



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

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

**SEWER 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: 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

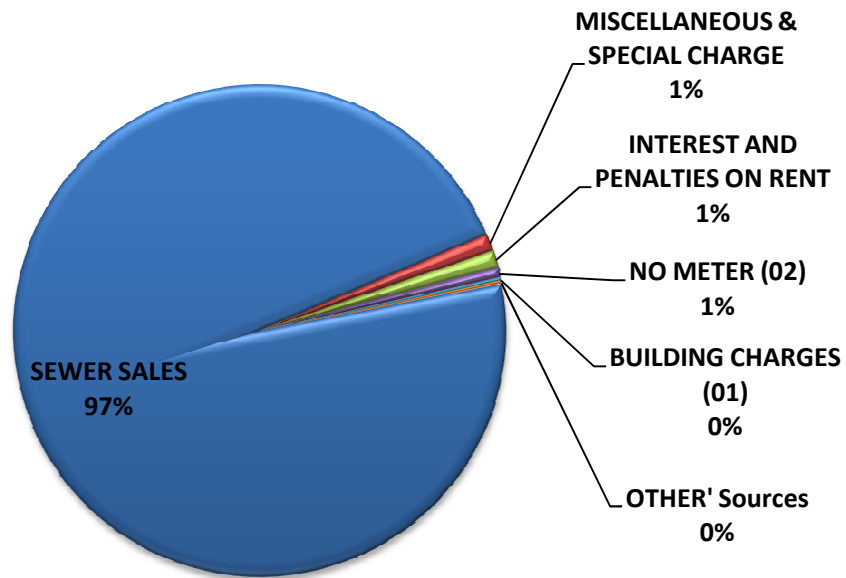
			2014 Adopted	2014 Revised	2014 YTD	2014 Revenue	2014 %	2013 YTD	2013 Revenue	2013 %
ACCOUNTS FOR: G - SEWER FUND			Est Revenue	Est Revenue	Revenue	Remaining to	Collected	Revenue	Remaining to be	Collected
					Collected	be Collected		Collected	Collected	Collected
<b>3 COMMISSIONER OF PUBLIC WORKS</b>										
G013	40511	USE OF RESTRICTED FUND BALANCE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
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	42120	SEWER SALES	-\$3,662,115	-\$3,662,115	-\$1,733,518	-\$1,928,597	47.3%	-\$1,682,459	-\$2,037,863	45.2%
G043	42122	MISCELLANEOUS & SPECIAL CHARGE	-\$43,000	-\$43,000	-\$9,175	-\$33,825	21.3%	-\$11,019	-\$31,981	25.6%
G043	42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	-\$4,440	-\$3,560	55.5%	-\$4,520	-\$3,480	56.5%
G043	42125	NO METER (02)	-\$25,000	-\$25,000	-\$10,500	-\$14,500	42.0%	-\$10,500	-\$14,500	42.0%
G043	42127	DEAD SERVICE (06)	-\$600	-\$600	\$0	-\$600	0.0%	\$0	-\$600	0.0%
G043	42128	INTEREST AND PENALTIES ON RENT	-\$43,000	-\$43,000	-\$51,179	\$8,179	119.0%	-\$53,314	\$10,314	124.0%
G043	42131	SEWER CAPITAL IMPROVEMENT FEE	\$0	\$0	-\$38,667	\$38,667	0.0%	\$0	\$0	0.0%
G043	42189	USER FEE LOAN REPAYMENT TO GF	\$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	0.0%
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	42682	EMPLOYEE HOSPITALIZATION CONT	-\$5,885	-\$5,885	-\$4,935	-\$950	83.9%	-\$4,546	-\$3,372	57.4%
G093	42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
G093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$130	-\$130	-\$115	-\$15	88.8%	-\$109	\$109	0.0%
G103	42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	-\$481	\$0	100.0%
G103	42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
G143	45033	INTERFUND TRANSFER	\$0	-\$8,632	-\$8,632	\$0	100.0%	-\$1,384	\$0	100.0%
<b>TOTAL SEWER FUND</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>	<b>-\$1,768,332</b>	<b>-\$2,081,372</b>	<b>45.9%</b>

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

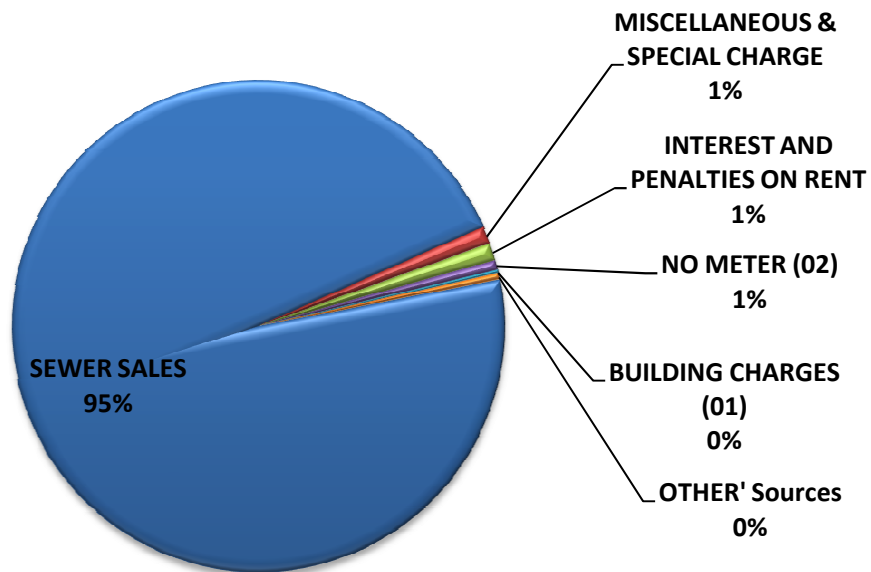
**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are

		2014 Adopted Est Revenue	2014 Revised Est Revenue	2014 YTD Revenue Collected	2014 Revenue Remaining to be Collected	2014 % Collected	2013 YTD Revenue Collected	2013 Revenue Remaining to be Collected	2013 % Collected	
ACCOUNTS FOR: G - SEWER FUND										
<b>3 COMMISSIONER OF PUBLIC WORKS</b>										
<b>MAIN Sources:</b>										
G043	42120	SEWER SALES	-\$3,662,115	-\$3,662,115	-\$1,733,518	-\$1,928,597	47.3%	-\$1,682,459	-\$2,037,863	45.2%
G043	42122	MISCELLANEOUS & SPECIAL CHARGE	-\$43,000	-\$43,000	-\$9,175	-\$33,825	21.3%	-\$11,019	-\$31,981	25.6%
G043	42128	INTEREST AND PENALTIES ON RENT	-\$43,000	-\$43,000	-\$51,179	\$8,179	119.0%	-\$53,314	\$10,314	124.0%
G043	42125	NO METER (02)	-\$25,000	-\$25,000	-\$10,500	-\$14,500	42.0%	-\$10,500	-\$14,500	42.0%
G043	42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	-\$4,440	-\$3,560	55.5%	-\$4,520	-\$3,480	56.5%
		<i>sub-total</i>	-\$3,781,115	-\$3,781,115	-\$1,808,812	-\$1,972,303		-\$1,761,813	-\$2,077,510	
<b>'OTHER' Sources:</b>										
G093	42682	EMPLOYEE HOSPITALIZATION CONT	-\$5,885	-\$5,885	-\$4,935	-\$950	83.9%	-\$4,546	-\$3,372	57.4%
G043	42127	DEAD SERVICE (06)	-\$600	-\$600	\$0	-\$600	0.0%	\$0	-\$600	0.0%
G093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$130	-\$130	-\$115	-\$15	88.8%	-\$109	\$109	0.0%
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	42131	SEWER CAPITAL IMPROVEMENT FEE	\$0	\$0	-\$38,667	\$38,667	0.0%	\$0	\$0	0.0%
G043	42189	USER FEE LOAN REPAYMENT TO GF	\$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	0.0%
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%
G103	42701	REFUND CURRENT YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	-\$481	\$0	100.0%
G103	42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
G143	45033	INTERFUND TRANSFER	\$0	-\$8,632	-\$8,632	\$0	100.0%	-\$1,384	\$0	100.0%
		<i>sub-total</i>	-\$6,615	-\$15,247	-\$52,350	\$37,103	272.6%	-\$6,519	-\$3,863	
<b>TOTAL SEWER FUND</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>	<b>-\$1,768,332</b>	<b>-\$2,081,372</b>	<b>45.9%</b>	

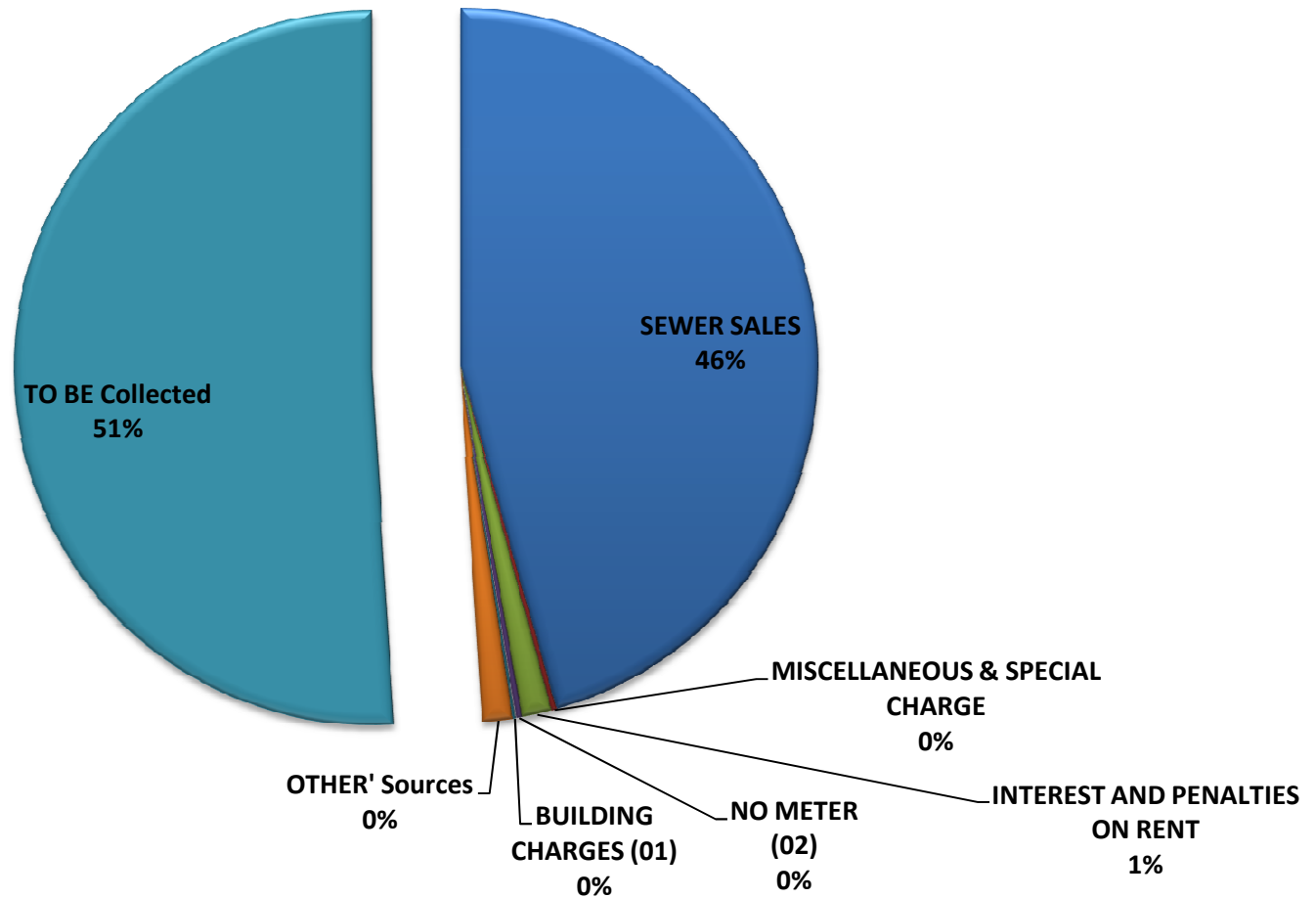
**2014 Total Adopted SEWER FUND Revenue Budget  
(\$3,787,730)**



**3rd Quarter 2014 Total Revised SEWER FUND Revenue Budget  
(\$3,796,362)**



**3rd Quarter 2014 SEWER FUND Revenue Budget**  
**TO BE Collected/Collected//TOTAL**  
**(\$1,935,200/\$1,861,162//\$3,796,362)**

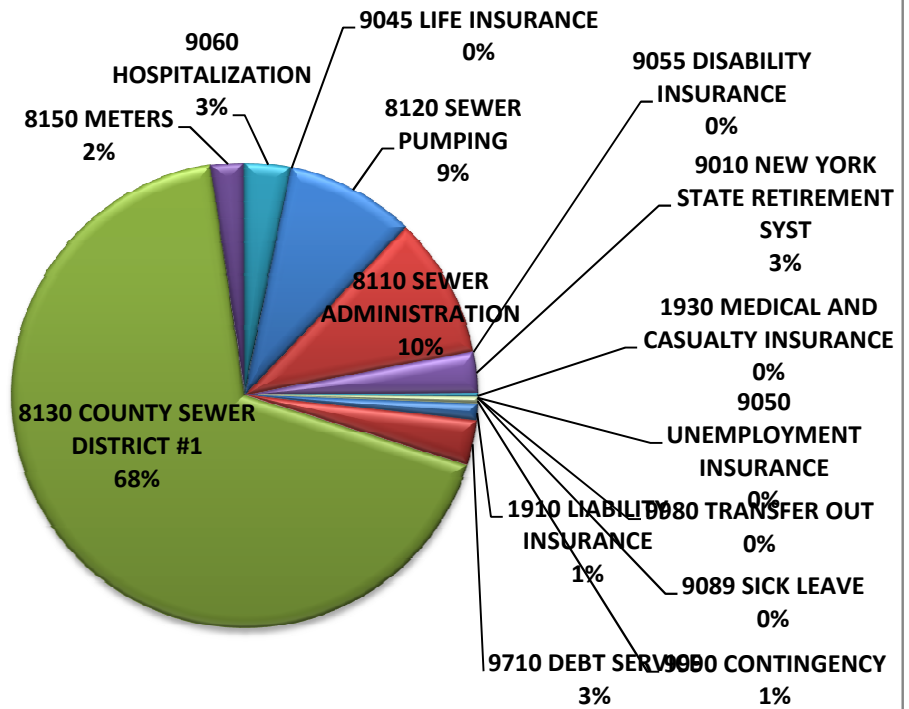


### 3rd Quarter 2014 Budget Report Expenses: SEWER FUND, by Sub-Department (from Most to Least % Used)

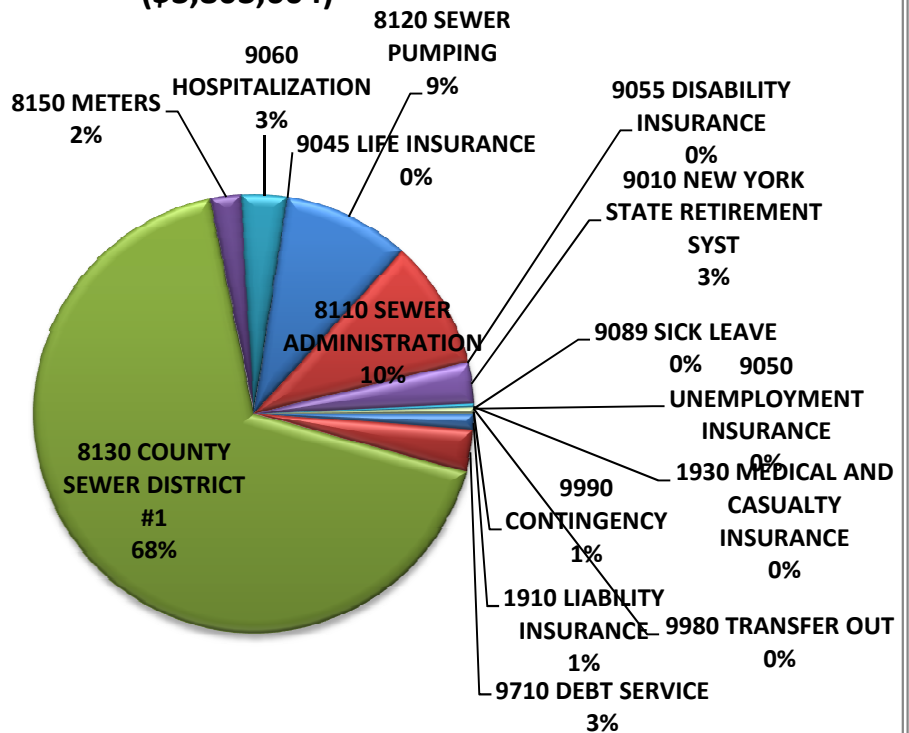
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ACCOUNTS FOR: G SEWER FUND	2014 Adopted Budget	2014 Transfers Adjustments	2014 Revised Budget	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used	2013 YTD Expended	2013 Encmbrncs	2013 Available Budget	2013 % Used
1910 LIABILITY INSURANCE	\$45,297	\$0	\$45,297	\$45,135	\$0	\$162	99.6%	\$41,923	\$0	\$4,840	89.7%
9710 DEBT SERVICE	\$118,273	\$0	\$118,273	\$103,886	\$0	\$14,388	87.8%	\$98,265	\$0	\$7,908	92.6%
8130 COUNTY SEWER DISTRICT #1	\$2,568,520	\$0	\$2,568,520	\$2,042,678	\$0	\$525,843	79.5%	\$2,037,585	\$0	\$679,195	75.0%
8150 METERS	\$85,979	\$10	\$85,989	\$67,846	\$0	\$18,143	78.9%	\$59,216	\$0	\$23,612	71.5%
9060 HOSPITALIZATION	\$121,982	\$4,565	\$126,547	\$91,274	\$0	\$35,273	72.1%	\$86,860	\$0	\$28,892	75.0%
9045 LIFE INSURANCE	\$541	\$0	\$541	\$388	\$0	\$153	71.7%	\$395	\$0	\$157	71.5%
8120 SEWER PUMPING	\$339,236	\$14,849	\$354,085	\$247,352	\$4,121	\$102,613	71.0%	\$216,300	\$2,765	\$111,339	66.3%
8110 SEWER ADMINISTRATION	\$372,263	-\$12,182	\$360,081	\$183,892	\$2,829	\$173,360	51.9%	\$193,576	\$12,590	\$134,313	60.6%
9055 DISABILITY INSURANCE	\$365	\$0	\$365	\$176	\$0	\$189	48.2%	\$177	\$0	\$183	49.2%
9010 NEW YORK STATE RETIREMENT SYST	\$108,774	\$8,632	\$117,406	\$28,126	\$0	\$89,279	24.0%	\$24,370	\$0	\$88,194	21.7%
1930 MEDICAL AND CASUALTY INSURANCE	\$10,000	\$0	\$10,000	\$1,027	\$0	\$8,974	10.3%	\$0	\$0	\$4,782	0.0%
9050 UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9089 SICK LEAVE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9980 TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9990 CONTINGENCY	\$16,500	\$0	\$16,500	\$0	\$0	\$16,500	0.0%	\$0	\$0	\$0	0.0%
<b>TOTAL COMMISSIONER OF PUBLIC WORKS</b>	<b>\$3,787,730</b>	<b>\$15,875</b>	<b>\$3,803,604</b>	<b>\$2,811,779</b>	<b>\$6,950</b>	<b>\$984,876</b>	<b>74.1%</b>	<b>\$2,758,667</b>	<b>\$15,355</b>	<b>\$1,083,415</b>	<b>71.9%</b>

**2014 Total Adopted SEWER FUND Expense Budget  
by Sub-Department  
(\$3,787,730)**

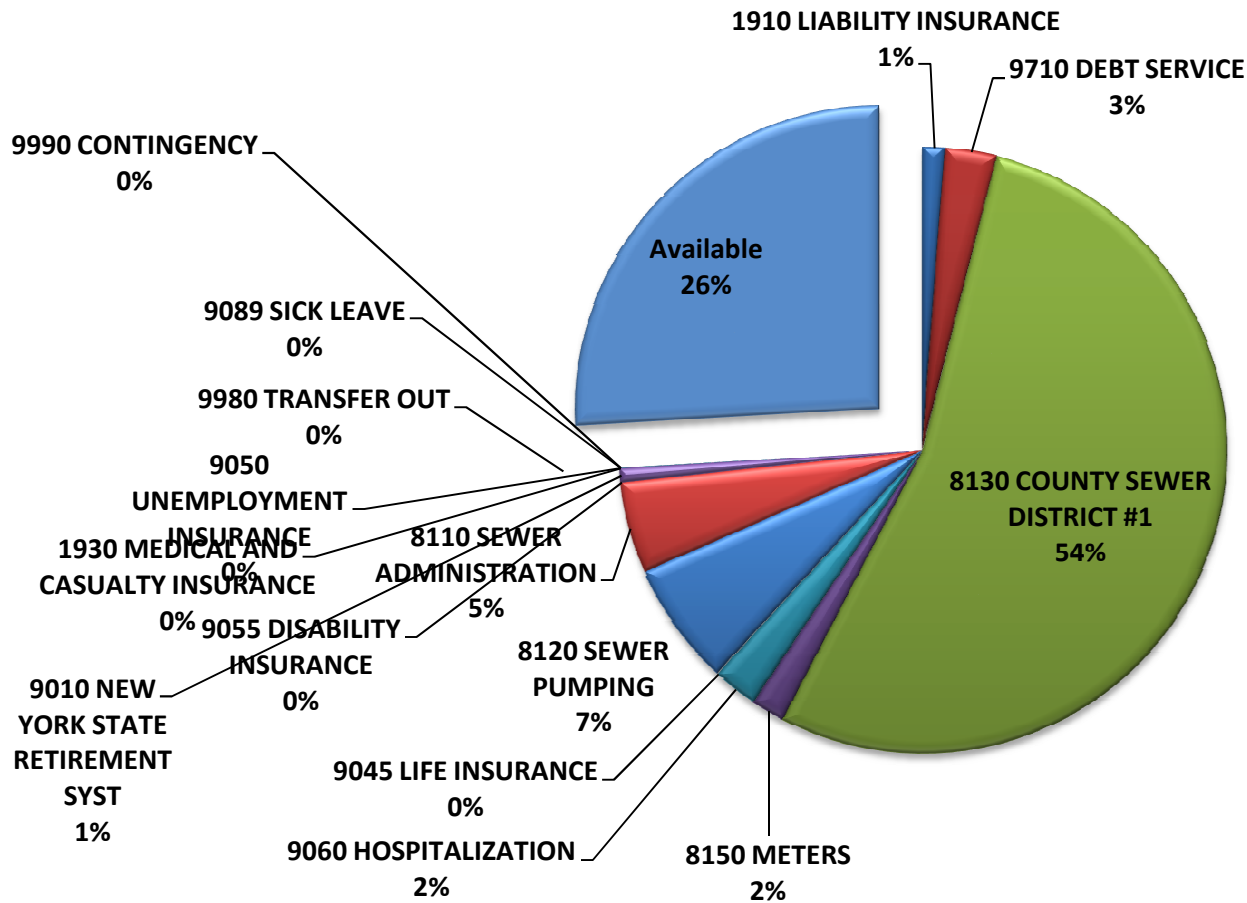


**3rd Quarter 2014 Total Revised SEWER FUND Expense Budget  
by Sub-Department  
(\$3,803,604)**





**3rd Quarter 2014 SEWER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**(\$984,876/\$2,818,728//\$3,803,604)**



## 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.