

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 12/31/2014

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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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (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 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	7,231,837	A200	8,435,178
Petty Cash	1,940	A210	1,940
Departmental Cash	11,536	A215	11,348
<b>TOTAL Cash</b>	<b>7,245,313</b>		<b>8,448,466</b>
Taxes Receivable, Current	718,664	A250	769,433
City School Taxes Receivable	530,131	A290	537,726
Tax Sale Certificates	958,442	A320	963,660
<b>TOTAL Taxes Receivable (net)</b>	<b>2,207,237</b>		<b>2,270,819</b>
Accounts Receivable	1,909,129	A380	2,077,195
Accrued Interest Receivable		A381	
Allowance For Receivables (Credit)	-34,166	A389	-34,166
<b>TOTAL Other Receivables (net)</b>	<b>1,874,963</b>		<b>2,043,029</b>
Due From State And Federal Government	1,814,964	A410	2,446,970
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,814,964</b>		<b>2,446,970</b>
Due From Other Funds	1,831,442	A391	1,211,847
<b>TOTAL Due From Other Funds</b>	<b>1,831,442</b>		<b>1,211,847</b>
Due From Other Governments	227,366	A440	228,752
<b>TOTAL Due From Other Governments</b>	<b>227,366</b>		<b>228,752</b>
Prepaid Expenses	1,045,580	A480	1,045,452
<b>TOTAL Prepaid Expenses</b>	<b>1,045,580</b>		<b>1,045,452</b>
Cash Special Reserves	3,398,246	A230	3,352,669
<b>TOTAL Restricted Assets</b>	<b>3,398,246</b>		<b>3,352,669</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,645,111</b>		<b>21,048,004</b>

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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	740,534	A600	1,249,783
<b>TOTAL Accounts Payable</b>	<b>740,534</b>		<b>1,249,783</b>
Accrued Interest Payable		A651	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Other Liabilities	67,800	A688	67,800
<b>TOTAL Other Liabilities</b>	<b>67,800</b>		<b>67,800</b>
Due To Other Funds		A630	2,536
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>2,536</b>
Due To Employees' Retirement System		A637	
Due To City School Districts	663,394	A661	545,581
<b>TOTAL Due To Other Governments</b>	<b>663,394</b>		<b>545,581</b>
<b>TOTAL Liabilities</b>	<b>1,471,728</b>		<b>1,865,700</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,528,675	A691	2,154,498
Deferred Taxes	1,205,294	A694	1,497,310
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,733,969</b>		<b>3,651,808</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,733,969</b>		<b>3,651,808</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,045,580	A806	1,045,452
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,045,580</b>		<b>1,045,452</b>
Retirement Contribution Reserve	472,592	A827	637,935
Insurance Reserve	130,010	A863	175,530
Capital Reserve	1,214,786	A878	957,264
Reserve For Tax Stabilization	1,502,227	A880	1,503,230
Other Restricted Fund Balance	78,631	A899	78,709
<b>TOTAL Restricted Fund Balance</b>	<b>3,398,246</b>		<b>3,352,668</b>
Assigned Appropriated Fund Balance	483,000	A914	380,000
Assigned Unappropriated Fund Balance	2,694,516	A915	2,950,311
<b>TOTAL Assigned Fund Balance</b>	<b>3,177,516</b>		<b>3,330,311</b>
Unassigned Fund Balance	7,818,072	A917	7,802,065
<b>TOTAL Unassigned Fund Balance</b>	<b>7,818,072</b>		<b>7,802,065</b>
<b>TOTAL Fund Balance</b>	<b>15,439,414</b>		<b>15,530,496</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,645,111</b>		<b>21,048,004</b>

CITY OF Saratoga Springs  
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	16,156,134	A1001	15,719,914
Special Assessments	477,088	A1030	492,632
<b>TOTAL Real Property Taxes</b>	<b>16,633,222</b>		<b>16,212,546</b>
Federal Payments In Lieu of Taxes	89,796	A1080	94,718
Other Payments In Lieu of Taxes	158,309	A1081	123,139
Interest & Penalties On Real Prop Taxes	267,787	A1090	245,471
<b>TOTAL Real Property Tax Items</b>	<b>515,892</b>		<b>463,328</b>
Sales And Use Tax	10,649,992	A1110	11,233,907
Tax On Hotel Room Occupancy	497,877	A1113	553,828
Tax On Admissions And Dues	431,504	A1114	563,400
Non Prop Tax Dist By County	364,610	A1120	364,900
Utilities Gross Receipts Tax	463,209	A1130	463,665
Harness Racing Admissions Tax	36	A1132	36
Franchises	513,110	A1170	546,948
<b>TOTAL Non Property Tax Items</b>	<b>12,920,338</b>		<b>13,726,684</b>
Treasurer Fees	87,257	A1230	62,763
Tax Collector Fees	4,460	A1232	2,305
Charges For Tax Redemption	4,935	A1235	4,410
Clerk Fees	7,480	A1255	6,885
Attorney Fees	1,080	A1265	1,400
Fire Inspection Fees	37,565	A1540	47,485
Restitution Surcharge	4,859	A1580	174
Other Public Safety Departmental Income	83,422	A1589	88,042
Vital Statistics Fees	42,852	A1603	46,294
Ambulance Charges	811,977	A1640	798,191
Public Works Charges	100,420	A1710	278,984
Parking Lots And Garages-No Tax	38,569	A1721	37,016
Park And Recreational Charges	80,634	A2001	83,141
Special Recreational Facility Charges	708,100	A2025	677,244
Other Culture & Recreation Income	10,865	A2089	11,935
Zoning Fees	19,300	A2110	20,800
Planning Board Fees	220,932	A2115	190,903
Refuse & Garbage Charges	206,870	A2130	207,161
<b>TOTAL Departmental Income</b>	<b>2,471,577</b>		<b>2,565,133</b>
Civil Service Charges	30,223	A2220	34,927
Public Safety Services For Other Govts	79,104	A2260	77,551
Dog Control Services, Ot Govts	590	A2268	560
Youth Recreation Services, Other Govts	186,473	A2350	188,527
Misc Revenue, Other Govts	20,923	A2389	22,187
<b>TOTAL Intergovernmental Charges</b>	<b>317,313</b>		<b>323,752</b>
Interest And Earnings	14,810	A2401	16,762
Rental of Real Property	611,324	A2410	411,425
Rental, Other (specify)	5,314	A2440	4,165
<b>TOTAL Use of Money And Property</b>	<b>631,448</b>		<b>432,352</b>
Licenses, Other	66,789	A2545	67,271

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Permits, Other	396,481	A2590	423,947
<b>TOTAL Licenses And Permits</b>	<b>463,270</b>		<b>491,218</b>
Fines And Forfeited Bail	618,735	A2610	651,150
<b>TOTAL Fines And Forfeitures</b>	<b>618,735</b>		<b>651,150</b>
Sales, Other	24,502	A2655	
Sales of Real Property	277,825	A2660	32,372
Insurance Recoveries	426,548	A2680	524,312
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>728,875</b>		<b>556,684</b>
Refunds of Prior Year's Expenditures	9,552	A2701	17,630
Gifts And Donations	27,806	A2705	24,489
Vlt/tribal-State Compact Moneys	1,827,251	A2725	2,325,592
Unclassified (specify)	127,374	A2770	184,368
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,991,983</b>		<b>2,552,079</b>
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,752,211	A3005	1,193,452
State Aid Court Facilities	53,757	A3021	21,475
ST. Aid, Records MgmT.	28,507	A3060	16,682
St Aid - Other (specify)	10,537	A3089	
St Aid, Other Public Safety	38,850	A3389	42,480
St Aid, Consolidated Highway Aid	612,056	A3501	202,427
St Aid, Youth Programs	6,200	A3820	6,160
St Aid - Other Home And Community Service	11,844	A3989	
<b>TOTAL State Aid</b>	<b>4,163,663</b>		<b>3,132,377</b>
Fed Aid Other Public Safety	33,754	A4389	60,941
Fed Aid, Medical Assis Prog Adm		A4402	1,778
Fed Aid, Disaster Assistance		A4785	
Fed Aid, Planning Studies		A4902	
<b>TOTAL Federal Aid</b>	<b>33,754</b>		<b>62,719</b>
<b>TOTAL Revenues</b>	<b>41,490,070</b>		<b>41,170,022</b>
Interfund Transfers	95,704	A5031	113,843
<b>TOTAL Interfund Transfers</b>	<b>95,704</b>		<b>113,843</b>
<b>TOTAL Other Sources</b>	<b>95,704</b>		<b>113,843</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>41,585,774</b>		<b>41,283,865</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Mayor, Pers Serv	129,993	A12101	130,484
Mayor, Equip & Cap Outlay	626	A12102	1,126
Mayor, Contr Expend	10,014	A12104	9,407
Mayor, Empl Bnfts	428,876	A12108	405,305
<b>TOTAL Mayor</b>	<b>569,509</b>		<b>546,322</b>
Dir of Finance, Pers Serv	440,328	A13101	472,129
Dir of Finance, Equip & Cap Outlay	5,295	A13102	
Dir of Finance, Contr Expend	48,884	A13104	67,828
Dir of Finance, Empl Bnfts	315,882	A13108	310,081
<b>TOTAL Dir of Finance</b>	<b>810,389</b>		<b>850,038</b>
Purchasing, Pers Serv	73,850	A13451	84,077
<b>TOTAL Purchasing</b>	<b>73,850</b>		<b>84,077</b>
Assessment, Pers Serv	127,628	A13551	148,070
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	58,553	A13554	97,138
<b>TOTAL Assessment</b>	<b>186,181</b>		<b>245,208</b>
Discount On Taxes	168,031	A13704	181,941
<b>TOTAL Discount On Taxes</b>	<b>168,031</b>		<b>181,941</b>
Fiscal Agents Fees, Contr Expend	492,257	A13804	504,394
<b>TOTAL Fiscal Agents Fees</b>	<b>492,257</b>		<b>504,394</b>
Clerk,pers Serv	305,967	A14101	334,312
Clerk,contr Expend	59,056	A14104	127,209
Clerk,empl Bnfts	261,686	A14108	272,447
<b>TOTAL Clerk</b>	<b>626,709</b>		<b>733,968</b>
Law, Pers Serv	134,323	A14201	135,598
Law, Equip & Cap Outlay		A14202	250
Law, Contr Expend	77,120	A14204	40,159
<b>TOTAL Law</b>	<b>211,443</b>		<b>176,007</b>
Personnel, Pers Serv	53,850	A14301	51,987
Personnel,equip & Cap Outlay		A14302	5,195
Personnel, Contr Expend	82,782	A14304	71,238
Personnel, Empl Bnfts	24,342	A14308	24,323
<b>TOTAL Personnel</b>	<b>160,974</b>		<b>152,743</b>
Engineer, Pers Serv	412,697	A14401	475,342
Engineer, Equip & Cap Outlay	2,809	A14402	23,963
Engineer, Contr Expend	13,401	A14404	68,836
<b>TOTAL Engineer</b>	<b>428,907</b>		<b>568,141</b>
Elections, Contr Expend		A14504	
<b>TOTAL Elections</b>	<b>0</b>		<b>0</b>
Records Mgmt, PerS. SerV.	27,245	A14601	19,745
Records Mgmt, Equip & Cap Outlay	14,627	A14602	
Records Mgmt, Contr Expend	2,259	A14604	547
<b>TOTAL Records Mgmt</b>	<b>44,131</b>		<b>20,292</b>
Public Works Admin, Pers Serv	236,882	A14901	251,238
Public Works Admin, Equip & Cap Outlay	505	A14902	266
Public Works Admin, Contr Expend	18,051	A14904	201,192

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Public Works Admin, Empl Bnfts	2,127,204	A14908	2,269,150
<b>TOTAL Public Works Admin</b>	<b>2,382,642</b>		<b>2,721,846</b>
Buildings, Pers Serv	102,957	A16201	100,582
Buildings, Equip & Cap Outlay	219	A16202	409
Buildings, Contr Expend	204,615	A16204	152,669
<b>TOTAL Buildings</b>	<b>307,791</b>		<b>253,660</b>
Central Garage, Pers Serv	437,314	A16401	475,551
Central Garage, Equip & Cap Outlay	1,277	A16402	1,446
Central Garage, Contr Expend	90,881	A16404	73,530
<b>TOTAL Central Garage</b>	<b>529,472</b>		<b>550,527</b>
Central Comm System, Pers Serv	30,800	A16501	34,555
Central Comm System, Equip & Cap Outlay	10,061	A16502	7,515
Central Comm System, Contr Expend	34,998	A16504	31,606
<b>TOTAL Central Comm System</b>	<b>75,859</b>		<b>73,676</b>
Central Data Process, Pers Serv	221,614	A16801	251,803
Central Data Process & Cap Outlay	87,938	A16802	99,385
Central Data Process, Contr Expend	103,869	A16804	131,147
<b>TOTAL Central Data Process</b>	<b>413,421</b>		<b>482,335</b>
Unallocated Insurance, Contr Expend	573,570	A19104	686,780
<b>TOTAL Unallocated Insurance</b>	<b>573,570</b>		<b>686,780</b>
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
<b>TOTAL Municipal Assn Dues</b>	<b>6,518</b>		<b>6,518</b>
Judgements And Claims, Contr Expend	142,976	A19304	225,840
<b>TOTAL Judgements And Claims</b>	<b>142,976</b>		<b>225,840</b>
<b>TOTAL General Government Support</b>	<b>8,204,630</b>		<b>9,064,313</b>
Public Safety Admin, Pers Serv	246,973	A30101	270,214
Public Safety Admin, Equip & Cap Outlay	199	A30102	1,434
Public Safety Admin, Contr Expend	67,853	A30104	77,694
Public Safety Admin, Empl Bnfts	635,290	A30108	664,798
<b>TOTAL Public Safety Admin</b>	<b>950,315</b>		<b>1,014,140</b>
Public Safety Comm Sys, Pers Serv	617,973	A30201	674,567
Public Safety Comm Sys, Equip & Cap Outlay	28,591	A30202	24,790
Public Safety Comm Sys, Contr Expend	32,086	A30204	28,663
<b>TOTAL Public Safety Comm Sys</b>	<b>678,650</b>		<b>728,020</b>
Police, Pers Serv	6,050,432	A31201	6,213,212
Police, Equip & Cap Outlay	121,615	A31202	270,374
Police, Contr Expend	487,492	A31204	513,365
Police, Empl Bnfts	4,003,423	A31208	3,822,524
<b>TOTAL Police</b>	<b>10,662,962</b>		<b>10,819,475</b>
Juvenile Counsel Serv, Pers Serv	11,303	A31471	27,862
<b>TOTAL Juvenile Counsel Serv</b>	<b>11,303</b>		<b>27,862</b>
Traffic Control, Pers Serv	249,695	A33101	297,503
Traffic Control, Equip & Cap Outlay	40,639	A33102	10,953
Traffic Control, Contr Expen	131,033	A33104	114,995
<b>TOTAL Traffic Control</b>	<b>421,367</b>		<b>423,451</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Stop Dwi,pers Serv	35,663	A33151	40,935
Stop Dwi, Equip & Cap Outlay		A33152	
<b>TOTAL Stop Dwi</b>	<b>35,663</b>		<b>40,935</b>
On-Street Parking, Pers Serv	79,233	A33201	78,687
<b>TOTAL On-Street Parking</b>	<b>79,233</b>		<b>78,687</b>
Fire, Pers Serv	4,561,283	A34101	4,598,127
Fire, Equip & Cap Outlay	49,117	A34102	76,325
Fire, Contr Expend	331,707	A34104	366,739
Fire, Empl Bnfts	3,534,630	A34108	3,731,660
<b>TOTAL Fire</b>	<b>8,476,737</b>		<b>8,772,851</b>
Control of Animals, Contr Expend	4,150	A35104	3,649
<b>TOTAL Control of Animals</b>	<b>4,150</b>		<b>3,649</b>
Safety Inspection, Pers Serv	394,821	A36201	468,378
Safety Inspection, Equip & Cap Outlay	5,992	A36202	28,252
Safety Inspection, Contr Expend	16,723	A36204	13,616
<b>TOTAL Safety Inspection</b>	<b>417,536</b>		<b>510,246</b>
Misc Public Safety, Pers Serv	68,495	A39891	68,594
<b>TOTAL Misc Public Safety</b>	<b>68,495</b>		<b>68,594</b>
<b>TOTAL Public Safety</b>	<b>21,806,411</b>		<b>22,487,910</b>
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	10,702	A40104	10,000
<b>TOTAL Public Health</b>	<b>21,467</b>		<b>20,765</b>
Ambulance, Equip & Cap Outlay		A45402	27,101
Ambulance, Contr Expend		A45404	71,250
<b>TOTAL Ambulance</b>	<b>0</b>		<b>98,351</b>
<b>TOTAL Health</b>	<b>21,467</b>		<b>119,116</b>
Maint of Streets, Pers Serv	2,286,757	A51101	2,348,015
Maint of Streets, Equip & Cap Outlay	150,647	A51102	95,918
Maint of Streets, Contr Expend	1,448,801	A51104	1,503,673
<b>TOTAL Maint of Streets</b>	<b>3,886,205</b>		<b>3,947,606</b>
Street Lighting, Contr Expend	440,143	A51824	447,644
<b>TOTAL Street Lighting</b>	<b>440,143</b>		<b>447,644</b>
Off-Street Parking, Pers Serv		A56501	131,982
Off-Street Parking, Contr Expend	35,092	A56504	31,946
<b>TOTAL Off-Street Parking</b>	<b>35,092</b>		<b>163,928</b>
<b>TOTAL Transportation</b>	<b>4,361,440</b>		<b>4,559,178</b>
Community Action, Contr Expend	27,000	A63104	27,000
<b>TOTAL Community Action</b>	<b>27,000</b>		<b>27,000</b>
Veterans Service, Contr Expend	1,100	A65104	1,100
<b>TOTAL Veterans Service</b>	<b>1,100</b>		<b>1,100</b>
Consumer Affairs, Contr Expend	16,800	A66104	16,800
<b>TOTAL Consumer Affairs</b>	<b>16,800</b>		<b>16,800</b>
Programs For Aging, Contr Expend	96,391	A67724	96,391
<b>TOTAL Programs For Aging</b>	<b>96,391</b>		<b>96,391</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>141,291</b>		<b>141,291</b>

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Parks, Pers Serv	193,858	A71101	234,053
Parks, Equip & Cap Outlay	4,020	A71102	8,130
Parks, Contr Expend	128,775	A71104	97,131
<b>TOTAL Parks</b>	<b>326,653</b>		<b>339,314</b>
Playgr & Rec Centers, Pers Serv	514,303	A71401	556,024
Playgr & Rec Centers, Equip & Cap Outlay	21,097	A71402	34,765
Playgr & Rec Centers, Contr Expend	87,198	A71404	89,009
Playgr & Rec Centers, Empl Bnfts	449,962	A71408	399,231
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>1,072,560</b>		<b>1,079,029</b>
Special Rec Facility, Pers Serv	366,535	A71801	367,523
Special Rec Facility, Equip & Cap Outlay	2,860	A71802	26,946
Special Rec Facility, Contr Expend	332,473	A71804	292,916
<b>TOTAL Special Rec Facility</b>	<b>701,868</b>		<b>687,385</b>
Youth Prog, Pers Serv	82,683	A73101	80,511
Youth Prog, Equip & Cap Outlay	675	A73102	1,482
Youth Prog, Contr Expend	37,785	A73104	54,993
<b>TOTAL Youth Prog</b>	<b>121,143</b>		<b>136,986</b>
Historian, Pers Serv	19,980	A75101	19,476
Historian, Contr Expend	1,118	A75104	1,055
<b>TOTAL Historian</b>	<b>21,098</b>		<b>20,531</b>
Historical Property, Pers Serv	73,280	A75201	78,498
Historical Property, Equip & Cap Outlay	161	A75202	34
Historical Property, Contr Expend	18,548	A75204	21,393
<b>TOTAL Historical Property</b>	<b>91,989</b>		<b>99,925</b>
Celebrations, Contr Expend	3,446	A75504	2,991
<b>TOTAL Celebrations</b>	<b>3,446</b>		<b>2,991</b>
Other Performing Arts, Contr Expend		A75604	
<b>TOTAL Other Performing Arts</b>	<b>0</b>		<b>0</b>
Other Culture And Rec, Contr Expend	2,670	A79894	2,368
<b>TOTAL Other Culture And Rec</b>	<b>2,670</b>		<b>2,368</b>
<b>TOTAL Culture And Recreation</b>	<b>2,341,427</b>		<b>2,368,529</b>
Planning, Pers Serv	388,899	A80201	426,516
Planning, Equip & Cap Outlay	2,405	A80202	17,199
Planning, Contr Expend	71,002	A80204	91,664
<b>TOTAL Planning</b>	<b>462,306</b>		<b>535,379</b>
Storm Sewers, Pers Serv	90,135	A81401	70,133
Storm Sewers, Equip & Cap Outlay		A81402	
Storm Sewers, Contr Expend	5,243	A81404	5,168
<b>TOTAL Storm Sewers</b>	<b>95,378</b>		<b>75,301</b>
Refuse & Garbage, Pers Serv	142,442	A81601	157,610
Refuse & Garbage, Contr Expend	115,636	A81604	157,294
<b>TOTAL Refuse &amp; Garbage</b>	<b>258,078</b>		<b>314,904</b>
Shade Tree, Pers Serv	107,688	A85601	197,442
Shade Tree, Equip & Cap Outlay	20,356	A85602	19,431

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Shade Tree, Contr Expend	13,557	A85604	20,498
<b>TOTAL Shade Tree</b>	<b>141,601</b>		<b>237,371</b>
Cemetery, Contr Expend	20,000	A88104	20,000
<b>TOTAL Cemetery</b>	<b>20,000</b>		<b>20,000</b>
<b>TOTAL Home And Community Services</b>	<b>977,363</b>		<b>1,182,955</b>
Other Debt, Principal	43,687	A97896	45,505
<b>TOTAL Debt Principal</b>	<b>43,687</b>		<b>45,505</b>
Other Debt, Interest	25,901	A97897	24,083
<b>TOTAL Debt Interest</b>	<b>25,901</b>		<b>24,083</b>
<b>TOTAL Expenditures</b>	<b>37,923,617</b>		<b>39,992,880</b>
Transfers, Other Funds	922,487	A99019	1,199,903
<b>TOTAL Operating Transfers</b>	<b>922,487</b>		<b>1,199,903</b>
<b>TOTAL Other Uses</b>	<b>922,487</b>		<b>1,199,903</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>38,846,104</b>		<b>41,192,783</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>12,699,744</b>	<b>A8021</b>	<b>15,439,414</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>12,699,744</b>	<b>A8022</b>	<b>15,439,414</b>
ADD - REVENUES AND OTHER SOURCES	41,585,774		41,283,865
DEDUCT - EXPENDITURES AND OTHER USES	38,846,104		41,192,783
<b>Fund Balance - End of Year</b>	<b>15,439,414</b>	<b>A8029</b>	<b>15,530,496</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	16,147,374	A1049N	16,884,559
Est Rev - Real Property Tax Items	892,110	A1099N	916,877
Est Rev - Non Property Tax Items	12,799,000	A1199N	13,528,082
Est Rev - Departmental Income	2,522,180	A1299N	2,305,276
Est Rev - Intergovernmental Charges	297,702	A2399N	300,424
Est Rev - Use of Money And Property	432,600	A2499N	610,634
Est Rev - Licenses And Permits	296,200	A2599N	361,900
Est Rev - Fines And Forfeitures	576,000	A2649N	676,000
Est Rev - Sale of Prop And Comp For Loss	372,907	A2699N	429,517
Est Rev - Miscellaneous Local Sources	1,949,651	A2799N	1,942,151
Est Rev - State Aid	3,559,901	A3099N	3,341,901
Est Rev - Federal Aid	21,000	A4099N	15,000
<b>TOTAL Estimated Revenues</b>	<b>39,866,625</b>		<b>41,312,321</b>
Estimated - Interfund Transfer	90,396	A5031N	67,200
Appropriated Fund Balance	483,000	A599N	380,000
<b>TOTAL Estimated Other Sources</b>	<b>573,396</b>		<b>447,200</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>40,440,021</b>		<b>41,759,521</b>

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	5,319,637	A1999N	5,500,761
App - Public Safety	14,469,668	A3999N	14,871,250
App - Health	120,765	A4999N	20,765
App - Transportation	3,981,355	A5999N	4,056,561
App - Economic Assistance And Opportunity	131,291	A6999N	146,291
App - Culture And Recreation	2,143,290	A7999N	2,283,622
App - Home And Community Services	1,063,466	A8999N	1,141,305
App - Employee Benefits	12,475,027	A9199N	12,562,409
App - Debt Service	289,588	A9899N	459,588
<b>TOTAL Appropriations</b>	<b>39,994,087</b>		<b>41,042,552</b>
App - Interfund Transfer	445,934	A9999N	716,969
<b>TOTAL Other Uses</b>	<b>445,934</b>		<b>716,969</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>40,440,021</b>		<b>41,759,521</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	236	CD200	241
Cash In Time Deposits	18,389	CD201	34,246
Petty Cash	100	CD210	100
<b>TOTAL Cash</b>	<b>18,725</b>		<b>34,587</b>
Allowance For Receivables (Credit)	-33,195	CD389	-33,195
Rehabilitation Loan Receivable	136,069	CD390	176,580
<b>TOTAL Other Receivables (net)</b>	<b>102,874</b>		<b>143,385</b>
Due From State And Federal Government	57,917	CD410	58,626
<b>TOTAL State And Federal Aid Receivables</b>	<b>57,917</b>		<b>58,626</b>
Cash In Time Deposits Special Reserves	419,205	CD231	365,656
<b>TOTAL Restricted Assets</b>	<b>419,205</b>		<b>365,656</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>598,721</b>		<b>602,254</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	57,917	CD600	51,148
<b>TOTAL Accounts Payable</b>	<b>57,917</b>		<b>51,148</b>
Due To Other Funds		CD630	7,472
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>7,472</b>
Due To Other Governments	1,037	CD631	1,232
<b>TOTAL Due To Other Governments</b>	<b>1,037</b>		<b>1,232</b>
<b>TOTAL Liabilities</b>	<b>58,954</b>		<b>59,852</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	120,562	CD691	176,746
<b>TOTAL Deferred Inflows of Resources</b>	<b>120,562</b>		<b>176,746</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>120,562</b>		<b>176,746</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	419,205	CD899	365,656
<b>TOTAL Restricted Fund Balance</b>	<b>419,205</b>		<b>365,656</b>
Assigned Appropriated Fund Balance		CD914	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>419,205</b>		<b>365,656</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>598,721</b>		<b>602,254</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Community Development Income	34,065	CD2170	23,169
<b>TOTAL Departmental Income</b>	<b>34,065</b>		<b>23,169</b>
Interest And Earnings	6,841	CD2401	2,393
<b>TOTAL Use of Money And Property</b>	<b>6,841</b>		<b>2,393</b>
Fed Aid, Community Development Act	628,359	CD4910	529,932
<b>TOTAL Federal Aid</b>	<b>628,359</b>		<b>529,932</b>
<b>TOTAL Revenues</b>	<b>669,265</b>		<b>555,494</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>669,265</b>		<b>555,494</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	182,782	CD86104	186,145
<b>TOTAL Rent Subsidy</b>	<b>182,782</b>		<b>186,145</b>
Rehab Loans & Grant, Contr Expend	322,098	CD86684	248,051
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>322,098</b>		<b>248,051</b>
Prov of Public Service, Contr Expen	47,108	CD86764	53,430
<b>TOTAL Prov of Public Service</b>	<b>47,108</b>		<b>53,430</b>
Administration, Equip & Cap Outlay	5,712	CD86862	7,574
<b>TOTAL Administration</b>	<b>5,712</b>		<b>7,574</b>
<b>TOTAL Home And Community Services</b>	<b>557,700</b>		<b>495,200</b>
<b>TOTAL Expenditures</b>	<b>557,700</b>		<b>495,200</b>
Transfers, Other Funds	95,704	CD99019	113,843
<b>TOTAL Operating Transfers</b>	<b>95,704</b>		<b>113,843</b>
<b>TOTAL Other Uses</b>	<b>95,704</b>		<b>113,843</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>653,404</b>		<b>609,043</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>403,344</b>	<b>CD8021</b>	<b>419,205</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>403,344</b>	<b>CD8022</b>	<b>419,205</b>
ADD - REVENUES AND OTHER SOURCES	669,265		555,494
DEDUCT - EXPENDITURES AND OTHER USES	653,404		609,043
<b>Fund Balance - End of Year</b>	<b>419,205</b>	<b>CD8029</b>	<b>365,656</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	160,179	CM200	195,427
<b>TOTAL Cash</b>	<b>160,179</b>		<b>195,427</b>
Due From Other Funds		CM391	2,955
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>2,955</b>
Cash Special Reserves	1,965	CM230	1,967
<b>TOTAL Restricted Assets</b>	<b>1,965</b>		<b>1,967</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>162,144</b>		<b>200,349</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	13,682	CM600	2,192
<b>TOTAL Accounts Payable</b>	<b>13,682</b>		<b>2,192</b>
Due To Other Funds		CM630	12,955
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>12,955</b>
<b>TOTAL Liabilities</b>	<b>13,682</b>		<b>15,147</b>
<b>Fund Balance</b>			
Insurance Reserve	1,965	CM863	1,967
<b>TOTAL Restricted Fund Balance</b>	<b>1,965</b>		<b>1,967</b>
Assigned Unappropriated Fund Balance	146,497	CM915	183,235
<b>TOTAL Assigned Fund Balance</b>	<b>146,497</b>		<b>183,235</b>
<b>TOTAL Fund Balance</b>	<b>148,462</b>		<b>185,202</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>162,144</b>		<b>200,349</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Special Assessments, Ad Valorem	162,190	CM1028	165,353
<b>TOTAL Real Property Taxes</b>	<b>162,190</b>		<b>165,353</b>
Interest And Earnings	144	CM2401	186
<b>TOTAL Use of Money And Property</b>	<b>144</b>		<b>186</b>
<b>TOTAL Revenues</b>	<b>162,334</b>		<b>165,539</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>162,334</b>		<b>165,539</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Administration-Contractual	1,300	CM17104	1,918
<b>TOTAL Administration-Contractual</b>	<b>1,300</b>		<b>1,918</b>
<b>TOTAL General Government Support</b>	<b>1,300</b>		<b>1,918</b>
Other Economic And Development-Contr Expen	25,582	CM69894	33,357
<b>TOTAL Other Economic And Development-Contr Expen</b>	<b>25,582</b>		<b>33,357</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>25,582</b>		<b>33,357</b>
Serial Bonds, Principal	23,018	CM97106	30,380
<b>TOTAL Debt Principal</b>	<b>23,018</b>		<b>30,380</b>
Debt Interest, Serial Bonds	21,129	CM97107	13,642
<b>TOTAL Debt Interest</b>	<b>21,129</b>		<b>13,642</b>
<b>TOTAL Expenditures</b>	<b>71,029</b>		<b>79,297</b>
Transfers, Other Funds	49,503	CM99019	49,502
<b>TOTAL Operating Transfers</b>	<b>49,503</b>		<b>49,502</b>
<b>TOTAL Other Uses</b>	<b>49,503</b>		<b>49,502</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>120,532</b>		<b>128,799</b>

CITY OF Saratoga Springs  
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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>106,660</b>	<b>CM8021</b>	<b>148,462</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>106,660</b>	<b>CM8022</b>	<b>148,462</b>
ADD - REVENUES AND OTHER SOURCES	162,334		165,539
DEDUCT - EXPENDITURES AND OTHER USES	120,532		128,799
<b>Fund Balance - End of Year</b>	<b>148,462</b>	<b>CM8029</b>	<b>185,202</b>

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

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	156,553	CM200	195,342
<b>TOTAL Cash</b>	<b>156,553</b>		<b>195,342</b>
Cash Special Reserves	1,965	CM230	1,967
<b>TOTAL Restricted Assets</b>	<b>1,965</b>		<b>1,967</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>158,518</b>		<b>197,309</b>

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	13,682	CM600	1,965
<b>TOTAL Accounts Payable</b>	<b>13,682</b>		<b>1,965</b>
Due To Other Funds		CM630	12,955
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>12,955</b>
<b>TOTAL Liabilities</b>	<b>13,682</b>		<b>14,920</b>
<b>Fund Balance</b>			
Insurance Reserve	1,965	CM863	1,967
<b>TOTAL Restricted Fund Balance</b>	<b>1,965</b>		<b>1,967</b>
Assigned Unappropriated Fund Balance	142,871	CM915	180,422
<b>TOTAL Assigned Fund Balance</b>	<b>142,871</b>		<b>180,422</b>
<b>TOTAL Fund Balance</b>	<b>144,836</b>		<b>182,389</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>158,518</b>		<b>197,309</b>

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Special Assessments, Ad Valorem	111,187	CM1028	114,769
<b>TOTAL Real Property Taxes</b>	<b>111,187</b>		<b>114,769</b>
Interest And Earnings	119	CM2401	163
<b>TOTAL Use of Money And Property</b>	<b>119</b>		<b>163</b>
<b>TOTAL Revenues</b>	<b>111,306</b>		<b>114,932</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>111,306</b>		<b>114,932</b>

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Other Economic And Development-Contr Expen	25,582	CM69894	33,357
<b>TOTAL Other Economic And Development-Contr Expen</b>	<b>25,582</b>		<b>33,357</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>25,582</b>		<b>33,357</b>
Serial Bonds, Principal	23,018	CM97106	30,380
<b>TOTAL Debt Principal</b>	<b>23,018</b>		<b>30,380</b>
Debt Interest, Serial Bonds	21,129	CM97107	13,642
<b>TOTAL Debt Interest</b>	<b>21,129</b>		<b>13,642</b>
<b>TOTAL Expenditures</b>	<b>69,729</b>		<b>77,379</b>
Transfers, Other Funds		CM99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>69,729</b>		<b>77,379</b>

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(CM1) SAD MISC SPEC REV 1

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>103,259</b>	<b>CM8021</b>	<b>144,836</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>103,259</b>	<b>CM8022</b>	<b>144,836</b>
ADD - REVENUES AND OTHER SOURCES	111,306		114,932
DEDUCT - EXPENDITURES AND OTHER USES	69,729		77,379
<b>Fund Balance - End of Year</b>	<b>144,836</b>	<b>CM8029</b>	<b>182,389</b>

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	3,626	CM200	85
<b>TOTAL Cash</b>	<b>3,626</b>		<b>85</b>
Due From Other Funds		CM391	2,955
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>2,955</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,626</b>		<b>3,040</b>

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		CM600	227
<b>TOTAL Accounts Payable</b>	<b>0</b>		<b>227</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>227</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	3,626	CM915	2,813
<b>TOTAL Assigned Fund Balance</b>	<b>3,626</b>		<b>2,813</b>
<b>TOTAL Fund Balance</b>	<b>3,626</b>		<b>2,813</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,626</b>		<b>3,040</b>

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Special Assessments, Ad Valorem	51,003	CM1028	50,584
<b>TOTAL Real Property Taxes</b>	<b>51,003</b>		<b>50,584</b>
Interest And Earnings	25	CM2401	23
<b>TOTAL Use of Money And Property</b>	<b>25</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>51,028</b>		<b>50,607</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>51,028</b>		<b>50,607</b>

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Administration-Contractual	1,300	CM17104	1,918
<b>TOTAL Administration-Contractual</b>	<b>1,300</b>		<b>1,918</b>
<b>TOTAL General Government Support</b>	<b>1,300</b>		<b>1,918</b>
<b>TOTAL Expenditures</b>	<b>1,300</b>		<b>1,918</b>
Transfers, Other Funds	49,503	CM99019	49,502
<b>TOTAL Operating Transfers</b>	<b>49,503</b>		<b>49,502</b>
<b>TOTAL Other Uses</b>	<b>49,503</b>		<b>49,502</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>50,803</b>		<b>51,420</b>

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(CM2) WASAD MISC SPEC REV 2

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,401</b>	<b>CM8021</b>	<b>3,626</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>3,401</b>	<b>CM8022</b>	<b>3,626</b>
ADD - REVENUES AND OTHER SOURCES	51,028		50,607
DEDUCT - EXPENDITURES AND OTHER USES	50,803		51,420
<b>Fund Balance - End of Year</b>	<b>3,626</b>	<b>CM8029</b>	<b>2,813</b>

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	189,107	ER200	100,958
<b>TOTAL Cash</b>	<b>189,107</b>		<b>100,958</b>
Accounts Receivable	13,183	ER380	36,652
<b>TOTAL Other Receivables (net)</b>	<b>13,183</b>		<b>36,652</b>
Due From Other Funds		ER391	609
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>609</b>
Due From Other Governments	216,309	ER440	247,378
<b>TOTAL Due From Other Governments</b>	<b>216,309</b>		<b>247,378</b>
Prepaid Expenses	41,279	ER480	42,551
<b>TOTAL Prepaid Expenses</b>	<b>41,279</b>		<b>42,551</b>
Cash Special Reserves	6,402,931	ER230	6,399,110
Investments In Securities Special Reserves		ER452	
<b>TOTAL Restricted Assets</b>	<b>6,402,931</b>		<b>6,399,110</b>
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	141,455	ER104	134,955
Accum Deprec, Buildings	-637,270	ER112	-1,225,519
Accum Depr, Machinery & Equip	-141,455	ER114	-134,955
<b>TOTAL Fixed Assets (net)</b>	<b>14,068,957</b>		<b>13,480,708</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,931,766</b>		<b>20,307,966</b>

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2013	EdpCode	2014
Accounts Payable	55,540	ER600	174,284
<b>TOTAL Accounts Payable</b>	<b>55,540</b>		<b>174,284</b>
Customers' Deposits	228,874	ER615	218,646
<b>TOTAL Other Deposits</b>	<b>228,874</b>		<b>218,646</b>
Due To Other Funds		ER630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>284,414</b>		<b>392,930</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Capital Projects	6,402,931	ER921	6,399,110
Net Assets-Restricted For Other Purposes	14,244,421	ER923	13,515,926
<b>TOTAL Net Position</b>	<b>20,647,352</b>		<b>19,915,036</b>
<b>TOTAL Fund Balance</b>	<b>20,647,352</b>		<b>19,915,036</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,931,766</b>		<b>20,307,966</b>

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Special Recreational Facility Charges	735,094	ER2025	738,091
<b>TOTAL Charges For Services Within Locality</b>	<b>735,094</b>		<b>738,091</b>
Other Compensation For Loss	12,337	ER2690	17,344
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>12,337</b>		<b>17,344</b>
Interfund Transfers	133,269	ER5031	134,283
<b>TOTAL Interfund Transfers</b>	<b>133,269</b>		<b>134,283</b>
Interest And Earnings	7,576	ER2401	6,875
<b>TOTAL Use of Money And Property</b>	<b>7,576</b>		<b>6,875</b>
Refunds of Prior Year's Expenditures	67,724	ER2701	2,480
Gifts And Donations		ER2705	5,460
Unclassified (specify)	1,045,731	ER2770	1,210,033
<b>TOTAL Other</b>	<b>1,113,455</b>		<b>1,217,973</b>
<b>TOTAL Revenues</b>	<b>2,001,731</b>		<b>2,114,566</b>
<b>TOTAL Operating Revenue</b>	<b>2,001,731</b>		<b>2,114,566</b>

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenses</b>			
Special Recreation Facilities-Pers Serv	702,644	ER71801	757,778
<b>TOTAL Special Recreation Facilities-Pers Serv</b>	<b>702,644</b>		<b>757,778</b>
<b>TOTAL Personal Services</b>	<b>702,644</b>		<b>757,778</b>
Depreciation	588,249	ER19944	588,249
<b>TOTAL Depreciation</b>	<b>588,249</b>		<b>588,249</b>
Special Recreation Facilities-Contr Expend	880,596	ER71804	1,213,114
<b>TOTAL Special Recreation Facilities-Contr Expend</b>	<b>880,596</b>		<b>1,213,114</b>
<b>TOTAL Contractual Expenses</b>	<b>1,468,845</b>		<b>1,801,363</b>
Special Recreation Facilities-Empl Bnfts	245,748	ER71808	287,741
<b>TOTAL Special Recreation Facilities-Empl Bnfts</b>	<b>245,748</b>		<b>287,741</b>
<b>TOTAL Employee Benefits</b>	<b>245,748</b>		<b>287,741</b>
<b>TOTAL Expenses</b>	<b>2,417,237</b>		<b>2,846,882</b>
<b>TOTAL Operating Expenses</b>	<b>2,417,237</b>		<b>2,846,882</b>

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(ER) ENTERPRISE RECREATION

**Analysis of Changes in Net Position**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	21,034,817	ER8021	20,647,352
Prior Period Adj -Increase In Net Position	28,041	ER8012	
Prior Period Adj -Decrease In Net Position		ER8015	
Restated Net Position - Beg of Year	21,062,858	ER8022	20,647,352
ADD - REVENUES AND OTHER SOURCES	2,001,731		2,114,566
DEDUCT - EXPENDITURES AND OTHER USES	2,417,237		2,846,882
Net Position - End of Year	20,647,352	ER8029	19,915,036

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Cash Flow

Code Description	2013	EdpCode	2014
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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	162,486	FX200	75,068
<b>TOTAL Cash</b>	<b>162,486</b>		<b>75,068</b>
Water Rents Receivable	986,496	FX350	1,109,810
Accounts Receivable	3,423	FX380	33,000
<b>TOTAL Other Receivables (net)</b>	<b>989,919</b>		<b>1,142,810</b>
Inventory Of Materials And Supplies	35,062	FX445	46,118
<b>TOTAL Inventories</b>	<b>35,062</b>		<b>46,118</b>
Prepaid Expenses	57,609	FX480	43,816
<b>TOTAL Prepaid Expenses</b>	<b>57,609</b>		<b>43,816</b>
Cash Special Reserves	1,112,732	FX230	1,307,650
<b>TOTAL Restricted Assets</b>	<b>1,112,732</b>		<b>1,307,650</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,357,808</b>		<b>2,615,462</b>

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(FX) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	64,245	FX600	106,213
<b>TOTAL Accounts Payable</b>	<b>64,245</b>		<b>106,213</b>
Due To Other Funds	643,788	FX630	253,418
<b>TOTAL Due To Other Funds</b>	<b>643,788</b>		<b>253,418</b>
<b>TOTAL Liabilities</b>	<b>708,033</b>		<b>359,631</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	84,456	FX691	222,246
<b>TOTAL Deferred Inflows of Resources</b>	<b>84,456</b>		<b>222,246</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>84,456</b>		<b>222,246</b>
<b>Fund Balance</b>			
Not in Spendable Form	92,671	FX806	89,934
<b>TOTAL Nonspendable Fund Balance</b>	<b>92,671</b>		<b>89,934</b>
Capital Reserve	1,112,732	FX878	1,307,650
<b>TOTAL Restricted Fund Balance</b>	<b>1,112,732</b>		<b>1,307,650</b>
Assigned Unappropriated Fund Balance	359,916	FX915	636,001
<b>TOTAL Assigned Fund Balance</b>	<b>359,916</b>		<b>636,001</b>
<b>TOTAL Fund Balance</b>	<b>1,565,319</b>		<b>2,033,585</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,357,808</b>		<b>2,615,462</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Other General Departmental Income	322,542	FX1289	489,770
Metered Water Sales	2,461,034	FX2140	2,299,223
Unmetered Water Sales	215,696	FX2142	166,335
Water Service Charges	286,515	FX2144	305,927
Interest & Penalties On Water Rents	41,543	FX2148	43,166
<b>TOTAL Departmental Income</b>	<b>3,327,330</b>		<b>3,304,421</b>
Interest And Earnings	826	FX2401	979
<b>TOTAL Use of Money And Property</b>	<b>826</b>		<b>979</b>
Permits, Other	2,800	FX2590	2,000
<b>TOTAL Licenses And Permits</b>	<b>2,800</b>		<b>2,000</b>
Insurance Recoveries	1,329	FX2680	
Other Compensation For Loss	29,366	FX2690	30,461
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>30,695</b>		<b>30,461</b>
Refunds of Prior Year's Expenditures	208	FX2701	
Unclassified (specify)	2,428	FX2770	4,683
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,636</b>		<b>4,683</b>
<b>TOTAL Revenues</b>	<b>3,364,287</b>		<b>3,342,544</b>
Interfund Transfers	2,834	FX5031	18,266
<b>TOTAL Interfund Transfers</b>	<b>2,834</b>		<b>18,266</b>
<b>TOTAL Other Sources</b>	<b>2,834</b>		<b>18,266</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,367,121</b>		<b>3,360,810</b>

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(FX) WATER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Property Loss, Contr Expend	45,026	FX19314	37,878
<b>TOTAL Property Loss</b>	<b>45,026</b>		<b>37,878</b>
<b>TOTAL General Government Support</b>	<b>45,026</b>		<b>37,878</b>
Water Administration, Pers Serv	157,020	FX83101	165,825
Water Administration, Equip & Cap Outlay	85	FX83102	158
Water Administration, Contr Expend	26,494	FX83104	37,151
Water Administration, Empl Bnfts	558,741	FX83108	523,753
<b>TOTAL Water Administration</b>	<b>742,340</b>		<b>726,887</b>
Source Supply Pwr & Pump, Contr Expend	27,796	FX83204	17,136
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>27,796</b>		<b>17,136</b>
Water Purification, Pers Serv	570,187	FX83301	664,074
Water Purification, Equip & Cap Outlay	18,392	FX83302	22,181
Water Purification, Contr Expend	547,534	FX83304	447,568
<b>TOTAL Water Purification</b>	<b>1,136,113</b>		<b>1,133,823</b>
Water Trans & Distrib, Pers Serv	298,257	FX83401	344,675
Water Trans & Distrib, Equip & Cap Outlay	80,222	FX83402	95,422
Water Trans & Distrib, Contr Expend	133,770	FX83404	101,356
<b>TOTAL Water Trans &amp; Distrib</b>	<b>512,249</b>		<b>541,453</b>
<b>TOTAL Home And Community Services</b>	<b>2,418,498</b>		<b>2,419,299</b>
Debt Principal, Serial Bonds	133,666	FX97106	170,933
<b>TOTAL Debt Principal</b>	<b>133,666</b>		<b>170,933</b>
Debt Interest, Serial Bonds	275,309	FX97107	264,434
<b>TOTAL Debt Interest</b>	<b>275,309</b>		<b>264,434</b>
<b>TOTAL Expenditures</b>	<b>2,872,499</b>		<b>2,892,544</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,872,499</b>		<b>2,892,544</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,070,697</b>	<b>FX8021</b>	<b>1,565,319</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,070,697</b>	<b>FX8022</b>	<b>1,565,319</b>
ADD - REVENUES AND OTHER SOURCES	3,367,121		3,360,810
DEDUCT - EXPENDITURES AND OTHER USES	2,872,499		2,892,544
<b>Fund Balance - End of Year</b>	<b>1,565,319</b>	<b>FX8029</b>	<b>2,033,585</b>

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	2,648,911	FX1299N	2,873,708
Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	32,704	FX2699N	33,430
Est Rev-Miscellaneous Local Sources	700	FX2799N	700
<b>TOTAL Estimated Revenues</b>	<b>2,683,815</b>		<b>2,909,338</b>
Appropriated Reserve	568,382	FX511N	577,498
<b>TOTAL Estimated Other Sources</b>	<b>568,382</b>		<b>577,498</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,252,197</b>		<b>3,486,836</b>

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(FX) WATER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	10,000	FX1999N	5,000
App-Home And Community Services	2,062,863	FX8999N	2,192,717
App - Employee Benefits	632,967	FX9199N	598,929
App - Debt Service	521,367	FX9899N	574,482
<b>TOTAL Appropriations</b>	<b>3,227,197</b>		<b>3,371,128</b>
App - Interfund Transfer	25,000	FX9999N	115,708
<b>TOTAL Other Uses</b>	<b>25,000</b>		<b>115,708</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,252,197</b>		<b>3,486,836</b>

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	296,607	G200	116,308
<b>TOTAL Cash</b>	<b>296,607</b>		<b>116,308</b>
Sewer Rents Receivable	1,260,645	G360	1,370,869
Accounts Receivable	11	G380	
<b>TOTAL Other Receivables (net)</b>	<b>1,260,656</b>		<b>1,370,869</b>
Inventory Of Materials And Supplies	15,252	G445	15,252
<b>TOTAL Inventories</b>	<b>15,252</b>		<b>15,252</b>
Prepaid Expenses	28,126	G480	29,486
<b>TOTAL Prepaid Expenses</b>	<b>28,126</b>		<b>29,486</b>
Cash Special Reserves		G230	77,468
<b>TOTAL Restricted Assets</b>	<b>0</b>		<b>77,468</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,600,641</b>		<b>1,609,383</b>

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(G) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	15,464	G600	34,849
<b>TOTAL Accounts Payable</b>	<b>15,464</b>		<b>34,849</b>
Due To Other Funds	614,924	G630	312,883
<b>TOTAL Due To Other Funds</b>	<b>614,924</b>		<b>312,883</b>
<b>TOTAL Liabilities</b>	<b>630,388</b>		<b>347,732</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	109,413	G691	270,927
<b>TOTAL Deferred Inflows of Resources</b>	<b>109,413</b>		<b>270,927</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>109,413</b>		<b>270,927</b>
<b>Fund Balance</b>			
Not in Spendable Form	43,378	G806	44,738
<b>TOTAL Nonspendable Fund Balance</b>	<b>43,378</b>		<b>44,738</b>
Capital Reserve		G878	77,468
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>77,468</b>
Assigned Unappropriated Fund Balance	817,462	G915	868,518
<b>TOTAL Assigned Fund Balance</b>	<b>817,462</b>		<b>868,518</b>
<b>TOTAL Fund Balance</b>	<b>860,840</b>		<b>990,724</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,600,641</b>		<b>1,609,383</b>

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Sewer Rents	3,933,525	G2120	3,684,784
Sewer Charges	52,813	G2122	165,250
Interest & Penalties On Sewer Accts	61,420	G2128	60,256
<b>TOTAL Departmental Income</b>	<b>4,047,758</b>		<b>3,910,290</b>
Interest And Earnings		G2401	7
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>7</b>
Permits, Other		G2590	
<b>TOTAL Licenses And Permits</b>	<b>0</b>		<b>0</b>
Insurance Recoveries		G2680	
Other Compensation For Loss	6,010	G2690	7,346
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>6,010</b>		<b>7,346</b>
Refunds of Prior Year's Expenditures	481	G2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>481</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>4,054,249</b>		<b>3,917,643</b>
Interfund Transfers	1,384	G5031	33,124
<b>TOTAL Interfund Transfers</b>	<b>1,384</b>		<b>33,124</b>
<b>TOTAL Other Sources</b>	<b>1,384</b>		<b>33,124</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,055,633</b>		<b>3,950,767</b>

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(G) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Property Loss, Contr Expend	42,372	G19314	46,161
<b>TOTAL Property Loss</b>	<b>42,372</b>		<b>46,161</b>
<b>TOTAL General Government Support</b>	<b>42,372</b>		<b>46,161</b>
Sewer Administration, Pers Serv	236,535	G81101	239,605
Sewer Administration, Equip & Cap Outlay	1,228	G81102	2,450
Sewer Administration, Contr Expend	30,911	G81104	21,506
Sewer Administration, Empl Bnfts	229,865	G81108	245,036
<b>TOTAL Sewer Administration</b>	<b>498,539</b>		<b>508,597</b>
Sanitary Sewers, Pers Serv	223,884	G81201	240,818
Sanitary Sewers, Equip & Cap Outlay	3,230	G81202	5,190
Sanitary Sewers, Contr Expend	73,853	G81204	94,963
<b>TOTAL Sanitary Sewers</b>	<b>300,967</b>		<b>340,971</b>
Sewage Treat Disp, Contr Expend	2,716,780	G81304	2,723,570
<b>TOTAL Sewage Treat Disp</b>	<b>2,716,780</b>		<b>2,723,570</b>
Other Sanitation, Per Serv	80,076	G81891	90,759
Other Sanitation, Contr Expend	654	G81894	551
<b>TOTAL Other Sanitation</b>	<b>80,730</b>		<b>91,310</b>
<b>TOTAL Home And Community Services</b>	<b>3,597,016</b>		<b>3,664,448</b>
Debt Principal, Serial Bonds	32,689	G97106	37,774
<b>TOTAL Debt Principal</b>	<b>32,689</b>		<b>37,774</b>
Debt Interest, Serial Bonds	70,476	G97107	72,500
<b>TOTAL Debt Interest</b>	<b>70,476</b>		<b>72,500</b>
<b>TOTAL Expenditures</b>	<b>3,742,553</b>		<b>3,820,883</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,742,553</b>		<b>3,820,883</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>547,760</b>	<b>G8021</b>	<b>860,840</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>547,760</b>	<b>G8022</b>	<b>860,840</b>
ADD - REVENUES AND OTHER SOURCES	4,055,633		3,950,767
DEDUCT - EXPENDITURES AND OTHER USES	3,742,553		3,820,883
<b>Fund Balance - End of Year</b>	<b>860,840</b>	<b>G8029</b>	<b>990,724</b>

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	3,781,715	G1299N	4,116,859
Est Rev - Sale of Prop And Comp For Loss	6,015	G2699N	6,912
<b>TOTAL Estimated Revenues</b>	<b>3,787,730</b>		<b>4,123,771</b>
Appropriated Reserve		G511N	123,470
Appropriated Fund Balance		G599N	0
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>123,470</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,787,730</b>		<b>4,247,241</b>

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(G) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
<b>Appropriations</b>			
App - General Government Support	10,000	G1999N	5,000
App - Home And Community Services	3,365,998	G8999N	3,687,907
App - Employee Benefits	293,459	G9199N	364,721
App - Debt Service	118,273	G9899N	123,470
<b>TOTAL Appropriations</b>	<b>3,787,730</b>		<b>4,181,098</b>
App - Interfund Transfer		G9999N	66,144
<b>TOTAL Other Uses</b>	<b>0</b>		<b>66,144</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,787,730</b>		<b>4,247,242</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	201,410	H200	65,183
<b>TOTAL Cash</b>	<b>201,410</b>		<b>65,183</b>
Accounts Receivable		H380	39,940
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>39,940</b>
Due From State And Federal Government	232,113	H410	79,381
<b>TOTAL State And Federal Aid Receivables</b>	<b>232,113</b>		<b>79,381</b>
Due From Other Governments	23,274	H440	
<b>TOTAL Due From Other Governments</b>	<b>23,274</b>		<b>0</b>
Cash Special Reserves	4,659,560	H230	4,950,906
<b>TOTAL Restricted Assets</b>	<b>4,659,560</b>		<b>4,950,906</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,116,357</b>		<b>5,135,410</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	570,182	H600	1,590,225
<b>TOTAL Accounts Payable</b>	<b>570,182</b>		<b>1,590,225</b>
Retained Percentages-Contracts Payable	88,208	H605	
<b>TOTAL Retained Percentages</b>	<b>88,208</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>658,390</b>		<b>1,590,225</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	232,112	H691	40,162
<b>TOTAL Deferred Inflows of Resources</b>	<b>232,112</b>		<b>40,162</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>232,112</b>		<b>40,162</b>
<b>Fund Balance</b>			
Capital Reserve	4,659,560	H878	4,950,906
<b>TOTAL Restricted Fund Balance</b>	<b>4,659,560</b>		<b>4,950,906</b>
Unassigned Fund Balance	-433,705	H917	-1,445,883
<b>TOTAL Unassigned Fund Balance</b>	<b>-433,705</b>		<b>-1,445,883</b>
<b>TOTAL Fund Balance</b>	<b>4,225,855</b>		<b>3,505,023</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>5,116,357</b>		<b>5,135,410</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Misc Revenue, Other Govts	23,275	H2389	540
<b>TOTAL Intergovernmental Charges</b>	<b>23,275</b>		<b>540</b>
Interest And Earnings	5,250	H2401	5,773
<b>TOTAL Use of Money And Property</b>	<b>5,250</b>		<b>5,773</b>
Insurance Recoveries		H2680	48,100
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>48,100</b>
Refunds of Prior Year's Expenditures	180	H2701	524
Gifts And Donations	76,200	H2705	72,604
Premium & Accrued Interest On Obligations	4,628	H2710	3,620
Unclassified (specify)	199,460	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>280,468</b>		<b>76,748</b>
St Aid-Capital Projects	6,196	H3097	19,519
<b>TOTAL State Aid</b>	<b>6,196</b>		<b>19,519</b>
Fed Aid, Transp Cap Proj	50,707	H4597	366,307
<b>TOTAL Federal Aid</b>	<b>50,707</b>		<b>366,307</b>
<b>TOTAL Revenues</b>	<b>365,896</b>		<b>516,987</b>
Interfund Transfers		H5031	561,323
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>561,323</b>
Serial Bonds	4,278,499	H5710	5,123,686
<b>TOTAL Proceeds of Obligations</b>	<b>4,278,499</b>		<b>5,123,686</b>
<b>TOTAL Other Sources</b>	<b>4,278,499</b>		<b>5,685,009</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,644,395</b>		<b>6,201,996</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	207,486	H16202	194,402
<b>TOTAL Buildings</b>	<b>207,486</b>		<b>194,402</b>
Central Garage, Equip & Cap Outlay	5,887	H16402	
<b>TOTAL Central Garage</b>	<b>5,887</b>		<b>0</b>
Central Data Process & Cap Outlay		H16802	219,867
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>0</b>		<b>219,867</b>
Other Gen Govt Support, Equip & Cap Outlay	8,496	H19892	492,682
<b>TOTAL Other Gen Govt Support</b>	<b>8,496</b>		<b>492,682</b>
<b>TOTAL General Government Support</b>	<b>221,869</b>		<b>906,951</b>
Police, Equip & Cap Outlay	154,331	H31202	1,366,885
<b>TOTAL Police</b>	<b>154,331</b>		<b>1,366,885</b>
Fire, Equip & Cap Outlay	575,821	H34102	442,135
<b>TOTAL Fire</b>	<b>575,821</b>		<b>442,135</b>
<b>TOTAL Public Safety</b>	<b>730,152</b>		<b>1,809,020</b>
Perm Improve Highway, Equip & Cap Outlay	868,872	H51122	966,044
<b>TOTAL Perm Improve Highway</b>	<b>868,872</b>		<b>966,044</b>
<b>TOTAL Transportation</b>	<b>868,872</b>		<b>966,044</b>
Playgr & Rec Centers, Equip & Cap Outlay	362,749	H71402	305,279
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>362,749</b>		<b>305,279</b>
Historical Property, Equip & Cap Outlay	130,156	H75202	870,129
<b>TOTAL Historical Property</b>	<b>130,156</b>		<b>870,129</b>
<b>TOTAL Culture And Recreation</b>	<b>492,905</b>		<b>1,175,408</b>
Sanitary Sewers, Equip & Cap Outlay	50,540	H81202	14,750
<b>TOTAL Sanitary Sewers</b>	<b>50,540</b>		<b>14,750</b>
Water Trans & Distrib, Equip & Cap Outlay	1,660,140	H83402	1,876,866
<b>TOTAL Water Trans &amp; Distrib</b>	<b>1,660,140</b>		<b>1,876,866</b>
Misc Home & Comm Serv, Equip & Cap Outlay	179,850	H89892	173,046
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>179,850</b>		<b>173,046</b>
<b>TOTAL Home And Community Services</b>	<b>1,890,530</b>		<b>2,064,662</b>
<b>TOTAL Expenditures</b>	<b>4,204,328</b>		<b>6,922,085</b>
Transfers, Other Funds	5,123	H99019	5,786
<b>TOTAL Operating Transfers</b>	<b>5,123</b>		<b>5,786</b>
<b>TOTAL Other Uses</b>	<b>5,123</b>		<b>5,786</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,209,451</b>		<b>6,927,871</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,790,911</b>	<b>H8021</b>	<b>4,225,855</b>
Prior Period Adj -Increase In Fund Balance		H8012	5,043
<b>Restated Fund Balance - Beg of Year</b>	<b>3,790,911</b>	<b>H8022</b>	<b>4,230,898</b>
ADD - REVENUES AND OTHER SOURCES	4,644,395		6,201,996
DEDUCT - EXPENDITURES AND OTHER USES	4,209,451		6,927,871
<b>Fund Balance - End of Year</b>	<b>4,225,855</b>	<b>H8029</b>	<b>3,505,023</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Land	4,246,759	K101	4,287,194
Buildings	15,812,396	K102	16,118,231
Improvements Other Than Buildings	10,321,357	K103	12,458,549
Machinery And Equipment	14,649,982	K104	15,240,971
Construction Work In Progress	13,165,683	K105	16,936,128
Infrastructure	71,985,428	K106	72,377,752
Accum Deprec, Buildings	-7,217,422	K112	-7,844,747
Accum Depr, Imp Other Than Bld	-3,806,972	K113	-4,230,542
Accum Depr, Machinery & Equip	-10,046,489	K114	-10,333,026
Accum Deprec, Infrastructure	-40,449,963	K116	-41,540,166
<b>TOTAL Fixed Assets (net)</b>	<b>68,660,759</b>		<b>73,470,344</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>68,660,759</b>		<b>73,470,344</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	68,660,759	K159	73,470,344
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>68,660,759</b>		<b>73,470,344</b>
<b>TOTAL Fund Balance</b>	<b>68,660,759</b>		<b>73,470,344</b>
<b>TOTAL</b>	<b>68,660,759</b>		<b>73,470,344</b>

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Cash	70,690	TA200	89,582
Cash In Time Deposits	965,200	TA201	1,329,967
<b>TOTAL Cash</b>	<b>1,035,890</b>		<b>1,419,549</b>
Accrued Interest Receivable		TA381	2,500
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>2,500</b>
Due From Other Funds		TA391	1,926
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>1,926</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,035,890</b>		<b>1,423,975</b>

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(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	17	TA630	1,250
<b>TOTAL Due To Other Funds</b>	<b>17</b>		<b>1,250</b>
State Retirement	25,060	TA18	28,401
Nys Income Tax	6,669	TA21	9,097
Federal Income Tax	16,747	TA22	23,577
Social Security Tax	22,197	TA26	28,473
Other Funds (specify)	965,200	TA85	1,333,177
<b>TOTAL Agency Liabilities</b>	<b>1,035,873</b>		<b>1,422,725</b>
<b>TOTAL Liabilities</b>	<b>1,035,890</b>		<b>1,423,975</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,035,890</b>		<b>1,423,975</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Accounts Receivable		V380	1,375
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>1,375</b>
Due From Other Governments	300	V440	450
<b>TOTAL Due From Other Governments</b>	<b>300</b>		<b>450</b>
Cash In Time Deposits Special Reserves	2,099,043	V231	2,421,834
<b>TOTAL Restricted Assets</b>	<b>2,099,043</b>		<b>2,421,834</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,099,343</b>		<b>2,423,659</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	150	V600	
<b>TOTAL Accounts Payable</b>	<b>150</b>		<b>0</b>
Other Liabilities	175	V688	1,375
<b>TOTAL Other Liabilities</b>	<b>175</b>		<b>1,375</b>
Due To Other Funds	572,712	V630	626,824
<b>TOTAL Due To Other Funds</b>	<b>572,712</b>		<b>626,824</b>
<b>TOTAL Liabilities</b>	<b>573,037</b>		<b>628,199</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources		V691	625
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>625</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>625</b>
<b>Fund Balance</b>			
Reserve For Debt	1,526,306	V884	1,794,835
<b>TOTAL Restricted Fund Balance</b>	<b>1,526,306</b>		<b>1,794,835</b>
<b>TOTAL Fund Balance</b>	<b>1,526,306</b>		<b>1,794,835</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,099,343</b>		<b>2,423,659</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Revenues</b>			
Real Property Taxes	2,137,956	V1001	2,624,189
Special Assessments	19,478	V1030	19,478
<b>TOTAL Real Property Taxes</b>	<b>2,157,434</b>		<b>2,643,667</b>
Interest And Earnings	373,841	V2401	244,278
<b>TOTAL Use of Money And Property</b>	<b>373,841</b>		<b>244,278</b>
Premium & Accrued Interest On Obligations		V2710	1,952,911
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>1,952,911</b>
<b>TOTAL Revenues</b>	<b>2,531,275</b>		<b>4,840,856</b>
Interfund Transfers	839,626	V5031	680,289
<b>TOTAL Interfund Transfers</b>	<b>839,626</b>		<b>680,289</b>
Advanced Refunding Bonds		V5791	19,370,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>19,370,000</b>
<b>TOTAL Other Sources</b>	<b>839,626</b>		<b>20,050,289</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,370,901</b>		<b>24,891,145</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2013	EdpCode	2014
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	27,468	V13804	170,307
<b>TOTAL Fiscal Agents Fees</b>	<b>27,468</b>		<b>170,307</b>
<b>TOTAL General Government Support</b>	<b>27,468</b>		<b>170,307</b>
Debt Principal, Serial Bonds	1,801,314	V97106	1,664,413
<b>TOTAL Debt Principal</b>	<b>1,801,314</b>		<b>1,664,413</b>
Debt Interest, Serial Bonds	1,375,134	V97107	1,441,915
<b>TOTAL Debt Interest</b>	<b>1,375,134</b>		<b>1,441,915</b>
<b>TOTAL Expenditures</b>	<b>3,203,916</b>		<b>3,276,635</b>
Transfers, Other Funds		V99019	172,092
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>172,092</b>
Repayments To Esc Agent Adv Ref Bonds		V99914	21,173,889
	<b>0</b>		<b>21,173,889</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>21,345,981</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,203,916</b>		<b>24,622,616</b>

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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2013	EdpCode	2014
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,359,321</b>	<b>V8021</b>	<b>1,526,306</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>1,359,321</b>	<b>V8022</b>	<b>1,526,306</b>
ADD - REVENUES AND OTHER SOURCES	3,370,901		24,891,145
DEDUCT - EXPENDITURES AND OTHER USES	3,203,916		24,622,616
<b>Fund Balance - End of Year</b>	<b>1,526,306</b>	<b>V8029</b>	<b>1,794,835</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
<b>Assets</b>			
Total Non-Current Govt Liabilities	88,544,731	W129	95,747,321
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>88,544,731</b>		<b>95,747,321</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>88,544,731</b>		<b>95,747,321</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Other Post Employment Benefits	38,649,369	W683	44,091,985
Compensated Absences	3,532,946	W687	3,646,757
Other Long Term Debt	595,793	W689	550,288
<b>TOTAL Other Liabilities</b>	<b>42,778,108</b>		<b>48,289,030</b>
Due To Employees' Retirement System	1,343,124	W637	839,605
<b>TOTAL Due To Other Governments</b>	<b>1,343,124</b>		<b>839,605</b>
Bonds Payable	44,423,499	W628	46,618,686
<b>TOTAL Bond And Long Term Liabilities</b>	<b>44,423,499</b>		<b>46,618,686</b>
<b>TOTAL Liabilities</b>	<b>88,544,731</b>		<b>95,747,321</b>
<b>TOTAL Liabilities</b>	<b>88,544,731</b>		<b>95,747,321</b>

**CITY OF Saratoga Springs**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2014**

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2002	BOND E	Various Purpose		Y	09/15/2002	09/15/2022	3.90%		\$2,138,865	\$150,000	\$150,000	\$0	\$0		\$0
2011	BOND E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$615,840	\$13,400	\$0	\$0		\$602,440
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$425,000	\$8,294	\$0	\$0		\$416,706
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$0			\$0		\$2,150,000
2010	BOND E	Various Water Projects		Y	07/01/2010	07/01/2037	4.42%		\$764,457	\$715,070	\$17,380	\$0	\$0		\$697,690
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$153,960	\$3,350	\$0	\$0		\$150,610
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$100,000	\$1,952	\$0	\$0		\$98,048
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$0			\$0		\$200,000
2008	BOND E	Water			07/31/2008	07/31/2028	4.25%		\$265,000	\$243,132	\$5,038	\$0	\$0		\$238,094
2009	BOND E	WATER BOND		Y	09/15/2009	09/15/2039	4.25%		\$962,045	\$895,300	\$17,300	\$0	\$0		\$878,000
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$98,490	\$2,785	\$0	\$0		\$95,705
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$0			\$0		\$209,207
2007	BOND E	VARIOUS		Y	07/01/2007	07/01/2030	4.25%		\$9,228,760	\$435,179	\$397,178	\$0	\$0		\$38,001
2008	BOND E	Sewer			07/31/2008	07/31/2028	4.25%		\$1,000,000	\$917,477	\$19,010	\$0	\$0		\$898,467
2009	BOND E	SEWER BOND		Y	09/15/2009	09/15/2039	4.25%		\$33,500	\$31,300	\$600	\$0	\$0		\$30,700
2011	BOND E	Various Purpose-EFC			03/17/2011	02/15/2017	3.04%		\$1,280,000	\$560,000	\$140,000	\$0	\$0		\$420,000
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$1,984,565	\$56,095	\$0	\$0		\$1,928,470
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$0			\$0		\$454,369
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$0			\$0		\$110,235
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$0			\$0		\$1,262,856
2006	BOND E	Various Water Projects			04/01/2006	04/01/2035	4.25%		\$1,988,600	\$1,715,164	\$1,667,029	\$0	\$0		\$48,135
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$4,386,667</b>	<b>\$9,040,477</b>	<b>\$2,499,411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,927,733</b>
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$595,793	\$45,505	\$0	\$0		\$550,288
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$595,793</b>	<b>\$45,505</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$550,288</b>
2010	BOND N	Various		Y	07/01/2010	07/01/2037	4.42%		\$775,000	\$724,930	\$17,620	\$0	\$0		\$707,310
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$4,461,945	\$126,120	\$0	\$0		\$4,335,825
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$505,000	\$50,000	\$0	\$0		\$455,000
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,300,200	\$28,250	\$0	\$0		\$1,271,950
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$3,753,499	\$73,253	\$0	\$0		\$3,680,246
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$580,000	\$40,000	\$0	\$0		\$540,000

**CITY OF Saratoga Springs**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2014**

4/28/2015

County of: Saratoga

Municipal Code: 410252000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2008	BOND N	Various			10/28/1997	07/01/2017	4.50%			\$300,000	\$300,000	\$0	\$0		\$0
2009	BOND N	VARIOUS		Y	09/15/2009	09/15/2039	4.25%		\$391,000	\$363,400	\$7,100	\$0	\$0		\$356,300
2008	BOND N	Various			06/01/2000	06/01/2014	5.125%			\$165,000	\$165,000	\$0	\$0		\$0
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$0		\$0	\$0		\$2,773,686
2008	BOND N	Various			09/15/2002	09/15/2022	3.90%			\$785,000	\$785,000	\$0	\$0		\$0
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$0		\$0	\$0		\$17,333,333
2008	BOND N	Various			04/08/2004	02/15/2034	4.00%			\$3,205,000	\$3,105,000	\$0	\$0		\$100,000
2008	BOND N	Various			05/12/2005	05/15/2024	3.85%			\$3,045,000	\$3,045,000	\$0	\$0		\$0
2008	BOND N	Various			04/01/2006	04/01/2035	4.25%			\$5,589,836	\$5,432,971	\$0	\$0		\$156,865
2008	BOND N	Various			07/01/2007	07/01/2030	4.25%			\$7,179,821	\$6,552,822	\$0	\$0		\$626,999
2008	BOND N	Various			07/31/2008	07/31/2028	4.25%		\$3,732,387	\$3,424,391	\$70,952	\$0	\$0		\$3,353,439
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$20,107,019</b>	<b>\$35,383,022</b>	<b>\$19,799,088</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,690,953</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$24,493,686</b>	<b>\$45,019,292</b>	<b>\$22,344,004</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,168,974</b>

CITY OF Saratoga Springs  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2014

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$27,600,896.00
Time Deposits	9Z2021	\$1,729,869.00
<b>Total</b>		<b>\$29,332,805.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$38,994,080.00
<b>Total</b>		<b>\$39,744,080.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	_____
Market Value at Balance Sheet Date	9Z4502	_____
Collateralized with securities held in possession of municipality or its agent	9Z4504A	_____
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	_____
Market Value at Balance Sheet Date	9Z4512	_____
Collateralized with securities held in possession of municipality or its agent	9Z4514A	_____

CITY OF Saratoga Springs  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7978	\$7,937	\$0	\$0	\$7,937
****-0184	\$78,709	\$0	\$0	\$78,709
****-0609	\$45,741	\$0	\$0	\$45,741
****-7360	\$5,707,928	\$0	\$586,598	\$5,121,330
****-1417	\$0	\$0	\$0	\$0
****-0922	\$11,205	\$143	\$0	\$11,348
****-2076	\$96,153	\$0	\$0	\$96,153
****-2089	\$303,535	\$0	\$0	\$303,535
****-2115	\$1,466,324	\$19,880	\$0	\$1,486,204
****-2254	\$100,958	\$0	\$0	\$100,958
****-6138	\$5,694,517	\$0	\$0	\$5,694,517
****-7247	\$35,738	\$0	\$0	\$35,738
****-7292	\$241	\$0	\$0	\$241
****-1684	\$26,693	\$0	\$0	\$26,693
****-1754	\$989,384	\$0	\$0	\$989,384
****-1903	\$1,087,340	\$0	\$0	\$1,087,340
****-1916	\$195,342	\$0	\$0	\$195,342
****-8647	\$85	\$0	\$0	\$85
****-1896	\$214	\$0	\$0	\$214
****-1964	\$6,193,805	\$0	\$0	\$6,193,805
****-4356	\$490,134	\$0	\$0	\$490,134
****-1226	\$25,466	\$0	\$0	\$25,466
****-6292	\$1,316	\$0	\$0	\$1,316
****-6878	\$145,080	\$0	\$0	\$145,080
****-7136	\$205,305	\$0	\$0	\$205,305
****-1520	\$410	\$0	\$0	\$410
****-1805	\$4,150	\$0	\$0	\$4,150
****-6920	\$28,317	\$0	\$0	\$28,317
****-0407	\$1,967	\$0	\$0	\$1,967
****-7416	\$418,736	\$0	\$187,339	\$231,397

CITY OF Saratoga Springs  
Bank Reconciliation  
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7424	\$61,169	\$0	\$0	\$61,169
****-7495	\$1,370,867	\$0	\$0	\$1,370,867
****-4783	\$28,413	\$0	\$0	\$28,413
****-8969	\$4,357,165	\$0	\$0	\$4,357,165
****-4238	\$481,938	\$0	\$0	\$481,938
****-8292	\$418,074	\$0	\$0	\$418,074
****-2110	\$165	\$0	\$0	\$165
****-GENT	\$4,159	\$0	\$0	\$4,159
Total Adjusted Bank Balance				<u>\$29,330,766</u>
Petty Cash				<u>\$2,040.00</u>
Adjustments				<u>\$ .00</u>
Total Cash			9ZCASH *	<u>\$29,332,806</u>
Total Cash Balance All Funds			9ZCASHB *	<u>\$29,332,806</u>
* Must be equal				



CITY OF Saratoga Springs  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2014

<b>Total Full Time Employees:</b>		348			
<b>Total Part Time Employees:</b>		182			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$1,964,258.00	206	54	
90158	Police and Fire Retirement	\$3,167,521.00	127		
90258	Local Pension Fund	\$465,637.00			12
90308	Social Security	\$1,617,744.00	348	182	
90408	Worker's Compensation Insurance	\$386,738.00	348	180	
90458	Life Insurance	\$16,691.00	254		55
90508	Unemployment Insurance	\$9,486.00	348	182	
90558	Disability Insurance	\$7,622.00	180		
90608	Hospital and Medical (Dental) Insurance	\$6,684,132.00	284	2	289
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$80,802.00	7		
91890	Other Employee Benefits	\$374,201.00	270		289
<b>Total</b>		<b>\$14,774,832.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$12,956,049.00</b>			

CITY OF Saratoga Springs  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2014

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

CITY OF Saratoga Springs  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2014

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$8,409,939.00
3. Interest on Net OPEB Obligation	\$1,545,975.00
4. Adjustment to Annual Required Contribution	(\$2,437,394.00)
5. Annual OPEB Expense	\$7,518,520.00
6. Less: Actual Contribution Made	\$2,075,904.00
7. Increase in Net OPEB Obligation	\$5,442,616.00
8. Net OPEB Obligation - beginning of year	\$38,649,369.00
9. Net OPEB Obligation - end of year	\$44,091,985.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$44,091,985.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	27.61%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$77,687,462.00
13. Less: Actuarial Value of Plan Assets	
14. Unfunded Actuarial Accrued Liability(UAAL)	\$77,687,462.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	
16. Annual Covered Payroll (of active employees covered by the plan)	\$22,258,925.00
17. UAAL as Percentage of Annual Covered Payroll	349.02%

**Other OPEB Information**

18. Date of most recent actuarial valuation	12/31/2014
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)	24.00

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Michele D. Clark-Madigan, hereby certify that I am the Chief Fiscal Officer of the City of Saratoga Springs, and that the information provided in the annual financial report of the City of Saratoga Springs, for the fiscal year ended 12/31/2014, 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 12/31/2014 and filed by means of electronic data transmission.

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

(518) 587-3550  
Telephone Number

04/28/2015  
Date of Certification

Michele D. Clark-Madigan  
Name

Commissioner of Finance  
Title

474 Broadway  
Official Address

(518) 587-3550  
Official Telephone Number

CITY OF Saratoga Springs  
Financial Comments  
For the Fiscal Year Ending 2014

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 RETAINAGE ADJ