAL Sale of Property And Compensation For Loss	7,459		4,074
Unclassified (specify)		G2770	69
TOTAL Miscellaneous Local Sources	0		69
TOTAL Revenues	3,198,078		3,786,286
Interfund Transfers	2,947	G5031	
TOTAL Interfund Transfers	2,947		0
TOTAL Other Sources	2,947		0
TOTAL Detail Revenues And Other Sources	3,201,025		3,786,286

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(G) SEWER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Property Loss, Contr Expend	28,317	G19314	28,955
TOTAL Property Loss	28,317		28,955
TOTAL General Government Support	28,317		28,955
Sewer Administration, Pers Serv	327,429	G81101	242,755
Sewer Administration, Contr Expend	14,948	G81104	20,458
Sewer Administration, Empl Bnfts	210,966	G81108	191,999
TOTAL Sewer Administration	553,343		455,212
Sanitary Sewers, Pers Serv	301,834	G81201	251,404
Sanitary Sewers, Equip & Cap Outlay		G81202	16,713
Sanitary Sewers, Contr Expend	84,230	G81204	72,460
TOTAL Sanitary Sewers	386,064		340,577
Sewage Treat Disp, Contr Expend	2,245,300	G81304	2,598,424
TOTAL Sewage Treat Disp	2,245,300		2,598,424
Other Sanitation, Per Serv	58,419	G81891	59,996
Other Sanitation, Contr Expend	369	G81894	397
TOTAL Other Sanitation	58,788		60,393
TOTAL Home And Community Services	3,243,495		3,454,606
Debt Principal, Serial Bonds	22,612	G97106	24,858
TOTAL Debt Principal	22,612		24,858
Debt Interest, Serial Bonds	62,619	G97107	62,999
TOTAL Debt Interest	62,619		62,999
TOTAL Expenditures	3,357,043		3,571,418
TOTAL Detail Expenditures And Other Uses	3,357,043		3,571,418

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(G) SEWER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	157,272	G8021	1,254
Restated Fund Equity - Beg of Year	157,272	G8022	1,254
ADD - REVENUES AND OTHER SOURCES	3,201,025		3,786,286
DEDUCT - EXPENDITURES AND OTHER USES	3,357,043		3,571,418
Fund Equity - End of Year	1,254	G8029	216,122

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(G) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Estimated Revenues			
Est Rev - Departmental Income	3,531,926	G1299N	3,654,287
Est Rev - Sale of Prop And Comp For Loss	8,233	G2699N	3,950
TOTAL Estimated Revenues	3,540,159		3,658,237
TOTAL Estimated Revenues And Other Sources	3,540,159		3,658,237

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(G) SEWER

Budget Summary

Code Description	2010	EdpCode	2011
Appropriations			
App - General Government Support	0	G1999N	
App - Home And Community Services	3,135,603	G8999N	3,336,118
App - Employee Benefits	316,699	G9199N	230,208
App - Debt Service	87,857	G9899N	91,911
TOTAL Appropriations	3,540,159		3,658,237
TOTAL Appropriations And Other Uses	3,540,159		3,658,237

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	535,478	H200	
TOTAL Cash	535,478		0
Accounts Receivable	5,400	H380	5,400
Accured Interest Receivable		H381	
TOTAL Other Receivables (net)	5,400		5,400
State & Federal Receivables	2,108,795	H410	1,235,769
TOTAL State And Federal Aid Receivables	2,108,795		1,235,769
Due From Other Governments		H440	
TOTAL Due From Other Governments	0		0
Cash Special Reserves	9,179,270	H230	3,238,333
TOTAL Restricted Assets	9,179,270		3,238,333
TOTAL Assets	11,828,943		4,479,502

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For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	2,804,922	H600	290,855
TOTAL Accounts Payable	2,804,922		290,855
Retained Percentages, Cont Pay	85,284	H605	65,514
TOTAL Retained Percentages	85,284		65,514
Due To Other Funds	75,966	H630	269,246
TOTAL Due To Other Funds	75,966		269,246
Deferred Revenues		H691	315,457
TOTAL Deferred Revenues	0		315,457
TOTAL Liabilities	2,966,172		941,072
Reserve For Encumbrances	9,808,895	H821	3,619,494
TOTAL Reserve For Encumbrances	9,808,895		3,619,494
Capital Reserve	9,179,270	H878	3,238,333
TOTAL Special Reserves	9,179,270		3,238,333
Unreserved Fund Balance Unappropriated	-10,125,394	H911	-3,319,397
TOTAL Unreserved Fund Balance - Unappropriated	-10,125,394		-3,319,397
TOTAL Fund Equity	8,862,771		3,538,430
TOTAL Liabilities And Fund Equity	11,828,943		4,479,502

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Misc Revenue, Other Govts		H2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	67,715	H2401	74,290
TOTAL Use of Money And Property	67,715		74,290
Unclassified (specify)	64,800	H2770	
TOTAL Miscellaneous Local Sources	64,800		0
St Aid-Capital Projects	133,967	H3097	3,335
TOTAL State Aid	133,967		3,335
Fed Aid, Transp Cap Proj	2,087,528	H4597	2,939,989
TOTAL Federal Aid	2,087,528		2,939,989
TOTAL Revenues	2,354,010		3,017,614
Interfund Transfers	135,202	H5031	92,608
TOTAL Interfund Transfers	135,202		92,608
Serial Bonds	2,107,042	H5710	1,539,457
TOTAL Proceeds of Obligations	2,107,042		1,539,457
TOTAL Other Sources	2,242,244		1,632,065
TOTAL Detail Revenues And Other Sources	4,596,254		4,649,679

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Buildings, Equip & Cap Outlay	341,643	H16202	128,783
TOTAL Buildings	341,643		128,783
Central Garage, Equip & Cap Outlay	132,706	H16402	19,782
TOTAL Central Garage	132,706		19,782
Other Gen Govt Support, Equip & Cap Outlay	912,334	H19892	63,047
TOTAL Other Gen Govt Support	912,334		63,047
TOTAL General Government Support	1,386,683		211,612
Public Safety Cap Proj	118,839	H30972	10,000
TOTAL Public Safety Cap Proj	118,839		10,000
Police, Equip & Cap Outlay	146,951	H31202	5,804
TOTAL Police	146,951		5,804
Fire, Equip & Cap Outlay	398,203	H34102	27,713
TOTAL Fire	398,203		27,713
TOTAL Public Safety	663,993		43,517
Perm Improve Highway, Equip & Cap Outlay	2,342,875	H51122	3,401,729
TOTAL Perm Improve Highway	2,342,875		3,401,729
TOTAL Transportation	2,342,875		3,401,729
Parks, Equip & Cap Outlay	120,644	H71102	4,401
TOTAL Parks	120,644		4,401
Playgr & Rec Centers, Equip & Cap Outlay	2,553,981	H71402	3,013,687
TOTAL Playgr & Rec Centers	2,553,981		3,013,687
Historical Property, Equip & Cap Outlay	21,642	H75202	96,100
TOTAL Historical Property	21,642		96,100
TOTAL Culture And Recreation	2,696,267		3,114,188
Sanitary Sewers, Equip & Cap Outlay	569,605	H81202	373,629
TOTAL Sanitary Sewers	569,605		373,629
Storm Sewers, Equip & Cap Outlay	745,587	H81402	29,467
TOTAL Storm Sewers	745,587		29,467
Water Trans & Distrib, Equip & Cap Outlay	571,495	H83402	1,089,855
TOTAL Water Trans & Distrib	571,495		1,089,855
TOTAL Home And Community Services	1,886,687		1,492,951
TOTAL Expenditures	8,976,505		8,263,997
Transfers, Other Funds	280,668	H99019	1,149,622
TOTAL Operating Transfers	280,668		1,149,622
TOTAL Other Uses	280,668		1,149,622
TOTAL Detail Expenditures And Other Uses	9,257,173		9,413,619

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	13,524,161	H8021	8,862,771
Prior Period Adj - Decrease In Fund Equity	471	H8015	560,401
Restated Fund Equity - Beg of Year	13,523,690	H8022	8,302,370
ADD - REVENUES AND OTHER SOURCES	4,596,254		4,649,679
DEDUCT - EXPENDITURES AND OTHER USES	9,257,173		9,413,619
Fund Equity - End of Year	8,862,771	H8029	3,538,430

CITY OF Saratoga Springs
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Land	4,247,099	K101	4,247,099
Buildings	14,612,777	K102	14,612,777
Improvements Other Than Buildings	5,772,389	K103	6,423,094
Machinery & Equipment	13,122,476	K104	13,122,148
Construction Work In Progress	10,355,514	K105	16,063,800
Infrastructure	59,938,655	K106	61,828,649
TOTAL Fixed Assets (net)	108,048,910		116,297,567
TOTAL Assets	108,048,910		116,297,567

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Total Non-Current Govt Assets	108,048,910	K159	116,297,567
TOTAL Investments in Non-Current Government Assets	108,048,910		116,297,567
TOTAL Fund Equity	108,048,910		116,297,567
TOTAL Liabilities And Fund Equity	108,048,910		116,297,567

CITY OF Saratoga Springs
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(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	190,360	TA200	22,696
Time Deposits	833,582	TA201	831,730
TOTAL Cash	1,023,942		854,426
TOTAL Assets	1,023,942		854,426

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(TA) AGENCY

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Due To Other Funds	115	TA630	63
TOTAL Due To Other Funds	115		63
State Retirement	23,560	TA18	22,264
Nys Income Tax	29,150	TA21	
Federal Income Tax	68,498	TA22	
Social Security Tax	69,037	TA26	369
Other Funds (specify)	833,582	TA85	831,730
TOTAL Agency Liabilities	1,023,827		854,363
TOTAL Liabilities	1,023,942		854,426
TOTAL Liabilities And Fund Equity	1,023,942		854,426

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Accounts Receivable	600	V380	600
TOTAL Other Receivables (net)	600		600
Due From Other Governments	150	V440	150
TOTAL Due From Other Governments	150		150
Cash In Time Deposits, Spec Res	711,795	V231	1,509,953
TOTAL Restricted Assets	711,795		1,509,953
TOTAL Assets	712,545		1,510,703

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Other Liabilities	600	V688	100
TOTAL Other Liabilities	600		100
Due To Other Funds		V630	265,252
TOTAL Due To Other Funds	0		265,252
TOTAL Liabilities	600		265,352
Fund Balance-Reserved For Bonded Debt	711,945	V884	1,245,351
TOTAL Special Reserves	711,945		1,245,351
TOTAL Fund Equity	711,945		1,245,351
TOTAL Liabilities And Fund Equity	712,545		1,510,703

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2010

(V) DEBT SERVICE

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	2,321,143	V1001	2,190,209
Special Assessments	19,477	V1030	19,478
TOTAL Real Property Taxes	2,340,620		2,209,687
Debt Service - Other GoV.		V2392	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	26,419	V2401	36,813
TOTAL Use of Money And Property	26,419		36,813
St Aid, Other Aid (specify)		V3089	7,582
TOTAL State Aid	0		7,582
TOTAL Revenues	2,367,039		2,254,082
Interfund Transfers	331,646	V5031	1,236,788
TOTAL Interfund Transfers	331,646		1,236,788
TOTAL Other Sources	331,646		1,236,788
TOTAL Detail Revenues And Other Sources	2,698,685		3,490,870

CITY OF Saratoga Springs
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(V) DEBT SERVICE

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Fiscal Agents Fees, Contr Expend	26,353	V13804	25,787
TOTAL Fiscal Agents Fees	26,353		25,787
TOTAL General Government Support	26,353		25,787
Debt Principal, Serial Bonds	1,519,740	V97106	1,594,878
TOTAL Debt Principal	1,519,740		1,594,878
Debt Interest, Serial Bonds	1,342,950	V97107	1,336,799
TOTAL Debt Interest	1,342,950		1,336,799
TOTAL Expenditures	2,889,043		2,957,464
Transfers, Other Funds		V99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	2,889,043		2,957,464

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2010

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	902,303	V8021	711,945
Restated Fund Equity - Beg of Year	902,303	V8022	711,945
ADD - REVENUES AND OTHER SOURCES	2,698,685		3,490,870
DEDUCT - EXPENDITURES AND OTHER USES	2,889,043		2,957,464
Fund Equity - End of Year	711,945	V8029	1,245,351

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Total Non-Current Govt Liabilities	57,449,208	W129	64,284,335
TOTAL Provision To Be Made In Future Budgets	57,449,208		64,284,335
TOTAL Assets	57,449,208		64,284,335

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For the Fiscal Year Ending 2010

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2009	EdpCode	2010
General Long Term Debt			
Other Post Employment Benefits	12,633,840	W683	20,236,722
Compensated Absences	3,415,767	W687	3,312,436
Other Long-Term Debt	1,452,902	W689	1,429,286
TOTAL Other Liabilities	17,502,509		24,978,444
Due To Employees' Retirement System	3,499,657	W637	3,016,434
TOTAL Due To Other Governments	3,499,657		3,016,434
Bonds Payable	36,447,042	W628	36,289,457
TOTAL Bond And Long Term Liabilities	36,447,042		36,289,457
TOTAL Liabilities	57,449,208		64,284,335
TOTAL General Long Term Debt	57,449,208		64,284,335

CITY OF Saratoga Springs
Financial Comments
For the Fiscal Year Ending 2010

(A) GENERAL

Adjustment Reason

Account Code A8015 WRITE OFF OF BAD CHECKS FROM PRIOR YEARS UNABLE TO COLLECT.

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 PRIOR PERIOD ADJUSTMENTS FOR ENTRIES MADE IN LOAN POSTED TWICE IN ERROR IN 2009.

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 ADJUST ACCOUNTS RECEIVABLE. PROJECT COMPLETED AND NO ADDITIONAL AMOUNTS ARE DUE.

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(A) GENERAL
Revenues

Code Description	Code	Amount
Fed Aid Other Public Safety	A4389	109,667
Total ARRA Revenues:		109,667

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(A) GENERAL

Expenditures

Code Description	Code	Amount
Police, Pers Serv	A31201	273
Police, Equip & Cap Outlay	A31202	86,089
Police, Contr Expend	A31204	23,305
Total ARRA Expenditures:		109,667

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(CD) SPECIAL GRANT
Revenues

Code Description	Code	Amount
Fed Aid, Community Development Act	CD4910	99,239
Total ARRA Revenues:		99,239

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(CD) SPECIAL GRANT

Expenditures

Code Description	Code	Amount
Prov of Public Service, Contr Expen	CD86764	99,239
Total ARRA Expenditures:		99,239

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS
Revenues

Code Description	Code	Amount
Fed Aid, Transp Cap Proj	H4597	3,236,742
Total ARRA Revenues:		3,236,742

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Expenditures

Code Description	Code	Amount
Perm Improve Highway, Equip & Cap Outlay	H51122	3,236,742
Total ARRA Expenditures:		3,236,742

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

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	202,000
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	12,000
Outstanding End of the Fiscal Year	2P18677	190,000
Final Maturity Date		9/15/2022

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	498,897
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	14,857
Outstanding End of the Fiscal Year	2P18677	484,040
Final Maturity Date		7/1/2030

Bond No. 2009000004	EDPCODE	Amount
Month and Year of Issue		9/15/2009
Purpose of Issue		SEWER BOND
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	33,500
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	400
Outstanding End of the Fiscal Year	2P18677	33,100
Final Maturity Date		9/15/2039

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2010000002	EDPCODE	Amount
Month and Year of Issue		7/1/2010
Purpose of Issue		Various Water Projects
Current Interest Rate		4.4200
Outstanding Beginning of Year	2P18671	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	764,457
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	764,457
Final Maturity Date		7/1/2037

Bond No. 2008000004	EDPCODE	Amount
Month and Year of Issue		7/31/2008
Purpose of Issue		Sewer
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	985,515
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	16,008
Outstanding End of the Fiscal Year	2P18677	969,507
Final Maturity Date		7/31/2028

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	1,645,000
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	255,000
Outstanding End of the Fiscal Year	2P18677	1,390,000
Final Maturity Date		2/15/2017

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

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	1,880,693
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	38,743
Outstanding End of the Fiscal Year	2P18677	1,841,950
Final Maturity Date		4/1/2035

Bond No. 2009000003	EDPCODE	Amount
Month and Year of Issue		9/15/2009
Purpose of Issue		WATER BOND
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	962,045
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	14,945
Outstanding End of the Fiscal Year	2P18677	947,100
Final Maturity Date		9/15/2039

Bond No. 2008000003	EDPCODE	Amount
Month and Year of Issue		7/31/2008
Purpose of Issue		Water
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18671	261,161
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	4,242
Outstanding End of the Fiscal Year	2P18677	256,919
Final Maturity Date		7/31/2028

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

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	140,000
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	35,000
Outstanding End of the Fiscal Year	2P18677	105,000
Final Maturity Date		3/1/2013

Total Bond		Amount
Outstanding Beginning of Year		6,608,811
Prior Year Adjustment		0
Issued During Fiscal Year		764,457
Paid During Fiscal Year		391,195
Outstanding End of Year		6,982,073

0

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

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	1,442,644
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	79,274
Outstanding End of the Fiscal Year	2P1867	1,363,369
Final Maturity Date		4/1/2023

Other Debt No. 2009000001	EDPCODE	Amount
Month and Year of Issue		7/1/2009
Purpose of Issue		VEHICLE LEASE
Current Interest Rate		7.0000
Outstanding Beginning of Year	2P1861	2,928
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	2,928
Outstanding End of the Fiscal Year	2P1867	0
Final Maturity Date		6/30/2010

Other Debt No. 2009000002	EDPCODE	Amount
Month and Year of Issue		2/1/2009
Purpose of Issue		VEHICLE LEASE
Current Interest Rate		4.0000
Outstanding Beginning of Year	2P1861	325
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	325
Outstanding End of the Fiscal Year	2P1867	0
Final Maturity Date		1/31/2010

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Other Debt No. 2010000003	EDPCODE	Amount
Month and Year of Issue		5/1/2010
Purpose of Issue		vehicle leases PD
Current Interest Rate		7.2500
Outstanding Beginning of Year	2P1861	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P1863	84,750
Paid During the Fiscal Year		
(do not include renewals here)	2P1865	18,833
Outstanding End of the Fiscal Year	2P1867	65,916
Final Maturity Date		5/1/2013

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	7,005
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	7,005
Outstanding End of the Fiscal Year	2P1867	0
Final Maturity Date		5/15/2010

Total Other Debt		Amount
Outstanding Beginning of Year		1,452,902
Prior Year Adjustment		0
Issued During Fiscal Year		84,750
Paid During Fiscal Year		108,366
Outstanding End of Year		1,429,286

0

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Water and Other Purposes Exempt From Constitutional Debt Limit

Tax Anticipation Note No. 2010000004	EDPCODE	Amount
Month and Year of Issue		1/13/2010
Purpose of Issue		Tax Anticipation
Current Interest Rate		.7500
Outstanding Beginning of Year	2P18611	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18613	7,000,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18615	7,000,000
Outstanding End of the Fiscal Year	2P18617	0
Final Maturity Date		4/30/2010

Total Tax Anticipation Note		Amount
Outstanding Beginning of Year		0
Prior Year Adjustment		0
Issued During Fiscal Year		7,000,000
Paid During Fiscal Year		7,000,000
Outstanding End of Year		0

0

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2008000013	EDPCODE	Amount
Month and Year of Issue		7/31/2008
Purpose of Issue		Various
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	3,678,324
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	59,750
Outstanding End of the Fiscal Year	2P18777	3,618,574
Final Maturity Date		7/31/2028

Bond No. 2008000011	EDPCODE	Amount
Month and Year of Issue		4/1/2006
Purpose of Issue		Various
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	6,129,307
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	126,257
Outstanding End of the Fiscal Year	2P18777	6,003,050
Final Maturity Date		4/1/2035

Bond No. 2008000010	EDPCODE	Amount
Month and Year of Issue		5/12/2005
Purpose of Issue		Various
Current Interest Rate		3.8500
Outstanding Beginning of Year	2P18771	3,835,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	185,000
Outstanding End of the Fiscal Year	2P18777	3,650,000
Final Maturity Date		5/15/2024

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2008000009	EDPCODE	Amount
Month and Year of Issue		4/8/2004
Purpose of Issue		Various
Current Interest Rate		4.0000
Outstanding Beginning of Year	2P18771	3,560,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	85,000
Outstanding End of the Fiscal Year	2P18777	3,475,000
Final Maturity Date		2/15/2034

Bond No. 2008000008	EDPCODE	Amount
Month and Year of Issue		9/15/2002
Purpose of Issue		Various
Current Interest Rate		3.9000
Outstanding Beginning of Year	2P18771	1,208,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	103,000
Outstanding End of the Fiscal Year	2P18777	1,105,000
Final Maturity Date		9/15/2022

Bond No. 2008000007	EDPCODE	Amount
Month and Year of Issue		6/1/2000
Purpose of Issue		Various
Current Interest Rate		5.1250
Outstanding Beginning of Year	2P18771	735,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	130,000
Outstanding End of the Fiscal Year	2P18777	605,000
Final Maturity Date		6/1/2014

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2008000006	EDPCODE	Amount
Month and Year of Issue		10/28/1997
Purpose of Issue		Various
Current Interest Rate		4.5000
Outstanding Beginning of Year	2P18771	850,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	215,000
Outstanding End of the Fiscal Year	2P18777	635,000
Final Maturity Date		7/1/2017

Bond No. 2009000006	EDPCODE	Amount
Month and Year of Issue		9/15/2009
Purpose of Issue		VARIOUS
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	391,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	6,200
Outstanding End of the Fiscal Year	2P18777	384,800
Final Maturity Date		9/15/2039

Bond No. 2009000005	EDPCODE	Amount
Month and Year of Issue		1/30/2009
Purpose of Issue		RGY PERFORMANCE
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	720,497
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	25,497
Outstanding End of the Fiscal Year	2P18777	695,000
Final Maturity Date		7/15/2024

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2008000012	EDPCODE	Amount
Month and Year of Issue		7/1/2007
Purpose of Issue		Various
Current Interest Rate		4.2500
Outstanding Beginning of Year	2P18771	8,231,103
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	245,143
Outstanding End of the Fiscal Year	2P18777	7,985,960
Final Maturity Date		7/1/2030

Bond No. 2008000005	EDPCODE	Amount
Month and Year of Issue		7/1/1993
Purpose of Issue		Various
Current Interest Rate		4.7500
Outstanding Beginning of Year	2P18771	500,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	125,000
Outstanding End of the Fiscal Year	2P18777	375,000
Final Maturity Date		3/1/2013

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2010

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2010000001	EDPCODE	Amount
Month and Year of Issue		7/1/2010
Purpose of Issue		Various
Current Interest Rate		4.4200
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	775,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	775,000
Final Maturity Date		7/1/2037

Total Bond		Amount
Outstanding Beginning of Year		29,838,231
Prior Year Adjustment		0
Issued During Fiscal Year		775,000
Paid During Fiscal Year		1,305,847
Outstanding End of Year		29,307,384

0

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

Total Bond		Amount
Outstanding Beginning of Year		37,899,944
Prior Year Adjustment		0
Issued During Fiscal Year		8,624,207
Paid During Fiscal Year		8,805,408
Outstanding End of Year		37,718,743

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2010

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$18,273,189.00
Time Deposits	9Z2021	\$1,088,465.00
Total		\$19,363,694.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$24,614,198.00
Total		\$25,364,198.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$845.00
Market Value at Balance Sheet Date	9Z4502	\$845.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$845.00
 - 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 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7978	\$7,794	\$0	\$0	\$7,794
****-0184	\$78,303	\$0	\$0	\$78,303
****-0609	\$78,899	\$0	\$0	\$78,899
****-7360	\$3,237,819	\$0	\$3,236,111	\$1,708
****-0922	\$7,324	\$420	\$0	\$7,744
****-2076	\$87,790	\$0	\$0	\$87,790
****-2089	\$163,781	\$0	\$0	\$163,781
****-2115	\$2,543,891	\$0	\$4,712	\$2,539,179
****-2254	\$41,647	\$0	\$0	\$41,647
****-6138	\$4,021,142	\$0	\$0	\$4,021,142
****-7247	\$34,900	\$0	\$0	\$34,900
****-7292	\$233	\$0	\$0	\$233
****-1684	\$179,739	\$0	\$0	\$179,739
****-1754	\$622,240	\$0	\$0	\$622,240
****-1903	\$100,794	\$0	\$0	\$100,794
****-1916	\$308,526	\$0	\$0	\$308,526
****-8647	\$28,856	\$0	\$0	\$28,856
****-1896	\$5,164	\$0	\$0	\$5,164
****-1964	\$2,243,949	\$0	\$0	\$2,243,949
****-4356	\$418,022	\$0	\$0	\$418,022
****-0515	\$3,504	\$0	\$0	\$3,504
****-1226	\$25,162	\$0	\$0	\$25,162
****-5947	\$1,228	\$0	\$0	\$1,228
****-6878	\$64,353	\$0	\$0	\$64,353
****-7136	\$3,001,428	\$0	\$0	\$3,001,428
****-6920	\$43,870	\$0	\$0	\$43,870
****-0407	\$1,957	\$0	\$0	\$1,957
****-7416	\$125,545	\$370	\$125,819	\$95
****-7424	\$417	\$0	\$0	\$417
****-4783	\$22,279	\$0	\$0	\$22,279

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-8969	\$1,582,888	\$0	\$0	\$1,582,888
****-4238	\$1,112,881	\$1	\$0	\$1,112,882
****-8292	\$42,909	\$0	\$0	\$42,909
****-2110	\$191	\$0	\$0	\$191
****-23C2	\$2,488,080	\$0	\$0	\$2,488,080
****-1210	\$0	\$1,940	\$0	\$1,940
****-1210	\$0	\$100	\$0	\$100
Total Adjusted Bank Balance				\$19,363,694
Petty Cash				\$0.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$19,363,694
Total Cash Balance All Funds			9ZCASHB *	\$19,363,694
* Must be equal				

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2010

Total Full Time Employees:		337			
Total Part Time Employees:		195			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,016,755.00	198	59	
90158	Police and Fire Retirement	\$2,104,327.00	125		
90258	Local Pension Fund	\$502,178.00			14
90308	Social Security	\$1,429,225.00	324	189	
90408	Worker's Compensation Insurance	\$509,654.00	337	195	
90458	Life Insurance	\$171,361.00	232		53
90508	Unemployment Insurance	\$173,912.00	337	197	
90558	Disability Insurance	\$19,349.00	187	6	
90608	Hospital and Medical (Dental) Insurance	\$6,417,771.00	306		257
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$9,536.00	4		
91890	Other Employee Benefits	\$397,480.00	41		
Total		\$12,751,548.00			
Computed Total From Financial Section (comparative purposes only)		\$10,689,370.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2010

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	

CITY OF Saratoga Springs
 Schedule of Other Post Employment Benefits (OPEB)
 For the Fiscal Year Ending 2010

Annual OPEB Cost and Net OPEB Obligation

Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
Annual Required Contribution(ARC)	\$10,205,670.00
Interest on Net OPEB Obligation	\$505,354.00
Adjustment to Annual Required Contribution	(\$729,033.00)
Annual OPEB Expense	\$9,981,991.00
Less: Actual Contribution Made	\$2,379,109.00
Increase in Net OPEB Obligation	\$7,602,882.00
Net OPEB Obligation - beginning of year	\$12,633,840.00
Net OPEB Obligation - end of year	\$20,236,722.00
Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$20,236,722.00
Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	23.83%

Funded Status and Funding Process

Actuarial Accrued Liability(AAL)	\$104,696,320.00
Less: Actuarial Value of Plan Assets	\$0.00
Unfunded Actuarial Accrued Liability(UAAL)	\$104,696,320.00
Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
Annual Covered Payroll (of active employees covered by the plan)	\$15,199,469.00
UAAL as Percentage of Annual Covered Payroll	688.82%

Other OPEB Information

Date of most recent actuarial valuation	12/31/2010
Actuarial method used	Alternative
Assumed rate of return on investments discount rate	4.00%
Amortization period of UAAL(in years)	28.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Kenneth Ivins, Jr., 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 12/31/2010, 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 12/31/2010 and filed by means of electronic data transmission.

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

Kenneth Ivins, Jr.
Name

(518) 587-3550
Telephone Number

Commissioner of Finance
Title

474 Braodway
Official Address

03/31/2011
Date of Certification

(518) 587-3550
Official Telephone Number