



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For the Quarter Ended  
September 30, 2014**

**WATER FUND  
REVENUE AND EXPENSES**

### 3rd Quarter 2014 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				
	2014 Adopted Expense Budget	2014 Revised Expense Budget	2014 YTD Expended	2014 Encumbrances	2014 Available Budget	2014 % Used	2014 Adopted Revenue Budget	2014 Revised Est Revenue Budget	2014 YTD Revenue Collected	2014 Revenue Remaining to be Collected	2014 % Collected
<b>A - GENERAL FUND</b>											
Mayor's Department	\$2,156,900	\$2,410,701	\$1,387,173	\$172,865	\$850,664	64.7%	-\$528,174	-\$603,220	-\$567,332	-\$35,888	94.1%
Finance Department	\$2,716,260	\$2,650,341	\$1,810,807	\$55,097	\$784,437	70.4%	-\$35,268,785	-\$35,385,607	-\$24,590,997	-\$5,667,277	69.5%
Public Works Department	\$9,196,078	\$10,019,106	\$6,613,715	\$327,934	\$3,077,457	69.3%	-\$1,535,054	-\$1,884,003	-\$1,154,401	-\$729,602	61.3%
Public Safety Department	\$23,125,219	\$23,642,920	\$14,814,944	\$571,483	\$8,256,493	65.1%	-\$2,019,760	-\$2,125,386	-\$1,750,171	-\$375,215	82.3%
Accounts Department	\$1,142,188	\$2,082,967	\$742,481	\$152,936	\$1,187,551	43.0%	-\$104,086	-\$112,624	-\$115,646	\$3,022	102.7%
Recreation Department	\$2,103,376	\$2,130,993	\$1,247,551	\$28,391	\$855,051	59.9%	-\$984,163	-\$984,163	-\$677,186	-\$306,977	68.8%
<b>A - TOTAL GENERAL FUND</b>	<b>\$40,440,021</b>	<b>\$42,937,029</b>	<b>\$26,616,672</b>	<b>\$1,308,705</b>	<b>\$15,011,652</b>	<b>65.0%</b>	<b>-\$40,440,021</b>	<b>-\$41,095,002</b>	<b>-\$28,855,732</b>	<b>-\$7,111,936</b>	<b>70.2%</b>
E - CITY CENTER AUTHORITY	\$1,619,898	\$2,574,285	\$1,605,621	\$220,805	\$747,859	70.9%	-\$1,619,898	-\$1,626,398	-\$1,082,193	-\$544,205	66.5%
<b>F - WATER FUND</b>	<b>\$3,252,197</b>	<b>\$3,273,509</b>	<b>\$2,019,844</b>	<b>\$95,040</b>	<b>\$1,158,626</b>	<b>64.6%</b>	<b>-\$3,252,197</b>	<b>-\$3,252,197</b>	<b>-\$1,582,094</b>	<b>-\$1,670,103</b>	<b>48.6%</b>
<b>G - SEWER FUND</b>	<b>\$3,787,730</b>	<b>\$3,803,604</b>	<b>\$2,811,779</b>	<b>\$6,950</b>	<b>\$984,876</b>	<b>74.1%</b>	<b>-\$3,787,730</b>	<b>-\$3,796,362</b>	<b>-\$1,861,162</b>	<b>-\$1,935,200</b>	<b>49.0%</b>
H - CAPITAL PROJECTS FUND	\$9,047,386	\$19,312,393	\$4,103,515	\$2,773,204	\$12,435,673	35.6%	-\$9,047,386	-\$10,351,707	-\$5,420,831	-\$4,930,875	52.4%
K - FIXED ASSETS	\$0	\$0	\$23,855	\$0	-\$23,855	NA	\$0	\$0.00	\$0.00	\$0.00	NA
P - SPECIAL ASSESSMENT DISTRICT	\$115,595	\$115,595	\$52,721	\$0	\$62,874	45.6%	-\$115,595	-\$115,595	-\$114,888	-\$707	99.4%
Q - WEST AVE SPECIAL ASSESS. DIST	\$51,003	\$51,193	\$1,690	\$0	\$49,503	3.3%	-\$51,003	-\$51,193	-\$51,015	-\$178	99.7%
V - DEBT SERVICE FUND	\$3,287,409	\$4,331,419	\$2,805,816	\$744,422	\$781,181	82.0%	-\$3,287,409	-\$3,366,889	-\$3,028,907	-\$337,983	90.0%
Y - COMMUNITY DEVELOPMENT FUND	\$0	\$0	\$365,072	\$0	-\$365,072	NA	\$0	\$0	-\$318,974	\$318,974	NA
<b>GRAND TOTAL</b>	<b>\$61,601,239</b>	<b>\$76,399,027</b>	<b>\$40,406,584</b>	<b>\$5,149,126</b>	<b>\$30,843,317</b>	<b>59.6%</b>	<b>-\$61,601,239</b>	<b>-\$63,655,343</b>	<b>-\$42,315,795</b>	<b>-\$16,212,214</b>	<b>66.5%</b>

### 3rd Quarter 2014 Budget Report Revenue: WATER 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 cash basis.

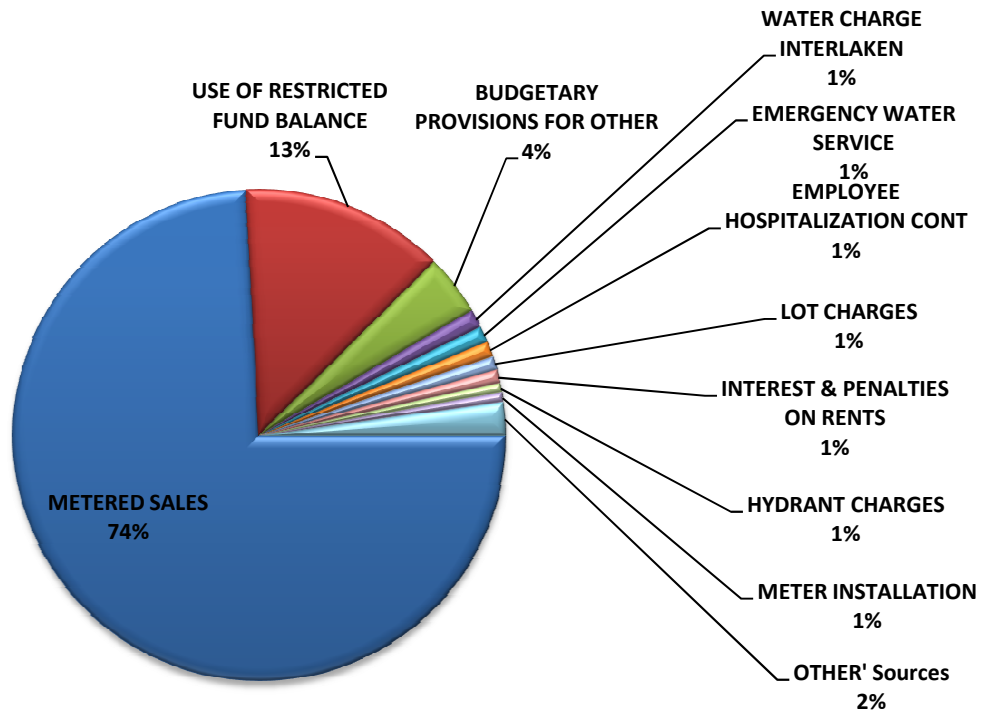
ACCOUNTS FOR: F - WATER FUND			2014 Adopted Est Revenue	2014 Revised Est Revenue	2014 YTD Revenue Collected	2014 Revenue Remaining to be Collected	2014 % Collecte d	2013 YTD Revenue Collected	2013 Revenue Remaining to be Collected	2013 % Collecte d
<b>3 COMMISSIONER OF PUBLIC WORKS</b>										
F013	40511	USE OF RESTRICTED FUND BALANCE	-\$435,367	-\$435,367	\$0	-\$435,367	0.0%	\$0	-\$323,685	0.0%
F013	40599	USE UNASSIGNED FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F013	40962	BUDGETARY PROVISIONS FOR OTHER	-\$130,000	-\$130,000	-\$177,677	\$47,677	136.7%	-\$239,500	\$114,500	191.6%
F013	41004	GILBERT MEADOWBROOK TAX	-\$3,015	-\$3,015	-\$3,015	\$0	100.0%	-\$3,015	\$0	100.0%
F043	42140	METERED SALES	-\$2,411,511	-\$2,411,511	-\$996,244	-\$1,415,267	41.3%	-\$950,834	-\$1,347,863	41.4%
F043	42141	HYDRANT CHARGES	-\$20,000	-\$20,000	-\$10,000	-\$10,000	50.0%	-\$10,000	-\$10,000	50.0%
F043	42142	MISCELLANEOUS & SPECIAL CHARGE	-\$400	-\$400	-\$210	-\$190	52.5%	-\$210	-\$190	52.5%
F043	42143	LOT CHARGES	-\$30,000	-\$30,000	\$80	-\$30,080	-0.3%	\$510	-\$35,510	-1.5%
F043	42144	BUILDING CHARGES (01)	-\$7,500	-\$7,500	-\$5,095	-\$2,405	67.9%	-\$4,420	-\$3,080	58.9%
F043	42145	NO METER (02)	-\$7,500	-\$7,500	-\$2,000	-\$5,500	26.7%	-\$2,000	-\$6,500	23.5%
F043	42147	DEAD SERVICE (06)	\$0	\$0	\$0	\$0	0.0%	\$0	-\$800	0.0%
F043	42148	INTEREST & PENALTIES ON RENTS	-\$28,000	-\$28,000	-\$36,058	\$8,058	128.8%	-\$35,627	\$7,627	127.2%
F043	42149	METER STORAGE, REPAIR, REPLACEM	-\$1,500	-\$1,500	-\$5,380	\$3,880	358.7%	-\$2,265	-\$735	75.5%
F043	42150	METER INSTALLATION	-\$20,000	-\$20,000	-\$14,405	-\$5,595	72.0%	-\$15,725	-\$8,275	65.5%
F043	42151	WATER CONNECTION FEES	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F043	42152	FINAL METER READING FEE	-\$15,000	-\$15,000	-\$8,760	-\$6,240	58.4%	-\$10,900	-\$4,100	72.7%
F043	42153	WATER CHARGE INTERLAKEN	-\$39,500	-\$39,500	-\$19,548	-\$19,952	49.5%	-\$19,584	-\$20,416	49.0%
F043	42154	MAINTENANCE FEE INTERLAKEN	-\$14,000	-\$14,000	-\$6,996	-\$7,004	50.0%	-\$6,996	-\$7,004	50.0%
F043	42155	EMERGENCY WATER SERVICE	-\$35,000	-\$35,000	-\$18,222	-\$16,778	52.1%	-\$18,111	-\$16,889	51.7%
F043	42157	ESTIMATED BILL FEE	-\$15,000	-\$15,000	-\$4,800	-\$10,200	32.0%	-\$6,720	-\$5,280	56.0%
F043	42159	WATER CAPITAL IMPROVEMENT FEE	\$0	\$0	-\$244,094	\$244,094	0.0%	-\$160,402	\$160,402	0.0%
F043	42770	MISCELLANEOUS REVENUE	-\$4,000	-\$4,000	-\$3,218	-\$782	80.4%	-\$1,988	-\$2,012	49.7%
F073	42590	PERMITS	-\$1,500	-\$1,500	-\$1,400	-\$100	93.3%	-\$2,000	\$500	133.3%
F093	42680	INSURANCE RECOVERY	\$0	\$0	\$0	\$0	0.0%	-\$1,329	\$0	100.0%
F093	42681	HOSPITALIZATION REIMBURSEMENT	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F093	42682	EMPLOYEE HOSPITALIZATION CONT	-\$32,234	-\$32,234	-\$24,014	-\$8,220	74.5%	-\$21,003	-\$6,615	76.0%
F093	42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$470	-\$470	-\$327	-\$143	69.6%	-\$309	\$309	0.0%
F103	42389	MISC REVENUE OTHER GOVERNMENTS	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F103	42401	INTEREST ON INVESTMENTS	-\$700	-\$700	-\$713	\$13	101.8%	-\$600	-\$3,400	15.0%
F103	42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F103	42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	-\$208	\$208	0.0%
F113	43991	NYSERDA CAPITAL PROJECT AID	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F143	45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0.0%	-\$2,834	\$0	100.0%
<b>TOTAL WATER FUND</b>			<b>-\$3,252,197</b>	<b>-\$3,252,197</b>	<b>-\$1,582,094</b>	<b>-\$1,670,103</b>	<b>48.6%</b>	<b>-\$1,516,071</b>	<b>-\$1,518,807</b>	<b>50.0%</b>

### 3rd Quarter 2014 Budget Report Revenue: WATER FUND - Most to Least by Adopted Budget

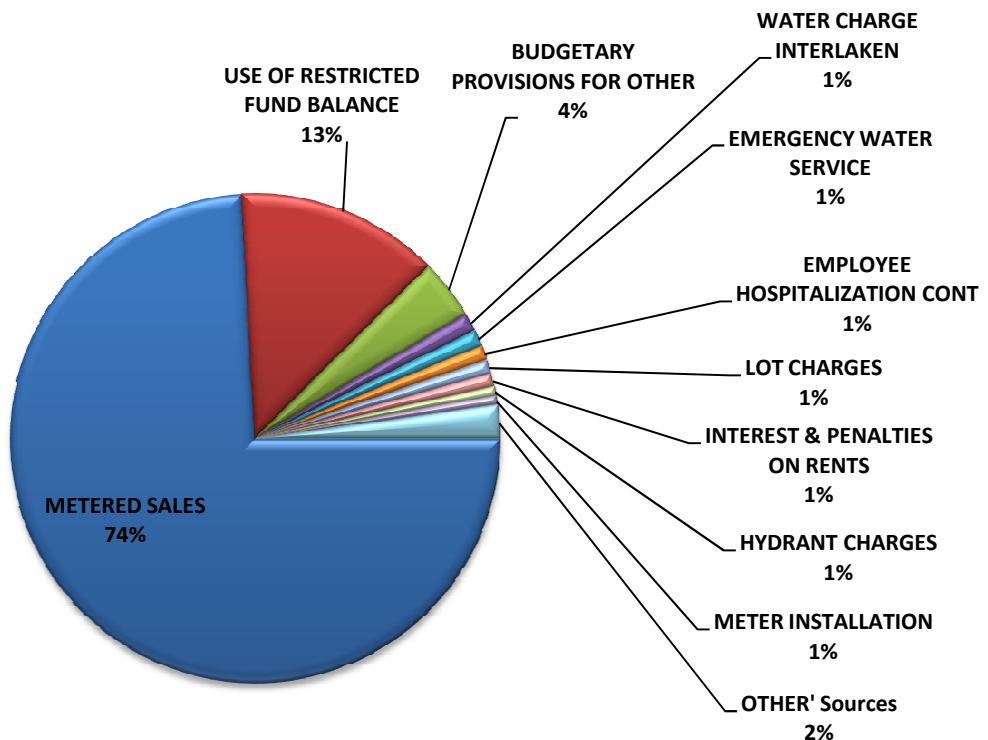
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<b>3 COMMISSIONER OF PUBLIC WORKS</b>										
<b>MAIN Sources:</b>										
F043	42140	METERED SALES	-\$2,411,511	-\$2,411,511	-\$996,244	-\$1,415,267	41.3%	-\$950,834	-\$1,347,863	41.4%
F013	40511	USE OF RESTRICTED FUND BALANCE	-\$435,367	-\$435,367	\$0	-\$435,367	0.0%	\$0	-\$323,685	0.0%
F013	40962	BUDGETARY PROVISIONS FOR OTHER	-\$130,000	-\$130,000	-\$177,677	\$47,677	136.7%	-\$239,500	\$114,500	191.6%
F043	42153	WATER CHARGE INTERLAKEN	-\$39,500	-\$39,500	-\$19,548	-\$19,952	49.5%	-\$19,584	-\$20,416	49.0%
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F093	42682	EMPLOYEE HOSPITALIZATION CONT	-\$32,234	-\$32,234	-\$24,014	-\$8,220	74.5%	-\$21,003	-\$6,615	76.0%
F043	42143	LOT CHARGES	-\$30,000	-\$30,000	\$80	-\$30,080	-0.3%	\$510	-\$35,510	-1.5%
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F043	42141	HYDRANT CHARGES	-\$20,000	-\$20,000	-\$10,000	-\$10,000	50.0%	-\$10,000	-\$10,000	50.0%
F043	42150	METER INSTALLATION	-\$20,000	-\$20,000	-\$14,405	-\$5,595	72.0%	-\$15,725	-\$8,275	65.5%
		<i>sub-total</i>	<i>-\$3,181,612</i>	<i>-\$3,181,612</i>	<i>-\$1,296,087</i>	<i>-\$1,885,525</i>		<i>-\$1,309,874</i>	<i>-\$1,647,126</i>	
<b>'OTHER' Sources:</b>										
F043	42152	FINAL METER READING FEE	-\$15,000	-\$15,000	-\$8,760	-\$6,240	58.4%	-\$10,900	-\$4,100	72.7%
F043	42157	ESTIMATED BILL FEE	-\$15,000	-\$15,000	-\$4,800	-\$10,200	32.0%	-\$6,720	-\$5,280	56.0%
F043	42154	MAINTENANCE FEE INTERLAKEN	-\$14,000	-\$14,000	-\$6,996	-\$7,004	50.0%	-\$6,996	-\$7,004	50.0%
F043	42144	BUILDING CHARGES (01)	-\$7,500	-\$7,500	-\$5,095	-\$2,405	67.9%	-\$4,420	-\$3,080	58.9%
F043	42145	NO METER (02)	-\$7,500	-\$7,500	-\$2,000	-\$5,500	26.7%	-\$2,000	-\$6,500	23.5%
F043	42770	MISCELLANEOUS REVENUE	-\$4,000	-\$4,000	-\$3,218	-\$782	80.4%	-\$1,988	-\$2,012	49.7%
F013	41004	GILBERT MEADOWBROOK TAX	-\$3,015	-\$3,015	-\$3,015	\$0	100.0%	-\$3,015	\$0	100.0%
F043	42149	METER STORAGE, REPAIR, REPLACEM	-\$1,500	-\$1,500	-\$5,380	\$3,880	358.7%	-\$2,265	-\$735	75.5%
F073	42590	PERMITS	-\$1,500	-\$1,500	-\$1,400	-\$100	93.3%	-\$2,000	\$500	133.3%
F103	42401	INTEREST ON INVESTMENTS	-\$700	-\$700	-\$713	\$13	101.8%	-\$600	-\$3,400	15.0%
F093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$470	-\$470	-\$327	-\$143	69.6%	-\$309	\$309	0.0%
F043	42142	MISCELLANEOUS & SPECIAL CHARGE	-\$400	-\$400	-\$210	-\$190	52.5%	-\$210	-\$190	52.5%
F013	40599	USE UNASSIGNED FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F043	42147	DEAD SERVICE (06)	\$0	\$0	\$0	\$0	0.0%	\$0	-\$800	0.0%
F043	42151	WATER CONNECTION FEES	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F043	42159	WATER CAPITAL IMPROVEMENT FEE	\$0	\$0	-\$244,094	\$244,094	0.0%	-\$160,402	\$160,402	0.0%
F093	42680	INSURANCE RECOVERY	\$0	\$0	\$0	\$0	0.0%	-\$1,329	\$0	100.0%
F093	42681	HOSPITALIZATION REIMBURSEMENT	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F093	42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F103	42389	MISC REVENUE OTHER GOVERNMENTS	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F103	42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F103	42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	-\$208	\$208	0.0%
F113	43991	NYSERDA CAPITAL PROJECT AID	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
F143	45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0.0%	-\$2,834	\$0	100.0%
		<i>sub-total</i>	<i>-\$70,585</i>	<i>-\$70,585</i>	<i>-\$286,007</i>	<i>\$215,422</i>		<i>-\$206,197</i>	<i>\$128,319</i>	
<b>TOTAL WATER FUND</b>		<b>-\$3,252,197</b>	<b>-\$3,252,197</b>	<b>-\$1,582,094</b>	<b>-\$1,670,103</b>	<b>48.6%</b>	<b>-\$1,516,071</b>	<b>-\$1,518,807</b>	<b>50.0%</b>	

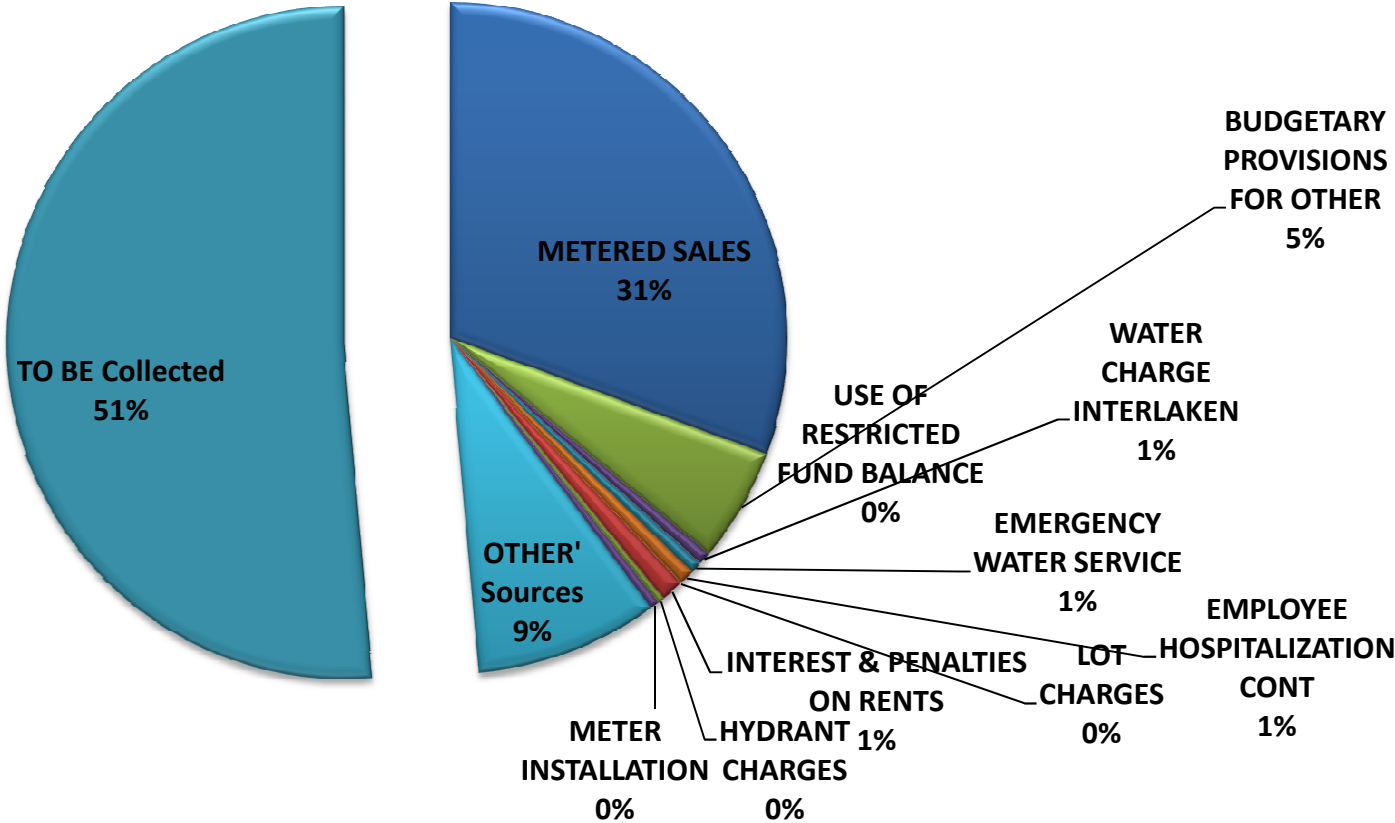
**2014 Total Adopted WATER FUND Revenue Budget  
(\$3,252,197)**



**3rd Quarter 2014 Total Revised WATER FUND Revenue Budget  
(\$3,252,197)**



**3rd Quarter 2014 WATER FUND Revenue Budget**  
**TO BE Collected/Collected//TOTAL**  
**(\$1,670,103/1,582,094//\$3,252,197)**



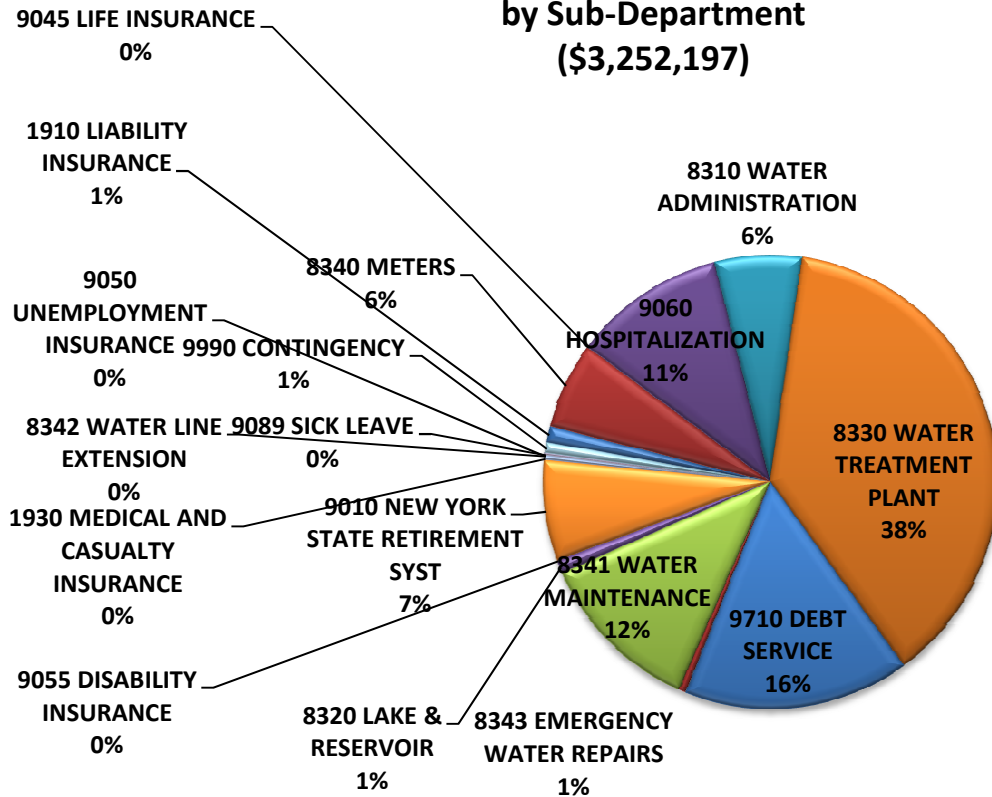
### 3rd Quarter 2014 Budget Report Expenses: WATER FUND, by Sub-Department (from Most to Least % Used)

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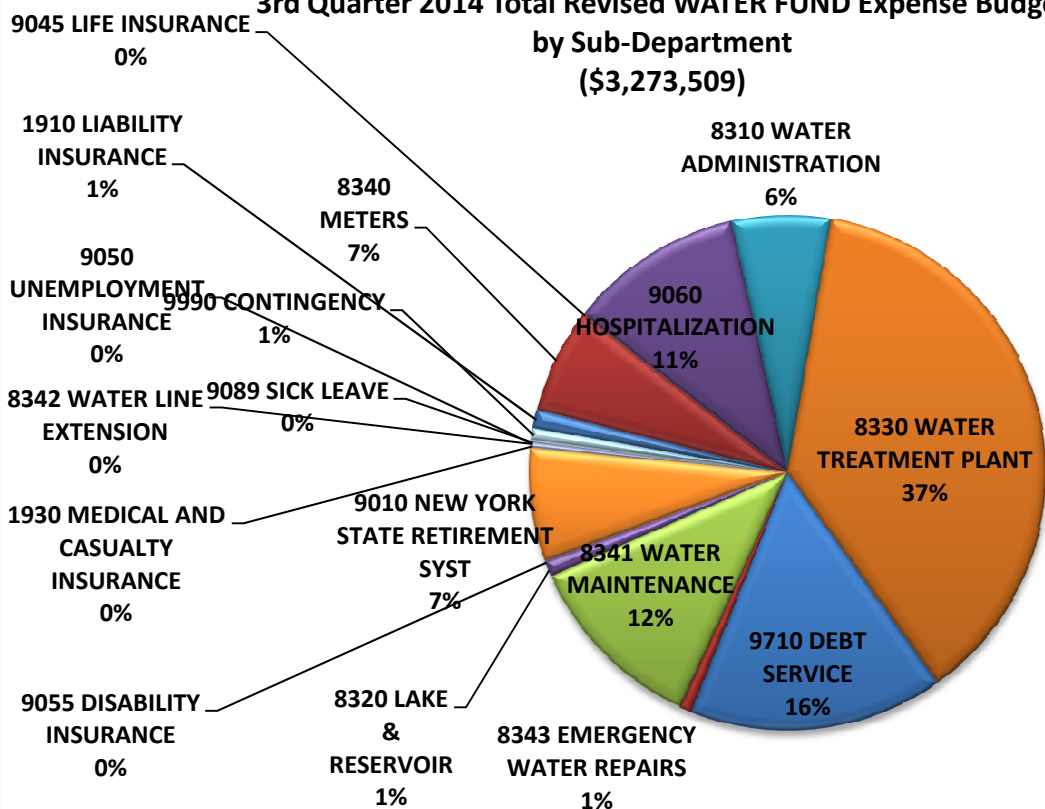
ACCOUNTS FOR: F WATER FUND	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
1910 LIABILITY INSURANCE	\$37,878	\$0	\$37,878	\$37,878	\$0	\$0	100.0%	\$40,026	\$0	\$4,123	90.7%
8340 METERS	\$201,512	\$13,188	\$214,700	\$145,367	\$24,311	\$45,022	79.0%	\$98,699	\$34,262	\$58,941	69.3%
9045 LIFE INSURANCE	\$1,100	\$0	\$1,100	\$798	\$0	\$302	72.6%	\$754	\$0	\$250	75.1%
9060 HOSPITALIZATION	\$354,594	\$4,565	\$359,159	\$254,632	\$0	\$104,526	70.9%	\$241,649	\$0	\$86,525	73.6%
8310 WATER ADMINISTRATION	\$201,516	\$1,271	\$202,787	\$139,300	\$0	\$63,487	68.7%	\$127,369	\$7,500	\$66,363	67.0%
8330 WATER TREATMENT PLANT	\$1,227,515	(\$1,386)	\$1,226,129	\$780,678	\$51,065	\$394,387	67.8%	\$814,850	\$64,252	\$386,677	69.5%
9710 DEBT SERVICE	\$521,367	\$0	\$521,367	\$352,818	\$0	\$168,549	67.7%	\$331,352	\$0	\$77,623	81.0%
8343 EMERGENCY WATER REPAIRS	\$17,189	\$7,250	\$24,439	\$16,308	\$0	\$8,131	66.7%	\$15,137	\$0	\$2,302	86.8%
8341 WATER MAINTENANCE	\$385,031	(\$5,310)	\$379,721	\$218,037	\$17,931	\$143,753	62.1%	\$231,285	\$4,044	\$131,483	64.2%
8320 LAKE & RESERVOIR	\$30,100	\$1,734	\$31,834	\$16,043	\$1,734	\$14,057	55.8%	\$13,081	\$0	\$14,283	47.8%
9055 DISABILITY INSURANCE	\$740	\$0	\$740	\$374	\$0	\$366	50.6%	\$351	\$0	\$373	48.5%
9010 NEW YORK STATE RETIREMENT SYST	\$233,272	\$0	\$233,272	\$57,609	\$0	\$175,663	24.7%	\$49,916	\$0	\$180,643	21.7%
1930 MEDICAL AND CASUALTY INSURANCE	\$10,000	\$0	\$10,000	\$0	\$0	\$10,000	0.0%	\$0	\$0	\$7,481	0.0%
8342 WATER LINE EXTENSION	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$1,730	\$0	\$0	100.0%
9050 UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9089 SICK LEAVE	\$5,383	\$0	\$5,383	\$0	\$0	\$5,383	0.0%	\$0	\$0	\$5,383	0.0%
9990 CONTINGENCY	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL WATER FUND</b>	<b>\$3,252,197</b>	<b>\$21,312</b>	<b>\$3,273,509</b>	<b>\$2,019,844</b>	<b>\$95,040</b>	<b>\$1,158,626</b>	<b>64.6%</b>	<b>\$1,966,200</b>	<b>\$110,057</b>	<b>\$1,022,450</b>	<b>67.0%</b>



**2014 Total Adopted WATER FUND Expense Budget  
by Sub-Department  
(\$3,252,197)**

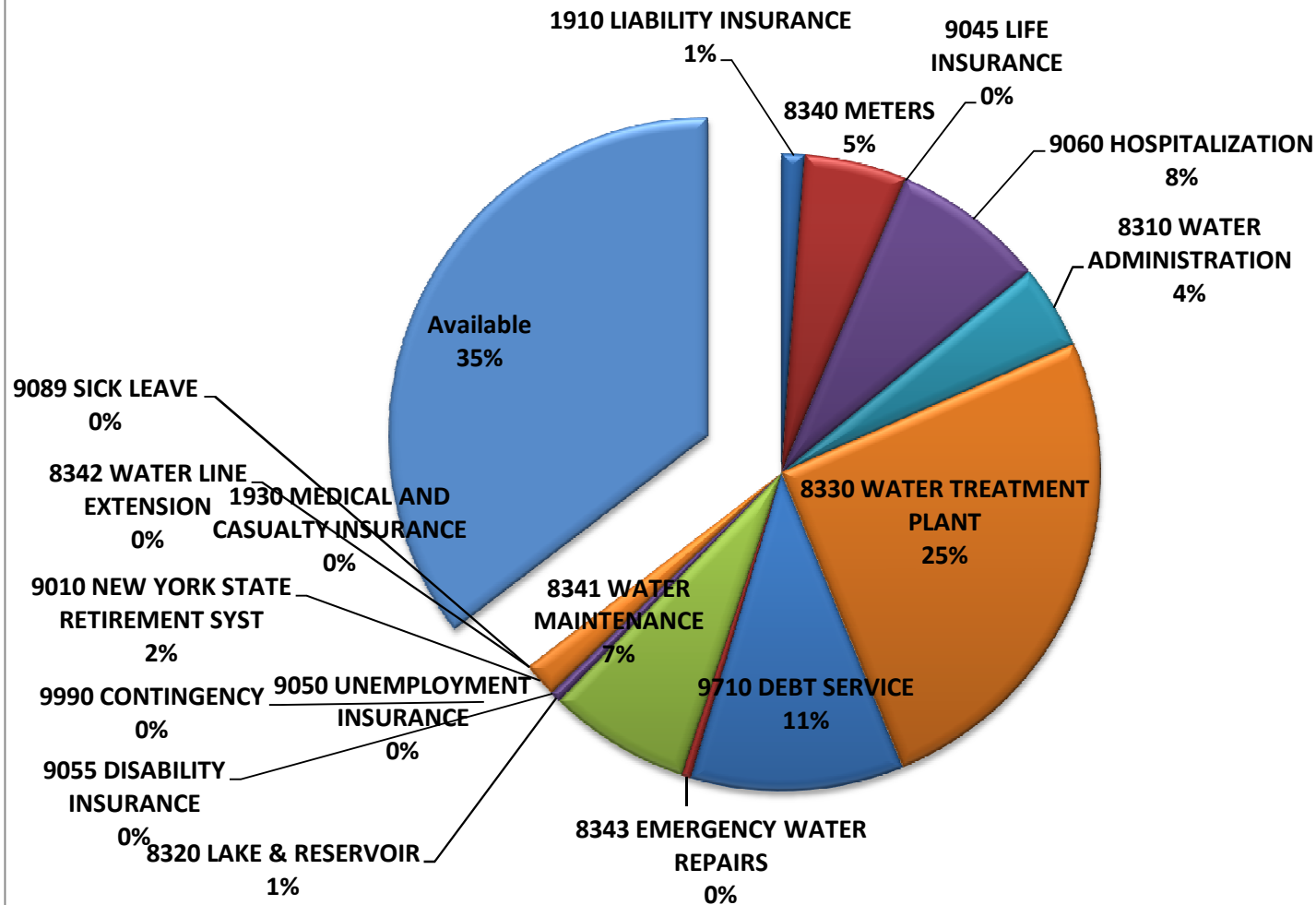


**3rd Quarter 2014 Total Revised WATER FUND Expense Budget  
by Sub-Department  
(\$3,273,509)**





**3rd Quarter 2014 WATER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**(\$1,158,626/\$2,114,883//\$3,273,509)**



## NOTES AND COMMENTS

1. **Purpose of this Report:** This is a report to fulfill Saratoga Springs City Charter requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.
2. **Revenue Printed as Credit:** Revenue has a minus sign (-) as it is printed as a credit in the city financial accounting system.
3. **Comparing 2014 Expenses with Prior Years:** Year-to year variation may be evident between some items because the *total* budgets have increased or decreased. Compare both the Amounts as well as the Percents. In addition, items are sometimes re-categorized due to re-organization, auditor recommendation, or increased clarification. This can also affect year-to-year comparison.
4. **“Number of Personnel”:** Differences among quarters are due to seasonal needs, budget changes, retirements, etc.
5. **Contingency Expense Line:** Expenditures may not be charged directly to a contingency line. Funds must be transferred from this line into the line from where the expense may be charged, such as a payroll line. Accordingly, “YTD Expended” and “Percent Used” will not reflect contingency amounts utilized. See instead, columns entitled “Transfers Adjustments” and “Revised Budget” for amounts drawn out of contingency.
6. **Balanced Budget and “Carry Forward”:** The difference between total Revised Revenue and Expenses is equal to encumbrance "carried forward" from prior year.
7. **YTD Revenue Collected:** Year to date revenue collected represents moneys received *and* posted for the period 01/01/14-09/30/14.
8. **Sales Tax Data:** Sales tax data reflects payments received by the city; it does not reflect the total per the New York State collection period.