

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 12/31/2019

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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (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 2018 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

All numbers in this report will be rounded to the nearest dollar.

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	11,524,195	A200	10,115,380
Petty Cash	1,940	A210	1,940
Departmental Cash	14,841	A215	8,388
TOTAL Cash	11,540,976		10,125,708
Taxes Receivable, Current	803,581	A250	924,896
City School Taxes Receivable	567,469	A290	641,496
Tax Sale Certificates	1,516,509	A320	1,728,589
TOTAL Taxes Receivable (net)	2,887,559		3,294,981
Accounts Receivable	2,442,626	A380	2,481,106
Allowance For Receivables (Credit)		A389	
TOTAL Other Receivables (net)	2,442,626		2,481,106
Due From State And Federal Government	2,603,761	A410	2,586,058
TOTAL State And Federal Aid Receivables	2,603,761		2,586,058
Due From Other Funds	1,187,022	A391	1,422,369
TOTAL Due From Other Funds	1,187,022		1,422,369
Due From Other Governments	230,198	A440	319,366
TOTAL Due From Other Governments	230,198		319,366
Prepaid Expenses	980,804	A480	1,012,855
TOTAL Prepaid Expenses	980,804		1,012,855
Cash Special Reserves	2,183,419	A230	2,555,855
TOTAL Restricted Assets	2,183,419		2,555,855
TOTAL Assets and Deferred Outflows of Resources	24,056,365		23,798,298

CITY OF Saratoga Springs
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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	844,469	A600	837,111
TOTAL Accounts Payable	844,469		837,111
Other Liabilities	49,050	A688	49,050
TOTAL Other Liabilities	49,050		49,050
Due To Other Funds		A630	
TOTAL Due To Other Funds	0		0
Due To City School Districts	574,142	A661	655,474
TOTAL Due To Other Governments	574,142		655,474
TOTAL Liabilities	1,467,661		1,541,635
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,013,077	A691	3,241,292
Deferred Taxes	1,963,523	A694	2,257,544
TOTAL Deferred Inflows of Resources	4,976,600		5,498,836
TOTAL Deferred Inflows of Resources	4,976,600		5,498,836
Fund Balance			
Not in Spendable Form	980,804	A806	1,012,855
TOTAL Nonspendable Fund Balance	980,804		1,012,855
Retirement Contribution Reserve	350,221	A827	856,428
Insurance Reserve	178,428	A863	144,229
Capital Reserve	1,575,189	A878	1,474,685
Reserve For Tax Stabilization	505	A880	511
Other Restricted Fund Balance	79,075	A899	80,001
TOTAL Restricted Fund Balance	2,183,418		2,555,854
Assigned Appropriated Fund Balance	1,748,786	A914	2,149,074
Assigned Unappropriated Fund Balance	3,110,689	A915	2,600,854
TOTAL Assigned Fund Balance	4,859,475		4,749,928
Unassigned Fund Balance	9,588,407	A917	8,439,190
TOTAL Unassigned Fund Balance	9,588,407		8,439,190
TOTAL Fund Balance	17,612,104		16,757,827
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,056,365		23,798,298

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	15,759,824	A1001	16,137,039
Special Assessments	162,750	A1030	190,750
TOTAL Real Property Taxes	15,922,574		16,327,789
Federal Payments In Lieu of Taxes	190,587	A1080	145,476
Other Payments In Lieu of Taxes	103,110	A1081	123,290
Interest & Penalties On Real Prop Taxes	250,113	A1090	298,078
TOTAL Real Property Tax Items	543,810		566,844
Sales And Use Tax	12,792,992	A1110	13,443,262
Tax On Hotel Room Occupancy	646,955	A1113	662,963
Tax On Admissions And Dues	723,302	A1114	428,734
Non Prop Tax Dist By County	364,036	A1120	482,589
Utilities Gross Receipts Tax	419,336	A1130	407,685
Harness Racing Admissions Tax	28	A1132	50
Franchises	587,850	A1170	579,750
TOTAL Non Property Tax Items	15,534,499		16,005,033
Treasurer Fees	71,646	A1230	73,097
Tax Collector Fees	2,770	A1232	2,010
Charges For Tax Redemption	4,650	A1235	5,505
Clerk Fees	5,405	A1255	5,503
Attorney Fees	800	A1265	1,400
Fire Inspection Fees	100,007	A1540	84,773
Safety Inspection Fees	25,795	A1560	46,750
Restitution Surcharge	1,300	A1580	1,489
Other Public Safety Departmental Income	67,238	A1589	53,388
Vital Statistics Fees	53,566	A1603	57,332
Ambulance Charges	1,344,139	A1640	1,139,584
Public Works Charges	77,441	A1710	87,550
Parking Lots And Garages-No Tax	42,231	A1721	39,394
Park And Recreational Charges	70,299	A2001	74,912
Special Recreational Facility Charges	704,354	A2025	621,854
Other Culture & Recreation Income	29,280	A2089	35,750
Zoning Fees	26,206	A2110	23,265
Planning Board Fees	148,782	A2115	108,118
Refuse & Garbage Charges	198,344	A2130	198,779
Other Home & Community Services Income	82,790	A2189	116,927
TOTAL Departmental Income	3,057,043		2,777,380
Civil Service Charges	69,092	A2220	38,354
Public Safety Services For Other Govts	51,839	A2260	53,516
Dog Control Services, Ot Govts	710	A2268	650
Youth Recreation Services, Other Govts	110,000	A2350	110,000
Misc Revenue, Other Govts	217,344	A2389	311,607
TOTAL Intergovernmental Charges	448,985		514,127
Interest And Earnings	21,977	A2401	66,514
Rental of Real Property	546,410	A2410	516,203
Rental, Other (specify)	4,703	A2440	3,982
TOTAL Use of Money And Property	573,090		586,699

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Licenses, Other	67,425	A2545	59,217
Permits, Other	616,375	A2590	532,659
TOTAL Licenses And Permits	683,800		591,876
Fines And Forfeited Bail	717,835	A2610	642,956
TOTAL Fines And Forfeitures	717,835		642,956
Sales of Real Property	81,259	A2660	22,810
Insurance Recoveries	2,188,473	A2680	904,977
TOTAL Sale of Property And Compensation For Loss	2,269,732		927,787
Refunds of Prior Year's Expenditures	266,859	A2701	200,486
Gifts And Donations	10,136	A2705	51,880
Vlt/tribal-State Compact Moneys	2,325,592	A2725	2,325,592
Unclassified (specify)	916	A2770	66,382
TOTAL Miscellaneous Local Sources	2,603,503		2,644,340
St Aid, Revenue Sharing	1,649,701	A3001	1,649,701
St Aid, Mortgage Tax	1,331,474	A3005	1,969,124
State Aid Court Facilities	11,960	A3021	31,307
ST. Aid, Records MgmT.		A3060	37,437
St Aid - Other (specify)	10,767	A3089	2,972
St Aid, Other Public Safety	35,443	A3389	41,900
St Aid, Consolidated Highway Aid	899,464	A3501	842,705
St Aid, Youth Programs	6,825	A3820	6,825
St Aid Emergency Disaster Assistance		A3960	
St Aid - Other Home And Community Service	10,794	A3989	8,397
TOTAL State Aid	3,956,428		4,590,368
Fed Aid Other Public Safety	51,106	A4389	29,784
Fed Aid, Disaster Assistance	64,599	A4785	
Fed Aid, Planning Studies	18,500	A4902	
TOTAL Federal Aid	134,205		29,784
TOTAL Revenues	46,445,504		46,204,983
Interfund Transfers	63,770	A5031	56,150
TOTAL Interfund Transfers	63,770		56,150
TOTAL Other Sources	63,770		56,150
TOTAL Detail Revenues And Other Sources	46,509,274		46,261,133

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Mayor, Pers Serv	149,590	A12101	136,821
Mayor, Equip & Cap Outlay		A12102	
Mayor, Contr Expend	61,321	A12104	9,841
Mayor, Empl Bnfts	519,460	A12108	459,139
TOTAL Mayor	730,371		605,801
Dir of Finance, Pers Serv	562,366	A13101	536,808
Dir of Finance, Equip & Cap Outlay	1,166	A13102	90
Dir of Finance, Contr Expend	383,238	A13104	390,980
Dir of Finance, Empl Bnfts	400,078	A13108	350,355
TOTAL Dir of Finance	1,346,848		1,278,233
Purchasing, Pers Serv	84,491	A13451	88,265
TOTAL Purchasing	84,491		88,265
Assessment, Pers Serv	171,678	A13551	176,505
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	43,909	A13554	101,738
TOTAL Assessment	215,587		278,243
Discount On Taxes	299,762	A13704	287,591
TOTAL Discount On Taxes	299,762		287,591
Fiscal Agents Fees, Contr Expend	170,826	A13804	199,652
TOTAL Fiscal Agents Fees	170,826		199,652
Clerk,pers Serv	386,868	A14101	393,847
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	115,800	A14104	142,342
Clerk,empl Bnfts	307,106	A14108	314,547
TOTAL Clerk	809,774		850,736
Law, Pers Serv	243,246	A14201	266,644
Law, Equip & Cap Outlay		A14202	909
Law, Contr Expend	55,013	A14204	79,644
TOTAL Law	298,259		347,197
Personnel, Pers Serv	182,521	A14301	210,106
Personnel,equip & Cap Outlay	603	A14302	
Personnel, Contr Expend	26,275	A14304	22,435
Personnel, Empl Bnfts	21,203	A14308	36,336
TOTAL Personnel	230,602		268,877
Engineer, Pers Serv	528,045	A14401	516,318
Engineer, Equip & Cap Outlay		A14402	
Engineer, Contr Expend	93,275	A14404	115,841
TOTAL Engineer	621,320		632,159
Records Mgmt, PerS. Serv.	14,395	A14601	18,277
Records Mgmt, Equip & Cap Outlay	4,214	A14602	
Records Mgmt, Contr Expend	9,406	A14604	
TOTAL Records Mgmt	28,015		18,277
Public Works Admin, Pers Serv	292,653	A14901	276,008
Public Works Admin, Equip & Cap Outlay	5,332	A14902	905
Public Works Admin, Contr Expend	19,470	A14904	13,123

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Public Works Admin, Empl Bnfts	2,619,542	A14908	2,521,461
TOTAL Public Works Admin	2,936,997		2,811,497
Buildings, Pers Serv	232,908	A16201	233,791
Buildings, Equip & Cap Outlay		A16202	
Buildings, Contr Expend	105,200	A16204	81,394
TOTAL Buildings	338,108		315,185
Central Garage, Pers Serv	655,365	A16401	796,988
Central Garage, Equip & Cap Outlay	582	A16402	21,872
Central Garage, Contr Expend	77,619	A16404	72,076
TOTAL Central Garage	733,566		890,936
Central Comm System, Pers Serv	43,579	A16501	45,334
Central Comm System, Equip & Cap Outlay	8,427	A16502	10,157
Central Comm System, Contr Expend	29,492	A16504	32,219
TOTAL Central Comm System	81,498		87,710
Central Data Process, Pers Serv	324,681	A16801	387,633
Central Data Process & Cap Outlay	79,263	A16802	101,591
Central Data Process, Contr Expend	231,188	A16804	243,110
TOTAL Central Data Process	635,132		732,334
Unallocated Insurance, Contr Expend	628,851	A19104	672,286
TOTAL Unallocated Insurance	628,851		672,286
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
TOTAL Municipal Assn Dues	6,518		6,518
Judgements And Claims, Contr Expend	25,832	A19304	15,791
TOTAL Judgements And Claims	25,832		15,791
Property Loss, Contr Expend	442,586	A19314	639,017
TOTAL Property Loss	442,586		639,017
Other General Government, Pers Serv		A19891	217
Other Gen Govt Support, Contr Expend		A19894	8,171
TOTAL Other Gen Govt Support	0		8,388
TOTAL General Government Support	10,664,943		11,034,693
Public Safety Admin, Pers Serv	370,681	A30101	381,333
Public Safety Admin, Equip & Cap Outlay	306	A30102	18,767
Public Safety Admin, Contr Expend	83,435	A30104	78,472
Public Safety Admin, Empl Bnfts	839,196	A30108	764,123
TOTAL Public Safety Admin	1,293,618		1,242,695
Public Safety Comm Sys, Pers Serv	718,456	A30201	718,739
Public Safety Comm Sys, Equip & Cap Outlay	115,694	A30202	64,057
Public Safety Comm Sys, Contr Expend	41,369	A30204	34,065
TOTAL Public Safety Comm Sys	875,519		816,861
Police, Pers Serv	7,553,991	A31201	7,796,650
Police, Equip & Cap Outlay	220,562	A31202	250,768
Police, Contr Expend	470,269	A31204	518,050
Police, Empl Bnfts	3,957,425	A31208	3,892,466
TOTAL Police	12,202,247		12,457,934

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Juvenile Counsel Serv, Pers Serv	18,813	A31471	19,150
TOTAL Juvenile Counsel Serv	18,813		19,150
Traffic Control, Pers Serv	325,214	A33101	343,653
Traffic Control, Equip & Cap Outlay	42,216	A33102	44,571
Traffic Control, Contr Expen	127,324	A33104	189,758
TOTAL Traffic Control	494,754		577,982
Stop Dwi,pers Serv	13,169	A33151	10,498
Stop Dwi, Equip & Cap Outlay	3,543	A33152	600
Stop Dwi,contr Expend		A33154	
TOTAL Stop Dwi	16,712		11,098
On-Street Parking, Pers Serv	41,081	A33201	42,734
On-Street Parking, Contr Expend	1,201	A33204	1,355
TOTAL On-Street Parking	42,282		44,089
Fire, Pers Serv	5,470,921	A34101	5,605,402
Fire, Equip & Cap Outlay	120,106	A34102	52,347
Fire, Contr Expend	321,907	A34104	354,806
Fire, Empl Bnfts	3,691,607	A34108	3,756,516
TOTAL Fire	9,604,541		9,769,071
Control of Animals, Contr Expend	2,895	A35104	2,490
TOTAL Control of Animals	2,895		2,490
Safety Inspection, Pers Serv	549,739	A36201	533,499
Safety Inspection, Equip & Cap Outlay	16,700	A36202	63,803
Safety Inspection, Contr Expend	68,458	A36204	62,813
TOTAL Safety Inspection	634,897		660,115
Misc Public Safety, Pers Serv	26,181	A39891	20,656
Misc Public Safety, Contr Expend		A39894	
TOTAL Misc Public Safety	26,181		20,656
TOTAL Public Safety	25,212,459		25,622,141
Public Health, Pers Serv	10,765	A40101	10,765
Public Health, Contr Expend	10,000	A40104	10,000
TOTAL Public Health	20,765		20,765
Ambulance, Equip & Cap Outlay	31,097	A45402	27,088
Ambulance, Contr Expend	89,039	A45404	72,748
TOTAL Ambulance	120,136		99,836
TOTAL Health	140,901		120,601
Maint of Streets, Pers Serv	2,261,500	A51101	2,353,532
Maint of Streets, Equip & Cap Outlay	244,989	A51102	56,781
Maint of Streets, Contr Expend	1,588,350	A51104	1,515,636
TOTAL Maint of Streets	4,094,839		3,925,949
Street Lighting, Contr Expend	478,786	A51824	462,387
TOTAL Street Lighting	478,786		462,387
Off-Street Parking, Pers Serv	100,388	A56501	109,356
Off-Street Parking, Equip & Cap Outlay		A56502	

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Off-Street Parking, Contr Expend	21,366	A56504	56,726
TOTAL Off-Street Parking	121,754		166,082
TOTAL Transportation	4,695,379		4,554,418
Community Action, Contr Expend	25,825	A63104	25,019
TOTAL Community Action	25,825		25,019
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	27,000	A66104	52,000
TOTAL Consumer Affairs	27,000		52,000
Programs For Aging, Contr Expend	116,391	A67724	116,391
TOTAL Programs For Aging	116,391		116,391
TOTAL Economic Assistance And Opportunity	170,316		194,510
Parks, Pers Serv	406,958	A71101	379,343
Parks, Equip & Cap Outlay	20,220	A71102	16,421
Parks, Contr Expend	191,324	A71104	92,805
TOTAL Parks	618,502		488,569
Playgr & Rec Centers, Pers Serv	740,049	A71401	776,384
Playgr & Rec Centers, Equip & Cap Outlay	9,140	A71402	43,652
Playgr & Rec Centers, Contr Expend	113,966	A71404	116,105
Playgr & Rec Centers, Empl Bnfts	438,514	A71408	423,851
TOTAL Playgr & Rec Centers	1,301,669		1,359,992
Special Rec Facility, Pers Serv	335,366	A71801	326,199
Special Rec Facility, Equip & Cap Outlay	840	A71802	4,026
Special Rec Facility, Contr Expend	188,697	A71804	189,572
TOTAL Special Rec Facility	524,903		519,797
Youth Prog, Pers Serv	151,815	A73101	148,877
Youth Prog, Equip & Cap Outlay	1,900	A73102	7,792
Youth Prog, Contr Expend	61,514	A73104	99,822
TOTAL Youth Prog	215,229		256,491
Historian, Pers Serv	24,297	A75101	25,204
Historian, Contr Expend	2,073	A75104	1,978
TOTAL Historian	26,370		27,182
Historical Property, Pers Serv	20,272	A75201	89,118
Historical Property, Equip & Cap Outlay		A75202	
Historical Property, Contr Expend	1,568	A75204	100,760
TOTAL Historical Property	21,840		189,878
Celebrations, Contr Expend	4,710	A75504	6,474
TOTAL Celebrations	4,710		6,474
Other Culture And Rec, Contr Expend	1,840	A79894	2,089
TOTAL Other Culture And Rec	1,840		2,089
TOTAL Culture And Recreation	2,715,063		2,850,472
Planning, Pers Serv	492,706	A80201	452,239
Planning, Equip & Cap Outlay		A80202	
Planning, Contr Expend	166,069	A80204	148,461
TOTAL Planning	658,775		600,700

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Storm Sewers, Pers Serv	63,487	A81401	126,483
Storm Sewers, Contr Expend	4,354	A81404	62,591
TOTAL Storm Sewers	67,841		189,074
Refuse & Garbage, Pers Serv	234,913	A81601	249,617
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	161,177	A81604	160,332
TOTAL Refuse & Garbage	396,090		409,949
Shade Tree, Pers Serv	232,424	A85601	241,400
Shade Tree, Equip & Cap Outlay	12,586	A85602	19,784
Shade Tree, Contr Expend	23,864	A85604	22,643
TOTAL Shade Tree	268,874		283,827
Other Comm Environment	12,879	A85894	5,000
TOTAL Other Comm Environment	12,879		5,000
Cemetery, Contr Expend	26,250	A88104	27,561
TOTAL Cemetery	26,250		27,561
Misc Home & Comm Serv, Pers Serv	4,306	A89891	
Misc Home & Comm Serv, Contr Expend	47,018	A89894	
TOTAL Misc Home & Comm Serv	51,324		0
TOTAL Home And Community Services	1,482,033		1,516,111
Other Debt, Principal	64,920	A97896	79,208
TOTAL Debt Principal	64,920		79,208
Other Debt, Interest	16,020	A97897	13,084
TOTAL Debt Interest	16,020		13,084
TOTAL Expenditures	45,162,034		45,985,238
Transfers, Other Funds	133,955	A99019	1,132,241
TOTAL Operating Transfers	133,955		1,132,241
TOTAL Other Uses	133,955		1,132,241
TOTAL Detail Expenditures And Other Uses	45,295,989		47,117,479

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,398,819	A8021	17,612,104
Prior Period Adj -Increase In Fund Balance		A8012	2,069
Restated Fund Balance - Beg of Year	16,398,819	A8022	17,614,173
ADD - REVENUES AND OTHER SOURCES	46,509,274		46,261,133
DEDUCT - EXPENDITURES AND OTHER USES	45,295,989		47,117,479
Fund Balance - End of Year	17,612,104	A8029	16,757,827

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	16,403,984	A1049N	16,136,984
Est Rev - Real Property Tax Items	646,293	A1099N	696,660
Est Rev - Non Property Tax Items	15,478,300	A1199N	16,294,300
Est Rev - Departmental Income	3,102,739	A1299N	3,213,572
Est Rev - Intergovernmental Charges	431,655	A2399N	475,350
Est Rev - Use of Money And Property	650,760	A2499N	680,760
Est Rev - Licenses And Permits	578,050	A2599N	649,050
Est Rev - Fines And Forfeitures	967,000	A2649N	822,000
Est Rev - Sale of Prop And Comp For Loss	768,314	A2699N	653,325
Est Rev - Miscellaneous Local Sources	2,543,693	A2799N	2,558,592
Est Rev - State Aid	3,405,251	A3099N	3,710,251
Est Rev - Federal Aid	15,000	A4099N	15,000
TOTAL Estimated Revenues	44,991,039		45,905,844
Estimated - Interfund Transfer	61,000	A5031N	61,000
Appropriated Reserve	300,000	A511N	600,000
Appropriated Fund Balance	1,748,786	A599N	2,149,074
TOTAL Estimated Other Sources	2,109,786		2,810,074
TOTAL Estimated Revenues And Other Sources	47,100,825		48,715,918

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	7,003,733	A1999N	7,436,560
App - Public Safety	18,439,167	A3999N	19,019,637
App - Health	25,765	A4999N	25,765
App - Transportation	4,109,449	A5999N	4,242,792
App - Economic Assistance And Opportunity	172,291	A6999N	215,291
App - Culture And Recreation	2,627,400	A7999N	2,713,047
App - Home And Community Services	1,441,500	A8999N	1,683,000
App - Employee Benefits	12,879,228	A9199N	12,929,458
App - Debt Service	267,292	A9899N	315,463
TOTAL Appropriations	46,965,825		48,581,013
App - Interfund Transfer	135,000	A9999N	134,905
TOTAL Other Uses	135,000		134,905
TOTAL Appropriations And Other Uses	47,100,825		48,715,918

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	2,957	CD200	2,962
Petty Cash	100	CD210	100
TOTAL Cash	3,057		3,062
Allowance For Receivables (Credit)	-109,394	CD389	-109,394
Rehabilitation Loan Receivable	366,157	CD390	332,618
TOTAL Other Receivables (net)	256,763		223,224
Due From State And Federal Government	134,948	CD410	31,153
TOTAL State And Federal Aid Receivables	134,948		31,153
Cash In Time Deposits Special Reserves	229,621	CD231	165,084
TOTAL Restricted Assets	229,621		165,084
TOTAL Assets and Deferred Outflows of Resources	624,389		422,523

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	134,948	CD600	42,015
TOTAL Accounts Payable	134,948		42,015
Due To Other Governments	2,101	CD631	2,320
TOTAL Due To Other Governments	2,101		2,320
TOTAL Liabilities	137,049		44,335
Deferred Inflows of Resources			
Deferred Inflow of Resources	256,764	CD691	223,224
TOTAL Deferred Inflows of Resources	256,764		223,224
TOTAL Deferred Inflows of Resources	256,764		223,224
Fund Balance			
Other Restricted Fund Balance	230,576	CD899	154,964
TOTAL Restricted Fund Balance	230,576		154,964
TOTAL Fund Balance	230,576		154,964
TOTAL Liabilities, Deferred Inflows And Fund Balance	624,389		422,523

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Community Development Income	70,510	CD2170	33,790
TOTAL Departmental Income	70,510		33,790
Interest And Earnings	5,166	CD2401	3,587
TOTAL Use of Money And Property	5,166		3,587
Fed Aid, Community Development Act	293,995	CD4910	338,648
TOTAL Federal Aid	293,995		338,648
TOTAL Revenues	369,671		376,025
Interfund Transfers		CD5031	734
TOTAL Interfund Transfers	0		734
TOTAL Other Sources	0		734
TOTAL Detail Revenues And Other Sources	369,671		376,759

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	3,588	CD17104	5,264
TOTAL Administration-Contractual	3,588		5,264
TOTAL General Government Support	3,588		5,264
Rent Subsidy, Contr Expend		CD86104	
TOTAL Rent Subsidy	0		0
Rehab Loans & Grant, Contr Expend	302,676	CD86684	348,808
TOTAL Rehab Loans & Grant	302,676		348,808
Prov of Public Service, Contr Expen	28,962	CD86764	44,255
TOTAL Prov of Public Service	28,962		44,255
Administration, Equip & Cap Outlay		CD86862	
TOTAL Administration	0		0
TOTAL Home And Community Services	331,638		393,063
TOTAL Expenditures	335,226		398,327
Transfers, Other Funds	63,770	CD99019	54,044
TOTAL Operating Transfers	63,770		54,044
TOTAL Other Uses	63,770		54,044
TOTAL Detail Expenditures And Other Uses	398,996		452,371

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	259,901	CD8021	230,576
Restated Fund Balance - Beg of Year	259,901	CD8022	230,576
ADD - REVENUES AND OTHER SOURCES	369,671		376,759
DEDUCT - EXPENDITURES AND OTHER USES	398,996		452,371
Fund Balance - End of Year	230,576	CD8029	154,964

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	437,373	CM200	509,346
TOTAL Cash	437,373		509,346
Cash Special Reserves	1,975	CM230	1,976
TOTAL Restricted Assets	1,975		1,976
TOTAL Assets and Deferred Outflows of Resources	439,348		511,322

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,811	CM600	14,148
TOTAL Accounts Payable	2,811		14,148
Due To Other Funds	10,000	CM630	
TOTAL Due To Other Funds	10,000		0
TOTAL Liabilities	12,811		14,148
Fund Balance			
Insurance Reserve	1,975	CM863	1,976
TOTAL Restricted Fund Balance	1,975		1,976
Assigned Unappropriated Fund Balance	424,562	CM915	495,198
TOTAL Assigned Fund Balance	424,562		495,198
TOTAL Fund Balance	426,537		497,174
TOTAL Liabilities, Deferred Inflows And Fund Balance	439,348		511,322

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments Ad Valorem	174,834	CM1028	174,536
TOTAL Real Property Taxes	174,834		174,536
Interest And Earnings	1,409	CM2401	490
TOTAL Use of Money And Property	1,409		490
Gifts And Donations	7,893	CM2705	14,100
TOTAL Miscellaneous Local Sources	7,893		14,100
TOTAL Revenues	184,136		189,126
TOTAL Detail Revenues And Other Sources	184,136		189,126

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	1,300	CM17104	585
TOTAL Administration-Contractual	1,300		585
TOTAL General Government Support	1,300		585
Other Economic And Development-Contr Expen	28,626	CM69894	41,580
TOTAL Other Economic And Development-Contr Expen	28,626		41,580
TOTAL Economic Assistance And Opportunity	28,626		41,580
Serial Bonds, Principal	15,050	CM97106	15,050
TOTAL Debt Principal	15,050		15,050
Debt Interest, Serial Bonds	12,072	CM97107	11,771
TOTAL Debt Interest	12,072		11,771
TOTAL Expenditures	57,048		68,986
Transfers, Other Funds	49,503	CM99019	49,503
TOTAL Operating Transfers	49,503		49,503
TOTAL Other Uses	49,503		49,503
TOTAL Detail Expenditures And Other Uses	106,551		118,489

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	348,952	CM8021	426,537
Restated Fund Balance - Beg of Year	348,952	CM8022	426,537
ADD - REVENUES AND OTHER SOURCES	184,136		189,126
DEDUCT - EXPENDITURES AND OTHER USES	106,551		118,489
Fund Balance - End of Year	426,537	CM8029	497,174

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	432,173	CM200	503,205
TOTAL Cash	432,173		503,205
Cash Special Reserves	1,975	CM230	1,976
TOTAL Restricted Assets	1,975		1,976
TOTAL Assets and Deferred Outflows of Resources	434,148		505,181

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,811	CM600	14,148
TOTAL Accounts Payable	2,811		14,148
Due To Other Funds	10,000	CM630	
TOTAL Due To Other Funds	10,000		0
TOTAL Liabilities	12,811		14,148
Fund Balance			
Insurance Reserve	1,975	CM863	1,976
TOTAL Restricted Fund Balance	1,975		1,976
Assigned Unappropriated Fund Balance	419,362	CM915	489,057
TOTAL Assigned Fund Balance	419,362		489,057
TOTAL Fund Balance	421,337		491,033
TOTAL Liabilities, Deferred Inflows And Fund Balance	434,148		505,181

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments Ad Valorem	123,831	CM1028	123,533
TOTAL Real Property Taxes	123,831		123,533
Interest And Earnings	1,384	CM2401	464
TOTAL Use of Money And Property	1,384		464
Gifts And Donations	7,893	CM2705	14,100
TOTAL Miscellaneous Local Sources	7,893		14,100
TOTAL Revenues	133,108		138,097
TOTAL Detail Revenues And Other Sources	133,108		138,097

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Other Economic And Development-Contr Expen	28,626	CM69894	41,580
TOTAL Other Economic And Development-Contr Expen	28,626		41,580
TOTAL Economic Assistance And Opportunity	28,626		41,580
Serial Bonds, Principal	15,050	CM97106	15,050
TOTAL Debt Principal	15,050		15,050
Debt Interest, Serial Bonds	12,072	CM97107	11,771
TOTAL Debt Interest	12,072		11,771
TOTAL Expenditures	55,748		68,401
TOTAL Detail Expenditures And Other Uses	55,748		68,401

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(CM1) SAD MISC SPEC REV 1

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	343,977	CM8021	421,337
Restated Fund Balance - Beg of Year	343,977	CM8022	421,337
ADD - REVENUES AND OTHER SOURCES	133,108		138,097
DEDUCT - EXPENDITURES AND OTHER USES	55,748		68,401
Fund Balance - End of Year	421,337	CM8029	491,033

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	5,200	CM200	6,141
TOTAL Cash	5,200		6,141
TOTAL Assets and Deferred Outflows of Resources	5,200		6,141

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	5,200	CM915	6,141
TOTAL Assigned Fund Balance	5,200		6,141
TOTAL Fund Balance	5,200		6,141
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,200		6,141

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments Ad Valorem	51,003	CM1028	51,003
TOTAL Real Property Taxes	51,003		51,003
Interest And Earnings	25	CM2401	26
TOTAL Use of Money And Property	25		26
TOTAL Revenues	51,028		51,029
TOTAL Detail Revenues And Other Sources	51,028		51,029

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Administration-Contractual	1,300	CM17104	585
TOTAL Administration-Contractual	1,300		585
TOTAL General Government Support	1,300		585
TOTAL Expenditures	1,300		585
Transfers, Other Funds	49,503	CM99019	49,503
TOTAL Operating Transfers	49,503		49,503
TOTAL Other Uses	49,503		49,503
TOTAL Detail Expenditures And Other Uses	50,803		50,088

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(CM2) WASAD MISC SPEC REV 2

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	4,975	CM8021	5,200
Restated Fund Balance - Beg of Year	4,975	CM8022	5,200
ADD - REVENUES AND OTHER SOURCES	51,028		51,029
DEDUCT - EXPENDITURES AND OTHER USES	50,803		50,088
Fund Balance - End of Year	5,200	CM8029	6,141

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2018	EdpCode	2019
Assets			
Cash	416,868	ER200	350,929
TOTAL Cash	416,868		350,929
Accounts Receivable	36,731	ER380	48,148
TOTAL Other Receivables (net)	36,731		48,148
Due From Other Governments	276,398	ER440	267,414
TOTAL Due From Other Governments	276,398		267,414
Prepaid Expenses	35,525	ER480	37,020
TOTAL Prepaid Expenses	35,525		37,020
Cash Special Reserves	7,655,573	ER230	7,342,857
TOTAL Restricted Assets	7,655,573		7,342,857
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	134,955	ER104	134,955
Accum Deprec, Buildings	-3,578,515	ER112	-4,166,764
Accum Depr, Machinery & Equip	-134,955	ER114	-134,955
TOTAL Fixed Assets (net)	11,127,712		10,539,463
Deferred Outflows of Resources - Pensions	426,529	ER496	426,529
TOTAL Deferred Outflows of Resources	426,529		426,529
TOTAL Assets and Deferred Outflows of Resources	19,975,336		19,012,360

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2018	EdpCode	2019
Accounts Payable	122,038	ER600	1,439,312
TOTAL Accounts Payable	122,038		1,439,312
Customers' Deposits	306,866	ER615	302,207
TOTAL Other Deposits	306,866		302,207
Net Pension Liability -Proportionate Share	83,863	ER638	184,804
Total OPEB Liability	121,004	ER683	111,834
Other Long Term Debt	50,000	ER689	50,000
TOTAL Other Liabilities	254,867		346,638
Due To Other Funds		ER630	-10,700
TOTAL Due To Other Funds	0		-10,700
TOTAL Liabilities	683,771		2,077,457
Fund Balance			
Net Assets-Restricted For Capital Projects	7,655,573	ER921	7,342,857
Net Assets-Restricted For Other Purposes	11,635,992	ER923	9,592,046
TOTAL Net Position	19,291,565		16,934,903
TOTAL Fund Balance	19,291,565		16,934,903
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,975,336		19,012,360

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Recreational Facility Charges	942,197	ER2025	994,990
TOTAL Charges For Services Within Locality	942,197		994,990
Interest And Earnings	8,073	ER2401	9,509
TOTAL Use of Money And Property	8,073		9,509
Refunds of Prior Year's Expenditures	48,033	ER2701	56,503
Employees Contributions	22,222	ER2709	24,283
Unclassified (specify)	1,376,005	ER2770	1,436,250
TOTAL Other	1,446,260		1,517,036
St Aid, Other Cul & Rec		ER3889	
TOTAL State Aid	0		0
TOTAL Revenues	2,396,530		2,521,535
Interfund Transfers	133,955	ER5031	134,420
TOTAL Interfund Transfers	133,955		134,420
	133,955		134,420
TOTAL Operating Revenue	2,530,485		2,655,955

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2018	EdpCode	2019
Expenses			
Special Recreation Facilities-Pers Serv	858,216	ER71801	900,132
TOTAL Special Recreation Facilities-Pers Serv	858,216		900,132
TOTAL Personal Services	858,216		900,132
Depreciation	588,249	ER19944	588,249
TOTAL Depreciation	588,249		588,249
Special Recreation Facilities-Contr Expend	781,727	ER71804	3,071,529
TOTAL Special Recreation Facilities-Contr Expend	781,727		3,071,529
TOTAL Contractual Expenses	1,369,976		3,659,778
Special Recreation Facilities-Empl Bnfts	350,975	ER71808	349,183
TOTAL Special Recreation Facilities-Empl Bnfts	350,975		349,183
TOTAL Employee Benefits	350,975		349,183
Term Bonds-Interest		ER97007	
Other Debt, Interest	2,351	ER97897	2,584
TOTAL Interest Expense	2,351		2,584
TOTAL Expenses	2,581,518		4,911,677
TOTAL Operating Expenses	2,581,518		4,911,677

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(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2018	EdpCode	2019
Analysis of Changes in Net Position			
Net Position - Beginning of Year	19,280,255	ER8021	19,291,565
Prior Period Adj -Increase In Net Position	62,343	ER8012	
Prior Period Adj -Decrease In Net Position		ER8015	100,940
Restated Net Position - Beg of Year	19,342,598	ER8022	19,190,625
ADD - REVENUES AND OTHER SOURCES	2,530,485		2,655,955
DEDUCT - EXPENDITURES AND OTHER USES	2,581,518		4,911,677
Net Position - End of Year	19,291,565	ER8029	16,934,903

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Cash Flow

Code Description	2018	EdpCode	2019
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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	838,701	FX200	
TOTAL Cash	838,701		0
Water Rents Receivable	1,168,659	FX350	1,178,606
Accounts Receivable		FX380	340
TOTAL Other Receivables (net)	1,168,659		1,178,946
Due From Other Funds		FX391	
TOTAL Due From Other Funds	0		0
Inventory Of Materials And Supplies	37,727	FX445	53,168
TOTAL Inventories	37,727		53,168
Prepaid Expenses	30,851	FX480	33,331
TOTAL Prepaid Expenses	30,851		33,331
Cash Special Reserves	1,299,948	FX230	1,829,314
TOTAL Restricted Assets	1,299,948		1,829,314
TOTAL Assets and Deferred Outflows of Resources	3,375,886		3,094,759

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	60,888	FX600	72,068
TOTAL Accounts Payable	60,888		72,068
Due To Other Funds		FX630	-15,302
TOTAL Due To Other Funds	0		-15,302
TOTAL Liabilities	60,888		56,766
Deferred Inflows of Resources			
Deferred Inflow of Resources	182,322	FX691	156,959
TOTAL Deferred Inflows of Resources	182,322		156,959
TOTAL Deferred Inflows of Resources	182,322		156,959
Fund Balance			
Not in Spendable Form	68,579	FX806	86,500
TOTAL Nonspendable Fund Balance	68,579		86,500
Capital Reserve	1,299,948	FX878	1,829,314
TOTAL Restricted Fund Balance	1,299,948		1,829,314
Assigned Unappropriated Fund Balance	1,764,149	FX915	965,220
TOTAL Assigned Fund Balance	1,764,149		965,220
TOTAL Fund Balance	3,132,676		2,881,034
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,375,886		3,094,759

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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Other General Departmental Income	630,403	FX1289	635,230
Metered Water Sales	2,749,389	FX2140	2,638,068
Unmetered Water Sales	73,670	FX2142	72,885
Water Service Charges	116,875	FX2144	119,594
Interest & Penalties On Water Rents	21,422	FX2148	43,614
TOTAL Departmental Income	3,591,759		3,509,391
Interest And Earnings	830	FX2401	726
TOTAL Use of Money And Property	830		726
Permits, Other	5,000	FX2590	4,550
TOTAL Licenses And Permits	5,000		4,550
Other Compensation For Loss	47,025	FX2690	54,195
TOTAL Sale of Property And Compensation For Loss	47,025		54,195
Refunds of Prior Year's Expenditures	4,292	FX2701	3,382
TOTAL Miscellaneous Local Sources	4,292		3,382
TOTAL Revenues	3,648,906		3,572,244
TOTAL Detail Revenues And Other Sources	3,648,906		3,572,244

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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Property Loss, Contr Expend	47,878	FX19314	52,097
TOTAL Property Loss	47,878		52,097
TOTAL General Government Support	47,878		52,097
Water Administration, Pers Serv	216,040	FX83101	217,440
Water Administration, Equip & Cap Outlay		FX83102	479
Water Administration, Contr Expend	24,098	FX83104	22,140
Water Administration, Empl Bnfts	570,690	FX83108	553,178
TOTAL Water Administration	810,828		793,237
Source Supply Pwr & Pump, Equip & Cap Out	1,809	FX83202	
Source Supply Pwr & Pump, Contr Expend	36,228	FX83204	30,910
TOTAL Source Supply Pwr & Pump	38,037		30,910
Water Purification, Pers Serv	761,991	FX83301	788,214
Water Purification, Equip & Cap Outlay	55,094	FX83302	
Water Purification, Contr Expend	476,107	FX83304	492,365
TOTAL Water Purification	1,293,192		1,280,579
Water Trans & Distrib, Pers Serv	294,638	FX83401	295,476
Water Trans & Distrib, Equip & Cap Outlay	114,752	FX83402	101,159
Water Trans & Distrib, Contr Expend	132,074	FX83404	98,758
TOTAL Water Trans & Distrib	541,464		495,393
Other Water, Pers Serv		FX83891	
Other Water, Contr Expend		FX83894	
TOTAL Other Water	0		0
TOTAL Home And Community Services	2,683,521		2,600,119
Debt Principal, Serial Bonds	375,839	FX97106	407,479
TOTAL Debt Principal	375,839		407,479
Debt Interest, Serial Bonds	310,915	FX97107	410,499
TOTAL Debt Interest	310,915		410,499
TOTAL Expenditures	3,418,153		3,470,194
Transfers, Other Funds		FX99019	353,692
TOTAL Operating Transfers	0		353,692
TOTAL Other Uses	0		353,692
TOTAL Detail Expenditures And Other Uses	3,418,153		3,823,886

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2019

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,901,923	FX8021	3,132,676
Restated Fund Balance - Beg of Year	2,901,923	FX8022	3,132,676
ADD - REVENUES AND OTHER SOURCES	3,648,906		3,572,244
DEDUCT - EXPENDITURES AND OTHER USES	3,418,153		3,823,886
Fund Balance - End of Year	3,132,676	FX8029	2,881,034

CITY OF Saratoga Springs
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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	3,788,718	FX1299N	3,816,120
Est Rev - Licenses And Permits	1,500	FX2599N	1,500
Est Rev - Sale of Prop And Comp For Loss	39,715	FX2699N	40,226
Est Rev - Miscellaneous Local Sources	1,000	FX2799N	1,000
TOTAL Estimated Revenues	3,830,933		3,858,846
Appropriated Reserve	93,639	FX511N	182,704
TOTAL Estimated Other Sources	93,639		182,704
TOTAL Estimated Revenues And Other Sources	3,924,572		4,041,550

CITY OF Saratoga Springs
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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	5,000	FX1999N	5,000
App - Home And Community Services	2,455,542	FX8999N	2,512,647
App - Employee Benefits	646,051	FX9199N	600,516
App - Debt Service	817,979	FX9899N	923,387
TOTAL Appropriations	3,924,572		4,041,550
App - Interfund Transfer	0	FX9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	3,924,572		4,041,550

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	637,937	G200	
TOTAL Cash	637,937		0
Sewer Rents Receivable	1,504,922	G360	1,494,984
Accounts Receivable		G380	
TOTAL Other Receivables (net)	1,504,922		1,494,984
Due From Other Funds		G391	-2,200
TOTAL Due From Other Funds	0		-2,200
Inventory Of Materials And Supplies	12,081	G445	16,946
TOTAL Inventories	12,081		16,946
Prepaid Expenses	22,567	G480	24,858
TOTAL Prepaid Expenses	22,567		24,858
Cash Special Reserves		G230	163,885
TOTAL Restricted Assets	0		163,885
TOTAL Assets and Deferred Outflows of Resources	2,177,507		1,698,473

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	5,688	G600	11,879
TOTAL Accounts Payable	5,688		11,879
Due To Other Funds		G630	260,479
TOTAL Due To Other Funds	0		260,479
TOTAL Liabilities	5,688		272,358
Deferred Inflows of Resources			
Deferred Inflow of Resources	188,197	G691	150,842
TOTAL Deferred Inflows of Resources	188,197		150,842
TOTAL Deferred Inflows of Resources	188,197		150,842
Fund Balance			
Not in Spendable Form	34,648	G806	41,804
TOTAL Nonspendable Fund Balance	34,648		41,804
Capital Reserve		G878	163,885
TOTAL Restricted Fund Balance	0		163,885
Assigned Appropriated Fund Balance	399,437	G914	
Assigned Unappropriated Fund Balance	1,549,537	G915	1,069,584
TOTAL Assigned Fund Balance	1,948,974		1,069,584
TOTAL Fund Balance	1,983,622		1,275,273
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,177,507		1,698,473

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Sewer Rents	4,542,948	G2120	4,434,817
Sewer Charges	234,088	G2122	226,641
Interest & Penalties On Sewer Accts	28,657	G2128	62,296
TOTAL Departmental Income	4,805,693		4,723,754
Interest And Earnings	31	G2401	806
TOTAL Use of Money And Property	31		806
Other Compensation For Loss	25,404	G2690	22,768
TOTAL Sale of Property And Compensation For Loss	25,404		22,768
Refunds of Prior Year's Expenditures		G2701	150
Unclassified (specify)	255	G2770	
TOTAL Miscellaneous Local Sources	255		150
St Aid - Other Home And Community Service		G3989	
TOTAL State Aid	0		0
TOTAL Revenues	4,831,383		4,747,478
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	4,831,383		4,747,478

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Property Loss, Contr Expend	43,506	G19314	48,328
TOTAL Property Loss	43,506		48,328
TOTAL General Government Support	43,506		48,328
Sewer Administration, Pers Serv	309,829	G81101	312,351
Sewer Administration, Equip & Cap Outlay	6,217	G81102	
Sewer Administration, Contr Expend	30,029	G81104	51,068
Sewer Administration, Empl Bnfts	312,832	G81108	317,329
TOTAL Sewer Administration	658,907		680,748
Sanitary Sewers, Pers Serv	195,914	G81201	222,220
Sanitary Sewers, Equip & Cap Outlay		G81202	
Sanitary Sewers, Contr Expend	87,779	G81204	88,696
TOTAL Sanitary Sewers	283,693		310,916
Sewage Treat Disp, Contr Expend	3,646,877	G81304	3,672,296
TOTAL Sewage Treat Disp	3,646,877		3,672,296
Other Sanitation, Per Serv	93,797	G81891	98,803
Other Sanitation, Contr Expend		G81894	
TOTAL Other Sanitation	93,797		98,803
TOTAL Home And Community Services	4,683,274		4,762,763
Debt Principal, Serial Bonds	99,282	G97106	103,930
TOTAL Debt Principal	99,282		103,930
Debt Interest, Serial Bonds	93,965	G97107	90,806
TOTAL Debt Interest	93,965		90,806
TOTAL Expenditures	4,920,027		5,005,827
Transfers, Other Funds		G99019	450,000
TOTAL Operating Transfers	0		450,000
TOTAL Other Uses	0		450,000
TOTAL Detail Expenditures And Other Uses	4,920,027		5,455,827

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,072,266	G8021	1,983,622
Restated Fund Balance - Beg of Year	2,072,266	G8022	1,983,622
ADD - REVENUES AND OTHER SOURCES	4,831,383		4,747,478
DEDUCT - EXPENDITURES AND OTHER USES	4,920,027		5,455,827
Fund Balance - End of Year	1,983,622	G8029	1,275,273

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Departmental Income	4,806,736	G1299N	5,034,093
Est Rev - Sale of Prop And Comp For Loss	16,092	G2699N	20,264
TOTAL Estimated Revenues	4,822,828		5,054,357
Appropriated Reserve	0	G511N	
Appropriated Fund Balance	399,437	G599N	557,474
TOTAL Estimated Other Sources	399,437		557,474
TOTAL Estimated Revenues And Other Sources	5,222,265		5,611,831

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2019

(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	5,000	G1999N	5,000
App - Home And Community Services	4,637,662	G8999N	4,991,266
App - Employee Benefits	384,867	G9199N	421,884
App - Debt Service	194,736	G9899N	193,681
TOTAL Appropriations	5,222,265		5,611,831
App - Interfund Transfer	0	G9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	5,222,265		5,611,831

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Due From State And Federal Government	222,187	H410	284,775
TOTAL State And Federal Aid Receivables	222,187		284,775
Cash Special Reserves	11,582,436	H230	11,060,505
TOTAL Restricted Assets	11,582,436		11,060,505
TOTAL Assets and Deferred Outflows of Resources	11,804,623		11,345,280

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,011,234	H600	3,132,715
TOTAL Accounts Payable	2,011,234		3,132,715
Due To Other Funds	791,629	H630	791,629
TOTAL Due To Other Funds	791,629		791,629
TOTAL Liabilities	2,802,863		3,924,344
Deferred Inflows of Resources			
Deferred Inflow of Resources	222,187	H691	284,775
TOTAL Deferred Inflows of Resources	222,187		284,775
TOTAL Deferred Inflows of Resources	222,187		284,775
Fund Balance			
Capital Reserve	11,582,436	H878	11,060,505
TOTAL Restricted Fund Balance	11,582,436		11,060,505
Unassigned Fund Balance	-2,802,863	H917	-3,924,344
TOTAL Unassigned Fund Balance	-2,802,863		-3,924,344
TOTAL Fund Balance	8,779,573		7,136,161
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,804,623		11,345,280

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Misc Revenue, Other Govts	50,000	H2389	170,225
TOTAL Intergovernmental Charges	50,000		170,225
Interest And Earnings	11,344	H2401	
TOTAL Use of Money And Property	11,344		0
Insurance Recoveries		H2680	415,741
TOTAL Sale of Property And Compensation For Loss	0		415,741
Unclassified (specify)	14,590	H2770	64,674
TOTAL Miscellaneous Local Sources	14,590		64,674
St Aid - Other Home And Community Service	66,186	H3989	45,235
TOTAL State Aid	66,186		45,235
Fed Aid, Transp Cap Proj		H4597	62,925
TOTAL Federal Aid	0		62,925
TOTAL Revenues	142,120		758,800
Interfund Transfers		H5031	1,800,779
TOTAL Interfund Transfers	0		1,800,779
Serial Bonds	6,777,562	H5710	9,809,804
TOTAL Proceeds of Obligations	6,777,562		9,809,804
TOTAL Other Sources	6,777,562		11,610,583
TOTAL Detail Revenues And Other Sources	6,919,682		12,369,383

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Central Garage, Equip & Cap Outlay	910,892	H16402	557,688
TOTAL Central Garage	910,892		557,688
Other Gen Govt Support, Equip & Cap Outlay	34,964	H19892	7,853,333
TOTAL Other Gen Govt Support	34,964		7,853,333
TOTAL General Government Support	945,856		8,411,021
Public Safety Cap Proj	306,762	H30972	52,656
TOTAL Public Safety Cap Proj	306,762		52,656
Police, Equip & Cap Outlay	1,386,671	H31202	457,567
TOTAL Police	1,386,671		457,567
Fire, Equip & Cap Outlay	39,840	H34102	558,227
TOTAL Fire	39,840		558,227
TOTAL Public Safety	1,733,273		1,068,450
Other Transportation, Equip & Cap Outlay	361,511	H59892	600,874
TOTAL Other Transportation	361,511		600,874
TOTAL Transportation	361,511		600,874
Parks, Equip & Cap Outlay	5,867	H71102	3,006
TOTAL Parks	5,867		3,006
Playgr & Rec Centers, Equip & Cap Outlay	263,224	H71402	429,833
TOTAL Playgr & Rec Centers	263,224		429,833
Historical Property, Equip & Cap Outlay	247,878	H75202	257,733
TOTAL Historical Property	247,878		257,733
TOTAL Culture And Recreation	516,969		690,572
Sanitary Sewers, Equip & Cap Outlay	539,996	H81202	232,495
TOTAL Sanitary Sewers	539,996		232,495
Water Trans & Distrib, Equip & Cap Outlay	630,805	H83402	2,449,247
TOTAL Water Trans & Distrib	630,805		2,449,247
Misc Home & Comm Serv, Equip & Cap Outlay	720,299	H89892	554,836
TOTAL Misc Home & Comm Serv	720,299		554,836
TOTAL Home And Community Services	1,891,100		3,236,578
TOTAL Expenditures	5,448,709		14,007,495
Transfers, Other Funds	24,899	H99019	5,300
TOTAL Operating Transfers	24,899		5,300
TOTAL Other Uses	24,899		5,300
TOTAL Detail Expenditures And Other Uses	5,473,608		14,012,795

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,333,499	H8021	8,779,573
Restated Fund Balance - Beg of Year	7,333,499	H8022	8,779,573
ADD - REVENUES AND OTHER SOURCES	6,919,682		12,369,383
DEDUCT - EXPENDITURES AND OTHER USES	5,473,608		14,012,795
Fund Balance - End of Year	8,779,573	H8029	7,136,161

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	5,979,622	K101	5,979,622
Buildings	27,845,601	K102	27,845,601
Improvements Other Than Buildings	19,376,510	K103	19,376,510
Machinery And Equipment	19,453,163	K104	19,453,163
Construction Work In Progress	4,531,015	K105	4,531,015
Infrastructure	76,231,913	K106	76,231,913
Accum Deprec, Buildings	-13,108,759	K112	-13,594,023
Accum Depr, Imp Other Than Bld	-6,880,889	K113	-7,648,474
Accum Depr, Machinery & Equip	-13,195,228	K114	-14,347,342
Accum Deprec, Infrastructure	-46,903,861	K116	-48,082,417
TOTAL Fixed Assets (net)	73,329,087		69,745,568
TOTAL Assets and Deferred Outflows of Resources	73,329,087		69,745,568

CITY OF Saratoga Springs
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For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	73,329,087	K159	69,745,568
TOTAL Investments in Non-Current Government Assets	73,329,087		69,745,568
TOTAL Fund Balance	73,329,087		69,745,568
TOTAL	73,329,087		69,745,568

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	99,627	TA200	122,649
Cash In Time Deposits	1,355,379	TA201	1,872,571
TOTAL Cash	1,455,006		1,995,220
TOTAL Assets and Deferred Outflows of Resources	1,455,006		1,995,220

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds	55	TA630	77
TOTAL Due To Other Funds	55		77
State Retirement	37,515	TA18	43,696
Nys Income Tax	28,530	TA21	32,565
Federal Income Tax	17,240	TA22	23,668
Social Security Tax	16,287	TA26	22,643
Other Funds (specify)	1,355,379	TA85	1,872,571
TOTAL Agency Liabilities	1,454,951		1,995,143
TOTAL Liabilities	1,455,006		1,995,220
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,455,006		1,995,220

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash In Time Deposits Special Reserves	2,264,148	V231	2,028,600
TOTAL Restricted Assets	2,264,148		2,028,600
TOTAL Assets and Deferred Outflows of Resources	2,264,148		2,028,600

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	450	V600	225
TOTAL Accounts Payable	450		225
Due To Other Funds	385,338	V630	393,986
TOTAL Due To Other Funds	385,338		393,986
TOTAL Liabilities	385,788		394,211
Fund Balance			
Reserve For Debt	1,878,360	V884	1,634,389
TOTAL Restricted Fund Balance	1,878,360		1,634,389
TOTAL Fund Balance	1,878,360		1,634,389
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,264,148		2,028,600

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	3,273,222	V1001	3,209,032
Special Assessments	17,342	V1030	17,342
TOTAL Real Property Taxes	3,290,564		3,226,374
Interest And Earnings	1,658	V2401	19,429
TOTAL Use of Money And Property	1,658		19,429
Premium & Accrued Interest On Obligations	448,841	V2710	
Unclassified (specify)	241,000	V2770	260,000
TOTAL Miscellaneous Local Sources	689,841		260,000
TOTAL Revenues	3,982,063		3,505,803
Interfund Transfers	74,402	V5031	52,697
TOTAL Interfund Transfers	74,402		52,697
Advanced Refunding Bonds	6,260,000	V5791	
TOTAL Proceeds of Obligations	6,260,000		0
TOTAL Other Sources	6,334,402		52,697
TOTAL Detail Revenues And Other Sources	10,316,465		3,558,500

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fiscal Agents Fees, Contr Expend	121,402	V13804	41,492
TOTAL Fiscal Agents Fees	121,402		41,492
TOTAL General Government Support	121,402		41,492
Debt Principal, Serial Bonds	2,000,067	V97106	2,166,103
TOTAL Debt Principal	2,000,067		2,166,103
Debt Interest, Serial Bonds	1,485,456	V97107	1,594,876
TOTAL Debt Interest	1,485,456		1,594,876
TOTAL Expenditures	3,606,925		3,802,471
Repayments To Esc Agent Adv Ref Bonds	6,598,052	V99914	
	6,598,052		0
TOTAL Other Uses	6,598,052		0
TOTAL Detail Expenditures And Other Uses	10,204,977		3,802,471

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,766,872	V8021	1,878,360
Restated Fund Balance - Beg of Year	1,766,872	V8022	1,878,360
ADD - REVENUES AND OTHER SOURCES	10,316,465		3,558,500
DEDUCT - EXPENDITURES AND OTHER USES	10,204,977		3,802,471
Fund Balance - End of Year	1,878,360	V8029	1,634,389

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	189,096,002	W129	193,292,624
TOTAL Provision To Be Made In Future Budgets	189,096,002		193,292,624
TOTAL Assets and Deferred Outflows of Resources	189,096,002		193,292,624

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	4,785,258	W638	8,726,913
Total OPEB Liability	118,745,224	W683	111,805,930
Compensated Absences	4,275,789	W687	4,432,016
Other Long Term Debt	337,169	W689	257,961
TOTAL Other Liabilities	128,143,440		125,222,820
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	60,952,562	W628	68,069,804
TOTAL Bond And Long Term Liabilities	60,952,562		68,069,804
TOTAL Liabilities	189,096,002		193,292,624
TOTAL Liabilities	189,096,002		193,292,624

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2019

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 E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$545,920	\$16,360	\$0	\$0		\$529,560
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$348,166	\$18,377	\$0	\$0		\$329,789
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$1,819,053	\$92,315	\$0	\$0		\$1,726,738
2015	BOND E	WATER		Y	06/15/2015	06/15/2040	3.31%		\$979,273	\$895,200	\$29,485	\$0	\$0		\$865,715
2017	BOND E	2017 WATER BOND		Y	06/27/2017	12/15/2040	2.789%		\$1,275,000	\$1,248,055	\$43,675	\$0	\$0		\$1,204,380
2019	BOND E	Water		Y	06/15/2019	06/15/2040	2.575%		\$1,700,000	\$0			\$0		\$1,700,000
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$136,470	\$4,090	\$0	\$0		\$132,380
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$81,922	\$4,324	\$0	\$0		\$77,598
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$169,214	\$8,588	\$0	\$0		\$160,626
2015	BOND E	SEWER		Y	06/15/2015	06/15/2040	3.31%		\$650,000	\$594,200	\$19,570	\$0	\$0		\$574,630
2017	BOND E	2017 SEWER BOND		Y	06/27/2017	12/15/2040	2.789%		\$725,000	\$709,675	\$24,835	\$0	\$0		\$684,840
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$84,115	\$3,010	\$0	\$0		\$81,105
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$186,266	\$11,703	\$0	\$0		\$174,563
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$1,694,990	\$60,645	\$0	\$0		\$1,634,345
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$408,267	\$17,262	\$0	\$0		\$391,005
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$66,160	\$15,110	\$0	\$0		\$51,050
2018	BOND E	Water			06/15/2018	06/15/2042	3.179%		\$2,185,000	\$2,185,000	\$29,850	\$0	\$0		\$2,155,150
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$1,135,805	\$45,610	\$0	\$0		\$1,090,195
2018	BOND E	Water Refunding Bond			06/18/2018	07/01/2039	3.22%		\$1,581,330	\$1,557,380	\$53,900	\$0	\$0		\$1,503,480
2018	BOND E	Sewer Refundng Bond			06/18/2018	07/01/2039	3.22%		\$815,540	\$805,060	\$27,810	\$0	\$0		\$777,250
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$1,700,000	\$14,670,918	\$526,519	\$0	\$0	\$0	\$15,844,399
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$337,169	\$79,208	\$0	\$0		\$257,961
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$337,169	\$79,208	\$0	\$0	\$0	\$257,961
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$3,810,895	\$136,345	\$0	\$0		\$3,674,550
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$235,000	\$55,000	\$0	\$0		\$180,000
2016	BOND N	VARIOUS		Y	06/22/2016	06/15/2033	2.095%		\$3,029,324	\$2,730,000	\$155,000	\$0	\$0		\$2,575,000
2019	BOND N	Various Projects		Y	06/15/2019	06/15/2040	2.575%		\$8,109,804	\$0			\$0		\$8,109,804
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,152,610	\$34,550	\$0	\$0		\$1,118,060
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$3,074,912	\$162,299	\$0	\$0		\$2,912,613
2015	BOND N	VARIOUS		Y	06/15/2015	06/15/2040	3.31%		\$4,348,969	\$3,975,600	\$130,945	\$0	\$0		\$3,844,655

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2019

4/20/2020

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
2017	BOND N	2017 VARIOUS		Y	06/27/2017	12/15/2040	2.789%		\$5,881,574	\$5,757,270	\$201,490	\$0	\$0		\$5,555,780
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$355,000	\$50,000	\$0	\$0		\$305,000
2018	BOND N	Various		Y	06/20/2018	06/15/2042	3.179%		\$4,592,562	\$4,592,562	\$62,712	\$0	\$0		\$4,529,850
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$2,346,733	\$119,097	\$0	\$0		\$2,227,636
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$14,438,502	\$925,315	\$0	\$0		\$13,513,187
2018	BOND N	Various Refunding Bond			06/18/2018	07/01/2039	3.22%		\$3,863,130	\$3,812,560	\$133,290	\$0	\$0		\$3,679,270
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$8,109,804	\$46,281,644	\$2,166,043	\$0	\$0	\$0	\$52,225,405
2017	SAL N	PARKING DECK CITY CENTER AUTHO			01/19/2017	01/19/2043	2.67%		\$50,000	\$50,000	\$0	\$0	\$0		\$50,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$9,809,804	\$61,339,731	\$2,771,770	\$0	\$0	\$0	\$68,377,765

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$36,092,646.00
Time Deposits	9Z2021	\$2,037,655.00
Total		\$38,132,341.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$38,987,802.00
Total		\$39,737,802.00
 INVESTMENTS:		
- 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1201	\$8,171,315	\$444,492	\$0	\$8,615,807
****-1200	\$696,742	\$0	\$718,827	(\$22,085)
****-1202	\$521,553	\$40,891	\$235,642	\$326,802
****-1206	\$7,910	\$478	\$0	\$8,388
****-1284	\$3,197,454	\$0	\$0	\$3,197,454
****-1222	\$5,839,288	\$0	\$0	\$5,839,288
****-1201	\$349,751	\$1,178	\$0	\$350,929
****-1270	\$2,401,790	\$0	\$0	\$2,401,790
****-1279	\$2,529,958	\$0	\$0	\$2,529,958
****-1288	\$2,411,109	\$0	\$0	\$2,411,109
****-1211	\$699,939	\$0	\$0	\$699,939
****-1209	\$9,353,953	\$0	\$0	\$9,353,953
****-1218	\$503,205	\$0	\$0	\$503,205
****-1233	\$1,977	\$0	\$0	\$1,977
****-1218	\$6,142	\$0	\$0	\$6,142
****-1200	\$78,885	\$0	\$0	\$78,885
****-1218	\$43,764	\$0	\$0	\$43,764
****-2110	\$3,697	\$0	\$0	\$3,697
****-4024	\$42,959	\$0	\$0	\$42,959
****-4039	\$131,108	\$0	\$0	\$131,108
****-4040	\$11,680	\$0	\$0	\$11,680
****-4094	\$1,273,638	\$0	\$155,096	\$1,118,542
****-4102	\$59,271	\$0	\$0	\$59,271
****-4109	\$246,901	\$0	\$26,034	\$220,867
****-1231	\$26,827	\$0	\$0	\$26,827
****-1201	\$2,962	\$0	\$0	\$2,962
****-1220	\$161,069	\$0	\$0	\$161,069

CITY OF Saratoga Springs
 Bank Reconciliation
 For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1221	\$4,014	\$0	\$0	\$4,014
				Total Adjusted Bank Balance
				\$38,130,301
				Petty Cash
				\$2,040.00
				Adjustments
				\$.00
			9ZCASH	*
			Total Cash	\$38,132,341
			9ZCASHB	*
			Total Cash Balance All Funds	\$38,132,341
			* Must be equal	

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		340			
Total Part Time Employees:		141			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,735,748.00	212	51	
90158	Police and Fire Retirement	\$2,565,452.00	137		
90258	Local Pension Fund	\$345,911.00	8		
90308	Social Security	\$1,958,094.00	340	141	
90408	Worker's Compensation Insurance		340	141	
90458	Life Insurance	\$20,344.00	254	56	
90508	Unemployment Insurance	\$16,470.00	340	141	
90558	Disability Insurance	\$21,151.00	191		
90608	Hospital and Medical (Dental) Insurance	\$8,113,589.00	273		304
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$70,970.00	6		
91890	Other Employee Benefits	\$490,134.00	187		18
Total		\$15,337,863.00			
Computed Total From Financial Section (comparative purposes only)		\$13,738,484.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

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
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 void outstanding payroll checks unable to re-issue

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8015 PENSION LIABILITY ADJUSTMENT