



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
June 30, 2015**

**WATER FUND  
EXPENSES-Detail**

## 2nd Quarter 2015 Budget Report Expenses: WATER FUND, by SUB-DEPARTMENT with CATEGORY TOTALS

**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.

ACCOUNTS FOR: F WATER FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
<b>1910 LIABILITY INSURANCE</b>	<b>\$51,172</b>	<b>\$0</b>	<b>\$51,172</b>	<b>\$47,456</b>	<b>\$0</b>	<b>\$3,716</b>	<b>92.7%</b>	<b>\$37,878</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>
4 Contracted Services	\$51,172	\$0	\$51,172	\$47,456	\$0	\$3,716	92.7%	\$37,878	\$0	\$0	100.0%
<b>1930 MEDICAL AND CASUALTY INSURANCE</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>0.0%</b>
4 Contracted Services	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	0.0%	\$0	\$0	\$10,000	0.0%
<b>8310 WATER ADMINISTRATION</b>	<b>\$230,905</b>	<b>(\$2,908)</b>	<b>\$227,996</b>	<b>\$95,691</b>	<b>\$9,837</b>	<b>\$122,468</b>	<b>46.3%</b>	<b>\$86,429</b>	<b>\$0</b>	<b>\$117,842</b>	<b>42.3%</b>
1 Personal Services	\$182,505	(\$10,483)	\$172,021	\$81,192	\$0	\$90,829	47.2%	\$74,168	\$0	\$83,357	47.1%
2 Equipment	\$3,000	\$1,102	\$4,102	\$583	\$2,824	\$695	83.1%	\$158	\$0	\$342	31.6%
4 Contracted Services	\$45,400	\$6,473	\$51,873	\$13,916	\$7,013	\$30,944	40.3%	\$12,103	\$0	\$34,143	26.2%
<b>8320 LAKE &amp; RESERVOIR</b>	<b>\$30,100</b>	<b>(\$4,714)</b>	<b>\$25,386</b>	<b>\$4,081</b>	<b>\$0</b>	<b>\$21,305</b>	<b>16.1%</b>	<b>\$4,084</b>	<b>\$0</b>	<b>\$26,016</b>	<b>13.6%</b>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$30,100	(\$4,714)	\$25,386	\$4,081	\$0	\$21,305	16.1%	\$4,084	\$0	\$26,016	13.6%
<b>8330 WATER TREATMENT PLANT</b>	<b>\$1,304,167</b>	<b>\$28,945</b>	<b>\$1,333,112</b>	<b>\$555,407</b>	<b>\$16,208</b>	<b>\$761,497</b>	<b>42.9%</b>	<b>\$469,200</b>	<b>\$54,008</b>	<b>\$706,171</b>	<b>42.6%</b>
1 Personal Services	\$664,117	\$49,531	\$713,648	\$324,428	\$0	\$389,219	45.5%	\$290,863	\$0	\$320,345	47.6%
2 Equipment	\$15,000	\$21,515	\$36,515	\$26,615	\$0	\$9,900	72.9%	\$750	\$5,107	\$4,950	54.2%
4 Contracted Services	\$625,050	(\$42,101)	\$582,949	\$204,364	\$16,208	\$362,377	37.8%	\$177,587	\$48,901	\$380,876	37.3%
<b>8340 METERS</b>	<b>\$208,597</b>	<b>(\$11,355)</b>	<b>\$197,242</b>	<b>\$69,393</b>	<b>\$28,094</b>	<b>\$99,756</b>	<b>49.4%</b>	<b>\$101,034</b>	<b>\$13,304</b>	<b>\$100,362</b>	<b>53.3%</b>
1 Personal Services	\$91,847	(\$1,355)	\$90,492	\$41,891	\$0	\$48,602	46.3%	\$40,130	\$0	\$44,832	47.2%
2 Equipment	\$106,000	(\$10,500)	\$95,500	\$22,483	\$28,094	\$44,923	53.0%	\$57,250	\$13,304	\$48,634	59.2%
4 Contracted Services	\$10,750	\$500	\$11,250	\$5,019	\$0	\$6,231	44.6%	\$3,654	\$0	\$6,896	34.6%
<b>8341 WATER MAINTENANCE</b>	<b>\$399,948</b>	<b>\$3,621</b>	<b>\$403,569</b>	<b>\$173,770</b>	<b>\$42,906</b>	<b>\$186,893</b>	<b>53.7%</b>	<b>\$161,229</b>	<b>\$19,959</b>	<b>\$202,783</b>	<b>47.2%</b>
1 Personal Services	\$281,948	\$5,000	\$286,948	\$137,232	\$0	\$149,716	47.8%	\$125,489	\$0	\$155,499	44.7%
2 Equipment	\$20,000	(\$3,000)	\$17,000	\$0	\$1,629	\$15,371	9.6%	\$284	\$7,930	\$1,786	82.1%
4 Contracted Services	\$98,000	\$1,621	\$99,621	\$36,538	\$41,277	\$21,806	78.1%	\$35,455	\$12,029	\$45,499	51.1%

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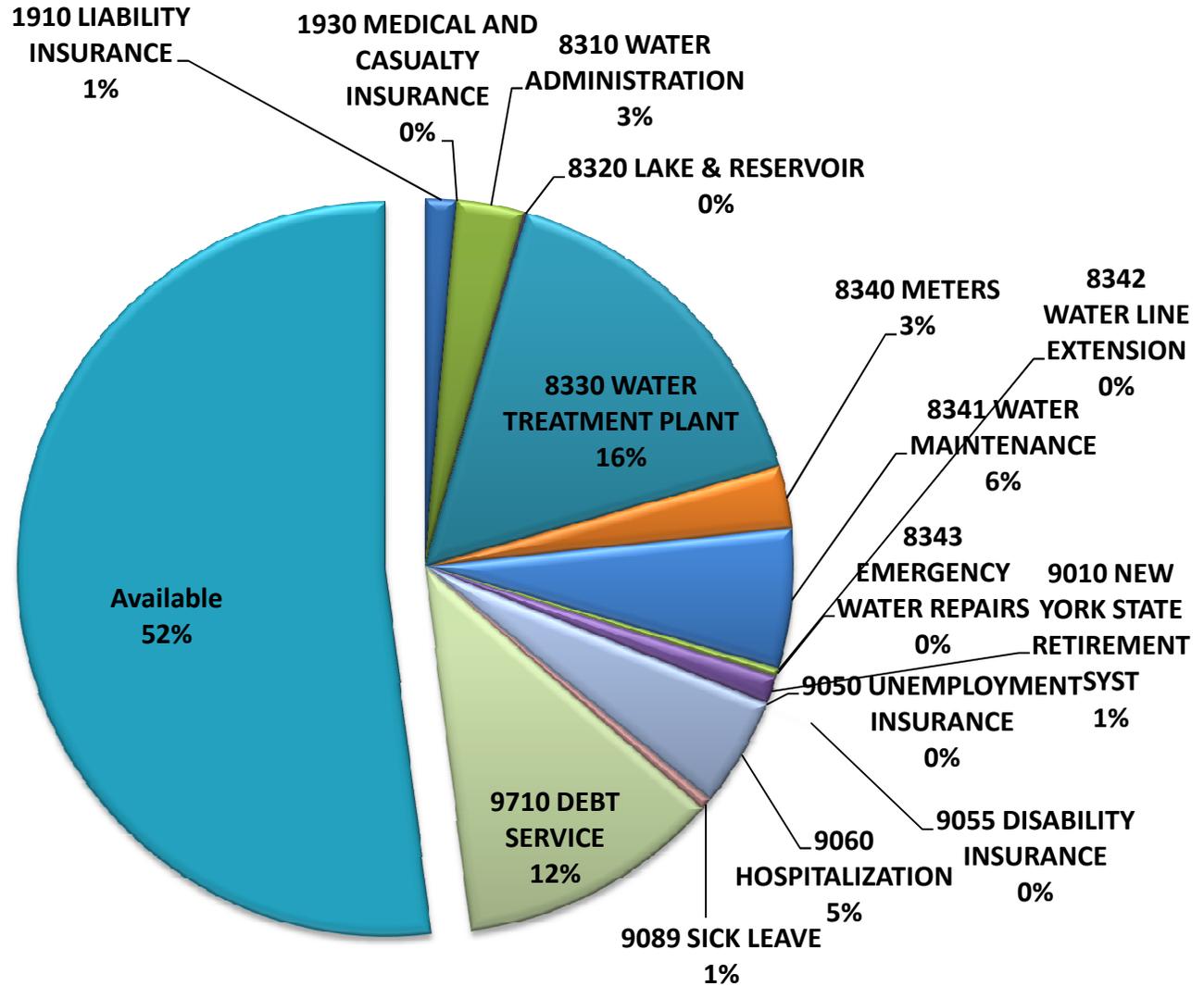
ACCOUNTS FOR: F WATER FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
<b>8342 WATER LINE EXTENSION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>8343 EMERGENCY WATER REPAIRS</b>	<b>\$19,000</b>	<b>\$5,656</b>	<b>\$24,656</b>	<b>\$12,726</b>	<b>\$0</b>	<b>\$11,930</b>	<b>51.6%</b>	<b>\$7,867</b>	<b>\$0</b>	<b>\$9,322</b>	<b>45.8%</b>
1 Personal Services	\$11,500	\$0	\$11,500	\$7,984	\$0	\$3,516	69.4%	\$7,438	\$0	\$2,251	76.8%
4 Contracted Services	\$7,500	\$5,656	\$13,156	\$4,742	\$0	\$8,414	36.0%	\$429	\$0	\$7,071	5.7%
<b>9010 NEW YORK STATE RETIREMENT SYST</b>	<b>\$180,968</b>	<b>\$0</b>	<b>\$180,968</b>	<b>\$43,816</b>	<b>\$0</b>	<b>\$137,152</b>	<b>24.2%</b>	<b>\$57,609</b>	<b>\$0</b>	<b>\$175,663</b>	<b>24.7%</b>
8 Employee Benefits	\$180,968	\$0	\$180,968	\$43,816	\$0	\$137,152	24.2%	\$57,609	\$0	\$175,663	24.7%
<b>9045 LIFE INSURANCE</b>	<b>\$1,168</b>	<b>\$56</b>	<b>\$1,224</b>	<b>\$483</b>	<b>\$0</b>	<b>\$742</b>	<b>39.4%</b>	<b>\$620</b>	<b>\$0</b>	<b>\$480</b>	<b>56.3%</b>
4 Contracted Services	\$1,168	\$56	\$1,224	\$483	\$0	\$742	39.4%	\$620	\$0	\$480	56.3%
<b>9050 UNEMPLOYMENT INSURANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>9055 DISABILITY INSURANCE</b>	<b>\$740</b>	<b>\$52</b>	<b>\$792</b>	<b>\$220</b>	<b>\$0</b>	<b>\$572</b>	<b>27.7%</b>	<b>\$186</b>	<b>\$0</b>	<b>\$554</b>	<b>25.1%</b>
4 Contracted Services	\$740	\$52	\$792	\$220	\$0	\$572	27.7%	\$186	\$0	\$554	25.1%
<b>9060 HOSPITALIZATION</b>	<b>\$359,497</b>	<b>\$18,143</b>	<b>\$377,640</b>	<b>\$170,524</b>	<b>\$0</b>	<b>\$207,115</b>	<b>45.2%</b>	<b>\$173,041</b>	<b>\$0</b>	<b>\$186,118</b>	<b>48.2%</b>
1 Personal Services	\$6,997	\$0	\$6,997	\$3,678	\$0	\$3,319	52.6%	\$2,153	\$0	\$3,768	36.4%
8 Employee Benefits	\$352,499	\$18,143	\$370,642	\$166,846	\$0	\$203,796	45.0%	\$170,888	\$0	\$182,350	48.4%
<b>9089 SICK LEAVE</b>	<b>\$5,384</b>	<b>\$12,561</b>	<b>\$17,945</b>	<b>\$17,944</b>	<b>\$0</b>	<b>\$1</b>	<b>100.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,383</b>	<b>0.0%</b>
1 Personal Services	\$5,384	\$12,561	\$17,945	\$17,944	\$0	\$1	100.0%	\$0	\$0	\$5,383	0.0%

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<b>9710 DEBT SERVICE</b>	<b>\$574,482</b>	<b>\$0</b>	<b>\$574,482</b>	<b>\$409,101</b>	<b>\$0</b>	<b>\$165,381</b>	<b>71.2%</b>	<b>\$260,225</b>	<b>\$0</b>	<b>\$261,142</b>	<b>49.9%</b>
6 Principal	\$242,293	\$8,600	\$250,893	\$228,289	\$0	\$22,604	91.0%	\$123,576	\$0	\$47,357	72.3%
7 Debt Service Interest	\$332,189	(\$8,600)	\$323,589	\$180,812	\$0	\$142,777	55.9%	\$136,649	\$0	\$213,785	39.0%
<b>9980 TRANSFER OUT</b>	<b>\$72,296</b>	<b>\$0</b>	<b>\$72,296</b>	<b>\$0</b>	<b>\$0</b>	<b>\$72,296</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
9 Contingency/Transfers	\$72,296	\$0	\$72,296	\$0	\$0	\$72,296	0.0%	\$0	\$0	\$0	0.0%
<b>9990 CONTINGENCY</b>	<b>\$43,413</b>	<b>(\$1,000)</b>	<b>\$42,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$42,413</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>0.0%</b>
9 Contingency/Transfers	\$43,413	(\$1,000)	\$42,413	\$0	\$0	\$42,413	0.0%	\$0	\$0	\$25,000	0.0%
<b>TOTAL WATER FUND</b>	<b>\$3,486,836</b>	<b>\$49,057</b>	<b>\$3,535,893</b>	<b>\$1,600,613</b>	<b>\$97,044</b>	<b>\$1,838,236</b>	<b>48.0%</b>	<b>\$1,359,401</b>	<b>\$87,271</b>	<b>\$1,826,837</b>	<b>44.2%</b>

**2nd Quarter 2015 WATER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**\$1,838,236/\$1,697,658//\$3,535,893**



## NOTES AND COMMENTS

1. **Purpose of this Report:** This is a report to fulfill Saratoga Springs City Charter requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.
2. **Revenue Printed as Credit:** Revenue has a minus sign (-) as it is printed as a credit in the city financial accounting system.
3. **Comparing 2015 Expenses with Prior Years:** Year-to year variation may be evident between some items because the *total* budgets have increased or decreased. Compare both the Amounts as well as the Percents. In addition, items are sometimes re-categorized due to re-organization, auditor recommendation, or increased clarification. This can also affect year-to-year comparison.
4. **“Number of Personnel”:** Differences among quarters are due to seasonal needs, budget changes, retirements, etc.
5. **Contingency Expense Line:** Expenditures may not be charged directly to a contingency line. Funds must be transferred from this line into the line from where the expense may be charged, such as a payroll line. Accordingly, “YTD Expended” and “Percent Used” will not reflect contingency amounts utilized. See instead, columns entitled “Transfers Adjustments” and “Revised Budget” for amounts drawn out of contingency.
6. **Balanced Budget and “Carry Forward”:** The difference between total Revised Revenue and Expenses is equal to encumbrance "carried forward" from prior year.
7. **YTD Revenue Collected:** Year to date revenue collected represents moneys received *and* posted for the period 01/01/15-06/30/15.
8. **Sales Tax Data:** Sales tax data reflects payments received by the city; it does not reflect the total per the New York State collection period.