

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 12/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (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 2011 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	7,324,734	A200	5,331,752
Petty Cash	1,940	A210	1,940
Departmental Cash	9,358	A215	11,388
TOTAL Cash	7,336,032		5,345,080
Taxes Receivable, Current	1,101,127	A250	870,766
City School Taxes Receivable	726,810	A290	641,119
Tax Sale Certificates	900,615	A320	874,018
TOTAL Taxes Receivable (net)	2,728,552		2,385,903
Accounts Receivable	2,021,337	A380	2,153,937
Accrued Interest Receivable		A381	
Allowance For Receivables	-34,166	A389	-34,166
TOTAL Other Receivables (net)	1,987,171		2,119,771
State & Federal, Other	1,757,946	A410	1,513,999
TOTAL State And Federal Aid Receivables	1,757,946		1,513,999
Due From Other Funds	2,190,060	A391	1,818,006
TOTAL Due From Other Funds	2,190,060		1,818,006
Due From Other Governments	210,843	A440	230,390
TOTAL Due From Other Governments	210,843		230,390
Prepaid Expenses	7,161	A480	901,143
TOTAL Prepaid Expenses	7,161		901,143
Cash, Special Reserves	2,091,967	A230	2,849,412
TOTAL Restricted Assets	2,091,967		2,849,412
TOTAL Assets	18,309,732		17,163,704

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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	460,598	A600	926,987
TOTAL Accounts Payable	460,598		926,987
Accrued Interest Payable	224,452	A651	
TOTAL Accrued Liabilities	224,452		0
Other Liabilities	51,500	A688	69,300
TOTAL Other Liabilities	51,500		69,300
Due To Employees' Retirement System	2,716,762	A637	
Due To City School Districts	2,029,070	A661	795,591
TOTAL Due To Other Governments	4,745,832		795,591
Deferred Revenues	1,386,527	A691	1,474,595
Deferred Tax Revenues	916,095	A694	1,197,487
TOTAL Deferred Revenues	2,302,622		2,672,082
TOTAL Liabilities	7,785,004		4,463,960
Not in Spendable Form	7,161	A806	901,143
TOTAL Nonspendable Fund Balance	7,161		901,143
Capital Reserve	1,013,025	A878	1,269,421
Reserve For Tax Stabilization	1,000,491	A880	1,501,439
Other Restricted Fund Balance	78,451	A899	78,552
TOTAL Restricted Fund Balance	2,091,967		2,849,412
Assigned Appropriated Fund Balance	2,220,986	A914	550,000
Assigned Unappropriated Fund Balance		A915	2,237,284
TOTAL Assigned Fund Balance	2,220,986		2,787,284
Unassigned Fund Balance	6,204,614	A917	6,161,905
TOTAL Unassigned Fund Balance	6,204,614		6,161,905
TOTAL Fund Equity	10,524,728		12,699,744
TOTAL Liabilities And Fund Equity	18,309,732		17,163,704

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	16,749,241	A1001	15,438,628
Special Assessments	446,860	A1030	467,158
TOTAL Real Property Taxes	17,196,101		15,905,786
Federal Payments In Lieu of Taxes	271,826	A1080	88,232
Other Payments In Lieu of Taxes	122,219	A1081	134,769
Interest & Penalties On Real Prop Taxes	342,859	A1090	390,688
TOTAL Real Property Tax Items	736,904		613,689
Sales And Use Tax	9,376,921	A1110	9,918,092
Tax On Hotel Room Occupancy	437,243	A1113	478,477
Tax On Admissions And Dues	424,659	A1114	449,390
Non Prop Tax Dist By County	380,774	A1120	364,239
Utilities Gross Receipts Tax	558,205	A1130	438,345
Harness Racing Admissions Tax	235	A1132	102
Franchises	470,568	A1170	483,149
Interest & Penalties On Non-Property Taxes	5	A1190	
TOTAL Non Property Tax Items	11,648,610		12,131,794
Treasurer Fees	98,757	A1230	91,783
Tax Collector Fees	11,730	A1232	6,010
Charges For Tax Redemption	7,485	A1235	2,580
Clerk Fees	5,045	A1255	6,959
Attorney Fees	6,000	A1265	2,300
Fire Inspection Fees	35,487	A1540	42,080
Restitution Surcharge	1,290	A1580	1,629
Other Public Safety Departmental Income	202,386	A1589	51,446
Vital Statistics Fees	43,138	A1603	44,038
Ambulance Charges		A1640	586,854
Public Works Charges	68,350	A1710	71,642
Parking Lots And Garages-No Tax	29,673	A1721	32,142
Park And Recreational Charges	146,856	A2001	102,717
Special Recreational Facility Charges	623,714	A2025	635,343
Zoning Fees	14,000	A2110	13,150
Planning Board Fees	121,976	A2115	63,379
Refuse & Garbage Charges	252,770	A2130	232,537
TOTAL Departmental Income	1,668,657		1,986,589
Civil Service Charges	43,307	A2220	29,473
Public Safety Services For Other Govts	59,926	A2260	77,758
Dog Control Services, Ot Govts	820	A2268	1,090
Youth Recreation Services, Other Govts	153,477	A2350	177,373
Misc Revenue, Other Govts	9,317	A2389	23,367
TOTAL Intergovernmental Charges	266,847		309,061
Interest And Earnings	12,837	A2401	13,588
Rental of Real Property	360,202	A2410	428,574
Rental, Other (specify)	11,000	A2440	5,615
TOTAL Use of Money And Property	384,039		447,777
Licenses, Other	63,706	A2545	64,555

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Permits, Other	270,945	A2590	333,207
TOTAL Licenses And Permits	334,651		397,762
Fines And Forfeited Bail	669,047	A2610	590,366
TOTAL Fines And Forfeitures	669,047		590,366
Sales, Other	14,862	A2655	12,503
Sales of Real Property	2,000	A2660	278,555
Insurance Recoveries	373,024	A2680	316,026
TOTAL Sale of Property And Compensation For Loss	389,886		607,084
Refunds of Prior Year's Expenditures	38,693	A2701	14,877
Gifts And Donations	21,449	A2705	139,068
Vlt/tribal-State Compact Moneys	1,496,000	A2725	1,496,000
Unclassified (specify)	80,309	A2770	51,951
TOTAL Miscellaneous Local Sources	1,636,451		1,701,896
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,181,915	A3005	1,158,414
State Aid Court Facilities	25,020	A3021	23,071
ST. Aid, Records MgmT.	16,709	A3060	8,580
St Aid - Other (specify)	5,857	A3089	17,634
St Aid, Other Public Safety	68,847	A3389	44,176
St Aid, Consolidated Highway Aid	478,038	A3501	546,748
TOTAL State Aid	3,426,087		3,448,324
Fed Aid Other Public Safety	465,743	A4389	357,478
Fed Aid, Medical Assis Prog Adm	36,463	A4402	48,707
Fed Aid, Disaster Assistance	5,029	A4785	29,555
Fed Aid, Planning Studies	6,000	A4902	
TOTAL Federal Aid	513,235		435,740
TOTAL Revenues	38,870,515		38,575,868
Interfund Transfers	73,578	A5031	631,970
TOTAL Interfund Transfers	73,578		631,970
TOTAL Other Sources	73,578		631,970
TOTAL Detail Revenues And Other Sources	38,944,093		39,207,838

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Mayor, Pers Serv	127,795	A12101	126,752
Mayor, Equip & Cap Outlay	162	A12102	793
Mayor, Contr Expend	8,703	A12104	11,489
Mayor, Empl Bnfts	386,215	A12108	399,655
TOTAL Mayor	522,875		538,689
Dir of Finance, Pers Serv	427,931	A13101	436,185
Dir of Finance, Equip & Cap Outlay	1,416	A13102	
Dir of Finance, Contr Expend	59,309	A13104	72,731
Dir of Finance, Empl Bnfts	298,123	A13108	255,584
TOTAL Dir of Finance	786,779		764,500
Purchasing, Pers Serv	71,166	A13451	73,855
TOTAL Purchasing	71,166		73,855
Assessment, Pers Serv	129,878	A13551	132,206
Assessment, Equip & Cap Outlay		A13552	255
Assessment, Contr Expend	64,405	A13554	123,515
TOTAL Assessment	194,283		255,976
Discount On Taxes	148,637	A13704	153,208
TOTAL Discount On Taxes	148,637		153,208
Fiscal Agents Fees, Contr Expend	491,688	A13804	480,911
TOTAL Fiscal Agents Fees	491,688		480,911
Clerk,pers Serv	299,456	A14101	308,512
Clerk,equip & Cap Outlay	35	A14102	
Clerk,contr Expend	64,248	A14104	71,945
Clerk,empl Bnfts	357,780	A14108	258,266
TOTAL Clerk	721,519		638,723
Law, Pers Serv	131,127	A14201	143,082
Law, Equip & Cap Outlay	370	A14202	
Law, Contr Expend	81,677	A14204	92,511
TOTAL Law	213,174		235,593
Personnel, Pers Serv	43,127	A14301	43,127
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	47,616	A14304	83,702
Personnel, Empl Bnfts	14,207	A14308	22,617
TOTAL Personnel	104,950		149,446
Engineer, Pers Serv	371,855	A14401	413,327
Engineer, Equip & Cap Outlay	327	A14402	873
Engineer, Contr Expend	10,692	A14404	8,884
TOTAL Engineer	382,874		423,084
Elections, Contr Expend		A14504	21
TOTAL Elections	0		21
Records Mgmt, PerS. SerV.	21,586	A14601	28,355
Records Mgmt, Equip & Cap Outlay	6,781	A14602	3,800
Records Mgmt, Contr Expend	3,059	A14604	967
Records Mgmt, Empl Bnfts	695	A14608	
TOTAL Records Mgmt	32,121		33,122
Public Works Admin, Pers Serv	192,991	A14901	222,833

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Public Works Admin, Equip & Cap Outlay	952	A14902	1,543
Public Works Admin, Contr Expend	27,782	A14904	19,461
Public Works Admin, Empl Bnfts	2,106,050	A14908	1,995,349
TOTAL Public Works Admin	2,327,775		2,239,186
Buildings, Pers Serv	90,837	A16201	94,847
Buildings, Equip & Cap Outlay		A16202	7,049
Buildings, Contr Expend	168,896	A16204	143,597
TOTAL Buildings	259,733		245,493
Central Garage, Pers Serv	461,012	A16401	488,841
Central Garage, Equip & Cap Outlay	2,654	A16402	15,959
Central Garage, Contr Expend	78,049	A16404	71,809
TOTAL Central Garage	541,715		576,609
Central Comm System, Pers Serv	16,386	A16501	24,592
Central Comm System, Equip & Cap Outlay	10,157	A16502	7,516
Central Comm System, Contr Expend	30,661	A16504	32,510
TOTAL Central Comm System	57,204		64,618
Central Data Process, Pers Serv	187,181	A16801	215,155
Central Data Process & Cap Outlay	2,634	A16802	110,680
Central Data Process, Contr Expend	91,425	A16804	99,592
TOTAL Central Data Process	281,240		425,427
Unallocated Insurance, Contr Expend	473,789	A19104	546,949
TOTAL Unallocated Insurance	473,789		546,949
Municipal Assn Dues, Contr Expend	6,480	A19204	6,518
TOTAL Municipal Assn Dues	6,480		6,518
Judgements And Claims, Contr Expend	172,869	A19304	464,290
TOTAL Judgements And Claims	172,869		464,290
TOTAL General Government Support	7,790,871		8,316,218
Public Safety Admin, Pers Serv	238,482	A30101	243,120
Public Safety Admin, Equip & Cap Outlay	877	A30102	10,727
Public Safety Admin, Contr Expend	63,858	A30104	83,399
Public Safety Admin, Empl Bnfts	540,387	A30108	572,155
TOTAL Public Safety Admin	843,604		909,401
Public Safety Comm Sys, Pers Serv	553,742	A30201	582,417
Public Safety Comm Sys, Equip & Cap Outlay	49,812	A30202	
Public Safety Comm Sys, Contr Expend	24,931	A30204	1,741
TOTAL Public Safety Comm Sys	628,485		584,158
Police, Pers Serv	5,513,826	A31201	5,880,585
Police, Equip & Cap Outlay	192,138	A31202	127,946
Police, Contr Expend	419,641	A31204	587,318
Police, Empl Bnfts	3,408,990	A31208	3,694,903
TOTAL Police	9,534,595		10,290,752
Juvenile Counsel Serv, Pers Serv	351,404	A31471	10,913
TOTAL Juvenile Counsel Serv	351,404		10,913
Traffic Control, Pers Serv	256,773	A33101	251,080
Traffic Control, Equip & Cap Outlay	6,855	A33102	11,731

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Traffic Control, Contr Expen	145,671	A33104	121,949
TOTAL Traffic Control	409,299		384,760
Stop Dwi,pers Serv	37,084	A33151	38,692
Stop Dwi, Equip & Cap Outlay	100	A33152	2,661
TOTAL Stop Dwi	37,184		41,353
On-Street Parking, Pers Serv	79,282	A33201	73,739
TOTAL On-Street Parking	79,282		73,739
Fire, Pers Serv	4,000,360	A34101	4,338,597
Fire, Equip & Cap Outlay	55,717	A34102	129,603
Fire, Contr Expend	233,935	A34104	291,503
Fire, Empl Bnfts	3,251,106	A34108	3,352,860
TOTAL Fire	7,541,118		8,112,563
Control of Animals, Contr Expend	3,866	A35104	3,583
TOTAL Control of Animals	3,866		3,583
Safety Inspection, Pers Serv	342,242	A36201	388,005
Safety Inspection, Equip & Cap Outlay	3,311	A36202	3,531
Safety Inspection, Contr Expend	13,288	A36204	12,856
TOTAL Safety Inspection	358,841		404,392
Misc Public Safety, Pers Serv	68,547	A39891	66,391
TOTAL Misc Public Safety	68,547		66,391
TOTAL Public Safety	19,856,225		20,882,005
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	7,512	A40104	7,200
TOTAL Public Health	18,277		17,965
TOTAL Health	18,277		17,965
Maint of Streets, Pers Serv	2,195,083	A51101	2,151,401
Maint of Streets, Equip & Cap Outlay	94,209	A51102	91,188
Maint of Streets, Contr Expend	1,400,141	A51104	1,297,615
TOTAL Maint of Streets	3,689,433		3,540,204
Street Lighting, Contr Expend	421,654	A51824	409,990
TOTAL Street Lighting	421,654		409,990
Off-Street Parking, Pers Serv		A56501	
Off-Street Parking, Contr Expend	20,215	A56504	23,955
TOTAL Off-Street Parking	20,215		23,955
TOTAL Transportation	4,131,302		3,974,149
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	93,715	A67724	96,391
TOTAL Programs For Aging	93,715		96,391
TOTAL Economic Assistance And Opportunity	138,615		141,291
Parks, Pers Serv	225,674	A71101	231,379

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Parks, Equip & Cap Outlay	2,087	A71102	12,135
Parks, Contr Expend	111,032	A71104	111,286
TOTAL Parks	338,793		354,800
Playgr & Rec Centers, Pers Serv	517,443	A71401	500,247
Playgr & Rec Centers, Equip & Cap Outlay	12,947	A71402	43,077
Playgr & Rec Centers, Contr Expend	88,195	A71404	103,781
Playgr & Rec Centers, Empl Bnfts	377,545	A71408	420,073
TOTAL Playgr & Rec Centers	996,130		1,067,178
Special Rec Facility, Pers Serv	319,029	A71801	367,317
Special Rec Facility, Equip & Cap Outlay	2,210	A71802	8,573
Special Rec Facility, Contr Expend	289,920	A71804	278,008
TOTAL Special Rec Facility	611,159		653,898
Youth Prog, Pers Serv	81,187	A73101	82,238
Youth Prog, Contr Expend	14,933	A73104	20,943
TOTAL Youth Prog	96,120		103,181
Historian, Pers Serv	21,655	A75101	20,174
Historian, Contr Expend	981	A75104	811
TOTAL Historian	22,636		20,985
Historical Property, Pers Serv	69,804	A75201	73,673
Historical Property, Equip & Cap Outlay		A75202	421
Historical Property, Contr Expend	15,758	A75204	16,731
TOTAL Historical Property	85,562		90,825
Celebrations, Contr Expend	2,653	A75504	3,481
TOTAL Celebrations	2,653		3,481
Other Performing Arts, Contr Expend	3,329	A75604	3,830
TOTAL Other Performing Arts	3,329		3,830
Other Culture And Rec, Contr Expend	10,023	A79894	970
TOTAL Other Culture And Rec	10,023		970
TOTAL Culture And Recreation	2,166,405		2,299,148
Planning, Pers Serv	375,765	A80201	385,511
Planning, Equip & Cap Outlay	312	A80202	516
Planning, Contr Expend	59,236	A80204	49,929
TOTAL Planning	435,313		435,956
Storm Sewers, Pers Serv	75,825	A81401	108,711
Storm Sewers, Equip & Cap Outlay		A81402	308
Storm Sewers, Contr Expend	16,708	A81404	18,010
TOTAL Storm Sewers	92,533		127,029
Refuse & Garbage, Pers Serv	95,472	A81601	96,225
Refuse & Garbage, Contr Expend	163,085	A81604	150,475
TOTAL Refuse & Garbage	258,557		246,700
Shade Tree, Pers Serv	90,719	A85601	104,069
Shade Tree, Equip & Cap Outlay	8,538	A85602	13,887
Shade Tree, Contr Expend		A85604	9,848
TOTAL Shade Tree	99,257		127,804

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Cemetery, Contr Expend	20,000	A88104	20,000
TOTAL Cemetery	20,000		20,000
TOTAL Home And Community Services	905,660		957,489
Other Debt, Principal	82,574	A97896	86,011
TOTAL Debt Principal	82,574		86,011
Other Debt, Interest	59,426	A97897	51,892
TOTAL Debt Interest	59,426		51,892
TOTAL Expenditures	35,149,355		36,726,168
Transfers, Other Funds	254,867	A99019	276,333
TOTAL Operating Transfers	254,867		276,333
TOTAL Other Uses	254,867		276,333
TOTAL Detail Expenditures And Other Uses	35,404,222		37,002,501

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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	7,011,857	A8021	10,524,728
Prior Period Adj - Decrease In Fund Equity	27,000	A8015	30,321
Restated Fund Equity - Beg of Year	6,984,857	A8022	10,494,407
ADD - REVENUES AND OTHER SOURCES	38,944,093		39,207,838
DEDUCT - EXPENDITURES AND OTHER USES	35,404,222		37,002,501
Fund Equity-End of Year	10,524,728	A8029	12,699,744

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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	15,755,508	A1049N	16,768,230
Est Rev - Real Property Tax Items	913,960	A1099N	895,010
Est Rev - Non Property Tax Items	11,966,508	A1199N	12,895,000
Est Rev - Departmental Income	1,530,396	A1299N	2,305,130
Est Rev - Intergovernmental Charges	297,000	A2399N	297,106
Est Rev - Use of Money And Property	384,000	A2499N	425,000
Est Rev - Licenses And Permits	237,900	A2599N	236,800
Est Rev - Fines And Forfeitures	617,400	A2649N	626,000
Est Rev - Sale of Prop And Comp For Loss	379,226	A2699N	396,560
Est Rev - Miscellaneous Local Sources	1,620,800	A2799N	1,623,300
Est Rev - State Aid	3,107,950	A3099N	3,303,280
Est Rev - Federal Aid	334,358	A4099N	15,719
TOTAL Estimated Revenues	37,145,006		39,787,135
Estimated - Interfund Transfer	103,671	A5031N	79,500
TOTAL Estimated Other Sources	103,671		79,500
TOTAL Estimated Revenues And Other Sources	37,248,677		39,866,635

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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	5,190,285	A1999N	5,244,346
App - Public Safety	12,991,334	A3999N	13,532,780
App - Health	119,568	A4999N	68,065
App - Transportation	3,789,123	A5999N	4,040,518
App - Economic Assistance And Opportunity	131,291	A6999N	131,291
App - Culture And Recreation	2,085,549	A7999N	2,111,306
App - Home And Community Services	949,275	A8999N	943,148
App - Employee Benefits	11,433,494	A9199N	12,310,157
App - Debt Service	342,903	A9899N	735,103
TOTAL Appropriations	37,032,822		39,116,714
App - Interfund Transfer	215,855	A9999N	749,921
TOTAL Other Uses	215,855		749,921
TOTAL Appropriations And Other Uses	37,248,677		39,866,635

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	234	CD200	235
Cash In Time Deposits	288,950	CD201	403,819
Petty Cash	100	CD210	100
TOTAL Cash	289,284		404,154
Allowance For Receivables	-15,508	CD389	-15,508
Rehabilitation Loan Receivable	267,287	CD390	162,817
TOTAL Other Receivables (net)	251,779		147,309
State & Federal Receivables	26,120	CD410	56,698
TOTAL State And Federal Aid Receivables	26,120		56,698
TOTAL Assets	567,183		608,161

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	26,120	CD600	56,698
TOTAL Accounts Payable	26,120		56,698
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	576	CD631	810
TOTAL Due To Other Governments	576		810
Deferred Revenues	251,779	CD691	147,309
TOTAL Deferred Revenues	251,779		147,309
TOTAL Liabilities	278,475		204,817
Other Restricted Fund Balance	273,733	CD899	364,575
TOTAL Restricted Fund Balance	273,733		364,575
Assigned Appropriated Fund Balance	14,975	CD914	
Assigned Unappropriated Fund Balance		CD915	38,769
TOTAL Assigned Fund Balance	14,975		38,769
TOTAL Fund Equity	288,708		403,344
TOTAL Liabilities And Fund Equity	567,183		608,161

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Community Development Income	29,181	CD2170	105,688
TOTAL Departmental Income	29,181		105,688
Interest And Earnings	9,083	CD2401	10,148
TOTAL Use of Money And Property	9,083		10,148
Fed Aid, Community Development Act	380,515	CD4910	579,652
TOTAL Federal Aid	380,515		579,652
TOTAL Revenues	418,779		695,488
TOTAL Detail Revenues And Other Sources	418,779		695,488

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Rent Subsidy, Contr Expend	167,373	CD86104	178,021
TOTAL Rent Subsidy	167,373		178,021
Rehab Loans & Grant, Contr Expend	95,704	CD86684	282,378
TOTAL Rehab Loans & Grant	95,704		282,378
Prov of Public Service, Contr Expen	41,511	CD86764	38,839
TOTAL Prov of Public Service	41,511		38,839
Administration, Equip & Cap Outlay	3,673	CD86862	4,668
TOTAL Administration	3,673		4,668
TOTAL Home And Community Services	308,261		503,906
TOTAL Expenditures	308,261		503,906
Transfers, Other Funds	73,578	CD99019	76,946
TOTAL Operating Transfers	73,578		76,946
TOTAL Other Uses	73,578		76,946
TOTAL Detail Expenditures And Other Uses	381,839		580,852

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	251,768	CD8021	288,708
Restated Fund Equity - Beg of Year	251,768	CD8022	288,708
ADD - REVENUES AND OTHER SOURCES	418,779		695,488
DEDUCT - EXPENDITURES AND OTHER USES	381,839		580,852
Fund Equity-End of Year	288,708	CD8029	403,344

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	332,020	CM200	121,229
TOTAL Cash	332,020		121,229
Cash, Special Reserves	1,960	CM230	1,963
TOTAL Restricted Assets	1,960		1,963
TOTAL Assets	333,980		123,192

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	1,055	CM600	16,532
TOTAL Accounts Payable	1,055		16,532
TOTAL Liabilities	1,055		16,532
Insurance Reserves	1,960	CM863	1,963
TOTAL Restricted Fund Balance	1,960		1,963
Assigned Unappropriated Fund Balance	330,965	CM915	104,697
TOTAL Assigned Fund Balance	330,965		104,697
TOTAL Fund Equity	332,925		106,660
TOTAL Liabilities And Fund Equity	333,980		123,192

CITY OF Saratoga Springs
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments, Ad Valorem	115,113	CM1028	135,388
TOTAL Real Property Taxes	115,113		135,388
Interest And Earnings	457	CM2401	203
TOTAL Use of Money And Property	457		203
TOTAL Revenues	115,570		135,591
TOTAL Detail Revenues And Other Sources	115,570		135,591

CITY OF Saratoga Springs
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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Administration-Contractual	3,965	CM17104	3,803
TOTAL Administration-Contractual	3,965		3,803
TOTAL General Government Support	3,965		3,803
Other Economic And Development-Contr Expen	36,594	CM69894	42,079
TOTAL Other Economic And Development-Contr Expen	36,594		42,079
TOTAL Economic Assistance And Opportunity	36,594		42,079
Serial Bonds, Principal	13,967	CM97106	14,465
TOTAL Debt Principal	13,967		14,465
Debt Interest, Serial Bonds	2,735	CM97107	2,007
TOTAL Debt Interest	2,735		2,007
TOTAL Expenditures	57,261		62,354
Transfers, Other Funds	49,503	CM99019	299,502
TOTAL Operating Transfers	49,503		299,502
TOTAL Other Uses	49,503		299,502
TOTAL Detail Expenditures And Other Uses	106,764		361,856

CITY OF Saratoga Springs
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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	324,119	CM8021	332,925
Restated Fund Equity - Beg of Year	324,119	CM8022	332,925
ADD - REVENUES AND OTHER SOURCES	115,570		135,591
DEDUCT - EXPENDITURES AND OTHER USES	106,764		361,856
Fund Equity-End of Year	332,925	CM8029	106,660

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	326,269	CM200	117,828
TOTAL Cash	326,269		117,828
Cash, Special Reserves	1,960	CM230	1,963
TOTAL Restricted Assets	1,960		1,963
TOTAL Assets	328,229		119,791

CITY OF Saratoga Springs
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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	1,055	CM600	16,532
TOTAL Accounts Payable	1,055		16,532
TOTAL Liabilities	1,055		16,532
Insurance Reserves	1,960	CM863	1,963
TOTAL Restricted Fund Balance	1,960		1,963
Assigned Unappropriated Fund Balance	325,214	CM915	101,296
TOTAL Assigned Fund Balance	325,214		101,296
TOTAL Fund Equity	327,174		103,259
TOTAL Liabilities And Fund Equity	328,229		119,791

CITY OF Saratoga Springs
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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments, Ad Valorem	84,838	CM1028	84,465
TOTAL Real Property Taxes	84,838		84,465
Interest And Earnings	369	CM2401	171
TOTAL Use of Money And Property	369		171
TOTAL Revenues	85,207		84,636
TOTAL Detail Revenues And Other Sources	85,207		84,636

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Economic And Development-Contr Expen	36,594	CM69894	42,079
TOTAL Other Economic And Development-Contr Expen	36,594		42,079
TOTAL Economic Assistance And Opportunity	36,594		42,079
Serial Bonds, Principal	13,967	CM97106	14,465
TOTAL Debt Principal	13,967		14,465
Debt Interest, Serial Bonds	2,735	CM97107	2,007
TOTAL Debt Interest	2,735		2,007
TOTAL Expenditures	53,296		58,551
Transfers, Other Funds		CM99019	250,000
TOTAL Operating Transfers	0		250,000
TOTAL Other Uses	0		250,000
TOTAL Detail Expenditures And Other Uses	53,296		308,551

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(CM1) SAD MISC SPEC REV 1

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	295,263	CM8021	327,174
Restated Fund Equity - Beg of Year	295,263	CM8022	327,174
ADD - REVENUES AND OTHER SOURCES	85,207		84,636
DEDUCT - EXPENDITURES AND OTHER USES	53,296		308,551
Fund Equity-End of Year	327,174	CM8029	103,259

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	5,751	CM200	3,401
TOTAL Cash	5,751		3,401
TOTAL Assets	5,751		3,401

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	5,751	CM915	3,401
TOTAL Assigned Fund Balance	5,751		3,401
TOTAL Fund Equity	5,751		3,401
TOTAL Liabilities And Fund Equity	5,751		3,401

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments, Ad Valorem	30,275	CM1028	50,923
TOTAL Real Property Taxes	30,275		50,923
Interest And Earnings	88	CM2401	32
TOTAL Use of Money And Property	88		32
TOTAL Revenues	30,363		50,955
TOTAL Detail Revenues And Other Sources	30,363		50,955

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Administration-Contractual	3,965	CM17104	3,803
TOTAL Administration-Contractual	3,965		3,803
TOTAL General Government Support	3,965		3,803
TOTAL Expenditures	3,965		3,803
Transfers, Other Funds	49,503	CM99019	49,502
TOTAL Operating Transfers	49,503		49,502
TOTAL Other Uses	49,503		49,502
TOTAL Detail Expenditures And Other Uses	53,468		53,305

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(CM2) WASAD MISC SPEC REV 2

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	28,856	CM8021	5,751
Restated Fund Equity - Beg of Year	28,856	CM8022	5,751
ADD - REVENUES AND OTHER SOURCES	30,363		50,955
DEDUCT - EXPENDITURES AND OTHER USES	53,468		53,305
Fund Equity-End of Year	5,751	CM8029	3,401

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	408,447	ER200	75,511
TOTAL Cash	408,447		75,511
Accounts Receivable	30,628	ER380	19,870
TOTAL Other Receivables (net)	30,628		19,870
Due From Other Governments	220,348	ER440	205,686
TOTAL Due From Other Governments	220,348		205,686
Prepaid Expenses	9,939	ER480	36,577
TOTAL Prepaid Expenses	9,939		36,577
Cash, Special Reserves	6,525,491	ER230	6,439,447
Investments In Securities, Special Reserve	423	ER452	212
TOTAL Restricted Assets	6,525,914		6,439,659
Buildings		ER102	14,706,227
Equipment	141,455	ER104	141,455
Construction Work In Progress	13,930,137	ER105	
Accum Depr, Machinery & Equip	-144,077	ER114	-190,475
TOTAL Fixed Assets (net)	13,927,515		14,657,207
TOTAL Assets	21,122,791		21,434,510

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(ER) ENTERPRISE RECREATION

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	253,989	ER600	155,263
TOTAL Accounts Payable	253,989		155,263
Accrued Interest Payable	566	ER651	
TOTAL Accrued Liabilities	566		0
Retained Percentages-Contracts Payable	72,602	ER605	
TOTAL Retained Percentages	72,602		0
Customers' Deposits	235,729	ER615	244,430
TOTAL Other Deposits	235,729		244,430
Due To Employees' Retirement	58,060	ER637	
TOTAL Due To Other Governments	58,060		0
TOTAL Liabilities	620,946		399,693
Net Assets-Restricted For Capital Projects	6,525,915	ER921	6,439,659
Net Assets-Restricted For Other Purposes	13,975,930	ER923	14,595,158
Net Assets-Unrestricted (deficit)		ER924	
TOTAL Retained Earnings	20,501,845		21,034,817
TOTAL Fund Equity	20,501,845		21,034,817
TOTAL Liabilities And Fund Equity	21,122,791		21,434,510

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Recreational Facility Charges	641,205	ER2025	789,757
TOTAL Charges For Services Within Locality	641,205		789,757
Other Compensation For Loss	8,712	ER2690	9,357
TOTAL Sale of Property And Compensation For Loss	8,712		9,357
Interfund Transfers	134,148	ER5031	133,258
TOTAL Interfund Transfers	134,148		133,258
Interest And Earnings	31,697	ER2401	13,444
TOTAL Use of Money And Property	31,697		13,444
Refunds of Prior Year's Expenditures	30,618	ER2701	51,145
Unclassified (specify)	1,052,504	ER2770	1,006,455
TOTAL Other	1,083,122		1,057,600
St Aid, Other Cul & Rec	808,341	ER3889	
TOTAL State Aid	808,341		0
TOTAL Revenues	2,707,225		2,003,416
TOTAL Operating Revenue	2,707,225		2,003,416

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2011	EdpCode	2012
Expenses			
Special Recreation Facilities-Pers Serv	613,633	ER71801	663,292
TOTAL Special Recreation Facilities-Pers Serv	613,633		663,292
TOTAL Personal Services	613,633		663,292
Depreciation	9,156	ER19944	52,658
TOTAL Depreciation	9,156		52,658
Special Recreation Facilities-Contr Expend	665,253	ER71804	545,892
TOTAL Special Recreation Facilities-Contr Expend	665,253		545,892
TOTAL Contractual Expenses	674,409		598,550
Special Recreation Facilities-Empl Bnfts	177,195	ER71808	214,861
TOTAL Special Recreation Facilities-Empl Bnfts	177,195		214,861
TOTAL Employee Benefits	177,195		214,861
TOTAL Expenses	1,465,237		1,476,703
TOTAL Operating Expenses	1,465,237		1,476,703

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(ER) ENTERPRISE RECREATION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	19,259,857	ER8021	20,501,845
Prior Period Adj-Increase In Fund Equity		ER8012	6,259
Restated Fund Equity - Beg of Year	19,259,857	ER8022	20,508,104
ADD - REVENUES AND OTHER SOURCES	2,707,225		2,003,416
DEDUCT - EXPENDITURES AND OTHER USES	1,465,237		1,476,703
Fund Equity - End of Year	20,501,845	ER8029	21,034,817

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Cash Flow

Code Description	2011	EdpCode	2012
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CITY OF Saratoga Springs
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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	140,151	FX200	151,760
TOTAL Cash	140,151		151,760
Water Rents Receivable	845,772	FX350	972,127
Accounts Receivable	6,331	FX380	83,000
TOTAL Other Receivables (net)	852,103		1,055,127
Inventory of Materials & Supplies	55,613	FX445	48,449
TOTAL Inventories	55,613		48,449
Prepaid Expenses		FX480	49,916
TOTAL Prepaid Expenses	0		49,916
Cash Special Reserves	671,563	FX230	763,777
TOTAL Restricted Assets	671,563		763,777
TOTAL Assets	1,719,430		2,069,029

CITY OF Saratoga Springs
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(FX) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	46,987	FX600	82,223
TOTAL Accounts Payable	46,987		82,223
Accrued Interest Payable	1,066	FX651	
TOTAL Accrued Liabilities	1,066		0
Due To Other Funds	809,750	FX630	672,663
TOTAL Due To Other Funds	809,750		672,663
Due To Employees' Retirement System	109,331	FX637	
TOTAL Due To Other Governments	109,331		0
Deferred Revenues	126,248	FX691	243,446
TOTAL Deferred Revenues	126,248		243,446
TOTAL Liabilities	1,093,382		998,332
Not in Spendable Form	55,613	FX806	98,365
TOTAL Nonspendable Fund Balance	55,613		98,365
Capital Reserves	671,563	FX878	763,777
TOTAL Restricted Fund Balance	671,563		763,777
Assigned Appropriated Fund Balance	27,877	FX914	
Assigned Unappropriated Fund Balance		FX915	208,555
TOTAL Assigned Fund Balance	27,877		208,555
Unassigned Fund Balance	-129,005	FX917	
TOTAL Unassigned Fund Balance	-129,005		0
TOTAL Fund Equity	626,048		1,070,697
TOTAL Liabilities And Fund Equity	1,719,430		2,069,029

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(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Metered Water Sales	2,057,715	FX2140	2,390,040
Unmetered Water Sales	146,655	FX2142	186,507
Water Service Charges	180,111	FX2144	356,346
Interest & Penalties On Water Rents	31,787	FX2148	34,791
TOTAL Departmental Income	2,416,268		2,967,684
Interest And Earnings	688	FX2401	654
TOTAL Use of Money And Property	688		654
Permits, Other	800	FX2590	3,200
TOTAL Licenses And Permits	800		3,200
Other Compensation For Loss	12,980	FX2690	24,967
TOTAL Sale of Property And Compensation For Loss	12,980		24,967
Refunds of Prior Year's Expenditures		FX2701	108
Unclassified (specify)	4,277	FX2770	
TOTAL Miscellaneous Local Sources	4,277		108
TOTAL Revenues	2,435,013		2,996,613
Interfund Transfers		FX5031	50,406
TOTAL Interfund Transfers	0		50,406
TOTAL Other Sources	0		50,406
TOTAL Detail Revenues And Other Sources	2,435,013		3,047,019

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(FX) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Property Loss, Contr Expend	27,978	FX19314	32,304
TOTAL Property Loss	27,978		32,304
TOTAL General Government Support	27,978		32,304
Water Administration, Pers Serv	162,499	FX83101	168,353
Water Administration, Equip & Cap Outlay	405	FX83102	1,729
Water Administration, Contr Expend	23,560	FX83104	30,702
Water Administration, Empl Bnfts	401,696	FX83108	512,889
TOTAL Water Administration	588,160		713,673
Source Supply Pwr & Pump, Contr Expend	22,137	FX83204	27,393
TOTAL Source Supply Pwr & Pump	22,137		27,393
Water Purification, Pers Serv	603,210	FX83301	609,872
Water Purification, Equip & Cap Outlay	309	FX83302	1,014
Water Purification, Contr Expend	508,856	FX83304	434,620
TOTAL Water Purification	1,112,375		1,045,506
Water Trans & Distrib, Pers Serv	310,656	FX83401	272,092
Water Trans & Distrib, Equip & Cap Outlay	67,619	FX83402	97,754
Water Trans & Distrib, Contr Expend	136,040	FX83404	98,510
TOTAL Water Trans & Distrib	514,315		468,356
TOTAL Home And Community Services	2,236,987		2,254,928
Debt Principal, Serial Bonds	83,021	FX97106	100,735
TOTAL Debt Principal	83,021		100,735
Debt Interest, Serial Bonds	173,876	FX97107	214,403
TOTAL Debt Interest	173,876		214,403
TOTAL Expenditures	2,521,862		2,602,370
TOTAL Detail Expenditures And Other Uses	2,521,862		2,602,370

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(FX) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	712,897	FX8021	626,048
Restated Fund Equity - Beg of Year	712,897	FX8022	626,048
ADD - REVENUES AND OTHER SOURCES	2,435,013		3,047,019
DEDUCT - EXPENDITURES AND OTHER USES	2,521,862		2,602,370
Fund Equity - End of Year	626,048	FX8029	1,070,697

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(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	2,695,600	FX1299N	2,545,898
Est Rev - Use of Money And Property	4,000	FX2499N	
Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	15,559	FX2699N	27,618
Est Rev-Miscellaneous Local Sources		FX2799N	4,000
TOTAL Estimated Revenues	2,716,659		2,579,016
Appropriated Reserve	254,535	FX511N	451,700
TOTAL Estimated Other Sources	254,535		451,700
TOTAL Estimated Revenues And Other Sources	2,971,194		3,030,716

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(FX) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App-Home And Community Services	2,155,102	FX8999N	2,014,582
App - Employee Benefits	500,954	FX9199N	607,159
App - Debt Service	315,138	FX9899N	408,975
TOTAL Appropriations	2,971,194		3,030,716
TOTAL Appropriations And Other Uses	2,971,194		3,030,716

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	257,835	G200	278,683
TOTAL Cash	257,835		278,683
Sewer Rents Receivable	1,244,651	G360	1,265,551
TOTAL Other Receivables (net)	1,244,651		1,265,551
Inventory of Materials & Supplies	15,252	G445	15,252
TOTAL Inventories	15,252		15,252
Prepaid Expenses		G480	24,370
TOTAL Prepaid Expenses	0		24,370
TOTAL Assets	1,517,738		1,583,856

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	5,850	G600	23,960
TOTAL Accounts Payable	5,850		23,960
Accrued Interest Payable	521	G651	
TOTAL Accrued Liabilities	521		0
Due To Other Funds	1,002,453	G630	763,732
TOTAL Due To Other Funds	1,002,453		763,732
Due To Employees' Retirement System	53,377	G637	
TOTAL Due To Other Governments	53,377		0
Deferred Revenues	188,264	G691	248,404
TOTAL Deferred Revenues	188,264		248,404
TOTAL Liabilities	1,250,465		1,036,096
Not in Spendable Form	15,252	G806	39,622
TOTAL Nonspendable Fund Balance	15,252		39,622
Assigned Appropriated Fund Balance	252,021	G914	
Assigned Unappropriated Fund Balance		G915	508,138
TOTAL Assigned Fund Balance	252,021		508,138
TOTAL Fund Equity	267,273		547,760
TOTAL Liabilities And Fund Equity	1,517,738		1,583,856

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sewer Rents	3,366,580	G2120	3,718,246
Sewer Charges	75,200	G2122	56,605
Interest & Penalties On Sewer Accts	49,905	G2128	56,423
TOTAL Departmental Income	3,491,685		3,831,274
Permits, Other	375	G2590	
TOTAL Licenses And Permits	375		0
Insurance Recoveries	7,166	G2680	6,563
TOTAL Sale of Property And Compensation For Loss	7,166		6,563
Unclassified (specify)	1,428	G2770	
TOTAL Miscellaneous Local Sources	1,428		0
TOTAL Revenues	3,500,654		3,837,837
Interfund Transfers		G5031	19,169
TOTAL Interfund Transfers	0		19,169
TOTAL Other Sources	0		19,169
TOTAL Detail Revenues And Other Sources	3,500,654		3,857,006

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Property Loss, Contr Expend	26,737	G19314	45,994
TOTAL Property Loss	26,737		45,994
TOTAL General Government Support	26,737		45,994
Sewer Administration, Pers Serv	234,507	G81101	242,595
Sewer Administration, Equip & Cap Outlay	6,405	G81102	1,500
Sewer Administration, Contr Expend	11,774	G81104	13,308
Sewer Administration, Empl Bnfts	171,786	G81108	207,750
TOTAL Sewer Administration	424,472		465,153
Sanitary Sewers, Pers Serv	224,569	G81201	230,265
Sanitary Sewers, Equip & Cap Outlay	1,192	G81202	309
Sanitary Sewers, Contr Expend	71,251	G81204	69,494
TOTAL Sanitary Sewers	297,012		300,068
Sewage Treat Disp, Contr Expend	2,549,988	G81304	2,597,060
TOTAL Sewage Treat Disp	2,549,988		2,597,060
Other Sanitation, Per Serv	62,658	G81891	64,883
Other Sanitation, Contr Expend	261	G81894	314
TOTAL Other Sanitation	62,919		65,197
TOTAL Home And Community Services	3,334,391		3,427,478
Debt Principal, Serial Bonds	26,549	G97106	29,936
TOTAL Debt Principal	26,549		29,936
Debt Interest, Serial Bonds	61,826	G97107	71,611
TOTAL Debt Interest	61,826		71,611
TOTAL Expenditures	3,449,503		3,575,019
Transfers, Other Funds		G99019	1,500
TOTAL Operating Transfers	0		1,500
TOTAL Other Uses	0		1,500
TOTAL Detail Expenditures And Other Uses	3,449,503		3,576,519

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(G) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	216,122	G8021	267,273
Restated Fund Equity - Beg of Year	216,122	G8022	267,273
ADD - REVENUES AND OTHER SOURCES	3,500,654		3,857,006
DEDUCT - EXPENDITURES AND OTHER USES	3,449,503		3,576,519
Fund Equity - End of Year	267,273	G8029	547,760

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2012

(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Departmental Income	3,661,492	G1299N	3,839,922
Est Rev - Sale of Prop And Comp For Loss	8,047	G2699N	7,918
TOTAL Estimated Revenues	3,669,539		3,847,840
TOTAL Estimated Revenues And Other Sources	3,669,539		3,847,840

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2012

(G) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	3,298,859	G8999N	3,467,060
App - Employee Benefits	269,132	G9199N	274,607
App - Debt Service	101,548	G9899N	106,173
TOTAL Appropriations	3,669,539		3,847,840
TOTAL Appropriations And Other Uses	3,669,539		3,847,840

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	673,538	H200	243,466
TOTAL Cash	673,538		243,466
Accounts Receivable		H380	
TOTAL Other Receivables (net)	0		0
State & Federal Receivables	215,915	H410	92,370
TOTAL State And Federal Aid Receivables	215,915		92,370
Cash Special Reserves	3,489,723	H230	4,318,877
TOTAL Restricted Assets	3,489,723		4,318,877
TOTAL Assets	4,379,176		4,654,713

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	231,979	H600	713,519
TOTAL Accounts Payable	231,979		713,519
Retained Percentages, Cont Pay	36,814	H605	57,913
TOTAL Retained Percentages	36,814		57,913
Deferred Revenues		H691	92,370
TOTAL Deferred Revenues	0		92,370
TOTAL Liabilities	268,793		863,802
Capital Reserve	3,489,723	H878	4,318,877
TOTAL Restricted Fund Balance	3,489,723		4,318,877
Assigned Appropriated Fund Balance	620,660	H914	
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	620,660		0
Unassigned Fund Balance		H917	-527,966
TOTAL Unassigned Fund Balance	0		-527,966
TOTAL Fund Equity	4,110,383		3,790,911
TOTAL Liabilities And Fund Equity	4,379,176		4,654,713

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Misc Revenue, Other Govts	30,000	H2389	250,000
TOTAL Intergovernmental Charges	30,000		250,000
Interest And Earnings	64,756	H2401	60,191
TOTAL Use of Money And Property	64,756		60,191
Insurance Recoveries	14,627	H2680	
Other Compensation For Loss		H2690	746,995
TOTAL Sale of Property And Compensation For Loss	14,627		746,995
St Aid-Capital Projects	100,000	H3097	2,204
TOTAL State Aid	100,000		2,204
Fed Aid, Transp Cap Proj	492,186	H4597	134,452
TOTAL Federal Aid	492,186		134,452
TOTAL Revenues	701,569		1,193,842
Interfund Transfers	45,719	H5031	250,000
TOTAL Interfund Transfers	45,719		250,000
Serial Bonds	2,151,200	H5710	7,200,687
TOTAL Proceeds of Obligations	2,151,200		7,200,687
TOTAL Other Sources	2,196,919		7,450,687
TOTAL Detail Revenues And Other Sources	2,898,488		8,644,529

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay	135,696	H16202	95,629
TOTAL Buildings	135,696		95,629
Central Garage, Equip & Cap Outlay	71,811	H16402	211,825
TOTAL Central Garage	71,811		211,825
Other Gen Govt Support, Equip & Cap Outlay	61,581	H19892	5,165,991
TOTAL Other Gen Govt Support	61,581		5,165,991
TOTAL General Government Support	269,088		5,473,445
Public Safety Cap Proj	75,273	H30972	144,446
TOTAL Public Safety Cap Proj	75,273		144,446
Police, Equip & Cap Outlay	30,020	H31202	117,115
TOTAL Police	30,020		117,115
Fire, Equip & Cap Outlay	507,716	H34102	750,349
TOTAL Fire	507,716		750,349
TOTAL Public Safety	613,009		1,011,910
Perm Improve Highway, Equip & Cap Outlay	258,353	H51122	116,425
TOTAL Perm Improve Highway	258,353		116,425
TOTAL Transportation	258,353		116,425
Parks, Equip & Cap Outlay	1,277	H71102	
TOTAL Parks	1,277		0
Playgr & Rec Centers, Equip & Cap Outlay	37,714	H71402	280,074
TOTAL Playgr & Rec Centers	37,714		280,074
Historical Property, Equip & Cap Outlay	227,465	H75202	319,124
TOTAL Historical Property	227,465		319,124
TOTAL Culture And Recreation	266,456		599,198
Sanitary Sewers, Equip & Cap Outlay	299,671	H81202	20,922
TOTAL Sanitary Sewers	299,671		20,922
Storm Sewers, Equip & Cap Outlay	6,713	H81402	
TOTAL Storm Sewers	6,713		0
Water Trans & Distrib, Equip & Cap Outlay	589,225	H83402	542,450
TOTAL Water Trans & Distrib	589,225		542,450
TOTAL Home And Community Services	895,609		563,372
Other Debt, Principal		H97896	555,304
TOTAL Debt Principal	0		555,304
TOTAL Expenditures	2,302,515		8,319,654
Transfers, Other Funds	24,020	H99019	562,516
TOTAL Operating Transfers	24,020		562,516
TOTAL Other Uses	24,020		562,516
TOTAL Detail Expenditures And Other Uses	2,326,535		8,882,170

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	3,538,430	H8021	4,110,383
Prior Period Adj - Decrease In Fund Equity		H8015	81,831
Restated Fund Equity - Beg of Year	3,538,430	H8022	4,028,552
ADD - REVENUES AND OTHER SOURCES	2,898,488		8,644,529
DEDUCT - EXPENDITURES AND OTHER USES	2,326,535		8,882,170
Fund Equity - End of Year	4,110,383	H8029	3,790,911

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	4,247,099	K101	4,247,099
Buildings	15,199,017	K102	15,297,595
Improvements Other Than Buildings	10,059,290	K103	10,164,886
Machinery & Equipment	13,835,582	K104	13,994,475
Construction Work In Progress	12,733,695	K105	10,819,291
Infrastructure	62,614,086	K106	71,686,929
Accum Deprec, Buildings		K112	-6,655,188
Accum Depr, Imp Other Than Bld		K113	-3,400,341
Accum Depr, Machinery & Equip		K114	-9,818,345
Accum Deprec, Infrastructure		K116	-39,360,203
TOTAL Fixed Assets (net)	118,688,769		66,976,198
TOTAL Assets	118,688,769		66,976,198

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	118,688,769	K159	66,976,198
TOTAL Investments in Non-Current Government Assets	118,688,769		66,976,198
TOTAL Fund Equity	118,688,769		66,976,198
TOTAL Liabilities And Fund Equity	118,688,769		66,976,198

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	154,311	TA200	147,442
Time Deposits	640,131	TA201	605,402
TOTAL Cash	794,442		752,844
TOTAL Assets	794,442		752,844

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	33	TA630	31
TOTAL Due To Other Funds	33		31
State Retirement	24,463	TA18	21,944
Nys Income Tax	20,400	TA21	19,477
Federal Income Tax	55,866	TA22	55,225
Social Security Tax	53,549	TA26	50,765
Other Funds (specify)	640,131	TA85	605,402
TOTAL Agency Liabilities	794,409		752,813
TOTAL Liabilities	794,442		752,844
TOTAL Liabilities And Fund Equity	794,442		752,844

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Due From Other Governments		V440	300
TOTAL Due From Other Governments	0		300
Cash In Time Deposits, Spec Res	1,560,700	V231	1,743,447
TOTAL Restricted Assets	1,560,700		1,743,447
TOTAL Assets	1,560,700		1,743,747

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	950	V600	2,746
TOTAL Accounts Payable	950		2,746
Other Liabilities	1,000	V688	100
TOTAL Other Liabilities	1,000		100
Due To Other Funds	377,824	V630	381,580
TOTAL Due To Other Funds	377,824		381,580
TOTAL Liabilities	379,774		384,426
Fund Balance-Reserved For Bonded Debt	1,180,926	V884	1,359,321
TOTAL Restricted Fund Balance	1,180,926		1,359,321
Unassigned Fund Balance		V917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	1,180,926		1,359,321
TOTAL Liabilities And Fund Equity	1,560,700		1,743,747

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	2,291,312	V1001	2,596,041
Special Assessments	19,478	V1030	19,478
TOTAL Real Property Taxes	2,310,790		2,615,519
Interest And Earnings	321,004	V2401	405,602
TOTAL Use of Money And Property	321,004		405,602
TOTAL Revenues	2,631,794		3,021,121
Interfund Transfers	148,523	V5031	131,995
TOTAL Interfund Transfers	148,523		131,995
Serial Bonds	1,280,000	V5710	
TOTAL Proceeds of Obligations	1,280,000		0
TOTAL Other Sources	1,428,523		131,995
TOTAL Detail Revenues And Other Sources	4,060,317		3,153,116

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fiscal Agents Fees, Contr Expend	10,799	V13804	21,419
TOTAL Fiscal Agents Fees	10,799		21,419
TOTAL General Government Support	10,799		21,419
Debt Principal, Serial Bonds	2,860,920	V97106	1,656,063
TOTAL Debt Principal	2,860,920		1,656,063
Debt Interest, Serial Bonds	1,280,023	V97107	1,297,239
TOTAL Debt Interest	1,280,023		1,297,239
TOTAL Expenditures	4,151,742		2,974,721
TOTAL Detail Expenditures And Other Uses	4,151,742		2,974,721

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	1,245,351	V8021	1,180,926
Prior Period Adj.- Increase In Fund Equity	27,000	V8012	
Restated Fund Equity - Beg of Year	1,272,351	V8022	1,180,926
ADD - REVENUES AND OTHER SOURCES	4,060,317		3,153,116
DEDUCT - EXPENDITURES AND OTHER USES	4,151,742		2,974,721
Fund Equity - End of Year	1,180,926	V8029	1,359,321

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	71,742,354	W129	81,280,920
TOTAL Provision To Be Made In Future Budgets	71,742,354		81,280,920
TOTAL Assets	71,742,354		81,280,920

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Other Post Employment Benefits	27,959,596	W683	33,196,416
Compensated Absences	3,230,339	W687	3,358,973
Other Long-Term Debt	1,318,462	W689	648,897
TOTAL Other Liabilities	32,508,397		37,204,286
Due To Employees' Retirement System	2,497,757	W637	1,940,947
TOTAL Due To Other Governments	2,497,757		1,940,947
Bonds Payable	36,736,200	W628	42,135,687
TOTAL Bond And Long Term Liabilities	36,736,200		42,135,687
TOTAL Liabilities	71,742,354		81,280,920
TOTAL General Long Term Debt	71,742,354		81,280,920

CITY OF Saratoga Springs
Financial Comments
For the Fiscal Year Ending 2012

(A) GENERAL

Adjustment Reason

Account Code A8015 2011 audit adjustments sent to state on 09/13/12 but AFR was not updated in the amount of \$25,954. chips prior period adjustment for overpayment to City in the amount of \$4,367.

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 audit adjustment given to osc but not updated to AUD.

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8012 PRIOR PERIOD ADJSUTMENT FOR DEPRECIATION TAKEN IN ERROR ON EQUIPMENT DUE TO A SYSTEM CALCULATION ERROR.

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL
Revenues

Code Description	Code	Amount
Fed Aid Other Public Safety	A4389	
Total ARRA Revenues:		0

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2012

(A) GENERAL

Expenditures

Code Description	Code	Amount
Police, Equip & Cap Outlay	A31202	24,774
Total ARRA Expenditures:		24,774

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS
Revenues

Code Description	Code	Amount
Fed Aid, Transp Cap Proj	H4597	78,083
Total ARRA Revenues:		78,083

CITY OF Saratoga Springs
ARRA Reporting
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Expenditures

Code Description	Code	Amount
Perm Improve Highway, Equip & Cap Outlay	H51122	78,083
Total ARRA Expenditures:		78,083

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2012

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2000	BONDE	Various Purpose	Y		07/01/1993	03/01/2013	4.75%		\$0	\$70,000	\$35,000	\$0	\$0	\$35,000
2002	BONDE	Various Purpose	Y		09/15/2002	09/15/2022	3.90%		\$2,138,865	\$177,000	\$13,000	\$0	\$0	\$164,000
2011	BONDE	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$640,000	\$12,260	\$0	\$0	\$627,740
2010	BONDE	Various Water Projects	Y		07/01/2010	07/01/2037	4.42%		\$764,457	\$749,830	\$17,380	\$0	\$0	\$732,450
2011	BONDE	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$160,000	\$3,060	\$0	\$0	\$156,940
2008	BONDE	Water			07/31/2008	07/31/2028	4.25%		\$265,000	\$252,412	\$4,507	\$0	\$0	\$247,905
2009	BONDE	WATER BOND	Y		09/15/2009	09/15/2039	4.25%		\$962,045	\$929,900	\$17,300	\$0	\$0	\$912,600
2012	BONDE	SEWER	Y		05/23/2012	05/15/2039	2.50%		\$100,000	\$0	\$0	\$0	\$0	\$100,000
2007	BONDE	VARIOUS	Y		07/01/2007	07/01/2030	4.25%		\$9,228,760	\$468,325	\$16,287	\$0	\$0	\$452,038
2008	BONDE	Sewer			07/31/2008	07/31/2028	4.25%		\$1,000,000	\$952,497	\$17,011	\$0	\$0	\$935,486
2009	BONDE	SEWER BOND	Y		09/15/2009	09/15/2039	4.25%		\$33,500	\$32,500	\$600	\$0	\$0	\$31,900
2011	BONDE	Various Purpose			03/17/2011	02/15/2017	3.04%		\$1,280,000	\$1,120,000	\$275,000	\$0	\$0	\$845,000
2012	BONDE	WATER	Y		05/23/2012	05/15/2039	2.50%		\$2,015,000	\$0	\$0	\$0	\$0	\$2,015,000
2006	BONDE	Various Water Projects			04/01/2006	04/01/2035	4.25%		\$1,988,600	\$1,802,039	\$42,266	\$0	\$0	\$1,759,773
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$7,354,503	\$453,671	\$0	\$0	\$9,015,832
2008	OTHRE	Energy Performance	Y		04/01/2008	04/01/2023	2.25%		\$1,536,746	\$1,280,795	\$641,315	\$0	\$0	\$639,480
2010	OTHRE	vehicle leases PD	Y		05/01/2010	05/01/2013	7.25%		\$84,750	\$37,667	\$28,250	\$0	\$0	\$9,417
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$1,318,462	\$669,565	\$0	\$0	\$648,897
2010	BONDN	Various	Y		07/01/2010	07/01/2037	4.42%		\$775,000	\$760,170	\$17,620	\$0	\$0	\$742,550
2012	BONDN	VARIOUS	Y		05/23/2012	05/15/2039	2.50%		\$4,530,383	\$0	\$0	\$0	\$0	\$4,530,383
2012	BONDN	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$0	\$0	\$0	\$0	\$555,304
2011	BONDN	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,351,200	\$25,880	\$0	\$0	\$1,325,320
2008	BONDN	Various			07/01/1993	03/01/2013	4.75%		\$250,000	\$250,000	\$125,000	\$0	\$0	\$125,000
2009	BONDN	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$660,000	\$40,000	\$0	\$0	\$620,000
2008	BONDN	Various			10/28/1997	07/01/2017	4.50%		\$377,600	\$515,000	\$115,000	\$0	\$0	\$400,000
2009	BONDN	VARIOUS	Y		09/15/2009	09/15/2039	4.25%		\$391,000	\$377,600	\$7,100	\$0	\$0	\$370,500
2008	BONDN	Various			06/01/2000	06/01/2014	5.125%		\$465,000	\$465,000	\$145,000	\$0	\$0	\$320,000
2008	BONDN	Various			09/15/2002	09/15/2022	3.90%		\$1,003,000	\$1,003,000	\$112,000	\$0	\$0	\$891,000
2008	BONDN	Various			04/08/2004	02/15/2034	4.00%		\$3,390,000	\$3,390,000	\$90,000	\$0	\$0	\$3,300,000

CITY OF Saratoga Springs
 Statement of Indebtedness
 For the Fiscal Year Ending 2012

County of: Saratoga
 Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	O/S End of Year
2008	BONDN	Various			05/12/2005	05/15/2024	3.85%			\$3,455,000	\$200,000	\$0	\$0	\$3,255,000
2008	BONDN	Various			04/01/2006	04/01/2035	4.25%			\$5,872,961	\$137,734	\$0	\$0	\$5,735,227
2008	BONDN	Various			07/01/2007	07/01/2030	4.25%			\$7,726,675	\$268,713	\$0	\$0	\$7,457,962
2008	BONDN	Various			07/31/2008	07/31/2028	4.25%		\$3,732,387	\$3,555,091	\$63,482	\$0	\$0	\$3,491,609
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year										\$29,381,697	\$1,347,529	\$0	\$0	\$33,119,855
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year										\$38,054,662	\$2,470,765	\$0	\$0	\$42,784,584

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$22,478,389.00
Time Deposits	9Z2021	\$1,009,221.00
Total		\$23,489,650.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$31,444,983.00
Total		\$32,194,983.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$212.00
Market Value at Balance Sheet Date	9Z4502	\$212.00
Collateralized with securities held in possession of municipality or its agent	9Z4504A	\$250,000.00
 - 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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7978	\$7,905	\$0	\$0	\$7,905
****-0184	\$78,552	\$0	\$0	\$78,552
****-0609	\$56,135	\$0	\$0	\$56,135
****-7360	\$3,160,439	\$485	\$3,159,661	\$1,263
****-0922	\$10,439	\$949	\$0	\$11,388
****-2076	\$93,333	\$0	\$0	\$93,333
****-2089	\$310,229	\$0	\$0	\$310,229
****-2115	\$4,013,876	\$93,451	\$0	\$4,107,327
****-2254	\$75,501	\$11	\$0	\$75,511
****-6138	\$5,246,413	\$0	\$0	\$5,246,413
****-7247	\$35,106	\$0	\$0	\$35,106
****-7292	\$235	\$0	\$0	\$235
****-1684	\$62,466	\$0	\$0	\$62,466
****-1754	\$705,829	\$0	\$0	\$705,829
****-1903	\$735,616	\$0	\$0	\$735,616
****-1916	\$68,325	\$49,503	\$0	\$117,828
****-8647	\$102,407	\$0	\$99,006	\$3,401
****-1896	\$256	\$0	\$0	\$256
****-1964	\$3,058,478	\$0	\$0	\$3,058,478
****-4356	\$218,406	\$0	\$0	\$218,406
****-1226	\$25,382	\$0	\$0	\$25,382
****-6292	\$5,794	\$0	\$0	\$5,794
****-6878	\$96,850	\$0	\$0	\$96,850
****-7136	\$881,344	\$0	\$0	\$881,344
****-4238	\$1,541,503	\$0	\$1,352	\$1,540,151
****-8292	\$7,403	\$0	\$0	\$7,403
****-2110	\$2,161	\$0	\$0	\$2,161
****-6920	\$27,968	\$0	\$0	\$27,968
****-0407	\$1,963	\$0	\$0	\$1,963
****-7416	\$257,697	\$0	\$257,660	\$38

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7424	\$125,605	\$0	\$0	\$125,605
****-4783	\$21,836	\$0	\$0	\$21,836
****-8969	\$2,968,927	\$0	\$0	\$2,968,927
****-7495	\$356,883	\$0	\$0	\$356,883
****-23C2	\$2,499,626	\$0	\$0	\$2,499,626
	Total Adjusted Bank Balance			\$23,487,610
	Petty Cash			\$2,040.00
	Adjustments			\$-.41
	Total Cash			\$23,489,650
	Total Cash Balance All Funds			\$23,489,650
	* Must be equal			

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		323			
Total Part Time Employees:		183			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,742,052.00	193	57	
90158	Police and Fire Retirement	\$2,943,065.00	120		
90258	Local Pension Fund	\$491,616.00			13
90308	Social Security	\$1,495,259.00	323	183	
90408	Worker's Compensation Insurance	\$429,993.00	323	183	
90458	Life Insurance	\$15,231.00	236		51
90508	Unemployment Insurance	\$28,555.00	323	183	
90558	Disability Insurance	\$6,353.00	186	10	
90608	Hospital and Medical (Dental) Insurance	\$6,372,412.00	303	1	293
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$2,755.00	1		
91890	Other Employee Benefits	\$284,687.00	17		
Total		\$13,811,978.00			
Computed Total From Financial Section (comparative purposes only)		\$11,906,962.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

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 2012

Annual OPEB Cost and Net OPEB Obligation

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$8,037,224.00
3. Interest on Net OPEB Obligation	\$1,118,384.00
4. Adjustment to Annual Required Contribution	(\$1,682,076.00)
5. Annual OPEB Expense	\$7,473,532.00
6. Less: Actual Contribution Made	\$2,236,713.00
7. Increase in Net OPEB Obligation	\$5,236,819.00
8. Net OPEB Obligation - beginning of year	\$27,959,596.00
9. Net OPEB Obligation - end of year	\$33,196,415.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$33,196,416.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	29.93%

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)	\$78,232,416.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$78,232,416.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$20,837,020.00
17. UAAL as Percentage of Annual Covered Payroll	375.45%

Other OPEB Information

18. Date of most recent actuarial valuation	10/12/2012
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	26.00