

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 12/31/2016

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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 2015 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2016:

- (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 2015 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  
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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	8,913,236	A200	9,277,748
Petty Cash	1,940	A210	1,940
Departmental Cash	11,153	A215	8,901
<b>TOTAL Cash</b>	<b>8,926,329</b>		<b>9,288,589</b>
Taxes Receivable, Current	798,187	A250	751,229
City School Taxes Receivable	547,204	A290	596,340
Tax Sale Certificates	1,157,684	A320	1,361,531
<b>TOTAL Taxes Receivable (net)</b>	<b>2,503,075</b>		<b>2,709,100</b>
Accounts Receivable	2,157,928	A380	2,049,821
Allowance For Receivables (Credit)	-34,166	A389	-34,166
<b>TOTAL Other Receivables (net)</b>	<b>2,123,762</b>		<b>2,015,655</b>
Due From State And Federal Government	2,014,278	A410	2,317,806
<b>TOTAL State And Federal Aid Receivables</b>	<b>2,014,278</b>		<b>2,317,806</b>
Due From Other Funds	504,466	A391	259,850
<b>TOTAL Due From Other Funds</b>	<b>504,466</b>		<b>259,850</b>
Due From Other Governments	282,891	A440	251,268
<b>TOTAL Due From Other Governments</b>	<b>282,891</b>		<b>251,268</b>
Prepaid Expenses	966,711	A480	967,910
<b>TOTAL Prepaid Expenses</b>	<b>966,711</b>		<b>967,910</b>
Cash Special Reserves	3,671,065	A230	3,355,857
<b>TOTAL Restricted Assets</b>	<b>3,671,065</b>		<b>3,355,857</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>20,992,577</b>		<b>21,166,035</b>

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(A) GENERAL

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	862,564	A600	858,352
<b>TOTAL Accounts Payable</b>	<b>862,564</b>		<b>858,352</b>
Other Liabilities	77,050	A688	60,600
<b>TOTAL Other Liabilities</b>	<b>77,050</b>		<b>60,600</b>
Due To Other Funds		A630	
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>0</b>
Due To City School Districts	547,204	A661	611,504
<b>TOTAL Due To Other Governments</b>	<b>547,204</b>		<b>611,504</b>
<b>TOTAL Liabilities</b>	<b>1,486,818</b>		<b>1,530,456</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,763,389	A691	2,453,495
Deferred Taxes	1,201,169	A694	1,698,865
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,964,558</b>		<b>4,152,360</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,964,558</b>		<b>4,152,360</b>
<b>Fund Balance</b>			
Not in Spendable Form	966,711	A806	967,910
<b>TOTAL Nonspendable Fund Balance</b>	<b>966,711</b>		<b>967,910</b>
Retirement Contribution Reserve	738,630	A827	439,383
Insurance Reserve	175,842	A863	121,786
Capital Reserve	1,172,980	A878	1,209,404
Reserve For Tax Stabilization	1,504,824	A880	1,506,412
Other Restricted Fund Balance	78,789	A899	78,872
<b>TOTAL Restricted Fund Balance</b>	<b>3,671,065</b>		<b>3,355,857</b>
Assigned Appropriated Fund Balance	300,000	A914	541,112
Assigned Unappropriated Fund Balance	2,243,927	A915	1,608,977
<b>TOTAL Assigned Fund Balance</b>	<b>2,543,927</b>		<b>2,150,089</b>
Unassigned Fund Balance	9,359,498	A917	9,009,363
<b>TOTAL Unassigned Fund Balance</b>	<b>9,359,498</b>		<b>9,009,363</b>
<b>TOTAL Fund Balance</b>	<b>16,541,201</b>		<b>15,483,219</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>20,992,577</b>		<b>21,166,035</b>

CITY OF Saratoga Springs  
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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	16,222,463	A1001	15,801,567
Special Assessments	523,236	A1030	533,442
<b>TOTAL Real Property Taxes</b>	<b>16,745,699</b>		<b>16,335,009</b>
Federal Payments In Lieu of Taxes	98,511	A1080	98,267
Other Payments In Lieu of Taxes	103,110	A1081	103,110
Interest & Penalties On Real Prop Taxes	223,969	A1090	252,835
<b>TOTAL Real Property Tax Items</b>	<b>425,590</b>		<b>454,212</b>
Sales And Use Tax	11,610,796	A1110	11,982,273
Tax On Hotel Room Occupancy	629,626	A1113	622,083
Tax On Admissions And Dues	627,552	A1114	589,507
Non Prop Tax Dist By County	364,168	A1120	364,060
Utilities Gross Receipts Tax	423,072	A1130	396,522
Harness Racing Admissions Tax	37	A1132	31
Franchises	547,064	A1170	568,493
<b>TOTAL Non Property Tax Items</b>	<b>14,202,315</b>		<b>14,522,969</b>
Treasurer Fees	67,850	A1230	76,130
Tax Collector Fees	1,740	A1232	2,730
Charges For Tax Redemption	4,170	A1235	4,545
Clerk Fees	5,761	A1255	7,036
Attorney Fees	800	A1265	700
Fire Inspection Fees	92,457	A1540	112,033
Restitution Surcharge	623	A1580	2,302
Other Public Safety Departmental Income	207,361	A1589	40,097
Vital Statistics Fees	48,790	A1603	49,566
Ambulance Charges	910,254	A1640	1,032,936
Public Works Charges	63,480	A1710	95,785
Parking Lots And Garages-No Tax	38,463	A1721	39,676
Park And Recreational Charges	147,685	A2001	282,273
Special Recreational Facility Charges	685,455	A2025	554,720
Other Culture & Recreation Income	5,114	A2089	18,660
Zoning Fees	20,600	A2110	22,100
Planning Board Fees	277,229	A2115	160,899
Refuse & Garbage Charges	196,827	A2130	195,568
<b>TOTAL Departmental Income</b>	<b>2,774,659</b>		<b>2,697,756</b>
Civil Service Charges	36,043	A2220	43,373
Public Safety Services For Other Govts	45,696	A2260	49,958
Dog Control Services, Ot Govts	400	A2268	730
Youth Recreation Services, Other Govts	204,670	A2350	210,686
Misc Revenue, Other Govts	65,524	A2389	54,254
<b>TOTAL Intergovernmental Charges</b>	<b>352,333</b>		<b>359,001</b>
Interest And Earnings	17,408	A2401	18,907
Rental of Real Property	604,882	A2410	623,315
Rental, Other (specify)	5,342	A2440	7,008
<b>TOTAL Use of Money And Property</b>	<b>627,632</b>		<b>649,230</b>
Licenses, Other	70,281	A2545	65,421

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Permits, Other	316,883	A2590	324,916
<b>TOTAL Licenses And Permits</b>	<b>387,164</b>		<b>390,337</b>
Fines And Forfeited Bail	650,747	A2610	523,423
<b>TOTAL Fines And Forfeitures</b>	<b>650,747</b>		<b>523,423</b>
Sales, Other	17,993	A2655	1,800
Sales of Real Property	31,125	A2660	33,227
Insurance Recoveries	616,534	A2680	484,186
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>665,652</b>		<b>519,213</b>
Refunds of Prior Year's Expenditures	155,680	A2701	186,988
Gifts And Donations	50,249	A2705	62,414
Vlt/tribal-State Compact Moneys	2,325,592	A2725	2,325,592
Unclassified (specify)	7,451	A2770	1,536
<b>TOTAL Miscellaneous Local Sources</b>	<b>2,538,972</b>		<b>2,576,530</b>
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,512,713	A3005	1,472,441
State Aid Court Facilities	25,190	A3021	26,497
ST. Aid, Records MgmT.	13,450	A3060	27,357
St Aid - Other (specify)		A3089	5,304
St Aid, Other Public Safety	46,874	A3389	44,800
St Aid, Consolidated Highway Aid	1,040,874	A3501	39,381
St Aid, Youth Programs	6,500	A3820	6,700
St Aid - Other Home And Community Service	5,000	A3989	42,051
<b>TOTAL State Aid</b>	<b>4,300,302</b>		<b>3,314,232</b>
Fed Aid Other Public Safety	41,404	A4389	48,355
Fed Aid, Planning Studies	11,148	A4902	22,533
<b>TOTAL Federal Aid</b>	<b>52,552</b>		<b>70,888</b>
<b>TOTAL Revenues</b>	<b>43,723,617</b>		<b>42,412,800</b>
Interfund Transfers	228,416	A5031	278,635
<b>TOTAL Interfund Transfers</b>	<b>228,416</b>		<b>278,635</b>
<b>TOTAL Other Sources</b>	<b>228,416</b>		<b>278,635</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>43,952,033</b>		<b>42,691,435</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Mayor, Pers Serv	132,653	A12101	130,964
Mayor, Equip & Cap Outlay	374	A12102	5,185
Mayor, Contr Expend	6,031	A12104	43,063
Mayor, Empl Bnfts	429,636	A12108	450,667
<b>TOTAL Mayor</b>	<b>568,694</b>		<b>629,879</b>
Dir of Finance, Pers Serv	489,811	A13101	514,965
Dir of Finance, Contr Expend	71,047	A13104	72,686
Dir of Finance, Empl Bnfts	333,586	A13108	308,720
<b>TOTAL Dir of Finance</b>	<b>894,444</b>		<b>896,371</b>
Purchasing, Pers Serv	81,088	A13451	77,175
<b>TOTAL Purchasing</b>	<b>81,088</b>		<b>77,175</b>
Assessment, Pers Serv	255,130	A13551	154,353
Assessment, Equip & Cap Outlay	152	A13552	
Assessment, Contr Expend	47,762	A13554	27,058
<b>TOTAL Assessment</b>	<b>303,044</b>		<b>181,411</b>
Discount On Taxes	185,273	A13704	189,923
<b>TOTAL Discount On Taxes</b>	<b>185,273</b>		<b>189,923</b>
Fiscal Agents Fees, Contr Expend	532,828	A13804	542,000
<b>TOTAL Fiscal Agents Fees</b>	<b>532,828</b>		<b>542,000</b>
Clerk,pers Serv	333,530	A14101	347,479
Clerk,equip & Cap Outlay	7,577	A14102	
Clerk,contr Expend	95,583	A14104	137,763
Clerk,empl Bnfts	298,768	A14108	281,420
<b>TOTAL Clerk</b>	<b>735,458</b>		<b>766,662</b>
Law, Pers Serv	178,484	A14201	177,219
Law, Equip & Cap Outlay	250	A14202	220
Law, Contr Expend	53,214	A14204	831,731
<b>TOTAL Law</b>	<b>231,948</b>		<b>1,009,170</b>
Personnel, Pers Serv	102,519	A14301	150,750
Personnel, Contr Expend	45,324	A14304	26,431
Personnel, Empl Bnfts	26,277	A14308	27,670
<b>TOTAL Personnel</b>	<b>174,120</b>		<b>204,851</b>
Engineer, Pers Serv	480,615	A14401	451,646
Engineer, Equip & Cap Outlay		A14402	69,781
Engineer, Contr Expend	114,573	A14404	147,351
<b>TOTAL Engineer</b>	<b>595,188</b>		<b>668,778</b>
Records Mgmt, PerS. SerV.	21,445	A14601	29,619
Records Mgmt, Equip & Cap Outlay	1,058	A14602	793
Records Mgmt, Contr Expend	4,978	A14604	10,235
<b>TOTAL Records Mgmt</b>	<b>27,481</b>		<b>40,647</b>
Public Works Admin, Pers Serv	259,438	A14901	293,154
Public Works Admin, Equip & Cap Outlay	1,562	A14902	3,707
Public Works Admin, Contr Expend	23,297	A14904	20,571
Public Works Admin, Empl Bnfts	2,517,249	A14908	2,472,727
<b>TOTAL Public Works Admin</b>	<b>2,801,546</b>		<b>2,790,159</b>
Buildings, Pers Serv	145,376	A16201	163,519

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Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	2,221	A16202	2,326
Buildings, Contr Expend	200,488	A16204	131,578
<b>TOTAL Buildings</b>	<b>348,085</b>		<b>297,423</b>
Central Garage, Pers Serv	496,398	A16401	577,279
Central Garage, Equip & Cap Outlay	2,660	A16402	3,666
Central Garage, Contr Expend	82,660	A16404	72,092
<b>TOTAL Central Garage</b>	<b>581,718</b>		<b>653,037</b>
Central Comm System, Pers Serv	20,461	A16501	36,042
Central Comm System, Equip & Cap Outlay	7,693	A16502	7,282
Central Comm System, Contr Expend	31,380	A16504	64,756
<b>TOTAL Central Comm System</b>	<b>59,534</b>		<b>108,080</b>
Central Data Process, Pers Serv	282,709	A16801	315,837
Central Data Process & Cap Outlay	98,503	A16802	255,402
Central Data Process, Contr Expend	187,824	A16804	216,315
<b>TOTAL Central Data Process</b>	<b>569,036</b>		<b>787,554</b>
Unallocated Insurance, Contr Expend	659,814	A19104	603,067
<b>TOTAL Unallocated Insurance</b>	<b>659,814</b>		<b>603,067</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	431,132	A19304	100,046
<b>TOTAL Judgements And Claims</b>	<b>431,132</b>		<b>100,046</b>
<b>TOTAL General Government Support</b>	<b>9,786,949</b>		<b>10,552,751</b>
Public Safety Admin, Pers Serv	305,358	A30101	337,774
Public Safety Admin, Equip & Cap Outlay	780	A30102	3,749
Public Safety Admin, Contr Expend	146,635	A30104	66,807
Public Safety Admin, Empl Bnfts	705,668	A30108	692,922
<b>TOTAL Public Safety Admin</b>	<b>1,158,441</b>		<b>1,101,252</b>
Public Safety Comm Sys, Pers Serv	664,007	A30201	630,796
Public Safety Comm Sys, Equip & Cap Outlay	31,901	A30202	35,068
Public Safety Comm Sys, Contr Expend	30,742	A30204	28,013
<b>TOTAL Public Safety Comm Sys</b>	<b>726,650</b>		<b>693,877</b>
Police, Pers Serv	7,158,847	A31201	7,015,052
Police, Equip & Cap Outlay	493,185	A31202	330,328
Police, Contr Expend	450,223	A31204	531,146
Police, Empl Bnfts	3,692,562	A31208	3,824,275
<b>TOTAL Police</b>	<b>11,794,817</b>		<b>11,700,801</b>
Juvenile Counsel Serv, Pers Serv	18,139	A31471	18,476
<b>TOTAL Juvenile Counsel Serv</b>	<b>18,139</b>		<b>18,476</b>
Traffic Control, Pers Serv	298,312	A33101	308,365
Traffic Control, Equip & Cap Outlay	32,392	A33102	8,209
Traffic Control, Contr Expen	225,972	A33104	182,960
<b>TOTAL Traffic Control</b>	<b>556,676</b>		<b>499,534</b>
Stop Dwi,pers Serv	29,068	A33151	6,039
Stop Dwi, Equip & Cap Outlay	1,327	A33152	57,851



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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Stop Dwi, contr Expend	1,316	A33154	17,282
<b>TOTAL Stop Dwi</b>	<b>31,711</b>		<b>81,172</b>
On-Street Parking, Pers Serv	36,633	A33201	14,761
On-Street Parking, Contr Expend		A33204	3,330
<b>TOTAL On-Street Parking</b>	<b>36,633</b>		<b>18,091</b>
Fire, Pers Serv	4,585,847	A34101	5,226,089
Fire, Equip & Cap Outlay	31,490	A34102	128,592
Fire, Contr Expend	275,403	A34104	282,628
Fire, Empl Bnfts	3,704,131	A34108	3,773,951
<b>TOTAL Fire</b>	<b>8,596,871</b>		<b>9,411,260</b>
Control of Animals, Contr Expend	4,530	A35104	2,775
<b>TOTAL Control of Animals</b>	<b>4,530</b>		<b>2,775</b>
Safety Inspection, Pers Serv	473,333	A36201	483,391
Safety Inspection, Equip & Cap Outlay	28,787	A36202	1,021
Safety Inspection, Contr Expend	16,637	A36204	13,167
<b>TOTAL Safety Inspection</b>	<b>518,757</b>		<b>497,579</b>
Misc Public Safety, Pers Serv	66,386	A39891	74,805
Misc Public Safety, Contr Expend	9,428	A39894	444
<b>TOTAL Misc Public Safety</b>	<b>75,814</b>		<b>75,249</b>
<b>TOTAL Public Safety</b>	<b>23,519,039</b>		<b>24,100,066</b>
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	10,000	A40104	11,376
<b>TOTAL Public Health</b>	<b>20,765</b>		<b>22,141</b>
Ambulance, Equip & Cap Outlay	28,383	A45402	29,843
Ambulance, Contr Expend	61,942	A45404	66,401
<b>TOTAL Ambulance</b>	<b>90,325</b>		<b>96,244</b>
<b>TOTAL Health</b>	<b>111,090</b>		<b>118,385</b>
Maint of Streets, Pers Serv	2,315,635	A51101	2,123,719
Maint of Streets, Equip & Cap Outlay	129,304	A51102	196,297
Maint of Streets, Contr Expend	1,200,763	A51104	1,260,444
<b>TOTAL Maint of Streets</b>	<b>3,645,702</b>		<b>3,580,460</b>
Street Lighting, Contr Expend	473,083	A51824	482,165
<b>TOTAL Street Lighting</b>	<b>473,083</b>		<b>482,165</b>
Off-Street Parking, Pers Serv	103,565	A56501	101,518
Off-Street Parking, Equip & Cap Outlay	1,299	A56502	
Off-Street Parking, Contr Expend	28,954	A56504	22,821
<b>TOTAL Off-Street Parking</b>	<b>133,818</b>		<b>124,339</b>
<b>TOTAL Transportation</b>	<b>4,252,603</b>		<b>4,186,964</b>
Community Action, Contr Expend	17,000	A63104	20,440
<b>TOTAL Community Action</b>	<b>17,000</b>		<b>20,440</b>
Veterans Service, Contr Expend	6,493	A65104	1,100
<b>TOTAL Veterans Service</b>	<b>6,493</b>		<b>1,100</b>
Consumer Affairs, Contr Expend	16,800	A66104	26,800
<b>TOTAL Consumer Affairs</b>	<b>16,800</b>		<b>26,800</b>

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</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>136,684</b>		<b>144,731</b>
Parks, Pers Serv	291,458	A71101	313,086
Parks, Equip & Cap Outlay	6,523	A71102	6,095
Parks, Contr Expend	133,405	A71104	126,015
<b>TOTAL Parks</b>	<b>431,386</b>		<b>445,196</b>
Playgr & Rec Centers, Pers Serv	627,483	A71401	627,917
Playgr & Rec Centers, Equip & Cap Outlay	20,460	A71402	28,226
Playgr & Rec Centers, Contr Expend	89,768	A71404	99,821
Playgr & Rec Centers, Empl Bnfts	410,112	A71408	405,246
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>1,147,823</b>		<b>1,161,210</b>
Special Rec Facility, Pers Serv	363,469	A71801	389,578
Special Rec Facility, Equip & Cap Outlay	7,452	A71802	7,045
Special Rec Facility, Contr Expend	354,432	A71804	347,952
<b>TOTAL Special Rec Facility</b>	<b>725,353</b>		<b>744,575</b>
Youth Prog, Pers Serv	91,172	A73101	97,429
Youth Prog, Equip & Cap Outlay		A73102	1,980
Youth Prog, Contr Expend	54,770	A73104	52,524
<b>TOTAL Youth Prog</b>	<b>145,942</b>		<b>151,933</b>
Historian, Pers Serv	24,214	A75101	24,334
Historian, Contr Expend	939	A75104	1,919
<b>TOTAL Historian</b>	<b>25,153</b>		<b>26,253</b>
Historical Property, Pers Serv	59,027	A75201	66,635
Historical Property, Equip & Cap Outlay	68	A75202	
Historical Property, Contr Expend	58,791	A75204	89,544
<b>TOTAL Historical Property</b>	<b>117,886</b>		<b>156,179</b>
Celebrations, Contr Expend	22,642	A75504	5,353
<b>TOTAL Celebrations</b>	<b>22,642</b>		<b>5,353</b>
Other Culture And Rec, Contr Expend	19,971	A79894	67,367
<b>TOTAL Other Culture And Rec</b>	<b>19,971</b>		<b>67,367</b>
<b>TOTAL Culture And Recreation</b>	<b>2,636,156</b>		<b>2,758,066</b>
Planning, Pers Serv	439,062	A80201	452,974
Planning, Equip & Cap Outlay	6,783	A80202	
Planning, Contr Expend	61,058	A80204	125,115
<b>TOTAL Planning</b>	<b>506,903</b>		<b>578,089</b>
Storm Sewers, Pers Serv	77,879	A81401	123,468
Storm Sewers, Contr Expend	6,232	A81404	12,571
<b>TOTAL Storm Sewers</b>	<b>84,111</b>		<b>136,039</b>
Refuse & Garbage, Pers Serv	184,170	A81601	220,906
Refuse & Garbage, Equip & Cap Outlay		A81602	2,754
Refuse & Garbage, Contr Expend	157,054	A81604	137,241
<b>TOTAL Refuse &amp; Garbage</b>	<b>341,224</b>		<b>360,901</b>
Shade Tree, Pers Serv	219,669	A85601	240,599
Shade Tree, Equip & Cap Outlay	17,863	A85602	44,575

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(A) GENERAL

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Shade Tree, Contr Expend	21,772	A85604	26,512
<b>TOTAL Shade Tree</b>	<b>259,304</b>		<b>311,686</b>
Other Comm Environment	3,461	A85894	157
<b>TOTAL Other Comm Environment</b>	<b>3,461</b>		<b>157</b>
Flood & Erosion Control, Contr Expend		A87454	18,900
<b>TOTAL Flood &amp; Erosion Control</b>	<b>0</b>		<b>18,900</b>
Cemetery, Contr Expend	32,230	A88104	45,939
<b>TOTAL Cemetery</b>	<b>32,230</b>		<b>45,939</b>
Misc Home & Comm Serv, Pers Serv		A89891	8,329
Misc Home & Comm Serv, Contr Expend		A89894	5,041
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>13,370</b>
<b>TOTAL Home And Community Services</b>	<b>1,227,233</b>		<b>1,465,081</b>
Other Debt, Principal	47,399	A97896	49,372
<b>TOTAL Debt Principal</b>	<b>47,399</b>		<b>49,372</b>
Other Debt, Interest	22,189	A97897	20,216
<b>TOTAL Debt Interest</b>	<b>22,189</b>		<b>20,216</b>
<b>TOTAL Expenditures</b>	<b>41,739,342</b>		<b>43,395,632</b>
Transfers, Other Funds	1,401,186	A99019	352,186
<b>TOTAL Operating Transfers</b>	<b>1,401,186</b>		<b>352,186</b>
<b>TOTAL Other Uses</b>	<b>1,401,186</b>		<b>352,186</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>43,140,528</b>		<b>43,747,818</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>15,530,496</b>	<b>A8021</b>	<b>16,541,201</b>
Prior Period Adj -Increase In Fund Balance	199,200	A8012	
Prior Period Adj -Decrease In Fund Balance		A8015	1,599
<b>Restated Fund Balance - Beg of Year</b>	<b>15,729,696</b>	<b>A8022</b>	<b>16,539,602</b>
ADD - REVENUES AND OTHER SOURCES	43,952,033		42,691,435
DEDUCT - EXPENDITURES AND OTHER USES	43,140,528		43,747,818
<b>Fund Balance - End of Year</b>	<b>16,541,201</b>	<b>A8029</b>	<b>15,483,219</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	16,714,568	A1049N	16,193,985
Est Rev - Real Property Tax Items	896,641	A1099N	901,391
Est Rev - Non Property Tax Items	14,894,009	A1199N	14,835,500
Est Rev - Departmental Income	2,327,327	A1299N	2,300,240
Est Rev - Intergovernmental Charges	345,503	A2399N	384,320
Est Rev - Use of Money And Property	615,954	A2499N	618,944
Est Rev - Licenses And Permits	416,750	A2599N	417,000
Est Rev - Fines And Forfeitures	665,000	A2649N	660,000
Est Rev - Sale of Prop And Comp For Loss	461,129	A2699N	501,020
Est Rev - Miscellaneous Local Sources	1,957,651	A2799N	2,476,992
Est Rev - State Aid	3,639,101	A3099N	3,639,101
Est Rev - Federal Aid	556,911	A4099N	606,214
<b>TOTAL Estimated Revenues</b>	<b>43,490,544</b>		<b>43,534,707</b>
Estimated - Interfund Transfer	222,472	A5031N	126,464
Appropriated Fund Balance	300,000	A599N	1,866,111
<b>TOTAL Estimated Other Sources</b>	<b>522,472</b>		<b>1,992,575</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>44,013,016</b>		<b>45,527,282</b>

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(A) GENERAL

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	6,028,740	A1999N	6,096,714
App - Public Safety	16,387,450	A3999N	17,048,617
App - Health	25,765	A4999N	25,765
App - Transportation	4,409,402	A5999N	4,279,920
App - Economic Assistance And Opportunity	141,291	A6999N	170,291
App - Culture And Recreation	2,459,264	A7999N	2,574,507
App - Home And Community Services	1,269,031	A8999N	1,466,727
App - Employee Benefits	12,550,516	A9199N	13,208,429
App - Debt Service	394,589	A9899N	269,588
<b>TOTAL Appropriations</b>	<b>43,666,048</b>		<b>45,140,558</b>
App - Interfund Transfer	346,968	A9999N	386,724
<b>TOTAL Other Uses</b>	<b>346,968</b>		<b>386,724</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>44,013,016</b>		<b>45,527,282</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	1,323	CD200	250
Cash In Time Deposits		CD201	
Petty Cash	100	CD210	100
<b>TOTAL Cash</b>	<b>1,423</b>		<b>350</b>
Allowance For Receivables (Credit)	-110,813	CD389	-110,460
Rehabilitation Loan Receivable	165,978	CD390	236,770
<b>TOTAL Other Receivables (net)</b>	<b>55,165</b>		<b>126,310</b>
Due From State And Federal Government	84,134	CD410	54,429
<b>TOTAL State And Federal Aid Receivables</b>	<b>84,134</b>		<b>54,429</b>
Cash In Time Deposits Special Reserves	340,071	CD231	346,533
<b>TOTAL Restricted Assets</b>	<b>340,071</b>		<b>346,533</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>480,793</b>		<b>527,622</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	79,626	CD600	29,320
<b>TOTAL Accounts Payable</b>	<b>79,626</b>		<b>29,320</b>
Due To Other Funds	4,508	CD630	25,109
<b>TOTAL Due To Other Funds</b>	<b>4,508</b>		<b>25,109</b>
Due To Other Governments	1,423	CD631	1,603
<b>TOTAL Due To Other Governments</b>	<b>1,423</b>		<b>1,603</b>
<b>TOTAL Liabilities</b>	<b>85,557</b>		<b>56,032</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	55,165	CD691	126,310
<b>TOTAL Deferred Inflows of Resources</b>	<b>55,165</b>		<b>126,310</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>55,165</b>		<b>126,310</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance	340,071	CD899	345,280
<b>TOTAL Restricted Fund Balance</b>	<b>340,071</b>		<b>345,280</b>
<b>TOTAL Fund Balance</b>	<b>340,071</b>		<b>345,280</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>480,793</b>		<b>527,622</b>



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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Community Development Income	13,951	CD2170	13,597
<b>TOTAL Departmental Income</b>	<b>13,951</b>		<b>13,597</b>
Interest And Earnings	2,103	CD2401	4,101
<b>TOTAL Use of Money And Property</b>	<b>2,103</b>		<b>4,101</b>
Fed Aid, Community Development Act	457,244	CD4910	633,563
<b>TOTAL Federal Aid</b>	<b>457,244</b>		<b>633,563</b>
<b>TOTAL Revenues</b>	<b>473,298</b>		<b>651,261</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>473,298</b>		<b>651,261</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	151,978	CD86104	146,173
<b>TOTAL Rent Subsidy</b>	<b>151,978</b>		<b>146,173</b>
Rehab Loans & Grant, Contr Expend	244,631	CD86684	329,054
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>244,631</b>		<b>329,054</b>
Prov of Public Service, Contr Expen	46,355	CD86764	32,565
<b>TOTAL Prov of Public Service</b>	<b>46,355</b>		<b>32,565</b>
Administration, Equip & Cap Outlay	3,370	CD86862	3,746
<b>TOTAL Administration</b>	<b>3,370</b>		<b>3,746</b>
<b>TOTAL Home And Community Services</b>	<b>446,334</b>		<b>511,538</b>
<b>TOTAL Expenditures</b>	<b>446,334</b>		<b>511,538</b>
Transfers, Other Funds	70,236	CD99019	134,514
<b>TOTAL Operating Transfers</b>	<b>70,236</b>		<b>134,514</b>
<b>TOTAL Other Uses</b>	<b>70,236</b>		<b>134,514</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>516,570</b>		<b>646,052</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>365,656</b>	<b>CD8021</b>	<b>340,071</b>
Prior Period Adj -Increase In Fund Balance	17,687	CD8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>383,343</b>	<b>CD8022</b>	<b>340,071</b>
ADD - REVENUES AND OTHER SOURCES	473,298		651,261
DEDUCT - EXPENDITURES AND OTHER USES	516,570		646,052
<b>Fund Balance - End of Year</b>	<b>340,071</b>	<b>CD8029</b>	<b>345,280</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	241,861	CM200	291,493
<b>TOTAL Cash</b>	<b>241,861</b>		<b>291,493</b>
Cash Special Reserves	1,969	CM230	1,971
<b>TOTAL Restricted Assets</b>	<b>1,969</b>		<b>1,971</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>243,830</b>		<b>293,464</b>

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	13,520	CM600	5,401
<b>TOTAL Accounts Payable</b>	<b>13,520</b>		<b>5,401</b>
Due To Other Funds	10,000	CM630	15,952
<b>TOTAL Due To Other Funds</b>	<b>10,000</b>		<b>15,952</b>
<b>TOTAL Liabilities</b>	<b>23,520</b>		<b>21,353</b>
<b>Fund Balance</b>			
Insurance Reserve	1,969	CM863	1,971
<b>TOTAL Restricted Fund Balance</b>	<b>1,969</b>		<b>1,971</b>
Assigned Unappropriated Fund Balance	218,341	CM915	270,140
<b>TOTAL Assigned Fund Balance</b>	<b>218,341</b>		<b>270,140</b>
<b>TOTAL Fund Balance</b>	<b>220,310</b>		<b>272,111</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>243,830</b>		<b>293,464</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Assessments Ad Valorem	163,282	CM1028	162,958
<b>TOTAL Real Property Taxes</b>	<b>163,282</b>		<b>162,958</b>
Interest And Earnings	229	CM2401	15,267
<b>TOTAL Use of Money And Property</b>	<b>229</b>		<b>15,267</b>
<b>TOTAL Revenues</b>	<b>163,511</b>		<b>178,225</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>163,511</b>		<b>178,225</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Administration-Contractual	650	CM17104	1,333
<b>TOTAL Administration-Contractual</b>	<b>650</b>		<b>1,333</b>
<b>TOTAL General Government Support</b>	<b>650</b>		<b>1,333</b>
Other Economic And Development-Contr Expen	51,389	CM69894	48,634
<b>TOTAL Other Economic And Development-Contr Expen</b>	<b>51,389</b>		<b>48,634</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>51,389</b>		<b>48,634</b>
Serial Bonds, Principal	13,920	CM97106	14,295
<b>TOTAL Debt Principal</b>	<b>13,920</b>		<b>14,295</b>
Debt Interest, Serial Bonds	12,941	CM97107	12,659
<b>TOTAL Debt Interest</b>	<b>12,941</b>		<b>12,659</b>
<b>TOTAL Expenditures</b>	<b>78,900</b>		<b>76,921</b>
Transfers, Other Funds	49,503	CM99019	49,503
<b>TOTAL Operating Transfers</b>	<b>49,503</b>		<b>49,503</b>
<b>TOTAL Other Uses</b>	<b>49,503</b>		<b>49,503</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>128,403</b>		<b>126,424</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>185,202</b>	<b>CM8021</b>	<b>220,310</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>185,202</b>	<b>CM8022</b>	<b>220,310</b>
ADD - REVENUES AND OTHER SOURCES	163,511		178,225
DEDUCT - EXPENDITURES AND OTHER USES	128,403		126,424
<b>Fund Balance - End of Year</b>	<b>220,310</b>	<b>CM8029</b>	<b>272,111</b>



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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	237,758	CM200	287,200
<b>TOTAL Cash</b>	<b>237,758</b>		<b>287,200</b>
Cash Special Reserves	1,969	CM230	1,971
<b>TOTAL Restricted Assets</b>	<b>1,969</b>		<b>1,971</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>239,727</b>		<b>289,171</b>

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	13,520	CM600	5,401
<b>TOTAL Accounts Payable</b>	<b>13,520</b>		<b>5,401</b>
Due To Other Funds	10,000	CM630	15,952
<b>TOTAL Due To Other Funds</b>	<b>10,000</b>		<b>15,952</b>
<b>TOTAL Liabilities</b>	<b>23,520</b>		<b>21,353</b>
<b>Fund Balance</b>			
Insurance Reserve	1,969	CM863	1,971
<b>TOTAL Restricted Fund Balance</b>	<b>1,969</b>		<b>1,971</b>
Assigned Unappropriated Fund Balance	214,238	CM915	265,847
<b>TOTAL Assigned Fund Balance</b>	<b>214,238</b>		<b>265,847</b>
<b>TOTAL Fund Balance</b>	<b>216,207</b>		<b>267,818</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>239,727</b>		<b>289,171</b>

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Assessments Ad Valorem	111,861	CM1028	111,955
<b>TOTAL Real Property Taxes</b>	<b>111,861</b>		<b>111,955</b>
Interest And Earnings	207	CM2401	15,244
<b>TOTAL Use of Money And Property</b>	<b>207</b>		<b>15,244</b>
<b>TOTAL Revenues</b>	<b>112,068</b>		<b>127,199</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>112,068</b>		<b>127,199</b>

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Other Economic And Development-Contr Expen	51,389	CM69894	48,634
<b>TOTAL Other Economic And Development-Contr Expen</b>	<b>51,389</b>		<b>48,634</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>51,389</b>		<b>48,634</b>
Serial Bonds, Principal	13,920	CM97106	14,295
<b>TOTAL Debt Principal</b>	<b>13,920</b>		<b>14,295</b>
Debt Interest, Serial Bonds	12,941	CM97107	12,659
<b>TOTAL Debt Interest</b>	<b>12,941</b>		<b>12,659</b>
<b>TOTAL Expenditures</b>	<b>78,250</b>		<b>75,588</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>78,250</b>		<b>75,588</b>

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(CM1) SAD MISC SPEC REV 1

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>182,389</b>	<b>CM8021</b>	<b>216,207</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>182,389</b>	<b>CM8022</b>	<b>216,207</b>
ADD - REVENUES AND OTHER SOURCES	112,068		127,199
DEDUCT - EXPENDITURES AND OTHER USES	78,250		75,588
<b>Fund Balance - End of Year</b>	<b>216,207</b>	<b>CM8029</b>	<b>267,818</b>

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	4,103	CM200	4,293
<b>TOTAL Cash</b>	<b>4,103</b>		<b>4,293</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>4,103</b>		<b>4,293</b>

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	4,103	CM915	4,293
<b>TOTAL Assigned Fund Balance</b>	<b>4,103</b>		<b>4,293</b>
<b>TOTAL Fund Balance</b>	<b>4,103</b>		<b>4,293</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>4,103</b>		<b>4,293</b>

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Assessments Ad Valorem	51,421	CM1028	51,003
<b>TOTAL Real Property Taxes</b>	<b>51,421</b>		<b>51,003</b>
Interest And Earnings	22	CM2401	23
<b>TOTAL Use of Money And Property</b>	<b>22</b>		<b>23</b>
<b>TOTAL Revenues</b>	<b>51,443</b>		<b>51,026</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>51,443</b>		<b>51,026</b>



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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Administration-Contractual	650	CM17104	1,333
<b>TOTAL Administration-Contractual</b>	<b>650</b>		<b>1,333</b>
<b>TOTAL General Government Support</b>	<b>650</b>		<b>1,333</b>
<b>TOTAL Expenditures</b>	<b>650</b>		<b>1,333</b>
Transfers, Other Funds	49,503	CM99019	49,503
<b>TOTAL Operating Transfers</b>	<b>49,503</b>		<b>49,503</b>
<b>TOTAL Other Uses</b>	<b>49,503</b>		<b>49,503</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>50,153</b>		<b>50,836</b>

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(CM2) WASAD MISC SPEC REV 2

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,813</b>	<b>CM8021</b>	<b>4,103</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,813</b>	<b>CM8022</b>	<b>4,103</b>
ADD - REVENUES AND OTHER SOURCES	51,443		51,026
DEDUCT - EXPENDITURES AND OTHER USES	50,153		50,836
<b>Fund Balance - End of Year</b>	<b>4,103</b>	<b>CM8029</b>	<b>4,293</b>

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	153,499	ER200	181,254
<b>TOTAL Cash</b>	<b>153,499</b>		<b>181,254</b>
Accounts Receivable	54,552	ER380	59,040
<b>TOTAL Other Receivables (net)</b>	<b>54,552</b>		<b>59,040</b>
Due From Other Funds		ER391	
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>0</b>
Due From Other Governments	292,137	ER440	277,870
<b>TOTAL Due From Other Governments</b>	<b>292,137</b>		<b>277,870</b>
Prepaid Expenses	42,920	ER480	33,357
<b>TOTAL Prepaid Expenses</b>	<b>42,920</b>		<b>33,357</b>
Cash Special Reserves	6,469,600	ER230	6,504,352
<b>TOTAL Restricted Assets</b>	<b>6,469,600</b>		<b>6,504,352</b>
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	134,955	ER104	134,955
Accum Deprec, Buildings	-1,813,768	ER112	-2,402,017
Accum Depr, Machinery & Equip	-134,955	ER114	-134,955
<b>TOTAL Fixed Assets (net)</b>	<b>12,892,459</b>		<b>12,304,210</b>
Deferred Outflows of Resources - Pensions	65,763	ER496	426,529
<b>TOTAL Deferred Outflows of Resources</b>	<b>65,763</b>		<b>426,529</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,970,930</b>		<b>19,786,612</b>

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2015	EdpCode	2016
Accounts Payable	123,015	ER600	48,072
<b>TOTAL Accounts Payable</b>	<b>123,015</b>		<b>48,072</b>
Customers' Deposits	227,556	ER615	207,456
<b>TOTAL Other Deposits</b>	<b>227,556</b>		<b>207,456</b>
Net Pension Liability -Proportionate Share	42,012	ER638	416,754
<b>TOTAL Other Liabilities</b>	<b>42,012</b>		<b>416,754</b>
Due To Other Funds	-1,309	ER630	
<b>TOTAL Due To Other Funds</b>	<b>-1,309</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>391,274</b>		<b>672,282</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Capital Projects	6,469,600	ER921	6,504,352
Net Assets-Restricted For Other Purposes	13,110,056	ER923	12,609,978
Net Assets-Unrestricted (deficit)		ER924	
<b>TOTAL Net Position</b>	<b>19,579,656</b>		<b>19,114,330</b>
<b>TOTAL Fund Balance</b>	<b>19,579,656</b>		<b>19,114,330</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,970,930</b>		<b>19,786,612</b>

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Special Recreational Facility Charges	837,047	ER2025	836,310
<b>TOTAL Charges For Services Within Locality</b>	<b>837,047</b>		<b>836,310</b>
Other Compensation For Loss	14,548	ER2690	16,286
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>14,548</b>		<b>16,286</b>
Interest And Earnings	6,722	ER2401	7,315
<b>TOTAL Use of Money And Property</b>	<b>6,722</b>		<b>7,315</b>
Refunds of Prior Year's Expenditures	59,384	ER2701	55,757
Gifts And Donations		ER2705	161,562
Unclassified (specify)	1,297,761	ER2770	1,244,164
<b>TOTAL Other</b>	<b>1,357,145</b>		<b>1,461,483</b>
<b>TOTAL Revenues</b>	<b>2,215,462</b>		<b>2,321,394</b>
Interfund Transfers	141,044	ER5031	134,044
<b>TOTAL Interfund Transfers</b>	<b>141,044</b>		<b>134,044</b>
	<b>141,044</b>		<b>134,044</b>
<b>TOTAL Operating Revenue</b>	<b>2,356,506</b>		<b>2,455,438</b>

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenses</b>			
Special Recreation Facilities-Pers Serv	758,368	ER71801	882,458
<b>TOTAL Special Recreation Facilities-Pers Serv</b>	<b>758,368</b>		<b>882,458</b>
<b>TOTAL Personal Services</b>	<b>758,368</b>		<b>882,458</b>
Depreciation	588,249	ER19944	588,249
<b>TOTAL Depreciation</b>	<b>588,249</b>		<b>588,249</b>
Special Recreation Facilities-Contr Expend	1,093,889	ER71804	1,154,885
<b>TOTAL Special Recreation Facilities-Contr Expend</b>	<b>1,093,889</b>		<b>1,154,885</b>
<b>TOTAL Contractual Expenses</b>	<b>1,682,138</b>		<b>1,743,134</b>
Special Recreation Facilities-Empl Bnfts	275,130	ER71808	281,196
<b>TOTAL Special Recreation Facilities-Empl Bnfts</b>	<b>275,130</b>		<b>281,196</b>
<b>TOTAL Employee Benefits</b>	<b>275,130</b>		<b>281,196</b>
<b>TOTAL Expenses</b>	<b>2,715,636</b>		<b>2,906,788</b>
<b>TOTAL Operating Expenses</b>	<b>2,715,636</b>		<b>2,906,788</b>

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(ER) ENTERPRISE RECREATION

**Analysis of Changes in Net Position**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	19,915,036	ER8021	19,579,656
Prior Period Adj -Increase In Net Position	23,750	ER8012	
Prior Period Adj -Decrease In Net Position		ER8015	13,976
Restated Net Position - Beg of Year	19,938,786	ER8022	19,565,680
ADD - REVENUES AND OTHER SOURCES	2,356,506		2,455,438
DEDUCT - EXPENDITURES AND OTHER USES	2,715,636		2,906,788
Net Position - End of Year	19,579,656	ER8029	19,114,330

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Cash Flow

Code Description	2015	EdpCode	2016
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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	91,958	FX200	234,801
<b>TOTAL Cash</b>	<b>91,958</b>		<b>234,801</b>
Water Rents Receivable	1,221,083	FX350	1,240,668
Accounts Receivable	3,000	FX380	3,000
<b>TOTAL Other Receivables (net)</b>	<b>1,224,083</b>		<b>1,243,668</b>
Due From State And Federal Government		FX410	24,536
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>24,536</b>
Inventory Of Materials And Supplies	35,857	FX445	33,258
<b>TOTAL Inventories</b>	<b>35,857</b>		<b>33,258</b>
Prepaid Expenses	46,365	FX480	29,648
<b>TOTAL Prepaid Expenses</b>	<b>46,365</b>		<b>29,648</b>
Cash Special Reserves	1,534,414	FX230	1,534,622
<b>TOTAL Restricted Assets</b>	<b>1,534,414</b>		<b>1,534,622</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,932,677</b>		<b>3,100,533</b>

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(FX) WATER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	69,252	FX600	52,132
<b>TOTAL Accounts Payable</b>	<b>69,252</b>		<b>52,132</b>
Due To Other Funds	45,781	FX630	-1,155
<b>TOTAL Due To Other Funds</b>	<b>45,781</b>		<b>-1,155</b>
<b>TOTAL Liabilities</b>	<b>115,033</b>		<b>50,977</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	148,589	FX691	143,149
<b>TOTAL Deferred Inflows of Resources</b>	<b>148,589</b>		<b>143,149</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>148,589</b>		<b>143,149</b>
<b>Fund Balance</b>			
Not in Spendable Form	82,222	FX806	66,517
<b>TOTAL Nonspendable Fund Balance</b>	<b>82,222</b>		<b>66,517</b>
Capital Reserve	1,534,414	FX878	1,534,622
<b>TOTAL Restricted Fund Balance</b>	<b>1,534,414</b>		<b>1,534,622</b>
Assigned Unappropriated Fund Balance	1,052,419	FX915	1,305,268
<b>TOTAL Assigned Fund Balance</b>	<b>1,052,419</b>		<b>1,305,268</b>
<b>TOTAL Fund Balance</b>	<b>2,669,055</b>		<b>2,906,407</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,932,677</b>		<b>3,100,533</b>

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(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Other General Departmental Income	696,890	FX1289	686,627
Metered Water Sales	2,782,036	FX2140	2,791,644
Unmetered Water Sales	209,044	FX2142	68,118
Water Service Charges	153,675	FX2144	166,890
Interest & Penalties On Water Rents	46,396	FX2148	50,153
<b>TOTAL Departmental Income</b>	<b>3,888,041</b>		<b>3,763,432</b>
Interest And Earnings	1,058	FX2401	1,036
<b>TOTAL Use of Money And Property</b>	<b>1,058</b>		<b>1,036</b>
Permits, Other	7,000	FX2590	7,400
<b>TOTAL Licenses And Permits</b>	<b>7,000</b>		<b>7,400</b>
Insurance Recoveries		FX2680	4,171
Other Compensation For Loss	28,306	FX2690	28,950
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>28,306</b>		<b>33,121</b>
Refunds of Prior Year's Expenditures	811	FX2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>811</b>		<b>0</b>
St Aid, Other Aid (specify)		FX3089	24,536
<b>TOTAL State Aid</b>	<b>0</b>		<b>24,536</b>
<b>TOTAL Revenues</b>	<b>3,925,216</b>		<b>3,829,525</b>
Interfund Transfers	19,443	FX5031	
<b>TOTAL Interfund Transfers</b>	<b>19,443</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>19,443</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,944,659</b>		<b>3,829,525</b>

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(FX) WATER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Property Loss, Contr Expend	47,456	FX19314	40,021
<b>TOTAL Property Loss</b>	<b>47,456</b>		<b>40,021</b>
<b>TOTAL General Government Support</b>	<b>47,456</b>		<b>40,021</b>
Water Administration, Pers Serv	182,647	FX83101	200,810
Water Administration, Equip & Cap Outlay	8,670	FX83102	797
Water Administration, Contr Expend	37,884	FX83104	36,784
Water Administration, Empl Bnfts	558,081	FX83108	522,715
<b>TOTAL Water Administration</b>	<b>787,282</b>		<b>761,106</b>
Source Supply Pwr & Pump, Contr Expend	51,042	FX83204	49,204
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>51,042</b>		<b>49,204</b>
Water Purification, Pers Serv	667,655	FX83301	666,108
Water Purification, Equip & Cap Outlay	50,781	FX83302	62,726
Water Purification, Contr Expend	494,448	FX83304	512,230
<b>TOTAL Water Purification</b>	<b>1,212,884</b>		<b>1,241,064</b>
Water Trans & Distrib, Pers Serv	349,471	FX83401	326,990
Water Trans & Distrib, Equip & Cap Outlay	100,785	FX83402	134,754
Water Trans & Distrib, Contr Expend	110,295	FX83404	119,954
<b>TOTAL Water Trans &amp; Distrib</b>	<b>560,551</b>		<b>581,698</b>
<b>TOTAL Home And Community Services</b>	<b>2,611,759</b>		<b>2,633,072</b>
Debt Principal, Serial Bonds	250,892	FX97106	305,261
<b>TOTAL Debt Principal</b>	<b>250,892</b>		<b>305,261</b>
Debt Interest, Serial Bonds	326,786	FX97107	319,665
<b>TOTAL Debt Interest</b>	<b>326,786</b>		<b>319,665</b>
<b>TOTAL Expenditures</b>	<b>3,236,893</b>		<b>3,298,019</b>
Transfers, Other Funds	72,296	FX99019	294,155
<b>TOTAL Operating Transfers</b>	<b>72,296</b>		<b>294,155</b>
<b>TOTAL Other Uses</b>	<b>72,296</b>		<b>294,155</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,309,189</b>		<b>3,592,174</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,033,585</b>	<b>FX8021</b>	<b>2,669,055</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>2,033,585</b>	<b>FX8022</b>	<b>2,669,055</b>
ADD - REVENUES AND OTHER SOURCES	3,944,659		3,829,525
DEDUCT - EXPENDITURES AND OTHER USES	3,309,189		3,592,174
<b>Fund Balance - End of Year</b>	<b>2,669,055</b>	<b>FX8029</b>	<b>2,906,407</b>

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(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	3,602,922	FX1299N	3,656,117
Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	30,678	FX2699N	31,450
Est Rev-Miscellaneous Local Sources	700	FX2799N	700
<b>TOTAL Estimated Revenues</b>	<b>3,635,800</b>		<b>3,689,767</b>
Appropriated Reserve	109,455	FX511N	109,176
<b>TOTAL Estimated Other Sources</b>	<b>109,455</b>		<b>109,176</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,745,255</b>		<b>3,798,943</b>

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(FX) WATER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	5,000	FX1999N	5,000
App-Home And Community Services	2,414,574	FX8999N	2,517,214
App - Employee Benefits	615,427	FX9199N	584,972
App - Debt Service	624,926	FX9899N	623,645
<b>TOTAL Appropriations</b>	<b>3,659,927</b>		<b>3,730,831</b>
App - Interfund Transfer	85,328	FX9999N	68,112
<b>TOTAL Other Uses</b>	<b>85,328</b>		<b>68,112</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,745,255</b>		<b>3,798,943</b>

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(G) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	149,697	G200	439,145
<b>TOTAL Cash</b>	<b>149,697</b>		<b>439,145</b>
Sewer Rents Receivable	1,424,751	G360	1,428,157
Accounts Receivable		G380	
<b>TOTAL Other Receivables (net)</b>	<b>1,424,751</b>		<b>1,428,157</b>
Due From State And Federal Government		G410	6,409
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>6,409</b>
Inventory Of Materials And Supplies	10,211	G445	7,612
<b>TOTAL Inventories</b>	<b>10,211</b>		<b>7,612</b>
Prepaid Expenses	29,877	G480	21,687
<b>TOTAL Prepaid Expenses</b>	<b>29,877</b>		<b>21,687</b>
Cash Special Reserves	71,575	G230	68,076
<b>TOTAL Restricted Assets</b>	<b>71,575</b>		<b>68,076</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,686,111</b>		<b>1,971,086</b>



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(G) SEWER

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	11,058	G600	6,086
<b>TOTAL Accounts Payable</b>	<b>11,058</b>		<b>6,086</b>
Due To Other Funds	-924	G630	
<b>TOTAL Due To Other Funds</b>	<b>-924</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>10,134</b>		<b>6,086</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	167,421	G691	133,519
<b>TOTAL Deferred Inflows of Resources</b>	<b>167,421</b>		<b>133,519</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>167,421</b>		<b>133,519</b>
<b>Fund Balance</b>			
Not in Spendable Form	40,087	G806	29,299
<b>TOTAL Nonspendable Fund Balance</b>	<b>40,087</b>		<b>29,299</b>
Capital Reserve	71,575	G878	68,076
<b>TOTAL Restricted Fund Balance</b>	<b>71,575</b>		<b>68,076</b>
Assigned Unappropriated Fund Balance	1,396,893	G915	1,734,106
<b>TOTAL Assigned Fund Balance</b>	<b>1,396,893</b>		<b>1,734,106</b>
<b>TOTAL Fund Balance</b>	<b>1,508,555</b>		<b>1,831,481</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,686,110</b>		<b>1,971,086</b>

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(G) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Sewer Rents	4,224,699	G2120	4,233,881
Sewer Charges	276,982	G2122	220,504
Interest & Penalties On Sewer Accts	60,839	G2128	65,324
<b>TOTAL Departmental Income</b>	<b>4,562,520</b>		<b>4,519,709</b>
Interest And Earnings	64	G2401	91
<b>TOTAL Use of Money And Property</b>	<b>64</b>		<b>91</b>
Other Compensation For Loss	10,018	G2690	10,496
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>10,018</b>		<b>10,496</b>
St Aid - Other Home And Community Service		G3989	6,409
<b>TOTAL State Aid</b>	<b>0</b>		<b>6,409</b>
<b>TOTAL Revenues</b>	<b>4,572,602</b>		<b>4,536,705</b>
Interfund Transfers	10,325	G5031	
<b>TOTAL Interfund Transfers</b>	<b>10,325</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>10,325</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,582,927</b>		<b>4,536,705</b>

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(G) SEWER

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Property Loss, Contr Expend	59,628	G19314	51,266
<b>TOTAL Property Loss</b>	<b>59,628</b>		<b>51,266</b>
<b>TOTAL General Government Support</b>	<b>59,628</b>		<b>51,266</b>
Sewer Administration, Pers Serv	274,649	G81101	264,047
Sewer Administration, Equip & Cap Outlay	15,090	G81102	5,667
Sewer Administration, Contr Expend	26,502	G81104	63,899
Sewer Administration, Empl Bnfts	287,580	G81108	287,043
<b>TOTAL Sewer Administration</b>	<b>603,821</b>		<b>620,656</b>
Sanitary Sewers, Pers Serv	243,403	G81201	240,289
Sanitary Sewers, Equip & Cap Outlay	6,412	G81202	26,065
Sanitary Sewers, Contr Expend	87,528	G81204	89,459
<b>TOTAL Sanitary Sewers</b>	<b>337,343</b>		<b>355,813</b>
Sewage Treat Disp, Contr Expend	2,777,050	G81304	2,669,156
<b>TOTAL Sewage Treat Disp</b>	<b>2,777,050</b>		<b>2,669,156</b>
Other Sanitation, Per Serv	88,407	G81891	96,452
Other Sanitation, Contr Expend	466	G81894	249
<b>TOTAL Other Sanitation</b>	<b>88,873</b>		<b>96,701</b>
<b>TOTAL Home And Community Services</b>	<b>3,807,087</b>		<b>3,742,326</b>
Debt Principal, Serial Bonds	47,773	G97106	69,596
<b>TOTAL Debt Principal</b>	<b>47,773</b>		<b>69,596</b>
Debt Interest, Serial Bonds	84,464	G97107	91,753
<b>TOTAL Debt Interest</b>	<b>84,464</b>		<b>91,753</b>
<b>TOTAL Expenditures</b>	<b>3,998,952</b>		<b>3,954,941</b>
Transfers, Other Funds	66,144	G99019	258,838
<b>TOTAL Operating Transfers</b>	<b>66,144</b>		<b>258,838</b>
<b>TOTAL Other Uses</b>	<b>66,144</b>		<b>258,838</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,065,096</b>		<b>4,213,779</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>990,724</b>	<b>G8021</b>	<b>1,508,555</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>990,724</b>	<b>G8022</b>	<b>1,508,555</b>
ADD - REVENUES AND OTHER SOURCES	4,582,927		4,536,705
DEDUCT - EXPENDITURES AND OTHER USES	4,065,096		4,213,779
<b>Fund Balance - End of Year</b>	<b>1,508,555</b>	<b>G8029</b>	<b>1,831,481</b>

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(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	4,444,044	G1299N	4,529,482
Est Rev - Sale of Prop And Comp For Loss	9,431	G2699N	10,850
<b>TOTAL Estimated Revenues</b>	<b>4,453,475</b>		<b>4,540,332</b>
Appropriated Reserve	4,181	G511N	0
<b>TOTAL Estimated Other Sources</b>	<b>4,181</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>4,457,656</b>		<b>4,540,332</b>

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(G) SEWER

Budget Summary

Code Description	2016	EdpCode	2017
<b>Appropriations</b>			
App - General Government Support	5,000	G1999N	5,000
App - Home And Community Services	3,843,511	G8999N	3,973,404
App - Employee Benefits	379,004	G9199N	382,691
App - Debt Service	161,349	G9899N	179,237
<b>TOTAL Appropriations</b>	<b>4,388,864</b>		<b>4,540,332</b>
App - Interfund Transfer	68,792	G9999N	0
<b>TOTAL Other Uses</b>	<b>68,792</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>4,457,656</b>		<b>4,540,332</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash		H200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
Accounts Receivable	22,538	H380	
<b>TOTAL Other Receivables (net)</b>	<b>22,538</b>		<b>0</b>
Due From State And Federal Government	389,450	H410	301,466
<b>TOTAL State And Federal Aid Receivables</b>	<b>389,450</b>		<b>301,466</b>
Due From Other Governments	23,500	H440	35,000
<b>TOTAL Due From Other Governments</b>	<b>23,500</b>		<b>35,000</b>
Cash Special Reserves	5,763,511	H230	5,569,472
<b>TOTAL Restricted Assets</b>	<b>5,763,511</b>		<b>5,569,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,198,999</b>		<b>5,905,938</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	922,309	H600	895,569
<b>TOTAL Accounts Payable</b>	<b>922,309</b>		<b>895,569</b>
Bond Anticipation Notes Payable		H626	1,165,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>1,165,000</b>
Due To Other Funds	238,632	H630	
<b>TOTAL Due To Other Funds</b>	<b>238,632</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>1,160,941</b>		<b>2,060,569</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	420,489	H691	249,858
<b>TOTAL Deferred Inflows of Resources</b>	<b>420,489</b>		<b>249,858</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>420,489</b>		<b>249,858</b>
<b>Fund Balance</b>			
Capital Reserve	5,763,511	H878	5,190,538
<b>TOTAL Restricted Fund Balance</b>	<b>5,763,511</b>		<b>5,190,538</b>
Unassigned Fund Balance	-1,145,942	H917	-1,595,027
<b>TOTAL Unassigned Fund Balance</b>	<b>-1,145,942</b>		<b>-1,595,027</b>
<b>TOTAL Fund Balance</b>	<b>4,617,569</b>		<b>3,595,511</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,198,999</b>		<b>5,905,938</b>



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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Misc Revenue, Other Govts	232,291	H2389	60,001
<b>TOTAL Intergovernmental Charges</b>	<b>232,291</b>		<b>60,001</b>
Interest And Earnings		H2401	49,610
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>49,610</b>
Gifts And Donations		H2705	360,000
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>360,000</b>
St Aid-Capital Projects	167,661	H3097	
<b>TOTAL State Aid</b>	<b>167,661</b>		<b>0</b>
Fed Aid, Transp Cap Proj	1,727,022	H4597	490,672
<b>TOTAL Federal Aid</b>	<b>1,727,022</b>		<b>490,672</b>
<b>TOTAL Revenues</b>	<b>2,126,974</b>		<b>960,283</b>
Interfund Transfers	456,045	H5031	575,160
<b>TOTAL Interfund Transfers</b>	<b>456,045</b>		<b>575,160</b>
Serial Bonds	5,978,242	H5710	3,029,324
<b>TOTAL Proceeds of Obligations</b>	<b>5,978,242</b>		<b>3,029,324</b>
<b>TOTAL Other Sources</b>	<b>6,434,287</b>		<b>3,604,484</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>8,561,261</b>		<b>4,564,767</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Buildings, Equip & Cap Outlay	115,712	H16202	
<b>TOTAL Buildings</b>	<b>115,712</b>		<b>0</b>
Central Garage, Equip & Cap Outlay	2,825	H16402	181,304
<b>TOTAL Central Garage</b>	<b>2,825</b>		<b>181,304</b>
Other Gen Govt Support, Equip & Cap Outlay	215,895	H19892	1,261,540
<b>TOTAL Other Gen Govt Support</b>	<b>215,895</b>		<b>1,261,540</b>
<b>TOTAL General Government Support</b>	<b>334,432</b>		<b>1,442,844</b>
Public Safety Cap Proj		H30972	188,075
<b>TOTAL Public Safety Cap Proj</b>	<b>0</b>		<b>188,075</b>
Police, Equip & Cap Outlay	589,474	H31202	82,070
<b>TOTAL Police</b>	<b>589,474</b>		<b>82,070</b>
Fire, Equip & Cap Outlay	819,235	H34102	398,940
<b>TOTAL Fire</b>	<b>819,235</b>		<b>398,940</b>
<b>TOTAL Public Safety</b>	<b>1,408,709</b>		<b>669,085</b>
Perm Improve Highway, Equip & Cap Outlay	2,308,911	H51122	802,371
<b>TOTAL Perm Improve Highway</b>	<b>2,308,911</b>		<b>802,371</b>
<b>TOTAL Transportation</b>	<b>2,308,911</b>		<b>802,371</b>
Playgr & Rec Centers, Equip & Cap Outlay	801,627	H71402	552,697
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>801,627</b>		<b>552,697</b>
Historical Property, Equip & Cap Outlay	236,104	H75202	261,537
<b>TOTAL Historical Property</b>	<b>236,104</b>		<b>261,537</b>
<b>TOTAL Culture And Recreation</b>	<b>1,037,731</b>		<b>814,234</b>
Sanitary Sewers, Equip & Cap Outlay	484,184	H81202	967,155
<b>TOTAL Sanitary Sewers</b>	<b>484,184</b>		<b>967,155</b>
Water Trans & Distrib, Equip & Cap Outlay	1,005,880	H83402	583,699
<b>TOTAL Water Trans &amp; Distrib</b>	<b>1,005,880</b>		<b>583,699</b>
Misc Home & Comm Serv, Equip & Cap Outlay	663,741	H89892	301,490
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>663,741</b>		<b>301,490</b>
<b>TOTAL Home And Community Services</b>	<b>2,153,805</b>		<b>1,852,344</b>
<b>TOTAL Expenditures</b>	<b>7,243,588</b>		<b>5,580,878</b>
Transfers, Other Funds	5,927	H99019	5,947
<b>TOTAL Operating Transfers</b>	<b>5,927</b>		<b>5,947</b>
<b>TOTAL Other Uses</b>	<b>5,927</b>		<b>5,947</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>7,249,515</b>		<b>5,586,825</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>3,505,023</b>	<b>H8021</b>	<b>4,617,569</b>
Prior Period Adj -Decrease In Fund Balance	199,200	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>3,305,823</b>	<b>H8022</b>	<b>4,617,569</b>
ADD - REVENUES AND OTHER SOURCES	8,561,261		4,564,767
DEDUCT - EXPENDITURES AND OTHER USES	7,249,515		5,586,825
<b>Fund Balance - End of Year</b>	<b>4,617,569</b>	<b>H8029</b>	<b>3,595,511</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Land	4,287,194	K101	5,842,466
Buildings	24,173,946	K102	27,267,414
Improvements Other Than Buildings	13,540,788	K103	14,446,715
Machinery And Equipment	17,996,989	K104	18,129,388
Construction Work In Progress	9,013,516	K105	6,798,360
Infrastructure	75,071,465	K106	76,111,210
Accum Deprec, Buildings	-8,739,090	K112	-12,138,232
Accum Depr, Imp Other Than Bld	-4,751,809	K113	-5,353,108
Accum Depr, Machinery & Equip	-11,241,493	K114	-10,879,585
Accum Deprec, Infrastructure	-42,613,874	K116	-44,665,580
<b>TOTAL Fixed Assets (net)</b>	<b>76,737,632</b>		<b>75,559,048</b>
Deferred Outflows of Resources - Pensions	5,148,547	K496	14,569,882
<b>TOTAL Other</b>	<b>5,148,547</b>		<b>14,569,882</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>81,886,179</b>		<b>90,128,930</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	81,886,179	K159	90,128,930
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>81,886,179</b>		<b>90,128,930</b>
<b>TOTAL Fund Balance</b>	<b>81,886,179</b>		<b>90,128,930</b>
<b>TOTAL</b>	<b>81,886,179</b>		<b>90,128,930</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Cash	132,270	TA200	198,715
Cash In Time Deposits	1,353,560	TA201	1,369,276
<b>TOTAL Cash</b>	<b>1,485,830</b>		<b>1,567,991</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,485,830</b>		<b>1,567,991</b>

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(TA) AGENCY

Balance Sheet

Code Description	2015	EdpCode	2016
Due To Other Funds	953	TA630	102
<b>TOTAL Due To Other Funds</b>	<b>953</b>		<b>102</b>
State Retirement		TA18	38,506
Nys Income Tax	19,106	TA21	23,115
Federal Income Tax	59,137	TA22	72,348
Social Security Tax	53,446	TA26	64,183
Other Funds (specify)	1,353,188	TA85	1,369,737
<b>TOTAL Agency Liabilities</b>	<b>1,484,877</b>		<b>1,567,889</b>
<b>TOTAL Liabilities</b>	<b>1,485,830</b>		<b>1,567,991</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,485,830</b>		<b>1,567,991</b>

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(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Accounts Receivable	6,600	V380	
<b>TOTAL Other Receivables (net)</b>	<b>6,600</b>		<b>0</b>
Due From Other Governments		V440	
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>0</b>
Cash In Time Deposits Special Reserves	2,652,547	V231	2,305,917
<b>TOTAL Restricted Assets</b>	<b>2,652,547</b>		<b>2,305,917</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,659,147</b>		<b>2,305,917</b>



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(V) DEBT SERVICE

Balance Sheet

Code Description	2015	EdpCode	2016
Accounts Payable	600	V600	1,832
<b>TOTAL Accounts Payable</b>	<b>600</b>		<b>1,832</b>
Other Liabilities	1,125	V688	
<b>TOTAL Other Liabilities</b>	<b>1,125</b>		<b>0</b>
Due To Other Funds	206,825	V630	219,841
<b>TOTAL Due To Other Funds</b>	<b>206,825</b>		<b>219,841</b>
<b>TOTAL Liabilities</b>	<b>208,550</b>		<b>221,673</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	600	V691	
<b>TOTAL Deferred Inflows of Resources</b>	<b>600</b>		<b>0</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>600</b>		<b>0</b>
<b>Fund Balance</b>			
Reserve For Debt	2,449,997	V884	2,084,244
<b>TOTAL Restricted Fund Balance</b>	<b>2,449,997</b>		<b>2,084,244</b>
<b>TOTAL Fund Balance</b>	<b>2,449,997</b>		<b>2,084,244</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,659,147</b>		<b>2,305,917</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Revenues</b>			
Real Property Taxes	2,637,370	V1001	2,576,546
Special Assessments	19,478	V1030	19,478
<b>TOTAL Real Property Taxes</b>	<b>2,656,848</b>		<b>2,596,024</b>
Interest And Earnings	1,642	V2401	1,628
<b>TOTAL Use of Money And Property</b>	<b>1,642</b>		<b>1,628</b>
Unclassified (specify)	312,682	V2770	263,425
<b>TOTAL Miscellaneous Local Sources</b>	<b>312,682</b>		<b>263,425</b>
<b>TOTAL Revenues</b>	<b>2,971,172</b>		<b>2,861,077</b>
Interfund Transfers	1,019,882	V5031	175,898
<b>TOTAL Interfund Transfers</b>	<b>1,019,882</b>		<b>175,898</b>
<b>TOTAL Other Sources</b>	<b>1,019,882</b>		<b>175,898</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,991,054</b>		<b>3,036,975</b>

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(V) DEBT SERVICE

Results of Operation

Code Description	2015	EdpCode	2016
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	35,653	V13804	28,503
<b>TOTAL Fiscal Agents Fees</b>	<b>35,653</b>		<b>28,503</b>
<b>TOTAL General Government Support</b>	<b>35,653</b>		<b>28,503</b>
Debt Principal, Serial Bonds	1,761,100	V97106	1,844,090
<b>TOTAL Debt Principal</b>	<b>1,761,100</b>		<b>1,844,090</b>
Debt Interest, Serial Bonds	1,329,287	V97107	1,463,141
<b>TOTAL Debt Interest</b>	<b>1,329,287</b>		<b>1,463,141</b>
<b>TOTAL Expenditures</b>	<b>3,126,040</b>		<b>3,335,734</b>
Transfers, Other Funds	209,852	V99019	68,594
<b>TOTAL Operating Transfers</b>	<b>209,852</b>		<b>68,594</b>
<b>TOTAL Other Uses</b>	<b>209,852</b>		<b>68,594</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,335,892</b>		<b>3,404,328</b>

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(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2015	EdpCode	2016
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,794,835</b>	<b>V8021</b>	<b>2,449,997</b>
Prior Period Adj -Increase In Fund Balance		V8012	1,600
<b>Restated Fund Balance - Beg of Year</b>	<b>1,794,835</b>	<b>V8022</b>	<b>2,451,597</b>
ADD - REVENUES AND OTHER SOURCES	3,991,054		3,036,975
DEDUCT - EXPENDITURES AND OTHER USES	3,335,892		3,404,328
<b>Fund Balance - End of Year</b>	<b>2,449,997</b>	<b>V8029</b>	<b>2,084,244</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
<b>Assets</b>			
Total Non-Current Govt Liabilities	107,256,581	W129	130,252,150
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>107,256,581</b>		<b>130,252,150</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>107,256,581</b>		<b>130,252,150</b>

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2015	EdpCode	2016
Net Pension Liability -Proportionate Share	2,253,277	W638	16,681,794
Other Post Employment Benefits	49,784,334	W683	57,694,560
Compensated Absences	3,756,890	W687	4,102,956
Other Long Term Debt	502,889	W689	453,516
<b>TOTAL Other Liabilities</b>	<b>56,297,390</b>		<b>78,932,826</b>
Due To Employees' Retirement System	435,949	W637	
<b>TOTAL Due To Other Governments</b>	<b>435,949</b>		<b>0</b>
Bonds Payable	50,523,242	W628	51,319,324
<b>TOTAL Bond And Long Term Liabilities</b>	<b>50,523,242</b>		<b>51,319,324</b>
<b>TOTAL Liabilities</b>	<b>107,256,581</b>		<b>130,252,150</b>
<b>TOTAL Liabilities</b>	<b>107,256,581</b>		<b>130,252,150</b>

CITY OF Saratoga Springs  
Statement of Indebtedness  
For the Fiscal Year Ending 2016

4/25/2017

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
2016	BAN E	OPEN SPACE LAND PURCHASE			12/14/2016	09/15/2017	0.95%		\$1,165,000	\$0	\$0	\$0	\$0		\$1,165,000
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$1,165,000	\$0	\$0	\$0	\$0	\$0	\$1,165,000
2011	BOND E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$589,050	\$13,390	\$0	\$0		\$575,660
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$400,316	\$16,887	\$0	\$0		\$383,429
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$2,089,707	\$88,120	\$0	\$0		\$2,001,587
2015	BOND E	WATER		Y	06/15/2015	06/15/2040	3.31%		\$979,273	\$979,273	\$27,563	\$0	\$0		\$951,710
2010	BOND E	Various Water Projects		Y	07/01/2010	07/01/2037	4.42%		\$764,457	\$680,310	\$19,860	\$0	\$0		\$660,450
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$147,260	\$3,350	\$0	\$0		\$143,910
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$94,192	\$3,973	\$0	\$0		\$90,219
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$194,391	\$8,197	\$0	\$0		\$186,194
2015	BOND E	SEWER		Y	06/15/2015	06/15/2040	3.31%		\$650,000	\$650,000	\$18,290	\$0	\$0		\$631,710
2008	BOND E	Water			07/31/2008	07/31/2028	4.25%		\$265,000	\$232,791	\$5,567	\$0	\$0		\$227,224
2009	BOND E	WATER BOND		Y	09/15/2009	09/15/2039	4.25%		\$962,045	\$860,700	\$20,800	\$0	\$0		\$839,900
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$92,920	\$2,860	\$0	\$0		\$90,060
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$208,209	\$163	\$0	\$0		\$208,046
2007	BOND E	VARIOUS		Y	07/01/2007	07/01/2030	4.25%		\$9,228,760	\$19,429	\$19,429	\$0	\$0		\$0
2008	BOND E	Sewer			07/31/2008	07/31/2028	4.25%		\$1,000,000	\$878,457	\$21,011	\$0	\$0		\$857,446
2009	BOND E	SEWER BOND		Y	09/15/2009	09/15/2039	4.25%		\$33,500	\$30,100	\$700	\$0	\$0		\$29,400
2011	BOND E	Various Purpose-EFC			03/17/2011	02/15/2017	3.04%		\$1,280,000	\$275,000	\$145,000	\$0	\$0		\$130,000
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$1,872,375	\$57,615	\$0	\$0		\$1,814,760
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$452,101	\$11,593	\$0	\$0		\$440,508
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$95,775	\$13,570	\$0	\$0		\$82,205
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$1,256,524	\$35,489	\$0	\$0		\$1,221,035
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$12,098,880	\$533,427	\$0	\$0	\$0	\$11,565,453
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$502,889	\$49,372	\$0	\$0		\$453,517
<b>Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									\$0	\$502,889	\$49,372	\$0	\$0	\$0	\$453,517
2010	BOND N	Various		Y	07/01/2010	07/01/2037	4.42%		\$775,000	\$689,690	\$20,140	\$0	\$0		\$669,550
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$4,209,705	\$129,525	\$0	\$0		\$4,080,180
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$400,000	\$55,000	\$0	\$0		\$345,000
2016	BOND N	VARIOUS		Y	06/22/2016	06/15/2033	2.095%		\$3,029,324	\$0		\$0	\$0		\$3,029,324

CITY OF Saratoga Springs  
Statement of Indebtedness  
For the Fiscal Year Ending 2016

4/25/2017

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
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,243,690	\$28,260	\$0	\$0		\$1,215,430
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$3,535,492	\$149,140	\$0	\$0		\$3,386,352
2015	BOND N	VARIOUS		Y	06/15/2015	06/15/2040	3.31%		\$4,348,969	\$4,348,969	\$122,389	\$0	\$0		\$4,226,580
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$495,000	\$45,000	\$0	\$0		\$450,000
2009	BOND N	VARIOUS		Y	09/15/2009	09/15/2039	4.25%		\$391,000	\$349,200	\$8,500	\$0	\$0		\$340,700
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$2,695,902	\$113,683	\$0	\$0		\$2,582,219
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$16,857,391	\$629,185	\$0	\$0		\$16,228,206
2008	BOND N	Various			07/01/2007	07/01/2030	4.25%			\$320,571	\$320,571	\$0	\$0		\$0
2008	BOND N	Various			07/31/2008	07/31/2028	4.25%		\$3,732,387	\$3,278,752	\$78,422	\$0	\$0		\$3,200,330
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$3,029,324</b>	<b>\$38,424,362</b>	<b>\$1,699,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$39,753,871</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$4,194,324</b>	<b>\$51,026,131</b>	<b>\$2,282,614</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,937,841</b>



CITY OF Saratoga Springs  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2016

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$29,972,573.00
Time Deposits	9Z2021	\$1,715,809.00
Total		\$31,690,422.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$32,867,713.00
Total		\$33,617,713.00
 <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 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2115	\$8,088,497	\$34,466	\$0	\$8,122,963
****-7360	\$101,215	\$0	\$96,972	\$4,243
****-7416	\$194,244	\$0	\$194,166	\$78
****-0922	\$8,801	\$101	\$1	\$8,901
****-7495	\$2,203,343	\$0	\$0	\$2,203,343
****-8969	\$5,830,110	\$0	\$0	\$5,830,110
****-2254	\$181,253	\$0	\$0	\$181,254
****-1964	\$6,292,887	\$0	\$0	\$6,292,887
****-7136	\$1,376,464	\$0	\$1,165,000	\$211,464
****-1754	\$1,012,257	\$0	\$0	\$1,012,257
****-6138	\$4,573,614	\$1,165,000	\$0	\$5,738,614
****-1916	\$287,200	\$0	\$0	\$287,200
****-0407	\$1,971	\$0	\$0	\$1,971
****-8647	\$4,293	\$0	\$0	\$4,293
****-7424	\$159,727	\$0	\$0	\$159,727
****-4783	\$38,526	\$0	\$0	\$38,526
****-1417	\$462	\$0	\$0	\$462
****-0609	\$42,830	\$0	\$0	\$42,830
****-8292	\$100,801	\$0	\$0	\$100,801
****-2110	\$12,901	\$0	\$0	\$12,901
****-4356	\$822,317	\$0	\$0	\$822,317
****-6920	\$38,573	\$0	\$0	\$38,573
****-2613	\$199,118	\$0	\$0	\$199,118
****-1684	\$26,747	\$0	\$0	\$26,747
****-1303	\$20	\$0	\$0	\$20
****-7292	\$250	\$0	\$0	\$250
****-2089	\$258,293	\$0	\$0	\$258,293
****-2076	\$88,024	\$0	\$0	\$88,024

CITY OF Saratoga Springs  
 Bank Reconciliation  
 For the Fiscal Year Ending 2016

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1896	\$216	\$0	\$0	\$216
				Total Adjusted Bank Balance
				\$31,688,383
				Petty Cash
				\$2,040.00
				Adjustments
				\$0.00
			9ZCASH *	Total Cash
				\$31,690,423
			9ZCASHB *	Total Cash Balance All Funds
				\$31,690,423

\* Must be equal



CITY OF Saratoga Springs  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2016

<b>Total Full Time Employees:</b>		361			
<b>Total Part Time Employees:</b>		172			
<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	\$1,722,222.00	210	50	
90158	Police and Fire Retirement	\$2,914,066.00	143		
90258	Local Pension Fund	\$573,227.00			12
90308	Social Security	\$1,760,456.00	361	172	
90408	Worker's Compensation Insurance	\$796,819.00	361	172	
90458	Life Insurance	\$17,587.00	249		55
90508	Unemployment Insurance	\$68,580.00	361	172	
90558	Disability Insurance	\$8,750.00	202	6	
90608	Hospital and Medical (Dental) Insurance	\$7,537,232.00	273		205
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$47,644.00	8		
91890	Other Employee Benefits	\$348,627.00	361		46
<b>Total</b>		<b>\$15,795,210.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$13,328,552.00</b>			

CITY OF Saratoga Springs  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2016

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	
Propane			gallons	

CITY OF Saratoga Springs  
 Schedule of Other Post Employment Benefits (OPEB)  
 For the Fiscal Year Ending 2016

**Annual OPEB Cost and Net OPEB Obligation**

	Single-Employer Defined Benefits
1. Type of Other Post Employment Benefits Plan	
2. Annual Required Contribution(ARC)	\$11,946,226.00
3. Interest on Net OPEB Obligation	\$1,866,913.00
4. Adjustment to Annual Required Contribution	(\$3,241,635.00)
5. Annual OPEB Expense	\$10,571,504.00
6. Less: Actual Contribution Made	\$2,661,278.00
7. Increase in Net OPEB Obligation	\$7,910,226.00
8. Net OPEB Obligation - beginning of year	\$49,784,344.00
9. Net OPEB Obligation - end of year	\$57,694,570.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$57,694,560.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	25.17%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$105,106,456.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$105,106,456.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$0.00
17. UAAL as Percentage of Annual Covered Payroll	

**Other OPEB Information**

18. Date of most recent actuarial valuation	12/31/2016
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	3.75%
21. Amortization period of UAAL(in years)	22.00

CITY OF Saratoga Springs  
Financial Comments  
For the Fiscal Year Ending 2016

(A) GENERAL

Adjustment Reason

Account Code A8012 nONE

Account Code A8015 PPA CUSTOMER DEPOSITS MOVED FROM DEBT SERVICE FUND TO GENERAL FUND FOR  
MUSIC HALL RENTAL.

(V) DEBT SERVICE

Adjustment Reason

Account Code V8012 PPA MOVE CUSTOMER DEPOSITS TO GENERAL FUND FROM DEBT SERVICE FUND FOR  
MUSIC HALL RENTAL.

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8015 PENSION ADJ