



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
March 31, 2013**

**SEWER FUND  
REVENUE AND EXPENSES**

## 1st Quarter 2013 Budget Report - OVERVIEW: Expenses and Revenue by Fund and Department

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

**Note:** The difference between total Revised Revenue and total Revised Expenses is equal to encumbrance "carried forward" from prior year.

**Note:** Revenue has a minus sign (-) as it is printed in credit format per the city financial management system.

	EXPENSES						REVENUE				
	2013 Adopted Expense Budget	2013 Revised Expense Budget	2013 YTD Expended	2013 Encumbrances	2013 Available Budget	2013 % Used	2013 Adopted Revenue Budget	2013 Revised Est Revenue Budget	2013 YTD Revenue Collected	2013 Revenue Remaining to be Collected	2013 % Collected
<b>A - GENERAL FUND</b>											
Mayor's Department	\$2,062,515	\$2,328,371	\$521,997	\$388,991	\$1,417,383	39.1%	-\$374,343	-\$376,073	-\$204,471	-\$171,603	54.4%
Finance Department	\$3,403,751	\$3,446,726	\$999,641	\$90,705	\$2,356,380	31.6%	-\$34,920,396	-\$34,920,396	-\$8,773,836	-\$26,146,560	25.1%
Public Works Department	\$9,046,187	\$9,603,126	\$2,329,099	\$457,465	\$6,816,562	29.0%	-\$1,514,054	-\$1,568,260	-\$204,436	-\$1,363,825	13.0%
Public Safety Department	\$21,996,774	\$22,365,972	\$5,565,785	\$601,424	\$16,198,764	27.6%	-\$1,979,293	-\$1,997,701	-\$564,590	-\$1,433,111	28.3%
Accounts Department	\$1,224,480	\$1,817,930	\$243,988	\$578,765	\$995,177	45.3%	-\$104,748	-\$113,401	-\$44,977	-\$68,424	39.7%
Recreation Department	\$2,132,928	\$2,152,218	\$454,281	\$18,695	\$1,679,241	22.0%	-\$973,802	-\$973,802	-\$227,197	-\$746,605	23.3%
<b>A - TOTAL GENERAL FUND</b>	<b>\$39,866,635</b>	<b>\$41,714,342</b>	<b>\$10,114,789</b>	<b>\$2,136,045</b>	<b>\$29,463,508</b>	<b>29.4%</b>	<b>-\$39,866,635</b>	<b>-\$39,949,633</b>	<b>-\$10,019,506</b>	<b>-\$29,930,127</b>	<b>25.1%</b>
E - CITY CENTER AUTHORITY	\$1,559,912	\$2,875,164	\$365,828	\$1,397,912	\$1,111,424	61.3%	-\$1,559,912	-\$1,559,912	-\$237,245	-\$1,322,667	15.2%
<b>F - WATER FUND</b>	<b>\$3,030,716</b>	<b>\$3,095,872</b>	<b>\$607,758</b>	<b>\$133,766</b>	<b>\$2,354,349</b>	<b>24.0%</b>	<b>-\$3,030,716</b>	<b>-\$3,032,044</b>	<b>-\$182,781</b>	<b>-\$2,849,263</b>	<b>6.0%</b>
<b>G - SEWER FUND</b>	<b>\$3,847,840</b>	<b>\$3,855,572</b>	<b>\$954,733</b>	<b>\$31,282</b>	<b>\$2,869,557</b>	<b>25.6%</b>	<b>-\$3,847,840</b>	<b>-\$3,847,840</b>	<b>-\$37,660</b>	<b>-\$3,810,180</b>	<b>1.0%</b>
H - CAPITAL PROJECTS FUND	\$3,768,794	\$10,898,560	\$603,400	\$7,139,349	\$3,155,811	71.0%	-\$3,768,794	-\$4,458,539	-\$206,742	-\$4,251,796	4.6%
K - FIXED ASSETS	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0.00	\$0.00	\$0.00	0.0%
P - SPECIAL ASSESSMENT DISTRICT	\$112,675	\$112,675	\$300	\$0	\$112,375	0.3%	-\$112,675	-\$112,675	-\$112,702	\$27	100.0%
Q - WEST AVE SPECIAL ASSESS. DIST	\$51,003	\$51,003	\$1,300	\$0	\$49,703	2.5%	-\$51,003	-\$51,003	-\$51,008	\$5	100.0%
V - DEBT SERVICE FUND	\$3,058,130	\$4,207,690	\$800,131	\$1,178,610	\$2,228,948	47.0%	-\$3,058,130	-\$3,058,130	-\$2,723,837	-\$334,292	89.1%
Y - COMMUNITY DEVELOPMENT FUND	\$0	\$38,769	\$64,983	\$37,176	-\$63,390	NA	\$0	\$0	-\$80,100	\$80,100	NA
<b>GRAND TOTAL</b>	<b>\$55,295,705</b>	<b>\$66,849,647</b>	<b>\$13,513,222</b>	<b>\$12,054,141</b>	<b>\$41,282,285</b>	<b>38.2%</b>	<b>-\$55,295,705</b>	<b>-\$56,069,775</b>	<b>-\$13,651,581</b>	<b>-\$42,418,195</b>	<b>24.3%</b>

# 1st Quarter 2013 Budget Report Revenue: SEWER FUND

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

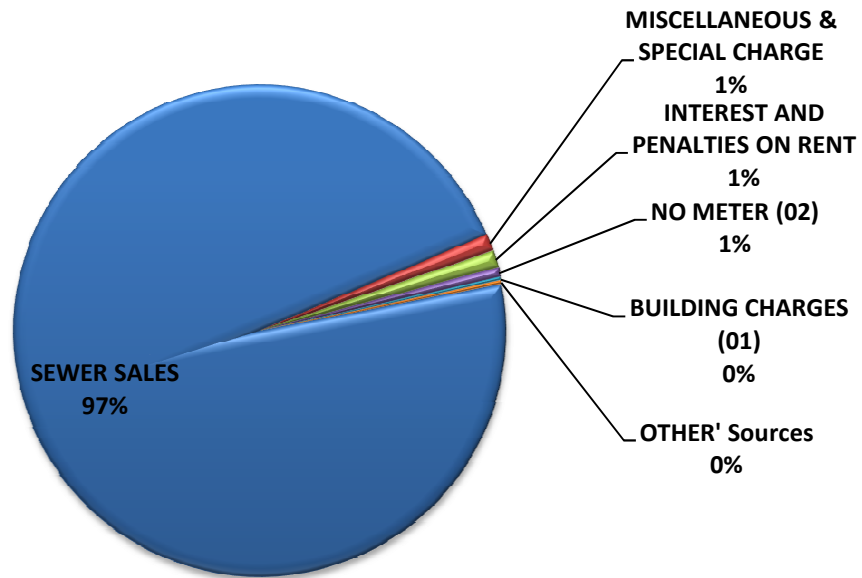
		2013 Adopted	2013 Revised	2013 YTD	2013 Revenue	2013 %	2012 YTD	2012 Revenue	2012 %
ACCOUNTS FOR: G - SEWER FUND		Est Revenue	Est Revenue	Revenue	Remaining to	Collected	Revenue	Remaining to be	Collected
				Collected	be Collected		Collected	Collected	Collected
<b>3 COMMISSIONER OF PUBLIC WORKS</b>									
G013_ 40511	USE OF RESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G013_ 40599	USE UNASSIGNED FUND BALANCE	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G013_ 40962	BUDGETARY PROVISIONS FOR OTHER	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G043_ 42120	SEWER SALES	-\$3,720,322	-\$3,720,322	\$4,568	-\$3,724,890	0.1 %	\$3,399	-\$3,545,291	0.1 %
G043_ 42122	MISCELLANEOUS & SPECIAL CHARGE	-\$43,000	-\$43,000	\$0	-\$43,000	0 %	\$0	-\$45,000	0.0 %
G043_ 42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	\$25	-\$8,025	0.3 %	\$0	-\$10,000	0.0 %
G043_ 42125	NO METER (02)	-\$25,000	-\$25,000	\$0	-\$25,000	0 %	\$300	-\$29,300	1.0 %
G043_ 42127	DEAD SERVICE (06)	-\$600	-\$600	\$0	-\$600	0 %	\$0	-\$600	0.0 %
G043_ 42128	INTEREST AND PENALTIES ON RENT	-\$43,000	-\$43,000	-\$40,579	-\$2,421	94.4 %	-\$39,060	\$4,060	111.6 %
G043_ 42770	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G053_ 43901	COUNTY SEWER DISTRICT BILLING	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G073_ 42590	PERMITS	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G093_ 42680	INSURANCE RECOVERY	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G093_ 42681	HOSPITALIZATION REIMBURSEMENT	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G093_ 42682	EMPLOYEE HOSPITALIZATION CONT	-\$7,918	-\$7,918	-\$1,627	-\$6,290	20.6 %	-\$1,349	-\$6,698	16.8 %
G093_ 42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G093_ 42692	DISABILITY CONTRIBUTION EMPLOY	\$0	\$0	-\$46	\$46	100 %	-\$22	\$22	100.0 %
G103_ 42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G103_ 42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0 %	\$0	\$0	0.0 %
G143_ 45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0 %	-\$19,121	\$0	100.0 %
<b>TOTAL SEWER FUND</b>		<b>-\$3,847,840</b>	<b>-\$3,847,840</b>	<b>-\$37,660</b>	<b>-\$3,810,180</b>	<b>1.0%</b>	<b>-\$55,853</b>	<b>-\$3,632,807</b>	<b>1.5% %</b>

# 1st Quarter Budget Report Revenue: SEWER FUND - Most to Least by Adopted Budget

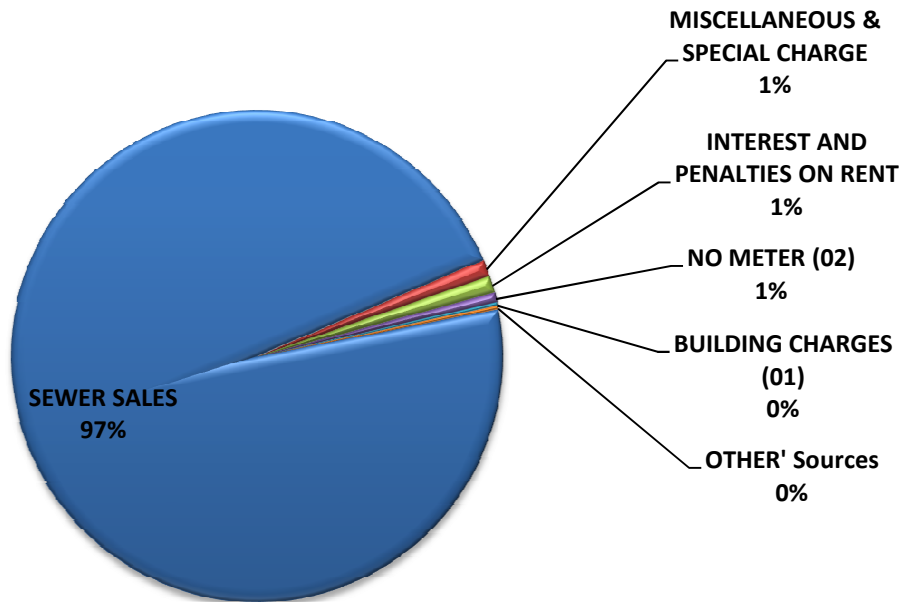
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ACCOUNTS FOR: G - SEWER FUND		2013 Adopted Est Revenue	2013 Revised Est Revenue	2013 YTD Revenue Collected	2013 Revenue Remaining to be Collected	2013 % Collected	2012 YTD Revenue Collected	2012 Revenue Remaining to be Collected	2012 % Collected
<b>3 COMMISSIONER OF PUBLIC WORKS</b>									
<b>MAIN Sources:</b>									
G043__42120	SEWER SALES	-\$3,720,322	-\$3,720,322	\$4,568	-\$3,724,890	0.1 %	\$3,399	-\$3,545,291	42.4 %
G043__42122	MISCELLANEOUS & SPECIAL CHARGE	-\$43,000	-\$43,000	\$0	-\$43,000	0.0 %	\$0	-\$45,000	37.6 %
G043__42128	INTEREST AND PENALTIES ON RENT	-\$43,000	-\$43,000	-\$40,579	-\$2,421	94.4 %	-\$39,060	\$4,060	123.8 %
G043__42125	NO METER (02)	-\$25,000	-\$25,000	\$0	-\$25,000	0.0 %	\$300	-\$29,300	43.4 %
G043__42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	\$25	-\$8,025	0.3 %	\$0	-\$10,000	41.6 %
	<i>sub-total</i>	<i>-\$3,839,322</i>	<i>-\$3,839,322</i>	<i>-\$35,986</i>	<i>-\$3,803,336</i>		<i>-\$35,361</i>	<i>-\$3,625,531</i>	
<b>'OTHER' Sources:</b>									
G093__42682	EMPLOYEE HOSPITALIZATION CONT	-\$7,918	-\$7,918	-\$1,627	-\$6,290	20.6 %	-\$1,349	-\$6,698	107.6 %
G043__42127	DEAD SERVICE (06)	-\$600	-\$600	\$0	-\$600	0.0 %	\$0	-\$600	50.0 %
G013__40511	USE OF RESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G013__40599	USE UNASSIGNED FUND BALANCE	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G013__40962	BUDGETARY PROVISIONS FOR OTHER	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G043__42770	MISCELLANEOUS REVENUE	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G053__43901	COUNTY SEWER DISTRICT BILLING	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G073__42590	PERMITS	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	100.0 %
G093__42680	INSURANCE RECOVERY	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G093__42681	HOSPITALIZATION REIMBURSEMENT	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G093__42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G093__42692	DISABILITY CONTRIBUTION EMPLOY	\$0	\$0	-\$46	\$46	100.0 %	-\$22	\$22	44.4 %
G103__42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	0.0 %
G103__42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0 %	\$0	\$0	100.0 %
G143__45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0.0 %	-\$19,121	\$0	0.0 %
	<i>sub-total</i>	<i>-\$8,518</i>	<i>-\$8,518</i>	<i>-\$1,674</i>	<i>-\$6,844</i>		<i>-\$20,492</i>	<i>-\$7,276</i>	
<b>TOTAL SEWER FUND</b>		<b>-\$3,847,840</b>	<b>-\$3,847,840</b>	<b>-\$37,660</b>	<b>-\$3,810,180</b>	<b>1.0%</b>	<b>-\$55,853</b>	<b>-\$3,632,807</b>	<b>1.5% %</b>

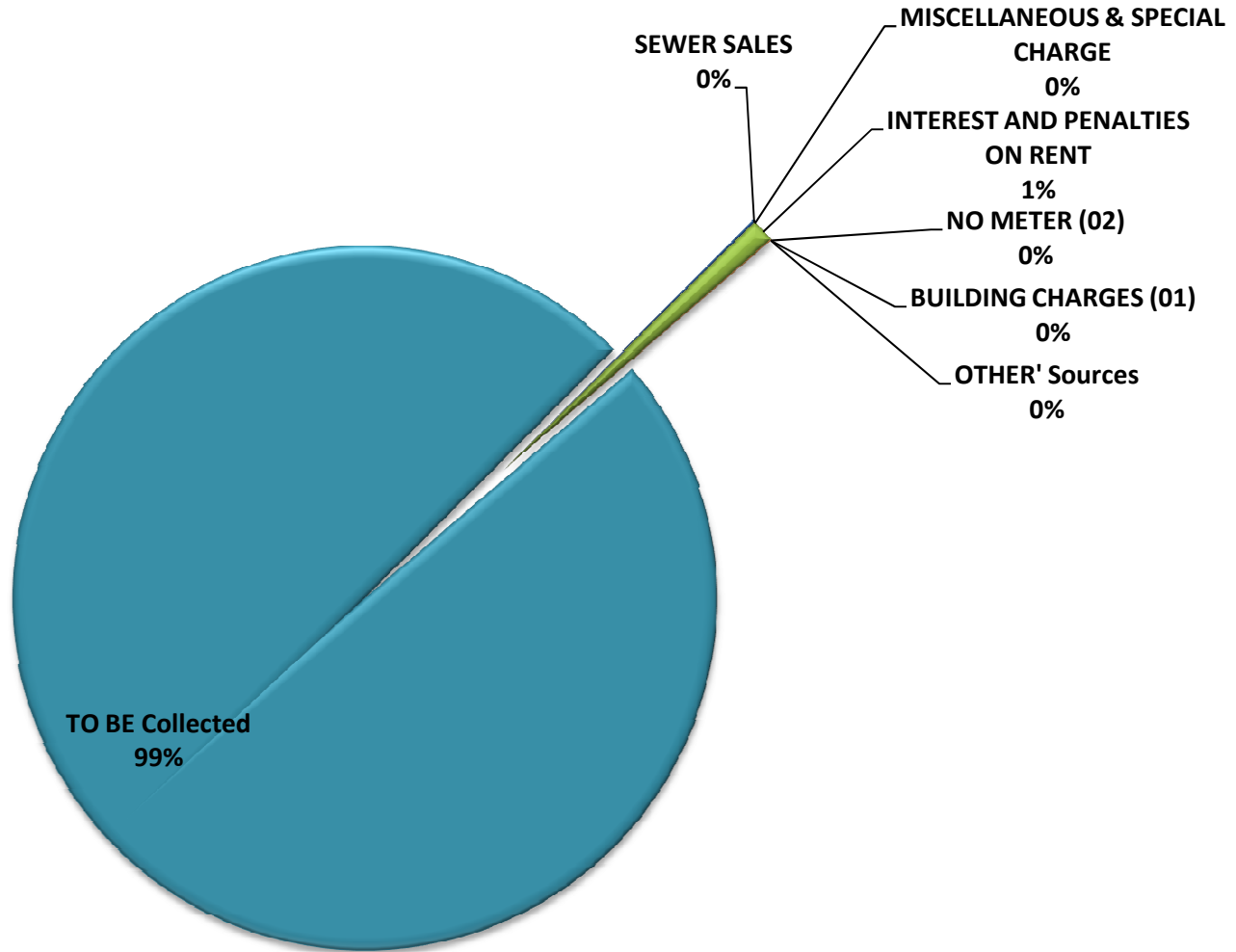
**2013 Total Adopted SEWER FUND Revenue Budget  
(\$3,847,840)**



**1st Quarter 2013 Total Revised SEWER FUND Revenue Budget  
(\$3,847,840)**



**1st Quarter 2013 SEWER FUND Revenue Budget  
TO BE Collected/Collected//TOTAL  
(\$3,810,180/\$37,660//\$3,847,840 )**

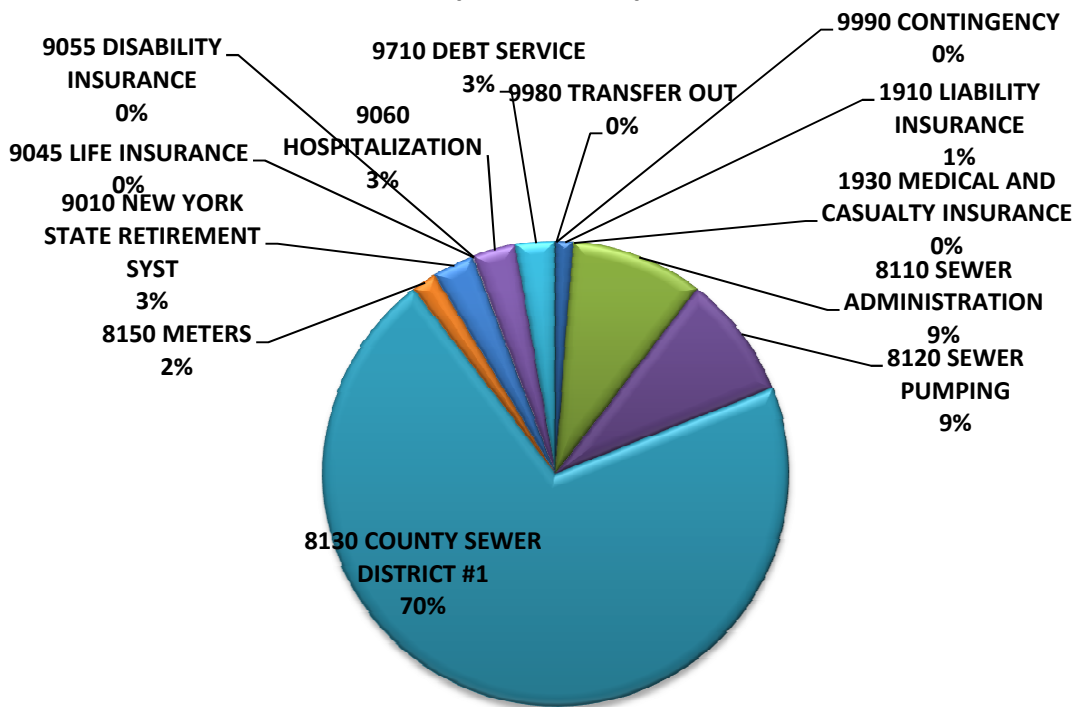


## 1ST Quarter 2013 Budget Report Expenses: SEWER FUND, by Sub-Department

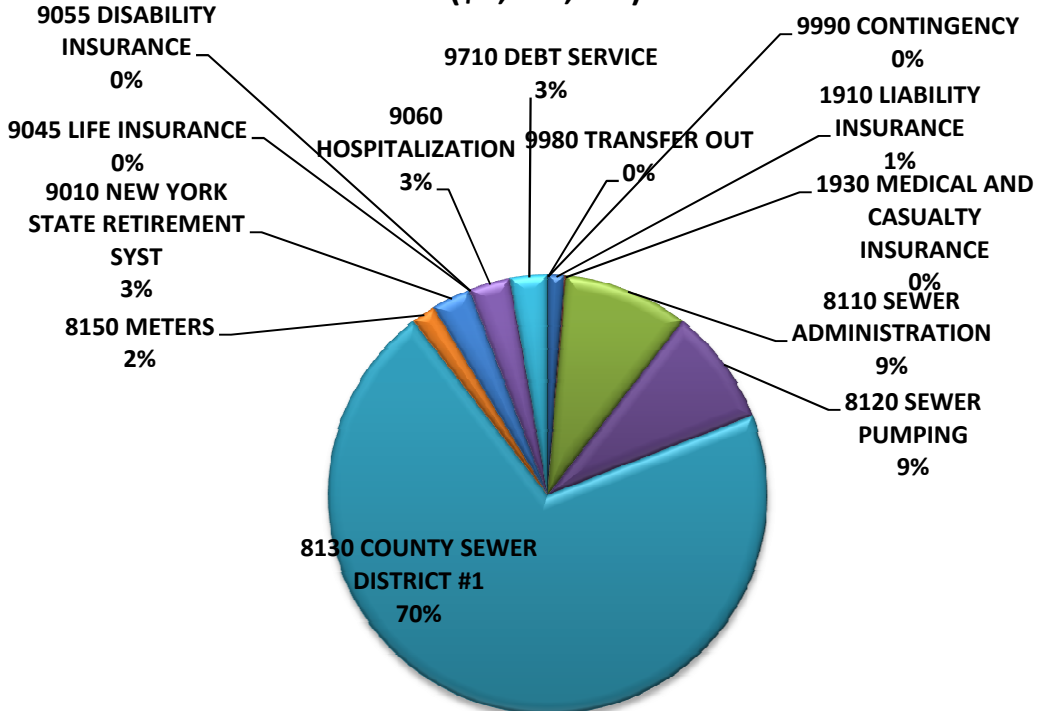
**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.

ACCOUNTS FOR: G SEWER FUND	2013 Adopted Budget	2013 Transfers Adjustments	2013 Revised Budget	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used	2012 YTD Expended	2012 Encmbrncs	2012 Available Budget	2012 % Used
1910 LIABILITY INSURANCE	\$46,762	\$0	\$46,762	\$41,923	\$0	\$4,840	89.7%	\$27,537	\$0	\$2,537	91.6%
1930 MEDICAL AND CASUALTY INSURANCE	\$0	\$4,782	\$4,782	\$0	\$4,782	\$0	100.0%	\$18,456	\$2,701	-\$456	102.2%
8110 SEWER ADMINISTRATION	\$352,041	\$847	\$352,888	\$51,973	\$17,950	\$282,965	19.8%	\$55,898	\$7,507	\$243,808	20.6%
8120 SEWER PUMPING	\$331,736	\$0	\$331,736	\$71,497	\$8,550	\$251,689	24.1%	\$72,897	\$8,550	\$249,427	24.6%
8130 COUNTY SEWER DISTRICT #1	\$2,716,727	\$53	\$2,716,780	\$679,195	\$0	\$2,037,585	25.0%	\$649,265	\$0	\$1,949,159	25.0%
8150 METERS	\$66,556	\$2,050	\$68,606	\$17,458	\$0	\$51,148	25.4%	\$15,938	\$0	\$50,145	24.1%
9010 NEW YORK STATE RETIREMENT SYST	\$111,180	\$0	\$111,180	\$24,370	\$0	\$86,810	21.9%	\$19,915	\$0	\$82,400	19.5%
9045 LIFE INSURANCE	\$553	\$0	\$553	\$178	\$0	\$374	32.3%	\$184	\$0	\$320	36.5%
9055 DISABILITY INSURANCE	\$360	\$0	\$360	\$0	\$0	\$360	0.0%	\$0	\$0	\$360	0.0%
9060 HOSPITALIZATION	\$115,752	\$0	\$115,752	\$38,488	\$0	\$77,264	33.3%	\$34,731	\$0	\$102,268	25.4%
9710 DEBT SERVICE	\$106,173	\$0	\$106,173	\$29,650	\$0	\$76,523	27.9%	\$30,285	\$0	\$71,263	29.8%
9980 TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9990 CONTINGENCY	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL COMMISSIONER OF PUBLIC WORKS</b>	<b>\$3,847,840</b>	<b>\$7,732</b>	<b>\$3,855,572</b>	<b>\$954,733</b>	<b>\$31,282</b>	<b>\$2,869,557</b>	<b>25.6%</b>	<b>\$925,107</b>	<b>\$18,758</b>	<b>\$2,751,231</b>	<b>25.5%</b>

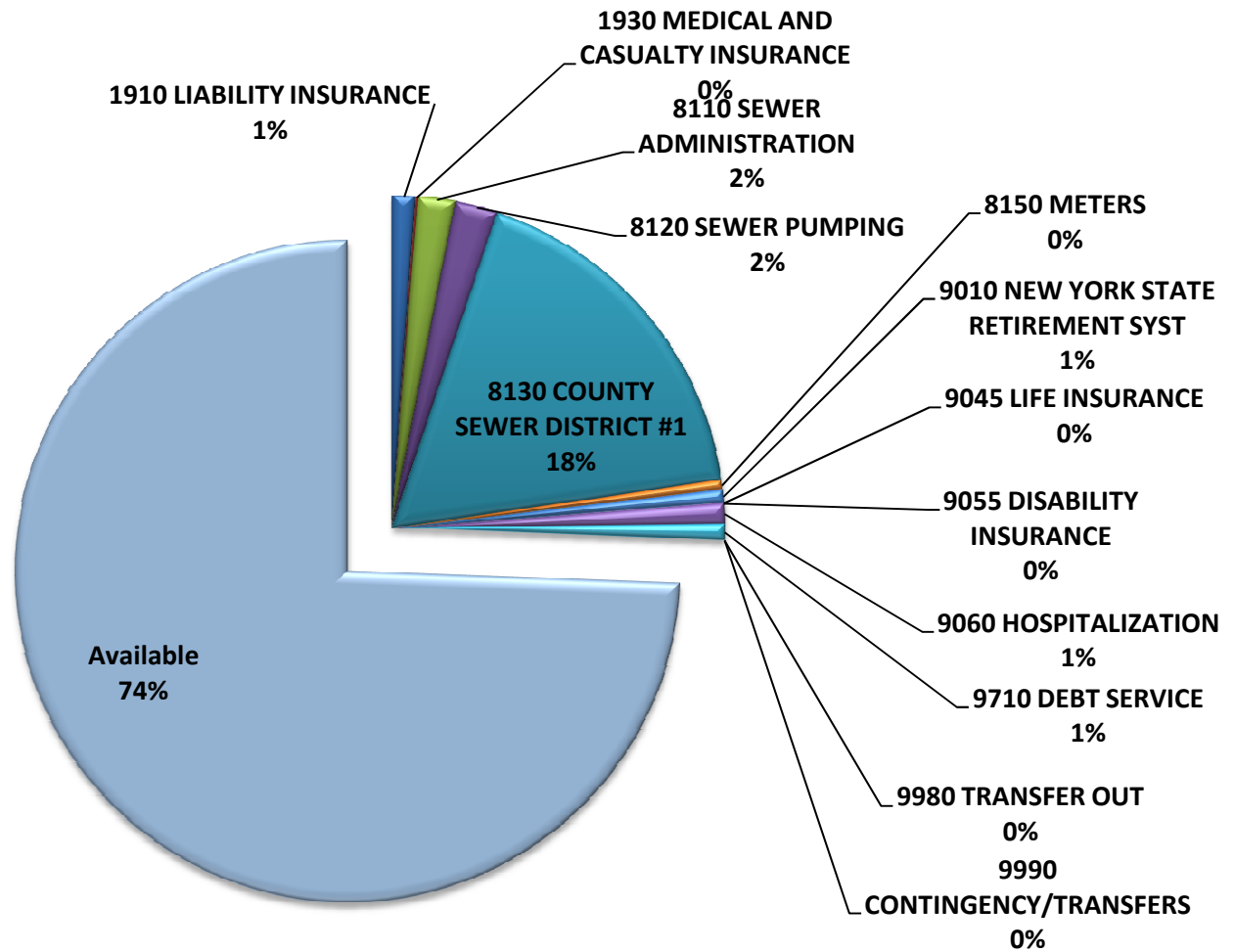
**2013 Total Adopted SEWER FUND Expense Budget  
by Sub-Department  
(\$3,847,840)**



**1st Quarter 2013 Total Revised SEWER FUND Expense Budget  
by Sub-Department  
(\$3,855,572)**



**1st Quarter 2013 SEWER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**(\$2,869,557/\$986,016//\$3,855,572 )**



## NOTES AND COMMENTS

1. **Purpose of this Report:** This is a report to fulfill Saratoga Springs City Charter requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.
2. **Revenue Printed as Credit:** Revenue has a minus sign (-) as it is printed as a credit in the city financial accounting system.
3. **Comparing 2013 Expenses with Prior Years:** Year-to year variation may be evident between some items because the *total* budgets have increased or decreased. Compare both the Amounts as well as the Percents. In addition, items are sometimes re-categorized due to re-organization, auditor recommendation, or increased clarification. This can also affect year-to-year comparison.
4. **“Number of Personnel”:** Differences among quarters are due to seasonal needs, budget changes, retirements, etc.
5. **Contingency Expense Line:** Expenditures may not be charged directly to a contingency line. Funds must be transferred from this line into the line from where the expense may be charged, such as a payroll line. Accordingly, “YTD Expended” and “Percent Used” will not reflect contingency amounts utilized. See instead, columns entitled “Transfers Adjustments” and “Revised Budget” for amounts drawn out of contingency.
6. **Balanced Budget and “Carry Forward”:** The difference between total Revised Revenue and Expenses is equal to encumbrance "carried forward" from prior year.
7. **YTD Revenue Collected:** Year to date revenue collected represents moneys received *and* posted for the period 01/01/13-03/31/13.
8. **Sales Tax Data:** Sales tax data reflects payments received by the city; it does not reflect the total per the New York State collection period.