

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 12/31/2020

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 2019 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2020:

- (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
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2019 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 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	10,115,380	A200	16,935,030
Petty Cash	1,940	A210	1,940
Departmental Cash	8,388	A215	10,066
TOTAL Cash	10,125,708		16,947,036
Taxes Receivable, Current	924,896	A250	999,803
City School Taxes Receivable	641,496	A290	728,436
Tax Sale Certificates	1,728,589	A320	2,173,567
TOTAL Taxes Receivable (net)	3,294,981		3,901,806
Accounts Receivable	2,481,106	A380	2,437,016
Allowance For Receivables (Credit)		A389	
TOTAL Other Receivables (net)	2,481,106		2,437,016
Due From State And Federal Government	2,586,058	A410	2,877,529
TOTAL State And Federal Aid Receivables	2,586,058		2,877,529
Due From Other Funds	1,422,369	A391	3,570,405
TOTAL Due From Other Funds	1,422,369		3,570,405
Due From Other Governments	319,366	A440	193,872
TOTAL Due From Other Governments	319,366		193,872
Prepaid Expenses	1,012,855	A480	1,078,569
TOTAL Prepaid Expenses	1,012,855		1,078,569
Cash Special Reserves	2,555,855	A230	1,861,362
TOTAL Restricted Assets	2,555,855		1,861,362
TOTAL Assets and Deferred Outflows of Resources	23,798,298		32,867,595

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	837,111	A600	
TOTAL Accounts Payable	837,111		0
Tax Anticipation Notes Payable		A620	11,300,000
TOTAL Notes Payable	0		11,300,000
Other Liabilities	49,050	A688	957,656
TOTAL Other Liabilities	49,050		957,656
Due To Other Funds		A630	5,135
TOTAL Due To Other Funds	0		5,135
Due To City School Districts	655,474	A661	754,596
TOTAL Due To Other Governments	655,474		754,596
TOTAL Liabilities	1,541,635		13,017,387
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,241,292	A691	3,450,324
Deferred Taxes	2,257,544	A694	2,641,871
TOTAL Deferred Inflows of Resources	5,498,836		6,092,195
TOTAL Deferred Inflows of Resources	5,498,836		6,092,195
Fund Balance			
Not in Spendable Form	1,012,855	A806	1,078,569
TOTAL Nonspendable Fund Balance	1,012,855		1,078,569
Retirement Contribution Reserve	856,428	A827	860,306
Insurance Reserve	144,229	A863	128,428
Capital Reserve	1,474,685	A878	791,751
Reserve For Tax Stabilization	511	A880	513
Other Restricted Fund Balance	80,001	A899	80,364
TOTAL Restricted Fund Balance	2,555,854		1,861,362
Assigned Appropriated Fund Balance	2,149,074	A914	123,903
Assigned Unappropriated Fund Balance	2,600,854	A915	1,466,154
TOTAL Assigned Fund Balance	4,749,928		1,590,057
Unassigned Fund Balance	8,439,190	A917	9,228,025
TOTAL Unassigned Fund Balance	8,439,190		9,228,025
TOTAL Fund Balance	16,757,827		13,758,013
TOTAL Liabilities, Deferred Inflows And Fund Balance	23,798,298		32,867,595

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	16,137,039	A1001	15,699,648
Special Assessments	190,750	A1030	144,000
TOTAL Real Property Taxes	16,327,789		15,843,648
Federal Payments In Lieu of Taxes	145,476	A1080	158,456
Other Payments In Lieu of Taxes	123,290	A1081	111,610
Interest & Penalties On Real Prop Taxes	298,078	A1090	317,351
TOTAL Real Property Tax Items	566,844		587,417
Sales And Use Tax	13,443,262	A1110	11,074,174
Tax On Hotel Room Occupancy	662,963	A1113	266,911
Tax On Admissions And Dues	428,734	A1114	
Non Prop Tax Dist By County	482,589	A1120	485,572
Utilities Gross Receipts Tax	407,685	A1130	387,406
Harness Racing Admissions Tax	50	A1132	
Franchises	579,750	A1170	556,522
TOTAL Non Property Tax Items	16,005,033		12,770,585
Treasurer Fees	73,097	A1230	91,760
Tax Collector Fees	2,010	A1232	2,025
Charges For Tax Redemption	5,505	A1235	5,970
Clerk Fees	5,503	A1255	3,856
Attorney Fees	1,400	A1265	500
Fire Inspection Fees	84,773	A1540	61,292
Safety Inspection Fees	46,750	A1560	16,830
Restitution Surcharge	1,489	A1580	5,880
Other Public Safety Departmental Income	53,388	A1589	79,161
Vital Statistics Fees	57,332	A1603	52,270
Ambulance Charges	1,139,584	A1640	1,053,726
Public Works Charges	87,550	A1710	111,922
Parking Lots And Garages-No Tax	39,394	A1721	
Park And Recreational Charges	74,912	A2001	43,297
Special Recreational Facility Charges	621,854	A2025	331,088
Other Culture & Recreation Income	35,750	A2089	
Zoning Fees	23,265	A2110	13,750
Planning Board Fees	108,118	A2115	105,884
Refuse & Garbage Charges	198,779	A2130	180,509
Other Home & Community Services Income	116,927	A2189	10,000
TOTAL Departmental Income	2,777,380		2,169,720
Civil Service Charges	38,354	A2220	49,154
Public Safety Services For Other Govts	53,516	A2260	41,291
Dog Control Services, Ot Govts	650	A2268	480
Youth Recreation Services, Other Govts	110,000	A2350	168,952
Misc Revenue, Other Govts	311,607	A2389	85,045
TOTAL Intergovernmental Charges	514,127		344,922
Interest And Earnings	66,514	A2401	49,655
Rental of Real Property	516,203	A2410	255,709
Rental, Other (specify)	3,982	A2440	342
TOTAL Use of Money And Property	586,699		305,706

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Licenses, Other	59,217	A2545	41,664
Permits, Other	532,659	A2590	349,024
TOTAL Licenses And Permits	591,876		390,688
Fines And Forfeited Bail	642,956	A2610	378,556
TOTAL Fines And Forfeitures	642,956		378,556
Sales of Real Property	22,810	A2660	46,552
Insurance Recoveries	904,977	A2680	1,879,074
TOTAL Sale of Property And Compensation For Loss	927,787		1,925,626
Refunds of Prior Year's Expenditures	200,486	A2701	180,579
Gifts And Donations	51,880	A2705	29,417
Vlt/tribal-State Compact Moneys	2,325,592	A2725	1,860,474
Unclassified (specify)	66,382	A2770	54,873
TOTAL Miscellaneous Local Sources	2,644,340		2,125,343
St Aid, Revenue Sharing	1,649,701	A3001	1,319,761
St Aid, Mortgage Tax	1,969,124	A3005	1,534,907
State Aid Court Facilities	31,307	A3021	3,873
ST. Aid, Records MgmT.	37,437	A3060	29,950
St Aid - Other (specify)	2,972	A3089	
St Aid, Other Public Safety	41,900	A3389	41,900
St Aid, Consolidated Highway Aid	842,705	A3501	1,308,254
St Aid, Youth Programs	6,825	A3820	6,825
St Aid Emergency Disaster Assistance		A3960	
St Aid - Other Home And Community Service	8,397	A3989	
TOTAL State Aid	4,590,368		4,245,470
Fed Aid Other Public Safety	29,784	A4389	135,377
Fed Aid, Disaster Assistance		A4785	
Fed Aid, Planning Studies		A4902	
TOTAL Federal Aid	29,784		135,377
TOTAL Revenues	46,204,983		41,223,058
Interfund Transfers	56,150	A5031	90,977
TOTAL Interfund Transfers	56,150		90,977
TOTAL Other Sources	56,150		90,977
TOTAL Detail Revenues And Other Sources	46,261,133		41,314,035

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Mayor, Pers Serv	136,821	A12101	152,795
Mayor, Equip & Cap Outlay		A12102	1,000
Mayor, Contr Expend	9,841	A12104	12,986
Mayor, Empl Bnfts	459,139	A12108	464,792
TOTAL Mayor	605,801		631,573
Dir of Finance, Pers Serv	536,808	A13101	535,709
Dir of Finance, Equip & Cap Outlay	90	A13102	
Dir of Finance, Contr Expend	390,980	A13104	443,791
Dir of Finance, Empl Bnfts	350,355	A13108	362,048
TOTAL Dir of Finance	1,278,233		1,341,548
Purchasing, Pers Serv	88,265	A13451	93,385
TOTAL Purchasing	88,265		93,385
Assessment, Pers Serv	176,505	A13551	182,123
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	101,738	A13554	47,086
TOTAL Assessment	278,243		229,209
Discount On Taxes	287,591	A13704	298,482
TOTAL Discount On Taxes	287,591		298,482
Fiscal Agents Fees, Contr Expend	199,652	A13804	175,099
TOTAL Fiscal Agents Fees	199,652		175,099
Clerk,pers Serv	393,847	A14101	410,259
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	142,342	A14104	152,375
Clerk,empl Bnfts	314,547	A14108	304,616
TOTAL Clerk	850,736		867,250
Law, Pers Serv	266,644	A14201	265,955
Law, Equip & Cap Outlay	909	A14202	2,073
Law, Contr Expend	79,644	A14204	32,095
TOTAL Law	347,197		300,123
Personnel, Pers Serv	210,106	A14301	240,961
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	22,435	A14304	22,951
Personnel, Empl Bnfts	36,336	A14308	39,152
TOTAL Personnel	268,877		303,064
Engineer, Pers Serv	516,318	A14401	463,699
Engineer, Equip & Cap Outlay		A14402	2,841
Engineer, Contr Expend	115,841	A14404	74,289
TOTAL Engineer	632,159		540,829
Records Mgmt, PerS. Serv.	18,277	A14601	11,212
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend		A14604	45,719
TOTAL Records Mgmt	18,277		56,931
Public Works Admin, Pers Serv	276,008	A14901	299,095
Public Works Admin, Equip & Cap Outlay	905	A14902	2,383
Public Works Admin, Contr Expend	13,123	A14904	17,061

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Public Works Admin, Empl Bnfts	2,521,461	A14908	2,411,298
TOTAL Public Works Admin	2,811,497		2,729,837
Operation of Plant Pers Serv	233,791	A16201	221,840
Operation of Plant Equip & Cap Outlay		A16202	
Operation of Plant Contr Expend	81,394	A16204	104,454
TOTAL Operation of Plant Contr Expend	315,185		326,294
Central Garage Pers Serv	796,988	A16401	792,528
Central Garage Equip & Cap Outlay	21,872	A16402	442
Central Garage Contr Expend	72,076	A16404	82,628
TOTAL Central Garage Contr Expend	890,936		875,598
Central Comm System Pers Serv	45,334	A16501	12,461
Central Comm System Equip & Cap Outlay	10,157	A16502	8,427
Central Comm System Contr Expend	32,219	A16504	21,562
TOTAL Central Comm System Contr Expend	87,710		42,450
Central Data Process Pers Serv	387,633	A16801	410,884
Central Data Process & Cap Outlay	101,591	A16802	72,560
Central Data Process, Contr Expend	243,110	A16804	380,953
TOTAL Central Data Process	732,334		864,397
Unallocated Insurance, Contr Expend	672,286	A19104	941,188
TOTAL Unallocated Insurance	672,286		941,188
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
TOTAL Municipal Assn Dues	6,518		6,518
Judgements And Claims, Contr Expend	15,791	A19304	36,473
TOTAL Judgements And Claims	15,791		36,473
Property Loss, Contr Expend	639,017	A19314	60,205
TOTAL Property Loss	639,017		60,205
Other General Govt Support, Personal Serv	217	A19891	
Other General Govt Support, Contract Exp	8,171	A19894	
TOTAL Other General Govt Support	8,388		0
TOTAL General Government Support	11,034,693		10,720,453
Public Safety Admin, Pers Serv	381,333	A30101	385,606
Public Safety Admin, Equip & Cap Outlay	18,767	A30102	37,805
Public Safety Admin, Contr Expend	78,472	A30104	60,372
Public Safety Admin, Empl Bnfts	764,123	A30108	786,228
TOTAL Public Safety Admin	1,242,695		1,270,011
Public Safety Comm Sys, Pers Serv	718,739	A30201	700,559
Public Safety Comm Sys, Equip & Cap Outlay	64,057	A30202	91,339
Public Safety Comm Sys, Contr Expend	34,065	A30204	48,754
TOTAL Public Safety Comm Sys	816,861		840,652
Police, Pers Serv	7,796,650	A31201	7,311,901
Police, Equip & Cap Outlay	250,768	A31202	202,196
Police, Contr Expend	518,050	A31204	498,942
Police, Empl Bnfts	3,892,466	A31208	4,045,910
TOTAL Police	12,457,934		12,058,949

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Juvenile Counsel Serv, Pers Serv	19,150	A31471	25,272
TOTAL Juvenile Counsel Serv	19,150		25,272
Traffic Control, Pers Serv	343,653	A33101	321,571
Traffic Control, Equip & Cap Outlay	44,571	A33102	31,582
Traffic Control, Contr Expen	189,758	A33104	194,939
TOTAL Traffic Control	577,982		548,092
Stop Dwi,pers Serv	10,498	A33151	20,868
Stop Dwi, Equip & Cap Outlay	600	A33152	600
Stop Dwi,contr Expend		A33154	
TOTAL Stop Dwi	11,098		21,468
On-Street Parking, Pers Serv	42,734	A33201	44,459
On-Street Parking, Contr Expend	1,355	A33204	1,261
TOTAL On-Street Parking	44,089		45,720
Fire, Pers Serv	5,605,402	A34101	5,675,102
Fire, Equip & Cap Outlay	52,347	A34102	87,877
Fire, Contr Expend	354,806	A34104	305,544
Fire, Empl Bnfts	3,756,516	A34108	3,965,150
TOTAL Fire	9,769,071		10,033,673
Control of Animals, Contr Expend	2,490	A35104	2,160
TOTAL Control of Animals	2,490		2,160
Safety Inspection, Pers Serv	533,499	A36201	542,859
Safety Inspection, Equip & Cap Outlay	63,803	A36202	1,495
Safety Inspection, Contr Expend	62,813	A36204	74,431
TOTAL Safety Inspection	660,115		618,785
Misc Public Safety, Pers Serv	20,656	A39891	24,091
TOTAL Misc Public Safety	20,656		24,091
TOTAL Public Safety	25,622,141		25,488,873
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	27,088	A45402	7,932
Ambulance, Contr Expend	72,748	A45404	82,627
TOTAL Ambulance	99,836		90,559
TOTAL Health	120,601		111,324
Maint of Streets, Pers Serv	2,198,942	A51101	2,122,902
Maint of Streets, Equip & Cap Outlay	41,076	A51102	13,107
Maint of Streets, Contr Expend	812,959	A51104	579,050
TOTAL Maint of Streets	3,052,977		2,715,059
Perm Improve Highway, Pers Serv	154,590	A51121	99,250
Perm Improve Highway, Equip & Cap Outlay	15,705	A51122	
Perm Improve Highway, Contr Expend	702,677	A51124	382,709
TOTAL Perm Improve Highway	872,972		481,959
Street Lighting, Contr Expend	462,387	A51824	468,508
TOTAL Street Lighting	462,387		468,508
Off-Street Parking, Pers Serv	109,356	A56501	69,095

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	56,726	A56504	35,008
TOTAL Off-Street Parking	166,082		104,103
TOTAL Transportation	4,554,418		3,769,629
Community Action, Contr Expend	25,019	A63104	26,454
TOTAL Community Action	25,019		26,454
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	52,000	A66104	85,000
TOTAL Consumer Affairs	52,000		85,000
Programs For Aging, Contr Expend	116,391	A67724	116,391
TOTAL Programs For Aging	116,391		116,391
TOTAL Economic Assistance And Opportunity	194,510		228,945
Parks, Pers Serv	379,343	A71101	439,882
Parks, Equip & Cap Outlay	16,421	A71102	549
Parks, Contr Expend	92,805	A71104	87,322
TOTAL Parks	488,569		527,753
Playgr & Rec Centers, Pers Serv	776,384	A71401	634,065
Playgr & Rec Centers, Equip & Cap Outlay	43,652	A71402	502
Playgr & Rec Centers, Contr Expend	116,105	A71404	75,304
Playgr & Rec Centers, Empl Bnfts	423,851	A71408	461,591
TOTAL Playgr & Rec Centers	1,359,992		1,171,462
Special Rec Facility, Pers Serv	326,199	A71801	294,684
Special Rec Facility, Equip & Cap Outlay	4,026	A71802	3,954
Special Rec Facility, Contr Expend	189,572	A71804	139,736
TOTAL Special Rec Facility	519,797		438,374
Youth Prog, Pers Serv	148,877	A73101	47,947
Youth Prog, Equip & Cap Outlay	7,792	A73102	1,545
Youth Prog, Contr Expend	99,822	A73104	24,304
TOTAL Youth Prog	256,491		73,796
Historian, Pers Serv	25,204	A75101	7,771
Historian, Contr Expend	1,978	A75104	1,857
TOTAL Historian	27,182		9,628
Historical Property, Pers Serv	89,118	A75201	
Historical Property, Equip & Cap Outlay		A75202	
Historical Property, Contr Expend	100,760	A75204	61,638
TOTAL Historical Property	189,878		61,638
Celebrations, Contr Expend	6,474	A75504	4,318
TOTAL Celebrations	6,474		4,318
Other Culture And Rec, Contr Expend	2,089	A79894	2,392
TOTAL Other Culture And Rec	2,089		2,392
TOTAL Culture And Recreation	2,850,472		2,289,361
Planning, Pers Serv	452,239	A80201	452,027
Planning, Equip & Cap Outlay		A80202	22

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Planning, Contr Expend	148,461	A80204	65,419
TOTAL Planning	600,700		517,468
Storm Sewers, Pers Serv	126,483	A81401	49,031
Storm Sewers, Contr Expend	62,591	A81404	6,349
TOTAL Storm Sewers	189,074		55,380
Refuse & Garbage, Pers Serv	249,617	A81601	210,690
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	160,332	A81604	174,727
TOTAL Refuse & Garbage	409,949		385,417
Shade Tree, Pers Serv	241,400	A85601	262,226
Shade Tree, Equip & Cap Outlay	19,784	A85602	3,025
Shade Tree, Contr Expend	22,643	A85604	13,656
TOTAL Shade Tree	283,827		278,907
Other Comm Environment	5,000	A85894	5,000
TOTAL Other Comm Environment	5,000		5,000
Cemetery, Contr Expend	27,561	A88104	26,500
TOTAL Cemetery	27,561		26,500
Misc Home & Comm Serv, Pers Serv		A89891	
Misc Home & Comm Serv, Contr Expend		A89894	10,000
TOTAL Misc Home & Comm Serv	0		10,000
TOTAL Home And Community Services	1,516,111		1,278,672
Other Debt, Principal	79,208	A97896	82,505
TOTAL Debt Principal	79,208		82,505
Other Debt, Interest	13,084	A97897	9,787
TOTAL Debt Interest	13,084		9,787
TOTAL Expenditures	45,985,238		43,979,549
Transfers, Other Funds	1,132,241	A99019	334,300
Transfers, Capital Projects Fund		A99509	
TOTAL Operating Transfers	1,132,241		334,300
TOTAL Other Uses	1,132,241		334,300
TOTAL Detail Expenditures And Other Uses	47,117,479		44,313,849

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,612,104	A8021	16,757,827
Prior Period Adj -Increase In Fund Balance	2,069	A8012	
Restated Fund Balance - Beg of Year	17,614,173	A8022	16,757,827
ADD - REVENUES AND OTHER SOURCES	46,261,133		41,314,035
DEDUCT - EXPENDITURES AND OTHER USES	47,117,479		44,313,849
Fund Balance - End of Year	16,757,827	A8029	13,758,013

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Real Property Taxes	16,136,984	A1049N	17,191,373
Est Rev - Real Property Tax Items	696,660	A1099N	690,877
Est Rev - Non Property Tax Items	16,294,300	A1199N	11,398,000
Est Rev - Departmental Income	3,213,572	A1299N	3,189,565
Est Rev - Intergovernmental Charges	475,350	A2399N	495,378
Est Rev - Use of Money And Property	680,760	A2499N	616,260
Est Rev - Licenses And Permits	649,050	A2599N	587,250
Est Rev - Fines And Forfeitures	822,000	A2649N	704,250
Est Rev - Sale of Prop And Comp For Loss	653,325	A2699N	1,655,525
Est Rev - Miscellaneous Local Sources	2,558,592	A2799N	1,323,296
Est Rev - State Aid	3,710,251	A3099N	3,260,251
Est Rev - Federal Aid	15,000	A4099N	5,015,561
TOTAL Estimated Revenues	45,905,844		46,127,586
Estimated - Interfund Transfer	61,000	A5031N	98,250
Appropriated Reserve	600,000	A511N	
Appropriated Fund Balance	2,149,074	A599N	
TOTAL Estimated Other Sources	2,810,074		98,250
TOTAL Estimated Revenues And Other Sources	48,715,918		46,225,836

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(A) GENERAL

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	7,436,560	A1999N	7,136,298
App - Public Safety	19,019,637	A3999N	17,524,196
App - Health	25,765	A4999N	20,765
App - Transportation	4,242,792	A5999N	3,614,312
App - Economic Assistance And Opportunity	215,291	A6999N	106,704
App - Culture And Recreation	2,713,047	A7999N	2,070,941
App - Home And Community Services	1,683,000	A8999N	1,452,924
App - Employee Benefits	12,929,458	A9199N	13,756,954
App - Debt Service	315,463	A9899N	381,742
TOTAL Appropriations	48,581,013		46,064,836
App - Interfund Transfer	134,905	A9999N	161,000
TOTAL Other Uses	134,905		161,000
TOTAL Appropriations And Other Uses	48,715,918		46,225,836

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	2,962	CD200	2,968
Petty Cash	100	CD210	100
TOTAL Cash	3,062		3,068
Allowance For Receivables (Credit)	-109,394	CD389	-109,394
Rehabilitation Loan Receivable	332,618	CD390	190,547
TOTAL Other Receivables (net)	223,224		81,153
Due From State And Federal Government	31,153	CD410	128,330
TOTAL State And Federal Aid Receivables	31,153		128,330
Due From Other Governments		CD440	7,100
TOTAL Due From Other Governments	0		7,100
Cash In Time Deposits Special Reserves	165,084	CD231	186,262
TOTAL Restricted Assets	165,084		186,262
TOTAL Assets and Deferred Outflows of Resources	422,523		405,913

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	42,015	CD600	128,411
TOTAL Accounts Payable	42,015		128,411
Due To Other Governments	2,320	CD631	2,518
TOTAL Due To Other Governments	2,320		2,518
TOTAL Liabilities	44,335		130,929
Deferred Inflows of Resources			
Deferred Inflow of Resources	223,224	CD691	81,153
TOTAL Deferred Inflows of Resources	223,224		81,153
TOTAL Deferred Inflows of Resources	223,224		81,153
Fund Balance			
Other Restricted Fund Balance	154,964	CD899	193,831
TOTAL Restricted Fund Balance	154,964		193,831
TOTAL Fund Balance	154,964		193,831
TOTAL Liabilities, Deferred Inflows And Fund Balance	422,523		405,913

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Community Development Income	33,790	CD2170	142,321
TOTAL Departmental Income	33,790		142,321
Misc Revenue, Other Govts		CD2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	3,587	CD2401	1,527
TOTAL Use of Money And Property	3,587		1,527
Gifts And Donations		CD2705	61,960
Grants From Local Governments		CD2706	7,100
TOTAL Miscellaneous Local Sources	0		69,060
Fed Aid, Community Development Act	338,648	CD4910	393,080
TOTAL Federal Aid	338,648		393,080
TOTAL Revenues	376,025		605,988
Interfund Transfers	734	CD5031	
TOTAL Interfund Transfers	734		0
TOTAL Other Sources	734		0
TOTAL Detail Revenues And Other Sources	376,759		605,988

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	5,264	CD17104	2,174
TOTAL Administration-Contractual	5,264		2,174
TOTAL General Government Support	5,264		2,174
Rent Subsidy, Contr Expend		CD86104	
TOTAL Rent Subsidy	0		0
Rehab Loans & Grant, Contr Expend	348,808	CD86684	296,224
TOTAL Rehab Loans & Grant	348,808		296,224
Prov of Public Service, Contr Expen	44,255	CD86764	177,746
TOTAL Prov of Public Service	44,255		177,746
Administration, Equip & Cap Outlay		CD86862	
TOTAL Administration	0		0
TOTAL Home And Community Services	393,063		473,970
TOTAL Expenditures	398,327		476,144
Transfers, Other Funds	54,044	CD99019	90,977
TOTAL Operating Transfers	54,044		90,977
TOTAL Other Uses	54,044		90,977
TOTAL Detail Expenditures And Other Uses	452,371		567,121

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	230,576	CD8021	154,964
Restated Fund Balance - Beg of Year	230,576	CD8022	154,964
ADD - REVENUES AND OTHER SOURCES	376,759		605,988
DEDUCT - EXPENDITURES AND OTHER USES	452,371		567,121
Fund Balance - End of Year	154,964	CD8029	193,831

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	509,346	CM200	584,513
TOTAL Cash	509,346		584,513
Cash Special Reserves	1,976	CM230	1,979
TOTAL Restricted Assets	1,976		1,979
TOTAL Assets and Deferred Outflows of Resources	511,322		586,492

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	14,148	CM600	12,594
TOTAL Accounts Payable	14,148		12,594
Due To Other Funds		CM630	1,519
TOTAL Due To Other Funds	0		1,519
TOTAL Liabilities	14,148		14,113
Fund Balance			
Insurance Reserve	1,976	CM863	1,979
TOTAL Restricted Fund Balance	1,976		1,979
Assigned Unappropriated Fund Balance	495,198	CM915	570,400
TOTAL Assigned Fund Balance	495,198		570,400
TOTAL Fund Balance	497,174		572,379
TOTAL Liabilities, Deferred Inflows And Fund Balance	511,322		586,492

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments Ad Valorem	174,536	CM1028	173,583
TOTAL Real Property Taxes	174,536		173,583
Interest And Earnings	490	CM2401	550
TOTAL Use of Money And Property	490		550
Gifts And Donations	14,100	CM2705	0
TOTAL Miscellaneous Local Sources	14,100		0
TOTAL Revenues	189,126		174,133
TOTAL Detail Revenues And Other Sources	189,126		174,133

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	585	CM17104	1,105
TOTAL Administration-Contractual	585		1,105
TOTAL General Government Support	585		1,105
Other Economic And Development-Contr Expen	41,580	CM69894	23,899
TOTAL Other Economic And Development-Contr Expen	41,580		23,899
TOTAL Economic Assistance And Opportunity	41,580		23,899
Serial Bonds, Principal	15,050	CM97106	17,305
TOTAL Debt Principal	15,050		17,305
Debt Interest, Serial Bonds	11,771	CM97107	7,116
TOTAL Debt Interest	11,771		7,116
TOTAL Expenditures	68,986		49,425
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	118,489		98,928

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	426,537	CM8021	497,174
Restated Fund Balance - Beg of Year	426,537	CM8022	497,174
ADD - REVENUES AND OTHER SOURCES	189,126		174,133
DEDUCT - EXPENDITURES AND OTHER USES	118,489		98,928
Fund Balance - End of Year	497,174	CM8029	572,379

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	503,205	CM200	577,951
TOTAL Cash	503,205		577,951
Cash Special Reserves	1,976	CM230	1,979
TOTAL Restricted Assets	1,976		1,979
TOTAL Assets and Deferred Outflows of Resources	505,181		579,930

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	14,148	CM600	12,594
TOTAL Accounts Payable	14,148		12,594
Due To Other Funds		CM630	1,519
TOTAL Due To Other Funds	0		1,519
TOTAL Liabilities	14,148		14,113
Fund Balance			
Insurance Reserve	1,976	CM863	1,979
TOTAL Restricted Fund Balance	1,976		1,979
Assigned Unappropriated Fund Balance	489,057	CM915	563,838
TOTAL Assigned Fund Balance	489,057		563,838
TOTAL Fund Balance	491,033		565,817
TOTAL Liabilities, Deferred Inflows And Fund Balance	505,181		579,930

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments Ad Valorem	123,533	CM1028	122,580
TOTAL Real Property Taxes	123,533		122,580
Interest And Earnings	464	CM2401	524
TOTAL Use of Money And Property	464		524
Gifts And Donations	14,100	CM2705	
TOTAL Miscellaneous Local Sources	14,100		0
TOTAL Revenues	138,097		123,104
TOTAL Detail Revenues And Other Sources	138,097		123,104

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Economic And Development-Contr Expen	41,580	CM69894	23,899
TOTAL Other Economic And Development-Contr Expen	41,580		23,899
TOTAL Economic Assistance And Opportunity	41,580		23,899
Serial Bonds, Principal	15,050	CM97106	17,305
TOTAL Debt Principal	15,050		17,305
Debt Interest, Serial Bonds	11,771	CM97107	7,116
TOTAL Debt Interest	11,771		7,116
TOTAL Expenditures	68,401		48,320
TOTAL Detail Expenditures And Other Uses	68,401		48,320

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM1) SAD MISC SPEC REV 1

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	421,337	CM8021	491,033
Restated Fund Balance - Beg of Year	421,337	CM8022	491,033
ADD - REVENUES AND OTHER SOURCES	138,097		123,104
DEDUCT - EXPENDITURES AND OTHER USES	68,401		48,320
Fund Balance - End of Year	491,033	CM8029	565,817

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	6,141	CM200	6,562
TOTAL Cash	6,141		6,562
TOTAL Assets and Deferred Outflows of Resources	6,141		6,562

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2019	EdpCode	2020
Fund Balance			
Assigned Unappropriated Fund Balance	6,141	CM915	6,562
TOTAL Assigned Fund Balance	6,141		6,562
TOTAL Fund Balance	6,141		6,562
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,141		6,562

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Assessments Ad Valorem	51,003	CM1028	51,003
TOTAL Real Property Taxes	51,003		51,003
Interest And Earnings	26	CM2401	26
TOTAL Use of Money And Property	26		26
TOTAL Revenues	51,029		51,029
TOTAL Detail Revenues And Other Sources	51,029		51,029

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Administration-Contractual	585	CM17104	1,105
TOTAL Administration-Contractual	585		1,105
TOTAL General Government Support	585		1,105
TOTAL Expenditures	585		1,105
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	50,088		50,608

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(CM2) WASAD MISC SPEC REV 2

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	5,200	CM8021	6,141
Restated Fund Balance - Beg of Year	5,200	CM8022	6,141
ADD - REVENUES AND OTHER SOURCES	51,029		51,029
DEDUCT - EXPENDITURES AND OTHER USES	50,088		50,608
Fund Balance - End of Year	6,141	CM8029	6,562

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2019	EdpCode	2020
Assets			
Cash	350,929	ER200	110,941
TOTAL Cash	350,929		110,941
Accounts Receivable	48,148	ER380	1,145
TOTAL Other Receivables (net)	48,148		1,145
Due From Other Funds	10,700	ER391	1,239
TOTAL Due From Other Funds	10,700		1,239
Due From Other Governments	267,414	ER440	160,292
TOTAL Due From Other Governments	267,414		160,292
Prepaid Expenses	37,020	ER480	40,942
TOTAL Prepaid Expenses	37,020		40,942
Cash Special Reserves	7,342,857	ER230	1,250,858
TOTAL Restricted Assets	7,342,857		1,250,858
Buildings	14,706,227	ER102	14,706,227
Machinery And Equipment	134,955	ER104	134,955
Accum Deprec, Buildings	-4,166,764	ER112	-4,755,014
Accum Depr, Machinery & Equip	-134,955	ER114	-134,955
TOTAL Fixed Assets (net)	10,539,463		9,951,213
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	19,023,060		11,943,159

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2019	EdpCode	2020
Accounts Payable	1,439,312	ER600	148,621
TOTAL Accounts Payable	1,439,312		148,621
Customers' Deposits	302,207	ER615	273,305
TOTAL Other Deposits	302,207		273,305
Net Pension Liability -Proportionate Share	184,804	ER638	505,334
Total OPEB Liability	111,834	ER683	125,040
Other Long Term Debt	50,000	ER689	50,000
TOTAL Other Liabilities	346,638		680,374
Due To Other Funds		ER630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	2,088,157		1,102,300
Fund Balance			
Net Assets-Restricted For Capital Projects	7,342,857	ER921	950,603
Net Assets-Restricted For Other Purposes	9,592,046	ER923	9,890,256
TOTAL Net Position	16,934,903		10,840,859
TOTAL Fund Balance	16,934,903		10,840,859
TOTAL Liabilities, Deferred Inflows And Fund Balance	19,023,060		11,943,159

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Special Recreational Facility Charges	994,990	ER2025	173,671
TOTAL Charges For Services Within Locality	994,990		173,671
Interest And Earnings	9,509	ER2401	4,802
Rental, Other (specify)		ER2440	7,498
TOTAL Use of Money And Property	9,509		12,300
Refunds of Prior Year's Expenditures	56,503	ER2701	21,473
Employees Contributions	24,283	ER2709	15,858
Unclassified (specify)	1,436,250	ER2770	563,904
TOTAL Other	1,517,036		601,235
St Aid, Other Cul & Rec		ER3889	
TOTAL State Aid	0		0
TOTAL Revenues	2,521,535		787,206
Interfund Transfers	134,420	ER5031	134,300
TOTAL Interfund Transfers	134,420		134,300
	134,420		134,300
TOTAL Operating Revenue	2,655,955		921,506

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2019	EdpCode	2020
Expenses			
Special Recreation Facilities-Pers Serv	900,132	ER71801	620,975
TOTAL Special Recreation Facilities-Pers Serv	900,132		620,975
TOTAL Personal Services	900,132		620,975
Depreciation	588,249	ER19944	588,249
TOTAL Depreciation	588,249		588,249
Special Recreation Facilities-Contr Expend	3,071,529	ER71804	5,000,561
TOTAL Special Recreation Facilities-Contr Expend	3,071,529		5,000,561
TOTAL Contractual Expenses	3,659,778		5,588,810
Special Recreation Facilities, Empl Bnfts	349,183	ER71808	344,027
TOTAL Special Recreation Facilities	349,183		344,027
TOTAL Employee Benefits	349,183		344,027
Other Debt, Interest	2,584	ER97897	141,208
TOTAL Interest Expense	2,584		141,208
TOTAL Expenses	4,911,677		6,695,020
TOTAL Operating Expenses	4,911,677		6,695,020

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Net Position - Beginning of Year	19,291,565	ER8021	16,934,903
Prior Period Adj -Decrease In Net Position	100,940	ER8015	320,530
Restated Net Position - Beg of Year	19,190,625	ER8022	16,614,373
ADD - REVENUES AND OTHER SOURCES	2,655,955		921,506
DEDUCT - EXPENDITURES AND OTHER USES	4,911,677		6,695,020
Net Position - End of Year	16,934,903	ER8029	10,840,859

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

Cash Flow

Code Description	2019	EdpCode	2020
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CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		FX200	
TOTAL Cash	0		0
Water Rents Receivable	1,178,606	FX350	1,265,357
Accounts Receivable	340	FX380	413
TOTAL Other Receivables (net)	1,178,946		1,265,770
Due From Other Funds	15,302	FX391	2,846
TOTAL Due From Other Funds	15,302		2,846
Inventory Of Materials And Supplies	53,168	FX445	33,770
TOTAL Inventories	53,168		33,770
Prepaid Expenses	33,331	FX480	32,180
TOTAL Prepaid Expenses	33,331		32,180
Cash Special Reserves	1,829,314	FX230	2,105,222
TOTAL Restricted Assets	1,829,314		2,105,222
TOTAL Assets and Deferred Outflows of Resources	3,110,061		3,439,788

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	72,068	FX600	81,248
TOTAL Accounts Payable	72,068		81,248
Due To Other Funds		FX630	17,644
TOTAL Due To Other Funds	0		17,644
TOTAL Liabilities	72,068		98,892
Deferred Inflows of Resources			
Deferred Inflow of Resources	156,959	FX691	156,959
TOTAL Deferred Inflows of Resources	156,959		156,959
TOTAL Deferred Inflows of Resources	156,959		156,959
Fund Balance			
Not in Spendable Form	86,500	FX806	65,949
TOTAL Nonspendable Fund Balance	86,500		65,949
Capital Reserve	1,829,314	FX878	2,105,222
TOTAL Restricted Fund Balance	1,829,314		2,105,222
Assigned Unappropriated Fund Balance	965,220	FX915	1,012,766
TOTAL Assigned Fund Balance	965,220		1,012,766
TOTAL Fund Balance	2,881,034		3,183,937
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,110,061		3,439,788

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Other General Departmental Income	635,230	FX1289	856,890
Metered Water Sales	2,638,068	FX2140	2,732,181
Unmetered Water Sales	72,885	FX2142	60,155
Water Service Charges	119,594	FX2144	122,870
Interest & Penalties On Water Rents	43,614	FX2148	45,283
TOTAL Departmental Income	3,509,391		3,817,379
Interest And Earnings	726	FX2401	621
TOTAL Use of Money And Property	726		621
Permits, Other	4,550	FX2590	3,800
TOTAL Licenses And Permits	4,550		3,800
Other Compensation For Loss	54,195	FX2690	53,589
TOTAL Sale of Property And Compensation For Loss	54,195		53,589
Refunds of Prior Year's Expenditures	3,382	FX2701	518
TOTAL Miscellaneous Local Sources	3,382		518
TOTAL Revenues	3,572,244		3,875,907
TOTAL Detail Revenues And Other Sources	3,572,244		3,875,907

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Property Loss, Contr Expend	52,097	FX19314	54,504
TOTAL Property Loss	52,097		54,504
TOTAL General Government Support	52,097		54,504
Water Administration, Pers Serv	217,440	FX83101	206,039
Water Administration, Equip & Cap Outlay	479	FX83102	1,798
Water Administration, Contr Expend	22,140	FX83104	19,357
Water Administration, Empl Bnfts	553,178	FX83108	542,633
TOTAL Water Administration	793,237		769,827
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	
Source Supply Pwr & Pump, Contr Expend	30,910	FX83204	39,033
TOTAL Source Supply Pwr & Pump	30,910		39,033
Water Purification, Pers Serv	788,214	FX83301	820,470
Water Purification, Equip & Cap Outlay		FX83302	12,731
Water Purification, Contr Expend	492,365	FX83304	528,685
TOTAL Water Purification	1,280,579		1,361,886
Water Trans & Distrib, Pers Serv	295,476	FX83401	321,246
Water Trans & Distrib, Equip & Cap Outlay	101,159	FX83402	68,907
Water Trans & Distrib, Contr Expend	98,758	FX83404	52,809
TOTAL Water Trans & Distrib	495,393		442,962
TOTAL Home And Community Services	2,600,119		2,613,708
Debt Principal, Serial Bonds	407,479	FX97106	508,849
TOTAL Debt Principal	407,479		508,849
Debt Interest, Serial Bonds	410,499	FX97107	395,943
TOTAL Debt Interest	410,499		395,943
TOTAL Expenditures	3,470,194		3,573,004
Transfers, Other Funds	353,692	FX99019	
Transfers, Capital Projects Fund		FX99509	
TOTAL Operating Transfers	353,692		0
TOTAL Other Uses	353,692		0
TOTAL Detail Expenditures And Other Uses	3,823,886		3,573,004

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,132,676	FX8021	2,881,034
Restated Fund Balance - Beg of Year	3,132,676	FX8022	2,881,034
ADD - REVENUES AND OTHER SOURCES	3,572,244		3,875,907
DEDUCT - EXPENDITURES AND OTHER USES	3,823,886		3,573,004
Fund Balance - End of Year	2,881,034	FX8029	3,183,937

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	3,816,120	FX1299N	3,751,517
Est Rev - Licenses And Permits	1,500	FX2599N	4,500
Est Rev - Sale of Prop And Comp For Loss	40,226	FX2699N	46,458
Est Rev - Miscellaneous Local Sources	1,000	FX2799N	1,000
TOTAL Estimated Revenues	3,858,846		3,803,475
Appropriated Reserve	182,704	FX511N	253,069
TOTAL Estimated Other Sources	182,704		253,069
TOTAL Estimated Revenues And Other Sources	4,041,550		4,056,544

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(FX) WATER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	5,000	FX1999N	5,000
App - Home And Community Services	2,512,647	FX8999N	2,412,649
App - Employee Benefits	600,516	FX9199N	630,676
App - Debt Service	923,387	FX9899N	1,008,219
TOTAL Appropriations	4,041,550		4,056,544
App - Interfund Transfer	0	FX9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	4,041,550		4,056,544

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		G200	
TOTAL Cash	0		0
Sewer Rents Receivable	1,494,984	G360	1,513,066
Accounts Receivable		G380	186
TOTAL Other Receivables (net)	1,494,984		1,513,252
Due From Other Funds		G391	1,050
TOTAL Due From Other Funds	0		1,050
Inventory Of Materials And Supplies	16,946	G445	11,610
TOTAL Inventories	16,946		11,610
Prepaid Expenses	24,858	G480	23,538
TOTAL Prepaid Expenses	24,858		23,538
Cash Special Reserves	163,885	G230	396,133
TOTAL Restricted Assets	163,885		396,133
TOTAL Assets and Deferred Outflows of Resources	1,700,673		1,945,583

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	11,879	G600	11,943
TOTAL Accounts Payable	11,879		11,943
Due To Other Funds	262,679	G630	1,165,328
TOTAL Due To Other Funds	262,679		1,165,328
TOTAL Liabilities	274,558		1,177,271
Deferred Inflows of Resources			
Deferred Inflow of Resources	150,842	G691	150,842
TOTAL Deferred Inflows of Resources	150,842		150,842
TOTAL Deferred Inflows of Resources	150,842		150,842
Fund Balance			
Not in Spendable Form	41,804	G806	35,148
TOTAL Nonspendable Fund Balance	41,804		35,148
Capital Reserve	163,885	G878	396,133
TOTAL Restricted Fund Balance	163,885		396,133
Assigned Appropriated Fund Balance	557,474	G914	
Assigned Unappropriated Fund Balance	512,110	G915	186,189
TOTAL Assigned Fund Balance	1,069,584		186,189
TOTAL Fund Balance	1,275,273		617,470
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,700,673		1,945,583

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Sewer Rents	4,434,817	G2120	4,411,178
Sewer Charges	226,641	G2122	247,138
Interest & Penalties On Sewer Accts	62,296	G2128	60,753
TOTAL Departmental Income	4,723,754		4,719,069
Interest And Earnings	806	G2401	1,066
TOTAL Use of Money And Property	806		1,066
Other Compensation For Loss	22,768	G2690	22,579
TOTAL Sale of Property And Compensation For Loss	22,768		22,579
Refunds of Prior Year's Expenditures	150	G2701	
Unclassified (specify)		G2770	
TOTAL Miscellaneous Local Sources	150		0
St Aid - Other Home And Community Service		G3989	
TOTAL State Aid	0		0
TOTAL Revenues	4,747,478		4,742,714
Interfund Transfers		G5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	4,747,478		4,742,714

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Property Loss, Contr Expend	48,328	G19314	52,922
TOTAL Property Loss	48,328		52,922
TOTAL General Government Support	48,328		52,922
Sewer Administration, Pers Serv	312,351	G81101	399,593
Sewer Administration, Equip & Cap Outlay		G81102	8,783
Sewer Administration, Contr Expend	51,068	G81104	18,884
Sewer Administration, Empl Bnfts	317,329	G81108	317,381
TOTAL Sewer Administration	680,748		744,641
Sanitary Sewers, Pers Serv	222,220	G81201	260,600
Sanitary Sewers, Equip & Cap Outlay		G81202	6,210
Sanitary Sewers, Contr Expend	88,696	G81204	90,529
TOTAL Sanitary Sewers	310,916		357,339
Sewage Treat Disp, Contr Expend	3,672,296	G81304	3,958,343
TOTAL Sewage Treat Disp	3,672,296		3,958,343
Other Sanitation, Per Serv	98,803	G81891	95,863
Other Sanitation, Contr Expend		G81894	371
TOTAL Other Sanitation	98,803		96,234
TOTAL Home And Community Services	4,762,763		5,156,557
Debt Principal, Serial Bonds	103,930	G97106	106,569
TOTAL Debt Principal	103,930		106,569
Debt Interest, Serial Bonds	90,806	G97107	84,469
TOTAL Debt Interest	90,806		84,469
TOTAL Expenditures	5,005,827		5,400,517
Transfers, Other Funds	450,000	G99019	
Transfers, Capital Projects Fund		G99509	
TOTAL Operating Transfers	450,000		0
TOTAL Other Uses	450,000		0
TOTAL Detail Expenditures And Other Uses	5,455,827		5,400,517

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,983,622	G8021	1,275,273
Restated Fund Balance - Beg of Year	1,983,622	G8022	1,275,273
ADD - REVENUES AND OTHER SOURCES	4,747,478		4,742,714
DEDUCT - EXPENDITURES AND OTHER USES	5,455,827		5,400,517
Fund Balance - End of Year	1,275,273	G8029	617,470

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Estimated Revenues			
Est Rev - Departmental Income	5,034,093	G1299N	4,976,424
Est Rev - Sale of Prop And Comp For Loss	20,264	G2699N	20,413
TOTAL Estimated Revenues	5,054,357		4,996,837
Appropriated Fund Balance	557,474	G599N	306,728
TOTAL Estimated Other Sources	557,474		306,728
TOTAL Estimated Revenues And Other Sources	5,611,831		5,303,565

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(G) SEWER

Budget Summary

Code Description	2020	EdpCode	2021
Appropriations			
App - General Government Support	5,000	G1999N	5,000
App - Home And Community Services	4,991,266	G8999N	4,683,735
App - Employee Benefits	421,884	G9199N	404,196
App - Debt Service	193,681	G9899N	210,634
TOTAL Appropriations	5,611,831		5,303,565
App - Interfund Transfer	0	G9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	5,611,831		5,303,565

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Accounts Receivable		H380	760,980
TOTAL Other Receivables (net)	0		760,980
Due From State And Federal Government	284,775	H410	3,404,822
TOTAL State And Federal Aid Receivables	284,775		3,404,822
Due From Other Governments		H440	12,500
TOTAL Due From Other Governments	0		12,500
Cash Special Reserves	11,060,505	H230	7,888,895
TOTAL Restricted Assets	11,060,505		7,888,895
TOTAL Assets and Deferred Outflows of Resources	11,345,280		12,067,197

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	3,132,715	H600	940,554
TOTAL Accounts Payable	3,132,715		940,554
Due To Other Funds	791,629	H630	2,011,072
TOTAL Due To Other Funds	791,629		2,011,072
TOTAL Liabilities	3,924,344		2,951,626
Deferred Inflows of Resources			
Deferred Inflow of Resources	284,775	H691	3,384,491
TOTAL Deferred Inflows of Resources	284,775		3,384,491
TOTAL Deferred Inflows of Resources	284,775		3,384,491
Fund Balance			
Capital Reserve	11,060,505	H878	7,888,895
TOTAL Restricted Fund Balance	11,060,505		7,888,895
Unassigned Fund Balance	-3,924,344	H917	-2,157,815
TOTAL Unassigned Fund Balance	-3,924,344		-2,157,815
TOTAL Fund Balance	7,136,161		5,731,080
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,345,280		12,067,197

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Misc Revenue, Other Govts	170,225	H2389	12,500
TOTAL Intergovernmental Charges	170,225		12,500
Interest And Earnings		H2401	7,829
TOTAL Use of Money And Property	0		7,829
Insurance Recoveries	415,741	H2680	759,688
TOTAL Sale of Property And Compensation For Loss	415,741		759,688
Refunds of Prior Year's Expenditures		H2701	31,519
Premium & Accrued Interest On Obligations		H2710	21,904
Unclassified (specify)	64,674	H2770	9,090
TOTAL Miscellaneous Local Sources	64,674		62,513
St Aid - Other Home And Community Service	45,235	H3989	501,719
TOTAL State Aid	45,235		501,719
Fed Aid, Transp Cap Proj	62,925	H4597	59,016
TOTAL Federal Aid	62,925		59,016
TOTAL Revenues	758,800		1,403,265
Interfund Transfers	1,800,779	H5031	200,000
TOTAL Interfund Transfers	1,800,779		200,000
Serial Bonds	9,809,804	H5710	7,428,164
TOTAL Proceeds of Obligations	9,809,804		7,428,164
TOTAL Other Sources	11,610,583		7,628,164
TOTAL Detail Revenues And Other Sources	12,369,383		9,031,429

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Central Garage, Equip & Cap Outlay	557,688	H16402	539,447
TOTAL Central Garage	557,688		539,447
Other General Govt Support, Equip&Cap Out	7,853,333	H19892	4,535,430
TOTAL Other General Govt Support	7,853,333		4,535,430
TOTAL General Government Support	8,411,021		5,074,877
Public Safety Cap Proj	52,656	H30972	55,051
TOTAL Public Safety Cap Proj	52,656		55,051
Police, Equip & Cap Outlay	457,567	H31202	129,995
TOTAL Police	457,567		129,995
Fire, Equip & Cap Outlay	558,227	H34102	411,997
TOTAL Fire	558,227		411,997
TOTAL Public Safety	1,068,450		597,043
Other Transportation, Equip & Cap Outlay	600,874	H59892	3,528,876
TOTAL Other Transportation	600,874		3,528,876
TOTAL Transportation	600,874		3,528,876
Parks, Equip & Cap Outlay	3,006	H71102	
TOTAL Parks	3,006		0
Playgr & Rec Centers, Equip & Cap Outlay	429,833	H71402	26,198
TOTAL Playgr & Rec Centers	429,833		26,198
Historical Property, Equip & Cap Outlay	257,733	H75202	519,900
TOTAL Historical Property	257,733		519,900
TOTAL Culture And Recreation	690,572		546,098
Sanitary Sewers, Equip & Cap Outlay	232,495	H81202	43,658
TOTAL Sanitary Sewers	232,495		43,658
Water Trans & Distrib, Equip & Cap Outlay	2,449,247	H83402	359,862
TOTAL Water Trans & Distrib	2,449,247		359,862
Drain & Storm, Equip & Cap Outlay		H85972	4,679
TOTAL Drain & Storm	0		4,679
Flood & Erosion Control, Equip & Cap Outla		H87452	213,296
TOTAL Flood & Erosion Control	0		213,296
Misc Home & Comm Serv, Equip & Cap Outlay	554,836	H89892	48,939
TOTAL Misc Home & Comm Serv	554,836		48,939
TOTAL Home And Community Services	3,236,578		670,434
TOTAL Expenditures	14,007,495		10,417,328
Transfers, Other Funds	5,300	H99019	19,182
TOTAL Operating Transfers	5,300		19,182
TOTAL Other Uses	5,300		19,182
TOTAL Detail Expenditures And Other Uses	14,012,795		10,436,510

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,779,573	H8021	7,136,161
Restated Fund Balance - Beg of Year	8,779,573	H8022	7,136,161
ADD - REVENUES AND OTHER SOURCES	12,369,383		9,031,429
DEDUCT - EXPENDITURES AND OTHER USES	14,012,795		10,436,510
Fund Balance - End of Year	7,136,161	H8029	5,731,080

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Land	5,979,622	K101	5,980,761
Buildings	27,845,601	K102	40,697,996
Improvements Other Than Buildings	19,376,510	K103	19,442,298
Machinery And Equipment	19,453,163	K104	20,179,336
Construction Work In Progress	4,531,015	K105	15,658,024
Infrastructure	76,231,913	K106	76,290,399
Accum Deprec, Buildings	-13,594,023	K112	-14,079,286
Accum Depr, Imp Other Than Bld	-7,648,474	K113	-8,416,059
Accum Depr, Machinery & Equip	-14,347,342	K114	-15,341,766
Accum Deprec, Infrastructure	-48,082,417	K116	-49,260,972
TOTAL Fixed Assets (net)	69,745,568		91,150,731
TOTAL Assets and Deferred Outflows of Resources	69,745,568		91,150,731

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2019	EdpCode	2020
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	69,745,568	K159	91,150,731
TOTAL Investments in Non-Current Government Assets	69,745,568		91,150,731
TOTAL Fund Balance	69,745,568		91,150,731
TOTAL	69,745,568		91,150,731

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash	122,649	TA200	
Cash In Time Deposits	1,872,571	TA201	
TOTAL Cash	1,995,220		0
TOTAL Assets and Deferred Outflows of Resources	1,995,220		0

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TA) AGENCY

Balance Sheet

Code Description	2019	EdpCode	2020
Due To Other Funds	77	TA630	
TOTAL Due To Other Funds	77		0
State Retirement	43,696	TA18	
Nys Income Tax	32,565	TA21	
Federal Income Tax	23,668	TA22	
Social Security Tax	22,643	TA26	
Other Funds (specify)	1,872,571	TA85	
TOTAL Agency Liabilities	1,995,143		0
TOTAL Liabilities	1,995,220		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,995,220		0

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash		TC200	200,538
Cash In Time Deposits		TC201	1,602,832
TOTAL Cash	0		1,803,370
Accounts Receivable		TC380	10,250
TOTAL Other Receivables (net)	0		10,250
Due from Other Funds		TC391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	0		1,813,620

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Balance Sheet

Code Description	2019	EdpCode	2020
Other Liabilities (Specify)		TC688	2,650
Deferred Compensation		TC717	
TOTAL Other Liabilities	0		2,650
Due to Other Funds		TC630	98
TOTAL Due To Other Funds	0		98
Due to Other Governments		TC631	200,440
TOTAL Due To Other Governments	0		200,440
TOTAL Liabilities	0		203,188
Fund Balance			
Net Assets-Restricted For Other Purposes		TC923	1,610,432
TOTAL Net Position	0		1,610,432
TOTAL Fund Balance	0		1,610,432
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		1,813,620

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Interest And Earnings		TC2401	2,609
TOTAL Use of Money And Property	0		2,609
Gifts And Donations		TC2705	11,525
Unclassified (specify)		TC2770	382,016
TOTAL Miscellaneous Local Sources	0		393,541
TOTAL Revenues	0		396,150
TOTAL Detail Revenues And Other Sources	0		396,150

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Other Custodial Activities Contractual		TC19354	658,289
TOTAL Other Custodial Activities Contractual	0		658,289
TOTAL General Government Support	0		658,289
TOTAL Expenditures	0		658,289
TOTAL Detail Expenditures And Other Uses	0		658,289

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2019	EdpCode	2020
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Prior Period Adjustments,inc Fund Eqty		TC8012	1,872,571
Restated Fund Balance - Beg of Year		TC8022	1,872,571
ADD - REVENUES AND OTHER SOURCES			396,150
DEDUCT - EXPENDITURES AND OTHER USES			658,289
Fund Balance - End of Year		TC8029	1,610,432

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Cash In Time Deposits Special Reserves	2,028,600	V231	1,592,124
TOTAL Restricted Assets	2,028,600		1,592,124
TOTAL Assets and Deferred Outflows of Resources	2,028,600		1,592,124

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Balance Sheet

Code Description	2019	EdpCode	2020
Accounts Payable	225	V600	1,509
TOTAL Accounts Payable	225		1,509
Due To Other Funds	393,986	V630	374,744
TOTAL Due To Other Funds	393,986		374,744
TOTAL Liabilities	394,211		376,253
Fund Balance			
Reserve For Debt	1,634,389	V884	1,215,871
TOTAL Restricted Fund Balance	1,634,389		1,215,871
TOTAL Fund Balance	1,634,389		1,215,871
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,028,600		1,592,124

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Revenues			
Real Property Taxes	3,209,032	V1001	3,714,954
Special Assessments	17,342	V1030	17,342
TOTAL Real Property Taxes	3,226,374		3,732,296
Interest And Earnings	19,429	V2401	7,193
TOTAL Use of Money And Property	19,429		7,193
Premium & Accrued Interest On Obligations		V2710	915,822
Unclassified (specify)	260,000	V2770	54,000
TOTAL Miscellaneous Local Sources	260,000		969,822
TOTAL Revenues	3,505,803		4,709,311
Interfund Transfers	52,697	V5031	68,685
TOTAL Interfund Transfers	52,697		68,685
Advanced Refunding Bonds		V5791	6,180,000
TOTAL Proceeds of Obligations	0		6,180,000
TOTAL Other Sources	52,697		6,248,685
TOTAL Detail Revenues And Other Sources	3,558,500		10,957,996

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Results of Operation

Code Description	2019	EdpCode	2020
Expenditures			
Fiscal Agents Fees, Contr Expend	41,492	V13804	133,819
TOTAL Fiscal Agents Fees	41,492		133,819
TOTAL General Government Support	41,492		133,819
Debt Principal, Serial Bonds	2,166,103	V97106	9,462,081
TOTAL Debt Principal	2,166,103		9,462,081
Term Bonds-Interest		V97007	
Debt Interest, Serial Bonds	1,594,876	V97107	1,682,250
TOTAL Debt Interest	1,594,876		1,682,250
TOTAL Expenditures	3,802,471		11,278,150
Repayments To Esc Agent Adv Ref Bonds		V99914	98,364
	0		98,364
TOTAL Other Uses	0		98,364
TOTAL Detail Expenditures And Other Uses	3,802,471		11,376,514

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2019	EdpCode	2020
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,878,360	V8021	1,634,389
Restated Fund Balance - Beg of Year	1,878,360	V8022	1,634,389
ADD - REVENUES AND OTHER SOURCES	3,558,500		10,957,996
DEDUCT - EXPENDITURES AND OTHER USES	3,802,471		11,376,514
Fund Balance - End of Year	1,634,389	V8029	1,215,871

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Assets			
Total Non-Current Govt Liabilities	193,292,624	W129	242,167,517
TOTAL Provision To Be Made In Future Budgets	193,292,624		242,167,517
TOTAL Assets and Deferred Outflows of Resources	193,292,624		242,167,517

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2020

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2019	EdpCode	2020
Net Pension Liability -Proportionate Share	8,726,913	W638	29,340,032
Total OPEB Liability	111,805,930	W683	136,580,430
Compensated Absences	4,432,016	W687	4,488,435
Other Long Term Debt	257,961	W689	175,456
TOTAL Other Liabilities	125,222,820		170,584,353
Due To Employees' Retirement System		W637	
TOTAL Due To Other Governments	0		0
Bonds Payable	68,069,804	W628	71,583,164
TOTAL Bond And Long Term Liabilities	68,069,804		71,583,164
TOTAL Liabilities	193,292,624		242,167,517
TOTAL Liabilities	193,292,624		242,167,517

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 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
2011	BOND E	WATER			04/05/2011	04/05/2039	4.63%		\$640,000	\$529,560	\$529,560	\$0	\$0		\$0
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$329,789	\$18,874	\$0	\$0		\$310,915
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$1,726,738	\$94,414	\$0	\$0		\$1,632,324
2015	BOND E	WATER		Y	06/15/2015	06/15/2040	3.31%		\$979,273	\$865,715	\$30,305	\$0	\$0		\$835,410
2017	BOND E	2017 WATER BOND		Y	06/27/2017	12/15/2040	2.789%		\$1,275,000	\$1,204,380	\$44,485	\$0	\$0		\$1,159,895
2019	BOND E	Water		Y	06/15/2019	06/15/2040	2.575%		\$1,700,000	\$1,700,000	\$45,020	\$0	\$0		\$1,654,980
2011	BOND E	SEWER			04/05/2011	04/05/2039	4.63%		\$160,000	\$132,380	\$132,380	\$0	\$0		\$0
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$77,598	\$4,441	\$0	\$0		\$73,157
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$160,626	\$8,783	\$0	\$0		\$151,843
2015	BOND E	SEWER		Y	06/15/2015	06/15/2040	3.31%		\$650,000	\$574,630	\$20,115	\$0	\$0		\$554,515
2017	BOND E	2017 SEWER BOND		Y	06/27/2017	12/15/2040	2.789%		\$725,000	\$684,840	\$25,295	\$0	\$0		\$659,545
2012	BOND E	SEWER		Y	05/23/2012	05/15/2039	2.50%		\$100,000	\$81,105	\$81,105	\$0	\$0		\$0
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$174,563	\$12,190	\$0	\$0		\$162,373
2012	BOND E	WATER		Y	05/23/2012	05/15/2039	2.50%		\$2,015,000	\$1,634,345	\$1,634,345	\$0	\$0		\$0
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$391,005	\$18,295	\$0	\$0		\$372,710
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$51,050	\$16,000	\$0	\$0		\$35,050
2018	BOND E	Water			06/15/2018	06/15/2042	3.179%		\$2,185,000	\$2,155,150	\$64,470	\$0	\$0		\$2,090,680
2020	BOND E	2020 BOND WATER		Y	06/15/2020	06/15/2042	2.115%		\$1,408,994	\$0	\$0	\$0	\$0		\$1,408,994
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$1,090,195	\$48,469	\$0	\$0		\$1,041,726
2020	BOND E	2020 BOND SEWER		Y	06/15/2020	06/15/2042	2.115%		\$6,029	\$0	\$0	\$0	\$0		\$6,029
2018	BOND E	Water Refunding Bond			06/18/2018	07/01/2039	3.22%		\$1,581,330	\$1,503,480	\$53,900	\$0	\$0		\$1,449,580
2020	BOND E	2020 REFUNDING BOND WATER			04/25/2020	04/01/2039	3.491%		\$1,864,990	\$0	\$9,070	\$0	\$0		\$1,855,920
2018	BOND E	Sewer Refundng Bond			06/18/2018	07/01/2039	3.22%		\$815,540	\$777,250	\$27,810	\$0	\$0		\$749,440
2020	BOND E	2020 REFUNDING BOND SEWER			04/25/2020	04/01/2039	3.491%		\$185,550	\$0	\$760	\$0	\$0		\$184,790
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$3,465,563	\$15,844,399	\$2,920,086	\$0	\$0	\$0	\$16,389,876
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$257,961	\$82,505	\$0	\$0		\$175,456
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$257,961	\$82,505	\$0	\$0	\$0	\$175,456
2020	TAN E	TAN			06/18/2020	06/18/2021	0.15%		\$6,300,000	\$0	\$0	\$0	\$0		\$6,300,000

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 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
2020	TAN E	TAN			12/10/2020	12/09/2021	0.30%		\$5,000,000	\$0	\$0		\$0		\$5,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$11,300,000	\$0	\$0	\$0	\$0	\$0	\$11,300,000
2012	BOND N	VARIOUS		Y	05/23/2012	05/15/2039	2.50%		\$4,530,383	\$3,674,550	\$3,674,550	\$0	\$0		\$0
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$180,000	\$60,000	\$0	\$0		\$120,000
2016	BOND N	VARIOUS		Y	06/22/2016	06/15/2033	2.095%		\$3,029,324	\$2,575,000	\$160,000	\$0	\$0		\$2,415,000
2019	BOND N	Various Projects		Y	06/15/2019	06/15/2040	2.575%		\$8,109,804	\$8,109,804	\$214,784	\$0	\$0		\$7,895,020
2011	BOND N	VARIOUS			04/05/2011	04/05/2039	4.63%		\$1,351,200	\$1,118,060	\$1,118,060	\$0	\$0		\$0
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$2,912,613	\$166,685	\$0	\$0		\$2,745,928
2015	BOND N	VARIOUS		Y	06/15/2015	06/15/2040	3.31%		\$4,348,969	\$3,844,655	\$134,580	\$0	\$0		\$3,710,075
2017	BOND N	2017 VARIOUS		Y	06/27/2017	12/15/2040	2.789%		\$5,881,574	\$5,555,780	\$205,220	\$0	\$0		\$5,350,560
2020	BOND N	General Obligation Bond		Y	06/15/2020	06/15/2040	2.115%		\$6,013,141	\$0	\$0		\$0		\$6,013,141
2020	BOND N	Refundung Bond			04/25/2020	04/01/2039	3.491%		\$4,129,460	\$0	\$20,170		\$0		\$4,109,290
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$305,000	\$55,000	\$0	\$0		\$250,000
2018	BOND N	Various		Y	06/20/2018	06/15/2042	3.179%		\$4,592,562	\$4,529,850	\$135,530	\$0	\$0		\$4,394,320
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$2,227,636	\$121,803	\$0	\$0		\$2,105,833
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$13,513,187	\$975,046	\$0	\$0		\$12,538,141
2018	BOND N	Various Refundung Bond			06/18/2018	07/01/2039	3.22%		\$3,863,130	\$3,679,270	\$133,290	\$0	\$0		\$3,545,980
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$10,142,601	\$52,225,405	\$7,174,718	\$0	\$0	\$0	\$55,193,288
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									\$24,908,164	\$68,377,765	\$10,177,309	\$0	\$0	\$0	\$83,108,620

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2020

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$32,940,628.00
Time Deposits	9Z2021	\$1,789,094.00
Total		\$34,731,762.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$35,017,473.00
Total		\$36,267,473.00
 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 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2115	\$13,352,919	\$61,216	\$0	\$13,414,135
****-7360	\$178,414	\$0	\$173,799	\$4,615
****-7416	\$124,966	\$0	\$48,320	\$76,646
****-9688	\$10,761	\$0	\$695	\$10,066
****-s057	\$3,439,635	\$0	\$0	\$3,439,635
****-8969	\$5,408,995	\$0	\$0	\$5,408,995
****-2254	\$111,025	\$0	\$85	\$110,940
****-7255	\$300,255	\$0	\$0	\$300,255
****-1964	\$298,324	\$0	\$0	\$298,324
****-7136	\$225,020	\$0	\$0	\$225,020
****-3324	\$311,780	\$0	\$0	\$311,780
****-3340	\$115,478	\$0	\$0	\$115,478
****-1754	\$596,570	\$0	\$0	\$596,570
****-6138	\$8,097,032	\$0	\$0	\$8,097,032
****-1916	\$577,951	\$0	\$0	\$577,951
****-0407	\$1,979	\$0	\$0	\$1,979
****-8647	\$6,562	\$0	\$0	\$6,562
****-7424	\$147,034	\$0	\$0	\$147,034
****-1764	\$3,201	\$0	\$0	\$3,201
****-4783	\$53,503	\$0	\$0	\$53,503
****-0609	\$43,002	\$0	\$0	\$43,002
****-8292	\$137,377	\$0	\$0	\$137,377
****-2110	\$7,529	\$0	\$0	\$7,529
****-4356	\$829,950	\$0	\$0	\$829,950
****-6920	\$61,329	\$0	\$0	\$61,329
****-2613	\$231,910	\$150	\$0	\$232,060
****-6447	\$2,650	\$0	\$0	\$2,650
****-1684	\$26,854	\$0	\$0	\$26,854
****-9999	\$21	\$0	\$0	\$21
****-7292	\$2,968	\$0	\$0	\$2,968

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2020

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2089	\$180,451	\$0	\$0	\$180,451
****-2076	\$5,811	\$0	\$0	\$5,811
Total Adjusted Bank Balance				\$34,729,723
Petty Cash				\$2,040.00
Adjustments				\$.00
Total Cash				\$34,731,763
Total Cash Balance All Funds				\$34,731,763
* Must be equal				

CITY OF Saratoga Springs
Local Government Questionnaire
For the Fiscal Year Ending 2020

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited?	<u>No</u>
If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u> </u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

CITY OF Saratoga Springs
Employee and Retiree Benefits
For the Fiscal Year Ending 2020

Total Full Time Employees:		343			
Total Part Time Employees:		46			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,770,941.00	207	43	
90158	Police and Fire Retirement	\$2,762,017.00	136		
90258	Local Pension Fund	\$329,052.00			7
90308	Social Security	\$1,872.00	343	46	
90408	Worker's Compensation Insurance	\$774,142.00	343	46	
90458	Life Insurance	\$11,892.00	332	43	
90508	Unemployment Insurance	\$274,153.00	343	46	
90558	Disability Insurance	\$10,561.00	343	46	
90608	Hospital and Medical (Dental) Insurance	\$8,006,906.00	343		230
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$54,910.00	1		
91890	Other Employee Benefits	\$587,469.00	332	43	
Total		\$14,583,915.00			
Computed Total From Financial Section (comparative purposes only)		\$14,044,826.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2020

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 2020

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8015 pension liability adjustment

(TC) CUSTODIAL

Adjustment Reason

Account Code TC8012 NEW FUND