



**CITY OF  
SARATOGA SPRINGS**

**OFFICE OF THE  
COMMISSIONER OF FINANCE**

**Quarterly Financial Report  
For The Quarter Ended  
March 31, 2015**

**SEWER FUND  
REVENUE AND EXPENSES**

## 1st Quarter 2015 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				
	2015 Adopted Expense Budget	2015 Revised Expense Budget	2015 YTD Expended	2015 Encumbrances	2015 Available Budget	2015 % Used	2015 Adopted Revenue Budget	2015 Revised Est Revenue Budget	2015 YTD Revenue Collected	2015 Revenue Remaining to be Collected	2015 % Collected
<b>A - GENERAL FUND</b>											
Mayor's Department	\$2,252,921	\$2,481,277	\$538,733	\$310,096	\$1,632,449	34.2%	-\$638,155	-\$666,289	-\$136,931	-\$529,358	20.6%
Finance Department	\$3,266,517	\$3,356,683	\$880,669	\$133,717	\$2,342,297	30.2%	-\$36,407,378	-\$36,476,095	-\$9,003,393	-\$27,472,703	24.7%
Public Works Department	\$9,598,758	\$9,950,020	\$2,481,989	\$430,805	\$7,037,226	29.3%	-\$1,445,135	-\$1,449,998	-\$688,686	-\$761,312	47.5%
Public Safety Department	\$23,411,895	\$24,153,957	\$5,568,852	\$1,021,680	\$17,563,425	27.3%	-\$2,126,064	-\$2,309,163	-\$676,341	-\$1,632,822	29.3%
Accounts Department	\$1,042,898	\$1,145,516	\$259,718	\$146,606	\$739,192	35.5%	-\$105,184	-\$105,184	-\$27,348	-\$77,836	26.0%
Recreation Department	\$2,186,531	\$2,207,392	\$448,633	\$14,645	\$1,744,114	21.0%	-\$1,037,604	-\$1,037,604	-\$237,088	-\$800,516	22.8%
<b>A - TOTAL GENERAL FUND</b>	<b>\$41,759,521</b>	<b>\$43,294,846</b>	<b>\$10,178,594</b>	<b>\$2,057,549</b>	<b>\$31,058,703</b>	<b>28.3%</b>	<b>-\$41,759,521</b>	<b>-\$42,044,334</b>	<b>-\$10,769,788</b>	<b>-\$31,274,546</b>	<b>25.6%</b>
<b>E - CITY CENTER AUTHORITY</b>	<b>\$1,684,552</b>	<b>\$2,014,013</b>	<b>\$424,321</b>	<b>\$298,050</b>	<b>\$1,291,642</b>	<b>35.9%</b>	<b>-\$1,684,552</b>	<b>-\$1,720,672</b>	<b>-\$243,347</b>	<b>-\$1,477,325</b>	<b>14.1%</b>
<b>F - WATER FUND</b>	<b>\$3,486,836</b>	<b>\$3,535,083</b>	<b>\$679,187</b>	<b>\$71,232</b>	<b>\$2,784,663</b>	<b>21.2%</b>	<b>-\$3,486,836</b>	<b>-\$3,486,836</b>	<b>-\$57,328</b>	<b>-\$3,429,508</b>	<b>1.6%</b>
<b>G - SEWER FUND</b>	<b>\$4,247,241</b>	<b>\$4,250,846</b>	<b>\$997,055</b>	<b>\$9,276</b>	<b>\$3,244,515</b>	<b>23.7%</b>	<b>-\$4,247,241</b>	<b>-\$4,247,241</b>	<b>-\$37,635</b>	<b>-\$4,209,607</b>	<b>0.9%</b>
<b>H - CAPITAL PROJECTS FUND</b>	<b>\$7,204,634</b>	<b>\$20,201,061</b>	<b>\$96,322</b>	<b>\$14,980,310</b>	<b>\$5,124,430</b>	<b>74.6%</b>	<b>-\$7,204,634</b>	<b>-\$7,344,838</b>	<b>-\$30,699</b>	<b>-\$7,314,139</b>	<b>0.4%</b>
<b>K - FIXED ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>NA</b>
<b>P - SPECIAL ASSESSMENT DISTRICT</b>	<b>\$111,861</b>	<b>\$111,861</b>	<b>\$2,894</b>	<b>\$0</b>	<b>\$108,967</b>	<b>2.6%</b>	<b>-\$111,861</b>	<b>-\$111,861</b>	<b>-\$111,909</b>	<b>\$48</b>	<b>100.0%</b>
<b>Q - WEST AVE SPECIAL ASSESS. DIST</b>	<b>\$51,003</b>	<b>\$51,003</b>	<b>\$650</b>	<b>\$0</b>	<b>\$50,353</b>	<b>1.3%</b>	<b>-\$51,003</b>	<b>-\$51,003</b>	<b>-\$51,004</b>	<b>\$1</b>	<b>100.0%</b>
<b>V - DEBT SERVICE FUND</b>	<b>\$3,714,427</b>	<b>\$4,453,177</b>	<b>\$1,299,875</b>	<b>\$773,800</b>	<b>\$2,379,502</b>	<b>46.6%</b>	<b>-\$3,714,427</b>	<b>-\$3,714,427</b>	<b>-\$2,887,293</b>	<b>-\$827,134</b>	<b>77.7%</b>
<b>Y - COMMUNITY DEVELOPMENT FUND</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56,036</b>	<b>\$0</b>	<b>-\$56,036</b>	<b>NA</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$61,165</b>	<b>\$61,165</b>	<b>NA</b>
<b>GRAND TOTAL</b>	<b>\$62,260,075</b>	<b>\$77,911,890</b>	<b>\$13,734,935</b>	<b>\$18,190,217</b>	<b>\$45,986,739</b>	<b>41.0%</b>	<b>-\$62,260,075</b>	<b>-\$62,721,213</b>	<b>-\$14,250,167</b>	<b>-\$48,471,045</b>	<b>22.7%</b>

# 1st Quarter 2015 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

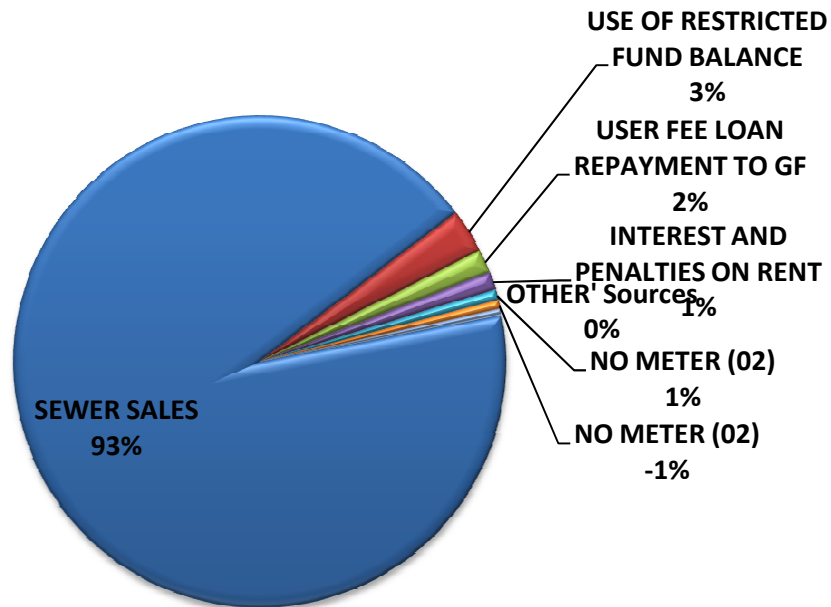
			2015 Adopted Est Revenue	2015 Revised Est Revenue	2015 YTD Revenue Collected	2015 Revenue Remaining to be Collected	2015 % Collected	2014 YTD Revenue Collected	2014 Revenue Remaining to be Collected	2014 % Collected
ACCOUNTS FOR: G - SEWER FUND										
<b>3 COMMISSIONER OF PUBLIC WORKS</b>										
G013	40511	USE OF RESTRICTED FUND BALANCE	-\$123,470	-\$123,470	\$0	-\$123,470	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	-\$3,937,315	-\$3,937,315	\$2,817	-\$3,940,132	-0.1%	\$6,123	-\$3,668,237	-0.2%
G043	42122	MISCELLANEOUS & SPECIAL CHARGE	-\$30,000	-\$30,000	\$0	-\$30,000	0.0%	\$600	-\$43,600	-1.4%
G043	42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	\$30	-\$8,030	-0.4%	\$0	-\$8,000	0.0%
G043	42125	NO METER (02)	-\$25,000	-\$25,000	\$0	-\$25,000	0.0%	\$0	-\$25,000	0.0%
G043	42127	DEAD SERVICE (06)	-\$400	-\$400	\$38,903	-\$39,303	-9725.8%	\$0	-\$600	0.0%
G043	42128	INTEREST AND PENALTIES ON RENT	-\$50,000	-\$50,000	-\$37,651	-\$12,349	75.3%	-\$37,010	-\$5,990	86.1%
G043	42131	SEWER CAPITAL IMPROVEMENT FEE	\$0	\$0	-\$38,842	\$38,842	0.0%	\$0	\$0	0.0%
G043	42189	USER FEE LOAN REPAYMENT TO GF	-\$66,144	-\$66,144	\$0	-\$66,144	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	-\$6,782	-\$6,782	-\$2,836	-\$3,947	41.8%	-\$1,412	-\$4,473	24.0%
G093	42690	WORKMAN'S COMPENSATION REIMBUR	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
G093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$130	-\$130	-\$37	-\$93	28.2%	-\$38	-\$92	29.1%
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	0.0%
G143	45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
<b>TOTAL SEWER FUND</b>			<b>-\$4,247,241</b>	<b>-\$4,247,241</b>	<b>-\$37,615</b>	<b>-\$4,209,626</b>	<b>0.9%</b>	<b>-\$31,737</b>	<b>-\$3,755,993</b>	<b>0.8%</b>

# 1st Quarter 2015 Budget Report Revenue: SEWER FUND - Most to Least by Adopted Budget

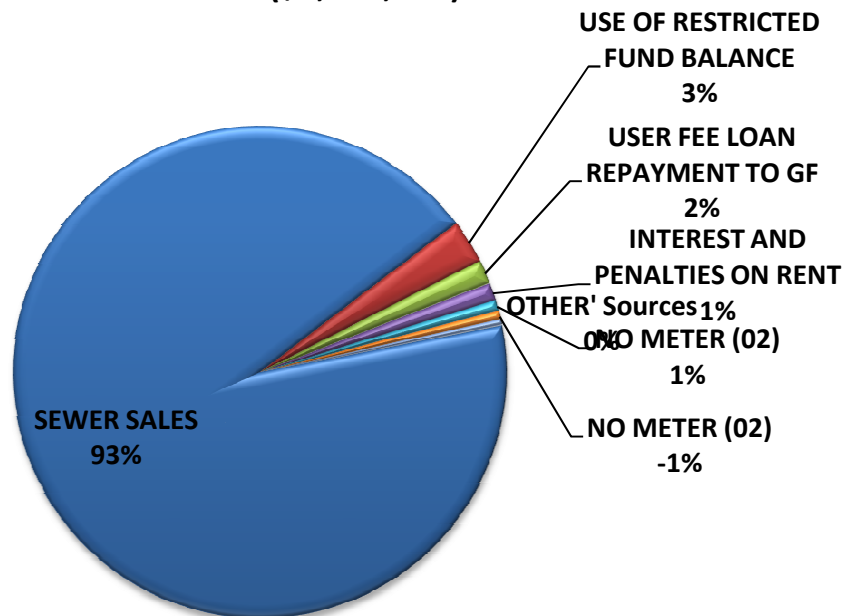
**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are for informational purposes only.

			2015 Adopted	2015 Revised	2015 YTD	2015 Revenue	2015 %	2014 YTD	2014 Revenue	
			Est Revenue	Est Revenue	Revenue	Remaining to	Collected	Revenue	Remaining to be	2014 %
ACCOUNTS FOR: G - SEWER FUND					Collected	be Collected	Collected	Collected	Collected	Collected
3 COMMISSIONER OF PUBLIC WORKS										
MAIN Sources:										
G043	42120	SEWER SALES	-\$3,937,315	-\$3,937,315	\$2,817	-\$3,940,132	-0.1%	\$6,123	-\$3,668,237	-0.2%
G013	40511	USE OF RESTRICTED FUND BALANCE	-\$123,470	-\$123,470	\$0	-\$123,470	0.0%	\$0	\$0	0.0%
G043	42189	USER FEE LOAN REPAYMENT TO GF	-\$66,144	-\$66,144	\$0	-\$66,144	0.0%	\$0	\$0	0.0%
G043	42128	INTEREST AND PENALTIES ON RENT	-\$50,000	-\$50,000	-\$37,651	-\$12,349	75.3%	-\$37,010	-\$5,990	86.1%
G043	42122	MISCELLANEOUS & SPECIAL CHARGE	-\$30,000	-\$30,000	\$0	-\$30,000	0.0%	\$600	-\$43,600	-1.4%
G043	42125	NO METER (02)	-\$25,000	-\$25,000	\$0	-\$25,000	0.0%	\$0	-\$25,000	0.0%
sub-total			-\$4,231,929	-\$4,231,929	-\$34,834	-\$4,197,096		-\$30,287	-\$3,742,828	
'OTHER' Sources:										
G043	42124	BUILDING CHARGES (01)	-\$8,000	-\$8,000	\$30	-\$8,030	-0.4%	\$0	-\$8,000	0.0%
G093	42682	EMPLOYEE HOSPITALIZATION CONT	-\$6,782	-\$6,782	-\$2,836	-\$3,947	41.8%	-\$1,412	-\$4,473	24.0%
G043	42127	DEAD SERVICE (06)	-\$400	-\$400	\$38,903	-\$39,303	-9725.8%	\$0	-\$600	0.0%
G093	42692	DISABILITY CONTRIBUTION EMPLOY	-\$130	-\$130	-\$37	-\$93	28.2%	-\$38	-\$92	29.1%
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	-\$38,842	\$38,842	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%	\$0	\$0	0.0%
G103	42702	REFUND PRIOR YEAR EXPENSE	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
G143	45033	INTERFUND TRANSFER	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	0.0%
sub-total			-\$15,312	-\$15,312	-\$2,781	-\$12,531		-\$1,450	-\$13,165	
TOTAL SEWER FUND			-\$4,247,241	-\$4,247,241	-\$37,615	-\$4,209,626	0.9%	-\$31,737	-\$3,755,993	0.8%

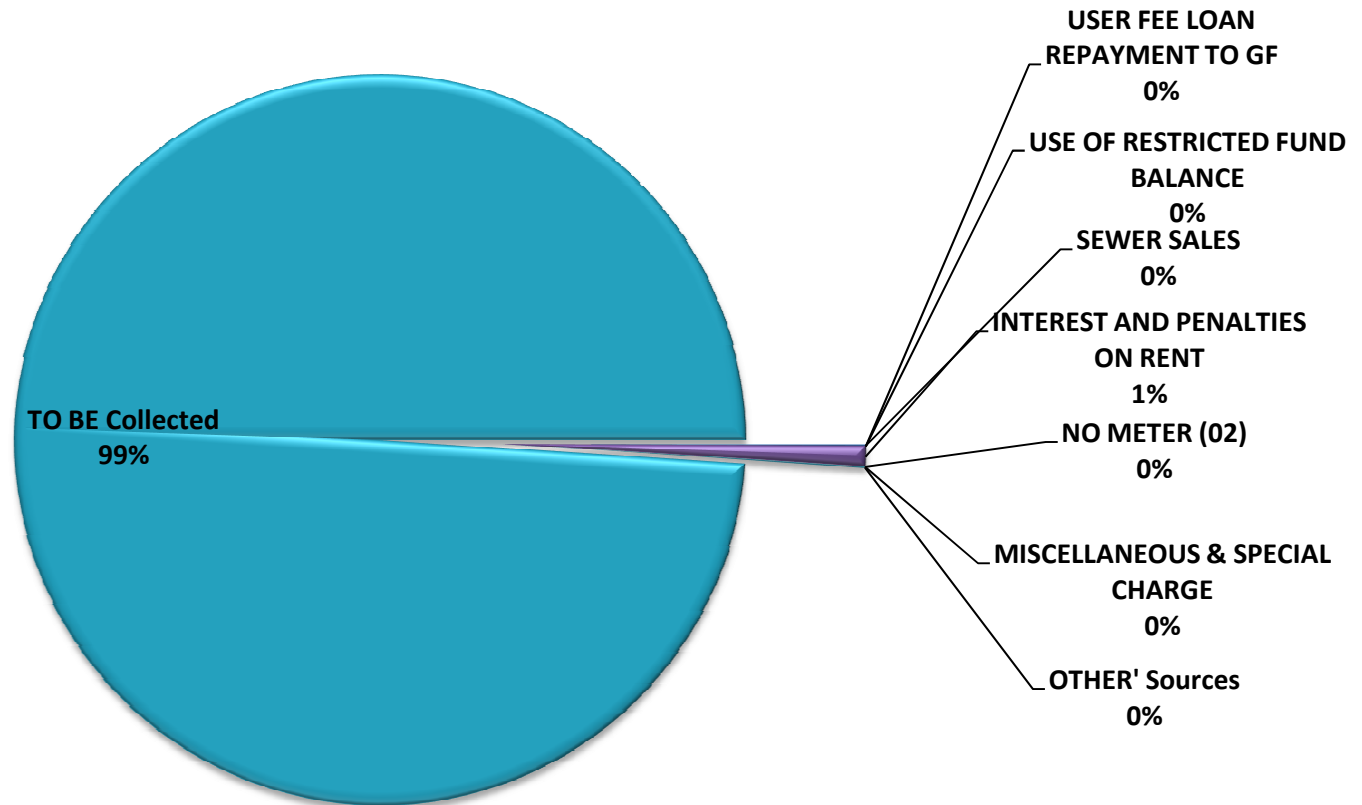
**20145Total Adopted SEWER FUND Revenue Budget  
(\$4,247,241)**



**1st Quarter 2015 Total Revised SEWER FUND Revenue Budget  
(\$4,247,241)**



**1st Quarter 2015 SEWER FUND Revenue Budget**  
**TO BE Collected/Collected//TOTAL**  
**(\$4,209,626/\$37,615//\$4,247,241)**

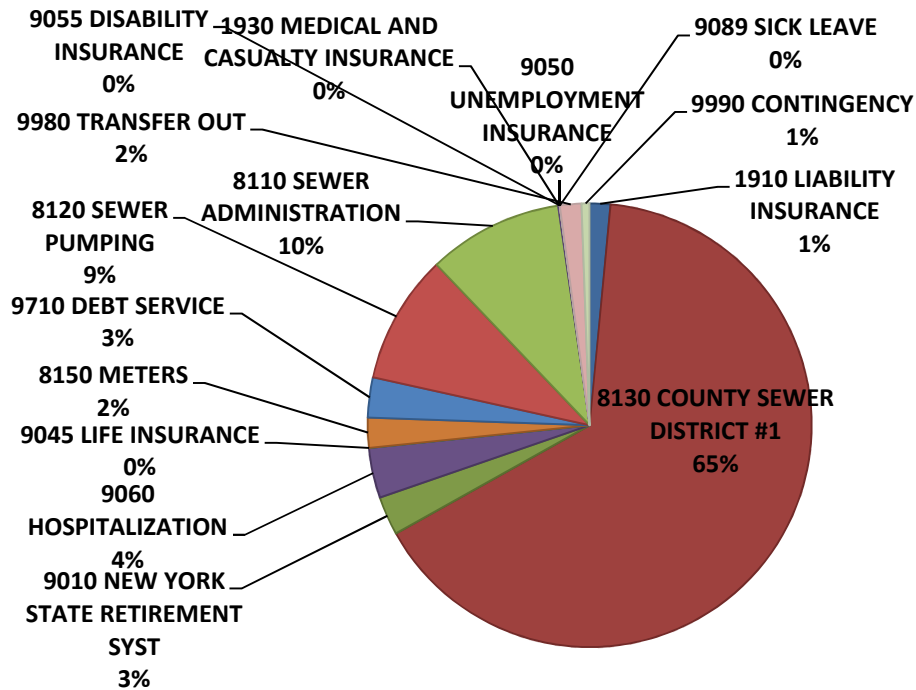


## 1st Quarter 2015 Budget Report Expenses: SEWER FUND, by Sub-Department (from Most to Least % Used)

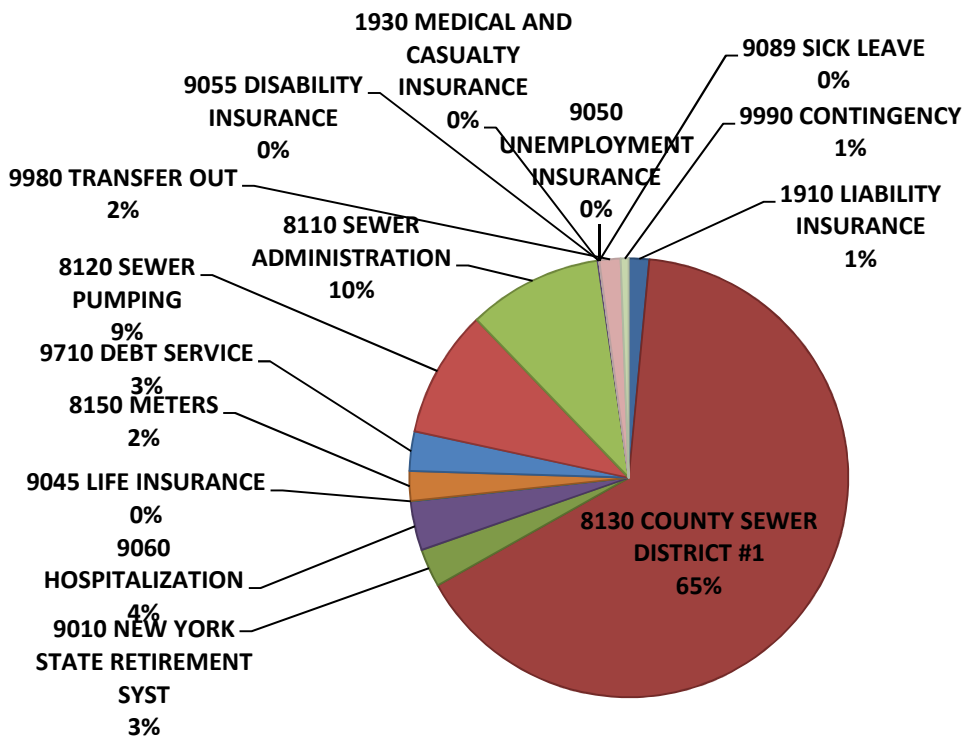
**Note:** This report is to fulfill Saratoga Springs City Charter Requirements. It is designed to assist city departments in the execution of their budgets. These figures are not audited and are on a cash basis.

ACCOUNTS FOR: G SEWER FUND	2015 Adopted Budget	2015 Transfers Adjustments	2015 Revised Budget	2015 YTD Expended	2015 Encmbrncs	2015 Available Budget	2015 % Used	2014 YTD Expended	2014 Encmbrncs	2014 Available Budget	2014 % Used
1910 LIABILITY INSURANCE	\$64,151	\$0	\$64,151	\$59,628	\$0	\$4,523	92.9%	\$45,135	\$0	\$162	99.6%
8130 COUNTY SEWER DISTRICT #1	\$2,777,052	\$0	\$2,777,052	\$694,263	\$0	\$2,082,790	25.0%	\$680,893	\$0	\$1,887,628	26.5%
9010 NEW YORK STATE RETIREMENT SYST	\$120,067	\$0	\$120,067	\$29,486	\$0	\$90,580	24.6%	\$28,126	\$0	\$80,647	25.9%
9060 HOSPITALIZATION	\$154,527	\$0	\$154,527	\$36,384	\$0	\$118,143	23.5%	\$29,546	\$0	\$92,436	24.2%
9045 LIFE INSURANCE	\$611	\$0	\$611	\$140	\$0	\$471	22.9%	\$128	\$0	\$413	23.7%
8150 METERS	\$92,659	\$138	\$92,797	\$20,831	\$0	\$71,966	22.4%	\$19,832	\$0	\$66,157	23.1%
9710 DEBT SERVICE	\$123,470	\$0	\$123,470	\$27,675	\$0	\$95,795	22.4%	\$28,983	\$0	\$89,290	24.5%
8120 SEWER PUMPING	\$399,796	\$107	\$399,903	\$71,891	\$5,878	\$322,133	19.4%	\$64,914	\$14,316	\$260,860	23.3%
8110 SEWER ADMINISTRATION	\$418,400	\$3,361	\$421,760	\$56,757	\$3,398	\$361,605	14.3%	\$52,106	\$14,278	\$312,258	17.5%
1930 MEDICAL AND CASUALTY INSURANCE	\$5,000	\$0	\$5,000	\$0	\$0	\$5,000	0.0%	\$0	\$0	\$10,000	0.0%
9050 UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9055 DISABILITY INSURANCE	\$365	\$0	\$365	\$0	\$0	\$365	0.0%	\$0	\$0	\$365	0.0%
9089 SICK LEAVE	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
9980 TRANSFER OUT	\$66,144	\$0	\$66,144	\$0	\$0	\$66,144	0.0%	\$0	\$0	\$0	0.0%
9990 CONTINGENCY	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000	0.0%	\$0	\$0	\$16,500	0.0%
<b>TOTAL COMMISSIONER OF PUBLIC WORKS</b>	<b>\$4,247,241</b>	<b>\$3,605</b>	<b>\$4,250,846</b>	<b>\$997,055</b>	<b>\$9,276</b>	<b>\$3,244,515</b>	<b>23.7%</b>	<b>\$949,662</b>	<b>\$28,594</b>	<b>\$2,816,716</b>	<b>25.8%</b>

## 2015 Total Adopted SEWER FUND Expense Budget by Sub-Department (\$4,247,241)

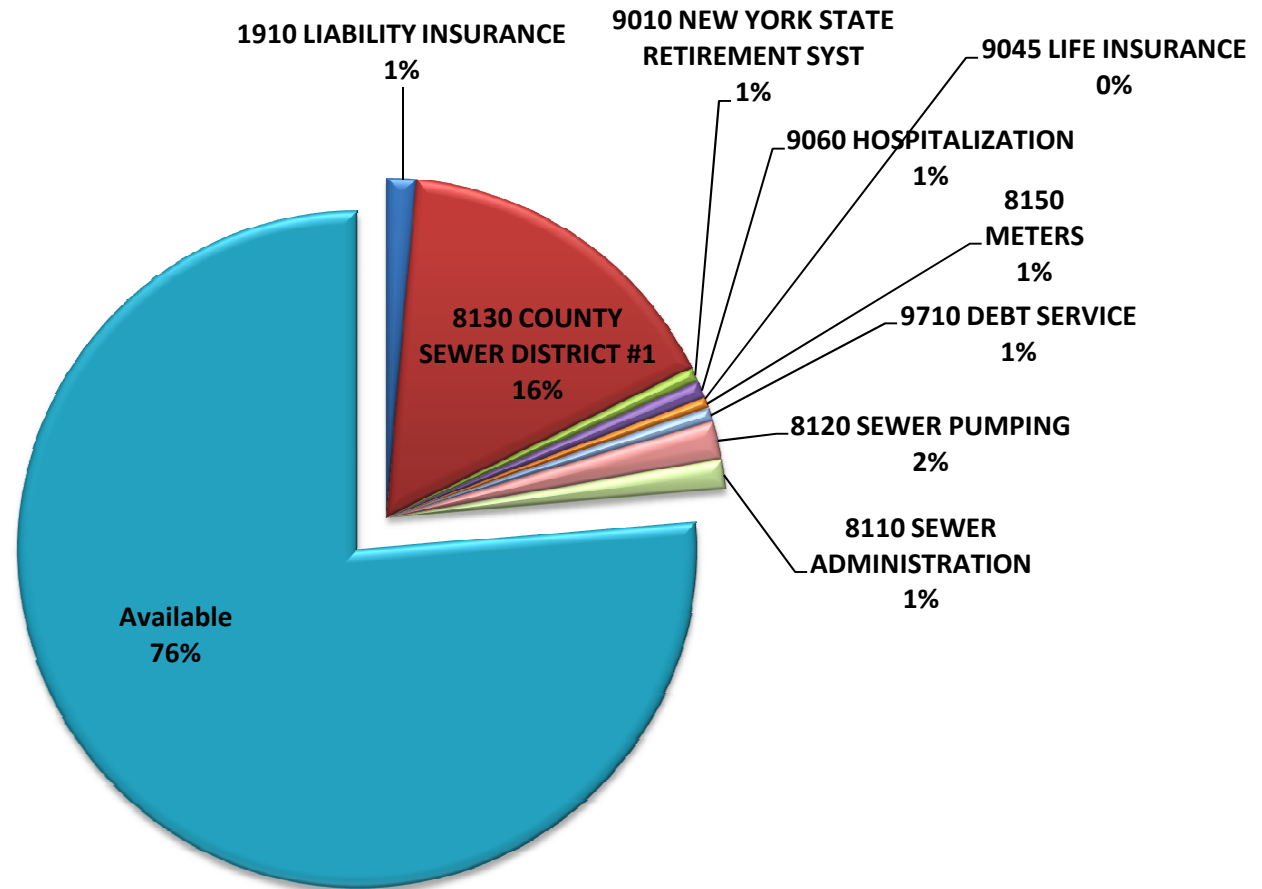


## 1st Quarter 2015 Total Revised SEWER FUND Expense Budget by Sub-Department (\$4,250,846)





**1st Quarter 2015 SEWER FUND Expense Budget - by Sub-Department**  
**Available/Expended+Encumbered//TOTAL**  
**(\$3,244,515/\$1,006,331//\$4,250,846)**



## **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 2015 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 01/01/15-03/31/15.
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.