

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	16,935,030	A200	13,748,816
Petty Cash	1,940	A210	1,940
Departmental Cash	10,066	A215	10,332
TOTAL Cash	16,947,036		13,761,088
Taxes Receivable, Current	999,803	A250	1,033,799
City School Taxes Receivable	728,436	A290	639,945
Tax Sale Certificates	2,173,567	A320	2,614,013
TOTAL Taxes Receivable (net)	3,901,806		4,287,757
Accounts Receivable	2,437,016	A380	1,223,241
Allowance For Receivables (Credit)		A389	
TOTAL Other Receivables (net)	2,437,016		1,223,241
Due From State And Federal Government	2,877,529	A410	2,807,026
TOTAL State And Federal Aid Receivables	2,877,529		2,807,026
Due From Other Funds	3,570,405	A391	3,893,391
TOTAL Due From Other Funds	3,570,405		3,893,391
Due From Other Governments	193,872	A440	291,625
TOTAL Due From Other Governments	193,872		291,625
Prepaid Expenses	1,078,569	A480	1,183,364
TOTAL Prepaid Expenses	1,078,569		1,183,364
Cash Special Reserves	1,861,362	A230	1,791,782
TOTAL Restricted Assets	1,861,362		1,791,782
TOTAL Assets and Deferred Outflows of Resources	32,867,595		29,239,274

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	906,106	A600	561,320
TOTAL Accounts Payable	906,106		561,320
Tax Anticipation Notes Payable	11,300,000	A620	
TOTAL Notes Payable	11,300,000		0
Other Liabilities	51,550	A688	59,500
TOTAL Other Liabilities	51,550		59,500
Due To Other Funds	5,135	A630	
TOTAL Due To Other Funds	5,135		0
Due To City School Districts	754,596	A661	683,409
TOTAL Due To Other Governments	754,596		683,409
TOTAL Liabilities	13,017,387		1,304,229
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,450,324	A691	1,786,097
Deferred Taxes	2,641,871	A694	3,083,705
TOTAL Deferred Inflows of Resources	6,092,195		4,869,802
TOTAL Deferred Inflows of Resources	6,092,195		4,869,802
Fund Balance			
Not in Spendable Form	1,078,569	A806	1,183,364
TOTAL Nonspendable Fund Balance	1,078,569		1,183,364
Retirement Contribution Reserve	860,306	A827	760,813
Insurance Reserve	128,428	A863	167,372
Capital Reserve	791,751	A878	782,608
Reserve For Tax Stabilization	513	A880	514
Other Restricted Fund Balance	80,364	A899	80,475
TOTAL Restricted Fund Balance	1,861,362		1,791,782
Assigned Appropriated Fund Balance	123,903	A914	899,085
Assigned Unappropriated Fund Balance	1,466,154	A915	3,749,711
TOTAL Assigned Fund Balance	1,590,057		4,648,796
Unassigned Fund Balance	9,228,025	A917	15,441,301
TOTAL Unassigned Fund Balance	9,228,025		15,441,301
TOTAL Fund Balance	13,758,013		23,065,243
TOTAL Liabilities, Deferred Inflows And Fund Balance	32,867,595		29,239,274

CITY OF Saratoga Springs
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	15,699,648	A1001	16,621,719
Special Assessments	144,000	A1030	194,400
TOTAL Real Property Taxes	15,843,648		16,816,119
Federal Payments In Lieu of Taxes	158,456	A1080	176,863
Other Payments In Lieu of Taxes	111,610	A1081	111,610
Interest & Penalties On Real Prop Taxes	317,351	A1090	241,188
TOTAL Real Property Tax Items	587,417		529,661
Sales And Use Tax	11,074,174	A1110	14,988,072
Tax On Hotel Room Occupancy	266,911	A1113	586,747
Tax On Admissions And Dues		A1114	398,387
Non Prop Tax Dist By County	485,572	A1120	495,039
Utilities Gross Receipts Tax	387,406	A1130	445,080
Harness Racing Admissions Tax		A1132	
Franchises	556,522	A1170	553,379
TOTAL Non Property Tax Items	12,770,585		17,466,704
Treasurer Fees	91,760	A1230	89,456
Tax Collector Fees	2,025	A1232	3,560
Charges For Tax Redemption	5,970	A1235	6,870
Clerk Fees	3,856	A1255	5,490
Attorney Fees	500	A1265	518
Fire Inspection Fees	61,292	A1540	94,135
Safety Inspection Fees	16,830	A1560	17,050
Restitution Surcharge	5,880	A1580	
Other Public Safety Departmental Income	79,161	A1589	105,941
Vital Statistics Fees	52,270	A1603	66,605
Ambulance Charges	1,053,726	A1640	1,392,937
Public Works Charges	111,922	A1710	169,748
Parking Lots And Garages-No Tax		A1721	46,534
Park And Recreational Charges	43,297	A2001	144,854
Special Recreational Facility Charges	331,088	A2025	720,380
Other Culture & Recreation Income		A2089	
Zoning Fees	13,750	A2110	36,500
Planning Board Fees	105,884	A2115	180,861
Refuse & Garbage Charges	180,509	A2130	181,842
Other Home & Community Services Income	10,000	A2189	
TOTAL Departmental Income	2,169,720		3,263,281
Civil Service Charges	49,154	A2220	56,630
Public Safety Services For Other Govts	41,291	A2260	101,003
Dog Control Services, Ot Govts	480	A2268	890
Youth Recreation Services, Other Govts	168,952	A2350	256,490
Misc Revenue, Other Govts	85,045	A2389	35,000
TOTAL Intergovernmental Charges	344,922		450,013
Interest And Earnings	49,655	A2401	37,088
Rental of Real Property	255,709	A2410	416,053
Rental, Other (specify)	342	A2440	1,940
TOTAL Use of Money And Property	305,706		455,081

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Licenses, Other	41,664	A2545	45,998
Permits, Other	349,024	A2590	608,260
TOTAL Licenses And Permits	390,688		654,258
Fines And Forfeited Bail	378,556	A2610	524,193
TOTAL Fines And Forfeitures	378,556		524,193
Sales of Real Property	46,552	A2660	2,118,200
Insurance Recoveries	1,879,074	A2680	777,300
TOTAL Sale of Property And Compensation For Loss	1,925,626		2,895,500
Refunds of Prior Year's Expenditures	180,579	A2701	510,915
Gifts And Donations	29,417	A2705	93,226
Vlt/tribal-State Compact Moneys	1,860,474	A2725	2,674,431
Unclassified (specify)	54,873	A2770	31,469
TOTAL Miscellaneous Local Sources	2,125,343		3,310,041
St Aid, Revenue Sharing	1,319,761	A3001	1,979,641
St Aid, Mortgage Tax	1,534,907	A3005	2,058,462
State Aid Court Facilities	3,873	A3021	44,411
ST. Aid, Records MgmT.	29,950	A3060	36,202
St Aid - Other (specify)		A3089	10,861
St Aid, Other Public Safety	41,900	A3389	16,500
St Aid, Consolidated Highway Aid	1,308,254	A3501	
St Aid, Youth Programs	6,825	A3820	7,821
St Aid Emergency Disaster Assistance		A3960	
St Aid - Other Home And Community Service		A3989	12,660
TOTAL State Aid	4,245,470		4,166,558
Federal Aid - Other		A4089	3,924,010
Fed Aid Other Public Safety	135,377	A4389	70,693
Fed Aid, Disaster Assistance		A4785	
Fed Aid, Planning Studies		A4902	
TOTAL Federal Aid	135,377		3,994,703
TOTAL Revenues	41,223,058		54,526,112
Interfund Transfers	90,977	A5031	58,339
TOTAL Interfund Transfers	90,977		58,339
TOTAL Other Sources	90,977		58,339
TOTAL Detail Revenues And Other Sources	41,314,035		54,584,451

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Mayor, Pers Serv	152,795	A12101	150,480
Mayor, Equip & Cap Outlay	1,000	A12102	
Mayor, Contr Expend	12,986	A12104	57,126
Mayor, Empl Bnfts	464,792	A12108	500,148
TOTAL Mayor	631,573		707,754
Dir of Finance, Pers Serv	535,709	A13101	585,279
Dir of Finance, Equip & Cap Outlay		A13102	
Dir of Finance, Contr Expend	443,791	A13104	412,117
Dir of Finance, Empl Bnfts	362,048	A13108	359,432
TOTAL Dir of Finance	1,341,548		1,356,828
Purchasing, Pers Serv	93,385	A13451	94,596
TOTAL Purchasing	93,385		94,596
Assessment, Pers Serv	182,123	A13551	242,171
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	47,086	A13554	87,797
TOTAL Assessment	229,209		329,968
Discount On Taxes	298,482	A13704	338,049
TOTAL Discount On Taxes	298,482		338,049
Fiscal Agents Fees, Contr Expend	175,099	A13804	180,716
TOTAL Fiscal Agents Fees	175,099		180,716
Clerk,pers Serv	410,259	A14101	426,236
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	152,375	A14104	181,767
Clerk,empl Bnfts	304,616	A14108	306,573
TOTAL Clerk	867,250		914,576
Law, Pers Serv	265,955	A14201	272,888
Law, Equip & Cap Outlay	2,073	A14202	387
Law, Contr Expend	32,095	A14204	12,778
TOTAL Law	300,123		286,053
Personnel, Pers Serv	240,961	A14301	245,759
Personnel,equip & Cap Outlay		A14302	
Personnel, Contr Expend	22,951	A14304	46,659
Personnel, Empl Bnfts	39,152	A14308	53,365
TOTAL Personnel	303,064		345,783
Engineer, Pers Serv	463,699	A14401	463,423
Engineer, Equip & Cap Outlay	2,841	A14402	
Engineer, Contr Expend	74,289	A14404	88,094
TOTAL Engineer	540,829		551,517
Records Mgmt, PerS. Serv.	11,212	A14601	
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend	45,719	A14604	
TOTAL Records Mgmt	56,931		0
Public Works Admin, Pers Serv	299,095	A14901	291,092
Public Works Admin, Equip & Cap Outlay	2,383	A14902	440
Public Works Admin, Contr Expend	17,061	A14904	10,846

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Public Works Admin, Empl Bnfts	2,411,298	A14908	2,354,975
TOTAL Public Works Admin	2,729,837		2,657,353
Operation of Plant, Pers Serv	221,840	A16201	197,948
Operation of Plant, Equip & Cap Outlay		A16202	
Operation of Plant, Contr Expend	104,454	A16204	92,857
TOTAL Operation of Plant	326,294		290,805
Central Garage Pers Serv	792,528	A16401	813,199
Central Garage Equip & Cap Outlay	442	A16402	2,718
Central Garage Contr Expend	82,628	A16404	98,214
TOTAL Central Garage Contr Expend	875,598		914,131
Central Comm System Pers Serv	12,461	A16501	
Central Comm System Equip & Cap Outlay	8,427	A16502	
Central Comm System Contr Expend	21,562	A16504	
TOTAL Central Comm System Contr Expend	42,450		0
Central Data Process Pers Serv	410,884	A16801	410,870
Central Data Process & Cap Outlay	72,560	A16802	50,575
Central Data Process, Contr Expend	380,953	A16804	367,849
TOTAL Central Data Process	864,397		829,294
Unallocated Insurance, Contr Expend	941,188	A19104	779,370
TOTAL Unallocated Insurance	941,188		779,370
Municipal Assn Dues, Contr Expend	6,518	A19204	6,518
TOTAL Municipal Assn Dues	6,518		6,518
Judgements And Claims, Contr Expend	36,473	A19304	60,447
TOTAL Judgements And Claims	36,473		60,447
Property Loss, Contr Expend	60,205	A19314	
TOTAL Property Loss	60,205		0
Other General Govt Support, Personal Serv		A19891	
Other General Govt Support, Contract Exp		A19894	1,729
TOTAL Other General Govt Support	0		1,729
TOTAL General Government Support	10,720,453		10,645,487
Public Safety Admin, Pers Serv	385,606	A30101	408,176
Public Safety Admin, Equip & Cap Outlay	37,805	A30102	
Public Safety Admin, Contr Expend	60,372	A30104	71,623
Public Safety Admin, Empl Bnfts	786,228	A30108	9,099,447
TOTAL Public Safety Admin	1,270,011		9,579,246
Public Safety Comm Sys, Pers Serv	700,559	A30201	686,332
Public Safety Comm Sys, Equip & Cap Outlay	91,339	A30202	82,597
Public Safety Comm Sys, Contr Expend	48,754	A30204	46,582
TOTAL Public Safety Comm Sys	840,652		815,511
Police, Pers Serv	7,311,901	A31201	7,694,662
Police, Equip & Cap Outlay	202,196	A31202	47,879
Police, Contr Expend	498,942	A31204	505,660
Police, Empl Bnfts	4,045,910	A31208	
TOTAL Police	12,058,949		8,248,201

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Juvenile Counsel Serv, Pers Serv	25,272	A31471	25,272
TOTAL Juvenile Counsel Serv	25,272		25,272
Traffic Control, Pers Serv	321,571	A33101	315,149
Traffic Control, Equip & Cap Outlay	31,582	A33102	22,079
Traffic Control, Contr Expen	194,939	A33104	127,269
TOTAL Traffic Control	548,092		464,497
Stop Dwi,pers Serv	20,868	A33151	38,289
Stop Dwi, Equip & Cap Outlay	600	A33152	
Stop Dwi,contr Expend		A33154	
TOTAL Stop Dwi	21,468		38,289
On-Street Parking, Pers Serv	44,459	A33201	45,865
On-Street Parking, Contr Expend	1,261	A33204	1,290
TOTAL On-Street Parking	45,720		47,155
Fire, Pers Serv	5,675,102	A34101	5,644,881
Fire, Equip & Cap Outlay	87,877	A34102	89,103
Fire, Contr Expend	305,544	A34104	361,685
Fire, Empl Bnfts	3,965,150	A34108	
TOTAL Fire	10,033,673		6,095,669
Control of Animals, Contr Expend	2,160	A35104	1,470
TOTAL Control of Animals	2,160		1,470
Safety Inspection, Pers Serv	542,859	A36201	601,670
Safety Inspection, Equip & Cap Outlay	1,495	A36202	3,862
Safety Inspection, Contr Expend	74,431	A36204	64,584
TOTAL Safety Inspection	618,785		670,116
Misc Public Safety, Pers Serv	24,091	A39891	2,260
TOTAL Misc Public Safety	24,091		2,260
TOTAL Public Safety	25,488,873		25,987,686
Public Health, Pers Serv	10,765	A40101	10,352
Public Health, Contr Expend	10,000	A40104	10,000
TOTAL Public Health	20,765		20,352
Ambulance, Equip & Cap Outlay	7,932	A45402	4,757
Ambulance, Contr Expend	82,627	A45404	91,582
TOTAL Ambulance	90,559		96,339
TOTAL Health	111,324		116,691
Maint of Streets, Pers Serv	2,122,902	A51101	2,057,041
Maint of Streets, Equip & Cap Outlay	13,107	A51102	53,890
Maint of Streets, Contr Expend	579,050	A51104	711,045
TOTAL Maint of Streets	2,715,059		2,821,976
Perm Improve Highway, Pers Serv		A51121	
Perm Improve Highway, Equip & Cap Outlay	481,959	A51122	822,279
Perm Improve Highway, Contr Expend		A51124	
TOTAL Perm Improve Highway	481,959		822,279
Street Lighting, Contr Expend	468,508	A51824	467,455
TOTAL Street Lighting	468,508		467,455
Off-Street Parking, Pers Serv	69,095	A56501	57,151

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	35,008	A56504	34,747
TOTAL Off-Street Parking	104,103		91,898
TOTAL Transportation	3,769,629		4,203,608
Community Action, Contr Expend	26,454	A63104	7,369
TOTAL Community Action	26,454		7,369
Veterans Service, Contr Expend	1,100	A65104	1,100
TOTAL Veterans Service	1,100		1,100
Consumer Affairs, Contr Expend	85,000	A66104	38,800
TOTAL Consumer Affairs	85,000		38,800
Programs For Aging, Contr Expend	116,391	A67724	84,204
TOTAL Programs For Aging	116,391		84,204
TOTAL Economic Assistance And Opportunity	228,945		131,473
Parks, Pers Serv	439,882	A71101	472,170
Parks, Equip & Cap Outlay	549	A71102	2,267
Parks, Contr Expend	87,322	A71104	111,750
TOTAL Parks	527,753		586,187
Playgr & Rec Centers, Pers Serv	634,065	A71401	736,758
Playgr & Rec Centers, Equip & Cap Outlay	502	A71402	5,894
Playgr & Rec Centers, Contr Expend	75,304	A71404	170,990
Playgr & Rec Centers, Empl Bnfts	461,591	A71408	444,007
TOTAL Playgr & Rec Centers	1,171,462		1,357,649
Special Rec Facility, Pers Serv	294,684	A71801	260,921
Special Rec Facility, Equip & Cap Outlay	3,954	A71802	9,312
Special Rec Facility, Contr Expend	139,736	A71804	140,826
TOTAL Special Rec Facility	438,374		411,059
Youth Prog, Pers Serv	47,947	A73101	98,408
Youth Prog, Equip & Cap Outlay	1,545	A73102	
Youth Prog, Contr Expend	24,304	A73104	18,837
TOTAL Youth Prog	73,796		117,245
Historian, Pers Serv	7,771	A75101	10,478
Historian, Contr Expend	1,857	A75104	
TOTAL Historian	9,628		10,478
Historical Property, Pers Serv		A75201	5,434
Historical Property, Equip & Cap Outlay		A75202	
Historical Property, Contr Expend	61,638	A75204	42,783
TOTAL Historical Property	61,638		48,217
Celebrations, Contr Expend	4,318	A75504	
TOTAL Celebrations	4,318		0
Other Culture And Rec, Contr Expend	2,392	A79894	1,754
TOTAL Other Culture And Rec	2,392		1,754
TOTAL Culture And Recreation	2,289,361		2,532,589
Planning, Pers Serv	452,027	A80201	394,963
Planning, Equip & Cap Outlay	22	A80202	924

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Planning, Contr Expend	65,419	A80204	31,854
TOTAL Planning	517,468		427,741
Storm Sewers, Pers Serv	49,031	A81401	21,509
Storm Sewers, Contr Expend	6,349	A81404	3,829
TOTAL Storm Sewers	55,380		25,338
Refuse & Garbage, Pers Serv	210,690	A81601	194,319
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	174,727	A81604	192,328
TOTAL Refuse & Garbage	385,417		386,647
Shade Tree, Pers Serv	262,226	A85601	258,151
Shade Tree, Equip & Cap Outlay	3,025	A85602	
Shade Tree, Contr Expend	13,656	A85604	17,644
TOTAL Shade Tree	278,907		275,795
Other Comm Environment	5,000	A85894	2,324
TOTAL Other Comm Environment	5,000		2,324
Cemetery, Contr Expend	26,500	A88104	32,829
TOTAL Cemetery	26,500		32,829
Misc Home & Comm Serv, Contr Expend	10,000	A89894	
TOTAL Misc Home & Comm Serv	10,000		0
TOTAL Home And Community Services	1,278,672		1,150,674
Other Debt, Principal	82,505	A97896	85,939
TOTAL Debt Principal	82,505		85,939
Debt Interest, Tax Anticipation Notes		A97607	24,408
Other Debt, Interest	9,787	A97897	6,353
TOTAL Debt Interest	9,787		30,761
TOTAL Expenditures	43,979,549		44,884,908
Transfers, Other Funds	134,300	A99019	392,313
Transfers, Capital Projects Fund	200,000	A99509	
TOTAL Operating Transfers	334,300		392,313
TOTAL Other Uses	334,300		392,313
TOTAL Detail Expenditures And Other Uses	44,313,849		45,277,221

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,757,827	A8021	13,758,013
Restated Fund Balance - Beg of Year	16,757,827	A8022	13,758,013
ADD - REVENUES AND OTHER SOURCES	41,314,035		54,584,451
DEDUCT - EXPENDITURES AND OTHER USES	44,313,849		45,277,221
Fund Balance - End of Year	13,758,013	A8029	23,065,243

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	17,067,470	A1049N	17,367,470
Est Rev - Real Property Tax Items	690,877	A1099N	728,868
Est Rev - Non Property Tax Items	11,398,000	A1199N	17,231,605
Est Rev - Departmental Income	3,189,565	A1299N	3,678,344
Est Rev - Intergovernmental Charges	495,378	A2399N	396,822
Est Rev - Use of Money And Property	616,260	A2499N	638,260
Est Rev - Licenses And Permits	587,250	A2599N	675,250
Est Rev - Fines And Forfeitures	704,250	A2649N	548,000
Est Rev - Sale of Prop And Comp For Loss	1,655,525	A2699N	1,213,205
Est Rev - Miscellaneous Local Sources	1,323,296	A2799N	2,482,092
Est Rev - State Aid	3,260,251	A3099N	4,341,118
Est Rev - Federal Aid	5,015,561	A4099N	3,939,010
TOTAL Estimated Revenues	46,003,683		53,240,044
Estimated - Interfund Transfer	98,250	A5031N	56,000
Appropriated Fund Balance	123,903	A599N	899,085
TOTAL Estimated Other Sources	222,153		955,085
TOTAL Estimated Revenues And Other Sources	46,225,836		54,195,129

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	7,136,298	A1999N	8,385,734
App - Public Safety	17,524,196	A3999N	20,994,723
App - Health	20,765	A4999N	20,765
App - Transportation	3,614,312	A5999N	4,392,736
App - Economic Assistance And Opportunity	106,704	A6999N	295,291
App - Culture And Recreation	2,070,941	A7999N	2,908,276
App - Home And Community Services	1,452,924	A8999N	1,894,018
App - Employee Benefits	13,756,954	A9199N	14,800,295
App - Debt Service	381,742	A9899N	342,291
TOTAL Appropriations	46,064,836		54,034,129
App - Interfund Transfer	161,000	A9999N	161,000
TOTAL Other Uses	161,000		161,000
TOTAL Appropriations And Other Uses	46,225,836		54,195,129

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	2,968	CD200	328
Petty Cash	100	CD210	100
TOTAL Cash	3,068		428
Allowance For Receivables (Credit)	-109,394	CD389	-109,394
Rehabilitation Loan Receivable	190,547	CD390	163,150
TOTAL Other Receivables (net)	81,153		53,756
Due From State And Federal Government	128,330	CD410	38,190
TOTAL State And Federal Aid Receivables	128,330		38,190
Due From Other Governments	7,100	CD440	
TOTAL Due From Other Governments	7,100		0
Cash In Time Deposits Special Reserves	186,262	CD231	247,384
TOTAL Restricted Assets	186,262		247,384
TOTAL Assets and Deferred Outflows of Resources	405,913		339,758

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	128,411	CD600	38,250
TOTAL Accounts Payable	128,411		38,250
Due To Other Governments	2,518	CD631	2,674
TOTAL Due To Other Governments	2,518		2,674
TOTAL Liabilities	130,929		40,924
Deferred Inflows of Resources			
Deferred Inflow of Resources	81,153	CD691	53,756
TOTAL Deferred Inflows of Resources	81,153		53,756
TOTAL Deferred Inflows of Resources	81,153		53,756
Fund Balance			
Other Restricted Fund Balance	193,831	CD899	245,078
TOTAL Restricted Fund Balance	193,831		245,078
TOTAL Fund Balance	193,831		245,078
TOTAL Liabilities, Deferred Inflows And Fund Balance	405,913		339,758

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Community Development Income	142,321	CD2170	52,397
TOTAL Departmental Income	142,321		52,397
Misc Revenue, Other Govts		CD2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,527	CD2401	1,559
TOTAL Use of Money And Property	1,527		1,559
Gifts And Donations	61,960	CD2705	
Grants From Local Governments	7,100	CD2706	609,998
TOTAL Miscellaneous Local Sources	69,060		609,998
Fed Aid, Community Development Act	393,080	CD4910	
TOTAL Federal Aid	393,080		0
TOTAL Revenues	605,988		663,954
TOTAL Detail Revenues And Other Sources	605,988		663,954

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual		CD17104	
TOTAL Administration-Contractual	0		0
TOTAL General Government Support	0		0
Rehab Loans & Grant, Contr Expend	296,224	CD86684	396,933
TOTAL Rehab Loans & Grant	296,224		396,933
Prov of Public Service, Contr Expen	177,746	CD86764	155,759
TOTAL Prov of Public Service	177,746		155,759
Administration, Contr Expend	2,174	CD86864	1,676
TOTAL Administration	2,174		1,676
TOTAL Home And Community Services	476,144		554,368
TOTAL Expenditures	476,144		554,368
Transfers, Other Funds	90,977	CD99019	58,339
TOTAL Operating Transfers	90,977		58,339
TOTAL Other Uses	90,977		58,339
TOTAL Detail Expenditures And Other Uses	567,121		612,707

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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	154,964	CD8021	193,831
Restated Fund Balance - Beg of Year	154,964	CD8022	193,831
ADD - REVENUES AND OTHER SOURCES	605,988		663,954
DEDUCT - EXPENDITURES AND OTHER USES	567,121		612,707
Fund Balance - End of Year	193,831	CD8029	245,078

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	584,513	CM200	647,614
TOTAL Cash	584,513		647,614
Cash Special Reserves	1,979	CM230	1,980
TOTAL Restricted Assets	1,979		1,980
TOTAL Assets and Deferred Outflows of Resources	586,492		649,594

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	12,594	CM600	3,082
TOTAL Accounts Payable	12,594		3,082
Due To Other Funds	1,519	CM630	0
TOTAL Due To Other Funds	1,519		0
TOTAL Liabilities	14,113		3,082
Fund Balance			
Insurance Reserve	1,979	CM863	1,980
TOTAL Restricted Fund Balance	1,979		1,980
Assigned Unappropriated Fund Balance	570,400	CM915	644,532
TOTAL Assigned Fund Balance	570,400		644,532
TOTAL Fund Balance	572,379		646,512
TOTAL Liabilities, Deferred Inflows And Fund Balance	586,492		649,594

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments Ad Valorem	173,583	CM1028	189,265
TOTAL Real Property Taxes	173,583		189,265
Interest And Earnings	550	CM2401	439
TOTAL Use of Money And Property	550		439
Gifts And Donations	0	CM2705	1,050
TOTAL Miscellaneous Local Sources	0		1,050
TOTAL Revenues	174,133		190,754
TOTAL Detail Revenues And Other Sources	174,133		190,754

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual	0	CM17104	
TOTAL Administration-Contractual	0		0
Other General Govt Support, Contract Exp	1,105	CM19894	748
TOTAL Other General Govt Support	1,105		748
TOTAL General Government Support	1,105		748
Other Economic And Development-Contr Expen	23,899	CM69894	41,974
TOTAL Other Economic And Development-Contr Expen	23,899		41,974
TOTAL Economic Assistance And Opportunity	23,899		41,974
Debt Principal, Serial Bonds	17,305	CM97106	11,670
TOTAL Debt Principal	17,305		11,670
Debt Interest, Serial Bonds	7,116	CM97107	12,726
TOTAL Debt Interest	7,116		12,726
TOTAL Expenditures	49,425		67,118
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	98,928		116,621

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	497,174	CM8021	572,379
Restated Fund Balance - Beg of Year	497,174	CM8022	572,379
ADD - REVENUES AND OTHER SOURCES	174,133		190,754
DEDUCT - EXPENDITURES AND OTHER USES	98,928		116,621
Fund Balance - End of Year	572,379	CM8029	646,512

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	577,951	CM200	640,284
TOTAL Cash	577,951		640,284
Cash Special Reserves	1,979	CM230	1,980
TOTAL Restricted Assets	1,979		1,980
TOTAL Assets and Deferred Outflows of Resources	579,930		642,264

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(CM1) SAD MISC SPEC REV 1

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	12,594	CM600	3,082
TOTAL Accounts Payable	12,594		3,082
Due To Other Funds	1,519	CM630	
TOTAL Due To Other Funds	1,519		0
TOTAL Liabilities	14,113		3,082
Fund Balance			
Insurance Reserve	1,979	CM863	1,980
TOTAL Restricted Fund Balance	1,979		1,980
Assigned Unappropriated Fund Balance	563,838	CM915	637,202
TOTAL Assigned Fund Balance	563,838		637,202
TOTAL Fund Balance	565,817		639,182
TOTAL Liabilities, Deferred Inflows And Fund Balance	579,930		642,264

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments Ad Valorem	122,580	CM1028	138,262
TOTAL Real Property Taxes	122,580		138,262
Interest And Earnings	524	CM2401	423
TOTAL Use of Money And Property	524		423
Gifts And Donations		CM2705	1,050
TOTAL Miscellaneous Local Sources	0		1,050
TOTAL Revenues	123,104		139,735
TOTAL Detail Revenues And Other Sources	123,104		139,735

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(CM1) SAD MISC SPEC REV 1

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Economic And Development-Contr Expen	23,899	CM69894	41,974
TOTAL Other Economic And Development-Contr Expen	23,899		41,974
TOTAL Economic Assistance And Opportunity	23,899		41,974
Debt Principal, Serial Bonds	17,305	CM97106	11,670
TOTAL Debt Principal	17,305		11,670
Debt Interest, Serial Bonds	7,116	CM97107	12,726
TOTAL Debt Interest	7,116		12,726
TOTAL Expenditures	48,320		66,370
TOTAL Detail Expenditures And Other Uses	48,320		66,370

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(CM1) SAD MISC SPEC REV 1

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	491,033	CM8021	565,817
Restated Fund Balance - Beg of Year	491,033	CM8022	565,817
ADD - REVENUES AND OTHER SOURCES	123,104		139,735
DEDUCT - EXPENDITURES AND OTHER USES	48,320		66,370
Fund Balance - End of Year	565,817	CM8029	639,182

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	6,562	CM200	7,330
TOTAL Cash	6,562		7,330
TOTAL Assets and Deferred Outflows of Resources	6,562		7,330

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(CM2) WASAD MISC SPEC REV 2

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	6,562	CM915	7,330
TOTAL Assigned Fund Balance	6,562		7,330
TOTAL Fund Balance	6,562		7,330
TOTAL Liabilities, Deferred Inflows And Fund Balance	6,562		7,330

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Assessments Ad Valorem	51,003	CM1028	51,003
TOTAL Real Property Taxes	51,003		51,003
Interest And Earnings	26	CM2401	16
TOTAL Use of Money And Property	26		16
TOTAL Revenues	51,029		51,019
TOTAL Detail Revenues And Other Sources	51,029		51,019

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(CM2) WASAD MISC SPEC REV 2

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual		CM17104	
TOTAL Administration-Contractual	0		0
Other General Govt Support, Contract Exp	1,105	CM19894	748
TOTAL Other General Govt Support	1,105		748
TOTAL General Government Support	1,105		748
TOTAL Expenditures	1,105		748
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	50,608		50,251

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(CM2) WASAD MISC SPEC REV 2

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	6,141	CM8021	6,562
Restated Fund Balance - Beg of Year	6,141	CM8022	6,562
ADD - REVENUES AND OTHER SOURCES	51,029		51,019
DEDUCT - EXPENDITURES AND OTHER USES	50,608		50,251
Fund Balance - End of Year	6,562	CM8029	7,330

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	110,941	ER200	115,271
TOTAL Cash	110,941		115,271
Accounts Receivable	1,145	ER380	8,624
TOTAL Other Receivables (net)	1,145		8,624
Due From Other Funds	1,239	ER391	
TOTAL Due From Other Funds	1,239		0
Due From Other Governments	160,292	ER440	324,495
TOTAL Due From Other Governments	160,292		324,495
Prepaid Expenses	40,942	ER480	12,785
TOTAL Prepaid Expenses	40,942		12,785
Cash Special Reserves	1,250,858	ER230	1,306,319
TOTAL Restricted Assets	1,250,858		1,306,319
Buildings	14,706,227	ER102	25,656,227
Machinery And Equipment	134,955	ER104	107,433
Accum Deprec, Buildings	-4,755,014	ER112	-5,343,263
Accum Depr, Machinery & Equip	-134,955	ER114	-107,433
TOTAL Fixed Assets (net)	9,951,213		20,312,964
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	11,943,159		22,506,987

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(ER) ENTERPRISE RECREATION

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	148,621	ER600	54,257
TOTAL Accounts Payable	148,621		54,257
Accrued Liabilities		ER601	30,696
Accrued Interest Payable		ER651	84,761
TOTAL Accrued Liabilities	0		115,457
Customers' Deposits	273,305	ER615	330,399
TOTAL Other Deposits	273,305		330,399
Net Pension Liability -Proportionate Share	505,334	ER638	1,718
Total OPEB Liability	125,040	ER683	111,635
Other Long Term Debt	50,000	ER689	11,000,000
TOTAL Other Liabilities	680,374		11,113,353
Due To Other Funds		ER630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	1,102,300		11,613,466
Fund Balance			
Net Assets-Restricted For Capital Projects	950,603	ER921	1,005,848
Net Assets-Restricted For Other Purposes	1,250,858	ER923	1,306,319
Net Assets-Unrestricted (deficit)	8,639,398	ER924	8,581,354
TOTAL Net Position	10,840,859		10,893,521
TOTAL Fund Balance	10,840,859		10,893,521
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,943,159		22,506,987

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Special Recreational Facility Charges	173,671	ER2025	400,765
TOTAL Charges For Services Within Locality	173,671		400,765
Sales, Other		ER2655	16,560
TOTAL Sale of Property And Compensation For Loss	0		16,560
Interest And Earnings	4,802	ER2401	817
Rental, Other (specify)	7,498	ER2440	127,494
TOTAL Use of Money And Property	12,300		128,311
Refunds of Prior Year's Expenditures	21,473	ER2701	17,092
Employees Contributions	15,858	ER2709	14,221
Unclassified (specify)	563,904	ER2770	1,218,268
TOTAL Other	601,235		1,249,581
St Aid, Other Cul & Rec		ER3889	
TOTAL State Aid	0		0
TOTAL Revenues	787,206		1,795,217
Interfund Transfers	134,300	ER5031	392,313
TOTAL Interfund Transfers	134,300		392,313
	134,300		392,313
TOTAL Operating Revenue	921,506		2,187,530

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(ER) ENTERPRISE RECREATION

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Special Recreation Facilities-Pers Serv	620,975	ER71801	564,731
TOTAL Special Recreation Facilities-Pers Serv	620,975		564,731
TOTAL Personal Services	620,975		564,731
Depreciation	588,249	ER19944	588,249
TOTAL Depreciation	588,249		588,249
Special Recreation Facilities-Contr Expend	5,000,561	ER71804	817,450
TOTAL Special Recreation Facilities-Contr Expend	5,000,561		817,450
TOTAL Contractual Expenses	5,588,810		1,405,699
Special Recreation Facilities, Empl Bnfts	344,027	ER71808	223,090
TOTAL Special Recreation Facilities	344,027		223,090
TOTAL Employee Benefits	344,027		223,090
Other Debt, Interest	141,208	ER97897	444,963
TOTAL Interest Expense	141,208		444,963
TOTAL Expenses	6,695,020		2,638,483
TOTAL Operating Expenses	6,695,020		2,638,483

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(ER) ENTERPRISE RECREATION

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	16,934,903	ER8021	10,840,859
Prior Period Adj -Increase In Net Position		ER8012	503,615
Prior Period Adj -Decrease In Net Position	320,530	ER8015	
Restated Net Position - Beg of Year	16,614,373	ER8022	11,344,474
ADD - REVENUES AND OTHER SOURCES	921,506		2,187,530
DEDUCT - EXPENDITURES AND OTHER USES	6,695,020		2,638,483
Net Position - End of Year	10,840,859	ER8029	10,893,521

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Cash Flow

Code Description	2020	EdpCode	2021
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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		FX200	
TOTAL Cash	0		0
Water Rents Receivable	1,265,357	FX350	1,224,891
Accounts Receivable	413	FX380	5,075
TOTAL Other Receivables (net)	1,265,770		1,229,966
Due From Other Funds	2,846	FX391	
TOTAL Due From Other Funds	2,846		0
Inventory Of Materials And Supplies	33,770	FX445	47,847
TOTAL Inventories	33,770		47,847
Prepaid Expenses	32,180	FX480	33,095
TOTAL Prepaid Expenses	32,180		33,095
Cash Special Reserves	2,105,222	FX230	2,970,448
TOTAL Restricted Assets	2,105,222		2,970,448
TOTAL Assets and Deferred Outflows of Resources	3,439,788		4,281,356

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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	81,248	FX600	69,564
TOTAL Accounts Payable	81,248		69,564
Due To Other Funds	17,644	FX630	1,432,924
TOTAL Due To Other Funds	17,644		1,432,924
TOTAL Liabilities	98,892		1,502,488
Deferred Inflows of Resources			
Deferred Inflow of Resources	156,959	FX691	305,370
TOTAL Deferred Inflows of Resources	156,959		305,370
TOTAL Deferred Inflows of Resources	156,959		305,370
Fund Balance			
Not in Spendable Form	65,949	FX806	80,941
TOTAL Nonspendable Fund Balance	65,949		80,941
Capital Reserve	2,105,222	FX878	2,970,448
TOTAL Restricted Fund Balance	2,105,222		2,970,448
Assigned Unappropriated Fund Balance	1,012,766	FX915	
TOTAL Assigned Fund Balance	1,012,766		0
Unassigned Fund Balance		FX917	-577,891
TOTAL Unassigned Fund Balance	0		-577,891
TOTAL Fund Balance	3,183,937		2,473,498
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,439,788		4,281,356

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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Other General Departmental Income	856,890	FX1289	859,835
Metered Water Sales	2,732,181	FX2140	2,574,735
Unmetered Water Sales	60,155	FX2142	74,970
Water Service Charges	122,870	FX2144	128,852
Interest & Penalties On Water Rents	45,283	FX2148	52,306
TOTAL Departmental Income	3,817,379		3,690,698
Interest And Earnings	621	FX2401	379
TOTAL Use of Money And Property	621		379
Permits, Other	3,800	FX2590	5,600
TOTAL Licenses And Permits	3,800		5,600
Other Compensation For Loss	53,589	FX2690	57,386
TOTAL Sale of Property And Compensation For Loss	53,589		57,386
Refunds of Prior Year's Expenditures	518	FX2701	211
TOTAL Miscellaneous Local Sources	518		211
TOTAL Revenues	3,875,907		3,754,274
TOTAL Detail Revenues And Other Sources	3,875,907		3,754,274

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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Property Loss, Contr Expend	54,504	FX19314	61,880
TOTAL Property Loss	54,504		61,880
TOTAL General Government Support	54,504		61,880
Water Administration, Pers Serv	206,039	FX83101	213,201
Water Administration, Equip & Cap Outlay	1,798	FX83102	
Water Administration, Contr Expend	19,357	FX83104	20,805
Water Administration, Empl Bnfts	542,633	FX83108	540,039
TOTAL Water Administration	769,827		774,045
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	
Source Supply Pwr & Pump, Contr Expend	39,033	FX83204	41,478
TOTAL Source Supply Pwr & Pump	39,033		41,478
Water Purification, Pers Serv	820,470	FX83301	821,558
Water Purification, Equip & Cap Outlay	12,731	FX83302	8,669
Water Purification, Contr Expend	528,685	FX83304	537,562
TOTAL Water Purification	1,361,886		1,367,789
Water Trans & Distrib, Pers Serv	321,246	FX83401	314,962
Water Trans & Distrib, Equip & Cap Outlay	68,907	FX83402	86,196
Water Trans & Distrib, Contr Expend	52,809	FX83404	48,330
TOTAL Water Trans & Distrib	442,962		449,488
TOTAL Home And Community Services	2,613,708		2,632,800
Debt Principal, Serial Bonds	508,849	FX97106	556,798
TOTAL Debt Principal	508,849		556,798
Debt Interest, Serial Bonds	395,943	FX97107	430,229
TOTAL Debt Interest	395,943		430,229
TOTAL Expenditures	3,573,004		3,681,707
Transfers, Other Funds		FX99019	
Transfers, Capital Projects Fund		FX99509	783,006
TOTAL Operating Transfers	0		783,006
TOTAL Other Uses	0		783,006
TOTAL Detail Expenditures And Other Uses	3,573,004		4,464,713

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	2,881,034	FX8021	3,183,937
Restated Fund Balance - Beg of Year	2,881,034	FX8022	3,183,937
ADD - REVENUES AND OTHER SOURCES	3,875,907		3,754,274
DEDUCT - EXPENDITURES AND OTHER USES	3,573,004		4,464,713
Fund Balance - End of Year	3,183,937	FX8029	2,473,498

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	3,751,517	FX1299N	4,158,971
Est Rev - Licenses And Permits	4,500	FX2599N	4,500
Est Rev - Sale of Prop And Comp For Loss	46,458	FX2699N	53,803
Est Rev - Miscellaneous Local Sources	1,000	FX2799N	1,250
TOTAL Estimated Revenues	3,803,475		4,218,524
Appropriated Reserve & Restricted Fund Bal	253,069	FX511N	228,015
TOTAL Estimated Other Sources	253,069		228,015
TOTAL Estimated Revenues And Other Sources	4,056,544		4,446,539

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	5,000	FX1999N	5,000
App - Home And Community Services	2,412,649	FX8999N	2,700,752
App - Employee Benefits	630,676	FX9199N	682,501
App - Debt Service	1,008,219	FX9899N	1,058,286
TOTAL Appropriations	4,056,544		4,446,539
App - Interfund Transfer	0	FX9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	4,056,544		4,446,539

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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		G200	
TOTAL Cash	0		0
Sewer Rents Receivable	1,513,066	G360	1,538,506
Accounts Receivable	186	G380	1,864
TOTAL Other Receivables (net)	1,513,252		1,540,370
Due From Other Funds	1,050	G391	
TOTAL Due From Other Funds	1,050		0
Inventory Of Materials And Supplies	11,610	G445	11,810
TOTAL Inventories	11,610		11,810
Prepaid Expenses	23,538	G480	24,208
TOTAL Prepaid Expenses	23,538		24,208
Cash Special Reserves	396,133	G230	653,777
TOTAL Restricted Assets	396,133		653,777
TOTAL Assets and Deferred Outflows of Resources	1,945,583		2,230,165

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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	11,943	G600	4,431
TOTAL Accounts Payable	11,943		4,431
Due To Other Funds	1,165,328	G630	1,722,580
TOTAL Due To Other Funds	1,165,328		1,722,580
TOTAL Liabilities	1,177,271		1,727,011
Deferred Inflows of Resources			
Deferred Inflow of Resources	150,842	G691	365,889
TOTAL Deferred Inflows of Resources	150,842		365,889
TOTAL Deferred Inflows of Resources	150,842		365,889
Fund Balance			
Not in Spendable Form	35,148	G806	36,018
TOTAL Nonspendable Fund Balance	35,148		36,018
Capital Reserve	396,133	G878	653,777
TOTAL Restricted Fund Balance	396,133		653,777
Assigned Appropriated Fund Balance	186,189	G914	
Assigned Unappropriated Fund Balance		G915	
TOTAL Assigned Fund Balance	186,189		0
Unassigned Fund Balance		G917	-552,530
TOTAL Unassigned Fund Balance	0		-552,530
TOTAL Fund Balance	617,470		137,265
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,945,583		2,230,165

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(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	4,411,178	G2120	4,426,815
Sewer Charges	247,138	G2122	252,654
Interest & Penalties On Sewer Accts	60,753	G2128	68,377
TOTAL Departmental Income	4,719,069		4,747,846
Interest And Earnings	1,066	G2401	738
TOTAL Use of Money And Property	1,066		738
Other Compensation For Loss	22,579	G2690	24,413
TOTAL Sale of Property And Compensation For Loss	22,579		24,413
TOTAL Revenues	4,742,714		4,772,997
TOTAL Detail Revenues And Other Sources	4,742,714		4,772,997

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(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Property Loss, Contr Expend	52,922	G19314	62,144
TOTAL Property Loss	52,922		62,144
TOTAL General Government Support	52,922		62,144
Sewer Administration, Pers Serv	399,593	G81101	381,671
Sewer Administration, Equip & Cap Outlay	8,783	G81102	
Sewer Administration, Contr Expend	18,884	G81104	17,061
Sewer Administration, Empl Bnfts	317,381	G81108	310,574
TOTAL Sewer Administration	744,641		709,306
Sanitary Sewers, Pers Serv	260,600	G81201	194,680
Sanitary Sewers, Equip & Cap Outlay	6,210	G81202	
Sanitary Sewers, Contr Expend	90,529	G81204	80,502
TOTAL Sanitary Sewers	357,339		275,182
Sewage Treat Disp, Contr Expend	3,958,343	G81304	3,690,761
TOTAL Sewage Treat Disp	3,958,343		3,690,761
Other Sanitation, Per Serv	95,863	G81891	79,010
Other Sanitation, Contr Expend	371	G81894	1,706
TOTAL Other Sanitation	96,234		80,716
TOTAL Home And Community Services	5,156,557		4,755,965
Debt Principal, Serial Bonds	106,569	G97106	108,693
TOTAL Debt Principal	106,569		108,693
Debt Interest, Serial Bonds	84,469	G97107	82,429
TOTAL Debt Interest	84,469		82,429
TOTAL Expenditures	5,400,517		5,009,231
Transfers, Other Funds		G99019	
Transfers, Capital Projects Fund		G99509	243,971
TOTAL Operating Transfers	0		243,971
TOTAL Other Uses	0		243,971
TOTAL Detail Expenditures And Other Uses	5,400,517		5,253,202

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(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,275,273	G8021	617,470
Restated Fund Balance - Beg of Year	1,275,273	G8022	617,470
ADD - REVENUES AND OTHER SOURCES	4,742,714		4,772,997
DEDUCT - EXPENDITURES AND OTHER USES	5,400,517		5,253,202
Fund Balance - End of Year	617,470	G8029	137,265

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(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	4,976,424	G1299N	5,086,662
Est Rev - Use of Money And Property		G2499N	500
Est Rev - Sale of Prop And Comp For Loss	20,413	G2699N	21,491
Est Rev - Miscellaneous Local Sources		G2799N	175
TOTAL Estimated Revenues	4,996,837		5,108,828
Appropriated Fund Balance	306,728	G599N	
TOTAL Estimated Other Sources	306,728		0
TOTAL Estimated Revenues And Other Sources	5,303,565		5,108,828

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(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	5,000	G1999N	5,000
App - Home And Community Services	4,683,735	G8999N	4,454,672
App - Employee Benefits	404,196	G9199N	440,090
App - Debt Service	210,634	G9899N	209,066
TOTAL Appropriations	5,303,565		5,108,828
App - Interfund Transfer	0	G9999N	
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	5,303,565		5,108,828

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Accounts Receivable	760,980	H380	11,799
TOTAL Other Receivables (net)	760,980		11,799
Due From State And Federal Government	3,404,822	H410	1,316,803
TOTAL State And Federal Aid Receivables	3,404,822		1,316,803
Due From Other Governments	12,500	H440	
TOTAL Due From Other Governments	12,500		0
Cash Special Reserves	7,888,895	H230	12,151,467
TOTAL Restricted Assets	7,888,895		12,151,467
TOTAL Assets and Deferred Outflows of Resources	12,067,197		13,480,069

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	940,554	H600	655,788
TOTAL Accounts Payable	940,554		655,788
Due To Other Funds	2,011,072	H630	
TOTAL Due To Other Funds	2,011,072		0
TOTAL Liabilities	2,951,626		655,788
Deferred Inflows of Resources			
Deferred Inflow of Resources	3,384,491	H691	1,316,803
TOTAL Deferred Inflows of Resources	3,384,491		1,316,803
TOTAL Deferred Inflows of Resources	3,384,491		1,316,803
Fund Balance			
Capital Reserve	7,888,895	H878	12,151,467
TOTAL Restricted Fund Balance	7,888,895		12,151,467
Unassigned Fund Balance	-2,157,815	H917	-643,989
TOTAL Unassigned Fund Balance	-2,157,815		-643,989
TOTAL Fund Balance	5,731,080		11,507,478
TOTAL Liabilities, Deferred Inflows And Fund Balance	12,067,197		13,480,069

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Misc Revenue, Other Govts	12,500	H2389	220,000
TOTAL Intergovernmental Charges	12,500		220,000
Interest And Earnings	7,829	H2401	6,968
TOTAL Use of Money And Property	7,829		6,968
Insurance Recoveries	759,688	H2680	
TOTAL Sale of Property And Compensation For Loss	759,688		0
Refunds of Prior Year's Expenditures	31,519	H2701	11,799
Premium & Accrued Interest On Obligations	21,904	H2710	457
Unclassified (specify)	9,090	H2770	
TOTAL Miscellaneous Local Sources	62,513		12,256
St Aid - Other Home And Community Service	501,719	H3989	
TOTAL State Aid	501,719		0
Fed Aid, Transp Cap Proj	59,016	H4597	2,479,457
TOTAL Federal Aid	59,016		2,479,457
TOTAL Revenues	1,403,265		2,718,681
Interfund Transfers	200,000	H5031	1,026,977
TOTAL Interfund Transfers	200,000		1,026,977
Serial Bonds	7,428,164	H5710	6,167,823
TOTAL Proceeds of Obligations	7,428,164		6,167,823
TOTAL Other Sources	7,628,164		7,194,800
TOTAL Detail Revenues And Other Sources	9,031,429		9,913,481

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Central Garage, Equip & Cap Outlay	539,447	H16402	494
TOTAL Central Garage	539,447		494
Other General Govt Support, Equip&Cap Out	4,535,430	H19892	814,056
TOTAL Other General Govt Support	4,535,430		814,056
TOTAL General Government Support	5,074,877		814,550
Public Safety Cap Proj	55,051	H30972	164,059
TOTAL Public Safety Cap Proj	55,051		164,059
Police, Equip & Cap Outlay	129,995	H31202	11,258
TOTAL Police	129,995		11,258
Fire, Equip & Cap Outlay	411,997	H34102	287,538
TOTAL Fire	411,997		287,538
TOTAL Public Safety	597,043		462,855
Other Transportation, Equip & Cap Outlay	3,528,876	H59892	487,612
TOTAL Other Transportation	3,528,876		487,612
TOTAL Transportation	3,528,876		487,612
Playgr & Rec Centers, Equip & Cap Outlay	26,198	H71402	284,813
TOTAL Playgr & Rec Centers	26,198		284,813
Historical Property, Equip & Cap Outlay	519,900	H75202	0
TOTAL Historical Property	519,900		0
TOTAL Culture And Recreation	546,098		284,813
Sanitary Sewers, Equip & Cap Outlay	43,658	H81202	66,072
TOTAL Sanitary Sewers	43,658		66,072
Water Trans & Distrib, Equip & Cap Outlay	359,862	H83402	1,852,881
TOTAL Water Trans & Distrib	359,862		1,852,881
Drain & Storm, Equip & Cap Outlay	4,679	H85972	146,425
TOTAL Drain & Storm	4,679		146,425
Flood & Erosion Control, Equip & Cap Outla	213,296	H87452	21,056
TOTAL Flood & Erosion Control	213,296		21,056
Misc Home & Comm Serv, Equip & Cap Outlay	48,939	H89892	0
TOTAL Misc Home & Comm Serv	48,939		0
TOTAL Home And Community Services	670,434		2,086,434
TOTAL Expenditures	10,417,328		4,136,264
Transfers, Other Funds	19,182	H99019	819
TOTAL Operating Transfers	19,182		819
TOTAL Other Uses	19,182		819
TOTAL Detail Expenditures And Other Uses	10,436,510		4,137,083

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	7,136,161	H8021	5,731,080
Restated Fund Balance - Beg of Year	7,136,161	H8022	5,731,080
ADD - REVENUES AND OTHER SOURCES	9,031,429		9,913,481
DEDUCT - EXPENDITURES AND OTHER USES	10,436,510		4,137,083
Fund Balance - End of Year	5,731,080	H8029	11,507,478

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	5,980,761	K101	5,904,170
Buildings	40,697,996	K102	42,158,479
Improvements Other Than Buildings	19,442,298	K103	21,616,778
Machinery And Equipment	20,179,336	K104	20,735,343
Construction Work In Progress	15,658,024	K105	18,529,543
Infrastructure	76,290,399	K106	77,533,673
Accum Deprec, Buildings	-14,079,286	K112	-14,647,254
Accum Depr, Imp Other Than Bld	-8,416,059	K113	-9,366,513
Accum Depr, Machinery & Equip	-15,341,766	K114	-14,628,678
Accum Deprec, Infrastructure	-49,260,972	K116	-50,365,433
TOTAL Fixed Assets (net)	91,150,731		97,470,108
TOTAL Assets and Deferred Outflows of Resources	91,150,731		97,470,108

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	91,150,731	K159	97,470,108
TOTAL Investments in Non-Current Government Assets	91,150,731		97,470,108
TOTAL Fund Balance	91,150,731		97,470,108
TOTAL	91,150,731		97,470,108

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(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

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Balance Sheet

Code Description	2020	EdpCode	2021
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(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	200,538	TC200	95,717
Cash In Time Deposits	1,602,832	TC201	1,951,378
TOTAL Cash	1,803,370		2,047,095
Accounts Receivable	10,250	TC380	85
TOTAL Other Receivables (net)	10,250		85
Due From Other Funds		TC391	
TOTAL Due From Other Funds	0		0
TOTAL Assets and Deferred Outflows of Resources	1,813,620		2,047,180

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(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Other Liabilities (Specify)	2,650	TC688	3,161
Deferred Compensation		TC717	
TOTAL Other Liabilities	2,650		3,161
Due to Other Funds	98	TC630	119
TOTAL Due To Other Funds	98		119
Due to Other Governments	200,440	TC631	350,971
TOTAL Due To Other Governments	200,440		350,971
TOTAL Liabilities	203,188		354,251
Fund Balance			
Net Assets-Restricted For Other Purposes	1,610,432	TC923	1,692,929
TOTAL Net Position	1,610,432		1,692,929
TOTAL Fund Balance	1,610,432		1,692,929
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,813,620		2,047,180

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(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	2,609	TC2401	1,405
TOTAL Use of Money And Property	2,609		1,405
Gifts And Donations	11,525	TC2705	463
Unclassified (specify)	382,016	TC2770	198,095
TOTAL Miscellaneous Local Sources	393,541		198,558
TOTAL Revenues	396,150		199,963
TOTAL Detail Revenues And Other Sources	396,150		199,963

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(TC) CUSTODIAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Other Custodial Activities Contractual	658,289	TC19354	117,466
TOTAL Other Custodial Activities Contractual	658,289		117,466
TOTAL General Government Support	658,289		117,466
TOTAL Expenditures	658,289		117,466
TOTAL Detail Expenditures And Other Uses	658,289		117,466

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(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	1,610,432
Prior Period Adjustments,inc Fund Eqty	1,872,571	TC8012	
Restated Fund Balance - Beg of Year	1,872,571	TC8022	1,610,432
ADD - REVENUES AND OTHER SOURCES	396,150		199,963
DEDUCT - EXPENDITURES AND OTHER USES	658,289		117,466
Fund Balance - End of Year	1,610,432	TC8029	1,692,929

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(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Due From Other Governments		V440	3,966
TOTAL Due From Other Governments	0		3,966
Cash In Time Deposits Special Reserves	1,592,124	V231	1,816,512
TOTAL Restricted Assets	1,592,124		1,816,512
TOTAL Assets and Deferred Outflows of Resources	1,592,124		1,820,478

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(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,509	V600	
TOTAL Accounts Payable	1,509		0
Due To Other Funds	374,744	V630	737,768
TOTAL Due To Other Funds	374,744		737,768
TOTAL Liabilities	376,253		737,768
Deferred Inflows of Resources			
Deferred Inflow of Resources		V691	3,966
TOTAL Deferred Inflows of Resources	0		3,966
TOTAL Deferred Inflows of Resources	0		3,966
Fund Balance			
Reserve For Debt	1,215,871	V884	1,078,744
TOTAL Restricted Fund Balance	1,215,871		1,078,744
TOTAL Fund Balance	1,215,871		1,078,744
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,592,124		1,820,478

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(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	3,714,954	V1001	4,074,228
Special Assessments	17,342	V1030	17,342
TOTAL Real Property Taxes	3,732,296		4,091,570
Interest And Earnings	7,193	V2401	1,926
TOTAL Use of Money And Property	7,193		1,926
Premium & Accrued Interest On Obligations	915,822	V2710	293,380
Unclassified (specify)	54,000	V2770	306,400
TOTAL Miscellaneous Local Sources	969,822		599,780
St Aid, Other Aid (specify)		V3089	11,898
TOTAL State Aid	0		11,898
TOTAL Revenues	4,709,311		4,705,174
Interfund Transfers	68,685	V5031	50,322
TOTAL Interfund Transfers	68,685		50,322
Advanced Refunding Bonds		V5791	
Current Refunding Bonds	6,180,000	V5792	2,755,000
TOTAL Proceeds of Obligations	6,180,000		2,755,000
TOTAL Other Sources	6,248,685		2,805,322
TOTAL Detail Revenues And Other Sources	10,957,996		7,510,496

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(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend	232,183	V13804	98,697
TOTAL Fiscal Agents Fees	232,183		98,697
TOTAL General Government Support	232,183		98,697
Debt Principal, Serial Bonds	9,462,081	V97106	5,806,003
TOTAL Debt Principal	9,462,081		5,806,003
Term Bonds-Interest		V97007	
Debt Interest, Serial Bonds	1,682,250	V97107	1,693,812
TOTAL Debt Interest	1,682,250		1,693,812
TOTAL Expenditures	11,376,514		7,598,512
Repayments To Esc Agent Adv Ref Bonds		V99914	49,111
	0		49,111
TOTAL Other Uses	0		49,111
TOTAL Detail Expenditures And Other Uses	11,376,514		7,647,623

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,634,389	V8021	1,215,871
Restated Fund Balance - Beg of Year	1,634,389	V8022	1,215,871
ADD - REVENUES AND OTHER SOURCES	10,957,996		7,510,496
DEDUCT - EXPENDITURES AND OTHER USES	11,376,514		7,647,623
Fund Balance - End of Year	1,215,871	V8029	1,078,744

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	242,167,517	W129	228,506,667
TOTAL Provision To Be Made In Future Budgets	242,167,517		228,506,667
TOTAL Assets and Deferred Outflows of Resources	242,167,517		228,506,667

CITY OF Saratoga Springs
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	29,340,032	W638	6,245,572
Total OPEB Liability	136,580,430	W683	142,466,257
Compensated Absences	4,488,435	W687	5,682,499
Other Long Term Debt	175,456	W689	89,516
TOTAL Other Liabilities	170,584,353		154,483,844
Bonds Payable	71,583,164	W628	74,022,823
TOTAL Bond And Long Term Liabilities	71,583,164		74,022,823
TOTAL Liabilities	242,167,517		228,506,667
TOTAL Liabilities	242,167,517		228,506,667

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2021

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
2013	BOND E	WATER		Y	06/15/2013	06/15/2033	3.372%		\$425,000	\$310,915	\$310,915	\$0	\$0		\$0
2014	BOND E	Water			06/26/2014	06/15/2034	2.81%		\$2,150,000	\$1,632,324	\$96,512	\$0	\$0		\$1,535,812
2015	BOND E	WATER		Y	06/15/2015	06/15/2040	3.31%		\$979,273	\$835,410	\$31,125	\$0	\$0		\$804,285
2017	BOND E	2017 WATER BOND		Y	06/27/2017	12/15/2040	2.789%		\$1,275,000	\$1,159,895	\$45,305	\$0	\$0		\$1,114,590
2019	BOND E	Water		Y	06/15/2019	06/15/2040	2.575%		\$1,700,000	\$1,654,980	\$65,850	\$0	\$0		\$1,589,130
2013	BOND E	SEWER		Y	06/15/2013	06/15/2033	3.372%		\$100,000	\$73,157	\$73,157	\$0	\$0		\$0
2014	BOND E	SEWER		Y	06/26/2014	06/15/2034	2.81%		\$200,000	\$151,843	\$8,978	\$0	\$0		\$142,865
2015	BOND E	SEWER		Y	06/15/2015	06/15/2040	3.31%		\$650,000	\$554,515	\$20,655	\$0	\$0		\$533,860
2017	BOND E	2017 SEWER BOND		Y	06/27/2017	12/15/2040	2.789%		\$725,000	\$659,545	\$25,760	\$0	\$0		\$633,785
2014	BOND E	SEWER REFUNDUNG		Y	10/15/2014	02/15/2035	4.00%		\$209,207	\$162,373	\$13,003	\$0	\$0		\$149,370
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$454,369	\$372,710	\$19,437	\$0	\$0		\$353,273
2014	BOND E	WATER REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$110,235	\$35,050	\$17,000	\$0	\$0		\$18,050
2018	BOND E	Water			06/15/2018	06/15/2042	3.179%		\$2,185,000	\$2,090,680	\$67,700	\$0	\$0		\$2,022,980
2020	BOND E	2020 BOND WATER		Y	06/15/2020	06/15/2042	2.115%		\$1,408,994	\$1,408,994	\$38,534	\$0	\$0		\$1,370,460
2014	BOND E	WATER RESERVE REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$1,262,856	\$1,041,726	\$51,465	\$0	\$0		\$990,261
2020	BOND E	2020 BOND SEWER		Y	06/15/2020	06/15/2042	2.115%		\$6,029	\$6,029	\$159	\$0	\$0		\$5,870
2021	BOND E	PUBLIC IMPROVEMENT WATER		Y	06/17/2021	06/15/2051	2.131%		\$1,575,000	\$0	\$0	\$0	\$0		\$1,575,000
2018	BOND E	Water Refunding Bond			06/18/2018	07/01/2039	3.22%		\$1,581,330	\$1,449,580	\$56,650	\$0	\$0		\$1,392,930
2020	BOND E	2020 REFUNDING BOND WATER			04/25/2020	04/01/2039	3.491%		\$1,864,990	\$1,855,920	\$63,360	\$0	\$0		\$1,792,560
2018	BOND E	Sewer Refundng Bond			06/18/2018	07/01/2039	3.22%		\$815,540	\$749,440	\$28,810	\$0	\$0		\$720,630
2020	BOND E	2020 REFUNDING BOND SEWER			04/25/2020	04/01/2039	3.491%		\$185,550	\$184,790	\$6,420	\$0	\$0		\$178,370
2021	BOND E	refunding water bond		Y	06/15/2021	06/15/2033	3.505%		\$273,670	\$0	\$1,490	\$0	\$0		\$272,180
2021	BOND E	refunding sewer		Y	06/15/2021	06/15/2033	3.505%		\$128,780	\$0	\$700	\$0	\$0		\$128,080
2021	BOND E	public improvement sewer		Y	06/17/2021	06/15/2051	2.131%		\$500,000	\$0	\$0	\$0	\$0		\$500,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,477,450	\$16,389,876	\$1,042,985	\$0	\$0	\$0	\$17,824,341
2008	OTHR E	Energy Performance		Y	04/01/2008	04/01/2023	2.25%		\$1,536,746	\$175,456	\$85,939	\$0	\$0		\$89,516
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$175,456	\$85,939	\$0	\$0	\$0	\$89,516
2020	TAN E	TAN			06/18/2020	06/18/2021	0.15%		\$6,300,000	\$6,300,000	\$6,300,000	\$0	\$0		\$0

CITY OF Saratoga Springs
Statement of Indebtedness
For the Fiscal Year Ending 2021

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	\$5,000,000	\$5,000,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$11,300,000	\$11,300,000	\$0	\$0	\$0	\$0
2012	BOND N	REFINANCE EPC LEASE			12/15/2012	12/15/2022	2.00%		\$555,304	\$120,000	\$60,000	\$0	\$0		\$60,000
2016	BOND N	VARIOUS		Y	06/22/2016	06/15/2033	2.095%		\$3,029,324	\$2,415,000	\$160,000	\$0	\$0		\$2,255,000
2019	BOND N	Various Projects		Y	06/15/2019	06/15/2040	2.575%		\$8,109,804	\$7,895,020	\$314,150	\$0	\$0		\$7,580,870
2021	BOND N	PUBLIC IMPROVEMENT REFUNDING V		Y	06/15/2021	06/15/2033	3.505%		\$2,352,550	\$0	\$12,810	\$0	\$0		\$2,339,740
2013	BOND N	VARIOUS PURPOSES		Y	06/15/2013	06/15/2033	3.372%		\$3,753,499	\$2,745,928	\$2,745,928	\$0	\$0		\$0
2015	BOND N	VARIOUS		Y	06/15/2015	06/15/2040	3.31%		\$4,348,969	\$3,710,075	\$138,220	\$0	\$0		\$3,571,855
2017	BOND N	2017 VARIOUS		Y	06/27/2017	12/15/2040	2.789%		\$5,881,574	\$5,350,560	\$208,935	\$0	\$0		\$5,141,625
2020	BOND N	General Obligation Bond		Y	06/15/2020	06/15/2040	2.115%		\$6,013,141	\$6,013,141	\$164,471	\$0	\$0		\$5,848,670
2020	BOND N	Refundung Bond			04/25/2020	04/01/2039	3.491%		\$4,129,460	\$4,109,290	\$140,220	\$0	\$0		\$3,969,070
2009	BOND N	ENERGY PERFORMANCE			01/30/2009	07/15/2024	4.25%		\$720,497	\$250,000	\$60,000	\$0	\$0		\$190,000
2021	BOND N	PUBLIC IMPROVEMENT VARIOUS		Y	06/17/2021	06/15/2051	2.131%		\$4,092,823	\$0	\$0	\$0	\$0		\$4,092,823
2018	BOND N	Various		Y	06/20/2018	06/15/2042	3.179%		\$4,592,562	\$4,394,320	\$142,300	\$0	\$0		\$4,252,020
2014	BOND N	VARIOUS		Y	06/26/2014	06/15/2034	2.81%		\$2,773,686	\$2,105,833	\$124,510	\$0	\$0		\$1,981,323
2014	BOND N	VARIOUS REFUNDING		Y	10/15/2014	02/15/2034	4.00%		\$17,333,333	\$12,538,141	\$1,029,095	\$0	\$0		\$11,509,046
2018	BOND N	Various Refundung Bond			06/18/2018	07/01/2039	3.22%		\$3,863,130	\$3,545,980	\$139,540	\$0	\$0		\$3,406,440
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$6,445,373	\$55,193,288	\$5,440,179	\$0	\$0	\$0	\$56,198,482
2021	SAL N	PARKING GARAGE CITY CENTER			10/16/2021	04/15/2046	3.73%		\$10,950,000	\$0			\$0		\$10,950,000
2017	SAL N	PARKING DECK CITY CENTER AUTHO			01/19/2017	04/15/2046	2.67%		\$50,000	\$50,000	\$0	\$0	\$0		\$50,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$10,950,000	\$50,000	\$0	\$0	\$0	\$0	\$11,000,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$19,872,823	\$83,108,620	\$17,869,103	\$0	\$0	\$0	\$85,112,339

CITY OF Saratoga Springs
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$2,040.00
Demand Deposits	9Z2011	\$35,310,364.00
Time Deposits	9Z2021	\$2,198,762.00
Total		\$37,511,166.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$38,012,229.00
Total		\$39,262,229.00
 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0609	\$43,029	\$0	\$0	\$43,029
****-7360	\$178,928	\$0	\$174,815	\$4,113
****-1764	\$2,703	\$0	\$0	\$2,703
****-2076	\$7,298	\$0	\$0	\$7,298
****-2089	\$240,085	\$0	\$0	\$240,085
****-2115	\$11,413,622	\$16,187	\$0	\$11,429,809
****-2254	\$115,271	\$0	\$0	\$115,271
****-6138	\$10,828,544	\$0	\$0	\$10,828,544
****-7292	\$328	\$0	\$0	\$328
****-1684	\$26,873	\$0	\$0	\$26,873
****-1754	\$496,216	\$0	\$0	\$496,216
****-1916	\$640,284	\$0	\$0	\$640,284
****-8647	\$7,330	\$0	\$0	\$7,330
****-1964	\$578,282	\$0	\$0	\$578,282
****-4356	\$1,140,122	\$0	\$0	\$1,140,122
****-2613	\$307,041	\$0	\$0	\$307,041
****-3324	\$427,566	\$0	\$0	\$427,566
****-6447	\$3,076	\$0	\$0	\$3,076
****-7255	\$300,471	\$0	\$0	\$300,471
****-6920	\$65,655	\$0	\$0	\$65,655
****-0407	\$1,980	\$0	\$0	\$1,980
****-7416	\$123,481	\$0	\$123,310	\$171
****-7424	\$33,009	\$0	\$0	\$33,009
****-4783	\$62,708	\$0	\$0	\$62,708
****-8969	\$6,873,648	\$0	\$0	\$6,873,648
****-8292	\$97,939	\$0	\$0	\$97,939
****-2110	\$5,681	\$0	\$0	\$5,681
****-0922	\$9,778	\$660	\$105	\$10,333
****-1213	\$21	\$0	\$0	\$21

CITY OF Saratoga Springs
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7495	\$3,759,539	\$0	\$0	\$3,759,539
				Total Adjusted Bank Balance
				\$37,509,125
				Petty Cash
				\$2,040.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH	*
				\$37,511,165
			Total Cash Balance All Funds	9ZCASHB
				*
				\$37,511,165

* Must be equal

CITY OF Saratoga Springs
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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? If not, are you planning on having an audit conducted?	<u>No</u> <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? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</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 2021

Total Full Time Employees:		330			
Total Part Time Employees:		83			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,823,492.00	187	79	
90158	Police and Fire Retirement	\$3,052,774.00	132		
90258	Local Pension Fund	\$331,592.00			8
90308	Social Security	\$1,913,811.00	330		
90408	Worker's Compensation Insurance	\$758,129.00	330	83	
90458	Life Insurance	\$21,718.00	320		
90508	Unemployment Insurance	\$0.00	330	83	
90558	Disability Insurance	\$10,142.00	330	83	
90608	Hospital and Medical (Dental) Insurance	\$8,123,616.00	330		
90708	Union Welfare Benefits	\$0.00			
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$7,248.00	2		
91890	Other Employee Benefits	\$464,805.00	330	83	
Total		\$16,507,327.00			
Computed Total From Financial Section (comparative purposes only)		\$14,191,650.00			

CITY OF Saratoga Springs
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

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 2021

(A) GENERAL

Section Comment

OTHER STATE AID IS HAZARDOUS WASTE DAY REIMB

(ER) ENTERPRISE RECREATION

Adjustment Reason

Account Code ER8012 NET PENSION LIABILITY ADJ