



**CITY OF
SARATOGA SPRINGS**

**OFFICE OF THE
COMMISSIONER OF FINANCE**

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

**WATER FUND
EXPENSES-Detail**

3rd 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
1910 LIABILITY INSURANCE	\$51,172	\$0	\$51,172	\$47,456	\$0	\$3,716	92.7%	\$37,878	\$0	\$0	100.0%
4 Contracted Services	\$51,172	\$0	\$51,172	\$47,456	\$0	\$3,716	92.7%	\$37,878	\$0	\$0	100.0%
1930 MEDICAL AND CASUALTY INSURANCE	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	0.0%	\$0	\$0	\$10,000	0.0%
4 Contracted Services	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	0.0%	\$0	\$0	\$10,000	0.0%
8310 WATER ADMINISTRATION	\$230,905	\$6,242	\$237,146	\$152,487	\$9,157	\$75,503	68.2%	\$139,300	\$0	\$63,487	68.7%
1 Personal Services	\$182,505	\$4,517	\$187,021	\$131,276	\$0	\$55,745	70.2%	\$123,306	\$0	\$34,219	78.3%
2 Equipment	\$3,000	\$1,102	\$4,102	\$3,470	\$0	\$632	84.6%	\$158	\$0	\$342	31.6%
4 Contracted Services	\$45,400	\$623	\$46,023	\$17,741	\$9,157	\$19,125	58.4%	\$15,836	\$0	\$28,926	35.4%
8320 LAKE & RESERVOIR	\$30,100	\$10,286	\$40,386	\$32,252	\$0	\$8,134	79.9%	\$16,043	\$1,734	\$14,057	55.8%
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$1,734	\$0	100.0%
4 Contracted Services	\$30,100	\$10,286	\$40,386	\$32,252	\$0	\$8,134	79.9%	\$16,043	\$0	\$14,057	53.3%
8330 WATER TREATMENT PLANT	\$1,304,167	\$9,445	\$1,313,612	\$859,425	\$74,801	\$379,386	71.1%	\$780,678	\$51,065	\$394,387	67.8%
1 Personal Services	\$664,117	\$34,531	\$698,648	\$484,713	\$0	\$213,934	69.4%	\$484,038	\$0	\$125,170	79.5%
2 Equipment	\$15,000	\$20,015	\$35,015	\$31,298	\$0	\$3,717	89.4%	\$5,650	\$0	\$4,357	56.5%
4 Contracted Services	\$625,050	(\$45,101)	\$579,949	\$343,413	\$74,801	\$161,735	72.1%	\$290,989	\$51,065	\$264,860	56.4%
8340 METERS	\$208,597	(\$14,355)	\$194,242	\$123,274	\$18,809	\$52,159	73.1%	\$145,367	\$24,311	\$45,022	79.0%
1 Personal Services	\$91,847	(\$1,355)	\$90,492	\$64,666	\$0	\$25,827	71.5%	\$67,294	\$0	\$17,668	79.2%
2 Equipment	\$106,000	(\$13,500)	\$92,500	\$51,002	\$18,809	\$22,689	75.5%	\$70,554	\$24,311	\$24,323	79.6%
4 Contracted Services	\$10,750	\$500	\$11,250	\$7,607	\$0	\$3,643	67.6%	\$7,520	\$0	\$3,030	71.3%
8341 WATER MAINTENANCE	\$399,948	\$1,971	\$401,919	\$243,145	\$35,019	\$123,755	69.2%	\$218,037	\$17,931	\$143,753	62.1%
1 Personal Services	\$281,948	(\$9,000)	\$272,948	\$182,466	\$0	\$90,482	66.9%	\$155,089	\$0	\$120,649	56.2%
2 Equipment	\$20,000	\$3,000	\$23,000	\$7,810	\$0	\$15,190	34.0%	\$10,390	\$0	\$110	99.0%
4 Contracted Services	\$98,000	\$7,971	\$105,971	\$52,869	\$35,019	\$18,083	82.9%	\$52,558	\$17,931	\$22,995	75.4%

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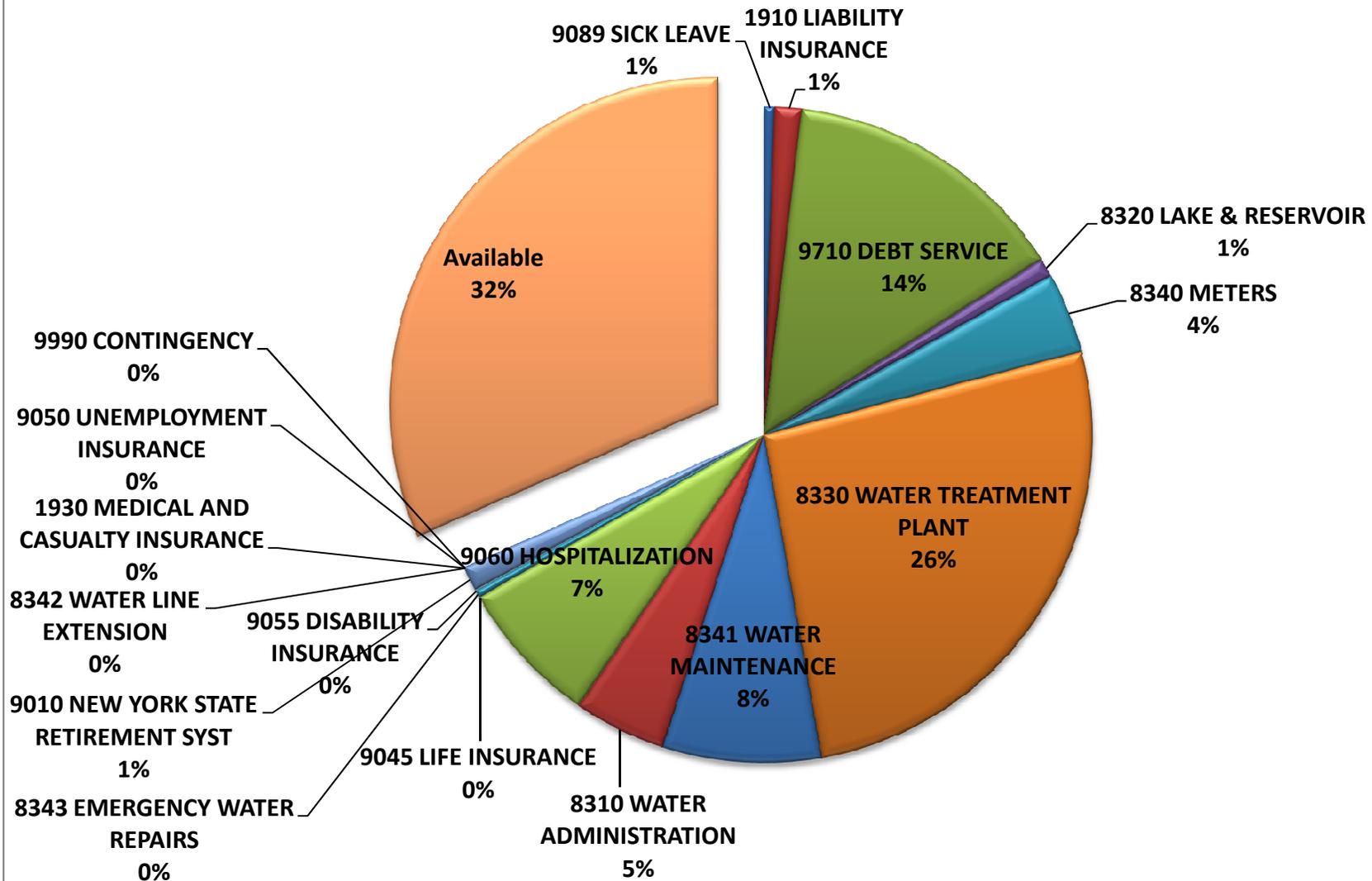
ACCOUNTS FOR: F WATER FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
8342 WATER LINE EXTENSION	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
1 Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
2 Equipment	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
8343 EMERGENCY WATER REPAIRS	\$19,000	\$5,656	\$24,656	\$13,085	\$0	\$11,571	53.1%	\$16,308	\$0	\$8,131	66.7%
1 Personal Services	\$11,500	\$0	\$11,500	\$7,984	\$0	\$3,516	69.4%	\$15,879	\$0	\$1,060	93.7%
4 Contracted Services	\$7,500	\$5,656	\$13,156	\$5,101	\$0	\$8,055	38.8%	\$429	\$0	\$7,071	5.7%
9010 NEW YORK STATE RETIREMENT SYST	\$180,968	\$19,443	\$200,411	\$43,816	\$0	\$156,595	21.9%	\$57,609	\$0	\$175,663	24.7%
8 Employee Benefits	\$180,968	\$19,443	\$200,411	\$43,816	\$0	\$156,595	21.9%	\$57,609	\$0	\$175,663	24.7%
9045 LIFE INSURANCE	\$1,168	\$56	\$1,224	\$726	\$0	\$498	59.3%	\$798	\$0	\$302	72.6%
4 Contracted Services	\$1,168	\$56	\$1,224	\$726	\$0	\$498	59.3%	\$798	\$0	\$302	72.6%
9050 UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0	#DIV/0!
9055 DISABILITY INSURANCE	\$740	\$177	\$917	\$446	\$0	\$470	48.7%	\$374	\$0	\$366	50.6%
4 Contracted Services	\$740	\$177	\$917	\$446	\$0	\$470	48.7%	\$374	\$0	\$366	50.6%
9060 HOSPITALIZATION	\$359,497	\$18,018	\$377,515	\$255,784	\$0	\$121,730	67.8%	\$254,632	\$0	\$104,526	70.9%
1 Personal Services	\$6,997	\$808	\$7,805	\$5,517	\$0	\$2,288	70.7%	\$3,230	\$0	\$2,691	54.5%
8 Employee Benefits	\$352,499	\$17,210	\$369,709	\$250,267	\$0	\$119,442	67.7%	\$251,403	\$0	\$101,835	71.2%
9089 SICK LEAVE	\$5,384	\$12,561	\$17,945	\$17,944	\$0	\$1	100.0%	\$0	\$0	\$5,383	0.0%
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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9710 DEBT SERVICE	\$574,482	\$0	\$574,482	\$503,966	\$0	\$70,516	87.7%	\$352,818	\$0	\$168,549	67.7%
6 Principal	\$242,293	\$8,600	\$250,893	\$250,892	\$0	\$1	100.0%	\$170,933	\$0	\$0	100.0%
7 Debt Service Interest	\$332,189	(\$8,600)	\$323,589	\$253,073	\$0	\$70,516	78.2%	\$181,885	\$0	\$168,549	51.9%
9980 TRANSFER OUT	\$72,296	\$0	\$72,296	\$0	\$0	\$72,296	0.0%	\$0	\$0	\$0	#DIV/0!
9 Contingency/Transfers	\$72,296	\$0	\$72,296	\$0	\$0	\$72,296	0.0%	\$0	\$0	\$0	#DIV/0!
9990 CONTINGENCY	\$43,413	(\$1,000)	\$42,413	\$0	\$0	\$42,413	0.0%	\$0	\$0	\$25,000	0.0%
9 Contingency/Transfers	\$43,413	(\$1,000)	\$42,413	\$0	\$0	\$42,413	0.0%	\$0	\$0	\$25,000	0.0%
TOTAL WATER FUND	\$3,486,836	\$68,500	\$3,555,336	\$2,293,807	\$137,786	\$1,123,744	68.4%	\$2,019,844	\$95,040	\$1,158,626	64.6%

3rd Quarter 2015 WATER FUND Expense Budget - by Sub-Department
Available/Expended+Encumbered//TOTAL
(\$1,123,744/\$2,431,592//\$3,555,336)



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 01/01/15-09/30/15.
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.