



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
June 30, 2014**

**WATER FUND  
EXPENSES-Detail**

## 2nd Quarter 2014 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	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
<b>1910 LIABILITY INSURANCE</b>	<b>\$37,878</b>	<b>\$0</b>	<b>\$37,878</b>	<b>\$37,878</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</b>	<b>\$40,026</b>	<b>\$0</b>	<b>\$4,123</b>	<b>90.7%</b>
4 Contracted Services	\$37,878	\$0	\$37,878	\$37,878	\$0	\$0	100.0%	\$40,026	\$0	\$4,123	90.7%
<b>1930 MEDICAL AND CASUALTY INSURANCE</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,481</b>	<b>0.0%</b>
4 Contracted Services	\$10,000	\$0	\$10,000	\$0	\$0	\$10,000	0.0%	\$0	\$0	\$7,481	0.0%
<b>8310 WATER ADMINISTRATION</b>	<b>\$201,516</b>	<b>\$2,755</b>	<b>\$204,271</b>	<b>\$86,429</b>	<b>\$0</b>	<b>\$117,842</b>	<b>42.3%</b>	<b>\$85,886</b>	<b>\$7,500</b>	<b>\$107,521</b>	<b>46.5%</b>
1 Personal Services	\$159,590	(\$2,065)	\$157,525	\$74,168	\$0	\$83,357	47.1%	\$76,980	\$0	\$82,476	48.3%
2 Equipment	\$500	\$0	\$500	\$158	\$0	\$342	31.6%	\$0	\$0	\$425	0.0%
4 Contracted Services	\$41,426	\$4,820	\$46,246	\$12,103	\$0	\$34,143	26.2%	\$8,906	\$7,500	\$24,620	40.0%
<b>8320 LAKE &amp; RESERVOIR</b>	<b>\$30,100</b>	<b>\$0</b>	<b>\$30,100</b>	<b>\$4,084</b>	<b>\$0</b>	<b>\$26,016</b>	<b>13.6%</b>	<b>\$7,574</b>	<b>\$2,274</b>	<b>\$16,841</b>	<b>36.9%</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	\$0	\$30,100	\$4,084	\$0	\$26,016	13.6%	\$7,574	\$2,274	\$16,841	36.9%
<b>8330 WATER TREATMENT PLANT</b>	<b>\$1,227,515</b>	<b>\$1,864</b>	<b>\$1,229,379</b>	<b>\$469,200</b>	<b>\$54,008</b>	<b>\$706,171</b>	<b>42.6%</b>	<b>\$496,726</b>	<b>\$101,169</b>	<b>\$662,184</b>	<b>47.4%</b>
1 Personal Services	\$616,165	(\$4,957)	\$611,208	\$290,863	\$0	\$320,345	47.6%	\$278,020	\$0	\$315,454	46.8%
2 Equipment	\$10,000	\$807	\$10,807	\$750	\$5,107	\$4,950	54.2%	\$538	\$5,609	\$853	87.8%
4 Contracted Services	\$601,350	\$6,014	\$607,364	\$177,587	\$48,901	\$380,876	37.3%	\$218,168	\$95,560	\$345,877	47.6%
<b>8340 METERS</b>	<b>\$201,512</b>	<b>\$13,188</b>	<b>\$214,700</b>	<b>\$101,034</b>	<b>\$13,304</b>	<b>\$100,362</b>	<b>53.3%</b>	<b>\$47,199</b>	<b>\$27,623</b>	<b>\$115,581</b>	<b>39.3%</b>
1 Personal Services	\$84,962	\$0	\$84,962	\$40,130	\$0	\$44,832	47.2%	\$38,162	\$0	\$42,690	47.2%
2 Equipment	\$106,000	\$13,188	\$119,188	\$57,250	\$13,304	\$48,634	59.2%	\$2,718	\$27,623	\$69,659	30.3%
4 Contracted Services	\$10,550	\$0	\$10,550	\$3,654	\$0	\$6,896	34.6%	\$6,319	\$0	\$3,231	66.2%
<b>8341 WATER MAINTENANCE</b>	<b>\$385,031</b>	<b>(\$1,060)</b>	<b>\$383,971</b>	<b>\$161,229</b>	<b>\$19,959</b>	<b>\$202,783</b>	<b>47.2%</b>	<b>\$162,411</b>	<b>\$6,165</b>	<b>\$206,685</b>	<b>44.9%</b>
1 Personal Services	\$284,031	(\$3,043)	\$280,988	\$125,489	\$0	\$155,499	44.7%	\$90,832	\$0	\$179,889	33.6%
2 Equipment	\$4,000	\$6,000	\$10,000	\$284	\$7,930	\$1,786	82.1%	\$281	\$0	\$3,719	7.0%
4 Contracted Services	\$97,000	(\$4,017)	\$92,983	\$35,455	\$12,029	\$45,499	51.1%	\$71,297	\$6,165	\$23,078	77.0%
<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>\$1,730</b>	<b>\$0</b>	<b>\$0</b>	<b>100.0%</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%

## 2nd Quarter 2014 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.

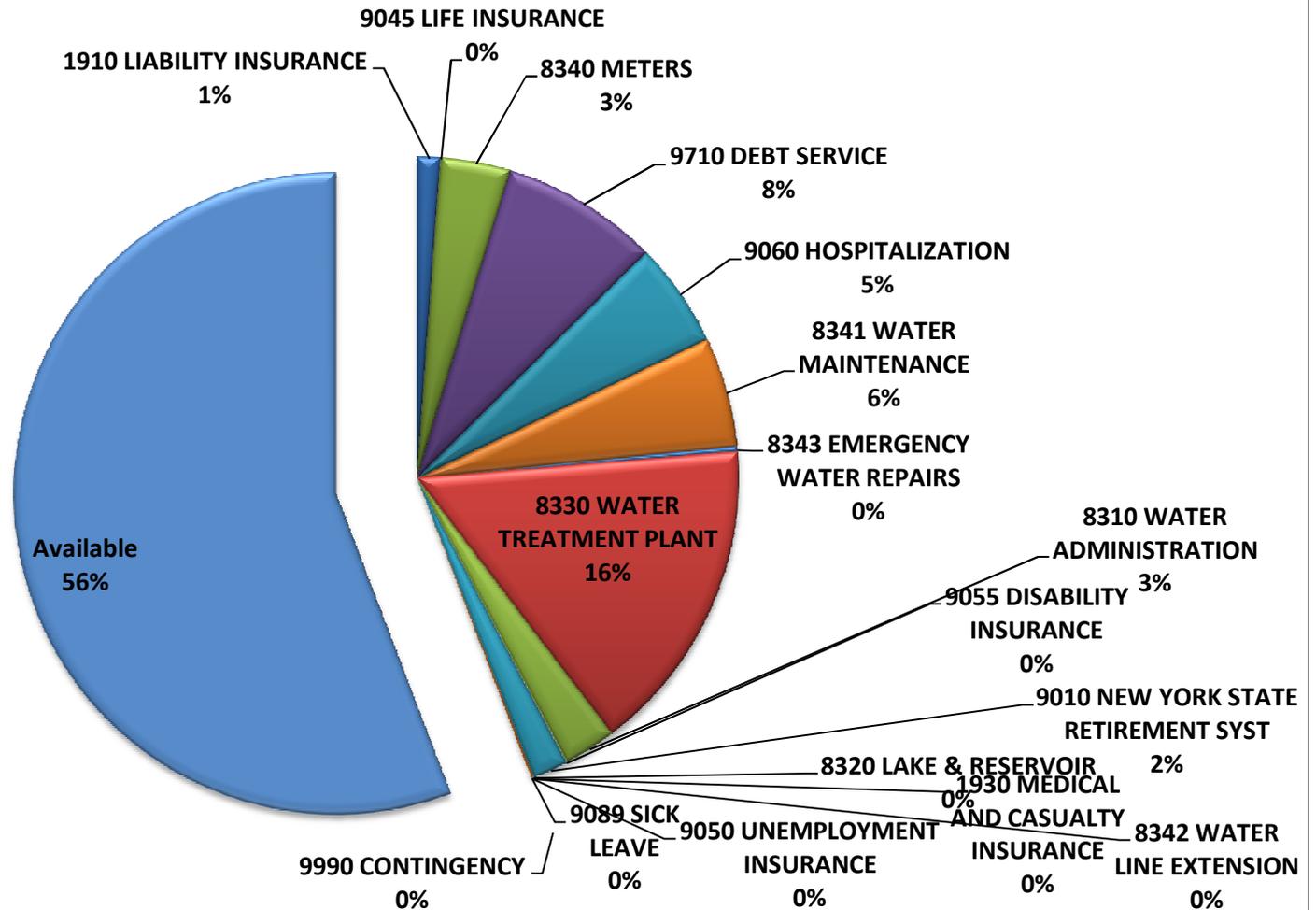
ACCOUNTS FOR: F WATER FUND	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
4 Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$1,730	\$0	\$0	100.0%
<b>8343 EMERGENCY WATER REPAIRS</b>	<b>\$17,189</b>	<b>\$0</b>	<b>\$17,189</b>	<b>\$7,867</b>	<b>\$0</b>	<b>\$9,322</b>	<b>45.8%</b>	<b>\$9,700</b>	<b>\$0</b>	<b>\$7,489</b>	<b>56.4%</b>
1 Personal Services	\$9,689	\$0	\$9,689	\$7,438	\$0	\$2,251	76.8%	\$6,055	\$0	\$3,634	62.5%
4 Contracted Services	\$7,500	\$0	\$7,500	\$429	\$0	\$7,071	5.7%	\$3,645	\$0	\$3,855	48.6%
<b>9010 NEW YORK STATE RETIREMENT SYST</b>	<b>\$233,272</b>	<b>\$0</b>	<b>\$233,272</b>	<b>\$57,609</b>	<b>\$0</b>	<b>\$175,663</b>	<b>24.7%</b>	<b>\$49,916</b>	<b>\$0</b>	<b>\$177,809</b>	<b>21.9%</b>
8 Employee Benefits	\$233,272	\$0	\$233,272	\$57,609	\$0	\$175,663	24.7%	\$49,916	\$0	\$177,809	21.9%
<b>9045 LIFE INSURANCE</b>	<b>\$1,100</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$620</b>	<b>\$0</b>	<b>\$480</b>	<b>56.3%</b>	<b>\$487</b>	<b>\$0</b>	<b>\$517</b>	<b>48.5%</b>
4 Contracted Services	\$1,100	\$0	\$1,100	\$620	\$0	\$480	56.3%	\$487	\$0	\$517	48.5%
<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>\$0</b>	<b>\$740</b>	<b>\$186</b>	<b>\$0</b>	<b>\$554</b>	<b>25.1%</b>	<b>\$171</b>	<b>\$0</b>	<b>\$553</b>	<b>23.7%</b>
4 Contracted Services	\$740	\$0	\$740	\$186	\$0	\$554	25.1%	\$171	\$0	\$553	23.7%
<b>9060 HOSPITALIZATION</b>	<b>\$354,594</b>	<b>\$4,565</b>	<b>\$359,159</b>	<b>\$173,041</b>	<b>\$0</b>	<b>\$186,118</b>	<b>48.2%</b>	<b>\$183,476</b>	<b>\$0</b>	<b>\$144,698</b>	<b>55.9%</b>
1 Personal Services	\$5,921	\$0	\$5,921	\$2,153	\$0	\$3,768	36.4%	\$3,230	\$0	\$2,691	54.5%
8 Employee Benefits	\$348,673	\$4,565	\$353,238	\$170,888	\$0	\$182,350	48.4%	\$180,247	\$0	\$142,007	55.9%
<b>9089 SICK LEAVE</b>	<b>\$5,383</b>	<b>\$0</b>	<b>\$5,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,383</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,383</b>	<b>0.0%</b>
1 Personal Services	\$5,383	\$0	\$5,383	\$0	\$0	\$5,383	0.0%	\$0	\$0	\$5,383	0.0%
<b>9710 DEBT SERVICE</b>	<b>\$521,367</b>	<b>\$0</b>	<b>\$521,367</b>	<b>\$260,225</b>	<b>\$0</b>	<b>\$261,142</b>	<b>49.9%</b>	<b>\$238,369</b>	<b>\$0</b>	<b>\$170,606</b>	<b>58.3%</b>
6 Principal	\$170,933	\$0	\$170,933	\$123,576	\$0	\$47,357	72.3%	\$86,944	\$0	\$46,722	65.0%
7 Debt Service Interest	\$350,434	\$0	\$350,434	\$136,649	\$0	\$213,785	39.0%	\$151,425	\$0	\$123,884	55.0%
<b>9990 CONTINGENCY</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>0.0%</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## 2nd Quarter 2014 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	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	<b>2014 YTD Expended</b>	<b>2014 Encmbrncs</b>	<b>2014 Available Budget</b>	<b>2014 % Used</b>	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
9 Contingency/Transfers	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL WATER FUND</b>	<b>\$3,252,197</b>	<b>\$21,312</b>	<b>\$3,273,509</b>	<b>\$1,359,401</b>	<b>\$87,271</b>	<b>\$1,826,837</b>	<b>44.2%</b>	\$1,323,672	\$144,730	\$1,627,470	47.4%

**2nd Quarter 2014 WATER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**\$1,826,837/\$1,446,672//\$3,273,509**



## 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 2014 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 01/01/14-06/30/14.
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.